

Agenda Item (III-A)

Meeting	9/17/2013 - Regular
Agenda Item	Public Hearing (III-A)
Subject	Public Hearing and Budget Adoption for the 2013-2014 Riverside Community College District Budget and Adopt Resolution No. 04-13/14 to Temporarily Suspend 5.0 Percent Fund Balance Target
College/District	District
Funding	Various Resources
Recommended Action	It is recommended that the Board of Trustees 1) Hold a public hearing on the 2013-2014 budget; 2) Adopt Resolution Number 04-13/14 to Temporarily Suspend the 5.0 Percent Fund Balance Target; and 3) Adopt the 2013-2014 Budget for the Riverside Community College District.

Background Narrative:

Attached for the Board's consideration is the Riverside Community College District budget for the 2013-2014 fiscal year. The 2013-2014 Budget proposal was previously discussed at the Board's Resources Committee meeting on September 3, 2013. Additionally, a Public Hearing was set for 6:00 p.m. on September 17, 2013, at the June 18, 2013 Board meeting. Staff proposes that the Board hold an open public hearing and hear any testimony on the budget. Upon close of the hearing, the Board will take action on the 2013-2014 Riverside Community College District Budget.

Resolution Number 04-13/14 is prepared to support the budget by suspending the 5.0 percent fund balance target for this fiscal year. Board Policy 6200, was approved September 16, 2004, and specifies a fund balance target concept for Riverside Community College District's annual budget development process. The fund balance target concept applies to the Unrestricted General Fund budget and equals a minimum of 5.0 percent of the sum of the projected beginning fund balance for a particular fiscal year and estimated revenues for that year.

The District has faced significant budget shortfalls over the past several years primarily resulting from State apportionment reductions. The FY 2013-14 Tentative Budget identified a budget shortfall of \$4.09 million even though there has been some restoration of State revenues. During the FY 2013-14 Final Budget development process, a number of positive budget adjustments occurred to close the budget gap such as a higher than anticipated beginning fund balance, additional estimated apportionment, reduced health insurance, reduced unemployment insurance, increased non-resident tuition and lottery revenue, reduced categorical backfill support, and budget reductions for the district office and support service areas. However, these positive budget adjustments were not sufficient to fully resolve the budget shortfall. Therefore, staff is recommending that the Board approve a resolution to temporarily suspend the 5.0 percent fund balance target concept and lower it to 3.8 percent for fiscal year 2013-14 as the State begins to restore apportionment revenues.

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

Attachments:

[Resolution No. 04-13/14_091713](#)
[09172013_RCCD FY 2013-14 Final Budget](#)

RIVERSIDE COMMUNITY COLLEGE DISTRICT

RESOLUTION TO TEMPORARILY SUSPEND THE MINIMUM 5.0 PERCENT FUND
BALANCE TARGET AND LOWER IT TO 3.8 PERCENT FOR FY 2013-2014

RESOLUTION No. 04-13/14

WHEREAS the governing board of the Riverside Community College District has adopted Board Policy 6200 – Budget Preparation which specifies a minimum 5.0 percent fund balance target concept for the Unrestricted General Fund budget, calculated from the sum of the projected beginning balance for a particular fiscal year and the estimated revenues for that year, and is the first item funded in the budget for any fiscal year; and

WHEREAS the minimum 5.0 percent fund balance target concept is a guiding principle for the Budget Allocation Model; and

WHEREAS the District identified an estimated budget shortfall of \$4.09 million during the FY 2013-2014 Tentative Budget development process; and

WHEREAS positive budget adjustments were identified and positive budget strategies were implemented during the FY 2013-14 Final Budget development process to reduce the estimated budget shortfall but were insufficient to fully eliminate it; and

WHEREAS it is deemed necessary to temporarily suspend the minimum 5.0 percent fund balance target concept and lower it to 3.8 percent for FY 2013-14 to balance the Unrestricted General Fund budget; and

NOW, THEREFORE, the Board of Trustees of the Riverside Community College District does hereby resolve to temporarily suspend the minimum 5.0 percent fund balance target concept and lower it to 3.8 percent for FY 2013-2014.

PASSED AND ADOPTED this 17th day of September 2013, at the regular meeting of the Riverside Community College District Board of Trustees.

President of the Board of Trustees
Riverside Community College District

RCCD

RIVERSIDE COMMUNITY COLLEGE DISTRICT

MORENO VALLEY COLLEGE | NORCO COLLEGE | RIVERSIDE CITY COLLEGE

2013-2014 BUDGET

-Detail by Resource-

Presented by
Dr. Cynthia E. Azari,
Interim Chancellor



BOARD OF TRUSTEES

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RIVERSIDE COMMUNITY COLLEGE DISTRICT

FINAL BUDGET

Fiscal Year 2013-2014

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 2013-2014 budget for the Riverside Community College District serves as its financial plan, and more importantly, it represents a dollars and cents formulation of the District's educational plan for the fiscal year July 1, 2013 through June 30, 2014. Thus, the accompanying budget provides a basis for consideration of the resource requirements and spending patterns associated with the District's educational objectives for this fiscal year.

THE COLLEGE DISTRICT

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

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

DISTRICT'S MISSION STATEMENT

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

DISTRICT VISION AND VALUES

VISION

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

VALUES

Riverside Community College District is committed to the following set of shared values that form its core beliefs and guide its actions.

Legacy

- Heritage
- Standards
- Foundation of future

- Sustainability
- Responsibility/accountability
- Transparency/collaboration
- Integrity

Inclusiveness

- Appreciation of diversity/equity
- Respect
- Collegiality
- Shared governance

Enrichment

- Economic development
- Lifetime learning
- Professional development
- Community advancement

Service

- To students
- To community
- To the Colleges
- Education/service learning

Excellence

- Innovation
- Student success
- Organizational effectiveness
- Learning environment

Stewardship

- Planning
- Resource Development

Shareholders

- Economic partner
- Community mindedness
- Community responsibility

COLLEGE MISSION STATEMENTS

MORENO VALLEY

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

NORCO

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

RIVERSIDE

Riverside City College provides a high-quality affordable education to a diverse community of learners by offering career-technical, transferable, and pre-college courses leading to certificates, associate degrees, and transfer. Based on a learner-centered philosophy, the College fosters critical thinking, develops information and communication skills, expands the breadth and application of knowledge, and promotes community and global awareness. To help students achieve their goals, the College offers comprehensive learning and student support services, student activities, and community programs. RCC empowers and supports students as they work toward individual achievement, intellectual curiosity, and life-long learning.

THE FY 2013-2014 STATE BUDGET

AND

IMPLICATIONS FOR THE

CALIFORNIA COMMUNITY COLLEGES

AND

RIVERSIDE COMMUNITY COLLEGE DISTRICT

California State Budget, 2013-14

Budget Update: 2013-14 Enacted Budget

The State enacted an on-time budget, for the third year in a row. The approved budget reflects the impact of the passage of Proposition 30 and a more stable fiscal footing. With the passage of Proposition 30, the approved budget provides additional revenues to education, rather than cuts, and begins to restore some of the disinvestment in education that has occurred over the past several years.

The budget represents a multiyear plan that is balanced, maintains a \$1.1 billion reserve and pays down budgetary debt. The state’s recent budget problems have been amplified by the often referenced “wall of debt” that consists of an unprecedented level of debt, deferrals and budget obligations accumulated over the past decade. The fiscal year 2013-14 budget dedicates billions to repay this budgetary borrowing. All told, the “wall of debt” is anticipated to decrease from the 2010-11 high of \$34.7 billion to \$4.7 billion by 2016-17.

Total general fund expenditures are set at \$96.3 billion in the enacted budget and while they are increasing, they still remain at \$6 billion below 2007-08 levels.

The budget remains balanced but only by a narrow margin. The pace of economic and revenue recovery is still uncertain, and California needs to address other liabilities that have been created over many decades. Eliminating the liabilities will take many years and constrain the state’s capacity to make other investments.

Education Highlights

Over the next five years, the Proposition 98 minimum funding guarantee is expected to increase by almost \$20 billion, going from \$47.2 billion to \$67.1 billion. For the 2013-14 fiscal year K-14 Proposition 98 is funded at a total of \$55.3 billion, primarily as a result of the successful passage of the Proposition 30 ballot initiative. As shown below, per student funding is anticipated to increase through fiscal 2017.

Budget Increases Funding Per Student

	2011-12	2016-17	Funding Increase
K-12 Education	\$7,175	\$10,010	\$2,835
Community Colleges	\$4,893	\$6,542	\$1,649
California State University	\$5,860	\$7,803	\$1,943
University of California	\$10,630	\$13,121	\$2,491

California Community Colleges

The major components of the 2013-14 California Community College budget are:

- Access - \$89.4 million (1.63%) “Access” replaces the terms “growth” and/or “restoration” that have been used in the past. While 1.63% of access funding has been provided, the amount available to individual districts could actually be higher as some districts may have difficulty meeting their funded levels. This will create opportunities for districts to grow at a higher rate.
- COLA – \$87.5 million (1.57%)
- Categorical programs - \$88 million

California State Budget, 2013-14

- Student Success Initiative - \$50 million
 - DSP&S - \$15 million
 - EOP&S - \$15 million
 - CalWorks - \$8 million
-
- Deferral Buy-Down - \$179 million... from \$801 million to \$622 million
 - Scheduled Maintenance/Instructional Equipment - \$30 million
 - Adult Education Planning Grants - \$25 million
 - Online Education Development Initiative - \$16.9 million
 - Energy Efficiency Programs – Proposition 39 - \$47 million
 - Continuation of Mandates Block Grant - \$33 million

While the state is again investing in community colleges in a substantial way due to the passage of Proposition 30 and an improving economy, the improving economy is tenuous and Proposition 30 is temporary... the sales tax increase expires at the end of 2016 and the income tax increase will terminate at the end of 2018. What will happen then? Will Proposition 30 be extended? These are significant questions that we can't lose sight of.

Apportionment is getting exceedingly more complicated. In fiscal 2009, approximately 2/3 was from general funds in the Budget Act. Now, it is 1/3 ...meaning 2/3 of apportionment is based on revenue estimates that may not materialize. A case in point – although trailer bill language was adopted in FY 2012-13 to provide full hold harmless protection for the community colleges for any shortages in redevelopment related revenues, the community colleges still have not received approximately \$100 million that is owed from this source of funds. The Department of Finance and the State's Chancellor's Office continue to negotiate a final resolution but in the meantime, community colleges are short the cash flow and, more importantly, are left with uncertainty surrounding this very substantial amount of funding. For the future, what impact will this uncertainty have on ability of colleges to offer courses to students?

**RIVERSIDE COMMUNITY COLLEGE DISTRICT
BUDGET PLAN
FOR
FY 2013-2014**

The District prepared a 2013-2014 budget projection following release of the Governor's initial budget proposal in January 2013. That projection estimated a budget problem ranging from \$.7 million to \$6.7 million, taking into consideration both increased revenues and increased costs, this information was presented to the Board of Trustees in April 2013.

The projections were further refined over the ensuing months as more information became known and the Governor released his May Revise estimates. These refinements were incorporated into the FY 2013-2014 Tentative Budget.

BUDGET OVERVIEW

ENROLLMENTS

The District's enrollment experience between 2000-01 and 2013-14 is presented in Exhibit A. Enrollment increased fairly steadily between 2000-01 and the peak in 2009-10, culminating in a steep decline through 2012-13.

Since 2009-10, actual enrollments decreased in accordance with the District's strategy to reduce unfunded Full-Time Equivalent Students (FTES) to help mitigate State budget and workload reductions. The colleges increased capacity in the courses that were offered to accommodate sustained enrollment demand. However, accommodating that enrollment demand resulted in substantial unfunded FTES between 2008-09 and 2010-11, and resulted in no additional revenues to serve those students.

For fiscal 2013-2014, the District anticipates receiving an additional 566 funded FTES, representing an increase over the prior year of 2.26%. The District's target is 25,886 FTES and continues the strategy of maintaining minimal unfunded FTES. Target FTES by college is as follows:

<u>College</u>	FY 2013-2014 Credit FTES Target	Credit FTES %
RCC	13,924.40	53.80 %
NC	5,980.78	23.10 %
MVC	5,980.78	23.10 %
Total	25,885.96	100.00 %

Enrollments will need to be closely monitored in FY 2013-14 to ensure that the FTES targets are achieved. Softening demand within the community college system presents an opportunity for RCCD to be funded for more than the system allocated 1.63%. In FY 2012-13, the colleges were not able to achieve their FTES targets by 726 FTES. In order to obtain all revenues allocated by the State to the District, 292 FTES from Summer 2013 had to be reallocated to FY 2012-13.

Exhibit A

Historical Look at Resident Credit FTES Actual vs. State Funded

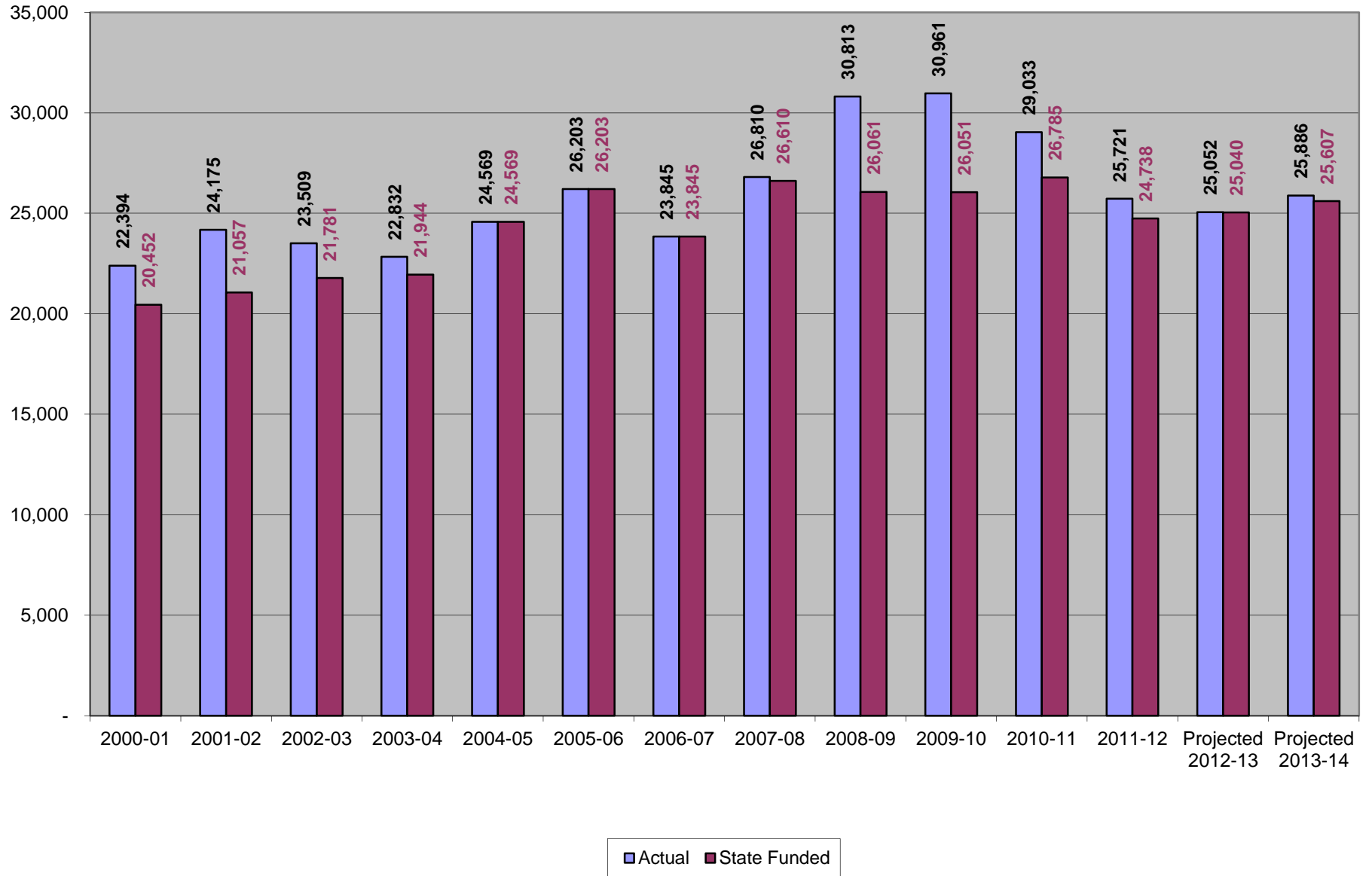


Exhibit A

**RIVERSIDE COMMUNITY COLLEGE DISTRICT
FTES ENROLLMENTS**

	<u>Actual 2007-08</u>	<u>Actual 2008-09</u>	<u>Actual 2009-10</u>	<u>Actual 2010-11</u>	<u>Actual 2011-12</u>	<u>Projected 2012-13*</u>	<u>Projected 2013-14**</u>
<u>Total FTES</u>	27,528.91	31,712.25	31,696.17	29,609.61	26,327.45	25,631.06	26,469.96
Resident	27,011.29	31,111.39	31,185.04	29,148.89	25,857.72	25,118.52	25,952.29
Nonresident	517.62	600.86	511.13	460.72	469.73	512.54	517.67
<u>Resident FTES</u>							
Credit	26,809.50	30,813.30	30,960.73	29,033.06	25,720.52	25,052.19	25,885.96
Noncredit	201.79	298.09	224.31	115.83	137.20	66.33	66.33
<u>Nonresident FTES</u>							
Credit	517.62	600.86	510.66	457.76	466.75	510.61	515.72
Noncredit	-	-	0.47	2.96	2.98	1.93	1.95
<u>Basic Skills</u>	2,133.83	2,560.82	2,410.11	2,146.02	2,325.22	2,203.46	2,225.49
<u>State-Funded FTES</u>							
Resident Credit	26,609.74	27,009.50	26,051.08	26,785.38	24,737.57	25,040.64	25,606.83
Resident Noncredit	196.47	206.49	194.30	115.83	106.97	66.33	66.33
Basic Skills	-	-	-	-	-	-	-
<u>Unfunded Resident FTES</u>							
Resident Credit	199.76	3,803.80	4,909.65	2,247.68	982.95	11.55	279.13
Resident Noncredit	5.32	91.60	30.01	0.00	30.23	0.00	0.00

* Total Projected FTES numbers for FY 2012-2013 are based on reported amounts at P3. The final 2012-2013 Apportionment Attendance Report revisions are due to the State Chancellor's Office at the end of October 2013.

** Total Projected FTES for FY 2013-2014 are based on the State's adopted budget.

Exhibit A

**RIVERSIDE COMMUNITY COLLEGE DISTRICT
FTES ENROLLMENTS**

	<u>Actual 2000-01</u>	<u>Actual 2001-02</u>	<u>Actual 2002-03</u>	<u>Actual 2003-04</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>
<u>Total FTES</u>	22,631.32	24,866.87	24,191.30	23,421.97	25,088.61	26,788.53	24,403.97
Resident	22,272.01	24,351.00	23,721.45	23,001.01	24,666.13	26,323.25	23,967.48
Nonresident	359.31	515.87	469.85	420.96	422.48	465.28	436.49
<u>Resident FTES</u>							
Credit	22,393.76	24,175.40	23,508.70	22,831.62	24,569.01	26,202.62	23,844.65
Noncredit	121.75	175.60	212.75	169.39	97.12	120.63	122.83
<u>Nonresident FTES</u>							
Credit	357.08	512.65	463.77	418.61	418.96	460.83	436.49
Noncredit	2.23	3.22	6.08	2.35	3.52	4.45	-
<u>Basic Skills</u>	1,178.36	1,483.35	1,677.91	1,639.50	1,915.66	1,948.88	2,085.43
<u>State-Funded FTES</u>							
Resident Credit	20,452.37	21,056.85	21,781.12	21,944.38	24,569.01	26,202.62	23,844.65
Resident Noncredit	121.75	129.21	154.84	159.62	97.12	120.63	122.83
Basic Skills	320.78	237.36	180.70	386.45	-	-	-
<u>Unfunded Resident FTES</u>							
Resident Credit	1,941.39	3,118.55	1,727.58	887.24	-	-	-
Resident Noncredit	0.00	46.39	57.91	9.77	-	-	-

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 B) are projected at \$138.96 million for fiscal 2014. Key factors include:

1. State Funding

- a. COLA – \$1.96 million (1.57%)
- b. Growth – \$2.63 million (2.26%)
- c. Part-Time Faculty Compensation – The District will receive \$.57 million...the same amount as fiscal 2013.
- d. Lottery Revenue – \$3.1 million, which is \$.1 million above the prior year level.
- e. Mandate Block Grant – The District will receive \$.70 million.
- f. Education Protection Account (EPA) – In November 2012, the voters of California passed Proposition 30 – The Schools and Local Public Safety Protection Act. This proposition temporarily raised the sales and use tax rates by .25 cents and raised the income tax rate for high income tax earners to provide continuing funding for local school districts and community colleges.

Community colleges have the sole authority to determine how the moneys received from the Education Protection Account are spent, provided that no funds are used for administrative salaries and benefits or any other administrative cost.

As mentioned previously, both the sales and use tax rate increase and the increased income tax rates will begin to expire at the end of 2016 and 2018, respectively.

FY 2013-14 EPA funds, which are a component of apportionment revenue, total \$17,185,121.

2. **Nonresident Tuition** – \$2.3 million, which is \$.5 million above the prior year level.
3. **Interest Income** – Projected at \$.15 million, the same as the prior year level.
4. **Enrollment Fee Revenue** – Projected at \$9.0 million ... \$.35 million over the prior year budget to account for effect of increased enrollment. It is important to observe that the District retains only 2.0% of these funds, with the remainder becoming a part of State general revenue.
5. **Indirect Cost Recovery Revenue** – Projected at \$.5 million

EXPENDITURES

Within the funds available for the 2013-2014 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 2013-2014 Resource 1000 budget reflects the following major items (Exhibit C):

UNRESTRICTED GENERAL FUND - RESOURCE 1000 SUMMARY (continued)

1. *Compensation*

- a. Salary – \$1.57 million set-aside for an 1.57% increase.
- b. Step and Column – A \$.65 million increase.
- c. Health Benefits – An increase of \$.56 million, representing an average rate of increase of 4.68%.
- d. Other Employee Benefits – A decrease of \$.91 million, as a result of a substantial unemployment rate decrease from the State of California.
- e. Retirement – An increase to the PERS employer contribution rate from 11.417% to 11.442%.

2. The District received funding increases from the State in the form of COLA and Access for FTES funding. The District incurs cost increases for the following: salary cost of living adjustments; health and welfare benefits; salary schedule step and column movement; liability and workers' compensation; new facility operating costs; utilities; contracts; etcetera. The increased funding is not sufficient to fully provide for increased costs. In response, the District has taken the following actions: imposed District office and support service area budget reductions of \$.74 million; reduced the off-year election budget by \$.30 million; and reduced contingency from 5% to 3.8%.

3. The District provided \$.83 million to fund seven new faculty positions... one for Riverside City College, two for Norco College and four for Moreno Valley College. A total of \$.14 million has been set-aside as the District's contribution for potential new staff budget positions at the colleges.

4. To align the associate faculty and overload budgets and to provide funding to achieve enrollment targets for the year, a total of \$2.25 million has been provided.

5. A total of \$.35 million has been established to construct the useable common area between the Digital Library and the Nursing and Math/Sciences buildings on the Riverside City College campus. The sources of funding for the project are proceeds from the "Splash" production held at the RCC Aquatics Complex and bookstore commissions generated from sales at the RCC bookstore under the Barnes & Noble Co. contract.

6. A total of \$.30 million has been included for potential increases to utilities and existing contracts and agreements.

7. Allocations have been provided for increased operating costs resulting from the new Maintenance and Network Operations Center at Norco College (\$.06 million) and the Student Academic Services building at Moreno Valley College (\$.24 million).

8. A benefit analysis was performed by Keenan and Associates on the RCCD Health Plan that is accounted for in Resource 6100 – Health and Liability Self-Insurance. The results of the analysis indicate an increased liability associated with health claims. To provide for this increased liability, Keenan and Associates recommended an increase in the rate per participant to

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

\$22,122 per year from the current rate of \$20,905 per participant per year. The impact of the increase to Resource 1000, \$.22 million, has been included in the FY 2013-14 budget.

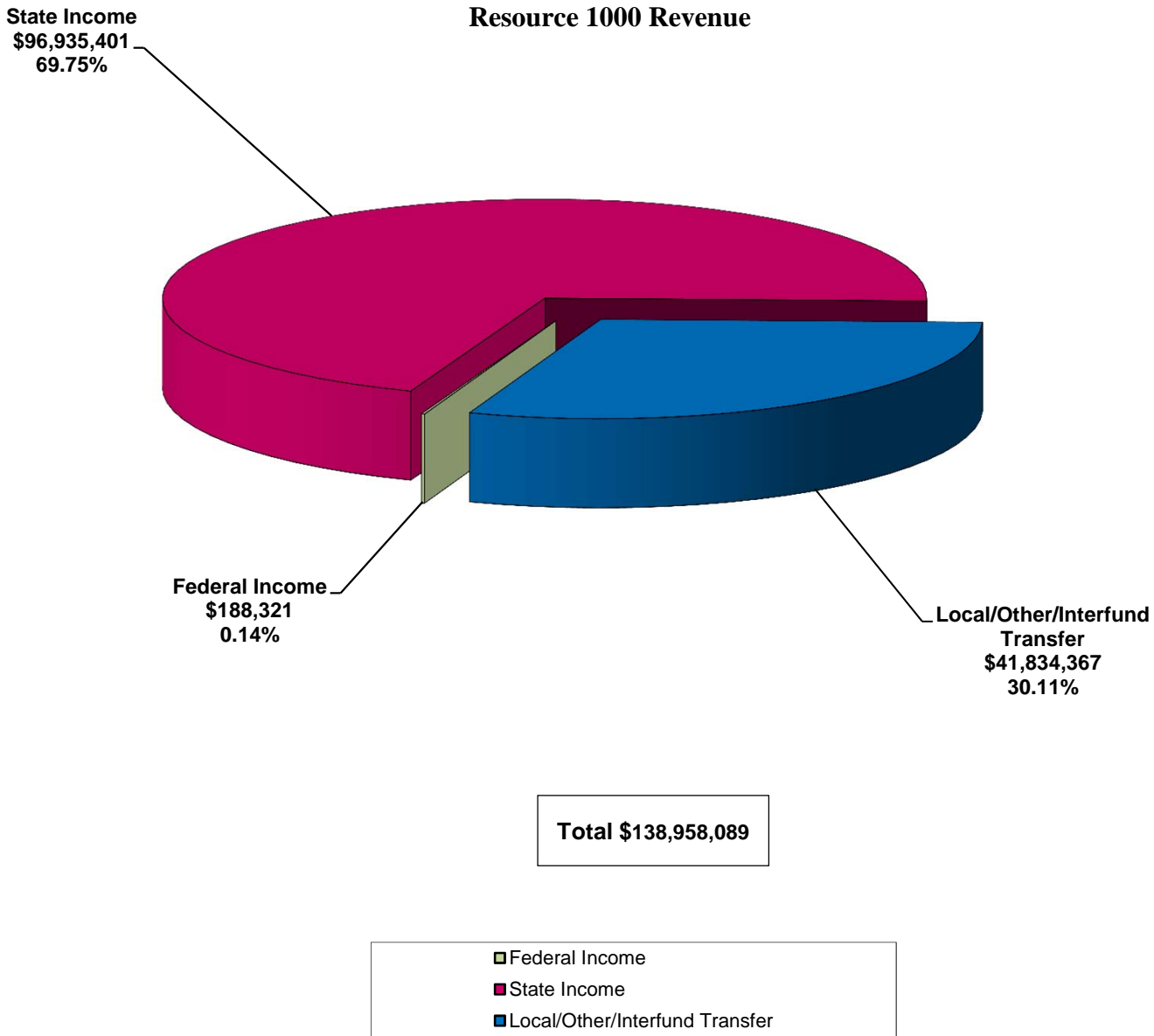
9. An actuarial valuation was performed by an external actuary on the District's exposure to general and employment liability claims that are accounted for in Resource 6100 – Health and Liability Self-Insurance. The results of the actuarial valuation for past claims, in addition to recent employment liability payouts, indicate a substantial liability. As a result, support from Resource 1000 totaling \$1.50 million continues to be provided.

10. The District engaged an external actuary, to perform an actuarial valuation of workers' compensation liabilities. The results of the actuarial valuation indicate a significant exposure to workers' compensation liabilities, and recommends an increase to the provision for estimated claims. However, the workers' compensation rate charged to all budgets with salary accounts will remain the same at 2.29% for fiscal year 2013-14 since an adequate contingency has been provided.

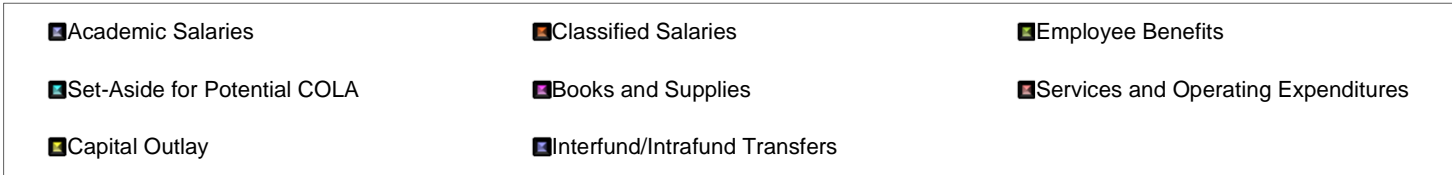
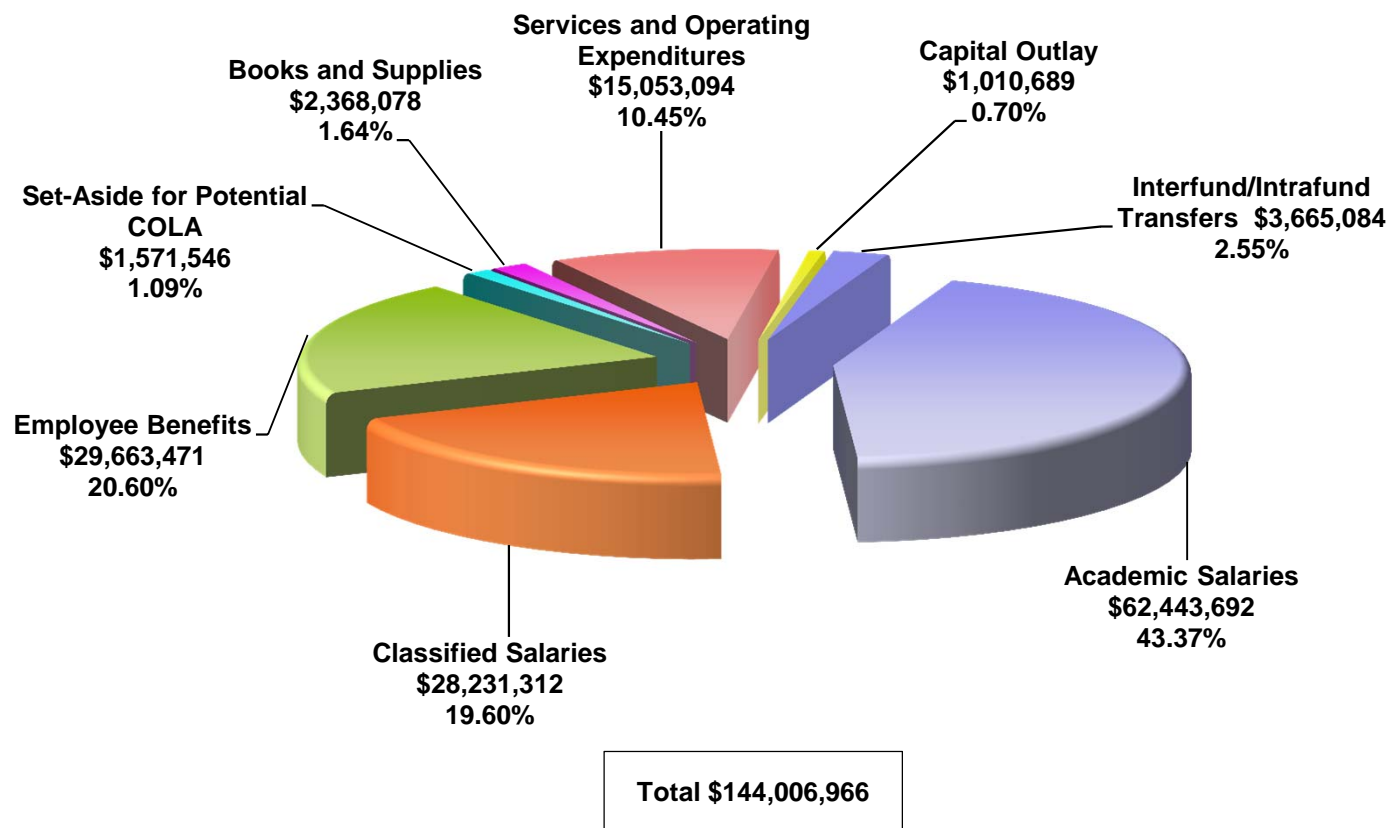
ENDING FUND BALANCE

The District anticipates an unaudited beginning balance in Resource 1000 of \$11.41 million at July 1, 2013. The District projects an ending balance of \$6.36 million at June 30, 2014. The projected ending balance is below the Board's policy objective of a budgeted ending balance equal to at least 5.0% of "total available funds. The 5% reserve level equals \$8.18 million. A component of the budget balancing strategy for fiscal 2014 is to temporarily lower the reserve requirement from 5% to 3.8%. A 3.8% reserve equals \$6.36 million.

Exhibit B
Riverside Community College District
2013-2014 Proposed Budget
Resource 1000 Revenue



**Exhibit C
 Riverside Community College District
 2013-2014 Proposed Budget
 Resource 1000 Expenditures**



BUDGET ALLOCATION MODEL

In the 2007-08 fiscal year a Budget Allocation Model Task Force was convened--composed of faculty, staff, and management representatives from the several internal District constituencies--to develop a budget allocation model for the emergent three-college district--implementation in FY 2008-09.

In the fall of 2012, then Chancellor Gray indicated his desire “to thoroughly review our BAM model this spring (2013)” as a result of the District Budget Advisory Council (DBAC) Budget Allocation Model (BAM) assessment process and to determine if the allocation of resources in a three college district met our needs, via joint meetings of District, the three college presidents and himself. He further directed that this group should complete its work with respect to the development of a budget allocation model proposal by June 1, 2013. To this end, the group met numerous times during the period February 22-May 17, 2013, to review components of the budget allocation model, budget allocation principles and alternative methodologies. Revisions to the model were then made and presented to the Chancellor for approval and use in developing the 2013-14 budget proposal (Exhibit D). It should be noted that the BAM remains a work-in-progress, in part to assess the revisions that have been made and also to revisit some elements which require additional analysis, consideration and/or policy decisions. It will be reviewed again during the current fiscal year in preparation for use in the fiscal 2015 budget process. It should further be recognized that the BAM will always be considered a work-in-progress, because factors internal and external to the District will continue to change and the BAM must therefore continue to evolve in response.

The revised BAM will be presented to the District Strategic Planning Committee (DSPC) in October 2013 for review and acceptance. In addition, the DSPC will be asked to consider some of the elements that remain open and to recommend policy changes during this transitional implementation year.

BAM Principles

Considerable time was spent on budget allocation principles. Seven principles were established:

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

BUDGET ALLOCATION MODEL

(continued)

Policy/Organizational Considerations

Also considered were a variety of policy and organizational matters. These are important considerations when it comes to resource allocation, each of which requires substantial discussion, thought and analysis. Four such considerations will be addressed prospectively. They are:

1. Defining the roles of the District vis-à-vis the District's four major entities in the budget development and execution processes.
2. Defining the way in which compliance with statutory, regulatory and policy requirements shall be assured (e.g. FON, 50% Law, categorical match).
3. Defining self-insurance funding.
4. Defining DSPS services and funding levels.

BAM Revision Components

Nine revisions to the model were agreed upon to ensure that the BAM was responsive to the way in which the District has evolved as a multi-college district. These revisions will be reviewed in fiscal year 2013-2014 to determine if they have worked as envisioned. The revisions are as follows:

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

Exhibit D
Riverside Community College District
Revised Budget Allocation Model - Final Budget
FY 2013-2014

	<u>Total</u>
Contingency Budget from FY 2012-2013	
Contingency from 2012-2013	\$ 4,560,030
Increase from Budgeted 2012-2013 Revenue	1,979,979
Unspent 2012-2013 Expenditure Budget	<u>4,867,400</u>
Unaudited Beginning Balance, July 1, 2013	\$ 11,407,409

Apportionment	
Basic Allocation	\$ 10,518,225
Cr FTES (MVC - 5,759.35; NC - 5,759.35; RCC - 13,521.95 (25,040.64))	114,306,160
COLA at 1.57%	1,962,601
Growth at 2.26% (MVC - 130.79; NC - 130.79; RCC - 304.61 (566.19))	<u>2,625,127</u>
Total Gross Apportionment	\$ 129,412,113
Less, Property Taxes	(28,964,492)
Less, Enrollment Fees	<u>(9,017,497)</u>
Total Net Apportionment	\$ 91,430,124

Total Beginning Balance and Apportionment	\$ 102,837,533
Less, Contingency Reserve at 3.81% (Board Adopted at 5% or more)	(6,358,532)
Less, DO Allocation	(3,543,772)
Less, DSS Allocation	(17,138,702)
Less, Outgoing Transfer for Self-Insured Liability (Resource 6100)	(1,500,000)
Less, Outgoing Transfer for CSJCL (Resource 1120)	(99,373)
Less, Outgoing Transfer for DSPS Match and FWS Support	(997,493)
Less, Outgoing Transfer for Backfill Support to Categorical Programs	<u>(215,625)</u>

Total Funds for Per Credit FTES Calculation	\$ 72,984,036
Total Target Credit FTES	<u>25,885.96</u>
BAM Funding Rate Per Credit FTES	\$ 2,819.4448

	<u>Total</u>	<u>Moreno Valley</u>	<u>Norco</u>	<u>Riverside</u>	<u>DSS</u>	<u>DO</u>
Total Funding Rate Per Target Credit FTES	\$ 2,819.4448	\$ 2,819.4448	\$ 2,819.4448	\$ 2,819.4448		
Target Credit FTES Target	25,885.96	5,980.78	5,980.78	13,924.40		
Total Allocated Beginning Balance and Apportionment	\$ 72,984,036	\$ 16,862,479	\$ 16,862,479	\$ 39,259,078		
Non-Credit FTES	182,073	25,116	-	156,957	-	-
Federal Revenues	188,321	58,738	51,220	78,363	-	-
Other State Revenues	5,323,204	1,229,660	1,229,660	2,863,884	-	-
Local Revenues	41,643,010	9,241,532	9,209,212	23,192,266	191,357	-
Incoming Transfer from Customized Solutions (Resource 1170)	67,407	-	67,407	-	-	-
Incoming Transfer from Bookstore (Resource 1110)	350,000	48,825	66,475	234,700	-	-
Total Available Funds	\$ 120,738,051	\$ 27,466,350	\$ 27,486,453	\$ 65,785,248	\$ 191,357	\$ -
Base Expenditures for FY 2013-2014						
FY 2013-2014	(120,738,051)	(29,079,540)	(23,946,149)	(67,712,362)	(17,330,059)	(3,543,772)
Budget (Shortfall) or Excess	\$ -	\$ (1,613,190)	\$ 3,540,304	\$ (1,927,114)	\$ (17,138,702)	\$ (3,543,772)

Exhibit D
Riverside Community College District
Revised Budget Allocation Model - Final Budget
FY 2013-2014

Base Expenditures for FY 2013-2014	Total				Total		
	Colleges	Moreno Valley	Norco	Riverside	DSS	DO	DO/DSS
FY 2012-2013 Base Expenditure Budget	\$ 110,244,691	\$ 25,742,683	\$ 21,532,403	\$ 62,969,605	\$ 19,707,561	\$ 3,690,086	\$ 23,397,647
Position Step and Column Adjustments	595,693	145,857	170,156	279,680	54,375	2,084	56,459
Health/Dental/Life Insurance	609,866	150,194	98,712	360,960	(23,877)	(22,986)	(46,863)
Fixed Charges (STRS, PERS, FICA, MC, UI, WC)	(793,775)	(189,682)	(156,288)	(447,805)	(102,812)	(15,550)	(118,362)
Budget Reduction Strategy	(40,496)	(7,085)	(8,093)	(25,318)	(563,489)	(140,902)	(704,391)
Growth, Placement Adjustments, Reclassifications	846,002	284,952	317,312	243,738	(320,587)	346,706	26,119
Set-aside for Compensation Adjustment (1.57%)	1,383,432	331,705	276,903	774,824	161,614	26,500	188,114
New Positions	827,736	470,259	238,318	119,159	-	140,000	140,000
Enrollment Management/Budget Alignment Associate Faculty/Overload	2,245,095	895,064	547,386	802,645	-	-	-
Budget Reallocations between Entities	2,198,052	533,736	441,783	1,222,533	(1,977,276)	(220,776)	(2,198,052)
Barnes and Noble Signing Bonus Usage	600,000	150,000	150,000	300,000	-	-	-
Contracts/Agreements/Licenses	90,739	21,186	17,721	51,832	108,501	3,036	111,537
Utilities Holding Account	-	-	-	-	100,000	-	100,000
Use of Facilities, Customized Solutions Contracts and other	233,713	66,069	55,239	112,405	(1,276)	522	(754)
La Sierra Loan Repayment (Year 1 of 5)	1,047,623	244,602	204,597	598,424	187,325	35,052	222,377
Off-Year Board of Trustees Election	-	-	-	-	-	(300,000)	(300,000)
RCC Useable Common Area Project	349,680	-	-	349,680	-	-	-
New Facilities - Moreno Valley College SAS; Norco College NOC	300,000	240,000	60,000	-	-	-	-
Base Expenditure Budget FY 2012-2014	\$ 120,738,051	\$ 29,079,540	\$ 23,946,149	\$ 67,712,362	\$ 17,330,059	\$ 3,543,772	\$ 20,873,831
% of Base Budget	85.26%	20.53%	16.91%	47.82%	12.24%	2.50%	14.74%
\$ Increase (Decrease) to PY Base Budget	10,493,360	\$ 3,336,857	\$ 2,413,746	\$ 4,742,757	\$ (2,377,502)	\$ (146,314)	\$ (2,523,816)
% Increase/-Decrease to PY Base Budget	9.52%	12.96%	11.21%	7.53%	-12.06%	-3.97%	-10.79%

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-Thru – Restricted
- 1190 Grants and Categorical Programs – Restricted
- 3200 Food Services
- 3300 Child Care
- 4100 State Construction and Scheduled Maintenance
- 4130 La Sierra Capital
- 4170 2010D Capital Appreciation Bonds
- 4180 2010D Build America Bonds
- 6100 Health and Liability Self-Insurance
- 6110 Workers’ Compensation Self-Insured
- Student Federal Grants
- State of California Student Grants
- ASRCCD

Additionally, the following should be observed for other District Resources:

1. Resource 1050, Parking - The Parking Resource receives revenues from the sale of parking permits, metered parking, and parking citations. These revenues are used to support parking operations, maintain parking lots and support the College Safety and Police Department, which is funded from both this Resource as well as Resource 1000. In FY 2012-13, personnel costs were realigned to reflect how services are delivered based on a study conducted by the Chief of Police. The Parking operation incurred a loss of \$.45 million in FY 2012-13 and fund balance decreased from \$.64 million to \$.19 million. The proposed budget shows current year expenditures exceeding current year revenues by approximately \$.50 million, thus reflecting an encroachment upon the contingency reserve that will result in a negative balance of \$.30 million. This operating model will need to be reviewed as it is not sustainable.

2. Resource 1070, Student Health - The Student Health Resource continues to maintain a substantial contingency reserve, reflecting total available funds of \$3.19 million and a projected ending balance of \$1.75 million, while providing increased services to students. Operating costs have been streamlined to align more closely with operating revenues. Encroachment upon the reserve balance is projected to be \$.13 million versus the projected \$.40 million from the prior year.

3. Resource 1080, Community Education - The Community Education Resource is intended to be self-supporting. It provides not-for-credit courses on a fee basis. Community Education ended fiscal year 2012-13 with an accumulated deficit of \$.16 million and it is anticipated that it will end fiscal year 2013-14 with an accumulated deficit of \$.15 million. Staff

OTHER DISTRICT RESOURCES

(continued)

will need to monitor this Resource closely throughout the year, to ensure revenue projections are realized.

4. Resource 1090, Performance Riverside - Performance Riverside ended fiscal year 2012-13 with an accumulated deficit of \$.50 million, due primarily to a precipitous decline in revenues versus what was planned for the year. Riverside City College staff has realigned the operating model for FY 2013-14. RCC's Performing Arts department and students will be integrated into Performance Riverside productions as an essential component of the instructional program. The number of full-scaled productions has been reduced by half. It is anticipated that this new operating model will reduce and eventually eliminate the annual operating deficit.

5. Resource 1110, Bookstore (Contractor Operated) - Resource 1110 was established to account for the bookstore operations at all three colleges. These bookstores are operated through a contract with Barnes & Noble Co. which was renewed in December 2012. The budget proposal includes an interfund transfer of \$.58 million to Resource 3200 - Food Services, and an intrafund transfer of \$.35 million to the general operating fund, \$.10 million of which will be used to fund the new useable common area between the Digital Library and Nursing and Math/Sciences buildings on the Riverside City College campus.

6. Resource 1120, Center for Social Justice and Civil Liberties - Resource 1120 was established to account for the activities associated with operating the Center for Social Justice and Civil Liberties and is intended to be self-supporting through private donations and contributions from governmental and private grants. The District is actively recruiting for a director for the Center. Securing private donations and grants are highly dependent on the hiring of a permanent director. Until that occurs, the Center will be supported through a transfer from the Resource 1000. For FY 2013-14, the transfer amount is \$99,373.

7. Resource 1170, Customized Solutions - Resource 1170 was established to isolate 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 budget proposal provides for total available funds of \$1.21 million and an ending balance of \$.23 million.

8. Resource 1180, Redevelopment Pass-Thru - Resource 1180 expenditure budget provides funds for equipment and network infrastructure needs; consulting services relative to existing redevelopment agreements; utilities at the Riverside Community College System Office temporarily located on Alessandro Blvd.; funds to complete the Center for Social Justice and Civil Liberties facility; and funds for the Coil School for the Arts building project. The District continues to receive redevelopment revenues despite the dissolution of redevelopment agencies in fiscal 2012. In fiscal year 2013-14, a total of \$1.0 million has been set aside to address equipment and network infrastructure needs for the District. The funds have been allocated as follows: Riverside City College - \$.48 million; Norco College - \$.17 million; Moreno Valley College - \$.20 million; District Support Services - \$.15 million.

9. Fund 1190, Grants and Categorical Programs - Resource 1190 is used to record the financial activity of restricted categorical and grant funds received by the District. These funds

OTHER DISTRICT RESOURCES

(continued)

are used to assist the District in the pursuit of objectives established in strategic planning processes.

a. In 2009-2010, the State reduced funding for categorical programs by 32% to 62% depending on the program. With the passage of Proposition 30 and the improving state economy, the State has provided substantial increases to the categorical programs that had sustained significant decreases in prior years. Although the state has not announced the final college allocations, increased funding is estimated as follows: Disabled Student Programs and Services (DSPS) - \$.14 million; Extended Opportunity Programs and Services (EOPS) - \$.12 million; and Student Success Initiative (SSI formerly Matriculation) - \$.69 million. Since the reduction of state funding in 2009-10, the District has provided backfill funding from the general fund to the categorical programs by making annual transfers. Due to the increased State funding in FY 2013-14, District support for SSI and DSPS can be reduced by \$.37 million and \$.10 million, respectively, thereby decreasing the total backfill to \$.23 million from \$.70 million.

b. The District collects Capital Outlay Surcharge fees from international students. The funds that have accumulated, \$1.20 million, are being allocated as follows: Riverside City College - \$.73 million; Norco College - \$.18 million; Moreno Valley College - \$.18 million; and District Support Services - \$.11 million. These funds are restricted to capital outlay, maintenance and equipment.

c. The State has allocated Instructional Equipment funds to the District in FY 2013-14 after many years of suspended funding. The total amount, \$.31 million, will be allocated as follows: Riverside City College - \$.17 million; Norco College - \$.07 million; and Moreno Valley College - \$.07 million. These funds require a one dollar match from the District for every three dollars of State funds.

10. Resource 3200, Food Services – Resource 3200 accounts for food service and catering activities for all three colleges. This Resource ended FY 2012-2013 with an ending reserve balance of \$371,990, primarily as a result of the new beverage and bookstore contracts that were entered into during the year. As mentioned previously, an interfund transfer in the amount of \$.58 million from the Bookstore (Resource 1110) is provided, up from \$.44 million in the prior year.

11. Resource 3300, Child Care - The District operates childcare programs at Riverside City College and Moreno Valley College. A third party child care provider previously operated the childcare program at the Stoke Innovative Learning Center; however, the contract was cancelled in FY 2012-13 due to non-payment of rent. This Resource ended 2012-13 with an ending reserve balance of \$.15 million and is projected to end fiscal 2014 with an ending reserve of \$.13 million.

12. Resource 4100, State Construction and Scheduled Maintenance - Historically, Resource 4100 has included the State Construction, Scheduled Maintenance and Hazardous Substances budgets. The State eliminated Scheduled Maintenance and Hazardous Substances funding for fiscal years 2009-2010 through 2012-2013. Scheduled Maintenance and Hazardous Substances funding has been restored for FY 2013-14. The District will receive \$.31 million from the State which will be allocated as follows: Riverside City College - \$.17 million; Norco College - \$.07 million; and Moreno Valley College - \$.07 million. These funds require a one

OTHER DISTRICT RESOURCES

(continued)

dollar District match for every one dollar of State funds. Measure C funds have been allocated for the match requirement. The budget proposal also includes \$3.15 million for completion of the Moreno Valley College Student Academic Services building.

13. Resource 4130, La Sierra Capital - This Resource has loaned the general fund a total of \$7.01 million over the past several years to pre-fund savings resulting from an early retirement offer; forgive the Major Gifts Campaign debt owed by the RCCD Foundation; fund Performance Riverside's accumulated deficit; and to provide budget assistance to the general fund. A total of \$.68 million has been repaid to date, leaving a remaining balance owed from the general fund of \$6.3 million. The remaining balance is anticipated to be repaid over five years at approximately \$1.3 million per year, beginning in FY 2013-14.

14. Resource 4170, 2010D Capital Appreciation Bonds - This fund was established to account for the capital appreciation bond proceeds derived from the Series 2010D issuance of Measure C general obligation bonds and the expenditure of funds related to Board approved Measure C capital outlay projects (see Exhibit G).

15. Resource 4180, 2010D Build America Bonds - This fund was established to account for the Build America Bonds proceeds derived from the Series 2010D issuance of Measure C general obligation bonds and the expenditure of funds related to Board approved Measure C capital outlay projects (see Exhibit F). Build America Bonds were authorized as part of the American Recovery and Reinvestment Act of 2009. The District receives cash subsidies from the United States Treasury equal to 35% of the annual interest payable on these bonds, effectively lowering the cost of borrowing. The sequestration provisions adopted by the federal government in 2013 have reduced the subsidy payments by 8.7%.

16. Resource 6100, Health and Liability Self-Insurance - This Resource is used to account for the District's self-insured indemnity health and liability programs. As mentioned earlier in this narrative, a benefits analysis was performed by Keenan and Associates to evaluate claims liabilities and recommend a sufficient funding to provide coverage for the claims. As a result of the analysis, Keenan and Associates recommended decreasing our provision for estimated claims liabilities primarily as a result of better claims management from our new third party administrator. Keenan and Associates has recommended an increase to the rate assessed for each participating employee from \$20,905 to \$22,122, an increase of 5.8%, as a result of increased health claims.

Also as mentioned earlier in this narrative, the District engaged an actuary to perform an actuarial valuation of general and employment liabilities. The results of the actuarial valuation indicate that the District has a significant exposure to general and employment liabilities and recommends an increase to the provision for estimated claims. The interfund transfer of \$1.5 million from the general fund remains to provide coverage for the increased claims liability.

17. Resource 6110, Workers' Compensation Self-Insurance - This Resource is used to account for the District's self-insured workers' compensation program. As previously mentioned in this narrative, the District engaged an actuary to perform an actuarial valuation of workers' compensation liabilities. The results of the actuarial valuation indicate that the District has a significant exposure to workers' compensation liabilities and recommends an increase to the provision for estimated claims. However, the workers' compensation rate charged to all budgets

OTHER DISTRICT RESOURCES *(continued)*

with salary accounts will remain the same at 2.29% for fiscal year 2013-14 and since an adequate contingency reserve has been provided at this rate.

18. *Student Federal Grants and State of California Student Grants* - These funds are used to report the receipt and distribution of various student grant programs.

Exhibit E
Riverside Community College District
2013-2014 Final Budget
Measure C Projects - (Resources 4170 and 4180)

<u>Project Description</u>	<u>District</u>	<u>Riverside</u>	<u>Norco</u>	<u>Moreno Valley</u>	<u>Total</u>
Future Projects - Feasibility/Planning/Mgmt	\$ 62,290	\$ 556,384	\$ 214,318	\$ 222,765	\$ 1,055,757
Nursing/Sciences Building	-	1,978,038	-	-	1,978,038
Scheduled Maintenance	161,297	563,657	72,430	175,669	973,053
Student Academic Services	-	-	-	2,327,829	2,327,829
Wheelock Gym Seismic Retrofit	-	631,429	-	-	631,429
Food Services Remodel Project	-	-	-	4,729	4,729
Learning Gateway Building	-	-	-	211,032	211,032
Student Support Center	-	-	2,045	-	2,045
Logic Domain	1,505	13,439	5,176	5,380	25,500
Network Operations Centers	-	-	711,649	2,914,449	3,626,098
Aquatics Project	-	194,707	-	-	194,707
Quad Basement Remodel	-	114,559	-	-	114,559
March Dental Education Center	-	-	-	33,551	33,551
ADA Transition Plan	2,846,921	-	-	-	2,846,921
Norco Secondary Effects	-	-	480,352	-	480,352
Utility Infrastructure	4,714,650	-	-	-	4,714,650
Moreno Valley Science Laboratories Remodel	-	-	-	197,459	197,459
Ben Clark Public Safety Training Center Status Pr	-	-	-	31,375	31,375
Alumni Carriage House	28,487	-	-	-	28,487
IT Audit	4,130,249	-	-	-	4,130,249
Culinary Arts / District Office Building	14,607,414	14,607,414	-	-	29,214,828
Electronic Contract Document Storage	2,950	26,350	10,150	10,550	50,000
2014 IPP / FPP	20,650	184,450	71,050	73,850	350,000
District Design Standards	19,215	-	-	-	19,215
Student Services Workforce Building	-	25,652,922	-	-	25,652,922
Master Plan Update	-	-	6,311	320,086	326,397
Swing Space Market Street	118,310	-	-	-	118,310
Ground Water Monitoring Wells	-	-	396,525	-	396,525
Project Contingency	4,753,946	-	-	-	4,753,946
Program Reserve	4,310,463	-	-	-	4,310,463
Emergency Phones	-	-	-	108,418	108,418
Physicians Assistant Remodel	-	-	-	109,837	109,837
Audio Visual	-	-	-	148,450	148,450
Mechanical Upgrades	-	-	-	217,587	217,587
Coil School for the Arts	23,808,119	-	-	-	23,808,119
Lovekin Parking/Tennis Project	-	3,118,932	-	-	3,118,932
West Side Food Services	-	1,522,610	-	-	1,522,610
Energy Self Generation Incentive Program	-	-	2,164,739	-	2,164,739
Totals	<u>\$ 59,586,466</u>	<u>\$ 49,164,891</u>	<u>\$ 4,134,745</u>	<u>\$ 7,113,016</u>	<u>\$ 119,999,118</u>
Amount to be Funded from Future Measure C Issuance					<u>(58,269,536)</u>
Total Expenditure Budget					<u>\$ 61,729,582</u>

BUDGET SUMMARY

Exhibit F presents the total RCCD budget proposal for FY 2013-14 in graphical and schematic formats to provide the reader with a good sense of the scale and scope of the District's total budget for fiscal year 2013-14.

Exhibit F Riverside Community College District 2013-2014 Proposed Budget Total Available Funds

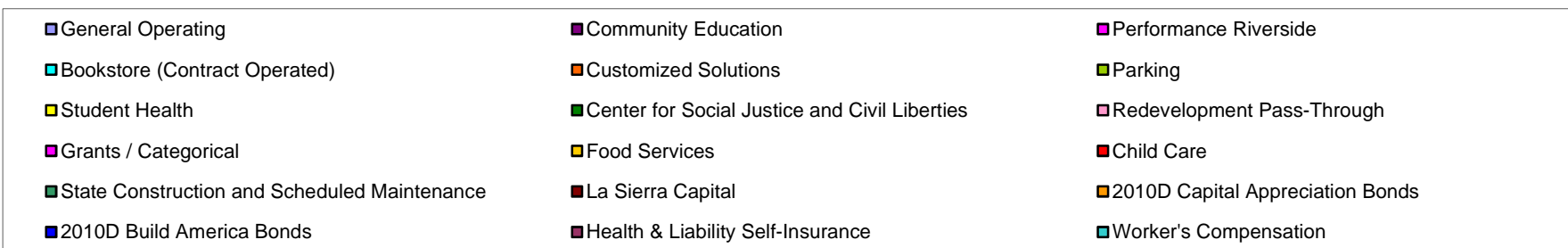
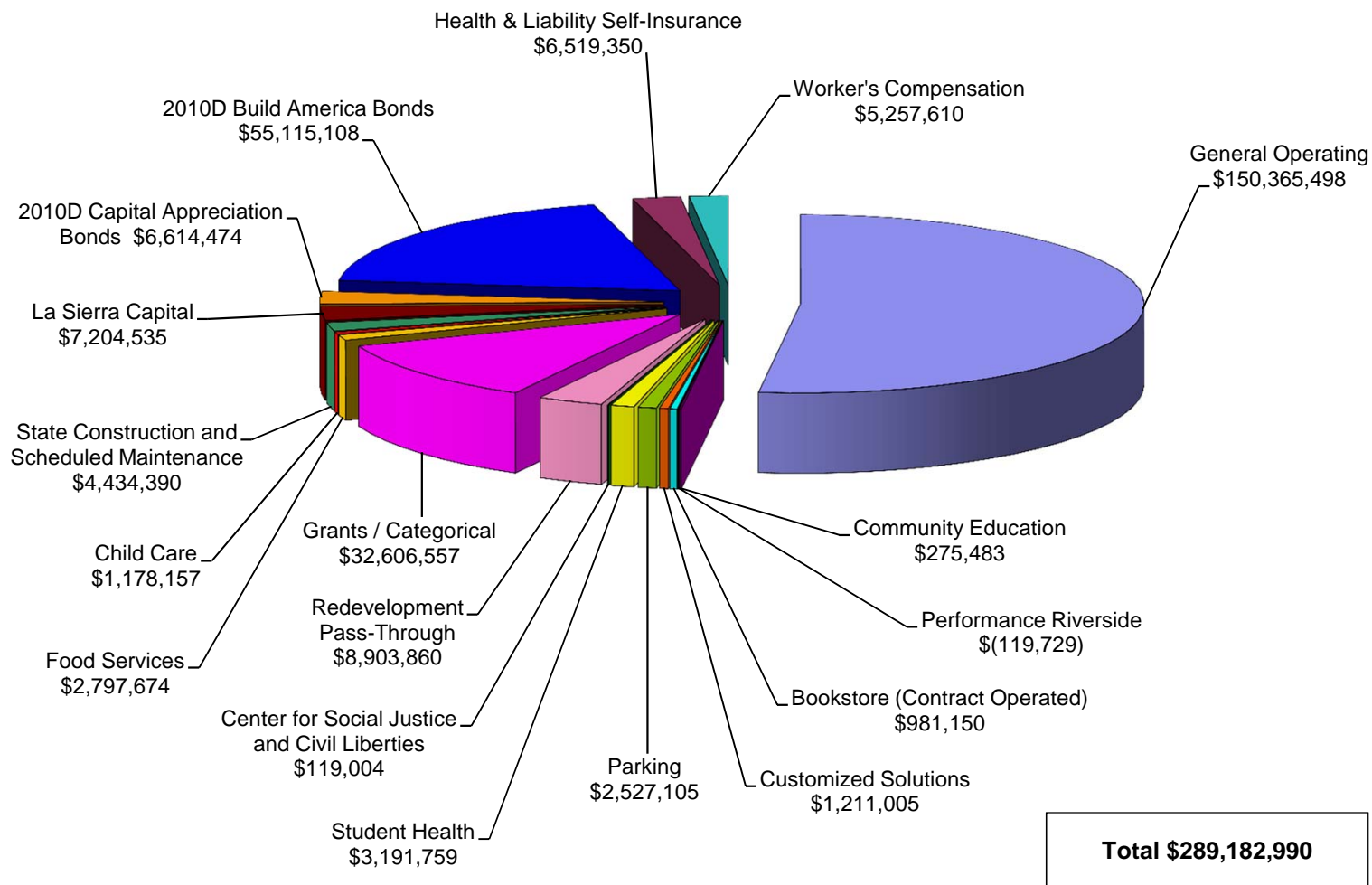


Exhibit F

Riverside Community College District Fund Schematic - Total Available Funds 2013-2014 Proposed Budget

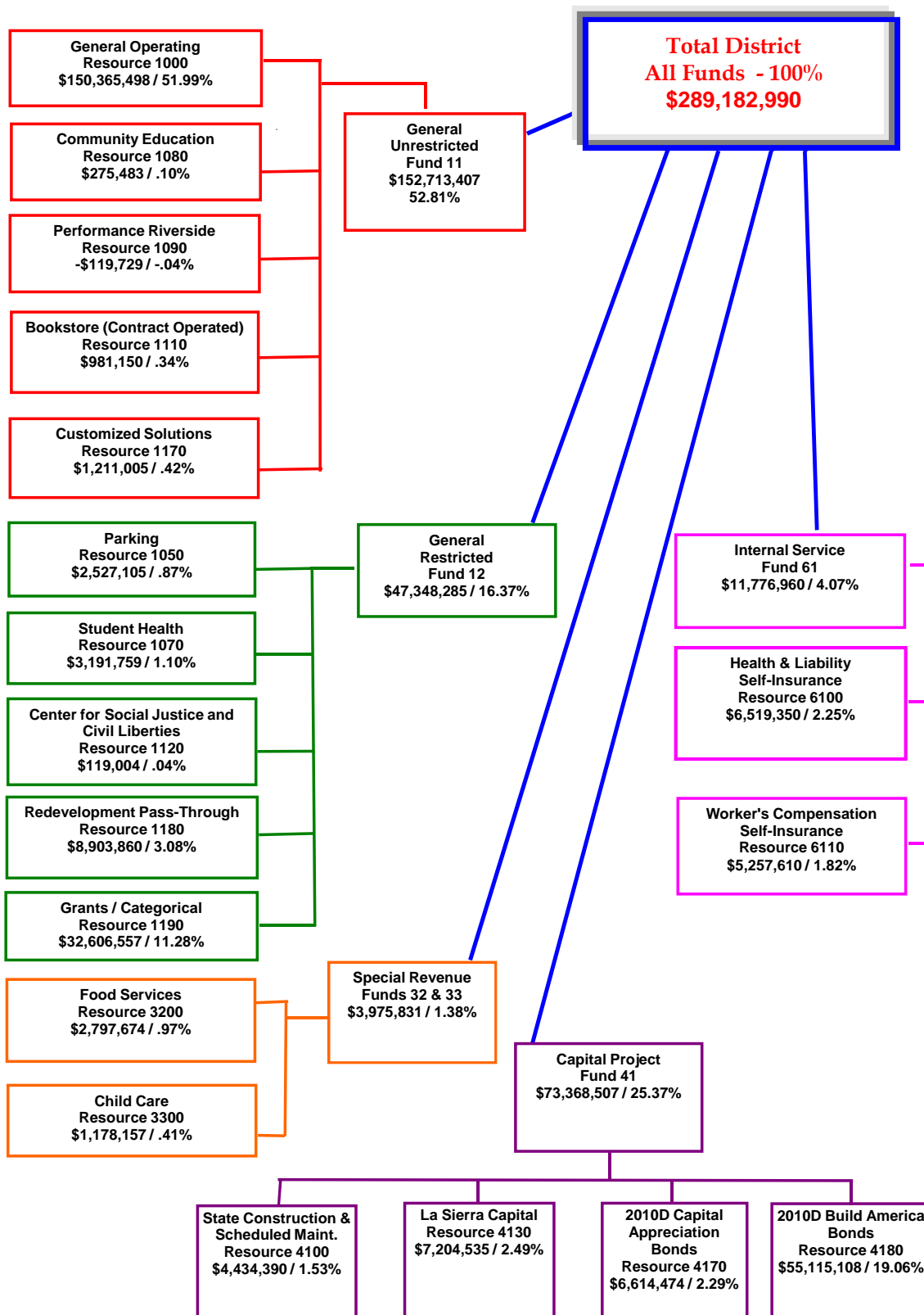


Exhibit F

**RIVERSIDE COMMUNITY COLLEGE DISTRICT
FUND / ACCOUNT SUMMARY - TOTAL AVAILABLE FUNDS
2013-2014**

<u>Fund / Resource</u>	<u>Adopted Budget 2012-2013</u>	<u>Final Budget 2013-2014</u>
 <u>General Funds</u>		
<u>Unrestricted - Fund 11</u>		
<u>Resource</u>		
1000 General Operating	\$ 141,182,480	\$ 150,365,498
1080 Community Education	608,353	275,483
1090 Performance Riverside	466,224	(119,729)
1110 Bookstore (Contract-Operated)	745,334	981,150
1170 Customized Solutions	<u>303,559</u>	<u>1,211,005</u>
Total Unrestricted General Funds	<u>143,305,950</u>	<u>152,713,407</u>
 <u>Restricted - Fund 12</u>		
<u>Resource</u>		
1050 Parking	3,238,350	2,527,105
1070 Student Health	3,285,961	3,191,759
1120 Center for Social Justice and Civil Liberties	50,000	119,004
1180 Redevelopment Pass-Through	7,590,752	8,903,860
1190 Grants and Categorical Programs	<u>32,947,866</u>	<u>32,606,557</u>
Total Restricted General Funds	<u>47,112,929</u>	<u>47,348,285</u>
Total General Funds	<u>190,418,879</u>	<u>200,061,692</u>
 <u>Special Revenue - Funds 32 & 33</u>		
<u>Resource</u>		
3200 Food Services	2,310,199	2,797,674
3300 Child Care	<u>1,100,338</u>	<u>1,178,157</u>
Total Special Revenue Funds	<u>3,410,537</u>	<u>3,975,831</u>

Exhibit F

**RIVERSIDE COMMUNITY COLLEGE DISTRICT
FUND / ACCOUNT SUMMARY - TOTAL AVAILABLE FUNDS
2013-2014**

<u>Fund / Resource</u>	<u>Adopted Budget 2012-2013</u>	<u>Final Budget 2013-2014</u>
<u>Capital Projects - Fund 41</u>		
<u>Resource</u>		
4100 State Construction & Scheduled Maintenance	12,882,075	4,434,390
4130 La Sierra Capital	7,911,529	7,204,535
4160 General Obligation Bond Funded Capital Outlay	29,732,419	-
4170 2010D Capital Appreciation Bonds	6,919,115	6,614,474
4180 2010D Build America Bonds	<u>50,443,993</u>	<u>55,115,108</u>
Total Capital Projects Funds	<u>107,889,131</u>	<u>73,368,507</u>
<u>Internal Service - Fund 61</u>		
<u>Resource</u>		
6100 Health and Liability Self-Insurance	7,051,270	6,519,350
6110 Workers Compensation Self Insurance	<u>5,526,558</u>	<u>5,257,610</u>
Total Internal Service Funds	<u>12,577,828</u>	<u>11,776,960</u>
Total District Funds	<u>\$ 314,296,375</u>	<u>\$ 289,182,990</u>
<u>Expendable Trust and Agency</u>		
<u>Student Financial Aid Accounts</u>		
Student Federal Grants	\$ 51,739,010	\$ 53,427,000
State of California Student Grants	<u>2,030,000</u>	<u>2,100,000</u>
Total Student Financial Aid Accounts	<u>53,769,010</u>	<u>55,527,000</u>
<u>Other Account</u>		
Associated Students of RCCD	<u>1,498,614</u>	<u>1,710,352</u>
Total Expendable Trust and Agency	<u>\$ 55,267,624</u>	<u>\$ 57,237,352</u>
Grand Total	<u>\$ 369,563,999</u>	<u>\$ 346,420,342</u>

LOOKING AHEAD

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

As we look back at the year just ended, FY 2012-13, it is decidedly different than the one contemplated in the “Looking Ahead” section of a year ago. Proposition 30 was approved by the voters of California, stemming the flow of budget reductions that have occurred over the previous four years. While the results of Proposition 30 and an improving state economy are restoring revenues, Proposition 30 is temporary and its benefits will begin expiring at the end of 2016. In addition, the national and global economies are fragile as well. So we must be vigilant of these realities and strategically plan for our financial health.

The FY 2013-2014 State Budget continues to present the District with a complex budget. The major variables are:

- 1. *Redevelopment*** - A significant amount of redevelopment funds have replaced State general fund money in the California Community College (CCC) budget for fiscal 2014. As mentioned previously, the community college system is still negotiating with the Department of Finance over its rightful share of redevelopment funds for FY 2012-13. It remains to be seen whether the state will fulfill their promise of a guaranteed backfill. Also, we must be prepared to go through this same struggle again in FY 2013-14.
- 2. *Student Enrollment Fees*** – Community colleges remain at risk for any shortfall in this revenue category. Fortunately, there was no shortfall in FY 2012-13 but depending on the ability of the state to accurately estimate student enrollment fees for FY 2013-14, we may have to contend with an impending revenue reduction.
- 3. *Property Tax Revenue*** - Not much needs to be said here. The amount budgeted by the State for the CCC seems reasonable, but a shortfall could occur. If it does, community colleges will have their revenues reduced accordingly in FY 2013-14.
- 4. *Education Protection Act*** – The amount budgeted by the State for CCC also appears reasonable here but should a shortfall occur, will the state honor its backfill guarantee?

The four revenue items mentioned above have either required special legislation to guarantee a shortfall backfill or have no provision for shortfall backfill at all. These are significant components of the community college budget and create uncertainty from year-to-year regarding the actual amount of funding that will be received. Consequently, proper financial planning is compromised. A solution to this problem exists in the form of a “continuous appropriation”, something that K-12 already has. A “continuous appropriation” would ensure that the CCC’s would receive all of the funding they were allocated in the adopted state budget.

Against this environment, RCCD confronts several internal constraints. They include the following:

- a.** We have had to address some \$65 million of base budget problems in our major operating fund (i.e., Resource 1000) since FY 2009-10. Even in the most optimistic scenarios, it is going to take us a number of years to recover our financial health. Making

LOOKING AHEAD

(continued)

our recovery more difficult is very limited year-over-year new revenues; pent-up demand for annual salary increases; and increasing costs without the benefit of cost of living adjustments being allocated from the state. The fact that approximately 85% of our Resource 1000 expenditure budget is directed towards compensation, with the remaining 14% much more fixed in nature, simply adds to the difficulty.

b. Other Resources – Resource 1000, our major operating fund, is not the only Resource under financial pressure. We’re facing constraints in other Resources due to direct and indirect factors. Problems in other Resources will eventually impact Resource 1000.

c. During the past four years, the District has had a series of borrowings totaling in excess of \$7 million from Resource 4130 – La Sierra Capital to assist in addressing budget shortfalls during the “Great Recession” period. These funds were designated for the construction of the Coil School for the Arts and will need to be repaid over the next five years. This commitment amounts to almost \$1.3 million per year.

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

FINAL BUDGET
2013-2014

INCOME

Unaudited Beginning Balance, July 1		\$ 11,407,409
Federal Income	\$ 188,321	
State Income	96,935,401	
Local Income	41,321,367	
Other Income	<u>513,000</u>	
Total Income		<u>138,958,089</u>
Total Available Funds (TAF)		<u>\$ 150,365,498</u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$ 62,443,692
2000	Classified Salaries	28,231,312
3000	Employee Benefits	29,663,471
	Set-Aside for Potential Compensation Adjustment	1,571,546
4000	Books and Supplies	2,368,078
5000	Services and Operating Expenses	15,053,094
6000	Capital Outlay	1,010,689
7300	Interfund Transfers	2,770,000
8999	Intrafund Transfers	<u>895,084</u>
	Total Expenditures	144,006,966
7900	* Contingency / Reserves	<u>6,358,532</u>
	Total Resource 1000 Including Contingency / Reserves	<u>\$ 150,365,498</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
2013-2014 Final Budget
Resource 1000 - Unrestricted General Operating Income**

<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
1.0 Federal Income				
8160 Veterans Education Administration	\$ 5,649	\$ 7,560	\$ 15,125	\$ -
8150 Student Financial Aid Administration	158,627	123,119	183,831	188,321
8190 Other Federal Revenue / ARRA Stimulus	58,361	54	-	-
Total 1.0	<u>222,637</u>	<u>130,733</u>	<u>198,956</u>	<u>188,321</u>
2.0 State Income				
8611 State General Apportionment	99,393,406	87,886,268	64,175,137	74,427,076
8615 Enrollment Fee Waiver Administration	164,710	191,449	451,525	383,858
8619 Part Time Faculty Insurance & Office Hours	61,177	62,063	62,063	62,062
8619 Part Time Faculty Compensation	568,878	568,878	568,878	568,878
8630 Education Protection Account	-	-	19,925,546	17,185,121
8671 Homeowner Property Tax Relief	468,039	469,145	462,966	480,000
8681 State Lottery	3,388,628	3,412,066	3,481,161	3,125,000
8685 State Mandated Cost Reimb/Block Grant	548,390	-	695,647	703,406
Total 2.0	<u>104,593,228</u>	<u>92,589,869</u>	<u>89,822,923</u>	<u>96,935,401</u>
3.0 Local Income				
8809 RDA Asset Liquidation	-	-	4,464,825	-
881x Property Taxes	25,544,667	25,030,616	26,809,489	28,484,492
8820 Donations	27,022	10,885	41,332	4,209
8844 Food Sales / Commissions	84,794	82,890	84,749	84,700
8849 Cosmetology / Dental Hygiene / Other Sales	105,937	93,712	68,242	83,000
8850 Lease / Rental Income	156,577	354,390	628,411	603,312
8860 Interest Income	85,283	103,560	14,966	150,000
8874 Student Enrollment Fees	7,434,877	7,855,743	8,801,541	9,017,497
8879 Transcript / Late Application Fees	106,575	109,003	115,179	115,000
8880 Non Resident Tuition	1,818,347	1,695,024	1,986,387	2,312,000
888x Other Student Fees	364,872	126,091	160,020	197,869
8890 Other Local Revenue	140,615	44,852	106,239	64,994
Staledated Checks (Resource 0800)	62,485	76,255	70,695	60,000
Norco City Redevelopment pass-thru	49,046	31,699	117,764	50,000
Bad Check Fees / Returned Items	1,631	1,314	1,135	1,200
Barnes and Noble Signing Bonus	-	-	600,000	-
Wells Fargo Bank ID Cards	43,500	23,329	128,671	78,718
Library Fines	11,410	2,958	45	-
Recycling Program	-	-	188	376
Moving Violations	20,525	13,263	14,715	14,000
Culinary Academy	218	-	-	-
Total 3.0	<u>36,058,381</u>	<u>35,655,585</u>	<u>44,214,591</u>	<u>41,321,367</u>
4.0 Other Income				
8912 Sales - Obsolete Equipment	13,669	15,027	12,488	13,000
8897 Indirect Cost Recovery	481,937	517,478	462,128	500,000
Total 4.0	<u>495,607</u>	<u>532,505</u>	<u>474,616</u>	<u>513,000</u>

**Riverside Community College District
2013-2014 Final Budget
Resource 1000 - Unrestricted General Operating Income**

<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
5.0 Incoming Interfund Transfers				
8980 From Resource 4130	3,390,000	1,615,982	2,000,000	-
Total 5.0	<u>3,390,000</u>	<u>1,615,982</u>	<u>2,000,000</u>	<u>-</u>
Total Resource 1000 Income	<u>144,759,853</u>	<u>130,524,673</u>	<u>136,711,085</u>	<u>138,958,089</u>
6.0 Unaudited Beginning Fund Balance July 1	11,172,448	13,342,484	6,840,049	11,407,409
Total 6.0	<u>11,172,448</u>	<u>13,342,484</u>	<u>6,840,049</u>	<u>11,407,409</u>
Total Available Funds	<u>\$ 155,932,301</u>	<u>\$ 143,867,157</u>	<u>\$ 143,551,134</u>	<u>\$ 150,365,498</u>

**Riverside Community College District
2013 - 2014 Final Budget
Resource 1000 - Unrestricted General Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
Academic Salaries					
1110	Regular Full Time Teaching	\$ 26,628,856	\$ 25,561,338	\$ 25,337,364	\$ 26,630,850
1170	Instructional Release Time	400,002	379,462	365,912	346,003
1180	Regular Sabbatical Teaching	102,016	-	-	-
	TOTAL 1100	27,130,874	25,940,800	25,703,276	26,976,853
1218	Regular Full Time Administrator	6,542,874	5,985,727	5,895,803	6,091,410
1219	Counselors/Librarians/Release Time	5,603,981	5,876,837	5,760,370	5,959,118
	TOTAL 1200	12,146,855	11,862,563	11,656,173	12,050,528
1330	Part-Time Teaching Fall	7,332,088	6,574,379	6,099,222	7,078,529
1331	Part-Time Teaching Summer (Odd years)	593,540	758,190	567,691	567,693
1332	Part-Time Teaching Winter	1,477,171	789,230	725,054	728,654
1333	Part-Time Teaching Spring	7,099,960	6,449,932	6,573,160	6,577,299
1334	Part-Time Teaching Summer (Even years)	978,827	462,830	571,574	589,850
1335	Regular - Overload Fall	1,371,518	1,422,034	1,343,479	1,341,590
1336	Regular - Overload Summer (Even years)	1,207,720	835,487	909,342	909,342
1337	Regular - Overload Winter	1,476,204	1,261,326	1,214,010	1,215,954
1338	Regular - Overload Spring	1,482,592	1,418,730	1,542,677	1,542,684
1339	Regular - Overload Summer (Odd years)	848,354	980,934	865,347	865,344
1360	Substitute Instructional	275,161	191,365	189,130	191,637
1370	Instructional Stipends	149,182	142,681	141,695	157,802
1371	Large Lecture Stipends	395,216	314,743	219,636	254,053
	TOTAL 1300	24,687,533	21,601,861	20,962,017	22,020,431
1439	Part Time - Counselors/Librarians/Overload	994,636	905,164	956,643	903,917
1469	Substitute Non-Instructional	9,482	2,930	16,347	12,667
1479	Department Chair Stipends	259,066	256,808	244,344	243,095
1490	Special Assignments	166,744	152,743	167,009	236,201
	TOTAL 1400	1,429,928	1,317,645	1,384,342	1,395,880
	TOTAL 1000 Series	65,395,190	60,722,870	59,705,807	62,443,692
Classified Salaries					
2117	Full-Time Supervisor	497,788	413,406	400,434	372,913
2118	Full-Time Administrator	4,605,536	4,413,593	4,096,903	4,315,838
2119	Full-Time Regular / Confidential	20,118,179	18,751,103	17,244,629	18,266,947
2129	Permanent Part-Time	1,038,557	1,508,076	1,503,739	1,618,465
2139/2339	Classified Hourly	737,356	139,959	122,781	362,774
2169/2369	Substitutes	253,535	331,352	403,131	254,869
2190/2390	Special Projects	18,342	36,707	26,055	12,739
	TOTAL 2100	27,269,292	25,594,195	23,797,672	25,204,545

**Riverside Community College District
2013 - 2014 Final Budget
Resource 1000 - Unrestricted General Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
2210	Full-Time Instructional Aides	1,616,994	1,580,102	1,286,372	1,349,103
2220	Permanent Part-Time Instructional Aides	278,444	395,027	541,214	576,264
2230/2449	Part-Time Hourly Instructional Aides	255,015	77,426	84,927	149,171
2231/2431	Coaches - Summer	49,086	42,289	39,553	49,218
2260/2469	Substitute Instructional Aides	9,514	76,550	71,674	11,339
	TOTAL 2200	2,209,053	2,171,393	2,023,740	2,135,095
2330	Instructional Aide - Hrly	-	36	-	15,000
2331	Student Help Non-Instructional	366,549	420,558	330,697	354,714
2349	Overtime	251,698	351,319	245,528	273,765
2399	Other Non-Teaching	24,000	24,000	24,000	24,000
	TOTAL 2300	642,247	795,913	600,225	667,479
2430	Student Help Instructional	229,278	226,041	190,045	221,191
2440	Overtime - Instructional Aides	16,613	16,344	13,859	3,002
	TOTAL 2400	245,891	242,385	203,904	224,193
	TOTAL 2000 Series	30,366,484	28,803,886	26,625,541	28,231,312
Employee Benefits					
3110	STRS - Teachers & Aides	3,906,048	3,659,405	3,436,606	3,731,710
3120	STRS - Classified	22,988	16,044	17,284	21,729
3130	STRS - Academic Non-Teaching	990,612	953,235	940,164	995,998
	TOTAL 3100	4,919,648	4,628,685	4,394,053	4,749,437
3210	PERS - Teachers & Aides	226,057	212,356	213,077	219,876
3220	PERS - Classified	2,705,510	2,586,888	2,576,573	2,678,760
3225	PERS Employer Paid	-	-	(66)	-
3230	PERS - Academic Non-Teaching	120,635	115,932	131,382	143,461
	TOTAL 3200	3,052,202	2,915,176	2,920,965	3,042,097
3310	OASDI - Teachers & Aides	141,065	121,895	118,409	117,164
3315	Medicare - Teachers & Aides	747,553	694,500	680,903	722,134
3320	OASDI - Classified	1,558,111	1,459,383	1,397,895	1,446,164
3325	Medicare - Classified	396,949	373,012	348,004	365,736
3330	OASDI - Academic Non-Teaching	72,494	58,934	67,570	67,530
3335	Medicare - Academic Non-Teaching	180,384	179,843	183,225	190,499
	TOTAL 3300	3,096,556	2,887,566	2,796,006	2,909,227
3410	H & W - Teachers & Aides	5,589,164	5,487,703	5,491,849	6,091,528
3420	H & W - Classified	6,441,865	6,077,000	5,794,975	6,286,269
3430	H & W - Academic Non-Teaching	1,731,523	1,782,248	1,775,444	1,937,011
3440	H & W - Retired Employees	577,224	1,199,115	1,163,157	1,046,052
	TOTAL 3400	14,339,777	14,546,067	14,225,425	15,360,860

**Riverside Community College District
2013 - 2014 Final Budget
Resource 1000 - Unrestricted General Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
3510	SUI - Teachers & Aides	488,082	874,490	594,698	48,380
3520	SUI - Classified	260,095	479,406	318,819	130,363
3530	SUI - Academic Non-Teaching	127,180	239,220	168,563	66,217
	TOTAL 3500	875,357	1,593,116	1,082,080	244,960
3610	WC - Teachers & Aides	852,339	784,159	1,096,349	1,176,060
3620	WC - Classified	439,413	413,170	544,887	588,509
3630	WC - Academic Non-Teaching	214,030	205,513	292,049	307,465
	TOTAL 3600	1,505,782	1,402,842	1,933,285	2,072,034
3900	Other - Retired Emp. Holding Acct	(3,882)	1,865	4,591	-
3910	Other - Teachers & Aides	15	(2,153)	(202)	-
3920	Other - Classified	(5,756)	26,775	(11,138)	-
3930	Other - Academic Non-Teaching	795,486	1,745,632	1,501,194	1,284,856
	TOTAL 3900	785,864	1,772,119	1,494,445	1,284,856
	TOTAL 3000 Series	28,575,184	29,745,571	28,846,259	29,663,471
<u>Set-Aside for Potential Compensation Adjustment</u>					
3999	Other - Potential COLA	-	-	-	1,571,546
	Total 3999	-	-	-	1,571,546
	Total 3999 Series	-	-	-	1,571,546
<u>Books and Supplies</u>					
4210/4230	Reference and Other Books	73,377	5,801	6,198	29,882
	TOTAL 4200	73,377	5,801	6,198	29,882
4320	Instructional Supplies	66,032	77,963	30,644	87,759
4330	Periodicals/Magazines	193,022	96,368	7,093	154,616
4350/4351	Instructional Media Materials	13,109	2,539	-	28,807
4360	Tests	12,795	85,294	39,955	44,875
4370	Commencement Supplies	1,894	2,352	868	925
	TOTAL 4300	286,852	264,516	78,560	316,982
4510	Maintenance Supplies	67,984	56,943	61,214	96,883
4520	Custodial Supplies	268,559	277,151	269,259	282,305
4530	Grounds Supplies	70,922	83,511	81,395	87,269
4540	Health Supplies	16,622	16,994	17,391	20,300
4555	Copying & Printing	172,004	157,308	133,682	200,989
4575	Software < \$200	11,615	5,882	9,077	15,790
4580	Theater Supplies	38,541	13,371	20,142	33,678
4590	Office & Other Supplies	582,005	545,526	435,784	798,591
4591	Purchase / Cost of Goods Sold	(44,543)	(947)	(16,763)	-
	TOTAL 4500	1,183,710	1,155,738	1,011,181	1,535,805
4630	Tires and Tubes	350	1,116	503	378
4644	Repair Parts	225,911	247,806	243,460	298,826
4690	Transportation Supplies	101,024	114,810	75,610	93,555
	TOTAL 4600	327,284	363,732	319,573	392,759

**Riverside Community College District
2013 - 2014 Final Budget
Resource 1000 - Unrestricted General Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
4710	Food	85,396	78,178	84,298	76,900
4791	Paper Products	6,138	9,664	13,246	8,338
4792	Cleaning Supplies	12,282	6,401	4,993	6,486
4793	Kitchen Expendables	1,440	875	276	926
	TOTAL 4700	105,256	95,117	102,813	92,650
	TOTAL 4000 Series	1,976,479	1,884,903	1,518,326	2,368,078
<u>Services and Operating Expenditures</u>					
5045	Postage	169,405	147,514	153,283	185,477
	TOTAL 5000	169,405	147,514	153,283	185,477
5110	Consultants	487,752	543,906	443,921	795,096
5120	Lecturers	4,875	7,700	4,340	11,556
5151	Temporary Services	1,500	14,534	3,075	9,445
5192	Scouting	12,864	4,839	18,169	25,422
5195	Entry Fees	19,267	20,812	21,800	14,000
5197	Grant/Contract Sub-Agreement	-	-	(16)	-
5198	Professional Services	853,356	867,456	476,694	476,472
	TOTAL 5100	1,379,615	1,459,246	967,983	1,331,991
5210	Mileage	60,812	55,860	56,651	70,517
5211	Meeting Expense	17,493	14,822	14,960	19,831
5219	Other Travel Expenses	163,216	125,047	90,644	128,145
5220	Conference Expenses	122,438	138,595	177,386	308,982
5250	Travel Expense - Candidates	6,285	7,964	1,856	10,400
	TOTAL 5200	370,244	342,288	341,497	537,875
5310/5320	Memberships / Dues	220,374	181,255	241,944	209,163
	TOTAL 5300	220,374	181,255	241,944	209,163
5410	Fire & Theft Insurance	-	108,909	101,951	116,380
5420	Liability and Claims	19,598	14,827	23,455	27,874
5430	Fidelity Bond Premiums	-	-	-	529
5440	Student Insurance	41,070	72,817	71,823	72,817
	TOTAL 5400	60,668	196,553	197,229	217,600
5510	Natural Gas	154,559	156,856	178,290	191,798
5520	Electricity	2,265,414	2,398,329	2,464,096	2,577,313
5530	Water	300,905	334,610	434,614	428,312
5540	Telephone	173,506	174,725	148,302	164,567
5541	Cellular Telephone	161,632	142,920	92,138	112,450
5550	Laundry & Cleaning	9,352	8,990	9,519	11,455
5560	Towel Service	9,158	9,055	8,845	10,249
5570	Waste Disposal	145,359	136,163	134,691	161,571
	TOTAL 5500	3,219,884	3,361,649	3,470,496	3,657,715

**Riverside Community College District
2013 - 2014 Final Budget
Resource 1000 - Unrestricted General Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
5610	County and Other Contracts	201,834	163,860	159,582	204,000
5621	Printing - Catalog	(2,363)	314	107	1,500
5622	Printing - Class Schedule	61,414	9,773	9,707	22,505
5630	Rents and Leases	1,573,578	1,413,896	1,030,385	1,294,571
5633	Scenery and Costume Rentals	2,670	4,210	5,671	5,000
5644	Repairs	1,210,233	1,254,628	1,325,674	1,335,019
5649	Computer Software Maintenance/Lic	1,413,958	1,380,531	1,480,555	1,632,254
5650	Transportation Contracts	<u>332,302</u>	<u>37,371</u>	<u>83,462</u>	<u>55,832</u>
	TOTAL 5600	<u>4,793,625</u>	<u>4,264,582</u>	<u>4,095,144</u>	<u>4,550,681</u>
5710	Audit	92,496	78,680	81,287	82,491
5720	Elections	589,333	-	271,372	-
5730	Legal	331,897	291,620	140,448	269,325
5740	Advertising	133,482	128,881	65,742	167,848
5790	Licenses, Permits, and Other Fees	<u>378,470</u>	<u>428,402</u>	<u>408,635</u>	<u>506,347</u>
	TOTAL 5700	<u>1,525,679</u>	<u>927,583</u>	<u>967,484</u>	<u>1,026,011</u>
5820	Interest/TRAN Expense	164,595	176,667	323	5,000
5821	STRS/PERS Penalties & Interest	-	-	2,078	-
5830	Surveys	-	408	950	-
5840	Physicals	9,058	6,572	9,025	5,700
5850	Fingerprints	17,368	13,287	14,186	32,024
5855	Pre-employment Testing	250	125	213	581
5890	Outside Services and Operating Costs	1,437,963	542,315	531,138	1,129,251
5892	Bank Charges	189,144	171,770	170,333	190,850
5899	Budget Augmentation Holding	-	-	-	1,973,175
	TOTAL 5800	<u>1,818,378</u>	<u>911,144</u>	<u>728,246</u>	<u>3,336,581</u>
	TOTAL 5000 Series	<u>13,557,871</u>	<u>11,791,813</u>	<u>11,163,306</u>	<u>15,053,094</u>
Capital Outlay					
Site and Site Improvement					
6122	Engineering	-	-	-	7,360
6123	Architect's Fee	500	-	22,425	2,358
6124	Testing	-	-	-	9,000
6126	Construction Contract	52,547	-	8,600	349,680
6127	Fixtures and Fixed Equipment	13,366	23,426	50,661	5,369
6128	Inspection	167	-	-	-
6129	Other Site Improvement	<u>131</u>	<u>2,700</u>	<u>7,647</u>	<u>131</u>
	TOTAL 6100	<u>66,711</u>	<u>26,126</u>	<u>89,333</u>	<u>373,898</u>
Buildings					
6213	Architect's Fee	-	3,930	-	-
6222	Engineering	-	-	5,000	-
6223	Architects Fee	(750)	-	4,500	22,391
6224	Testing	4,400	-	-	16,300
6226	Remodel Projects	44,568	24,423	71,444	71,594
6227	Fixtures & Fixed Equipment	47,340	43,052	96,703	-
6229	Other	-	389	-	-
	TOTAL 6200	<u>95,558</u>	<u>71,794</u>	<u>177,648</u>	<u>110,285</u>

**Riverside Community College District
2013 - 2014 Final Budget
Resource 1000 - Unrestricted General Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
Library Books					
6310	Library Collection-Books & Materials	44,655	15,096	-	21,213
	TOTAL 6300	44,655	15,096	-	21,213
Equipment					
6481	Equipment Addt'l \$200 to \$4,999	199,645	207,040	316,166	339,803
6482	Equipment Addt'l > \$5,000	92,004	255,674	338,241	107,878
6483/6491	Equipment Replc \$200 to \$4,999	1,400	3,227	978	16,422
6484/6492	Equipment Replc > \$5,000	-	-	-	7,827
6485	Comp Equip Addt'l \$200 to \$4,999	256,089	211,235	237,153	16,945
6486	Comp Equip Addt'l > \$5,000	89,084	12,587	135,413	8,000
6487/6495	Comp Equip Replc \$200 to \$4,999	2,999	3,568	-	8,418
	TOTAL 6400	641,221	693,331	1,027,952	505,293
	TOTAL 6000 Series	848,145	806,346	1,294,932	1,010,689
Interfund Transfers					
7300	Interfund Transfers				
	To Resource 4130	-	678,000	-	1,270,000
	To Resource 6100	250,000	250,000	1,500,000	1,500,000
	TOTAL 7300	250,000	928,000	1,500,000	2,770,000
	TOTAL 7000 Series	250,000	928,000	1,500,000	2,770,000
Intrafund Transfers Out / (In)					
8999	To Resource 1090 - Performance Riverside	-	730,982	-	-
	To Resource 1120 - Center for Social Justice	-	-	-	99,373
	From Resource 1110 - Bookstore	(247,943)	(160,165)	(250,000)	(350,000)
	From Resource 1170 - Customized Solutions	-	-	-	(67,407)
	To (From) Resource 1190:				
	DSP&S SPP 180	665,157	665,157	665,157	665,157
	Instructional Equipment Match SPP 075	13,002	-	-	-
	Veterans Education SPP 730	-	-	-	4,842
	Fed Wrk Stdy - SPP 300/304	188,189	197,302	322,534	327,494
	ARRA Federal Stimulus Backfill	58,361	-	-	-
	General Fund Backfill	1,068,932	944,573	751,862	215,625
	TOTAL 8999	1,745,699	2,377,849	1,489,553	895,084
	TOTAL 8900 Series	1,745,699	2,377,849	1,489,553	895,084
	Resource 1000 Expenditures	142,715,052	137,061,239	132,143,725	144,006,966
Contingency/Fund Balance					
	Unrestricted Reserve	12,317,249	5,905,919	10,507,409	5,458,532
	General Reserve	900,000	900,000	900,000	900,000
	TOTAL	13,217,249	6,805,919	11,407,409	6,358,532
Total Resource 1000					
Expenditures/Contingency/Fund Balance		\$ 155,932,301	\$ 143,867,157	\$ 143,551,134	\$ 150,365,498

**Riverside Community College District
2013 - 2014 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>
Allocated Beginning Balance and Apportionment	\$ 16,862,479	\$ 16,862,479	\$ 39,259,078	\$ -	\$ 72,984,036
Non-Credit Apportionment	25,116	-	156,957	-	182,073
Total	<u>\$ 16,887,595</u>	<u>\$ 16,862,479</u>	<u>\$ 39,416,035</u>	<u>\$ -</u>	<u>\$ 73,166,109</u>
<u>Revenues</u>					
Student Financial Aid Administration	\$ 58,738	\$ 51,220	\$ 78,363	\$ -	\$ 188,321
Total 1.0 Series	<u>\$ 58,738</u>	<u>\$ 51,220</u>	<u>\$ 78,363</u>	<u>\$ -</u>	<u>\$ 188,321</u>
<u>Other State Revenues</u>					
Enrollment Fee Waiver Administration	\$ 88,671	\$ 88,671	\$ 206,516	\$ -	\$ 383,858
Part Time Faculty Insurance & Office Hours	14,336	14,336	33,390	-	62,062
Part Time Faculty Compensation	131,411	131,411	306,056	-	568,878
Homeowner Property Tax Relief	110,880	110,880	258,240	-	480,000
State Lottery	721,875	721,875	1,681,250	-	3,125,000
State Mandated Cost Reimb/Block Grant	162,487	162,487	378,432	-	703,406
Total 2.0 Series	<u>\$ 1,229,660</u>	<u>\$ 1,229,660</u>	<u>\$ 2,863,884</u>	<u>\$ -</u>	<u>\$ 5,323,204</u>
<u>Local Revenues</u>					
Property Taxes	\$ 6,579,918	\$ 6,579,918	\$ 15,324,656	\$ -	\$ 28,484,492
Donations	1,424	1,000	1,785	-	4,209
Food Sales / Commissions	-	-	84,700	-	84,700
Cosmetology / Dental Hygiene / Other Sales	8,924	924	73,152	-	83,000
Lease / Rental Income	13,976	9,426	472,410	107,500	603,312
Interest Income	34,650	34,650	80,700	-	150,000
Student Enrollment Fees	2,083,042	2,083,042	4,851,413	-	9,017,497
Transcript / Late Application Fees	26,565	26,565	61,870	-	115,000
Non Resident Tuition	177,099	187,503	1,947,398	-	2,312,000
Other Student Fees	131,313	8,056	58,500	-	197,869
Other Local Revenue	44,099	94,099	117,090	14,000	269,288
Total 3.0 Series	<u>\$ 9,101,010</u>	<u>\$ 9,025,183</u>	<u>\$ 23,073,674</u>	<u>\$ 121,500</u>	<u>\$ 41,321,367</u>
<u>Other Income</u>					
Sales - Obsolete Equipment	\$ 3,003	\$ 3,003	\$ 6,994	\$ -	\$ 13,000
Indirect Cost Recovery	137,519	181,026	111,598	69,857	500,000
Total 4.0 Series	<u>\$ 140,522</u>	<u>\$ 184,029</u>	<u>\$ 118,592</u>	<u>\$ 69,857</u>	<u>\$ 513,000</u>
Total Local Revenues	<u>\$ 9,241,532</u>	<u>\$ 9,209,212</u>	<u>\$ 23,192,266</u>	<u>\$ 191,357</u>	<u>\$ 41,834,367</u>
<u>Incoming Transfers</u>					
	<u>\$ 48,825</u>	<u>\$ 133,882</u>	<u>\$ 234,700</u>	<u>\$ -</u>	<u>\$ 417,407</u>
Total Resource 1000 Available Funds	<u>\$ 27,466,350</u>	<u>\$ 27,486,453</u>	<u>\$ 65,785,248</u>	<u>\$ 191,357</u>	<u>\$ 120,929,408</u>

**Riverside Community College District
2013 - 2014 Final Budget
Resource 1000 - Expenditure Summary by Location**

<u>Account Description</u>	<u>Moreno Valley College</u>	<u>Norco College</u>	<u>Riverside City College</u>	<u>District Support Svcs</u>	<u>District Office</u>	<u>Totals</u>
<u>Academic Salaries</u>						
Total 1100	\$ 5,324,810	\$ 5,238,118	\$ 16,413,925	\$ -	\$ -	\$ 26,976,853
Total 1200	2,623,727	2,726,832	5,213,657	794,483	691,829	12,050,528
Total 1300	6,733,978	4,177,087	11,109,366	-	-	22,020,431
Total 1400	<u>360,352</u>	<u>368,772</u>	<u>609,890</u>	<u>36,828</u>	<u>20,038</u>	<u>1,395,880</u>
Total 1000 Series	<u>\$ 15,042,867</u>	<u>\$ 12,510,809</u>	<u>\$ 33,346,838</u>	<u>\$ 831,311</u>	<u>\$ 711,867</u>	<u>\$ 62,443,692</u>
<u>Classified Salaries</u>						
Total 2100	\$ 4,020,271	\$ 3,155,430	\$ 9,317,237	\$ 7,818,070	\$ 893,537	\$ 25,204,545
Total 2200	276,598	333,236	1,525,261	15,000	-	2,150,095
Total 2300	69,436	90,686	398,934	64,276	29,147	652,479
Total 2400	<u>35,243</u>	<u>22,796</u>	<u>166,154</u>	<u>-</u>	<u>-</u>	<u>224,193</u>
Total 2000 Series	<u>\$ 4,401,548</u>	<u>\$ 3,602,148</u>	<u>\$ 11,407,586</u>	<u>\$ 7,897,346</u>	<u>\$ 922,684</u>	<u>\$ 28,231,312</u>
<u>Employee Benefits</u>						
Total 3100	\$ 1,168,537	\$ 919,084	\$ 2,568,397	\$ 54,618	\$ 38,801	\$ 4,749,437
Total 3200	451,233	448,089	1,159,185	879,854	103,736	3,042,097
Total 3300	522,571	473,316	1,253,294	594,954	65,092	2,909,227
Total 3400	2,795,084	2,680,608	7,322,679	2,340,984	221,505	15,360,860
Total 3500	51,487	42,520	120,336	26,519	4,098	244,960
Total 3600	445,270	368,985	1,024,887	199,889	33,003	2,072,034
Total 3900	<u>477,262</u>	<u>475,980</u>	<u>1,435,305</u>	<u>441,355</u>	<u>26,500</u>	<u>2,856,402</u>
Total 3000 Series	<u>\$ 5,911,444</u>	<u>\$ 5,408,582</u>	<u>\$ 14,884,083</u>	<u>\$ 4,538,173</u>	<u>\$ 492,735</u>	<u>\$ 31,235,017</u>
<u>Books and Supplies</u>						
Total 4200	\$ 2,319	\$ 7,465	\$ 14,415	\$ 4,173	\$ 1,510	\$ 29,882
Total 4300	131,303	39,584	139,878	4,109	2,108	316,982
Total 4500	217,444	203,089	850,942	218,871	45,459	1,535,805
Total 4600	50,091	50,451	259,271	32,946	-	392,759
Total 4700	-	-	92,650	-	-	92,650
Total 4000 Series	<u>\$ 401,157</u>	<u>\$ 300,589</u>	<u>\$ 1,357,156</u>	<u>\$ 260,099</u>	<u>\$ 49,077</u>	<u>\$ 2,368,078</u>
<u>Services and Operating Expenditures</u>						
Total 5000	\$ 492	\$ 424	\$ 17,520	\$ 164,881	\$ 2,160	\$ 185,477
Total 5100	441,052	120,522	248,617	446,625	75,175	1,331,991
Total 5200	48,104	28,900	274,672	107,599	78,600	537,875
Total 5300	41,966	18,390	69,485	5,403	73,919	209,163
Total 5400	13,671	-	87,549	116,380	-	217,600
Total 5500	620,127	668,963	2,125,128	239,192	4,305	3,657,715
Total 5600	1,072,288	333,049	1,125,510	2,014,325	5,509	4,550,681
Total 5700	196,999	65,392	265,841	176,238	321,541	1,026,011
Total 5800	<u>631,634</u>	<u>536,412</u>	<u>1,459,037</u>	<u>176,361</u>	<u>533,137</u>	<u>3,336,581</u>
Total 5000 Series	<u>\$ 3,066,333</u>	<u>\$ 1,772,052</u>	<u>\$ 5,673,359</u>	<u>\$ 3,447,004</u>	<u>\$ 1,094,346</u>	<u>\$ 15,053,094</u>
<u>Capital Outlay</u>						
Total 6100	\$ -	\$ 5,500	\$ 349,680	\$ 18,718	\$ -	\$ 373,898
Total 6200	-	4,069	-	106,216	-	110,285
Total 6300	-	21,213	-	-	-	21,213
Total 6400	<u>11,589</u>	<u>116,590</u>	<u>95,236</u>	<u>43,867</u>	<u>238,011</u>	<u>505,293</u>
Total 6000 Series	<u>\$ 11,589</u>	<u>\$ 147,372</u>	<u>\$ 444,916</u>	<u>\$ 168,801</u>	<u>\$ 238,011</u>	<u>\$ 1,010,689</u>
<u>Interfund Transfer to La Sierra</u>	<u>\$ 244,602</u>	<u>\$ 204,597</u>	<u>\$ 598,424</u>	<u>\$ 187,325</u>	<u>\$ 35,052</u>	<u>\$ 1,270,000</u>
Resource 1000 Expenditures	<u>\$ 29,079,540</u>	<u>\$ 23,946,149</u>	<u>\$ 67,712,362</u>	<u>\$ 17,330,059</u>	<u>\$ 3,543,772</u>	<u>\$ 141,611,882</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT
FUND 12, RESOURCE 1050 - PARKING

FINAL BUDGET
2013-2014

INCOME

Unaudited Beginning Balance, July 1	\$ 197,366
Local Income	<u>2,329,739</u>
Total Available Funds (TAF)	<u>\$ 2,527,105</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 1,487,396
3000	Employee Benefits	545,147
	Set-Aside for Potential Compensation Adjustment	24,563
4000	Books and Supplies	49,555
5000	Services and Operating Expenses	543,757
6000	Capital Outlay	<u>173,000</u>
	Total Expenditures	2,823,418
7900	* Contingency / Reserves / (Deficit)	<u>(296,313)</u>
	Total Resource 1050 Including Contingency / Reserves	<u>\$ 2,527,105</u>

**Riverside Community College District
2013-2014 Final Budget
Resource 1050 - Parking Income**

<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
1.0 Local Income				
8881/8890 Parking Permits, Meters & Fines	\$ 2,143,262	\$ 2,284,759	\$ 2,361,512	\$ 2,320,154
8850 Rents & Leases	1,718	7,321	6,083	6,083
8860 Interest	7,700	5,484	3,502	3,502
Total 1.0	<u>2,152,680</u>	<u>2,297,564</u>	<u>2,371,097</u>	<u>2,329,739</u>
2.0 Beginning Fund Balance July 1	627,305	749,233	644,289	197,366
Total 2.0	<u>627,305</u>	<u>749,233</u>	<u>644,289</u>	<u>197,366</u>
Total Available Funds	<u><u>\$ 2,779,985</u></u>	<u><u>\$ 3,046,797</u></u>	<u><u>\$ 3,015,386</u></u>	<u><u>\$ 2,527,105</u></u>

**Riverside Community College District
2013-2014 Final Budget
Resource 1050 - Parking Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
<u>Classified Salaries</u>					
2117	Full Time Supervisor	\$ 101,551	\$ 147,043	\$ 201,860	\$ 201,038
2118	Full-Time Administrator	63,199	64,789	90,502	92,215
2119	Full-Time Classified	571,052	594,430	848,297	891,946
2129	Permanent Part-Time	36,477	86,956	89,990	107,560
2139/2339	Part-Time Hourly as Needed	172,835	70,027	48,018	49,200
2169/2369	Substitutes	5,819	20,088	36,124	18,000
	Total 2100	950,934	983,333	1,314,791	1,359,959
2331	Student Help Non-Instructional	2,580	-	-	-
2349	Classified Overtime	125,313	148,191	166,669	127,437
	Total 2300	127,893	148,191	166,669	127,437
	Total 2000 Series	1,078,827	1,131,524	1,481,460	1,487,396
<u>Employee Benefits</u>					
3220	PERS - Classified	82,001	92,418	134,015	138,956
	Total 3200	82,001	92,418	134,015	138,956
3310	OASDI - Teachers & Aides	4	-	-	-
3315	Medicare - Teachers & Aides	1	-	-	-
3320	OASDHI - Classified	54,436	60,370	81,206	82,413
3325	Medicare - Classified	15,536	16,475	21,424	21,568
	Total 3300	69,977	76,846	102,630	103,981
3420	H&W Classified	185,091	205,924	285,554	267,405
	Total 3400	185,091	205,924	285,554	267,405
3510	SUI - Teachers & Aides	1	-	-	-
3520	SUI - Classified	7,923	18,281	16,182	744
	Total 3500	7,924	18,281	16,182	744
3610	WC - Teachers & Aides	1	-	-	-
3620	WC - Classified	16,522	17,494	32,607	34,061
	Total 3600	16,523	17,494	32,607	34,061
3920	Other - Classified	690	852	1,876	-
	Total 3900	690	852	1,876	-
	Total 3000 Series	362,206	411,814	572,864	545,147
<u>Set-Aside for Potential Compensation Adjustment</u>					
3999	Other - Potential COLA	-	-	-	24,563
	Total 3999	-	-	-	24,563
	Total 3999 Series	-	-	-	24,563
<u>Books and Supplies</u>					
4555	Copying & Printing	5,620	2,684	2,130	3,985

**Riverside Community College District
2013-2014 Final Budget
Resource 1050 - Parking Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
4575	Software < \$200	-	54	-	-
4590	Office & Other Supplies	21,331	20,611	17,251	22,770
	Total 4500	26,951	23,348	19,381	26,755
4644	Repair Supplies	3,589	441	1,576	3,900
4690	Transportation Supplies	17,603	21,546	17,451	18,900
	Total 4600	21,192	21,987	19,026	22,800
	Total 4000 Series	48,143	45,336	38,407	49,555
<u>Services and Operating Expenditures</u>					
5045	Postage	223	1,000	1,187	1,175
	Total 5000	223	1,000	1,187	1,175
5210	Mileage	7	-	-	-
5220	Conferences	748	1,085	(737)	835
	Total 5200	754	1,085	(737)	835
5310	Memberships	180	50	198	230
	Total 5300	180	50	198	230
5520	Electricity	115,200	115,200	115,200	115,200
5540	Telephone	3,221	4,309	3,106	3,200
5541	Cellular Telephone	19,984	11,155	9,074	9,150
5550	Laundry & Cleaning	1,699	2,450	3,266	3,320
	Total 5500	140,104	133,114	130,646	130,870
5630	Rents and Leases	839	1,520	1,574	1,821
5644	Repairs	34,119	37,785	33,113	26,238
5649	Computer Software Maintenance/Lic	4,130	4,229	5,779	6,000
5650	Transportation Contracts	-	263,164	247,319	178,000
5691	Governmental Fees	86,702	78,226	61,338	73,000
	Total 5600	125,790	384,923	349,124	285,059
5730	Legal	1,400	-	1,600	1,700
5740	Advertising	121	36	-	-
5790	Other Legal Expense	644	609	3,587	4,068
	Total 5700	2,165	645	5,187	5,768
5855	Pre-employment Testing	250	125	213	850
5890	Outside Services and Operating Costs	52,137	157,852	93,264	101,970
5892	Bank Charges	2,973	3,373	16,284	17,000
	Total 5800	55,360	161,350	109,761	119,820
	Total 5000 Series	324,576	682,168	595,364	543,757

**Riverside Community College District
2013-2014 Final Budget
Resource 1050 - Parking Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
<u>Capital Outlay</u>					
Site and Site Improvements					
6123	Architect's Fee	963	-	-	-
6126	Construction Contract	118,005	74,586	123,953	165,000
6127	Fixtures and Fixed Equipment	-	4,136	2,914	5,000
6129	Other Site Improvement	-	3,345	-	-
	Total 6100	<u>118,967</u>	<u>82,067</u>	<u>126,867</u>	<u>170,000</u>
Buildings					
6227	Fixtures & Fixed Equipment	1,370	-	-	-
	Total 6200	<u>1,370</u>	<u>-</u>	<u>-</u>	<u>-</u>
Equipment					
6481	Equipment Addt'l \$200 to \$4,999	16,597	3,574	1,022	3,000
6482	Equipment Addt'l > \$5,000	63,654	36,254	-	-
6485	Comp Equip Addt'l \$200 to \$4,999	16,414	9,770	2,036	-
	TOTAL 6400	<u>96,665</u>	<u>49,599</u>	<u>3,058</u>	<u>3,000</u>
	Total 6000 Series	<u>217,002</u>	<u>131,666</u>	<u>129,925</u>	<u>173,000</u>
	Total Expenditures	<u>2,030,752</u>	<u>2,402,508</u>	<u>2,818,020</u>	<u>2,823,418</u>
<u>Contingency/Fund Balance</u>					
7925	Restricted	749,233	644,289	197,366	(296,313)
	Total 7900	<u>749,233</u>	<u>644,289</u>	<u>197,366</u>	<u>(296,313)</u>
	Total 7000 Series	<u>749,233</u>	<u>644,289</u>	<u>197,366</u>	<u>(296,313)</u>
Total Resource 1050					
Expenditures/Contingency/Fund Balance		<u>\$ 2,779,985</u>	<u>\$ 3,046,797</u>	<u>\$ 3,015,386</u>	<u>\$ 2,527,105</u>

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

FINAL BUDGET
2013-2014

INCOME

Unaudited Beginning Balance, July 1	\$ 1,886,834
Local Income	<u>1,304,925</u>
Total Available Funds (TAF)	<u>\$ 3,191,759</u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$ 318,987
2000	Classified Salaries	588,661
3000	Employee Benefits	165,786
	Set-Aside for Potential Compensation Adjustment	11,973
4000	Books and Supplies	66,078
5000	Services and Operating Expenses	255,101
6000	Capital Outlay	<u>31,786</u>
	Total Expenditures	1,438,372
7900	* Contingency / Reserves	<u>1,753,387</u>
	Total Resource 1070 Including Contingency / Reserves	<u>\$ 3,191,759</u>

* 5% Contingency reserve calculated from TAF equals \$159,588

**Riverside Community College District
2013-2014 Final Budget
Resource 1070 - Student Health Income**

<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
1.0 Local Income				
8876 Health Fees	\$ 1,390,769	\$ 1,141,461	\$ 1,200,072	\$ 1,224,072
8890 Lab Tests / Rx	118,297	101,923	70,200	70,200
8860 Interest	19,943	14,311	10,652	10,653
Total 1.0	<u>1,529,009</u>	<u>1,257,695</u>	<u>1,280,924</u>	<u>1,304,925</u>
2.0 Beginning Fund Balance July 1	<u>2,022,740</u>	<u>2,170,456</u>	<u>1,960,089</u>	<u>1,886,834</u>
Total 2.0	<u>2,022,740</u>	<u>2,170,456</u>	<u>1,960,089</u>	<u>1,886,834</u>
Total Available Funds	<u>\$ 3,551,749</u>	<u>\$ 3,428,151</u>	<u>\$ 3,241,013</u>	<u>\$ 3,191,759</u>

**Riverside Community College District
2 013-2014 Final Budget
Resource 1070 - Student Health Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
Academic Salaries					
1218	Regular Full Time Administrator	\$ 301,839	\$ 288,146	\$ 256,730	\$ 318,987
	Total 1200	301,839	288,146	256,730	318,987
1439	Part-Time Non-Instructional	19,675	1,730	-	-
	Total 1400	19,675	1,730	-	-
	Total 1000 Series	321,514	289,876	256,730	318,987
Classified Salaries					
2117	Full-Time Supervisor	82,511	88,725	96,740	89,350
2118	Full-Time Classified Administrator	53,333	78,000	85,000	85,000
2119	Full-Time Classified	90,172	97,941	90,326	91,696
2129	Permanent Part-Time	7,876	62,896	51,611	65,569
2139/2339	Part-Time Hourly as Needed	209,362	233,097	274,614	255,546
2169/2369	Substitutes	-	3,437	-	-
	Total 2100	443,255	564,096	598,291	587,161
2331	Student Help Non-Instructional	405	1,948	7,843	1,000
2349	Overtime	150	879	167	500
	Total 2300	555	2,827	8,009	1,500
	Total 2000 Series	443,810	566,923	606,300	588,661
Employee Benefits					
3130	STRS - Academic Non-Teaching	26,256	24,168	20,978	26,317
	Total 3100	26,256	24,168	20,978	26,317
3220	PERS - Classified	20,094	24,578	26,429	20,715
	Total 3200	20,094	24,578	26,429	20,715
3320	OASDHI - Classified	11,606	13,930	14,339	11,256
3325	Medicare - Classified	6,463	8,174	8,679	8,522
3335	Medicare - Academic Non-Teaching	4,617	4,246	3,687	4,625
	Total 3300	22,686	26,350	26,704	24,403
3420	H&W - Classified	45,233	41,415	37,707	34,529
3430	H&W - Academic Non-Teaching	46,044	48,703	39,811	38,583
	Total 3400	91,277	90,119	77,518	73,112
3520	SUI - Classified	3,321	8,950	6,404	294
3530	SUI - Academic Non-Teaching	2,294	4,714	2,797	160
	Total 3500	5,615	13,664	9,201	454

Riverside Community College District
2 013-2014 Final Budget
Resource 1070 - Student Health Expenditures

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
3620	WC - Classified	7,017	8,911	13,700	13,480
3630	WC - Academic Non-Teaching	4,999	4,597	5,625	7,305
	Total 3600	12,016	13,508	19,325	20,785
3920	Other - Classified	(580)	134	(154)	-
3930	Other - Academic Non-Teaching	402	(377)	295	-
	Total 3900	(179)	(243)	141	-
	Total 3000 Series	177,765	192,143	180,296	165,786
<u>Set-Aside for Potential Compensation Adjustment</u>					
3999	Other - Potential COLA	-	-	-	11,973
	Total 3999	-	-	-	11,973
	Total 3999 Series	-	-	-	11,973
<u>Books and Supplies</u>					
4230	Reference Books	688	-	-	-
	Total 4200	688	-	-	-
4330	Periodicals/Magazines	88	1,002	-	-
4351	Instructional Media	163	-	-	-
	Total 4300	251	1,002	-	-
4540	Health Supplies	85,250	62,544	44,800	48,500
4555	Copying and Printing	1,299	803	1,270	1,000
4590	Office & Other Supplies	32,817	27,744	2,654	15,528
	Total 4500	119,366	91,090	48,724	65,028
4644	Repair Parts	254	274	-	300
	Total 4600	254	274	-	300
4710	Food	302	1,478	783	750
	Total 4700	302	1,478	783	750
	Total 4000 Series	120,862	93,844	49,507	66,078
<u>Services and Operating Expenses</u>					
5045	Postage	287	201	278	300
	Total 5000	287	201	278	300
5130	Doctors/Nurses	71,969	51,031	68,625	55,070
5198	Professional Services	20,709	19,151	28,277	15,722
	Total 5100	92,678	70,182	96,902	70,792

**Riverside Community College District
2 013-2014 Final Budget
Resource 1070 - Student Health Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
5210	Mileage	242	138	146	300
5220	Conferences	6,019	3,902	1,295	2,000
	Total 5200	6,261	4,040	1,442	2,300
5310	Memberships	2,334	675	500	657
	Total 5300	2,334	675	500	657
5440	Student Insurance	69,680	116,347	101,430	106,177
	Total 5400	69,680	116,347	101,430	106,177
5510	Gas	300	300	300	300
5520	Electricity	2,400	2,400	2,400	2,400
5541	Cellular Telephone	4,201	3,156	2,734	2,700
5550	Laundry and Cleaning	-	36	40	100
5570	Waste Disposal	5,868	1,225	800	1,700
	Total 5500	12,768	7,118	6,274	7,200
5644	Repairs/Repair Supplies	467	55	269	500
5649	Computer Software Maintenance/Lic	8,255	7,708	8,255	9,000
	Total 5600	8,722	7,763	8,524	9,500
5790	Other Legal Expense	250	150	-	175
	Total 5700	250	150	-	175
5890	Outside Services and Operating Costs	44,946	35,875	24,119	33,000
5892	Bank Charges	25,972	24,781	21,638	25,000
	Total 5800	70,918	60,656	45,757	58,000
	Total 5000 Series	263,898	267,132	261,107	255,101
Capital Outlay					
Buildings					
6226	Remodel Projects	1,138	-	-	-
6227	Fixtures and Fixed Equipment	3,687	8,282	239	-
	Total 6200	4,825	8,282	239	-
Equipment					
6481	Equipment Addt'l \$200 to \$4,999	18,992	19,382	-	16,786
6482	Equipment Addt'l > \$5,000	15,615	17,238	-	-
6485	Comp Equip Addt'l \$200 to \$4,999	6,685	13,242	-	15,000
6486	Computer Equip Add'l >\$5,000	7,326	-	-	-
	TOTAL 6400	48,619	49,863	-	31,786
	Total 6000 Series	53,444	58,145	239	31,786

**Riverside Community College District
2 013-2014 Final Budget
Resource 1070 - Student Health Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
	Total Expenditures	<u>1,381,293</u>	<u>1,468,062</u>	<u>1,354,179</u>	<u>1,438,372</u>
	<u>Contingency/Fund Balance</u>				
7924	Restricted	<u>2,170,456</u>	<u>1,960,089</u>	<u>1,886,834</u>	<u>1,753,387</u>
	Total 7900	<u>2,170,456</u>	<u>1,960,089</u>	<u>1,886,834</u>	<u>1,753,387</u>
	Total 7000 Series	<u>2,170,456</u>	<u>1,960,089</u>	<u>1,886,834</u>	<u>1,753,387</u>
	Total Resource 1070				
	Expenditures/Contingency/Fund Balance	<u>\$ 3,551,749</u>	<u>\$ 3,428,151</u>	<u>\$ 3,241,013</u>	<u>\$ 3,191,759</u>

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

FINAL BUDGET
2013-2014

INCOME

Unaudited Beginning Balance, July 1	\$ (163,395)
Local Income	<u>438,878</u>
Total Available Funds (TAF)	<u>\$ 275,483</u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$ 4,272
2000	Classified Salaries	207,610
3000	Employee Benefits	56,996
	Set-Aside for Potential Compensation Adjustment	2,127
4000	Books and Supplies	1,200
5000	Services and Operating Expenses	<u>157,275</u>
	Total Expenditures	429,480
7900	* Contingency / Reserves / (Deficit)	<u>(153,997)</u>
	Total Resource 1080 Including Contingency / Reserves	<u>\$ 275,483</u>

**Riverside Community College District
2013-2014 Final Budget
Resource 1080 - Community Education Income**

<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
1.0 Local Income				
8860 Interest Income	\$ 231	\$ 38	\$ 16	\$ 25
8872 Community Activities Program Fees	901,696	581,377	399,403	438,853
8890 Other Local Revenue	-	1,971	-	-
Total 1.0	<u>901,927</u>	<u>583,386</u>	<u>399,419</u>	<u>438,878</u>
2.0 Beginning Fund Balance July 1	<u>(90,690)</u>	<u>(47,023)</u>	<u>(49,063)</u>	<u>(163,395)</u>
Total 2.0	<u>(90,690)</u>	<u>(47,023)</u>	<u>(49,063)</u>	<u>(163,395)</u>
Total Available Funds	<u>\$ 811,237</u>	<u>\$ 536,362</u>	<u>\$ 350,355</u>	<u>\$ 275,483</u>

**Riverside Community College District
2013-2014 Final Budget
Resource 1080 - Community Education Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
<u>Academic Salaries</u>					
1218	Regular FT Administrator	\$ 4,169	\$ 4,197	\$ 4,310	\$ 4,272
	Total 1200	4,169	4,197	4,310	4,272
	Total 1000 Series	4,169	4,197	4,310	4,272
<u>Classified Salaries</u>					
2117	Classified Salary F/T Supervisor	62,850	61,546	64,147	68,682
2119	Classified Salary F/T	73,695	41,790	34,122	38,928
2169/2369	Substitutes	3,235	-	2,773	-
	Total 2100	139,779	103,336	101,042	107,610
2331	Student Help	-	110	-	-
2349	Classified Salary OT Other	2,205	96	-	-
2399	Classified Salary Non-teaching Hrly	214,574	125,640	119,748	100,000
	Total 2300	216,779	125,846	119,748	100,000
	Total 2000 Series	356,558	229,182	220,790	207,610
<u>Employee Benefits</u>					
3120	STRS Classified Employees	549	(549)	-	-
3130	STRS Other Academic Employees	352	345	352	352
	Total 3100	901	(204)	352	352
3220	PERS - Classified Employee	15,270	11,133	11,674	12,313
	Total 3200	15,270	11,133	11,674	12,313
3320	OASDHI - Classified Employees	8,218	6,354	6,380	6,672
3325	Medicare Classified Employees	5,059	3,309	3,201	3,010
3335	Medicare Non-teaching Academic	62	61	62	62
	Total 3300	13,340	9,724	9,643	9,744
3420	H&W Classified Employees	42,705	26,236	27,849	29,354
3430	H&W Non-teaching Academic	455	494	238	275
	Total 3400	43,160	26,730	28,087	29,629
3520	SUI Classified Employees	3,183	3,608	2,347	104
3530	SUI Non-teaching Academic	31	67	47	2
	Total 3500	3,214	3,675	2,394	106
3620	Work Comp Classified Employees	5,741	3,605	5,034	4,754
3630	Work Comp Non-tching Academic	67	66	95	98
	Total 3600	5,808	3,671	5,129	4,852
3920	Othr Benefits Classified Employees	(168)	(98)	(267)	-
3930	Othr Benefits Academic Employees	(12)	1	5	-
	Total 3900	(180)	(97)	(263)	-

**Riverside Community College District
2013-2014 Final Budget
Resource 1080 - Community Education Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
	Total 3000 Series	81,513	54,632	57,017	56,996
<u>Set-Aside for Potential Compensation Adjustment</u>					
3999	Other - Potential COLA	-	-	-	2,127
	Total 3999	-	-	-	2,127
	Total 3999 Series	-	-	-	2,127
<u>Books and Supplies</u>					
4555	Copying and Printing	187	120	219	200
4590	Office/Other Supplies	4,791	1,515	943	1,000
	Total 4500	4,978	1,635	1,162	1,200
4644	Repair Parts	184	-	-	-
	Total 4600	184	-	-	-
	Total 4000 Series	5,162	1,635	1,162	1,200
<u>Services and Operating Expenses</u>					
5045	Postage	19,775	25,007	26,960	3,000
	Total 5000	19,775	25,007	26,960	3,000
5198	Professional Services	301,124	191,393	123,962	100,000
	Total 5100	301,124	191,393	123,962	100,000
5220	Conferences	-	-	70	-
	Total 5200	-	-	70	-
5310	Memberships	706	655	655	655
	Total 5300	706	655	655	655
5510	Natural Gas	1,400	1,100	1,100	1,200
5520	Electricity	1,664	2,191	2,505	2,191
5530	Water	431	203	251	203
5570	Waste Disposal	121	126	174	126
	Total 5500	3,617	3,620	4,031	3,720
5622	Class Schedule Printing	40,465	39,401	40,099	15,000
5630	Rents & Leases	13,559	4,105	8,200	7,000
5649	Computer Software Maintenance/Lic	10,036	10,000	11,334	14,000
	Total 5600	64,060	53,506	59,633	36,000
5740	Advertising	1,598	-	172	500
	Total 5700	1,598	-	172	500
5890	Outside Services and Operating Costs	10,400	14,400	9,900	8,400
5892	Bank Card Charges	9,579	7,198	5,089	5,000

**Riverside Community College District
2013-2014 Final Budget
Resource 1080 - Community Education Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
	Total 5800	<u>19,979</u>	<u>21,598</u>	<u>14,989</u>	<u>13,400</u>
	Total 5000 Series	<u>410,859</u>	<u>295,779</u>	<u>230,472</u>	<u>157,275</u>
	Total Expenditures	<u>858,260</u>	<u>585,425</u>	<u>513,751</u>	<u>429,480</u>
 <u>Contingency/Fund Balance</u>					
7910	Unrestricted	<u>(47,023)</u>	<u>(49,063)</u>	<u>(163,396)</u>	<u>(153,997)</u>
	Total 7900	<u>(47,023)</u>	<u>(49,063)</u>	<u>(163,396)</u>	<u>(153,997)</u>
	Total 7000 Series	<u>(47,023)</u>	<u>(49,063)</u>	<u>(163,396)</u>	<u>(153,997)</u>
 Total Resource 1080					
Expenditures/Contingency/Fund Balance		<u>\$ 811,237</u>	<u>\$ 536,362</u>	<u>\$ 350,355</u>	<u>\$ 275,483</u>

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

FINAL BUDGET
2013-2014

INCOME

Unaudited Beginning Balance, July 1	\$ (500,033)
Local Income	<u>380,304</u>
Total Available Funds (TAF)	<u>\$ (119,729)</u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$ 86,957
2000	Classified Salaries	146,500
3000	Employee Benefits	90,081
	Set-Aside for Potential Compensation Adjustment	3,960
4000	Books and Supplies	9,587
5000	Services and Operating Expenses	<u>172,450</u>
	Total Expenditures	509,535
7900	Contingency / Reserves / (Deficit)	<u>(629,264)</u>
	Total Resource 1090 Including Contingency / Reserves	<u>\$ (119,729)</u>

**Riverside Community College District
2013-2014 Final Budget
Resource 1090 - Performance Riverside Income**

<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
1.0 Local Income				
8820 Donations	\$ 184,000	\$ 5,250	\$ 118,080	\$ 78,080
8848 Box Office Receipts	640,113	578,838	395,597	297,500
8860 Interest Income	88	29	24	24
8890 Other Local Income	<u>21,872</u>	<u>10,963</u>	<u>4,700</u>	<u>4,700</u>
Total 1.0	<u>846,073</u>	<u>595,080</u>	<u>518,401</u>	<u>380,304</u>
2.0 Incoming Transfer				
8999 From Resource 1000	<u>-</u>	<u>730,982</u>	<u>-</u>	<u>-</u>
Total 2.0	<u>-</u>	<u>730,982</u>	<u>-</u>	<u>-</u>
3.0 Beginning Balance July 1				
	<u>(755,982)</u>	<u>(784,316)</u>	<u>(269,707)</u>	<u>(500,033)</u>
Total 3.0	<u>(755,982)</u>	<u>(784,316)</u>	<u>(269,707)</u>	<u>(500,033)</u>
Total Available Funds	<u>\$ 90,091</u>	<u>\$ 541,746</u>	<u>\$ 248,694</u>	<u>\$ (119,729)</u>

**Riverside Community College District
2013-2014 Final Budget
Resource 1090 - Performance Riverside Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
<u>Academic Salaries</u>					
1218	Regular FT Administrator	\$ -	\$ -	\$ -	\$ 83,842
	Total 1200	-	-	-	83,842
1490	Special Assignments	-	-	2,994	3,115
	Total 1400	-	-	2,994	3,115
	Total 1000 Series	-	-	2,994	86,957
<u>Classified Salaries</u>					
2118	Full Time Administrator	64,058	69,261	82,346	-
2119	Classified Full Time	191,604	165,471	127,965	127,707
2129	Permanent Part-Time	-	32,169	29,325	2,656
2139/2339	Classified Hourly	40,334	28,264	31,273	15,637
2190/2390	Special Projects	18,374	11,400	-	-
	Total 2100	314,369	306,565	270,909	146,000
2349	Classified Overtime	5,103	11,448	15,169	500
	Total 2300	5,103	11,448	15,169	500
	Total 2000 Series	319,472	318,013	286,078	146,500
<u>Employee Benefits</u>					
3130	STRS Other Academic Employee	-	-	247	7,174
	Total 3100	-	-	247	7,174
3220	PERS Classified Employee	27,483	26,513	27,112	14,916
	Total 3200	27,483	26,513	27,112	14,916
3320	OASDHI Classified Employee	17,069	16,079	14,893	8,114
3325	Medicare Classified Employee	4,565	4,444	3,910	2,124
3335	Medicare Non-teaching Academic	-	-	43	1,261
	Total 3300	21,634	20,523	18,846	11,499
3420	H&W Classified Employee	66,114	71,981	52,710	36,628
3430	H&W Non-teaching Academic	-	-	-	14,402
	Total 3400	66,114	71,981	52,710	51,030
3520	SUI Classified Employee	2,295	4,957	2,833	73
3530	SUI Other Academic Employee	-	-	17	43
	Total 3500	2,295	4,957	2,850	116
3620	Work Comp Classified Employee	4,968	4,843	6,059	3,355
3630	Work Comp Non-tching Academic	-	-	69	1,991
	Total 3600	4,968	4,843	6,128	5,346
3920	Other Benefits Classified Employee	275	1,149	1,102	-
	Total 3900	275	1,149	1,102	-

**Riverside Community College District
2013-2014 Final Budget
Resource 1090 - Performance Riverside Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
	Total 3000 Series	<u>122,770</u>	<u>129,966</u>	<u>108,995</u>	<u>90,081</u>
<u>Set-Aside for Potential Compensation Adjustment</u>					
3999	Other - Potential COLA	-	-	-	3,960
	Total 3999	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,960</u>
	Total 3999 Series	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,960</u>
<u>Books and Supplies</u>					
4555	Copying and Printing	14,966	11,392	12,242	6,109
4580	Theater Supplies	13,078	6,309	6,156	3,078
4590	Office/Other Supplies	1,087	1,320	(332)	400
	Total 4500	<u>29,131</u>	<u>19,021</u>	<u>18,066</u>	<u>9,587</u>
	Total 4000 Series	<u>29,131</u>	<u>19,021</u>	<u>18,066</u>	<u>9,587</u>
<u>Services and Operating Expenses</u>					
5045	Postage	2,711	1,607	1,456	728
	Total 5000	<u>2,711</u>	<u>1,607</u>	<u>1,456</u>	<u>728</u>
5194	Filming	1,125	-	-	-
5198	Professional Services	172,540	130,817	239,931	119,966
	Total 5100	<u>173,665</u>	<u>130,817</u>	<u>239,931</u>	<u>119,966</u>
5210	Mileage	692	30	542	271
5219	Other Travel Expense	1,020	693	-	-
5220	Conference Attendance	586	-	-	-
	Total 5200	<u>2,298</u>	<u>723</u>	<u>542</u>	<u>271</u>
5520	Electricity	700	700	700	700
5541	Cellular Telephone	1,906	841	-	-
5550	Laundry & Cleaning	100	142	213	107
	Total 5500	<u>2,706</u>	<u>1,683</u>	<u>913</u>	<u>807</u>
5630	Rents & Leases	78,612	52,164	50,515	25,258
5632	Scenic Rentals	9,863	10,609	4,400	8,000
5633	Costume Rentals	12,116	20,298	6,741	3,371
5644	Repairs	235	-	-	-
5649	Computer Software Maintenance/Lic	40	-	-	-
5650	Transportation Contracts	7,706	11,378	6,455	3,228
	Total 5600	<u>108,572</u>	<u>94,449</u>	<u>68,111</u>	<u>39,857</u>
5740	Advertising	7,207	6,045	18,383	9,192
5790	Other Legal Fees	-	150	-	-
	Total 5700	<u>7,207</u>	<u>6,195</u>	<u>18,383</u>	<u>9,192</u>
5890	Outside Svcs. and Operating Costs	97,293	103,427	-	-
5892	Bank Card Charges	8,583	5,552	3,257	1,629

**Riverside Community College District
2013-2014 Final Budget
Resource 1090 - Performance Riverside Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
	Total 5800	<u>105,876</u>	<u>108,979</u>	<u>3,257</u>	<u>1,629</u>
	Total 5000 Series	<u>403,035</u>	<u>344,453</u>	<u>332,593</u>	<u>172,450</u>
	Total Expenditures	<u>874,407</u>	<u>811,453</u>	<u>748,726</u>	<u>509,535</u>
<u>Contingency/Fund Balance</u>					
7910	Unrestricted	<u>(784,316)</u>	<u>(269,707)</u>	<u>(500,033)</u>	<u>(629,264)</u>
	Total 7900	<u>(784,316)</u>	<u>(269,707)</u>	<u>(500,033)</u>	<u>(629,264)</u>
	Total 7000 Series	<u>(784,316)</u>	<u>(269,707)</u>	<u>(500,033)</u>	<u>(629,264)</u>
Total Resource 1090					
Expenditures/Contingency/Fund Balance		<u>\$ 90,091</u>	<u>\$ 541,746</u>	<u>\$ 248,694</u>	<u>\$ (119,729)</u>

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

FINAL BUDGET
2013-2014

INCOME

Unaudited Beginning Balance, July 1	\$ 90,378
Local Income	<u>890,772</u>
Total Available Funds (TAF)	<u>\$ 981,150</u>

EXPENDITURES

Object Code

5000	Services and Operating Expenses	\$ 43,770
7390	Interfund Transfer to Resource 3200	577,569
8999	Intrafund Transfer to Resource 1000	<u>350,000</u>
	Total Expenditures	971,339
7900	* Contingency / Reserves	<u>9,811</u>
	Total Resource 1110 Including Contingency / Reserves	<u>\$ 981,150</u>

**Riverside Community College District
2013-2014 Final Budget
Resource 1110 - Bookstore Contractor-Operated Income**

<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
1.0 Local Income				
8847 Bookstore Commissions	\$ 636,787	\$ 572,998	\$ 769,156	\$ 890,579
8860 Interest	1,231	268	193	193
Total 1.0	<u>638,018</u>	<u>573,266</u>	<u>769,349</u>	<u>890,772</u>
2.0 Beginning Balance July 1	46,735	10,190	56,242	90,378
Total 2.0	<u>46,735</u>	<u>10,190</u>	<u>56,242</u>	<u>90,378</u>
Total Available Funds	<u>\$ 684,753</u>	<u>\$ 583,456</u>	<u>\$ 825,591</u>	<u>\$ 981,150</u>

**Riverside Community College District
2013-2014 Final Budget
Resource 1110 - Bookstore Contractor - Operated Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
<u>Books and Supplies</u>					
4555	Copying and Printing	\$ -	\$ -	\$ 30	\$ -
	Total 4500	<u>-</u>	<u>-</u>	<u>30</u>	<u>-</u>
	Total 4000 Series	<u>-</u>	<u>-</u>	<u>30</u>	<u>-</u>
<u>Services and Operating Expenses</u>					
5045	Postage	230	320	170	170
	Total 5000	<u>230</u>	<u>320</u>	<u>170</u>	<u>170</u>
5510	Natural Gas	2,200	2,200	2,200	2,200
5520	Electricity	41,400	41,400	41,400	41,400
	Total 5500	<u>43,600</u>	<u>43,600</u>	<u>43,600</u>	<u>43,600</u>
	Total 5000 Series	<u>43,830</u>	<u>43,920</u>	<u>43,770</u>	<u>43,770</u>
<u>Interfund Transfer</u>					
7390	To Resource 3200	382,790	323,129	441,414	577,569
	Total 7300	<u>382,790</u>	<u>323,129</u>	<u>441,414</u>	<u>577,569</u>
<u>Intrafund Transfer</u>					
8999	To Resource 1000	247,943	160,165	250,000	350,000
	Total 8999	<u>247,943</u>	<u>160,165</u>	<u>250,000</u>	<u>350,000</u>
	Total Expenditures	<u>674,563</u>	<u>527,214</u>	<u>735,214</u>	<u>971,339</u>
<u>Contingency/Fund Balance</u>					
7910	Unrestricted	10,190	56,242	90,377	9,811
	Total 7900	<u>10,190</u>	<u>56,242</u>	<u>90,377</u>	<u>9,811</u>
	Total 7000 Series	<u>392,980</u>	<u>379,371</u>	<u>531,791</u>	<u>587,380</u>
Total Resource 1110					
Expenditures/Contingency/Fund Balance		<u>\$ 684,753</u>	<u>\$ 583,456</u>	<u>\$ 825,591</u>	<u>\$ 981,150</u>

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

FINAL BUDGET
2013-2014

INCOME

Unaudited Beginning Balance, July 1		\$	(5,383)
Local Income	\$	25,014	
Intrafund Transfer From Resource 1000		<u>99,373</u>	
Total Income			<u>124,387</u>
Total Available Funds (TAF)		\$	<u>119,004</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$	50,651
3000	Employee Benefits		34,476
	Set-Aside for Potential Compensation Adjustment		1,295
4000	Books and Supplies		262
5000	Services and Operating Expenses		<u>31,320</u>
	Total Expenditures		118,004
7900	* Contingency / Reserves		<u>1,000</u>
	Total Resource 1120 Including Contingency / Reserves	\$	<u>119,004</u>

**Riverside Community College District
2013-2014 Final Budget
Resource 1120 - Center for Social Justice and Civil Liberties Income**

<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
1.0 Local Income				
8860 Interest	\$ -	\$ -	\$ 56	\$ 14
8890 City of Riverside	-	-	59,000	25,000
Total 1.0	<u>-</u>	<u>-</u>	<u>59,056</u>	<u>25,014</u>
2.0 Intrafund Transfer				
8999 From Resource 1000	-	-	-	99,373
Total 2.0	<u>-</u>	<u>-</u>	<u>-</u>	<u>99,373</u>
3.0 Beginning Balance July 1				
Total 3.0	<u>-</u>	<u>-</u>	<u>-</u>	<u>(5,383)</u>
Total Available Funds	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 59,056</u>	<u>\$ 119,004</u>

**Riverside Community College District
2013-2014 Final Budget
Resource 1120 - Center for Social Justice and Civil Liberties Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
<u>Academic Salaries</u>					
1219	Counselors/Librarians/Release Time	\$ -	\$ -	\$ 5,555	\$ -
	Total 1200	-	-	5,555	-
	Total 1000 Series	-	-	5,555	-
<u>Classified Salaries</u>					
2118	Full-Time Administrator	-	-	-	50,651
	Total 2100	-	-	-	50,651
	Total 2000 Series	-	-	-	50,651
<u>Employee Benefits</u>					
3220	PERS	-	-	-	5,795
	Total 3200	-	-	-	5,795
3320	OASDHI	-	-	-	3,140
3325	Medicare Classified Employee	-	-	-	734
3335	Medicare - Academic Non-Teaching	-	-	81	-
	Total 3300	-	-	81	3,874
3420	H&W	-	-	-	23,622
	Total 3400	-	-	-	23,622
3520	SUI Classified Employee	-	-	-	25
3530	SUI - Academic Non-Teaching	-	-	61	-
	Total 3500	-	-	61	25
3620	Work Comp - Academic Non-Teaching	-	-	-	1,160
3630	Work Comp Non-tching Academic	-	-	127	-
	Total 3600	-	-	127	1,160
	Total 3000 Series	-	-	269	34,476
<u>Set-Aside for Potential Compensation Adjustment</u>					
3999	Other - Potential COLA	-	-	-	1,295
	Total 3999	-	-	-	1,295
	Total 3999 Series	-	-	-	1,295
<u>Books and Supplies</u>					
4230	Reference Books	-	-	1,401	-
	Total 4200	-	-	1,401	-
4555	Copying and Printing	-	-	38	10
4590	Office/Other Supplies	-	-	1,296	252
	Total 4500	-	-	1,334	262
	Total 4000 Series	-	-	2,735	262

**Riverside Community College District
2013-2014 Final Budget
Resource 1120 - Center for Social Justice and Civil Liberties Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
<u>Services and Operating Expenses</u>					
5198	Professional Services	-	-	600	-
	Total 5100	-	-	600	-
5210	Mileage	-	-	51	-
	Total 5200	-	-	51	-
5310	Memberships	-	-	2,650	200
	Total 5300	-	-	2,650	200
5510	Natural Gas	-	-	836	900
5520	Electricity	-	-	49,326	28,000
5530	Water	-	-	1,235	1,200
5541	Cellular Telephone	-	-	282	300
	Total 5500	-	-	51,679	30,400
5890	Other Services	-	-	-	720
	Total 5800	-	-	-	720
	Total 5000 Series	-	-	54,980	31,320
<u>Capital Outlay</u>					
6485	Comp Equip Addt'l \$200 to \$4,999	-	-	900	-
	Total 6400	-	-	900	-
	Total 6000 Series	-	-	900	-
	Total Expenditures	-	-	64,439	118,004
<u>Contingency/Fund Balance</u>					
7910	Unrestricted	-	-	(5,383)	1,000
	Total 7900	-	-	(5,383)	1,000
	Total 7000 Series	-	-	(5,383)	1,000
Total Resource 1120					
Expenditures/Contingency/Fund Balance		\$ -	\$ -	\$ 59,056	\$ 119,004

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

FINAL BUDGET
2013-2014

INCOME

Unaudited Beginning Balance, July 1	\$ 92,346
Local Income	<u>1,118,659</u>
Total Available Income (TAF)	<u>\$ 1,211,005</u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$ 111,564
2000	Classified Salaries	101,830
3000	Employee Benefits	58,554
	Set-Aside for Potential Compensation Adjustment	1,943
4000	Books and Supplies	164,250
5000	Services and Operating Expenses	473,761
6000	Capital Outlay	1,000
8999	Intrafund Transfer to Resource 1000	<u>67,407</u>
	Total Expenditures	980,309
7900	* Contingency / Reserves	<u>230,696</u>
	Total Resource 1170 Including Contingency / Reserves	<u>\$ 1,211,005</u>

* 5% Contingency reserve calculated from TAF equals \$60,550

**Riverside Community College District
2013-2014 Final Budget
Resource 1170 - Customized Solutions Income**

<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
1.0 Local Income				
8831 2 Sisters Food Group SPP 429	\$ (2,400)	\$ -	\$ -	\$ -
8831 American Electrical Supply SPP 447	-	200	-	-
8831 Brenner-Fiedler & Associates SPP 445	-	-	500	-
8831 Butte-Glenn CCD SPP 483	-	(3,440)	-	-
8831 Circor Aerospace, Inc. SPP 420	10,800	-	-	-
8831 City of Moreno Valley SPP 439	3,864	-	-	-
8831 City of M.V. Block Grant SPP 479	12,107	-	-	-
8831 City of Rvrsd Human Resrc SPP 484	4,607	20,093	15,300	17,050
8831 Clark Western Dietrich Building Sys SPP 470	-	-	-	4,800
8831 El Camino Community College Dist SPP 423	16,200	23,065	8,443	-
8831 ETP - Core SPP 449	-	-	183,960	66,326
8831 ETP - Alternative Fuel SPP 450	-	-	19,199	680,731
8831 International Rectifier SPP 477	-	-	-	298,652
8831 LACC - Kaiser Permanente SPP 472	14,392	24,754	-	-
8831 McClane Company SPP 433	6,250	-	-	-
8831 REVIT SPP 489	-	4,500	-	-
8831 Riverside Community Hospital SPP 440	-	2,000	2,000	-
8831 Riverside County Office of Education SPP 450	-	3,074	-	-
8831 Riverside County Regional Med Ctr SPP 473	-	-	5,937	-
8831 Estimated Future Contracts SPP 481	-	-	-	50,800
8831 West Virginia University Research SPP 488	-	-	12,500	-
8860 Interest	290	243	282	300
8890 Other Local Income	-	-	(100)	-
Total 1.0	<u>66,111</u>	<u>74,489</u>	<u>248,021</u>	<u>1,118,659</u>
2.0 Beginning Balance July 1	<u>71,173</u>	<u>54,549</u>	<u>73,559</u>	<u>92,346</u>
Total 2.0	<u>71,173</u>	<u>54,549</u>	<u>73,559</u>	<u>92,346</u>
Total Available Funds	<u>\$ 137,284</u>	<u>\$ 129,038</u>	<u>\$ 321,580</u>	<u>\$ 1,211,005</u>

**Riverside Community College District
2013-2014 Final Budget
Resource 1170 - Customized Solutions Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
<u>Academic Salaries</u>					
1330	Part-Time Teaching Fall	\$ -	\$ 4,036	\$ -	\$ 111,564
1331	Part-Time Teaching Summer	1,345	2,691	-	-
1333	Part-Time Teaching Spring	2,691	-	-	-
1335	Regular - Overload Fall	-	2,595	-	-
1337	Regular - Overload Winter	-	865	-	-
	Total 1300	4,036	10,187	-	111,564
1490	Academic Special Project	-	7,250	5,766	-
	Total 1400	-	7,250	5,766	-
	Total 1000 Series	4,036	17,437	5,766	111,564
<u>Classified Salaries</u>					
2118	Full Time Administrator	13,803	1,880	26,290	69,279
2119	Full Time Regular	18,372	2,058	11,054	32,551
	Total 2100	32,175	3,938	37,344	101,830
2230/2449	Part-time Hourly Instructional Aides	-	384	-	-
	Total 2200	-	384	-	-
	Total 2000 Series	32,175	4,322	37,344	101,830
<u>Employee Benefits</u>					
3110	STRS - Teachers & Aides	333	840	-	9,204
3130	STRS - Academic Non-Teaching	-	599	440	-
	Total 3100	333	1,439	440	9,204
3220	PERS Classified	3,669	544	4,065	11,651
	Total 3200	3,669	544	4,065	11,651
3315	Medicare - Teachers & Aides	59	153	-	1,618
3320	OASDHI Classified	2,125	309	2,207	6,313
3325	Medicare Classified	497	72	516	1,477
3335	Medicare - Academic Non-Teaching	-	105	84	-
	Total 3300	2,680	639	2,807	9,408
3420	H&W Classified	6,190	948	8,291	23,297
	Total 3400	6,190	948	8,291	23,297
3510	SUI - Teachers & Aides	49	170	-	56
3520	SUI Classified	247	80	392	51
3530	SUI - Academic Non-Teaching	-	117	63	-
	Total 3500	296	367	455	107
3610	WC - Teachers & Aides	63	166	-	2,555
3620	Work Comp Classified	538	78	782	2,332

**Riverside Community College District
2013-2014 Final Budget
Resource 1170 - Customized Solutions Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
3630	WC - Academic Non-Teaching	-	114	132	-
	Total 3600	601	358	914	4,887
3920/30	Other Benefits	(419)	(226)	372	-
	Total 3900	(419)	(226)	372	-
	Total 3000 Series	13,351	4,069	17,344	58,554
<u>Set-Aside for Potential Compensation Adjustment</u>					
3999	Other - Potential COLA	-	-	-	1,943
	Total 3999	-	-	-	1,943
	Total 3999 Series	-	-	-	1,943
<u>Books and Supplies</u>					
4555	Copying and Printing	182	11	-	10,200
4590	Other Supplies	117	250	253	10,750
4599	Cont Ed Instr Suppl	2,264	1,604	9,351	143,300
	Total 4500	2,563	1,865	9,604	164,250
	Total 4000 Series	2,563	1,865	9,604	164,250
<u>Services and Operating Expenses</u>					
5045	Postage	10	125	185	5,040
	Total 5000	10	125	185	5,040
5110	Consultants	-	-	28,275	57,000
5197	Grant/Contract Sub Agreement	-	-	82,475	100,250
	Total 5100	-	-	110,750	157,250
5210	Mileage	119	250	120	32,120
5220	Conference Attendance	-	-	491	6,000
	Total 5200	119	250	611	38,120
5310	Memberships and Dues	-	-	1,500	250
	Total 5300	-	-	1,500	250
5520	Electricity	2,427	2,238	2,630	3,350
5530	Water	709	254	270	600
5540	Telephone	627	-	-	500
5541	Cellular Telephone	1,846	1,267	1,025	2,000
5570	Waste Disposal	197	158	217	250
	Total 5500	5,806	3,917	4,142	6,700
5630	Rents and Leases	1,976	-	-	-
5649	Computer Software Maintenance/Lic	-	-	-	11,721
	Total 5600	1,976	-	-	11,721

**Riverside Community College District
2013-2014 Final Budget
Resource 1170 - Customized Solutions Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
5740	Advertising	-	-	-	500
	Total 5700	-	-	-	500
5890	Outside Services and Operating Costs	22,698	23,496	41,804	254,180
	Total 5800	22,698	23,496	41,804	254,180
	Total 5000 Series	30,609	27,788	158,992	473,761
<u>Capital Outlay</u>					
6481	Equip Add'l \$200-4999	-	-	184	1,000
	Total 6400	-	-	184	1,000
	Total 6000 Series	-	-	184	1,000
	Total Expenditures	82,735	55,481	229,234	912,902
<u>Intrafund Transfer</u>					
8999	To Resource 1000	-	-	-	67,407
	Total 8999	-	-	-	67,407
<u>Contingency/Fund Balance</u>					
7910	Unrestricted	54,549	73,557	92,347	230,696
	Total 7900	54,549	73,557	92,347	230,696
Total Resource 1170					
Expenditures/Contingency/Fund Balance		\$ 137,284	\$ 129,038	\$ 321,580	\$ 1,211,005

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

FINAL BUDGET
2013-2014

INCOME

Unaudited Beginning Balance, July 1	\$ 7,410,310
Local Income	<u>1,493,550</u>
Total Available Income (TAF)	<u>\$ 8,903,860</u>

EXPENDITURES

Object Code

5000	Services and Operating Expenses	\$ 352,887
6000	Capital Outlay	<u>4,264,139</u>
	Total Expenditures	4,617,026
7900	* Contingency / Reserves	<u>4,286,834</u>
	Total Resource 1180 Including Contingency / Reserves	<u>\$ 8,903,860</u>

* 5% Contingency reserve calculated from TAF equals \$ 445,193

**Riverside Community College District
2013-2014 Final Budget
Resource 1180 - Redevelopment Pass-Through Income**

<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
1.0 Local Income				
8850 Rents & Leases	\$ -	\$ 6,707	\$ 7,160	\$ 7,200
8860 Interest	75,722	51,155	36,884	38,350
8890 Redevelopment Agency Pass-Thru	<u>1,387,953</u>	<u>1,297,251</u>	<u>1,470,356</u>	<u>1,448,000</u>
Total 1.0	<u>1,463,675</u>	<u>1,355,113</u>	<u>1,514,400</u>	<u>1,493,550</u>
2.0 Beginning Balance July 1				
Total 2.0	<u>9,042,422</u>	<u>9,407,665</u>	<u>6,167,452</u>	<u>7,410,310</u>
Total Available Funds	<u>\$ 10,506,097</u>	<u>\$ 10,762,778</u>	<u>\$ 7,681,852</u>	<u>\$ 8,903,860</u>

**Riverside Community College District
2013-2014 Final Budget
Resource 1180 - Redevelopment Pass-Through Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
<u>Services and Operating Expenses</u>					
5110	Consultants	\$ 114,600	\$ 363,890	\$ 154,519	\$ 153,987
	Total 5100	114,600	363,890	154,519	153,987
5510	Natural Gas	1,657	6,533	8,394	9,000
5520	Electricity	52,702	60,254	48,248	52,000
5530	Water	1,712	2,032	959	1,000
5540	Telephone	3,886	-	-	134,400
5570	Waste Disposal	2,955	2,404	2,484	2,500
	Total 5500	62,912	71,223	60,085	198,900
5790	Licenses, Permits, and Other Fees	246	-	-	-
	Total 5700	246	-	-	-
5890	Other Services	15,367	139,682	535	-
	Total 5800	15,367	139,682	535	-
	Total 5000 Series	193,125	574,795	215,139	352,887
<u>Capital Outlay</u>					
<u>Buildings</u>					
6216	Construction	-	-	-	3,151,924
6219	Other	77,118	14,683	-	-
6221	Advertising / Legal	2,853	-	-	-
6222	Engineering	-	1,232	-	-
6223	Architect's Fees	417,456	104,309	9,480	9,520
6224	Testing	8,900	27,218	-	15,867
6225	Demolition/Grading	79,118	76,338	-	-
6226	Remodel	19,849	3,046,674	29,432	-
6227	Fixtures/Fixed Equipment	42,369	-	2,178	25,412
6229	Other	159,667	495,976	2,828	34,203
	Total 6200	807,330	3,766,430	43,918	3,236,926
<u>Equipment</u>					
6481	Equip Add'l <\$5000	6,849	99,490	12,485	1,017,008
6482	Equip Add'l >\$5000	-	149,151	-	10,205
6485	Computer Equip Add'l <\$4999	-	5,460	-	-
6486	Computer Equip Add'l >5000	91,128	-	-	-
	Total 6400	97,977	254,101	12,485	1,027,213
	Total 6000 Series	905,307	4,020,531	56,403	4,264,139
	Total Expenditures	1,098,432	4,595,326	271,542	4,617,026

**Riverside Community College District
2013-2014 Final Budget
Resource 1180 - Redevelopment Pass-Through Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
<u>Contingency/Fund Balance</u>					
7920	Restricted	<u>9,407,665</u>	<u>6,167,452</u>	<u>7,410,310</u>	<u>4,286,834</u>
	Total 7900	<u>9,407,665</u>	<u>6,167,452</u>	<u>7,410,310</u>	<u>4,286,834</u>
Total Resource 1180					
Expenditures/Contingency/Fund Balance		<u>\$ 10,506,097</u>	<u>\$ 10,762,778</u>	<u>\$ 7,681,852</u>	<u>\$ 8,903,860</u>

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

FINAL BUDGET
2013-2014

INCOME

Unaudited Beginning Balance, July 1		\$	-
Federal Income	\$ 16,640,442		
State Income	12,162,090		
Local Income	2,590,907		
Intrafund Transfers	<u>1,213,118</u>		
Total Income			<u>32,606,557</u>
Total Available Funds (TAF)		\$	<u>32,606,557</u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$	3,843,123
2000	Classified Salaries		9,612,072
3000	Employee Benefits		4,020,499
4000	Books and Supplies		2,474,432
5000	Services and Operating Expenses		6,650,625
6000	Capital Outlay		4,112,236
7600	Student Grants / Bus Passes		<u>1,839,570</u>
	Total Expenditures		32,606,557
7900	Contingency / Reserves		<u>-</u>
	Total Resource 1190 Including Contingency / Reserves	\$	<u>32,606,557</u>

**Riverside Community College District
2013-2014 Final Budget
Resource 1190 - Grants and Categorical Program Income**

<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
1.0 Federal Income				
8190 Social Innovation Generation: St Leadership SPP 027	\$ 4,878	\$ 4,117	\$ -	\$ -
8120 Upward Bound TRIO Riverside SPP 038	-	-	199,612	311,659
8120 Upward Bound TRIO Riverside SPP 039	316,226	254,169	28,813	-
8190 Comm College Initiative for Egypt, Phase II SPP 094	15,038	-	-	-
8190 Foster and Kinshipcare SPP 098	49,421	54,537	52,964	66,718
8190 Foster and Kinship Provider Training SPP 099	67,772	-	-	-
8170 VTEA Tech Prep SPP 101	335,129	-	-	-
8120 SSS Trio - Moreno Valley 10/15 SPP 104	180,925	180,494	255,195	232,600
8120 SSS Rise - Norco 10/15 SPP 105	76,485	280,088	257,639	234,179
8120 SSS Trio - Riverside 10/15 SPP 106	70,903	260,529	261,645	255,314
8190 Tri-Tech Small Bus Development SPP 109	72,608	257,392	162,962	113,902
8190 Tri-Tech Small Business Jobs Act SPP 113	-	61,724	218,562	62,960
8190 Tri-Tech Small Bus Development SPP 131	192,080	223,892	76,108	-
8120 Title VI Global Logistics Program SPP 133	235,496	-	-	-
8190 ARRA So Calif Logistics Tech Collaborative SPP 140	-	284,618	152,257	-
8120 Upward Bound TRIO Norco CNUUSD2 SPP 143	252,528	273,499	115,939	-
8120 Upward Bound TRIO Norco Norte Vista SPP 144	200,332	186,715	-	-
8190 Procurement Assistance SPP 145	109,416	143,025	137,034	-
8190 Procurement Assistance SPP 147	129,075	129,508	151,212	139,336
8120 Title V HSI Coop MV/UCR SPP 154	485,355	69,547	32,763	-
8120 Title V HSI Coop MV/Norco SPP 155	256,010	6,354	-	-
8120 Title V Norco Campus 09/14 SPP 156	691,022	492,247	571,344	814,740
8190 RCOE Foster Youth Indep. Lvg. Pgm. SPP 157	80,144	92,478	93,472	94,236
8190 ARRA Equip to Enhance Trng for Health Prof SPP 179	215,461	39,980	-	-
8190 Workability Grant SPP 183	230,409	197,234	215,732	290,060
8190 ARRA Dept of Rehab - Workability SPP 184	37,327	-	-	-
8120 Title V Moreno Valley Campus 09/14 SPP 194	421,934	548,767	393,363	1,029,744
8120 Title V HSI Coop Program Norco CSUSB SPP 195	447,049	783,140	707,617	1,122,116
8120 Title V HSI Pathways to Excellence SPP 196	-	138,661	616,934	1,099,969
8120 Title V HSI Stem and Articulation Programs SPP 199	-	150,859	700,910	1,744,329
8130 WIA Allied Health Prog Expansion FP2 SPP 204	198,476	304,097	-	-
8130 WIA Allied Health Prog Expansion SPP 206	313,611	-	-	-
8190 Allied Health - Health Care and Facilities SPP 207	19,720	120,775	-	-
8190 Allied Health - Health Care and Facilities SPP 208	-	75,806	70,456	-
8190 California State Trade Export Program SPP 209	-	170,812	153,175	-
8130 ARRA Allied Hlth Prog Stimls Exp Proj, Phs II SPP 210	247,810	-	-	-
8190 Affordable Care Act - Expansion of PA Trng SPP 213	-	196,376	413,424	1,508,008
8190 California State Trade Export Program SPP 217	-	-	58,641	84,339
8190 Pre-Emancipation Services SPP 218	124,773	108,971	-	-

**Riverside Community College District
2013-2014 Final Budget
Resource 1190 - Grants and Categorical Program Income**

<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
8190 Post-Emancipation Services SPP 219	84,823	102,417	146,726	-
8190 Riv Cty Emancipation Srvc SPP 220	887,292	653,990	365,402	-
8190 ECS Consortium Grant SPP 230	17,475	17,400	18,742	18,750
8190 Nursing Scholarships for Disadvtdged Stdnts SPP 233	176,179	(4,538)	-	-
8190 ARRA Nursing Schol for Disadvtdged Stdnts SPP 234	114,352	-	-	-
8190 PA Scholarships for Disadvtdged Stdnts SPP 235	24,072	-	-	-
8190 ARRA PA Scholarships for Disadvtdged Stdnts SPP 236	10,766	-	-	-
8190 PA Scholarships for Disadvtdged Stdnts 11/12 SPP 237	-	10,374	-	-
8190 Youth Empowerment Strategies for Success SPP 239	1,482	500	-	-
8190 CDC-WORKS! Program SPP 240	55,513	-	-	-
8120 Student Support Services TRIO Norco SPP 241	49,812	-	-	-
8120 Student Support Services TRIO - Norco 10/15 SPP 242	134,901	266,030	271,304	247,483
8190 Comm Action Partnership of Riv Cty SPP 246	87,390	-	-	-
8130 WIA/ARRA Comm Clg Class Size Training SPP 247	635,118	-	-	-
8190 Nursing Education Pract. & Retention SPP 251	29,409	50,304	-	-
8190 Fast Track to the AND Prog SPP 253	8,356	29,824	118,385	66,738
8190 Nursing Ed Practice & Retention 10/13 SPP 257	228,636	385,604	327,958	57,766
8120 Upward Bound - Vista Del Lago SPP 283	-	-	137,468	349,457
8120 Upward Bound - AUSD SPP 284	-	16,466	252,267	271,552
8120 Upward Bound - Centennial SPP 285	-	-	238,979	360,285
8120 Upward Bound - Corona SPP 286	-	-	187,108	300,392
8190 Riverside Urban Area Security Initiative SPP 289	-	-	1,806	5,603
8190 @LIKE Career Pathways Program SPP 290	-	-	-	75,000
8190 RCOE Alternative Ed and Come Back Kids SPP 291	-	-	-	81,600
8190 California Family Life Center - Rubidoux SPP 292	-	-	-	20,000
8150 FWS Off Campus SPP 300	-	-	-	132,884
8150 FWS On Campus SPP 304	-	-	-	827,161
8130 ARRA Summer Work Experience Prog SPP 309	346,188	-	-	-
8140 ARRA Subsidized Time-Ltd Emplmt Prog SPP 311	69,137	-	-	-
8190 CCRAA Access to Success SPP 313	695,865	45,802	-	-
8190 CCRAA Step Up to Success Coop SPP 314	720,301	67,027	-	-
8190 CCRAA Project Success Prog SPP 315	546,897	26,272	-	-
8190 NSF Logistics Technicians: Goods to Go SPP 322	256,274	234,379	-	-
8190 NSF Supply Chain Technology Education SPP 323	-	419,174	877,019	1,335,015
8120 Project Technology Access Program SPP 324	-	378,267	604,374	1,617,019
8120 FIPSE Public Safety Education & Training SPP 341	114,546	242,812	224,234	-
8190 USDA Soil Science SPP 351	11,679	67,769	-	-
8190 UCR/USDA Building Bridges Nano-Water SPP 353	1,600	7,200	26,350	62,791
8130 CA Gang Reduction, Intervention & Preventn SPP 354	-	15,752	8,642	-
8170 Gateway to College - Tech Prep SPP 363	197,685	-	-	-

**Riverside Community College District
2013-2014 Final Budget
Resource 1190 - Grants and Categorical Program Income**

<u>Account Description</u>		<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
8140	TANF 50% SPP 366	136,689	154,030	159,432	153,108
8170	VTEA SPP 370	1,005,549	998,721	1,258,609	1,087,023
8170	CTE Transitions SPP 371	-	231,981	136,963	132,075
8170	VTEA Title IIA State Leadrshp SPP 377	154,935	146,467	132,926	220,000
8190	Bulletproof Vest Partnership SPP 386	1,516	3,054	24	-
8160	Veterans Education SPP 730	-	-	-	14,531
Total 1.0		12,881,850	10,657,491	11,592,492	16,640,442
2.0 State Income					
8659	Basic Skills ESL 13/14 SPP 020	-	-	-	337,603
8659	Basic Skills ESL 08/09 SPP 023	135,090	-	-	-
8659	Basic Skills ESL 09/10 SPP 024	237,739	27,203	-	-
8659	Basic Skills ESL 10/12 SPP 025	260,174	101,809	6,202	-
8659	Basic Skills ESL 11/12 SPP 026	-	170,735	129,282	37,586
8627	CSUSB Bridges Stem Cell Research SPP 028	2,822	21,572	-	-
8659	Basic Skills ESL 12/13 SPP 029	-	-	150,804	186,810
8659	Song Brown RN Special Programs 10/12 SPP 049	52,636	63,630	-	-
8659	Song Brown RN - 10/12 SPP 050	107,969	74,029	-	-
8659	Phys Asst Base Pr Song-Brown SPP 051	99,996	87,403	-	-
8659	Enrollment Growth for ADN-RN 13/14 SPP 055	-	-	-	278,000
8622	EOPS SPP 060	1,134,201	1,125,561	1,101,484	1,570,000
8629	CARE SPP 061	135,158	135,611	135,232	130,852
8659	BFAP Augmentation SPP 067	807,187	908,841	974,458	907,061
8659	BOG Financial Aid Admin SPP 069	259,241	365,080	476,407	413,962
8629	Instr/Library Equip Block Grant SPP 075	26,003	-	-	313,554
8659	Matriculation SPP 080	867,175	866,624	862,228	1,560,000
8659	Staff Development SPP 084 thru 087	1,465	1,170	2,862	4,187
8659	Foster & Kinship Care Educ SPP 098	77,297	63,286	61,990	68,393
8627	TRI-TECH SBDC State Cash Match odd yrs SPP 112	160,000	-	-	-
8659	Middle College HS SPP 125	99,454	99,454	84,153	-
8659	CACT Grant SPP 135	80	-	-	-
8659	Faculty/Staff Diversity SPP 170	14,458	21,826	27,003	25,830
8659	CITD Leadership Grant SPP 173	151,361	180,529	171,393	-
8621	DSP&S SPP 180	1,621,057	1,609,947	1,587,008	1,774,733
8659	Active Minds/Mental Health Education SPP 185	1,967	7,009	-	-
8627	RCOE Zenith Mentoring Foster Youth/ILP SPP 186	(720)	-	-	-
8659	CACT Hub FP3 SPP 191	1,000	-	-	-
8659	Entrepreneurship Car Pathwy - CITD Ldrshp SPP 193	43,695	4,808	-	-
8659	Sector Navigator: Global Trade & Logistics SPP 201	-	-	-	372,500
8659	Sector Navigator: Global Trade & Logistics SPP 202	-	-	-	300,000
8659	Faculty Entrepreneurship Project 11/12 SPP 211	-	10,729	3,504	767

**Riverside Community College District
2013-2014 Final Budget
Resource 1190 - Grants and Categorical Program Income**

<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
8659 Faculty Entrepreneurship Project SPP 212	4,975	-	-	-
8659 Youth Entrepreneurship Program 11/12 SPP 215	-	4,619	5,294	87
8627 First 5 Riverside Access & Quality Initiative SPP 228	-	-	37,021	157,767
8659 Song Brown PA Mental Health Prog 12/13 SPP 238	-	-	3,240	96,759
8627 Community Emergency Response Team SPP 248	-	1,222	278	-
8659 Nursing Fac Recruitment & Retention SPP 250	29,990	-	-	-
8659 Song Brown Registered Nursing - 13/15 PP 252	-	-	-	200,000
8659 Song Brown Registered Nursing - 09/11 SPP 254	88,519	-	-	-
8659 Song Brown PA Mental Health Prog SPP 255	-	38,683	-	-
8659 Song Brown PA Mental Health Prog 11/12 SPP 256	-	46,674	582	119,766
8659 Song Brown RN Special Project SPP 258	1,209	-	-	68,009
8659 CTE Enroll Growth & Retention ADN-RN SPP 261	61,653	-	-	-
8659 CTE Enroll Grwth & Retention ADN-RN 09/10 SPP 262	356,257	153,792	-	-
8659 Enrollment Growth for ADN-RN 10/11 SPP 263	2,762	236,167	278,258	-
8659 Enrollment Growth for ADN-RN 11/12 SPP 264	-	2,266	233,617	24,804
8659 Song Brown Registered Nursing - 12/13 SPP 265	-	-	77,968	-
8659 Enrollment Growth for ADN-RN 12/13 SPP 267	-	-	63,044	287,330
8659 Responsive Training Fund 11/12 SPP 268	-	71,442	178,349	-
8627 State Transition to Nursing Practice SPP 270	807	6,514	13,430	2,249
8659 CTE Workforce Innovation Partnership SPP 272	18,736	123,204	-	-
8659 CTE Community Collaborative Proj 08/09 SPP 275	140,467	-	-	-
8659 CTE Comm Collaborative Proj-Suppl 08/09 SPP 276	31,211	-	-	-
8659 CTE Community Collaborative Proj 09/10 SPP 277	146,620	159,242	-	-
8659 CTE Comm Collaborative Proj-Suppl 09/10 SPP 278	39,309	36,806	-	-
8659 CTE Community Collaborative Proj 10/11 SPP 287	-	88,321	289,562	-
8659 CTE Comm Collaborative Proj-Suppl 10/11 SPP 288	-	83,824	39,336	-
8659 CTE Comm Collaborative Pathways 11/12 SPP 295	-	-	181,087	230,263
8659 CTE Comm Collaborative Pathways 12/13 SPP 296	-	-	49,092	337,931
8659 Song Brown PA Base Funding SPP 298	-	-	-	119,977
8659 Song Brown PA Mental Health 13/14 SPP 299	-	-	-	70,300
8659 FSS Faculty On Line SPP 329	-	-	39,560	164,696
8627 St Financial Assist Program - Fiscal Coord SPP 330	-	-	74,821	438,329
8627 CCC Student Mental Health SPP 355	-	-	93,213	156,459
8626 CalWorks Comm Clg Set-Aside Prog SPP 359	59,886	32,854	56,450	88,690
8626 CalWorks SPP 367	437,029	496,598	486,586	495,000
8681 Lottery SPP 735	545,489	790,209	823,361	821,836
Total 2.0	<u>8,261,426</u>	<u>8,319,293</u>	<u>8,798,158</u>	<u>12,162,090</u>

3.0 Local Income

8820 Career Ladders Project - SPP 088	-	-	-	25,000
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**Riverside Community College District
2013-2014 Final Budget
Resource 1190 - Grants and Categorical Program Income**

<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
8890 Tri-Tech SBCD Cash Match SPP 110/132	-	-	47,595	127,227
8890 Tri-Tech Small Business Jobs Act Income SPP 114	-	-	2,499	-
8890 Regional Health Occupations SPP 117	-	-	-	2,000
8820 Middle College High School SPP 125	-	-	-	100,000
8820 Nuview Union School District ECHS SPP 126	-	-	-	100,000
8890 Tri-Tech SBCD Seminars SPP 129	568	530	4,551	15,990
8890 Tri-Tech SBDC Cash Match (even yrs) SPP 132	44,994	39,350	110,650	-
8890 CACT Seminars SPP 134	10,547	-	888	26,852
8890 PAC Income Account - Even Year SPP 146	12,527	5,870	6,093	4,500
8820 Found for CA Comm Clgs/Career Ladder SPP 162	46,949	20,401	5,017	-
8890 DSP&S - P1 Recalc SPP 180	17,582	3,840	1,573	-
8820 Step Into College SPP 187	33,364	1,911	-	-
8820 Bank of America - Perf Riverside SPP 224	8,398	-	-	-
8820 Carpenter Foundation - The Sound of Music SPP 226	10,500	25,000	25,000	25,000
8820 Lux Boreal Dance Residency SPP 227	8,710	-	-	-
8890 West Ed Paraprofessional SPP 231	-	187	-	-
8820 Kaiser Permanente MVC Dental Hygiene SPP 269	20,000	19,423	18,697	20,042
8890 Riverside Comm Health Found Comm Ed SPP 281	24,484	-	-	-
8820 Riverside Medical Clinic for Allied Health SPP 282	-	-	95,000	-
8890 4Faculty Web Services SPP 312	2,775	-	-	8,437
8820 Completion Academies SPP 319	-	8,262	35,347	274,573
8820 Completion Counts - CLIP SPP 352	271,036	1,194,126	1,298,856	301,097
8820 Comm Learning in Partnership - PIng Grant SPP 357	28,193	-	-	-
8820 Gateway to College Dropout Recovery SPP 362	7,586	47	-	-
8890 Gateway to College Charter School SPP 364	334,153	314,198	243,487	346,000
8890 Riverside Co Board of Supervisors SPP 390	20,000	-	-	5,507
8890 Moreno Valley Netbooks SPP 512	21,067	-	-	-
8880 Int'l Stdnt Capital Outlay Surcharge - SPP 709	10,218	(161)	71,749	1,208,682
Total 3.0	933,649	1,632,984	1,967,003	2,590,907

4.0 Intrafund Transfers In (Out)

	From (To) Resource 1000:			
8999 EOP&S SPP 060	155,922	80,467	-	-
8999 CARE SPP 061	32,592	16,846	-	-
8999 Instructional Equipment Match SPP 075	13,002	-	-	-
8999 Matriculation SPP 080	590,049	524,050	332,749	-
8999 Middle College HS SPP 125	89,995	91,144	75,740	106,480
8999 RCOE Foster Youth ILP Emancipation SPP 157	5,372	-	-	-
8999 Center International Trade SPP 163	5,281	-	-	-
8999 DSP&S Match/Over SPP 180	909,879	897,223	1,008,530	774,302

**Riverside Community College District
2013-2014 Final Budget
Resource 1190 - Grants and Categorical Program Income**

<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
8999 Entrepreneurship Career Pathways CITD SPP 188	3,360	-	-	-
8999 Fed Wrk Study SPP 300	32,691	25,308	39,133	45,329
8999 FWS Off Campus 100% Amer Reads SPP 301	220	203	165	-
8999 FWS Off Campus 100% Amer Counts SPP 302	300	87	170	-
8999 FWS On Campus (Instruc/Non-Instruc) SPP 304	154,978	171,596	282,621	282,165
8999 FWS On Campus CalWORKs (25%) SPP 305	-	109	231	-
8999 FWS On Campus CalWORKs (75%) SPP 306	-	-	213	-
8999 Veterans Education SPP 730	-	-	-	4,842
Total 4.0	<u>1,993,642</u>	<u>1,807,032</u>	<u>1,739,553</u>	<u>1,213,118</u>
5.0 Unaudited Beginning Balance July 1	-	-	-	-
Total 5.0	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Available Funds	<u>\$ 24,070,565</u>	<u>\$ 22,416,800</u>	<u>\$ 24,097,206</u>	<u>\$ 32,606,557</u>

**Riverside Community College District
2013-2014 Final Budget
Resource 1190 - Grants and Categorical Program Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
<u>Academic Salaries</u>					
1110	Regular Full-Time Teaching	\$ 586,861	\$ 436,846	\$ 357,662	\$ 250,438
1170	Instructional Release Time	194,547	131,205	152,750	184,855
	Total 1100	781,408	568,051	510,411	435,293
1218	Regular Full Time Administrator	752,832	809,314	995,449	915,046
1219	Counselors/Librarians/Release Time	1,269,715	1,155,575	1,137,676	1,146,858
	Total 1200	2,022,548	1,964,889	2,133,125	2,061,904
1330	Part-Time Teaching Fall	51,824	129,069	178,635	5,000
1331	Part-Time Teaching Summer (Odd years)	6,289	10,465	715	715
1332	Part-Time Teaching Winter	16,237	4,737	7,976	-
1333	Part-Time Teaching Spring	83,284	74,797	57,638	5,000
1334	Part-Time Teaching Summer (Even years)	37,599	777	19,057	-
1335	Regular - Overload Fall	-	17,377	61,408	10,519
1336	Regular - Overload Summer (Even years)	4,508	2,097	25,273	-
1337	Regular - Overload Winter	13,363	11,017	1,726	-
1338	Regular - Overload Spring	6,608	17,377	11,936	10,519
1339	Regular - Overload Summer (Odd years)	1,578	5,406	2,996	3,942
1360	Other - Substitute Teaching	12,641	3,721	8,221	-
1370	Other - Extra Duty	142	-	-	-
1371	Other - Large Lecture Stipends	681	1,175	1,126	-
	Total 1300	234,754	278,015	376,707	35,695
1439	Part-Time Non-Instructional	814,253	712,420	666,475	676,506
1469	Substitute Non-Instructional	468	-	-	10,000
1479	Extra Duty (Stipend)	15,175	-	-	16,000
1490	Special Assignments	506,459	416,561	420,248	607,725
	Total 1400	1,336,354	1,128,982	1,086,722	1,310,231
	Total 1000 Series	4,375,064	3,939,937	4,106,966	3,843,123
<u>Classified Salaries</u>					
2118	Full-Time Administrator	1,411,564	1,240,625	1,400,848	1,598,229
2119	Full-Time - Regular / Confidential	3,734,319	3,533,334	3,268,802	3,681,100
2129	Permanent Part-Time	307,873	549,521	868,033	1,369,999
2139/2339	Classified Hourly	1,007,225	160,172	298,172	341,444
2169/2369	Substitutes	47,275	29,045	41,573	2,184
2190/2390	Special Projects	48,488	119,313	53,038	102,000
	Total 2100	6,556,745	5,632,009	5,930,465	7,094,956
2210	Full-Time Instructional Aides	382,328	395,284	402,367	307,230
2220	Part-Time Instructional Aides	88,823	91,385	108,508	14,324
2230/2449	Part-Time Hourly Instructional Aides	366,972	452,900	503,429	489,328
	Total 2200	838,123	939,569	1,014,304	810,882

**Riverside Community College District
2013-2014 Final Budget
Resource 1190 - Grants and Categorical Program Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
2331	Student Help Non-Instructional	527,638	442,315	533,266	1,629,977
2349	Overtime	23,958	33,532	10,389	5,000
2399	Classified Non-teaching Other	21,540	-	-	-
	Total 2300	573,136	475,847	543,656	1,634,977
2430	Student Instructional	99,053	57,176	112,338	68,065
2440	Overtime - Instructional Aides	1,565	16,349	38,521	3,192
	Total 2400	100,617	73,525	150,859	71,257
	Total 2000 Series	8,068,622	7,120,950	7,639,284	9,612,072
3110	STRS Teaching/Instr Aide	76,976	63,227	63,115	38,856
3120	STRS Classified Employee	11,588	11,173	17,678	25,773
3130	STRS Other Academic Employee	249,469	222,068	229,021	260,707
	Total 3100	338,033	296,468	309,813	325,336
3210	PERS Teaching/Instr Aide	54,096	60,003	64,456	36,793
3220	PERS Classified Employee	563,065	550,178	601,161	705,176
3230	PERS Other Academic Employee	22,411	33,963	37,411	24,268
	Total 3200	639,573	644,144	703,028	766,237
3310	OASDHI Teaching/Instr Aide	31,264	34,219	35,631	20,867
3315	Medicare Teaching/Instr Aide	26,863	26,046	28,007	18,853
3320	OASDHI Classified Employee	337,077	315,617	327,556	385,015
3325	Medicare Classified Employee	96,646	83,080	85,977	103,130
3330	OASDHI Other Academic Employee	13,551	19,441	20,798	12,069
3335	Medicare Other Academic Employee	46,309	44,682	46,444	48,888
	Total 3300	551,710	523,085	544,413	588,822
3410	H&W Teaching/Instr Aide	241,602	182,040	183,583	278,658
3420	H&W Classified Employee	1,240,891	1,192,254	1,168,383	1,418,115
3430	H&W Other Academic Employee	342,225	326,051	361,434	329,395
	Total 3400	1,824,718	1,700,346	1,713,399	2,026,168
3510	SUI Teaching/Instr Aide	13,682	28,839	21,045	644
3520	SUI Classified Employee	48,263	91,047	64,799	3,529
3530	SUI Other Academic Employee	26,426	49,156	33,531	1,642
	Total 3500	88,370	169,042	119,375	5,815
3610	Work Comp Teaching/Instr Aide	30,730	29,157	46,044	30,986
3620	Work Comp Classified Employee	121,107	104,721	166,145	199,914
3630	Work Comp Othr Academic Employee	52,736	48,574	72,133	77,221
	Total 3600	204,573	182,452	284,322	308,121
3920	Other Benefits Classified Employee	(80)	-	-	-
	Total 3900	(80)	-	-	-
	Total 3000 Series	3,646,897	3,515,537	3,674,350	4,020,499

**Riverside Community College District
2013-2014 Final Budget
Resource 1190 - Grants and Categorical Program Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
<u>Books and Supplies</u>					
4230	Reference Books	85,011	64,814	73,807	32,497
	Total 4200	85,011	64,814	73,807	32,497
4320	Instructional Supplies	963,647	671,227	637,034	977,557
4330	Periodicals & Magazines	141,882	253,447	240,782	7,468
4351	Instructional Media Supplies	12,401	3,996	27,471	4,025
4360	Tests	16,899	19,399	43,221	20,555
	Total 4300	1,134,829	948,070	948,509	1,009,605
4555	Copying and Printing	74,300	83,910	100,842	97,553
4575	Software < \$500	9,392	17,596	4,816	4,792
4590	Office/Other Supplies	310,596	262,644	312,691	1,167,311
4599	Contract Ed Supplies	-	56	-	2,000
	Total 4500	394,288	364,205	418,349	1,271,656
4690	Other Transportation Supplies	8,174	2,011	-	-
	Total 4600	8,174	2,011	-	-
4710	Food	118,496	96,026	136,012	160,674
	Total 4700	118,496	96,026	136,012	160,674
	Total 4000 Series	1,740,797	1,475,125	1,576,677	2,474,432
5045	Postage	4,783	9,202	7,109	19,691
	Total 5000	4,783	9,202	7,109	19,691
5110	Consultants	295,587	355,703	579,048	807,190
5120	Lecturers	117,280	73,562	38,435	5,659
5194	Filming	-	7,000	12,600	4,300
5195	Entry Fees	-	840	-	-
5197	Grant/Contract Sub-Agreement	464,972	1,206,615	1,242,769	889,821
5198	Professional Services	295,353	351,615	428,610	476,382
	Total 5100	1,173,192	1,995,334	2,301,462	2,183,352
5210	Mileage	39,131	36,058	33,835	70,604
5211	Meeting Expense	75,927	82,359	114,181	142,323
5219	Other Travel Expenses	151,787	158,169	153,573	646,529
5220	Conferences	232,651	210,116	286,216	371,028
	Total 5200	499,496	486,703	587,805	1,230,484
5310	Memberships	12,847	9,806	19,032	19,699
	Total 5300	12,847	9,806	19,032	19,699
5420	Liability Insurance	-	3,473	-	-
5440	Student Insurance	250	-	-	-
	Total 5400	250	3,473	-	-

**Riverside Community College District
2013-2014 Final Budget
Resource 1190 - Grants and Categorical Program Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
5520	Electricity	789	1,175	1,381	200
5530	Water	283	133	165	50
5540	Telephone	276	73	1,994	1,400
5541	Cellular Telephone	30,946	19,463	11,396	25,593
5570	Waste Disposal	80	83	114	100
	Total 5500	32,374	20,927	15,050	27,343
5630	Rents and Leases	23,579	42,155	36,094	25,534
5632	Scenic Rentals	797	-	-	-
5633	Costume Rentals	5,043	-	-	-
5644	Repairs	13,962	8,502	40,461	8,169
5649	Computer Software Maintenance/Lic	394,851	368,982	376,349	317,871
5650	Transportation Contracts	34,552	38,355	43,932	42,602
5691	Governmental Fees	-	14	-	-
	Total 5600	472,784	458,007	496,836	394,176
5740	Advertising	7,886	12,569	15,069	34,625
5790	Other Legal Expenses	41,419	21,442	14,499	258,650
	Total 5700	49,305	34,011	29,568	293,275
5830	Surveys	-	-	70,795	-
5840	Physicals	9,719	-	-	-
5850	Fingerprints	4,191	33	-	-
5855	Pre-employment Testing	28,604	-	-	-
5890	Outside Services and Operating Costs	554,218	625,619	606,312	1,804,377
5892	Bank Charges	3	-	3,640	3,800
	Total 5800	596,734	625,652	680,746	1,808,177
5910	Indirect Charges	481,278	517,478	462,128	674,428
	Total 5900	481,278	517,478	462,128	674,428
	Total 5000 Series	3,323,044	4,160,593	4,599,737	6,650,625
Capital Outlay					
Buildings					
6223	Architects Fee	-	-	89,460	662,959
6226	Remodel	8,630	-	34,086	65,220
6227	Fixtures & Fixed Equipment	43,611	34,933	45,973	2,950
6228	Inspection	-	-	477	4,500
6229	Other Building Expense	-	-	3,473	-
	Total 6200	52,241	34,933	173,469	735,629
Library Books					
6310	Library Books	-	23,802	55,074	-
	Total 6300	-	23,802	55,074	-
Equipment					
6481	Equip Add'l \$200-4999	552,544	388,848	477,401	2,247,264
6482	Equip Add'l >\$5000	506,465	414,785	234,272	294,000
6483/6491	Equip Repl \$200-4999	1,804	303	-	-
6485	Computer Equip Add'l <\$4999	729,593	405,896	574,696	667,343
6486	Computer Equip Add'l >\$5000	93,706	176,604	135,853	168,000

**Riverside Community College District
2013-2014 Final Budget
Resource 1190 - Grants and Categorical Program Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
6487/6495	Computer Equip Repl <\$4999	-	3,288	269	-
	Total 6400	1,884,112	1,389,723	1,422,491	3,376,607
	Total 6000 Series	1,936,353	1,448,459	1,651,033	4,112,236
<u>Other Outgo</u>					
7320	Interfund Transfer	-	-	-	54,000
	Total 7300	-	-	-	54,000
7620	Student Financial Grants	441,067	292,433	505,334	1,342,822
7640	Book Grants	265,864	345,148	273,275	359,929
7650	Meal Grants	32,360	19,041	12,200	20,000
7660	Bus Passes	150,331	53,830	31,123	42,393
7661	Educational Supplies	90,166	45,748	27,226	74,426
	Total 7600	979,788	756,200	849,159	1,839,570
	Total 7000 Series	979,788	756,200	849,159	1,893,570
	Total Expenditures	24,070,565	22,416,800	24,097,206	32,606,557
Total Resource 1190					
Expenditures/Contingency/Fund Balance		\$ 24,070,565	\$ 22,416,800	\$ 24,097,206	\$ 32,606,557

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

FINAL BUDGET
2013-2014

INCOME

Unaudited Beginning Balance, July 1		\$ 371,990
Local Income	\$ 1,848,115	
Interfund Transfer From Resource 1110	<u>577,569</u>	
Total Income		<u>2,425,684</u>
Total Available Funds (TAF)		<u>\$ 2,797,674</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 803,600
3000	Employee Benefits	287,944
	Set-Aside for Potential Compensation Adjustment	9,811
4000	Books and Supplies	864,410
5000	Services and Operating Expenses	150,131
6000	Capital Outlay	<u>7,000</u>
	Total Expenditures	2,122,896
7900	* Contingency / Reserves	<u>674,778</u>
	Total Resource 3200 Including Contingency / Reserves	<u>\$ 2,797,674</u>

* 5% Contingency reserve calculated from TAF equals \$ 139,884

**Riverside Community College District
2013-2014 Final Budget
Resource 3200 - Food Services Income**

<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
1.0 Local Income				
8844 Food Service Sales/Commissions	\$ 1,854,712	\$ 1,701,248	\$ 1,755,685	\$ 1,747,700
8860 Interest	865	449	560	415
8890 Video /Vending /Pepsi Support	80,100	88,624	176,750	100,000
Total 1.0	<u>1,935,677</u>	<u>1,790,320</u>	<u>1,932,995</u>	<u>1,848,115</u>
2.0 Interfund Transfer				
8980 From Resource 1110	382,790	323,129	441,414	577,569
Total 2.0	<u>382,790</u>	<u>323,129</u>	<u>441,414</u>	<u>577,569</u>
3.0 Unaudited Beginning Balance July 1				
	177,106	58,473	9,632	371,990
Total 3.0	<u>177,106</u>	<u>58,473</u>	<u>9,632</u>	<u>371,990</u>
Total Available Funds	<u>\$ 2,495,573</u>	<u>\$ 2,171,923</u>	<u>\$ 2,384,041</u>	<u>\$ 2,797,674</u>

**Riverside Community College District
2013-2014 Final Budget
Resource 3200 - Food Services Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
<u>Classified Salaries</u>					
2118	Full-Time Administrator	\$ 220,494	\$ 240,694	\$ 195,670	\$ 234,125
2119	Full-Time - Regular / Confidential	444,771	431,537	307,633	346,427
2129	Permanent Part-Time	-	-	54,060	64,348
2139/2339	Classified Hourly	5,915	-	-	-
2169/2369	Classified Substitute	2,810	-	16,914	-
2190/2390	Special Projects	-	8,000	-	-
	Total 2100	673,990	680,231	574,277	644,900
2331	Student Help	152,173	128,260	152,257	152,000
2349	Overtime	8,460	7,168	13,592	6,700
	Total 2300	160,633	135,428	165,849	158,700
	Total 2000 Series	834,623	815,659	740,126	803,600
<u>Employee Benefits</u>					
3120	STRS Classified Employee	1,885	5,568	1,330	-
	Total 3100	1,885	5,568	1,330	-
3220	PERS Classified Employee	68,346	63,592	62,775	73,788
	Total 3200	68,346	63,592	62,775	73,788
3320	OASDHI Classified Employee	40,062	36,965	35,221	40,399
3325	Medicare Classified Employee	9,828	9,805	8,546	9,448
	Total 3300	49,890	46,770	43,767	49,847
3420	H&W Classified Employee	197,873	192,521	127,231	145,581
	Total 3400	197,873	192,521	127,231	145,581
3520	SUI Classified Employee	4,906	11,157	6,485	326
	Total 3500	4,906	11,157	6,485	326
3620	WC Classified Employee	13,012	12,863	16,534	18,402
	Total 3600	13,012	12,863	16,534	18,402
3920	OB Classified Employee	1,064	625	(496)	-
	Total 3900	1,064	625	(496)	-
	Total 3000 Series	336,975	333,096	257,626	287,944
<u>Set-Aside for Potential Compensation Adjustment</u>					
3999	Other - Potential COLA	-	-	-	9,811
	Total 3999	-	-	-	9,811
	Total 3999 Series	-	-	-	9,811
<u>Books and Supplies</u>					
4555	Copying and Printing	485	294	153	160
4590	Office/Other Supplies	12,225	10,983	7,440	7,500
	Total 4500	12,710	11,277	7,593	7,660

**Riverside Community College District
2013-2014 Final Budget
Resource 3200 - Food Services Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
4644	Repair Supplies	80	-	641	600
4690	Transportation Supplies	589	433	233	300
	Total 4600	669	433	874	900
4711	Protein	112,645	102,558	123,442	121,800
4712	Dessert	35,026	34,015	24,495	25,000
4713	Dairy	73,079	62,911	61,927	62,700
4714	Produce	33,047	25,405	27,473	27,800
4715	Salad	321,110	300,312	291,448	295,000
4716	Bread	56,005	47,617	46,816	47,000
4717	Groceries	239,118	183,153	204,828	203,300
4791	Paper and Soap	72,891	55,053	60,653	60,000
4792	Laundry	11,800	8,501	8,695	8,750
4793	Kitchen Expendables	10,728	6,891	4,383	4,500
	Total 4700	965,448	826,416	854,161	855,850
	Total 4000 Series	978,826	838,126	862,627	864,410
<u>Services and Operating Expenses</u>					
5045	Postage	17	16	22	25
	Total 5000	17	16	22	25
5110	Consultants	130,511	-	-	-
	Total 5100	130,511	-	-	-
5210	Mileage	463	-	1,943	-
	Total 5200	463	-	1,943	-
5310	Memberships and Dues	240	240	240	240
	Total 5300	240	240	240	240
5510	Natural Gas	5,200	5,200	5,200	5,200
5520	Electricity	35,700	35,700	35,700	35,700
5550	Laundry & Cleaning	38,817	29,567	15,616	15,700
	Total 5500	79,717	70,467	56,516	56,600
5630	Rents and Leases	6,605	240	-	-
5644	Repairs	19,502	22,710	24,678	24,900
5649	Computer Software Maintenance/Lic	-	1,131	204	210
	Total 5600	26,107	24,081	24,882	25,110
5710	Audit	2,200	3,337	2,768	2,768
5790	Other Licenses/Processing Fees	2,192	4,390	4,111	4,208
	Total 5700	4,392	7,727	6,879	6,976
5820	Interest	-	-	11	-
5890	Outside Services and Operating Costs	6,166	5,028	4,458	4,780
5891	Sales Tax	(518)	35	(676)	-
5892	Bank Charges	34,736	53,114	55,376	56,400
	Total 5800	40,383	58,177	59,170	61,180
	Total 5000 Series	281,828	160,708	149,651	150,131

**Riverside Community College District
2013-2014 Final Budget
Resource 3200 - Food Services Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
<u>Capital Outlay</u>					
Buildings					
6227	Fixtures and Fixed Equipment	-	13,496	-	-
	Total 6200	-	13,496	-	-
Equipment					
6481	Equip Add'l < \$5000	3,887	1,206	-	7,000
6485	Computer Equipment	960	-	586	-
6491	Equipment Replacement	-	-	1,434	-
	Total 6400	4,847	1,206	2,020	7,000
	Total 6000 Series	4,847	14,702	2,020	7,000
	Total Expenditures	2,437,100	2,162,291	2,012,051	2,122,896
<u>Contingency/Fund Balance</u>					
7910	Restricted	58,473	9,632	371,990	674,778
	Total 7900	58,473	9,632	371,990	674,778
	Total 7000 Series	58,473	9,632	371,990	674,778
Total Resource 3200					
Expenditures/Contingency/Fund Balance		\$ 2,495,573	\$ 2,171,923	\$ 2,384,041	\$ 2,797,674

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

FINAL BUDGET
2013-2014

INCOME

Unaudited Beginning Balance, July 1		\$ 153,179
Federal Income	\$ 50,500	
State Income	70,548	
Local Income	<u>903,930</u>	
Total Income		<u>1,024,978</u>
Total Available Funds (TAF)		<u>\$ 1,178,157</u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$ 557,619
2000	Classified Salaries	208,221
3000	Employee Benefits	150,540
	Set-Aside for Potential Compensation Adjustment	11,713
4000	Books and Supplies	33,255
5000	Services and Operating Expenses	50,840
6000	Capital Outlay	<u>40,304</u>
	Total Expenditures	1,052,492
7900	* Contingency / Reserves	<u>125,665</u>
	Total Resource 3300 Including Contingency / Reserves	<u>\$ 1,178,157</u>

* 5% Contingency reserve calculated from TAF equals \$58,908

**Riverside Community College District
2013-2014 Final Budget
Resource 3300 - Child Care Income**

<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
1.0 Federal Income				
8190 Federal Income	\$ 150,295	\$ 47,121	\$ 50,976	\$ 50,500
Total 1.0	<u>150,295</u>	<u>47,121</u>	<u>50,976</u>	<u>50,500</u>
2.0 State Income				
8629 State Bailout Funds	70,348	70,348	70,348	70,348
8699 Other State Income	592	25,110	-	200
Total 2.0	<u>70,940</u>	<u>95,458</u>	<u>70,348</u>	<u>70,548</u>
3.0 Local Income				
8850 Rents and Leases	7,741	56,222	46,737	-
8860 Interest	429	256	493	490
8871 Parent Fees	842,094	847,825	853,618	903,376
8890 Fundraising & Miscellaneous	-	-	64	64
Total 3.0	<u>850,264</u>	<u>904,303</u>	<u>900,912</u>	<u>903,930</u>
4.0 Unaudited Beginning Balance July 1				
	40,217	26,760	63,825	153,179
Total 4.0	<u>40,217</u>	<u>26,760</u>	<u>63,825</u>	<u>153,179</u>
Total Available Funds	<u>\$ 1,111,716</u>	<u>\$ 1,073,642</u>	<u>\$ 1,086,061</u>	<u>\$ 1,178,157</u>

**Riverside Community College District
2013-2014 Final Budget
Resource 3300 - Child Care Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
<u>Academic Salaries</u>					
1218	Regular Full Time Administrator	\$ 69,365	\$ 45,270	\$ (24,541)	\$ -
1219	Regular Full Time ECS Staff	148,577	142,836	102,318	119,539
	Total 1200	217,941	188,106	77,777	119,539
1439	Part-Time ECS Staff	459,530	413,739	422,330	422,000
1469	Substitute Non-Instructional	-	-	14,510	16,080
	Total 1400	459,530	413,739	436,840	438,080
	Total 1000 Series	677,471	601,845	514,617	557,619
<u>Classified Salaries</u>					
2118	Full Time - Classified Manager	8,065	-	29,296	81,731
2119	Full Time - Regular / Confidential	32,171	35,398	38,916	36,490
2129	Permanent-Part-time	3,084	-	-	-
2139/2339	Classified Hourly	15,522	-	-	-
	Total 2100	58,842	35,398	68,212	118,221
2331	Student Help	111,664	107,258	75,203	90,000
	Total 2300	111,664	107,258	75,203	90,000
	Total 2000 Series	170,506	142,656	143,415	208,221
<u>Employee Benefits</u>					
3120	STRS Classified Employee	(33)	-	-	-
3130	STRS Academic Non-Teaching	43,681	39,194	32,444	41,984
	Total 3100	43,648	39,194	32,444	41,984
3220	PERS Classified Employee	3,752	3,851	7,648	13,528
	Total 3200	3,752	3,851	7,648	13,528
3320	OASDHI Classified Employee	2,748	2,140	4,164	7,329
3325	Medicare Classified Employee	868	501	974	1,714
3335	Medicare Academic Non-Teaching	8,787	7,687	7,398	7,379
	Total 3300	12,403	10,328	12,536	16,422
3420	H&W Classified Employee	13,106	12,231	23,173	36,836
3430	H&W Academic Non-Teaching	49,822	47,093	29,864	23,894
3440	H & W - Retired Employees	-	-	834	-
	Total 3400	62,929	59,324	53,871	60,730
3520	SUI Classified Employee	431	567	746	59
3530	SUI Academic Non-Teaching	5,410	9,396	5,244	279
	Total 3500	5,841	9,963	5,990	338

**Riverside Community College District
2013-2014 Final Budget
Resource 3300 - Child Care Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
3620	Work Comp Classified Employee	2,706	2,237	3,246	4,769
3630	Work Comp Academic Non-Teaching	10,626	9,412	12,229	12,769
	Total 3600	13,333	11,649	15,475	17,538
3920	OB Classified Employee	(194)	32	91	-
3930	OB Academic Non-Teaching	170	232	(341)	-
	Total 3900	(24)	264	(250)	-
	Total 3000 Series	141,881	134,573	127,714	150,540
<u>Set-Aside for Potential Compensation Adjustment</u>					
3999	Other - Potential COLA	-	-	-	11,713
	Total 3999	-	-	-	11,713
	Total 3999 Series	-	-	-	11,713
<u>Books and Supplies</u>					
4520	Custodial Supplies	1,900	-	-	-
4555	Copying and Printing	579	412	490	675
4590	Office/Other Supplies	19,564	20,296	16,340	16,400
	Total 4500	22,043	20,708	16,830	17,075
4710	Food	8,787	7,804	7,792	8,100
4720	Meals for Needy Children	7,191	6,374	5,408	6,000
4790/91	Other Food Supplies	1,646	1,143	1,186	2,080
	Total 4700	17,624	15,321	14,386	16,180
	Total 4000 Series	39,667	36,029	31,216	33,255
<u>Services and Operating Expenses</u>					
5045	Postage	35	123	102	130
	Total 5000	35	123	102	130
5198	Professional Services	-	-	-	6,000
	Total 5100	-	-	-	6,000
5210	Mileage	60	642	(107)	500
5220	Conferences	-	440	630	1,000
	Total 5200	60	1,082	523	1,500
5510	Natural Gas	2,169	2,106	1,549	2,300
5520	Electricity	25,846	24,025	26,979	28,000
5530	Water	3,712	4,662	3,553	4,000
	Total 5500	31,726	30,793	32,081	34,300
5644	Repair/Supplies Non-instr	126	-	150	600
5691	Government Fees	550	550	550	600
	Total 5600	676	550	700	1,200

**Riverside Community College District
2013-2014 Final Budget
Resource 3300 - Child Care Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
5740	Advertising	-	840	2,030	2,000
5790	Other (Permits, Fees, etc.)	880	1,188	818	1,100
	Total 5700	880	2,028	2,848	3,100
5820	Interest	16	14	-	-
5890	Outside Services and Operating Costs	15,073	45,999	77,776	4,500
5892	Bank Charges	221	151	262	110
	Total 5800	15,310	46,164	78,038	4,610
	Total 5000 Series	48,687	80,740	114,292	50,840
Capital Outlay					
Site and Site Improvement					
6127	Fixtures & Fixed Equip	3,502	3,083	-	-
	Total 6100	3,502	3,083	-	-
6222	Engineering	-	4,300	-	-
6227	Fixtures/Fixed Equipment	-	3,424	-	35,304
	Total 6200	-	7,724	-	35,304
Equipment					
6481	Equip Add'l \$200-4999	3,242	3,165	1,627	5,000
	Total 6400	3,242	3,165	1,627	5,000
	Total 6000 Series	6,744	13,972	1,627	40,304
	Total Expenditures	1,084,956	1,009,815	932,881	1,052,492
Contingency/Fund Balance					
7910	Restricted	26,760	63,827	153,179	125,665
	Total 7900	26,760	63,827	153,179	125,665
	Total 7000 Series	26,760	63,827	153,179	125,665
Total Resource 3300					
Expenditures/Contingency/Fund Balance		\$ 1,111,716	\$ 1,073,642	\$ 1,086,061	\$ 1,178,157

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

FINAL BUDGET
2013-2014

INCOME

Unaudited Beginning Balance, July 1		\$	-
State Income	\$ 4,120,840		
Intrafund Transfer from Resource 4170	<u>313,550</u>		
Total Income			<u>4,434,390</u>
Total Available Funds (TAF)		\$	<u>4,434,390</u>

EXPENDITURES

Object Code

6000	Capital Outlay	\$	<u>4,434,390</u>
	Total Expenditures		4,434,390
7900	Contingency / Reserves		<u>-</u>
	Total Resource 4100 Including Contingency / Reserves	\$	<u>4,434,390</u>

**Riverside Community College District
2013-2014 Budget Budget
Resource 4100 - State Construction and Scheduled Maintenance Income**

<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
1.0 State Income				
8652 Scheduled Maintenance 13/14 SPP 649	\$ -	\$ -	\$ -	\$ 313,550
8659 Wheelock Gym Seismic Retrofit SPP 811	3,733,412	4,622,539	-	-
8659 Moreno Valley Phase III SPP 676	437,000	207,762	9,583,948	3,807,290
8659 Nursing / Science Bldg SPP 626	<u>26,206,842</u>	<u>8,110,225</u>	<u>144,837</u>	<u>-</u>
Total 1.0	<u>30,377,254</u>	<u>12,940,526</u>	<u>9,728,785</u>	<u>4,120,840</u>
2.0 Intrafund Transfers				
8999 From Resource 4170	-	-	-	313,550
Total 2.0	<u>-</u>	<u>-</u>	<u>-</u>	<u>313,550</u>
3.0 Unaudited Beginning Balance				
Total 3.0	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Available Funds	<u>\$ 30,377,254</u>	<u>\$ 12,940,526</u>	<u>\$ 9,728,785</u>	<u>\$ 4,434,390</u>

**Riverside Community College District
2013-2014 Final Budget
Resource 4100 - State Construction and Scheduled Maintenance Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
Capital Outlay					
Site and Site Improvement					
6121	Advertising & Legal	\$ -	\$ 1,521	\$ -	\$ -
	Total 6100	<u>-</u>	<u>1,521</u>	<u>-</u>	<u>-</u>
Buildings					
6213	Architect's Fees	437,000	-	25,475	-
6216	Construction	26,116,936	5,284,649	9,626,449	3,153,290
6217	Fixtures/Fixed Equipment	-	-	76,861	-
6219	Other	412,990	61,338	-	-
6222	Engineering	-	-	12,259	-
6223	Architect's Fees	8,951	-	-	-
6226	Construction	3,401,377	4,622,539	(12,259)	627,100
	Total 6200	<u>30,377,254</u>	<u>9,968,526</u>	<u>9,728,785</u>	<u>3,780,390</u>
Equipment					
6481	Equipment Add'l \$200 to \$4,999	-	2,243,123	(1,482)	654,000
6482	Equipment Add'l > \$5,000	-	373,278	1,482	-
6485	Computer Equip Add'l \$200-\$4999	-	354,077	-	-
	Total 6400	<u>-</u>	<u>2,970,479</u>	<u>-</u>	<u>654,000</u>
	Total 6000 Series	<u>30,377,254</u>	<u>12,940,526</u>	<u>9,728,785</u>	<u>4,434,390</u>
Contingency/Fund Balance					
7920	Restricted	-	-	-	-
	Total 7000 Series	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Resource 4100					
Expenditures/Contingency/Fund Balance		<u>\$ 30,377,254</u>	<u>\$ 12,940,526</u>	<u>\$ 9,728,785</u>	<u>\$ 4,434,390</u>

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

FINAL BUDGET
2013-2014

INCOME

Unaudited Beginning Balance, July 1		\$ 5,913,285
Local Income	\$ 21,250	
Interfund Transfer From Resource 1000	<u>1,270,000</u>	
Total Income		<u>1,291,250</u>
Total Available Funds (TAF)		<u>\$ 7,204,535</u>

EXPENDITURES

Object Code

5000	Services and Operating Expenses	\$ 1,650
6000	Capital Outlay	<u>7,202,885</u>
	Total Expenditures	7,204,535
7900	Contingency / Reserves	<u>-</u>
	Total Resource 4130 Including Contingency / Reserves	<u>\$ 7,204,535</u>

**Riverside Community College District
2013-2014 Final Budget
Resource 4130 - La Sierra Capital Income**

<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
1.0 Local Income				
8860 Interest	\$ 74,877	\$ 34,588	\$ 28,200	\$ 21,250
Total 1.0	<u>74,877</u>	<u>34,588</u>	<u>28,200</u>	<u>21,250</u>
2.0 Incoming Interfund Transfer				
8980 From Resource 1000	-	678,000	-	1,270,000
Total 2.0	<u>-</u>	<u>678,000</u>	<u>-</u>	<u>1,270,000</u>
3.0 Incoming Transfer				
8999 From Resource 4120	-	555	-	-
Total 3.0	<u>-</u>	<u>555</u>	<u>-</u>	<u>-</u>
4.0 Unaudited Beginning Balance July 1	12,324,957	8,907,713	7,891,529	5,913,285
Total 4.0	<u>12,324,957</u>	<u>8,907,713</u>	<u>7,891,529</u>	<u>5,913,285</u>
Total Available Funds	<u>\$ 12,399,834</u>	<u>\$ 9,620,856</u>	<u>\$ 7,919,729</u>	<u>\$ 7,204,535</u>

**Riverside Community College District
2013-2014 Final Budget
Resource 4130 - La Sierra Capital Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
<u>Services and Operating Expenses</u>					
5110	Consultant	\$ 23,255	\$ (14,847)	\$ 6,444	\$ 1,650
	Total 5100	23,255	(14,847)	6,444	1,650
	Total 5000 Series	23,255	(14,847)	6,444	1,650
<u>Capital Outlay</u>					
Buildings					
6216	Construction	-	-	-	5,850,507
6219	Other Building Expense	7,849	128,192	-	-
6222	Engineering	69,867	-	-	-
	Total 6200	77,716	128,192	-	5,850,507
Equipment					
6481	Equip Add'l \$200-\$4999	1,149	-	-	1,352,378
	Total 6400	1,149	-	-	1,352,378
	Total 6000 Series	78,866	128,192	-	7,202,885
	Total Expenditures	102,121	113,345	6,444	7,204,535
<u>Interfund Transfer</u>					
7390	To Resource 1000	3,390,000	1,615,982	2,000,000	-
	Total 7300	3,390,000	1,615,982	2,000,000	-
<u>Contingency/Fund Balance</u>					
7920	Restricted	8,907,713	7,891,529	5,913,285	-
	Total 7900	8,907,713	7,891,529	5,913,285	-
	Total 7000 Series	12,297,713	9,507,511	7,913,285	-
Total Resource 4130					
Expenditures/Contingency/Fund Balance		\$ 12,399,834	\$ 9,620,856	\$ 7,919,729	\$ 7,204,535

RIVERSIDE COMMUNITY COLLEGE DISTRICT
FUND 41, RESOURCE 4170 - 2010D CAPITAL APPRECIATION BONDS

FINAL BUDGET
2013-2014

INCOME

Unaudited Beginning Balance, July 1	\$ 6,594,474
Local Income	<u>20,000</u>
Total Available Funds (TAF)	<u>\$ 6,614,474</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 527,248
3000	Employee Benefits	205,061
	Set-Aside for Potential Compensation Adjustment	10,059
5000	Services and Operating Expenses	677,820
6000	Capital Outlay	5,548,835
8999	Intrafund Transfers to Resource 4100	<u>313,550</u>
	Total Expenditures	7,282,573
7900	Contingency / Reserves	<u>(668,099)</u>
	Total Resource 4170 Including Contingency / Reserves	<u>\$ 6,614,474</u>

**Riverside Community College District
2013-2014 Final Budget
Resource 4170 - 2010D Capital Appreciation Bonds Expenditures**

<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
1.0 Local Income				
8860 Interest	\$ 32,918	\$ 32,728	\$ 33,568	\$ 20,000
Total 1.0	<u> 32,918</u>	<u> 32,728</u>	<u> 33,568</u>	<u> 20,000</u>
2.0 Other Sources				
8940 Proceeds of Long Term Debt	7,699,278	-	-	-
Total 2.0	<u>7,699,278</u>	<u>-</u>	<u>-</u>	<u>-</u>
3.0 Unaudited Beginning Balance July 1	-	7,380,458	6,889,115	6,594,474
Total 3.0	<u>-</u>	<u>7,380,458</u>	<u>6,889,115</u>	<u>6,594,474</u>
Total Available Funds	<u>\$ 7,732,197</u>	<u>\$ 7,413,186</u>	<u>\$ 6,922,683</u>	<u>\$ 6,614,474</u>

**Riverside Community College District
2013-2014 Final Budget
Resource 4170 - 2010D Capital Appreciation Bonds Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
<u>Classified Salaries</u>					
2118	Full Time Administrator	\$ -	\$ -	\$ 98,588	\$ 190,215
2119	Full Time Classified	-	-	285,380	337,033
	Total 2100	-	-	383,968	527,248
2349	Overtime	-	-	2,133	-
	Total 2300	-	-	2,133	-
	Total 2000 Series	-	-	386,101	527,248
3220	PERS Classified	-	-	43,090	60,328
	Total 3200	-	-	43,090	60,328
3320	OASDHI Classified	-	-	23,429	32,689
3325	Medicare Classified	-	-	5,479	7,645
	Total 3300	-	-	28,909	40,334
3420	H&W Classified	-	-	87,408	92,061
	Total 3400	-	-	87,408	92,061
3520	SUI Classified	-	-	4,100	264
	Total 3500	-	-	4,100	264
3620	Work Comp Classified	-	-	8,464	12,074
	Total 3600	-	-	8,464	12,074
3920	Other - Classified	-	-	1,376	-
	Total 3900	-	-	1,376	-
	Total 3000 Series	-	-	173,348	205,061
<u>Set-Aside for Potential Compensation Adjustment</u>					
3999	Other - Potential COLA	-	-	-	10,059
	Total 3999	-	-	-	10,059
	Total 3999 Series	-	-	-	10,059
<u>Services and Operating Expenses</u>					
5110	Consultants	-	-	521,584	600,541
5198	Professional Services	-	-	42,743	41,379
	Total 5100	-	-	564,327	641,920
5649	Computer Software Maintenance/Lic	-	-	13,342	25,500
	Total 5600	-	-	13,342	25,500
5710	Audit	-	-	10,433	10,400
	Total 5700	-	-	10,433	10,400
5890	Outside Services and Operating Costs	3,594	-	-	-

**Riverside Community College District
2013-2014 Final Budget
Resource 4170 - 2010D Capital Appreciation Bonds Expenditures**

Total 5890		<u>3,594</u>	-	-	-
Total 5000 Series		<u>3,594</u>	-	<u>588,102</u>	<u>677,820</u>
 <u>Capital Outlay</u>					
Site and Site Improvements					
6121	Advertising / Legal	10,147	-	-	-
6122	Engineering	150,061	166,825	23,852	4,137,247
6123	Architect's Fee	40,500	224,170	36,872	6,599
6124	Testing	-	24,200	23,808	353,322
6126	Construction	104,000	63,929	108,350	25,399
6127	Fixtures/Fixed Equipment	-	-	65,596	98,455
6128	Inspection	-	11,250	3,092	12,967
6129	Other Site Expense	43,437	33,697	-	-
Total 6100		<u>348,145</u>	<u>524,071</u>	<u>261,570</u>	<u>4,633,989</u>
 Buildings					
6213	Architect's Fee	-	-	(5,500)	-
6221	Advertising / Legal	-	-	283	-
6223	Architect's Fee	-	-	15,875	197,459
6226	Remodel	-	-	875,414	659,503
6228	Inspection	-	-	2,864	-
Total 6200		<u>-</u>	<u>-</u>	<u>888,937</u>	<u>856,962</u>
 Equipment					
6481	Equip Add'l \$200-\$4999	-	-	-	853
6482	Equip Add'l >\$5000	-	-	-	57,031
6486	Computer Eq Add'l >\$5000	-	-	409,994	-
Total 6400		<u>-</u>	<u>-</u>	<u>409,994</u>	<u>57,884</u>
Total 6000 Series		<u>348,145</u>	<u>524,071</u>	<u>1,560,501</u>	<u>5,548,835</u>
 Total Expenditures		<u>351,739</u>	<u>524,071</u>	<u>2,708,051</u>	<u>6,969,023</u>
 <u>Contingency/Fund Balance</u>					
7910	Restricted	7,380,458	6,889,114	4,214,632	(668,099)
Total 7900		<u>7,380,458</u>	<u>6,889,114</u>	<u>4,214,632</u>	<u>(668,099)</u>
Total 7000 Series		<u>7,380,458</u>	<u>6,889,114</u>	<u>4,214,632</u>	<u>(668,099)</u>
 <u>Intrafund Transfers Out / (In)</u>					
8999	To Resource 4100 - Scheduled Maint	-	-	-	313,550
TOTAL 8999		<u>-</u>	<u>-</u>	<u>-</u>	<u>313,550</u>
TOTAL 8900 Series		<u>-</u>	<u>-</u>	<u>-</u>	<u>313,550</u>
 Total Resource 4170					
Expenditures/Contingency/Fund Balance		<u>\$ 7,732,197</u>	<u>\$ 7,413,186</u>	<u>\$ 6,922,683</u>	<u>\$ 6,614,474</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT
FUND 41, RESOURCE 4180 - 2010D BUILD AMERICA BONDS

FINAL BUDGET
2013-2014

INCOME

Unaudited Beginning Balance, July 1	\$ 53,895,652
Local Income	<u>1,219,456</u>
Total Available Funds (TAF)	<u>\$ 55,115,108</u>

EXPENDITURES

Object Code

6000	Capital Outlay	<u>\$ 112,716,545</u>
	Total Expenditures	112,716,545
7900	Contingency / Reserves / (Deficit)	<u>(57,601,437)</u>
	Total Resource 4180 Including Contingency / Reserves	<u>\$ 55,115,108</u>

**Riverside Community College District
2013-2014 Final Budget
Resource 4180 - 2010D Build America Bonds Income**

<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
1.0 Local Income				
8820 Contributions	\$ -	\$ -	\$ 233,975	\$ 117,756
8860 Interest	420,193	319,173	218,789	180,000
8890 Other Local Revenue	-	-	-	921,700
Total 1.0	<u>420,193</u>	<u>319,173</u>	<u>452,764</u>	<u>1,219,456</u>
2.0 Other Sources				
8940 Proceeds of Long Term Debt	102,300,000	-	-	-
Total 2.0	<u>102,300,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
3.0 Unaudited Beginning Balance July 1				
Total 3.0	<u>-</u>	<u>83,078,092</u>	<u>50,143,993</u>	<u>53,895,652</u>
Total Available Funds	<u>\$ 102,720,193</u>	<u>\$ 83,397,265</u>	<u>\$ 50,596,757</u>	<u>\$ 55,115,108</u>

**Riverside Community College District
2013-2014 Final Budget
Resource 4180 - 2010D Build America Bonds Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
<u>Academic Salaries</u>					
1490	Special Assignments	\$ -	\$ 5,524	\$ -	\$ -
	Total 1400	-	5,524	-	-
	Total 1000 Series	-	5,524	-	-
<u>Classified Salaries</u>					
2129	Permanent Part-Time	-	15,934	9,013	-
	Total 2100	-	15,934	9,013	-
2331	Student Help Non-Instructional	-	7,591	-	-
2349	Overtime	-	19,579	7,186	-
	Total 2300	-	27,170	7,186	-
	Total 2000 Series	-	43,104	16,199	-
3130	STRS Other Academic Employee	-	456	-	-
	Total 3100	-	456	-	-
3320	OASDHI Classified	-	1,049	318	-
3325	Medicare Classified	-	515	234	-
3335	Medicare Other Academic Employee	-	78	-	-
	Total 3300	-	1,643	552	-
3520	SUI Classified	-	572	178	-
3530	SUI Other Academic Employee	-	89	-	-
	Total 3500	-	661	178	-
3620	Work Comp Classified	-	639	347	-
3630	Work Comp Other Academic Employee	-	87	-	-
	Total 3600	-	725	347	-
	Total 3000 Series	-	3,485	1,077	-
<u>Books and Supplies</u>					
4555	Copying & Printing	-	5	-	-
4590	Office/Other Supplies	-	140	635	-
	Total 4500	-	145	635	-
	Total 4000 Series	-	145	635	-

**Riverside Community College District
2013-2014 Final Budget
Resource 4180 - 2010D Build America Bonds Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
<u>Services and Operating Expenses</u>					
5198	Professional Services	121,311	111,677	-	-
	Total 5100	121,311	111,677	-	-
5210	Mileage	-	135	-	-
5220	Conferences	-	10,285	-	-
	Total 5200	-	10,420	-	-
5440	Telephone	8,661	-	-	-
5541	Cellular Telephone	222	284	103	-
	Total 5500	8,884	284	103	-
5630	Rents and Leases	144,100	171,568	8,565	-
5644	Repairs	-	-	5,644	-
5649	Computer Software Maintenance/Lic	-	3,900	4,574	-
	Total 5600	144,100	175,468	18,783	-
5890	Outside Services and Operating Costs	7,914	40,654	16,255	-
	Total 5890	7,914	40,654	16,255	-
	Total 5000 Series	282,208	338,503	35,140	-
<u>Capital Outlay</u>					
<u>Site and Site Improvements</u>					
6121	Advertising / Legal	-	1,521	5,569	-
6122	Engineering	-	194,029	252,060	4,614,888
6123	Architect's Fee	271,703	273,881	244,573	98,869
6124	Testing	1,415,927	677,256	44,894	192,305
6126	Construction	-	-	3,497,907	7,922,863
6127	Fixtures/Fixed Equipment	-	6,960	938,069	-
6128	Inspection	-	-	168,697	25,000
6129	Other Site Expense	-	68,593	972,104	531,502
	Total 6100	1,687,629	1,222,241	6,123,873	13,385,427
<u>Buildings</u>					
6210	Buildings/Building Improvement	3,453,242	512,058	-	2,602,600
6211	Advertising/Legal	10,791	1,300	1,643	-
6212	Engineering	191,389	3,129	76,499	1,010,255
6213	Architect's Fee	1,337,177	787,328	3,327,789	40,280,623
6214	Testing	155,771	106,802	294,747	102,375
6215	Demolition/Grading	82,049	318,988	-	-

**Riverside Community College District
2013-2014 Final Budget
Resource 4180 - 2010D Build America Bonds Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
6216	Construction	2,506,038	5,619,753	7,073,604	37,006,390
6217	Fixtures/Fixed Equipment	62,913	87,007	66,255	1,673
6218	Inspection	336,296	208,426	298,938	105,310
6219	Other Building Expense	2,956,202	3,394,869	3,100,292	8,441,913
6221	Advertising / Legal	4,751	3,048	254,811	-
6222	Engineering	9,681	23,404	9,541	-
6223	Architect's Fee	324,913	188,095	167,107	88,010
6224	Testing	215,849	81,490	6,355	1,400
6226	Remodel	4,480,635	12,611,311	1,299,212	2,673,095
6227	Fixtures/Fixed Equipment	175,590	189,019	21,468	-
6228	Inspection	188,515	301,863	15,639	34,960
6229	Other Building Expense	417,218	1,520,099	219,022	105,030
	Total 6200	<u>16,909,022</u>	<u>25,957,987</u>	<u>16,232,922</u>	<u>92,453,634</u>
Equipment					
6481	Equip Add'l \$200-\$4999	86,383	3,563,435	424,375	6,087,295
6482	Equip Add'l >\$5000	451,609	1,290,698	340,342	458,464
6485	Computer Eq Add'l \$200-\$4999	171,834	476,395	47,116	37,562
6486	Computer Eq Add'l >\$5000	53,417	351,756	341,720	294,163
	Total 6400	<u>763,242</u>	<u>5,682,284</u>	<u>1,153,552</u>	<u>6,877,484</u>
	Total 6000 Series	<u>19,359,893</u>	<u>32,862,512</u>	<u>23,510,347</u>	<u>112,716,545</u>
	Total Expenditures	<u>19,642,101</u>	<u>33,253,272</u>	<u>23,563,398</u>	<u>112,716,545</u>
Contingency/Fund Balance					
7910	Restricted	83,078,092	50,143,993	27,033,359	(57,601,437)
	Total 7900	<u>83,078,092</u>	<u>50,143,993</u>	<u>27,033,359</u>	<u>(57,601,437)</u>
	Total 7000 Series	<u>83,078,092</u>	<u>50,143,993</u>	<u>27,033,359</u>	<u>(57,601,437)</u>
Total Resource 4180					
Expenditures/Contingency/Fund Balance		<u>\$ 102,720,193</u>	<u>\$ 83,397,265</u>	<u>\$ 50,596,757</u>	<u>\$ 55,115,108</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT
FUND 61, RESOURCE 6100 - HEALTH AND LIABILITY SELF-INSURANCE

FINAL BUDGET
2013-2014

INCOME

Unaudited Beginning Balance, July 1		\$ 460,042
Local Income	\$ 4,559,308	
Interfund Transfer from Resource 1000	<u>1,500,000</u>	
Total Income		<u>6,059,308</u>
Total Available Funds (TAF)		<u>\$ 6,519,350</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 184,549
3000	Employee Benefits	71,739
	Set-Aside for Potential Compensation Adjustment	3,520
4000	Books and Supplies	1,700
5000	Services and Operating Expenses	5,577,442
6000	Capital Outlay	<u>15,000</u>
	Total Expenditures	5,853,950
7900	Contingency / Reserves	<u>665,400</u>
	Total Resource 6100 Including Contingency / Reserves	<u>\$ 6,519,350</u>

**Riverside Community College District
2013-2014 Final Budget
Resource 6100 - Health and Liability Self-Insurance Income**

<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
1.0 Federal Income				
8190 Other Federal Revenue	\$ 262,826	\$ 350,879	\$ (5,058)	\$ -
Total 1.0	<u>262,826</u>	<u>350,879</u>	<u>(5,058)</u>	<u>-</u>
2.0 State Income				
8699 Other State Revenue	67,651	101,119	(1,388)	-
Total 2.0	<u>67,651</u>	<u>101,119</u>	<u>(1,388)</u>	<u>-</u>
3.0 Local Income				
8830 Health Premiums from Other Funds	4,649,183	4,332,725	4,352,014	4,553,308
8860 Interest	35,025	10,861	5,754	5,000
8890 Administrative Fees	1,943	2,794	296	1,000
Total 3.0	<u>4,686,150</u>	<u>4,346,381</u>	<u>4,358,064</u>	<u>4,559,308</u>
4.0 Interfund Transfer				
8980 From Resource 1000	250,000	250,000	1,500,000	1,500,000
Total 4.0	<u>250,000</u>	<u>250,000</u>	<u>1,500,000</u>	<u>1,500,000</u>
5.0 Unaudited Beginning Balance July 1				
Total 5.0	<u>1,752,955</u>	<u>3,221,022</u>	<u>1,145,392</u>	<u>460,042</u>
Total Available Funds	<u>\$ 7,019,581</u>	<u>\$ 8,269,401</u>	<u>\$ 6,997,010</u>	<u>\$ 6,519,350</u>

**Riverside Community College District
2013-2014 Final Budget
Resource 6100 - Health and Liability Self-Insurance Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
<u>Classified Salaries</u>					
2118	Full Time Administrator	\$ 65,164	\$ 33,963	\$ 78,336	\$ 103,499
2119	Full Time Regular / Confidential	72,627	74,988	77,264	81,050
2139/2339	Classified Hourly	1,878	-	754	-
2169/2369	Substitutes	6,812	-	-	-
2190/2390	Special Projects	-	4,670	-	-
	Total 2100	146,482	113,621	156,354	184,549
2349	Overtime	903	137	1,813	-
	Total 2300	903	137	1,813	-
	Total 2000 Series	147,385	113,758	158,167	184,549
<u>Employee Benefits</u>					
3120	STRS - Classified	-	-	-	1,969
	Total 3100	-	-	-	1,969
3220	PERS Classified	14,876	11,864	17,707	18,385
	Total 3200	14,876	11,864	17,707	18,385
3320	OASDHI Classified	7,356	6,492	9,099	9,255
3325	Medicare Classified	2,136	1,631	2,268	2,675
	Total 3300	9,492	8,123	11,366	11,930
3420	H&W Classified	33,037	29,305	32,145	35,137
	Total 3400	33,037	29,305	32,145	35,137
3520	SUI Classified	1,079	1,822	1,734	92
	Total 3500	1,079	1,822	1,734	92
3620	Work Comp Classified	2,341	1,780	3,503	4,226
	Total 3600	2,341	1,780	3,503	4,226
3920	OB Classified	67	283	98	-
	Total 3900	67	283	98	-
	Total 3000 Series	60,892	53,177	66,553	71,739
<u>Set-Aside for Potential Compensation Adjustment</u>					
3999	Other - Potential COLA	-	-	-	3,520
	Total 3999	-	-	-	3,520
	Total 3999 Series	-	-	-	3,520
<u>Books and Supplies</u>					
4230	Reference Books	-	-	-	100
	Total 4200	-	-	-	100
4320	Instructional Supplies	22,421	45,827	-	-

**Riverside Community College District
2013-2014 Final Budget
Resource 6100 - Health and Liability Self-Insurance Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
4330	Periodicals and Magazines	-	-	-	100
	Total 4300	22,421	45,827	-	100
4530	Grounds Supplies	3,014	-	-	-
4540	Health Supplies	17,797	-	-	-
4590	Office/Other Supplies	1,783	687	392	1,500
	Total 4500	22,594	687	392	1,500
4644	Repair Parts	1,631	-	-	-
	Total 4600	1,631	-	-	-
	Total 4000 Series	46,645	46,514	392	1,700
<u>Services and Operating Expenses</u>					
5110	Consultant	2,272	28,228	48,417	24,850
5198	Professional Services	35,008	-	4,900	3,750
	Total 5100	37,280	28,228	53,317	28,600
5210	Mileage	-	-	24	200
5220	Conference Expenses	-	-	146	100
	Total 5200	-	-	171	300
5310	Memberships	-	-	-	640
	Total 5300	-	-	-	640
5400 / 5451	Self Insurance Claims	3,583,675	4,477,188	5,125,669	4,700,000
5410	Fire & Theft Insurance	109,696	-	-	-
5420	Liability Insurance	463,668	429,399	591,753	374,902
5450	Insurance Claims	45	-	178,622	240,000
5451	Self Insurance Claims	-	80,736	250,000	-
	Total 5400	4,157,084	4,987,323	6,146,044	5,314,902
5541	Cellular Telephone	785	1,299	659	1,000
	Total 5500	785	1,299	659	1,000
5644	Repairs	135,934	33,477	125	15,000
	Total 5600	135,934	33,477	125	15,000
5730	Legal	141,211	292,084	106,918	200,000
	Total 5700	141,211	292,084	106,918	200,000
5861	Theft Losses	8,412	19,378	-	5,000
5863	Bodily Injury Losses	-	6,754	-	7,000
5880	Damage Personal Property	3,909	9,129	(790)	5,000
5881	Damage District Property	726	(317)	-	-
	Total 5800	13,046	34,944	(790)	17,000
	Total 5000 Series	4,485,341	5,377,355	6,306,443	5,577,442

**Riverside Community College District
2013-2014 Final Budget
Resource 6100 - Health and Liability Self-Insurance Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
<u>Capital Outlay</u>					
Site and Site Improvement					
6126	Construction Contract	4,500	420,963	-	-
6127	Fixtures & Fixed Equipment	14,963	-	-	-
	Total 6100	19,463	420,963	-	-
Buildings					
6227	Fixtures / Fixed Equipment	45,212	-	-	-
	Total 6200	45,212	-	-	-
Equipment					
6481/6491	Equip Repl \$200-4999	51,575	1,851	5,413	-
6482/6492	Equip Repl \$5000>	48,548	-	-	15,000
6485/6495	Computer Equip Repl \$200-4999	3,887	-	-	-
	Total 6400	104,011	1,851	5,413	15,000
	Total 6000 Series	168,686	422,814	5,413	15,000
	Total Expenditures	4,908,950	6,013,619	6,536,968	5,853,950
<u>Contingency/Fund Balance</u>					
7920	Restricted	2,110,632	2,255,782	460,042	665,400
	Total 7900	2,110,632	2,255,782	460,042	665,400
	Total 7000 Series	2,110,632	2,255,782	460,042	665,400
Total Resource 6100					
Expenditures/Contingency/Fund Balance		\$ 7,019,581	\$ 8,269,401	\$ 6,997,010	\$ 6,519,350

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

FINAL BUDGET
2013-2014

INCOME

Unaudited Beginning Balance, July 1	\$ 2,831,950
Local Income	<u>2,425,660</u>
Total Available Funds (TAF)	<u>\$ 5,257,610</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 279,772
3000	Employee Benefits	97,671
	Set-Aside for Potential Compensation Adjustment	5,161
4000	Books and Supplies	1,300
5000	Services and Operating Expenses	<u>2,582,947</u>
	Total Expenditures	2,966,851
7900	Contingency / Reserves	<u>2,290,759</u>
	Total Resource 6110 Including Contingency / Reserves	<u>\$ 5,257,610</u>

**Riverside Community College District
2013-2014 Final Budget
Resource 6110 - Workers Compensation Self-Insurance Income**

<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
1.0 Local Income				
8830 Workers Comp Premiums From Other Funds	\$ 1,785,962	\$ 1,659,686	\$ 2,327,111	\$ 2,405,660
8860 Interest	<u>22,844</u>	<u>22,163</u>	<u>17,537</u>	<u>20,000</u>
Total 1.0	<u>1,808,806</u>	<u>1,681,849</u>	<u>2,344,648</u>	<u>2,425,660</u>
2.0 Unaudited Beginning Balance July 1				
	<u>797,079</u>	<u>3,221,022</u>	<u>3,193,460</u>	<u>2,831,950</u>
Total 2.0	<u>797,079</u>	<u>3,221,022</u>	<u>3,193,460</u>	<u>2,831,950</u>
Total Available Funds	<u>\$ 2,605,885</u>	<u>\$ 4,902,871</u>	<u>\$ 5,538,108</u>	<u>\$ 5,257,610</u>

**Riverside Community College District
2013-2014 Final Budget
Resource 6110 - Workers Compensation Self-Insurance Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
<u>Classified Salaries</u>					
2118	Full Time Administrator	\$ 21,079	\$ 52,738	\$ 167,704	\$ 232,978
2119	Full Time Regular / Confidential	26,111	29,531	32,067	37,508
2139/2339	Classified Hourly	320	-	1,963	-
2169/2369	Substitutes	9,149	-	-	-
2190/2390	Special Projects	-	38,294	-	9,286
	Total 2100	56,660	120,564	201,734	279,772
2349	Overtime	3	-	-	-
	Total 2300	3	-	-	-
	Total 2000 Series	56,663	120,564	201,734	279,772
<u>Employee Benefits</u>					
3120	STRS - Classified	-	-	-	5,120
	Total 3100	-	-	-	5,120
3220	PERS Classified	5,651	8,967	22,791	23,848
	Total 3200	5,651	8,967	22,791	23,848
3320	OASDHI Classified	2,507	5,032	11,324	11,490
3325	Medicare Classified	859	1,734	2,908	4,057
	Total 3300	3,367	6,766	14,232	15,547
3420	H&W Classified	13,395	15,564	34,469	46,609
	Total 3400	13,395	15,564	34,469	46,609
3520	SUI Classified	455	1,927	2,217	140
	Total 3500	455	1,927	2,217	140
3620	Work Comp Classified	985	1,890	4,498	6,407
	Total 3600	985	1,890	4,498	6,407
3920	OB Classified	(24)	587	23	-
	Total 3900	(24)	587	23	-
	Total 3000 Series	23,829	35,701	78,230	97,671
<u>Set-Aside for Potential Compensation Adjustment</u>					
3999	Other - Potential COLA	-	-	-	5,161
	Total 3999	-	-	-	5,161
	Total 3999 Series	-	-	-	5,161
<u>Books and Supplies</u>					
4555	Copying and Printing	-	4	65	300
4590	Office/Other Supplies	-	-	430	1,000
	Total 4500	-	4	495	1,300
	Total 4000 Series	-	4	495	1,300

**Riverside Community College District
2013-2014 Final Budget
Resource 6110 - Workers Compensation Self-Insurance Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
<u>Services and Operating Expenses</u>					
5110	Consultants	6,815	35,185	14,250	25,000
5130	Doctors / Nurses	-	-	263	5,000
5198	Professional Services	8,000	-	31,793	14,000
	Total 5100	14,815	35,185	46,306	44,000
5210	Mileage	-	-	444	1,000
5220	Conference	-	-	695	1,000
	Total 5200	-	-	1,139	2,000
5310	Dues / Memberships	-	-	-	900
	Total 5300	-	-	-	900
5420	Work. Comp. Excess Liability Insur.	138,830	122,061	151,132	166,197
5450	Claims Expense	61,099	57,463	60,957	55,000
5451	Claims Payments	(920,734)	1,319,005	2,159,404	2,300,000
	Total 5400	(720,805)	1,498,528	2,371,493	2,521,197
5541	Cell Phone	196	620	865	1,100
	Total 5500	196	620	865	1,100
5644	Repairs	-	-	125	-
5691	Governmental Fees	9,865	18,809	-	5,000
	Total 5600	9,865	18,809	125	5,000
5730	Legal	-	-	3,045	8,750
	Total 5700	-	-	3,045	8,750
5863	Bodily Injury	300	-	-	-
	Total 5800	300	-	-	-
	Total 5000 Series	(695,628)	1,553,142	2,422,972	2,582,947
<u>Capital Outlay</u>					
6481	Equipment Repl \$200-\$4,999	-	-	2,728	-
	Total 6400	-	-	2,728	-
	Total 6000 Series	-	-	2,728	-
	Total Expenditures	(615,137)	1,709,410	2,706,159	2,966,851
<u>Contingency/Fund Balance</u>					
7920	Restricted	3,221,022	3,193,461	2,831,950	2,290,759
	Total 7900	3,221,022	3,193,461	2,831,950	2,290,759
	Total 7000 Series	3,221,022	3,193,461	2,831,950	2,290,759

**Riverside Community College District
 2013-2014 Final Budget
 Resource 6110 - Workers Compensation Self-Insurance Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
Total Resource 6110					
Expenditures/Contingency/Fund Balance		<u>\$ 2,605,885</u>	<u>\$ 4,902,871</u>	<u>\$ 5,538,108</u>	<u>\$ 5,257,610</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT
STUDENT FEDERAL GRANTS

FINAL BUDGET
2013-2014

INCOME

Unaudited Beginning Balance, July 1		\$	-
Federal Income			
PELL Student Grants and Book Waivers	\$ 46,000,000		
FSEOG Student Grants and Book Waivers	1,225,000		
Federal Work Study	1,172,000		
Direct Loans	<u>5,030,000</u>		
Total Federal Income			<u>53,427,000</u>
Total Available Funds (TAF)		\$	<u>53,427,000</u>

EXPENDITURES

Object Code

7520	Student Grants, Direct Loans, Work Study and Book Waivers	\$ <u>53,427,000</u>
	Total Student Federal Grants	\$ <u>53,427,000</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT
STATE OF CALIFORNIA STUDENT GRANTS

FINAL BUDGET
2013-2014

INCOME

Unaudited Beginning Balance, July 1	\$ -
State Income - Cal Grant B and C	<u>2,100,000</u>
Total Available Funds (TAF)	<u>\$ 2,100,000</u>

EXPENDITURES

Object Code

7520	Student Grants	<u>\$ 2,100,000</u>
	Total State of California Student Grants	<u>\$ 2,100,000</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT
ASSOCIATED STUDENTS OF RCCD

FINAL BUDGET
2013-2014

INCOME

Unaudited Beginning Balance, July 1		\$ 850,352
Local Income		
Student Fees	\$ 843,000	
Interest	15,000	
Athletic Events	<u>2,000</u>	
Total Local Income		<u>860,000</u>
Total Available Funds (TAF)		<u>\$ 1,710,352</u>

EXPENDITURES

Account Code

905	Organizations Funding	\$ 75,050
906	Athletics	153,700
910	Associated Students of Riverside City College	172,995
920	Associated Students of Norco College	60,950
924	Norco College - Organizations Funding	69,050
930	Associated Students of Moreno Valley College	<u>224,000</u>
	Total Expenditures	\$ 755,745
	Contingency	<u>954,607</u>
	Total ASRCCD Accounts	<u>\$ 1,710,352</u>

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

Associated Students Fund – The fund designated to account for moneys held in trust by the district for student body associations. The governing board must provide for the supervision of all moneys

raised by any student body or student organization using the name of the college (ECS 76065).

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

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

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

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

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

Budget – A plan of financial operation for a given period for specified purposes consist-

ing of an estimate of expenditures and the proposed means of financing them.

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

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

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

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

Capital Outlay (Object Code Series 6000) – Capital outlay expenditures are those which result in the acquisition of or addition to fixed assets. They are expenditures for land or existing buildings, improvement of sites, construction of buildings, additions to buildings, remodeling of buildings, or initial or additional equipment.

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

Categorical Funds – Money from the state or federal government granted to qualifying districts for special programs, such as

Matriculation or Vocational Education. Expenditure of categorical funds is restricted by the funding source.

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

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

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

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

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

Contingency – That portion of the current fiscal year's budget not appropriated for a specific purpose. In 2004, the District established guidelines for budgeting the unrestricted general operating contingency account at not less than 5%.

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

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

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

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

Current Expense of Education (CEE) – The Unrestricted General Fund expenditures of a community college district in objects of expenditure 1000 through 5000 and 6480 (equipment replacement) for program activity codes 0100 through 6700. Excluded

from the current expense of education are expenditures for student transportation, food services, community services, lease agreements for plant and equipment, and other costs specified in law and regulations. Amounts expended from State Lottery proceeds are also excluded.

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

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

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

Depreciation – Expiration of the service life of capital assets, attributable to wear and tear, deterioration, action of the physical elements, inadequacy and obsolescence. In accounting for depreciation, the cost of a capital asset, less any salvage value, is prorated over the estimated life of such an asset, and each period is charged with a portion of such cost. Through this process, the entire cost of the asset is ultimately charged off as an expense.

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

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.

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

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

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

Other Financing Sources and Uses (Object Code Series 7000) – Includes expenditures for debt, interfund transfers, other transfers, appropriations for contingencies, and student financial aid.

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

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

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

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

Program – Category of activities with common outputs and objectives.

Proposition 13 – An initiative amendment passed in June 1978 which added article XIII A to the California Constitution. Tax rates on secured property are restricted to no more than 1% of full cash value. The

measure also defines assessed value and the voting requirements to levy new taxes.

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

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

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

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

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

Revolving Cash Account – A stated amount of money authorized by the district governing board to be used primarily for emergency disbursements. The fund is reimbursed periodically through properly

documented expenditures which are summarized and charged to proper account classifications.

SB 361 – Implemented in FY 2006-2007, a comprehensive reform to the formulas that allocate general-purpose apportionments to California community colleges, replacing the Program-Based Funding methodology.

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.

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

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

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

collection of taxes.

Taxonomy of Programs and Services

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

- Instruction
- Instructional Administration
- Instructional Support Services
- Admissions and Records
- Counseling and Guidance
- Other Student Services
- Operation and Maintenance
- Planning and Policy Making
- General Institutional Support
- Community Services
- Ancillary Services
- Property Acquisitions
- Long-term Debt
- Transfers
- Appropriations for Contingencies

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

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

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



Agenda Item (IV-D-0)

Meeting	9/3/2013 - Committee/Regular Board
Agenda Item	Committee - Resources (IV-D-0)
Subject	2013-2014 Budget - Public Hearing and Budget Adoption
College/District	District
Funding	Various Resources
Recommended Action	It is recommended that the Board of Trustees adopt the proposed 2013-2014 Budget for the Riverside Community College District.

Background Narrative:

Attached for the Board's review is a copy of the proposed final budget for the 2013-2014 fiscal year. The 2013-2014 Budget proposal was previously discussed by the Board's Resources Committee. Additionally, a Public Hearing was set for 6:00 p.m. on September 17, 2013, at the June 18, 2013 Board's Resources Committee, and will precede presentation of this item.

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

Attachments:

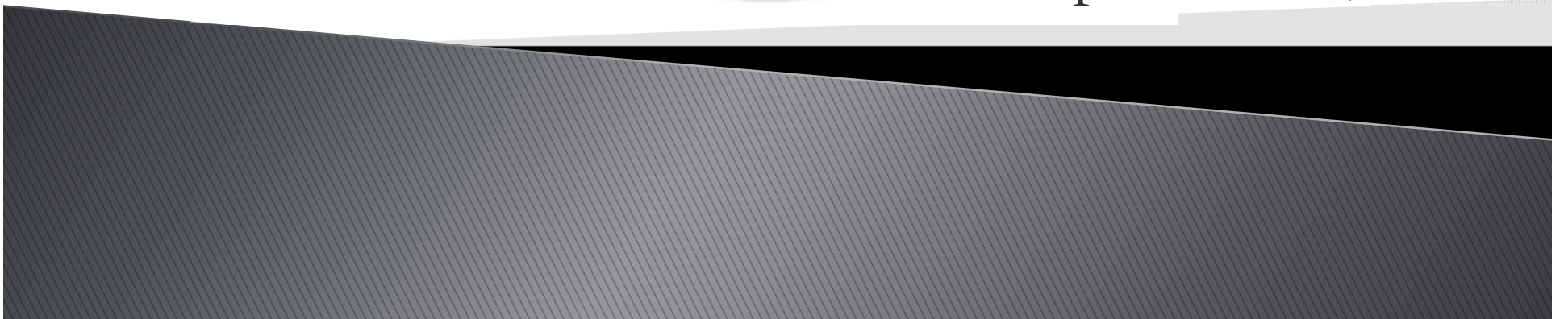
[09032013_FY 2013-14 Final Budget Presentation](#)
[09032013_FY 2013-14 Final Budget - Detail by Resource](#)

RIVERSIDE COMMUNITY COLLEGE DISTRICT



FINAL BUDGET Fiscal Year 2013-2014

September 3, 2013

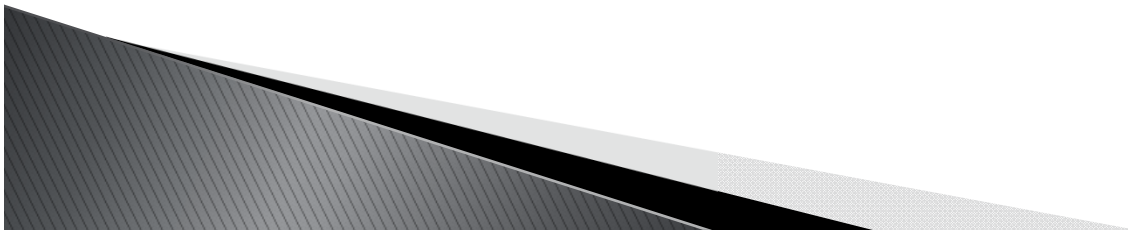


RIVERSIDE COMMUNITY COLLEGE DISTRICT

FY 2013-2014 Final Budget

FY 2013-2014

	In Millions	
	<u>CCC System</u>	<u>RCCD</u>
Base Apportionment		
- COLA (1.57%)	\$ 87.50	\$ 1.96
- Access (2.26%)	89.40	2.63
Categoricals	88.00	0.95
Scheduled Maintenance/Instructional Equipment	30.00	0.63
Energy Efficiency Programs	47.00	?
Online Education Development	16.90	?
Adult Education Planning Grants	25.00	?
Total	\$ 383.80	\$ 6.17
Deferral "Buy Down"	\$ 179.00	\$ 4.20



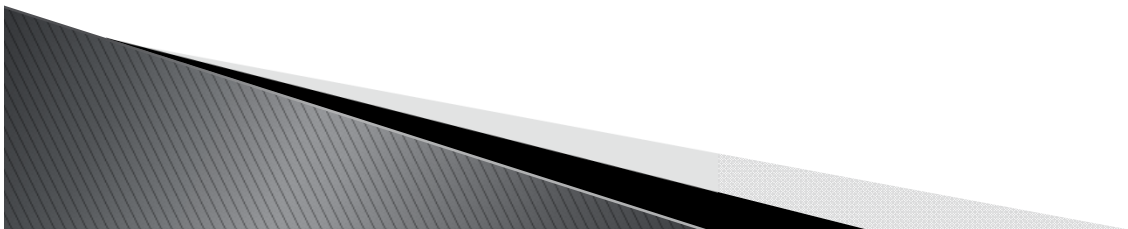
RIVERSIDE COMMUNITY COLLEGE DISTRICT

FY 2013-2014 Final Budget

FY 2012-2013

▶ Redevelopment Funds

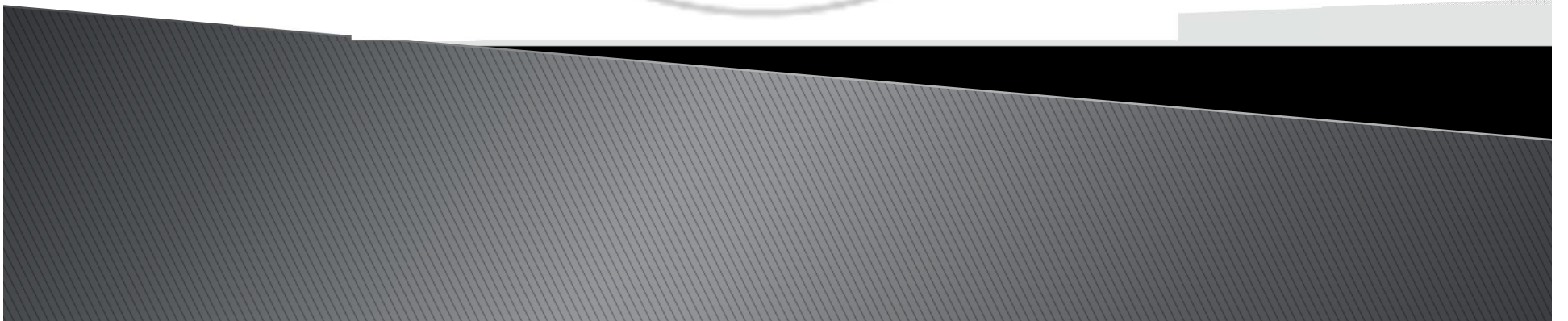
- Estimated shortfall of \$325 million at P1
- \$197.8 million backfilled in Governor’s “May Revise” Proposal
 - \$97 million still unfunded
 - \$2.4 million for RCCD



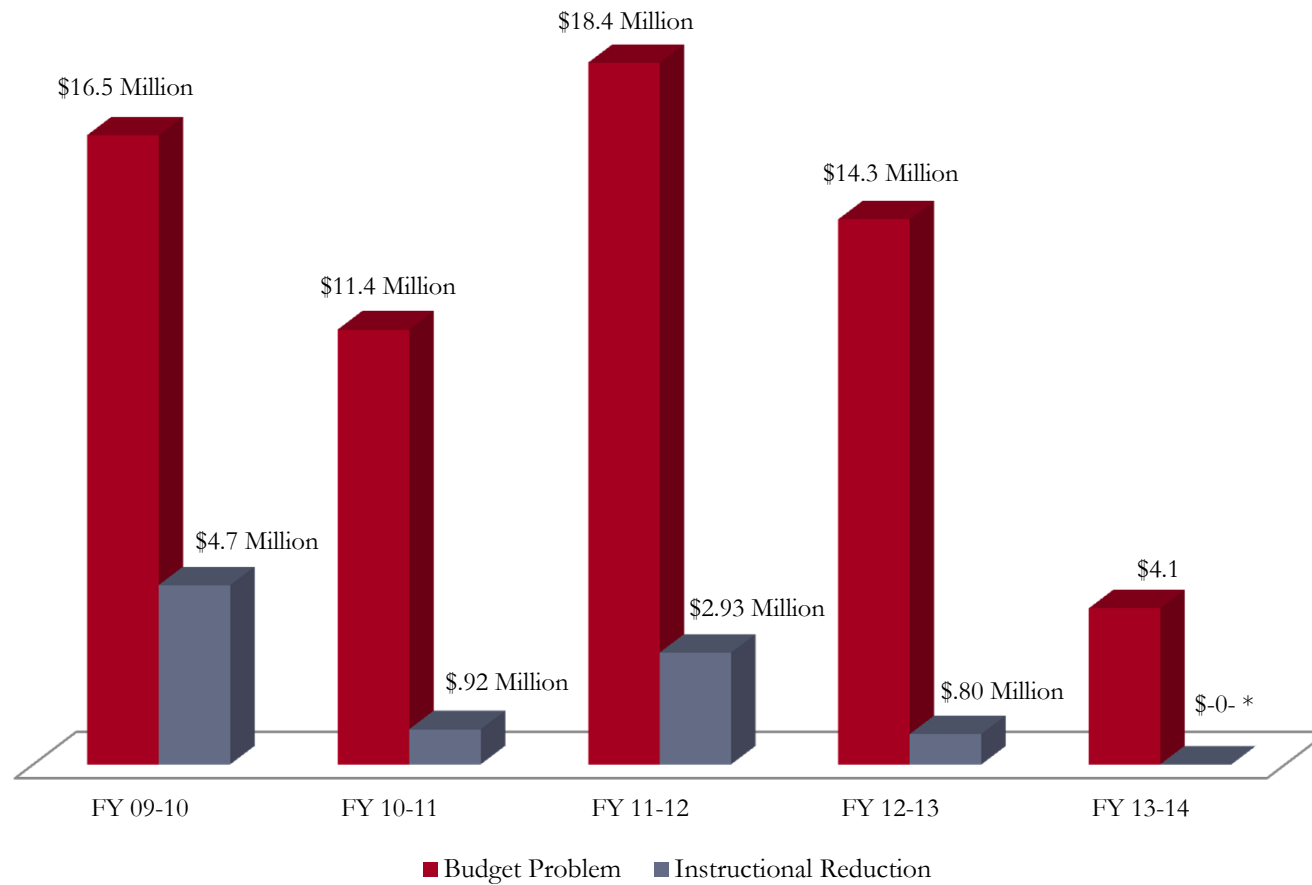


The seal of the Riverside Community College District is a circular emblem. It features a central figure holding a torch, with rays of light emanating from behind. The text "RIVERSIDE COMMUNITY COLLEGE DISTRICT" is written around the top inner edge of the circle. Below the central figure, there is a banner with the motto "THROUGH KNOWLEDGE, WISDOM THROUGH SERVICE, PURPOSE". At the bottom of the seal, the year "1916" is inscribed.

FY 2013-2014 FINAL BUDGET



RCCD Budget Problem FY 2009-10 through FY 2013-14

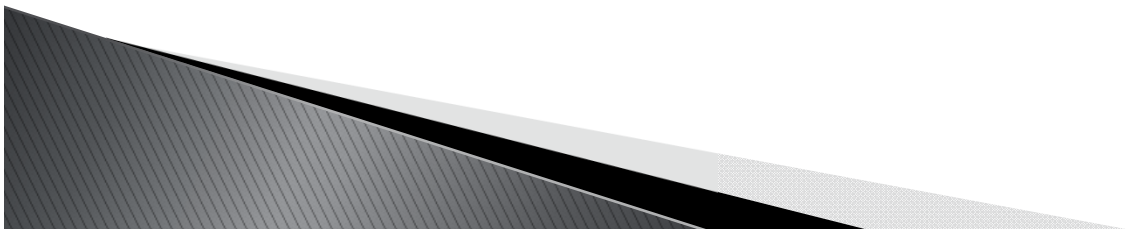


* For FY 13-14, a total of \$2.25 million was included in the budget to align associate faculty and overload budgets and to provide for additional student access.

RIVERSIDE COMMUNITY COLLEGE DISTRICT

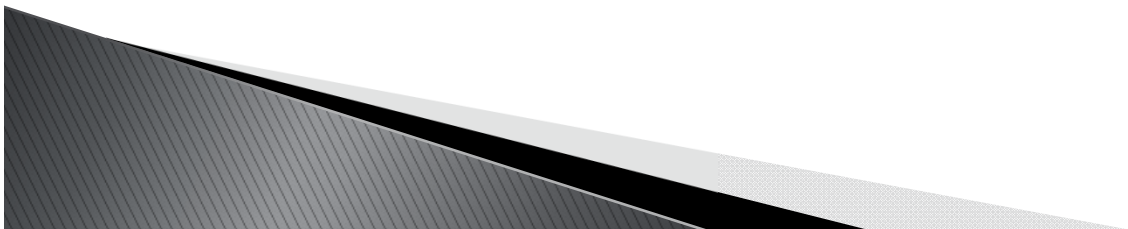
FY 2013-2014 Final Budget

	<u>FY 2013-2014</u>
Beginning Balance at July 1, 2013	\$ 11.41
Revenues	<u>138.96</u>
Total Available Funds	150.37
Less Contingency Reserve (3.8%)	<u>(6.36)</u>
Amount Available for Expenditures	144.01
Expenditures	<u>144.01</u>
Remaining Balance	<u><u>\$ -</u></u>



RIVERSIDE COMMUNITY COLLEGE DISTRICT
FY 2013-2014 Final Budget

Revenues	FY 2013-14
FY 2012-13 Base Revenue Budget	\$ 134.38
Significant Revenue Adjustments	
COLA at 1.57%	1.96
FY 2012-13 Access	1.27
FY 2013-14 Access at 2.26%	2.63
Lottery	0.10
Non-Resident Tuition	0.38
La Sierra Transfer	(2.00)
Other	0.24
Total Revenue Adjustments	<u>4.58</u>
FY 2013-14 Base Revenue Budget	<u><u>\$ 138.96</u></u>

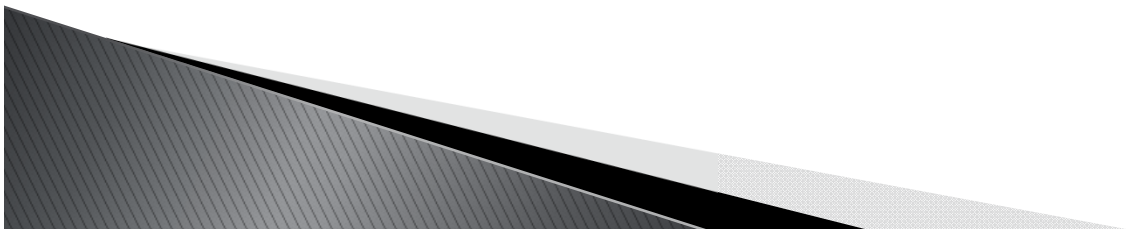


RIVERSIDE COMMUNITY COLLEGE DISTRICT

FY 2013-2014 Final Budget

Expenditures

	<u>FY 2013-14</u>
FY 2012-13 Base Expenditure Budget	\$ 136.62
Significant Expenditure Adjustments	
Seven Faculty Positions and Three Possible Staff Positions	\$ 0.97
Set-Aside for Potential Compensation Adjustment	1.57
Enrollment Management Increase/Assoc. Faculty/Overload Alignment	2.25
Budget Reduction Strategy - district Office and Support Services Areas	(0.74)
Step/Column/Growth/Placement/Classification	1.52
Health Benefits (+4.6%)	0.56
Off-Year Board of Trustees Election	(0.30)
Other Employee Benefits	(0.91)

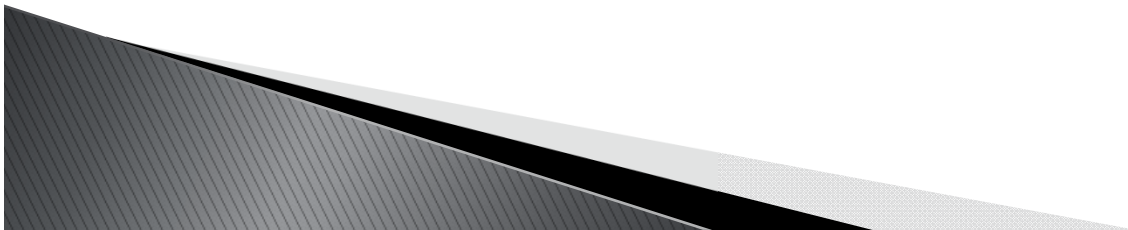


RIVERSIDE COMMUNITY COLLEGE DISTRICT

FY 2013-2014 Final Budget

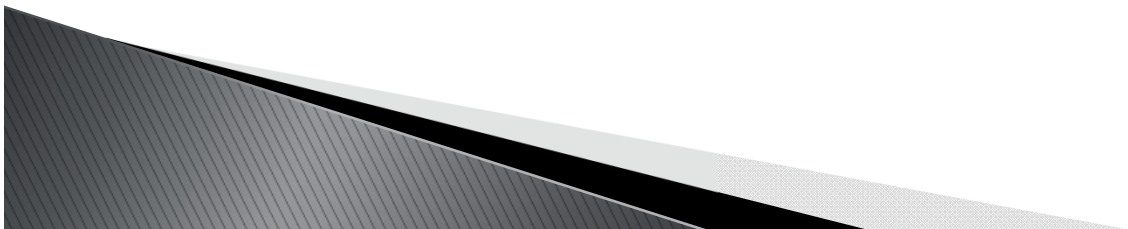
Expenditures *(continued)*

	FY 2013-14
Contracts and Agreements	0.20
Use of Barnes & Noble Signing Bonus	0.60
Use of Facilities/Customized Training Contracts, etc.	0.23
RCC Useable Common Area Project	0.35
Reduction in Federal Work Study Support	(0.11)
Utilities	0.10
Reduction in Categorical Backfill	(0.47)
New Facilities Operating Costs	0.30
Repayment of La Sierra Capital Loans	1.27
Total Expenditure Adjustments	7.39
FY 2013-14 Base Expenditure Budget	\$ 144.01



Total Available Funds

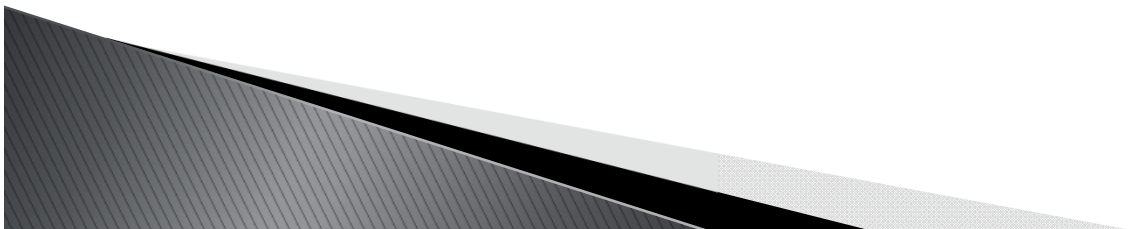
FY 2007-08	\$ 327.4 M
FY 2008-09	\$ 341.8 M
FY 2009-10	\$ 360.3 M
FY 2010-11	\$ 431.6 M
FY 2011-12	\$ 355.1 M
FY 2012-13	\$ 314.3 M
FY 2013-14	\$ 289.2 M



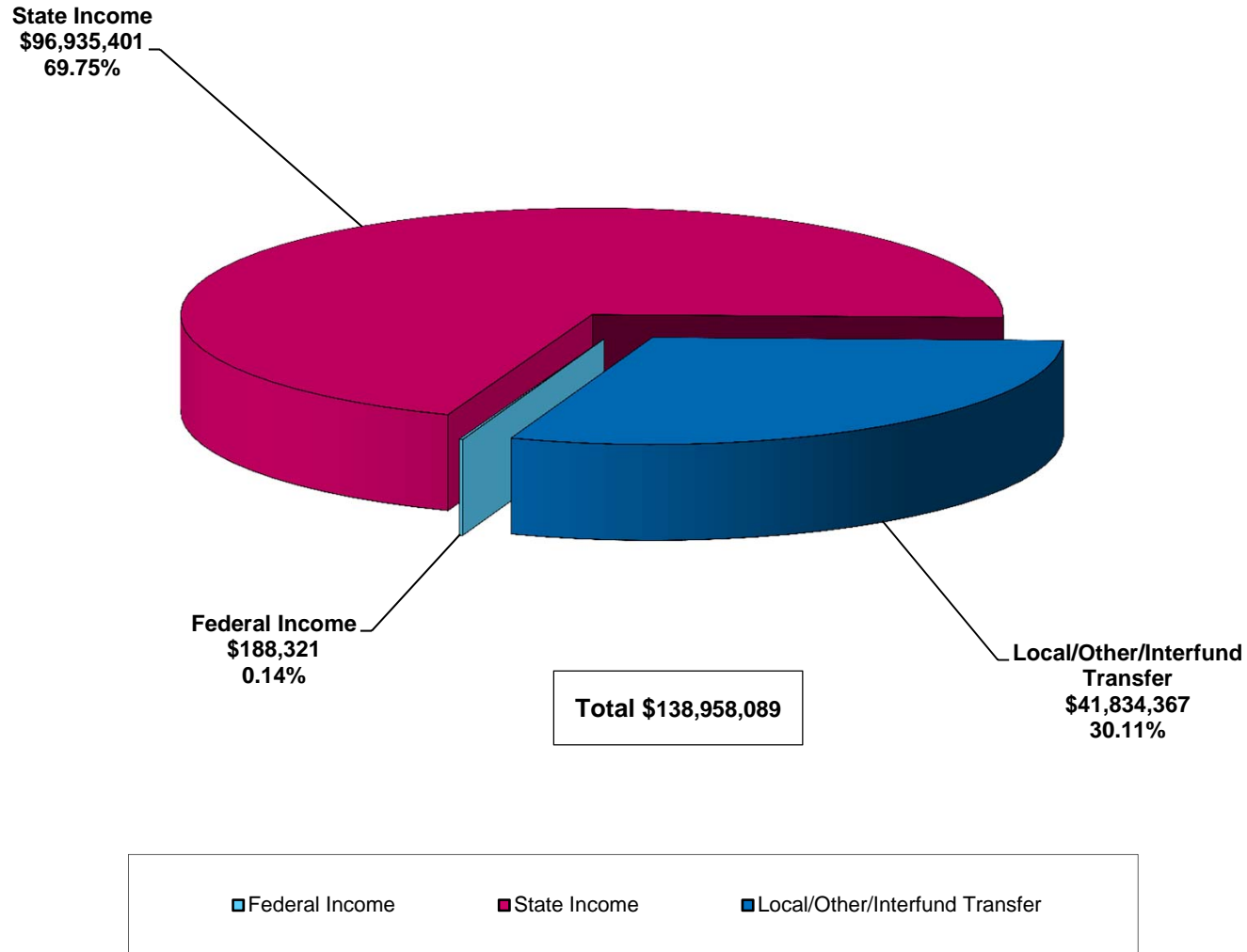
FY 2013-2014 Contingency Reserve

Unaudited Beginning Balance, July 1	\$ 11.41 M
Reduction to Ending Balance	(5.05) M
Contingency Reserve – 3.8% of Unrestricted Funds	\$ 6.36 M

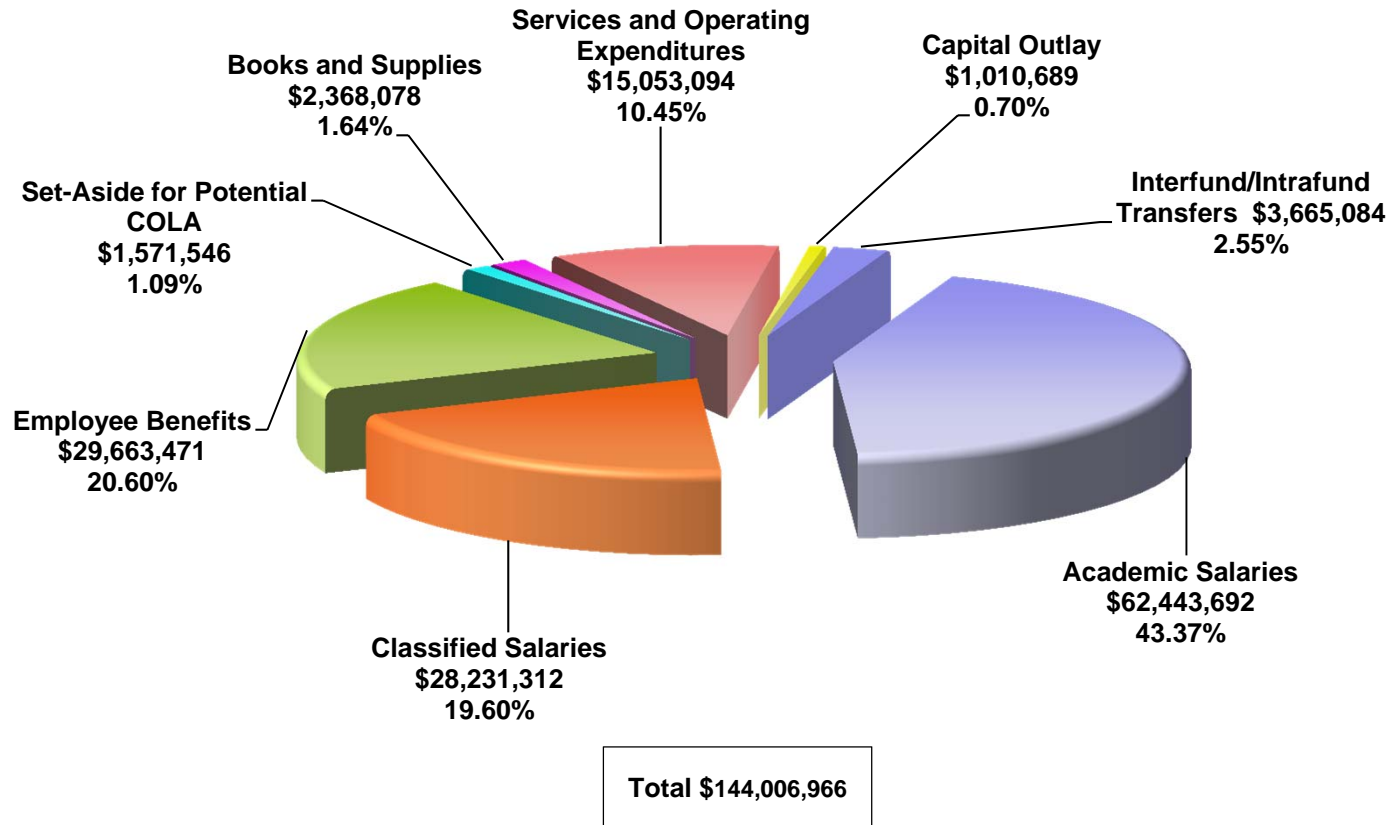
Contingency Reserve at 5.0%	\$ 8.18 M
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Revenue 2013-2014



Expenditures 2013-2014

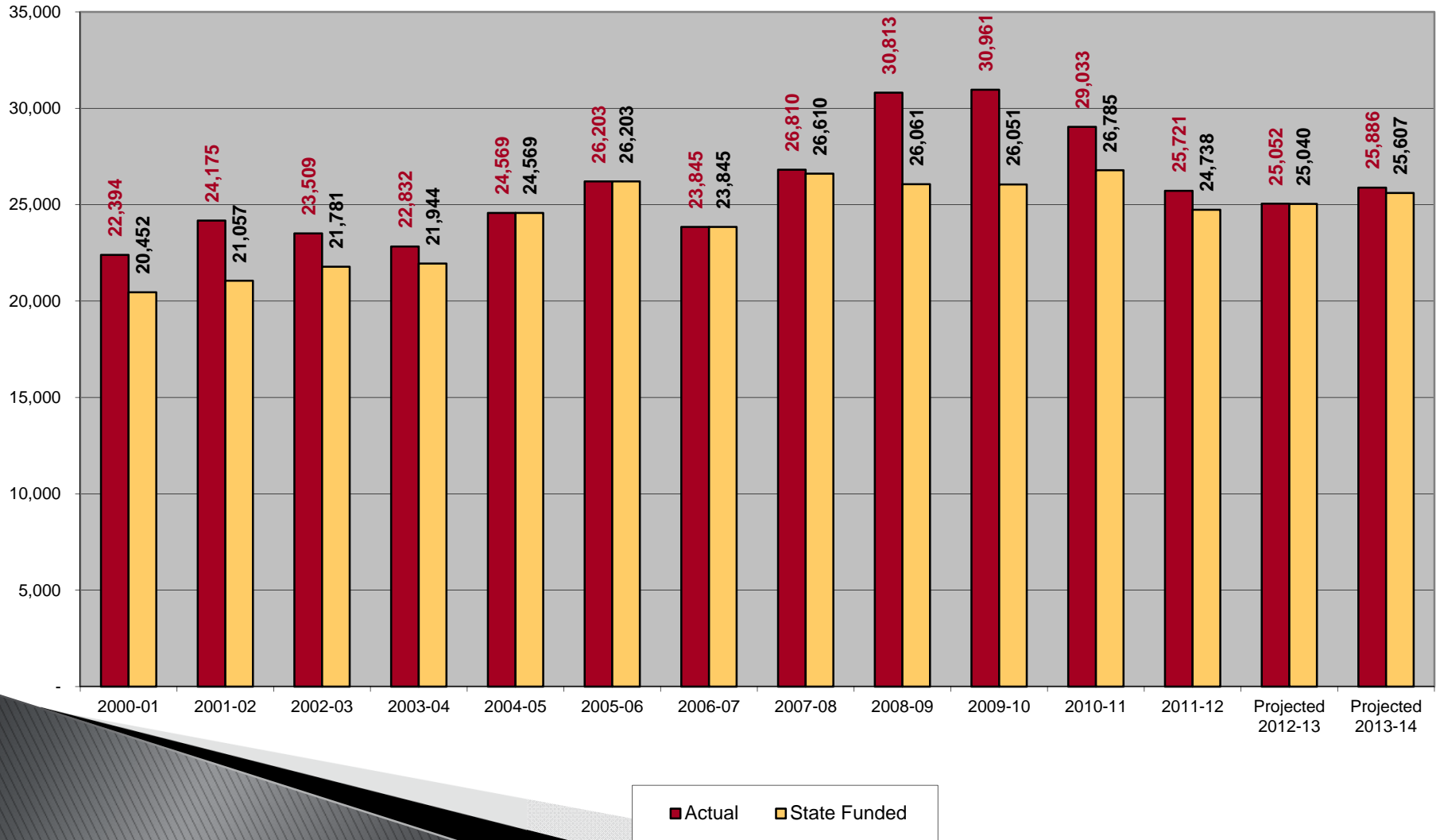


■ Academic Salaries	■ Classified Salaries	■ Employee Benefits
■ Set-Aside for Potential COLA	■ Books and Supplies	■ Services and Operating Expenditures
■ Capital Outlay	■ Interfund/Intrafund Transfers	

FTES

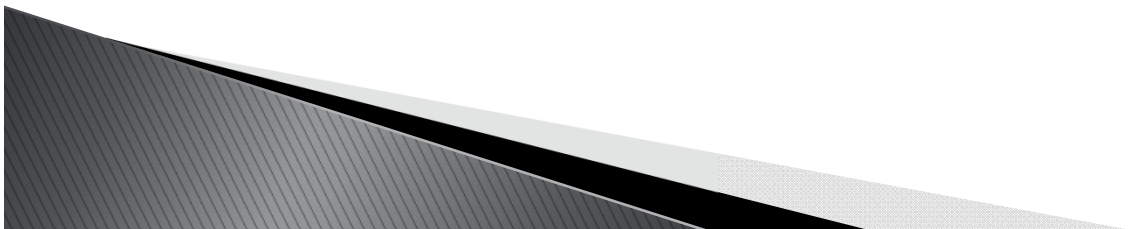
Riverside Community College District 2013-2014 Proposed Budget

Historical Look at Resident Credit FTES Actual vs. State Funded



Credit FTES Targets by College FY 2013-2014

<u>College</u>	FY 2013-2014 Credit FTES Target	<u>Credit FTES %</u>
RCC	13,924.40	53.80 %
NC	5,980.78	23.10 %
MVC	<u>5,980.78</u>	<u>23.10 %</u>
Total	<u><u>25,885.96</u></u>	<u><u>100.00 %</u></u>



BAM REVISION 2013-2014

- ▶ In the Spring 2013, the District Budget Advisory Council (DBAC), three college presidents, and the Chancellor began meeting to revise the existing Budget Allocation Model (BAM).
- ▶ The goal was to develop a model to meet the needs of a three college district.
- ▶ Additionally, this effort was in response to surveys conducted by DBAC and the continuous assessment process of the BAM.
- ▶ The group met numerous times over the spring to review and/or establish budget allocation model:
 - Principles
 - Policy and Organizational Considerations
 - Components

BAM REVISION 2013-2014

BAM Principles

Considerable time was spent on budget allocation principles. Seven principles were established:

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

BAM REVISION 2013-2014

Policy/Organizational Considerations

Also considered were a variety of policy and organizational matters. These are important considerations when it comes to resource allocation, each of which requires substantial discussion, thought and analysis. Four such considerations will be addressed prospectively. They are:

- ▶ Defining the roles of the District vis-à-vis the District's four major entities in the budget development and execution processes.
- ▶ Defining the way in which compliance with statutory, regulatory and policy requirements shall be assured (e.g. FON, 50% Law, categorical match).
- ▶ Defining self-insurance funding.
- ▶ Defining DSPTS services and funding levels.

BAM REVISION 2013-2014

Revision Components

Nine revisions to the model were agreed upon to ensure that the BAM was responsive to the way in which the District has evolved as a multi-college district. These revisions will be reviewed in fiscal year 2013-2014 to determine if they have worked as envisioned. The revisions are as follows:

- ▶ RCCD's BAM will mirror the State funding model for the California Community Colleges for the basic allocation, full-time-equivalent student (FTES) apportionment, one-time funding, and one-time funding on an annual basis (e.g. Prop 30). The model will comply with budget-related statutory and regulatory requirements (e.g. 50% Law, FON, etc.).
- ▶ The minimum 5% required level of District reserves and funding for the district office will be the first allocations of the District's "Total Available Funds" in the Unrestricted General Fund.
- ▶ In recognition that it may be necessary to transition over time to a point whereby each of the colleges achieve equilibrium between allocated revenues and the expenditures needed to support instructional service levels to students, a separate allocation may be provided.
- ▶ Non-State apportionment, one-time funds, ongoing funds and entrepreneurial revenues (e.g. Norco College Trading Post, Riverside City College Splash, Nonresident tuition, indirect cost reimbursements, lease/rental income, etc.) that are specific to a particular entity will be retained by the respective college that generates the revenue.

BAM REVISION 2013-2014

Revision Components (continued)

- ▶ Revenue sources that are not specifically identifiable to a particular entity will be allocated based on the same methodology used to allocate apportionment revenues unless otherwise specified by the funding source.
- ▶ A minimum of 1% of total available funds will be allocated for contingency at the entity level.
- ▶ Child Care Centers, Food Services, Performance Riverside, Contract Education, Community Education, and Bookstore must be self-sustaining by entity.
- ▶ Interfund loans will be allocated “off the top” of the District budget.
- ▶ The budget allocated for the District Office and District Support Services shall correlate with the percent increase/decrease of the aggregate budget allocated to the colleges.

BAM REVISION 2013-2014

- ▶ The BAM remains a work-in-progress, in part to assess the revisions that have been made and also to revisit some elements which require additional analysis, consideration and/or policy decisions.
- ▶ Factors internal and external to the District will continue to change and the BAM must therefore continue to evolve in response.
- ▶ The revised BAM will be presented to the District Strategic Planning Committee (DSPC) in October 2013 for review and acceptance. In addition, the DSPC will be asked to consider some of the elements that remain open and to recommend policy changes during the transitional implementation year.

BAM REVISION 2013-2014

Implementation Issues

- ▶ Transitional Budget Alignment
- ▶ Associate Faculty and Overload Budget Determination
- ▶ District Service Level Expectations
- ▶ Mid-year Budget Adjustments from the State
- ▶ Other Resources

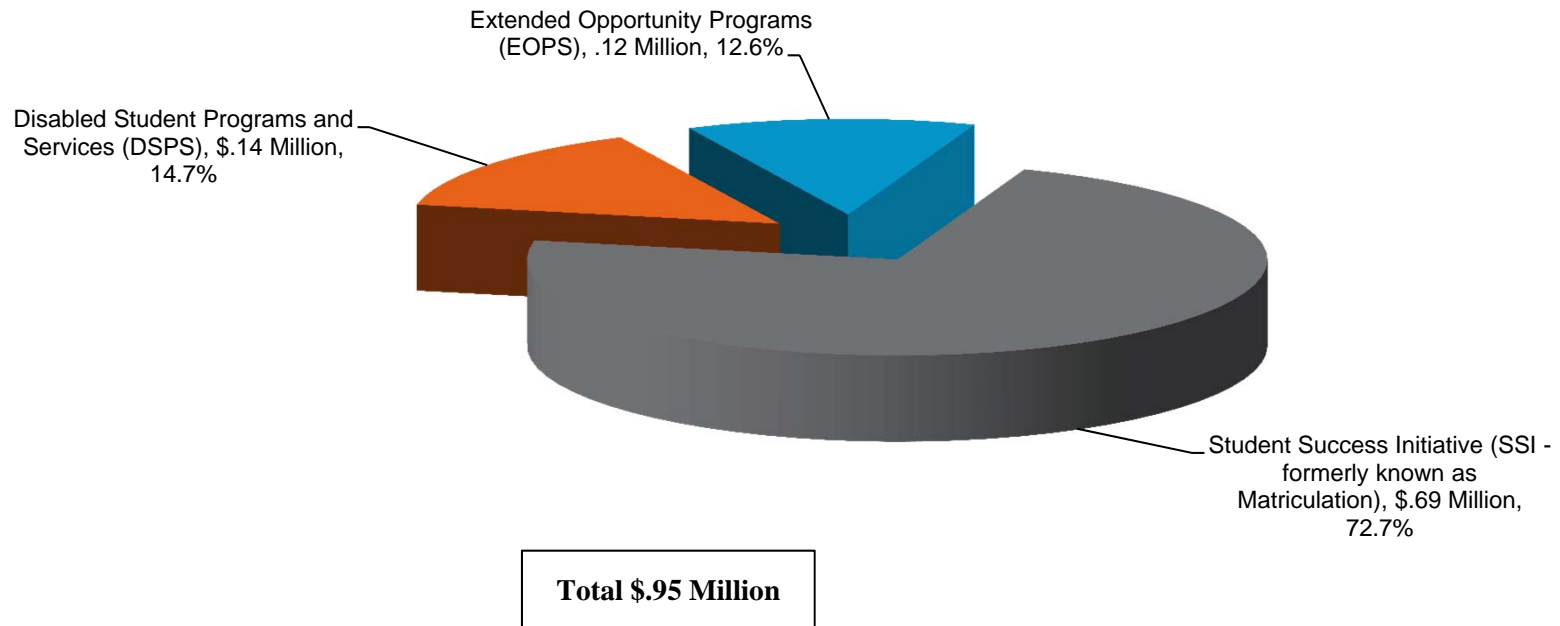
BAM REVISION 2013-2014

	Total					
Contingency Budget from FY 2012-2013						
Contingency from 2012-2013	\$ 4,560,030					
Increase from Budgeted 2012-2013 Revenue	1,979,979					
Unspent 2012-2013 Expenditure Budget	4,867,400					
Unaudited Beginning Balance, July 1, 2013	\$ 11,407,409					
Apportionment						
Basic Allocation	\$ 10,518,225					
Cr FTES (MVC - 5,759.35; NC - 5,759.35; RCC - 13,521.95 (25,040.64))	114,306,160					
COLA at 1.57%	1,962,601					
Growth at 2.26% (MVC - 130.79; NC - 130.79; RCC - 304.61 (566.19))	2,625,127					
Total Gross Apportionment	\$ 129,412,113					
Less, Property Taxes	(28,964,492)					
Less, Enrollment Fees	(9,017,497)					
Total Net Apportionment	\$ 91,430,124					
Total Beginning Balance and Apportionment	\$ 102,837,533					
Less, Contingency Reserve at 3.81% (Board Adopted at 5% or more)	(6,358,532)					
Less, DO Allocation	(3,543,772)					
Less, DSS Allocation	(17,138,702)					
Less, Outgoing Transfer for Self-Insured Liability (Resource 6100)	(1,500,000)					
Less, Outgoing Transfer for CSJCL (Resource 1120)	(99,373)					
Less, Outgoing Transfer for DSPS Match and FWS Support	(997,493)					
Less, Outgoing Transfer for Backfill Support to Categorical Programs	(215,625)					
Total Funds for Per Credit FTES Calculation	\$ 72,984,036					
Total Target Credit FTES	25,885.96					
BAM Funding Rate Per Credit FTES	\$ 2,819.4448					
	Total	Moreno Valley	Norco	Riverside	DSS	DO
Total Funding Rate Per Target Credit FTES	\$ 2,819.4448	\$ 2,819.4448	\$ 2,819.4448	\$ 2,819.4448		
Target Credit FTES Target	25,885.96	5,980.78	5,980.78	13,924.40		
Total Allocated Beginning Balance and Apportionment	\$ 72,984,036	\$ 16,862,479	\$ 16,862,479	\$ 39,259,078		
Non-Credit FTES	182,073	25,116	-	156,957	-	-
Federal Revenues	188,321	58,738	51,220	78,363	-	-
Other State Revenues	5,323,204	1,229,660	1,229,660	2,863,884	-	-
Local Revenues	41,643,010	9,241,532	9,209,212	23,192,266	191,357	-
Incoming Transfer from Customized Solutions (Resource 1170)	67,407	-	67,407	-		
Incoming Transfer from Bookstore (Resource 1110)	350,000	48,825	66,475	234,700	-	-
Total Available Funds	\$ 120,738,051	\$ 27,466,350	\$ 27,486,453	\$ 65,785,248	\$ 191,357	\$ -
Base Expenditures for FY 2013-2014						
FY 2013-2014	(120,738,051)	(29,079,540)	(23,946,149)	(67,712,362)	(17,330,059)	(3,543,772)
Budget (Shortfall) or Excess	\$ -	\$ (1,613,190)	\$ 3,540,304	\$ (1,927,114)	\$ (17,138,702)	\$ (3,543,772)

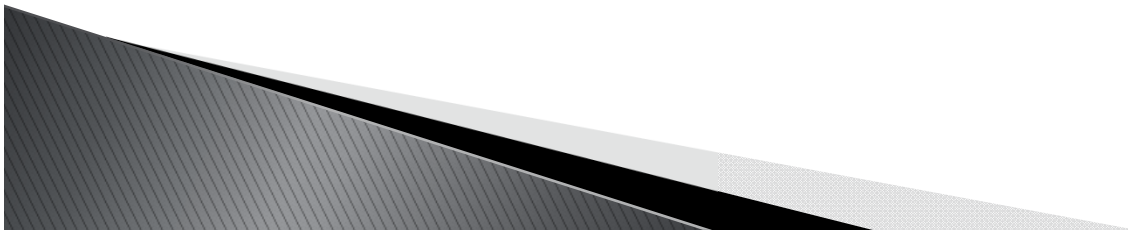
BAM REVISION 2013-2014

Base Expenditures for FY 2013-2014	Total				Total		
	Colleges	Moreno Valley	Norco	Riverside	DSS	DO	DO/DSS
FY 2012-2013 Base Expenditure Budget	\$ 110,244,691	\$ 25,742,683	\$ 21,532,403	\$ 62,969,605	\$ 19,707,561	\$ 3,690,086	\$ 23,397,647
Position Step and Column Adjustments	595,693	145,857	170,156	279,680	54,375	2,084	56,459
Health/Dental/Life Insurance	609,866	150,194	98,712	360,960	(23,877)	(22,986)	(46,863)
Fixed Charges (STRS, PERS, FICA, MC, UI, WC)	(793,775)	(189,682)	(156,288)	(447,805)	(102,812)	(15,550)	(118,362)
Budget Reduction Strategy	(40,496)	(7,085)	(8,093)	(25,318)	(563,489)	(140,902)	(704,391)
Growth, Placement Adjustments, Reclassifications	846,002	284,952	317,312	243,738	(320,587)	346,706	26,119
Set-aside for Compensation Adjustment (1.57%)	1,383,432	331,705	276,903	774,824	161,614	26,500	188,114
New Positions	827,736	470,259	238,318	119,159	-	140,000	140,000
Enrollment Management/Budget Alignment Associate Faculty/Overload	2,245,095	895,064	547,386	802,645	-	-	-
Budget Reallocations between Entities	2,198,052	533,736	441,783	1,222,533	(1,977,276)	(220,776)	(2,198,052)
Barnes and Noble Signing Bonus Usage	600,000	150,000	150,000	300,000	-	-	-
Contracts/Agreements/Licenses	90,739	21,186	17,721	51,832	108,501	3,036	111,537
Utilities Holding Account	-	-	-	-	100,000	-	100,000
Use of Facilities, Customized Solutions Contracts and other	233,713	66,069	55,239	112,405	(1,276)	522	(754)
La Sierra Loan Repayment (Year 1 of 5)	1,047,623	244,602	204,597	598,424	187,325	35,052	222,377
Off-Year Board of Trustees Election	-	-	-	-	-	(300,000)	(300,000)
RCC Useable Common Area Project	349,680	-	-	349,680	-	-	-
New Facilities - Moreno Valley College SAS; Norco College NOC	300,000	240,000	60,000	-	-	-	-
Base Expenditure Budget FY 2012-2014	\$ 120,738,051	\$ 29,079,540	\$ 23,946,149	\$ 67,712,362	\$ 17,330,059	\$ 3,543,772	\$ 20,873,831
% of Base Budget	85.26%	20.53%	16.91%	47.82%	12.24%	2.50%	14.74%
\$ Increase (Decrease) to PY Base Budget	10,493,360	\$ 3,336,857	\$ 2,413,746	\$ 4,742,757	\$ (2,377,502)	\$ (146,314)	\$ (2,523,816)
% Increase/-Decrease to PY Base Budget	9.52%	12.96%	11.21%	7.53%	-12.06%	-3.97%	-10.79%

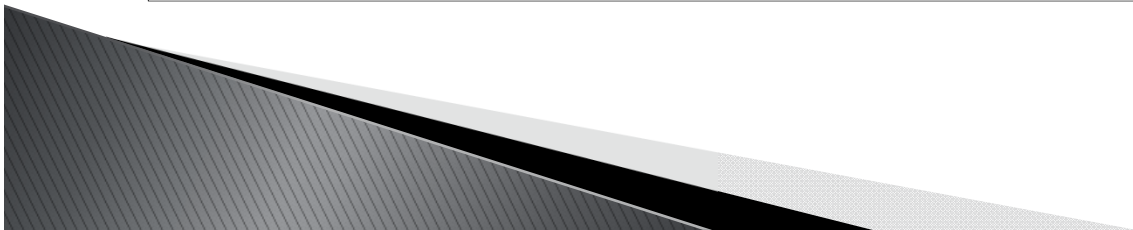
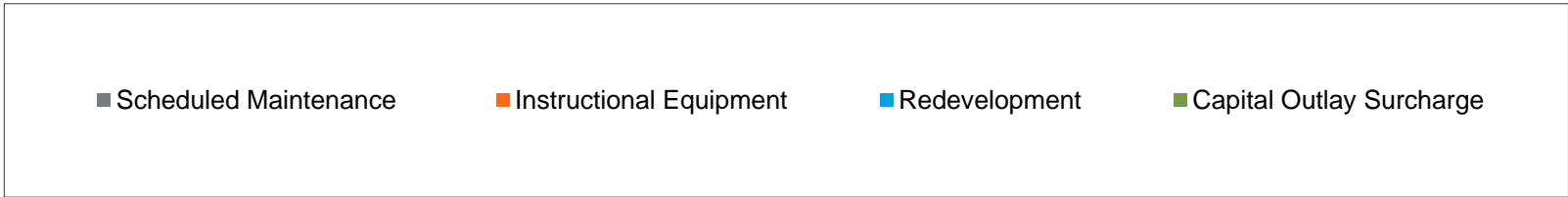
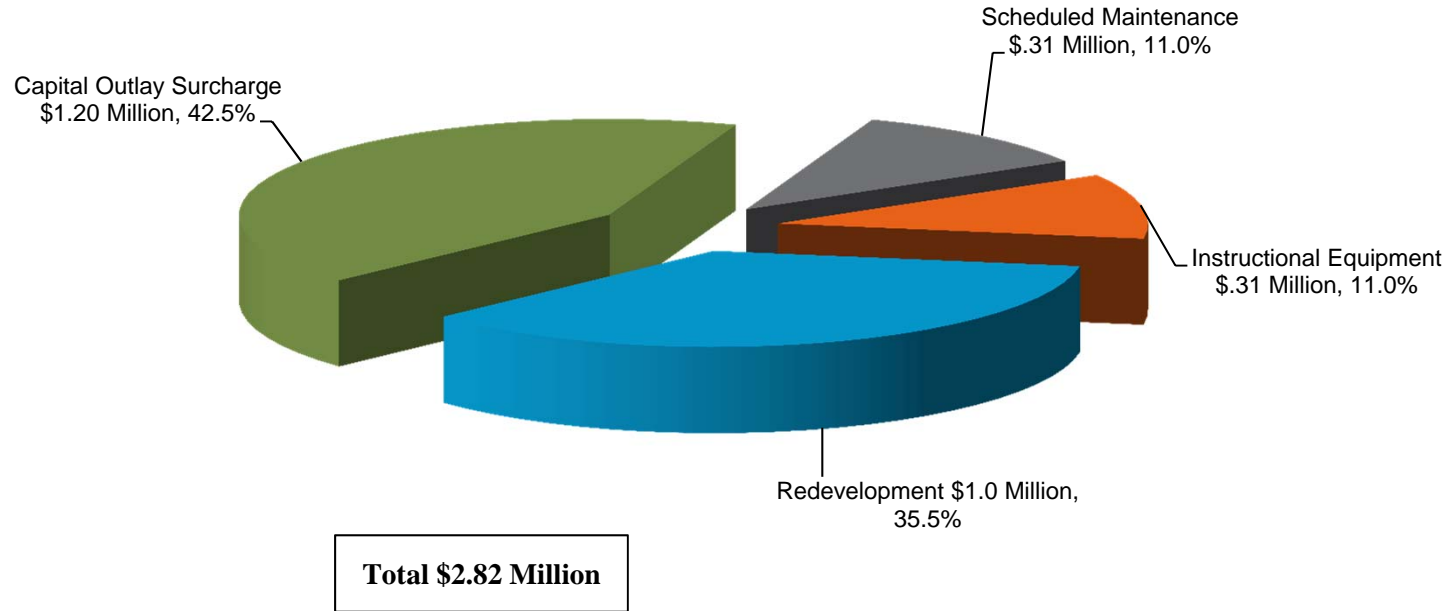
Categorical Program Increases



■ Student Success Initiative (SSI - formerly known as Matriculation) ■ Disabled Student Programs and Services (DSPS) ■ Extended Opportunity Programs (EOPS)

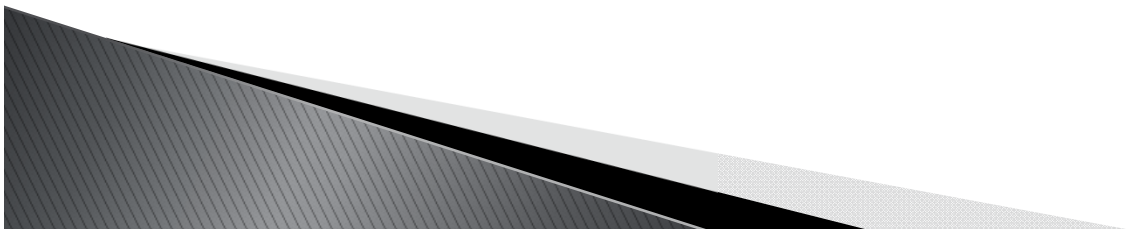


Infrastructure Funds



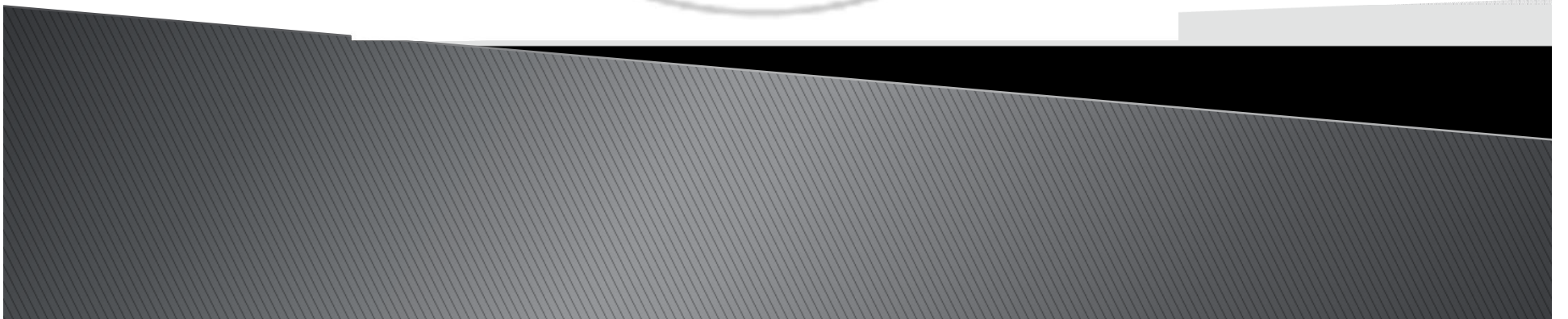
Infrastructure Funds

Infrastructure (in millions)						
	Furniture Fixtures and Equipment			Facilities		
College	Capital Outlay Surcharge	State Instructional Equipment	Redevelopment	State Scheduled Maintenance	Total	
RCC	\$ 0.73	\$ 0.17	\$ 0.48	\$ 0.17	\$ 1.55	
NC	0.18	0.07	0.17	0.07	0.49	
MVC	0.18	0.07	0.20	0.07	0.52	
DO/DSS	0.11	-	0.15	-	0.26	
Total	<u>\$ 1.20</u>	<u>\$ 0.31</u>	<u>\$ 1.00</u>	<u>\$ 0.31</u>	<u>\$ 2.82</u>	





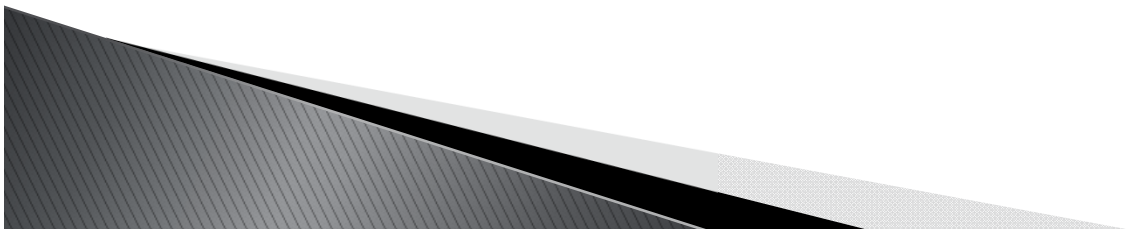
LOOKING AHEAD



CCC Budget Proposal FY 2014-2015

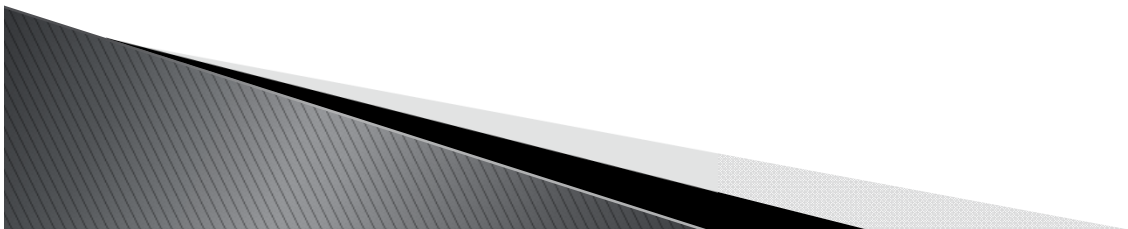
- ▶ **COLA (4.4%) - \$240 Million**
 - 1.8% for FY 2014-2015
 - 2.6% Make-up for Prior Years
- ▶ **Access (2%) - \$110 Million**
- ▶ **Categorical Restoration - \$150 Million**
- ▶ **Deferral Pay Down - \$100 Million**

*** Total Request - \$600 Million**



CCC Budget Issues

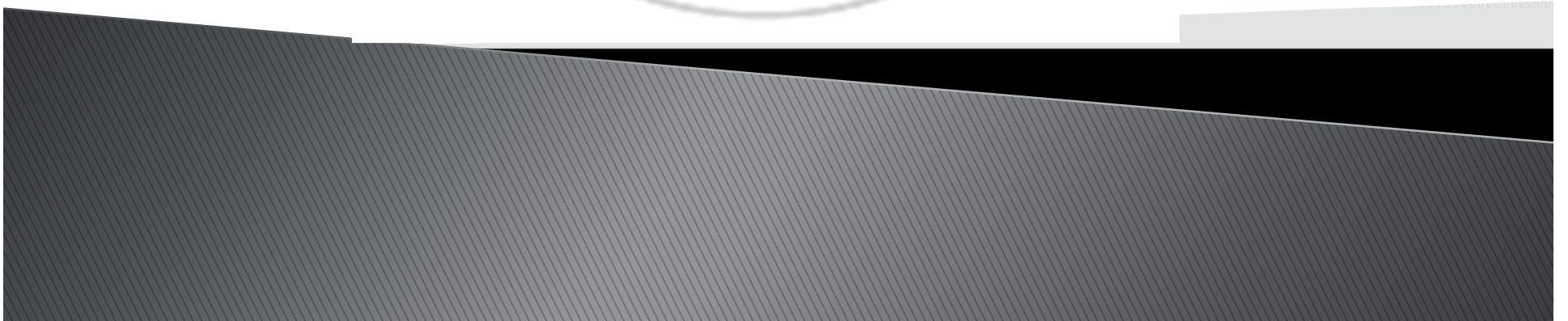
- ▶ **Redevelopment**
- ▶ **EPA Expiration**
- ▶ **Wall of Debt**



The seal of Riverside Community College District is a circular emblem. It features a central figure holding a torch, with rays emanating from behind. The text "RIVERSIDE COMMUNITY COLLEGE DISTRICT" is written around the top inner edge. A banner across the center contains the motto "KNOWLEDGE WISDOM THROUGH SERVICE". Below the banner, the year "1916" is inscribed.

FINAL BUDGET

Fiscal Year 2013-2014



RCCD

RIVERSIDE COMMUNITY COLLEGE DISTRICT

MORENO VALLEY COLLEGE | NORCO COLLEGE | RIVERSIDE CITY COLLEGE

2013-2014 BUDGET

-Detail by Resource-

Presented by
Dr. Cynthia E. Azari,
Interim Chancellor



BOARD OF TRUSTEES

Virginia Blumenthal
Janet Green
Samuel Davis
Mary Figueroa
Nathan Miller

President
Vice President
Secretary
Trustee
Trustee

RIVERSIDE COMMUNITY COLLEGE DISTRICT

FINAL BUDGET

Fiscal Year 2013-2014

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 2013-2014 budget for the Riverside Community College District serves as its financial plan, and more importantly, it represents a dollars and cents formulation of the District's educational plan for the fiscal year July 1, 2013 through June 30, 2014. Thus, the accompanying budget provides a basis for consideration of the resource requirements and spending patterns associated with the District's educational objectives for this fiscal year.

THE COLLEGE DISTRICT

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

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

DISTRICT'S MISSION STATEMENT

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

DISTRICT VISION AND VALUES

VISION

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

VALUES

Riverside Community College District is committed to the following set of shared values that form its core beliefs and guide its actions.

Legacy

- Heritage
- Standards
- Foundation of future

Inclusiveness

- Appreciation of diversity/equity
- Respect
- Collegiality
- Shared governance

Service

- To students
- To community
- To the Colleges
- Education/service learning

Stewardship

- Planning
- Resource Development
- Sustainability

- Responsibility/accountability
- Transparency/collaboration
- Integrity

Enrichment

- Economic development
- Lifetime learning
- Professional development
- Community advancement

Excellence

- Innovation
- Student success
- Organizational effectiveness
- Learning environment

Shareholders

- Economic partner
- Community mindedness
- Community responsibility

COLLEGE MISSION STATEMENTS

MORENO VALLEY

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

NORCO

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

RIVERSIDE

Riverside City College provides a high-quality affordable education to a diverse community of learners by offering career-technical, transferable, and pre-college courses leading to certificates, associate degrees, and transfer. Based on a learner-centered philosophy, the College fosters critical thinking, develops information and communication skills, expands the breadth and application of knowledge, and promotes community and global awareness. To help students achieve their goals, the College offers comprehensive learning and student support services, student activities, and community programs. RCC empowers and supports students as they work toward individual achievement, intellectual curiosity, and life-long learning.

THE FY 2013-2014 STATE BUDGET

AND

IMPLICATIONS FOR THE

CALIFORNIA COMMUNITY COLLEGES

AND

RIVERSIDE COMMUNITY COLLEGE DISTRICT

California State Budget, 2013-14

Budget Update: 2013-14 Enacted Budget

The State enacted an on-time budget, for the third year in a row. The approved budget reflects the impact of the passage of Proposition 30 and a more stable fiscal footing. With the passage of Proposition 30, the approved budget provides additional revenues to education, rather than cuts, and begins to restore some of the disinvestment in education that has occurred over the past several years.

The budget represents a multiyear plan that is balanced, maintains a \$1.1 billion reserve and pays down budgetary debt. The state’s recent budget problems have been amplified by the often referenced “wall of debt” that consists of an unprecedented level of debt, deferrals and budget obligations accumulated over the past decade. The fiscal year 2013-14 budget dedicates billions to repay this budgetary borrowing. All told, the “wall of debt” is anticipated to decrease from the 2010-11 high of \$34.7 billion to \$4.7 billion by 2016-17.

Total general fund expenditures are set at \$96.3 billion in the enacted budget and while they are increasing, they still remain at \$6 billion below 2007-08 levels.

The budget remains balanced but only by a narrow margin. The pace of economic and revenue recovery is still uncertain, and California needs to address other liabilities that have been created over many decades. Eliminating the liabilities will take many years and constrain the state’s capacity to make other investments.

Education Highlights

Over the next five years, the Proposition 98 minimum funding guarantee is expected to increase by almost \$20 billion, going from \$47.2 billion to \$67.1 billion. For the 2013-14 fiscal year K-14 Proposition 98 is funded at a total of \$55.3 billion, primarily as a result of the successful passage of the Proposition 30 ballot initiative. As shown below, per student funding is anticipated to increase through fiscal 2017.

Budget Increases Funding Per Student

	2011-12	2016-17	Funding Increase
K-12 Education	\$7,175	\$10,010	\$2,835
Community Colleges	\$4,893	\$6,542	\$1,649
California State University	\$5,860	\$7,803	\$1,943
University of California	\$10,630	\$13,121	\$2,491

California Community Colleges

The major components of the 2013-14 California Community College budget are:

- Access - \$89.4 million (1.63%) “Access” replaces the terms “growth” and/or “restoration” that have been used in the past. While 1.63% of access funding has been provided, the amount available to individual districts could actually be higher as some districts may have difficulty meeting their funded levels. This will create opportunities for districts to grow at a higher rate.
- COLA – \$87.5 million (1.57%)
- Categorical programs - \$88 million

California State Budget, 2013-14

- Student Success Initiative - \$50 million
 - DSP&S - \$15 million
 - EOP&S - \$15 million
 - CalWorks - \$8 million
-
- Deferral Buy-Down - \$179 million... from \$801 million to \$622 million
 - Scheduled Maintenance/Instructional Equipment - \$30 million
 - Adult Education Planning Grants - \$25 million
 - Online Education Development Initiative - \$16.9 million
 - Energy Efficiency Programs – Proposition 39 - \$47 million
 - Continuation of Mandates Block Grant - \$33 million

While the state is again investing in community colleges in a substantial way due to the passage of Proposition 30 and an improving economy, the improving economy is tenuous and Proposition 30 is temporary... the sales tax increase expires at the end of 2016 and the income tax increase will terminate at the end of 2018. What will happen then? Will Proposition 30 be extended? These are significant questions that we can't lose sight of.

Apportionment is getting exceedingly more complicated. In fiscal 2009, approximately 2/3 was from general funds in the Budget Act. Now, it is 1/3 ...meaning 2/3 of apportionment is based on revenue estimates that may not materialize. A case in point – although trailer bill language was adopted in FY 2012-13 to provide full hold harmless protection for the community colleges for any shortages in redevelopment related revenues, the community colleges still have not received approximately \$100 million that is owed from this source of funds. The Department of Finance and the State's Chancellor's Office continue to negotiate a final resolution but in the meantime, community colleges are short the cash flow and, more importantly, are left with uncertainty surrounding this very substantial amount of funding. For the future, what impact will this uncertainty have on ability of colleges to offer courses to students?

**RIVERSIDE COMMUNITY COLLEGE DISTRICT
BUDGET PLAN
FOR
FY 2013-2014**

The District prepared a 2013-2014 budget projection following release of the Governor's initial budget proposal in January 2013. That projection estimated a budget problem ranging from \$.7 million to \$6.7 million, taking into consideration both increased revenues and increased costs, this information was presented to the Board of Trustees in April 2013.

The projections were further refined over the ensuing months as more information became known and the Governor released his May Revise estimates. These refinements were incorporated into the FY 2013-2014 Tentative Budget.

BUDGET OVERVIEW

ENROLLMENTS

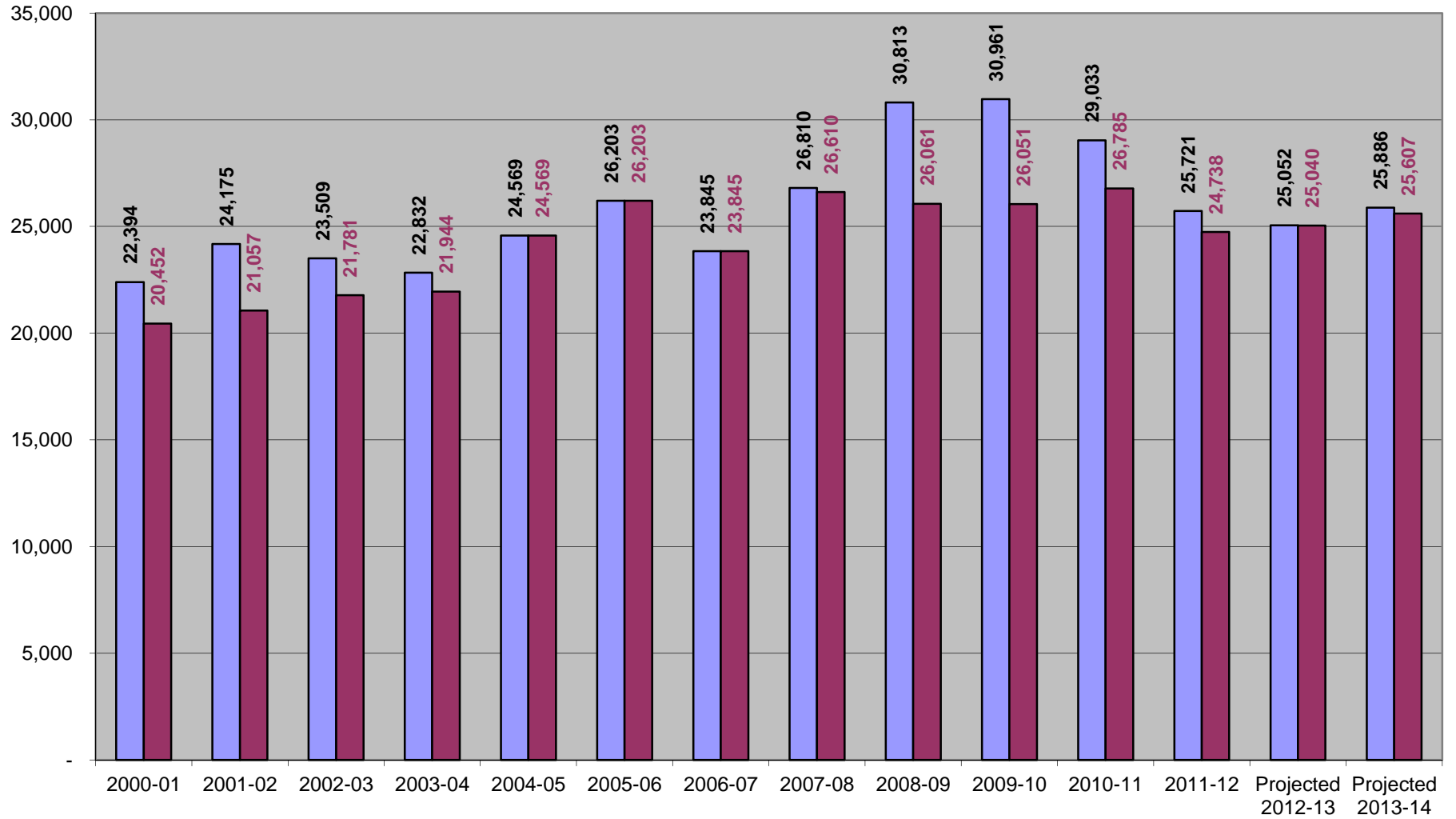
The District's enrollment experience between 2000-01 and 2013-14 is presented in Exhibit A. Enrollment increased fairly steadily between 2000-01 and the peak in 2009-10, culminating in a steep decline through 2012-13.

Since 2009-10, actual enrollments decreased in accordance with the District's strategy to reduce unfunded Full-Time Equivalent Students (FTES) to help mitigate State budget and workload reductions. The colleges increased capacity in the courses that were offered to accommodate sustained enrollment demand. However, accommodating that enrollment demand resulted in substantial unfunded FTES between 2008-09 and 2010-11, and resulted in no additional revenues to serve those students.

For fiscal 2013-2014, the District anticipates receiving an additional 566 funded FTES, representing an increase over the prior year of 2.26%. The District's target is 25,886 FTES and continues the strategy of maintaining minimal unfunded FTES. Target FTES by college is as follows:

<u>College</u>	FY 2013-2014 Credit FTES Target	Credit FTES %
RCC	13,924.40	53.80 %
NC	5,980.78	23.10 %
MVC	5,980.78	23.10 %
Total	25,885.96	100.00 %

Enrollments will need to be closely monitored in FY 2013-14 to ensure that the FTES targets are achieved. Softening demand within the community college system presents an opportunity for RCCD to be funded for more than the system allocated 1.63%. In FY 2012-13, the colleges were not able to achieve their FTES targets by 726 FTES. In order to obtain all revenues allocated by the State to the District, 292 FTES from Summer 2013 had to be reallocated to FY 2012-13.



Actual State Funded

EXHIBIT A

**RIVERSIDE COMMUNITY COLLEGE DISTRICT
FTES ENROLLMENTS**

	<u>Actual 2007-08</u>	<u>Actual 2008-09</u>	<u>Actual 2009-10</u>	<u>Actual 2010-11</u>	<u>Actual 2011-12</u>	<u>Projected 2012-13*</u>	<u>Projected 2013-14**</u>
<u>Total FTES</u>	27,528.91	31,712.25	31,696.17	29,609.61	26,327.45	25,631.06	26,469.96
Resident	27,011.29	31,111.39	31,185.04	29,148.89	25,857.72	25,118.52	25,952.29
Nonresident	517.62	600.86	511.13	460.72	469.73	512.54	517.67
<u>Resident FTES</u>							
Credit	26,809.50	30,813.30	30,960.73	29,033.06	25,720.52	25,052.19	25,885.96
Noncredit	201.79	298.09	224.31	115.83	137.20	66.33	66.33
<u>Nonresident FTES</u>							
Credit	517.62	600.86	510.66	457.76	466.75	510.61	515.72
Noncredit	-	-	0.47	2.96	2.98	1.93	1.95
<u>Basic Skills</u>	2,133.83	2,560.82	2,410.11	2,146.02	2,325.22	2,203.46	2,225.49
<u>State-Funded FTES</u>							
Resident Credit	26,609.74	27,009.50	26,051.08	26,785.38	24,737.57	25,040.64	25,606.83
Resident Noncredit	196.47	206.49	194.30	115.83	106.97	66.33	66.33
Basic Skills	-	-	-	-	-	-	-
<u>Unfunded Resident FTES</u>							
Resident Credit	199.76	3,803.80	4,909.65	2,247.68	982.95	11.55	279.13
Resident Noncredit	5.32	91.60	30.01	0.00	30.23	0.00	0.00

* Total Projected FTES numbers for FY 2012-2013 are based on reported amounts at P3. The final 2012-2013 Apportionment Attendance Report revisions are due to the State Chancellor's Office at the end of October 2013.

** Total Projected FTES for FY 2013-2014 are based on the State's adopted budget.

EXHIBIT A

**RIVERSIDE COMMUNITY COLLEGE DISTRICT
FTES ENROLLMENTS**

	<u>Actual 2000-01</u>	<u>Actual 2001-02</u>	<u>Actual 2002-03</u>	<u>Actual 2003-04</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>
<u>Total FTES</u>	22,631.32	24,866.87	24,191.30	23,421.97	25,088.61	26,788.53	24,403.97
Resident	22,272.01	24,351.00	23,721.45	23,001.01	24,666.13	26,323.25	23,967.48
Nonresident	359.31	515.87	469.85	420.96	422.48	465.28	436.49
<u>Resident FTES</u>							
Credit	22,393.76	24,175.40	23,508.70	22,831.62	24,569.01	26,202.62	23,844.65
Noncredit	121.75	175.60	212.75	169.39	97.12	120.63	122.83
<u>Nonresident FTES</u>							
Credit	357.08	512.65	463.77	418.61	418.96	460.83	436.49
Noncredit	2.23	3.22	6.08	2.35	3.52	4.45	-
<u>Basic Skills</u>	1,178.36	1,483.35	1,677.91	1,639.50	1,915.66	1,948.88	2,085.43
<u>State-Funded FTES</u>							
Resident Credit	20,452.37	21,056.85	21,781.12	21,944.38	24,569.01	26,202.62	23,844.65
Resident Noncredit	121.75	129.21	154.84	159.62	97.12	120.63	122.83
Basic Skills	320.78	237.36	180.70	386.45	-	-	-
<u>Unfunded Resident FTES</u>							
Resident Credit	1,941.39	3,118.55	1,727.58	887.24	-	-	-
Resident Noncredit	0.00	46.39	57.91	9.77	-	-	-

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 B) are projected at \$138.96 million for fiscal 2014. Key factors include:

1. State Funding

- a. COLA – \$1.96 million (1.57%)
- b. Growth – \$2.63 million (2.26%)
- c. Part-Time Faculty Compensation – The District will receive \$.57 million...the same amount as fiscal 2013.
- d. Lottery Revenue – \$3.1 million, which is \$.1 million above the prior year level.
- e. Mandate Block Grant – The District will receive \$.70 million.
- f. Education Protection Account (EPA) – In November 2012, the voters of California passed Proposition 30 – The Schools and Local Public Safety Protection Act. This proposition temporarily raised the sales and use tax rates by .25 cents and raised the income tax rate for high income tax earners to provide continuing funding for local school districts and community colleges.

Community colleges have the sole authority to determine how the moneys received from the Education Protection Account are spent, provided that no funds are used for administrative salaries and benefits or any other administrative cost.

As mentioned previously, both the sales and use tax rate increase and the increased income tax rates will begin to expire at the end of 2016 and 2018, respectively.

FY 2013-14 EPA funds, which are a component of apportionment revenue, total \$17,185,121.

2. **Nonresident Tuition** – \$2.3 million, which is \$.5 million above the prior year level.
3. **Interest Income** – Projected at \$.15 million, the same as the prior year level.
4. **Enrollment Fee Revenue** – Projected at \$9.0 million ... \$.35 million over the prior year budget to account for effect of increased enrollment. It is important to observe that the District retains only 2.0% of these funds, with the remainder becoming a part of State general revenue.
5. **Indirect Cost Recovery Revenue** – Projected at \$.5 million

EXPENDITURES

Within the funds available for the 2013-2014 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 2013-2014 Resource 1000 budget reflects the following major items (Exhibit C):

UNRESTRICTED GENERAL FUND - RESOURCE 1000 SUMMARY (continued)

1. *Compensation*

- a. Salary – \$1.57 million set-aside for an 1.57% increase.
- b. Step and Column – A \$.65 million increase.
- c. Health Benefits – An increase of \$.56 million, representing an average rate of increase of 4.68%.
- d. Other Employee Benefits – A decrease of \$.91 million, as a result of a substantial unemployment rate decrease from the State of California.
- e. Retirement – An increase to the PERS employer contribution rate from 11.417% to 11.442%.

2. The District received funding increases from the State in the form of COLA and Access for FTES funding. The District incurs cost increases for the following: salary cost of living adjustments; health and welfare benefits; salary schedule step and column movement; liability and workers' compensation; new facility operating costs; utilities; contracts; etcetera. The increased funding is not sufficient to fully provide for increased costs. In response, the District has taken the following actions: imposed District office and support service area budget reductions of \$.74 million; reduced the off-year election budget by \$.30 million; and reduced contingency from 5% to 3.8%.

3. The District provided \$.83 million to fund seven new faculty positions... one for Riverside City College, two for Norco College and four for Moreno Valley College. A total of \$.14 million has been set-aside as the District's contribution for potential new staff budget positions at the colleges.

4. To align the associate faculty and overload budgets and to provide funding to achieve enrollment targets for the year, a total of \$2.25 million has been provided.

5. A total of \$.35 million has been established to construct the useable common area between the Digital Library and the Nursing and Math/Sciences buildings on the Riverside City College campus. The sources of funding for the project are proceeds from the "Splash" production held at the RCC Aquatics Complex and bookstore commissions generated from sales at the RCC bookstore under the Barnes & Noble Co. contract.

6. A total of \$.30 million has been included for potential increases to utilities and existing contracts and agreements.

7. Allocations have been provided for increased operating costs resulting from the new Maintenance and Network Operations Center at Norco College (\$.06 million) and the Student Academic Services building at Moreno Valley College (\$.24 million).

8. A benefit analysis was performed by Keenan and Associates on the RCCD Health Plan that is accounted for in Resource 6100 – Health and Liability Self-Insurance. The results of the analysis indicate an increased liability associated with health claims. To provide for this increased liability, Keenan and Associates recommended an increase in the rate per participant to

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

\$22,122 per year from the current rate of \$20,905 per participant per year. The impact of the increase to Resource 1000, \$.22 million, has been included in the FY 2013-14 budget.

9. An actuarial valuation was performed by an external actuary on the District's exposure to general and employment liability claims that are accounted for in Resource 6100 – Health and Liability Self-Insurance. The results of the actuarial valuation for past claims, in addition to recent employment liability payouts, indicate a substantial liability. As a result, support from Resource 1000 totaling \$1.50 million continues to be provided.

10. The District engaged an external actuary, to perform an actuarial valuation of workers' compensation liabilities. The results of the actuarial valuation indicate a significant exposure to workers' compensation liabilities, and recommends an increase to the provision for estimated claims. However, the workers' compensation rate charged to all budgets with salary accounts will remain the same at 2.29% for fiscal year 2013-14 since an adequate contingency has been provided.

ENDING FUND BALANCE

The District anticipates an unaudited beginning balance in Resource 1000 of \$11.41 million at July 1, 2013. The District projects an ending balance of \$6.36 million at June 30, 2014. The projected ending balance is below the Board's policy objective of a budgeted ending balance equal to at least 5.0% of "total available funds. The 5% reserve level equals \$8.18 million. A component of the budget balancing strategy for fiscal 2014 is to temporarily lower the reserve requirement from 5% to 3.8%. A 3.8% reserve equals \$6.36 million.

Exhibit B
Riverside Community College District
2013-2014 Proposed Budget
Resource 1000 Revenue

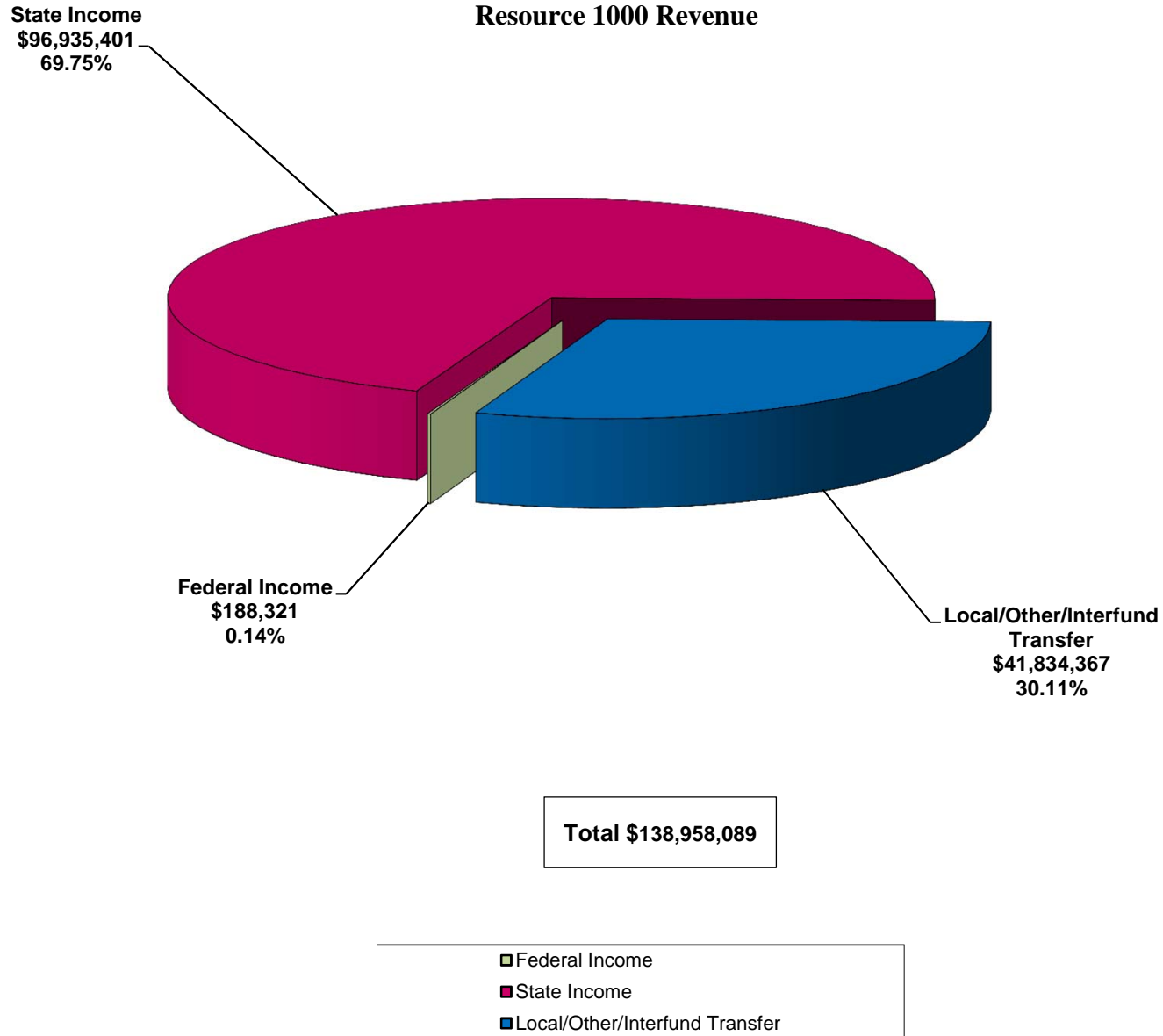
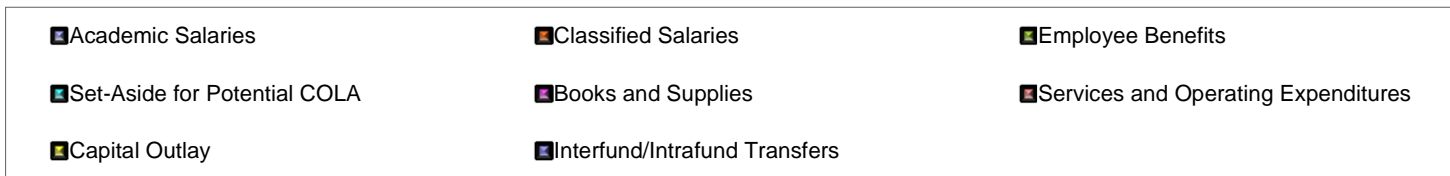
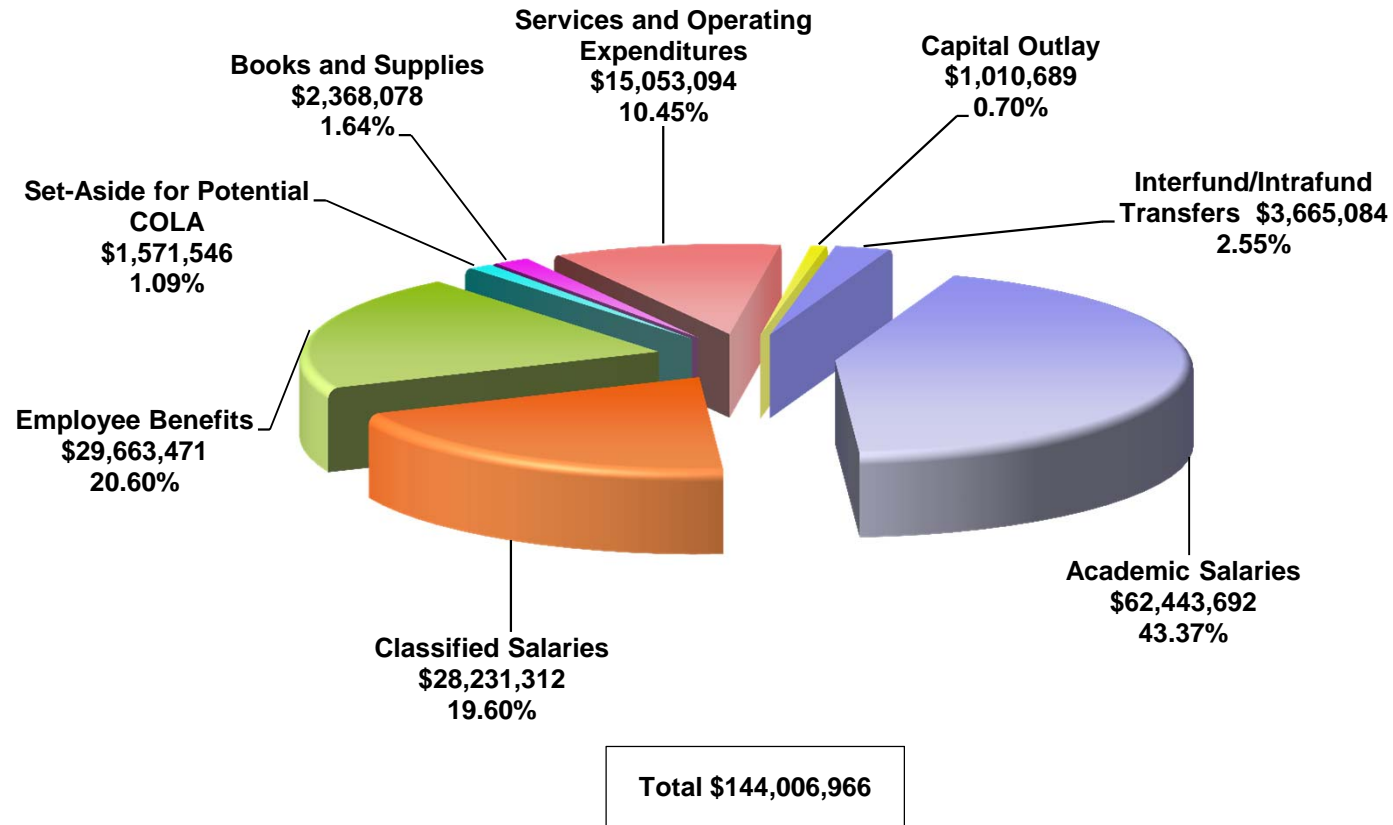


Exhibit C
Riverside Community College District
2013-2014 Proposed Budget
Resource 1000 Expenditures



BUDGET ALLOCATION MODEL

In the 2007-08 fiscal year a Budget Allocation Model Task Force was convened--composed of faculty, staff, and management representatives from the several internal District constituencies--to develop a budget allocation model for the emergent three-college district--implementation in FY 2008-09.

In the fall of 2012, then Chancellor Gray indicated his desire “to thoroughly review our BAM model this spring (2013)” as a result of the District Budget Advisory Council (DBAC) Budget Allocation Model (BAM) assessment process and to determine if the allocation of resources in a three college district met our needs, via joint meetings of District, the three college presidents and himself. He further directed that this group should complete its work with respect to the development of a budget allocation model proposal by June 1, 2013. To this end, the group met numerous times during the period February 22-May 17, 2013, to review components of the budget allocation model, budget allocation principles and alternative methodologies. Revisions to the model were then made and presented to the Chancellor for approval and use in developing the 2013-14 budget proposal (Exhibit D). It should be noted that the BAM remains a work-in-progress, in part to assess the revisions that have been made and also to revisit some elements which require additional analysis, consideration and/or policy decisions. It will be reviewed again during the current fiscal year in preparation for use in the fiscal 2015 budget process. It should further be recognized that the BAM will always be considered a work-in-progress, because factors internal and external to the District will continue to change and the BAM must therefore continue to evolve in response.

The revised BAM will be presented to the District Strategic Planning Committee (DSPC) in October 2013 for review and acceptance. In addition, the DSPC will be asked to consider some of the elements that remain open and to recommend policy changes during this transitional implementation year.

BAM Principles

Considerable time was spent on budget allocation principles. Seven principles were established:

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

BUDGET ALLOCATION MODEL

(continued)

Policy/Organizational Considerations

Also considered were a variety of policy and organizational matters. These are important considerations when it comes to resource allocation, each of which requires substantial discussion, thought and analysis. Four such considerations will be addressed prospectively. They are:

1. Defining the roles of the District vis-à-vis the District's four major entities in the budget development and execution processes.
2. Defining the way in which compliance with statutory, regulatory and policy requirements shall be assured (e.g. FON, 50% Law, categorical match).
3. Defining self-insurance funding.
4. Defining DSPS services and funding levels.

BAM Revision Components

Nine revisions to the model were agreed upon to ensure that the BAM was responsive to the way in which the District has evolved as a multi-college district. These revisions will be reviewed in fiscal year 2013-2014 to determine if they have worked as envisioned. The revisions are as follows:

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

Exhibit D
Riverside Community College District
Revised Budget Allocation Model - Final Budget
FY 2013-2014

	<u>Total</u>
Contingency Budget from FY 2012-2013	
Contingency from 2012-2013	\$ 4,560,030
Increase from Budgeted 2012-2013 Revenue	1,979,979
Unspent 2012-2013 Expenditure Budget	<u>4,867,400</u>
Unaudited Beginning Balance, July 1, 2013	\$ 11,407,409

Apportionment	
Basic Allocation	\$ 10,518,225
Cr FTES (MVC - 5,759.35; NC - 5,759.35; RCC - 13,521.95 (25,040.64))	114,306,160
COLA at 1.57%	1,962,601
Growth at 2.26% (MVC - 130.79; NC - 130.79; RCC - 304.61 (566.19))	<u>2,625,127</u>
Total Gross Apportionment	\$ 129,412,113
Less, Property Taxes	(28,964,492)
Less, Enrollment Fees	<u>(9,017,497)</u>
Total Net Apportionment	\$ 91,430,124

Total Beginning Balance and Apportionment	\$ 102,837,533
Less, Contingency Reserve at 3.81% (Board Adopted at 5% or more)	(6,358,532)
Less, DO Allocation	(3,543,772)
Less, DSS Allocation	(17,138,702)
Less, Outgoing Transfer for Self-Insured Liability (Resource 6100)	(1,500,000)
Less, Outgoing Transfer for CSJCL (Resource 1120)	(99,373)
Less, Outgoing Transfer for DSPS Match and FWS Support	(997,493)
Less, Outgoing Transfer for Backfill Support to Categorical Programs	<u>(215,625)</u>

Total Funds for Per Credit FTES Calculation	\$ 72,984,036
Total Target Credit FTES	<u>25,885.96</u>
BAM Funding Rate Per Credit FTES	\$ 2,819.4448

	<u>Total</u>	<u>Moreno Valley</u>	<u>Norco</u>	<u>Riverside</u>	<u>DSS</u>	<u>DO</u>
Total Funding Rate Per Target Credit FTES	\$ 2,819.4448	\$ 2,819.4448	\$ 2,819.4448	\$ 2,819.4448		
Target Credit FTES Target	25,885.96	5,980.78	5,980.78	13,924.40		
Total Allocated Beginning Balance and Apportionment	\$ 72,984,036	\$ 16,862,479	\$ 16,862,479	\$ 39,259,078		
Non-Credit FTES	182,073	25,116	-	156,957	-	-
Federal Revenues	188,321	58,738	51,220	78,363	-	-
Other State Revenues	5,323,204	1,229,660	1,229,660	2,863,884	-	-
Local Revenues	41,643,010	9,241,532	9,209,212	23,192,266	191,357	-
Incoming Transfer from Customized Solutions (Resource 1170)	67,407	-	67,407	-	-	-
Incoming Transfer from Bookstore (Resource 1110)	350,000	48,825	66,475	234,700	-	-
Total Available Funds	\$ 120,738,051	\$ 27,466,350	\$ 27,486,453	\$ 65,785,248	\$ 191,357	\$ -
Base Expenditures for FY 2013-2014						
FY 2013-2014	(120,738,051)	(29,079,540)	(23,946,149)	(67,712,362)	(17,330,059)	(3,543,772)
Budget (Shortfall) or Excess	\$ -	\$ (1,613,190)	\$ 3,540,304	\$ (1,927,114)	\$ (17,138,702)	\$ (3,543,772)

Exhibit D
Riverside Community College District
Revised Budget Allocation Model - Final Budget
FY 2013-2014

Base Expenditures for FY 2013-2014	Total				Total		
	Colleges	Moreno Valley	Norco	Riverside	DSS	DO	DO/DSS
FY 2012-2013 Base Expenditure Budget	\$ 110,244,691	\$ 25,742,683	\$ 21,532,403	\$ 62,969,605	\$ 19,707,561	\$ 3,690,086	\$ 23,397,647
Position Step and Column Adjustments	595,693	145,857	170,156	279,680	54,375	2,084	56,459
Health/Dental/Life Insurance	609,866	150,194	98,712	360,960	(23,877)	(22,986)	(46,863)
Fixed Charges (STRS, PERS, FICA, MC, UI, WC)	(793,775)	(189,682)	(156,288)	(447,805)	(102,812)	(15,550)	(118,362)
Budget Reduction Strategy	(40,496)	(7,085)	(8,093)	(25,318)	(563,489)	(140,902)	(704,391)
Growth, Placement Adjustments, Reclassifications	846,002	284,952	317,312	243,738	(320,587)	346,706	26,119
Set-aside for Compensation Adjustment (1.57%)	1,383,432	331,705	276,903	774,824	161,614	26,500	188,114
New Positions	827,736	470,259	238,318	119,159	-	140,000	140,000
Enrollment Management/Budget Alignment Associate Faculty/Overload	2,245,095	895,064	547,386	802,645	-	-	-
Budget Reallocations between Entities	2,198,052	533,736	441,783	1,222,533	(1,977,276)	(220,776)	(2,198,052)
Barnes and Noble Signing Bonus Usage	600,000	150,000	150,000	300,000	-	-	-
Contracts/Agreements/Licenses	90,739	21,186	17,721	51,832	108,501	3,036	111,537
Utilities Holding Account	-	-	-	-	100,000	-	100,000
Use of Facilities, Customized Solutions Contracts and other	233,713	66,069	55,239	112,405	(1,276)	522	(754)
La Sierra Loan Repayment (Year 1 of 5)	1,047,623	244,602	204,597	598,424	187,325	35,052	222,377
Off-Year Board of Trustees Election	-	-	-	-	-	(300,000)	(300,000)
RCC Useable Common Area Project	349,680	-	-	349,680	-	-	-
New Facilities - Moreno Valley College SAS; Norco College NOC	300,000	240,000	60,000	-	-	-	-
Base Expenditure Budget FY 2012-2014	\$ 120,738,051	\$ 29,079,540	\$ 23,946,149	\$ 67,712,362	\$ 17,330,059	\$ 3,543,772	\$ 20,873,831
% of Base Budget	85.26%	20.53%	16.91%	47.82%	12.24%	2.50%	14.74%
\$ Increase (Decrease) to PY Base Budget	10,493,360	\$ 3,336,857	\$ 2,413,746	\$ 4,742,757	\$ (2,377,502)	\$ (146,314)	\$ (2,523,816)
% Increase/-Decrease to PY Base Budget	9.52%	12.96%	11.21%	7.53%	-12.06%	-3.97%	-10.79%

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-Thru – Restricted
- 1190 Grants and Categorical Programs – Restricted
- 3200 Food Services
- 3300 Child Care
- 4100 State Construction and Scheduled Maintenance
- 4130 La Sierra Capital
- 4170 2010D Capital Appreciation Bonds
- 4180 2010D Build America Bonds
- 6100 Health and Liability Self-Insurance
- 6110 Workers’ Compensation Self-Insured
- Student Federal Grants
- State of California Student Grants
- ASRCCD

Additionally, the following should be observed for other District Resources:

1. Resource 1050, Parking - The Parking Resource receives revenues from the sale of parking permits, metered parking, and parking citations. These revenues are used to support parking operations, maintain parking lots and support the College Safety and Police Department, which is funded from both this Resource as well as Resource 1000. In FY 2012-13, personnel costs were realigned to reflect how services are delivered based on a study conducted by the Chief of Police. The Parking operation incurred a loss of \$.45 million in FY 2012-13 and fund balance decreased from \$.64 million to \$.19 million. The proposed budget shows current year expenditures exceeding current year revenues by approximately \$.50 million, thus reflecting an encroachment upon the contingency reserve that will result in a negative balance of \$.30 million. This operating model will need to be reviewed as it is not sustainable.

2. Resource 1070, Student Health - The Student Health Resource continues to maintain a substantial contingency reserve, reflecting total available funds of \$3.19 million and a projected ending balance of \$1.75 million, while providing increased services to students. Operating costs have been streamlined to align more closely with operating revenues. Encroachment upon the reserve balance is projected to be \$.13 million versus the projected \$.40 million from the prior year.

3. Resource 1080, Community Education - The Community Education Resource is intended to be self-supporting. It provides not-for-credit courses on a fee basis. Community Education ended fiscal year 2012-13 with an accumulated deficit of \$.16 million and it is anticipated that it will end fiscal year 2013-14 with an accumulated deficit of \$.15 million. Staff

OTHER DISTRICT RESOURCES

(continued)

will need to monitor this Resource closely throughout the year, to ensure revenue projections are realized.

4. Resource 1090, Performance Riverside - Performance Riverside ended fiscal year 2012-13 with an accumulated deficit of \$.50 million, due primarily to a precipitous decline in revenues versus what was planned for the year. Riverside City College staff has realigned the operating model for FY 2013-14. RCC's Performing Arts department and students will be integrated into Performance Riverside productions as an essential component of the instructional program. The number of full-scaled productions has been reduced by half. It is anticipated that this new operating model will reduce and eventually eliminate the annual operating deficit.

5. Resource 1110, Bookstore (Contractor Operated) - Resource 1110 was established to account for the bookstore operations at all three colleges. These bookstores are operated through a contract with Barnes & Noble Co. which was renewed in December 2012. The budget proposal includes an interfund transfer of \$.58 million to Resource 3200 - Food Services, and an intrafund transfer of \$.35 million to the general operating fund, \$.10 million of which will be used to fund the new useable common area between the Digital Library and Nursing and Math/Sciences buildings on the Riverside City College campus.

6. Resource 1120, Center for Social Justice and Civil Liberties - Resource 1120 was established to account for the activities associated with operating the Center for Social Justice and Civil Liberties and is intended to be self-supporting through private donations and contributions from governmental and private grants. The District is actively recruiting for a director for the Center. Securing private donations and grants are highly dependent on the hiring of a permanent director. Until that occurs, the Center will be supported through a transfer from the Resource 1000. For FY 2013-14, the transfer amount is \$99,373.

7. Resource 1170, Customized Solutions - Resource 1170 was established to isolate 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 budget proposal provides for total available funds of \$1.21 million and an ending balance of \$.23 million.

8. Resource 1180, Redevelopment Pass-Thru - Resource 1180 expenditure budget provides funds for equipment and network infrastructure needs; consulting services relative to existing redevelopment agreements; utilities at the Riverside Community College System Office temporarily located on Alessandro Blvd.; funds to complete the Center for Social Justice and Civil Liberties facility; and funds for the Coil School for the Arts building project. The District continues to receive redevelopment revenues despite the dissolution of redevelopment agencies in fiscal 2012. In fiscal year 2013-14, a total of \$1.0 million has been set aside to address equipment and network infrastructure needs for the District. The funds have been allocated as follows: Riverside City College - \$.48 million; Norco College - \$.17 million; Moreno Valley College - \$.20 million; District Support Services - \$.15 million.

9. Fund 1190, Grants and Categorical Programs - Resource 1190 is used to record the financial activity of restricted categorical and grant funds received by the District. These funds

OTHER DISTRICT RESOURCES

(continued)

are used to assist the District in the pursuit of objectives established in strategic planning processes.

a. In 2009-2010, the State reduced funding for categorical programs by 32% to 62% depending on the program. With the passage of Proposition 30 and the improving state economy, the State has provided substantial increases to the categorical programs that had sustained significant decreases in prior years. Although the state has not announced the final college allocations, increased funding is estimated as follows: Disabled Student Programs and Services (DSPS) - \$.14 million; Extended Opportunity Programs and Services (EOPS) - \$.12 million; and Student Success Initiative (SSI formerly Matriculation) - \$.69 million. Since the reduction of state funding in 2009-10, the District has provided backfill funding from the general fund to the categorical programs by making annual transfers. Due to the increased State funding in FY 2013-14, District support for SSI and DSPS can be reduced by \$.37 million and \$.10 million, respectively, thereby decreasing the total backfill to \$.23 million from \$.70 million.

b. The District collects Capital Outlay Surcharge fees from international students. The funds that have accumulated, \$1.20 million, are being allocated as follows: Riverside City College - \$.73 million; Norco College - \$.18 million; Moreno Valley College - \$.18 million; and District Support Services - \$.11 million. These funds are restricted to capital outlay, maintenance and equipment.

c. The State has allocated Instructional Equipment funds to the District in FY 2013-14 after many years of suspended funding. The total amount, \$.31 million, will be allocated as follows: Riverside City College - \$.17 million; Norco College - \$.07 million; and Moreno Valley College - \$.07 million. These funds require a one dollar match from the District for every three dollars of State funds.

10. Resource 3200, Food Services – Resource 3200 accounts for food service and catering activities for all three colleges. This Resource ended FY 2012-2013 with an ending reserve balance of \$371,990, primarily as a result of the new beverage and bookstore contracts that were entered into during the year. As mentioned previously, an interfund transfer in the amount of \$.58 million from the Bookstore (Resource 1110) is provided, up from \$.44 million in the prior year.

11. Resource 3300, Child Care - The District operates childcare programs at Riverside City College and Moreno Valley College. A third party child care provider previously operated the childcare program at the Stoke Innovative Learning Center; however, the contract was cancelled in FY 2012-13 due to non-payment of rent. This Resource ended 2012-13 with an ending reserve balance of \$.15 million and is projected to end fiscal 2014 with an ending reserve of \$.13 million.

12. Resource 4100, State Construction and Scheduled Maintenance - Historically, Resource 4100 has included the State Construction, Scheduled Maintenance and Hazardous Substances budgets. The State eliminated Scheduled Maintenance and Hazardous Substances funding for fiscal years 2009-2010 through 2012-2013. Scheduled Maintenance and Hazardous Substances funding has been restored for FY 2013-14. The District will receive \$.31 million from the State which will be allocated as follows: Riverside City College - \$.17 million; Norco College - \$.07 million; and Moreno Valley College - \$.07 million. These funds require a one

OTHER DISTRICT RESOURCES

(continued)

dollar District match for every one dollar of State funds. Measure C funds have been allocated for the match requirement. The budget proposal also includes \$3.15 million for completion of the Moreno Valley College Student Academic Services building.

13. Resource 4130, La Sierra Capital - This Resource has loaned the general fund a total of \$7.01 million over the past several years to pre-fund savings resulting from an early retirement offer; forgive the Major Gifts Campaign debt owed by the RCCD Foundation; fund Performance Riverside's accumulated deficit; and to provide budget assistance to the general fund. A total of \$.68 million has been repaid to date, leaving a remaining balance owed from the general fund of \$6.3 million. The remaining balance is anticipated to be repaid over five years at approximately \$1.3 million per year, beginning in FY 2013-14.

14. Resource 4170, 2010D Capital Appreciation Bonds - This fund was established to account for the capital appreciation bond proceeds derived from the Series 2010D issuance of Measure C general obligation bonds and the expenditure of funds related to Board approved Measure C capital outlay projects (see Exhibit G).

15. Resource 4180, 2010D Build America Bonds - This fund was established to account for the Build America Bonds proceeds derived from the Series 2010D issuance of Measure C general obligation bonds and the expenditure of funds related to Board approved Measure C capital outlay projects (see Exhibit F). Build America Bonds were authorized as part of the American Recovery and Reinvestment Act of 2009. The District receives cash subsidies from the United States Treasury equal to 35% of the annual interest payable on these bonds, effectively lowering the cost of borrowing. The sequestration provisions adopted by the federal government in 2013 have reduced the subsidy payments by 8.7%.

16. Resource 6100, Health and Liability Self-Insurance - This Resource is used to account for the District's self-insured indemnity health and liability programs. As mentioned earlier in this narrative, a benefits analysis was performed by Keenan and Associates to evaluate claims liabilities and recommend a sufficient funding to provide coverage for the claims. As a result of the analysis, Keenan and Associates recommended decreasing our provision for estimated claims liabilities primarily as a result of better claims management from our new third party administrator. Keenan and Associates has recommended an increase to the rate assessed for each participating employee from \$20,905 to \$22,122, an increase of 5.8%, as a result of increased health claims.

Also as mentioned earlier in this narrative, the District engaged an actuary to perform an actuarial valuation of general and employment liabilities. The results of the actuarial valuation indicate that the District has a significant exposure to general and employment liabilities and recommends an increase to the provision for estimated claims. The interfund transfer of \$1.5 million from the general fund remains to provide coverage for the increased claims liability.

17. Resource 6110, Workers' Compensation Self-Insurance - This Resource is used to account for the District's self-insured workers' compensation program. As previously mentioned in this narrative, the District engaged an actuary to perform an actuarial valuation of workers' compensation liabilities. The results of the actuarial valuation indicate that the District has a significant exposure to workers' compensation liabilities and recommends an increase to the provision for estimated claims. However, the workers' compensation rate charged to all budgets

OTHER DISTRICT RESOURCES
(continued)

with salary accounts will remain the same at 2.29% for fiscal year 2013-14 and since an adequate contingency reserve has been provided at this rate.

18. *Student Federal Grants and State of California Student Grants* - These funds are used to report the receipt and distribution of various student grant programs.

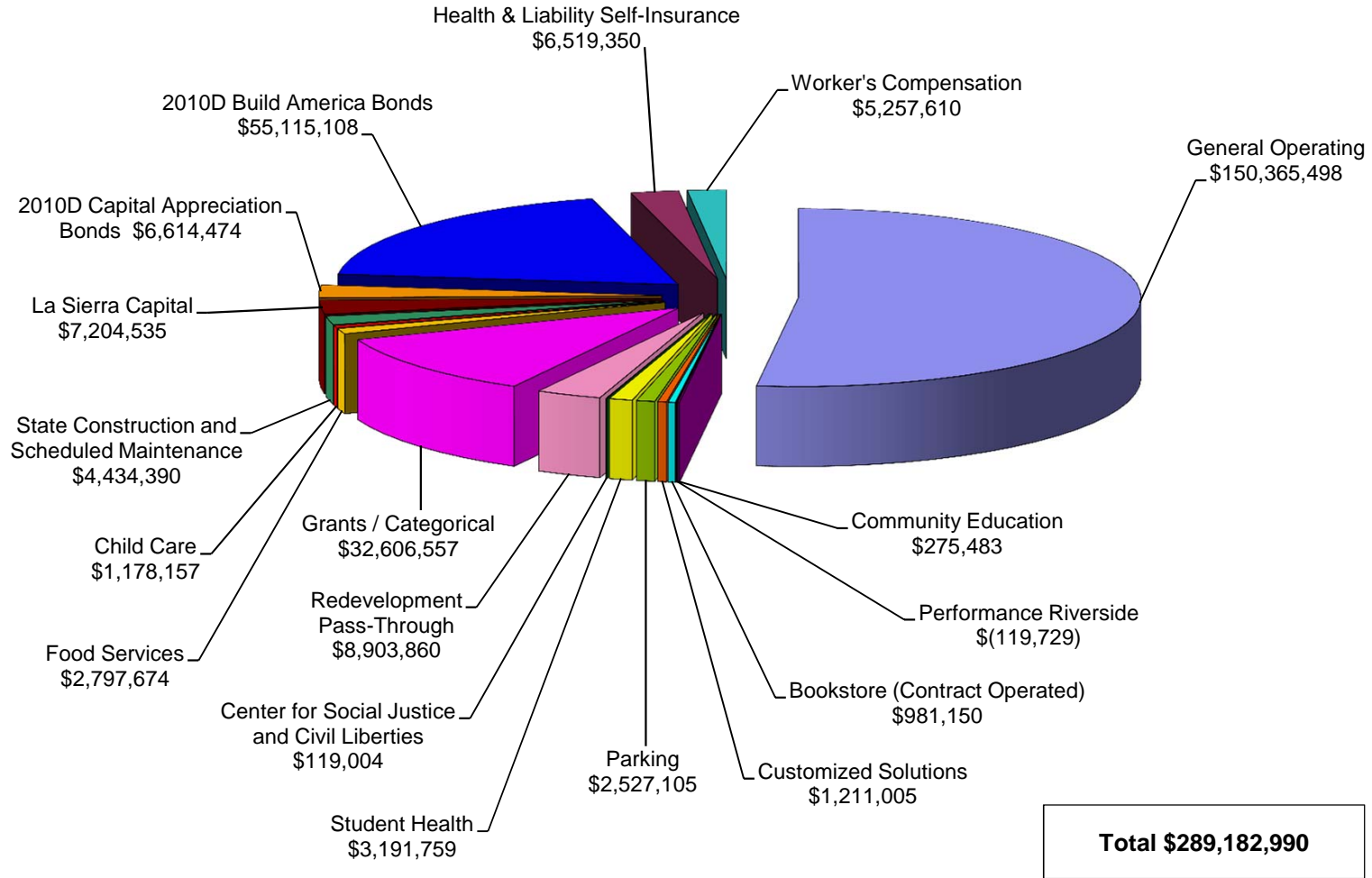
Exhibit E
Riverside Community College District
2013-2014 Final Budget
Measure C Projects - (Resources 4170 and 4180)

<u>Project Description</u>	<u>District</u>	<u>Riverside</u>	<u>Norco</u>	<u>Moreno Valley</u>	<u>Total</u>
Future Projects - Feasibility/Planning/Mgmt	\$ 62,290	\$ 556,384	\$ 214,318	\$ 222,765	\$ 1,055,757
Nursing/Sciences Building	-	1,978,038	-	-	1,978,038
Scheduled Maintenance	161,297	563,657	72,430	175,669	973,053
Student Acadmic Services	-	-	-	2,327,829	2,327,829
Wheelock Gym Seismic Retrofit	-	631,429	-	-	631,429
Food Services Remodel Project	-	-	-	4,729	4,729
Learning Gateway Building	-	-	-	211,032	211,032
Student Support Center	-	-	2,045	-	2,045
Logic Domain	1,505	13,439	5,176	5,380	25,500
Network Operations Centers	-	-	711,649	2,914,449	3,626,098
Aquatics Project	-	194,707	-	-	194,707
Quad Basement Remodel	-	114,559	-	-	114,559
March Dental Education Center	-	-	-	33,551	33,551
ADA Transition Plan	2,846,921	-	-	-	2,846,921
Norco Secondary Effects	-	-	480,352	-	480,352
Utility Infrastructure	4,714,650	-	-	-	4,714,650
Moreno Valley Science Laboratories Remodel	-	-	-	197,459	197,459
Ben Clark Public Safety Training Center Status Pr	-	-	-	31,375	31,375
Alumni Carriage House	28,487	-	-	-	28,487
IT Audit	4,130,249	-	-	-	4,130,249
Culinary Arts / District Office Building	14,607,414	14,607,414	-	-	29,214,828
Electronic Contract Document Storage	2,950	26,350	10,150	10,550	50,000
2014 IPP / FPP	20,650	184,450	71,050	73,850	350,000
District Design Standards	19,215	-	-	-	19,215
Student Services Workforce Building	-	25,652,922	-	-	25,652,922
Master Plan Update	-	-	6,311	320,086	326,397
Swing Space Market Street	118,310	-	-	-	118,310
Ground Water Monitoring Wells	-	-	396,525	-	396,525
Project Contingency	4,753,946	-	-	-	4,753,946
Program Reserve	4,310,463	-	-	-	4,310,463
Emergency Phones	-	-	-	108,418	108,418
Physicians Assistant Remodel	-	-	-	109,837	109,837
Audio Visual	-	-	-	148,450	148,450
Mechanical Upgrades	-	-	-	217,587	217,587
Coil School for the Arts	23,808,119	-	-	-	23,808,119
Lovekin Parking/Tennis Project	-	3,118,932	-	-	3,118,932
West Side Food Services	-	1,522,610	-	-	1,522,610
Energy Self Generation Incentive Program	-	-	2,164,739	-	2,164,739
Totals	<u>\$ 59,586,466</u>	<u>\$ 49,164,891</u>	<u>\$ 4,134,745</u>	<u>\$ 7,113,016</u>	<u>\$ 119,999,118</u>
Amount to be Funded from Future Measure C Issuance					<u>(58,269,536)</u>
Total Expenditure Budget					<u>\$ 61,729,582</u>

BUDGET SUMMARY

Exhibit F presents the total RCCD budget proposal for FY 2013-14 in graphical and schematic formats to provide the reader with a good sense of the scale and scope of the District's total budget for fiscal year 2013-14.

Exhibit F Riverside Community College District 2013-2014 Proposed Budget Total Available Funds



■ General Operating	■ Community Education	■ Performance Riverside
■ Bookstore (Contract Operated)	■ Customized Solutions	■ Parking
■ Student Health	■ Center for Social Justice and Civil Liberties	■ Redevelopment Pass-Through
■ Grants / Categorical	■ Food Services	■ Child Care
■ State Construction and Scheduled Maintenance	■ La Sierra Capital	■ 2010D Capital Appreciation Bonds
■ 2010D Build America Bonds	■ Health & Liability Self-Insurance	■ Worker's Compensation

Exhibit F
Riverside Community College District
Fund Schematic - Total Available Funds
2013-2014 Proposed Budget

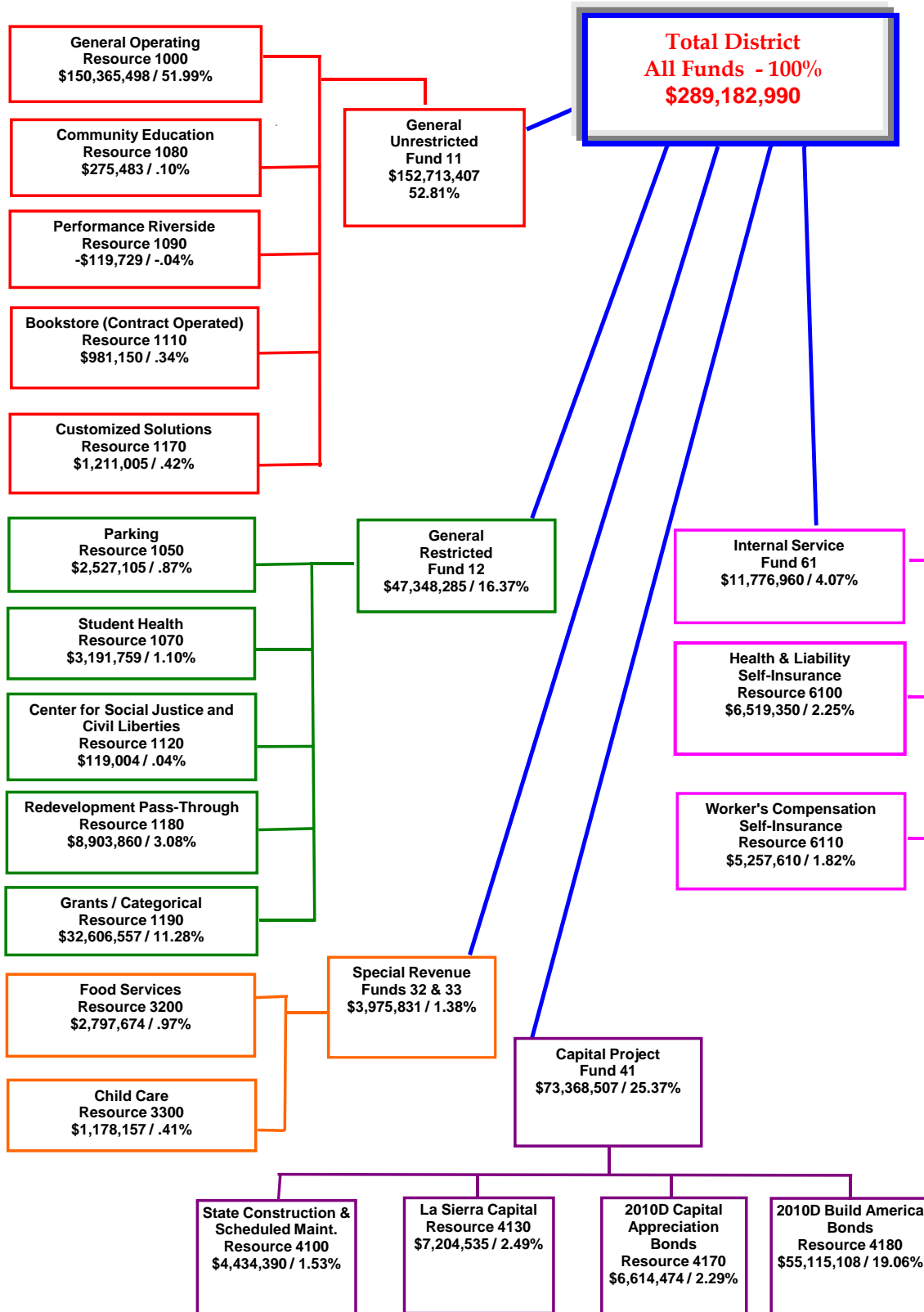


Exhibit F

**RIVERSIDE COMMUNITY COLLEGE DISTRICT
FUND / ACCOUNT SUMMARY - TOTAL AVAILABLE FUNDS
2013-2014**

<u>Fund / Resource</u>	<u>Adopted Budget 2012-2013</u>	<u>Final Budget 2013-2014</u>
<u>General Funds</u>		
<u>Unrestricted - Fund 11</u>		
<u>Resource</u>		
1000 General Operating	\$ 141,182,480	\$ 150,365,498
1080 Community Education	608,353	275,483
1090 Performance Riverside	466,224	(119,729)
1110 Bookstore (Contract-Operated)	745,334	981,150
1170 Customized Solutions	<u>303,559</u>	<u>1,211,005</u>
Total Unrestricted General Funds	<u>143,305,950</u>	<u>152,713,407</u>
<u>Restricted - Fund 12</u>		
<u>Resource</u>		
1050 Parking	3,238,350	2,527,105
1070 Student Health	3,285,961	3,191,759
1120 Center for Social Justice and Civil Liberties	50,000	119,004
1180 Redevelopment Pass-Through	7,590,752	8,903,860
1190 Grants and Categorical Programs	<u>32,947,866</u>	<u>32,606,557</u>
Total Restricted General Funds	<u>47,112,929</u>	<u>47,348,285</u>
Total General Funds	<u>190,418,879</u>	<u>200,061,692</u>
<u>Special Revenue - Funds 32 & 33</u>		
<u>Resource</u>		
3200 Food Services	2,310,199	2,797,674
3300 Child Care	<u>1,100,338</u>	<u>1,178,157</u>
Total Special Revenue Funds	<u>3,410,537</u>	<u>3,975,831</u>

Exhibit F

**RIVERSIDE COMMUNITY COLLEGE DISTRICT
FUND / ACCOUNT SUMMARY - TOTAL AVAILABLE FUNDS
2013-2014**

<u>Fund / Resource</u>	<u>Adopted Budget 2012-2013</u>	<u>Final Budget 2013-2014</u>
<u>Capital Projects - Fund 41</u>		
<u>Resource</u>		
4100 State Construction & Scheduled Maintenance	12,882,075	4,434,390
4130 La Sierra Capital	7,911,529	7,204,535
4160 General Obligation Bond Funded Capital Outlay	29,732,419	-
4170 2010D Capital Appreciation Bonds	6,919,115	6,614,474
4180 2010D Build America Bonds	<u>50,443,993</u>	<u>55,115,108</u>
Total Capital Projects Funds	<u>107,889,131</u>	<u>73,368,507</u>
<u>Internal Service - Fund 61</u>		
<u>Resource</u>		
6100 Health and Liability Self-Insurance	7,051,270	6,519,350
6110 Workers Compensation Self Insurance	<u>5,526,558</u>	<u>5,257,610</u>
Total Internal Service Funds	<u>12,577,828</u>	<u>11,776,960</u>
Total District Funds	<u>\$ 314,296,375</u>	<u>\$ 289,182,990</u>
<u>Expendable Trust and Agency</u>		
<u>Student Financial Aid Accounts</u>		
Student Federal Grants	\$ 51,739,010	\$ 53,427,000
State of California Student Grants	<u>2,030,000</u>	<u>2,100,000</u>
Total Student Financial Aid Accounts	<u>53,769,010</u>	<u>55,527,000</u>
<u>Other Account</u>		
Associated Students of RCCD	<u>1,498,614</u>	<u>1,710,352</u>
Total Expendable Trust and Agency	<u>\$ 55,267,624</u>	<u>\$ 57,237,352</u>
Grand Total	<u>\$ 369,563,999</u>	<u>\$ 346,420,342</u>

LOOKING AHEAD

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

As we look back at the year just ended, FY 2012-13, it is decidedly different than the one contemplated in the “Looking Ahead” section of a year ago. Proposition 30 was approved by the voters of California, stemming the flow of budget reductions that have occurred over the previous four years. While the results of Proposition 30 and an improving state economy are restoring revenues, Proposition 30 is temporary and its benefits will begin expiring at the end of 2016. In addition, the national and global economies are fragile as well. So we must be vigilant of these realities and strategically plan for our financial health.

The FY 2013-2014 State Budget continues to present the District with a complex budget. The major variables are:

- 1. *Redevelopment*** - A significant amount of redevelopment funds have replaced State general fund money in the California Community College (CCC) budget for fiscal 2014. As mentioned previously, the community college system is still negotiating with the Department of Finance over its rightful share of redevelopment funds for FY 2012-13. It remains to be seen whether the state will fulfill their promise of a guaranteed backfill. Also, we must be prepared to go through this same struggle again in FY 2013-14.
- 2. *Student Enrollment Fees*** – Community colleges remain at risk for any shortfall in this revenue category. Fortunately, there was no shortfall in FY 2012-13 but depending on the ability of the state to accurately estimate student enrollment fees for FY 2013-14, we may have to contend with an impending revenue reduction.
- 3. *Property Tax Revenue*** - Not much needs to be said here. The amount budgeted by the State for the CCC seems reasonable, but a shortfall could occur. If it does, community colleges will have their revenues reduced accordingly in FY 2013-14.
- 4. *Education Protection Act*** – The amount budgeted by the State for CCC also appears reasonable here but should a shortfall occur, will the state honor its backfill guarantee?

The four revenue items mentioned above have either required special legislation to guarantee a shortfall backfill or have no provision for shortfall backfill at all. These are significant components of the community college budget and create uncertainty from year-to-year regarding the actual amount of funding that will be received. Consequently, proper financial planning is compromised. A solution to this problem exists in the form of a “continuous appropriation”, something that K-12 already has. A “continuous appropriation” would ensure that the CCC’s would receive all of the funding they were allocated in the adopted state budget.

Against this environment, RCCD confronts several internal constraints. They include the following:

- a.** We have had to address some \$65 million of base budget problems in our major operating fund (i.e., Resource 1000) since FY 2009-10. Even in the most optimistic scenarios, it is going to take us a number of years to recover our financial health. Making

LOOKING AHEAD

(continued)

our recovery more difficult is very limited year-over-year new revenues; pent-up demand for annual salary increases; and increasing costs without the benefit of cost of living adjustments being allocated from the state. The fact that approximately 85% of our Resource 1000 expenditure budget is directed towards compensation, with the remaining 14% much more fixed in nature, simply adds to the difficulty.

b. Other Resources – Resource 1000, our major operating fund, is not the only Resource under financial pressure. We’re facing constraints in other Resources due to direct and indirect factors. Problems in other Resources will eventually impact Resource 1000.

c. During the past four years, the District has had a series of borrowings totaling in excess of \$7 million from Resource 4130 – La Sierra Capital to assist in addressing budget shortfalls during the “Great Recession” period. These funds were designated for the construction of the Coil School for the Arts and will need to be repaid over the next five years. This commitment amounts to almost \$1.3 million per year.

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

FINAL BUDGET
2013-2014

INCOME

Unaudited Beginning Balance, July 1		\$ 11,407,409
Federal Income	\$ 188,321	
State Income	96,935,401	
Local Income	41,321,367	
Other Income	<u>513,000</u>	
Total Income		<u>138,958,089</u>
Total Available Funds (TAF)		<u>\$ 150,365,498</u>

EXPENDITURES

<u>Object Code</u>		
1000	Academic Salaries	\$ 62,443,692
2000	Classified Salaries	28,231,312
3000	Employee Benefits	29,663,471
	Set-Aside for Potential Compensation Adjustment	1,571,546
4000	Books and Supplies	2,368,078
5000	Services and Operating Expenses	15,053,094
6000	Capital Outlay	1,010,689
7300	Interfund Transfers	2,770,000
8999	Intrafund Transfers	<u>895,084</u>
	Total Expenditures	144,006,966
7900	* Contingency / Reserves	<u>6,358,532</u>
	Total Resource 1000 Including Contingency / Reserves	<u>\$ 150,365,498</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
2013-2014 Final Budget
Resource 1000 - Unrestricted General Operating Income**

<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
1.0 Federal Income				
8160 Veterans Education Administration	\$ 5,649	\$ 7,560	\$ 15,125	\$ -
8150 Student Financial Aid Administration	158,627	123,119	183,831	188,321
8190 Other Federal Revenue / ARRA Stimulus	58,361	54	-	-
Total 1.0	<u>222,637</u>	<u>130,733</u>	<u>198,956</u>	<u>188,321</u>
2.0 State Income				
8611 State General Apportionment	99,393,406	87,886,268	64,175,137	74,427,076
8615 Enrollment Fee Waiver Administration	164,710	191,449	451,525	383,858
8619 Part Time Faculty Insurance & Office Hours	61,177	62,063	62,063	62,062
8619 Part Time Faculty Compensation	568,878	568,878	568,878	568,878
8630 Education Protection Account	-	-	19,925,546	17,185,121
8671 Homeowner Property Tax Relief	468,039	469,145	462,966	480,000
8681 State Lottery	3,388,628	3,412,066	3,481,161	3,125,000
8685 State Mandated Cost Reimb/Block Grant	548,390	-	695,647	703,406
Total 2.0	<u>104,593,228</u>	<u>92,589,869</u>	<u>89,822,923</u>	<u>96,935,401</u>
3.0 Local Income				
8809 RDA Asset Liquidation	-	-	4,464,825	-
881x Property Taxes	25,544,667	25,030,616	26,809,489	28,484,492
8820 Donations	27,022	10,885	41,332	4,209
8844 Food Sales / Commissions	84,794	82,890	84,749	84,700
8849 Cosmetology / Dental Hygiene / Other Sales	105,937	93,712	68,242	83,000
8850 Lease / Rental Income	156,577	354,390	628,411	603,312
8860 Interest Income	85,283	103,560	14,966	150,000
8874 Student Enrollment Fees	7,434,877	7,855,743	8,801,541	9,017,497
8879 Transcript / Late Application Fees	106,575	109,003	115,179	115,000
8880 Non Resident Tuition	1,818,347	1,695,024	1,986,387	2,312,000
888x Other Student Fees	364,872	126,091	160,020	197,869
8890 Other Local Revenue	140,615	44,852	106,239	64,994
Staledated Checks (Resource 0800)	62,485	76,255	70,695	60,000
Norco City Redevelopment pass-thru	49,046	31,699	117,764	50,000
Bad Check Fees / Returned Items	1,631	1,314	1,135	1,200
Barnes and Noble Signing Bonus	-	-	600,000	-
Wells Fargo Bank ID Cards	43,500	23,329	128,671	78,718
Library Fines	11,410	2,958	45	-
Recycling Program	-	-	188	376
Moving Violations	20,525	13,263	14,715	14,000
Culinary Academy	218	-	-	-
Total 3.0	<u>36,058,381</u>	<u>35,655,585</u>	<u>44,214,591</u>	<u>41,321,367</u>
4.0 Other Income				
8912 Sales - Obsolete Equipment	13,669	15,027	12,488	13,000
8897 Indirect Cost Recovery	481,937	517,478	462,128	500,000
Total 4.0	<u>495,607</u>	<u>532,505</u>	<u>474,616</u>	<u>513,000</u>

**Riverside Community College District
2013-2014 Final Budget
Resource 1000 - Unrestricted General Operating Income**

<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
5.0 Incoming Interfund Transfers				
8980 From Resource 4130	3,390,000	1,615,982	2,000,000	-
Total 5.0	<u>3,390,000</u>	<u>1,615,982</u>	<u>2,000,000</u>	<u>-</u>
Total Resource 1000 Income	<u>144,759,853</u>	<u>130,524,673</u>	<u>136,711,085</u>	<u>138,958,089</u>
6.0 Unaudited Beginning Fund Balance July 1	11,172,448	13,342,484	6,840,049	11,407,409
Total 6.0	<u>11,172,448</u>	<u>13,342,484</u>	<u>6,840,049</u>	<u>11,407,409</u>
Total Available Funds	<u>\$ 155,932,301</u>	<u>\$ 143,867,157</u>	<u>\$ 143,551,134</u>	<u>\$ 150,365,498</u>

**Riverside Community College District
2013 - 2014 Final Budget
Resource 1000 - Unrestricted General Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
Academic Salaries					
1110	Regular Full Time Teaching	\$ 26,628,856	\$ 25,561,338	\$ 25,337,364	\$ 26,630,850
1170	Instructional Release Time	400,002	379,462	365,912	346,003
1180	Regular Sabbatical Teaching	102,016	-	-	-
	TOTAL 1100	27,130,874	25,940,800	25,703,276	26,976,853
1218	Regular Full Time Administrator	6,542,874	5,985,727	5,895,803	6,091,410
1219	Counselors/Librarians/Release Time	5,603,981	5,876,837	5,760,370	5,959,118
	TOTAL 1200	12,146,855	11,862,563	11,656,173	12,050,528
1330	Part-Time Teaching Fall	7,332,088	6,574,379	6,099,222	7,078,529
1331	Part-Time Teaching Summer (Odd years)	593,540	758,190	567,691	567,693
1332	Part-Time Teaching Winter	1,477,171	789,230	725,054	728,654
1333	Part-Time Teaching Spring	7,099,960	6,449,932	6,573,160	6,577,299
1334	Part-Time Teaching Summer (Even years)	978,827	462,830	571,574	589,850
1335	Regular - Overload Fall	1,371,518	1,422,034	1,343,479	1,341,590
1336	Regular - Overload Summer (Even years)	1,207,720	835,487	909,342	909,342
1337	Regular - Overload Winter	1,476,204	1,261,326	1,214,010	1,215,954
1338	Regular - Overload Spring	1,482,592	1,418,730	1,542,677	1,542,684
1339	Regular - Overload Summer (Odd years)	848,354	980,934	865,347	865,344
1360	Substitute Instructional	275,161	191,365	189,130	191,637
1370	Instructional Stipends	149,182	142,681	141,695	157,802
1371	Large Lecture Stipends	395,216	314,743	219,636	254,053
	TOTAL 1300	24,687,533	21,601,861	20,962,017	22,020,431
1439	Part Time - Counselors/Librarians/Overload	994,636	905,164	956,643	903,917
1469	Substitute Non-Instructional	9,482	2,930	16,347	12,667
1479	Department Chair Stipends	259,066	256,808	244,344	243,095
1490	Special Assignments	166,744	152,743	167,009	236,201
	TOTAL 1400	1,429,928	1,317,645	1,384,342	1,395,880
	TOTAL 1000 Series	65,395,190	60,722,870	59,705,807	62,443,692
Classified Salaries					
2117	Full-Time Supervisor	497,788	413,406	400,434	372,913
2118	Full-Time Administrator	4,605,536	4,413,593	4,096,903	4,315,838
2119	Full-Time Regular / Confidential	20,118,179	18,751,103	17,244,629	18,266,947
2129	Permanent Part-Time	1,038,557	1,508,076	1,503,739	1,618,465
2139/2339	Classified Hourly	737,356	139,959	122,781	362,774
2169/2369	Substitutes	253,535	331,352	403,131	254,869
2190/2390	Special Projects	18,342	36,707	26,055	12,739
	TOTAL 2100	27,269,292	25,594,195	23,797,672	25,204,545

**Riverside Community College District
2013 - 2014 Final Budget
Resource 1000 - Unrestricted General Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
2210	Full-Time Instructional Aides	1,616,994	1,580,102	1,286,372	1,349,103
2220	Permanent Part-Time Instructional Aides	278,444	395,027	541,214	576,264
2230/2449	Part-Time Hourly Instructional Aides	255,015	77,426	84,927	149,171
2231/2431	Coaches - Summer	49,086	42,289	39,553	49,218
2260/2469	Substitute Instructional Aides	9,514	76,550	71,674	11,339
	TOTAL 2200	2,209,053	2,171,393	2,023,740	2,135,095
2330	Instructional Aide - Hrly	-	36	-	15,000
2331	Student Help Non-Instructional	366,549	420,558	330,697	354,714
2349	Overtime	251,698	351,319	245,528	273,765
2399	Other Non-Teaching	24,000	24,000	24,000	24,000
	TOTAL 2300	642,247	795,913	600,225	667,479
2430	Student Help Instructional	229,278	226,041	190,045	221,191
2440	Overtime - Instructional Aides	16,613	16,344	13,859	3,002
	TOTAL 2400	245,891	242,385	203,904	224,193
	TOTAL 2000 Series	30,366,484	28,803,886	26,625,541	28,231,312
Employee Benefits					
3110	STRS - Teachers & Aides	3,906,048	3,659,405	3,436,606	3,731,710
3120	STRS - Classified	22,988	16,044	17,284	21,729
3130	STRS - Academic Non-Teaching	990,612	953,235	940,164	995,998
	TOTAL 3100	4,919,648	4,628,685	4,394,053	4,749,437
3210	PERS - Teachers & Aides	226,057	212,356	213,077	219,876
3220	PERS - Classified	2,705,510	2,586,888	2,576,573	2,678,760
3225	PERS Employer Paid	-	-	(66)	-
3230	PERS - Academic Non-Teaching	120,635	115,932	131,382	143,461
	TOTAL 3200	3,052,202	2,915,176	2,920,965	3,042,097
3310	OASDI - Teachers & Aides	141,065	121,895	118,409	117,164
3315	Medicare - Teachers & Aides	747,553	694,500	680,903	722,134
3320	OASDI - Classified	1,558,111	1,459,383	1,397,895	1,446,164
3325	Medicare - Classified	396,949	373,012	348,004	365,736
3330	OASDI - Academic Non-Teaching	72,494	58,934	67,570	67,530
3335	Medicare - Academic Non-Teaching	180,384	179,843	183,225	190,499
	TOTAL 3300	3,096,556	2,887,566	2,796,006	2,909,227
3410	H & W - Teachers & Aides	5,589,164	5,487,703	5,491,849	6,091,528
3420	H & W - Classified	6,441,865	6,077,000	5,794,975	6,286,269
3430	H & W - Academic Non-Teaching	1,731,523	1,782,248	1,775,444	1,937,011
3440	H & W - Retired Employees	577,224	1,199,115	1,163,157	1,046,052
	TOTAL 3400	14,339,777	14,546,067	14,225,425	15,360,860

**Riverside Community College District
2013 - 2014 Final Budget
Resource 1000 - Unrestricted General Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
3510	SUI - Teachers & Aides	488,082	874,490	594,698	48,380
3520	SUI - Classified	260,095	479,406	318,819	130,363
3530	SUI - Academic Non-Teaching	127,180	239,220	168,563	66,217
	TOTAL 3500	875,357	1,593,116	1,082,080	244,960
3610	WC - Teachers & Aides	852,339	784,159	1,096,349	1,176,060
3620	WC - Classified	439,413	413,170	544,887	588,509
3630	WC - Academic Non-Teaching	214,030	205,513	292,049	307,465
	TOTAL 3600	1,505,782	1,402,842	1,933,285	2,072,034
3900	Other - Retired Emp. Holding Acct	(3,882)	1,865	4,591	-
3910	Other - Teachers & Aides	15	(2,153)	(202)	-
3920	Other - Classified	(5,756)	26,775	(11,138)	-
3930	Other - Academic Non-Teaching	795,486	1,745,632	1,501,194	1,284,856
	TOTAL 3900	785,864	1,772,119	1,494,445	1,284,856
	TOTAL 3000 Series	28,575,184	29,745,571	28,846,259	29,663,471
<u>Set-Aside for Potential Compensation Adjustment</u>					
3999	Other - Potential COLA	-	-	-	1,571,546
	Total 3999	-	-	-	1,571,546
	Total 3999 Series	-	-	-	1,571,546
<u>Books and Supplies</u>					
4210/4230	Reference and Other Books	73,377	5,801	6,198	29,882
	TOTAL 4200	73,377	5,801	6,198	29,882
4320	Instructional Supplies	66,032	77,963	30,644	87,759
4330	Periodicals/Magazines	193,022	96,368	7,093	154,616
4350/4351	Instructional Media Materials	13,109	2,539	-	28,807
4360	Tests	12,795	85,294	39,955	44,875
4370	Commencement Supplies	1,894	2,352	868	925
	TOTAL 4300	286,852	264,516	78,560	316,982
4510	Maintenance Supplies	67,984	56,943	61,214	96,883
4520	Custodial Supplies	268,559	277,151	269,259	282,305
4530	Grounds Supplies	70,922	83,511	81,395	87,269
4540	Health Supplies	16,622	16,994	17,391	20,300
4555	Copying & Printing	172,004	157,308	133,682	200,989
4575	Software < \$200	11,615	5,882	9,077	15,790
4580	Theater Supplies	38,541	13,371	20,142	33,678
4590	Office & Other Supplies	582,005	545,526	435,784	798,591
4591	Purchase / Cost of Goods Sold	(44,543)	(947)	(16,763)	-
	TOTAL 4500	1,183,710	1,155,738	1,011,181	1,535,805
4630	Tires and Tubes	350	1,116	503	378
4644	Repair Parts	225,911	247,806	243,460	298,826
4690	Transportation Supplies	101,024	114,810	75,610	93,555
	TOTAL 4600	327,284	363,732	319,573	392,759

**Riverside Community College District
2013 - 2014 Final Budget
Resource 1000 - Unrestricted General Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
4710	Food	85,396	78,178	84,298	76,900
4791	Paper Products	6,138	9,664	13,246	8,338
4792	Cleaning Supplies	12,282	6,401	4,993	6,486
4793	Kitchen Expendables	1,440	875	276	926
	TOTAL 4700	105,256	95,117	102,813	92,650
	TOTAL 4000 Series	1,976,479	1,884,903	1,518,326	2,368,078
<u>Services and Operating Expenditures</u>					
5045	Postage	169,405	147,514	153,283	185,477
	TOTAL 5000	169,405	147,514	153,283	185,477
5110	Consultants	487,752	543,906	443,921	795,096
5120	Lecturers	4,875	7,700	4,340	11,556
5151	Temporary Services	1,500	14,534	3,075	9,445
5192	Scouting	12,864	4,839	18,169	25,422
5195	Entry Fees	19,267	20,812	21,800	14,000
5197	Grant/Contract Sub-Agreement	-	-	(16)	-
5198	Professional Services	853,356	867,456	476,694	476,472
	TOTAL 5100	1,379,615	1,459,246	967,983	1,331,991
5210	Mileage	60,812	55,860	56,651	70,517
5211	Meeting Expense	17,493	14,822	14,960	19,831
5219	Other Travel Expenses	163,216	125,047	90,644	128,145
5220	Conference Expenses	122,438	138,595	177,386	308,982
5250	Travel Expense - Candidates	6,285	7,964	1,856	10,400
	TOTAL 5200	370,244	342,288	341,497	537,875
5310/5320	Memberships / Dues	220,374	181,255	241,944	209,163
	TOTAL 5300	220,374	181,255	241,944	209,163
5410	Fire & Theft Insurance	-	108,909	101,951	116,380
5420	Liability and Claims	19,598	14,827	23,455	27,874
5430	Fidelity Bond Premiums	-	-	-	529
5440	Student Insurance	41,070	72,817	71,823	72,817
	TOTAL 5400	60,668	196,553	197,229	217,600
5510	Natural Gas	154,559	156,856	178,290	191,798
5520	Electricity	2,265,414	2,398,329	2,464,096	2,577,313
5530	Water	300,905	334,610	434,614	428,312
5540	Telephone	173,506	174,725	148,302	164,567
5541	Cellular Telephone	161,632	142,920	92,138	112,450
5550	Laundry & Cleaning	9,352	8,990	9,519	11,455
5560	Towel Service	9,158	9,055	8,845	10,249
5570	Waste Disposal	145,359	136,163	134,691	161,571
	TOTAL 5500	3,219,884	3,361,649	3,470,496	3,657,715

**Riverside Community College District
2013 - 2014 Final Budget
Resource 1000 - Unrestricted General Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
5610	County and Other Contracts	201,834	163,860	159,582	204,000
5621	Printing - Catalog	(2,363)	314	107	1,500
5622	Printing - Class Schedule	61,414	9,773	9,707	22,505
5630	Rents and Leases	1,573,578	1,413,896	1,030,385	1,294,571
5633	Scenery and Costume Rentals	2,670	4,210	5,671	5,000
5644	Repairs	1,210,233	1,254,628	1,325,674	1,335,019
5649	Computer Software Maintenance/Lic	1,413,958	1,380,531	1,480,555	1,632,254
5650	Transportation Contracts	332,302	37,371	83,462	55,832
	TOTAL 5600	4,793,625	4,264,582	4,095,144	4,550,681
5710	Audit	92,496	78,680	81,287	82,491
5720	Elections	589,333	-	271,372	-
5730	Legal	331,897	291,620	140,448	269,325
5740	Advertising	133,482	128,881	65,742	167,848
5790	Licenses, Permits, and Other Fees	378,470	428,402	408,635	506,347
	TOTAL 5700	1,525,679	927,583	967,484	1,026,011
5820	Interest/TRAN Expense	164,595	176,667	323	5,000
5821	STRS/PERS Penalties & Interest	-	-	2,078	-
5830	Surveys	-	408	950	-
5840	Physicals	9,058	6,572	9,025	5,700
5850	Fingerprints	17,368	13,287	14,186	32,024
5855	Pre-employment Testing	250	125	213	581
5890	Outside Services and Operating Costs	1,437,963	542,315	531,138	1,129,251
5892	Bank Charges	189,144	171,770	170,333	190,850
5899	Budget Augmentation Holding	-	-	-	1,973,175
	TOTAL 5800	1,818,378	911,144	728,246	3,336,581
	TOTAL 5000 Series	13,557,871	11,791,813	11,163,306	15,053,094
Capital Outlay					
Site and Site Improvement					
6122	Engineering	-	-	-	7,360
6123	Architect's Fee	500	-	22,425	2,358
6124	Testing	-	-	-	9,000
6126	Construction Contract	52,547	-	8,600	349,680
6127	Fixtures and Fixed Equipment	13,366	23,426	50,661	5,369
6128	Inspection	167	-	-	-
6129	Other Site Improvement	131	2,700	7,647	131
	TOTAL 6100	66,711	26,126	89,333	373,898
Buildings					
6213	Architect's Fee	-	3,930	-	-
6222	Engineering	-	-	5,000	-
6223	Architects Fee	(750)	-	4,500	22,391
6224	Testing	4,400	-	-	16,300
6226	Remodel Projects	44,568	24,423	71,444	71,594
6227	Fixtures & Fixed Equipment	47,340	43,052	96,703	-
6229	Other	-	389	-	-
	TOTAL 6200	95,558	71,794	177,648	110,285

**Riverside Community College District
2013 - 2014 Final Budget
Resource 1000 - Unrestricted General Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
Library Books					
6310	Library Collection-Books & Materials	44,655	15,096	-	21,213
	TOTAL 6300	44,655	15,096	-	21,213
Equipment					
6481	Equipment Addt'l \$200 to \$4,999	199,645	207,040	316,166	339,803
6482	Equipment Addt'l > \$5,000	92,004	255,674	338,241	107,878
6483/6491	Equipment Replc \$200 to \$4,999	1,400	3,227	978	16,422
6484/6492	Equipment Replc > \$5,000	-	-	-	7,827
6485	Comp Equip Addt'l \$200 to \$4,999	256,089	211,235	237,153	16,945
6486	Comp Equip Addt'l > \$5,000	89,084	12,587	135,413	8,000
6487/6495	Comp Equip Replc \$200 to \$4,999	2,999	3,568	-	8,418
	TOTAL 6400	641,221	693,331	1,027,952	505,293
	TOTAL 6000 Series	848,145	806,346	1,294,932	1,010,689
Interfund Transfers					
7300	Interfund Transfers				
	To Resource 4130	-	678,000	-	1,270,000
	To Resource 6100	250,000	250,000	1,500,000	1,500,000
	TOTAL 7300	250,000	928,000	1,500,000	2,770,000
	TOTAL 7000 Series	250,000	928,000	1,500,000	2,770,000
Intrafund Transfers Out / (In)					
8999	To Resource 1090 - Performance Riverside	-	730,982	-	-
	To Resource 1120 - Center for Social Justice	-	-	-	99,373
	From Resource 1110 - Bookstore	(247,943)	(160,165)	(250,000)	(350,000)
	From Resource 1170 - Customized Solutions	-	-	-	(67,407)
	To (From) Resource 1190:				
	DSP&S SPP 180	665,157	665,157	665,157	665,157
	Instructional Equipment Match SPP 075	13,002	-	-	-
	Veterans Education SPP 730	-	-	-	4,842
	Fed Wrk Stdy - SPP 300/304	188,189	197,302	322,534	327,494
	ARRA Federal Stimulus Backfill	58,361	-	-	-
	General Fund Backfill	1,068,932	944,573	751,862	215,625
	TOTAL 8999	1,745,699	2,377,849	1,489,553	895,084
	TOTAL 8900 Series	1,745,699	2,377,849	1,489,553	895,084
	Resource 1000 Expenditures	142,715,052	137,061,239	132,143,725	144,006,966
Contingency/Fund Balance					
	Unrestricted Reserve	12,317,249	5,905,919	10,507,409	5,458,532
	General Reserve	900,000	900,000	900,000	900,000
	TOTAL	13,217,249	6,805,919	11,407,409	6,358,532
Total Resource 1000					
Expenditures/Contingency/Fund Balance		\$ 155,932,301	\$ 143,867,157	\$ 143,551,134	\$ 150,365,498

**Riverside Community College District
2013 - 2014 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>
Allocated Beginning Balance and Apportionment	\$ 16,862,479	\$ 16,862,479	\$ 39,259,078	\$ -	\$ 72,984,036
Non-Credit Apportionment	25,116	-	156,957	-	182,073
Total	<u>\$ 16,887,595</u>	<u>\$ 16,862,479</u>	<u>\$ 39,416,035</u>	<u>\$ -</u>	<u>\$ 73,166,109</u>
<u>Revenues</u>					
Student Financial Aid Administration	\$ 58,738	\$ 51,220	\$ 78,363	\$ -	\$ 188,321
Total 1.0 Series	<u>\$ 58,738</u>	<u>\$ 51,220</u>	<u>\$ 78,363</u>	<u>\$ -</u>	<u>\$ 188,321</u>
<u>Other State Revenues</u>					
Enrollment Fee Waiver Administration	\$ 88,671	\$ 88,671	\$ 206,516	\$ -	\$ 383,858
Part Time Faculty Insurance & Office Hours	14,336	14,336	33,390	-	62,062
Part Time Faculty Compensation	131,411	131,411	306,056	-	568,878
Homeowner Property Tax Relief	110,880	110,880	258,240	-	480,000
State Lottery	721,875	721,875	1,681,250	-	3,125,000
State Mandated Cost Reimb/Block Grant	162,487	162,487	378,432	-	703,406
Total 2.0 Series	<u>\$ 1,229,660</u>	<u>\$ 1,229,660</u>	<u>\$ 2,863,884</u>	<u>\$ -</u>	<u>\$ 5,323,204</u>
<u>Local Revenues</u>					
Property Taxes	\$ 6,579,918	\$ 6,579,918	\$ 15,324,656	\$ -	\$ 28,484,492
Donations	1,424	1,000	1,785	-	4,209
Food Sales / Commissions	-	-	84,700	-	84,700
Cosmetology / Dental Hygiene / Other Sales	8,924	924	73,152	-	83,000
Lease / Rental Income	13,976	9,426	472,410	107,500	603,312
Interest Income	34,650	34,650	80,700	-	150,000
Student Enrollment Fees	2,083,042	2,083,042	4,851,413	-	9,017,497
Transcript / Late Application Fees	26,565	26,565	61,870	-	115,000
Non Resident Tuition	177,099	187,503	1,947,398	-	2,312,000
Other Student Fees	131,313	8,056	58,500	-	197,869
Other Local Revenue	44,099	94,099	117,090	14,000	269,288
Total 3.0 Series	<u>\$ 9,101,010</u>	<u>\$ 9,025,183</u>	<u>\$ 23,073,674</u>	<u>\$ 121,500</u>	<u>\$ 41,321,367</u>
<u>Other Income</u>					
Sales - Obsolete Equipment	\$ 3,003	\$ 3,003	\$ 6,994	\$ -	\$ 13,000
Indirect Cost Recovery	137,519	181,026	111,598	69,857	500,000
Total 4.0 Series	<u>\$ 140,522</u>	<u>\$ 184,029</u>	<u>\$ 118,592</u>	<u>\$ 69,857</u>	<u>\$ 513,000</u>
Total Local Revenues	<u>\$ 9,241,532</u>	<u>\$ 9,209,212</u>	<u>\$ 23,192,266</u>	<u>\$ 191,357</u>	<u>\$ 41,834,367</u>
<u>Incoming Transfers</u>					
	<u>\$ 48,825</u>	<u>\$ 133,882</u>	<u>\$ 234,700</u>	<u>\$ -</u>	<u>\$ 417,407</u>
Total Resource 1000 Available Funds	<u>\$ 27,466,350</u>	<u>\$ 27,486,453</u>	<u>\$ 65,785,248</u>	<u>\$ 191,357</u>	<u>\$ 120,929,408</u>

**Riverside Community College District
2013 - 2014 Final Budget
Resource 1000 - Expenditure Summary by Location**

<u>Account Description</u>	<u>Moreno Valley College</u>	<u>Norco College</u>	<u>Riverside City College</u>	<u>District Support Svcs</u>	<u>District Office</u>	<u>Totals</u>
<u>Academic Salaries</u>						
Total 1100	\$ 5,324,810	\$ 5,238,118	\$ 16,413,925	\$ -	\$ -	\$ 26,976,853
Total 1200	2,623,727	2,726,832	5,213,657	794,483	691,829	12,050,528
Total 1300	6,733,978	4,177,087	11,109,366	-	-	22,020,431
Total 1400	<u>360,352</u>	<u>368,772</u>	<u>609,890</u>	<u>36,828</u>	<u>20,038</u>	<u>1,395,880</u>
Total 1000 Series	<u>\$ 15,042,867</u>	<u>\$ 12,510,809</u>	<u>\$ 33,346,838</u>	<u>\$ 831,311</u>	<u>\$ 711,867</u>	<u>\$ 62,443,692</u>
<u>Classified Salaries</u>						
Total 2100	\$ 4,020,271	\$ 3,155,430	\$ 9,317,237	\$ 7,818,070	\$ 893,537	\$ 25,204,545
Total 2200	276,598	333,236	1,525,261	15,000	-	2,150,095
Total 2300	69,436	90,686	398,934	64,276	29,147	652,479
Total 2400	<u>35,243</u>	<u>22,796</u>	<u>166,154</u>	<u>-</u>	<u>-</u>	<u>224,193</u>
Total 2000 Series	<u>\$ 4,401,548</u>	<u>\$ 3,602,148</u>	<u>\$ 11,407,586</u>	<u>\$ 7,897,346</u>	<u>\$ 922,684</u>	<u>\$ 28,231,312</u>
<u>Employee Benefits</u>						
Total 3100	\$ 1,168,537	\$ 919,084	\$ 2,568,397	\$ 54,618	\$ 38,801	\$ 4,749,437
Total 3200	451,233	448,089	1,159,185	879,854	103,736	3,042,097
Total 3300	522,571	473,316	1,253,294	594,954	65,092	2,909,227
Total 3400	2,795,084	2,680,608	7,322,679	2,340,984	221,505	15,360,860
Total 3500	51,487	42,520	120,336	26,519	4,098	244,960
Total 3600	445,270	368,985	1,024,887	199,889	33,003	2,072,034
Total 3900	<u>477,262</u>	<u>475,980</u>	<u>1,435,305</u>	<u>441,355</u>	<u>26,500</u>	<u>2,856,402</u>
Total 3000 Series	<u>\$ 5,911,444</u>	<u>\$ 5,408,582</u>	<u>\$ 14,884,083</u>	<u>\$ 4,538,173</u>	<u>\$ 492,735</u>	<u>\$ 31,235,017</u>
<u>Books and Supplies</u>						
Total 4200	\$ 2,319	\$ 7,465	\$ 14,415	\$ 4,173	\$ 1,510	\$ 29,882
Total 4300	131,303	39,584	139,878	4,109	2,108	316,982
Total 4500	217,444	203,089	850,942	218,871	45,459	1,535,805
Total 4600	50,091	50,451	259,271	32,946	-	392,759
Total 4700	<u>-</u>	<u>-</u>	<u>92,650</u>	<u>-</u>	<u>-</u>	<u>92,650</u>
Total 4000 Series	<u>\$ 401,157</u>	<u>\$ 300,589</u>	<u>\$ 1,357,156</u>	<u>\$ 260,099</u>	<u>\$ 49,077</u>	<u>\$ 2,368,078</u>
<u>Services and Operating Expenditures</u>						
Total 5000	\$ 492	\$ 424	\$ 17,520	\$ 164,881	\$ 2,160	\$ 185,477
Total 5100	441,052	120,522	248,617	446,625	75,175	1,331,991
Total 5200	48,104	28,900	274,672	107,599	78,600	537,875
Total 5300	41,966	18,390	69,485	5,403	73,919	209,163
Total 5400	13,671	-	87,549	116,380	-	217,600
Total 5500	620,127	668,963	2,125,128	239,192	4,305	3,657,715
Total 5600	1,072,288	333,049	1,125,510	2,014,325	5,509	4,550,681
Total 5700	196,999	65,392	265,841	176,238	321,541	1,026,011
Total 5800	<u>631,634</u>	<u>536,412</u>	<u>1,459,037</u>	<u>176,361</u>	<u>533,137</u>	<u>3,336,581</u>
Total 5000 Series	<u>\$ 3,066,333</u>	<u>\$ 1,772,052</u>	<u>\$ 5,673,359</u>	<u>\$ 3,447,004</u>	<u>\$ 1,094,346</u>	<u>\$ 15,053,094</u>
<u>Capital Outlay</u>						
Total 6100	\$ -	\$ 5,500	\$ 349,680	\$ 18,718	\$ -	\$ 373,898
Total 6200	-	4,069	-	106,216	-	110,285
Total 6300	-	21,213	-	-	-	21,213
Total 6400	<u>11,589</u>	<u>116,590</u>	<u>95,236</u>	<u>43,867</u>	<u>238,011</u>	<u>505,293</u>
Total 6000 Series	<u>\$ 11,589</u>	<u>\$ 147,372</u>	<u>\$ 444,916</u>	<u>\$ 168,801</u>	<u>\$ 238,011</u>	<u>\$ 1,010,689</u>
<u>Interfund Transfer to La Sierra</u>	<u>\$ 244,602</u>	<u>\$ 204,597</u>	<u>\$ 598,424</u>	<u>\$ 187,325</u>	<u>\$ 35,052</u>	<u>\$ 1,270,000</u>
Resource 1000 Expenditures	<u>\$ 29,079,540</u>	<u>\$ 23,946,149</u>	<u>\$ 67,712,362</u>	<u>\$ 17,330,059</u>	<u>\$ 3,543,772</u>	<u>\$ 141,611,882</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT
FUND 12, RESOURCE 1050 - PARKING

FINAL BUDGET
2013-2014

INCOME

Unaudited Beginning Balance, July 1	\$ 197,366
Local Income	<u>2,329,739</u>
Total Available Funds (TAF)	<u>\$ 2,527,105</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 1,487,396
3000	Employee Benefits	545,147
	Set-Aside for Potential Compensation Adjustment	24,563
4000	Books and Supplies	49,555
5000	Services and Operating Expenses	543,757
6000	Capital Outlay	<u>173,000</u>
	Total Expenditures	2,823,418
7900	* Contingency / Reserves / (Deficit)	<u>(296,313)</u>
	Total Resource 1050 Including Contingency / Reserves	<u>\$ 2,527,105</u>

**Riverside Community College District
2013-2014 Final Budget
Resource 1050 - Parking Income**

<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
1.0 Local Income				
8881/8890 Parking Permits, Meters & Fines	\$ 2,143,262	\$ 2,284,759	\$ 2,361,512	\$ 2,320,154
8850 Rents & Leases	1,718	7,321	6,083	6,083
8860 Interest	7,700	5,484	3,502	3,502
Total 1.0	<u>2,152,680</u>	<u>2,297,564</u>	<u>2,371,097</u>	<u>2,329,739</u>
2.0 Beginning Fund Balance July 1	627,305	749,233	644,289	197,366
Total 2.0	<u>627,305</u>	<u>749,233</u>	<u>644,289</u>	<u>197,366</u>
Total Available Funds	<u>\$ 2,779,985</u>	<u>\$ 3,046,797</u>	<u>\$ 3,015,386</u>	<u>\$ 2,527,105</u>

**Riverside Community College District
2013-2014 Final Budget
Resource 1050 - Parking Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
<u>Classified Salaries</u>					
2117	Full Time Supervisor	\$ 101,551	\$ 147,043	\$ 201,860	\$ 201,038
2118	Full-Time Administrator	63,199	64,789	90,502	92,215
2119	Full-Time Classified	571,052	594,430	848,297	891,946
2129	Permanent Part-Time	36,477	86,956	89,990	107,560
2139/2339	Part-Time Hourly as Needed	172,835	70,027	48,018	49,200
2169/2369	Substitutes	5,819	20,088	36,124	18,000
	Total 2100	950,934	983,333	1,314,791	1,359,959
2331	Student Help Non-Instructional	2,580	-	-	-
2349	Classified Overtime	125,313	148,191	166,669	127,437
	Total 2300	127,893	148,191	166,669	127,437
	Total 2000 Series	1,078,827	1,131,524	1,481,460	1,487,396
<u>Employee Benefits</u>					
3220	PERS - Classified	82,001	92,418	134,015	138,956
	Total 3200	82,001	92,418	134,015	138,956
3310	OASDI - Teachers & Aides	4	-	-	-
3315	Medicare - Teachers & Aides	1	-	-	-
3320	OASDHI - Classified	54,436	60,370	81,206	82,413
3325	Medicare - Classified	15,536	16,475	21,424	21,568
	Total 3300	69,977	76,846	102,630	103,981
3420	H&W Classified	185,091	205,924	285,554	267,405
	Total 3400	185,091	205,924	285,554	267,405
3510	SUI - Teachers & Aides	1	-	-	-
3520	SUI - Classified	7,923	18,281	16,182	744
	Total 3500	7,924	18,281	16,182	744
3610	WC - Teachers & Aides	1	-	-	-
3620	WC - Classified	16,522	17,494	32,607	34,061
	Total 3600	16,523	17,494	32,607	34,061
3920	Other - Classified	690	852	1,876	-
	Total 3900	690	852	1,876	-
	Total 3000 Series	362,206	411,814	572,864	545,147
<u>Set-Aside for Potential Compensation Adjustment</u>					
3999	Other - Potential COLA	-	-	-	24,563
	Total 3999	-	-	-	24,563
	Total 3999 Series	-	-	-	24,563
<u>Books and Supplies</u>					
4555	Copying & Printing	5,620	2,684	2,130	3,985

**Riverside Community College District
2013-2014 Final Budget
Resource 1050 - Parking Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
4575	Software < \$200	-	54	-	-
4590	Office & Other Supplies	21,331	20,611	17,251	22,770
	Total 4500	26,951	23,348	19,381	26,755
4644	Repair Supplies	3,589	441	1,576	3,900
4690	Transportation Supplies	17,603	21,546	17,451	18,900
	Total 4600	21,192	21,987	19,026	22,800
	Total 4000 Series	48,143	45,336	38,407	49,555
<u>Services and Operating Expenditures</u>					
5045	Postage	223	1,000	1,187	1,175
	Total 5000	223	1,000	1,187	1,175
5210	Mileage	7	-	-	-
5220	Conferences	748	1,085	(737)	835
	Total 5200	754	1,085	(737)	835
5310	Memberships	180	50	198	230
	Total 5300	180	50	198	230
5520	Electricity	115,200	115,200	115,200	115,200
5540	Telephone	3,221	4,309	3,106	3,200
5541	Cellular Telephone	19,984	11,155	9,074	9,150
5550	Laundry & Cleaning	1,699	2,450	3,266	3,320
	Total 5500	140,104	133,114	130,646	130,870
5630	Rents and Leases	839	1,520	1,574	1,821
5644	Repairs	34,119	37,785	33,113	26,238
5649	Computer Software Maintenance/Lic	4,130	4,229	5,779	6,000
5650	Transportation Contracts	-	263,164	247,319	178,000
5691	Governmental Fees	86,702	78,226	61,338	73,000
	Total 5600	125,790	384,923	349,124	285,059
5730	Legal	1,400	-	1,600	1,700
5740	Advertising	121	36	-	-
5790	Other Legal Expense	644	609	3,587	4,068
	Total 5700	2,165	645	5,187	5,768
5855	Pre-employment Testing	250	125	213	850
5890	Outside Services and Operating Costs	52,137	157,852	93,264	101,970
5892	Bank Charges	2,973	3,373	16,284	17,000
	Total 5800	55,360	161,350	109,761	119,820
	Total 5000 Series	324,576	682,168	595,364	543,757

**Riverside Community College District
2013-2014 Final Budget
Resource 1050 - Parking Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
Capital Outlay					
Site and Site Improvements					
6123	Architect's Fee	963	-	-	-
6126	Construction Contract	118,005	74,586	123,953	165,000
6127	Fixtures and Fixed Equipment	-	4,136	2,914	5,000
6129	Other Site Improvement	-	3,345	-	-
	Total 6100	<u>118,967</u>	<u>82,067</u>	<u>126,867</u>	<u>170,000</u>
Buildings					
6227	Fixtures & Fixed Equipment	1,370	-	-	-
	Total 6200	<u>1,370</u>	<u>-</u>	<u>-</u>	<u>-</u>
Equipment					
6481	Equipment Addt'l \$200 to \$4,999	16,597	3,574	1,022	3,000
6482	Equipment Addt'l > \$5,000	63,654	36,254	-	-
6485	Comp Equip Addt'l \$200 to \$4,999	16,414	9,770	2,036	-
	TOTAL 6400	<u>96,665</u>	<u>49,599</u>	<u>3,058</u>	<u>3,000</u>
	Total 6000 Series	<u>217,002</u>	<u>131,666</u>	<u>129,925</u>	<u>173,000</u>
	Total Expenditures	<u>2,030,752</u>	<u>2,402,508</u>	<u>2,818,020</u>	<u>2,823,418</u>
Contingency/Fund Balance					
7925	Restricted	749,233	644,289	197,366	(296,313)
	Total 7900	<u>749,233</u>	<u>644,289</u>	<u>197,366</u>	<u>(296,313)</u>
	Total 7000 Series	<u>749,233</u>	<u>644,289</u>	<u>197,366</u>	<u>(296,313)</u>
Total Resource 1050					
Expenditures/Contingency/Fund Balance		<u>\$ 2,779,985</u>	<u>\$ 3,046,797</u>	<u>\$ 3,015,386</u>	<u>\$ 2,527,105</u>

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

FINAL BUDGET
2013-2014

INCOME

Unaudited Beginning Balance, July 1	\$ 1,886,834
Local Income	<u>1,304,925</u>
Total Available Funds (TAF)	<u>\$ 3,191,759</u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$ 318,987
2000	Classified Salaries	588,661
3000	Employee Benefits	165,786
	Set-Aside for Potential Compensation Adjustment	11,973
4000	Books and Supplies	66,078
5000	Services and Operating Expenses	255,101
6000	Capital Outlay	<u>31,786</u>
	Total Expenditures	1,438,372
7900	* Contingency / Reserves	<u>1,753,387</u>
	Total Resource 1070 Including Contingency / Reserves	<u>\$ 3,191,759</u>

* 5% Contingency reserve calculated from TAF equals \$159,588

**Riverside Community College District
2013-2014 Final Budget
Resource 1070 - Student Health Income**

<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
1.0 Local Income				
8876 Health Fees	\$ 1,390,769	\$ 1,141,461	\$ 1,200,072	\$ 1,224,072
8890 Lab Tests / Rx	118,297	101,923	70,200	70,200
8860 Interest	19,943	14,311	10,652	10,653
Total 1.0	<u>1,529,009</u>	<u>1,257,695</u>	<u>1,280,924</u>	<u>1,304,925</u>
2.0 Beginning Fund Balance July 1	<u>2,022,740</u>	<u>2,170,456</u>	<u>1,960,089</u>	<u>1,886,834</u>
Total 2.0	<u>2,022,740</u>	<u>2,170,456</u>	<u>1,960,089</u>	<u>1,886,834</u>
Total Available Funds	<u>\$ 3,551,749</u>	<u>\$ 3,428,151</u>	<u>\$ 3,241,013</u>	<u>\$ 3,191,759</u>

**Riverside Community College District
2013-2014 Final Budget
Resource 1070 - Student Health Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
Academic Salaries					
1218	Regular Full Time Administrator	\$ 301,839	\$ 288,146	\$ 256,730	\$ 318,987
	Total 1200	301,839	288,146	256,730	318,987
1439	Part-Time Non-Instructional	19,675	1,730	-	-
	Total 1400	19,675	1,730	-	-
	Total 1000 Series	321,514	289,876	256,730	318,987
Classified Salaries					
2117	Full-Time Supervisor	82,511	88,725	96,740	89,350
2118	Full-Time Classified Administrator	53,333	78,000	85,000	85,000
2119	Full-Time Classified	90,172	97,941	90,326	91,696
2129	Permanent Part-Time	7,876	62,896	51,611	65,569
2139/2339	Part-Time Hourly as Needed	209,362	233,097	274,614	255,546
2169/2369	Substitutes	-	3,437	-	-
	Total 2100	443,255	564,096	598,291	587,161
2331	Student Help Non-Instructional	405	1,948	7,843	1,000
2349	Overtime	150	879	167	500
	Total 2300	555	2,827	8,009	1,500
	Total 2000 Series	443,810	566,923	606,300	588,661
Employee Benefits					
3130	STRS - Academic Non-Teaching	26,256	24,168	20,978	26,317
	Total 3100	26,256	24,168	20,978	26,317
3220	PERS - Classified	20,094	24,578	26,429	20,715
	Total 3200	20,094	24,578	26,429	20,715
3320	OASDHI - Classified	11,606	13,930	14,339	11,256
3325	Medicare - Classified	6,463	8,174	8,679	8,522
3335	Medicare - Academic Non-Teaching	4,617	4,246	3,687	4,625
	Total 3300	22,686	26,350	26,704	24,403
3420	H&W - Classified	45,233	41,415	37,707	34,529
3430	H&W - Academic Non-Teaching	46,044	48,703	39,811	38,583
	Total 3400	91,277	90,119	77,518	73,112
3520	SUI - Classified	3,321	8,950	6,404	294
3530	SUI - Academic Non-Teaching	2,294	4,714	2,797	160
	Total 3500	5,615	13,664	9,201	454
3620	WC - Classified	7,017	8,911	13,700	13,480
3630	WC - Academic Non-Teaching	4,999	4,597	5,625	7,305
	Total 3600	12,016	13,508	19,325	20,785

**Riverside Community College District
2013-2014 Final Budget
Resource 1070 - Student Health Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
3920	Other - Classified	(580)	134	(154)	-
3930	Other - Academic Non-Teaching	402	(377)	295	-
	Total 3900	(179)	(243)	141	-
	Total 3000 Series	177,765	192,143	180,296	165,786
<u>Set-Aside for Potential Compensation Adjustment</u>					
3999	Other - Potential COLA	-	-	-	11,973
	Total 3999	-	-	-	11,973
	Total 3999 Series	-	-	-	11,973
<u>Books and Supplies</u>					
4230	Reference Books	688	-	-	-
	Total 4200	688	-	-	-
4330	Periodicals/Magazines	88	1,002	-	-
4351	Instructional Media	163	-	-	-
	Total 4300	251	1,002	-	-
4540	Health Supplies	85,250	62,544	44,800	48,500
4555	Copying and Printing	1,299	803	1,270	1,000
4590	Office & Other Supplies	32,817	27,744	2,654	15,528
	Total 4500	119,366	91,090	48,724	65,028
4644	Repair Parts	254	274	-	300
	Total 4600	254	274	-	300
4710	Food	302	1,478	783	750
	Total 4700	302	1,478	783	750
	Total 4000 Series	120,862	93,844	49,507	66,078
<u>Services and Operating Expenses</u>					
5045	Postage	287	201	278	300
	Total 5000	287	201	278	300
5130	Doctors/Nurses	71,969	51,031	68,625	55,070
5198	Professional Services	20,709	19,151	28,277	15,722
	Total 5100	92,678	70,182	96,902	70,792
5210	Mileage	242	138	146	300
5220	Conferences	6,019	3,902	1,295	2,000
	Total 5200	6,261	4,040	1,442	2,300
5310	Memberships	2,334	675	500	657
	Total 5300	2,334	675	500	657
5440	Student Insurance	69,680	116,347	101,430	106,177
	Total 5400	69,680	116,347	101,430	106,177
5510	Gas	300	300	300	300
5520	Electricity	2,400	2,400	2,400	2,400
5541	Cellular Telephone	4,201	3,156	2,734	2,700

**Riverside Community College District
2013-2014 Final Budget
Resource 1070 - Student Health Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
5550	Laundry and Cleaning	-	36	40	100
5570	Waste Disposal	5,868	1,225	800	1,700
	Total 5500	12,768	7,118	6,274	7,200
5644	Repairs/Repair Supplies	467	55	269	500
5649	Computer Software Maintenance/Lic	8,255	7,708	8,255	9,000
	Total 5600	8,722	7,763	8,524	9,500
5790	Other Legal Expense	250	150	-	175
	Total 5700	250	150	-	175
5890	Outside Services and Operating Costs	44,946	35,875	24,119	33,000
5892	Bank Charges	25,972	24,781	21,638	25,000
	Total 5800	70,918	60,656	45,757	58,000
	Total 5000 Series	263,898	267,132	261,107	255,101
Capital Outlay					
Buildings					
6226	Remodel Projects	1,138	-	-	-
6227	Fixtures and Fixed Equipment	3,687	8,282	239	-
	Total 6200	4,825	8,282	239	-
Equipment					
6481	Equipment Add'l \$200 to \$4,999	18,992	19,382	-	16,786
6482	Equipment Add'l > \$5,000	15,615	17,238	-	-
6485	Comp Equip Add'l \$200 to \$4,999	6,685	13,242	-	15,000
6486	Computer Equip Add'l >\$5,000	7,326	-	-	-
	TOTAL 6400	48,619	49,863	-	31,786
	Total 6000 Series	53,444	58,145	239	31,786
	Total Expenditures	1,381,293	1,468,062	1,354,179	1,438,372
Contingency/Fund Balance					
7924	Restricted	2,170,456	1,960,089	1,886,834	1,753,387
	Total 7900	2,170,456	1,960,089	1,886,834	1,753,387
	Total 7000 Series	2,170,456	1,960,089	1,886,834	1,753,387
Total Resource 1070					
Expenditures/Contingency/Fund Balance		\$ 3,551,749	\$ 3,428,151	\$ 3,241,013	\$ 3,191,759

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

FINAL BUDGET
2013-2014

INCOME

Unaudited Beginning Balance, July 1	\$ (163,395)
Local Income	<u>438,878</u>
Total Available Funds (TAF)	<u>\$ 275,483</u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$ 4,272
2000	Classified Salaries	207,610
3000	Employee Benefits	56,996
	Set-Aside for Potential Compensation Adjustment	2,127
4000	Books and Supplies	1,200
5000	Services and Operating Expenses	<u>157,275</u>
	Total Expenditures	429,480
7900	* Contingency / Reserves / (Deficit)	<u>(153,997)</u>
	Total Resource 1080 Including Contingency / Reserves	<u>\$ 275,483</u>

**Riverside Community College District
2013-2014 Final Budget
Resource 1080 - Community Education Income**

<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
1.0 Local Income				
8860 Interest Income	\$ 231	\$ 38	\$ 16	\$ 25
8872 Community Activities Program Fees	901,696	581,377	399,403	438,853
8890 Other Local Revenue	-	1,971	-	-
Total 1.0	<u>901,927</u>	<u>583,386</u>	<u>399,419</u>	<u>438,878</u>
2.0 Beginning Fund Balance July 1	(90,690)	(47,023)	(49,063)	(163,395)
Total 2.0	<u>(90,690)</u>	<u>(47,023)</u>	<u>(49,063)</u>	<u>(163,395)</u>
Total Available Funds	<u>\$ 811,237</u>	<u>\$ 536,362</u>	<u>\$ 350,355</u>	<u>\$ 275,483</u>

**Riverside Community College District
2013-2014 Final Budget
Resource 1080 - Community Education Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
<u>Academic Salaries</u>					
1218	Regular FT Administrator	\$ 4,169	\$ 4,197	\$ 4,310	\$ 4,272
	Total 1200	4,169	4,197	4,310	4,272
	Total 1000 Series	4,169	4,197	4,310	4,272
<u>Classified Salaries</u>					
2117	Classified Salary F/T Supervisor	62,850	61,546	64,147	68,682
2119	Classified Salary F/T	73,695	41,790	34,122	38,928
2169/2369	Substitutes	3,235	-	2,773	-
	Total 2100	139,779	103,336	101,042	107,610
2331	Student Help	-	110	-	-
2349	Classified Salary OT Other	2,205	96	-	-
2399	Classified Salary Non-teaching Hrly	214,574	125,640	119,748	100,000
	Total 2300	216,779	125,846	119,748	100,000
	Total 2000 Series	356,558	229,182	220,790	207,610
<u>Employee Benefits</u>					
3120	STRS Classified Employees	549	(549)	-	-
3130	STRS Other Academic Employees	352	345	352	352
	Total 3100	901	(204)	352	352
3220	PERS - Classified Employee	15,270	11,133	11,674	12,313
	Total 3200	15,270	11,133	11,674	12,313
3320	OASDHI - Classified Employees	8,218	6,354	6,380	6,672
3325	Medicare Classified Employees	5,059	3,309	3,201	3,010
3335	Medicare Non-teaching Academic	62	61	62	62
	Total 3300	13,340	9,724	9,643	9,744
3420	H&W Classified Employees	42,705	26,236	27,849	29,354
3430	H&W Non-teaching Academic	455	494	238	275
	Total 3400	43,160	26,730	28,087	29,629
3520	SUI Classified Employees	3,183	3,608	2,347	104
3530	SUI Non-teaching Academic	31	67	47	2
	Total 3500	3,214	3,675	2,394	106
3620	Work Comp Classified Employees	5,741	3,605	5,034	4,754
3630	Work Comp Non-tching Academic	67	66	95	98
	Total 3600	5,808	3,671	5,129	4,852
3920	Othr Benefits Classified Employees	(168)	(98)	(267)	-
3930	Othr Benefits Academic Employees	(12)	1	5	-
	Total 3900	(180)	(97)	(263)	-

**Riverside Community College District
2013-2014 Final Budget
Resource 1080 - Community Education Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
	Total 3000 Series	81,513	54,632	57,017	56,996
<u>Set-Aside for Potential Compensation Adjustment</u>					
3999	Other - Potential COLA	-	-	-	2,127
	Total 3999	-	-	-	2,127
	Total 3999 Series	-	-	-	2,127
<u>Books and Supplies</u>					
4555	Copying and Printing	187	120	219	200
4590	Office/Other Supplies	4,791	1,515	943	1,000
	Total 4500	4,978	1,635	1,162	1,200
4644	Repair Parts	184	-	-	-
	Total 4600	184	-	-	-
	Total 4000 Series	5,162	1,635	1,162	1,200
<u>Services and Operating Expenses</u>					
5045	Postage	19,775	25,007	26,960	3,000
	Total 5000	19,775	25,007	26,960	3,000
5198	Professional Services	301,124	191,393	123,962	100,000
	Total 5100	301,124	191,393	123,962	100,000
5220	Conferences	-	-	70	-
	Total 5200	-	-	70	-
5310	Memberships	706	655	655	655
	Total 5300	706	655	655	655
5510	Natural Gas	1,400	1,100	1,100	1,200
5520	Electricity	1,664	2,191	2,505	2,191
5530	Water	431	203	251	203
5570	Waste Disposal	121	126	174	126
	Total 5500	3,617	3,620	4,031	3,720
5622	Class Schedule Printing	40,465	39,401	40,099	15,000
5630	Rents & Leases	13,559	4,105	8,200	7,000
5649	Computer Software Maintenance/Lic	10,036	10,000	11,334	14,000
	Total 5600	64,060	53,506	59,633	36,000
5740	Advertising	1,598	-	172	500
	Total 5700	1,598	-	172	500
5890	Outside Services and Operating Costs	10,400	14,400	9,900	8,400
5892	Bank Card Charges	9,579	7,198	5,089	5,000

**Riverside Community College District
2013-2014 Final Budget
Resource 1080 - Community Education Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
	Total 5800	<u>19,979</u>	<u>21,598</u>	<u>14,989</u>	<u>13,400</u>
	Total 5000 Series	<u>410,859</u>	<u>295,779</u>	<u>230,472</u>	<u>157,275</u>
	Total Expenditures	<u>858,260</u>	<u>585,425</u>	<u>513,751</u>	<u>429,480</u>
 <u>Contingency/Fund Balance</u>					
7910	Unrestricted	<u>(47,023)</u>	<u>(49,063)</u>	<u>(163,396)</u>	<u>(153,997)</u>
	Total 7900	<u>(47,023)</u>	<u>(49,063)</u>	<u>(163,396)</u>	<u>(153,997)</u>
	Total 7000 Series	<u>(47,023)</u>	<u>(49,063)</u>	<u>(163,396)</u>	<u>(153,997)</u>
 Total Resource 1080					
Expenditures/Contingency/Fund Balance		<u>\$ 811,237</u>	<u>\$ 536,362</u>	<u>\$ 350,355</u>	<u>\$ 275,483</u>

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

FINAL BUDGET
2013-2014

INCOME

Unaudited Beginning Balance, July 1	\$ (500,033)
Local Income	<u>380,304</u>
Total Available Funds (TAF)	<u>\$ (119,729)</u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$ 86,957
2000	Classified Salaries	146,500
3000	Employee Benefits	90,081
	Set-Aside for Potential Compensation Adjustment	3,960
4000	Books and Supplies	9,587
5000	Services and Operating Expenses	<u>172,450</u>
	Total Expenditures	509,535
7900	Contingency / Reserves / (Deficit)	<u>(629,264)</u>
	Total Resource 1090 Including Contingency / Reserves	<u>\$ (119,729)</u>

**Riverside Community College District
2013-2014 Final Budget
Resource 1090 - Performance Riverside Income**

<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
1.0 Local Income				
8820 Donations	\$ 184,000	\$ 5,250	\$ 118,080	\$ 78,080
8848 Box Office Receipts	640,113	578,838	395,597	297,500
8860 Interest Income	88	29	24	24
8890 Other Local Income	<u>21,872</u>	<u>10,963</u>	<u>4,700</u>	<u>4,700</u>
Total 1.0	<u>846,073</u>	<u>595,080</u>	<u>518,401</u>	<u>380,304</u>
2.0 Incoming Transfer				
8999 From Resource 1000	<u>-</u>	<u>730,982</u>	<u>-</u>	<u>-</u>
Total 2.0	<u>-</u>	<u>730,982</u>	<u>-</u>	<u>-</u>
3.0 Beginning Balance July 1				
	<u>(755,982)</u>	<u>(784,316)</u>	<u>(269,707)</u>	<u>(500,033)</u>
Total 3.0	<u>(755,982)</u>	<u>(784,316)</u>	<u>(269,707)</u>	<u>(500,033)</u>
Total Available Funds	<u>\$ 90,091</u>	<u>\$ 541,746</u>	<u>\$ 248,694</u>	<u>\$ (119,729)</u>

**Riverside Community College District
2013-2014 Final Budget
Resource 1090 - Performance Riverside Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
Academic Salaries					
1218	Regular FT Administrator	\$ -	\$ -	\$ -	\$ 83,842
	Total 1200	-	-	-	83,842
1490	Special Assignments	-	-	2,994	3,115
	Total 1400	-	-	2,994	3,115
	Total 1000 Series	-	-	2,994	86,957
Classified Salaries					
2118	Full Time Administrator	64,058	69,261	82,346	-
2119	Classified Full Time	191,604	165,471	127,965	127,707
2129	Permanent Part-Time	-	32,169	29,325	2,656
2139/2339	Classified Hourly	40,334	28,264	31,273	15,637
2190/2390	Special Projects	18,374	11,400	-	-
	Total 2100	314,369	306,565	270,909	146,000
2349	Classified Overtime	5,103	11,448	15,169	500
	Total 2300	5,103	11,448	15,169	500
	Total 2000 Series	319,472	318,013	286,078	146,500
Employee Benefits					
3130	STRS Other Academic Employee	-	-	247	7,174
	Total 3100	-	-	247	7,174
3220	PERS Classified Employee	27,483	26,513	27,112	14,916
	Total 3200	27,483	26,513	27,112	14,916
3320	OASDHI Classified Employee	17,069	16,079	14,893	8,114
3325	Medicare Classified Employee	4,565	4,444	3,910	2,124
3335	Medicare Non-teaching Academic	-	-	43	1,261
	Total 3300	21,634	20,523	18,846	11,499
3420	H&W Classified Employee	66,114	71,981	52,710	36,628
3430	H&W Non-teaching Academic	-	-	-	14,402
	Total 3400	66,114	71,981	52,710	51,030
3520	SUI Classified Employee	2,295	4,957	2,833	73
3530	SUI Other Academic Employee	-	-	17	43
	Total 3500	2,295	4,957	2,850	116
3620	Work Comp Classified Employee	4,968	4,843	6,059	3,355
3630	Work Comp Non-tching Academic	-	-	69	1,991
	Total 3600	4,968	4,843	6,128	5,346
3920	Other Benefits Classified Employee	275	1,149	1,102	-
	Total 3900	275	1,149	1,102	-

**Riverside Community College District
2013-2014 Final Budget
Resource 1090 - Performance Riverside Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
	Total 3000 Series	<u>122,770</u>	<u>129,966</u>	<u>108,995</u>	<u>90,081</u>
<u>Set-Aside for Potential Compensation Adjustment</u>					
3999	Other - Potential COLA	-	-	-	3,960
	Total 3999	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,960</u>
	Total 3999 Series	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,960</u>
<u>Books and Supplies</u>					
4555	Copying and Printing	14,966	11,392	12,242	6,109
4580	Theater Supplies	13,078	6,309	6,156	3,078
4590	Office/Other Supplies	1,087	1,320	(332)	400
	Total 4500	<u>29,131</u>	<u>19,021</u>	<u>18,066</u>	<u>9,587</u>
	Total 4000 Series	<u>29,131</u>	<u>19,021</u>	<u>18,066</u>	<u>9,587</u>
<u>Services and Operating Expenses</u>					
5045	Postage	2,711	1,607	1,456	728
	Total 5000	<u>2,711</u>	<u>1,607</u>	<u>1,456</u>	<u>728</u>
5194	Filming	1,125	-	-	-
5198	Professional Services	172,540	130,817	239,931	119,966
	Total 5100	<u>173,665</u>	<u>130,817</u>	<u>239,931</u>	<u>119,966</u>
5210	Mileage	692	30	542	271
5219	Other Travel Expense	1,020	693	-	-
5220	Conference Attendance	586	-	-	-
	Total 5200	<u>2,298</u>	<u>723</u>	<u>542</u>	<u>271</u>
5520	Electricity	700	700	700	700
5541	Cellular Telephone	1,906	841	-	-
5550	Laundry & Cleaning	100	142	213	107
	Total 5500	<u>2,706</u>	<u>1,683</u>	<u>913</u>	<u>807</u>
5630	Rents & Leases	78,612	52,164	50,515	25,258
5632	Scenic Rentals	9,863	10,609	4,400	8,000
5633	Costume Rentals	12,116	20,298	6,741	3,371
5644	Repairs	235	-	-	-
5649	Computer Software Maintenance/Lic	40	-	-	-
5650	Transportation Contracts	7,706	11,378	6,455	3,228
	Total 5600	<u>108,572</u>	<u>94,449</u>	<u>68,111</u>	<u>39,857</u>
5740	Advertising	7,207	6,045	18,383	9,192
5790	Other Legal Fees	-	150	-	-
	Total 5700	<u>7,207</u>	<u>6,195</u>	<u>18,383</u>	<u>9,192</u>
5890	Outside Svcs. and Operating Costs	97,293	103,427	-	-
5892	Bank Card Charges	8,583	5,552	3,257	1,629

**Riverside Community College District
2013-2014 Final Budget
Resource 1090 - Performance Riverside Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
	Total 5800	<u>105,876</u>	<u>108,979</u>	<u>3,257</u>	<u>1,629</u>
	Total 5000 Series	<u>403,035</u>	<u>344,453</u>	<u>332,593</u>	<u>172,450</u>
	Total Expenditures	<u>874,407</u>	<u>811,453</u>	<u>748,726</u>	<u>509,535</u>
<u>Contingency/Fund Balance</u>					
7910	Unrestricted	<u>(784,316)</u>	<u>(269,707)</u>	<u>(500,033)</u>	<u>(629,264)</u>
	Total 7900	<u>(784,316)</u>	<u>(269,707)</u>	<u>(500,033)</u>	<u>(629,264)</u>
	Total 7000 Series	<u>(784,316)</u>	<u>(269,707)</u>	<u>(500,033)</u>	<u>(629,264)</u>
Total Resource 1090					
Expenditures/Contingency/Fund Balance		<u>\$ 90,091</u>	<u>\$ 541,746</u>	<u>\$ 248,694</u>	<u>\$ (119,729)</u>

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

FINAL BUDGET
2013-2014

INCOME

Unaudited Beginning Balance, July 1	\$ 90,378
Local Income	<u>890,772</u>
Total Available Funds (TAF)	<u>\$ 981,150</u>

EXPENDITURES

Object Code

5000	Services and Operating Expenses	\$ 43,770
7390	Interfund Transfer to Resource 3200	577,569
8999	Intrafund Transfer to Resource 1000	<u>350,000</u>
	Total Expenditures	971,339
7900	* Contingency / Reserves	<u>9,811</u>
	Total Resource 1110 Including Contingency / Reserves	<u>\$ 981,150</u>

**Riverside Community College District
2013-2014 Final Budget
Resource 1110 - Bookstore Contractor-Operated Income**

<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
1.0 Local Income				
8847 Bookstore Commissions	\$ 636,787	\$ 572,998	\$ 769,156	\$ 890,579
8860 Interest	1,231	268	193	193
Total 1.0	<u>638,018</u>	<u>573,266</u>	<u>769,349</u>	<u>890,772</u>
2.0 Beginning Balance July 1	46,735	10,190	56,242	90,378
Total 2.0	<u>46,735</u>	<u>10,190</u>	<u>56,242</u>	<u>90,378</u>
Total Available Funds	<u>\$ 684,753</u>	<u>\$ 583,456</u>	<u>\$ 825,591</u>	<u>\$ 981,150</u>

**Riverside Community College District
2013-2014 Final Budget
Resource 1110 - Bookstore Contractor - Operated Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
<u>Books and Supplies</u>					
4555	Copying and Printing	\$ -	\$ -	\$ 30	\$ -
	Total 4500	<u>-</u>	<u>-</u>	<u>30</u>	<u>-</u>
	Total 4000 Series	<u>-</u>	<u>-</u>	<u>30</u>	<u>-</u>
<u>Services and Operating Expenses</u>					
5045	Postage	230	320	170	170
	Total 5000	<u>230</u>	<u>320</u>	<u>170</u>	<u>170</u>
5510	Natural Gas	2,200	2,200	2,200	2,200
5520	Electricity	41,400	41,400	41,400	41,400
	Total 5500	<u>43,600</u>	<u>43,600</u>	<u>43,600</u>	<u>43,600</u>
	Total 5000 Series	<u>43,830</u>	<u>43,920</u>	<u>43,770</u>	<u>43,770</u>
<u>Interfund Transfer</u>					
7390	To Resource 3200	382,790	323,129	441,414	577,569
	Total 7300	<u>382,790</u>	<u>323,129</u>	<u>441,414</u>	<u>577,569</u>
<u>Intrafund Transfer</u>					
8999	To Resource 1000	247,943	160,165	250,000	350,000
	Total 8999	<u>247,943</u>	<u>160,165</u>	<u>250,000</u>	<u>350,000</u>
	Total Expenditures	<u>674,563</u>	<u>527,214</u>	<u>735,214</u>	<u>971,339</u>
<u>Contingency/Fund Balance</u>					
7910	Unrestricted	10,190	56,242	90,377	9,811
	Total 7900	<u>10,190</u>	<u>56,242</u>	<u>90,377</u>	<u>9,811</u>
	Total 7000 Series	<u>392,980</u>	<u>379,371</u>	<u>531,791</u>	<u>587,380</u>
Total Resource 1110					
Expenditures/Contingency/Fund Balance		<u>\$ 684,753</u>	<u>\$ 583,456</u>	<u>\$ 825,591</u>	<u>\$ 981,150</u>

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

FINAL BUDGET
2013-2014

INCOME

Unaudited Beginning Balance, July 1		\$	(5,383)
Local Income	\$	25,014	
Intrafund Transfer From Resource 1000		<u>99,373</u>	
Total Income			<u>124,387</u>
Total Available Funds (TAF)		\$	<u>119,004</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$	50,651
3000	Employee Benefits		34,476
	Set-Aside for Potential Compensation Adjustment		1,295
4000	Books and Supplies		262
5000	Services and Operating Expenses		<u>31,320</u>
	Total Expenditures		118,004
7900	* Contingency / Reserves		<u>1,000</u>
	Total Resource 1120 Including Contingency / Reserves	\$	<u>119,004</u>

**Riverside Community College District
2013-2014 Final Budget
Resource 1120 - Center for Social Justice and Civil Liberties Income**

<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
1.0 Local Income				
8860 Interest	\$ -	\$ -	\$ 56	\$ 14
8890 City of Riverside	-	-	59,000	25,000
Total 1.0	<u>-</u>	<u>-</u>	<u>59,056</u>	<u>25,014</u>
2.0 Intrafund Transfer				
8999 From Resource 1000	-	-	-	99,373
Total 2.0	<u>-</u>	<u>-</u>	<u>-</u>	<u>99,373</u>
3.0 Beginning Balance July 1				
Total 3.0	<u>-</u>	<u>-</u>	<u>-</u>	<u>(5,383)</u>
Total Available Funds	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 59,056</u>	<u>\$ 119,004</u>

**Riverside Community College District
2013-2014 Final Budget
Resource 1120 - Center for Social Justice and Civil Liberties Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
<u>Academic Salaries</u>					
1219	Counselors/Librarians/Release Time	\$ -	\$ -	\$ 5,555	\$ -
	Total 1200	-	-	5,555	-
	Total 1000 Series	-	-	5,555	-
<u>Classified Salaries</u>					
2118	Full-Time Administrator	-	-	-	50,651
	Total 2100	-	-	-	50,651
	Total 2000 Series	-	-	-	50,651
<u>Employee Benefits</u>					
3220	PERS	-	-	-	5,795
	Total 3200	-	-	-	5,795
3320	OASDHI	-	-	-	3,140
3325	Medicare Classified Employee	-	-	-	734
3335	Medicare - Academic Non-Teaching	-	-	81	-
	Total 3300	-	-	81	3,874
3420	H&W	-	-	-	23,622
	Total 3400	-	-	-	23,622
3520	SUI Classified Employee	-	-	-	25
3530	SUI - Academic Non-Teaching	-	-	61	-
	Total 3500	-	-	61	25
3620	Work Comp - Academic Non-Teaching	-	-	-	1,160
3630	Work Comp Non-tching Academic	-	-	127	-
	Total 3600	-	-	127	1,160
	Total 3000 Series	-	-	269	34,476
<u>Set-Aside for Potential Compensation Adjustment</u>					
3999	Other - Potential COLA	-	-	-	1,295
	Total 3999	-	-	-	1,295
	Total 3999 Series	-	-	-	1,295
<u>Books and Supplies</u>					
4230	Reference Books	-	-	1,401	-
	Total 4200	-	-	1,401	-
4555	Copying and Printing	-	-	38	10
4590	Office/Other Supplies	-	-	1,296	252
	Total 4500	-	-	1,334	262
	Total 4000 Series	-	-	2,735	262

**Riverside Community College District
2013-2014 Final Budget
Resource 1120 - Center for Social Justice and Civil Liberties Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
<u>Services and Operating Expenses</u>					
5198	Professional Services	-	-	600	-
	Total 5100	-	-	600	-
5210	Mileage	-	-	51	-
	Total 5200	-	-	51	-
5310	Memberships	-	-	2,650	200
	Total 5300	-	-	2,650	200
5510	Natural Gas	-	-	836	900
5520	Electricity	-	-	49,326	28,000
5530	Water	-	-	1,235	1,200
5541	Cellular Telephone	-	-	282	300
	Total 5500	-	-	51,679	30,400
5890	Other Services	-	-	-	720
	Total 5800	-	-	-	720
	Total 5000 Series	-	-	54,980	31,320
<u>Capital Outlay</u>					
6485	Comp Equip Addtl \$200 to \$4,999	-	-	900	-
	Total 6400	-	-	900	-
	Total 6000 Series	-	-	900	-
	Total Expenditures	-	-	64,439	118,004
<u>Contingency/Fund Balance</u>					
7910	Unrestricted	-	-	(5,383)	1,000
	Total 7900	-	-	(5,383)	1,000
	Total 7000 Series	-	-	(5,383)	1,000
Total Resource 1120					
Expenditures/Contingency/Fund Balance		\$ -	\$ -	\$ 59,056	\$ 119,004

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

FINAL BUDGET
2013-2014

INCOME

Unaudited Beginning Balance, July 1	\$ 92,346
Local Income	<u>1,118,659</u>
Total Available Income (TAF)	<u>\$ 1,211,005</u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$ 111,564
2000	Classified Salaries	101,830
3000	Employee Benefits	58,554
	Set-Aside for Potential Compensation Adjustment	1,943
4000	Books and Supplies	164,250
5000	Services and Operating Expenses	473,761
6000	Capital Outlay	1,000
8999	Intrafund Transfer to Resource 1000	<u>67,407</u>
	Total Expenditures	980,309
7900	* Contingency / Reserves	<u>230,696</u>
	Total Resource 1170 Including Contingency / Reserves	<u>\$ 1,211,005</u>

* 5% Contingency reserve calculated from TAF equals \$60,550

**Riverside Community College District
2013-2014 Final Budget
Resource 1170 - Customized Solutions Income**

<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
1.0 Local Income				
8831 2 Sisters Food Group SPP 429	\$ (2,400)	\$ -	\$ -	\$ -
8831 American Electrical Supply SPP 447	-	200	-	-
8831 Brenner-Fiedler & Associates SPP 445	-	-	500	-
8831 Butte-Glenn CCD SPP 483	-	(3,440)	-	-
8831 Circor Aerospace, Inc. SPP 420	10,800	-	-	-
8831 City of Moreno Valley SPP 439	3,864	-	-	-
8831 City of M.V. Block Grant SPP 479	12,107	-	-	-
8831 City of Rvrsd Human Resrc SPP 484	4,607	20,093	15,300	17,050
8831 Clark Western Dietrich Building Sys SPP 470	-	-	-	4,800
8831 El Camino Community College Dist SPP 423	16,200	23,065	8,443	-
8831 ETP - Core SPP 449	-	-	183,960	66,326
8831 ETP - Alternative Fuel SPP 450	-	-	19,199	680,731
8831 International Rectifier SPP 477	-	-	-	298,652
8831 LACC - Kaiser Permanente SPP 472	14,392	24,754	-	-
8831 McClane Company SPP 433	6,250	-	-	-
8831 REVIT SPP 489	-	4,500	-	-
8831 Riverside Community Hospital SPP 440	-	2,000	2,000	-
8831 Riverside County Office of Education SPP 450	-	3,074	-	-
8831 Riverside County Regional Med Ctr SPP 473	-	-	5,937	-
8831 Estimated Future Contracts SPP 481	-	-	-	50,800
8831 West Virginia University Research SPP 488	-	-	12,500	-
8860 Interest	290	243	282	300
8890 Other Local Income	-	-	(100)	-
Total 1.0	66,111	74,489	248,021	1,118,659
2.0 Beginning Balance July 1	71,173	54,549	73,559	92,346
Total 2.0	71,173	54,549	73,559	92,346
Total Available Funds	\$ 137,284	\$ 129,038	\$ 321,580	\$ 1,211,005

**Riverside Community College District
2013-2014 Final Budget
Resource 1170 - Customized Solutions Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
<u>Academic Salaries</u>					
1330	Part-Time Teaching Fall	\$ -	\$ 4,036	\$ -	\$ 111,564
1331	Part-Time Teaching Summer	1,345	2,691	-	-
1333	Part-Time Teaching Spring	2,691	-	-	-
1335	Regular - Overload Fall	-	2,595	-	-
1337	Regular - Overload Winter	-	865	-	-
	Total 1300	4,036	10,187	-	111,564
1490	Academic Special Project	-	7,250	5,766	-
	Total 1400	-	7,250	5,766	-
	Total 1000 Series	4,036	17,437	5,766	111,564
<u>Classified Salaries</u>					
2118	Full Time Administrator	13,803	1,880	26,290	69,279
2119	Full Time Regular	18,372	2,058	11,054	32,551
	Total 2100	32,175	3,938	37,344	101,830
2230/2449	Part-time Hourly Instructional Aides	-	384	-	-
	Total 2200	-	384	-	-
	Total 2000 Series	32,175	4,322	37,344	101,830
<u>Employee Benefits</u>					
3110	STRS - Teachers & Aides	333	840	-	9,204
3130	STRS - Academic Non-Teaching	-	599	440	-
	Total 3100	333	1,439	440	9,204
3220	PERS Classified	3,669	544	4,065	11,651
	Total 3200	3,669	544	4,065	11,651
3315	Medicare - Teachers & Aides	59	153	-	1,618
3320	OASDHI Classified	2,125	309	2,207	6,313
3325	Medicare Classified	497	72	516	1,477
3335	Medicare - Academic Non-Teaching	-	105	84	-
	Total 3300	2,680	639	2,807	9,408
3420	H&W Classified	6,190	948	8,291	23,297
	Total 3400	6,190	948	8,291	23,297
3510	SUI - Teachers & Aides	49	170	-	56
3520	SUI Classified	247	80	392	51
3530	SUI - Academic Non-Teaching	-	117	63	-
	Total 3500	296	367	455	107
3610	WC - Teachers & Aides	63	166	-	2,555
3620	Work Comp Classified	538	78	782	2,332

**Riverside Community College District
2013-2014 Final Budget
Resource 1170 - Customized Solutions Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
3630	WC - Academic Non-Teaching	-	114	132	-
	Total 3600	601	358	914	4,887
3920/30	Other Benefits	(419)	(226)	372	-
	Total 3900	(419)	(226)	372	-
	Total 3000 Series	13,351	4,069	17,344	58,554
<u>Set-Aside for Potential Compensation Adjustment</u>					
3999	Other - Potential COLA	-	-	-	1,943
	Total 3999	-	-	-	1,943
	Total 3999 Series	-	-	-	1,943
<u>Books and Supplies</u>					
4555	Copying and Printing	182	11	-	10,200
4590	Other Supplies	117	250	253	10,750
4599	Cont Ed Instr Suppl	2,264	1,604	9,351	143,300
	Total 4500	2,563	1,865	9,604	164,250
	Total 4000 Series	2,563	1,865	9,604	164,250
<u>Services and Operating Expenses</u>					
5045	Postage	10	125	185	5,040
	Total 5000	10	125	185	5,040
5110	Consultants	-	-	28,275	57,000
5197	Grant/Contract Sub Agreement	-	-	82,475	100,250
	Total 5100	-	-	110,750	157,250
5210	Mileage	119	250	120	32,120
5220	Conference Attendance	-	-	491	6,000
	Total 5200	119	250	611	38,120
5310	Memberships and Dues	-	-	1,500	250
	Total 5300	-	-	1,500	250
5520	Electricity	2,427	2,238	2,630	3,350
5530	Water	709	254	270	600
5540	Telephone	627	-	-	500
5541	Cellular Telephone	1,846	1,267	1,025	2,000
5570	Waste Disposal	197	158	217	250
	Total 5500	5,806	3,917	4,142	6,700
5630	Rents and Leases	1,976	-	-	-
5649	Computer Software Maintenance/Lic	-	-	-	11,721
	Total 5600	1,976	-	-	11,721

**Riverside Community College District
2013-2014 Final Budget
Resource 1170 - Customized Solutions Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
5740	Advertising	-	-	-	500
	Total 5700	-	-	-	500
5890	Outside Services and Operating Costs	22,698	23,496	41,804	254,180
	Total 5800	22,698	23,496	41,804	254,180
	Total 5000 Series	30,609	27,788	158,992	473,761
<u>Capital Outlay</u>					
6481	Equip Add'l \$200-4999	-	-	184	1,000
	Total 6400	-	-	184	1,000
	Total 6000 Series	-	-	184	1,000
	Total Expenditures	82,735	55,481	229,234	912,902
<u>Intrafund Transfer</u>					
8999	To Resource 1000	-	-	-	67,407
	Total 8999	-	-	-	67,407
<u>Contingency/Fund Balance</u>					
7910	Unrestricted	54,549	73,557	92,347	230,696
	Total 7900	54,549	73,557	92,347	230,696
Total Resource 1170					
Expenditures/Contingency/Fund Balance		\$ 137,284	\$ 129,038	\$ 321,580	\$ 1,211,005

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

FINAL BUDGET
2013-2014

INCOME

Unaudited Beginning Balance, July 1	\$ 7,410,310
Local Income	<u>1,493,550</u>
Total Available Income (TAF)	<u>\$ 8,903,860</u>

EXPENDITURES

Object Code

5000	Services and Operating Expenses	\$ 352,887
6000	Capital Outlay	<u>4,264,139</u>
	Total Expenditures	4,617,026
7900	* Contingency / Reserves	<u>4,286,834</u>
	Total Resource 1180 Including Contingency / Reserves	<u>\$ 8,903,860</u>

* 5% Contingency reserve calculated from TAF equals \$ 445,193

**Riverside Community College District
2013-2014 Final Budget
Resource 1180 - Redevelopment Pass-Through Income**

<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
1.0 Local Income				
8850 Rents & Leases	\$ -	\$ 6,707	\$ 7,160	\$ 7,200
8860 Interest	75,722	51,155	36,884	38,350
8890 Redevelopment Agency Pass-Thru	<u>1,387,953</u>	<u>1,297,251</u>	<u>1,470,356</u>	<u>1,448,000</u>
Total 1.0	<u>1,463,675</u>	<u>1,355,113</u>	<u>1,514,400</u>	<u>1,493,550</u>
2.0 Beginning Balance July 1				
Total 2.0	<u>9,042,422</u>	<u>9,407,665</u>	<u>6,167,452</u>	<u>7,410,310</u>
Total Available Funds	<u>\$ 10,506,097</u>	<u>\$ 10,762,778</u>	<u>\$ 7,681,852</u>	<u>\$ 8,903,860</u>

**Riverside Community College District
2013-2014 Final Budget
Resource 1180 - Redevelopment Pass-Through Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
<u>Services and Operating Expenses</u>					
5110	Consultants	\$ 114,600	\$ 363,890	\$ 154,519	\$ 153,987
	Total 5100	114,600	363,890	154,519	153,987
5510	Natural Gas	1,657	6,533	8,394	9,000
5520	Electricity	52,702	60,254	48,248	52,000
5530	Water	1,712	2,032	959	1,000
5540	Telephone	3,886	-	-	134,400
5570	Waste Disposal	2,955	2,404	2,484	2,500
	Total 5500	62,912	71,223	60,085	198,900
5790	Licenses, Permits, and Other Fees	246	-	-	-
	Total 5700	246	-	-	-
5890	Other Services	15,367	139,682	535	-
	Total 5800	15,367	139,682	535	-
	Total 5000 Series	193,125	574,795	215,139	352,887
<u>Capital Outlay</u>					
<u>Buildings</u>					
6216	Construction	-	-	-	3,151,924
6219	Other	77,118	14,683	-	-
6221	Advertising / Legal	2,853	-	-	-
6222	Engineering	-	1,232	-	-
6223	Architect's Fees	417,456	104,309	9,480	9,520
6224	Testing	8,900	27,218	-	15,867
6225	Demolition/Grading	79,118	76,338	-	-
6226	Remodel	19,849	3,046,674	29,432	-
6227	Fixtures/Fixed Equipment	42,369	-	2,178	25,412
6229	Other	159,667	495,976	2,828	34,203
	Total 6200	807,330	3,766,430	43,918	3,236,926
<u>Equipment</u>					
6481	Equip Add'l <\$5000	6,849	99,490	12,485	1,017,008
6482	Equip Add'l >\$5000	-	149,151	-	10,205
6485	Computer Equip Add'l <\$4999	-	5,460	-	-
6486	Computer Equip Add'l >5000	91,128	-	-	-
	Total 6400	97,977	254,101	12,485	1,027,213
	Total 6000 Series	905,307	4,020,531	56,403	4,264,139
	Total Expenditures	1,098,432	4,595,326	271,542	4,617,026

**Riverside Community College District
2013-2014 Final Budget
Resource 1180 - Redevelopment Pass-Through Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
<u>Contingency/Fund Balance</u>					
7920	Restricted	<u>9,407,665</u>	<u>6,167,452</u>	<u>7,410,310</u>	<u>4,286,834</u>
	Total 7900	<u>9,407,665</u>	<u>6,167,452</u>	<u>7,410,310</u>	<u>4,286,834</u>
Total Resource 1180					
Expenditures/Contingency/Fund Balance		<u>\$ 10,506,097</u>	<u>\$ 10,762,778</u>	<u>\$ 7,681,852</u>	<u>\$ 8,903,860</u>

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

FINAL BUDGET
2013-2014

INCOME

Unaudited Beginning Balance, July 1		\$	-
Federal Income	\$ 16,640,442		
State Income	12,162,090		
Local Income	2,590,907		
Intrafund Transfers	<u>1,213,118</u>		
Total Income			<u>32,606,557</u>
Total Available Funds (TAF)		\$	<u>32,606,557</u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$	3,843,123
2000	Classified Salaries		9,612,072
3000	Employee Benefits		4,020,499
4000	Books and Supplies		2,474,432
5000	Services and Operating Expenses		6,650,625
6000	Capital Outlay		4,112,236
7600	Student Grants / Bus Passes		<u>1,839,570</u>
	Total Expenditures		32,606,557
7900	Contingency / Reserves		<u>-</u>
	Total Resource 1190 Including Contingency / Reserves	\$	<u>32,606,557</u>

**Riverside Community College District
2013-2014 Final Budget
Resource 1190 - Grants and Categorical Program Income**

<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
1.0 Federal Income				
8190 Social Innovation Generation: St Leadership SPP 027	\$ 4,878	\$ 4,117	\$ -	\$ -
8120 Upward Bound TRIO Riverside SPP 038	-	-	199,612	311,659
8120 Upward Bound TRIO Riverside SPP 039	316,226	254,169	28,813	-
8190 Comm College Initiative for Egypt, Phase II SPP 094	15,038	-	-	-
8190 Foster and Kinshipcare SPP 098	49,421	54,537	52,964	66,718
8190 Foster and Kinship Provider Training SPP 099	67,772	-	-	-
8170 VTEA Tech Prep SPP 101	335,129	-	-	-
8120 SSS Trio - Moreno Valley 10/15 SPP 104	180,925	180,494	255,195	232,600
8120 SSS Rise - Norco 10/15 SPP 105	76,485	280,088	257,639	234,179
8120 SSS Trio - Riverside 10/15 SPP 106	70,903	260,529	261,645	255,314
8190 Tri-Tech Small Bus Development SPP 109	72,608	257,392	162,962	113,902
8190 Tri-Tech Small Business Jobs Act SPP 113	-	61,724	218,562	62,960
8190 Tri-Tech Small Bus Development SPP 131	192,080	223,892	76,108	-
8120 Title VI Global Logistics Program SPP 133	235,496	-	-	-
8190 ARRA So Calif Logistics Tech Collaborative SPP 140	-	284,618	152,257	-
8120 Upward Bound TRIO Norco CNUSD2 SPP 143	252,528	273,499	115,939	-
8120 Upward Bound TRIO Norco Norte Vista SPP 144	200,332	186,715	-	-
8190 Procurement Assistance SPP 145	109,416	143,025	137,034	-
8190 Procurement Assistance SPP 147	129,075	129,508	151,212	139,336
8120 Title V HSI Coop MV/UCR SPP 154	485,355	69,547	32,763	-
8120 Title V HSI Coop MV/Norco SPP 155	256,010	6,354	-	-
8120 Title V Norco Campus 09/14 SPP 156	691,022	492,247	571,344	814,740
8190 RCOE Foster Youth Indep. Lvg. Pgm. SPP 157	80,144	92,478	93,472	94,236
8190 ARRA Equip to Enhance Trng for Health Prof SPP 179	215,461	39,980	-	-
8190 Workability Grant SPP 183	230,409	197,234	215,732	290,060
8190 ARRA Dept of Rehab - Workability SPP 184	37,327	-	-	-
8120 Title V Moreno Valley Campus 09/14 SPP 194	421,934	548,767	393,363	1,029,744
8120 Title V HSI Coop Program Norco CSUSB SPP 195	447,049	783,140	707,617	1,122,116
8120 Title V HSI Pathways to Excellence SPP 196	-	138,661	616,934	1,099,969
8120 Title V HSI Stem and Articulation Programs SPP 199	-	150,859	700,910	1,744,329
8130 WIA Allied Health Prog Expansion FP2 SPP 204	198,476	304,097	-	-
8130 WIA Allied Health Prog Expansion SPP 206	313,611	-	-	-
8190 Allied Health - Health Care and Facilities SPP 207	19,720	120,775	-	-
8190 Allied Health - Health Care and Facilities SPP 208	-	75,806	70,456	-
8190 California State Trade Export Program SPP 209	-	170,812	153,175	-
8130 ARRA Allied Hlth Prog Stimls Exp Proj, Phs II SPP 210	247,810	-	-	-
8190 Affordable Care Act - Expansion of PA Trng SPP 213	-	196,376	413,424	1,508,008
8190 California State Trade Export Program SPP 217	-	-	58,641	84,339
8190 Pre-Emancipation Services SPP 218	124,773	108,971	-	-

**Riverside Community College District
2013-2014 Final Budget
Resource 1190 - Grants and Categorical Program Income**

<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
8190 Post-Emancipation Services SPP 219	84,823	102,417	146,726	-
8190 Riv Cty Emancipation Srvc SPP 220	887,292	653,990	365,402	-
8190 ECS Consortium Grant SPP 230	17,475	17,400	18,742	18,750
8190 Nursing Scholarships for Disadvtdged Stdnts SPP 233	176,179	(4,538)	-	-
8190 ARRA Nursing Schol for Disadvtdged Stdnts SPP 234	114,352	-	-	-
8190 PA Scholarships for Disadvtdged Stdnts SPP 235	24,072	-	-	-
8190 ARRA PA Scholarships for Disadvtdged Stdnts SPP 236	10,766	-	-	-
8190 PA Scholarships for Disadvtdged Stdnts 11/12 SPP 237	-	10,374	-	-
8190 Youth Empowerment Strategies for Success SPP 239	1,482	500	-	-
8190 CDC-WORKS! Program SPP 240	55,513	-	-	-
8120 Student Support Services TRIO Norco SPP 241	49,812	-	-	-
8120 Student Support Services TRIO - Norco 10/15 SPP 242	134,901	266,030	271,304	247,483
8190 Comm Action Partnership of Riv Cty SPP 246	87,390	-	-	-
8130 WIA/ARRA Comm Clg Class Size Training SPP 247	635,118	-	-	-
8190 Nursing Education Pract. & Retention SPP 251	29,409	50,304	-	-
8190 Fast Track to the AND Prog SPP 253	8,356	29,824	118,385	66,738
8190 Nursing Ed Practice & Retention 10/13 SPP 257	228,636	385,604	327,958	57,766
8120 Upward Bound - Vista Del Lago SPP 283	-	-	137,468	349,457
8120 Upward Bound - AUSD SPP 284	-	16,466	252,267	271,552
8120 Upward Bound - Centennial SPP 285	-	-	238,979	360,285
8120 Upward Bound - Corona SPP 286	-	-	187,108	300,392
8190 Riverside Urban Area Security Initiative SPP 289	-	-	1,806	5,603
8190 @LIKE Career Pathways Program SPP 290	-	-	-	75,000
8190 RCOE Alternative Ed and Come Back Kids SPP 291	-	-	-	81,600
8190 California Family Life Center - Rubidoux SPP 292	-	-	-	20,000
8150 FWS Off Campus SPP 300	-	-	-	132,884
8150 FWS On Campus SPP 304	-	-	-	827,161
8130 ARRA Summer Work Experience Prog SPP 309	346,188	-	-	-
8140 ARRA Subsidized Time-Ltd Emplmt Prog SPP 311	69,137	-	-	-
8190 CCRAA Access to Success SPP 313	695,865	45,802	-	-
8190 CCRAA Step Up to Success Coop SPP 314	720,301	67,027	-	-
8190 CCRAA Project Success Prog SPP 315	546,897	26,272	-	-
8190 NSF Logistics Technicians: Goods to Go SPP 322	256,274	234,379	-	-
8190 NSF Supply Chain Technology Education SPP 323	-	419,174	877,019	1,335,015
8120 Project Technology Access Program SPP 324	-	378,267	604,374	1,617,019
8120 FIPSE Public Safety Education & Training SPP 341	114,546	242,812	224,234	-
8190 USDA Soil Science SPP 351	11,679	67,769	-	-
8190 UCR/USDA Building Bridges Nano-Water SPP 353	1,600	7,200	26,350	62,791
8130 CA Gang Reduction, Intervention & Preventn SPP 354	-	15,752	8,642	-
8170 Gateway to College - Tech Prep SPP 363	197,685	-	-	-

**Riverside Community College District
2013-2014 Final Budget
Resource 1190 - Grants and Categorical Program Income**

<u>Account Description</u>		<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
8140	TANF 50% SPP 366	136,689	154,030	159,432	153,108
8170	VTEA SPP 370	1,005,549	998,721	1,258,609	1,087,023
8170	CTE Transitions SPP 371	-	231,981	136,963	132,075
8170	VTEA Title IIA State Leadrshp SPP 377	154,935	146,467	132,926	220,000
8190	Bulletproof Vest Partnership SPP 386	1,516	3,054	24	-
8160	Veterans Education SPP 730	-	-	-	14,531
Total 1.0		12,881,850	10,657,491	11,592,492	16,640,442
2.0 State Income					
8659	Basic Skills ESL 13/14 SPP 020	-	-	-	337,603
8659	Basic Skills ESL 08/09 SPP 023	135,090	-	-	-
8659	Basic Skills ESL 09/10 SPP 024	237,739	27,203	-	-
8659	Basic Skills ESL 10/12 SPP 025	260,174	101,809	6,202	-
8659	Basic Skills ESL 11/12 SPP 026	-	170,735	129,282	37,586
8627	CSUSB Bridges Stem Cell Research SPP 028	2,822	21,572	-	-
8659	Basic Skills ESL 12/13 SPP 029	-	-	150,804	186,810
8659	Song Brown RN Special Programs 10/12 SPP 049	52,636	63,630	-	-
8659	Song Brown RN - 10/12 SPP 050	107,969	74,029	-	-
8659	Phys Asst Base Pr Song-Brown SPP 051	99,996	87,403	-	-
8659	Enrollment Growth for ADN-RN 13/14 SPP 055	-	-	-	278,000
8622	EOPS SPP 060	1,134,201	1,125,561	1,101,484	1,570,000
8629	CARE SPP 061	135,158	135,611	135,232	130,852
8659	BFAP Augmentation SPP 067	807,187	908,841	974,458	907,061
8659	BOG Financial Aid Admin SPP 069	259,241	365,080	476,407	413,962
8629	Instr/Library Equip Block Grant SPP 075	26,003	-	-	313,554
8659	Matriculation SPP 080	867,175	866,624	862,228	1,560,000
8659	Staff Development SPP 084 thru 087	1,465	1,170	2,862	4,187
8659	Foster & Kinship Care Educ SPP 098	77,297	63,286	61,990	68,393
8627	TRI-TECH SBDC State Cash Match odd yrs SPP 112	160,000	-	-	-
8659	Middle College HS SPP 125	99,454	99,454	84,153	-
8659	CACT Grant SPP 135	80	-	-	-
8659	Faculty/Staff Diversity SPP 170	14,458	21,826	27,003	25,830
8659	CITD Leadership Grant SPP 173	151,361	180,529	171,393	-
8621	DSP&S SPP 180	1,621,057	1,609,947	1,587,008	1,774,733
8659	Active Minds/Mental Health Education SPP 185	1,967	7,009	-	-
8627	RCOE Zenith Mentoring Foster Youth/ILP SPP 186	(720)	-	-	-
8659	CACT Hub FP3 SPP 191	1,000	-	-	-
8659	Entrepreneurship Car Pathwy - CITD Ldrshp SPP 193	43,695	4,808	-	-
8659	Sector Navigator: Global Trade & Logistics SPP 201	-	-	-	372,500
8659	Sector Navigator: Global Trade & Logistics SPP 202	-	-	-	300,000
8659	Faculty Entrepreneurship Project 11/12 SPP 211	-	10,729	3,504	767

**Riverside Community College District
2013-2014 Final Budget
Resource 1190 - Grants and Categorical Program Income**

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8659 Faculty Entrepreneurship Project SPP 212	4,975	-	-	-
8659 Youth Entrepreneurship Program 11/12 SPP 215	-	4,619	5,294	87
8627 First 5 Riverside Access & Quality Initiative SPP 228	-	-	37,021	157,767
8659 Song Brown PA Mental Health Prog 12/13 SPP 238	-	-	3,240	96,759
8627 Community Emergency Response Team SPP 248	-	1,222	278	-
8659 Nursing Fac Recruitment & Retention SPP 250	29,990	-	-	-
8659 Song Brown Registered Nursing - 13/15 PP 252	-	-	-	200,000
8659 Song Brown Registered Nursing - 09/11 SPP 254	88,519	-	-	-
8659 Song Brown PA Mental Health Prog SPP 255	-	38,683	-	-
8659 Song Brown PA Mental Health Prog 11/12 SPP 256	-	46,674	582	119,766
8659 Song Brown RN Special Project SPP 258	1,209	-	-	68,009
8659 CTE Enroll Growth & Retention ADN-RN SPP 261	61,653	-	-	-
8659 CTE Enroll Grwth & Retention ADN-RN 09/10 SPP 262	356,257	153,792	-	-
8659 Enrollment Growth for ADN-RN 10/11 SPP 263	2,762	236,167	278,258	-
8659 Enrollment Growth for ADN-RN 11/12 SPP 264	-	2,266	233,617	24,804
8659 Song Brown Registered Nursing - 12/13 SPP 265	-	-	77,968	-
8659 Enrollment Growth for ADN-RN 12/13 SPP 267	-	-	63,044	287,330
8659 Responsive Training Fund 11/12 SPP 268	-	71,442	178,349	-
8627 State Transition to Nursing Practice SPP 270	807	6,514	13,430	2,249
8659 CTE Workforce Innovation Partnership SPP 272	18,736	123,204	-	-
8659 CTE Community Collaborative Proj 08/09 SPP 275	140,467	-	-	-
8659 CTE Comm Collaborative Proj-Suppl 08/09 SPP 276	31,211	-	-	-
8659 CTE Community Collaborative Proj 09/10 SPP 277	146,620	159,242	-	-
8659 CTE Comm Collaborative Proj-Suppl 09/10 SPP 278	39,309	36,806	-	-
8659 CTE Community Collaborative Proj 10/11 SPP 287	-	88,321	289,562	-
8659 CTE Comm Collaborative Proj-Suppl 10/11 SPP 288	-	83,824	39,336	-
8659 CTE Comm Collaborative Pathways 11/12 SPP 295	-	-	181,087	230,263
8659 CTE Comm Collaborative Pathways 12/13 SPP 296	-	-	49,092	337,931
8659 Song Brown PA Base Funding SPP 298	-	-	-	119,977
8659 Song Brown PA Mental Health 13/14 SPP 299	-	-	-	70,300
8659 FSS Faculty On Line SPP 329	-	-	39,560	164,696
8627 St Financial Assist Program - Fiscal Coord SPP 330	-	-	74,821	438,329
8627 CCC Student Mental Health SPP 355	-	-	93,213	156,459
8626 CalWorks Comm Clg Set-Aside Prog SPP 359	59,886	32,854	56,450	88,690
8626 CalWorks SPP 367	437,029	496,598	486,586	495,000
8681 Lottery SPP 735	545,489	790,209	823,361	821,836
Total 2.0	<u>8,261,426</u>	<u>8,319,293</u>	<u>8,798,158</u>	<u>12,162,090</u>

3.0 Local Income

8820 Career Ladders Project - SPP 088	-	-	-	25,000
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**Riverside Community College District
2013-2014 Final Budget
Resource 1190 - Grants and Categorical Program Income**

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8890 Tri-Tech SBCD Cash Match SPP 110/132	-	-	47,595	127,227
8890 Tri-Tech Small Business Jobs Act Income SPP 114	-	-	2,499	-
8890 Regional Health Occupations SPP 117	-	-	-	2,000
8820 Middle College High School SPP 125	-	-	-	100,000
8820 Nuview Union School District ECHS SPP 126	-	-	-	100,000
8890 Tri-Tech SBCD Seminars SPP 129	568	530	4,551	15,990
8890 Tri-Tech SBDC Cash Match (even yrs) SPP 132	44,994	39,350	110,650	-
8890 CACT Seminars SPP 134	10,547	-	888	26,852
8890 PAC Income Account - Even Year SPP 146	12,527	5,870	6,093	4,500
8820 Found for CA Comm Clgs/Career Ladder SPP 162	46,949	20,401	5,017	-
8890 DSP&S - P1 Recalc SPP 180	17,582	3,840	1,573	-
8820 Step Into College SPP 187	33,364	1,911	-	-
8820 Bank of America - Perf Riverside SPP 224	8,398	-	-	-
8820 Carpenter Foundation - The Sound of Music SPP 226	10,500	25,000	25,000	25,000
8820 Lux Boreal Dance Residency SPP 227	8,710	-	-	-
8890 West Ed Paraprofessional SPP 231	-	187	-	-
8820 Kaiser Permanente MVC Dental Hygiene SPP 269	20,000	19,423	18,697	20,042
8890 Riverside Comm Health Found Comm Ed SPP 281	24,484	-	-	-
8820 Riverside Medical Clinic for Allied Health SPP 282	-	-	95,000	-
8890 4Faculty Web Services SPP 312	2,775	-	-	8,437
8820 Completion Academies SPP 319	-	8,262	35,347	274,573
8820 Completion Counts - CLIP SPP 352	271,036	1,194,126	1,298,856	301,097
8820 Comm Learning in Partnership - Plng Grant SPP 357	28,193	-	-	-
8820 Gateway to College Dropout Recovery SPP 362	7,586	47	-	-
8890 Gateway to College Charter School SPP 364	334,153	314,198	243,487	346,000
8890 Riverside Co Board of Supervisors SPP 390	20,000	-	-	5,507
8890 Moreno Valley Netbooks SPP 512	21,067	-	-	-
8880 Int'l Stdnt Capital Outlay Surcharge - SPP 709	10,218	(161)	71,749	1,208,682
Total 3.0	933,649	1,632,984	1,967,003	2,590,907

4.0 Intrafund Transfers In (Out)

	From (To) Resource 1000:			
8999 EOP&S SPP 060	155,922	80,467	-	-
8999 CARE SPP 061	32,592	16,846	-	-
8999 Instructional Equipment Match SPP 075	13,002	-	-	-
8999 Matriculation SPP 080	590,049	524,050	332,749	-
8999 Middle College HS SPP 125	89,995	91,144	75,740	106,480
8999 RCOE Foster Youth ILP Emancipation SPP 157	5,372	-	-	-
8999 Center International Trade SPP 163	5,281	-	-	-
8999 DSP&S Match/Over SPP 180	909,879	897,223	1,008,530	774,302

**Riverside Community College District
2013-2014 Final Budget
Resource 1190 - Grants and Categorical Program Income**

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8999 Entrepreneurship Career Pathways CITD SPP 188	3,360	-	-	-
8999 Fed Wrk Study SPP 300	32,691	25,308	39,133	45,329
8999 FWS Off Campus 100% Amer Reads SPP 301	220	203	165	-
8999 FWS Off Campus 100% Amer Counts SPP 302	300	87	170	-
8999 FWS On Campus (Instruc/Non-Instruc) SPP 304	154,978	171,596	282,621	282,165
8999 FWS On Campus CalWORKs (25%) SPP 305	-	109	231	-
8999 FWS On Campus CalWORKs (75%) SPP 306	-	-	213	-
8999 Veterans Education SPP 730	-	-	-	4,842
Total 4.0	<u>1,993,642</u>	<u>1,807,032</u>	<u>1,739,553</u>	<u>1,213,118</u>
<u>5.0 Unaudited Beginning Balance July 1</u>	-	-	-	-
Total 5.0	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Available Funds	<u>\$ 24,070,565</u>	<u>\$ 22,416,800</u>	<u>\$ 24,097,206</u>	<u>\$ 32,606,557</u>

**Riverside Community College District
2013-2014 Final Budget
Resource 1190 - Grants and Categorical Program Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
<u>Academic Salaries</u>					
1110	Regular Full-Time Teaching	\$ 586,861	\$ 436,846	\$ 357,662	\$ 250,438
1170	Instructional Release Time	194,547	131,205	152,750	184,855
	Total 1100	781,408	568,051	510,411	435,293
1218	Regular Full Time Administrator	752,832	809,314	995,449	915,046
1219	Counselors/Librarians/Release Time	1,269,715	1,155,575	1,137,676	1,146,858
	Total 1200	2,022,548	1,964,889	2,133,125	2,061,904
1330	Part-Time Teaching Fall	51,824	129,069	178,635	5,000
1331	Part-Time Teaching Summer (Odd years)	6,289	10,465	715	715
1332	Part-Time Teaching Winter	16,237	4,737	7,976	-
1333	Part-Time Teaching Spring	83,284	74,797	57,638	5,000
1334	Part-Time Teaching Summer (Even years)	37,599	777	19,057	-
1335	Regular - Overload Fall	-	17,377	61,408	10,519
1336	Regular - Overload Summer (Even years)	4,508	2,097	25,273	-
1337	Regular - Overload Winter	13,363	11,017	1,726	-
1338	Regular - Overload Spring	6,608	17,377	11,936	10,519
1339	Regular - Overload Summer (Odd years)	1,578	5,406	2,996	3,942
1360	Other - Substitute Teaching	12,641	3,721	8,221	-
1370	Other - Extra Duty	142	-	-	-
1371	Other - Large Lecture Stipends	681	1,175	1,126	-
	Total 1300	234,754	278,015	376,707	35,695
1439	Part-Time Non-Instructional	814,253	712,420	666,475	676,506
1469	Substitute Non-Instructional	468	-	-	10,000
1479	Extra Duty (Stipend)	15,175	-	-	16,000
1490	Special Assignments	506,459	416,561	420,248	607,725
	Total 1400	1,336,354	1,128,982	1,086,722	1,310,231
	Total 1000 Series	4,375,064	3,939,937	4,106,966	3,843,123
<u>Classified Salaries</u>					
2118	Full-Time Administrator	1,411,564	1,240,625	1,400,848	1,598,229
2119	Full-Time - Regular / Confidential	3,734,319	3,533,334	3,268,802	3,681,100
2129	Permanent Part-Time	307,873	549,521	868,033	1,369,999
2139/2339	Classified Hourly	1,007,225	160,172	298,172	341,444
2169/2369	Substitutes	47,275	29,045	41,573	2,184
2190/2390	Special Projects	48,488	119,313	53,038	102,000
	Total 2100	6,556,745	5,632,009	5,930,465	7,094,956
2210	Full-Time Instructional Aides	382,328	395,284	402,367	307,230
2220	Part-Time Instructional Aides	88,823	91,385	108,508	14,324
2230/2449	Part-Time Hourly Instructional Aides	366,972	452,900	503,429	489,328
	Total 2200	838,123	939,569	1,014,304	810,882

**Riverside Community College District
2013-2014 Final Budget
Resource 1190 - Grants and Categorical Program Expenditures**

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2331	Student Help Non-Instructional	527,638	442,315	533,266	1,629,977
2349	Overtime	23,958	33,532	10,389	5,000
2399	Classified Non-teaching Other	21,540	-	-	-
	Total 2300	573,136	475,847	543,656	1,634,977
2430	Student Instructional	99,053	57,176	112,338	68,065
2440	Overtime - Instructional Aides	1,565	16,349	38,521	3,192
	Total 2400	100,617	73,525	150,859	71,257
	Total 2000 Series	8,068,622	7,120,950	7,639,284	9,612,072
3110	STRS Teaching/Instr Aide	76,976	63,227	63,115	38,856
3120	STRS Classified Employee	11,588	11,173	17,678	25,773
3130	STRS Other Academic Employee	249,469	222,068	229,021	260,707
	Total 3100	338,033	296,468	309,813	325,336
3210	PERS Teaching/Instr Aide	54,096	60,003	64,456	36,793
3220	PERS Classified Employee	563,065	550,178	601,161	705,176
3230	PERS Other Academic Employee	22,411	33,963	37,411	24,268
	Total 3200	639,573	644,144	703,028	766,237
3310	OASDHI Teaching/Instr Aide	31,264	34,219	35,631	20,867
3315	Medicare Teaching/Instr Aide	26,863	26,046	28,007	18,853
3320	OASDHI Classified Employee	337,077	315,617	327,556	385,015
3325	Medicare Classified Employee	96,646	83,080	85,977	103,130
3330	OASDHI Other Academic Employee	13,551	19,441	20,798	12,069
3335	Medicare Other Academic Employee	46,309	44,682	46,444	48,888
	Total 3300	551,710	523,085	544,413	588,822
3410	H&W Teaching/Instr Aide	241,602	182,040	183,583	278,658
3420	H&W Classified Employee	1,240,891	1,192,254	1,168,383	1,418,115
3430	H&W Other Academic Employee	342,225	326,051	361,434	329,395
	Total 3400	1,824,718	1,700,346	1,713,399	2,026,168
3510	SUI Teaching/Instr Aide	13,682	28,839	21,045	644
3520	SUI Classified Employee	48,263	91,047	64,799	3,529
3530	SUI Other Academic Employee	26,426	49,156	33,531	1,642
	Total 3500	88,370	169,042	119,375	5,815
3610	Work Comp Teaching/Instr Aide	30,730	29,157	46,044	30,986
3620	Work Comp Classified Employee	121,107	104,721	166,145	199,914
3630	Work Comp Othr Academic Employee	52,736	48,574	72,133	77,221
	Total 3600	204,573	182,452	284,322	308,121
3920	Other Benefits Classified Employee	(80)	-	-	-
	Total 3900	(80)	-	-	-
	Total 3000 Series	3,646,897	3,515,537	3,674,350	4,020,499

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

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<u>Books and Supplies</u>					
4230	Reference Books	85,011	64,814	73,807	32,497
	Total 4200	85,011	64,814	73,807	32,497
4320	Instructional Supplies	963,647	671,227	637,034	977,557
4330	Periodicals & Magazines	141,882	253,447	240,782	7,468
4351	Instructional Media Supplies	12,401	3,996	27,471	4,025
4360	Tests	16,899	19,399	43,221	20,555
	Total 4300	1,134,829	948,070	948,509	1,009,605
4555	Copying and Printing	74,300	83,910	100,842	97,553
4575	Software < \$500	9,392	17,596	4,816	4,792
4590	Office/Other Supplies	310,596	262,644	312,691	1,167,311
4599	Contract Ed Supplies	-	56	-	2,000
	Total 4500	394,288	364,205	418,349	1,271,656
4690	Other Transportation Supplies	8,174	2,011	-	-
	Total 4600	8,174	2,011	-	-
4710	Food	118,496	96,026	136,012	160,674
	Total 4700	118,496	96,026	136,012	160,674
	Total 4000 Series	1,740,797	1,475,125	1,576,677	2,474,432
5045	Postage	4,783	9,202	7,109	19,691
	Total 5000	4,783	9,202	7,109	19,691
5110	Consultants	295,587	355,703	579,048	807,190
5120	Lecturers	117,280	73,562	38,435	5,659
5194	Filming	-	7,000	12,600	4,300
5195	Entry Fees	-	840	-	-
5197	Grant/Contract Sub-Agreement	464,972	1,206,615	1,242,769	889,821
5198	Professional Services	295,353	351,615	428,610	476,382
	Total 5100	1,173,192	1,995,334	2,301,462	2,183,352
5210	Mileage	39,131	36,058	33,835	70,604
5211	Meeting Expense	75,927	82,359	114,181	142,323
5219	Other Travel Expenses	151,787	158,169	153,573	646,529
5220	Conferences	232,651	210,116	286,216	371,028
	Total 5200	499,496	486,703	587,805	1,230,484
5310	Memberships	12,847	9,806	19,032	19,699
	Total 5300	12,847	9,806	19,032	19,699
5420	Liability Insurance	-	3,473	-	-
5440	Student Insurance	250	-	-	-
	Total 5400	250	3,473	-	-

**Riverside Community College District
2013-2014 Final Budget
Resource 1190 - Grants and Categorical Program Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
5520	Electricity	789	1,175	1,381	200
5530	Water	283	133	165	50
5540	Telephone	276	73	1,994	1,400
5541	Cellular Telephone	30,946	19,463	11,396	25,593
5570	Waste Disposal	80	83	114	100
	Total 5500	32,374	20,927	15,050	27,343
5630	Rents and Leases	23,579	42,155	36,094	25,534
5632	Scenic Rentals	797	-	-	-
5633	Costume Rentals	5,043	-	-	-
5644	Repairs	13,962	8,502	40,461	8,169
5649	Computer Software Maintenance/Lic	394,851	368,982	376,349	317,871
5650	Transportation Contracts	34,552	38,355	43,932	42,602
5691	Governmental Fees	-	14	-	-
	Total 5600	472,784	458,007	496,836	394,176
5740	Advertising	7,886	12,569	15,069	34,625
5790	Other Legal Expenses	41,419	21,442	14,499	258,650
	Total 5700	49,305	34,011	29,568	293,275
5830	Surveys	-	-	70,795	-
5840	Physicals	9,719	-	-	-
5850	Fingerprints	4,191	33	-	-
5855	Pre-employment Testing	28,604	-	-	-
5890	Outside Services and Operating Costs	554,218	625,619	606,312	1,804,377
5892	Bank Charges	3	-	3,640	3,800
	Total 5800	596,734	625,652	680,746	1,808,177
5910	Indirect Charges	481,278	517,478	462,128	674,428
	Total 5900	481,278	517,478	462,128	674,428
	Total 5000 Series	3,323,044	4,160,593	4,599,737	6,650,625
Capital Outlay					
Buildings					
6223	Architects Fee	-	-	89,460	662,959
6226	Remodel	8,630	-	34,086	65,220
6227	Fixtures & Fixed Equipment	43,611	34,933	45,973	2,950
6228	Inspection	-	-	477	4,500
6229	Other Building Expense	-	-	3,473	-
	Total 6200	52,241	34,933	173,469	735,629
Library Books					
6310	Library Books	-	23,802	55,074	-
	Total 6300	-	23,802	55,074	-
Equipment					
6481	Equip Add'l \$200-4999	552,544	388,848	477,401	2,247,264
6482	Equip Add'l >\$5000	506,465	414,785	234,272	294,000
6483/6491	Equip Repl \$200-4999	1,804	303	-	-
6485	Computer Equip Add'l <\$4999	729,593	405,896	574,696	667,343
6486	Computer Equip Add'l >\$5000	93,706	176,604	135,853	168,000

**Riverside Community College District
2013-2014 Final Budget
Resource 1190 - Grants and Categorical Program Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
6487/6495	Computer Equip Repl <\$4999	-	3,288	269	-
	Total 6400	1,884,112	1,389,723	1,422,491	3,376,607
	Total 6000 Series	1,936,353	1,448,459	1,651,033	4,112,236
<u>Other Outgo</u>					
7320	Interfund Transfer	-	-	-	54,000
	Total 7300	-	-	-	54,000
7620	Student Financial Grants	441,067	292,433	505,334	1,342,822
7640	Book Grants	265,864	345,148	273,275	359,929
7650	Meal Grants	32,360	19,041	12,200	20,000
7660	Bus Passes	150,331	53,830	31,123	42,393
7661	Educational Supplies	90,166	45,748	27,226	74,426
	Total 7600	979,788	756,200	849,159	1,839,570
	Total 7000 Series	979,788	756,200	849,159	1,893,570
	Total Expenditures	24,070,565	22,416,800	24,097,206	32,606,557
Total Resource 1190					
Expenditures/Contingency/Fund Balance		\$ 24,070,565	\$ 22,416,800	\$ 24,097,206	\$ 32,606,557

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

FINAL BUDGET
2013-2014

INCOME

Unaudited Beginning Balance, July 1		\$ 371,990
Local Income	\$ 1,848,115	
Interfund Transfer From Resource 1110	<u>577,569</u>	
Total Income		<u>2,425,684</u>
Total Available Funds (TAF)		<u>\$ 2,797,674</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 803,600
3000	Employee Benefits	287,944
	Set-Aside for Potential Compensation Adjustment	9,811
4000	Books and Supplies	864,410
5000	Services and Operating Expenses	150,131
6000	Capital Outlay	<u>7,000</u>
	Total Expenditures	2,122,896
7900	* Contingency / Reserves	<u>674,778</u>
	Total Resource 3200 Including Contingency / Reserves	<u>\$ 2,797,674</u>

* 5% Contingency reserve calculated from TAF equals \$ 139,884

**Riverside Community College District
2013-2014 Final Budget
Resource 3200 - Food Services Income**

<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
1.0 Local Income				
8844 Food Service Sales/Commissions	\$ 1,854,712	\$ 1,701,248	\$ 1,755,685	\$ 1,747,700
8860 Interest	865	449	560	415
8890 Video /Vending /Pepsi Support	80,100	88,624	176,750	100,000
Total 1.0	<u>1,935,677</u>	<u>1,790,320</u>	<u>1,932,995</u>	<u>1,848,115</u>
2.0 Interfund Transfer				
8980 From Resource 1110	382,790	323,129	441,414	577,569
Total 2.0	<u>382,790</u>	<u>323,129</u>	<u>441,414</u>	<u>577,569</u>
3.0 Unaudited Beginning Balance July 1	<u>177,106</u>	<u>58,473</u>	<u>9,632</u>	<u>371,990</u>
Total 3.0	<u>177,106</u>	<u>58,473</u>	<u>9,632</u>	<u>371,990</u>
Total Available Funds	<u>\$ 2,495,573</u>	<u>\$ 2,171,923</u>	<u>\$ 2,384,041</u>	<u>\$ 2,797,674</u>

**Riverside Community College District
2013-2014 Final Budget
Resource 3200 - Food Services Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
<u>Classified Salaries</u>					
2118	Full-Time Administrator	\$ 220,494	\$ 240,694	\$ 195,670	\$ 234,125
2119	Full-Time - Regular / Confidential	444,771	431,537	307,633	346,427
2129	Permanent Part-Time	-	-	54,060	64,348
2139/2339	Classified Hourly	5,915	-	-	-
2169/2369	Classified Substitute	2,810	-	16,914	-
2190/2390	Special Projects	-	8,000	-	-
	Total 2100	673,990	680,231	574,277	644,900
2331	Student Help	152,173	128,260	152,257	152,000
2349	Overtime	8,460	7,168	13,592	6,700
	Total 2300	160,633	135,428	165,849	158,700
	Total 2000 Series	834,623	815,659	740,126	803,600
<u>Employee Benefits</u>					
3120	STRS Classified Employee	1,885	5,568	1,330	-
	Total 3100	1,885	5,568	1,330	-
3220	PERS Classified Employee	68,346	63,592	62,775	73,788
	Total 3200	68,346	63,592	62,775	73,788
3320	OASDHI Classified Employee	40,062	36,965	35,221	40,399
3325	Medicare Classified Employee	9,828	9,805	8,546	9,448
	Total 3300	49,890	46,770	43,767	49,847
3420	H&W Classified Employee	197,873	192,521	127,231	145,581
	Total 3400	197,873	192,521	127,231	145,581
3520	SUI Classified Employee	4,906	11,157	6,485	326
	Total 3500	4,906	11,157	6,485	326
3620	WC Classified Employee	13,012	12,863	16,534	18,402
	Total 3600	13,012	12,863	16,534	18,402
3920	OB Classified Employee	1,064	625	(496)	-
	Total 3900	1,064	625	(496)	-
	Total 3000 Series	336,975	333,096	257,626	287,944
<u>Set-Aside for Potential Compensation Adjustment</u>					
3999	Other - Potential COLA	-	-	-	9,811
	Total 3999	-	-	-	9,811
	Total 3999 Series	-	-	-	9,811
<u>Books and Supplies</u>					
4555	Copying and Printing	485	294	153	160
4590	Office/Other Supplies	12,225	10,983	7,440	7,500
	Total 4500	12,710	11,277	7,593	7,660

**Riverside Community College District
2013-2014 Final Budget
Resource 3200 - Food Services Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
4644	Repair Supplies	80	-	641	600
4690	Transportation Supplies	589	433	233	300
	Total 4600	669	433	874	900
4711	Protein	112,645	102,558	123,442	121,800
4712	Dessert	35,026	34,015	24,495	25,000
4713	Dairy	73,079	62,911	61,927	62,700
4714	Produce	33,047	25,405	27,473	27,800
4715	Salad	321,110	300,312	291,448	295,000
4716	Bread	56,005	47,617	46,816	47,000
4717	Groceries	239,118	183,153	204,828	203,300
4791	Paper and Soap	72,891	55,053	60,653	60,000
4792	Laundry	11,800	8,501	8,695	8,750
4793	Kitchen Expendables	10,728	6,891	4,383	4,500
	Total 4700	965,448	826,416	854,161	855,850
	Total 4000 Series	978,826	838,126	862,627	864,410
<u>Services and Operating Expenses</u>					
5045	Postage	17	16	22	25
	Total 5000	17	16	22	25
5110	Consultants	130,511	-	-	-
	Total 5100	130,511	-	-	-
5210	Mileage	463	-	1,943	-
	Total 5200	463	-	1,943	-
5310	Memberships and Dues	240	240	240	240
	Total 5300	240	240	240	240
5510	Natural Gas	5,200	5,200	5,200	5,200
5520	Electricity	35,700	35,700	35,700	35,700
5550	Laundry & Cleaning	38,817	29,567	15,616	15,700
	Total 5500	79,717	70,467	56,516	56,600
5630	Rents and Leases	6,605	240	-	-
5644	Repairs	19,502	22,710	24,678	24,900
5649	Computer Software Maintenance/Lic	-	1,131	204	210
	Total 5600	26,107	24,081	24,882	25,110
5710	Audit	2,200	3,337	2,768	2,768
5790	Other Licenses/Processing Fees	2,192	4,390	4,111	4,208
	Total 5700	4,392	7,727	6,879	6,976
5820	Interest	-	-	11	-
5890	Outside Services and Operating Costs	6,166	5,028	4,458	4,780
5891	Sales Tax	(518)	35	(676)	-
5892	Bank Charges	34,736	53,114	55,376	56,400
	Total 5800	40,383	58,177	59,170	61,180
	Total 5000 Series	281,828	160,708	149,651	150,131

**Riverside Community College District
2013-2014 Final Budget
Resource 3200 - Food Services Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
<u>Capital Outlay</u>					
Buildings					
6227	Fixtures and Fixed Equipment	-	13,496	-	-
	Total 6200	-	13,496	-	-
Equipment					
6481	Equip Add'l < \$5000	3,887	1,206	-	7,000
6485	Computer Equipment	960	-	586	-
6491	Equipment Replacement	-	-	1,434	-
	Total 6400	4,847	1,206	2,020	7,000
	Total 6000 Series	4,847	14,702	2,020	7,000
	Total Expenditures	2,437,100	2,162,291	2,012,051	2,122,896
<u>Contingency/Fund Balance</u>					
7910	Restricted	58,473	9,632	371,990	674,778
	Total 7900	58,473	9,632	371,990	674,778
	Total 7000 Series	58,473	9,632	371,990	674,778
Total Resource 3200					
Expenditures/Contingency/Fund Balance		\$ 2,495,573	\$ 2,171,923	\$ 2,384,041	\$ 2,797,674

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

FINAL BUDGET
2013-2014

INCOME

Unaudited Beginning Balance, July 1		\$ 153,179
Federal Income	\$ 50,500	
State Income	70,548	
Local Income	<u>903,930</u>	
Total Income		<u>1,024,978</u>
Total Available Funds (TAF)		<u>\$ 1,178,157</u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$ 557,619
2000	Classified Salaries	208,221
3000	Employee Benefits	150,540
	Set-Aside for Potential Compensation Adjustment	11,713
4000	Books and Supplies	33,255
5000	Services and Operating Expenses	50,840
6000	Capital Outlay	<u>40,304</u>
	Total Expenditures	1,052,492
7900	* Contingency / Reserves	<u>125,665</u>
	Total Resource 3300 Including Contingency / Reserves	<u>\$ 1,178,157</u>

* 5% Contingency reserve calculated from TAF equals \$58,908

**Riverside Community College District
2013-2014 Final Budget
Resource 3300 - Child Care Income**

<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
1.0 Federal Income				
8190 Federal Income	\$ 150,295	\$ 47,121	\$ 50,976	\$ 50,500
Total 1.0	150,295	47,121	50,976	50,500
2.0 State Income				
8629 State Bailout Funds	70,348	70,348	70,348	70,348
8699 Other State Income	592	25,110	-	200
Total 2.0	70,940	95,458	70,348	70,548
3.0 Local Income				
8850 Rents and Leases	7,741	56,222	46,737	-
8860 Interest	429	256	493	490
8871 Parent Fees	842,094	847,825	853,618	903,376
8890 Fundraising & Miscellaneous	-	-	64	64
Total 3.0	850,264	904,303	900,912	903,930
4.0 Unaudited Beginning Balance July 1				
	40,217	26,760	63,825	153,179
Total 4.0	40,217	26,760	63,825	153,179
Total Available Funds	\$ 1,111,716	\$ 1,073,642	\$ 1,086,061	\$ 1,178,157

**Riverside Community College District
2013-2014 Final Budget
Resource 3300 - Child Care Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
Academic Salaries					
1218	Regular Full Time Administrator	\$ 69,365	\$ 45,270	\$ (24,541)	\$ -
1219	Regular Full Time ECS Staff	148,577	142,836	102,318	119,539
	Total 1200	217,941	188,106	77,777	119,539
1439	Part-Time ECS Staff	459,530	413,739	422,330	422,000
1469	Substitute Non-Instructional	-	-	14,510	16,080
	Total 1400	459,530	413,739	436,840	438,080
	Total 1000 Series	677,471	601,845	514,617	557,619
Classified Salaries					
2118	Full Time - Classified Manager	8,065	-	29,296	81,731
2119	Full Time - Regular / Confidential	32,171	35,398	38,916	36,490
2129	Permanent-Part-time	3,084	-	-	-
2139/2339	Classified Hourly	15,522	-	-	-
	Total 2100	58,842	35,398	68,212	118,221
2331	Student Help	111,664	107,258	75,203	90,000
	Total 2300	111,664	107,258	75,203	90,000
	Total 2000 Series	170,506	142,656	143,415	208,221
Employee Benefits					
3120	STRS Classified Employee	(33)	-	-	-
3130	STRS Academic Non-Teaching	43,681	39,194	32,444	41,984
	Total 3100	43,648	39,194	32,444	41,984
3220	PERS Classified Employee	3,752	3,851	7,648	13,528
	Total 3200	3,752	3,851	7,648	13,528
3320	OASDHI Classified Employee	2,748	2,140	4,164	7,329
3325	Medicare Classified Employee	868	501	974	1,714
3335	Medicare Academic Non-Teaching	8,787	7,687	7,398	7,379
	Total 3300	12,403	10,328	12,536	16,422
3420	H&W Classified Employee	13,106	12,231	23,173	36,836
3430	H&W Academic Non-Teaching	49,822	47,093	29,864	23,894
3440	H & W - Retired Employees	-	-	834	-
	Total 3400	62,929	59,324	53,871	60,730
3520	SUI Classified Employee	431	567	746	59
3530	SUI Academic Non-Teaching	5,410	9,396	5,244	279
	Total 3500	5,841	9,963	5,990	338

**Riverside Community College District
2013-2014 Final Budget
Resource 3300 - Child Care Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
3620	Work Comp Classified Employee	2,706	2,237	3,246	4,769
3630	Work Comp Academic Non-Teaching	10,626	9,412	12,229	12,769
	Total 3600	13,333	11,649	15,475	17,538
3920	OB Classified Employee	(194)	32	91	-
3930	OB Academic Non-Teaching	170	232	(341)	-
	Total 3900	(24)	264	(250)	-
	Total 3000 Series	141,881	134,573	127,714	150,540
<u>Set-Aside for Potential Compensation Adjustment</u>					
3999	Other - Potential COLA	-	-	-	11,713
	Total 3999	-	-	-	11,713
	Total 3999 Series	-	-	-	11,713
<u>Books and Supplies</u>					
4520	Custodial Supplies	1,900	-	-	-
4555	Copying and Printing	579	412	490	675
4590	Office/Other Supplies	19,564	20,296	16,340	16,400
	Total 4500	22,043	20,708	16,830	17,075
4710	Food	8,787	7,804	7,792	8,100
4720	Meals for Needy Children	7,191	6,374	5,408	6,000
4790/91	Other Food Supplies	1,646	1,143	1,186	2,080
	Total 4700	17,624	15,321	14,386	16,180
	Total 4000 Series	39,667	36,029	31,216	33,255
<u>Services and Operating Expenses</u>					
5045	Postage	35	123	102	130
	Total 5000	35	123	102	130
5198	Professional Services	-	-	-	6,000
	Total 5100	-	-	-	6,000
5210	Mileage	60	642	(107)	500
5220	Conferences	-	440	630	1,000
	Total 5200	60	1,082	523	1,500
5510	Natural Gas	2,169	2,106	1,549	2,300
5520	Electricity	25,846	24,025	26,979	28,000
5530	Water	3,712	4,662	3,553	4,000
	Total 5500	31,726	30,793	32,081	34,300
5644	Repair/Supplies Non-instr	126	-	150	600
5691	Government Fees	550	550	550	600
	Total 5600	676	550	700	1,200

**Riverside Community College District
2013-2014 Final Budget
Resource 3300 - Child Care Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
5740	Advertising	-	840	2,030	2,000
5790	Other (Permits, Fees, etc.)	880	1,188	818	1,100
	Total 5700	880	2,028	2,848	3,100
5820	Interest	16	14	-	-
5890	Outside Services and Operating Costs	15,073	45,999	77,776	4,500
5892	Bank Charges	221	151	262	110
	Total 5800	15,310	46,164	78,038	4,610
	Total 5000 Series	48,687	80,740	114,292	50,840
Capital Outlay					
Site and Site Improvement					
6127	Fixtures & Fixed Equip	3,502	3,083	-	-
	Total 6100	3,502	3,083	-	-
6222	Engineering	-	4,300	-	-
6227	Fixtures/Fixed Equipment	-	3,424	-	35,304
	Total 6200	-	7,724	-	35,304
Equipment					
6481	Equip Add'l \$200-4999	3,242	3,165	1,627	5,000
	Total 6400	3,242	3,165	1,627	5,000
	Total 6000 Series	6,744	13,972	1,627	40,304
	Total Expenditures	1,084,956	1,009,815	932,881	1,052,492
Contingency/Fund Balance					
7910	Restricted	26,760	63,827	153,179	125,665
	Total 7900	26,760	63,827	153,179	125,665
	Total 7000 Series	26,760	63,827	153,179	125,665
Total Resource 3300					
Expenditures/Contingency/Fund Balance		\$ 1,111,716	\$ 1,073,642	\$ 1,086,061	\$ 1,178,157

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

FINAL BUDGET
2013-2014

INCOME

Unaudited Beginning Balance, July 1		\$	-
State Income	\$ 4,120,840		
Intrafund Transfer from Resource 4170	<u>313,550</u>		
Total Income			<u>4,434,390</u>
Total Available Funds (TAF)		\$	<u>4,434,390</u>

EXPENDITURES

Object Code

6000	Capital Outlay	\$	<u>4,434,390</u>
	Total Expenditures		4,434,390
7900	Contingency / Reserves		<u>-</u>
	Total Resource 4100 Including Contingency / Reserves	\$	<u>4,434,390</u>

**Riverside Community College District
2013-2014 Budget Budget
Resource 4100 - State Construction and Scheduled Maintenance Income**

<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
1.0 State Income				
8652 Scheduled Maintenance 13/14 SPP 649	\$ -	\$ -	\$ -	\$ 313,550
8659 Wheelock Gym Seismic Retrofit SPP 811	3,733,412	4,622,539	-	-
8659 Moreno Valley Phase III SPP 676	437,000	207,762	9,583,948	3,807,290
8659 Nursing / Science Bldg SPP 626	<u>26,206,842</u>	<u>8,110,225</u>	<u>144,837</u>	<u>-</u>
Total 1.0	<u>30,377,254</u>	<u>12,940,526</u>	<u>9,728,785</u>	<u>4,120,840</u>
2.0 Intrafund Transfers				
8999 From Resource 4170	-	-	-	313,550
Total 2.0	<u>-</u>	<u>-</u>	<u>-</u>	<u>313,550</u>
3.0 Unaudited Beginning Balance				
Total 3.0	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Available Funds	<u>\$ 30,377,254</u>	<u>\$ 12,940,526</u>	<u>\$ 9,728,785</u>	<u>\$ 4,434,390</u>

**Riverside Community College District
2013-2014 Final Budget
Resource 4100 - State Construction and Scheduled Maintenance Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
Capital Outlay					
Site and Site Improvement					
6121	Advertising & Legal	\$ -	\$ 1,521	\$ -	\$ -
	Total 6100	<u>-</u>	<u>1,521</u>	<u>-</u>	<u>-</u>
Buildings					
6213	Architect's Fees	437,000	-	25,475	-
6216	Construction	26,116,936	5,284,649	9,626,449	3,153,290
6217	Fixtures/Fixed Equipment	-	-	76,861	-
6219	Other	412,990	61,338	-	-
6222	Engineering	-	-	12,259	-
6223	Architect's Fees	8,951	-	-	-
6226	Construction	3,401,377	4,622,539	(12,259)	627,100
	Total 6200	<u>30,377,254</u>	<u>9,968,526</u>	<u>9,728,785</u>	<u>3,780,390</u>
Equipment					
6481	Equipment Add'l \$200 to \$4,999	-	2,243,123	(1,482)	654,000
6482	Equipment Add'l > \$5,000	-	373,278	1,482	-
6485	Computer Equip Add'l \$200-\$4999	-	354,077	-	-
	Total 6400	<u>-</u>	<u>2,970,479</u>	<u>-</u>	<u>654,000</u>
	Total 6000 Series	<u>30,377,254</u>	<u>12,940,526</u>	<u>9,728,785</u>	<u>4,434,390</u>
Contingency/Fund Balance					
7920	Restricted	-	-	-	-
	Total 7000 Series	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Resource 4100					
Expenditures/Contingency/Fund Balance		<u>\$ 30,377,254</u>	<u>\$ 12,940,526</u>	<u>\$ 9,728,785</u>	<u>\$ 4,434,390</u>

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

FINAL BUDGET
2013-2014

INCOME

Unaudited Beginning Balance, July 1		\$ 5,913,285
Local Income	\$ 21,250	
Interfund Transfer From Resource 1000	<u>1,270,000</u>	
Total Income		<u>1,291,250</u>
Total Available Funds (TAF)		<u>\$ 7,204,535</u>

EXPENDITURES

Object Code

5000	Services and Operating Expenses	\$ 1,650
6000	Capital Outlay	<u>7,202,885</u>
	Total Expenditures	7,204,535
7900	Contingency / Reserves	<u>-</u>
	Total Resource 4130 Including Contingency / Reserves	<u>\$ 7,204,535</u>

**Riverside Community College District
2013-2014 Final Budget
Resource 4130 - La Sierra Capital Income**

<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
1.0 Local Income				
8860 Interest	\$ 74,877	\$ 34,588	\$ 28,200	\$ 21,250
Total 1.0	<u>74,877</u>	<u>34,588</u>	<u>28,200</u>	<u>21,250</u>
2.0 Incoming Interfund Transfer				
8980 From Resource 1000	-	678,000	-	1,270,000
Total 2.0	<u>-</u>	<u>678,000</u>	<u>-</u>	<u>1,270,000</u>
3.0 Incoming Transfer				
8999 From Resource 4120	-	555	-	-
Total 3.0	<u>-</u>	<u>555</u>	<u>-</u>	<u>-</u>
4.0 Unaudited Beginning Balance July 1	12,324,957	8,907,713	7,891,529	5,913,285
Total 4.0	<u>12,324,957</u>	<u>8,907,713</u>	<u>7,891,529</u>	<u>5,913,285</u>
Total Available Funds	<u>\$ 12,399,834</u>	<u>\$ 9,620,856</u>	<u>\$ 7,919,729</u>	<u>\$ 7,204,535</u>

**Riverside Community College District
2013-2014 Final Budget
Resource 4130 - La Sierra Capital Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
<u>Services and Operating Expenses</u>					
5110	Consultant	\$ 23,255	\$ (14,847)	\$ 6,444	\$ 1,650
	Total 5100	23,255	(14,847)	6,444	1,650
	Total 5000 Series	23,255	(14,847)	6,444	1,650
<u>Capital Outlay</u>					
Buildings					
6216	Construction	-	-	-	5,850,507
6219	Other Building Expense	7,849	128,192	-	-
6222	Engineering	69,867	-	-	-
	Total 6200	77,716	128,192	-	5,850,507
Equipment					
6481	Equip Add'l \$200-\$4999	1,149	-	-	1,352,378
	Total 6400	1,149	-	-	1,352,378
	Total 6000 Series	78,866	128,192	-	7,202,885
	Total Expenditures	102,121	113,345	6,444	7,204,535
<u>Interfund Transfer</u>					
7390	To Resource 1000	3,390,000	1,615,982	2,000,000	-
	Total 7300	3,390,000	1,615,982	2,000,000	-
<u>Contingency/Fund Balance</u>					
7920	Restricted	8,907,713	7,891,529	5,913,285	-
	Total 7900	8,907,713	7,891,529	5,913,285	-
	Total 7000 Series	12,297,713	9,507,511	7,913,285	-
Total Resource 4130					
Expenditures/Contingency/Fund Balance		\$ 12,399,834	\$ 9,620,856	\$ 7,919,729	\$ 7,204,535

RIVERSIDE COMMUNITY COLLEGE DISTRICT
FUND 41, RESOURCE 4170 - 2010D CAPITAL APPRECIATION BONDS

FINAL BUDGET
2013-2014

INCOME

Unaudited Beginning Balance, July 1	\$ 6,594,474
Local Income	<u>20,000</u>
Total Available Funds (TAF)	<u>\$ 6,614,474</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 527,248
3000	Employee Benefits	205,061
	Set-Aside for Potential Compensation Adjustment	10,059
5000	Services and Operating Expenses	677,820
6000	Capital Outlay	5,548,835
8999	Intrafund Transfers to Resource 4100	<u>313,550</u>
	Total Expenditures	7,282,573
7900	Contingency / Reserves	<u>(668,099)</u>
	Total Resource 4170 Including Contingency / Reserves	<u>\$ 6,614,474</u>

**Riverside Community College District
2013-2014 Final Budget
Resource 4170 - 2010D Capital Appreciation Bonds Income**

<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
1.0 Local Income				
8860 Interest	\$ 32,918	\$ 32,728	\$ 33,568	\$ 20,000
Total 1.0	<u>32,918</u>	<u>32,728</u>	<u>33,568</u>	<u>20,000</u>
2.0 Other Sources				
8940 Proceeds of Long Term Debt	7,699,278	-	-	-
Total 2.0	<u>7,699,278</u>	<u>-</u>	<u>-</u>	<u>-</u>
3.0 Unaudited Beginning Balance July 1	-	7,380,458	6,889,115	6,594,474
Total 3.0	<u>-</u>	<u>7,380,458</u>	<u>6,889,115</u>	<u>6,594,474</u>
Total Available Funds	<u>\$ 7,732,197</u>	<u>\$ 7,413,186</u>	<u>\$ 6,922,683</u>	<u>\$ 6,614,474</u>

**Riverside Community College District
2013-2014 Final Budget
Resource 4170 - 2010D Capital Appreciation Bonds Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
<u>Classified Salaries</u>					
2118	Full Time Administrator	\$ -	\$ -	\$ 98,588	\$ 190,215
2119	Full Time Classified	-	-	285,380	337,033
	Total 2100	-	-	383,968	527,248
2349	Overtime	-	-	2,133	-
	Total 2300	-	-	2,133	-
	Total 2000 Series	-	-	386,101	527,248
3220	PERS Classified	-	-	43,090	60,328
	Total 3200	-	-	43,090	60,328
3320	OASDHI Classified	-	-	23,429	32,689
3325	Medicare Classified	-	-	5,479	7,645
	Total 3300	-	-	28,909	40,334
3420	H&W Classified	-	-	87,408	92,061
	Total 3400	-	-	87,408	92,061
3520	SUI Classified	-	-	4,100	264
	Total 3500	-	-	4,100	264
3620	Work Comp Classified	-	-	8,464	12,074
	Total 3600	-	-	8,464	12,074
3920	Other - Classified	-	-	1,376	-
	Total 3900	-	-	1,376	-
	Total 3000 Series	-	-	173,348	205,061
<u>Set-Aside for Potential Compensation Adjustment</u>					
3999	Other - Potential COLA	-	-	-	10,059
	Total 3999	-	-	-	10,059
	Total 3999 Series	-	-	-	10,059
<u>Services and Operating Expenses</u>					
5110	Consultants	-	-	521,584	600,541
5198	Professional Services	-	-	42,743	41,379
	Total 5100	-	-	564,327	641,920
5649	Computer Software Maintenance/Lic	-	-	13,342	25,500
	Total 5600	-	-	13,342	25,500
5710	Audit	-	-	10,433	10,400
	Total 5700	-	-	10,433	10,400
5890	Outside Services and Operating Costs	3,594	-	-	-

**Riverside Community College District
2013-2014 Final Budget
Resource 4170 - 2010D Capital Appreciation Bonds Expenditures**

Total 5890		<u>3,594</u>	-	-	-
Total 5000 Series		<u>3,594</u>	-	<u>588,102</u>	<u>677,820</u>
 <u>Capital Outlay</u>					
Site and Site Improvements					
6121	Advertising / Legal	10,147	-	-	-
6122	Engineering	150,061	166,825	23,852	4,137,247
6123	Architect's Fee	40,500	224,170	36,872	6,599
6124	Testing	-	24,200	23,808	353,322
6126	Construction	104,000	63,929	108,350	25,399
6127	Fixtures/Fixed Equipment	-	-	65,596	98,455
6128	Inspection	-	11,250	3,092	12,967
6129	Other Site Expense	43,437	33,697	-	-
Total 6100		<u>348,145</u>	<u>524,071</u>	<u>261,570</u>	<u>4,633,989</u>
 Buildings					
6213	Architect's Fee	-	-	(5,500)	-
6221	Advertising / Legal	-	-	283	-
6223	Architect's Fee	-	-	15,875	197,459
6226	Remodel	-	-	875,414	659,503
6228	Inspection	-	-	2,864	-
Total 6200		<u>-</u>	<u>-</u>	<u>888,937</u>	<u>856,962</u>
 Equipment					
6481	Equip Add'l \$200-\$4999	-	-	-	853
6482	Equip Add'l >\$5000	-	-	-	57,031
6486	Computer Eq Add'l >\$5000	-	-	409,994	-
Total 6400		<u>-</u>	<u>-</u>	<u>409,994</u>	<u>57,884</u>
Total 6000 Series		<u>348,145</u>	<u>524,071</u>	<u>1,560,501</u>	<u>5,548,835</u>
 Total Expenditures		<u>351,739</u>	<u>524,071</u>	<u>2,708,051</u>	<u>6,969,023</u>
 <u>Contingency/Fund Balance</u>					
7910	Restricted	7,380,458	6,889,114	4,214,632	(668,099)
Total 7900		<u>7,380,458</u>	<u>6,889,114</u>	<u>4,214,632</u>	<u>(668,099)</u>
Total 7000 Series		<u>7,380,458</u>	<u>6,889,114</u>	<u>4,214,632</u>	<u>(668,099)</u>
 <u>Intrafund Transfers Out / (In)</u>					
8999	To Resource 4100 - Scheduled Maint	-	-	-	313,550
TOTAL 8999		<u>-</u>	<u>-</u>	<u>-</u>	<u>313,550</u>
TOTAL 8900 Series		<u>-</u>	<u>-</u>	<u>-</u>	<u>313,550</u>
 Total Resource 4170					
Expenditures/Contingency/Fund Balance		<u>\$ 7,732,197</u>	<u>\$ 7,413,186</u>	<u>\$ 6,922,683</u>	<u>\$ 6,614,474</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT
FUND 41, RESOURCE 4180 - 2010D BUILD AMERICA BONDS

FINAL BUDGET
2013-2014

INCOME

Unaudited Beginning Balance, July 1	\$ 53,895,652
Local Income	<u>1,219,456</u>
Total Available Funds (TAF)	<u>\$ 55,115,108</u>

EXPENDITURES

Object Code

6000	Capital Outlay	<u>\$ 112,716,545</u>
	Total Expenditures	112,716,545
7900	Contingency / Reserves / (Deficit)	<u>(57,601,437)</u>
	Total Resource 4180 Including Contingency / Reserves	<u>\$ 55,115,108</u>

<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
1.0 Local Income				
8820 Contributions	\$ -	\$ -	\$ 233,975	\$ 117,756
8860 Interest	420,193	319,173	218,789	180,000
8890 Other Local Revenue	-	-	-	921,700
Total 1.0	<u>420,193</u>	<u>319,173</u>	<u>452,764</u>	<u>1,219,456</u>
2.0 Other Sources				
8940 Proceeds of Long Term Debt	102,300,000	-	-	-
Total 2.0	<u>102,300,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
3.0 Unaudited Beginning Balance July 1				
Total 3.0	<u>-</u>	<u>83,078,092</u>	<u>50,143,993</u>	<u>53,895,652</u>
Total Available Funds	<u>\$ 102,720,193</u>	<u>\$ 83,397,265</u>	<u>\$ 50,596,757</u>	<u>\$ 55,115,108</u>

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
Academic Salaries					
1490	Special Assignments	\$ -	\$ 5,524	\$ -	\$ -
	Total 1400	-	5,524	-	-
	Total 1000 Series	-	5,524	-	-
Classified Salaries					
2129	Permanent Part-Time	-	15,934	9,013	-
	Total 2100	-	15,934	9,013	-
2331	Student Help Non-Instructional	-	7,591	-	-
2349	Overtime	-	19,579	7,186	-
	Total 2300	-	27,170	7,186	-
	Total 2000 Series	-	43,104	16,199	-
3130	STRS Other Academic Employee	-	456	-	-
	Total 3100	-	456	-	-
3320	OASDHI Classified	-	1,049	318	-
3325	Medicare Classified	-	515	234	-
3335	Medicare Other Academic Employee	-	78	-	-
	Total 3300	-	1,643	552	-
3520	SUI Classified	-	572	178	-
3530	SUI Other Academic Employee	-	89	-	-
	Total 3500	-	661	178	-
3620	Work Comp Classified	-	639	347	-
3630	Work Comp Other Academic Employee	-	87	-	-
	Total 3600	-	725	347	-
	Total 3000 Series	-	3,485	1,077	-
Books and Supplies					
4555	Copying & Printing	-	5	-	-
4590	Office/Other Supplies	-	140	635	-
	Total 4500	-	145	635	-
	Total 4000 Series	-	145	635	-
Services and Operating Expenses					

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
5198	Professional Services	121,311	111,677	-	-
	Total 5100	121,311	111,677	-	-
5210	Mileage	-	135	-	-
5220	Conferences	-	10,285	-	-
	Total 5200	-	10,420	-	-
5440	Telephone	8,661	-	-	-
5541	Cellular Telephone	222	284	103	-
	Total 5500	8,884	284	103	-
5630	Rents and Leases	144,100	171,568	8,565	-
5644	Repairs	-	-	5,644	-
5649	Computer Software Maintenance/Lic	-	3,900	4,574	-
	Total 5600	144,100	175,468	18,783	-
5890	Outside Services and Operating Costs	7,914	40,654	16,255	-
	Total 5890	7,914	40,654	16,255	-
	Total 5000 Series	282,208	338,503	35,140	-
Capital Outlay					
Site and Site Improvements					
6121	Advertising / Legal	-	1,521	5,569	-
6122	Engineering	-	194,029	252,060	4,614,888
6123	Architect's Fee	271,703	273,881	244,573	98,869
6124	Testing	1,415,927	677,256	44,894	192,305
6126	Construction	-	-	3,497,907	7,922,863
6127	Fixtures/Fixed Equipment	-	6,960	938,069	-
6128	Inspection	-	-	168,697	25,000
6129	Other Site Expense	-	68,593	972,104	531,502
	Total 6100	1,687,629	1,222,241	6,123,873	13,385,427
Buildings					
6210	Buildings/Building Improvement	3,453,242	512,058	-	2,602,600
6211	Advertising/Legal	10,791	1,300	1,643	-
6212	Engineering	191,389	3,129	76,499	1,010,255
6213	Architect's Fee	1,337,177	787,328	3,327,789	40,280,623
6214	Testing	155,771	106,802	294,747	102,375
6215	Demolition/Grading	82,049	318,988	-	-
6216	Construction	2,506,038	5,619,753	7,073,604	37,006,390
6217	Fixtures/Fixed Equipment	62,913	87,007	66,255	1,673

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
6218	Inspection	336,296	208,426	298,938	105,310
6219	Other Building Expense	2,956,202	3,394,869	3,100,292	8,441,913
6221	Advertising / Legal	4,751	3,048	254,811	-
6222	Engineering	9,681	23,404	9,541	-
6223	Architect's Fee	324,913	188,095	167,107	88,010
6224	Testing	215,849	81,490	6,355	1,400
6226	Remodel	4,480,635	12,611,311	1,299,212	2,673,095
6227	Fixtures/Fixed Equipment	175,590	189,019	21,468	-
6228	Inspection	188,515	301,863	15,639	34,960
6229	Other Building Expense	417,218	1,520,099	219,022	105,030
	Total 6200	16,909,022	25,957,987	16,232,922	92,453,634
Equipment					
6481	Equip Add'l \$200-\$4999	86,383	3,563,435	424,375	6,087,295
6482	Equip Add'l >\$5000	451,609	1,290,698	340,342	458,464
6485	Computer Eq Add'l \$200-\$4999	171,834	476,395	47,116	37,562
6486	Computer Eq Add'l >\$5000	53,417	351,756	341,720	294,163
	Total 6400	763,242	5,682,284	1,153,552	6,877,484
	Total 6000 Series	19,359,893	32,862,512	23,510,347	112,716,545
	Total Expenditures	19,642,101	33,253,272	23,563,398	112,716,545
Contingency/Fund Balance					
7910	Restricted	83,078,092	50,143,993	27,033,359	(57,601,437)
	Total 7900	83,078,092	50,143,993	27,033,359	(57,601,437)
	Total 7000 Series	83,078,092	50,143,993	27,033,359	(57,601,437)
Total Resource 4180					
Expenditures/Contingency/Fund Balance		\$ 102,720,193	\$ 83,397,265	\$ 50,596,757	\$ 55,115,108

RIVERSIDE COMMUNITY COLLEGE DISTRICT
FUND 61, RESOURCE 6100 - HEALTH AND LIABILITY SELF-INSURANCE

FINAL BUDGET
2013-2014

INCOME

Unaudited Beginning Balance, July 1		\$ 460,042
Local Income	\$ 4,559,308	
Interfund Transfer from Resource 1000	<u>1,500,000</u>	
Total Income		<u>6,059,308</u>
Total Available Funds (TAF)		<u>\$ 6,519,350</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 184,549
3000	Employee Benefits	71,739
	Set-Aside for Potential Compensation Adjustment	3,520
4000	Books and Supplies	1,700
5000	Services and Operating Expenses	5,577,442
6000	Capital Outlay	<u>15,000</u>
	Total Expenditures	5,853,950
7900	Contingency / Reserves	<u>665,400</u>
	Total Resource 6100 Including Contingency / Reserves	<u>\$ 6,519,350</u>

**Riverside Community College District
2013-2014 Final Budget
Resource 6100 - Health and Liability Self-Insurance Income**

<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
1.0 Federal Income				
8190 Other Federal Revenue	\$ 262,826	\$ 350,879	\$ (5,058)	\$ -
Total 1.0	<u>262,826</u>	<u>350,879</u>	<u>(5,058)</u>	<u>-</u>
2.0 State Income				
8699 Other State Revenue	67,651	101,119	(1,388)	-
Total 2.0	<u>67,651</u>	<u>101,119</u>	<u>(1,388)</u>	<u>-</u>
3.0 Local Income				
8830 Health Premiums from Other Funds	4,649,183	4,332,725	4,352,014	4,553,308
8860 Interest	35,025	10,861	5,754	5,000
8890 Administrative Fees	1,943	2,794	296	1,000
Total 3.0	<u>4,686,150</u>	<u>4,346,381</u>	<u>4,358,064</u>	<u>4,559,308</u>
4.0 Interfund Transfer				
8980 From Resource 1000	250,000	250,000	1,500,000	1,500,000
Total 4.0	<u>250,000</u>	<u>250,000</u>	<u>1,500,000</u>	<u>1,500,000</u>
5.0 Unaudited Beginning Balance July 1				
Total 5.0	<u>1,752,955</u>	<u>3,221,022</u>	<u>1,145,392</u>	<u>460,042</u>
Total Available Funds	<u>\$ 7,019,581</u>	<u>\$ 8,269,401</u>	<u>\$ 6,997,010</u>	<u>\$ 6,519,350</u>

**Riverside Community College District
2013-2014 Final Budget
Resource 6100 - Health and Liability Self-Insurance Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
<u>Classified Salaries</u>					
2118	Full Time Administrator	\$ 65,164	\$ 33,963	\$ 78,336	\$ 103,499
2119	Full Time Regular / Confidential	72,627	74,988	77,264	81,050
2139/2339	Classified Hourly	1,878	-	754	-
2169/2369	Substitutes	6,812	-	-	-
2190/2390	Special Projects	-	4,670	-	-
	Total 2100	146,482	113,621	156,354	184,549
2349	Overtime	903	137	1,813	-
	Total 2300	903	137	1,813	-
	Total 2000 Series	147,385	113,758	158,167	184,549
<u>Employee Benefits</u>					
3120	STRS - Classified	-	-	-	1,969
	Total 3100	-	-	-	1,969
3220	PERS Classified	14,876	11,864	17,707	18,385
	Total 3200	14,876	11,864	17,707	18,385
3320	OASDHI Classified	7,356	6,492	9,099	9,255
3325	Medicare Classified	2,136	1,631	2,268	2,675
	Total 3300	9,492	8,123	11,366	11,930
3420	H&W Classified	33,037	29,305	32,145	35,137
	Total 3400	33,037	29,305	32,145	35,137
3520	SUI Classified	1,079	1,822	1,734	92
	Total 3500	1,079	1,822	1,734	92
3620	Work Comp Classified	2,341	1,780	3,503	4,226
	Total 3600	2,341	1,780	3,503	4,226
3920	OB Classified	67	283	98	-
	Total 3900	67	283	98	-
	Total 3000 Series	60,892	53,177	66,553	71,739
<u>Set-Aside for Potential Compensation Adjustment</u>					
3999	Other - Potential COLA	-	-	-	3,520
	Total 3999	-	-	-	3,520
	Total 3999 Series	-	-	-	3,520
<u>Books and Supplies</u>					
4230	Reference Books	-	-	-	100
	Total 4200	-	-	-	100
4320	Instructional Supplies	22,421	45,827	-	-

**Riverside Community College District
2013-2014 Final Budget
Resource 6100 - Health and Liability Self-Insurance Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
4330	Periodicals and Magazines	-	-	-	100
	Total 4300	22,421	45,827	-	100
4530	Grounds Supplies	3,014	-	-	-
4540	Health Supplies	17,797	-	-	-
4590	Office/Other Supplies	1,783	687	392	1,500
	Total 4500	22,594	687	392	1,500
4644	Repair Parts	1,631	-	-	-
	Total 4600	1,631	-	-	-
	Total 4000 Series	46,645	46,514	392	1,700
<u>Services and Operating Expenses</u>					
5110	Consultant	2,272	28,228	48,417	24,850
5198	Professional Services	35,008	-	4,900	3,750
	Total 5100	37,280	28,228	53,317	28,600
5210	Mileage	-	-	24	200
5220	Conference Expenses	-	-	146	100
	Total 5200	-	-	171	300
5310	Memberships	-	-	-	640
	Total 5300	-	-	-	640
5400 / 5451	Self Insurance Claims	3,583,675	4,477,188	5,125,669	4,700,000
5410	Fire & Theft Insurance	109,696	-	-	-
5420	Liability Insurance	463,668	429,399	591,753	374,902
5450	Insurance Claims	45	-	178,622	240,000
5451	Self Insurance Claims	-	80,736	250,000	-
	Total 5400	4,157,084	4,987,323	6,146,044	5,314,902
5541	Cellular Telephone	785	1,299	659	1,000
	Total 5500	785	1,299	659	1,000
5644	Repairs	135,934	33,477	125	15,000
	Total 5600	135,934	33,477	125	15,000
5730	Legal	141,211	292,084	106,918	200,000
	Total 5700	141,211	292,084	106,918	200,000
5861	Theft Losses	8,412	19,378	-	5,000
5863	Bodily Injury Losses	-	6,754	-	7,000
5880	Damage Personal Property	3,909	9,129	(790)	5,000
5881	Damage District Property	726	(317)	-	-
	Total 5800	13,046	34,944	(790)	17,000
	Total 5000 Series	4,485,341	5,377,355	6,306,443	5,577,442

**Riverside Community College District
2013-2014 Final Budget
Resource 6100 - Health and Liability Self-Insurance Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
<u>Capital Outlay</u>					
Site and Site Improvement					
6126	Construction Contract	4,500	420,963	-	-
6127	Fixtures & Fixed Equipment	14,963	-	-	-
	Total 6100	19,463	420,963	-	-
Buildings					
6227	Fixtures / Fixed Equipment	45,212	-	-	-
	Total 6200	45,212	-	-	-
Equipment					
6481/6491	Equip Repl \$200-4999	51,575	1,851	5,413	-
6482/6492	Equip Repl \$5000>	48,548	-	-	15,000
6485/6495	Computer Equip Repl \$200-4999	3,887	-	-	-
	Total 6400	104,011	1,851	5,413	15,000
	Total 6000 Series	168,686	422,814	5,413	15,000
	Total Expenditures	4,908,950	6,013,619	6,536,968	5,853,950
<u>Contingency/Fund Balance</u>					
7920	Restricted	2,110,632	2,255,782	460,042	665,400
	Total 7900	2,110,632	2,255,782	460,042	665,400
	Total 7000 Series	2,110,632	2,255,782	460,042	665,400
Total Resource 6100					
Expenditures/Contingency/Fund Balance		\$ 7,019,581	\$ 8,269,401	\$ 6,997,010	\$ 6,519,350

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

FINAL BUDGET
2013-2014

INCOME

Unaudited Beginning Balance, July 1	\$ 2,831,950
Local Income	<u>2,425,660</u>
Total Available Funds (TAF)	<u>\$ 5,257,610</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 279,772
3000	Employee Benefits	97,671
	Set-Aside for Potential Compensation Adjustment	5,161
4000	Books and Supplies	1,300
5000	Services and Operating Expenses	<u>2,582,947</u>
	Total Expenditures	2,966,851
7900	Contingency / Reserves	<u>2,290,759</u>
	Total Resource 6110 Including Contingency / Reserves	<u>\$ 5,257,610</u>

**Riverside Community College District
2013-2014 Final Budget
Resource 6110 - Workers Compensation Self-Insurance Income**

<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
1.0 Local Income				
8830 Workers Comp Premiums From Other Funds	\$ 1,785,962	\$ 1,659,686	\$ 2,327,111	\$ 2,405,660
8860 Interest	<u>22,844</u>	<u>22,163</u>	<u>17,537</u>	<u>20,000</u>
Total 1.0	<u>1,808,806</u>	<u>1,681,849</u>	<u>2,344,648</u>	<u>2,425,660</u>
2.0 Unaudited Beginning Balance July 1				
	<u>797,079</u>	<u>3,221,022</u>	<u>3,193,460</u>	<u>2,831,950</u>
Total 2.0	<u>797,079</u>	<u>3,221,022</u>	<u>3,193,460</u>	<u>2,831,950</u>
Total Available Funds	<u>\$ 2,605,885</u>	<u>\$ 4,902,871</u>	<u>\$ 5,538,108</u>	<u>\$ 5,257,610</u>

**Riverside Community College District
2013-2014 Final Budget
Resource 6110 - Workers Compensation Self-Insurance Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
<u>Classified Salaries</u>					
2118	Full Time Administrator	\$ 21,079	\$ 52,738	\$ 167,704	\$ 232,978
2119	Full Time Regular / Confidential	26,111	29,531	32,067	37,508
2139/2339	Classified Hourly	320	-	1,963	-
2169/2369	Substitutes	9,149	-	-	-
2190/2390	Special Projects	-	38,294	-	9,286
	Total 2100	56,660	120,564	201,734	279,772
2349	Overtime	3	-	-	-
	Total 2300	3	-	-	-
	Total 2000 Series	56,663	120,564	201,734	279,772
<u>Employee Benefits</u>					
3120	STRS - Classified	-	-	-	5,120
	Total 3100	-	-	-	5,120
3220	PERS Classified	5,651	8,967	22,791	23,848
	Total 3200	5,651	8,967	22,791	23,848
3320	OASDHI Classified	2,507	5,032	11,324	11,490
3325	Medicare Classified	859	1,734	2,908	4,057
	Total 3300	3,367	6,766	14,232	15,547
3420	H&W Classified	13,395	15,564	34,469	46,609
	Total 3400	13,395	15,564	34,469	46,609
3520	SUI Classified	455	1,927	2,217	140
	Total 3500	455	1,927	2,217	140
3620	Work Comp Classified	985	1,890	4,498	6,407
	Total 3600	985	1,890	4,498	6,407
3920	OB Classified	(24)	587	23	-
	Total 3900	(24)	587	23	-
	Total 3000 Series	23,829	35,701	78,230	97,671
<u>Set-Aside for Potential Compensation Adjustment</u>					
3999	Other - Potential COLA	-	-	-	5,161
	Total 3999	-	-	-	5,161
	Total 3999 Series	-	-	-	5,161
<u>Books and Supplies</u>					
4555	Copying and Printing	-	4	65	300
4590	Office/Other Supplies	-	-	430	1,000
	Total 4500	-	4	495	1,300
	Total 4000 Series	-	4	495	1,300

**Riverside Community College District
2013-2014 Final Budget
Resource 6110 - Workers Compensation Self-Insurance Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
<u>Services and Operating Expenses</u>					
5110	Consultants	6,815	35,185	14,250	25,000
5130	Doctors / Nurses	-	-	263	5,000
5198	Professional Services	8,000	-	31,793	14,000
	Total 5100	14,815	35,185	46,306	44,000
5210	Mileage	-	-	444	1,000
5220	Conference	-	-	695	1,000
	Total 5200	-	-	1,139	2,000
5310	Dues / Memberships	-	-	-	900
	Total 5300	-	-	-	900
5420	Work. Comp. Excess Liability Insur.	138,830	122,061	151,132	166,197
5450	Claims Expense	61,099	57,463	60,957	55,000
5451	Claims Payments	(920,734)	1,319,005	2,159,404	2,300,000
	Total 5400	(720,805)	1,498,528	2,371,493	2,521,197
5541	Cell Phone	196	620	865	1,100
	Total 5500	196	620	865	1,100
5644	Repairs	-	-	125	-
5691	Governmental Fees	9,865	18,809	-	5,000
	Total 5600	9,865	18,809	125	5,000
5730	Legal	-	-	3,045	8,750
	Total 5700	-	-	3,045	8,750
5863	Bodily Injury	300	-	-	-
	Total 5800	300	-	-	-
	Total 5000 Series	(695,628)	1,553,142	2,422,972	2,582,947
<u>Capital Outlay</u>					
6481	Equipment Repl \$200-\$4,999	-	-	2,728	-
	Total 6400	-	-	2,728	-
	Total 6000 Series	-	-	2,728	-
	Total Expenditures	(615,137)	1,709,410	2,706,159	2,966,851
<u>Contingency/Fund Balance</u>					
7920	Restricted	3,221,022	3,193,461	2,831,950	2,290,759
	Total 7900	3,221,022	3,193,461	2,831,950	2,290,759
	Total 7000 Series	3,221,022	3,193,461	2,831,950	2,290,759

**Riverside Community College District
2013-2014 Final Budget
Resource 6110 - Workers Compensation Self-Insurance Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2010-2011</u>	<u>Audited Actuals 2011-2012</u>	<u>Unaudited Actuals 2012-2013</u>	<u>Final Budget Proposal 2013-2014</u>
Total Resource 6110					
Expenditures/Contingency/Fund Balance		<u>\$ 2,605,885</u>	<u>\$ 4,902,871</u>	<u>\$ 5,538,108</u>	<u>\$ 5,257,610</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT
STUDENT FEDERAL GRANTS

FINAL BUDGET
2013-2014

INCOME

Unaudited Beginning Balance, July 1		\$	-
Federal Income			
PELL Student Grants and Book Waivers	\$ 46,000,000		
FSEOG Student Grants and Book Waivers	1,225,000		
Federal Work Study	1,172,000		
Direct Loans	<u>5,030,000</u>		
Total Federal Income			<u>53,427,000</u>
Total Available Funds (TAF)		\$	<u>53,427,000</u>

EXPENDITURES

Object Code

7520	Student Grants, Direct Loans, Work Study and Book Waivers	\$ <u>53,427,000</u>
	Total Student Federal Grants	\$ <u>53,427,000</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT
STATE OF CALIFORNIA STUDENT GRANTS

FINAL BUDGET
2013-2014

INCOME

Unaudited Beginning Balance, July 1	\$ -
State Income - Cal Grant B and C	<u>2,100,000</u>
Total Available Funds (TAF)	<u>\$ 2,100,000</u>

EXPENDITURES

Object Code

7520	Student Grants	<u>\$ 2,100,000</u>
	Total State of California Student Grants	<u>\$ 2,100,000</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT
ASSOCIATED STUDENTS OF RCCD

FINAL BUDGET
2013-2014

INCOME

Unaudited Beginning Balance, July 1		\$ 850,352
Local Income		
Student Fees	\$ 843,000	
Interest	15,000	
Athletic Events	<u>2,000</u>	
Total Local Income		<u>860,000</u>
Total Available Funds (TAF)		<u>\$ 1,710,352</u>

EXPENDITURES

Account Code

905	Organizations Funding	\$ 75,050
906	Athletics	153,700
910	Associated Students of Riverside City College	172,995
920	Associated Students of Norco College	60,950
924	Norco College - Organizations Funding	69,050
930	Associated Students of Moreno Valley College	<u>224,000</u>
	Total Expenditures	\$ 755,745
	Contingency	<u>954,607</u>
	Total ASRCCD Accounts	<u>\$ 1,710,352</u>

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

Associated Students Fund – The fund designated to account for moneys held in trust by the district for student body associations. The governing board must provide for the supervision of all moneys

raised by any student body or student organization using the name of the college (ECS 76065).

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

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

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

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

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

Budget – A plan of financial operation for a given period for specified purposes consist-

ing of an estimate of expenditures and the proposed means of financing them.

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

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

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

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

Capital Outlay (Object Code Series 6000) – Capital outlay expenditures are those which result in the acquisition of or addition to fixed assets. They are expenditures for land or existing buildings, improvement of sites, construction of buildings, additions to buildings, remodeling of buildings, or initial or additional equipment.

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

Categorical Funds – Money from the state or federal government granted to qualifying districts for special programs, such as

Matriculation or Vocational Education. Expenditure of categorical funds is restricted by the funding source.

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

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

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

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

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

Contingency – That portion of the current fiscal year's budget not appropriated for a specific purpose. In 2004, the District established guidelines for budgeting the unrestricted general operating contingency account at not less than 5%.

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

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

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

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

Current Expense of Education (CEE) – The Unrestricted General Fund expenditures of a community college district in objects of expenditure 1000 through 5000 and 6480 (equipment replacement) for program activity codes 0100 through 6700. Excluded

from the current expense of education are expenditures for student transportation, food services, community services, lease agreements for plant and equipment, and other costs specified in law and regulations. Amounts expended from State Lottery proceeds are also excluded.

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

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

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

Depreciation – Expiration of the service life of capital assets, attributable to wear and tear, deterioration, action of the physical elements, inadequacy and obsolescence. In accounting for depreciation, the cost of a capital asset, less any salvage value, is prorated over the estimated life of such an asset, and each period is charged with a portion of such cost. Through this process, the entire cost of the asset is ultimately charged off as an expense.

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

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.

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

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

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

Other Financing Sources and Uses (Object Code Series 7000) – Includes expenditures for debt, interfund transfers, other transfers, appropriations for contingencies, and student financial aid.

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

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

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

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

Program – Category of activities with common outputs and objectives.

Proposition 13 – An initiative amendment passed in June 1978 which added article XIII A to the California Constitution. Tax rates on secured property are restricted to no more than 1% of full cash value. The

measure also defines assessed value and the voting requirements to levy new taxes.

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

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

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

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

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

Revolving Cash Account – A stated amount of money authorized by the district governing board to be used primarily for emergency disbursements. The fund is reimbursed periodically through properly

documented expenditures which are summarized and charged to proper account classifications.

SB 361 – Implemented in FY 2006-2007, a comprehensive reform to the formulas that allocate general-purpose apportionments to California community colleges, replacing the Program-Based Funding methodology.

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.

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

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

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

collection of taxes.

Taxonomy of Programs and Services

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

- Instruction
- Instructional Administration
- Instructional Support Services
- Admissions and Records
- Counseling and Guidance
- Other Student Services
- Operation and Maintenance
- Planning and Policy Making
- General Institutional Support
- Community Services
- Ancillary Services
- Property Acquisitions
- Long-term Debt
- Transfers
- Appropriations for Contingencies

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

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

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

Agenda Item (VIII-D-2)

Meeting	6/18/2013 - Regular
Agenda Item	Committee - Resources (VIII-D-2)
Subject	Tentative Budget for 2013-2014 and Notice of Public Hearing on the 2013 - 2014 Final Budget
College/District	District
Funding	Various Resources
Recommended Action	It is recommended that the Board of Trustees approve the 2013-2014 Tentative Final Budget, as presented which consists of the funds and accounts noted therein, with the exception that an additional line item will be added to the budget for each Resource that has payroll to reflect a set-aside for a potential compensation adjustment increase of 1.57%, and authorize staff to forward a copy to the Riverside County Superintendent of Schools. It is also recommended that the Board of Trustees announce that: 1) the proposed 2013-2014 Final Budget will be available for public inspection beginning September 12, 2013, at the Office of the Vice Chancellor, Business and Financial Services; and 2) the public hearing will be held at 6:00 p.m. at a Board meeting on September 17, 2013, to be followed by the adoption of the 2013-2014 Final Budget.

Background Narrative:

On or before the first day of July, the District is required to develop a Tentative Budget for the ensuing fiscal year and to forward a copy to the Riverside County Superintendent of Schools. The Tentative Budget for FY 2013-2014 is attached for the Board's review and consideration. Changes to this budget will be reflected in the Final Budget which will be submitted in September for Board approval.

The essential purpose of the Tentative Budget is to establish spending authority for the District from July 1st until such time as the Final Budget is adopted by the Board of Trustees in September. This two-part budget process is necessary due to uncertainties associated with the State's as yet to be adopted budget for the coming fiscal year, the State's unissued "Second Principal Apportionment (P2)" report for the current fiscal year, and the District's year-end closing process which will be completed in August 2013.

It should be observed that the Riverside Community College District has adopted an approach to the Tentative Budget which yields a modified, continuing resolution budget. Thus, the Tentative Budget for fiscal 2014 reflects a continuation of the adopted FY 2012-2013 Budget, albeit, with certain modifications as described in the attachment.

The FY 2013-2014 Tentative Budget takes into consideration the Governor's January budget proposal and the modifications thereto described in the Governor's "May Revise" budget proposal.

In March 2013, the District's Chancellor, Dr. Gregory Gray, convened a task force of the District Budget Advisory Council, college Presidents and other interested members to assess the existing Budget Allocation Model (BAM) and to make recommendations to revise the BAM based on the input from the colleges and district constituency groups. The goal was to develop a BAM that better suits the needs of a three college district. Significant progress has been achieved through this collaborative effort, the results of which will be reflected and described in detail in the FY 2013 -2014 Final Budget document. A number of transitional issues still remain which will continue to be addressed over time.

Additionally, in accordance with Title 5, Section 58300, the Tentative Budget must indicate the date, time and location at which the Board will hold a public hearing concerning the Final Budget proposal. The staff recommends that the Board set September 17, 2013 as the date for the public hearing. Also, and pursuant to Title 5, Section 58301, the Final Budget proposal must be made available for inspection three (3) days prior to the public hearing. We plan to use the Office of the Vice Chancellor, Business and Financial Services, for this purpose. Finally, we will publish this information in The Press Enterprise.

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

Attachments:

[06182013_FY 2013 - 2014 Tentative Budget- Account Summary](#)

[06182013_FY 2013 - 2014 Tentative Budget- Presentation](#)

RIVERSIDE COMMUNITY COLLEGE DISTRICT
ASSUMPTIONS FOR FY 2013-2014 TENTATIVE BASE BUDGET

RESOURCE 1000
(in millions)

1. FY 2012-2013 Ending Balance Projection:	
a. FY 2011-2012 adjustments include:	
i. No audit adjustments	\$ -
ii. P1 apportionment recalculation	\$.51
b. FY 2012-2013 adjustments include:	
i. State workload restoration	\$ 1.27
ii. Projected salary, benefits and operating cost savings	\$ 3.86
2. FY 2013-2014 Base Revenue Budget Adjustments Include:	
a. COLA at 1.57%	\$ 1.96
b. Student access FTES at 1.63%	\$ 1.89
c. Increased non-resident tuition	\$.13
d. Increased lottery revenue	\$.12
e. Elimination of FY 2012-2013 support from La Sierra Capital (Resource 4130)	\$ (2.00)
3. FY 2013-2014 Base Expenditure Budget Adjustments Include:	
a. Full-time step/column/growth/placement/classification	\$ 1.35
b. Net employee benefits increase	\$.46
c. Set-aside for Potential Compensation Adjustments	\$ 1.56
d. Enrollment management increase (400 FTES)	\$.75
e. Use of Barnes & Noble signing bonus	\$.60
f. Six (6) new faculty positions	\$.93
g. Year one repayment of loans from La Sierra Capital (Resource 4130)	\$ 1.27
h. Increases to contracts/agreements	\$.20
i. Part-time faculty and overload budget alignment	\$.50
j. Utilities increase	\$.10
k. New facilities operating costs	\$.30

4. FY 2013-2014 Ending Balance Target:

The Resource 1000 5% contingency equals \$8.05 million; however a contingency balance of \$3.96 million (2.7%), a difference of \$4.09 million has been included in the Tentative Budget until the State adopts the FY 2013-2014 budget, the District performs year-end closing procedures for FY 2012-2013, and budget items such as health insurance and fringe benefit rates are finalized.

RIVERSIDE COMMUNITY COLLEGE DISTRICT
TENTATIVE BUDGET

FISCAL YEAR 2013-2014

RIVERSIDE COMMUNITY COLLEGE DISTRICT
 TENTATIVE BUDGET FUND / ACCOUNT SUMMARY - TOTAL AVAILABLE FUNDS
 2013-2014

<u>Fund / Resource</u>	<u>Fund Name</u>	<u>Adopted Budget</u> <u>2012-2013</u>	<u>Tentative Budget</u> <u>2013-2014</u>
	<u>District</u>		
<u>General Funds</u>			
<u>Unrestricted - Fund 11</u>			
<u>Resource</u>			
1000	General Operating	\$ 141,182,480	\$ 148,604,735
1080	Community Education	608,353	305,782
1090	Performance Riverside	466,224	334,903
1110	Bookstore (Contract-Operated)	745,334	745,334
1170	Customized Solutions	<u>303,559</u>	<u>1,083,936</u>
	Total Unrestricted General Funds	<u>143,305,950</u>	<u>151,074,690</u>
<u>Restricted - Fund 12</u>			
<u>Resource</u>			
1050	Parking	3,238,350	2,703,575
1070	Student Health	3,285,961	2,892,354
1120	Center for Social Justice and Civil Liberties	50,000	164,903
1180	Redevelopment Pass-Through	7,590,752	8,130,200
1190	Grants and Categorical Programs	<u>32,947,866</u>	<u>30,003,054</u>
	Total Restricted General Funds	<u>47,112,929</u>	<u>43,894,086</u>
	Total General Funds	<u>190,418,879</u>	<u>194,968,776</u>
<u>Special Revenue - Funds 32 & 33</u>			
<u>Resource</u>			
3200	Food Services	2,310,199	2,561,779
3300	Child Care	<u>1,100,338</u>	<u>1,084,345</u>
	Total Special Revenue Funds	<u>3,410,537</u>	<u>3,646,124</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT
 TENTATIVE BUDGET FUND / ACCOUNT SUMMARY - TOTAL AVAILABLE FUNDS
 2013-2014

<u>Fund / Resource</u>	<u>Fund Name</u>	<u>Adopted Budget 2012-2013</u>	<u>Tentative Budget 2013-2014</u>
<u>Capital Projects - Fund 41</u>			
<u>Resource</u>			
4100	State Construction & Scheduled Maintenance	12,882,075	6,737,705
4130	La Sierra Capital	7,911,529	7,198,936
4160	General Obligation Bond Funded Capital Outlay	29,732,419	25,634,285
4170	2010D Capital Appreciation Bonds	6,919,115	5,050,863
4180	2010D Build America Bonds	<u>50,443,993</u>	<u>31,995,785</u>
	Total Capital Projects Funds	<u>107,889,131</u>	<u>76,617,574</u>
<u>Internal Service - Fund 61</u>			
<u>Resource</u>			
6100	Health and Liability Self-Insurance	7,051,270	6,689,737
6110	Workers Compensation Self Insurance	<u>5,526,558</u>	<u>5,792,392</u>
	Total Internal Service Funds	<u>12,577,828</u>	<u>12,482,129</u>
	Total District Funds	<u>\$ 314,296,375</u>	<u>\$ 287,714,603</u>
<u>Expendable Trust and Agency</u>			
<u>Student Financial Aid Accounts</u>			
	Student Federal Grants	\$ 51,739,010	\$ 53,427,000
	State of California Student Grants	<u>2,030,000</u>	<u>2,100,000</u>
	Total Student Financial Aid Accounts	<u>53,769,010</u>	<u>55,527,000</u>
<u>Other Account</u>			
	Associated Students of RCC	<u>1,498,614</u>	<u>1,502,426</u>
	Total Expendable Trust and Agency	<u>\$ 55,267,624</u>	<u>\$ 57,029,426</u>
	Grand Total	<u>\$ 369,563,999</u>	<u>\$ 344,744,029</u>

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

TENTATIVE OPERATING BUDGET
 2013-2014

Estimated Beginning Balance, July 1		\$ 10,850,041
Federal Income		
Student Financial Aid Adm. Fees	\$ 189,447	
Veterans Report Fee	<u>12,034</u>	
Total Federal Income		201,481
State General Apportionment		93,944,120
Other State Income		
Enrollment Fee Waiver Administration	451,524	
Homeowner's Prop Tax Exemption	480,000	
Lottery	3,120,000	
Part-Time Faculty Compensation	630,579	
State Mandated Costs	<u>695,659</u>	
Total Other State Income		5,377,762
Local Income		
Property Taxes	25,767,813	
Food Sales / Commissions	83,000	
State Dated Checks (Resource 0800)	60,000	
Interest	143,849	
Enrollment Fees	8,663,849	
Nonresident Student Fees	1,930,000	
Transcript / Late Application Fees	109,000	
Other Student Fees	151,542	
Cosmetology / Dental Hygiene / Other Sales	96,000	
Leases and Rental Income	531,275	
Donations	26,332	
Miscellaneous Local Income	<u>155,671</u>	
Total Local Income		37,718,331
Other/Incoming Transfers		
Sales - Obsolete Equipment	13,000	
Indirect Costs Recovery	<u>500,000</u>	
Total Other/Incoming Transfers		<u>513,000</u>
Total Income		\$ <u>137,754,694</u>
Total Available Funds		\$ <u>148,604,735</u>

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

TENTATIVE OPERATING BUDGET
 2013-2014

Object Code

1100	Regular Full-Time Teaching	\$ 26,987,873	
1200	Regular Full-Time Non-Teaching	11,939,831	
1300	Part-Time Hourly Teaching and Overload	21,118,335	
1400	Part-Time Hourly Non-Teaching	<u>1,442,416</u>	
	Total Academic Salaries		\$ 61,488,455
2100	Regular Full-Time and Part-Time Classified	25,074,252	
2200	Regular Full-Time Instructional aides	2,135,095	
2300	Student Help Non-Instructional and Classified Overtime	695,532	
2400	Student Help Instructional Aides	<u>224,193</u>	
	Total Classified Salaries		28,129,072
3000	Employee Benefits		30,348,356
	Set-aside for Potential Compensation Adjustment		1,555,678
4000	Books and Supplies		2,398,407
5000	Services and Operating Expenditures		15,752,110
6000	Capital Outlay		723,215
7300	Interfund Transfers		
	To Resource 4130	1,270,000	
	To Resource 6100	<u>1,500,000</u>	
	Total Interfund Transfers		2,770,000
8999	Intrafund Transfers		
	Bookstore (Resource 1110)	(250,000)	
	Categorical Fund Backfill (Resource 1190)	699,157	
	College Work Study (Resource 1190)	364,969	
	DSP&S (Resource 1190)	<u>665,157</u>	
	Total Intrafund Transfers		<u>1,479,283</u>
	Total Resource 1000 Expenditures Excluding Contingency		\$ 144,644,576
7900	*Contingency / Reserve		<u>3,960,159</u>
	Total Resource 1000 Expenditures Including Contingency / Reserves		<u>\$ 148,604,735</u>

* The Resource 1000 5% Contingency required by Board Policy 7080 equals \$8.05 million; however a contingency balance of \$3.96 million (2.7%), a difference of \$4.09 million, has been included in the Tentative Budget until the State adopts the FY 2013-2014 budget, the District performs year-end closing procedures for FY 2012-2013, and budget items such as health insurance and fringe benefit rates are finalized. The Contingency takes into account the TAF for all Resources comprising Unrestricted Fund 11 (1000, 1080, 1090, 1110, 1170) and factoring in the deficits for Resources 1080 and 1090.

RIVERSIDE COMMUNITY COLLEGE DISTRICT
FUND 12, RESOURCE 1050 - PARKING

TENTATIVE OPERATING BUDGET
2013-2014

INCOME

Estimated Beginning Balance, July 1		\$ 178,514
Local Income		
Interest	\$ 5,484	
Rents and Leases	7,321	
Parking Permits/Fines	<u>2,512,256</u>	
Total Local Income		<u>2,525,061</u>
Total Available Funds (TAF)		<u>\$ 2,703,575</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 1,516,974
3000	Employee Benefits	573,239
	Set-aside for Potential Compensation Adjustment	24,563
4000	Book and Supplies	49,000
5000	Services and Operating Expenditures	562,040
6000	Capital Outlay	<u>196,000</u>
	Total Expenditures	2,921,816
7900	* Contingency/Reserve/(Deficit)	<u>(218,241)</u>
	Total Resource 1050 Expenditures Including Contingency/Reserves	<u>\$ 2,703,575</u>

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

TENTATIVE OPERATING BUDGET
 2013-2014

INCOME

Estimated Beginning Balance, July 1		\$ 1,767,871
Local Income		
Health Fees	\$ 1,055,984	
Interest	10,499	
Other	<u>58,000</u>	
Total Local Income		<u>1,124,483</u>
Total Available Funds (TAF)		<u>\$ 2,892,354</u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$ 321,036
2000	Classified Salaries	588,385
3000	Employee Benefits	186,777
	Set-aside for Potential Compensation Adjustment	11,973
4000	Book and Supplies	79,295
5000	Services and Operating Expenditures	269,395
6000	Capital Outlay	<u>31,786</u>
	Total Expenditures	1,488,647
7900	* Contingency/Reserves	<u>1,403,707</u>
	Total Resource 1070 Expenditures Including Contingency/Reserves	<u>\$ 2,892,354</u>

* 5% Contingency reserve calculated from TAF equals \$144,618

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

TENTATIVE OPERATING BUDGET
2013-2014

INCOME

Estimated Beginning Balance, July 1	\$ (133,071)
Local Income	<u>438,853</u>
Total Available Funds (TAF)	<u>\$ 305,782</u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$ 4,272
2000	Classified Salaries	207,610
3000	Employee Benefits	58,718
	Set-aside for Potential Compensation Adjustment	2,127
4000	Book and Supplies	2,300
5000	Services and Operating Expenditures	<u>192,109</u>
	Total Expenditures	467,136
7900	Contingency/Reserves/(Deficit)	<u>(161,354)</u>
	Total Resource 1080 Expenditures Including Contingency/Reserves	<u>\$ 305,782</u>

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

TENTATIVE OPERATING BUDGET
 2013-2014

INCOME

Estimated Beginning Balance, July 1		\$ (401,028)
Local Income		
Donations	\$	125,901
Box Office Receipts		595,000
Interest Income		30
Other Local Income		15,000
		<u>735,931</u>
Total Income		<u>735,931</u>
Total Available Funds (TAF)	\$	<u>334,903</u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$	1,871
2000	Classified Salaries		264,863
3000	Employee Benefits		114,623
	Set-aside for Potential Compensation Adjustment		4,471
4000	Book and Supplies		15,749
5000	Services and Operating Expenditures		<u>338,245</u>
	Total Expenditures		739,822
7900	Contingency/Reserves/(Deficit)		<u>(404,919)</u>
Total Resource 1090 Expenditures Including Contingency/Reserves		\$	<u>334,903</u>

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

TENTATIVE OPERATING BUDGET
2013-2014

INCOME

Estimated Beginning Balance, July 1		\$	10,000
Local Income			
Commissions	\$	735,066	
Interest		<u>268</u>	
Total Local Income			<u>735,334</u>
Total Available Funds (TAF)		\$	<u>745,334</u>

EXPENDITURES

Object Code

5000	Services and Operating Expenditures	\$	43,920
7390	Interfund Transfer to Resource 3200		441,414
8999	Intrafund Transfer to Resource 1000		<u>250,000</u>
	Total Expenditures		735,334
7900	* Contingency/Reserves		<u>10,000</u>
	Total Resource 1110 Expenditures Including Contingency/Reserves	\$	<u>745,334</u>

* 5% Contingency reserve calculated from TAF equals \$37,267

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

TENTATIVE OPERATING BUDGET
 2013-2014

INCOME

Estimated Beginning Balance, July 1		\$	5,622
Local Income			
Donations	\$	134,267	
Interest		14	
Other Local Income		<u>25,000</u>	
Total Local Income			<u>159,281</u>
Total Available Funds (TAF)		\$	<u><u>164,903</u></u>

EXPENDITURES

Object Code

1000	Classified Salaries	\$	67,890
3000	Employee Benefits		39,893
	Set-aside for Potential Compensation Adjustment		1,295
4000	Book and Supplies		1,010
5000	Services and Operating Expenditures		<u>46,570</u>
	Total Expenditures		156,658
7900	* Contingency/Reserves		<u>8,245</u>
	Total Resource 1120 Expenditures Including Contingency/Reserves	\$	<u><u>164,903</u></u>

* 5% Contingency reserve calculated from TAF equals \$8,245

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

TENTATIVE OPERATING BUDGET
2013-2014

INCOME

Estimated Beginning Balance, July 1		\$	110,143
Local Income			
Interest		\$	200
Contract Revenue			<u>973,593</u>
Total Local Income			<u>973,793</u>
Total Available Funds (TAF)		\$	<u>1,083,936</u>

EXPENDITURES

Object Code

2000	Classified Salaries		\$	101,830
3000	Employee Benefits			46,876
	Set-aside for Potential Compensation Adjustment			1,943
4000	Book and Supplies			171,600
5000	Services and Operating Expenditures			<u>645,942</u>
	Total Expenditures			968,191
7910	* Contingency/Reserves			<u>115,745</u>
	Total Resource 1170 Expenditures Including Contingency/Reserves		\$	<u>1,083,936</u>

* 5% Contingency reserve calculated from TAF equals \$54,197

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

TENTATIVE OPERATING BUDGET
2013-2014

INCOME

Estimated Beginning Balance, July 1		\$ 6,705,400
Local Income		
Rents and Leases	\$ 6,700	
Interest	53,100	
Redevelopment Agency Agreements	<u>1,365,000</u>	
Total Local Income		<u>1,424,800</u>
Total Available Funds (TAF)		<u>\$ 8,130,200</u>

EXPENDITURES

Object Code

5000	Services and Operating Expenditures	\$ 402,640
6000	Capital Outlay	<u>4,460,862</u>
	Total Expenditures	4,863,502
7900	* Contingency/Reserves	<u>3,266,698</u>
	Total Resource 1180 Expenditures Including Contingency/Reserves	<u>\$ 8,130,200</u>

* 5% Contingency reserve calculated from TAF equals \$406,510

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

TENTATIVE OPERATING BUDGET
 2013-2014

Estimated Beginning Balance, July 1 \$ -

Federal Income

Affordable Care Act: Expansion of PA Prog.	\$ 1,454,008	
California State Trade Export	121,965	
Community Tech Ed Regional Consortia	220,000	
Community Tech Ed Transitions	132,075	
ECS Consortium Grant	18,750	
Fast Track to the ADN Program	76,080	
Federal Work Study	1,065,605	
Foster & Kinship Care	66,718	
Moreno Valley Project TAP	1,629,806	
NSF - Supply Chain Technology Education	1,375,599	
Nursing Education Pract & Retention 10/13	57,235	
Perkins Title I-C	1,087,023	
Procurement Assistance	146,261	
RCOE Foster Youth ILP/Emancipation	94,236	
Riverside Urban Area Security Initiative	5,603	
Student Support Services RISE Norco	253,188	
Student Support Services TRIO MV	261,095	
Student Support Services TRIO Norco	414,689	
Student Support Services TRIO Riverside	268,705	
TANF 50%	151,690	
Title V Answering the Call	904,527	
Title V HSI Coop Norco/CSUSB	1,055,752	
Title V HSI Pathways to Excellence	1,133,082	
Title V HSI STEM and Articulation	1,681,623	
Title V Norco Portal to Your Future	827,189	
Tri-Tech SBDC	133,826	
Tri-Tech Small Business Jobs Act	76,072	
UCR/USDA Nano Water Research	75,974	
Upward Bound TRIO AUSD	273,435	
Upward Bound TRIO Centennial HS	386,600	
Upward Bound TRIO Corona HS	326,614	
Upward Bound TRIO Riverside	344,267	
Upward Bound TRIO Vista Del Lago HS	407,088	
Workability Grant	<u>290,060</u>	
Total Federal Income		16,816,440

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

TENTATIVE OPERATING BUDGET
 2013-2014

State Income

Basic Skills	323,500	
CCC Student Mental Health Program	163,648	
CalWorks	493,764	
CalWorks Community College Set-Aside Program	88,690	
CITD Leadership Grant	372,000	
CTE Community Collaborative Pathways	216,000	
CTE Community Collaborative Pathways 12/14	360,000	
DSP&S Allocation	1,608,782	
Enrollment Growth & Retention ADN-RN 11/12	17,693	
Enrollment Growth & Retention ADN-RN 12/13	306,621	
Enrollment Growth for ADN-RN 13/14	278,000	
EOPS - CARE	128,933	
EOPS Allocation	1,064,615	
Faculty and Staff Diversity (including carryover)	20,579	
Faculty Entrepreneurship Project 11/12	766	
First 5 Riverside Access & Quality Initiative	156,894	
Foster & Kinship Care Education	68,393	
Lottery	600,000	
Matriculation	869,835	
Middle College	84,153	
Responsive Training Fund	165,648	
SFAA - Base	435,281	
SFAA - Capacity	924,294	
Song Brown PA Mental Health 11/12	119,766	
Song Brown PA Mental Health 12/13	96,759	
Song Brown RN 13/15	200,000	
Song Brown RN Special Programs 13/15	68,009	
Staff Development	4,186	
State Transition to Nursing Practice	3,898	
Student Financial Assistance Program - Fiscal Coord	504,182	
Total State Income		9,744,889

Local Income

CACT Seminars	26,853
Completion Academies	102,263
4Faculty Web Services	8,438
Gateway to College	346,000
Intn'l Student Capital Outlay Surcharge	1,079,286
Kaiser Permanente MVC Dental Hygiene	21,250
Procurement Assistance Center Income	4,500
Regional Health Occupations	2,000

RIVERSIDE COMMUNITY COLLEGE DISTRICT
FUND 12, RESOURCE 1190 - GRANTS AND CATEGORICAL - INCOME (continued)

TENTATIVE OPERATING BUDGET
2013-2014

Riverside County Board of Supervisors	5,507	
Tri-Tech SBCD Cash Match	96,876	
Tri-Tech SBCD Seminars	<u>19,469</u>	
Total Local Income		1,712,442
Interfund and Intrafund Transfers		
DSP&S Match/Over (from Resource 1000)	665,157	
Federal Work Study (from Resource 1000)	364,969	
General Fund Backfill (from Resource 1000)	<u>699,157</u>	
Total Interfund and Intrafund Transfers		<u>1,729,283</u>
Total Income		<u>30,003,054</u>
Total Available Funds		<u>\$ 30,003,054</u>

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

TENTATIVE OPERATING BUDGET
2013-2014

<u>Object Code</u>	<u>Expenditures</u>	
1000	Academic Salaries	\$ 3,801,872
2000	Classified Salaries	9,211,107
3000	Employee Benefits	3,909,335
	Set-aside for Potential Compensation Adjustment	184,269
4000	Book and Supplies	1,936,534
5000	Services and Operating Expenditures	6,056,385
6000	Capital Outlay	3,434,235
7600	Book Grants / Bus Passes	1,653,586
	Other Expenditure Reductions to Offest Potential Comp Adj	(184,269)
7900	Contingency / Reserves	<u>-</u>
Total Resource 1190 Expenditures Including Contingency / Reserves		<u>\$ 30,003,054</u>

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

TENTATIVE OPERATING BUDGET
 2013-2014

INCOME

Estimated Beginning Balance, July 1		<u>\$ 304,545</u>
Local Income		
Food Sales/Commissions	\$ 1,715,380	
Pepsi Sponsorship	100,000	
Interest	<u>440</u>	
Total Local Income		1,815,820
Interfund Transfer From Resource 1110 - Bookstore Fund		<u>441,414</u>
Total Income		<u>2,257,234</u>
Total Available Funds (TAF)		<u><u>\$ 2,561,779</u></u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 812,741
3000	Employee Benefits	303,388
	Set-aside for Potential Compensation Adjustment	12,389
4000	Books and Supplies	891,731
5000	Services and Operating Expenditures	173,124
6000	Capital Outlay	<u>7,000</u>
	Total Expenditures	2,200,373
7900	* Contingency/Reserves	<u>361,406</u>
	Total Resource 3200 Expenditures Including Contingency/Reserves	<u><u>\$ 2,561,779</u></u>

* 5% Contingency reserve calculated from TAF equals \$128,089

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

TENTATIVE OPERATING BUDGET
 2013-2014

INCOME

Estimated Beginning Balance, July 1		\$	110,108
Federal Income			
Lunch Program		\$	49,000
State Income			
Tax Bailout Funds			70,548
Local Income			
Parent Fees	\$	854,474	
Interest Income		<u>215</u>	
Total Local Income			<u>854,689</u>
Total Income			<u>974,237</u>
Total Available Funds (TAF)		\$	<u><u>1,084,345</u></u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$	534,039
2000	Classified Salaries		229,110
3000	Employee Benefits		155,410
	Set-aside for Potential Compensation Adjustment		11,713
4000	Books and Supplies		36,447
5000	Services and Operating Expenditures		53,344
6000	Capital Outlay		<u>10,000</u>
	Total Expenditures		1,030,063
7900	* Contingency/Reserves		<u>54,282</u>
Total Resource 3300 Expenditures Including Contingency/Reserves			\$ <u><u>1,084,345</u></u>

* 5% Contingency reserve calculated from TAF equals \$54,217

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

TENTATIVE OPERATING BUDGET
2013-2014

INCOME

Estimated Beginning Balance, July 1	\$ -
State Income	<u>6,737,705</u>
Total Available Funds (TAF)	<u>\$ 6,737,705</u>

EXPENDITURES

Object Code

6000	Capital Outlay	<u>\$ 6,737,705</u>
	Total Expenditures	6,737,705
7900	Contingency/Reserves	<u>-</u>
	Total Resource 4100 Expenditures Including Contingency/Reserves	<u>\$ 6,737,705</u>

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

TENTATIVE OPERATING BUDGET
2013-2014

INCOME

Estimated Beginning Balance, July 1		<u>\$ 5,908,936</u>
Local Income	\$ 20,000	
Interfund Transfer From Resource 1000 - General Fund	<u>1,270,000</u>	
Total Income		<u>1,290,000</u>
Total Available Funds (TAF)		<u>\$ 7,198,936</u>

EXPENDITURES

Object Code

6000	Capital Outlay	<u>\$ 7,198,936</u>
	Total Expenditures	7,198,936
7900	Contingency/Reserves	<u> -</u>
	Total Resource 4130 Expenditures Including Contingency/Reserves	<u>\$ 7,198,936</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT
FUND 41, RESOURCE 4160 - GENERAL OBLIGATION BOND FUNDED CAPITAL OUTLAY PROJECTS

TENTATIVE OPERATING BUDGET
2013-2014

INCOME

Estimated Beginning Balance, July 1	\$ 25,362,150
Local Income	<u>272,135</u>
Total Available Funds (TAF)	<u>\$ 25,634,285</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 527,248
3000	Employee Benefits	209,094
	Set-aside for Potential Compensation Adjustment	10,059
5000	Services and Operating Expenses	285,328
6000	Capital Outlay	<u>49,211,596</u>
	Total Expenditures	50,243,325
7900	Contingency/Reserves/(Deficit)	<u>(24,609,040)</u>
	Total Resource 4160 Expenditures Including Contingency/Reserves	<u>\$ 25,634,285</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT
FUND 41, RESOURCE 4170 - 2010D CAPITAL APPRECIATION BONDS

TENTATIVE OPERATING BUDGET
2013-2014

INCOME

Estimated Beginning Balance, July 1	\$ 5,030,863
Local Income	<u>20,000</u>
Total Available Funds (TAF)	<u>\$ 5,050,863</u>

EXPENDITURES

Object Code

6000	Capital Outlay	\$ <u>3,132,063</u>
	Total Expenditures	3,132,063
7900	Contingency/Reserves	<u>1,918,800</u>
	Total Resource 4170 Expenditures Including Contingency/Reserves	<u>\$ 5,050,863</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT
FUND 41, RESOURCE 4180 - 2010D BUILD AMERICA BONDS

TENTATIVE OPERATING BUDGET
2013-2014

INCOME

Estimated Beginning Balance, July 1	\$ 31,815,785
Local Income	<u>180,000</u>
Total Available Funds (TAF)	<u>\$ 31,995,785</u>

EXPENDITURES

Object Code

6000	Capital Outlay	<u>\$ 64,849,946</u>
	Total Expenditures	64,849,946
7900	Contingency/Reserves/(Deficit)	<u>(32,854,161)</u>
	Total Resource 4180 Expenditures Including Contingency/Reserves	<u>\$ 31,995,785</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT
 FUND 61, RESOURCE 6100 - HEALTH & LIABILITY SELF-INSURANCE

TENTATIVE OPERATING BUDGET
 2013-2014

INCOME

Estimated Beginning Balance, July 1		\$ 588,237
Local Income		
Interest	\$ 15,000	
Other Local	2,500	
Self-Insurance Health Plan Assessments from other Funds	<u>4,584,000</u>	
Total Local Income		4,601,500
Interfund Transfer from Resource 1000 - General Fund		<u>1,500,000</u>
Total Income		<u>6,101,500</u>
Total Available Funds (TAF)		<u>\$ 6,689,737</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 184,549
3000	Employee Benefits	73,328
	Set-aside for Potential Compensation Adjustment	3,520
4000	Book and Supplies	3,200
5000	Services and Operating Expenditures	5,592,300
6000	Capital Outlay	<u>2,597</u>
	Total Expenditures	5,859,494
7900	Contingency/Reserves	<u>830,243</u>
	Total Resource 6100 Expenditures Including Contingency/Reserves	<u>\$ 6,689,737</u>

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

TENTATIVE OPERATING BUDGET
2013-2014

INCOME

Estimated Beginning Balance, July 1		\$ 3,334,333
Local Income		
Interest	\$ 20,000	
Workers Compensation Premium Assessments from other Funds	<u>2,438,059</u>	
Total Local Income		<u>2,458,059</u>
Total Available Funds (TAF)		<u>\$ 5,792,392</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 279,772
3000	Employee Benefits	99,336
	Set-aside for Potential Compensation Adjustment	5,161
4000	Books and Supplies	1,300
5000	Services and Operating Expenditures	2,881,964
6000	Capital Outlay	<u>2,597</u>
	Total Expenditures	3,270,130
7900	Contingency/Reserves	<u>2,522,262</u>
	Total Resource 6110 Expenditures Including Contingency/Reserves	<u>\$ 5,792,392</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT
STUDENT FEDERAL GRANTS

TENTATIVE OPERATING BUDGET
2013-2014

INCOME

Unaudited Beginning Balance, July 1		\$	-
Federal Income			
PELL Student Grants and Book Waivers	\$ 46,000,000		
FSEOG Student Grants and Book Waivers	1,225,000		
Federal Work Study	1,172,000		
Subsidized Loan	3,430,000		
Un-Subsidized Loan	<u>1,600,000</u>		
Total Federal Income			<u>53,427,000</u>
Total Available Funds (TAF)			<u>\$ 53,427,000</u>

EXPENDITURES

Object Code

7520	Student Grants and Book Waivers		<u>\$ 53,427,000</u>
	Total Student Federal Grants		<u>\$ 53,427,000</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT
STATE OF CALIFORNIA STUDENT GRANTS

TENTATIVE OPERATING BUDGET
2013-2014

INCOME

Unaudited Beginning Balance, July 1	\$ -
State Income - Cal Grant B and C	<u>2,100,000</u>
Total Available Funds (TAF)	<u>\$ 2,100,000</u>

EXPENDITURES

Object Code

7520	Student Grants and Book Waivers	\$ <u>2,100,000</u>
	Total State of California Student Grants	<u>\$ 2,100,000</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT
ASSOCIATED STUDENTS OF RCCD

TENTATIVE OPERATING BUDGET
2013-2014

INCOME

Unaudited Beginning Balance, July 1		\$ 902,426
Local Income		
Student Fees	\$ 583,000	
Interest	15,000	
Athletic Events	<u>2,000</u>	
Total Local Income		<u>600,000</u>
Total Available Funds (TAF)		<u>\$ 1,502,426</u>

EXPENDITURES

Account Code

905	Organizations Funding	\$ 75,050	
906	Athletics	103,700	
910	Riverside Associated Students	159,995	
921	Norco ASB	83,700	
924	Norco - Organizations Funding	48,300	
930	Moreno Valley ASB	<u>144,000</u>	
	Total Expenditures		\$ 614,745
	Contingency		<u>887,681</u>
	Total ASRCC Accounts		<u>\$ 1,502,426</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT



FY 2013-14 TENTATIVE BUDGET

RIVERSIDE COMMUNITY COLLEGE DISTRICT
FY 2013-2014 Tentative Budget



GOVERNOR'S BUDGET PROPOSAL
FOR COMMUNITY COLLEGES
AS OF
"MAY REVISE"

RIVERSIDE COMMUNITY COLLEGE DISTRICT

FY 2013-2014 Tentative Budget



<u>FY 2012-2013</u>	<u>In Millions</u>
Base Apportionment	\$ 50.0
Deferral "Buy Down"	<u>179.9</u>
<u>FY 2013-2014</u>	<u>\$ 229.9</u>
Base Apportionment	
- COLA (1.57%)	\$ 87.5
- Workload Restoration (1.63%)	89.4
Student Success & Support (Categories)	50.0
Energy Efficiency	49.5
Technology	16.9
Adult Education	<u>30.0</u>
Subtotal	\$ 323.3
Deferral "Buy Down"	<u>64.0</u>
Total	<u>\$ 387.3</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT
FY 2013-2014 Tentative Budget



GOVERNOR'S BUDGET PROPOSAL
FOR RIVERSIDE COMMUNITY
COLLEGE DISTRICT
AS OF
"MAY REVISE"

RIVERSIDE COMMUNITY COLLEGE DISTRICT

FY 2013-2014 Tentative Budget



FY 2012-2013

- Workload Restoration (\$50 million)
 - \$1.27 million (310 FTES)
- Redevelopment Funds
 - Estimated shortfall of \$325 million at P1
 - \$197.8 million backfilled in Governor’s “May Revise” Proposal
 - \$127.2 million still unfunded?? \$2.9 million for RCCD
- Property Taxes – Shortfall ?
- Enrollment Fees – Shortfall ?
- Deferral “Buy Down”
 - \$4.14 million

RIVERSIDE COMMUNITY COLLEGE DISTRICT

FY 2013-2014 Tentative Budget



FY 2013-2014

- **Base Apportionment (\$176.9 million)**
 - Estimated at \$3.85 million
 - COLA (1.57% = \$1.96 million)
 - Student Access FTES 1.63% = \$1.89 million (400 FTES)

- **Student Success and Support Program (\$50.0 million)**
 - Estimated at \$1.20 million
 - Restricted Categorical

RIVERSIDE COMMUNITY COLLEGE DISTRICT

FY 2013-2014 Tentative Budget



FY 2013-2014 *(continued)*

- Energy Efficiency (\$49.5 million)
 - Funded from Prop 39 funds
 - How much for RCCD?
 - Depends on how it's allocated
 - FTES/Competitive Grant/Other
 - If FTES - \$1.16 million
 - Energy Efficiency Projects/Training
- Technology (\$16.9 million)
 - How much for RCCD?
 - Unknown at this point
 - Most likely cost reduction rather than new funds

RIVERSIDE COMMUNITY COLLEGE DISTRICT

FY 2013-2014 Tentative Budget



FY 2013-2014 *(continued)*

- Adult Education (\$30.0 million)
 - 2 Year consortium funding for planning of regional Adult Educational Programs
 - No direct funding for RCCD
- Deferral “Buy Down” (\$64.0 million)
 - Estimated of \$1.50 million
- Redevelopment Funds
 - Estimated shortfall of \$133.2 million
 - Backfilled in Governor’s “May Revise” Proposal

RIVERSIDE COMMUNITY COLLEGE DISTRICT
FY 2013-2014 Tentative Budget



FY 2012-2013
ENDING BALANCE ESTIMATE

RIVERSIDE COMMUNITY COLLEGE DISTRICT

FY 2013-2014 Tentative Budget



<u>Revenues</u>	<u>FY 2012-2013 Estimate</u>
Adopted Budget	<u>\$ 134.38</u>
Workload Restoration (\$50M)	\$ 1.27
Redevelopment Shortfall	-0-
Enrollment Fee Shortfall	-0-
Property Tax Shortfall	-0-
FY 2011-2012 Apportionment Adjustment	.51
Barnes & Noble Signing Bonus	.60
Other	<u>.23</u>
Total Revenue Adjustments	<u>\$ 2.61</u>
Net Revenues	<u>\$ 136.99</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT

FY 2013-2014 Tentative Budget



<u>Expenditures</u>	<u>FY 2012-2013 Estimate</u>
Adopted Budget	<u>\$ (136.62)</u>
Estimated Budget Savings	
Salaries and Benefits	\$.99
Supplies and Services	2.16
Capital Outlay	<u>.49</u>
Total Expenditure Budget Savings	<u>\$ 3.64</u>
Net Expenditures	<u>\$ (132.98)</u>
Net Current Year Estimated Surplus/(Deficit)	\$ 4.01
Beginning Balance at July 1, 2012	<u>6.84</u>
Estimated Ending Balance at June 30, 2013	<u>\$ 10.85</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT
FY 2013-2014 Tentative Budget



FY 2013-2014
TENTATIVE BUDGET

RIVERSIDE COMMUNITY COLLEGE DISTRICT

FY 2013-2014 Tentative Budget



	FY 2013-2014 Estimate
<u>Beginning Balance at July 1, 2013</u>	\$ 10.85
<u>Revenues</u>	
Adjusted Base Budget	\$ 135.55
Apportionment	3.85
Other	.35
Prior Year Interfund Transfer from La Sierra Fund (One-Time)	(2.00)
Net Estimated Revenues for FY 2013-2014	\$ 137.75
Total Available Funds	\$ 148.60
Less, 5% Ending Balance Target	(8.05)
Amount Available for Expenditures	\$ 140.55

RIVERSIDE COMMUNITY COLLEGE DISTRICT

FY 2013-2014 Tentative Budget



<u>Expenditures</u>	<u>FY 2013-2014 Estimate</u>
Base Budget	<u>\$ 136.62</u>
Ten Faculty Positions (6 New and 4 Replacement)	\$.93
Set-Aside for Potential Compensation Adjustment	1.56
Enrollment Management Increase	.75
Part-Time Faculty and Overload Budget Alignment	.50
Step/Column/Growth/Placement/Classification	1.35
Employee Benefits – Health Insurance (+8.9%)	1.28
Employee Benefits – Other	(.82)
Contracts and Agreements	.20
Use of Barnes & Noble Signing Bonus	.60

RIVERSIDE COMMUNITY COLLEGE DISTRICT

FY 2013-2014 Tentative Budget



<u>Expenditures</u> <i>(continued)</i>	<u>FY 2013-2014</u> <u>Estimate</u>
Utilities	.10
New Facilities Operating Costs	.30
Repayment of La Sierra Capital Loans	<u>1.27</u>
Total Expenditure Adjustments	\$ <u>8.02</u>
Net Expenditures for FY 2013-2014	\$ <u>144.64</u>
Estimated Budget Shortfall as of the FY 2013-2014 Tentative Budget	\$ <u>(4.09)</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT
FY 2013-2014 Tentative Budget



FY 2013-2014
BUDGET DEVELOPMENT CALENDAR

RIVERSIDE COMMUNITY COLLEGE DISTRICT FY 2013-2014 Tentative Budget



- March to May ~ BAM Revision Project
- April ~ Reporting on State Tax Revenues
- May 14 ~ May Revise Budget
- May 22 ~ Tentative RCCD Budget Completed
- June 1 ~ Tentative BAM Allocations to Colleges – Chancellor Letter
- June 4 ~ Tentative RCCD Budget Resources Committee
- June ~ Second Principal Apportionment Report
- June 18 ~ Tentative RCCD Budget to Board of Trustees for Action
- July 1 ~ New Fiscal Year Begins
- August ~ State Budget Workshops / Advance Apportionment
- August 16 ~ RCCD Year-End Closing
- August 1 ~ Final RCCD Budget Completed
- ~ Final BAM Allocations to Colleges – Chancellor Letter
- September ~ Final RCCD Budget to Resources Committee
- On or before
September 17 ~ Final RCCD Budget to Board of Trustees for Action



e-board » Agenda Item

Agenda Item

Agenda Item (IV-D-2)

Meeting 4/2/2013 - Committee/Regular Board

Agenda Item Committee - Resources (IV-D-2)

Subject Presentation for FY 2013-14 Riverside Community College District Budget Planning

College/District District

Information Only

Background Narrative:

Staff will present a report on the District's FY 2013-14 budget planning efforts for the Board's review and information.

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

Attachments:

[04022013_FY 2013-14 RCCD Budget Planning Presentation](#)

RIVERSIDE COMMUNITY COLLEGE DISTRICT



FY 2013-14 BUDGET PLANNING

As of

APRIL 2, 2013

RIVERSIDE COMMUNITY COLLEGE DISTRICT

Budget Planning
As of April 2, 2013



GOVERNOR'S BUDGET PROPOSAL COMMUNITY COLLEGES

RIVERSIDE COMMUNITY COLLEGE DISTRICT

Budget Planning As of April 2, 2013



FY 2012-2013

Base Apportionment	<u>\$50</u>	million
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FY 2013-2014

Base Apportionment	\$196.9	million
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Energy Efficiency	\$49.5	million
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Technology	\$16.9	million
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Adult Education	<u>\$315.7</u>	million
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Subtotal	\$579.0	million
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Deferral "Buy Down"	<u>\$179.0</u>	million
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Total	<u>\$758.0</u>	million
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RIVERSIDE COMMUNITY COLLEGE DISTRICT

**Budget Planning
As of April 2, 2013**



**GOVERNOR'S BUDGET PROPOSAL
RIVERSIDE COMMUNITY
COLLEGE DISTRICT**

RIVERSIDE COMMUNITY COLLEGE DISTRICT

Budget Planning
As of April 2, 2013



FY 2012-2013

- Workload Restoration (\$50 million)
 - \$1.27 million for RCCD (310 FTES)
- Redevelopment Funds
 - Estimated shortfall of \$47.8 million
 - Backfilled in Governor's Budget Proposal –Will it hold?
- Property Taxes – Shortfall ? None Estimated at P1
- Enrollment Fees – Shortfall ? None Estimated at P1

RIVERSIDE COMMUNITY COLLEGE DISTRICT

Budget Planning
As of April 2, 2013



FY 2013-2014

- Base Apportionment (\$196.9 million)
 - 3.6% Increase to base apportionment funding
 - Estimated at \$4.4 million for RCCD
 - How will it be allocated?
 - COLA? (1.65% = \$2.1 million)
 - Workload Restoration? 2.0% = \$2.3 million (500 FTES)
 - Categorical Restoration?
 - Student Success Initiative?
 - Who will decide?
 - BOG or Legislature

RIVERSIDE COMMUNITY COLLEGE DISTRICT

Budget Planning
As of April 2, 2013



FY 2013-2014 *(continued)*

- Energy Efficiency (\$49.5 million)
 - Funded from Prop 39 funds
 - How much for RCCD?
 - Depends on how it's allocated
 - FTES/Competitive Grant/Other
 - If FTES - \$1.0 million
 - Energy Efficiency Projects/Training

RIVERSIDE COMMUNITY COLLEGE DISTRICT

Budget Planning
As of April 2, 2013



FY 2013-2014 *(continued)*

- Technology (\$16.9 million)
 - How much for RCCD?
 - Unknown at this point
 - Most likely cost reduction rather than new funds

- Adult Education (\$315.7 million)
 - How much for RCCD?
 - Unknown at this point
 - “...many implementation issues to be resolved...”
 - Delayed implementation?
 - Assembly Budget Committee voted to reject the Governor’s Adult Education Proposal

RIVERSIDE COMMUNITY COLLEGE DISTRICT

Budget Planning
As of April 2, 2013



FY 2013-2014 *(continued)*

- Deferral “Buy Down” (\$179.0 million)
 - Estimated of \$3.8 million for RCCD
 - ...Or reduce by \$20 million and fund Student Success Initiative

- Redevelopment Funds
 - Estimated shortfall of \$133.2 million
 - Backfilled in Governor’s Budget Proposal
 - Will it hold?
 - Will it be backfilled if shortfall is larger?

RIVERSIDE COMMUNITY COLLEGE DISTRICT

Budget Planning
As of April 2, 2013



RECENT BUDGET HISTORY

RIVERSIDE COMMUNITY COLLEGE DISTRICT

Budget Planning As of April 2, 2013



Enrollment Fee Rate Per Unit



RIVERSIDE COMMUNITY COLLEGE DISTRICT

Budget Planning
As of April 2, 2013



CCC Funding Rate Per Credit FTES

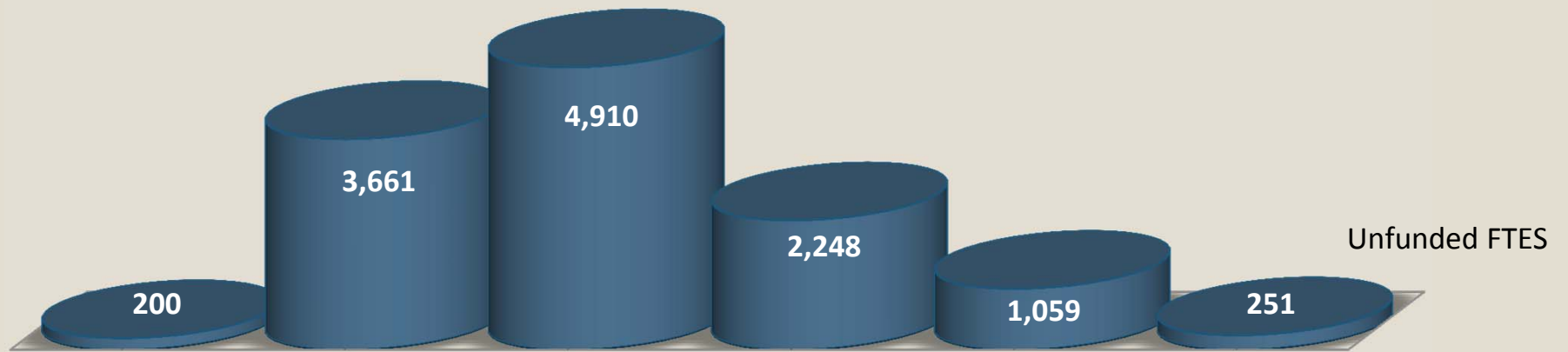


RIVERSIDE COMMUNITY COLLEGE DISTRICT

Budget Planning As of April 2, 2013



Credit FTES



<u>FY 07-08</u>	<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13*</u>	
26,610	27,010	26,051	26,785	24,738	25,047	Funded FTES
26,810	30,671	30,961	29,033	25,797	25,298	Actual FTES

*As of P1

RIVERSIDE COMMUNITY COLLEGE DISTRICT

Budget Planning As of April 2, 2013



RCCD Revenue Adjustments

	Base Reduction	Property Tax and Enrollment Fee Shortfall	Growth	Basic Allocation Increase*
FY 08-09	\$ -	\$ (1.57)	\$ 1.86	\$ -
FY 09-10	\$ (2.84)	\$ -	\$ -	\$ 2.77
FY 10-11	\$ -	\$ (0.43)	\$ 3.14	\$ -
FY 11-12	\$ (9.37)	\$ (2.91)	\$ -	\$ -
FY 12-13	\$ -	\$ -	\$ 1.27	\$ -
	<u>\$ (12.21)</u>	<u>\$ (4.91)</u>	<u>\$ 6.27</u>	<u>\$ 2.77</u>

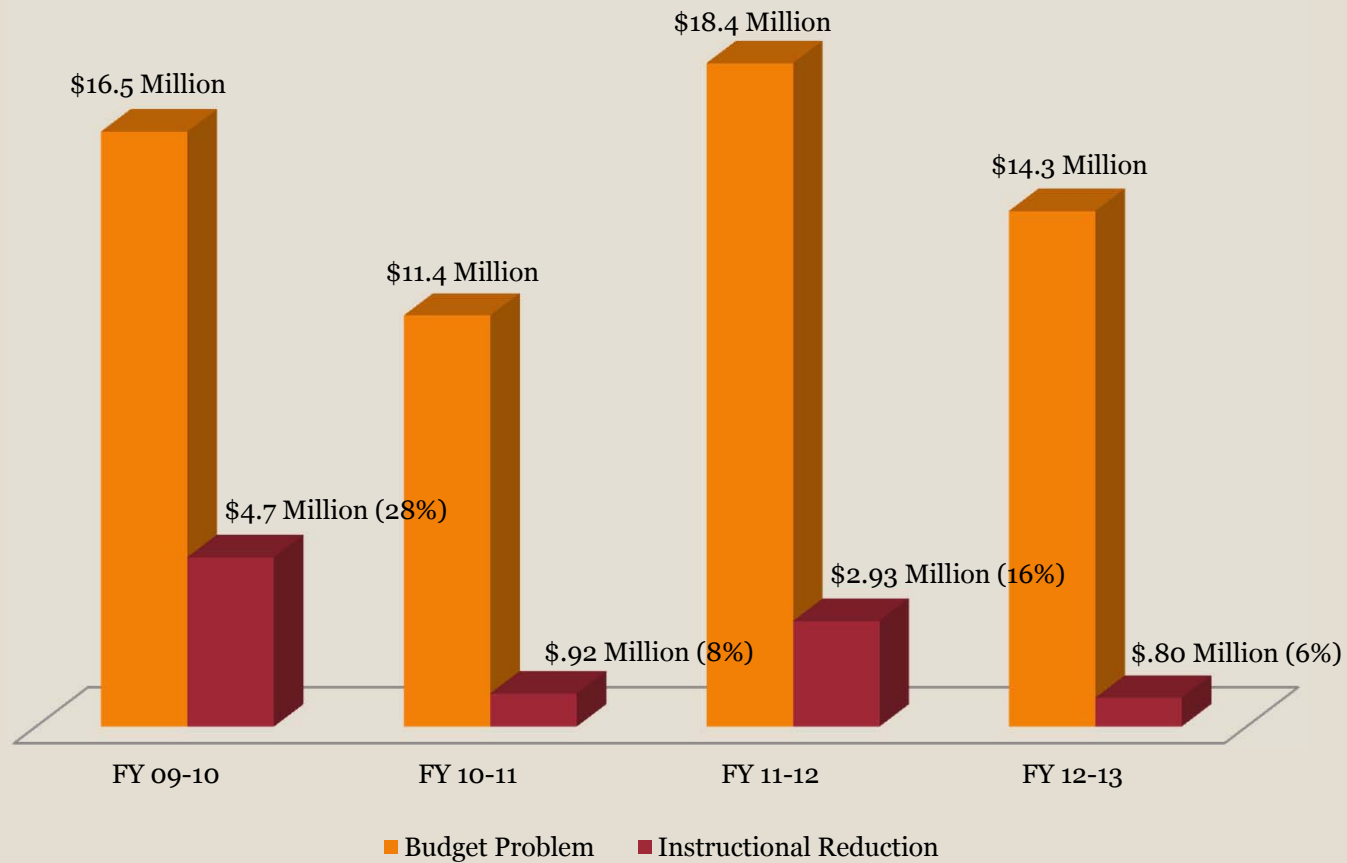
* Norco and Moreno Valley became Colleges

RIVERSIDE COMMUNITY COLLEGE DISTRICT

Budget Planning As of April 2, 2013



RCCD Budget Problem FY 2009-10 through FY 2012-13



RIVERSIDE COMMUNITY COLLEGE DISTRICT

**Budget Planning
As of April 2, 2013**



**BUDGET PLANNING
ENDING BALANCE ESTIMATE
FY 2012-2013**

RIVERSIDE COMMUNITY COLLEGE DISTRICT

Budget Planning As of April 2, 2013



<u>Revenues</u>	<u>Range</u>	
Adopted Budget	\$ 134.38	\$ 134.38
Workload Restoration (\$50M)	\$ 1.27	\$.97
Redevelopment Shortfall	-0-	(1.25)
Enrollment Fee Shortfall	-0-	(.25)
Property Tax Shortfall	-0-	-0-
Other	1.44	.94
Total Revenue Adjustments	\$ 2.71	\$.41
Net Revenues for FY 2012-2013	\$ 137.09	\$ 134.79

RIVERSIDE COMMUNITY COLLEGE DISTRICT

Budget Planning As of April 2, 2013



Expenditures

Range

Adopted Budget	<u>\$ (136.62)</u>	<u>\$ (136.62)</u>
Estimated Budget Savings		
Salaries and Benefits	\$.91	\$.73
Supplies and Services	2.46	1.39
Capital Outlay	<u>.42</u>	<u>.30</u>
Total Expenditure Budget Savings	<u>\$ 3.79</u>	<u>\$ 2.42</u>
Net Expenditures for FY 2012-2013	<u>\$ (132.83)</u>	<u>\$ (134.20)</u>
Net Current Year Estimated Surplus/(Deficit)	\$ 4.26	\$.59
Beginning Balance at July 1, 2012	<u>6.80</u>	<u>6.80</u>
Estimated Ending Balance at June 30, 2013	<u>\$ 11.06</u>	<u>\$ 7.39</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT

Budget Planning
As of April 2, 2013



BUDGET PLANNING

FY 2013-2014

RIVERSIDE COMMUNITY COLLEGE DISTRICT

Budget Planning As of April 2, 2013



Range

<u>Beginning Balance at July 1, 2013</u>	<u>\$</u>	<u>11.06</u>	<u>\$</u>	<u>7.39</u>
 <u>Revenues</u>				
Adjusted Base Budget	\$	135.65	\$	135.65
Apportionment		4.35		3.28
Other		.20		.20
Prior Year Interfund Transfer from La Sierra Fund (One-Time)		<u>(2.00)</u>		<u>(2.00)</u>
 Net Estimated Revenues for FY 2013-2014	 \$	 <u>138.20</u>	 \$	 <u>137.13</u>
Total Available Funds	\$	149.26	\$	144.52
Less, 5% Ending Balance Target		<u>(8.21)</u>		<u>(7.94)</u>
Amount Available for Expenditures	\$	<u>141.05</u>	\$	<u>136.58</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT

Budget Planning As of April 2, 2013



Expenditures

Range

Base Budget	\$ 136.62	\$ 136.62
Ten Faculty Positions (6 New and 4 Replacement)	\$.48	\$.48
Part-Time Faculty Adjustment	.50	.70
Step/Column/Growth/Placement/Classification	.74	.74
Employee Benefits – Health Insurance	.92	1.10
Employee Benefits – Other	.30	.50
Contracts and Agreements	.30	.40

RIVERSIDE COMMUNITY COLLEGE DISTRICT

Budget Planning As of April 2, 2013



Expenditures *(continued)*

Range

Utilities	.10	.20
New Facilities Operation Costs	.51	1.20
Repayment of La Sierra Capital Loans	1.27	1.27
Other	<u>.01</u>	<u>.10</u>
Total Expenditure Adjustments	<u>\$ 5.13</u>	<u>\$ 6.69</u>
Net Expenditures for FY 2013-2014	<u>\$ 141.75</u>	<u>\$ 143.31</u>
Estimated Budget Problems for FY 2013-2014	<u>\$ (.70)</u>	<u>\$ (6.73)</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT

**Budget Planning
As of April 2, 2013**



BUDGET DEVELOPMENT CALENDAR
FY 2013-2014

RIVERSIDE COMMUNITY COLLEGE DISTRICT

Budget Planning As of April 2, 2013



- March to May ~ BAM Revision Project
- April ~ Reporting on State Tax Revenues
- May 14 ~ May Revise Budget
- May 22 ~ Tentative RCCD Budget Completed
- June 1 ~ Tentative BAM Allocations to Colleges – Chancellor Letter
- June 4 ~ Tentative RCCD Budget Resources Committee
- June ~ Second Principal Apportionment Report
- June 18 ~ Tentative RCCD Budget to Board of Trustees for Action
- July 1 ~ New Fiscal Year Begins
- August ~ State Budget Workshops / Advance Apportionment
- August 16 ~ RCCD Year-End Closing
- August 1 ~ Final RCCD Budget Completed
- ~ Final BAM Allocations to Colleges – Chancellor Letter
- September ~ Final RCCD Budget to Resources Committee
- On or before
September 15 ~ Final RCCD Budget to Board of Trustees for Action

Agenda Item (IV-D-1)

Meeting 2/5/2013 - Committee/Regular Board

Agenda Item Committee - Resources (IV-D-1)

Subject Governor's Proposed Budget for FY 2013-14

College/District District

Information Only

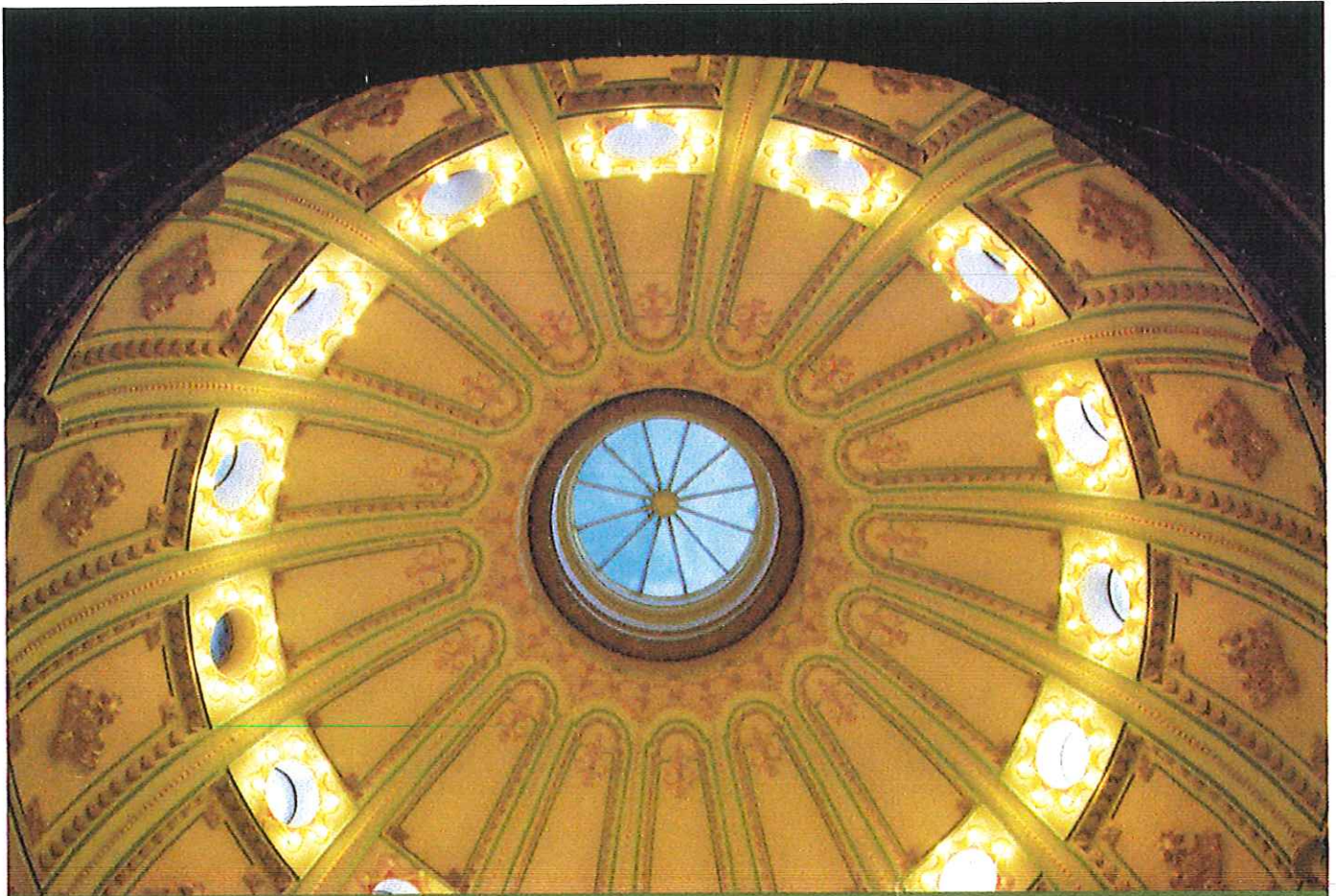
Background Narrative:

Staff will lead a brief discussion of the FY 2013-14 Governor's proposed budget for the California Community Colleges and the potential implications thereof for RCCD.

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

Attachments:

[02052013_2013-14 Governor's Proposal](#)
[02052013_2013-14 Budget Update - Community College League of California](#)



ACCCA AND ACBO

THE ASSOCIATION OF CALIFORNIA COMMUNITY COLLEGE ADMINISTRATORS
AND THE ASSOCIATION OF CHIEF BUSINESS OFFICIALS

presents

The Annual Workshop on the
Governor's Proposed Budget
2013-14

FRIDAY, JANUARY 18, 2013 | HILTON HOTEL IN SACRAMENTO, CA



***Governor's Proposals for the 2013-14
State Budget and
California Community Colleges***

Governor's Proposals for the 2013-14 State Budget and Education

The purpose of this summary is to provide a complete overview of the education portion of the Governor's Budget Proposal for 2013-14. The Governor, during his press conference, described the state's 2013-14 Budget as a "live within our means budget." He went on to describe the "wall of debt" and other challenges that face the state, but he also lashed out at those who have already characterized California as a "failed state." On this point, we definitely agree with the Governor.

Our theme for this year is a little different than the Governor's. We don't think that living within our means itself is a very lofty goal; or should it be our only objective. We think it is time to look at what we do have—not what we don't have and move public education forward. Today's students will not be able to say, "Gosh, I just happened to go through my education when there was no money." They deserve a fair chance. We think the theme for this year is "Recovery Starts Now."

As we detail below, the Governor clearly intends to increase apportionment funding for the first time in more than five years and gives the Board of Governors the authority to determine its application. The Governor's plan is accompanied by an optimistic estimate of the resources that will be devoted to public education in the future. His plan succeeds if and only if those resources materialize. How many times have we seen overly optimistic plans dash our hopes for a brighter tomorrow?

As a result, we offer a reminder that the Governor's Budget marks the beginning of the Budget process—not the end. We will update and revise our materials as necessary through the year to keep you informed. But, no matter how these issues shake out, we much prefer a discussion about how to allocate new dollars than a discussion of how to plan for another cut.

The Economy and Revenues

The Economy

It has been five years since the U.S. economy plunged into what has been dubbed the "Great Recession" and three and a half years since the recovery officially began. While the overall picture of the economy is not getting worse and signs of strength are emerging in various economic sectors and regions of the country, there remains considerable concern that job growth has been far too slow.

U.S. nonfarm employment peaked in 2007 at 137.6 million and hit a low of 129.9 million in 2010. In the fourth quarter of 2012, the number of payroll jobs reached 133.9 million. According to economists with the UCLA Anderson Forecast, U.S. employment levels are not expected to reach the prerecession peak until 2014, seven years after the recession began.

The reason for the slow pace of recovery is that this downturn is unlike past recessions. In a typical business cycle, the downturn is followed by strong consumer spending and an increase in demand for housing. This increase in consumer spending is then followed by business investment.

The current recovery, by contrast, has seen only tepid increases in consumer spending, and, until recently, flat demand for housing. Economists have explained that this weak consumer demand is due to deleveraging or, in other words, the rebalancing of family balance sheets and personal finances. During the run up to the collapse, consumers saddled themselves with ever greater levels of debt, including

home mortgages, and now must rebalance their portfolios through greater savings and less spending. Thus, the typical engine for economic recovery is not in place during this current recovery.

In this environment, the Governor's Budget forecasts modest growth in the state and national economies for the upcoming year. Citing improvements in the housing and credit markets, coupled with improving consumer confidence, the Department of Finance (DOF) forecasts an uptick in U.S. real gross domestic product (GDP), the broadest measure of the national economy, rising from a 1.0% growth rate in the fourth quarter of 2012 to 2.5% growth one year later. By the end of 2014, the DOF anticipates GDP growth reaching 3.7%.

The U.S. will continue to add jobs, but at a slow pace relative to previous recoveries. Wage and salary employment is expected to increase only 1.6% from 2013 to 2014, with the unemployment rate dropping to 7.4%. The outlook for inflation continues to be favorable, with the Consumer Price Index remaining at about 2% for both 2013 and 2014.

For California, the DOF expects the state economy to follow the national trend, with only modest growth over the next two years. An improving real estate market and more optimistic consumers are expected to lead to better, though still relatively weak, job growth. The DOF notes that defaults on residential property in the third quarter of 2012 were down 31% from one year earlier and were the lowest level since the first quarter of 2007.

The DOF also notes that historically personal income growth in California outpaces the nation's as a whole. Between 1980 and 2011, California's personal income grew at an annual average rate of 6.1% compared to 6% for the nation. Thus far, however, the state's recovery has lagged the nation, in large part due to the steep drop in home prices and sales following the collapse in 2008. California was the epicenter of the subprime mortgage debacle.

For 2013 and 2014, the forecast for California is for accelerating personal income growth of 4.3% and 5.5%, respectively. The state's unemployment rate, however, will continue to be above the national average during this period, dropping from 9.6% in 2013 to 8.7% in 2014.

Finally, the Governor's Budget identifies four primary sources of risk to the forecast: (1) failure of the federal government to effectively deal with the "fiscal cliff" and debt ceiling, (2) the global economic slowdown, especially in China, (3) the fragile nature of the overall recovery, and (4) healthcare costs.

State Revenues

With the passage of Proposition 30 in November 2012, the greatest risk to the 2012-13 State Budget has been averted. The Budget was built on the assumption that the higher sales and income taxes would be approved by state voters. In addition, voters approved Proposition 39 which established a single sales tax for out-of-state corporations. Together, both measures are expected to generate \$5.8 billion in additional General Fund revenues in 2013-14, or 5.9% of the total estimated revenues.

The Governor's Budget indicates that revenues in the current year are \$493 million lower than previously forecast, while revenues for 2013-14 are forecast to be about \$2.4 billion higher, partly due to the passage of Proposition 39. It is important to note that, even with the higher taxes from the two voter-approved measures, General Fund revenues in 2013-14 are forecast to be \$4.0 billion less than the previous high of \$102.6 billion in 2007-08, the year before the onset of the Great Recession.

The Governor's Budget projects General Fund revenues and transfers totaling \$98.5 billion in 2013-14, a 3.3% increase from the revised current-year level. Of this total, the personal income tax is expected to contribute almost \$62.0 billion, or about two-thirds of the total, followed by the sales and use tax at \$23.3 billion and the corporation tax at \$9.1 billion.

Proposition 98

Proposition 98 sets, in the State Constitution, a series of complex formulas that establish the minimum funding level for K-12 education and the community colleges from one year to the next. This target level is determined by prior-year appropriations that count toward the guarantee, plus (1) workload changes as measured by the change in average daily attendance (ADA) and (2) inflation adjustments as measured by the change in either per-capita personal income or per-capita state General Fund revenues, whichever is less. Under certain circumstances, the minimum level is set by a fixed percentage of General Fund revenues, called "Test 1," and it is this percentage that determined the Proposition 98 funding level for both 2011-12 and 2012-13. For 2013-14, the Governor's Budget projects that the Proposition 98 minimum guarantee will be determined by Test 3, increasing the guarantee based on the change in per-capita state General Fund revenues.

When the 2012-13 Budget was enacted in June 2012, the Proposition 98 minimum guarantee was pegged at \$53.6 billion and assumed that additional tax revenues from a proposed ballot initiative that had not yet been approved by voters (Proposition 30) would be available to fund it. Fortunately, voters did support higher taxes to sustain funding for education programs by approving the initiative, and the mid-year revised estimate of Proposition 98 revenues for 2012-13 is \$53.5 billion, a slight decrease from the level forecast in the 2012-13 Adopted Budget. The Governor's Budget does not propose to reduce the current-year appropriation as a result of the drop in the minimum guarantee, but rather, allocates these funds to prefund obligations under the terms of the *CTA v. Schwarzenegger* settlement agreement (the Quality Education Investment Act).

For 2013-14, the Budget projects that the Proposition 98 guarantee will grow to \$56.2 billion, a \$2.7 billion increase which comes from a combination of anticipated growth in base state revenues and a Proposition 98 share of the newly approved temporary tax increase. In addition, a one-time 2012-13 expenditure of \$2.2 billion to partially buy back interyear deferrals of state apportionments for schools and community colleges becomes available in the Budget year to meet new K-14 education spending priorities.

Redevelopment Agencies

In 2001, approximately 400 redevelopment agencies (RDAs) were eliminated, releasing \$5.0 billion in local property tax revenues to retire pre-existing obligations of RDAs and fund local government services, including school districts. Any property tax revenue remaining after the pre-existing obligations are paid is distributed to the affected taxing entities based on their property tax share. In those areas that contained RDAs, the Governor's Budget estimates that in the current year and budget year, approximately \$1.6 billion will be distributed back to counties, \$1.2 billion will be distributed back to cities, and \$400 million will be distributed back to special districts. The additional property tax revenue received by K-14 schools generally offsets the state's Proposition 98 General Fund costs on a dollar-for-dollar basis.

Because of a lack of information about RDA expenditures prior to their dissolution, accurately estimating the property tax revenue available for the affected taxing entities after the payment of enforceable obligations has been difficult. Since 2011, information reported about RDA obligations has improved the ability to more accurately estimate the future Proposition 98 General Fund savings stemming from the RDA dissolution process. As such, the Budget includes Proposition 98 State General Fund savings totaling \$2.1 billion in 2012-13 and \$1.1 billion in 2013-14. This is revised downward from the 2012 Budget Act estimate of \$3.2 billion in 2012-13 and \$1.6 billion in 2013-14.

Action taken in Budget trailer bill legislation enacted this past year affects RDA pass-through payments to educational agencies, requiring that payments terminate at the time that RDAs' enforceable obligations are fully retired. A portion of RDA pass-through payments received by LEAs is currently retained locally for use on facility-related expenses as allowed under statutes. The loss of these funds as RDA obligations wind down can significantly impact those local educational agencies that are receiving them, and mitigation of that impact will be a budget issue for 2013-14.

Multiyear Stable Funding Plan

Without providing details, the Governor sets up expectations for the higher education segments. The University of California (UC), the California State University (CSU), and the California Community College systems are all proposed to receive a funding increase of 5% in 2013-14. In subsequent years, the UC and CSU systems are slated to receive an additional 4% in funding each year and the community college funding is to "grow significantly". With these increases, the Governor's Budget states that the institutions will be expected to use the funding increases to implement ". . . reforms that will make available the courses students need and help them progress through college efficiently, using technology to deliver quality education to greater numbers of students in high-demand courses, improving course management and planning, using faculty more effectively, and increasing use of summer session."

Along with these reforms, the Governor expects higher education to maintain current-fee levels over the next four years.

Community College Apportionments

For community colleges, Governor Brown's Budget proposes an increase of \$196.9 million (or 3.6% increase) to base apportionments, to be allocated between workload restoration and a cost-of-living adjustment as determined by the Board of Governors (BOG).

In addition, the Budget includes a deferral buy down of \$179 million, providing more cash for community colleges during the operational year. This would reduce the \$801 million in cross-year deferrals to \$622 million. The Governor's Budget Proposal asserts that all of the remaining apportionment deferrals will be paid off by the end of 2016-17.

Governor Brown proposes no changes to current fee levels, though proposed policy changes could affect what community colleges charge their students (more below).

The Governor proposes an increase in funding of \$133.2 million to offset the estimates for reduced local property taxes in 2013-14. Governor Brown also proposes adjustments for the current year, increasing funding by \$47.8 million to offset lower-than-anticipated property tax revenues from the elimination of

redevelopment agencies and decreasing funding by \$12.6 million because of lower-than-anticipated BOG fee waivers.

State Mandates

Under current statutory and constitutional law, the state may direct local agencies to provide new services to the public, but must also reimburse those agencies for costs incurred in providing those services.

No changes are proposed to the Mandate Block Grant (MBG) enacted in the 2012-13 State Budget, with \$33.33 million appropriated to fund the MBG in 2013-14. The 93% of districts that chose the MBG option for the current year can choose to continue in the program in 2013-14 or drop out and return to the traditional claiming process. Those districts that elected to continue filing claims this year can choose to stay with that for 2013-14 or receive the MBG.

The Governor's Budget Proposal does not include any significant funding for prioryears' cost-based mandate claims.

Adult Education

On the heels of the Legislative Analyst's Office (LAO's) report on Adult Education, Governor Brown proposes to move Adult Education programs out of K-12 education and give community colleges the sole responsibility to offer the programs. With the intent of making a "more centralized adult education learning structure", the Budget proposes an increase of \$315 million to community colleges to support transfer of the program:

- \$300 million in new Proposition 98 funding to support a comparable K-12 Adult Education service delivery system within the community colleges
- A \$15.7 million shift in funding to move the Apprenticeship Program from K-12 education to community colleges

Funding will be allocated from a new block grant based on the number of students served only for core instructional areas such as vocational education, English as a second language, elementary and secondary education, and citizenship. If community colleges offer "non-mission" courses, students will be required to pay the full cost of instruction.

Energy Efficiency Projects

Schools and community colleges also benefit from the passage of Proposition 39, the California Clean Energy Jobs Act. For 2013-14, Proposition 39 will result in a \$526 million increase in the Proposition 98 guarantee level. The Budget dedicates \$450 million of this to schools and community colleges for energy efficiency projects, which would become \$550 million in each of the subsequent four years. For 2013-14, \$49.5 million of these funds would be dedicated specifically to community colleges for these projects. Community colleges can use the funds to expand career-technical educational training and on-the-job work experience training. While these funds are proposed to be allocated based on full-time equivalent students (FTES), there will be compliance requirements that are yet to be determined.

Technology Funds

Emphasizing affordability and improving time-to-completion rates, Governor Brown proposes to provide \$16.9 million to increase the number of courses available through the use of technology for:

- Creation of a “virtual campus” to increase statewide access to 250 new courses delivered through technology
- Creation of a common centralized delivery and support infrastructure for all courses delivered through technology and for all colleges
- Expansion of options for students to earn college credit for demonstrated knowledge and skills through credit by exam

Cal Grants

The Governor did not propose any policy changes to the Cal Grant program, but did make adjustments to current-year and budget-year funding to accommodate increased participation in the program; \$61 million more will be provided in 2012-13 and funding will be increased by \$161.1 million in 2013-14.

Child Care

The Governor’s Budget proposes to decrease California Work Opportunity and Responsibility to Kids (CalWORKs) child care funding by \$6.6 million in 2013-14. Total funding proposed for child care programs in 2013-14 is \$1.12 billion, consisting of \$570.9 million in non-Proposition 98 General Fund resources and \$548.1 million in federal funds. The changes to child care are the result of the following:

- An increase of \$3.2 million in non-Proposition 98 General Fund resources due to the projection of 6,000 students reentering Stage 3 from Stage 2
- A decrease of \$9.8 million in federal funds reflecting the elimination of prior year one-time carryover funds and a reduction in 2013-14 funds

The three stages of programs under CalWORKs function under disparate rules and administrative structures, suggesting possible inefficiencies among the programs. To that end, the Department of Social Services is expected to establish a stakeholder group to assess the current child care structure for areas to improve.

Other Policy Proposals

In addition to the policy proposals embedded in the new funding streams above, Governor Brown’s Budget proposes additional policy changes that can have a significant impact on community college students and funding:

- In addition to direct funding proposals, Governor Brown outlined policy changes that would affect how funding is ultimately allocated. All three higher education systems would have caps placed on the number of units a student can take—in the case of community colleges, the cap would be at

90 semester credit units. Students who exceed this cap would be required to pay the full cost of instruction; districts would be able to grant waivers on a case-by-case basis, but would not receive state funding for these students.

- As in past years, Governor Brown proposes to apportion funding to community colleges based on course completion instead of the current census date enrollment; the shift would be phased in over several years to allow for adjustment. Intending to be cost neutral for districts, savings that result from this shift would be invested in higher apportionment rates and student support services for colleges with higher non-completion rates.
- Governor Brown also proposes a requirement that students seeking a BOG fee waiver fill out a Free Application for Federal Student Aid and include both parent and student income to determine waiver eligibility. The intent of the proposal is to generate additional federal financial aid resources for students and colleges and to reinvest any savings to increase course offerings and student services.

Lottery Funding

The California Lottery has paid more than \$1 billion to LEAs annually for each of the past 12 years, and has been a welcome source of continued revenue for educational agencies over the past several years due to the reductions in other state funding.

The 2012-13 Lottery funding has been estimated at \$1.3 billion for education. We are projecting the rates for the 2012-13 fiscal year at \$125.42 per-annual FTES (unrestricted) and \$30.00 per-annual FTES (restricted).

We anticipate that the Lottery Commission will report its sales projections in June 2013 for the 2013-14 fiscal year. Until such information is known, we are recommending the same projected per-FTES rates as 2012-13 for the 2013-14 fiscal year.

New Legislature, New Rules

As a result of new electoral reforms and strong Democrat voter turnout, Democrats won big on election night and, for the first time in more than a hundred years, hold a two-thirds majority in both the Senate and Assembly. Democrats alone will now be able to pass legislative measures that previously would have needed a few Republican votes, including constitutional amendments, tax and fee increases, and statewide bonds. They will also be able to override any vetoes by Governor Brown (the last veto override was under Governor Brown's first term as Governor back in 1979).

One proposal already being talked about for the Democrat supermajority is reducing the vote threshold for school districts to pass parcel taxes from 67% to 55%. Also being considered is a new statewide school facilities bond for 2014. However, movement on these proposals or any others requiring a two-thirds approval by the Legislature will likely be slow.

Passing tax increases or other two-thirds measures could be politically difficult for some of the more moderate Democrat legislators given that those votes could be used by political opponents in future elections. In addition, the 2014 general election will have some additional seats in play, with several seats likely to change parties.

For the current Legislature, there are also two vacancies in the State Senate as two senators resigned in order to assume their new roles as members of the House of Representatives. These vacancies leave Senate Democrats with 27 seats, the bare minimum for two-thirds control. A special election has already been set to fill these seats later this spring.

Two Assembly Members are vying to fill those vacancies. There are also several legislators running for the Los Angeles City Council. Should any of these legislators be successful in these upcoming elections—a real possibility—a new round of special elections would need to occur to fill those vacancies. All this means that it might be some time before there is a solid, reliable two-thirds party control in the state's Capitol.

—Prepared by School Services of California, Inc.



January 10, 2013

Dear Aaron,

First, let me say what a nice feeling it is to open the state budget and see the numbers for community colleges in black, rather than red, ink. We owe a debt of gratitude to California's voters for their approval of Proposition 30 and the seven years of more stable funding that it provides.

The [budget plan](#) proposes sweeping policy changes that embrace and build upon work that has been done in recent years, and answers significant policy questions such as ones about the future of adult and noncredit education.

As is typical on January 10, there is no language that allows us to probe the details of each of these proposals. However, I am happy to report that Governor Brown's staff has made significant outreach to us and to the Chancellor to make it clear that we'll be part of the discussion about details in upcoming months.

The governor's proposal for all three systems highlights the need in California to increase college completion, and we anticipate a thorough discussion in the upcoming months. This is not about "rationing" or budget cutting anymore, but rather recognizing the economic and social justice mandates for tackling this issue.

Here are the major components of the proposed budget for community colleges:

- No change in student fees.
- **\$196.9 million (3.6%) for increased apportionments**, without specifying the use. There will be a discussion about the balance of access/restoration and quality through the budget process.
- **\$179 million for deferral buydown**, reducing borrowing needs of community college districts. This reduces the outstanding deferral to \$622 million.
- **\$133.2 million in increased General Fund** in 2013-14 to recognize that anticipated redevelopment revenues are not materializing. In 2012-13, the Administration is proposing \$47.8 million to offset proposed redevelopment shortfall, which will likely leave districts with a significant current year deficit.
- \$16.9 million to provide **increased access to matriculated students through the use of technology**.
- **Change the census-based apportionment system** to provide a larger apportionment amount to students who are still enrolled at the end of the semester/quarter.
- **Limit state-supported instruction in community colleges to 90 units**. Units beyond the cap would not be state supported, but available at full cost to the student.
- **Require all students seeking a BOG Fee Waiver to complete a Free Application for Federal Student Aid (FAFSA)**.
- **Shift of the remaining adult education program, including \$300 million, from K-12 schools to community colleges**, and an additional \$15.7 million from the K-12

- apprenticeship program to community college apprenticeship programs.
- **Creation of a \$450 million energy efficiency fund** for schools and community colleges using funds from Proposition 39 (counts toward Proposition 98 guarantee), with \$49.5 million for community college projects.

Additionally, the California State University and the University of California are each provided \$125.1 million, including \$10 million each to increase access to technology-based courses for students. This is consistent with the commitment from last year's budget that, if the segments didn't raise fees in 2012-13, they would receive \$125 million in 2013-14.


The governor is to be commended for his tireless advocacy to advocate for Proposition 30 and for presenting a bold budget proposal that upholds the commitments he (and we) made to the voters in talking about the measure.

We will have more details during our joint budget webinar with the Chancellor's Office on Monday at 10 a.m., which you should have received an e-mail from Theresa Tena about. You can sign up for the budget webinar at:

<http://www.ccleague.org/i4a/forms/form.cfm?id=83>

Again, thank you for your advocacy on Proposition 30 and over the last several years.

Sincerely,



Scott Lay
President and Chief Executive Officer
Orange Coast College '94

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