

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
Board of Trustees – Regular Meeting –  
December 9, 2008 - 6:00 p.m. – Student Services Foyer, Norco Campus

AGENDA

ORDER OF BUSINESS

Pledge of Allegiance

Anyone who wishes to make a presentation to the Board on an agenda item is requested to please fill out a “REQUEST TO ADDRESS THE BOARD OF TRUSTEES” card, available from the Public Affairs Officer. However, the Board Chairperson will invite comments on specific agenda items during the meeting before final votes are taken. Please make sure that the Secretary of the Board has the correct spelling of your name and address to maintain proper records. Comments should be limited to five (5) minutes or less.

Anyone who requires a disability-related modification or accommodation in order to participate in this meeting should contact Heidi Wills at (951) 222-8804 as far in advance of the meeting as possible.

Any public record relating to an open session agenda item that is distributed within 72 hours prior to the meeting is available for public inspection at the RCCD District Chancellor’s Office, Suite 210, 1533 Spruce Street, Riverside, California, 92507.

**\* ORGANIZATIONAL MEETING \***

- The Board will elect the President, Vice President and Secretary of the Board of Trustees for 2009; the selection of the day, time and place of Board meetings and the Board association and committee appointments must be determined.

**Recommended Action: To Elect Officers; Consider Selection of Meeting Day, Time and Place; and Board Association and Committee Appointments**

- I. Approval of Minutes - Regular Meeting of November 18, 2008  
Special Meeting of November 24, 2008
  
- II. Chancellor’s Reports
  - A. Communications  
Chancellor will share general information to the Board of Trustees, including federal, state, and local interests and District information.  
**Information Only**
  
- III. Student Report
  
- IV. Comments from the Public

V. Consent Items

A. Action

1. Personnel

- Appointments and assignments of academic and classified employees.

a. Academic Personnel

1. Appointments

(a) Management

(b) Contract Faculty (None)

(c) Long-Term, Temporary Faculty

(d) Special Assignments

2. Nursing Grant Compensation Stipends

3. Requests for Leave Under the California Family Rights Act and the Federal Family and Medical Leave Act

b. Classified Personnel

1. Appointments

(a) Management/Supervisory (None)

(b) Management/Supervisory – Categorically Funded (None)

(c) Classified/Confidential

(d) Classified/Confidential – Categorically Funded

(e) Short Term

(f) Temporary as Needed Student Workers

(g) Special Assignments

2. Request for Leave Under the California Family Rights Act and the Federal Family and Medical Leave Act

3. Increase in Workload
  4. Restructure of Classified Bargaining Unit Positions (Title, Range and Location)
  5. Separations
2. Purchase Order and Warrant Report—All District Funds
    - Recommend approving/ratifying the Purchase Orders, Purchase Order Additions, and District Warrant Claims issued by the Business Office.
  3. Budget Adjustments
    - a. Budget Adjustments
      - Request approval of various budget transfers between major object codes as requested by administrative personnel.
    - b. Resolutions to Amend Budget
      1. Resolution to Amend Budget – Resolution No. 22-08/09 2008-2009 Tri-Tech Small Business Development Center (SBDC) Program
        - Recommend adopting a resolution to add revenue and expenditures to the adopted budget and authorize signing of said Resolution.
      2. Resolution to Amend Budget – Resolution No. 23-08/09 Wheelock Gymnasium Seismic Retrofit Project
        - Recommend adopting a resolution to add revenue and expenditures to the adopted budget and authorize signing of said Resolution.
    - c. Contingency Budget Adjustments (None)
  4. Bid Awards (None)
  5. Out-of State Travel
    - Recommend approving out-of-state travel requests.
  6. Grants, Contracts and Agreements
    - a. Contracts and Agreements Report Less than \$72,400 – All District Funds
      - Recommend ratifying the listing of the District’s contracts and agreements that are less than \$72,400, pursuant to Public Contract Code Section 20650.

- b. Amendment to the Agreement with County of Riverside
  - Recommend approving the amendment to the agreement to extend the terms of the use of the facilities at Ben Clark Training Center.
- c. Agreement – Nuvview Bridge Early College High School Grant
  - Recommend ratifying the renewal of a grant agreement for the implementation of the Nuvview Bridge Early College High School Initiative.

7. Other Items

- a. Surplus Property
  - Recommend declaring listed property as surplus; finding the property does not exceed \$5,000; and authorizing the property be sold on behalf of the District.
- b. Signature Authorization
  - Recommend authorizing each Trustee and District administrator listed to sign vendor warrant orders, salary payment orders, notices of employment, bank checks, purchase orders, and grant documents; further recommend authorizing District administrators to sign documents as listed.

**Recommended Action: Request for Approval and Ratification**

B. Information

- 1. Monthly Financial Report
  - Informational report relative to financial activity for the period from July 1, 2008 through November 30, 2008.
- 2. Measure C Project Commitments Summary Report
  - Informational report relative to Measure C general obligation bond financial activity through the period ended November 21, 2008.

**Information Only**

VI. Board Committee Reports

A. Teaching and Learning Committee

- 1. Agreement with the State of California, California Highway Patrol
  - Recommend approving an agreement to provide classroom space and laboratory facilities for Administration of Justice classes.

**Recommended Action: Request for Approval**

B. Resources Committee

1. Physical Education Complex Phase II (Wheelock Gym) Project – Design Services Agreement – GKK Works  
- Recommend approving a design services agreement for the project.
2. Phase III – Norco/Industrial Technology Project – Change Orders  
- Recommend approving change orders for the project, and authorizing signing of the change orders.
3. 2007-2008 Independent Audit Report for the Riverside Community College District Foundation  
- Recommend receiving an independent audit report for the RCCD Foundation for the permanent file of the District.
4. Remodel of Technology Building A, Riverside City College – Film, Television and Video Program  
- Recommend authorizing staff to solicit bids for a remodel project and authorizing funding the project from Measure C.
5. Remodel of Black Box Theatre, Riverside City College – Performing Arts (Theatre) Program  
- Recommend authorizing staff to solicit bids for a remodel project and authorizing funding the project from Measure C.
6. Remodel of the A. G. Paul Quadrangle Basement, Riverside City College  
- Recommend authorizing staff to solicit bids for a remodel project and authorizing funding the project from Measure C.
7. 2007-2008 Independent Audit Report for the Riverside Community College District  
- Recommend receiving an independent audit report for the Riverside Community College for the permanent file of the District.

**Recommended Action: Request for Approval**

C. Planning Committee (None)

D. Governance Committee

1. Moreno Valley College Name – Resolution No. 26-08/09  
- Recommend adopting the resolution.  
**Recommended Action: Request for Approval**
2. Revised Mission Statement for Norco Campus  
- Recommend approving the mission statement.  
**Recommended Action: Request for Approval**

- 3. Norco College Name – Resolution No. 25-08/09  
- Recommend adopting the resolution.  
**Recommended Action: Request for Approval**
- 4. Riverside Community College District Emergency Operations Plan  
- Recommend approving the plan.  
**Recommended Action: Request for Approval**
- 5. Revised and New Board Policies – Second Reading  
- Recommend approving the listed policies.  
**Recommended Action: Request for Approval**
- E. Board of Trustees Committee Meeting Minutes  
- Recommend receipt of minutes from the November 11, 2008 Board of Trustees Teaching and Learning, Planning, Resources, and Governance Committee meetings.  
**Information Only**

VII. Administrative Reports

- A. Vice Chancellors
- B. Presidents

VIII. Academic Senate Reports

- A. Moreno Valley Campus/Riverside Community College District
- B. Norco Campus
- C. Riverside City College

IX. Bargaining Unit Reports

- A. CTA – California Teachers Association
- B. CSEA – California School Employees Association

X. Business from Board Members

- A. Board members will briefly share information about recent events/conferences they have attended since the last meeting.  
**Information Only**
- B. Update on Chancellor Search  
- The Board will present an informational update.  
**Information Only**

XI. Closed Session

- Pursuant to Government Code Section 54957, public employee discipline/dismissal/release.

**Recommended Action: To be Determined**

XII. Adjournment

MINUTES OF THE REGULAR BOARD OF TRUSTEES MEETING  
OF NOVEMBER 18, 2008

President Figueroa called the regular meeting of the Board of Trustees to order at 6:13 p.m. in Student Services 101, Moreno Valley Campus.

CALL TO ORDER

Trustees Present

Ms. Virginia Blumenthal  
Ms. Mary Figueroa  
Mrs. Janet Green  
Mr. José Medina  
Mr. Mark Takano  
Ms. Ruth Jones, Student Trustee

Staff Present

Dr. Irving Hendrick, Interim Chancellor  
Dr. James Buysse, Vice Chancellor, Administration and Finance  
Dr. Debbie DiThomas, Interim Vice Chancellor,  
Student Services/Operations  
Ms. Melissa Kane, Vice Chancellor, Diversity and Human Services  
Dr. Ray Maghroori, Vice Chancellor, Academic Affairs  
Dr. Brenda Davis, President, Norco Campus  
Dr. Linda Lacy, Interim President, Riverside City College  
Dr. Monte Perez, President, Moreno Valley Campus  
Ms. Chris Carlson, Chief of Staff  
Mr. Jim Parsons, Associate Vice Chancellor, Public Affairs and  
Institutional Advancement  
Mr. Doug Beckstrom, President, Academic Senate, District and Moreno Valley Campus  
Dr. Sharon Crasnow, President, Academic Senate, Norco Campus  
Dr. Richard Mahon, President, Academic Senate, Riverside City College  
Dr. Dariush Haghghat, President, CTA  
Mr. Gustavo Segura, President, CSEA

Ms. Zulma Michaca, President, ASRCC, Moreno Valley Campus, led in the Pledge of Allegiance.

PLEDGE OF ALLEGIANCE

Mrs. Green, seconded by Ms. Blumenthal, moved that the Board of Trustees approve the minutes of the special meeting of October 14, 2008. Motion carried. (5 ayes)

MINUTES OF THE SPECIAL  
MEETING OF OCTOBER 14, 2008

Ms. Blumenthal, seconded by Mrs. Green, moved that the Board of Trustees approve the minutes of the regular meeting of October 21, 2008. Motion carried. (5 ayes)

MINUTES OF THE REGULAR  
MEETING OF OCTOBER 21, 2008



Mr. Medina, seconded by Ms. Blumenthal, moved that the Board of Trustees approve the minutes of the special meeting of November 5, 2008. Motion carried. (5 ayes)

MINUTES OF THE SPECIAL MEETING OF NOVEMBER 5, 2008

Mr. Medina, seconded by Mrs. Green, moved that the Board of Trustees approve the proposed academic calendar for 2009-2010. Motion carried. (5 ayes)

CHANCELLORS' REPORTS

District Calendar

Ms. Blumenthal, seconded by Ms. Green, moved that the Board of Trustees amend the agenda to consider comments from the public prior to the student report. Motion carried. (5 ayes)

MOTION TO AMEND AGENDA

Comments were made by Moreno Valley City Council Member Bonnie Flickinger in support of Allied Health and Nursing Programs at the Moreno Valley Campus. RCC Nursing Faculty, Dr. Marie Colucci and Ms. Tammy Vant Hul, made comments regarding the Nursing Feasibility Study.

COMMENTS FROM THE PUBLIC

Ms. Jones presented the report about recent and future student activities at the Moreno Valley and Norco Campuses, and Riverside City College.

STUDENT REPORT

CONSENT ITEMS

Action

Ms. Blumenthal, seconded by Ms. Green, moved that the Board of Trustees:

Approve the amended listed academic and classified appointments, and assignment and salary adjustments; (Appendix No. 16)

Academic and Classified Personnel

Approve/ratify the Purchase Orders and Purchase Order Additions totaling \$1,906,274 and District Warrant Claims totaling \$6,488,296; (Appendix No. 17)

Purchase Order and Warrant Report – All District Funds

Approve the budget transfers as presented; (Appendix No. 18)

Budget Adjustments

Approve adding the revenue and expenditures of \$503 to the budget, and authorize the Vice Chancellor, Administration and Finance, to sign the resolution;

Approve adding the revenue and expenditures of \$2,225 to the budget, and authorize the Vice Chancellor, Administration and Finance, to sign the resolution;

Approve adding the revenue and expenditures of \$335,043 to the budget, and authorize the Vice Chancellor, Administration and Finance, to sign the resolution;

Approve adding the revenue and expenditures of \$606,634 to the budget, and authorize the Vice Chancellor, Administration and Finance, to sign the resolution;

Approve adding the revenue and expenditures of \$1,135,420 to the budget, and authorize the Vice Chancellor, Administration and Finance, to sign the resolution;

Approve adding the revenue and expenditures of \$1,000 to the budget, and authorize the Vice Chancellor, Administration and Finance, to sign the resolution;

Approve adding the revenue and expenditures of \$1,227,783 to the budget, and authorize the Vice Chancellor, Administration and Finance, to sign the resolution;

Approve adding the revenue and expenditures of \$26,246 to the budget, and authorize the Vice Chancellor, Administration and Finance, to sign the resolution;

Resolution to Amend Budget – Resolution No. 09-08/09 2008-2009 Extended Opportunity Program and Services

Resolution to Amend Budget – Resolution No. 10-08/09 2008-2009 Foster Parent and Kinship Provider Training Program

Resolution to Amend Budget – Resolution No. 11-08/09 2008-2009 Fast Track to the Associate Degree in Nursing Program

Resolution to Amend Budget – Resolution No. 12-08/09 2008-2009 College Cost Reduction and Access Act (CCRAA) Access to Success Program – Riverside City College

Resolution to Amend Budget – Resolution No. 13-08/09 2008-2009 College Cost Reduction and Access Act (CCRAA) Project Success Program – Moreno Valley Campus

Resolution to Amend Budget – Resolution No. 14-08/09 2008-2009 California Articulation Number Program

Resolution to Amend Budget – Resolution No. 15-08/09 2008-2009 College Cost Reduction and Access Act (CCRAA) Step Up to Success Cooperative Program – Riverside City College

Resolution to Amend Budget – Resolution No. 16-08/09 2008-2009 Board Financial Assistance Program – Student Financial Aid Administrative Allowance (BFAP-SFAA) Capacity Program

Approve adding the revenue and expenditures of \$15,000 to the budget, and authorize the Vice Chancellor, Administration and Finance, to sign the resolution;

Resolution to Amend Budget – Resolution No. 17-08/09 2008-2009 Riverside Community College District Tri-Tech Small Business Development Center

Approve adding the revenue and expenditures of \$39,247 to the budget, and authorize the Vice Chancellor, Administration and Finance, to sign the resolution;

Resolution to Amend Budget – Resolution No. 18-08/09 2008-2009 Matriculation Program

Approve adding the revenue and expenditures of \$175,516 to the budget, and authorize the Vice Chancellor, Administration and Finance, to sign the resolution;

Resolution to Amend Budget – Resolution No. 19-08/09 2008-2009 Disabled Student Programs and Services

Approve adding the revenue and expenditures of \$65,000 to the budget, and authorize the Vice Chancellor, Administration and Finance, to sign the resolution;

Resolution to Amend Budget – Resolution No. 20-08/09 2008-2009 California High School Exit Exam Preparation Program

Approve adding the revenue and expenditures of \$70,000 to the budget, and authorize the Vice Chancellor, Administration and Finance, to sign the resolution;

Resolution to Amend Budget – Resolution No. 21-08/09 Customized Solutions – California Manufacturing Technology Consulting (CMTC)

Approve the contingency budget transfers as listed, by a two-thirds vote of the members; (Appendix No. 19)

Contingency Budget Adjustments

Grant out-of-state travel as listed; (Appendix No. 20)

Out-of-State Travel

Ratify the listed contracts and agreements totaling \$603,397; (Appendix No. 21)

Contracts and Agreements Report Less than \$72,400 – All District Funds

Ratify the amendment to provide additional funding for the Copernicus Project, from October 1, 2008 through September 30, 2009, and authorize the Vice Chancellor, Administration and Finance, to sign the amendment;

Amendment to the Agreement with the Regents of the University of California

Ratify the agreement to award funding for services for Workforce Investment Act eligible students, from July 1, 2008 through June 30, 2009, at no cost to the District, and authorize the Vice

Agreement with the County of Riverside Economic Development Agency for the Community College Education Assistance

Chancellor, Administration and Finance, to sign the agreement;

Center

Declare the property listed to be surplus; find that the property does not exceed the total value of \$5,000; and authorize the property to be consigned to The Liquidation Company to be sold on behalf of the District, by unanimous vote; (Appendix No. 22)

Surplus Property

Motion carried. (5 ayes)

#### Information

In accordance with Board Policy 1042, the Interim Chancellor has accepted the resignations of Mr. Henry Jackson, Associate Professor, Welding, effective December 19, 2008, for retirement, and Mr. David Kidd, Maintenance Helper, effective October 30, 2008, non-continuance of probationary period.

Separation

The Board received the summary of financial information from July 1, 2008-October 31, 2008.

Monthly Financial Report

The Board received a report on Measure C general obligation bond financial activity through the period ended October 31, 2008.

Measure C. Project Commitments Summary Report

The Board received the information for the period ending September 30, 2008.

CCFS-311Q – Quarterly Financial Status Report for the Quarter Ended September 30, 2008

The Board received the information at the October 21, 2008 regular meeting, and is now receiving the updated information to reflect the District's Adopted Budget.

Revised FY 2007-2008 CCFS-311 – Annual Financial and Budget Report

#### BOARD COMMITTEE REPORTS

#### Teaching and Learning

Mr. Medina, seconded by Ms. Blumenthal, moved that the Board of Trustees approve the agreement to provide subcontract services, from November 19, 2008 through June 30, 2011, at an amount not to exceed \$287,861, and authorize the Vice Chancellor, Administration and Finance, to sign the agreement. Motion carried. (5 ayes)

Agreement with Cal Poly Pomona Foundation, Inc.

## Resources

Mr. Takano, seconded by Mrs. Green, moved that the Board of Trustees receive the independent Proposition 39 Financial and Performance Audits of the Measure C general obligation bonds for the year ended June 30, 2008. Motion carried. (5 ayes)

2007-2008 Proposition 39  
Financial and Performance Audits

Mr. Takano, seconded by Mrs. Green, moved that the Board of Trustees ratify the sublease to supply office space and adequate classroom and laboratory facilities at the Culinary Academy, from July 1, 2008 through October 31, 2009, and authorize the Vice Chancellor, Administration and Finance, to sign the agreement. Motion carried. (5 ayes)

Sublease with Riverside County  
Economic Development Agency  
for the Culinary Academy

## Planning

Mrs. Green, seconded by Mr. Medina, moved that the Board of Trustees receive and accept the report for Board consideration. Motion carried. (5 ayes)

Moreno Valley Feasibility Study -  
Nursing

## Governance

Ms. Blumenthal, seconded by Mr. Medina, moved that the Board of Trustees adopt Resolution No. 08-08/09, amending the Appendix of the District's Conflict of Interest Code, pursuant to the Political Reform Act of 1974. Motion carried. (5 ayes)

Resolution to Amend the  
Appendix of Riverside  
Community College District's  
Conflict of Interest Code

Ms. Blumenthal, seconded by Mrs. Green, moved that the Board of Trustees accept for first reading Board Policies 1200, 3505, 3519, 4220, 4225, 4231, 4270, 7310, 7330, and 7340. Motion carried. (5 ayes)

Revised and New Board Policies –  
First Reading

Ms. Blumenthal, seconded by Mr. Medina, moved that the Board of Trustees approve Policies 2345, 2710, 2712, 2725, 3280, 3310, 3410, 3430, 5010, 5011, 5012, 5015, 5020, 5035, 5040, 5045, 5050, 5052, 5075, 5130, 5140, 5150, 5205, 5210, 5570, 5800, 5850, 7126, 7130, 7155, 7234, 7260, 7335, 7345, 7350, 7370, 7371, 7380, 7385, 7510, 7515, and 7600. Motion carried. (5 ayes)

Revised Board Policies – Second  
Reading

Ms. Blumenthal, seconded by Mrs. Green, moved that the Board of Trustees approve Policy 7140, correcting the name in paragraph three to be Riverside Community College District Employees, Chapter #535, CSEA. Motion carried. (5 ayes)

Revised Board Policy – Second Reading

The Board received for information the minutes from the October 14, 2008 Board of Trustees Teaching and Learning, Planning, Governance, and Resources Committee Meetings.

Board of Trustees Committee Meeting Minutes

#### ACADEMIC SENATE REPORTS

Mr. Beckstrom presented the report on behalf of the District and Moreno Valley Academic Senates.

Moreno Valley Campus/Riverside Community College District

Dr. Crasnow presented the report on behalf of the Norco Academic Senate.

Norco Campus

Dr. Mahon presented the report on behalf of the Riverside City College Academic Senate.

Riverside City College

#### BARGAINING UNIT REPORTS

Dr. Haghghat, President, CTA, presented the report on behalf of the CTA.

CTA – California Teachers Association

Mr. Segura, President, CSEA, presented the report on behalf of the CSEA.

CSEA – California School Employees Association

#### BUSINESS FROM BOARD MEMBERS

Chancellor Search Committee Chair Blumenthal and Search Consultant Sperry MacNaughton presented an update on the status of the Chancellor Search.

Update on Chancellor Search

The Board adjourned to closed session at 8:25 p.m., pursuant to Government Code Section 54956.8, to confer with real property negotiator; properties known as APN 279-450-012, APN 279-460-055, and APN 279-460-056; Agency Negotiator: Interim Chancellor Irving G. Hendrick.

#### CLOSED SESSION

The Board reconvened to open session, announcing no action, and adjourned the meeting at 9:45 p.m.

#### RECONVENED AND ADJOURNED

MINUTES OF THE SPECIAL BOARD OF TRUSTEES  
MEETING OF NOVEMBER 24, 2008

President Figueroa called the special meeting of the Board of Trustees to order at 6:00 p.m., in the Chancellor's Suite 210, Spruce Street District Office, 1533 Spruce Street, Riverside.

CALL TO ORDER

Trustees Present

Ms. Virginia Blumenthal  
Ms. Mary Figueroa  
Mrs. Janet Green  
Mr. José Medina  
Mr. Mark Takano

Trustees Absent

Ms. Ruth Jones, Student Trustee

Staff Present

Dr. Irving G. Hendrick, Interim Chancellor

Guest(s) Present

Ms. Melissa Kane, Vice Chancellor, Diversity and Human Resources

President Figueroa led the Pledge of Allegiance.

PLEDGE OF ALLEGIANCE

The Board adjourned to closed session at 6:05 p.m., pursuant to Government Code Section 54957, public employment, regarding the President, Riverside City College, and Chancellor, Riverside Community College District.

CLOSED SESSION

The Board reconvened to open session announcing no action, and adjourned the meeting at 9:40 p.m.

RECONVENED TO OPEN  
SESSION AND ADJOURNED

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
 DIVERSITY AND HUMAN RESOURCES

Report No.: V-A-1-a

Date: December 9, 2008

Subject: Academic Personnel

1. Appointments

Board Policy 1040 authorizes the Chancellor (or designee) to make an offer of employment to a prospective employee, subject to final approval by the Board of Trustees.

It is recommended the following appointments be approved/ratified:

a. Management

| <u>Name</u>                    | <u>Position</u>        | <u>Effective Date</u> | <u>Salary Placement</u> |
|--------------------------------|------------------------|-----------------------|-------------------------|
| DISTRICT<br>(None)             |                        |                       |                         |
| MORENO VALLEY CAMPUS<br>(None) |                        |                       |                         |
| NORCO CAMPUS                   |                        |                       |                         |
| * Monica Green                 | Dean, Student Services | 01/05/09              | 19.2                    |
| RIVERSIDE CITY COLLEGE         |                        |                       |                         |
| * Jan Muto                     | President              | 01/15/09              | Contract                |

b. Contract Faculty  
(none)

c. Long-Term, Temporary Faculty

| <u>Name</u>            | <u>Position</u>           | <u>Effective Date</u> | <u>Salary Placement</u> |
|------------------------|---------------------------|-----------------------|-------------------------|
| RIVERSIDE CITY COLLEGE |                           |                       |                         |
| * Garth Schultz        | STEM Counselor/Instructor | 01/05/09              | D-2                     |
| * Daniele Ramsey       | STEM Counselor/Instructor | 01/05/09              | C-1                     |

d. Special Assignments

Payment as indicated to the individuals specified on the attached list.



Report No.: V-A-1-a

Date: December 9, 2008

Subject: Academic Personnel

2. Nursing Grant Compensation Stipends

Riverside Community College District is the recipient of the Nursing Faculty Recruitment and Retention Grant. The intent of this grant is to assist colleges in responding to a nursing shortage by increasing the number of qualified nursing faculty at California Community Colleges and recruit and retain qualified nursing faculty. Part of the funds of this grant are to be used as longevity or shift differential stipends paid to qualified faculty.

It is recommended the Board of Trustees approve payment as indicated to the nursing faculty specified below in accordance with the Nursing Faculty Recruitment and Retention Grant.

| <u>Name</u>        | <u>Compensation Amount</u> |
|--------------------|----------------------------|
| LONGEVITY          |                            |
| Reimer, Kimberly   | 4,491.00                   |
| Valadez, Annemarie | 4,491.00                   |
| SHIFT DIFFERENTIAL |                            |
| Clement, Cherry    | 485.00                     |
| Sims-Drew, Sharon  | 539.00                     |

3. Requests for Leave Under the California Family Rights Act and the Federal Family and Medical Leave Act

It is recommended the Board of Trustees approve/ratify the request for leave under the California Family Rights Act and the Federal Family and Medical Leave Act for Denise Indermuehle, effective November 17, 2008. A maximum of 12 weeks (480 hours) of combined CFRA/FMLA will be reduced concurrently for her.

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
DIVERSITY AND HUMAN RESOURCES

Report No.: V-A-1-b

Date: December 9, 2008

Subject: Classified Personnel

1. Appointments

In accordance with Board Policy 1040, the Chancellor recommends approval for the following:

a. Management/Supervisory

| <u>Name</u>                      | <u>Position</u> | <u>Effective Date</u> | <u>Salary</u> | <u>Action</u> |
|----------------------------------|-----------------|-----------------------|---------------|---------------|
| DISTRICT<br>(None)               |                 |                       |               |               |
| MORENO VALLEY CAMPUS<br>(None)   |                 |                       |               |               |
| NORCO CAMPUS<br>(None)           |                 |                       |               |               |
| RIVERSIDE CITY COLLEGE<br>(None) |                 |                       |               |               |

b. Management/Supervisory – Categorically Funded

| <u>Name</u>                      | <u>Position</u> | <u>Effective Date</u> | <u>Salary</u> | <u>Action</u> |
|----------------------------------|-----------------|-----------------------|---------------|---------------|
| DISTRICT<br>(None)               |                 |                       |               |               |
| MORENO VALLEY CAMPUS<br>(None)   |                 |                       |               |               |
| NORCO CAMPUS<br>(None)           |                 |                       |               |               |
| RIVERSIDE CITY COLLEGE<br>(None) |                 |                       |               |               |

Report No.: V-A-1-b

Date: December 9, 2008

Subject: Classified Personnel

1. Appointments – Continued

c. Classified/Confidential

| <u>Name</u>                    | <u>Position</u>  | <u>Effective Date</u> | <u>Salary</u> | <u>Action</u>       |
|--------------------------------|--|-----------------------|---------------|---------------------|
| DISTRICT                       |  |                       |               |                     |
| *Ruth Haeckel                  | Administrative Assistant<br>(Office of the Chancellor) | 12/10/08              | 16-5          | Promoted<br>(Conf.) |
| *April Morris                  | Parking Administrative Clerk                           | 01/05/08              | 14-1          | Appointment         |
| MORENO VALLEY CAMPUS<br>(None) |  |                       |               |                     |
| NORCO CAMPUS<br>(None)         |  |                       |               |                     |
| RIVERSIDE CITY COLLEGE         |  |                       |               |                     |
| * Jesus Morales                | Custodian<br>(Night Shift differential pay @1%)        | 01/05/08              | 13-4          | Transfer            |

d. Classified/Confidential – Categorically Funded

| <u>Name</u>                       | <u>Position</u> | <u>Effective Date</u> | <u>Salary</u> | <u>Action</u> |
|-----------------------------------|-----------------|-----------------------|---------------|---------------|
| DISTRICT<br>(None)                |                 |                       |               |               |
| MORENO VALLEY CAMPUS              |                 |                       |               |               |
| NORCO CAMPUS<br>(None)            |                 |                       |               |               |
| RIVERSIDE CITY COLLEGE<br>*(None) |                 |                       |               |               |

Report No.: V-A-1-b

Date: December 9, 2008

Subject: Classified Personnel

1. Appointments – Continued

e. Short Term

Short-term appointments of individuals to serve on an hourly, as needed basis, as indicated on the attached list.

f. Temporary as Needed Student Workers

Short-term appointments to serve on an hourly, as needed basis, as indicated on the attached list.

g. Special Assignments

Tournament Director (12/09/08 – 12/13/08)

Robert Schmidt – Total amount not to exceed \$500

Goodrich Aerospace – Programmable Logic Controllers (12/17/08 – 12/31/09)

Jim Sutton – Total amount not to exceed \$10,000 including fixed charges

2. Request for Leave Under the California Family Rights Act and the Federal Family and Medical Leave Act

It is recommended the Board of Trustees approve/ratify requests for leave under the California Family Rights Act and the Federal Family and Medical Leave Act, a maximum of 12 weeks (480 hours) of combined CFRA/FMLA will be reduced concurrently for the following classified employees:

| <u>Name</u>       | <u>Title</u>                            | <u>Retroactive to:</u> |
|-------------------|---|------------------------|
| Gary Bell         | Grounds Equipment Repairperson/Operator | November 19, 2008      |
| Daniel Castro     | Athletic Field Caretaker                | November 20, 2008      |
| Mariano Mateo     | Senior Groundsperson                    | November 21, 2008      |
| Robert Rey        | Groundsperson                           | November 6, 2008       |
| Bernadette Rochin | Student Services Technician             | November 3, 2008       |
| Manual Silvas     | Swimming Pool Caretaker                 | November 17, 2008      |
| Vickie Vega       | Administrative Secretary                | November 22, 2008      |

3. Increase in Workload

It is recommended the Board of Trustees approve an increase in workload for permanent, part-time employee Mark Robinson (Library Clerk II – Moreno Valley Campus) from 50% to 100%, effective January 5, 2009. The request has the approval of the Moreno Valley Campus Assistant Dean, Library/Learning Resources and the President.

Report No.: V-A-1-b

Date: December 9, 2008

Subject: Classified Personnel

4. Restructure of Classified Bargaining Unit Positions (Title, Range, & Location)

It is recommended the Board of Trustees approve the restructure of the following classified bargaining unit positions (to include title, range, and location), effective January 15, 2009:

| <u>Name</u>      | <u>Current Position</u>   | <u>Proposed Position</u>  |
|------------------|---|---|
| Michael Arellano | Title: Job Development Specialist<br>Range: 18<br>Location: Riverside City College    | Title: Student Employment Specialist<br>Range: 19<br>Location: Moreno Valley Campus   |
| Carmen Campos    | Title: Student Employment Specialist<br>Range: 17<br>Location: Riverside City College | Title: Student Employment Specialist<br>Range: 19<br>Location: Norco Campus           |
| Heather Yates    | Title: Student Employment Specialist<br>Range: 17<br>Location: Riverside City College | Title: Student Employment Specialist<br>Range: 19<br>Location: Riverside City College |

5. Separations

Board policy 1042 authorizes the Chancellor to officially accept the resignation of an employee; and the Chancellor has accepted the following resignation;

In is recommended the Board of Trustees receive, for information only, the resignation of the individuals listed below, effective at the end of the workday:

| <u>Name</u>      | <u>Position</u>                                       | <u>Effective Date</u> | <u>Reason</u>                       |
|------------------|---|-----------------------|-------------------------------------|
| Patricia Braymer | Interim Vice President, Business Services (MV Campus) | December 5, 2008      | Professional Services Contract Ends |
| Bonnie Perry     | Secretary IV  | November 30, 2008     | Retirement                          |

Report No.: V-A-1-b

Date: December 9, 2008

Subject: Classified Personnel

Submitted by:



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Melissa Kane  
Vice Chancellor, Diversity and Human  
Resources

Transmitted to the Board by:



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Irving G. Hendrick  
Interim Chancellor

Concurred by:



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Chris Carlson  
Chief of Staff/Executive Assistant to  
the Chancellor

Concurred by:



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Linda Lacy  
Interim President, Riverside City College



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Ray Maghroori  
Vice Chancellor, Academic Affairs

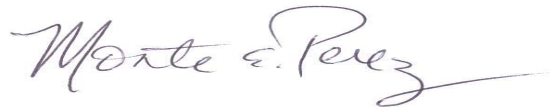


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Brenda Davis  
President, Norco Campus

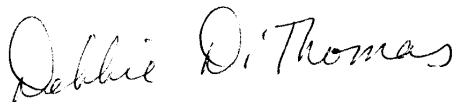
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James Buysse  
Vice Chancellor, Administration and Finance



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Monte Perez  
President, Moreno Valley Campus



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Debbie DiThomas  
Interim Vice Chancellor, Student Services/Operations

### Faculty Learning Community “Think Fink” (Fall 2008 – Spring 2009)

Faculty across the disciplines work closely with a fellow faculty facilitator to identify and implement material relevant to the interactive nature of significant learning and compare student outcomes to outcomes in prior semesters. Explore methods to foster significant learning through integrated course design. “Think Fink” community will follow L. Dee Fink’s (2003) taxonomy of significant learning to explore ways to integrate significant learning to RCC.

Jami Brown – Paid as a lump sum upon completion in the amount of \$750.00

Jacqueline Lesch – Paid as a lump sum upon completion in the amount of \$750.00

### Faculty Inquiry Group “Why Students Withdraw from Courses at RCC”

(Fall 2008 – Spring 2009)

Researchers are creating a survey to study the issue of why students withdraw from courses at RCC. Some general hypotheses are that students withdraw for a series of life issues. After the initial survey has been created and validated, the validated survey will be administered to a broad range of RCC students. Results will be made available to a wide audience.

Amber Casolari – Paid as a lump sum upon completion in the amount of \$500.00

Richard Davin – Paid as a lump sum upon completion in the amount of \$500.00

### Faculty Learning Community “Incorporating Diversity into the Curriculum”

(Fall 2008 – Spring 2009)

Faculty across the disciplines work closely with a fellow faculty facilitator to identify and implement material relevant to the discussion of cultural (and other types) of diversity within their courses and compare student outcomes to outcomes in prior semesters. Moreover, we will consider how the issues we face can be addressed at a larger institutional level.

Kristi Woods – Paid as a lump sum upon completion in the amount of \$1500.00

### CTA Intersession Workload (Winter 2009)

CTA Presidential duties including meetings, memos, membership outreach, emails, phone calls, organizational planning. Compensation at Group 1, Step 3 of the Faculty Hourly Salary Schedule.

Dariush Haghighat – Total amount not to exceed \$860.40

### CTA Intersession Workload (Winter 2009)

CTA Secretarial duties including membership outreach, membership status, room scheduling emails, phone calls, organizational planning, meetings, agenda, minutes. Compensation at Group 1, Step 3 of the Faculty Hourly Salary Schedule.

Shari Yates – Total amount not to exceed \$860.40

### Faculty Learning Community “Teaching Students to be Students”

(Fall 2008 – Spring 2009)

Faculty across the disciplines work closely with a fellow faculty facilitator to identify and implement material relevant to the development of student skills in the community college classroom and track student outcomes before / after classroom modifications. Specify challenges encountered when students do not have the requisite skills for success. Challenges will be discussed during meetings and possible solutions to specific issues.

Start date 12/10/08 End Date 05/31/09.

Thatcher Carter – Paid as a lump sum upon completion in the amount of \$1500.00

**Faculty Internship Project (FIP) Mentor Title V Norco (Fall 2008)**

Serve as faculty mentor for FIP 2008-2009 interns during the Fall 2008 semester.

- Joe Eckstein – Paid as a lump sum upon completion in the amount of \$1000.00
- Rosina Chacon – Paid as a lump sum upon completion in the amount of \$2000.00
- Dominique Hitchcock – Paid as a lump sum upon completion in the amount of \$1000.00
- Monica Gutierrez – Paid as a lump sum upon completion in the amount of \$1000.00
- Gail Zwart – Paid as a lump sum upon completion in the amount of \$2000.00
- Patti Worsham – Paid as a lump sum upon completion in the amount of \$1000.00

**Editor Self Study Report (Winter 2009)**

Serve as Editor of report for initial accreditation, including collating Subcommittee draft submissions and data reports.

- Jeff Rhyne – Paid as a lump sum upon completion in the amount of \$7400.00

**Develop learning materials to reinforce C++ programming concepts (Winter 2009)**

Design and create a series of at least 8 drills or short videos to reinforce individual concepts utilized in CIS-5: Introduction to Programming Logic Using C++.

- Dennis Rainey – Paid as a lump sum upon completion in the amount of \$3000.00
- Judy Perhamus – Paid as a lump sum upon completion in the amount of \$3000.00

**Development of EAR 28 writing assignment linked to ESL course. (Winter 2009)**

In collaboration with ESL instructor, plan and develop the curriculum to satisfy a primary SLO of the EAR 28 course (The Educational Philosophy Paper). Identify SLOs of EAR 28 as well as common outcomes expected for the ESL course and identify those to assess in addition to determining assessment strategies.

- Kim Metcalfe – Paid as a lump sum upon completion in the amount of \$3000.00

**Paired course offering of PSY 1 and REA86 (Winter 2009)**

Instructors will meet regularly to align curriculum. REA 86 will explicitly teach student success and reading strategies that students can directly apply to their psychology course. PSY1 will integrate teaching strategies that foster reading development in students.

- Adviye Tolunay-Ryan – Paid as a lump sum upon completion in the amount of \$3000.00
- Sonya Nyrop – Paid as a lump sum upon completion in the amount of \$3000.00

**Linking Courses: English 50 and Library 1 (Information Competency)  
(Fall 2008 - Winter 2009)**

(1) Develop curriculum and assignments based on shared students learning outcomes; (2) Develop 3 pre-tests and 3 post-tests (reading, writing, integrated reading/writing) as well as rubrics and rater procedures for assessment of writing (qualitative data collection); (3) Develop student portfolio activities (qualitative data collection); (3) Develop student portfolio activities (qualitative data collection); (4) Develop unit lesson plans and teaching materials for future instructors.

- Jeanette LaPorte – Paid as a lump sum upon completion in the amount of \$3000.00



**Paired course offering of ENG 50 and REA83 (Winter 2009)**

Instructors will research teaching theories and practices of team teaching and paired courses. Instructors will meet regularly to design common curriculum, including syllabus, student learning outcomes assignments, assessments, and website.

Jeff Rhyne – Paid as a lump sum upon completion in the amount of \$3000.00

Sonya Nyrop – Paid as a lump sum upon completion in the amount of \$3000.00

**Basic Skills Initiative – Paired Courses Math 35 and CHEM 2A (Winter 2009)**

Design and prepare math and chemistry paired curriculum.

Nicolae Baciuna – Paid as a lump sum upon completion in the amount of \$3000.00

**Development of Math 90 ABC/Guidance 48 Linked Courses for Basic Skills Initiative (Winter 2009)**

In collaboration with Guidance 48 Instructor Silvia Trejo, plan and create curriculum, lesson plans and assignments for the 3 one unit Math 90a, 90b, 90c (Arithmetic) courses. Identify learning outcomes for Math 90abc as well as common outcomes for the linked courses and determine which ones to assess along with assessment methods to be used.

Sheila Pisa – Paid as a lump sum upon completion in the amount of \$3000.00

**Basic skills Initiative (Winter 2009)**

Prepare new materials & fine tune REA & Geography curriculum to better support student success in both courses.

Lorraine Ogata – Paid as a lump sum upon completion in the amount of \$3000.00

Carlos Tovares – Paid as a lump sum upon completion in the amount of \$3000.00

**Development of English 50/Library 1 Linked Courses for Basic Skill Initiative (Winter 2009)**

In collaboration with English 50 instructor Jeanette Laporte, plan and create curriculum, lesson plans and assignment for the 1 unit Library 1 (Information Literacy) course. Identify learning outcomes for Library 1 as well as common outcomes for the linked courses and determine which ones to assess along with assessment methods to be used.

Diana Myers Hyatt – Paid as a lump sum upon completion in the amount of \$3000.00

**Basic Skills Initiative – Paired courses math 35 & Chem 2A (Winter 2009)**

Design and prepare math and chemistry paired curriculum.

Jessy Lemieux – Paid as a lump sum upon completion in the amount of \$3000.00

**Linked Spanish 1 and English 60A classes (Fall 2008 - Winter 2009)**

Create linked syllabi, assignments, and activities for the two classes in order to reinforce learning of grammar and vocabulary, writing of sentences and paragraphs, reading and speaking aloud, and knowledge of Hispanic and Hispanic-American culture by presenting learning opportunities in two languages.

Rosario Mercado – Paid as a lump sum upon completion in the amount of \$3000.00

Susan Ingham – Paid as a lump sum upon completion in the amount of \$3000.00

**Linking ESL and Early Childhood Education courses within Learning Communities model (Fall 2008 - Winter 2009)**

Creating an outline and syllabus for a cohort class.

Olga Dumer – Paid as a lump sum upon completion in the amount of \$3000.00

**Increase CIS Programming Student Success and Retention (Spring 2009)**

Instructor will meet outside of class with students in group workshops or individual tutoring to provide reinforcement of class concepts and assistance with developing and debugging programs.

Dennis Rainey – Paid as a lump sum upon completion in the amount of \$4000.00

**Physical Agility Workshop (Winter 2009)**

Instruct and assist students in the methods and techniques for successfully completing the physical agility/ability exam for entry into the fire academy and firefighting industry.

Nathan Clardy – Paid as a lump sum upon completion in the amount of \$200.00

Jim Portillo – Paid as a lump sum upon completion in the amount of \$200.00

Brian Guzzetta – Paid as a lump sum upon completion in the amount of \$200.00

Billy Milligan – Paid as a lump sum upon completion in the amount of \$200.00

Orby Odil – Paid as a lump sum upon completion in the amount of \$200.00

**Physical Agility Workshop (Spring 2009)**

Instruct and assist students in the methods and techniques for successfully completing the physical agility/ability exam for entry into the fire academy and firefighting industry.

Jim Portillo – Paid as a lump sum upon completion in the amount of \$800.00

Brian Guzzetta – Paid as a lump sum upon completion in the amount of \$800.00

Orby Odil – Paid as a lump sum upon completion in the amount of \$800.00

Billy Milligan – Paid as a lump sum upon completion in the amount of \$800.00

Nathan Clardy – Paid as a lump sum upon completion in the amount of \$800.00

**Step Up to Success Program (Winter 2009)**

For all courses offered by Riverside Community College District and/or California State University, San Bernardino within the computer science/computer information systems disciplines: Determine accuracy, comprehensiveness and student learning outcomes for STEM majors in order to determine equivalency between courses: contribute to and produce final report on gap analysis.

James Cregg – Paid as a lump sum upon completion in the amount of \$1000.00

Lewis Hall – Paid as a lump sum upon completion in the amount of \$1000.00

**Step Up to Success Program (Winter 2009)**

For all courses offered by Riverside Community College District and/or California Polytechnic University Pomona within the computer science/computer information systems disciplines: Determine accuracy, comprehensiveness and student learning outcomes for STEM majors in order to determine equivalency between courses: contribute to and produce final report on gap analysis.

Lewis Hall – Paid as a lump sum upon completion in the amount of \$1000.00

Paul Herzig – Paid as a lump sum upon completion in the amount of \$1000.00

**Step Up to Success Program (Winter 2009)**

For all courses offered by Riverside Community College District and/or California State University, San Bernardino within the mathematics discipline: Determine accuracy, comprehensiveness and student learning outcomes for STEM majors in order to determine equivalency between courses: contribute to and produce final report on gap analysis.

Ernesto Reyes – Paid as a lump sum upon completion in the amount of \$750.00

Veasna Chiek – Paid as a lump sum upon completion in the amount of \$750.00  
Kenneth Cramm – Paid as a lump sum upon completion in the amount of \$150.00  
Herbert Morales – Paid as a lump sum upon completion in the amount of \$150.00  
Shelly Dawson – Paid as a lump sum upon completion in the amount of \$150.00

#### Step Up to Success Program (Winter 2009)

For all courses offered by Riverside Community College District and/or California Polytechnic University Pomona within the mathematics discipline: Determine accuracy, comprehensiveness and student learning outcomes for STEM majors in order to determine equivalency between courses: contribute to and produce final report on gap analysis.

Joseph DeGuzman – Paid as a lump sum upon completion in the amount of \$1000.00  
Rogelio Ruiz – Paid as a lump sum upon completion in the amount of \$1000.00  
Marc Sanchez – Paid as a lump sum upon completion in the amount of \$150.00

#### Step Up to Success Program (Winter 2009)

For all courses offered by Riverside Community College District and/or California Polytechnic University Pomona within the life science/biology discipline: Determine accuracy, comprehensiveness and student learning outcomes for STEM majors in order to determine equivalency between courses: contribute to and produce final report on gap analysis.

Elisabeth Thompson-Eagle – Paid as a lump sum upon completion in the amount of \$1000.00  
Heather Smith – Paid as a lump sum upon completion in the amount of \$1000.00

#### Step Up to Success Program (Winter 2009)

Research California Polytechnic University Pomona's Biology 211, Biometrics course. Develop the curriculum for an equivalent course which will articulate to California Polytechnic University Pomona's course to be taught at Riverside Community College District. Produce an Integrated Course Outline of Record for this course which will be presented to the life science and math disciplines during the Spring 2009 semester.

Heather Smith – Paid as a lump sum upon completion in the amount of \$1250.00  
Amanda Brown – Paid as a lump sum upon completion in the amount of \$1250.00  
Rogelio Ruiz – Paid as a lump sum upon completion in the amount of \$1250.00  
Antonio Curtis – Paid as a lump sum upon completion in the amount of \$1250.00

#### Development of ESL Faculty Handbook (Winter 2009)

Develop an ESL Faculty Handbook which is a comprehensive reference guide for use in orientation and training of all ESL faculty members.

Jenelle Herman – Paid as a lump sum upon completion in the amount of \$1000.00  
Mira Deliyska – Paid as a lump sum upon completion in the amount of \$1000.00  
Gwendolyn Stoddard – Paid as a lump sum upon completion in the amount of \$1000.00  
Julia Casillas – Paid as a lump sum upon completion in the amount of \$1000.00  
Margarita Shirinian – Paid as a lump sum upon completion in the amount of \$750.00

#### Winter Intersession pay (Winter 2009)

Prepare for the 2009 men's swim season. Compensation at Group 1, Step 3 of the Faculty Hourly Salary Schedule.

Douglas Finrock – Total amount not to exceed \$2164.86

## Winter Intersession pay (Winter 2009)

Prepare for the 2009 women's track season. Compensation at Group 1, Step 3 of the Faculty Hourly Salary Schedule.

Michael Barbee – Total amount not to exceed \$2164.86

## Winter Intersession pay (Winter 2009)

Prepare for the 2009 swim season. Compensation at Group 1, Step 3 of the Faculty Hourly Salary Schedule.

David Almquist – Total amount not to exceed \$2164.86

## Winter Intersession pay (Winter 2009)

Prepare for the 2009 fastpitch season. Compensation at Group 1, Step 3 of the Faculty Hourly Salary Schedule.

Michelle Daddona-Moya – Total amount not to exceed \$2164.86

## Winter Intersession pay (Winter 2009)

Prepare for the 2009 men's track season. Compensation at Group 1, Step 3 of the Faculty Hourly Salary Schedule.

James McCarron – Total amount not to exceed \$2164.86

Steven Sigloch – Total amount not to exceed \$2164.86

## Winter Intersession pay (Winter 2009)

Prepare for the 2009 women's tennis season. Compensation at Group 1, Step 3 of the Faculty Hourly Salary Schedule.

Nikki Bonzoumet – Total amount not to exceed \$2164.86

## Winter Intersession pay (Winter 2009)

Prepare for the 2009 baseball season. Compensation at Group 1, Step 3 of the Faculty Hourly Salary Schedule.

Rudolph Arguelles – Total amount not to exceed \$2164.86

Dennis Rogers – Total amount not to exceed \$2164.86

## Winter Intersession pay (Winter 2009)

Prepare for the 2009 men's tennis season. Compensation at Group 1, Step 3 of the Faculty Hourly Salary Schedule.

William Elton – Total amount not to exceed \$2164.86

## Fall Women's Basketball Season (Fall 2008)

Prepare for the women's 2008/09 basketball season. Compensation at Group 1, Step 3 of the Faculty Hourly Salary Schedule.

Alicia Berber – Total amount not to exceed \$455.76

## Fall Men's Basketball Season (Fall 2008)

Prepare for the men's 2008/09 basketball season. Compensation at Group 1, Step 3 of the Faculty Hourly Salary Schedule.

John Smith – Total amount not to exceed \$455.76

Winter Intersession Pay (Winter 2008)

Prepare for the women's 2008/09 basketball season. Compensation at Group 1, Step 3 of the Faculty Hourly Salary Schedule.

Alicia Berber – Total amount not to exceed \$2848.50

Winter Intersession Pay (Winter 2008)

Prepare for the men's 2008/09 basketball season. Compensation at Group 1, Step 3 of the Faculty Hourly Salary Schedule.

John Smith – Total amount not to exceed \$2848.50

SALARY SCHEDULE FOR CLASSIFIED EMPLOYEES  
EMPLOYED AS NEEDED

| <u>Name</u>        | <u>Position</u>                | <u>Effective Date</u> | <u>Salary Placement</u> |
|--------------------|--------------------------------|-----------------------|-------------------------|
| Thornton, Raekisha | Clerical, Substitute           | 11/01/08-06/30/08     | 19-1                    |
| King, Michael      | Maintenance Helper, Substitute | 10/31/08-06/30/09     | 18-1                    |

EMPLOYED AS NEEDED  
SALARY SCHEDULE FOR TEMPORARY, NON-CERTIFICATED, HOURLY EMPLOYEES  
BOARD POLICY 4035

| <u>Name</u>        | <u>Position</u>        | <u>Effective Date</u> | <u>Salary Policy 4035</u> |
|--------------------|------------------------|-----------------------|---------------------------|
| Cruz, Albert       | Classroom Assistant    | 11/11/08-06/30/09     | \$10.00/hour              |
| Fox, Sophia        | Computer Operator      | 11/21/08-06/30/09     | \$15.00/hour              |
| Aguilera, Ricardo  | Computer Technician    | 11/12/08-06/30/09     | \$10.00/hour              |
| Leung, Jacob       | Computer Technician    | 12/01/08-06/30/09     | \$10.00/hour              |
| Alvizo, Vanessa    | Educational Assistant  | 11/01/08-06/30/09     | \$8.00/hour               |
| Williams, Elene    | Educational Assistant  | 07/01/08-06/30/09     | \$8.00/hour               |
| King, Michael      | Grounds Assistant      | 11/08/08-06/30/09     | \$13.00/hour              |
| Archuleta, Isabel  | Instructional Aide I   | 10/01/08-06/30/09     | \$8.00/hour               |
| Becerra, Monica    | Instructional Aide I   | 11/07/08-06/30/09     | \$8.00/hour               |
| Newara, Ashlie     | Instructional Aide III | 11/12/08-06/30/09     | \$9.00/hour               |
| Mercado, Alex      | Office Assistant I     | 11/11/08-06/30/09     | \$9.00/hour               |
| Hernandez, Maria   | Office Assistant II    | 12/01/08-06/30/09     | \$10.50/hour              |
| Rodriguez, Rebecca | Office Assistant II    | 09/01/08-06/30/09     | \$10.50/hour              |
| Thornton, Raekisha | Office Assistant IV    | 09/01/08-11/30/08     | \$14.00/hour              |
| Arostegui, Robin   | Photographer II        | 11/11/08-06/30/09     | \$20.50/hour              |
| Hawthorne, Terrie  | Research Intern        | 11/14/08-06/30/09     | \$14.22/hour              |

EMPLOYED AS NEEDED  
SALARY SCHEDULE FOR TEMPORARY, NON-CERTIFICATED, HOURLY EMPLOYEES  
BOARD POLICY 4035 CONT.

| <u>Name</u>     | <u>Position</u> | <u>Effective Date</u> | <u>Salary<br/>Policy 4035</u> |
|-----------------|-----------------|-----------------------|-------------------------------|
| Lew, Ernest     | Research Intern | 11/14/08-06/30/09     | \$14.22/hour                  |
| Martinez, Cari  | Research Intern | 11/14/08-06/30/09     | \$14.22/hour                  |
| Wolfer, Robert  | Research Intern | 11/14/08-06/30/09     | \$14.22/hour                  |
| Wolpoff, Marc   | Research Intern | 11/14/08-06/30/09     | \$14.22/hour                  |
| Zarate, Sonia   | Research Intern | 11/14/08-06/30/09     | \$14.22/hour                  |
| Afsar, Mohammad | Tutor III       | 08/01/08-06/30/09     | \$9.25/hour                   |
| Smith, Thomas   | Tutor III       | 11/12/08-06/30/09     | \$9.25/hour                   |

DISTRICT FUNDS

## MORENO VALLEY CAMPUS

| NAME             | POSITION | DEPARTMENT        | DATE     | RATE    |
|------------------|----------|-------------------|----------|---------|
| Argueta, Micheal | Tutor    | Tutorial Services | 11/19/08 | \$ 8.25 |
| Simms, Robert    | Tutor    | Tutorial Services | 11/05/08 | \$ 8.50 |
| Tan, Erica       | Tutor    | Tutorial Services | 11/19/08 | \$ 8.50 |
| Tran, Dinh       | Tutor    | Tutorial Services | 11/25/08 | \$ 8.50 |

## NORCO CAMPUS

| NAME             | POSITION           | DEPARTMENT              | DATE     | RATE    |
|------------------|--------------------|-------------------------|----------|---------|
| Dao, Huy         | Tutor              | Tutorial Services       | 11/05/08 | \$ 8.00 |
| Feghali, Sasha   | Instructional Aide | Early Childhood Studies | 11/25/08 | \$ 8.00 |
| Mongrut, Iliana  | Tutor              | Tutorial Services       | 11/05/08 | \$ 8.00 |
| Thompson, Rachel | Instructional Aide | Early Childhood Studies | 11/25/08 | \$ 8.00 |

## RIVERSIDE CITY COLLEGE

| NAME               | POSITION          | DEPARTMENT                               | DATE     | RATE    |
|--------------------|-------------------|--|----------|---------|
| Awad, Mohammad     | Tutor             | Tutorial Services                        | 11/11/08 | \$ 8.00 |
| Bvumbwe, Josephine | CSA               | College Safety Police                    | 11/19/08 | \$ 8.00 |
| Dunn, Christin     | Student Worker    | Student Services/Physical Educ./Softball | 11/05/08 | \$ 8.00 |
| Freeze, Eric       | Tutor             | Tutorial Services                        | 11/25/08 | \$ 8.00 |
| Johnson, Brandon   | Recital Assistant | Performing Arts                          | 11/19/08 | \$ 8.00 |
| Taylor, Timothy    | Tutor             | Tutorial Services                        | 11/19/08 | \$ 8.00 |
| Vizcarra, Rebecca  | Tutor             | Tutorial Services                        | 11/19/08 | \$ 8.00 |
| Ward, Eric         | Lab Aide          | Mathematics                              | 11/25/08 | \$ 8.00 |
| Williams, Afton    | Student Worker    | Student Services/Physical Educ./Softball | 11/05/08 | \$ 8.00 |
| Zhong, Min Juan    | Tutor             | Tutorial Services                        | 11/26/08 | \$ 8.00 |

CATEGORICAL FUNDS

## AMERICA READS PROGRAM

| NAME             | POSITION | DEPARTMENT             | DATE     | RATE     |
|------------------|----------|------------------------|----------|----------|
| Lara, Ernesto    | Tutor    | Ridge Crest Elementary | 11/07/08 | \$ 10.00 |
| Porras, Kimberly | Tutor    | Ridge Crest Elementary | 11/24/08 | \$ 10.00 |

## AMERICA COUNTS PROGRAM

| NAME             | POSITION | DEPARTMENT             | DATE     | RATE     |
|------------------|----------|------------------------|----------|----------|
| Lara, Ernesto    | Tutor    | Ridge Crest Elementary | 11/07/08 | \$ 10.00 |
| Porras, Kimberly | Tutor    | Ridge Crest Elementary | 11/24/08 | \$ 10.00 |

## COMMUNITY SERVICE PROGRAM

| NAME               | POSITION                | DEPARTMENT                              | DATE     | RATE    |
|--------------------|-------------------------|---|----------|---------|
| Allen, Christina   | Instructional Aide      | Early Childhood Studies - Riverside     | 11/03/08 | \$ 8.00 |
| Alvarado, Matthew  | Student Assistant       | La Sierra Library                       | 11/04/08 | \$ 8.00 |
| Andrews, Victoria  | Museum Receptionist     | Riverside Metropolitan Museum           | 11/04/08 | \$ 8.50 |
| Arias, Talia       | Student Assistant       | La Sierra Library                       | 11/24/08 | \$ 8.00 |
| Forney, Jamaul     | Student Assistant       | La Sierra Library                       | 11/06/08 | \$ 8.00 |
| Leyva, Rodrigo     | Student Assistant       | Eastside Cybrary                        | 11/03/08 | \$ 8.00 |
| Noriega, Luz       | Community Service Clerk | Sunnymeadows Elementary                 | 11/07/08 | \$ 8.00 |
| Rodriguez, Quanita | Instructional Assistant | Early Childhood Studies - Moreno Valley | 11/11/08 | \$ 8.00 |

## LITERACY PROGRAM

| NAME             | POSITION           | DEPARTMENT       | DATE     | RATE    |
|------------------|--------------------|------------------|----------|---------|
| Flores, Lenyllyn | Homework Assistant | Eastside Cybrary | 11/04/08 | \$ 9.00 |



CATEGORICAL FUNDS - Continued

## MORENO VALLEY CAMPUS

| NAME               | POSITION          | DEPARTMENT           | DATE     | RATE    |
|--------------------|-------------------|----------------------|----------|---------|
| Dextre, Edgar      | Student Worker    | Food Services        | 11/14/08 | \$ 8.00 |
| Gibson, Marshall   | Student Worker    | Food Services        | 11/04/08 | \$ 8.00 |
| Hutchinson, Dailyn | Student Worker    | Admissions & Records | 11/04/08 | \$ 8.00 |
| Ventura, Manuel    | Student Assistant | Student Services     | 11/24/08 | \$ 8.00 |

## NORCO CAMPUS

| NAME              | POSITION            | DEPARTMENT                | DATE     | RATE    |
|-------------------|---------------------|---------------------------|----------|---------|
| Grandburg, Travis | Student Assistant   | Library                   | 11/11/08 | \$ 8.00 |
| Islam, Amrin      | Student Assistant   | Library                   | 11/20/08 | \$ 8.00 |
| Torres, Guy       | Student Worker      | Food Services             | 11/04/08 | \$ 8.00 |
| White, Carrie     | Accommodations Aide | Disabled Student Services | 11/24/08 | \$ 8.00 |

## RIVERSIDE CITY COLLEGE

| NAME                  | POSITION                       | DEPARTMENT                    | DATE     | RATE    |
|-----------------------|--------------------------------|-------------------------------|----------|---------|
| Alexander, Iyanna     | Ambassador                     | Business Administration/Ujima | 11/20/08 | \$ 9.00 |
| Ayesh, Intifadeh      | Peer Health Educator           | Health Services               | 11/20/08 | \$ 8.00 |
| Blackmon, Bethany     | Student Worker                 | Food Services                 | 11/24/08 | \$ 8.00 |
| Chavez, Alejandro     | Student Worker                 | Food Services                 | 11/13/08 | \$ 8.00 |
| Delfin Peredia, David | Delivery Assistant             | Instructional Media Center    | 11/24/08 | \$ 8.00 |
| Duru, Brianna         | Ambassador                     | Business Administration/Ujima | 11/06/08 | \$ 9.00 |
| Engleman, Matthew     | Recital Assistant              | Fine & Performing Arts/Music  | 11/24/08 | \$ 8.00 |
| Ferrell, Sarah        | Data Entry Assistant           | Instructional Media Center    | 11/04/08 | \$ 8.00 |
| Figueroa, Carlos      | Production Usher               | Performance Riverside         | 11/20/08 | \$ 8.00 |
| Franklin, Lotolelei   | Student Worker                 | Physical Education/Basketball | 11/04/08 | \$ 8.00 |
| Henry, Angela         | Ambassador                     | Business Administration/Ujima | 11/05/08 | \$ 8.00 |
| Jackson, Charlene     | Student Assessment Clerk       | Assessment Center             | 11/04/08 | \$ 8.00 |
| Jimenez, Sandra       | Peer Mentor                    | Student Financial Services    | 11/05/08 | \$ 8.50 |
| Jones, Shaundrea      | Ambassador                     | Business Administration/Ujima | 11/11/08 | \$ 9.00 |
| Keene, Valerie        | Student Worker                 | Physical Education/Basketball | 11/20/08 | \$ 8.00 |
| Khan, Tariq           | Student Athletic Trainer       | Physical Education/Training   | 11/24/08 | \$ 8.00 |
| Lak, Johnathon        | Student Worker                 | Food Services                 | 11/06/08 | \$ 8.00 |
| Lara, Veronica        | Student Worker                 | Food Services                 | 11/24/08 | \$ 8.00 |
| Le, Lam               | Classroom Assistant            | Mathematics                   | 11/11/08 | \$ 9.00 |
| Lopez, Manuel         | Production Usher               | Performance Riverside         | 11/24/08 | \$ 8.00 |
| Mangram, JzaQuise     | Peer Health Educator           | Health Services               | 11/03/08 | \$ 8.00 |
| Martinez, Tanya       | Track & Field Manager          | Physical Education/Track      | 11/24/08 | \$ 8.00 |
| Meek, Yevette         | Lab Aide                       | Applied Technology/Auto Tech  | 11/03/08 | \$ 8.00 |
| Morceli, Abderrahmane | Track & Field Manager          | Physical Education/Track      | 11/20/08 | \$ 9.00 |
| Nguyen, Cassie        | Data Entry Assistant           | Instructional Media Center    | 11/03/08 | \$ 8.00 |
| Peralta, Israel       | Media Distribution Assistant   | Instructional Media Center    | 11/03/08 | \$ 8.00 |
| Perez, Ashton         | Student Worker                 | Physical Education/Basketball | 11/14/08 | \$ 8.00 |
| Rojas, Marcella       | Peer Health Educator           | Health Services               | 11/07/08 | \$ 8.00 |
| Rojas, Sandra         | Student Worker                 | Food Services                 | 11/03/08 | \$ 8.00 |
| Salazar, Stephanie    | Office Assistant               | Physical Education / Track    | 09/23/08 | \$ 8.00 |
| Salvetti, Jamie       | Student Worker                 | Food Services                 | 11/05/08 | \$ 8.00 |
| Showalter, Erica      | Student Athletic Trainer       | Physical Education/Training   | 11/13/08 | \$ 8.00 |
| Thomas, Tesha         | Student Worker                 | Food Services                 | 11/24/08 | \$ 8.00 |
| Watley, Eric          | Office & Field Support/Manager | Physical Education/Track      | 11/03/08 | \$ 8.50 |

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
ADMINISTRATION AND FINANCE

Report No.: V-A-2

Date: December 9, 2008

Subject: Purchase Order and Warrant Report – All District Funds

Background: The attached Purchase Order and Warrant Report – All District Funds is submitted to comply with Education Code Sections 81656 and 85231. The Purchase Orders and Purchase Order Additions, totaling \$4,621,566 requested by District staff and issued by the District Business Office have been reviewed to verify that budgeted funds are available in the appropriate categories of expenditure.

District Warrant Claims (numbers 127902-128856) totaling \$5,686,507 have been reviewed by the Business Office to verify that monies are available in the appropriate Funds for payment of these warrants. These claims also have been reviewed, on a sample basis, by the Riverside County Office of Education through their claim audit program.

Recommended Action: It is recommended that the Board of Trustees approve/ratify the Purchase Orders and Purchase Order Additions totaling \$4,621,566 and District Warrant Claims totaling \$5,686,507.

Irving G. Hendrick  
Interim Chancellor

Prepared by: Doretta Sowell  
Purchasing Manager

Report of Purchases-All District Funds  
 \$72,400 and over  
 11/1/08 thru 11/19/08

| PO#      | Department          | Vendor   | Description   | Amount                    |
|----------|---------------------|--|---|---------------------------|
| C0002372 | Facilities - RIV    | Hinkley and Associates, Inc                                      | Bradshaw Emergency Electrical Service   | \$291,499                 |
| C0002373 | Facilities - RIV    | AVRP Studios, Inc  | Design Services Aquatics Center   | 916,133                   |
| P0016769 | Risk Management     | Alliance of Schools for Cooperative                              | Liability Insurance   | 429,911                   |
| N/A      | Teacher Preparation | The Regents of UCR   | Copernicus Grant Amends Amount & Extends Date - Revenue   | 92,000                    |
| <hr/>    |                     |  |   |                           |
|          |                     | Additions to Approved/Ratified Purchase Orders \$72,400 and over |   |                           |
| C0001900 | Facilities          | Hinkley and Associates, Inc                                      | District Modular Projects   | \$98,485                  |
|          |                     |  | All Purchase Orders, Contracts and Additions Over<br>\$72,400 for the period 11/1/08-11/19/2008 | <u>\$1,729,623</u>        |
|          |                     |  | Contracts C2205 - C2375   | \$2,201,228               |
|          |                     |  | Contract Additions C1900  |                           |
|          |                     |  | Purchase Orders P16705 - P16965   | 497,867                   |
|          |                     |  | Purchase Order Additions P14889 - P16700  |                           |
|          |                     |  | Blanket Purchase Orders B4830 - B4875   | 43,663                    |
|          |                     |  | Blanket Purchase Order Additions - None   |                           |
|          |                     |  | Total   | <u>\$2,742,758</u>        |
|          |                     |  | Grand Total   | <u><u>\$8,027,654</u></u> |

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
ADMINISTRATION AND FINANCE

Report No.: V-A-3-a

Date: December 9, 2008

Subject: Budget Adjustments

Background: The 2008-09 adopted budget represents our best estimates of both income and expenditures. As the year progresses, however, some accounts have surplus funds while others are underbudgeted. As provided in Title 5, Section 58307, the Board of Trustees may approve transfers between major expenditure classifications to allow for needed purchases. Unless otherwise noted, the transfers are within the unrestricted General Fund (Fund 11, Resource 1000). The following budget transfers have been requested:

| <u>Program</u>   | <u>Account</u>            | <u>Amount</u> |
|--|---------------------------|---------------|
| 1. Transfer to provide for President's Inaugural Dinner.                 |                           |               |
| From: Chancellor's Office  | Budget Augmentation Acct. | \$ 4,320      |
| To: President's Office – Moreno Valley                                   | Supplies                  | \$ 4,320      |
| 2. Transfer to purchase office furniture.                                |                           |               |
| From: Physical Facilities Planning - District                            | Consultants               | \$ 5,505      |
| To: Physical Facilities Planning - District                              | Equipment Replacement     | \$ 5,505      |
| 3. Transfer to purchase instructional supplies. (Fund 12, Resource 1190) |                           |               |
| From: Center for Int'l Trade Development                                 | Conferences               | \$ 537        |
| To: Center for Int'l Trade Development                                   | Instructional Supplies    | \$ 537        |
| 4. Transfer to purchase a computer. (Fund 12, Resource 1050)             |                           |               |
| From: Parking SQAMD - District   | Supplies                  | \$ 327        |
|  | Other Transportation Sup. | 298           |
| To: Parking SQAMD - District   | Equipment                 | \$ 625        |

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
ADMINISTRATION AND FINANCE

Report No.: V-A-3-a

Date: December 9, 2008

Subject: Budget Adjustments (continued)

| <u>Program</u>   | <u>Account</u>              | <u>Amount</u> |
|--|-----------------------------|---------------|
| 5. Transfer to purchase equipment for Administrative Assistant.  |                             |               |
| From: Board of Trustees  | Supplies                    | \$ 494        |
| To: Board of Trustees  | Equipment                   | \$ 494        |
| 6. Transfer to reallocate the Title V – Riverside Campus budget. (Fund 12, Resource 1190)                                  |                             |               |
| From: Title V - Riverside  | Mileage                     | \$ 4,500      |
|  | Other Services              | 8,256         |
|  | Classified Hourly           | 40,000        |
|  | Instructional Aides, Hourly | 3,437         |
| To: Title V - Riverside  | Academic FT Non-Instr.      | \$ 20,000     |
|  | Academic PT Non-Instr.      | 4,900         |
|  | Academic Special Project    | 30,000        |
|  | Equipment                   | 1,293         |
| 7. Transfer to purchase supplies and equipment.  |                             |               |
| From: Open Campus – One Time   | Other Services              | \$ 1,100      |
| To: Open Campus – One Time   | Supplies                    | \$ 100        |
|  | Equipment Replacement       | 1,000         |
| 8. Transfer to provide for the sponsorship of the National District Export Council conference.<br>(Fund 12, Resource 1190) |                             |               |
| From: CITD – Seminars grant  | Classified FT Admin.        | \$ 2,812      |
| To: CITD – Seminars grant  | Advertising                 | \$ 2,812      |

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
ADMINISTRATION AND FINANCE

Report No.: V-A-3-a

Date: December 9, 2008

Subject: Budget Adjustments (continued)

| <u>Program</u>   | <u>Account</u>                         | <u>Amount</u> |
|--|--|---------------|
| 9. Transfer to provide for part time hourly help.  |  |               |
| From: School of the Arts - Riverside   | Professional Services                  | \$ 928        |
| To: School of the Arts - Riverside   | Classified Hourly<br>Employee Benefits | \$ 900<br>28  |
| 10. Transfer to provide for a facilitator for foster parent training workshops.<br>(Fund 12, Resource 1190)    |  |               |
| From: Foster and Kinship Education   | Employee Benefits                      | \$ 1,432      |
| To: Foster and Kinship Education   | Lecturers                              | \$ 1,432      |
| 11. Transfer to provide for employer reimbursement for work study contracts.<br>(Fund 12, Resource 1190)       |  |               |
| From: Cal Works  | Academic PT Non-Instr.                 | \$ 5,200      |
| To: Cal Works  | Other Services                         | \$ 5,200      |
| 12. Transfer to purchase disaster preparation supplies for the Golden Guardian event.                          |  |               |
| From: Campus Admin. Svcs. - Riverside  | Conferences                            | \$ 200        |
| To: Campus Emergency Training  | Supplies                               | \$ 200        |
| 13. Transfer to provide for repairs for the Bradshaw Emergency Electrical project.<br>(Fund 41, Resource 4160) |  |               |
| From: Building Maintenance   | Fixtures and Fixed Equip.              | \$ 1,400      |
| To: Building Maintenance   | Repairs                                | \$ 1,400      |

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
ADMINISTRATION AND FINANCE

Report No.: V-A-3-a

Date: December 9, 2008

Subject: Budget Adjustments (continued)

| <u>Program</u>  | <u>Account</u>            | <u>Amount</u> |
|---|---------------------------|---------------|
| 14. Transfer to purchase office equipment. (Fund 12, Resource 1190)   |                           |               |
| From: Basic Skills and Immigrant Educ.  | Academic Special Project  | \$ 1,953      |
| To: Basic Skills and Immigrant Educ.  | Equipment                 | \$ 1,953      |
| 15. Transfer to purchase two copy machines.   |                           |               |
| From: President's Office - Riverside  | Supplies                  | \$ 800        |
| To: President's Office - Riverside  | Equipment                 | \$ 800        |
| 16. Transfer to provide for playground surfacing. (Fund 33, Resource 3300)                                  |                           |               |
| From: Child Development Ctr. – Riverside  | Conferences               | \$ 350        |
| To: Child Development Ctr. - Riverside  | Fixtures and Fixed Equip. | \$ 350        |
| 17. Transfer to provide for part time hourly help in the Matriculation program.<br>(Fund 12, Resource 1190) |                           |               |
| From: Counseling and Guidance - Norco   | Supplies                  | \$ 52,384     |
| To: Counseling and Guidance - Norco   | Classified Hourly         | \$ 2,550      |
|   | Classified Substitute     | 17,000        |
|   | Employee Benefits         | 599           |
| Assessment – Norco  | Classified Hourly         | 3,663         |
|   | Employee Benefits         | 112           |
| Admissions & Records  | Classified Hourly         | 27,615        |
|   | Employee Benefits         | 845           |

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
ADMINISTRATION AND FINANCE

Report No.: V-A-3-a

Date: December 9, 2008

Subject: Budget Adjustments (continued)

| <u>Program</u>   | <u>Account</u>              | <u>Amount</u> |
|--|-----------------------------|---------------|
| 18. Transfer to provide for conferences.   |                             |               |
| From: Journalism – Norco   | Instructional Aides, Hourly | \$ 2,768      |
|  | Employee Benefits           | 84            |
| To: Faculty Senate – Norco   | Conferences                 | \$ 2,852      |
| 19. Transfer to reallocate the Basic Skills/ESL grant budget. (Fund 12, Resource 1190) |                             |               |
| From: Counseling and Guidance – Norco  | Academic PT Non-Instr.      | \$ 25,000     |
|  | Employee Benefits           | 2,469         |
| To: Tutoring – Norco   | Student Help – Non-Instr.   | \$ 27,469     |
| 20. Transfer to purchase scales for Chemistry Department.                              |                             |               |
| From: Chemistry – Norco  | Equipment                   | \$ 4,000      |
| To: Dean of Instruction – Norco  | Instructional Supplies      | \$ 4,000      |
| 21. Transfer to provide for conferences.   |                             |               |
| From: Assessment Office – Norco  | Supplies                    | \$ 120        |
| To: Assessment Office – Norco  | Conferences                 | \$ 120        |
| 22. Transfer to provide for printing.  |                             |               |
| From: Student Co-Curricular Act. – Norco   | Conferences                 | \$ 300        |
| To: Student Co-Curricular Act. – Norco   | Copying and Printing        | \$ 300        |



RIVERSIDE COMMUNITY COLLEGE DISTRICT  
ADMINISTRATION AND FINANCE

Report No.: V-A-3-a

Date: December 9, 2008

Subject: Budget Adjustments (continued)

| <u>Program</u>   | <u>Account</u>               | <u>Amount</u> |
|--|------------------------------|---------------|
| 23. Transfer to purchase supplies. (Fund 33, Resource 3300)                              |                              |               |
| From: Child Development Ctr. – Mo Valley   | Equipment                    | \$ 4,000      |
| To: Child Development Ctr. – Mo Valley   | Supplies                     | \$ 4,000      |
| 24. Transfer to provide for new position employee benefits costs.                        |                              |               |
| From: Physics – Moreno Valley  | Student Help – Instructional | \$ 4,466      |
| Emergency Medical Srvc – Mo Val  | Rents and Leases             | 35,057        |
| To: Library – Moreno Valley  | Employee Benefits            | \$ 2,210      |
| Public Svc & Criminal Justice – MV   | Employee Benefits            | 37,313        |
| 25. Transfer to purchase equipment for parking pass dispensers. (Fund 12, Resource 1050) |                              |               |
| From: Parking – SQAMD – Mo Valley  | Other Services               | \$ 2,355      |
| To: Parking – SQAMD – Mo Valley  | Equipment                    | \$ 2,355      |
| 26. Transfer to provide for new Associate Dean, EOP&S/DSP&S position costs.              |                              |               |
| From: Library - Norco  | Classified Hourly            | \$ 2,867      |
| AV Labs and Services – Norco   | Classified Hourly            | 4,576         |
| Utilities – Norco  | Electricity                  | 21,916        |
| To: EOP&S – Norco  | Academic FT Administrator    | \$ 11,547     |
|  | Employee Benefits            | 8,906         |
| DSP&S – Norco  | Employee Benefits            | 8,906         |

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
ADMINISTRATION AND FINANCE

Report No.: V-A-3-a

Date: December 9, 2008

Subject: Budget Adjustments (continued)

Program

Account

Amount

Recommended Action: It is recommended that the Board of Trustees approve the budget transfers as presented.

Irving G. Hendrick  
Interim Chancellor

Prepared by: Aaron S. Brown  
Associate Vice Chancellor, Finance

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
ADMINISTRATION AND FINANCE

Report No.: V-A-3-b-1

Date: December 9, 2008

Subject: Resolution to Amend Budget – Resolution No. 22-08/09  
2008-2009 Tri-Tech Small Business Development Center (SBDC) Program

Background: The Riverside Community College District (RCCD) has received a letter of intent to award continuing funding for the 2008-2009 Tri-Tech Small Business Development Center (SBDC) Program in the amount of \$371,621 under the terms of a subcontract with California State University Fullerton Foundation (CSUFF), fund administrators for the U.S. Small Business Agency. The sources of the funds are as follows: \$277,787 in Small Business Administration funds from CSUFF and \$93,834 in cash matching funds from public and private agencies. The funds will be used to operate the Tri-Tech SBDC in Orange, Riverside, and San Bernardino Counties. The TriTech SBDC provides counseling services to support high-technology start-up businesses.

Recommended Action: It is recommended that the Board of Trustees approve adding the revenue and expenditures of \$371,621 to the budget and authorize the Vice Chancellor, Administration and Finance to sign the resolution.

Irving G. Hendrick  
Interim Chancellor

Prepared by: John Tillquist  
Dean, Technology and Economic Development

RIVERSIDE COMMUNITY COLLEGE DISTRICT

RESOLUTION TO AMEND BUDGET

RESOLUTION No. 22-08/09

2008-2009 Tri-Tech Small Business Development Center (SBDC) Program

WHEREAS the governing board of the Riverside Community College District has determined that income in the amount of \$371,621 is assured to said district, which exceeds amounts previously budgeted; and

WHEREAS the governing board of the Riverside Community College District can show just cause for the expenditure of such funds;

NOW, THEREFORE, BE IT RESOLVED such additional funds be appropriated according to the schedule on the attached page.

This is an exact copy of the resolution adopted by the governing board at a regular meeting on December 9, 2008.

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Clerk or Authorized Agent





RIVERSIDE COMMUNITY COLLEGE DISTRICT  
ADMINISTRATION AND FINANCE

Report No.: V-A-3-b-2

Date: December 9, 2008

Subject: Resolution to Amend Budget – Resolution No. 23-08/09  
Wheelock Gymnasium Seismic Retrofit Project

Background: The Riverside Community College District was awarded funding for preliminary plans related to the Wheelock Gymnasium Seismic Retrofit Project in the amount of \$397,000 from the California Community Colleges Chancellor's Office.

Recommended Action: It is recommended that the Board of Trustees approve adding the revenue and expenditures of \$397,000 to the budget and authorize the Vice Chancellor Administration and Finance to sign the resolution.

Irving G. Hendrick  
Interim Chancellor

Prepared by: Aaron S. Brown  
Associate Vice Chancellor, Finance

RIVERSIDE COMMUNITY COLLEGE DISTRICT

RESOLUTION TO AMEND BUDGET

RESOLUTION No. 23-08/09

Wheelock Gymnasium Seismic Retrofit Project

WHEREAS the governing board of the Riverside Community College District has determined that income in the amount of \$ 397,000 is assured to said district, which exceeds amounts previously budgeted; and

WHEREAS the governing board of the Riverside Community College District can show just cause for the expenditure of such funds;

NOW, THEREFORE, BE IT RESOLVED such additional funds be appropriated according to the schedule on the attached page.

This is an exact copy of the resolution adopted by the governing board at a regular meeting on December 9, 2008.

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Clerk or Authorized Agent





RIVERSIDE COMMUNITY COLLEGE DISTRICT  
CHANCELLOR'S OFFICE

Report No.: V-A-5

Date: December 9, 2008

Subject: Out-of-State Travel

Board Policy 7011 establishes procedures for reimbursement for out-of-state travel expenses; and the Board of Trustees must formally approve out-of-state travel beyond 500 miles; It is recommended that out-of-state travel be granted to:

Revision:

- 1) At the meeting of September 16, 2008, the Board of Trustees approved out-of-state travel for Ms. Aya Saito, international students and programs specialist, international student center, to travel to Honolulu, Hawaii, November 10-15, 2008, to accompany three students attending the Association of International Educators Conference. Estimated cost: \$3,595.00. Funding sources: \$3,000.00 from ASRCC funds, and \$595.00 from the International Club Trust Fund Account. The cost of travel increased to \$6,201.44 and the dates of travel changed to November 8-15, 2009. (The increase includes \$2,606.44 for Ms. Saito whose travel costs were not included on the travel form when presented to the Board in September.) Funding source: the general fund.
- 2) At the meeting of October 21, 2008, the Board of Trustees approved out-of-state travel for Ms. Teresa Thetford, assistant professor/clinical coordinator, physician assistant program, to travel to Savannah, Georgia, October 29-November 2, 2008, to attend the 2008 Physician Assistant Education Association Annual Education Forum. Estimated cost: \$1,080.00. Funding source: the general fund. The cost of travel increased to \$1,440.31. (The increase is due to a typographical error on the October Board Report.)

Current:

*Moreno Valley Campus:*

None

*Norco Campus:*

None

*Riverside City College:*

- 1) Dr. Bernard Fradkin, dean, technology and learning resources, to travel to Denver, Colorado, January 23-28, 2009, to attend the American Library Association Mid-Winter Meeting. Estimated cost: \$1,460.02. Funding source: the general fund.

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
CHANCELLOR'S OFFICE

Report No.: V-A-5

Date: December 9, 2008

Subject: Out-of-State Travel (continued)

- 2) Dr. Mary Legner, associate professor, mathematics, to travel to Washington, DC, January 3-9, 2009, to attend a joint mathematics meeting. Estimated cost: \$2,016.00. Funding source: \$200.00 from the general fund, and \$1,816.00 to be paid by the employee.
- 3) Ms. Tammy Vant Hull, assistant professor, nursing program, to travel to New Orleans, Louisiana, January 7-12, 2009, to attend the National League for Nursing Faculty Leadership Conference. Estimated cost: \$1,505.00. Funding sources: \$200.00 from the general fund, and \$1,305.00 to be paid by the employee.

*Riverside Community College District:*

- 1) Board President Ms. Mary Figueroa, Board Members Ms. Virginia Blumenthal, Ms. Janet Green, Mr. Jose Medina, Mr. Mark Takano; Interim Chancellor Irving G. Hendrick; and Ms. Chris Carlson, Chief of Staff, to travel to Washington, DC, February 8-11, 2009, to attend the 2009 Association of Community College Trustees Community College National Legislative Summit. Estimated cost: \$2,911.00 each. Funding source: the general fund.
- 2) Mr. Rick Herman, director, software development (\$2,407.50), and user support coordinators Ms. Cindy Conley (\$2,407.50), Mr. P.J. Cruz (\$2,937.50 /April 4-8, 2009), Mr. Joe Escoto (\$2,407.50), Mr. Eric Muehlebach (\$2,407.50), and Ms. Beth Watts (\$2,407.50), information services, to travel to Washington, DC, April 5-8, 2009, to attend the 2009 Annual Datatel Users Group Conference. Estimated cost: \$14,975.00. Funding source: the general fund.

Irving G. Hendrick  
Interim Chancellor

Prepared by: Michelle Haeckel  
Administrative Secretary III

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
ADMINISTRATION AND FINANCE

Report No.: V-A-6-a

Date: December 9, 2008

Subject: Contracts and Agreements Report Less than \$72,400 – All District Funds

Background: On September 11, 2007, the Board of Trustees authorized delegating authority to the Chancellor to authorize contractual agreements and the expenditure of funds pursuant to the Public Contract Code Section 20650 threshold, currently set at \$72,400. The attached listing of contracts and agreements under \$72,400, requested by campus and District staff and issued by the District Business Office, have been reviewed to verify that budgeted funds are available in the appropriate category of expenditure. Unless otherwise noted, the period covered by the contract or agreement is within fiscal year 2008-2009. The contracts and agreements have been executed pursuant to the boards' delegation of authority and are presented on this agenda for ratification.

Recommended Action: It is recommended that the Board of Trustees ratify the contracts and agreements totaling \$2,251,928.

Irving G. Hendrick  
Interim Chancellor

Prepared by: Doretta Sowell  
Purchasing Manager

Contracts and Agreements Report-All District Funds  
 \$72,400 and Under  
 11/1/08 thru 11/19/08

| PO #     | Department                | Vendor                                  | City                | Description              | Amount |
|----------|---------------------------|---|---------------------|--------------------------|--------|
| C0002205 | Workforce Preparation     | Stephan, Victoria                       | Corona              | Lecturer                 | 4,375  |
| C0002206 | Facilities - RIV          | Higginson+Cartozian Architects, Inc     | Redlands            | Bradshaw Design Services | 20,500 |
| C0002207 | Dean of Instruction - NOR | Sinclair Community College              | Dayton              | Planning Grant           | 31,044 |
| C0002208 | Finance                   | Oakland Unified School District         | Oakland             | CA CTE Initiative        | 2,500  |
| C0002209 | Finance                   | Los Angeles Unified School District     | Los Angeles         | CA CTE Initiative        | 2,500  |
| C0002210 | Finance                   | Los Angeles Unified School District     | Los Angeles         | CA CTE Initiative        | 2,500  |
| C0002211 | Finance                   | Whittier Union High School District     | Whittier            | CA CTE Initiative        | 2,500  |
| C0002212 | Finance                   | Alhambra Unified School District        | Alhambra            | Other Services           | 2,500  |
| C0002213 | Finance                   | Nevada Joint Union High School Dist     | Grass Valley        | CA CTE Initiative        | 2,500  |
| C0002214 | Finance                   | Riverside Unified School District       | Riverside           | CA CTE Initiative        | 2,500  |
| C0002215 | Finance                   | Sacramento City Unified School Dist     | Sacramento          | CA CTE Initiative        | 2,500  |
| C0002216 | Finance                   | San Diego Unified School District       | San Diego           | CA CTE Initiative        | 2,500  |
| C0002217 | Finance                   | San Diego Unified School District       | San Diego           | CA CTE Initiative        | 2,500  |
| C0002218 | Finance                   | Stockton Unified School District        | Stockton            | CA CTE Initiative        | 2,500  |
| C0002219 | Finance                   | Berkeley Unified School District        | Berkeley            | CA CTE Initiative        | 25,000 |
| C0002220 | Finance                   | Oakland Unified School District         | Oakland             | CA CTE Initiative        | 25,000 |
| C0002221 | Finance                   | Oakland Unified School District         | Oakland             | CA CTE Initiative        | 25,000 |
| C0002222 | Finance                   | West Contra Costa Unified School Dist   | Richmond            | CA CTE Initiative        | 25,000 |
| C0002223 | Finance                   | Kern High School District               | Bakersfield         | CA CTE Initiative        | 25,000 |
| C0002224 | Finance                   | Kern High School District               | Bakersfield         | CA CTE Initiative        | 25,000 |
| C0002225 | Finance                   | Abc Unified School District             | Norwalk             | CA CTE Initiative        | 25,000 |
| C0002226 | Finance                   | Long Beach Unified School District      | Long Beach          | CA CTE Initiative        | 25,000 |
| C0002227 | Finance                   | Los Angeles Unified School District     | Los Angeles         | CA CTE Initiative        | 25,000 |
| C0002228 | Finance                   | Los Angeles Unified School District     | Los Angeles         | CA CTE Initiative        | 25,000 |
| C0002229 | Finance                   | Salinas Union High School District      | Salinas             | CA CTE Initiative        | 25,000 |
| C0002230 | Finance                   | Capistrano Unified School District      | San Juan Capistrano | CA CTE Initiative        | 25,000 |
| C0002231 | Finance                   | Riverside Unified School District       | Riverside           | CA CTE Initiative        | 25,000 |
| C0002232 | Finance                   | Elk Grove Unified School District       | Elk Grove           | CA CTE Initiative        | 25,000 |
| C0002233 | Finance                   | Elk Grove Unified School District       | Elk Grove           | CA CTE Initiative        | 25,000 |
| C0002234 | Finance                   | Folsom Cordova Unified School Dist      | Folsom              | CA CTE Initiative        | 25,000 |
| C0002235 | Finance                   | Folsom Cordova Unified School Dist      | Folsom              | CA CTE Initiative        | 25,000 |
| C0002236 | Finance                   | Sacramento City Unified School Dist     | Sacramento          | CA CTE Initiative        | 25,000 |
| C0002237 | Finance                   | Center Unified School District          | Antelope            | CA CTE Initiative        | 25,000 |
| C0002238 | Finance                   | San Bernardino City Unified School Dist | San Bernardino      | CA CTE Initiative        | 25,000 |
| C0002239 | Finance                   | Sweetwater Union High School Dist       | Chula Vista         | CA CTE Initiative        | 25,000 |

Contracts and Agreements Report-All District Funds  
 \$72,400 and Under  
 11/1/08 thru 11/19/08

| PO #     | Department               | Vendor                                 | City          | Description                       | Amount |
|----------|--------------------------|--|---------------|-----------------------------------|--------|
| C0002240 | Finance                  | Lodi Unified School District           | Lodi          | CA CTE Initiative                 | 25,000 |
| C0002241 | Finance                  | Modesto City High School District      | Modesto       | CA CTE Initiative                 | 25,000 |
| C0002242 | Applied Technology - RIV | Banc of America Leasing                | Troy          | Copier Lease                      | 10,700 |
| C0002243 | Information Services     | Xap Corporation                        | Culver City   | Maintenance of Online Application | 23,429 |
| C0002244 | Institutional Research   | Board of Governors                     | Sacramento    | Subscription Renewal              | 3,900  |
| C0002245 | Community Education      | Boston Reed College                    | Napa          | Community Ed Presenter            | 40,000 |
| C0002246 | Community Education      | Boulos, Jenesis                        | Cerritos      | Community Ed Presenter            | 5,000  |
| C0002247 | Finance                  | Los Angeles Unified School District    | Los Angeles   | CA CTE Initiative                 | 10,000 |
| C0002248 | Finance                  | Chico Unified School District          | Chico         | CA CTE Initiative                 | 10,000 |
| C0002249 | Finance                  | Windsor Unified School District        | Windsor       | CA CTE Initiative                 | 10,000 |
| C0002250 | Finance                  | Los Angeles Unified School District    | Los Angeles   | CA CTE Initiative                 | 10,000 |
| C0002251 | Finance                  | Los Angeles Unified School District    | Los Angeles   | CA CTE Initiative                 | 10,000 |
| C0002252 | Finance                  | Elk Grove Unified School District      | Elk Grove     | CA CTE Initiative                 | 10,000 |
| C0002253 | Finance                  | San Diego Unified School District      | San Diego     | CA CTE Initiative                 | 10,000 |
| C0002254 | Finance                  | Palm Springs Unified School District   | Palm Springs  | CA CTE Initiative                 | 10,000 |
| C0002255 | Finance                  | Antelope Valley Union High School Dist | Lancaster     | CA CTE Initiative                 | 10,000 |
| C0002256 | Finance                  | Moreno Valley Unified School Dist.     | Moreno Valley | CA CTE Initiative                 | 10,000 |
| C0002257 | Finance                  | Los Angeles Unified School District    | Los Angeles   | CA CTE Initiative                 | 10,000 |
| C0002258 | Finance                  | Los Angeles Unified School District    | Los Angeles   | CA CTE Initiative                 | 10,000 |
| C0002259 | Finance                  | Berkeley Unified School District       | Berkeley      | CA CTE Initiative                 | 10,000 |
| C0002260 | Finance                  | Pajaro Valley Unified School District  | Watsonville   | CA CTE Initiative                 | 10,000 |
| C0002261 | Finance                  | Whittier Union High School District    | Whittier      | CA CTE Initiative                 | 10,000 |
| C0002262 | Finance                  | Moreno Valley Unified School Dist.     | Moreno Valley | CA CTE Initiative                 | 10,000 |
| C0002263 | Finance                  | Oakland Unified School District        | Oakland       | CA CTE Initiative                 | 10,000 |
| C0002264 | Finance                  | Twin Rivers Unified School District    | McClellan     | CA CTE Initiative                 | 10,000 |
| C0002265 | Finance                  | Alhambra Unified School District       | Alhambra      | CA CTE Initiative                 | 10,000 |
| C0002266 | Finance                  | Salinas Union High School District     | Salinas       | CA CTE Initiative                 | 10,000 |
| C0002267 | Finance                  | Los Angeles Unified School District    | Los Angeles   | CA CTE Initiative                 | 10,000 |
| C0002268 | Finance                  | San Lorenzo Unified School District    | San Lorenzo   | CA CTE Initiative                 | 10,000 |
| C0002269 | Finance                  | Barstow Unified School District        | Barstow       | CA CTE Initiative                 | 10,000 |
| C0002270 | Finance                  | Los Angeles Unified School District    | Los Angeles   | CA CTE Initiative                 | 10,000 |
| C0002271 | Finance                  | Los Angeles Unified School District    | Los Angeles   | CA CTE Initiative                 | 10,000 |
| C0002272 | Finance                  | Palm Springs Unified School District   | Palm Springs  | CA CTE Initiative                 | 10,000 |
| C0002273 | Finance                  | Berkeley Unified School District       | Berkeley      | CA CTE Initiative                 | 10,000 |
| C0002274 | Finance                  | Berkeley Unified School District       | Berkeley      | CA CTE Initiative                 | 10,000 |

Contracts and Agreements Report-All District Funds  
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| PO #     | Department | Vendor                                | City        | Description       | Amount |
|----------|------------|---------------------------------------|-------------|-------------------|--------|
| C0002275 | Finance    | Los Angeles Unified School District   | Los Angeles | CA CTE Initiative | 10,000 |
| C0002276 | Finance    | Los Angeles Unified School District   | Los Angeles | CA CTE Initiative | 10,000 |
| C0002277 | Finance    | San Diego Unified School District     | San Diego   | CA CTE Initiative | 10,000 |
| C0002278 | Finance    | Los Angeles Unified School District   | Los Angeles | CA CTE Initiative | 10,000 |
| C0002279 | Finance    | Folsom Cordova Unified School Dist    | Folsom      | CA CTE Initiative | 10,000 |
| C0002280 | Finance    | Los Angeles Unified School District   | Los Angeles | CA CTE Initiative | 10,000 |
| C0002281 | Finance    | Los Angeles Unified School District   | Los Angeles | CA CTE Initiative | 10,000 |
| C0002282 | Finance    | Los Angeles Unified School District   | Los Angeles | CA CTE Initiative | 10,000 |
| C0002283 | Finance    | Los Angeles Unified School District   | Los Angeles | CA CTE Initiative | 10,000 |
| C0002284 | Finance    | Elk Grove Unified School District     | Elk Grove   | CA CTE Initiative | 10,000 |
| C0002285 | Finance    | Modesto City High School District     | Modesto     | CA CTE Initiative | 10,000 |
| C0002286 | Finance    | Oxnard Union High School District     | Oxnard      | CA CTE Initiative | 10,000 |
| C0002287 | Finance    | Los Angeles Unified School District   | Los Angeles | CA CTE Initiative | 10,000 |
| C0002288 | Finance    | Oxnard Union High School District     | Oxnard      | CA CTE Initiative | 10,000 |
| C0002289 | Finance    | Kern High School District             | Bakersfield | CA CTE Initiative | 10,000 |
| C0002290 | Finance    | Coachella Valley Unified School Dist. | Thermal     | CA CTE Initiative | 10,000 |
| C0002291 | Finance    | Coachella Valley Unified School Dist. | Thermal     | CA CTE Initiative | 10,000 |
| C0002292 | Finance    | Fremont Unified School District       | Fremont     | CA CTE Initiative | 10,000 |
| C0002293 | Finance    | Fremont Unified School District       | Fremont     | CA CTE Initiative | 10,000 |
| C0002294 | Finance    | Folsom Cordova Unified School Dist    | Folsom      | CA CTE Initiative | 10,000 |
| C0002295 | Finance    | West Contra Costa Unified School Dist | Richmond    | CA CTE Initiative | 10,000 |
| C0002296 | Finance    | Newport-Mesa Unified School Dist      | Costa Mesa  | CA CTE Initiative | 10,000 |
| C0002297 | Finance    | Fremont Unified School District       | Fremont     | CA CTE Initiative | 10,000 |
| C0002298 | Finance    | Los Angeles Unified School District   | Los Angeles | CA CTE Initiative | 10,000 |
| C0002299 | Finance    | Elk Grove Unified School District     | Elk Grove   | CA CTE Initiative | 10,000 |
| C0002300 | Finance    | Lompoc Unified School District        | Lompoc      | CA CTE Initiative | 10,000 |
| C0002301 | Finance    | San Diego Unified School District     | San Diego   | CA CTE Initiative | 10,000 |
| C0002302 | Finance    | Oakland Unified School District       | Oakland     | CA CTE Initiative | 10,000 |
| C0002303 | Finance    | Fresno Unified School District        | Fremont     | CA CTE Initiative | 10,000 |
| C0002304 | Finance    | San Lorenzo Unified School District   | San Lorenzo | CA CTE Initiative | 10,000 |
| C0002305 | Finance    | Elk Grove Unified School District     | Elk Grove   | CA CTE Initiative | 10,000 |
| C0002306 | Finance    | Santa Rosa City Schools               | Santa Rosa  | CA CTE Initiative | 10,000 |
| C0002307 | Finance    | West Contra Costa Unified School Dist | Richmond    | CA CTE Initiative | 10,000 |
| C0002308 | Finance    | Pasadena Unified School District      | Pasadena    | CA CTE Initiative | 10,000 |
| C0002309 | Finance    | Oxnard Union High School District     | Oxnard      | CA CTE Initiative | 10,000 |

Contracts and Agreements Report-All District Funds  
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| PO #     | Department       | Vendor                                 | City         | Description              | Amount |
|----------|------------------|--|--------------|--------------------------|--------|
| C0002310 | Finance          | Palm Springs Unified School District   | Palm Springs | CA CTE Initiative        | 10,000 |
| C0002311 | Finance          | Elk Grove Unified School District      | Elk Grove    | CA CTE Initiative        | 10,000 |
| C0002312 | Finance          | West Contra Costa Unified School Dist  | Richmond     | CA CTE Initiative        | 10,000 |
| C0002313 | Finance          | Oakland Unified School District        | Oakland      | CA CTE Initiative        | 10,000 |
| C0002314 | Finance          | West Contra Costa Unified School Dist  | Richmond     | CA CTE Initiative        | 10,000 |
| C0002315 | Finance          | Alhambra Unified School Dist           | Alhambra     | CA CTE Initiative        | 10,000 |
| C0002316 | Finance          | Antelope Valley Union High School Dist | Lancaster    | CA CTE Initiative        | 10,000 |
| C0002317 | Finance          | Pajaro Valley Unified School District  | Watsonville  | CA CTE Initiative        | 10,000 |
| C0002318 | Finance          | Alhambra Unified School District       | Alhambra     | CA CTE Initiative        | 10,000 |
| C0002319 | Finance          | Whittier Union High School District    | Whittier     | CA CTE Initiative        | 10,000 |
| C0002320 | Finance          | Windsor Unified School District        | Windsor      | CA CTE Initiative        | 10,000 |
| C0002321 | Finance          | Vallejo Unified School District        | Vallejo      | CA CTE Initiative        | 10,000 |
| C0002322 | Finance          | Oakland Unified School District        | Oakland      | CA CTE Initiative        | 10,000 |
| C0002323 | Finance          | Sequoia Unified School District        | Redwood City | CA CTE Initiative        | 10,000 |
| C0002324 | Finance          | Sweetwater Union High School Dist      | Chula Vista  | CA CTE Initiative        | 10,000 |
| C0002325 | Finance          | Hayward Unified School District        | Hayward      | CA CTE Initiative        | 10,000 |
| C0002326 | Finance          | Fremont Unified School District        | Fremont      | CA CTE Initiative        | 10,000 |
| C0002327 | Finance          | Los Angeles Unified School District    | Los Angeles  | CA CTE Initiative        | 10,000 |
| C0002328 | Finance          | Los Angeles Unified School District    | Los Angeles  | CA CTE Initiative        | 10,000 |
| C0002329 | Finance          | Sacramento City Unified School Dist    | Sacramento   | CA CTE Initiative        | 10,000 |
| C0002330 | Finance          | Sacramento City Unified School Dist    | Sacramento   | CA CTE Initiative        | 10,000 |
| C0002331 | Finance          | Long Beach Unified School District     | Long Beach   | CA CTE Initiative        | 10,000 |
| C0002332 | Finance          | West Contra Costa Unified School Dist  | Richmond     | CA CTE Initiative        | 10,000 |
| C0002333 | Finance          | Elk Grove Unified School District      | Elk Grove    | CA CTE Initiative        | 10,000 |
| C0002334 | Finance          | San Diego Unified School District      | San Diego    | CA CTE Initiative        | 10,000 |
| C0002335 | Finance          | Alhambra Unified School District       | Alhambra     | CA CTE Initiative        | 10,000 |
| C0002336 | Finance          | Los Angeles Unified School District    | Los Angeles  | CA CTE Initiative        | 10,000 |
| C0002337 | Finance          | Tracy Unified School District          | Tracy        | CA CTE Initiative        | 10,000 |
| C0002338 | Finance          | Los Angeles Unified School District    | Los Angeles  | CA CTE Initiative        | 10,000 |
| C0002339 | Facilities - RIV | Higginson+Cartozian Architects, Inc    | Redlands     | Life Science Air Handler | 15,700 |
| C0002340 | Finance          | Los Angeles Unified School District    | Los Angeles  | CA CTE Initiative        | 10,000 |
| C0002341 | Finance          | Mt Diablo Unified School District      | Concord      | CA CTE Initiative        | 10,000 |
| C0002342 | Finance          | Sweetwater Union High School Dist      | Chula Vista  | CA CTE Initiative        | 10,000 |
| C0002343 | Finance          | Oxnard Union High School District      | Oxnard       | CA CTE Initiative        | 10,000 |
| C0002344 | Finance          | Oxnard Union High School District      | Oxnard       | CA CTE Initiative        | 10,000 |



Contracts and Agreements Report-All District Funds  
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| PO #     | Department              | Vendor  | City                | Description                      | Amount  |
|----------|-------------------------|---|---------------------|----------------------------------|---------|
| C0002345 | Finance                 | San Diego Unified School District                 | San Diego           | CA CTE Initiative                | 10,000  |
| C0002346 | Finance                 | Los Angeles Unified School District               | Los Angeles         | CA CTE Initiative                | 10,000  |
| C0002347 | Finance                 | Sweetwater Union High School Dist                 | Chula Vista         | CA CTE Initiative                | 10,000  |
| C0002348 | Finance                 | Sweetwater Union High School Dist                 | Chula Vista         | CA CTE Initiative                | 10,000  |
| C0002349 | Finance                 | Hayward Unified School District                   | Hayward             | CA CTE Initiative                | 10,000  |
| C0002350 | Finance                 | Hayward Unified School District                   | Hayward             | CA CTE Initiative                | 10,000  |
| C0002351 | Finance                 | Berkeley Unified School District                  | Berkeley            | CA CTE Initiative                | 18,000  |
| C0002352 | Finance                 | Oakland Unified School District                   | Oakland             | CA CTE Initiative                | 18,000  |
| C0002353 | Finance                 | Oakland Unified School District                   | Oakland             | CA CTE Initiative                | 18,000  |
| C0002354 | Finance                 | West Contra Costa Unified School Dist             | Richmond            | CA CTE Initiative                | 18,000  |
| C0002355 | Finance                 | Kern High School District                         | Bakersfield         | CA CTE Initiative                | 18,000  |
| C0002356 | Finance                 | Kern High School District                         | Bakersfield         | CA CTE Initiative                | 18,000  |
| C0002357 | Finance                 | Abc Unified School District                       | Norwalk             | CA CTE Initiative                | 18,000  |
| C0002358 | Finance                 | Long Beach Unified School District                | Long Beach          | CA CTE Initiative                | 18,000  |
| C0002359 | Finance                 | Los Angeles Unified School District               | Los Angeles         | CA CTE Initiative                | 18,000  |
| C0002360 | Finance                 | Los Angeles Unified School District               | Los Angeles         | CA CTE Initiative                | 18,000  |
| C0002361 | Finance                 | Salinas Union High School District                | Salinas             | CA CTE Initiative                | 18,000  |
| C0002362 | Finance                 | Capistrano Unified School District                | San Juan Capistrano | CA CTE Initiative                | 18,000  |
| C0002363 | Finance                 | Riverside Unified School District                 | Riverside           | CA CTE Initiative                | 18,000  |
| C0002364 | Finance                 | Elk Grove Unified School District                 | Elk Grove           | CA CTE Initiative                | 18,000  |
| C0002365 | Finance                 | Elk Grove Unified School District                 | Elk Grove           | CA CTE Initiative                | 18,000  |
| C0002366 | Finance                 | Folsom Cordova Unified School Dist                | Folsom              | CA CTE Initiative                | 18,000  |
| C0002367 | Finance                 | Folsom Cordova Unified School Dist                | Folsom              | CA CTE Initiative                | 18,000  |
| C0002368 | Finance                 | Sacramento City Unified School Dist               | Sacramento          | CA CTE Initiative                | 18,000  |
| C0002369 | Finance                 | Center Unified School District                    | Antelope            | CA CTE Initiative                | 18,000  |
| C0002370 | Finance                 | San Bernardino City Unified School Dist           | San Bernardino      | CA CTE Initiative                | 18,000  |
| C0002371 | Finance                 | Sweetwater Union High School Dist                 | Chula Vista         | CA CTE Initiative                | 18,000  |
| C0002374 | Finance                 | Lodi Unified School District                      | Lodi                | CA CTE Initiative                | 18,000  |
| C0002375 | Finance                 | Modesto City High School District                 | Modesto             | CA CTE Initiative                | 18,000  |
| N/A      | Workforce Preparation   | California Community Colleges Chancellor's Office | Sacramento          | Technical Assistance to Calworks | No Cost |
| N/A      | Workforce Preparation   | Riverside County Dept of Social Services          | Riverside           | Independent Living Svs - Revenue | No Cost |
| N/A      | Customized Solutions    | Combustio Associates Inc.                         | Corona              | Training                         | No Cost |
| N/A      | School of Nursing       | Dove Professional Apparel Inc.                    | San Diego           | Uniforms                         | No Cost |
| N/A      | Early Childhood Studies | Yosemite Community College                        | Modesto             | Development Permit               | No Cost |
| N/A      | Customized Solutions    | College of the Desert                             | Palm Desert         | Construction Workers             | No Cost |

Contracts and Agreements Report-All District Funds  
 \$72,400 and Under  
 11/1/08 thru 11/19/08

| PO #        | Department              | Vendor                                  | City          | Description                   | Amount             |
|-------------|-------------------------|---|---------------|-------------------------------|--------------------|
| N/A         | Early Childhood Studies | CA Early Childhood Mentor Program       | San Francisco | Mentor Program                | No Cost            |
| N/A         | Community Education     | Boston Reed College                     | Napa          | Classes - Revenue             | 50,700             |
| N/A         | International Students  | Niels Brock Copenhagen Business College | Copenhagen    | Student Exchange              | No Cost            |
| N/A         | Economic Development    | CSU Fullerton Auxiliary Services        | Fullerton     | Contract Ammendment           | No Cost            |
| N/A         | Customized Solutions    | City of Riverside                       | Riverside     | Training                      | No Cost            |
| N/A         | Nursing                 | Corona Regional Medical Center          | Corona        | Training for Nursing Students | No Cost            |
| Grand Total |                         |   |               |                               | <u>\$2,251,928</u> |

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
MORENO VALLEY CAMPUS

Report No.: V-A-6-b

Date: December 9, 2008

Subject: Amendment to the Agreement with County of Riverside

Background: Attached for the Board's review and consideration is an amendment to an agreement between Riverside Community College District (RCCD) and County of Riverside to provide a six-month extension. The extension, from January 1, 2009 through June 30, 2009, will continue the terms in which the County agrees to supply office space, classroom and laboratory facilities to RCCD to teach administration of justice, fire technology, and emergency medical services courses at the County's Ben Clark Training Center (BCTC). The validation study, which is nearly completed, will be reviewed regarding the use of existing facilities at BCTC.

Recommended Action: It is recommended that the Board of Trustees approve the amendment to the agreement to extend the terms of the use of the facilities at Ben Clark Training Center, from January 1, 2009 through June 30, 2009, and authorize the Vice Chancellor, Administration and Finance, to sign the amendment.

Irving G. Hendrick  
Interim Chancellor

Prepared by: Cordell A. Briggs  
Dean, Public Safety Education and Training

# FIRST AMENDMENT TO AGREEMENT BETWEEN RIVERSIDE COMMUNITY COLLEGE DISTRICT AND THE COUNTY OF RIVERSIDE FOR THE USE OF FACILITIES AT THE BEN CLARK TRAINING CENTER

IT IS MUTUALLY AGREED that the Agreement between the Riverside Community College District and the County of Riverside, a political subdivision of the State of California, on behalf of the Riverside County Sheriff's Department, approved by the College District Board of Trustees on May 20, 2008, and by the County Board of Supervisors on July 1, 2008, for services effective July 1, 2007 through December 31, 2008, is hereby amended in the following respects only:

**1. Paragraph 2. TERM is amended to read as follows:**

2. **TERM** The term of this agreement shall be extended from January 1, 2009 through June 30, 2009.

All other terms and conditions of the original agreement shall remain in full force and effect.

IN WITNESS WHEREOF, the undersigned warrant they are duly authorized representatives of the parties hereto with all powers required to execute this Amendment on the dates indicated below.

RIVERSIDE COMMUNITY COLLEGE DISTRICT

Dated: \_\_\_\_\_

By: \_\_\_\_\_  
James L. Buisse, Vice Chancellor,  
Administration and Finance

COUNTY OF RIVERSIDE

Dated: \_\_\_\_\_

By: \_\_\_\_\_  
Roy Wilson, Chairman  
Riverside County Board of Supervisors

ATTEST:

Nancy Romero  
Clerk of the Board

By: \_\_\_\_\_  
Deputy

FORM APPROVED COUNTY COUNSEL  
BY: Synthia M. Gunzel 11-18-08  
SYNTHIA M. GUNZEL DATE

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
MORENO VALLEY CAMPUS

Report No.: V-A-6-c

Date: December 9, 2008

Subject: Agreement - Nuvview Bridge Early College High School Grant

Background: Presented for the Board's review and consideration is an annual renewal of a grant agreement between the Foundation for California Community Colleges (FCCC), Riverside Community College District and Nuvview Bridge Early College High School. The purpose of this grant is to provide funding for operational activities which support the FCCC's Early College High School (ECHS) Benchmarks and National ECHS Initiative Core Principles. The term of the grant agreement is the Academic Year 2008-09. Funding source: Bill and Melinda Gates Foundation Early College High School Initiative funds awarded through the Foundation for California Community Colleges.

Recommended Action: It is recommended that the Board of Trustees ratify the renewal of a grant agreement for the implementation of the Nuvview Bridge Early College High School Initiative for the Academic Year 2008-09 and authorize the Vice Chancellor, Administration and Finance, to sign the agreement.

Irving G. Hendrick  
Interim Chancellor

Prepared By: Dr. Lisa Conyers  
Vice President, Educational Services,  
Moreno Valley Campus

Implementation Grant Agreement Among the  
Foundation for California Community Colleges, Riverside Community  
College District for the Moreno Valley Campus,  
and Nuview Union School District  
For an Early College High School  
For Academic Year 2008-09

The Foundation for California Community Colleges (FCCC) is pleased to renew an implementation grant to Riverside Community College District for the Moreno Valley Campus and Nuview Union School District (GRANTEES) in the amount of \$400,000, based on the projected final enrollment of 400 students in an Early College High School (ECHS). The timeline of this grant is from July 1, 2004, through June 30, 2009. The timeline for this grant agreement covers Academic Year 2008-09. The purpose of this grant is to provide funding for continued operational activities which support the FCCC's Early College High School Benchmarks and National ECHS Initiative Core Principles.

A. Scope of Work

The implementation portfolio documents, including but not limited to your Proposal and Memorandum of Understanding, provide the basis for this grant agreement. These documents demonstrate the commitment of the GRANTEES to continue to implement all of the essential elements of the ECHS program model and to participate in technical assistance, and the annual professional development convening. Additional requirements are outlined in the Grantee Performance Requirements of the Payment Schedule in Paragraph D, below.

B. Use of Grant Funds

The GRANTEES agree to use the grant funds only for the operational activities of an ECHS as described in the benchmarks, core principles, and this agreement. Funds may be carried over from year to year except at the conclusion of the final project year, which is June 30, 2009. Any portion of the grant funds unexpended or uncommitted at the end of the grant period will revert to FCCC. Relative to your project budget, increases or decreases of more than 10 percent to an approved budget line item must be approved in advance and in writing by FCCC.

C. Payment of Grant Funds

FCCC will provide grant payment installments based on requirements as listed in the Grantee Performance Requirements of the Payment Schedule (below). FCCC reserves the right to discontinue funding or alter the funding schedule for the following reasons:

1. If funds to support the implementation project are not available from the Bill & Melinda Gates Foundation.
2. If FCCC is not satisfied with the progress of the project implementation or the content of GRANTEES' written progress or financial reports.

FCCC will provide 60 days written notice of concerns to mutually plan corrective action prior to withholding grant funds.

FCCC reserves the right to amend the Grantee Performance Requirements specified in the Payment Schedule at any time.

D. Payment Schedule

| Funding Year – Reporting Period                  | Payment Date | Payment Amount              | Grantee Performance Benchmark Requirements  |
|--|--------------|-----------------------------|---|
| Year 1<br>(Planning Year):<br>2003-04<br>2004-05 | 10/29/03     | \$5,000*                    | <ul style="list-style-type: none"> <li>• Proposal</li> <li>• Letter of Intent</li> <li>• MOU</li> <li>• Annual Planning Year Report</li> </ul>  |
|  | 12/12/03     | \$5,000*                    |   |
|  |              | *Returned                   |   |
| Year 2:<br>2005-06                               | 10/26/05     | \$18,572                    | <ul style="list-style-type: none"> <li>• Receipt of signed grant agreement</li> <li>• Approval of satisfactory annual report for first year planning activities and budget expenditures</li> <li>• Full participation in the technical assistance and Professional Development activities by College liaison and faculty and ECHS principal and faculty</li> <li>• Participation in data sharing agreements and activities</li> </ul>   |
|  | 4/6/06       | \$21,856                    |   |
|  | 5/24/06      | <u>\$52,429</u><br>\$92,857 |   |
| Year 3<br>2006-07                                | 9/1/06       | \$179,512                   | <ul style="list-style-type: none"> <li>• Receipt of signed grant agreement renewal</li> <li>• Approval of satisfactory annual report for second year planning activities and budget expenditures</li> <li>• Receipt of Annual Professional Development Plan</li> <li>• Review and make any necessary revisions to the MOU</li> <li>• Full participation in the technical assistance and Professional Development activities by College liaison and faculty and ECHS principal and faculty</li> <li>• Participation in data sharing agreements and activities</li> </ul> |
| Year 3   |              |                             | <ul style="list-style-type: none"> <li>• Develop and implement Curriculum Alignment Plan by college and ECHS faculty by discipline</li> </ul>   |

|                        |          |          |  |
|------------------------|----------|----------|--|
| (Continued)<br>2006-07 |          |          | <p>(math, science, English, and social studies)</p> <ul style="list-style-type: none"> <li>• Approval of satisfactory semi-annual progress report due January 15, 2007</li> <li>• Approval of satisfactory third year annual report describing third year activities and budget expenditures – due June 1, 2007</li> </ul>   |
| Year 4<br><br>2007-08  | 7/1/07   | \$69,910 | <ul style="list-style-type: none"> <li>• Receipt of signed grant agreement renewal</li> <li>• Approval of satisfactory annual report for third year operational activities and budget expenditures</li> <li>• Receipt of Annual Professional Development Plan</li> <li>• Full participation in the technical assistance and Professional Development activities by College liaison and faculty and ECHS principal and faculty</li> <li>• Participation in data sharing agreements and activities</li> <li>• Review and make any necessary revisions to the MOU</li> <li>• Develop and implement Curriculum Alignment Plan by college and ECHS faculty by discipline (math, science, English, and social studies)</li> <li>• Approval of satisfactory semi-annual progress report due January 15, 2008</li> <li>• Approval of satisfactory fourth year report describing fourth year activities and budget expenditures – due June 1, 2008</li> </ul> |
| Year 5<br><br>2008-09  | 12/15/08 | \$57,721 | <ul style="list-style-type: none"> <li>• A committed effort for participation in the technical assistance and Professional Development agreements and activities. This participation must include faculty from math, science, social studies, and English from both the College and High School as well as the College liaison and High School principal.</li> <li>• Receipt of signed grant agreement renewal</li> <li>• Annual Professional Development Plan for the college and high school faculty and counselors, principal, and college liaison.</li> <li>• Sustainability Plan</li> <li>• Participation in data sharing agreements and</li> </ul>   |



|   |  |  |  |
|---|--|--|--|
| <p>Year 5<br/>       (continued)<br/>       2008-09</p> |  |  | <p>activities</p> <ul style="list-style-type: none"> <li>• Review and make any necessary revisions to the MOU.</li> <li>• Review and continue work on a Curriculum Alignment Plan by faculty by discipline in the following disciplines: math, science, English, and social studies.</li> <li>• Approval of satisfactory semi-annual progress report due January 15, 2009.</li> <li>• Approval of satisfactory program report describing activities due June 30, 2009</li> <li>• Approval of satisfactory final budget report describing fiscal activities due August 30, 2009.</li> </ul> |
|---|--|--|--|

E. Budget Templates, Audits, and Accounting

1. GRANTEES are required to account for expenses using the budget templates in electronic format to be provided with this agreement. Please submit financial reports in electronic form (see “Reporting,” Paragraph J below)
2. GRANTEES are responsible for resolving any and all issues that relate to audits of the program that are funded through this agreement.
3. Indirect costs are not allowable; however, GRANTEES can charge for direct administrative and personnel services, providing such costs do not exceed five (5) percent of the total grant funds expended (\$400,000).

F. Records Maintenance and Inspection

GRANTEES agree to maintain adequate records to enable expenditures of the grant funds to be readily confirmed. GRANTEES agree to make its financial books and records available for inspection at any time and permit FCCC to monitor and conduct an evaluation of activities under this agreement. Monitoring and evaluation may include a visit by FCCC personnel and/or Gates Foundation personnel or its agents to observe GRANTEES’ program, discuss the program with Grantee staff, and review financial and other records connected with this agreement. GRANTEES must maintain records in accordance with state archival rules, but do not dispose of records any sooner than three years after the end of the grant period, which is June 30, 2012.

G. State K – 12 Compliance

Nothing in this agreement is intended to be contrary to state or federal laws. All Early College High School implementation sites must provide student access to the state K – 12 assessments or high stakes testing, as required by California education code.

H. Partner Agreements

GRANTEES have provided FCCC with a copy of the Memorandum of Understanding outlining the agreement between Riverside Community College District for the Moreno Valley Campus and their partner, Nuvview Union School District. This agreement specifies the diploma-granting institution, enrollment procedures, student fees and other per-student funding mechanisms, the instructional calendar, conduct and safety regulations, course compliance agreements, and any other agreements necessary to enable an ECHS to be fully implemented. It will be reviewed each year for needed changes as deemed by GRANTEES or FCCC.

#### I. Copyright

Use of the name Early College High School implies GRANTEES' agreement to continue to base services on the program model and its essential elements, and to continue affiliation with the network of ECHS practitioners, even after the planning and startup grant period is completed.

#### J. Reporting

Reports must be completed by GRANTEES in a timely fashion. Time is of the essence. FCCC will provide a template for these reports. Reporting requirements are as follows:

1. During the grant period, semi-annual reports are due by the fifteenth of January.
2. Also, during the grant period, annual program reports will be due on June 30 prior to your grant payments scheduled for September 1. Budget reports will be due on August 30. A final financial report to close out the grant is due August 30, 2009.
3. Student information data will be reported to Jobs for the Future, a designee for data for the Bill & Melinda Gates Foundation.

#### K. Evaluation and Policy Coordination

The Bill & Melinda Gates Foundation has contracted with AIR/SRI to perform the evaluation on the Early College High School Initiative. Jobs for the Future (JFF) will also be performing data collection and evaluation related to the Initiative's student information system. The Foundation for California Community Colleges will provide information on the specific nature of evaluation as it is defined by the Bill & Melinda Gates Foundation, JFF, and AIR/SRI. Implementation grant funds may be used to assist in data collection and other evaluation projects as needed; additional funds will not be provided for this purpose.

GRANTEES must coordinate any policy initiatives related to an Early College High School (waivers, legislation, etc.) through FCCC.

#### L. Facilities

All Early College High School courses shall be held at on the campus of Riverside Community College District's Moreno Valley Campus or Nuvview Bridge Early College High School unless an alternative location receives FCCC's approval. Early College High School students will have access to instructional and non-instructional resources available to all other students on the campuses. College courses will be available during both day and evening hours, for maximum flexibility.

#### M. Public Communications

For any media release, program brochure, or public statement regarding this grant award, the GRANTEES must:

1. Acknowledge FCCC as the funder of the planning and implementation grants for the FCCC Early College High School initiative.
2. Acknowledge the Bill & Melinda Gates Foundation, the Carnegie Corporation of New York, the Ford Foundation, and the W.K. Kellogg Foundation as the funders of the Early College High School Initiative.
3. Submit copies of all media releases to FCCC.

If GRANTEES have any questions about this agreement, please contact Joyce Arntson, Vice President, Intersegmental Partnerships and FCCC ECHS Director at (714) 875-3605 or jarntson@foundationccc.org. Please sign both originals and return both copies to: Foundation for California Community Colleges, Attention: Joyce Arntson, 1102 Q Street, Third Floor, Sacramento, CA 95811.

GRANTEES agree to the terms of this grant as set forth in the Grantee Performance Requirements in the Payment Schedule in this grant agreement (See D. Payment Schedule).

#### N. Hold Harmless Agreement

The GRANTEES assume responsibility for any grievance or liability claim that may be brought against the GRANTEES for the Early College High School developed between GRANTEES and implemented with Grant funds. In the event of such a claim, FCCC and the Bill & Melinda Gates Foundation and their employees, agents, and officers shall be defended by GRANTEES' Counsel and held harmless and remain free of liability. The individuals signing below have the authority to enter into and agree to all of the terms, requirements, and conditions set forth in this Grant Agreement and commit their respective organizations to comply with them.

#### Partner Nuvview Union School District

It is agreed that Nuvview Union School District will provide the following resources between July 1, 2008 and June 30, 2009 to operate the Nuvview Bridge Early College High School (ECHS) and meet the objectives as prescribed by the original Memorandum of Understanding between the Foundation for California Community Colleges, Riverside Community College District and Nuvview Union School District:

ECHS Site Director/Principal @ 90% (as a cash match) at an estimated value of \$115,675  
Nuvview Superintendent @ 5% (as an in-kind match) at an estimated value of \$8,862  
Nuvview Assistant Superintendent @ 5% (as an in-kind match) at an estimated value of \$7,376  
Mentors/Tutors as needed (as an in-kind match) at an estimated value of \$25,000  
Student Transportation to/from ECHS (as an in-kind match) at an estimated value of \$47,200

Riverside Community College District will reimburse Nuvview Union School District, using grant funds, for the following costs incurred in the operation of the Nuvview Bridge Early College High School:

Nuvview Faculty Stipends @ \$5,432

Academic Counselor @ 100% (\$75,909)  
Instructional Books/Materials @ \$2,000  
General supplies @ \$1,500  
Student Transportation @ \$28,538  
Travel/Mileage @ \$5,000

Total payment to Nuview Bridge Early College High School under this Agreement shall not exceed \$118,379 for the period of July 1, 2008, through June 30, 2009. These funds constitute the total available to Nuview Union School District in the 2008-09 academic year; no funds included in previous Agreements will carryover as carryover funds have been incorporated into the total of funds newly authorized by this Agreement. Nuview Union School District will ensure that all personnel assigned to the Nuview Bridge Early College High School under the terms of this agreement, whether funded or dedicated as match, will track and record their time at the end of each month using standardized time and effort reports. Nuview Union School District will invoice Riverside Community College District on a quarterly basis for grant-funded expenses incurred under the terms of this Agreement.

#### Authorized Contact

The following Riverside Community College District for the Moreno Valley Campus employee is authorized to submit to FCCC responses to questions concerning this Grant Agreement.

Name: Lisa Conyers  
Position/Title: Vice President of Educational Services  
Organization: Riverside Community College  
Telephone: 951-571-6350  
Fax: 951-571-6353  
Email: lisa.conyers@rcc.edu

The following Nuview Union School District employee is authorized to submit to FCCC responses to questions concerning this Grant Agreement.

Name: Rebecca Mashatt  
Position/Title: Principal  
Organization: Nuview Union High School  
Telephone: 951-928-8498  
Fax: 951-928-0186  
Email: rmashatt@nuview.k12.ca.us

For Riverside Community College District:

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Name: Jim Buysse Title: Vice Chancellor, Admin & Finance

For the Nuview Union School District:

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Name: Dr. Jay Hoffman Title: Superintendent

For the Foundation for California Community Colleges:

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Joyce Arntson

Vice President, Intersegmental Partnerships and Director, ECHS Initiative, FCCC

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Corporate Officer, FCCC

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Corporate Officer, FCCC

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
ADMINISTRATION AND FINANCE

Report No.: V-A-7-a

Date: December 9, 2008

Subject: Surplus Property

Background: Education Code Section 81450 permits the Board of Trustees to declare District property as surplus if the property is not required for school purposes; is deemed to be unsatisfactory or not suitable for school use; or if it is being disposed of for the purposes of replacement. Education Code section 81452 permits surplus property to be sold at private sale, without advertising, if the total value of the property does not exceed \$5,000. The District has determined that the property on the attached list does not exceed the total value of \$5,000. To help defray disposal costs and to generate a nominal amount of revenue, the staff proposes that we consign the surplus property identified in the attachment to The Liquidation Company for disposal.

Recommended Action: It is recommended that the Board of Trustees by unanimous vote: (1) declare the property on the attached list to be surplus; (2) find that the property does not exceed the total value of \$5,000; and (3) authorize the property to be consigned to The Liquidation Company to be sold on behalf of the District.

Irving G. Hendrick  
Interim Chancellor

Prepared by: Bill J. Bogle, Jr.  
Controller

Surplus Property

| QUANTITY | BRAND     | DESCRIPTION     | MODEL #       | SERIAL #             | ASSET TAG # |
|----------|-----------|-----------------|---------------|----------------------|-------------|
| 1        | GATEWAY   | CPU             | E4200-700     | 0018726606           | 015325      |
| 1        | GATEWAY   | CPU             | E4200-700     | 0018726643           | 015283      |
| 1        | GATEWAY   | CPU             | E4200-700     | 0018726668           | 015234      |
| 1        | GATEWAY   | CPU             | E4200-600     | 0018641912           | 014530      |
| 1        | HP        | PRINTER         | 880C          | MX8BB2T02G           | 015103      |
| 1        | HP        | PRINTER         | 4500          | JPHCC00618           | 015785      |
| 1        | DELL      | MONITOR         | E770          | MX0832DX4780109FH2CQ | 015925      |
| 1        | DELL      | MONITOR         | E770          | MX0832DX4780109FH2NE | 015926      |
| 1        | DELL      | MONITOR         | E770          | MX0832DX4780109FH2S1 | 015927      |
| 1        | DELL      | MONITOR         | E770          | MX0832DX4780109FH2CP | 015928      |
| 1        | DELL      | MONITOR         | E770          | MX0832DX4780109FH2RZ | 015929      |
| 1        | DELL      | MONITOR         | E770          | MX0832DX4780109FH2RV | 015930      |
| 1        | DELL      | MONITOR         | E770          | MX0832DX4780109FH2RW | 015931      |
| 1        | DELL      | MONITOR         | E770          | MX0832DX4780109FH2CR | 015932      |
| 1        | DELL      | MONITOR         | E770          | MX0832DX4780109FH2NH | 015938      |
| 1        | DELL      | MONITOR         | E770          | MX0832DX4780109FH2N3 | 015939      |
| 1        | DELL      | MONITOR         | E770          | MX0832DX4780109FH2N5 | 015940      |
| 1        | DELL      | MONITOR         | E770          | MX0832DX4780109FH2RX | 015941      |
| 1        | DELL      | MONITOR         | E770          | MX0832DX4780109FH2CJ | 015943      |
| 1        | DELL      | MONITOR         | E770          | MX0832DX4780109FH2CK | 015944      |
| 1        | DELL      | MONITOR         | E770          | MX0832DX4780109FH2CL | 015945      |
| 1        | DELL      | MONITOR         | E770          | MX0832DX4780109FH2MQ | 015947      |
| 1        | DELL      | MONITOR         | E770          | MX0832DX4780109FH2RU | 015948      |
| 1        | GATEWAY   | MONITOR         | FPD1570       | KUL5033D00754        | 016863      |
| 1        | GATEWAY   | MONITOR         | FPD1570       | KUL5033D00749        | 016884      |
| 1        | GATEWAY   | MONITOR         | FPD1570       | KUL5033D00831        | 016886      |
| 1        | SCANTRON  | OPTICAL READER  | 8200          | YF02206              | 016893      |
| 1        | GATEWAY   | CPU             | SELECT 700    | 0017798199           | 015840      |
| 1        | GATEWAY   | CPU             | SELECT 700    | 0017798201           | 015844      |
| 1        | GATEWAY   | CPU             | SELECT 700    | 0017798202           | 015850      |
| 1        | GATEWAY   | CPU             | SELECT 700    | 0017798203           | 015842      |
| 1        | GATEWAY   | CPU             | SELECT 700    | 0017798204           | 015838      |
| 1        | GATEWAY   | CPU             | E3400-SE      | 0023224491           | 018138      |
| 1        | PHILLIPS  | TELEVISION      | PA7027C       | 77818327             | 015015      |
| 1        | PHILLIPS  | TELEVISION      | PA7027C       | 77818332             | 015016      |
| 1        | GATEWAY   | CPU             | E3400-933     | 0022996122           | 017911      |
| 1        | GATEWAY   | MONITOR         | FPD1570       | KUL5033D0017779      | 019279      |
| 1        | GATEWAY   | CPU             | E4650         | 0027912163           | 019699      |
| 1        | GATEWAY   | MONITOR         | FPD1520       | QH5215202201         | 019692      |
| 1        | CISCO     | SWITCH / ROUTER | CATALYST 3524 | CHK0552WOKH          | 019562      |
| 1        | VIEWSONIC | MONITOR         | VE175         | A1A023001233         | 019992      |
| 1        | GATEWAY   | CPU             | E4000         | 0029762271           | 020081      |
| 1        | GATEWAY   | CPU             | E4600         | 0025109987           | 018908      |
| 1        | GATEWAY   | CPU             | E4200-500     | 0015073152           | 014012      |
| 1        | HP        | PRINTER         | 950C          | MY0C61016H           | 015509      |
| 1        | MACINTOSH | CPU             | G4            | SG0040GSHNZ          | 014483      |
| 1        | GATEWAY   | CPU             | E4600         | 0025523882           | 019306      |
| 1        | GATEWAY   | CPU             | PROFILE       | 0026932232           | 020730      |
| 1        | GATEWAY   | CPU             | E3400-933     | 0023419302           | 017478      |
| 1        | DELL      | CPU             | GX110-733     | 3BN0301              | 015901      |
| 1        | DELL      | CPU             | GX110-733     | HCN0301              | 015902      |
| 1        | DELL      | CPU             | GX110-733     | 7CN0301              | 015903      |

Surplus Property

| QUANTITY | BRAND   | DESCRIPTION | MODEL #   | SERIAL #        | ASSET TAG # |
|----------|---------|-------------|-----------|-----------------|-------------|
| 1        | DELL    | CPU         | GX110-733 | HBN0301         | 015904      |
| 1        | DELL    | CPU         | GX110-733 | GCN0301         | 015905      |
| 1        | DELL    | CPU         | GX110-733 | DCN0301         | 015913      |
| 1        | DELL    | CPU         | GX110-733 | 6DN0301         | 015914      |
| 1        | DELL    | CPU         | GX110-733 | 9CN0301         | 015915      |
| 1        | DELL    | CPU         | GX110-733 | 6BN0301         | 015916      |
| 1        | GATEWAY | CPU         | E4200-700 | 0019319300      | 015184      |
| 1        | DELL    | CPU         | GX1       | 4GGLI           | 013932      |
| 1        | GATEWAY | CPU         | E420-500  | 0015732064      | 014115      |
| 1        | GATEWAY | CPU         | E420-500  | 0015732068      | 013974      |
| 1        | GATEWAY | CPU         | E4400-667 | 0020350961      | 016486      |
| 1        | EPSON   | PRINTER     | 3000      | AEY0046006      | 015852      |
| 1        | DELL    | CPU         | XPS B800  | JHL0701         | 016080      |
| 1        | GATEWAY | CPU         | E3400-800 | 0020905379      | 016514      |
| 1        | EPSON   | PRINTER     | C3000     | LK5465199       | 020582      |
| 1        | GATEWAY | CPU         | P5-200    | 0007015453      | 009494      |
| 1        | GATEWAY | CPU         | P5-200    | 0007015425      | 009497      |
| 1        | GATEWAY | CPU         | E4200     | 0026965731      | 019504      |
| 1        | GATEWAY | CPU         | E4200     | 0005459702      | 020817      |
| 1        | GATEWAY | CPU         | E4200-650 | 0020457784      | 016491      |
| 1        | GATEWAY | CPU         | E3400-XL  | 0023127416      | 017238      |
| 1        | GATEWAY | CPU         | E4600     | 0023835233      | 018201      |
| 1        | GATEWAY | MONITOR     | FPD1730   | TL819A425047896 | 024486      |
| 1        | GATEWAY | CPU         | E3400-SE  | 0022452414      | 017032      |
| 1        | GATEWAY | CPU         | E3400-SE  | 0022452440      | 016965      |
| 1        | GATEWAY | MONITOR     | EV700     | 17004A712959    | 020168      |
| 1        | HP      | PRINTER     | Q5964A    | CNGKB43029      | 026232      |
| 1        | HP      | PRINTER     | CLJ4500N  | JPCD102083      | 012993      |
| 1        | GATEWAY | CPU         | E4400     | 0021782914      | 016820      |



RIVERSIDE COMMUNITY COLLEGE DISTRICT  
ADMINISTRATION AND FINANCE

Report No.: V-A-7-b

Date: December 9, 2008

Subject: Signature Authorization

Background: Education Code Sections 81655, 85232 and 85233 specify that authorization can be given to designated District administrators to sign orders drawn on District funds and notices of employment. Attached is the Certification of Signatures form required to be filed with the Riverside County Office of Education to certify the authorization.

In addition, to properly manage the District's banking activities, purchasing operations and Federal, State and locally funded grant programs, designated administrators can be authorized to sign bank checks, purchase orders, and grant documents.

Recommended Action: It is recommended that the Board of Trustees authorize each Trustee and the following District administrators to sign vendor warrant orders, salary payment orders, notices of employment, bank checks, purchase orders, and grant documents:

|                    |  |
|--------------------|--|
| Irving G. Hendrick | Interim Chancellor                                   |
| James L. Buysse    | Vice Chancellor, Administration and Finance          |
| Reza Maghroori     | Vice Chancellor, Academic Affairs                    |
| Debbie DiThomas    | Interim Vice Chancellor, Student Services/Operations |
| Melissa Kane       | Vice Chancellor, Diversity and Human Resources       |
| Aaron S. Brown     | Associate Vice Chancellor, Finance                   |
| Bill J. Bogle, Jr. | Controller   |
| Edward Godwin      | Director, Administrative Services                    |

It is recommended that the Board of Trustees authorize the following District administrators to sign the listed documents:

|                |                                |   |
|----------------|--------------------------------|---|
| Reyna Philp    | Accounting Services<br>Manager | Vendor Warrant Orders,<br>Salary Payment Orders, and<br>Purchase Orders |
| Khaled Khalil  | Payroll Manager                | Salary Placement Orders and<br>Notices of Employment                    |
| Doretta Sowell | Purchasing Manager             | Purchase Orders   |

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
ADMINISTRATION AND FINANCE

Report No.: V-A-7-b

Date: December 9, 2008

Subject: Signature Authorization (continued)

It is recommended that the Board of Trustees authorize the following District administrators to sign the listed documents:

|                |  |   |
|----------------|--|---|
| Arturo Alcaraz | Director, Diversity and<br>Human Resources                               | Self-Insurance Funds and<br>Section 125 Plan-Wire<br>Transfer Documents |
| Monica Green   | Interim Associate Vice<br>Chancellor, Student<br>Services and Operations | ASRCC and Financial<br>Aid Bank Checks                                  |

Irving G. Hendrick  
Interim Chancellor

Prepared by: Aaron S. Brown  
Associate Vice Chancellor, Finance

CERTIFICATION OF SIGNATURES

**DISTRICT: Riverside Community College District** Date of meeting: December 9, 2008 I, Irving G. Hendrick, Clerk/Secretary of the Board of Trustees certify that the signatures shown below in Column I are the verified signatures of the members of the governing board; verified signatures of personnel authorized to sign orders drawn on the funds of the school district appear in Column II, and verified signatures of personnel authorized to sign Notices of Employment appear in Column III. No person other than an officer or employee of the district can be authorized to sign orders. These certifications are made in accordance with the provisions of Education Code Sections 42632, 42633, 44843, 85232, and 85233. If those authorized to sign orders as shown in Column II are unable to do so, the law requires the signatures of the majority of the governing board. Attached is the board agenda authorizing the following signatures.

**SIGNATURES OF MEMBERS OF GOVERNING BOARD**

Signature of Clerk/Secretary of the Board of Trustees:  
**SIGNATURES OF PERSONNEL AUTHORIZED TO SIGN WARRANT ORDERS AND ORDERS FOR SALARY PAYMENT**

Date: December 9, 2008  
**SIGNATURES OF PERSONNEL AUTHORIZED TO SIGN NOTICES OF EMPLOYMENT**

COLUMN I

COLUMN II

COLUMN III

President of the Board

Irving G. Hendrick, Interim Chancellor

Irving G. Hendrick, Interim Chancellor

Vice President of the Board

James L. Buysse, Vice Chancellor, Administration & Finance

James L. Buysse, Vice Chancellor, Administration & Finance

Secretary of the Board

Reza (Ray) Maghroori, Vice Chancellor, Academic Affairs

Reza (Ray) Maghroori, Vice Chancellor, Academic Affairs

Member of the Board

Debbie DiThomas, Interim Vice Chancellor, Student Services and Operations

Debbie DiThomas, Interim Vice Chancellor, Student Services and Operations

Member of the Board

Aaron S. Brown, Associate Vice Chancellor, Finance

Aaron S. Brown, Associate Vice Chancellor, Finance

Bill J. Bogle, Jr., Controller

Bill J. Bogle, Jr., Controller

Edward Godwin, Director, Administrative Services

Edward Godwin, Director, Administrative Services

Number of signatures district requires on Orders for Salary Payment: 1 Number of signatures district requires for "B" Warrant Orders: 1

If the board has given special instructions for signing Warrant Orders, Orders for Salary Payment, or Notices of Employment, please attach a copy of the resolution to this form.

**PLEASE CHECK:**             Newly Elected Governing Board  
                                         Addition in Column II  
                                         Addition in Column III

       Replacement in Column I  
  X   Replacement in Column II  
  X   Replacement in Column III

**CERTIFICATION OF SIGNATURES**

**DISTRICT: Riverside Community College** Date of meeting: December 9, 2008 I, Irving G. Hendrick, Clerk/Secretary of the Board of Trustees certify that the signatures shown below in Column I are the verified signatures of the members of the governing board; verified signatures of personnel authorized to sign orders drawn on the funds of the school district appear in Column II, and verified signatures of personnel authorized to sign Notices of Employment appear in Column III. No person other than an officer or employee of the district can be authorized to sign orders. These certifications are made in accordance with the provisions of Education Code Sections 42632, 42633, 44843, 85232, and 85233. If those authorized to sign orders as shown in Column II are unable to do so, the law requires the signatures of the majority of the governing board. Attached is the board agenda authorizing the following signatures.

Signature of Clerk/Secretary of the Board of Trustees: \_\_\_\_\_ Date: December 9, 2008

**SIGNATURES OF MEMBERS OF GOVERNING BOARD**

**COLUMN I**

**SIGNATURES OF PERSONNEL AUTHORIZED TO SIGN WARRANT ORDERS AND ORDERS FOR SALARY PAYMENT**

**COLUMN II**

**SIGNATURES OF PERSONNEL AUTHORIZED TO SIGN NOTICES OF EMPLOYMENT**

**COLUMN III**

\_\_\_\_\_  
**Reyna Philp, Auxiliary Business Services Manager**

\_\_\_\_\_  
**Reyna Philp, Auxiliary Business Services Manager**

\_\_\_\_\_  
**Khaled Khalil, Payroll Manager**

\_\_\_\_\_  
**Khaled Khalil, Payroll Manager**

Number of signatures district requires on Orders for Salary Payment: 1 Number of signatures district requires for "B" Warrant Orders: 1

If the board has given special instructions for signing Warrant Orders, Orders for Salary Payment, or Notices of Employment, please attach a copy of the resolution to this form.

**PLEASE CHECK:**

\_\_\_\_ Newly Elected Governing Board  
\_\_\_\_ Addition in Column II  
\_\_\_\_ Addition in Column III

\_\_\_\_ Replacement in Column I  
 Replacement in Column II  
 Replacement in Column III

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
ADMINISTRATION AND FINANCE

Report No.: V-B-1

Date: December 9, 2008

Subject: Monthly Financial Report

Background: The Financial Report provides summary financial information, by Resource, for the period July 1, 2008 through November 30, 2008. The report presents the current year adopted budget, revised budget and year-to-date actual financial activity along with prior year actual financial information for comparison purposes.

|  |             |
|--|-------------|
| <u>General Funds</u>   | <u>Page</u> |
| Resource 1000 – General Operating                                      | 1           |
| Resource 1050 – Parking  | 2           |
| Resource 1070 – Student Health Services                                | 3           |
| Resource 1080 – Community Education                                    | 4           |
| Resource 1090 – Performance Riverside                                  | 5           |
| Resource 1110 – Contractor-Operated Bookstore                          | 6           |
| Resource 1170 – Customized Solutions                                   | 7           |
| Resource 1180 – Redevelopment Pass-Through                             | 8           |
| Resource 1190 – Grants and Categorical Programs                        | 9           |
| <br>   |             |
| <u>Special Revenue Funds</u>   |             |
| Resource 3200 – Food Services  | 10          |
| Resource 3300 – Child Care   | 11          |
| <br>   |             |
| <u>Capital Projects Funds</u>  |             |
| Resource 4100 – State Construction & Scheduled Maintenance             | 12          |
| Resource 4110 – Child Development Center Capital                       | 13          |
| Resource 4120 – Non-State Funded Capital Outlay Projects               | 14          |
| Resource 4130 – La Sierra Capital                                      | 15          |
| Resource 4160 – General Obligation Bond Funded Capital Outlay Projects | 16          |
| <br>   |             |
| <u>Internal Service Funds</u>  |             |
| Resource 6100 – Health and Liability Self-Insurance                    | 17          |
| Resource 6110 – Workers Compensation Self-Insurance                    | 18          |
| <br>   |             |
| <u>Expendable Trust and Agency Funds</u>                               |             |
| Associated Students of RCC   | 19          |
| Student Financial Aid  | 20          |
| RCCD Development Corporation   | 21          |

ADMINISTRATION AND FINANCE

Report No.: V-B-1

Date: December 9, 2008

Subject: Monthly Financial Report (continued)

Information Only.

Irving G. Hendrick  
Interim Chancellor

Prepared by: Bill J. Bogle, Jr.  
Controller

**RIVERSIDE COMMUNITY COLLEGE DISTRICT  
 MONTHLY FINANCIAL REPORT  
 FOR THE PERIOD ENDED NOVEMBER 30, 2008**

Fund 11, Resource 1000 is the primary operating fund of the District. It is used to account for those transactions that, in general, cover the full scope of operations of the entire District. All transactions, expenditures and revenue are accounted for in the general operating resource unless there is a compelling reason to report them elsewhere. Revenues received by the district from state apportionments, county or local taxes are deposited in this resource.

**Fund 11, Resource 1000 - General Operating - Unrestricted**

|  | Prior Year<br>Actuals<br>7-1-07 to 6-30-08 | Adopted<br>Budget     | Revised<br>Budget     | Year to Date<br>Activity |
|--|--|-----------------------|-----------------------|--------------------------|
| Revenue                                | \$ 137,152,481                             | \$ 144,293,942        | \$ 144,293,942        | \$ 53,184,046            |
| Intrafund Transfer from                |  |                       |                       |                          |
| District Bookstore (Resource 1110)     | 150,000                                    | 390,000               | 390,000               | 97,500                   |
| Total Revenues                         | <u>\$ 137,302,481</u>                      | <u>\$ 144,683,942</u> | <u>\$ 144,683,942</u> | <u>\$ 53,281,546</u>     |
| Expenditures                           |  |                       |                       |                          |
| Academic Salaries                      | \$ 65,579,742                              | \$ 70,425,340         | \$ 70,487,664         | \$ 24,446,796            |
| Classified Salaries                    | 28,512,064                                 | 31,340,441            | 31,630,946            | 12,061,995               |
| Employee Benefits                      | 23,698,004                                 | 26,774,404            | 27,004,193            | 8,384,163                |
| Materials & Supplies                   | 2,220,327                                  | 2,524,420             | 2,548,601             | 969,576                  |
| Services                               | 12,654,082                                 | 15,891,033            | 15,747,853            | 5,166,390                |
| Capital Outlay                         | 2,332,638                                  | 2,488,216             | 2,543,325             | 375,169                  |
| Intrafund Transfers to:                |  |                       |                       |                          |
| DSP&S Program (Resource 1190)          | 665,157                                    | 665,157               | 665,157               | 166,289                  |
| Customized Solutions (Resource 1170)   | 0  | 173,470               | 173,470               | 0                        |
| Federal Work Study (Resource 1190)     | 187,408                                    | 189,249               | 189,249               | 66,545                   |
| Instr. Equipment Match (Resource 1190) | 87,243                                     | 96,230                | 96,230                | 24,058                   |
| Performance Riverside (Resource 1090)  | 193,257                                    | 193,257               | 193,257               | 48,314                   |
| Interfund Transfer to:                 |  |                       |                       |                          |
| Resource 3300                          | 240,000                                    | 365,000               | 365,000               | 115,000                  |
| Resource 6100                          | 250,000                                    | 250,000               | 250,000               | 62,500                   |
| Total Expenditures                     | <u>\$ 136,619,922</u>                      | <u>\$ 151,376,217</u> | <u>\$ 151,894,945</u> | <u>\$ 51,886,795</u>     |
| Revenues Over (Under) Expenditures     | \$ 682,559                                 | \$ (6,692,275)        | \$ (7,211,003)        | \$ 1,394,751             |
| Beginning Fund Balance                 | <u>18,576,517</u>                          | <u>19,259,076</u>     | <u>19,259,076</u>     | <u>19,259,076</u>        |
| Ending Fund Balance                    | <u>\$ 19,259,076</u>                       | <u>\$ 12,566,801</u>  | <u>\$ 12,048,073</u>  | <u>\$ 20,653,827</u>     |
| Ending Cash Balance                    |  |                       |                       | <u>\$ 25,978,080</u>     |

**RIVERSIDE COMMUNITY COLLEGE DISTRICT  
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Parking was created to capture the financial activities of the parking operations at each campus. The primary revenue source is parking permit fees. Parking also receives revenue from parking meters and parking citations. Expenditures are for operational costs that are split between Parking and College Safety and Police, and 100% of capital outlay costs that directly benefit parking operations.

**Fund 12, Resource 1050 - Parking**

|                                    | Prior Year<br>Actuals<br>7-1-07 to 6-30-08 | Adopted<br>Budget | Revised<br>Budget | Year to Date<br>Activity |
|------------------------------------|--|-------------------|-------------------|--------------------------|
| Revenues                           | \$ 1,868,932                               | \$ 2,020,500      | \$ 2,020,500      | \$ 689,269               |
| Expenditures                       |  |                   |                   |                          |
| Classified Salaries                | \$ 1,097,149                               | \$ 1,212,387      | \$ 1,212,387      | \$ 440,711               |
| Employee Benefits                  | 296,687                                    | 362,894           | 362,894           | 105,527                  |
| Materials & Supplies               | 72,824                                     | 91,185            | 90,560            | 48,472                   |
| Services                           | 283,455                                    | 298,579           | 296,224           | 93,436                   |
| Capital Outlay                     | 61,085                                     | 92,592            | 95,572            | 5,742                    |
| Total Expenditures                 | \$ 1,811,200                               | \$ 2,057,637      | \$ 2,057,637      | \$ 693,888               |
| Revenues Over (Under) Expenditures | \$ 57,732                                  | \$ (37,137)       | \$ (37,137)       | \$ (4,619)               |
| Beginning Fund Balance             | 163,428                                    | 221,160           | 221,160           | 221,160                  |
| Ending Fund Balance                | \$ 221,160                                 | \$ 184,023        | \$ 184,023        | \$ 216,541               |
| Ending Cash Balance                |  |                   |                   | \$ 228,265               |



**RIVERSIDE COMMUNITY COLLEGE DISTRICT  
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Student Health Services was established to account for the financial activities of the student health programs at each of the District's three campuses.

**Fund 12, Resource 1070 - Student Health Services**

|                                    | Prior Year<br>Actuals<br>7-1-07 to 6-30-08 | Adopted<br>Budget | Revised<br>Budget | Year to Date<br>Activity |
|------------------------------------|--|-------------------|-------------------|--------------------------|
| Revenues                           | \$ 1,292,500                               | \$ 1,402,993      | \$ 1,402,993      | \$ 450,192               |
| Expenditures                       |  |                   |                   |                          |
| Academic Salaries                  | \$ 142,530                                 | \$ 158,733        | \$ 158,733        | \$ 50,114                |
| Classified Salaries                | 453,950                                    | 635,138           | 635,138           | 202,260                  |
| Employee Benefits                  | 142,457                                    | 182,369           | 182,369           | 50,177                   |
| Materials & Supplies               | 107,878                                    | 135,886           | 135,886           | 20,280                   |
| Services                           | 199,639                                    | 255,785           | 255,785           | 50,393                   |
| Capital Outlay                     | 57,108                                     | 77,978            | 77,978            | 8,692                    |
| Total Expenditures                 | \$ 1,103,562                               | \$ 1,445,889      | \$ 1,445,889      | \$ 381,916               |
| Revenues Over (Under) Expenditures | \$ 188,938                                 | \$ (42,896)       | \$ (42,896)       | \$ 68,276                |
| Beginning Fund Balance             | 926,366                                    | 1,115,304         | 1,115,304         | 1,115,304                |
| Ending Fund Balance                | \$ 1,115,304                               | \$ 1,072,408      | \$ 1,072,408      | \$ 1,183,580             |
| Ending Cash Balance                |  |                   |                   | \$ 1,186,606             |

**RIVERSIDE COMMUNITY COLLEGE DISTRICT  
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Community Education was established to account for the financial activities of the Community Education Program which serves the community at large by providing not-for-credit classes for personal growth and enrichment.

**Fund 11, Resource 1080 - Community Education**

|                                    | Prior Year<br>Actuals<br>7-1-07 to 6-30-08 | Adopted<br>Budget | Revised<br>Budget | Year to Date<br>Activity |
|------------------------------------|--|-------------------|-------------------|--------------------------|
| Revenues                           | \$ 821,146                                 | \$ 900,000        | \$ 900,000        | \$ 425,440               |
| Expenditures                       |  |                   |                   |                          |
| Academic Salaries                  | \$ 4,086                                   | \$ 4,258          | \$ 4,258          | \$ 1,774                 |
| Classified Salaries                | 322,220                                    | 297,952           | 297,952           | 139,384                  |
| Employee Benefits                  | 73,832                                     | 69,216            | 69,216            | 21,914                   |
| Materials & Supplies               | 12,302                                     | 9,750             | 9,750             | 2,996                    |
| Services                           | 484,048                                    | 419,963           | 419,963           | 160,048                  |
| Capital Outlay                     | 727  | 0                 | 0                 | 0                        |
| Total Expenditures                 | \$ 897,215                                 | \$ 801,139        | \$ 801,139        | \$ 326,116               |
| Revenues Over (Under) Expenditures | \$ (76,069)                                | \$ 98,861         | \$ 98,861         | \$ 99,324                |
| Beginning Fund Balance             | 19,478                                     | (56,591)          | (56,591)          | (56,591)                 |
| Ending Fund Balance                | \$ (56,591)                                | \$ 42,270         | \$ 42,270         | \$ 42,733                |
| Ending Cash Balance                |  |                   |                   | \$ 44,717                |

**RIVERSIDE COMMUNITY COLLEGE DISTRICT  
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Performance Riverside is used to record the revenues and expenditures associated with Performance Riverside activities.

**Fund 11, Resource 1090 - Performance Riverside**

|  | Prior Year<br>Actuals<br>7-1-07 to 6-30-08 | Adopted<br>Budget   | Revised<br>Budget   | Year to Date<br>Activity |
|--|--|---------------------|---------------------|--------------------------|
| Revenue  | \$ 793,508                                 | \$ 838,300          | \$ 838,300          | \$ 456,165               |
| Intrafund Transfer from<br>General Operating (Resource 1000) | 193,257                                    | 193,257             | 193,257             | 48,314                   |
| Total Revenues   | <u>\$ 986,765</u>                          | <u>\$ 1,031,557</u> | <u>\$ 1,031,557</u> | <u>\$ 504,479</u>        |
| Expenditures   |  |                     |                     |                          |
| Classified Salaries  | \$ 327,010                                 | \$ 346,281          | \$ 346,281          | \$ 128,806               |
| Employee Benefits  | 103,234                                    | 107,572             | 107,572             | 32,908                   |
| Materials & Supplies   | 37,378                                     | 39,257              | 39,257              | 10,410                   |
| Services   | 516,526                                    | 528,788             | 528,788             | 227,045                  |
| Capital Outlay   | 2,990                                      | 3,000               | 3,000               | 0                        |
| Total Expenditures   | <u>\$ 987,138</u>                          | <u>\$ 1,024,898</u> | <u>\$ 1,024,898</u> | <u>\$ 399,169</u>        |
| Revenues Over (Under) Expenditures                           | \$ (373)                                   | \$ 6,659            | \$ 6,659            | \$ 105,310               |
| Beginning Fund Balance                                       | <u>(736,784)</u>                           | <u>(737,157)</u>    | <u>(737,157)</u>    | <u>(737,157)</u>         |
| Ending Fund Balance  | <u>\$ (737,157)</u>                        | <u>\$ (730,498)</u> | <u>\$ (730,498)</u> | <u>\$ (631,847)</u>      |
| Ending Cash Balance  |  |                     |                     | <u>\$ (627,387)</u>      |

**RIVERSIDE COMMUNITY COLLEGE DISTRICT  
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Contractor-Operated Bookstore is used to record the revenues and expenditures associated with the District's contract with Barnes and Noble, Inc. to manage the District's bookstore operations.

**Fund 11, Resource 1110 - Contractor-Operated Bookstore**

|                                    | Prior Year<br>Actuals<br>7-1-07 to 6-30-08 | Adopted<br>Budget | Revised<br>Budget | Year to Date<br>Activity |
|------------------------------------|--|-------------------|-------------------|--------------------------|
| Revenues                           | \$ 1,027,152                               | \$ 1,053,008      | \$ 1,053,008      | \$ 474,652               |
| Expenditures                       |  |                   |                   |                          |
| Services                           | \$ 42,408                                  | \$ 43,750         | \$ 43,750         | \$ 11,022                |
| Interfund Transfer to              |  |                   |                   |                          |
| Food Services (Resource 3200)      | 676,930                                    | 676,930           | 676,930           | 169,233                  |
| Intrafund Transfer to              |  |                   |                   |                          |
| General Operating (Resource 1000)  | 150,000                                    | 390,000           | 390,000           | 97,500                   |
| Total Expenditures                 | \$ 869,338                                 | \$ 1,110,680      | \$ 1,110,680      | \$ 277,755               |
| Revenues Over (Under) Expenditures | \$ 157,814                                 | \$ (57,672)       | \$ (57,672)       | \$ 196,897               |
| Beginning Fund Balance             | 36,727                                     | 194,541           | 194,541           | 194,541                  |
| Ending Fund Balance                | \$ 194,541                                 | \$ 136,869        | \$ 136,869        | \$ 391,438               |
| Ending Cash Balance                |  |                   |                   | \$ 391,438               |

**RIVERSIDE COMMUNITY COLLEGE DISTRICT  
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Customized Solutions is used to record the revenues and expenditures associated with customized training programs offered to local businesses and their employees.

**Fund 11, Resource 1170 - Customized Solutions**

|  | Prior Year<br>Actuals<br>7-1-07 to 6-30-08 | Adopted<br>Budget | Revised<br>Budget | Year to Date<br>Activity |
|--|--|-------------------|-------------------|--------------------------|
| Revenue  | \$ 272,013                                 | \$ 285,947        | \$ 355,947        | \$ 27,629                |
| Intrafund Transfer from<br>General Operating (Resource 1000) | 0  | 173,470           | 173,470           | 0                        |
| Total Revenue  | \$ 272,013                                 | \$ 459,417        | \$ 529,417        | \$ 27,629                |
| Expenditures   |  |                   |                   |                          |
| Academic Salaries  | \$ 400                                     | \$ 4,247          | \$ 11,500         | \$ 0                     |
| Classified Salaries  | 92,349                                     | 101,131           | 111,201           | 32,147                   |
| Employee Benefits  | 29,260                                     | 34,000            | 35,914            | 8,426                    |
| Materials & Supplies   | 4,919                                      | 17,179            | 18,429            | 1,086                    |
| Services   | 157,418                                    | 181,416           | 230,929           | 19,433                   |
| Total Expenditures   | \$ 284,346                                 | \$ 337,973        | \$ 407,973        | \$ 61,092                |
| Revenues Over (Under) Expenditures                           | \$ (12,333)                                | \$ 121,444        | \$ 121,444        | \$ (33,463)              |
| Beginning Fund Balance                                       | 153,482                                    | 141,149           | 141,149           | 141,149                  |
| Ending Fund Balance  | \$ 141,149                                 | \$ 262,593        | \$ 262,593        | \$ 107,686               |
| Ending Cash Balance  |  |                   |                   | \$ 108,457               |

**RIVERSIDE COMMUNITY COLLEGE DISTRICT  
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Redevelopment Pass-Through receives a portion of tax increment revenues from various redevelopment projects within the boundaries of the District. Currently, expenditures are restricted to capital projects located in the redevelopment project areas generating the tax increment revenues.

**Fund 12, Resource 1180 - Redevelopment Pass-Through**

|                                    | Prior Year<br>Actuals<br>7-1-07 to 6-30-08 | Adopted<br>Budget   | Revised<br>Budget   | Year to Date<br>Activity |
|------------------------------------|--|---------------------|---------------------|--------------------------|
| Revenues                           | \$ 1,691,537                               | \$ 1,701,005        | \$ 1,701,005        | \$ 53,179                |
| Expenditures                       |  |                     |                     |                          |
| Services                           | \$ 145,269                                 | \$ 157,450          | \$ 157,450          | \$ 48,062                |
| Total Expenditures                 | \$ 145,269                                 | \$ 157,450          | \$ 157,450          | \$ 48,062                |
| Revenues Over (Under) Expenditures | \$ 1,546,268                               | \$ 1,543,555        | \$ 1,543,555        | \$ 5,117                 |
| Beginning Fund Balance             | 4,113,148                                  | 5,659,416           | 5,659,416           | 5,659,416                |
| Ending Fund Balance                | <u>\$ 5,659,416</u>                        | <u>\$ 7,202,971</u> | <u>\$ 7,202,971</u> | <u>\$ 5,664,533</u>      |
| Ending Cash Balance                |  |                     |                     | <u>\$ 4,872,964</u>      |

**RIVERSIDE COMMUNITY COLLEGE DISTRICT  
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Grants and Categorical Programs is used to account for financial activity for each of the District's grant and categorical programs.

**Fund 12, Resource 1190 - Grants and Categorical Programs**

|   | Prior Year<br>Actuals<br>7-1-07 to 6-30-08 | Adopted<br>Budget    | Revised<br>Budget    | Year to Date<br>Activity |
|---|--|----------------------|----------------------|--------------------------|
| Revenue   | \$ 19,161,781                              | \$ 32,207,206        | \$ 34,701,403        | \$ 11,146,060            |
| Intrafund Transfers from                                  |  |                      |                      |                          |
| General Operating (Resource 1000)                         |  |                      |                      |                          |
| For DSP&S   | 665,157                                    | 665,157              | 665,157              | 166,289                  |
| For Federal Work Study                                    | 187,408                                    | 189,249              | 189,249              | 66,545                   |
| For Instructional Equipment                               | 87,243                                     | 96,230               | 96,230               | 24,058                   |
| Total Revenues  | <u>\$ 20,101,589</u>                       | <u>\$ 33,157,842</u> | <u>\$ 35,652,039</u> | <u>\$ 11,402,952</u>     |
| Expenditures  |  |                      |                      |                          |
| Academic Salaries   | \$ 3,723,184                               | \$ 4,419,937         | \$ 4,938,968         | \$ 1,368,266             |
| Classified Salaries                                       | 6,775,599                                  | 7,803,840            | 8,367,844            | 3,043,869                |
| Employee Benefits   | 2,888,546                                  | 4,059,406            | 4,256,119            | 956,585                  |
| Materials & Supplies                                      | 1,521,925                                  | 2,150,384            | 2,333,163            | 295,144                  |
| Services  | 3,059,959                                  | 12,413,311           | 13,066,944           | 4,260,167                |
| Capital Outlay  | 1,781,586                                  | 1,858,948            | 2,224,482            | 498,266                  |
| Scholarships  | 25,500                                     | 29,612               | 29,612               | 0                        |
| Student Grants (Financial,<br>Book, Meal, Transportation) | 325,290                                    | 422,404              | 434,907              | 157,070                  |
| Total Expenditures  | <u>\$ 20,101,589</u>                       | <u>\$ 33,157,842</u> | <u>\$ 35,652,039</u> | <u>\$ 10,579,367</u>     |
| Revenues Over (Under) Expenditures                        | \$ 0                                       | \$ 0                 | \$ 0                 | \$ 823,585               |
| Beginning Fund Balance                                    | 0  | 0                    | 0                    | 0                        |
| Ending Fund Balance                                       | <u>\$ 0</u>                                | <u>\$ 0</u>          | <u>\$ 0</u>          | <u>\$ 823,585</u>        |
| Ending Cash Balance                                       |  |                      |                      | <u>\$ 595,044</u>        |

**RIVERSIDE COMMUNITY COLLEGE DISTRICT  
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Food Services is used to account for the financial activities for all food service operations in District facilities, except for the Culinary Academy on Spruce Street. It is intended to be self-sustaining.

**Fund 32, Resource 3200 - Food Services**

|  | Prior Year<br>Actuals<br>7-1-07 to 6-30-08 | Adopted<br>Budget   | Revised<br>Budget   | Year to Date<br>Activity |
|--|--|---------------------|---------------------|--------------------------|
| Revenue  | \$ 1,228,622                               | \$ 1,250,621        | \$ 1,250,621        | \$ 379,099               |
| Interfund Transfers from<br>Contractor-Operated<br>Bookstore (Resource 1110) | <u>676,930</u>                             | <u>676,930</u>      | <u>676,930</u>      | <u>169,233</u>           |
| Total Revenues   | <u>\$ 1,905,552</u>                        | <u>\$ 1,927,551</u> | <u>\$ 1,927,551</u> | <u>\$ 548,332</u>        |
| Expenditures   |  |                     |                     |                          |
| Classified Salaries  | \$ 633,539                                 | \$ 708,826          | \$ 708,826          | \$ 261,936               |
| Employee Benefits  | 249,399                                    | 308,436             | 308,436             | 84,984                   |
| Materials & Supplies   | 690,252                                    | 631,832             | 631,832             | 220,009                  |
| Services   | 267,476                                    | 262,536             | 262,536             | 98,531                   |
| Capital Outlay   | <u>7,333</u>                               | <u>59,719</u>       | <u>59,719</u>       | <u>28,491</u>            |
| Total Expenditures   | <u>\$ 1,847,999</u>                        | <u>\$ 1,971,349</u> | <u>\$ 1,971,349</u> | <u>\$ 693,951</u>        |
| Revenues Over (Under) Expenditures   | \$ 57,553                                  | \$ (43,798)         | \$ (43,798)         | \$ (145,619)             |
| Beginning Fund Balance   | <u>101,741</u>                             | <u>159,294</u>      | <u>159,294</u>      | <u>159,294</u>           |
| Ending Fund Balance  | <u>\$ 159,294</u>                          | <u>\$ 115,496</u>   | <u>\$ 115,496</u>   | <u>\$ 13,675</u>         |
| Ending Cash Balance  |  |                     |                     | <u>\$ 3,222</u>          |



**RIVERSIDE COMMUNITY COLLEGE DISTRICT  
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Child Care was established to manage the finances of the District's Child Care Centers at all three campuses.

|  | <b>Fund 33, Resource 3300 - Child Care</b> |                   |                   |                          |
|--|--|-------------------|-------------------|--------------------------|
|  | Prior Year<br>Actuals<br>7-1-07 to 6-30-08 | Adopted<br>Budget | Revised<br>Budget | Year to Date<br>Activity |
| Revenues   | \$ 1,370,429                               | \$ 1,406,754      | \$ 1,406,754      | \$ 515,791               |
| Interfund Transfer from<br>General Operating (Resource 1000) | 240,000                                    | 365,000           | 365,000           | 115,000                  |
| Total Revenues   | \$ 1,610,429                               | \$ 1,771,754      | \$ 1,771,754      | \$ 630,791               |
| Expenditures   |  |                   |                   |                          |
| Academic Salaries  | \$ 1,059,756                               | \$ 973,619        | \$ 973,619        | \$ 307,323               |
| Classified Salaries  | 272,326                                    | 329,737           | 329,737           | 112,938                  |
| Employee Benefits  | 210,918                                    | 260,380           | 260,380           | 62,186                   |
| Materials & Supplies   | 64,224                                     | 77,094            | 81,094            | 25,064                   |
| Services   | 66,001                                     | 78,959            | 78,609            | 31,107                   |
| Capital Outlay   | 0  | 19,758            | 16,108            | 9,988                    |
| Total Expenditures   | \$ 1,673,225                               | \$ 1,739,547      | \$ 1,739,547      | \$ 548,606               |
| Revenues Over (Under) Expenditures                           | \$ (62,796)                                | \$ 32,207         | \$ 32,207         | \$ 82,185                |
| Beginning Fund Balance                                       | 125,141                                    | 62,345            | 62,345            | 62,345                   |
| Ending Fund Balance  | \$ 62,345                                  | \$ 94,552         | \$ 94,552         | \$ 144,530               |
| Ending Cash Balance  |  |                   |                   | \$ 153,913               |

**RIVERSIDE COMMUNITY COLLEGE DISTRICT  
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State Construction & Scheduled Maintenance was established to account for the financial activities of State-approved construction and maintenance projects. The funding sources are state funds and matching funds for Scheduled Maintenance from the District's General Obligation Bond Funded Capital Outlay Projects (Resource 4160).

**Fund 41, Resource 4100 - State Construction & Scheduled Maintenance**

|  | Prior Year<br>Actuals<br>7-1-07 to 6-30-08 | Adopted<br>Budget    | Revised<br>Budget    | Year to Date<br>Activity |
|--|--|----------------------|----------------------|--------------------------|
| Revenues   | \$ 7,333,545                               | \$ 12,151,766        | \$ 12,151,766        | \$ 382,566               |
| Intrafund Transfer from General Obligation<br>Bond Funded Projects (Resource 4160) | 252,824                                    | 485,338              | 485,338              | 121,334                  |
| Total Revenues   | <u>\$ 7,586,369</u>                        | <u>\$ 12,637,104</u> | <u>\$ 12,637,104</u> | <u>\$ 503,900</u>        |
| Expenditures   |  |                      |                      |                          |
| Materials & Supplies   | \$ 9,569                                   | \$ 0                 | \$ 0                 | \$ 0                     |
| Services   | 17,808                                     | 45,256               | 45,256               | 14,456                   |
| Capital Outlay   | 8,730,194                                  | 13,144,566           | 13,144,566           | 3,758,923                |
| Total Expenditures   | <u>\$ 8,757,571</u>                        | <u>\$ 13,189,822</u> | <u>\$ 13,189,822</u> | <u>\$ 3,773,379</u>      |
| Revenues Over (Under) Expenditures   | \$ (1,171,202)                             | \$ (552,718)         | \$ (552,718)         | \$ (3,269,479)           |
| Beginning Fund Balance   | 1,723,920                                  | 552,718              | 552,718              | 552,718                  |
| Ending Fund Balance  | <u>\$ 552,718</u>                          | <u>\$ 0</u>          | <u>\$ 0</u>          | <u>\$ (2,716,761)</u>    |
| Ending Cash Balance  |  |                      |                      | <u>\$ (2,920,135)</u>    |

**RIVERSIDE COMMUNITY COLLEGE DISTRICT  
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 FOR THE PERIOD ENDED NOVEMBER 30, 2008**

Child Development Center Capital was established to account for the construction and expansion of the District's childcare facilities.

**Fund 41, Resource 4110 - Child Development Center Capital**

|                                    | Prior Year<br>Actuals<br>7-1-07 to 6-30-08 | Adopted<br>Budget | Revised<br>Budget | Year to Date<br>Activity |
|------------------------------------|--|-------------------|-------------------|--------------------------|
| Revenues                           | \$ 2,396                                   | \$ 1,000          | \$ 1,000          | \$ 38                    |
| Expenditures                       |  |                   |                   |                          |
| Capital Outlay                     | \$ 0                                       | \$ 54,140         | \$ 54,140         | \$ 53,140                |
| Total Expenditures                 | \$ 0                                       | \$ 54,140         | \$ 54,140         | \$ 53,140                |
| Revenues Over (Under) Expenditures | \$ 2,396                                   | \$ (53,140)       | \$ (53,140)       | \$ (53,102)              |
| Beginning Fund Balance             | 50,744                                     | 53,140            | 53,140            | 53,140                   |
| Ending Fund Balance                | <u>\$ 53,140</u>                           | <u>\$ 0</u>       | <u>\$ 0</u>       | <u>\$ 38</u>             |
| Ending Cash Balance                |  |                   |                   | <u>\$ 38</u>             |

**RIVERSIDE COMMUNITY COLLEGE DISTRICT  
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 FOR THE PERIOD ENDED NOVEMBER 30, 2008**

Non-State Funded Capital Outlay Projects was established to account for financial activities related to the acquisition or construction of major capital projects that are funded from non-state revenue sources.

**Fund 41, Resource 4120 - Non-State Funded Capital Outlay Projects**

|                                    | Prior Year<br>Actuals<br>7-1-07 to 6-30-08 | Adopted<br>Budget | Revised<br>Budget | Year to Date<br>Activity |
|------------------------------------|--|-------------------|-------------------|--------------------------|
| Revenues                           | \$ 5                                       | \$ 1,115,681      | \$ 1,115,681      | \$ 0                     |
| Expenditures                       |  |                   |                   |                          |
| Capital Outlay                     | \$ 0                                       | \$ 1,115,676      | \$ 1,115,676      | \$ 0                     |
| Total Expenditures                 | \$ 0                                       | \$ 1,115,676      | \$ 1,115,676      | \$ 0                     |
| Revenues Over (Under) Expenditures | \$ 5                                       | \$ 5              | \$ 5              | \$ 0                     |
| Beginning Fund Balance             | 528  | 533               | 533               | 533                      |
| Ending Fund Balance                | \$ 533                                     | \$ 538            | \$ 538            | \$ 533                   |
| Ending Cash Balance                |  |                   |                   | \$ 533                   |

**RIVERSIDE COMMUNITY COLLEGE DISTRICT  
 MONTHLY FINANCIAL REPORT  
 FOR THE PERIOD ENDED NOVEMBER 30, 2008**

La Sierra Capital is used to account for the revenues and expenses associated with the District's La Sierra Property.

**Fund 41, Resource 4130 - La Sierra Capital**

|                                    | Prior Year<br>Actuals<br><u>7-1-07 to 6-30-08</u> | Adopted<br>Budget    | Revised<br>Budget    | Year to Date<br>Activity |
|------------------------------------|---|----------------------|----------------------|--------------------------|
| Revenues                           | \$ 539,197  | \$ 539,000           | \$ 539,000           | \$ 7,935                 |
| Expenditures                       |   |                      |                      |                          |
| Services                           | \$ 270  | \$ 10,000            | \$ 10,000            | \$ 1,500                 |
| Capital Outlay                     | 35,628  | 1,652,402            | 1,652,402            | 13,685                   |
| Total Expenditures                 | \$ 35,898   | \$ 1,662,402         | \$ 1,662,402         | \$ 15,185                |
| Revenues Over (Under) Expenditures | \$ 503,299  | \$ (1,123,402)       | \$ (1,123,402)       | \$ (7,250)               |
| Beginning Fund Balance             | 11,540,445  | 12,043,744           | 12,043,744           | 12,043,744               |
| Ending Fund Balance                | <u>\$ 12,043,744</u>                              | <u>\$ 10,920,342</u> | <u>\$ 10,920,342</u> | <u>\$ 12,036,494</u>     |
| Ending Cash Balance                |   |                      |                      | <u>\$ 11,246,529</u>     |

**RIVERSIDE COMMUNITY COLLEGE DISTRICT  
 MONTHLY FINANCIAL REPORT  
 FOR THE PERIOD ENDED NOVEMBER 30, 2008**

General Obligation Bond Funded Capital Outlay Projects was established to account for General Obligation Bond proceeds and financial activities related to Board approved Measure C projects.

**Fund 41, Resource 4160 - General Obligation Bond Funded Capital Outlay Projects**

|                                    | Prior Year<br>Actuals<br>7-1-07 to 6-30-08 | Adopted<br>Budget | Revised<br>Budget | Year to Date<br>Activity |
|------------------------------------|--|-------------------|-------------------|--------------------------|
| Revenues                           | \$ 4,632,967                               | \$ 2,072,500      | \$ 2,072,500      | \$ 69,041                |
| Expenditures                       |  |                   |                   |                          |
| Classified Salaries                | \$ 49,634                                  | \$ 146,939        | \$ 146,939        | \$ 21,720                |
| Employee Benefits                  | 23,116                                     | 58,664            | 58,664            | 7,166                    |
| Materials & Supplies               | 19,793                                     | 6,841             | 6,841             | 2,619                    |
| Services                           | 1,054,926                                  | 204,473           | 206,227           | 85,303                   |
| Capital Outlay                     | 17,317,073                                 | 71,242,082        | 72,783,713        | 6,213,307                |
| Intrafund Transfers to:            |  |                   |                   |                          |
| State Construction (Resource 4100) | 252,824                                    | 485,338           | 485,338           | 121,334                  |
| Total Expenditures                 | \$ 18,717,366                              | \$ 72,144,337     | \$ 73,687,722     | \$ 6,451,449             |
| Revenues Over (Under) Expenditures | \$ (14,084,399)                            | \$ (70,071,837)   | \$ (71,615,222)   | \$ (6,382,408)           |
| Beginning Fund Balance             | 100,571,640                                | 86,487,241        | 86,487,241        | 86,487,241               |
| Ending Fund Balance                | \$ 86,487,241                              | \$ 16,415,404     | \$ 14,872,019     | \$ 80,104,833            |
| Ending Cash Balance                |  |                   |                   | \$ 80,353,011            |

**RIVERSIDE COMMUNITY COLLEGE DISTRICT  
 MONTHLY FINANCIAL REPORT  
 FOR THE PERIOD ENDED NOVEMBER 30, 2008**

Health and Liability Self-Insurance is used to account for the revenues and expenditures of the District's health and liability self-insurance programs.

**Fund 61, Resource 6100 - Health and Liability Self-Insurance**

|                                    | Prior Year<br>Actuals<br>7-1-07 to 6-30-08 | Adopted<br>Budget | Revised<br>Budget | Year to Date<br>Activity |
|------------------------------------|--|-------------------|-------------------|--------------------------|
| Revenues                           | \$ 4,839,245                               | \$ 4,676,689      | \$ 4,676,689      | \$ 2,046,964             |
| Interfund transfer from            |  |                   |                   |                          |
| General Operating (Resource 1000)  | 250,000                                    | 250,000           | 250,000           | 62,500                   |
| Total Revenue                      | \$ 5,089,245                               | \$ 4,926,689      | \$ 4,926,689      | \$ 2,109,464             |
| Expenditures                       |  |                   |                   |                          |
| Classified Salaries                | \$ 163,830                                 | \$ 164,156        | \$ 164,156        | \$ 68,444                |
| Employee Benefits                  | 56,401                                     | 59,635            | 59,635            | 17,651                   |
| Materials & Supplies               | 4,618                                      | 7,400             | 7,400             | 522                      |
| Services                           | 4,880,701                                  | 4,728,603         | 4,728,603         | 2,060,621                |
| Capital Outlay                     | 33,139                                     | 40,000            | 40,000            | 0                        |
| Total Expenditures                 | \$ 5,138,689                               | \$ 4,999,794      | \$ 4,999,794      | \$ 2,147,238             |
| Revenues Over (Under) Expenditures | \$ (49,444)                                | \$ (73,105)       | \$ (73,105)       | \$ (37,774)              |
| Beginning Fund Balance             | 3,039,829                                  | 2,990,385         | 2,990,385         | 2,990,385                |
| Ending Fund Balance                | \$ 2,990,385                               | \$ 2,917,280      | \$ 2,917,280      | \$ 2,952,611             |
| Ending Cash Balance                |  |                   |                   | \$ 4,639,976             |

**RIVERSIDE COMMUNITY COLLEGE DISTRICT  
 MONTHLY FINANCIAL REPORT  
 FOR THE PERIOD ENDED NOVEMBER 30, 2008**

Workers' Compensation Self-Insurance is used to account for the revenues and expenditures of the District's workers compensation self-insurance program.

**Fund 61, Resource 6110 - Workers' Compensation Self-Insurance**

|                                    | Prior Year<br>Actuals<br>7-1-07 to 6-30-08 | Adopted<br>Budget | Revised<br>Budget | Year to Date<br>Activity |
|------------------------------------|--|-------------------|-------------------|--------------------------|
| Revenues                           | \$ 1,533,388                               | \$ 1,576,000      | \$ 1,576,000      | \$ 575,241               |
| Expenditures                       |  |                   |                   |                          |
| Classified Salaries                | \$ 71,732                                  | \$ 75,732         | \$ 75,732         | \$ 33,385                |
| Employee Benefits                  | 27,364                                     | 28,017            | 28,017            | 8,604                    |
| Materials & Supplies               | 0  | 620               | 620               | 0                        |
| Services                           | 1,092,735                                  | 1,444,980         | 1,444,980         | 517,953                  |
| Total Expenditures                 | \$ 1,191,831                               | \$ 1,549,349      | \$ 1,549,349      | \$ 559,942               |
| Revenues Over (Under) Expenditures | \$ 341,557                                 | \$ 26,651         | \$ 26,651         | \$ 15,299                |
| Beginning Fund Balance             | 679,442                                    | 1,020,999         | 1,020,999         | 1,020,999                |
| Ending Fund Balance                | \$ 1,020,999                               | \$ 1,047,650      | \$ 1,047,650      | \$ 1,036,298             |
| Ending Cash Balance                |  |                   |                   | \$ 2,654,605             |



**RIVERSIDE COMMUNITY COLLEGE DISTRICT  
 MONTHLY FINANCIAL REPORT  
 FOR THE PERIOD ENDED NOVEMBER 30, 2008**

Associated Students of RCC is used to record the financial transactions of the student government, college clubs, and organizations of the district. Revenue includes student activity fees, interest income, pay phone commissions and athletic ticket sales.

**Associated Students of RCC**

|                                    | Prior Year<br>Actuals<br><u>7-1-07 to 6-30-08</u> | Adopted<br>Budget | Revised<br>Budget | Year to Date<br>Activity |
|------------------------------------|---|-------------------|-------------------|--------------------------|
| Revenues                           | \$ 664,684  | \$ 619,935        | \$ 619,935        | \$ 286,365               |
| Expenditures                       |   |                   |                   |                          |
| Materials & Supplies               | \$ 552,708  | \$ 619,935        | \$ 619,935        | \$ 393,680               |
| Total Expenditures                 | \$ 552,708  | \$ 619,935        | \$ 619,935        | \$ 393,680               |
| Revenues Over (Under) Expenditures | \$ 111,976  | \$ 0              | \$ 0              | \$ (107,315)             |
| Beginning Fund Balance             | 1,090,183   | 1,202,159         | 1,202,159         | 1,202,159                |
| Ending Fund Balance                | \$ 1,202,159                                      | \$ 1,202,159      | \$ 1,202,159      | \$ 1,094,844             |
| Ending Cash Balance                |   |                   |                   | \$ 2,201,000             |

**RIVERSIDE COMMUNITY COLLEGE DISTRICT  
 MONTHLY FINANCIAL REPORT  
 FOR THE PERIOD ENDED NOVEMBER 30, 2008**

Student Financial Aid is used to record financial transactions for scholarships given to students from the federal Pell and FSEOG grant programs as well as the State's Cal Grant program.

|  | <b><u>Student Financial Aid</u></b>        |                      |                      |                          |
|--|--|----------------------|----------------------|--------------------------|
|  | Prior Year<br>Actuals<br>7-1-07 to 6-30-08 | Adopted<br>Budget    | Revised<br>Budget    | Year to Date<br>Activity |
| Revenues                                 | <u>\$ 18,458,245</u>                       | <u>\$ 18,853,167</u> | <u>\$ 18,853,167</u> | <u>\$ 9,467,135</u>      |
| Expenditures                             |  |                      |                      |                          |
| Other                                    |  |                      |                      |                          |
| Scholarships and Grant<br>Reimbursements | <u>\$ 18,458,245</u>                       | <u>\$ 18,853,167</u> | <u>\$ 18,853,167</u> | <u>\$ 9,118,530</u>      |
| Total Expenditures                       | <u>\$ 18,458,245</u>                       | <u>\$ 18,853,167</u> | <u>\$ 18,853,167</u> | <u>\$ 9,118,530</u>      |
| Revenues Over (Under) Expenditures       | \$ 0                                       | \$ 0                 | \$ 0                 | \$ 348,605               |
| Beginning Fund Balance                   | <u>0</u>                                   | <u>0</u>             | <u>0</u>             | <u>0</u>                 |
| Ending Fund Balance                      | <u>\$ 0</u>                                | <u>\$ 0</u>          | <u>\$ 0</u>          | <u>\$ 348,605</u>        |
| Ending Cash Balance                      |  |                      |                      | <u>\$ 337,024</u>        |

**RIVERSIDE COMMUNITY COLLEGE DISTRICT  
 MONTHLY FINANCIAL REPORT  
 FOR THE PERIOD ENDED NOVEMBER 30, 2008**

RCCD Development Corporation is used to account for financial transactions related to the development corporation. This corporation currently has very little activity but remains operational should the District need to use it for future transactions related to property development. Revenues consist of interest income. Expenses are for tax filing fees paid to the state.

**RCCD Development Corporation**

|                                    | Prior Year<br>Actuals<br>7-1-07 to 6-30-08 | Adopted<br>Budget | Revised<br>Budget | Year to Date<br>Activity |
|------------------------------------|--|-------------------|-------------------|--------------------------|
| Revenues                           | \$ 8                                       | \$ 0              | \$ 0              | \$ 4                     |
| Expenditures                       |  |                   |                   |                          |
| Services                           | \$ 0                                       | \$ 0              | \$ 0              | \$ 20                    |
| Total Expenditures                 | \$ 0                                       | \$ 0              | \$ 0              | \$ 20                    |
| Revenues Over (Under) Expenditures | \$ 8                                       | \$ 0              | \$ 0              | \$ (16)                  |
| Beginning Fund Balance             | 16,244                                     | 16,252            | 16,252            | 16,252                   |
| Ending Fund Balance                | <u>\$ 16,252</u>                           | <u>\$ 16,252</u>  | <u>\$ 16,252</u>  | <u>\$ 16,236</u>         |
| Ending Cash Balance                |  |                   |                   | <u>\$ 16,236</u>         |

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
ADMINISTRATION AND FINANCE

Report No.: V-B-2

Date: December 9, 2008

Subject: Measure C Project Commitments Summary Report

Background: Attached for the Board's review and information is a report on Measure C general obligation bond financial activity through the period ended November 21, 2008. The report presents financial information relative to each series issuance, as well as completed, in-progress, and proposed Measure C projects.

Information Only.

Irving G. Hendrick  
Interim Chancellor

Prepared by: Aaron S. Brown  
Associate Vice Chancellor, Finance

**Riverside Community College District**  
**Measure C - Project Commitments Summary**  
**as of November 21, 2008**

**Series A, Series B, Series A Refunding, Series 2007 C**

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**Proceeds/Income**

|  |    |               |             |
|--|----|---------------|-------------|
| Series A and B Proceeds                                | \$ | 65,000,000    |             |
| Series A and B Premium                                 |    | 3,024,641     |             |
| Series A Refunding Premium                             |    | 8,388,956     |             |
| Series 2007 C Proceeds                                 |    | 90,000,000    |             |
| Series 2007 C Premium                                  |    | 2,816,967     |             |
| FY 2004-2005 Interest Income                           |    | 1,030,586     |             |
| FY 2005-2006 Interest Income                           |    | 1,726,681     |             |
| FY 2006-2007 Interest Income                           |    | 1,449,144     |             |
| FY 2006-2007 Energy Rebates - Utility Retrofit Project |    | 159,498       |             |
| FY 2007-2008 Interest Income                           |    | 4,410,239     |             |
| FY 2007-2008 Energy Rebates - Utility Retrofit Project |    | 222,728       |             |
| FY 2008-2009 Projected Interest Income                 |    | 2,062,500     |             |
| FY 2008-2009 Energy Rebates - Utility Retrofit Project |    | <u>10,000</u> |             |
| Total Proceeds/Income                                  |    |               | 180,301,940 |

**Project Commitments / Proposed Projects**

|                                       |    |                    |                      |
|---------------------------------------|----|--------------------|----------------------|
| Completed Projects                    | \$ | 55,378,118         |                      |
| In-Progress Projects                  |    | <u>110,051,807</u> |                      |
| Total Project Commitments             |    |                    | <u>165,429,925</u>   |
| Uncommitted Balance - Measure C funds |    |                    | <u>\$ 14,872,015</u> |

**Riverside Community College District  
Measure C - Project Commitments Summary  
Through November 21, 2008**

| Project   | Project Funding Source                   |                                     |                                    |                                 |                      | Actual Measure C Expenditures thru 11/21/08 |
|---|--|-------------------------------------|------------------------------------|---------------------------------|----------------------|---|
|   | Board Approved Measure C Project Funding | Estimated Additional Funding Needed | Actual and Projected State Funding | Total Estimated Project Funding |                      |   |
| <b>Completed</b>  |  |                                     |                                    |                                 |                      |   |
| Certificates of Participation (1993 & 2001) - Refunding   | \$ 12,492,085                            | \$ -                                | \$ -                               | \$ 12,492,085                   | \$ 12,492,085        | \$ 12,492,085                               |
| GO Bond Issuance Related Expenditures                     | 4,860,905                                | -                                   | -                                  | 4,860,905                       | 4,860,905            | 4,860,905                                   |
| Bridge Space  | 1,175,132                                | -                                   | -                                  | 1,175,132                       | 1,175,132            | 1,175,132                                   |
| District Phone and Voicemail Upgrades                     | 349,000                                  | -                                   | -                                  | 349,000                         | 349,000              | 349,000                                     |
| MLK Renovation  | 1,010,614                                | -                                   | 5,133,999 a                        | 6,144,613                       | 1,010,614            | 1,010,614                                   |
| Room Renovations - Norco                                  | 100,020                                  | -                                   | -                                  | 100,020                         | 100,020              | 100,019                                     |
| Swing Space   | 4,273,734                                | -                                   | -                                  | 4,273,734                       | 4,273,734            | 4,273,734                                   |
| Phase I - Wheelock PE Complex/Athletic Field              | 4,516,435                                | -                                   | -                                  | 4,516,435                       | 4,516,435            | 4,516,435                                   |
| Phase I - Parking Structure - Riverside                   | 20,949,896                               | -                                   | -                                  | 20,949,896                      | 20,949,896           | 20,940,662                                  |
| ECS Secondary Effects - Moreno Valley                     | 288,919                                  | -                                   | -                                  | 288,919                         | 288,919              | 286,227                                     |
| RCCD System Office Purchase                               | 2,629,981                                | -                                   | -                                  | 2,629,981                       | 2,629,981            | 2,629,981                                   |
| Emergency Phone Project                                   | 379,717                                  | -                                   | -                                  | 379,717                         | 379,717              | 379,717                                     |
| Long Range Master Plan - Riv/Norco/MoVal                  | 1,460,384                                | -                                   | -                                  | 1,460,384                       | 1,460,384            | 1,439,077                                   |
| Hot Water Loop System & Boiler Repl. - Moreno Valley      | 891,296                                  | -                                   | -                                  | 891,296                         | 891,296              | 869,848                                     |
| <b>Total Completed Projects</b>                           | <b>\$ 55,378,118</b>                     | <b>\$ -</b>                         | <b>\$ 5,133,999</b>                | <b>\$ 60,512,117</b>            | <b>\$ 55,323,436</b> | <b>\$ 55,323,436</b>                        |
| <b>In-Progress or Initial Phase</b>                       |  |                                     |                                    |                                 |                      |   |
| Phase II - Wheelock PE Complex                            | \$ 190,631                               | \$ -                                | \$ -                               | \$ 190,631                      | \$ 190,631           | \$ 190,631                                  |
| Physical/Life Science Secondary Effects                   | 32,500                                   | -                                   | -                                  | -                               | 32,500               | 32,500                                      |
| District Computer/Network/ System Upgrades                | 1,032,044                                | -                                   | -                                  | 1,032,044                       | 944,134              | 944,134                                     |
| Quad Modernization  | 8,920,992                                | -                                   | 4,019,766 a                        | 12,940,758                      | 8,858,382            | 8,858,382                                   |
| Phase III - Norco Industrial Technology Facility Project  | 10,147,826                               | -                                   | 20,484,000 a                       | 30,631,826                      | 3,115,998            | 3,115,998                                   |
| Phase III - MV/Student/Academic Services Facility Project | 1,157,320                                | 4,055,238                           | 14,397,724 p                       | 19,610,282                      | 645,284              | 645,284                                     |
| Stokoe Innovative Learning Center                         | 7,653,605                                | -                                   | 2,444,632 a                        | 10,098,237                      | 6,378,887            | 6,378,887                                   |
| Nursing/Sciences Building - Riverside                     | 25,850,533                               | -                                   | 59,308,000 p                       | 85,158,533                      | 3,258,170            | 3,258,170                                   |
| Future Projects - Feasibility/Planning/Management         | 811,108                                  | 723,602                             | -                                  | 1,534,710                       | 556,257              | 556,257                                     |
| Scheduled Maintenance Match                               | 1,370,765                                | -                                   | 2,140,534 s                        | 3,511,299                       | 1,006,762            | 1,006,762                                   |
| Food Services Remodel - Riverside/Moreno Valley           | 4,545,268                                | -                                   | -                                  | 4,545,268                       | 913,203              | 913,203                                     |
| Infrastructure Projects - Riverside/Norco/Moreno Valley   | 484,451                                  | -                                   | -                                  | 484,451                         | 484,415              | 484,415                                     |
| Utility Retrofit Project                                  | 6,185,920                                | 600,000                             | -                                  | 6,785,920                       | 6,133,827            | 6,133,827                                   |
| ECS Building Upgrade Project - Moreno Valley/Norco        | 625,327                                  | -                                   | -                                  | 625,327                         | 112,744              | 112,744                                     |
| Modular Redistribution Projects (All campuses and BCTC)   | 10,210,988                               | -                                   | -                                  | 10,210,988                      | 7,425,762            | 7,425,762                                   |
| PBX/Network Operations Center - Riv/Norco/MoVal           | 625,550                                  | 4,144,450                           | -                                  | 4,770,000                       | 481,459              | 481,459                                     |
| Student Support Center - Norco                            | 19,994,500                               | -                                   | -                                  | 19,994,500                      | 924,084              | 924,084                                     |
| Logic Domain - Capital Project Management System          | 96,000                                   | -                                   | -                                  | 96,000                          | 83,500               | 83,500                                      |
| Aquatics Center - Riverside                               | 5,000,000                                | 9,031,125 d                         | -                                  | 14,031,125                      | 399,656              | 399,656                                     |
| Soccer Field / Artificial Turf - Norco                    | 4,616,480                                | -                                   | -                                  | 4,616,480                       | 439,611              | 439,611                                     |
| Bradshaw Building Electrical Project                      | 500,000                                  | -                                   | -                                  | 500,000                         | 123,025              | 123,025                                     |
| <b>Total In-Progress or Initial Phase Projects</b>        | <b>\$ 110,051,807</b>                    | <b>\$ 18,554,415</b>                | <b>\$ 102,794,656</b>              | <b>\$ 231,368,378</b>           | <b>\$ 42,508,290</b> | <b>\$ 42,508,290</b>                        |
| <b>Total Projects</b>                                     | <b>\$ 165,429,925</b>                    | <b>\$ 18,554,415</b>                | <b>\$ 107,928,655</b>              | <b>\$ 291,880,495</b>           | <b>\$ 97,831,726</b> | <b>\$ 97,831,726</b>                        |

a Actual State Construction Act Funding

p Projected State Construction Act Funding

s Actual State Scheduled Maintenance Funding Requiring District Match

d \$1,750,000 Riverside County; \$3,000,000 Riverside City; \$4,281,125 private donations

**Riverside Community College District**  
**Measure C - Project Commitments Summary - By Location**  
**Through November 21, 2008**

| <u>Project</u>  | <u>Location</u>      |                      |                      |                      | <b>Board Approved<br/>Measure C Project<br/>Funding</b> |
|---|----------------------|----------------------|----------------------|----------------------|---|
|   | <u>District</u>      | <u>Riverside</u>     | <u>Norco</u>         | <u>Moreno Valley</u> |   |
| <b><u>Completed</u></b>                                   |                      |                      |                      |                      |   |
| Certificates of Participation (1993 & 2001) - Refunding   | \$ 12,492,085        | \$ -                 | \$ -                 | \$ -                 | \$ 12,492,085   |
| GO Bond Issuance Related Expenditures                     | 4,860,905            | -                    | -                    | -                    | 4,860,905   |
| Bridge Space  | 69,911               | 404,183              | 359,401              | 341,637              | 1,175,132   |
| District Phone and Voicemail Upgrades                     | 349,000              | -                    | -                    | -                    | 349,000   |
| MLK Renovation  | -                    | 1,010,614            | -                    | -                    | 1,010,614   |
| Room Renovations - Norco                                  | -                    | -                    | 100,020              | -                    | 100,020   |
| Swing Space   | -                    | 4,273,734            | -                    | -                    | 4,273,734   |
| Phase I - Wheelock PE Complex/Athletic Field              | -                    | 4,516,435            | -                    | -                    | 4,516,435   |
| Phase I - Parking Structure - Riverside                   | -                    | 20,949,896           | -                    | -                    | 20,949,896  |
| ECS Secondary Effects - Moreno Valley                     | -                    | -                    | -                    | 288,919              | 288,919   |
| RCCD System Office Purchase                               | 2,629,981            | -                    | -                    | -                    | 2,629,981   |
| Emergency Phone Project                                   | 10,000               | 178,626              | 102,773              | 88,318               | 379,717   |
| Long Range Master Plan - Riv/Norco/MoVal                  | -                    | 807,532              | 362,867              | 289,985              | 1,460,384   |
| Hot Water Loop System & Boiler Repl. - Moreno Valley      | -                    | -                    | -                    | 891,296              | 891,296   |
| Total Completed Projects                                  | <u>\$ 20,411,882</u> | <u>\$ 32,141,020</u> | <u>\$ 925,061</u>    | <u>\$ 1,900,155</u>  | <u>\$ 55,378,118</u>                                    |
| <b><u>In-Progress or Initial Phase</u></b>                |                      |                      |                      |                      |   |
| Phase II - Wheelock PE Complex                            | \$ -                 | \$ 190,631           | \$ -                 | \$ -                 | \$ 190,631  |
| Physical/Life Science Secondary Effects                   | -                    | 32,500               | -                    | -                    | 32,500  |
| District Computer/Network/ System Upgrades                | 1,032,044            | -                    | -                    | -                    | 1,032,044   |
| Quad Modernization  | -                    | 8,920,992            | -                    | -                    | 8,920,992   |
| Phase III - Norco Industrial Technology Facility Project  | -                    | -                    | 10,147,826           | -                    | 10,147,826  |
| Phase III - MV/Student/Academic Services Facility Project | -                    | -                    | -                    | 1,157,320            | 1,157,320   |
| Stokoe Innovative Learning Center                         | -                    | 7,653,605            | -                    | -                    | 7,653,605   |
| Nursing/Sciences Building - Riverside                     | -                    | 25,850,533           | -                    | -                    | 25,850,533  |
| Future Projects - Feasibility/Planning/Management         | 811,108              | -                    | -                    | -                    | 811,108   |
| Scheduled Maintenance Match                               | 1,370,765            | -                    | -                    | -                    | 1,370,765   |
| Food Services Remodel - Riverside/Moreno Valley           | -                    | 1,045,268            | -                    | 3,500,000            | 4,545,268   |
| Infrastructure Projects - Riverside/Norco/Moreno Valley   | 484,451              | -                    | -                    | -                    | 484,451   |
| Utility Retrofit Project                                  | -                    | 3,210,016            | 1,587,401            | 1,388,503            | 6,185,920   |
| ECS Building Upgrade Project - Moreno Valley/Norco        | -                    | -                    | 373,031              | 252,296              | 625,327   |
| Modular Redistribution Projects (All campuses and BCTC)   | -                    | 3,334,062            | 2,079,335            | 4,797,591            | 10,210,988  |
| PBX/Network Operations Center - Riv/Norco/MoVal           | -                    | 500,000              | 56,275               | 69,275               | 625,550   |
| Student Support Center - Norco                            | -                    | -                    | 19,994,500           | -                    | 19,994,500  |
| Logic Domain - Capital Project Management System          | 96,000               | -                    | -                    | -                    | 96,000  |
| Aquatics Center - Riverside                               | -                    | 5,000,000            | -                    | -                    | 5,000,000   |
| Soccer Field / Artificial Turf - Norco                    | -                    | -                    | 4,616,480            | -                    | 4,616,480   |
| Bradshaw Building Electrical Project                      | -                    | 500,000              | -                    | -                    | 500,000   |
| Total In-Progress or Initial Phase Projects               | <u>\$ 3,794,368</u>  | <u>\$ 56,237,607</u> | <u>\$ 38,854,848</u> | <u>\$ 11,164,985</u> | <u>\$ 110,051,808</u>                                   |
| Total Projects  | <u>\$ 24,206,250</u> | <u>\$ 88,378,626</u> | <u>\$ 39,779,909</u> | <u>\$ 13,065,140</u> | <u>\$ 165,429,925</u>                                   |
| Percent of Total  | <u>14.63%</u>        | <u>53.42%</u>        | <u>24.05%</u>        | <u>7.90%</u>         | <u>100.00%</u>  |

**Riverside Community College District  
 Measure C - Project Commitments Summary - Future Projects  
 Through November 21, 2008**

|   | <u>Future Projects - Estimated<br/>Measure C Funding<br/>Requirements</u> | <u>Actual and<br/>Projected State<br/>Funding</u> |   | <u>Total Estimated<br/>Project Funding</u> |
|---|---|---|---|--|
| <b><u>Proposed Projects</u></b>   |   |   |   |  |
| ADA Compliance (Riverside, Norco & Moreno Valley)                       | \$ 6,360,000  | \$ -  |   | \$ 6,360,000                               |
| Phase II - Wheelock PE Complex - Gymnasium Seismic Retrofit (Riverside) | 9,986,125   | 10,156,000  | p | 20,142,125                                 |
| Phase III - Wheelock PE Complex - (Riverside)                           | 5,300,000   | -   |   | 5,300,000                                  |
| Physical/Life Science Secondary Effects (Riverside)                     | <u>4,671,500</u>  | <u>25,800,000</u>                                 | p | <u>30,471,500</u>                          |
|   | <u>\$ 26,317,625</u>  | <u>\$ 35,956,000</u>                              |   | <u>\$ 62,273,625</u>                       |

p Projected State Construction Act Funding



**Riverside Community College District  
Measure C - Project Commitments - Detail  
Through November 21, 2008**

**Board Approved Measure C Project Funding  
8/3/2004 Through 11/21/08**

**Series A, Series B, Series A Refunding, Series 2007 C Projects**

**Completed**

|   |           |               |
|---|-----------|---------------|
| Certificates of Participation (1993 & 2001) - Refunding             |           | \$ 12,492,085 |
| Cost of Issuance - all series                                       | 2,836,265 |               |
| Debt Service - all series   | 1,926,402 |               |
| Measure C Election Costs  | 98,238    |               |
| Total Issuance Related Expenditures                                 |           | 4,860,905     |
| Bridge Space - Moreno Valley Campus                                 | 341,637   |               |
| Bridge Space - Norco Campus   | 359,401   |               |
| Bridge Space - RCCD System Office                                   | 69,911    |               |
| Bridge Space - Riverside Campus                                     | 404,183   |               |
| Total Bridge Space  |           | 1,175,132     |
| District Phone and Voicemail Upgrades                               |           | 349,000       |
| MLK Renovation - Equipment  | 646,479   |               |
| MLK Renovation- Planning and Working Drawings                       | 101,883   |               |
| MLK Renovation - Roof Repair  | 262,252   |               |
| Total MLK Renovation  |           | 1,010,614     |
| Norco - Science & Technology Building Rooms 204-206 Remodel Project | 27,088    |               |
| Norco - Library Building Room 123 Remodel Project                   | 10,121    |               |
| Norco - Student Services Building, Room 107 Remodel Project         | 41,480    |               |
| Norco - Theater Room 203 Remodel Project                            | 13,107    |               |
| Norco - Center for Applied Competitive Technology Remodel Project   | 8,224     |               |
| Total Norco Campus Room Renovations                                 |           | 100,020       |
| Swing Space - Administration Building Remodel                       | 186,100   |               |
| Swing Space - Lovekin Complex                                       | 3,958,309 |               |
| Swing Space - Business Education Building Remodel                   | 129,325   |               |
| Total Swing Space   |           | 4,273,734     |
| Phase I - Wheelock PE Complex/Athletic Field                        |           | 4,516,435     |
| Phase I - Parking Structure (Riverside)                             |           | 20,949,896    |
| ECS Secondary Effects - Moreno Valley                               |           | 288,919       |
| RCCD System Office Purchase (Heiting Building)                      |           | 2,629,981     |
| Emergency Phone Installation  |           |               |
| District  | 10,000    |               |
| Riverside Campus  | 178,626   |               |
| Norco Campus  | 102,773   |               |
| Moreno Valley Campus  | 88,318    |               |
| Total Emergency Phone Installation Project                          |           | 379,717       |
| Long Range Master Plan  |           | 1,460,384     |
| Hot Water Loop System - Moreno Valley                               |           | 891,296       |
| Total Completed Projects  |           | \$ 55,378,118 |

**In-Progress or Initial Phase**

|   |           |            |
|---|-----------|------------|
| Phase II - Wheelock PE Complex/Athletic Field (Planning and Working Drawings) |           | 190,631    |
| Physical / Life Science Secondary Effects                                     |           | 32,500     |
| District Computer Systems Upgrades  | 126,990   |            |
| Computer System Hardware  | 755,054   |            |
| District Network Upgrades   | 150,000   |            |
| Total District Computer/Network Ugrades                                       |           | 1,032,044  |
| Quad Modernization - Building Project   | 5,867,744 |            |
| Quad Modernization - Equipment Project  | 2,563,000 |            |
| Quad Modernization - Planning and Working Drawings                            | 490,248   |            |
| Total Quad Modernization  |           | 8,920,992  |
| Phase III - Norco (Planning and Working Drawings)                             |           | 10,147,826 |
| Phase III - Moreno Valley (Planning and Working Drawings)                     |           | 1,157,320  |
| Innovative Learning Center  |           | 7,653,605  |
| Nursing/Sciences Building (Planning and Working Drawings)                     |           | 25,850,533 |

**Riverside Community College District**  
**Measure C - Project Commitments - Detail**  
**Through November 21, 2008**

**Board Approved Measure C Project Funding**

| <u>Series A, Series B, Series A Refunding, Series 2007 C Projects</u>   | <u>8/3/2004 Through 11/21/08</u> |                       |
|---|----------------------------------|-----------------------|
| Future Projects - Feasibility/Planning/Management                       |                                  | 811,108               |
| Scheduled Maintenance   |                                  | 1,370,765             |
| Food Services Remodel   |                                  |                       |
| Riverside Campus  | 1,045,268                        |                       |
| Moreno Valley Campus  | 3,500,000                        |                       |
| Total Food Services Remodel   |                                  | 4,545,268             |
| Infrastructure Projects   |                                  |                       |
| Utilities   | 153,700                          |                       |
| IS  | 85,000                           |                       |
| Security  | 69,720                           |                       |
| Facilities Assessment   | 11,131                           |                       |
| Coordination  | 53,200                           |                       |
| Electrical / Fire Alarm   | 111,700                          |                       |
| Total Infrastructure Projects   |                                  | 484,451               |
| Utility Retrofit Project  |                                  |                       |
| Riverside Campus  | 3,210,016                        |                       |
| Norco Campus  | 1,587,401                        |                       |
| Moreno Valley Campus  | 1,388,503                        |                       |
| Total Utility Retrofit Project  |                                  | 6,185,920             |
| ECS Building Upgrade Project - Norco                                    | 373,031                          |                       |
| ECS Building Upgrade Project - Moreno Valley                            | 252,296                          |                       |
| Total ECS Building Upgrade  |                                  | 625,327               |
| Modular Redistribution Project  |                                  |                       |
| Norco Campus (project completed)  | 2,079,335                        |                       |
| Moreno Valley Campus  | 4,613,928                        |                       |
| Ben Clark (project completed)   | 183,663                          |                       |
| Riverside Campus  | 3,334,062                        |                       |
| Total Modular Redistribution Project                                    |                                  | 10,210,988            |
| Riverside - PBX Network Operations Center                               | 500,000                          |                       |
| Norco - PBX Network Operations Center                                   | 56,275                           |                       |
| Moreno Valley - PBX Network Operations Center                           | 69,275                           |                       |
| Total PBX Network Operations  |                                  | 625,550               |
| Norco Campus Student Support Center                                     |                                  | 19,994,500            |
| Logic Domain - Capital Project  |                                  | 96,000                |
| Riverside Aquatics Project  |                                  | 5,000,000             |
| Norco Soccer Field  |                                  | 4,616,480             |
| Bradshaw Building - Electrical Project                                  |                                  | 500,000               |
| Total In-Progress or Initial Phase Projects                             |                                  | <u>110,051,807</u>    |
| Total Series A, Series B, Series A Refunding and Series 2007 C Projects |                                  | <u>\$ 165,429,925</u> |

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
TEACHING AND LEARNING COMMITTEE

Report No.: VI-A-1

Date: December 9, 2008

Subject: Agreement with the State of California, California Highway Patrol

Background: Attached for the Board's review and consideration is an agreement between Riverside Community College District and the State of California, California Highway Patrol to supply classroom space and laboratory facilities, from December 12, 2008 through December 31, 2009, in modular units leased from the County of Riverside, at the Ben Clark Public Safety Training Center, for the purpose of teaching administration of justice classes. The fee for these services will be \$1.34 per student contact hour. Funding source: General fund.

Recommended Action: It is recommended that the Board of Trustees approve the agreement to provide classroom space and laboratory facilities, from December 12, 2008 through December 31, 2009, at a cost of \$1.34 per student contact hour, and authorize the Vice Chancellor, Administration of Finance, to sign the agreement.

Irving G. Hendrick  
Interim Chancellor

Prepared by: Cordell Briggs  
Dean, Public Safety Education and Training

AGREEMENT BETWEEN RIVERSIDE COMMUNITY COLLEGE DISTRICT  
AND THE STATE OF CALIFORNIA, CALIFORNIA HIGHWAY PATROL

Ben Clark Public Safety Training Center  
16791 Davis Avenue, Riverside CA 92518

THIS AGREEMENT is made and entered into by and between the RIVERSIDE COMMUNITY COLLEGE DISTRICT, hereinafter "RCCD," and the STATE OF CALIFORNIA, the CALIFORNIA HIGHWAY PATROL (herein called "CHP") at the Ben Clark Public Safety Training Center, in Riverside County.

IT IS THEREFORE AGREED AS FOLLOWS:

1. AGREEMENT

CHP, through leased facilities from the county of Riverside, agrees to supply office space, adequate classroom and laboratory facilities to RCCD for the purpose of teaching administration of justice classes at its facilities located at the Ben Clark Public Safety Training Center (CTC) or other locations as deemed appropriate by CHP and RCCD. CHP further agrees to supply props, material, and equipment utilized while conducting administration of justice courses at the Ben Clark Public Safety Training Center, excluding normal office and administrative supplies and materials.

2. TERM

The term of this agreement shall be from December 12, 2008 through December 31, 2009.

3. PAYMENT BASIS

RCCD agrees to compensate CHP at rents and lease rates commensurate with those rates established and adopted by the County Board of Supervisors that shall include all allowable direct and indirect costs. RCCD shall be notified of any proposed change in the rates to be charged prior to their submittal to the Board of Supervisors for adoption, and RCCD shall be given an opportunity to review the proposed change with CHP personnel. RCCD shall, thereafter, be notified of adoption by CHP of the rates to be charged to RCCD, and the new rates shall take effect on the same dates as CHP incurs the associated costs.

4. COMPENSATION FOR CLASSROOMS AND LABORATORY FACILITIES

4.1 The administrative fee provided herein is the cost of the shared use of the facilities in the administration of RCCD's academic programs. The administrative fee shall be \$1.34 charged per student contact hour for the fiscal year. Billing and payment for the fee shall be quarterly.

4.2 Both parties understand that an administrative fee study for the Ben Clark Training Center is being conducted by Riverside County and that this agreement may need to be modified with an addendum to reflect any change, if one occurs, in the administrative fee for the rent and lease of classroom and lab space of facilities located at the Ben Clark Training Center. The procedure to provide payment of compensation presented in Section 4.3 may be modified as a result of the completed administrative fee study conducted by the county of Riverside.

4.3. CHP shall submit quarterly an invoice to RCCD of the courses or course section(s) and Number of student contact hours for payment. If the Dean of Public Safety Education and Training of RCCD disputes the invoice, then RCCD shall notify the California Highway Patrol, Accounting Section, Accounts Receivable Unit, P. O. Box 942898, Sacramento, CA 94298-0001, in writing within 60 calendar days of receipt of invoice. The dispute should include the following information:

- a. CHP invoice number
- b. Name and identification of the CHP instructor(s)
- c. Number of hours and or students disputed
- d. Date(s) of service
- e. Reason for dispute or requested amount
- f. The total amount of credit requested

The invoice will not be paid until any dispute is settled.

Either party may request resolution of the invoice dispute by bringing it to the attention of the President of the Moreno Valley Campus, RCCD (or a designated representative) and the CHP Administrative Officer for joint resolution. If an agreement cannot be reached through the application of high level management attention, either party may assert its other rights and remedies within this contract or within a court of competent jurisdiction.

## 5. IMPROVEMENTS

5.1 No improvements, alterations or installations of fixtures by RCCD are contemplated during this agreement or any extension thereof; provided, however, in the event RCCD desires to make any improvements, alterations or installations of fixtures, it shall first obtain CHP's written consent to do so after it has submitted proposed plans to CHP in writing.

5.2 Any improvements which are made, and fixtures installed, or caused to be made and installed, by RCCD, other than those indicated in Paragraph 7 below, shall become the property of CHP with the exception of trade fixtures as such term is used in Section 1019 of the Civil Code. At or prior to the expiration of this agreement, RCCD may remove such trade fixtures; provided, however, that such removal does not cause injury or damage to the premises, or in the event it does, RCCD shall restore the premises to their original shape and condition as nearly as practicable. In the event such trade fixtures are not removed, CHP may, at its election, either: (1) remove and store such fixtures and restore the premises for the account of RCCD, and in such event, RCCD shall within thirty (30) days after billing and accounting therefore reimburse CHP of the costs so incurred, or (2) take and hold such fixtures as its sole property.

## 6. SIGNS

RCCD shall not erect, maintain or display any signs or other forms of advertising upon the premises without first obtaining the written approval of CHP, whose approval shall not be unreasonably withheld.

7. FURNITURE AND EQUIPMENT

CHP shall provide furniture in the classroom areas. RCCD shall have the right to install portable equipment and fixtures as may be required for its use. Such equipment shall remain the property of RCCD.

8. INGRESS AND EGRESS

RCCD shall be permitted ingress and egress to and from the premises through such doors and routes as are designated by CHP.

9. CUSTODIAL MAINTENANCE

9.1. CHP shall provide for custodial services in connection with the premises.

9.2. CHP shall be responsible for maintaining the premises in good working order and repair.

10. UTILITIES

CHP shall provide, or cause to be provided, all utility services, including, but not limited to, electric, water, gas, refuse collection and sewer services, as may be required in the maintenance, operation and use of the premises.

11. INSPECTION OF PREMISES

CHP, through its duly authorized agents, shall have, at any time during normal business hours, the right to enter the premises used by RCCD for the purpose of inspecting, monitoring and evaluating the obligations of RCCD in accordance with this document and for the purpose of doing any and all things which it is obligated and has a right to do under this agreement.

12. QUIET ENJOYMENT

RCCD shall have, hold and quietly enjoy the use of the premises so long as RCCD shall fully and faithfully perform the terms and conditions that it is required to do under this agreement.

13. COMPLIANCE WITH GOVERNMENT REGULATIONS

RCCD shall, at RCCD's sole cost and expense, comply with the requirements of all local, state and federal statutes, regulations, rules, ordinances and orders now in force or which may be hereafter in force, pertaining to the premises. The final judgment, decree or order of any Court of competent jurisdiction or admission of RCCD in any action or proceedings against RCCD, whether RCCD is a party thereto or not, that RCCD has violated any such statutes, regulations, rules, or ordinances, or orders, in the use of the premises, shall be conclusive of that fact as between CHP and RCCD.

14. TERMINATION BY CHP

CHP shall have the right to terminate this agreement forthwith:

14.1 In the event a petition is filed for voluntary or involuntary bankruptcy for the adjudication of RCCD as a debtor.

14.2 In the event that RCCD makes a general assignment or RCCD's interest in accordance with this document is assigned involuntarily or by operation of law, for the benefit of creditors.

14.3 In the event of abandonment of the premises by RCCD.

14.4 In the event RCCD fails or refuses to meet any of its obligations, in accordance with this document or as otherwise provided by law.

14.5. Either party may terminate this agreement with ninety (90) days notice.

## 15. INSURANCE

During the term of this agreement, RCCD shall:

15.1 Procure and maintain Worker's Compensation Insurance coverage as prescribed by the laws of the State of California.

15.2 Procure and maintain comprehensive general liability insurance coverage that shall protect RCCD from claims for damages for personal injury, including, but not limited to, accidental and wrongful death, as well as from claims for property damage, which may arise from RCCD's use of the premises or the performance of its obligations presented within this agreement, whether such use or performance would be by RCCD, by any subcontractor, or by anyone employed directly or indirectly by either of them. Such insurance shall name CHP as an additional insured with respect to this agreement and the obligations of RCCD hereunder. Such insurance shall provide for limits of not less than \$1,000,000 per occurrence.

15.3 RCCD shall furnish to CHP Certificate(s) of Insurance showing that such coverage is in full force and effect and that CHP is named as additional insured with respect to this agreement and the obligations of- in accordance with this agreement. Further, said Certificate(s) shall contain the covenant of the insurance carrier(s) that thirty (30) days written notice shall be given to CHP prior to modification, cancellation or reduction in converge of such insurance. In the event of any such modification, cancellation or reduction in coverage and on the effective date thereof, this agreement shall terminate forthwith, unless CHP receives prior to such effective date another certificate from an insurance carrier of RCCD's choice that the insurance required herein is in full force and effect.

15.4 The above Insurance requirements may be met with a program of insurance coverage through a common carrier, a Joint Powers Authority, self-insurance, or any combination thereof.

15.5 The specified insurance limits required in Paragraph 15 herein shall in no way limit or circumscribe RCCD's obligations to indemnify and hold CHP free and harmless within this agreement.

## 16. HOLD HARMLESS

16.1 Indemnification by RCCD. RCCD shall indemnify and hold CHP, its officers, agents, employees, and independent contractors free and harmless from any claim or liability whatsoever, based or asserted upon any act or omission of RCCD, its officers, agents, employees, volunteers, subcontractors or independent contractors, for property damage, bodily injury or death, or any other element of damage of any kind or nature arising out of the performance of this Agreement to the extent that such liability is

imposed on CHP by the provisions of California Government Code Section 895.2 or other applicable law, and RCCD shall defend at its expense, including attorney fees, CHP its officers, agents, employees, and independent contractors in any legal action or claim of any kind based upon such alleged acts or omissions.

16.2 Indemnification by CHP. CHP shall indemnify and hold RCCD, its officers, agents, employees and independent contractors free and harmless from any claim or liability whatsoever, based or asserted upon any act or omission of CHP its officers, agents, employees, subcontractors, or independent contractors, for property damage, bodily injury or death, or any other element of damage of any kind or nature, arising out of the performance of this Agreement to the extent that such liability is imposed on RCCD by the provisions of California Government Code Section 895.2 or other applicable law, CHP shall defend at its expense, including attorney fees, RCCD, its officers, agents, employees, and independent contractors in any legal action or claim of any kind based upon such alleged acts or omissions.

#### 17. ASSIGNMENT

RCCD cannot assign, sublet, mortgage, hypothecate or otherwise transfer in any manner any of its rights, duties, or obligations within this agreement to any person or entity without the written consent of CHP being first obtained.

#### 18. FREE FROM LIENS

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

#### 19. EMPLOYEES AND AGENTS OF RCCD

It is understood and agreed that all persons hired or engaged by RCCD shall be considered to be employees or agents of RCCD and not of CHP.

#### 20. BINDING ON SUCCESSORS

RCCD, its assignees and successors in interest, shall be bound by all the terms and conditions contained in this agreement, and all of the parties thereto shall be jointly and severally liable within this agreement.

#### 21. WAIVER OF DEFAULT

Any waiver by CHP of any one or more of the terms of this agreement shall not be construed to be a waiver of any subsequent or other breach of the same or of any other term hereof. Failure on the part of CHP to require exact, full and complete compliance with any terms of this agreement shall not be construed as in any manner changing the terms hereof, or estopping CHP from enforcement of this agreement.



## 22. ATTORNEY'S FEES

In the event of any litigation or arbitration between RCCD and CHP to enforce any of the provisions of this agreement or any right of either party of this agreement, the unsuccessful party to such litigation or arbitration agrees to pay to the successful party all costs and expenses, including reasonable attorney's fees, incurred therein by the successful party, all of which shall be included in and as part of the judgment rendered in such litigation or arbitration.

## GENERAL PROVISIONS

### 23. NOTICES

Section 23.1 Any notices to be given herein by either party to the other may be effected by either personal delivery in writing or mail, registered or certified, postage prepaid with return receipt requested. Each party may change the address below by written notice in accordance with this paragraph. Notices delivered personally will be deemed communicated as of the time of actual receipt; mailed notices will be deemed communicated as of three days after mailing. Notices may be mailed as follows:

California Highway Patrol  
L.A. Paolini  
Administrative Services Officer

RCCD:  
James Buysse, Vice Chancellor,  
Administration & Finance  
Riverside Community College District  
4800 Magnolia Avenue  
Riverside, CA 92506-1299

Cordell Briggs, Dean  
Public Safety Education and Training  
Ben Clark Training Center  
Moreno Valley Campus, RCCD  
16791 Davis Avenue  
Riverside, CA 92518

### 24. CHP'S REPRESENTATIVE

CHP hereby appoints the managing lieutenant at BCTC as its authorized representative to administer this agreement.

### 25. RCCD'S REPRESENTATIVE

RCCD hereby appoints the dean of public safety education and training as its authorized representative to administer this agreement.

### 26. NON-DISCRIMINATION

The parties will comply with all federal and state rules and regulations and will not discriminate on the basis of race, religion, gender, disability, medical condition, marital status, age or sexual orientation. Harassment of any employee/student with regard to race, religion, gender disability, medical condition, marital status, age or sexual orientation is strictly prohibited.

27. PARTIAL INVALIDITY

If any provision of this Agreement is held by a court of competent jurisdiction to be invalid, void or unenforceable, the remaining provisions will nevertheless continue in full force without being impaired or invalidated in any way.

28. ALTERATION OF TERMS

No addition to, or alternation of, the terms of this Agreement, whether by written or verbal understanding of the parties, their officers, agents, or employees, shall be valid unless made in the form of a written amendment to this Agreement, which is formally approved and executed by both parties.

29. GOVERNING LAW

This Agreement will be governed by and construed in accordance with the laws of the State of California and the venue of any action or proceeding in connection herewith shall be the County of Riverside, State of California.

30. ENTIRE AGREEMENT

This Agreement is intended by the parties hereto as a final expression of their understanding, with respect to the subject matter hereof and as a complete and exclusive statement of the terms and conditions thereof and supersedes any and all prior and contemporaneous agreements and understandings, oral or written, in connection therewith.

The duly authorized representatives of the parties have signed in confirmation of this Agreement as of the dates indicated below.

CALIFORNIA HIGHWAY PATROL

RIVERSIDE COMMUNITY COLLEGE DISTRICT

By: \_\_\_\_\_

By: \_\_\_\_\_

Administrative Services Officer

Vice Chancellor, Administration and Finance

Date: \_\_\_\_\_

Date: \_\_\_\_\_

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
RESOURCES COMMITTEE

Report No.: VI-B-1

Date: December 9, 2008

Subject: Physical Education Complex Phase II (Wheelock Gym) Project – Design Services Agreement – GKK Works

Background: On June 20, 2006, the Board of Trustees approved the 2008-2012 Five-Year Capital Construction Plan, which included the Final Project Proposal (FPP) for the Physical Education Complex Phase II (Wheelock Gym) project at the Riverside City campus. The District has received approval from the State Chancellor's office to initiate the development of final architecture plans and specifications.

Based on a competitive interview process, the proposal and reference checks made with past clients, their significant experience designing community college modernization projects, as well as a discounted architectural fee, staff is recommending that the District enter into an agreement with GKK Works to provide design services for the development of design, working drawings, specifications, and a project cost estimate for the Physical Education Complex Phase II (Wheelock Gym) project. Staff will bring the final project design and proposed project budget to the Board for final approval at a later date. The estimated fee for design services with GKK Works is \$1,360,000 including reimbursable expenses. The fee is based on the current Final Project Proposal (FPP) cost of construction (\$15,198,000 x 8.95%). The fee will be adjusted based on the actual cost of construction when bids are approved by the Board of Trustees. Agreement attached.

To be funded by the State Construction Act Funds (Resource 4100) and District Measure "C" Funds (Resource 4160).

Recommended Action: It is recommended that the Board of Trustees approve the agreement with GKK Works for the Physical Education Complex Phase II (Wheelock Gym) Project in the amount of \$1,360,000 and authorize the Vice Chancellor, Administration and Finance, to sign the agreement.

Irving G. Hendrick  
Interim Chancellor

Prepared by: Orin L. Williams  
Associate Vice Chancellor  
Facilities Planning, Design and Construction

C. Michael Webster  
Riverside Community College District Planning Consultant  
Facilities Planning, Design and Construction

**AGREEMENT BETWEEN**  
**RIVERSIDE COMMUNITY COLLEGE DISTRICT**

**And**

**GKK WORKS**

THIS AGREEMENT is made and entered into on the 10<sup>th</sup> day of December, 2008, by and between GKK WORKS hereinafter referred to as "Consultant" and RIVERSIDE COMMUNITY COLLEGE DISTRICT, hereinafter referred to as the "District."

The parties hereto mutually agree as follows:

1. Scope of services: Reference Exhibit I, attached.
2. The services outlined in Paragraph 1 will primarily be conducted at Consultant's office(s), and on site at Riverside Community College District, Riverside City Campus.
3. The services rendered by the Consultant are subject to review by the Associate Vice Chancellor of Facilities Planning, Design & Construction or his designee.
4. The term of this agreement shall be from December 10, 2008, to the estimated completion date of April 1, 2011, with the provision that the Vice Chancellor of Administration and Finance or his designee may extend the date without a formal amendment to this agreement with the consent of the Consultant.
5. Payment in consideration of this agreement is \$1,360,000 including expenses. The payment is calculated on the current Final Project Proposal (FPP) cost of construction (\$15,198,000 x 8.95%). The fee will be adjusted based on the actual cost of construction when bids are approved by the Board of Trustees. Invoice for services will be submitted every month for the portion of services completed on a percentage basis. Payments will be made as authorized by the Associate Vice Chancellor of Facilities Planning, Design & Construction, and delivered by U.S. Mail. The final payment shall not be paid until all of the services, specified in Paragraph 1, have been satisfactorily completed, as determined by Associate Vice Chancellor of Facilities Planning, Design & Construction.
6. All data prepared by Consultant hereunder, such as plans, drawings, tracings, quantities, specifications, proposals, sketches, magnetic media, computer software or other programming, diagrams, and calculations shall become the property of District upon completion of the Services and Scope of Work described in this Agreement, except that the Consultant shall have the right to retain copies of all such data for Consultant records. District shall not be limited in any way in its

use of such data at any time provided that any such use which is not within the purposes intended by this Agreement shall be at District's sole risk, and provided further, that Consultant shall be indemnified against any damages resulting from such use. In the event Consultant, following the termination of this Agreement, desires to use any such data, Consultant shall first obtain approval of District's representative in writing.

7. All ideas, memoranda, specifications, plans, manufacturing procedures, drawings, descriptions, written information, and other materials submitted to Consultant in connection with this Agreement shall be held in a strictly confidential manner by Consultant. Such materials shall not, without the written consent of District, be used by Consultant for any purpose other than the performance of the Services or Scope of Work hereunder, nor shall such materials be disclosed to any person or entity not connected with the performance of the Services or Scope of Work hereunder.
8. Consultant shall indemnify and hold the District, its Trustees, officers, agents, employees and independent contractors or consultants free and harmless from any claim of damage, liability, injury, death, expense or loss whatsoever based or asserted upon any negligence, recklessness, or willful misconduct of Consultant, its employees, agents or assigns, arising out of, pertaining to, or relating to the performance of Consultant services under this Agreement. Consultant shall defend, at its expense, including without limitation, attorneys fees (attorney to be selected by District), District, its Trustees, officers, agents, employees and independent contractors or consultants, in any legal actions based upon such alleged negligence, recklessness or willful misconduct. The obligations to indemnify and hold District free and harmless herein shall survive until any and all claims, actions and causes of action with respect to any and all such alleged negligence, recklessness or willful misconduct are fully and finally barred by the applicable statute of limitations.
9. District shall indemnify and hold Consultant, its officers, agents, and employees free and harmless from any claim of damage, liability, injury, death, expense or loss whatsoever based or asserted upon any negligence, recklessness, or willful misconduct of the District, its employees, agents, independent contractors, consultants or assigns, arising out of, pertaining to or relating to the District's actions in the matter of this contract and District shall defend, at its expense, including without limitation, attorney fees (attorney to be selected by Consultant), Consultant, its officers and employees in any legal actions based upon such alleged negligence, recklessness, or willful misconduct. The obligations to indemnify and hold Consultant free and harmless herein shall survive until any and all claims, actions and causes of action with respect to any and all such alleged negligent acts are fully and finally barred by the applicable statute of limitations.

10. Consultant shall procure and maintain comprehensive general liability insurance coverage that shall protect District from claims for damages for personal injury, including, but not limited to, accidental or wrongful death, as well as from claims for property damage, which may arise from Consultant's activities as well as District's activities under this contract. Such insurance shall name District as an additional insured with respect to this agreement and the obligations of District hereunder. Such insurance shall provide for limits of not less than \$1,000,000.
11. District may terminate this Agreement for convenience at any time upon written notice to Consultant, in which case District will pay Consultant in full for all services performed and all expenses incurred under this Agreement up to and including the effective date of termination. In ascertaining the services actually rendered to the date of termination, consideration will be given to both completed Work and Work in progress, whether delivered to District or in the possession of the Consultant, and to authorize Reimbursable Expenses. No other compensation will be payable for anticipated profit on unperformed services.
12. Consultant shall not discriminate against any person in the provision of services, or employment of persons on the basis of race, religion, medical condition, disability, marital status, sex, age or sexual orientation. Consultant understands that harassment of any student or employee with regard to race, religion, gender, disability, medical condition, marital status, age or sexual orientation is strictly prohibited.
13. Consultant is an independent contractor and no employer-employee relationship exists between Consultant and District.
14. Neither this Agreement, nor any duties or obligations under this Agreement may be assigned by either party without the prior written consent of the other party.
15. The parties acknowledge that no representations, inducements, promises, or agreements, orally or otherwise, have been made by anyone acting on behalf of either party, which is not stated herein. Any other agreement or statement of promises, not contained in this Agreement, shall not be valid or binding. Any modification of this Agreement will be effective only if it is in writing and signed by the party to be charged.
16. This Agreement will be governed by and construed in accordance with the laws of the State of California.

IN WITNESS WHEREOF, the parties hereto have executed this agreement on the day and year first above written.

GKK Works

Riverside Community College District

\_\_\_\_\_  
Kris Kay  
Principal  
2355 Main St. #220  
Irvine, CA 92614

\_\_\_\_\_  
James L. Buysse  
Vice Chancellor  
Administration and Finance

Date: \_\_\_\_\_

Date: \_\_\_\_\_

## **Exhibit I**

### **Scope of the Project:**

As described in the Final Project Proposal (FPP) this project is a renovation/modernization of the Riverside City campus (circa 1928) Gymnasium building. The renovation will include seismic strengthening, addition of elevator and stair towers, accessibility upgrades and modernization of the gym, offices, instructional space, locker and rest rooms. The project will include the need to conduct abatement assessment for asbestos and lead paint and will need to have the building abated or encapsulated for asbestos or lead paint containing (hazardous) materials prior to the start of construction. There will be a need to develop plans for interim housing for occupants and users of the building, and to manage site logistics for construction around the constrained building site and play fields in proximity to the building. The District is in the process of doing a feasibility study to determine if needed renovation and accessibility work to the football stadium could, and should, be bundled with the gymnasium project. Planning for the gymnasium project will need to be closely coordinated with the planning for the renovation of the football stadium.

### **Scope of Services:**

#### **Program Validation (Under Separate Agreement)**

##### ***General***

1. Review design for conformance with FPP.
2. Prepare list of recommended sustainable design items for District review.
3. Perform Building code analysis and evaluation of building and design.
4. Prepare Conceptual Level Cost Estimate
5. Prepare Design and Construction Schedule

##### ***Site***

1. Visit site and review plans to document existing adjacent site and architectural conditions of Wheelock Gymnasium.
2. Verify points of connections for utilities.
3. Identify any service access areas.
4. Review ADA access path of travel from upper campus and bus drop off to the gymnasium.
5. Prepare Conceptual Site Plan indicating work to be performed.
6. Work with Consultant in-house construction personnel to identify construction area access points and prep/lay down areas.

##### ***Building***

1. Develop Room Data Sheets (materials, finishes, systems, furniture, specific needs, etc.), identify specific room modernizations.
2. Develop prescriptive approach to seismic upgrades.
3. Develop approach to electrical and data systems.
4. Develop approach to mechanical system upgrades.
5. Incorporate sustainable design approaches that do not impact budget.



### **Preliminary Design Phase**

1. Obtain existing building drawings or provide filed verification through preliminary facility assessment.
2. Preparation of background drawings.
3. Provide preliminary structural assessment.
4. Conduct an initial review with Division of State Architect San Diego Office .
5. Prepare project budget review with Site, Building, and Fixtures, Furnishings, and Equipment costs (FF&E).
6. Review schedule for milestones, review durations and other project implications.
7. Develop phasing strategies for project renovation, identify interim housing.
8. Involve identified stake holders (user groups, administration, staff, students, project manager, multiple prime construction manager, and Board of Trustees) throughout the decision making process of design solutions.

During the preliminary design phase it will be important to confirm the floor plan that will consider user needs and adjacencies and will also consider cost of demolition and new construction. Creative reuse of existing spaces will address the program and user needs as well as potentially save on construction cost. Consultant will develop a project budget during this phase which will be reconciled to schematic floor plans prior to moving forward to the design developments phase.

### **Design Development Phase**

1. Incorporate technology systems and provide ample new conduits and/or raceways and chases as required for future flexibility.
2. Prepare estimates of project cost and review or reconcile with Multiple Prime Construction Manager (MPCM) cost estimate.
3. Provide value engineering efforts to keep project within budget.
4. Consultant will work with engineering consultants to further develop the schematic design with the responsibility to specifically look at electrical panels and circuit and mechanical HVAC unit ducting reroutes, lighting and any structural upgrades. This assessment will provide information to determine what can be salvaged and what should be demolished.
5. Consultant will complete the design development phase with floor and site plans, elevations, room data sheet and a design development estimate presented to the stake holders in a binder for a final review meeting with stakeholders. Consultant will be prepared to propose any value engineering ideas if the estimate exceeds the budget.
6. Upon approval by the District the Consultant will proceed with the development of the construction document phase.

### **Construction Document Phase**

1. Conduct discipline coordination review prior to 90% completion.
2. Coordinate with MPCM to provide a constructability review.
3. Contact DSA for submittal date.
4. Strategize and define additive/deductive alternates with District staff and MPCM to ensure that budget target is met on bid day.
5. Develop front end documents with MPCM to ensure District bidding consistency.

6. During the construction document phase the Consultant will provide services necessary to prepare, from the approved design development documents, detailed drawings for site/building construction along with specifications including architectural, structural mechanical, and electrical calculations including coordinating with the District's Information Technology design consultant to insure that low voltage electrical specifications, including data, fire alarm, and telephone are included as appropriate in the detailed drawings.
7. Consultant will provide those services necessary to obtain approvals from agreed upon agencies including DSA and provide a cost estimate at 90% completion of this phase as a cross check to assure a project delivered within the project budget.

### **Bidding Phase**

1. Consultant will provide services that relate to answering questions and preparing addenda, instructions, and notices of any changes in the bidding procedures.
2. Consultant will prepare for pre bid meeting and discuss potential addenda strategy with District and MPCM and assist in the technical review of bids.

### **Construction Administration Phase**

1. Review material submittals, shop drawings, and system drawings.
2. Attend Owners' Construction Meetings (Approximately two per month).
3. Provide detailed project inspection with District staff and MPCM staff to evaluate conformity to the contract documents.
4. Compile and document changes to the record drawings and specifications.
5. Assist the District and MPCM with commissioning the building and managing any warranty issues that arise during the first year of occupancy.

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
RESOURCES COMMITTEE

Report No.: VI-B-2

Date: December 9, 2008

Subject: Phase III-Norco/Industrial Technology Project – Change Orders

Background: On October 17, 2006, the Board of Trustees approved an agreement with ProWest Constructors to provide multiple prime construction management services for the Phase III-Norco Industrial Technology Center. On December 11, 2007 the Board of Trustees approved thirty-two (32) construction prime trade contractors for the multiple prime delivery method. The individual contractors will complete construction services throughout the Phase III-Norco/Industrial Technology Project.

Staff is now requesting Board approval of Change Orders for modifications to the Phase III-Norco/Industrial Technology Project for the following contractors:

- Blazing Industrial Steel, Inc. \$205,458.26
- D.F. Perez Construction, Inc. \$49,231.03
- Dennis Reeves, Inc. \$5,450.87
- HP Construction & Management, Inc. (\$1,447.57)

A description of change order work is noted in the attached Change Order Summary.

To be funded from the Board approved project budget change order contingency, (State Construction Act Funds – Resource 4100 and District Measure “C” funds - Resource 4160).

Recommended Action: It is recommended that the Board of Trustees approve Change Orders for the Phase III-Norco/Industrial Technology Project for Blazing Industrial Steel, Inc. - \$205,458.26, D.F. Perez Construction Inc. - \$49,231.03, Dennis Reeves, Inc. - \$5,450.87 and HP Construction & Management, Inc. credit of (\$1,447.57) and authorize the Associate Vice Chancellor of Facilities Planning, Design and Construction to sign the Change Orders.

Irving G. Hendrick  
Interim Chancellor

Prepared by: Orin L. Williams  
Associate Vice Chancellor  
Facilities Planning, Design and Construction

Rick Hernandez  
Director, Capital Planning  
Facilities Planning, Design and Construction

Riverside Community College District  
Facilities, Planning, Design and Construction  
Phase III-Norco/Industrial Technology Project

CHANGE ORDER SUMMARY

Change Order: 1  
Contractor: Blazing Industrial Steel, Inc.

|                                       |                      |
|---------------------------------------|----------------------|
| <i>Approved Contract Amount:</i>      | \$ 2,849,000.00      |
| <i>Change Order Amount:</i>           | <u>\$ 126,612.80</u> |
| <i>Revised Contract Sum:</i>          | \$ 2,975,612.80      |
| <i>Remaining Project Contingency:</i> | \$ 5,755.00          |

Change Order Description:

The work consists of welding rebar to 6x6 columns. Provide additional braced frames and embedments to stair #1 and #2. Install new columns. Provide and install (6) W12x19 beams at grid line 12-14 to support recessed floor deck. Install additional beams at second floor. Install additional beams at roof framing per drawings to support precast concrete panels and to prevent "story drift" structural failure.

*Requested by:* DSA and Structural Engineer

*Accountability:* There is no recourse for reimbursement from the Division of State Architects; however, some compensation may be due from the precast structural engineer if a delay to the project is realized. This work was added to maintain the project schedule following changes requested by DSA.

Change Order: 2  
Contractor: Blazing Industrial Steel., Inc.

|                                       |                     |
|---------------------------------------|---------------------|
| <i>Approved Contract Amount:</i>      | \$ 2,975,612.80     |
| <i>Change Order Amount:</i>           | <u>\$ 78,845.46</u> |
| <i>Revised Contract Sum:</i>          | \$ 3,054,458.26     |
| <i>Remaining Project Contingency:</i> | \$ 5,755.00         |

Change Order Description:

The work consists of installing additional beams to support precast panels. Furnish and install revised new outrigger braces. Modify roof access opening to accommodate relocated roof access hatch.

*Requested by:* DSA and Structural Engineer

*Accountability:* There is no recourse for reimbursement from the Division of State Architects; however, some compensation may be due from the precast structural engineer if a delay to the project is realized. This work was added to maintain the project schedule following changes requested by DSA.

Change Order: 3  
Contractor: D.F. Perez Construction, Inc

|                                       |                     |
|---------------------------------------|---------------------|
| <i>Approved Contract Amount:</i>      | \$ 1,092,300.06     |
| <i>Change Order Amount:</i>           | <u>\$ 49,231.03</u> |
| <i>Revised Contract Sum:</i>          | \$ 1,141,531.09     |
| <i>Remaining Project Contingency:</i> | \$ 54,845.00        |

**Change Order Description:**

The work consists of providing and assembling alternate welded plate embedments for precast connections on the behalf of HP Construction & Management, Inc. Provide block outs in slab at areas where precast design was incomplete. Includes forming, and chipping out concrete between the metal deck depressions; encompasses all sections of the second floor. Adjust forms, add rebar and widen the footings. Provide metal stair nosing for concrete stairs. Revise width of existing grade beam and relocate embedments at gridline 19/L. Provide a bulkhead dam at grade beam at gridline #1 and #13 where it intersects stair #1 and #2. Add epoxy threaded rods for revised anchor bolt layout. Additional rental of temporary stairs. Additional excavation and concrete at revised stair grade beams and footings.

*Requested by:* DSA, District, Construction Manager and Structural Engineer

*Accountability:* There is no recourse for reimbursement from the Division of State Architects; however, some compensation may be due from the precast structural engineer if a delay to the project is realized. This work was added to maintain the project schedule following changes requested by DSA.

Change Order: 1  
Contractor: Dennis Reeves, Inc.

|                                       |                    |
|---------------------------------------|--------------------|
| <i>Approved Contract Amount:</i>      | \$ 57,500.00       |
| <i>Change Order Amount:</i>           | <u>\$ 5,450.87</u> |
| <i>Revised Contract Sum:</i>          | \$ 62,950.87       |
| <i>Remaining Project Contingency:</i> | \$ 299.00          |

**Change Order Description:**

The work consists of adding (4) base cabinets in the Environmental Lab, replace lower/upper cabinets with microscope cabinets and revise depth of epoxy sinks.

*Requested by:* District (Campus)

*Accountability:* Users requested the change to store and secure instructional equipment and allow for improved student access to sinks. Value was added to the project; therefore no cost will be recouped.

Change Order: 1  
Contractor: HP Construction & Management, Inc.

|                                       |                      |
|---------------------------------------|----------------------|
| <i>Approved Contract Amount:</i>      | \$ 1,842,000.00      |
| <i>Change Order Amount:</i>           | <u>\$ (1,447.57)</u> |
| <i>Revised Contract Sum:</i>          | \$ 1,840,552.43      |
| <i>Remaining Project Contingency:</i> | \$ 185,647.57        |

**Change Order Description:**

The credit consists of a back charge for embed plates fabricated in the field by D.F. Perez Construction, Inc. because the material that arrived in shop could not be accepted by the testing lab due to lack of and/or incorrect welding procedure standards. Due to this delay, the design engineer approved an embedment that could be fabricated in the field by D.F. Perez Construction, Inc., there were no delays to the project.

*Requested by:* DSA, Construction Manager and District

*Accountability:* Compensation in the form of a credit is requested for a portion of the D. F. Perez Construction, Inc. change order number 3 (above). For the remainder of the change, there is no recourse for reimbursement from the Division of State Architects. However, some compensation may be due from the precast structural engineer if a delay to the project is realized. This work was added to maintain the project schedule following changes requested by DSA.

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
RESOURCES COMMITTEE

Report No.: VI-B-3

Date: December 9, 2008

Subject: 2007-2008 Independent Audit Report for the Riverside Community College District Foundation

Background: An independent audit of the Foundation's 2007-2008 financial statements was performed by Vavrinek, Trine, Day & Co., LLP Certified Public Accountants (VTD). A representative of the firm will be available to present the report. The Foundation's Board of Directors accepted the audit report on November 18, 2008. Results of the audit are summarized below.

Management Recommendations

There were no reported management recommendations for fiscal year 2007-2008.

There were no reported management recommendations for the prior fiscal year 2006-2007.

Audit Adjustments to the Financial Statements

VTD recommended two audit adjustments to the Foundation's financial statement:

- The first audit adjustment was to defer \$77,148 of revenue from the James Irvine Foundation that was received prior to the corresponding expense being incurred.
- The second audit adjustment was to recognize the in-kind donated assets and related expenses contributed by Riverside Community College District.

Auditor's Required Communication – Audit Completion

In accordance with Statement on Auditing Standards No. 114, at the conclusion of the audit engagement VTD is required to communicate information to the Board of Directors regarding their responsibility under United States Generally Accepted Auditing Standards, significant accounting policies, accounting estimates, significant audit adjustments and uncorrected misstatements, disagreements with management, consultation with other independent accountants, issues discussed prior to retention of the independent auditors and difficulties encountered in performing the audit. Attached for your information is the required communication issued by VTD.

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
RESOURCES COMMITTEE

Report No.: VI-B-3

Date: December 9, 2008

Subject: 2007-2008 Independent Audit Report for the Riverside Community College  
District Foundation (continued)

Recommended Action: It is recommended that the Board of Trustees receive the Riverside Community College District Foundation's independent audit report for the year ended June 30, 2008 for the permanent file of the District.

Irving G. Hendrick  
Interim Chancellor

Prepared by: Bill J. Bogle, Jr.  
Controller

Amy Cardullo  
Director, RCCD Foundation and Alumni Affairs



To the Governing Board  
Riverside Community College District Foundation  
Riverside, California

We have audited the financial statements of the Riverside Community College District Foundation (the Foundation) for the year ended June 30, 2008, and have issued our report thereon dated October 28, 2008. Professional standards require that we provide you with the following information related to our audit.

#### Our Responsibility under Auditing Standards

As stated in our engagement letter, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your responsibilities.

#### Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing previously communicated to you and management in our meeting about planning matters.

#### Significant Audit Findings

##### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Foundation are described in Note 1 to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during the year ended June 30, 2008. We noted no transactions entered into by the Foundation during the year for which there is a lack of authoritative guidance or consensus. There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

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

Management's estimate of the Unrealized Gain/(Loss) on Investments is based on current fair market valuations for the investments owned within the Permanently and Temporarily restricted funds of the Foundation. We evaluated the key factors and assumptions used to develop the Unrealized Gain/(Loss) in determining that it is reasonable in relation to the financial statements taken as a whole.

The disclosures in the financial statements are neutral, consistent, and clear. Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users.

#### *Difficulties Encountered in Performing the Audit*

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



To the Governing Board  
Riverside Community College District Foundation  
Page 2

*Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. We have provided to management, and they have reviewed and accepted, the attached list of adjustments noted during our audit. Management has posted these adjustments to the financial accounting records.

*Disagreements with Management*

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

*Management Representations*

We have requested certain representations from management that are included in the management representation letter dated October 28, 2008. Management has read and signed this letter and returned it to our office.

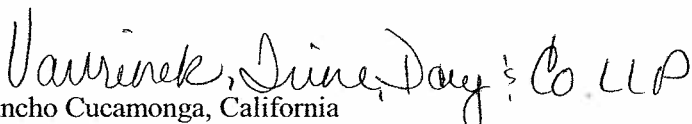
*Management Consultations with Other Independent Accountants*

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

*Other Audit Findings or Issues*

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

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

  
Rancho Cucamonga, California  
October 28, 2008

## RIVERSIDE COMMUNITY COLLEGE DISTRICT FOUNDATION

### Audit Difference Evaluation Form

|   |    |         |           |
|---|----|---------|-----------|
| Temporarily Restricted Scholarships (Irvine, James Foundation Fund) | \$ | 77,148  |           |
| Refunded advances - liability                                       |    |         | \$ 77,148 |
| Donated assets - revenues   |    | 21,044  |           |
| Donated material - revenues   |    | 50,146  |           |
| Donated services - revenues   |    | 406,859 |           |
| Donated assets - expenses   |    |         | 21,044    |
| Donated material - expenses   |    |         | 50,146    |
| Donated services - expenses   |    |         | 406,859   |

**RIVERSIDE COMMUNITY COLLEGE  
DISTRICT FOUNDATION**

**(A California Nonprofit Corporation)**

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**ANNUAL FINANCIAL REPORT**

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**JUNE 30, 2008 AND 2007**



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

**JUNE 30, 2008 AND 2007**

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**INDEPENDENT AUDITORS' REPORT**

The Board of Directors  
Riverside Community College Foundation  
Riverside, California

We have audited the accompanying statements of financial position of Riverside Community College District Foundation (the Foundation) (a California nonprofit corporation) as of June 30, 2008 and 2007, and the related statements of activities, cash flows, and functional expenses for the years then ended. These financial statements are the responsibility of Riverside Community College District Foundation's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Riverside Community College District Foundation as of June 30, 2008 and 2007, and the changes in its net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

Our audits were conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplementary schedules on pages 13 through 25 are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audits of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Rancho Cucamonga, California  
October 28, 2008

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

**STATEMENTS OF FINANCIAL POSITION**  
**JUNE 30,**

|  | <u>2008</u>                | <u>2007</u>                |
|--|----------------------------|----------------------------|
| <b>ASSETS</b>  |                            |                            |
| Current Assets   |                            |                            |
| Cash and Cash Equivalents                                    |                            |                            |
| Unrestricted   | \$ 61,852                  | \$ 213,063                 |
| Restricted   | 1,972,479                  | 1,344,588                  |
| Accounts receivable  | 267                        | 7,129                      |
| Unconditional promises to give                               | 72,607                     | 149,260                    |
| Total Current Assets   | <u>2,107,205</u>           | <u>1,714,040</u>           |
| Noncurrent Assets  |                            |                            |
| Investments - restricted                                     | 2,739,990                  | 3,242,131                  |
| Long-term unconditional promises to give, net of allowance   | 276,585                    | 170,879                    |
| Total Noncurrent Assets                                      | <u>3,016,575</u>           | <u>3,413,010</u>           |
| Total Assets   | <u><u>\$ 5,123,780</u></u> | <u><u>\$ 5,127,050</u></u> |
| <br><b>LIABILITIES AND NET ASSETS</b>                        |                            |                            |
| Current Liabilities  |                            |                            |
| Accounts payable   | \$ 181,470                 | \$ 113,900                 |
| Refundable advances  | 77,148                     | 150,000                    |
| Total Current Liabilities                                    | <u>258,618</u>             | <u>263,900</u>             |
| Long-Term Liabilities  |                            |                            |
| Long-term obligation to Riverside Community College District | 610,870                    | 421,368                    |
| Total Long-Term Liabilities                                  | <u>610,870</u>             | <u>421,368</u>             |
| Total Liabilities  | <u>869,488</u>             | <u>685,268</u>             |
| <br><b>NET ASSETS</b>  |                            |                            |
| Unrestricted   |                            |                            |
| Undesignated   | 214,419                    | 206,088                    |
| Board designated   | (912,392)                  | (586,644)                  |
| Total Unrestricted   | <u>(697,973)</u>           | <u>(380,556)</u>           |
| Temporarily restricted                                       | 2,018,794                  | 1,977,541                  |
| Permanently restricted                                       | 2,933,471                  | 2,844,797                  |
| Total Net Assets   | <u>4,254,292</u>           | <u>4,441,782</u>           |
| Total Liabilities and Net Assets                             | <u><u>\$ 5,123,780</u></u> | <u><u>\$ 5,127,050</u></u> |

See the accompanying notes to financial statements.

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

**STATEMENTS OF ACTIVITIES**  
**FOR THE YEARS ENDED JUNE 30,**

|   | 2008                |                        |                        | Total               |
|---|---------------------|------------------------|------------------------|---------------------|
|   | Unrestricted        | Temporarily Restricted | Permanently Restricted |                     |
| <b>REVENUES</b>                             |                     |                        |                        |                     |
| Donations                                   | \$ 38,274           | \$ 629,173             | \$ 197,254             | \$ 864,701          |
| In-kind donations                           |                     |                        |                        |                     |
| Donated assets                              | 21,044              | -                      | -                      | 21,044              |
| Donated material                            | 50,146              | -                      | -                      | 50,146              |
| Donated services                            | 406,859             | -                      | -                      | 406,859             |
| Assets released from restrictions           | 702,196             | (628,425)              | (73,771)               | -                   |
| Total Revenues                              | <u>1,218,519</u>    | <u>748</u>             | <u>123,483</u>         | <u>1,342,750</u>    |
| <b>EXPENSES</b>                             |                     |                        |                        |                     |
| Operating expenses                          | 694,564             | -                      | -                      | 694,564             |
| Program expenses                            | 714,132             | -                      | -                      | 714,132             |
| Fundraising expenses                        | 133,856             | -                      | -                      | 133,856             |
| Total Expenses                              | <u>1,542,552</u>    | <u>-</u>               | <u>-</u>               | <u>1,542,552</u>    |
| <b>OTHER INCOME (EXPENSE)</b>               |                     |                        |                        |                     |
| Realized gain (loss) on sale of investments | 138                 | 70                     | 1,583                  | 1,791               |
| Unrealized gain (loss)                      | (8,122)             | (2,018)                | (92,867)               | (103,007)           |
| Interest and dividends income               | 5,887               | 62,676                 | 67,306                 | 135,869             |
| Interest expense                            | (22,341)            | -                      | -                      | (22,341)            |
| Transfers                                   | 31,054              | (20,223)               | (10,831)               | -                   |
| Total Other Income (Expense)                | <u>6,616</u>        | <u>40,505</u>          | <u>(34,809)</u>        | <u>12,312</u>       |
| <b>CHANGE IN NET ASSETS</b>                 | <u>(317,417)</u>    | <u>41,253</u>          | <u>88,674</u>          | <u>(187,490)</u>    |
| <b>NET ASSETS, BEGINNING OF YEAR</b>        | <u>(380,556)</u>    | <u>1,977,541</u>       | <u>2,844,797</u>       | <u>4,441,782</u>    |
| <b>NET ASSETS, END OF YEAR</b>              | <u>\$ (697,973)</u> | <u>\$ 2,018,794</u>    | <u>\$ 2,933,471</u>    | <u>\$ 4,254,292</u> |

See the accompanying notes to financial statements.

| 2007                |                           |                           |                     |
|---------------------|---------------------------|---------------------------|---------------------|
| Unrestricted        | Temporarily<br>Restricted | Permanently<br>Restricted | Total               |
| \$ 181,871          | \$ 641,114                | \$ 238,598                | \$ 1,061,583        |
| 104,075             | -                         | -                         | 104,075             |
| 43,734              | -                         | -                         | 43,734              |
| 390,231             | -                         | -                         | 390,231             |
| 754,328             | (699,569)                 | (54,759)                  | -                   |
| <u>1,474,239</u>    | <u>(58,455)</u>           | <u>183,839</u>            | <u>1,599,623</u>    |
| 445,069             | -                         | -                         | 445,069             |
| 1,082,902           | -                         | -                         | 1,082,902           |
| 194,076             | -                         | -                         | 194,076             |
| <u>1,722,047</u>    | <u>-</u>                  | <u>-</u>                  | <u>1,722,047</u>    |
| (67)                | (1,042)                   | (4,345)                   | (5,454)             |
| 4,420               | 68,416                    | 285,409                   | 358,245             |
| 1,633               | 25,274                    | 105,434                   | 132,341             |
| (14,635)            | -                         | -                         | (14,635)            |
| 25,461              | 64,842                    | (90,303)                  | -                   |
| <u>16,812</u>       | <u>157,490</u>            | <u>296,195</u>            | <u>470,497</u>      |
| (230,996)           | 99,035                    | 480,034                   | 348,073             |
| (149,560)           | 1,878,506                 | 2,364,763                 | 4,093,709           |
| <u>\$ (380,556)</u> | <u>\$ 1,977,541</u>       | <u>\$ 2,844,797</u>       | <u>\$ 4,441,782</u> |

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

**STATEMENTS OF CASH FLOWS**  
**FOR THE YEARS ENDED JUNE 30,**

|  | <u>2008</u>      | <u>2007</u>       |
|--|------------------|-------------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>  |                  |                   |
| Change in Net Assets   | \$ (187,490)     | \$ 348,073        |
| Adjustments to Reconcile Change in Net Assets<br>to Net Cash Flows From Operating Activities |                  |                   |
| Unrealized (gain) loss on investments  | 103,007          | (358,245)         |
| Contributions of long-term investments   | (632,068)        | (655,190)         |
| Changes in Assets and Liabilities  |                  |                   |
| (Increase) decrease in accounts receivable   | 6,862            | (7,129)           |
| Increase in unconditional promises to give   | (29,053)         | (45,947)          |
| Increase in accounts payable   | 67,570           | 40,059            |
| Decrease in refundable advances  | (72,852)         | -                 |
| Net Cash Flows From Operating Activities   | <u>(744,024)</u> | <u>(678,379)</u>  |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>  |                  |                   |
| Purchase of investments  | (609,325)        | (1,688,760)       |
| Proceeds from sale of investments  | 380,568          | 1,706,447         |
| Net Cash Flows From Investing Activities   | <u>(228,757)</u> | <u>17,687</u>     |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>  |                  |                   |
| Proceeds from issuance of debt   | 189,502          | 244,331           |
| Collections of contributions restricted for long-term purposes                               | 632,068          | 655,190           |
| Net Cash Flows From Financing Activities   | <u>821,570</u>   | <u>899,521</u>    |
| <b>NET CHANGE IN CASH AND CASH EQUIVALENTS</b>   | (151,211)        | 238,829           |
| <b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>  | 213,063          | (25,766)          |
| <b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>  | <u>\$ 61,852</u> | <u>\$ 213,063</u> |
| <b>REQUIRED DISCLOSURE</b>   |                  |                   |
| Interest paid  | <u>\$ 22,341</u> | <u>\$ 14,635</u>  |

See the accompanying notes to financial statements.

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

**STATEMENTS OF FUNCTIONAL EXPENSES**  
**FOR THE YEARS ENDED JUNE 30,**

|  | 2008              |                   |                   |                     |
|--|-------------------|-------------------|-------------------|---------------------|
|  | Operating         | Program           | Fundraising       | Total               |
| In-Kind Distributions                        |                   |                   |                   |                     |
| Donated assets                               | \$ -              | \$ 21,044         | \$ -              | \$ 21,044           |
| Donated services                             | 406,859           | 50,146            | -                 | 457,005             |
| Support - Instructional and student programs | 169,884           | 131,725           | -                 | 301,609             |
| Scholarships                                 | -                 | 511,217           | -                 | 511,217             |
| Printing                                     | 12,308            | -                 | 3,076             | 15,384              |
| Uncollected pledges                          | 1,529             | -                 | -                 | 1,529               |
| Investment fees                              | 29,255            | -                 | -                 | 29,255              |
| Professional services                        | -                 | -                 | -                 | -                   |
| Office supplies                              | 2,013             | -                 | 894               | 2,907               |
| Postage                                      | 372               | -                 | -                 | 372                 |
| Other services                               | 72,344            | -                 | 129,886           | 202,230             |
| <b>TOTAL EXPENSES</b>                        | <b>\$ 694,564</b> | <b>\$ 714,132</b> | <b>\$ 133,856</b> | <b>\$ 1,542,552</b> |

See the accompanying notes to financial statements.

2007

| Operating         | Program             | Fundraising       | Total               |
|-------------------|---------------------|-------------------|---------------------|
| \$ -              | \$ 104,075          | \$ -              | \$ 104,075          |
| 390,231           | 43,734              | -                 | 433,965             |
| 17,808            | 53,590              | -                 | 71,398              |
| -                 | 504,251             | -                 | 504,251             |
| 2,436             | 2,220               | 5,071             | 9,727               |
| 1,646             | 1,147               | -                 | 2,793               |
| 18,944            | 9,346               | -                 | 28,290              |
| -                 | 181,073             | 181,074           | 362,147             |
| 24                | 331                 | 2,276             | 2,631               |
| 485               | 390                 | -                 | 875                 |
| 13,495            | 182,745             | 5,655             | 201,895             |
| <u>\$ 445,069</u> | <u>\$ 1,082,902</u> | <u>\$ 194,076</u> | <u>\$ 1,722,047</u> |

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

**NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2008 AND 2007**

***NOTE 1 - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES***

**Organization and Nature of Activities**

The Riverside Community College District Foundation (the Foundation) was formed as a nonprofit corporation on October 21, 1975, to solicit funds, provide support for the programs and projects of the Riverside Community College District (the District), and to account for the issuance of scholarships to the students of the District. The Foundation also serves as a link between the District and the community. The Foundation is considered a Voluntary Health and Welfare Organization (VHWO) as defined by Statement of Financial Accounting Standard (SFAS) No. 117.

**Basis of Accounting**

The financial statements of the Foundation have been prepared in accordance with accounting principles generally accepted in the United States of America (US GAAP) on the accrual basis of accounting. The statement of activities is a statement of financial activities related to the current reporting period. Using this method, revenues are recognized when earned, and expenses are recognized when incurred.

**Public Support and Revenue**

The Foundation receives substantially all of its revenue from direct donations and pledges. Revenues are reported as increases in unrestricted net assets unless use of the related asset is limited by donor-imposed restrictions. Expenses are reported as decreases in unrestricted net assets. Realized gains/losses and unrealized gains/losses on investments and other assets or liabilities are reported as increases or decreases in unrestricted net assets unless their use is restricted by explicit donor stipulation or by law. Expiration of restrictions on net assets (i.e., the donor-stipulated purpose has been fulfilled and/or the stipulated time period has elapsed) is reported as assets released from restriction between the applicable classes of net assets.

Contributions, including unconditional promises to give, are recognized as revenues in the period received. Conditional promises to give are not recognized until they become unconditional, that is, when the conditions on which they depend are substantially met. Contributions of assets other than cash are recorded at their estimated fair value at the time of the gift.

**Comparative Financial Information**

Comparative financial information for the prior year has been presented for additional analysis; certain amounts presented in the prior year data have been reclassified in order to be consistent with the current year's presentation.

**Donated Assets, Service, and Facilities**

The Foundation records the value of donated assets, services, and facilities when there is an objective basis available to measure their value. Donated facilities are reflected as support in the accompanying statements at their estimated values at date of donation and fair market value of facilities for the year. Donated assets are capitalized at the stated donated value and depreciated in accordance with Foundation policies, unless they are passed through to the District. Donated services are reflected in the accompanying statements when the criteria for recognition under SFAS No. 116 have been met and are recorded at fair value.



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

**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2008 AND 2007**

**Use of Estimates**

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

**Income Taxes**

The Foundation is a charitable, not-for-profit, tax-exempt organization qualified under provisions of Section 501(c)(3) of the Internal Revenue Code and corresponding California provisions. Accordingly, no provision for income taxes has been provided in the financial statements. The Foundation has also been classified as an entity that is not a private foundation within the meaning of Section 509(a). The Foundation annually files information returns, Forms 990, 199, and RRF-1, with the appropriate agencies. There were no unrelated business activities during the years ended June 30, 2008 and 2007.

**Cash Equivalents for Statements of Cash Flows**

For purposes of the statements of cash flows, the Foundation considers all highly liquid investments available for current use purchased with an initial maturity of three months or less to be cash equivalents.

**Investments**

The Foundation has adopted SFAS No. 124, *Accounting for Certain Investments Held by Not-for-Profit Organizations*, as amended. Under SFAS No. 124, investments in marketable securities with readily determinable fair values are presented at their fair values in the statements of financial position. Unrealized gains and losses are included in the change in net assets.

**Pledges Receivable**

Contributions are recognized when the donor makes a promise to give to the Foundation that is, in substance, unconditional. Donor-restricted contributions are reported as increases in temporarily or permanently restricted net assets depending on the nature of the restrictions. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets.

The Foundation uses the allowance method to determine uncollectible unconditional promises receivable. The allowance is based on prior years' experience and management's analysis of specific promises made. Management has determined the amount of allowance for uncollectible promises to give at June 30, 2008 and 2007, to be \$18,378 and \$16,849, respectively.

**Functional Allocation of Expenses**

The costs of providing various programs and activities have been summarized on a functional basis. Accordingly, based upon management's estimates, certain costs have been allocated among the programs, support services, and fundraising activities.

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

**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2008 AND 2007**

***NOTE 2 - CONCENTRATION OF RISK***

Cash accounts maintained by the Foundation are insured up to \$100,000 by the Federal Deposit Insurance Corporation. Additionally, the Foundation deposits are covered under the collateralization of governmental funds agreement which provides for collateralization of deposits with eligible securities at a rate of 110 percent of the deposit on hand. As of June 30, 2008, the balances held in financial institutions of \$1,767,727 were not fully insured, but were collateralized with securities held by the financial institution, but not in the Foundation's name. Management reviews the balances and the financial condition of these financial institutions on a periodic basis.

***NOTE 3 - RESTRICTIONS ON NET ASSETS***

Permanently restricted net assets are gifts of cash and securities restricted by donors in ways that permit only the earnings to be used for specific programs, scholarships, and general operations of the Foundation. As restrictions on the net assets expire, due to time passing and earnings becoming available for expenditure, the funds are released to either temporarily restricted net assets or unrestricted net assets as applicable.

Temporarily restricted net assets have donor-imposed restrictions that permit the Foundation to use up or expend the donated assets as specified and are satisfied either by the passage of time or by actions of the Foundation. As the restrictions expire and become available for expenditure, the funds are released to unrestricted net assets.

Permanently restricted net assets consist of endowments to be held in perpetuity, the income in expendable for the donor's stated purpose.

Temporarily restricted net assets are available for the following purposes:

|   | 2008                | 2007                |
|---|---------------------|---------------------|
| Riverside Community College District Programs | \$ 383,494          | \$ 263,264          |
| Scholarships                                  | 1,635,300           | 1,714,277           |
|   | <u>\$ 2,018,794</u> | <u>\$ 1,977,541</u> |

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

**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2008 AND 2007**

**NOTE 4 - UNCONDITIONAL PROMISES TO GIVE**

Unconditional promises to give at June 30, 2008 and 2007, consists of pledges and are due within the following schedule:

|  | 2008              | 2007              |
|--|-------------------|-------------------|
| Unconditional promises to give - other             | \$ 367,570        | \$ 336,988        |
| Less: Allowance for uncollectible promises to give | (18,378)          | (16,849)          |
| Total  | <u>\$ 349,192</u> | <u>\$ 320,139</u> |
|  | 2008              | 2007              |
| Due within 1 year                                  | \$ 72,607         | \$ 149,260        |
| Due within 1 to 5 years                            | 294,963           | 187,728           |
| Less: Allowance for uncollectible promises to give | (18,378)          | (16,849)          |
| Total  | <u>\$ 349,192</u> | <u>\$ 320,139</u> |

**NOTE 5 - INVESTMENTS**

Investments are presented at fair value in the financial statements and are composed of the following at June 30, 2008:

|                  | Adjusted<br>Cost    | Fair Market<br>Value | Unrealized<br>Appreciation<br>(Depreciation) |
|------------------|---------------------|----------------------|--|
| Equity           | \$ 1,977,658        | \$ 1,806,706         | \$ (170,952)                                 |
| Corporate bonds  | 465,581             | 533,526              | 67,945                                       |
| Government bonds | 399,758             | 399,758              | -  |
|                  | <u>\$ 2,842,997</u> | <u>\$ 2,739,990</u>  | <u>\$ (103,007)</u>                          |

Investments are presented at fair value in the financial statements and are composed of the following at June 30, 2007:

|                  | Adjusted<br>Cost    | Fair Market<br>Value | Unrealized<br>Appreciation<br>(Depreciation) |
|------------------|---------------------|----------------------|--|
| Equity           | \$ 1,798,939        | \$ 2,129,922         | \$ 330,983                                   |
| Corporate bonds  | 905,262             | 932,524              | 27,262                                       |
| Government bonds | 179,685             | 179,685              | -  |
|                  | <u>\$ 2,883,886</u> | <u>\$ 3,242,131</u>  | <u>\$ 358,245</u>                            |

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

**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2008 AND 2007**

The following schedule summarizes the investment return and its classification in the statement of activities for the year ended June 30, 2008:

|                                   | Unrestricted      | Temporarily<br>Restricted | Permanently<br>Restricted | Total            |
|-----------------------------------|-------------------|---------------------------|---------------------------|------------------|
| Interest and dividends            | \$ 5,887          | \$ 62,676                 | \$ 67,306                 | \$ 135,869       |
| Net realized and unrealized gains | (7,984)           | (1,948)                   | (91,284)                  | (101,216)        |
|                                   | <u>\$ (2,097)</u> | <u>\$ 60,728</u>          | <u>\$ (23,978)</u>        | <u>\$ 34,653</u> |

The following schedule summarizes the investment return and its classification in the statement of activities for the year ended June 30, 2007:

|  | Unrestricted    | Temporarily<br>Restricted | Permanently<br>Restricted | Total             |
|--|-----------------|---------------------------|---------------------------|-------------------|
| Interest and dividends                     | \$ 1,633        | \$ 25,274                 | \$ 105,434                | \$ 132,341        |
| Net realized and unrealized gains (losses) | 4,353           | 67,374                    | 281,064                   | 352,791           |
|  | <u>\$ 5,986</u> | <u>\$ 92,648</u>          | <u>\$ 386,498</u>         | <u>\$ 485,132</u> |

**NOTE 6 - REFUNDABLE ADVANCES LIABILITY**

During the year ended June 30, 2006, the Foundation received a \$300,000 grant award to develop an education model in conjunction with a local unified school district through the summer of 2008. As of June 30, 2008, the remaining \$77,148 of the \$300,000 total grant was received and is included in refundable advances pending expenditures next fiscal year.

**NOTE 7 - OBLIGATIONS PAYABLE TO DISTRICT**

During the year ended June 30, 2006, the Foundation entered into an agreement with the District whereby the District will advance funds up to \$1.3 million to the Foundation to cover costs associated with the Major Gifts Campaign. Repayment of advances will be in equal semi-annual payments beginning July 1, 2009, with the final payment due on or before June 30, 2011. Balances accrue interest at the rate realized by the District from the Riverside County Treasurer, which is 3.15 percent at June 30, 2008. Total amounts due to the District at June 30, 2008 and 2007, is \$610,870 and \$421,368, respectively, which includes \$22,340 and \$14,635, respectively, in accrued interest. The repayment schedule is presented below:

| Year Ending<br>June 30, | Principal         | Interest         | Total Payment     |
|-------------------------|-------------------|------------------|-------------------|
| 2010                    | \$ 290,716        | \$ 37,071        | \$ 327,787        |
| 2011                    | 320,154           | 7,663            | 327,817           |
| Total Due               | <u>\$ 610,870</u> | <u>\$ 44,734</u> | <u>\$ 655,604</u> |

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

**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2008 AND 2007**

***NOTE 8 - RELATED PARTY TRANSACTIONS***

The Foundation provides various levels of monetary support and service to the District. The transactions are recorded within the financial statements as distributions, student programs, and scholarship expense. The District provides office space and other support to the Foundation. As described in Note 7, the Foundation has a long-term debt balance of \$610,870 at June 30, 2008, with the District. Interest expenses for the year ended June 30, 2008, was \$22,340. The Foundation office is currently housed in a building, which is owned by the District, and is jointly used by both the District and the Foundation. The Foundation leases the property at a cost of \$1.00 per year. This agreement expires November 30, 2008.

The Foundation received contributed employee services, other professional services, and materials valued at \$457,005 and \$433,965 from the District for the years ended June 30, 2008 and 2007, respectively. During the years ended June 30, 2008 and 2007, the Foundation also received donated assets of \$21,044 and \$104,075, respectively, which they passed through to the District for use in its facilities and programs.

***NOTE 9 - COMMITMENTS***

During the year ended June 30, 1997, the Foundation began the "Passport to College" program which was designed to encourage local elementary-age school children to pursue a college education. As part of this program, the Foundation guaranteed scholarships to eligible local elementary school students who would be beginning their first year of college at the District in the fall of 2005. At June 30, 2008, \$30,556 is included to fund the remaining Passport to College scholarships in the Foundation's temporarily restricted scholarship funds. During the year ended June 30, 2008, the Foundation paid \$0 to the District for scholarships and expenses related to the program.

The Foundation is the fiscal agent for a scholarship component of a District Gear-Up Grant through the Department of Education. As of June 30, 2008, the Foundation has received a total of \$1,289,400 for years one through five of the five-year grant. At June 30, 2008, the funds, including interest income less a small amount expended for investment management fees, are included in the Foundation's temporarily restricted scholarship funds and total \$1,254,659. The Foundation will hold the funds until the scholarships are distributed beginning in the summer of 2007. During the year ended June 30, 2008, the Foundation has expended \$152,620 in scholarships and expenses related to the program.

***NOTE 10 - TRANSFERS BETWEEN FUNDS***

During the year ended June 30, 2008, management reviewed donor instructions and determined donations in the amounts of \$10,831 and \$20,223 had been classified as permanently and temporary restricted, respectively, when the donor's intent was to have the funds be temporary and unrestricted.

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

**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2008 AND 2007**

***NOTE 11 - DEFICIT NET ASSETS***

The unrestricted fund of the Foundation has incurred operating deficits in past years that created a net deficit ending balance. Management has increased unrestricted fundraising efforts and has reduced operating costs to correct this deficit. During the years ended June 30, 2008 and 2007, the unrestricted fund noted negative in ending balances of (\$697,973) and (\$380,555), respectively. The deficit account balance is a result of the Major Gift Campaign expenses and will be in the deficit until such time as there are sufficient gifts from the Campaign. Management is continuing to address this deficit and has developed a plan to be in a positive position within three years.

***NOTE 12 - BEQUESTS***

The Foundation is involved in a bequest which is considered to be a special kind of pledge. The bequest received generally requires compliance with terms and conditions specified in the agreement. During the year ended June 30, 2008, the Foundation received a bequest which the donor bequeathed a life insurance policy to the Foundation which has a value of \$560,000. However, in the opinion of management, based on terms and conditions specified, the pledge is not expected to have a material adverse effect on the overall financial position of the Foundation at June 30, 2008.

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**Supplementary Information**

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

**SCHEDULE OF UNRESTRICTED NET ASSETS**  
**FOR THE YEAR ENDED JUNE 30, 2008**

|  | Balance<br>July 1, 2007 | Additions/<br>Transfers | Expenditures<br>Transfers | Balance<br>June 30, 2008 |
|--|-------------------------|-------------------------|---------------------------|--------------------------|
| <b>Unrestricted</b>                    |                         |                         |                           |                          |
| Undesignated                           | \$ 206,088              | \$ 67,376               | \$ (59,044)               | \$ 214,420               |
| Total Unrestricted - Undesignated      | <u>206,088</u>          | <u>67,376</u>           | <u>(59,044)</u>           | <u>214,420</u>           |
| <b>Unrestricted - Board Designated</b> |                         |                         |                           |                          |
| Major Gifts Campaign                   | (601,656)               | 100                     | (325,605)                 | (927,161)                |
| Powell, Berkeley Douglas Endowment     | 15,012                  | (94)                    | (150)                     | 14,768                   |
| Total Board Designated                 | <u>(586,644)</u>        | <u>6</u>                | <u>(325,755)</u>          | <u>(912,393)</u>         |
| <b>Total Unrestricted</b>              | <u>\$ (380,556)</u>     | <u>\$ 67,382</u>        | <u>\$ (384,799)</u>       | <u>\$ (697,973)</u>      |

See accompanying notes to supplementary information.

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

**SCHEDULE OF TEMPORARILY RESTRICTED NET ASSETS**  
**FOR THE YEAR ENDED JUNE 30, 2008**

|   | Balance<br>July 1, 2007 | Additions/<br>Transfers | Expenditures<br>Transfers | Balance<br>June 30, 2008 |
|---|-------------------------|-------------------------|---------------------------|--------------------------|
| <b>TEMPORARY RESTRICTED PROGRAMS</b>        |                         |                         |                           |                          |
| Alumni House Bricks                         | \$ (16,566)             | \$ 700                  | \$ -                      | \$ (15,866)              |
| Alumni House Library                        | 14,559                  | -                       | -                         | 14,559                   |
| Advanced Technology Center - Norco          | 5,903                   | -                       | 4,577                     | 10,480                   |
| Alumni House Program                        | 74,062                  | 942                     | (338)                     | 74,666                   |
| Art Gallery                                 | 535                     | -                       | -                         | 535                      |
| Annual Recognition Event                    | 3,669                   | 14,005                  | (17,045)                  | 629                      |
| Airey, Wilfred J. Library Fund              | 650                     | -                       | -                         | 650                      |
| RCC Associates                              | 9,295                   | 3,290                   | (3,016)                   | 9,569                    |
| Arbor Fund                                  | 5,000                   | 5,000                   | (2,000)                   | 8,000                    |
| African American Heritage Fund              | 4,751                   | 167                     | 50                        | 4,968                    |
| Supplies for Art Department                 | 1,154                   | -                       | 15                        | 1,169                    |
| Aquatics Fund                               | (4,000)                 | 77,380                  | (6,721)                   | 66,659                   |
| Athletics                                   | 12,603                  | 2,650                   | (628)                     | 14,625                   |
| Baseball Program Fund                       | 50                      | 150                     | -                         | 200                      |
| Best Technician Academy                     | 3,598                   | -                       | (3,251)                   | 347                      |
| Campus Account - Moreno Valley              | 905                     | -                       | -                         | 905                      |
| Basic Skills and Readiness - Riverside      | 3,611                   | 90                      | 37                        | 3,738                    |
| Basic Skills and Readiness - Norco          | 564                     | -                       | 6                         | 570                      |
| Basic Skills and Readiness - Moreno Valley  | 1,827                   | -                       | 19                        | 1,846                    |
| Center for Primary Education La Sierra      | 1,927                   | -                       | 30                        | 1,957                    |
| Chancellor Retirement                       | 4,002                   | -                       | -                         | 4,002                    |
| Chemistry Department Equipment              | 414                     | -                       | 5                         | 419                      |
| Chemistry Instructional Improvements (Bond) | 306                     | -                       | -                         | 306                      |
| College Safety and Police                   | 98                      | -                       | -                         | 98                       |
| Community Events                            | 131                     | -                       | -                         | 131                      |
| Construction Technology                     | 2,000                   | -                       | -                         | 2,000                    |
| Culinary Arts                               | 21                      | -                       | -                         | 21                       |

See accompanying notes to supplementary information.

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

**SCHEDULE OF TEMPORARILY RESTRICTED NET ASSETS, CONTINUED**  
**FOR THE YEAR ENDED JUNE 30, 2008**

|   | Balance<br>July 1, 2007 | Additions/<br>Transfers | Expenditures<br>Transfers | Balance<br>June 30, 2008 |
|---|-------------------------|-------------------------|---------------------------|--------------------------|
| Dance Studio Renovation                     | \$ 195                  | \$ -                    | \$ -                      | \$ 195                   |
| DSP&S                                       | 209                     | -                       | -                         | 209                      |
| Dental Assisting Program                    | 500                     | -                       | (73)                      | 427                      |
| Dental Hygiene Grant                        | 264                     | -                       | -                         | 264                      |
| Dental Hygiene Program                      | 20,789                  | 81,455                  | (80,358)                  | 21,886                   |
| Dental Hygiene Clinic                       | 1,025                   | -                       | -                         | 1,025                    |
| Digital Library Opening                     | 3,199                   | -                       | -                         | 3,199                    |
| Early Childhood Studies                     | 6,291                   | 165                     | -                         | 6,456                    |
| Early Childhood Studies - Moreno Valley     | 2,959                   | 453                     | (1,082)                   | 2,330                    |
| EMS Program Event                           | 575                     | 350                     | (150)                     | 775                      |
| Faculty Development - Moreno Valley         | 1,439                   | -                       | 15                        | 1,454                    |
| Ford Asset                                  | 96                      | -                       | -                         | 96                       |
| Forensics                                   | 28,867                  | 19,327                  | (7,930)                   | 40,264                   |
| Foundation Restricted                       | 255                     | -                       | -                         | 255                      |
| Guthrie Insurance Policy Gift               | -                       | 28,035                  | (5,607)                   | 22,428                   |
| Handicapped Students                        | 1,164                   | -                       | -                         | 1,164                    |
| Instructional Media Services                | 79                      | -                       | -                         | 79                       |
| International Students Program              | 230                     | -                       | 20                        | 250                      |
| Journalism Department                       | 1,635                   | -                       | -                         | 1,635                    |
| Library Acquisition                         | 1,354                   | -                       | -                         | 1,354                    |
| Library, Moreno Valley                      | 153                     | -                       | -                         | 153                      |
| Loma Linda Toy Project                      | 283                     | -                       | -                         | 283                      |
| Machine Shop                                | 604                     | -                       | -                         | 604                      |
| McGaugh Building Fund                       | -                       | 4,000                   | -                         | 4,000                    |
| Men's Tennis Program                        | 2,880                   | 250                     | 30                        | 3,160                    |
| Moreno Valley Outreach                      | 60                      | -                       | -                         | 60                       |
| Music Department                            | 2,240                   | 1,100                   | -                         | 3,340                    |
| Musical Theater Conservatory                | -                       | 500                     | (400)                     | 100                      |
| Moreno Valley Campus Grounds Beautification | 1,427                   | 480                     | (5)                       | 1,902                    |
| Moreno Valley Music Department              | 696                     | -                       | (4)                       | 692                      |
| New Nursing Prep Program - Moreno Valley    | 747                     | -                       | 7                         | 754                      |

See accompanying notes to supplementary information.

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

**SCHEDULE OF TEMPORARILY RESTRICTED NET ASSETS, CONTINUED**  
**FOR THE YEAR ENDED JUNE 30, 2008**

|  | Balance<br>July 1, 2007 | Additions/<br>Transfers | Expenditures<br>Transfers | Balance<br>June 30, 2008 |
|--|-------------------------|-------------------------|---------------------------|--------------------------|
| Norco Children's Playground                    | \$ 154                  | \$ -                    | \$ -                      | \$ 154                   |
| Norco ECS Fund                                 | 836                     | -                       | 4                         | 840                      |
| Nursing Immersion                              | 4,357                   | -                       | -                         | 4,357                    |
| Off-Broadway                                   | 509                     | -                       | -                         | 509                      |
| Okubo, Mine Memorial Fund                      | 3,770                   | -                       | -                         | 3,770                    |
| Passport Plus                                  | 260                     | -                       | -                         | 260                      |
| Performance Riverside                          | 14,591                  | 37,917                  | (41,732)                  | 10,776                   |
| Physician Assistant Program                    | 1,109                   | 11,100                  | (11,200)                  | 1,009                    |
| Planetarium Development                        | 934                     | -                       | -                         | 934                      |
| President's Discretionary                      | 149                     | -                       | -                         | 149                      |
| Professional Auto Tech Center                  | 1,080                   | -                       | 10                        | 1,090                    |
| Public Art - Norco                             | 1,000                   | 2,000                   | -                         | 3,000                    |
| Public Safety and Homeland Security            | 2,104                   | -                       | 21                        | 2,125                    |
| Puente Alumni Fund                             | -                       | 1,325                   | (832)                     | 493                      |
| Retiree Luncheon                               | 175                     | -                       | -                         | 175                      |
| Riverside Master Chorale                       | 145                     | 1,000                   | -                         | 1,145                    |
| RSA Rotella Fund                               | 5,225                   | 20                      | -                         | 5,245                    |
| School of Nursing                              | 6,090                   | 5,240                   | (196)                     | 11,134                   |
| Showcase Singers                               | 200                     | -                       | -                         | 200                      |
| Stover Fund for Music and Arts                 | -                       | 100                     | -                         | 100                      |
| Study Abroad Program                           | 500                     | -                       | -                         | 500                      |
| Teacher Prep Program                           | 500                     | 700                     | (600)                     | 600                      |
| Theatre Department                             | -                       | 1,735                   | (1,600)                   | 135                      |
| Toyota T-Ten                                   | 3,551                   | 6,175                   | (6,595)                   | 3,131                    |
| Toyota T-Ten Books                             | 2,999                   | -                       | -                         | 2,999                    |
| Toyota T-Ten Regionals                         | 518                     | -                       | -                         | 518                      |
| Tworek, Dr. Richard Retirement                 | 1,054                   | -                       | (1,054)                   | -                        |
| Young at Heart                                 | 170                     | -                       | -                         | 170                      |
| <b>Total Temporarily Restricted - Programs</b> | <b>\$ 263,264</b>       | <b>\$ 307,801</b>       | <b>\$ (187,571)</b>       | <b>\$ 383,494</b>        |

See accompanying notes to supplementary information.

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

**SCHEDULE OF TEMPORARILY RESTRICTED NET ASSETS, CONTINUED**  
**FOR THE YEAR ENDED JUNE 30, 2008**

|  | Balance<br>July 1, 2007 | Additions/<br>Transfers | Expenditures<br>Transfers | Balance<br>June 30, 2008 |
|--|-------------------------|-------------------------|---------------------------|--------------------------|
| <b>TEMPORARILY RESTRICTED SCHOLARSHIPS</b>   |                         |                         |                           |                          |
| AARP   | \$ 200                  | \$ -                    | \$ (200)                  | \$ -                     |
| AAUW Scholarship                             | 350                     | -                       | -                         | 350                      |
| Aguilar, Joe Scholarship                     | 140                     | -                       | (140)                     | -                        |
| Aiko, Dora Katono Scholarship                | -                       | 300                     | (300)                     | -                        |
| Air Force Association Scholarship            | 750                     | 1,000                   | (500)                     | 1,250                    |
| Allied Health Scholarship                    | 200                     | -                       | -                         | 200                      |
| Alpha Delta Kappa Scholarship                | 4,825                   | -                       | (1,215)                   | 3,610                    |
| American Legion Scholarship                  | 200                     | 300                     | (200)                     | 300                      |
| Amrich, Leora Tracy Memorial Scholarship     | 200                     | -                       | (200)                     | -                        |
| Angel, Nicholas Scholarship                  | 618                     | 50                      | -                         | 668                      |
| Applied Technology Scholarship               | 3,690                   | 75                      | -                         | 3,765                    |
| Art Club Scholarship                         | -                       | 500                     | (500)                     | -                        |
| Ayres, Tillie Scholarship                    | 643                     | 360                     | (498)                     | 505                      |
| Anderberg Nursing Scholarship                | 5,086                   | 1,528                   | (3,505)                   | 3,109                    |
| Armstrong, Devonne Music Scholarship         | -                       | 1,000                   | -                         | 1,000                    |
| Baum, Drs. Bradley and Carla Lidner          | 1,000                   | -                       | -                         | 1,000                    |
| Bigbee, Elizabeth Scholarship                | 25                      | -                       | -                         | 25                       |
| Belote, Roberta Memorial Scholarship         | 1,349                   | 660                     | (1)                       | 2,008                    |
| Business Office Scholarship                  | 1,840                   | -                       | (394)                     | 1,446                    |
| Blaker, Bill Memorial Scholarship            | 940                     | 280                     | -                         | 1,220                    |
| Boyd, Allan Memorial Scholarship             | -                       | 800                     | -                         | 800                      |
| Courbat, Thomas Citizen Activist Scholarship | -                       | 1,000                   | -                         | 1,000                    |
| Corona Rotary Textbook Scholarship           | -                       | 2,000                   | (138)                     | 1,862                    |
| Communication Department Scholarship - Norco | 381                     | 1,270                   | (38)                      | 1,613                    |
| Cancer Federation Award Scholarship          | 550                     | 250                     | (300)                     | 500                      |
| Carnes, Carl and Margaret Scholarship        | 250                     | -                       | -                         | 250                      |
| Carranza Memorial Scholarship                | 570                     | 120                     | 2                         | 692                      |
| Clark, Christopher A. Scholarship            | 125                     | 250                     | (125)                     | 250                      |
| Thomas/Vallejo Family Scholarship            | 5,958                   | 685                     | (1,411)                   | 5,232                    |
| Clark, Megan E. Memorial Scholarship         | 4,266                   | -                       | (500)                     | 3,766                    |

See accompanying notes to supplementary information.

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

**SCHEDULE OF TEMPORARILY RESTRICTED NET ASSETS, CONTINUED**  
**FOR THE YEAR ENDED JUNE 30, 2008**

|   | Balance<br>July 1, 2007 | Additions/<br>Transfers | Expenditures<br>Transfers | Balance<br>June 30, 2008 |
|---|-------------------------|-------------------------|---------------------------|--------------------------|
| College for Kids Scholarship                | \$ 2,862                | \$ 240                  | \$ -                      | \$ 3,102                 |
| Community Foundation Scholarship            | 15,678                  | 46,056                  | (46,411)                  | 15,323                   |
| Community Foundation Designated Scholarship | 2,905                   | 10,730                  | (13,135)                  | 500                      |
| Corona Rotary Club Scholarship              | -                       | 2,000                   | (2,000)                   | -                        |
| Creative Writing Scholarship                | 4,319                   | 640                     | 12                        | 4,971                    |
| Cutter, Albert B. Memorial Scholarship      | 450                     | 1,350                   | (1,800)                   | -                        |
| Deutsch, Osker Memorial Nursing             | 250                     | -                       | (250)                     | -                        |
| Dance Department Scholarship                | 6,857                   | 850                     | (3,500)                   | 4,207                    |
| Dassow Memorial Scholarship                 | 86                      | -                       | -                         | 86                       |
| Dance - Dorella Anderson Scholarship        | -                       | 1,000                   | -                         | 1,000                    |
| Deluhery, James Memorial Scholarship        | 500                     | -                       | -                         | 500                      |
| Dieguez, Alcira Memorial Scholarship        | 1,700                   | -                       | (228)                     | 1,472                    |
| DLLRC Scholarship                           | 500                     | -                       | -                         | 500                      |
| Dyer, Bob Memorial Scholarship              | 1,575                   | -                       | -                         | 1,575                    |
| Ehret, Dr. Charles F. Memorial Scholarship  | 906                     | 24                      | 2                         | 932                      |
| Ellis, Robert Memorial Scholarship          | 50                      | -                       | -                         | 50                       |
| EOPS Scholarship Fund                       | 2,877                   | -                       | 30                        | 2,907                    |
| ESL Scholarship                             | 49                      | -                       | (49)                      | -                        |
| Eslamidoust, Pouran Memorial Scholarship    | 295                     | -                       | -                         | 295                      |
| Exchange Club Scholarship                   | 3,500                   | 2,500                   | (2,500)                   | 3,500                    |
| Faculty Memorial Scholarship                | 9,188                   | 1,686                   | 2                         | 10,876                   |
| Foreman Scholarship                         | 1,250                   | 750                     | (1,000)                   | 1,000                    |
| Gateway to College                          | 26,321                  | -                       | (197)                     | 26,124                   |
| Gear-Up Scholarship                         | 1,201,695               | 61,781                  | (152,617)                 | 1,110,859                |
| Gentry Scholarship                          | -                       | 500                     | -                         | 500                      |
| Gospel Singers Scholarship                  | 805                     | -                       | -                         | 805                      |
| Grant, David Memorial Scholarship           | 50                      | 120                     | (1)                       | 169                      |
| Griffin, Dale and Theresa                   | 104,792                 | -                       | -                         | 104,792                  |

See accompanying notes to supplementary information.

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

**SCHEDULE OF TEMPORARILY RESTRICTED NET ASSETS, CONTINUED**  
**FOR THE YEAR ENDED JUNE 30, 2008**

|  | Balance<br>July 1, 2007 | Additions/<br>Transfers | Expenditures<br>Transfers | Balance<br>June 30, 2008 |
|--|-------------------------|-------------------------|---------------------------|--------------------------|
| History Department Scholarship                           | \$ 974                  | \$ 50                   | \$ 25                     | \$ 1,049                 |
| Hispanic Educators Scholarship                           | 380                     | -                       | -                         | 380                      |
| History Day Scholarship                                  | -                       | 150                     | (75)                      | 75                       |
| Hunt, Glen Scholarship                                   | -                       | 4,352                   | (4,352)                   | -                        |
| International Student Scholarship                        | 344                     | 50                      | 6                         | 400                      |
| Insurance Women San Bernardino/<br>Riverside Scholarship | 800                     | -                       | (800)                     | -                        |
| Iravani, Roya Telecom Scholarship                        | -                       | 300                     | -                         | 300                      |
| Irvine, James Foundation Fund                            | 96,633                  | 72,852                  | (114,681)                 | 54,804                   |
| Jacobs, Doug Memorial Scholarship                        | 1,890                   | 120                     | (494)                     | 1,516                    |
| Kaiser Community Service Grant                           | 5,000                   | -                       | (5,000)                   | -                        |
| Kaiser Volunteer Scholarship                             | -                       | 1,000                   | (500)                     | 500                      |
| Kinser, William M. Nursing Scholarship                   | 4,978                   | 1,189                   | (500)                     | 5,667                    |
| Latino Network Leadership Institution                    | -                       | 300                     | -                         | 300                      |
| Locke Family Scholarship                                 | 4,603                   | 1,400                   | -                         | 6,003                    |
| Locke, Owen Memorial Scholarship                         | -                       | 50,000                  | (40,000)                  | 10,000                   |
| MacDonald Family Scholarship                             | 6,170                   | -                       | (6,170)                   | -                        |
| Maguire Family Scholarship                               | 1,245                   | -                       | (145)                     | 1,100                    |
| Medrano, Martin J. Memorial Scholarship                  | 1,606                   | -                       | 5                         | 1,611                    |
| Mehegan, Dr. James Memorial Scholarship                  | 2,710                   | 650                     | (293)                     | 3,067                    |
| Mosaic Scholars Foster Youth                             | 649                     | -                       | 13                        | 662                      |
| Moors, Susen Study Abroad Scholarship                    | 2,034                   | -                       | 15                        | 2,049                    |
| Moreno Valley Middle College HS Program                  | 287                     | -                       | 3                         | 290                      |
| Music Department Faculty Scholarship                     | 1,950                   | 250                     | -                         | 2,200                    |
| Moreno Valley Math/Science Scholarship                   | 3,330                   | 2,000                   | 94                        | 5,424                    |
| Neufeld, Bill Scholarship                                | 120                     | -                       | (120)                     | -                        |
| Nightingales, Memorial Scholarship                       | 450                     | 550                     | (500)                     | 500                      |
| Norco Campus Student Book Scholarship                    | 1,000                   | 1,075                   | (500)                     | 1,575                    |

See accompanying notes to supplementary information.

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

**SCHEDULE OF TEMPORARILY RESTRICTED NET ASSETS, CONTINUED**  
**FOR THE YEAR ENDED JUNE 30, 2008**

|  | Balance<br>July 1, 2007 | Additions/<br>Transfers | Expenditures<br>Transfers | Balance<br>June 30, 2008 |
|--|-------------------------|-------------------------|---------------------------|--------------------------|
| Norco Math Tutor Scholarship               | \$ -                    | \$ 1,000                | \$ -                      | \$ 1,000                 |
| Nursing Leadership Scholarship             | 1,555                   | 1,350                   | (600)                     | 2,305                    |
| Ogata-Sarafian Family Memorial             | 500                     | 100                     | (500)                     | 100                      |
| Oksman, Dr. Linda Cosmetology              | 100                     | 200                     | -                         | 300                      |
| Panhellenic Association Scholarship        | 550                     | 500                     | (450)                     | 600                      |
| Parker, Chrystine Memorial Scholarship     | 1,205                   | 340                     | (100)                     | 1,445                    |
| Passport to College Program                | 30,819                  | (263)                   | -                         | 30,556                   |
| Pauley, Blaga S. Memorial                  | 4,774                   | 50                      | (266)                     | 4,558                    |
| Perkic, Alex Memorial Telecom Scholarship  | -                       | 3,117                   | -                         | 3,117                    |
| Pepsi Bottling Group Scholarship           | -                       | 750                     | -                         | 750                      |
| Pond, Lena T. Scholarship                  | -                       | 16,611                  | (16,611)                  | -                        |
| Quin Piano Scholarship                     | 600                     | 1,000                   | (1,500)                   | 100                      |
| RCC Moreno Valley Campus Student Services  | 5,977                   | 1,300                   | (988)                     | 6,289                    |
| Renaissance Scholars - Moreno Valley       | 952                     | -                       | 9                         | 961                      |
| Richards, Regina Education Scholarship     | -                       | 1,000                   | -                         | 1,000                    |
| Rickson, Roger Memorial Scholarship        | 4,204                   | -                       | (400)                     | 3,804                    |
| Riverside Community Hospital Auxiliary     |                         |                         |                           |                          |
| Nursing Scholarship                        | -                       | 5,000                   | (2,000)                   | 3,000                    |
| Riverside School for the Arts              | 7,643                   | 15,230                  | (502)                     | 22,371                   |
| Riverside Scholars Scholarship             | 21,500                  | 20,000                  | (10,000)                  | 31,500                   |
| Riverside Women's Club Scholarship         | -                       | 2,000                   | (2,000)                   | -                        |
| Nursing Faculty Scholarship Fund           | -                       | 54                      | (54)                      | -                        |
| Roby, Paul Memorial Nursing Scholarship    | 2,000                   | -                       | (250)                     | 1,750                    |
| Rotary Club of Magnolia Center Scholarship | -                       | 5,150                   | (3,600)                   | 1,550                    |
| Rotary Norco Scholarship                   | 775                     | 2,100                   | (2,500)                   | 375                      |
| Russell, Hazel M. Hawkins Scholarship      | 372                     | -                       | -                         | 372                      |
| Ruiz, Shawn Marie Memorial CIS Scholarship | -                       | 3,918                   | (126)                     | 3,792                    |
| Ryan's Scholarship                         | 2,455                   | 800                     | (550)                     | 2,705                    |
| Scandura, Al Scholarship                   | 50                      | -                       | -                         | 50                       |
| Schmitt, Chuck Memorial Scholarship        | 138                     | -                       | -                         | 138                      |
| Smith, Brodie James Scholarship            | 6,317                   | 220                     | (300)                     | 6,237                    |
| So Cal Restaurant Writers Scholarship      | -                       | 1,000                   | -                         | 1,000                    |

See accompanying notes to supplementary information.



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

**SCHEDULE OF TEMPORARILY RESTRICTED NET ASSETS, CONTINUED  
FOR THE YEAR ENDED JUNE 30, 2008**

|  | Balance<br>July 1, 2007 | Additions/<br>Transfers | Expenditures<br>Transfers | Balance<br>June 30, 2008 |
|--|-------------------------|-------------------------|---------------------------|--------------------------|
| Spoto, Luciana Memorial Scholarship                    | \$ 740                  | \$ 50                   | \$ (200)                  | \$ 590                   |
| Stalder, Cecil Scholarship                             | 750                     | 500                     | (250)                     | 1,000                    |
| Stalder, Evelyn RN Scholarship                         | 500                     | 500                     | (500)                     | 500                      |
| Strickland, Dean E. Memorial Scholarship               | 5,600                   | 1,500                   | (450)                     | 6,650                    |
| Student Financial Aid Scholarship                      | 239                     | -                       | -                         | 239                      |
| Student Equity Scholarship                             | 17,520                  | 375                     | (355)                     | 17,540                   |
| Stull, Georgenia L. Memorial Nursing                   | 1,000                   | -                       | (1,000)                   | -                        |
| Telecom Award Fund                                     | 300                     | 500                     | -                         | 800                      |
| Tassari, Patrick Memorial                              | 250                     | 500                     | (500)                     | 250                      |
| Textbook Assistance                                    | 2,021                   | -                       | -                         | 2,021                    |
| Thonis Family Scholarship                              | 8,500                   | 1,500                   | (10,000)                  | -                        |
| Tolson, Jay Memorial Scholarship                       | 125                     | -                       | -                         | 125                      |
| Tworek, Dr. R K President Scholarship                  | 6,505                   | 5,608                   | (149)                     | 11,964                   |
| Ursua, Genora Memorial                                 | -                       | 250                     | -                         | 250                      |
| Ursua Memorial Scholarship                             | 505                     | 745                     | (750)                     | 500                      |
| RCC Norco Campus Faculty Scholarship                   | 1,488                   | 300                     | (1,000)                   | 788                      |
| Vargas, Gina Memorial Scholarship                      | 8,594                   | 1,190                   | (224)                     | 9,560                    |
| Victor, Lucille Book Fund                              | -                       | 10,800                  | -                         | 10,800                   |
| Veltum, Ann Memorial Scholarship                       | 1,482                   | -                       | -                         | 1,482                    |
| Vocational/Occupational Scholarship                    | 2,123                   | -                       | -                         | 2,123                    |
| Voiture 394 Scholarship                                | 250                     | 1,500                   | (125)                     | 1,625                    |
| Walsh, Bonita Scholarship                              | 2,230                   | -                       | -                         | 2,230                    |
| Zimmerman Family Scholarship                           | 300                     | 300                     | -                         | 600                      |
| <b>Total Temporarily Restricted Scholarships</b>       | <u>1,714,277</u>        | <u>387,588</u>          | <u>(466,565)</u>          | <u>1,635,300</u>         |
| <b>GRAND TOTAL TEMPORARY<br/>RESTRICTED NET ASSETS</b> | <u>\$ 1,977,541</u>     | <u>\$ 695,389</u>       | <u>\$ (654,136)</u>       | <u>\$ 2,018,794</u>      |

See accompanying notes to supplementary information.

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

**SCHEDULE OF PERMANENTLY RESTRICTED NET ASSETS**  
**FOR THE YEAR ENDED JUNE 30, 2008**

|  | Balance<br>July 1, 2007 | Additions/<br>Transfers | Transfers<br>and Losses | Balance<br>June 30, 2008 |
|--|-------------------------|-------------------------|-------------------------|--------------------------|
| Blakely, Marjorie C. Memorial Endowed            | \$ 10,074               | \$ (85)                 | \$ 28                   | \$ 10,017                |
| Brown, Bartholomew Endowed Memorial              | 12,737                  | 19                      | (377)                   | 12,379                   |
| Coudures, John M. Health Sciences Endowed        | -                       | 39,658                  | -                       | 39,658                   |
| Day, Betty Endowed Scholarship                   | 18,229                  | 46                      | (882)                   | 17,393                   |
| Distribution Management Association Endowment    | 20,473                  | 6,538                   | (705)                   | 26,306                   |
| Hawkins-Newstead Endowed Scholarship             | 41,364                  | 64,075                  | (1,414)                 | 104,025                  |
| Hayashi, Norio Endowed Scholarship               | 12,277                  | (95)                    | (573)                   | 11,609                   |
| Hockett, Bruce Memorial Directors Choice Award   | -                       | 10,906                  | -                       | 10,906                   |
| Hord, Roy Endowed Scholarship                    | 17,981                  | (93)                    | (530)                   | 17,358                   |
| Hunt, Debby Endowed Nursing Scholarship          | 26,438                  | 184                     | (1,264)                 | 25,358                   |
| Information Services Endowed Scholarship         | 21,094                  | 618                     | (814)                   | 20,898                   |
| Jaeger, Edmund Endowment                         | 16,209                  | (128)                   | (612)                   | 15,469                   |
| Kincell, Dorothy - For Lang Endowment            | 30,725                  | (243)                   | (996)                   | 29,486                   |
| Kincell, Dorothy - Spanish Endowment             | 29,974                  | (237)                   | (1,000)                 | 28,737                   |
| Knox, Harley Endowed Scholarship                 | 103,426                 | 92                      | 531                     | 104,049                  |
| Arlington/Riverside Gakuen Endowment             | 13,794                  | (96)                    | (1,138)                 | 12,560                   |
| ASRCC Endowment                                  | 221,239                 | (1,640)                 | (12,562)                | 207,037                  |
| RCC Associates Endowment                         | 55,624                  | 931                     | (1,806)                 | 54,749                   |
| Barron, Paul Memorial Endowment                  | 30,632                  | (254)                   | (306)                   | 30,072                   |
| Bates, Cheri Jo Endowment                        | 12,704                  | (90)                    | (627)                   | 11,987                   |
| Birren, Don Endowed Scholarship                  | -                       | 10,012                  | (225)                   | 9,787                    |
| Board of Realtors/Devonne Armstrong Endowment    | 30,683                  | 279                     | (807)                   | 30,155                   |
| Brauti, T. Martin Memorial Endowment             | 19,275                  | (152)                   | (693)                   | 18,430                   |
| Castro, Rodolpho Endowment                       | 97,655                  | (778)                   | (2,566)                 | 94,311                   |
| Chemistry/Allied Health Endowment                | 5,735                   | 4,540                   | (115)                   | 10,160                   |
| Chin, Harry S.P. Endowment                       | 16,348                  | (128)                   | (663)                   | 15,557                   |
| Coil, Horace O. Endowment                        | 16,459                  | (128)                   | (815)                   | 15,516                   |
| Coil, James L. Endowment                         | 17,432                  | (142)                   | (824)                   | 16,466                   |
| Corona, Frank and Mary Endowment                 | 22,150                  | (170)                   | (443)                   | 21,537                   |
| DeAro, Steven Memorial Endowment                 | 12,926                  | (57)                    | (504)                   | 12,365                   |
| DeFrancisco, Nate Endowment                      | 17,594                  | (138)                   | (676)                   | 16,780                   |
| Riverside Public Utilities Energy Tech Endowment | 45,987                  | (350)                   | (1,085)                 | 44,552                   |
| Faculty Memorial Endowment                       | 53,570                  | (300)                   | (2,286)                 | 50,984                   |
| Fauth, Bette Memorial Endowment                  | 27,584                  | (119)                   | (1,276)                 | 26,189                   |
| Finch, Vernon and Sylvia Endowment               | 21,014                  | (167)                   | (610)                   | 20,237                   |
| Ford, Charles and Elaine Endowment               | 131,320                 | (942)                   | (5,878)                 | 124,500                  |
| Foster, Sandra Memorial Endowment                | 10,613                  | (75)                    | (506)                   | 10,032                   |

See accompanying notes to supplementary information.

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

**SCHEDULE OF PERMANENTLY RESTRICTED NET ASSETS, CONTINUED**  
**FOR THE YEAR ENDED JUNE 30, 2008**

|   | Balance<br>July 1, 2007 | Additions/<br>Transfers | Transfers<br>and Losses | Balance<br>June 30, 2008 |
|---|-------------------------|-------------------------|-------------------------|--------------------------|
| Virginia Blumenthal FOF Endowment             | \$ 10,743               | \$ (82)                 | \$ (215)                | \$ 10,446                |
| Friends of Forensics Endowment                | 16,434                  | (133)                   | (164)                   | 16,137                   |
| Alan and Jan Pauw FOF Endowment               | 11,464                  | (93)                    | (115)                   | 11,256                   |
| Elsie Ferne McCoy FOF Endowment               | 12,868                  | (104)                   | (129)                   | 12,635                   |
| Louise Griffiths FOF Endowment                | 9,999                   | 79                      | 7                       | 10,085                   |
| Lionel Rentschler FOF Endowment               | 11,279                  | (91)                    | (113)                   | 11,075                   |
| John W. and Dina Stallings FOF Endowment      | 13,258                  | (107)                   | (133)                   | 13,018                   |
| Leila Vahdani FOF Endowment                   | 21,202                  | (162)                   | (424)                   | 20,616                   |
| Geluso, Annie Memorial Endowment              | -                       | 1,502                   | -                       | 1,502                    |
| General Scholarship Endowment                 | 116,886                 | (109)                   | (2,733)                 | 114,044                  |
| General Scholarship Endowment - Riverside     | 62,074                  | 2,890                   | (1,210)                 | 63,754                   |
| General Scholarship Endowment - Moreno Valley | 55,199                  | (442)                   | (411)                   | 54,346                   |
| General Scholarship Endowment - Norco         | 41,399                  | (297)                   | (506)                   | 40,596                   |
| Grindstaff, Leonard Memorial Endowment        | 12,240                  | (88)                    | (572)                   | 11,580                   |
| Groves, Eleanore Endowed Nursing              | 17,898                  | (111)                   | (1,358)                 | 16,429                   |
| Heers, John C. Memorial Endowment             | 19,358                  | (137)                   | (944)                   | 18,277                   |
| Holmes, Clifford W., Jr. Endowment            | 23,053                  | 69                      | (1,131)                 | 21,991                   |
| Holmes, Dale S. Endowment                     | 24,163                  | 212                     | (1,142)                 | 23,233                   |
| Hunt, Glenn Endowment                         | -                       | 4,835                   | -                       | 4,835                    |
| Johnson, Tom Memorial Endowment Scholarship   | 14,737                  | (132)                   | (580)                   | 14,025                   |
| Kaiser Permanente Nursing Endowment           | 98,049                  | (729)                   | (4,480)                 | 92,840                   |
| Kane, Charles A. Endowment                    | 29,924                  | (238)                   | (799)                   | 28,887                   |
| Kipper, Daniel J. Memorial Civil Engineers    | 33,878                  | (269)                   | (939)                   | 32,670                   |
| Kiwanis Endowment                             | 38,568                  | (300)                   | (1,886)                 | 36,382                   |
| Knopf, Arthur C. Memorial Endowment           | 49,149                  | (400)                   | (1,492)                 | 47,257                   |
| Knopf, Dorothy Memorial Endowment             | 30,157                  | 504                     | (1,302)                 | 29,359                   |
| Lamar, Margaret Endowment                     | 15,670                  | (122)                   | (757)                   | 14,791                   |
| Leonard, John L. Memorial Endowment           | 25,305                  | (183)                   | (928)                   | 24,194                   |
| L.P.E.C. Club Endowed Scholarship             | 14,537                  | (108)                   | (695)                   | 13,734                   |
| MacDonald Family Endowed Scholarship          | -                       | 9,838                   | -                       | 9,838                    |
| Management Association Endowment              | 17,208                  | (27)                    | (672)                   | 16,509                   |
| Marsh, Jack and Jean Endowment                | 21,466                  | (161)                   | (715)                   | 20,590                   |
| McCoy, Ferne Future Teachers                  | 18,635                  | (131)                   | (936)                   | 17,568                   |
| Moeller, Karen/Harold Memorial Endowment      | 160,049                 | (1,191)                 | (5,600)                 | 153,258                  |
| Moors/Goodwill Memorial Endowment             | 13,435                  | (105)                   | (634)                   | 12,696                   |

See accompanying notes to supplementary information.

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

**SCHEDULE OF PERMANENTLY RESTRICTED NET ASSETS, CONTINUED**  
**FOR THE YEAR ENDED JUNE 30, 2008**

|   | Balance<br>July 1, 2007 | Additions/<br>Transfers | Transfers<br>and Losses | Balance<br>June 30, 2008 |
|---|-------------------------|-------------------------|-------------------------|--------------------------|
| Moreno Valley Community Partners Endowment  | \$ -                    | \$ 12,013               | \$ (525)                | \$ 11,488                |
| Nursing Faculty Endowed Scholarship         | 12,999                  | 3,355                   | (926)                   | 15,428                   |
| Patterson, Lewis/Jessie Memorial Endowment  | 16,135                  | (115)                   | (761)                   | 15,259                   |
| Alan and Jan Pauw Endowment                 | 66,707                  | (463)                   | (2,667)                 | 63,577                   |
| Playday for Women                           | 25,008                  | (179)                   | (1,150)                 | 23,679                   |
| Poison Garden Endowment                     | 12,527                  | (96)                    | (251)                   | 12,180                   |
| Kathleen Gonzales Puente Program Book Fund  | 15,467                  | 1,927                   | (909)                   | 16,485                   |
| Ramirez Family Endowed                      | 12,093                  | (85)                    | (621)                   | 11,387                   |
| Riverside Sunrise Rotary Endowment          | 18,539                  | 211                     | (710)                   | 18,040                   |
| Roberts, Dell Endowed Scholarship           | 23,982                  | 845                     | (816)                   | 24,011                   |
| Rotary Club of Riverside Endowment          | 16,252                  | (105)                   | (763)                   | 15,384                   |
| Schlein, David and Sadie Memorial Endowment | 11,309                  | 399                     | (613)                   | 11,095                   |
| Singletary Family Endowment                 | 20,263                  | (157)                   | (1,003)                 | 19,103                   |
| Soroptimist Intl Corona/Norco Endowment     | 17,838                  | (126)                   | (878)                   | 16,834                   |
| Stover Fellowship Endowment                 | 52,950                  | (325)                   | (1,629)                 | 50,996                   |
| Swoffer, Betty J. and Gordon N. Endowment   | 10,334                  | (73)                    | (503)                   | 9,758                    |
| Taber Family Endowment                      | 20,749                  | (11)                    | (1,008)                 | 19,730                   |
| Thompson and Colegate Endowment             | 16,439                  | (128)                   | (764)                   | 15,547                   |
| Thonis Family Endowment Scholarship         | -                       | 10,402                  | -                       | 10,402                   |
| Toro Company Endowment                      | 16,931                  | (111)                   | (769)                   | 16,051                   |
| Wadding, Richard Nursing Endowment          | 13,296                  | (95)                    | (619)                   | 12,582                   |
| Waite, Martha/Ernest K. Endowment           | 28,226                  | (202)                   | (1,282)                 | 26,742                   |
| Weckslar, Becky Endowment                   | 13,524                  | 2,452                   | (2,635)                 | 13,341                   |
| Western Community Bank Endowment            | 17,287                  | (135)                   | (773)                   | 16,379                   |
| Williams, Clarence R. Endowment Memorial    | 6,006                   | (21)                    | (111)                   | 5,874                    |
| Willmon, David C., Jr. Endowment            | 17,024                  | 219                     | (1,145)                 | 16,098                   |
| Wilson, Dorcas B. Nursing                   | 21,813                  | 5,545                   | (773)                   | 26,585                   |
| Woodruff, Timilie Endowment                 | -                       | 10,165                  | -                       | 10,165                   |
| Ybarra, Cecil Endowment                     | 13,690                  | (87)                    | (687)                   | 12,916                   |
| Young, Arthur Edward Memorial               | -                       | 3,274                   | -                       | 3,274                    |
| Yount, Gwen Endowment                       | 13,862                  | (112)                   | (139)                   | 13,611                   |
| Zonta Club Riverside Endowment              | 11,924                  | 920                     | (1,438)                 | 11,406                   |
| Total Permanently Restricted                | <u>\$ 2,844,797</u>     | <u>\$ 194,269</u>       | <u>\$ (105,595)</u>     | <u>\$ 2,933,471</u>      |

See accompanying notes to supplementary information.

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

**NOTE TO SUPPLEMENTARY INFORMATION**  
**JUNE 30, 2008**

***NOTE 1 - SCHEDULES OF UNRESTRICTED, TEMPORARILY RESTRICTED, AND PERMANENTLY RESTRICTED NET ASSETS***

These schedules are presented as optional schedules at the request of management. The schedules show the changes under the various funds within the larger classifications. These schedules are prepared on the same basis as the financial statements.

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
RESOURCES COMMITTEE

Report No.: VI-B-4

Date: December 9, 2008

Subject: Remodel of Technology Building A, Riverside City College – Film, Television and Video Program

Background: The Film, Television and Video Program has four areas of emphasis: 1) Film Production, 2) Television Production, 3) Sound Engineering, and 4) Digital Media Motion Graphics. The programs have been added to the new program inventory and it is anticipated that the programs will include interdisciplinary and inter-departmental course offerings and that they will be an integral part of the Riverside School for the Arts.

The teaching facilities and labs required by Film, Television and Video Program are very specialized spaces that have very specific architectural requirements. Although there have been many proposals to move the program over the years, no place has yet been available or adequate to meet the program's needs. For this reason, the ability of the program to grow is limited by the facility in which they are located. The facility needs for the program are included in the Riverside City College Long Range Facility Master Plan.

The need for facility renovation of Tech A to meet the needs of the Film, Television and Video Program has been documented in the department Program Review and presented to the Riverside City College Strategic Planning Committee for consideration. The project has received the highest priority ranking on the campus from the Strategic Planning Committee for the last two years.

The project will include the renovation of approximately 3,400 gross square feet. Based on recent bids for similar projects of this nature, the project cost estimate is approximately \$935,000, including soft costs and contingency. Actual bid results will determine final project budget.

Recommended Action: It is recommended that the Board of Trustees approve the Remodel of Technology Building A project and authorize the Associate Vice Chancellor of Facilities, Planning, Design and Construction to solicit bids for the project. It is also recommended that the Board of Trustees approve funding for this project from Measure C.

Irving Hendrick  
Interim Chancellor

Prepared by: Orin Williams  
Associate Vice Chancellor  
Facilities Planning, Design and Construction

Becky Elam  
Vice President, Business Services  
Riverside City College

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
RESOURCES COMMITTEE

Report No.: VI-B-5

Date: December 9, 2008

Subject: Remodel of Black Box Theatre, Riverside City College – Performing Arts (Theatre) Program

Background: With the renovation of the Quadrangle and demolition of McDermott Hall, the Performing Arts (Theatre) Program lost its principal performance space for audiences in the 175-275 range. Landis Auditorium is used when it is available but is too large for most student productions. The sound does not travel past the proscenium, and the sight lines are poor, with the stage far above most of the audience.

At this time, the Performing Arts (Theatre) Program has no dedicated space and is currently utilizing Landis Auditorium, the Quadrangle auditorium and the Digital Library Auditorium on a limited basis. The lack of a dedicated space adds to the workload and logistics associated with student performances.

The need for facility renovation of the Black Box Theater portion of the Landis Auditorium to meet the needs of the Performing Arts (Theatre) Program has been documented in the department Program Review and presented to the Riverside City College Strategic Planning Committee for consideration. The project has received high priority ranking on the campus from the Strategic Planning Committee for the last two years.

The project will include the renovation of 2,770 gross square feet. Based on recent bids for similar projects of this nature, the project cost estimate is approximately \$ 761,750, including soft costs and contingency. Actual bid results will determine final project budget.

Recommended Action: It is recommended that the Board of Trustees approve the Remodel of the Black Box Theatre project and authorize the Associate Vice Chancellor of Facilities, Planning, Design and Construction to solicit bids for the project. It is also recommended that the Board of Trustees approve funding for this project from Measure C.

Irving Hendrick  
Interim Chancellor

Prepared by: Orin Williams  
Associate Vice Chancellor  
Facilities Planning, Design and Construction

Becky Elam  
Vice President, Business Services  
Riverside City College

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
RESOURCES COMMITTEE

Report No.: VI-B-6

Date: December 9, 2008

Subject: Remodel of the A.G. Paul Quadrangle Basement, Riverside City College

Background: Prior to the A.G. Paul Quadrangle Modernization Project (Quad Project) the Photography Program was located in the Quadrangle Basement. In order to provide continuity for the Photography Program during the Quad Project construction, the wet and dry labs were relocated to the Lovekin Complex. As a result of this move, the improved facility has met the needs of the Photography Program, therefore creating usable space in the Quadrangle Basement.

During the construction of the Quad Project, several faculty offices were converted to classroom space, resulting in fewer faculty office spaces than previously allocated. Presently, several faculty members are assigned to the Lovekin Complex, removing them from their associated classroom environment.

One of the campus goals is to relocate these faculty members closer to their respective disciplines. The Remodel of the Quadrangle Basement project will provide for 10 faculty offices and one (1) conference room. These improvements will provide the faculty offices necessary to achieve the campus goal. This project has been presented to the Riverside City College Strategic Planning Committee for consideration. The project has received high priority ranking on the campus from the Strategic Planning Committee for the last two years.

The project will include the renovation of 1,700 gross square feet. Based on recent bids for similar projects of this nature, the project cost estimate is approximately \$ 467,500 which includes soft costs and contingency. Actual bid results will determine the final project budget.

Recommended Action: It is recommended that the Board of Trustees approve the Remodel of the A.G. Paul Quadrangle Basement project and authorize the Associate Vice Chancellor of Facilities, Planning, Design and Construction to solicit bids for the project. It is also recommended that the Board of Trustees approve funding for this project from Measure C.

Irving Hendrick  
Interim Chancellor

Prepared by: Orin Williams  
Associate Vice Chancellor  
Facilities Planning, Design and Construction

Becky Elam  
Vice President, Business Services  
Riverside City College



RIVERSIDE COMMUNITY COLLEGE DISTRICT  
RESOURCES COMMITTEE

Report No.: VI-B-7

Date: December 09, 2008

Subject: 2007-2008 Independent Audit Report for the Riverside Community College District

Background: In accordance with Education Code Section 84040(b), an independent audit of the District's 2007-2008 financial statements was performed by Vavrinek, Trine, Day & Co., LLP Certified Public Accountants (VTD). A representative of the firm will be available to present the report. Results of the audit are summarized below.

Current Year Audit Finding

One current year audit finding is summarized below (pages 73 through 74):

- Ineligible CalWORKs Recipients Were Provided Services: Several CalWORKs recipients did not have the proper County Welfare Department eligibility documentation for each academic term the recipient was served.

Prior Year Audit Findings

The recommendations for the three prior year audit findings related to Compensation for Personal Services, Suspension or Debarment Certification for Contracts between \$25,000 to \$100,000, and Student Health Fees have been fully implemented (pages 75 through 79).

Audit Adjustments

There were no audit adjustments to the District's financial statements.

Auditor's Required Communication – Audit Completion

In accordance with Statement on Auditing Standards No. 114, at the conclusion of the audit engagement VTD is required to communicate information to the Board of Trustees regarding their responsibility under United States Generally Accepted Auditing Standards and OMB Circular A-133, significant accounting policies, accounting estimates, significant audit adjustments and uncorrected misstatements, disagreements with management, consultation with other independent accountants, issues discussed prior to retention of independent auditors and difficulties encountered in performing the audit. Attached for your information is the required communication issued by VTD.

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
RESOURCES COMMITTEE

Report No.: VI-B-7

Date: December 09, 2008

Subject: 2007-2008 Independent Audit Report for the Riverside Community College  
District (continued)

Management Recommendations

Two current year recommendations to improve operational controls were recommended to management as shown in the attached letter.

Recommended Action: It is recommended that the Board of Trustees receive the Riverside Community College District's independent audit report for the year ended June 30, 2008 for the permanent file of the District.

Irving G. Hendrick  
Interim Chancellor

Prepared by: Bill J. Bogle, Jr.  
Controller



To the Board of Trustees  
Riverside Community College District  
Riverside, California

We have audited the basic financial statements of the business-type activities of Riverside Community College District (the District) for the year ended June 30, 2008, and have issued our report thereon dated November 14, 2008. Professional standards require that we provide you with the following information related to our audit.

Our Responsibilities under U.S. Generally Accepted Auditing Standards and OMB Circular A-133

As stated in our engagement letter dated March 6, 2008, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

In planning and performing our audit, we considered Riverside Community College District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide assurance on the internal control over financial reporting. We also considered internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

As part of obtaining reasonable assurance about whether Riverside Community College District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit. Also, in accordance with OMB Circular A-133, we examined, on a test basis, evidence about Riverside Community College District's compliance with the types of compliance requirements described in the "U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement" applicable to each of its major federal programs for the purpose of expressing an opinion on Riverside Community College District's compliance with those requirements. While our audit provides a reasonable basis for our opinion, it does not provide a legal determination on Riverside Community College District's compliance with those requirements.

Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing previously communicated to you in our meeting about planning matters.

To the Board of Trustees  
Riverside Community College District  
Page 2

### Significant Audit Findings

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by Riverside Community College District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during year end June 30, 2008. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the financial statements was the cost of capital assets net of accumulated depreciation. Depreciation is the recognition of the use of your capital assets over time. Conditions may exist that result in assets having a longer or shorter useful life than is reflected within these statements. We evaluated the key factors and assumptions used to develop depreciation in determining that it is reasonable in relation to the financial statements taken as a whole.

#### *Difficulties Encountered in Performing the Audit*

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

#### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

#### *Disagreements with Management*

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

#### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated November 14, 2008.

To the Board of Trustees  
Riverside Community College District  
Page 3

*Management Consultations with Other Independent Accountants*

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

*Other Audit Findings or Issues*

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

This information is intended solely for the use of the Board of Trustees and management of Riverside Community College District and is not intended to be and should not be used by anyone other than these specified parties.

*Vaurinek, Irine, Day & Co. LLP*

Rancho Cucamonga, California  
November 14, 2008



RIVERSIDE COMMUNITY  
COLLEGE DISTRICT

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ANNUAL FINANCIAL REPORT

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**JUNE 30, 2008**

**RIVERSIDE COMMUNITY COLLEGE DISTRICT**  
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**JUNE 30, 2008**

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**RIVERSIDE COMMUNITY COLLEGE DISTRICT**  
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***FINANCIAL SECTION***

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## INDEPENDENT AUDITORS' REPORT

Board of Trustees  
Riverside Community College District  
Riverside, California

We have audited the accompanying basic financial statements of the business-type activities of the Riverside Community College District (the District) as of and for the years ended June 30, 2008 and 2007, and its discretely presented component unit, the Riverside Community College District Foundation, as listed in the Table of Contents. These basic financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall basic financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the financial position of the business-type activities of the Riverside Community College District and its discretely presented component unit as of June 30, 2008 and 2007, and the respective changes in financial position and cash flows, for the years then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated November 14, 2008, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and is important for assessing the results of our audit.

The Management's Discussion and Analysis, as listed in the Table of Contents, is not a required part of the basic financial statements, but is supplementary information required by the Governmental Accounting Standards Board. This supplementary information is the responsibility of the District's management. We have applied certain limited procedures, consisting principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The supplementary information listed in the table of contents, including the Schedule of Expenditures of Federal Awards, which is required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

The Additional Supplementary Information on pages 81 through 88 has been presented at the request of District management for purposes of additional analysis. We have applied certain limited procedures consisting primarily of analysis and inquiry regarding presentation; however, we did not audit the information. Accordingly, we express no opinion on them.



Rancho Cucamonga, California  
November 14, 2008

# RIVERSIDE COMMUNITY COLLEGE

Moreno Valley • Norco • Riverside

## **USING THIS ANNUAL REPORT**

The purpose of this annual report is to provide readers with information about the activities programs and financial condition of the Riverside Community College District (the District) as of June 30, 2008. The report consists of three basic financial statements: the Statement of Net Assets; Statement of Revenues, Expenses, and Changes in Net Assets; and Statement of Cash Flows and provides information about the District as a whole. This section of the annual financial report presents our discussion and analysis of the District's financial performance during the fiscal year that ended on June 30, 2008. Please read it in conjunction with the District's financial statements, which immediately follow this section. Responsibility for the completeness and accuracy of this information rests with District management.

## **OVERVIEW OF THE FINANCIAL STATEMENTS**

The Riverside Community College District's financial statements are presented in accordance with Governmental Accounting Standards Board Statements (GASB) No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments* and No. 35, *Basic Financial Statements - and Management Discussion and Analysis - for Public College and Universities*. These statements allow for the presentation of financial activity and results of operations which focuses on the District as a whole. The entity-wide financial statements present the overall results of operations whereby all of the District's activities are consolidated into one total versus the traditional presentation by fund type. The focus of the Statement of Net Assets is designed to be similar to the bottom line results of the District. This statement combines and consolidates current financial resources with capital assets and long-term obligations. The Statement of Revenues, Expenses, and Changes in Net Assets focuses on the costs of the District's operational activities with revenues and expenses categorized as operating and nonoperating, and expenses are reported by natural classification. The Statement of Cash Flows provides an analysis of the sources and uses of cash within the operations of the District.

The California Community Colleges Chancellor's Office has recommended that all State community colleges follow the Business Type Activity (BTA) model for financial statement reporting purposes.

## **FINANCIAL HIGHLIGHTS**

- The District's primary funding source is from apportionment received from the State of California. The primary basis of this apportionment is the calculation of Full Time Equivalent Students (FTES). During the 2007-2008 fiscal year, total reported FTES were 27,011 as compared to 23,967 in the 2006-2007 fiscal year. The District's credit FTES was fully funded except for 141 Credit FTES for fiscal year 2007-2008 and was fully funded for fiscal year 2006-2007.
- Several construction and modernization projects at the District's three campuses resulted in completed buildings, building improvements, and improvements to sites of \$32,970,042 in the 2007-2008 fiscal year. The projects, listed below, are funded both through State construction revenues and through the District's voter approved general obligation bond, Measure C.

Parking Structure - Riverside  
Stokoe Innovative Learning Center  
Emergency Phones Installation Project  
Modular Redistribution Project - Norco  
Tech B Booster Unit Project - Riverside  
Quad Terrace Project - Riverside

Modular Redistribution Project - Moreno Valley  
PBX Operations Center Project - Riverside  
Roofing Projects - Riverside  
Carpeting and Flooring Projects - Norco and Riverside  
Bradshaw Building Concrete Work



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RCC Norco • 2001 Third Street, Norco, CA 92860-2600 • (951) 372-7000 • FAX (951) 372-7050  
RCC Riverside • 4800 Magnolia Avenue, Riverside, CA 92506-1299 • (951) 222-8000 • FAX (951) 222-8036

## RIVERSIDE COMMUNITY COLLEGE DISTRICT

### MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2008

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- Costs for employee salaries increased by 8.53 percent or \$8.7 million from the 2006-2007 fiscal year, and costs associated with employee benefits increased by 7.19 percent or \$1.6 million. The increase in salaries is primarily due to COLA of 4.53 percent, scheduled salary step increases, employee reclassifications and an increased number of categorically funded positions. The increase in the benefit costs is due to rising costs of health and welfare benefits paid on behalf of both current employees and retirees.
- During the 2007-2008 fiscal year, the District provided almost \$25.5 million in financial aid to students attending classes at the three campuses. This aid was provided in the form of grants, scholarships, loans, and tuition reductions funded through the Federal government, State Chancellor's Office, and local funding as shown below.

|   |                     |
|---|---------------------|
| Federal Pell Grants (PELL)                                  | \$15,339,252        |
| Federal Supplement Education Opportunity Grant (FSEOG)      | 716,869             |
| Federal Family Education Loans (FFEL)                       | 1,976,657           |
| Federal Work Study Program (FWS)                            | 784,390             |
| Federal Academic Competitiveness Grant (ACG)                | 6,875               |
| State of California Cal Grant B (CALG-B)                    | 1,525,620           |
| State of California Cal Grant C (CALG-C)                    | 85,239              |
| California Community College Board of Governor's Fee Wavier | <u>5,032,822</u>    |
| Total Financial Aid Provided to Students                    | <u>\$25,467,724</u> |

**RIVERSIDE COMMUNITY COLLEGE DISTRICT**

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
 JUNE 30, 2008**

***THE DISTRICT AS A WHOLE***

**Net Assets**

**Table 1**

(Amounts in thousands)

|  | <u>2008</u>      | <u>2007</u>      | <u>Change</u>    | <u>2006</u>      | <u>Change</u>     |
|--|------------------|------------------|------------------|------------------|-------------------|
| <b>ASSETS</b>                            |                  |                  |                  |                  |                   |
| <b>Current Assets</b>                    |                  |                  |                  |                  |                   |
| Cash and investments                     | \$ 150,191       | \$ 162,395       | \$ (12,204)      | \$ 80,321        | \$ 69,870         |
| Accounts receivable (net)                | 23,186           | 21,120           | 2,066            | 12,326           | 10,860            |
| Other current assets                     | 148              | 162              | (14)             | 89               | 59                |
| Total Current Assets                     | <u>173,525</u>   | <u>183,677</u>   | <u>(10,152)</u>  | <u>92,736</u>    | <u>80,789</u>     |
| Other noncurrent assets                  | 949              | 1,017            | (68)             | -                | 949               |
| Capital assets (net)                     | 190,938          | 172,156          | 18,782           | 143,102          | 47,836            |
| Total Assets                             | <u>\$365,412</u> | <u>\$356,850</u> | <u>\$ 8,562</u>  | <u>\$235,838</u> | <u>\$ 129,574</u> |
| <b>LIABILITIES</b>                       |                  |                  |                  |                  |                   |
| <b>Current Liabilities</b>               |                  |                  |                  |                  |                   |
| Accounts payable and accrued liabilities | \$ 25,699        | \$ 22,225        | \$ 3,474         | \$ 15,041        | \$ 10,658         |
| Amounts held in trust for others         | 2,166            | 2,043            | 123              | 1,034            | 1,132             |
| Current portion of long-term obligations | 8,372            | 9,183            | (811)            | 7,239            | 1,133             |
| Total Current Liabilities                | <u>36,237</u>    | <u>33,451</u>    | <u>2,786</u>     | <u>23,314</u>    | <u>12,923</u>     |
| Long-Term Obligations                    | 148,619          | 153,936          | -                | 68,597           | 80,022            |
| Total Liabilities                        | <u>184,856</u>   | <u>187,387</u>   | <u>2,786</u>     | <u>91,911</u>    | <u>92,945</u>     |
| <b>NET ASSETS</b>                        |                  |                  |                  |                  |                   |
| Invested in capital assets               | 127,166          | 106,844          | 20,322           | 110,337          | 16,829            |
| Restricted                               | 34,874           | 43,892           | (9,018)          | 33,590           | 1,284             |
| Unrestricted                             | 18,516           | 18,727           | (211)            | -                | 18,516            |
| Total Net Assets                         | <u>\$180,556</u> | <u>\$169,463</u> | <u>\$ 11,093</u> | <u>\$143,927</u> | <u>\$ 36,629</u>  |

Cash and investments consist primarily of funds held in the Riverside County Treasury. The changes in our cash position are explained in the Statement of Cash Flows on pages 15 and 16.

# RIVERSIDE COMMUNITY COLLEGE DISTRICT

## MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2008

### Operating Results for the Year

The results of this year's operations for the District as a whole are reported in the Statement of Revenues, Expenses, and Changes in Net Assets on page 14.

**Table 2**

(Amounts in thousands)

|                                   | 2008             | 2007             | Change             | 2006             | Change             |
|-----------------------------------|------------------|------------------|--------------------|------------------|--------------------|
| Operating Revenues                |                  |                  |                    |                  |                    |
| Tuition and fees                  | \$ 12,494        | \$ 12,923        | \$ (429)           | \$ 14,294        | \$ (1,800)         |
| Grants and contracts              | 36,934           | 31,814           | 5,120              | 29,617           | 7,317              |
| Other operating revenues          | 98               | 2                | 96                 | -                | 98                 |
| Total Operating Revenues          | <u>49,526</u>    | <u>44,739</u>    | <u>4,787</u>       | <u>43,911</u>    | <u>5,615</u>       |
| Operating Expenses                |                  |                  |                    |                  |                    |
| Salaries and benefits             | 135,211          | 124,868          | 10,343             | 112,642          | 22,569             |
| Supplies and maintenance          | 53,690           | 47,700           | 5,990              | 37,831           | 15,859             |
| Depreciation                      | 5,918            | 5,166            | 752                | 5,115            | 803                |
| Total Operating Expenses          | <u>194,819</u>   | <u>177,734</u>   | <u>17,085</u>      | <u>155,588</u>   | <u>39,231</u>      |
| Loss on Operations                | <u>(145,293)</u> | <u>(132,995)</u> | <u>(12,298)</u>    | <u>(111,677)</u> | <u>(33,616)</u>    |
| Nonoperating Revenues             |                  |                  |                    |                  |                    |
| State apportionments              | 89,611           | 88,437           | 1,174              | 68,270           | 21,341             |
| Property taxes                    | 43,895           | 43,101           | 794                | 43,803           | 92                 |
| State revenues                    | 4,288            | 4,529            | (241)              | 4,689            | (401)              |
| Net investment income             | 8,125            | 4,170            | 3,955              | 4,030            | 4,095              |
| Net interest expense              | (7,840)          | (3,516)          | (4,324)            | (3,036)          | (4,804)            |
| Other nonoperating revenues       | 11,399           | 12,190           | (791)              | 6,080            | 5,319              |
| Gain (Loss) on disposal of assets | (390)            | -                | (390)              | 8,752            | (9,142)            |
| Total Nonoperating Revenue        | <u>149,088</u>   | <u>148,911</u>   | <u>177</u>         | <u>132,588</u>   | <u>16,500</u>      |
| Other Revenues                    |                  |                  |                    |                  |                    |
| State and local capital income    | 7,298            | 9,620            | (2,322)            | 5,270            | 2,028              |
| Net Increase in Net Assets        | <u>\$ 11,093</u> | <u>\$ 25,536</u> | <u>\$ (14,443)</u> | <u>\$ 26,181</u> | <u>\$ (15,088)</u> |

The District's primary revenue is from the State apportionment calculation which is comprised of three sources: local property taxes, student enrollment fees, and State apportionment. Property taxes levied and received from property within the County increased slightly as did State apportionments.

Grant and contract revenues relate primarily to student financial aid, as well as to specific Federal and State grants received for programs serving the students and programs of the District. These grant and program revenues are restricted as to the allowable expenses related to the programs.

Interest income of \$8.1 million was off set by interest expense of \$7.8 million. The interest income is primarily the result of cash held in the Riverside County Treasury. Interest income is up approximately \$3.5 million over the 2006-2007 fiscal year. Interest income and expenses have increased over fiscal year 2006-2007 due to the Series C General Obligation Bond issuance in late June 2007, and the majority of the issuance has been in the Riverside County Treasury during fiscal year 2007-2008.

**RIVERSIDE COMMUNITY COLLEGE DISTRICT**

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
 JUNE 30, 2008**

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In accordance with requirements set forth by the California Community Colleges Chancellor's Office, the District reports operating expenses by object code. Operating expenses by functional classification are as follows:

**Table 3**

Year ended June 30, 2008:

|  | Salaries<br>and Employee<br>Benefits | Supplies,<br>Material, and<br>Other Expenses<br>and Services | Equipment,<br>Maintenance,<br>and Repairs | Depreciation        | Total                |
|--|--------------------------------------|--|---|---------------------|----------------------|
| Instructional activities                       | \$ 65,765,774                        | \$ 3,865,892   | \$ 2,814,116                              | \$ -                | \$ 72,445,782        |
| Academic support                               | 35,400,897                           | 15,258,329   | 905,475                                   | -                   | 51,564,701           |
| Student services                               | 14,946,563                           | 1,648,556  | 323,534                                   | -                   | 16,918,653           |
| Plant operations and maintenance               | 6,173,866                            | 3,908,410  | 474,797                                   | -                   | 10,557,073           |
| Instructional support services                 | 4,472,223                            | 374,850  | 370,278                                   | -                   | 5,217,351            |
| Community services and<br>economic development | 1,671,848                            | 923,945  | 76,682                                    | -                   | 2,672,475            |
| Ancillary services and<br>auxiliary operations | 6,707,754                            | 2,817,415  | 142,859                                   | -                   | 9,668,028            |
| Student aid                                    | -                                    | 18,458,245   | -   | -                   | 18,458,245           |
| Physical property and related<br>acquisitions  | 72,750                               | 1,182,297  | 144,435                                   | -                   | 1,399,482            |
| Unallocated depreciation                       | -                                    | -  | -   | 5,917,666           | 5,917,666            |
| <b>Total</b>                                   | <b>\$135,211,675</b>                 | <b>\$ 48,437,939</b>   | <b>\$ 5,252,176</b>                       | <b>\$ 5,917,666</b> | <b>\$194,819,456</b> |



**RIVERSIDE COMMUNITY COLLEGE DISTRICT**

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2008**

Year ended June 30, 2007:

|  | Salaries<br>and Employee<br>Benefits | Supplies,<br>Material, and<br>Other Expenses<br>and Services | Equipment,<br>Maintenance,<br>and Repairs | Depreciation        | Total                |
|--|--------------------------------------|--|---|---------------------|----------------------|
| Instructional activities                       | \$ 61,619,751                        | \$ 4,009,189   | \$ 2,271,756                              | \$ -                | \$ 67,900,696        |
| Academic support                               | 31,425,851                           | 14,793,669   | 730,944                                   | -                   | 46,950,464           |
| Student services                               | 14,166,180                           | 1,575,367  | 261,103                                   | -                   | 16,002,650           |
| Plant operations and maintenance               | 5,770,803                            | 3,725,775  | 383,083                                   | -                   | 9,879,661            |
| Instructional support services                 | 4,244,377                            | 374,270  | 298,969                                   | -                   | 4,917,616            |
| Community services and<br>economic development | 1,224,664                            | 311,300  | 61,768                                    | -                   | 1,597,732            |
| Ancillary services and<br>auxiliary operations | 6,349,764                            | 2,614,357  | 115,220                                   | -                   | 9,079,341            |
| Student aid                                    | -                                    | 14,017,066   | -   | -                   | 14,017,066           |
| Physical property and related<br>acquisitions  | 66,514                               | 2,039,622  | 116,613                                   | -                   | 2,222,749            |
| Unallocated depreciation                       | -                                    | -  | -   | 5,165,636           | 5,165,636            |
| <b>Total</b>                                   | <b>\$124,867,904</b>                 | <b>\$ 43,460,615</b>   | <b>\$ 4,239,456</b>                       | <b>\$ 5,165,636</b> | <b>\$177,733,611</b> |

**Changes in Cash Position**

**Table 4**

(Amounts in thousands)

|                                 | 2008              | 2007              | Change             | 2006             | Change           |
|---------------------------------|-------------------|-------------------|--------------------|------------------|------------------|
| Cash Provided by (Used in)      |                   |                   |                    |                  |                  |
| Operating activities            | \$ (135,546)      | \$ (125,332)      | \$ (10,214)        | \$ (104,666)     | \$ (30,880)      |
| Noncapital financing activities | 134,532           | 130,134           | 4,398              | 124,019          | 10,513           |
| Capital financing activities    | (18,167)          | 73,275            | (91,442)           | (26,489)         | 8,322            |
| Investing activities            | 6,976             | 3,999             | 2,977              | 4,007            | 2,969            |
| Net Increase (Decrease) in Cash | (12,205)          | 82,076            | (94,281)           | (3,129)          | (9,076)          |
| Cash, Beginning of Year         | 162,396           | 80,320            | 82,076             | 83,449           | 78,947           |
| Cash, End of Year               | <u>\$ 150,191</u> | <u>\$ 162,396</u> | <u>\$ (12,205)</u> | <u>\$ 80,320</u> | <u>\$ 69,871</u> |

The Statement of Cash Flows on pages 15 and 16 provides information about our cash receipts and payments during the year. This statement also assists users in assessing the District's ability to meet its obligations as they come due and its need for external financing. The District's primary operating receipts are student tuition and fees and Federal, State, and local grants and contracts. The primary operating expense of the District is the payment of salaries and benefits to faculty, administrators, and classified staff.

While State apportionment revenues and property taxes are the primary source of noncapital related revenue, the GASB accounting standards require that this source of revenue is shown as nonoperating revenue as it comes from the general resources of the State and not from the primary users of the college's programs and services, the students. The District depends upon this funding to continue the current level of operations.

**RIVERSIDE COMMUNITY COLLEGE DISTRICT**

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
 JUNE 30, 2008**

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***CAPITAL ASSET AND DEBT ADMINISTRATION***

**Capital Assets**

At June 30, 2008, the District had \$190,938,137 in a broad range of capital assets, including land, buildings, and furniture and equipment. At June 30, 2007, the District's net capital assets were \$172,155,534. Major capital improvement projects are ongoing throughout the college campuses. These projects are primarily funded through State Construction Revenues and General Obligation Bonds. Projects are accounted for within our Construction in Progress account until the project is completed at which time the cost of the buildings and/or improvements will be recorded to the depreciable Buildings and Improvement category.

**Table 5**

|                                   | Balance<br>Beginning of<br>Year | Additions            | Deletions              | Balance End of<br>Year |
|-----------------------------------|---------------------------------|----------------------|------------------------|------------------------|
| Land and construction in progress | \$ 84,991,875                   | \$ 21,432,362        | \$ (32,375,488)        | \$ 74,048,749          |
| Buildings and land improvements   | 110,665,575                     | 32,970,042           | (428,419)              | 143,207,198            |
| Equipment and vehicles            | 19,669,005                      | 3,063,215            | (291,868)              | 22,440,352             |
| Subtotal                          | 215,326,455                     | 57,465,619           | (33,095,775)           | 239,696,299            |
| Accumulated depreciation          | (43,170,921)                    | (5,917,666)          | 330,425                | (48,758,162)           |
|                                   | <u>\$ 172,155,534</u>           | <u>\$ 51,547,953</u> | <u>\$ (32,765,350)</u> | <u>\$ 190,938,137</u>  |

**Obligations**

At the end of the 2007-2008 fiscal year, the District had \$151,354,238 in General Obligation Bonds outstanding. These bonds are repaid annually in accordance with the obligation requirements through property tax assessments on property within the Riverside Community College District boundaries.

**RIVERSIDE COMMUNITY COLLEGE DISTRICT**

**MANAGEMENT'S DISCUSSION AND ANALYSIS  
 JUNE 30, 2008**

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In addition to the above obligations, the District is obligated to employees of the District for vacation and load banking benefits and lease purchase agreements for equipment.

**Table 6**

|                             | Balance<br>Beginning of<br>Year | Additions           | Deletions             | Balance End<br>of Year |
|-----------------------------|---------------------------------|---------------------|-----------------------|------------------------|
| General obligation bonds    | \$159,139,934                   | \$ 593,201          | \$ (8,378,897)        | \$151,354,238          |
| Other liabilities           | 3,978,721                       | 2,784,740           | (1,126,689)           | 5,636,772              |
| Total Long-Term Obligations | <u>\$163,118,655</u>            | <u>\$ 3,377,941</u> | <u>\$ (9,505,586)</u> | <u>\$156,991,010</u>   |
| <br>                        |                                 |                     |                       |                        |
| Amount due within one year  |                                 |                     |                       | <u>\$ 8,372,155</u>    |

***GENERAL FUND BUDGETARY HIGHLIGHTS***

Over the course of the year, the District revises its budget to provide for unanticipated changes in revenues and expenditures. The Board of Trustees adopted the final amendment to the budget for the 2007-2008 fiscal year on June 17, 2008.

The District's final revised budget for the unrestricted General Fund anticipated that expenditures would exceed revenue by \$7.9 million. The actual results for the year showed revenues exceeded expenditures by \$2.5 million.

***ECONOMIC FACTORS AFFECTING THE FUTURE OF THE RIVERSIDE COMMUNITY COLLEGE DISTRICT***

The economic position of the District is closely tied to the State of California as State apportionments and property taxes allocated to the District represent approximately 83.68 percent of the total unrestricted sources of revenues received within the General Fund. The District increased reported FTES during fiscal year 2007-2008. The District continues to monitor enrollment and operating costs of the District to ensure ongoing financial stability and retain the reserve levels required by Board Policy and the State Chancellor's Office.

***CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT***

This financial report is designed to provide the District's citizens, taxpayers, students, and investors and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions about this report or need any additional financial information, contact the Riverside Community College District at 4800 Magnolia Avenue, Riverside, California 92506.

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***BASIC FINANCIAL STATEMENTS***

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## RIVERSIDE COMMUNITY COLLEGE DISTRICT

### STATEMENTS OF NET ASSETS JUNE 30, 2008 AND 2007

|   | <u>2008</u>           | <u>2007</u>           |
|---|-----------------------|-----------------------|
| <b>ASSETS</b>                                     |                       |                       |
| <b>Current Assets</b>                             |                       |                       |
| Cash and cash equivalents                         | \$ 2,711,773          | \$ 2,748,567          |
| Investments - Unrestricted                        | 36,942,057            | 36,582,869            |
| Investments - Restricted                          | 110,536,702           | 123,064,078           |
| Accounts receivable                               | 22,538,827            | 20,634,115            |
| Student accounts receivable, net                  | 648,152               | 485,867               |
| Prepaid expenses                                  | 60,348                | 73,137                |
| Deferred cost on issuance                         | 67,802                | 67,802                |
| Stores inventories                                | 19,353                | 21,310                |
| <b>Total Current Assets</b>                       | <u>173,525,014</u>    | <u>183,677,745</u>    |
| <b>Noncurrent Assets</b>                          |                       |                       |
| Deferred cost on issuance - noncurrent portion    | 949,227               | 1,017,029             |
| Nondepreciable capital assets                     | 74,048,749            | 84,991,875            |
| Depreciable capital assets, net of depreciation   | 116,889,388           | 87,163,659            |
| <b>Total Noncurrent Assets</b>                    | <u>191,887,364</u>    | <u>173,172,563</u>    |
| <b>TOTAL ASSETS</b>                               | <u>365,412,378</u>    | <u>356,850,308</u>    |
| <b>LIABILITIES</b>                                |                       |                       |
| <b>Current Liabilities</b>                        |                       |                       |
| Accounts payable                                  | 14,567,402            | 13,477,156            |
| Accrued interest payable                          | 2,806,625             | 1,122,959             |
| Deferred revenue                                  | 5,023,107             | 4,794,287             |
| Claims liability                                  | 3,302,565             | 2,831,205             |
| Amounts held in custody on behalf of others       | 2,165,652             | 2,042,870             |
| Compensated absences payable - current portion    | 1,046,309             | 620,886               |
| Bonds payable - current portion                   | 6,385,000             | 8,040,000             |
| Lease obligations - current portion               | 14,674                | 17,195                |
| Other long-term obligations - current portion     | 926,172               | 504,619               |
| <b>Total Current Liabilities</b>                  | <u>36,237,506</u>     | <u>33,451,177</u>     |
| <b>Noncurrent Liabilities</b>                     |                       |                       |
| Compensated absences payable - noncurrent portion | 1,562,349             | 1,707,857             |
| Bonds payable - noncurrent portion                | 137,622,557           | 143,414,386           |
| Net debt premium                                  | 7,346,681             | 7,685,578             |
| Lease obligations - noncurrent portion            | 41,576                | 56,250                |
| Other long-term obligations - noncurrent portion  | 2,045,692             | 1,071,884             |
| <b>Total Noncurrent Liabilities</b>               | <u>148,618,855</u>    | <u>153,935,955</u>    |
| <b>TOTAL LIABILITIES</b>                          | <u>184,856,361</u>    | <u>187,387,132</u>    |
| <b>NET ASSETS</b>                                 |                       |                       |
| Invested in capital assets, net of related debt   | 127,165,585           | 106,843,923           |
| Restricted for:                                   |                       |                       |
| Debt service                                      | 15,362,003            | 17,618,543            |
| Capital projects                                  | 12,516,469            | 21,070,311            |
| Other activities                                  | 6,995,880             | 5,202,943             |
| Unrestricted                                      | 18,516,080            | 18,727,456            |
| <b>TOTAL NET ASSETS</b>                           | <u>\$ 180,556,017</u> | <u>\$ 169,463,176</u> |

The accompanying notes are an integral part of these financial statements.

**RIVERSIDE COMMUNITY COLLEGE DISTRICT**

**STATEMENTS OF REVENUES, EXPENSES,  
 AND CHANGES IN NET ASSETS  
 FOR THE YEARS ENDED JUNE 30, 2008 AND 2007**

|  | <u>2008</u>           | <u>2007</u>           |
|--|-----------------------|-----------------------|
| <b>OPERATING REVENUES</b>                                      |                       |                       |
| Student Tuition and Fees                                       | \$ 17,220,116         | \$ 18,278,142         |
| Less: Scholarship discount and allowance                       | (4,726,243)           | (5,354,970)           |
| Net tuition and fees   | <u>12,493,873</u>     | <u>12,923,172</u>     |
| Grants and Contracts, noncapital:                              |                       |                       |
| Federal  | 25,132,430            | 19,939,276            |
| State  | 11,801,545            | 11,874,851            |
| Other Operating Revenues                                       | 98,054                | 1,631                 |
| <b>TOTAL OPERATING REVENUES</b>                                | <u>49,525,902</u>     | <u>44,738,930</u>     |
| <b>OPERATING EXPENSES</b>                                      |                       |                       |
| Salaries   | 110,676,431           | 101,977,931           |
| Employee benefits  | 24,535,244            | 22,889,973            |
| Supplies, materials, and other operating expenses and services | 48,437,939            | 43,460,615            |
| Equipment, maintenance, and repairs                            | 5,252,176             | 4,239,456             |
| Depreciation   | 5,917,666             | 5,165,636             |
| <b>TOTAL OPERATING EXPENSES</b>                                | <u>194,819,456</u>    | <u>177,733,611</u>    |
| <b>OPERATING LOSS</b>  | <u>(145,293,554)</u>  | <u>(132,994,681)</u>  |
| <b>NONOPERATING REVENUES (EXPENSES)</b>                        |                       |                       |
| State apportionments, noncapital                               | 89,611,058            | 88,436,441            |
| Local property taxes levied for general purposes               | 32,330,029            | 29,604,089            |
| Local property taxes levied for capital debt                   | 11,565,586            | 13,496,402            |
| State taxes and other revenues                                 | 4,287,522             | 4,529,367             |
| Investment income  | 7,445,762             | 4,170,219             |
| Interest expense on capital related debt                       | (7,839,793)           | (3,928,624)           |
| Investment income on capital asset-related debt, net           | 679,403               | 412,550               |
| Deletion of capital assets                                     | (389,862)             | -                     |
| Other nonoperating revenue                                     | 11,398,245            | 12,190,417            |
| <b>TOTAL NONOPERATING REVENUES<br/>(EXPENSES)</b>              | <u>149,087,950</u>    | <u>148,910,861</u>    |
| <b>INCOME BEFORE OTHER REVENUES AND EXPENSES</b>               | <u>3,794,396</u>      | <u>15,916,180</u>     |
| State revenues, capital  | 7,298,445             | 9,619,978             |
| <b>TOTAL INCOME BEFORE OTHER<br/>REVENUES AND EXPENSES</b>     | <u>7,298,445</u>      | <u>9,619,978</u>      |
| <b>CHANGE IN NET ASSETS</b>                                    | <u>11,092,841</u>     | <u>25,536,158</u>     |
| <b>NET ASSETS, BEGINNING OF YEAR</b>                           | <u>169,463,176</u>    | <u>143,927,018</u>    |
| <b>NET ASSETS, END OF YEAR</b>                                 | <u>\$ 180,556,017</u> | <u>\$ 169,463,176</u> |

The accompanying notes are an integral part of these financial statements.

**RIVERSIDE COMMUNITY COLLEGE DISTRICT**

**STATEMENTS OF CASH FLOWS  
FOR THE YEARS ENDED JUNE 30, 2008 AND 2007**

|  | <b>2008</b>          | <b>2007</b>          |
|--|----------------------|----------------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>                |                      |                      |
| Tuition and fees   | \$ 12,208,973        | \$ 12,715,382        |
| Federal grants and contracts                               | 8,297,410            | 7,720,570            |
| State grants and contracts                                 | 11,831,167           | 12,419,336           |
| Drawdowns of Federal direct student aid                    | 16,847,386           | 12,218,706           |
| Disbursement of Federal direct student aid                 | (16,847,386)         | (12,218,706)         |
| Payments to vendors for supplies and services              | (34,692,449)         | (34,010,246)         |
| Payments to or on behalf of employees                      | (133,412,121)        | (125,095,809)        |
| Other operating receipts                                   | 220,836              | 918,005              |
| <b>Net Cash Flows From Operating Activities</b>            | <u>(135,546,184)</u> | <u>(125,332,762)</u> |
| <b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>     |                      |                      |
| State apportionments                                       | 89,646,982           | 87,997,324           |
| Property taxes - nondebt related                           | 32,391,969           | 28,572,601           |
| State taxes and other apportionments                       | 3,288,415            | 1,810,325            |
| Other nonoperating   | 9,204,648            | 11,753,823           |
| <b>Net Cash Flows From Noncapital Financing Activities</b> | <u>134,532,014</u>   | <u>130,134,073</u>   |
| <b>CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES</b>        |                      |                      |
| Purchase of capital assets                                 | (23,818,870)         | (32,486,516)         |
| Proceeds from sale of general obligation bonds             | -                    | 92,816,967           |
| Proceeds from issuance of capital leases                   | -                    | 138,445              |
| State revenue, capital projects                            | 7,298,445            | 9,619,978            |
| Property taxes - related to capital debt                   | 11,565,586           | 13,496,402           |
| Principal paid on capital debt                             | (8,396,092)          | (6,547,837)          |
| Interest paid on capital debt                              | (6,156,127)          | (3,928,624)          |
| Interest received on capital asset-related debt            | 679,403              | 412,550              |
| Accreted interest on general obligation bonds              | 593,201              | 838,247              |
| Deferred cost on issuance                                  | 67,802               | (1,084,831)          |
| <b>Net Cash Flows From Capital Financing Activities</b>    | <u>(18,166,652)</u>  | <u>73,274,781</u>    |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>                |                      |                      |
| Interest received from investments                         | 6,975,840            | 3,999,020            |
| <b>Net Cash Flows From Investing Activities</b>            | <u>6,975,840</u>     | <u>3,999,020</u>     |
| <b>NET CHANGE IN CASH AND CASH EQUIVALENTS</b>             | (12,204,982)         | 82,075,112           |
| <b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>        | 162,395,514          | 80,320,402           |
| <b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>              | <u>\$150,190,532</u> | <u>\$162,395,514</u> |

The accompanying notes are an integral part of these financial statements.

**RIVERSIDE COMMUNITY COLLEGE DISTRICT**

**STATEMENTS OF CASH FLOWS, Continued  
FOR THE YEARS ENDED JUNE 30, 2008 AND 2007**

|   | <u>2008</u>                    | <u>2007</u>                    |
|---|--------------------------------|--------------------------------|
| <b>RECONCILIATION OF NET OPERATING LOSS TO NET CASH FLOWS FROM OPERATING ACTIVITIES</b> |                                |                                |
| Operating Loss  | \$ (145,293,554)               | \$ (132,994,681)               |
| Adjustments to Reconcile Operating Loss to Net Cash Flows from Operating Activities:    |                                |                                |
| Depreciation and amortization expense   | 5,917,666                      | 5,165,636                      |
| Changes in Operating Assets and Liabilities:  |                                |                                |
| Receivables, net  | (153,449)                      | (34,249)                       |
| Stores inventories  | 1,957                          | 7,606                          |
| Prepaid expenses  | 12,789                         | (12,417)                       |
| Accounts payable and other accrued liabilities  | 1,941,559                      | (328,752)                      |
| Deferred revenue  | 228,820                        | 1,817,435                      |
| Funds held for others   | 122,782                        | 1,009,241                      |
| Compensated absences  | 1,675,246                      | 37,419                         |
| Total Adjustments   | <u>9,747,370</u>               | <u>7,661,919</u>               |
| <b>Net Cash Flows From Operating Activities</b>   | <u><u>\$ (135,546,184)</u></u> | <u><u>\$ (125,332,762)</u></u> |
| <br><b>CASH AND CASH EQUIVALENTS CONSIST OF THE FOLLOWING:</b>                          |                                |                                |
| Cash in banks   | \$ 2,711,773                   | \$ 2,748,567                   |
| Unrestricted cash in county treasury  | 36,942,057                     | 36,582,869                     |
| Restricted cash in county treasury  | 110,536,702                    | 123,064,078                    |
| <b>Total Cash and Cash Equivalents</b>  | <u><u>\$ 150,190,532</u></u>   | <u><u>\$ 162,395,514</u></u>   |
| <br><b>NON CASH TRANSACTIONS</b>  |                                |                                |
| On behalf payments for benefits   | \$ 2,824,786                   | \$ 2,720,297                   |
| Deletion of capital assets  | 389,862                        | -                              |
|   | <u><u>\$ 3,214,648</u></u>     | <u><u>\$ 2,720,297</u></u>     |

The accompanying notes are an integral part of these financial statements.



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***DISCRETELY PRESENTED COMPONENT UNIT  
RIVERSIDE COMMUNITY COLLEGE DISTRICT FOUNDATION***

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**RIVERSIDE COMMUNITY COLLEGE DISTRICT**

**DISCRETELY PRESENTED COMPONENT UNIT  
RIVERSIDE COMMUNITY COLLEGE DISTRICT FOUNDATION  
STATEMENTS OF FINANCIAL POSITION  
JUNE 30, 2008 AND 2007**

|  | <u>2008</u>         | <u>2007</u>         |
|--|---------------------|---------------------|
| <b>ASSETS</b>  |                     |                     |
| Current Assets   |                     |                     |
| Cash and Cash Equivalents                                    |                     |                     |
| Unrestricted   | \$ 61,852           | \$ 213,063          |
| Restricted   | 1,972,479           | 1,344,588           |
| Accounts receivable  | 267                 | 7,129               |
| Unconditional promises to give                               | 72,607              | 149,260             |
| Total Current Assets   | <u>2,107,205</u>    | <u>1,714,040</u>    |
| Noncurrent Assets  |                     |                     |
| Investments - restricted                                     | 2,739,990           | 3,242,131           |
| Long-term unconditional promises to give, net of allowance   | 276,585             | 170,879             |
| Total Noncurrent Assets                                      | <u>3,016,575</u>    | <u>3,413,010</u>    |
| Total Assets   | <u>\$ 5,123,780</u> | <u>\$ 5,127,050</u> |
| <br><b>LIABILITIES AND NET ASSETS</b>                        |                     |                     |
| Current Liabilities  |                     |                     |
| Accounts payable   | \$ 181,470          | \$ 113,900          |
| Refundable advances  | 77,148              | 150,000             |
| Total Current Liabilities                                    | <u>258,618</u>      | <u>263,900</u>      |
| Long-Term Obligations  |                     |                     |
| Long-term obligation to Riverside Community College District | 610,870             | 421,368             |
| Total Long-Term Obligations                                  | <u>610,870</u>      | <u>421,368</u>      |
| Total Liabilities  | <u>869,488</u>      | <u>685,268</u>      |
| <br><b>NET ASSETS</b>  |                     |                     |
| Unrestricted   |                     |                     |
| Undesignated   | 214,419             | 206,088             |
| Board designated   | (912,392)           | (586,644)           |
| Total Unrestricted   | <u>(697,973)</u>    | <u>(380,556)</u>    |
| Temporarily restricted                                       | 2,018,794           | 1,977,541           |
| Permanently restricted                                       | 2,933,471           | 2,844,797           |
| Total Net Assets   | <u>4,254,292</u>    | <u>4,441,782</u>    |
| Total Liabilities and Net Assets                             | <u>\$ 5,123,780</u> | <u>\$ 5,127,050</u> |

The accompanying notes are an integral part of these financial statements.

**RIVERSIDE COMMUNITY COLLEGE DISTRICT**

**DISCRETELY PRESENTED COMPONENT UNIT  
 RIVERSIDE COMMUNITY COLLEGE DISTRICT FOUNDATION  
 STATEMENTS OF ACTIVITIES  
 FOR THE YEARS ENDED JUNE 30, 2008 AND 2007**

|   | <b>2008</b>         |                           |                           | Total               |
|---|---------------------|---------------------------|---------------------------|---------------------|
|   | Unrestricted        | Temporarily<br>Restricted | Permanently<br>Restricted |                     |
| <b>REVENUES</b>                             |                     |                           |                           |                     |
| Donations                                   | \$ 38,274           | \$ 629,173                | \$ 197,254                | \$ 864,701          |
| In-kind donations                           |                     |                           |                           |                     |
| Donated assets                              | 21,044              | -                         | -                         | 21,044              |
| Donated material                            | 50,146              | -                         | -                         | 50,146              |
| Donated services                            | 406,859             | -                         | -                         | 406,859             |
| Assets released from restrictions           | 702,196             | (628,425)                 | (73,771)                  | -                   |
| Total Revenues                              | <u>1,218,519</u>    | <u>748</u>                | <u>123,483</u>            | <u>1,342,750</u>    |
| <b>EXPENSES</b>                             |                     |                           |                           |                     |
| Operating expenses                          | 694,564             | -                         | -                         | 694,564             |
| Program expenses                            | 714,132             | -                         | -                         | 714,132             |
| Fundraising expenses                        | 133,856             | -                         | -                         | 133,856             |
| Total Expenses                              | <u>1,542,552</u>    | <u>-</u>                  | <u>-</u>                  | <u>1,542,552</u>    |
| <b>OTHER INCOME (EXPENSE)</b>               |                     |                           |                           |                     |
| Realized gain (loss) on sale of investments | 138                 | 70                        | 1,583                     | 1,791               |
| Unrealized gains                            | (8,122)             | (2,018)                   | (92,867)                  | (103,007)           |
| Interest and dividends income               | 5,887               | 62,676                    | 67,306                    | 135,869             |
| Interest expense                            | (22,341)            | -                         | -                         | (22,341)            |
| Transfers                                   | 31,054              | (20,223)                  | (10,831)                  | -                   |
| Total Other Income (Expense)                | <u>6,616</u>        | <u>40,505</u>             | <u>(34,809)</u>           | <u>12,312</u>       |
| CHANGE IN NET ASSETS                        | (317,417)           | 41,253                    | 88,674                    | (187,490)           |
| NET ASSETS, BEGINNING OF YEAR               | (380,556)           | 1,977,541                 | 2,844,797                 | 4,441,782           |
| NET ASSETS, END OF YEAR                     | <u>\$ (697,973)</u> | <u>\$2,018,794</u>        | <u>\$2,933,471</u>        | <u>\$ 4,254,292</u> |

The accompanying notes are an integral part of these financial statements.

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| <b>2007</b>         |                           |                           |                     |
|---------------------|---------------------------|---------------------------|---------------------|
| Unrestricted        | Temporarily<br>Restricted | Permanently<br>Restricted | Total               |
| \$ 181,871          | \$ 641,114                | \$ 238,598                | \$ 1,061,583        |
| 104,075             | -                         | -                         | 104,075             |
| 43,734              | -                         | -                         | 43,734              |
| 390,231             | -                         | -                         | 390,231             |
| 754,328             | (699,569)                 | (54,759)                  | -                   |
| <u>1,474,239</u>    | <u>(58,455)</u>           | <u>183,839</u>            | <u>1,599,623</u>    |
| 445,069             | -                         | -                         | 445,069             |
| 1,082,902           | -                         | -                         | 1,082,902           |
| 194,076             | -                         | -                         | 194,076             |
| <u>1,722,047</u>    | <u>-</u>                  | <u>-</u>                  | <u>1,722,047</u>    |
| (67)                | (1,042)                   | (4,345)                   | (5,454)             |
| 4,420               | 68,416                    | 285,409                   | 358,245             |
| 1,633               | 25,274                    | 105,434                   | 132,341             |
| (14,635)            | -                         | -                         | (14,635)            |
| 25,461              | 64,842                    | (90,303)                  | -                   |
| <u>16,812</u>       | <u>157,490</u>            | <u>296,195</u>            | <u>470,497</u>      |
| (230,996)           | 99,035                    | 480,034                   | 348,073             |
| (149,560)           | 1,878,506                 | 2,364,763                 | 4,093,709           |
| <u>\$ (380,556)</u> | <u>\$ 1,977,541</u>       | <u>\$ 2,844,797</u>       | <u>\$ 4,441,782</u> |

**RIVERSIDE COMMUNITY COLLEGE DISTRICT**

**DISCRETELY PRESENTED COMPONENT UNIT  
RIVERSIDE COMMUNITY COLLEGE DISTRICT FOUNDATION  
STATEMENTS OF CASH FLOWS  
FOR THE YEARS ENDED JUNE 30, 2008 AND 2007**

|  | <u>2008</u>      | <u>2007</u>       |
|--|------------------|-------------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>  |                  |                   |
| Change in Net Assets   | \$ (187,490)     | \$ 348,073        |
| Adjustments to Reconcile Change in Net Assets<br>to Net Cash Flows From Operating Activities |                  |                   |
| Unrealized (gain) loss   | 103,007          | (358,245)         |
| Changes in Assets and Liabilities  |                  |                   |
| (Increase) decrease in accounts receivable   | 6,862            | (7,129)           |
| Increase in unconditional promises to give   | (24,876)         | (45,947)          |
| Increase (decrease) in accounts payable  | 67,570           | 40,059            |
| Increase in refundable advances  | (72,852)         | -                 |
| Net Cash Flows From Operating Activities   | <u>(107,779)</u> | <u>(23,189)</u>   |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>  |                  |                   |
| Purchase of investments  | 399,134          | (1,033,570)       |
| Proceeds from sale of investments  | -                | 1,706,447         |
| Net Cash Flows From Investing Activities   | <u>399,134</u>   | <u>672,877</u>    |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>  |                  |                   |
| Proceeds from issuance of debt   | 189,502          | 244,331           |
| Collections of contributions restricted for long-term purposes                               | (632,068)        | (655,190)         |
| Net Cash Flows From Investing Activities   | <u>(442,566)</u> | <u>(410,859)</u>  |
| <b>NET CHANGE IN CASH AND CASH EQUIVALENTS</b>   | (151,211)        | 238,829           |
| <b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>  | 213,063          | (25,766)          |
| <b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>  | <u>\$ 61,852</u> | <u>\$ 213,063</u> |

The accompanying notes are an integral part of these financial statements.

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***NOTES TO FINANCIAL STATEMENTS***

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## RIVERSIDE COMMUNITY COLLEGE DISTRICT

### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2008 AND 2007

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#### **NOTE 1 - ORGANIZATION**

The Riverside Community College District (the District) was established in 1916 as a political subdivision of the State of California and provides educational services to residents of the surrounding area. The District operates under a locally elected five-member Board of Trustees form of government, which establishes the policies and procedures by which the District operates. The Board must approve the annual budgets for the General Fund, special revenue funds, capital project funds, and proprietary funds, but these budgets are managed at the department level. Currently, the District operates three campuses located within western Riverside County. While the District is a political subdivision of the State of California, it is not a component unit of the State in accordance with the provisions of Governmental Accounting Standards Board (GASB) Statement No. 39.

#### **Financial Reporting Entity**

The District has adopted GASB Statement No. 39, *Determining Whether Certain Organizations are Component Units*. This statement amends GASB Statement No. 14, *The Financial Reporting Entity*, to provide additional guidance to determine whether certain organizations, for which the District is not financially accountable, should be reported as component units based on the nature and significance of their relationship with the District. The three components used to determine the presentation are: providing a "direct benefit", the "environment and ability to access/influence reporting", and the "significance" criterion. As defined by accounting principles generally accepted in the United States of America and established by the Governmental Accounting Standards Board, the financial reporting entity consists of the primary government, the District, and the following component units:

- **Riverside Community College District Foundation**

The Riverside Community College District Foundation (the Foundation) is a legally separate, tax-exempt organization. The Foundation acts primarily as a fundraising organization to provide grants and scholarships to students and support to employees, programs, and departments of the District. Although the District does not control the timing or amount of receipts from the Foundation, the majority of resources, or income thereon, that the Foundation holds and invests are restricted to the activities of the District by the donors. Because these restricted resources held by the Foundation can only be used by, or for the benefit of, the District, the Foundation is considered a component unit of the District. The Foundation is reported in separate financial statements because of the difference in its reporting model, as further described below.

The Foundation is a not-for-profit organization under Internal Revenue Code (IRS) Section 501(c)(3) that reports its financial results under Financial Accounting Standards Board (FASB) Statements. Most significant to the Foundation's operations and reporting model are FASB Statement No. 116, *Accounting for Contributions Received and Contributions Made*, and FASB Statement No. 117, *Financial Reporting for Not-For-Profit Organizations*. As such, certain revenue recognition criteria and presentation features are different from GASB revenue recognition criteria and presentation features. No modifications have been made to the Foundation's financial information in the District's financial reporting entity for these differences.

Financial statements for the Foundation can be obtained from the Foundation's Business Office at 4800 Magnolia Avenue, Riverside, California 92506.

## RIVERSIDE COMMUNITY COLLEGE DISTRICT

### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2008 AND 2007

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- **Riverside Community College District Development Corporation**

The Riverside Community College District Development Corporation (the Corporation) is a legally separate organization component unit of the District. The Corporation was formed to provide financing and acquire assets for the District. A majority of the Corporation's Board of Directors either serves by reason of their position in the District or is appointed by the District's Board of Trustees. The financial activity has been "blended" or consolidated within the financial statements as the District as if the activity was the District's. Within the other supplementary information section of the report, the activity is included as the Riverside Community College District Development Corporation Fund as a Special Revenue Fund of the District. Individually prepared financial statements are not prepared for the Corporation.

The following entities do not meet the above criteria for inclusion as component units of the District. Additional information is included in Note 14 to the financial statements.

**Public Entity Risk Pools and Joint Powers Authorities (JPAs)** The District is associated with four JPAs. These organizations do not meet the criteria for inclusion as component units of the District. Additional information is presented in Note 14 to the financial statements. These organizations are:

- **Joint Powers Agencies and Public Entity Risk Pools**

The District is associated with four joint powers agencies (JPAs). These organizations do not meet the criteria for inclusion as component units of the District. The JPAs are the Schools Excess Liability Fund (SELF), the Riverside Community College County Superintendent Self-Insurance Program for Employees (RCCCSSIPE), the Riverside Employers/Employees Plan (REEP), and the Alliance of Schools for Cooperative Insurance Program (ASCIP).

#### ***NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES***

##### **Measurement Focus, Basis of Accounting, and Financial Statement Presentation**

For financial reporting purposes, the District is considered a special-purpose government engaged only in business-type activities as defined by GASB Statements No. 34 and No. 35 as amended by GASB Statements No. 37 and No. 38. This presentation provides a comprehensive entity-wide perspective of the District's assets, liabilities, activities, and cash flows and replaces the fund group perspective previously required. Accordingly, the District's financial statements have been presented using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis, revenues are recognized when earned, and expenses are recorded when an obligation has been incurred. All material intra-agency and intra-fund transactions have been eliminated.

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year.



## RIVERSIDE COMMUNITY COLLEGE DISTRICT

### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2008 AND 2007

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Nonexchange transactions, in which the District receives value without directly giving equal value in return, include State apportionments, property taxes, certain grants, entitlements, and donations. Revenue from State apportionments is generally recognized in the fiscal year in which it is apportioned from the State. Revenue from property taxes is recognized in the fiscal year in which the taxes are received. Revenue from certain grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include time and purpose requirements.

The accounting policies of the District conform to accounting principles generally accepted in the United States of America (US GAAP) as applicable to colleges and universities, as well as those prescribed by the California Community Colleges System's Office. The District reports are based on all applicable GASB pronouncements, as well as applicable FASB pronouncements issued on or before November 30, 1989, unless those pronouncements conflict or contradict GASB pronouncements. The District has not elected to apply FASB pronouncements after that date. When applicable, certain prior year amounts have been reclassified to conform to current year presentation. The budgetary and financial accounts of the District are maintained in accordance with the State System's Office *Budget and Accounting Manual*.

The financial statements are presented in accordance with the reporting model as prescribed in GASB Statement No. 34, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*, and GASB Statement No. 35, *Basic Financial Statements and Management's Discussion and Analysis for Public Colleges and Universities*, as amended by GASB Statements No. 37 and No. 38. The business-type activities model followed by the District requires the following components of the District's financial statements:

- Management's Discussion and Analysis
- Basic Financial Statements for the District as a whole including:
  - Statement of Net Assets
  - Statement of Revenues, Expenses, and Changes in Net Assets
  - Statement of Cash Flows
- Notes to the Financial Statements

#### **Cash and Cash Equivalents**

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of one year or less from the date of acquisition. Cash equivalents also include cash with county treasury balances for purposes of the statement of cash flows. Restricted cash and cash equivalents represented balances restricted by external sources such as grants and contracts or specifically restricted for the repayment of capital debt.

#### **Investments**

In accordance with GASB Statement No. 31, *Accounting and Reporting for Certain Investments and for External Investment Pools*, investments are stated at fair value. Fair value is estimated based on published market prices at year-end. Investments for which there are no quoted market prices are not material.

## **RIVERSIDE COMMUNITY COLLEGE DISTRICT**

### **NOTES TO FINANCIAL STATEMENTS JUNE 30, 2008 AND 2007**

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#### **Accounts Receivable**

Accounts receivable include amounts due from the Federal, State and/or local governments, or private sources, in connection with reimbursement of allowable expenditures made pursuant to the District's grants and contracts. Accounts receivable also consist of tuition and fee charges to students and auxiliary enterprise services provided to students, faculty, and staff, the majority of each residing in the State of California. The District provides for an allowance for uncollectible accounts as an estimation of amounts that may not be received. This allowance is based upon management's estimates and analysis. The allowance was estimated at \$277,779 and \$208,229 for the years ended June 30, 2008 and 2007, respectively.

#### **Prepaid Expenses**

Prepaid expenses represent payments made to vendors and others for services that will benefit periods beyond June 30.

#### **Stores Inventories**

Stores inventories consist primarily of cafeteria food and supplies held for resale to the students and faculty of the college. Inventories are stated at cost, utilizing the weighted average method. The cost is recorded as an expense as the inventory is consumed.

#### **Capital Assets and Depreciation**

Capital assets are long-lived assets of the District as a whole and include land, construction-in-progress, buildings, leasehold improvements, and equipment. The District maintains an initial unit cost capitalization threshold of \$5,000. Assets are recorded at historical cost, or estimated historical cost, when purchased or constructed. The District does not possess any infrastructure. Donated capital assets are recorded at estimated fair market value at the date of donation. Improvements to buildings and land that significantly increase the value or extend the useful life of the asset are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not. Major outlays for capital improvements are capitalized as construction-in-progress as the projects are constructed.

Depreciation of capital assets is computed and recorded by the straight-line method. Estimated useful lives of the various classes of depreciable capital assets are as follows: buildings, 15 to 50 years; improvements, 10 years; equipment, 3 to 8 years; vehicles, 5 to 10 years.

#### **Accrued Liabilities and Long-term Obligations**

All payables, accrued liabilities, and long-term obligations are reported in the entity-wide financial statements.

#### **Deferred Issuance Costs, Premiums, and Discounts**

Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the straight line method.

## RIVERSIDE COMMUNITY COLLEGE DISTRICT

### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2008 AND 2007

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#### Compensated Absences

Accumulated unpaid employee vacation benefits are accrued as a liability as the benefits are earned. The entire compensated absence liability is reported on the entity-wide financial statements. The amounts have been recorded in the fund from which the employees, who have accumulated the leave, are paid. The District also participates in "load-banking" with eligible academic employees whereby the employee may teach extra courses in one period in exchange for time off in another period.

Sick leave is accumulated without limit for each employee based upon negotiated contracts. Leave with pay is provided when employees are absent for health reasons; however, the employees do not gain a vested right to accumulated sick leave. Employees are never paid for any sick leave balance at termination of employment or any other time. Therefore, the value of accumulated sick leave is not recognized as a liability in the District's financial statements. However, credit for unused sick leave is applicable to all classified school members who retire after January 1, 1999. At retirement, each member will receive .004 year of service credit for each day of unused sick leave.

#### Deferred Revenue

Deferred revenue arises when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period or when resources are received by the District prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the District has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized. Deferred revenues include (1) amounts received for tuition and fees prior to the end of the fiscal year that are related to the subsequent fiscal year and (2) amounts received from Federal and State grants received before the eligibility requirements are met are recorded as deferred revenue.

#### Net Assets

GASB Statements No. 34 and No. 35 report equity as "Net Assets." Net assets are classified according to external donor restrictions or availability of assets for satisfaction of District obligations according to the following net asset categories:

**Invested in Capital Assets, Net of Related Debt:** Capital Assets, net of accumulated depreciation and outstanding principal balances of debt attributable to the acquisition, construction, or improvement of those assets.

**Restricted - Expendable:** Net assets whose use by the District is subject to externally imposed constraints that can be fulfilled by actions of the District pursuant to those constraints or by the passage of time. Net assets may be restricted for capital projects, debt repayment, and/or educational programs.

None of the District's restricted net assets have resulted from enabling legislation adopted by the District.

**Unrestricted:** Net assets that are not subject to externally imposed constraints. Unrestricted net assets may be designated for specific purposes by action of the Board of Trustees or may otherwise be limited by contractual agreements with outside parties. Substantially all unrestricted net assets are designated for special purposes.

## RIVERSIDE COMMUNITY COLLEGE DISTRICT

### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2008 AND 2007

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When both restricted and unrestricted resources are available for use, it is the District's practice to use restricted resources first and the unrestricted resources when they are needed.

#### **Operating Revenues and Expenses**

**Classification of Revenues** - The District has classified its revenues as either operating or nonoperating. Certain significant revenue streams relied upon for operation are classified as nonoperating as defined by GASB Statement No. 35. Classifications are as follows:

**Operating revenues** - Operating revenues include activities that have the characteristics of exchange transactions, such as, (1) student tuition and fees, net of scholarship discounts and allowances, (2) sales and services of auxiliary enterprises, net of scholarship discounts and allowances, (3) most Federal, State, and local grants and contracts, and (4) interest on institutional student loans.

**Nonoperating revenues** - Nonoperating revenues include activities that have the characteristics of nonexchange transactions, such as State apportionments, property taxes, investment income, gifts and contributions, and other revenue sources described in GASB Statement No. 34.

**Classification of Expenses** - Nearly all the District's expenses are from exchange transactions and are classified as either operating or nonoperating according to the following criteria:

**Operating expenses** - Operating expenses are necessary costs to provide the services of the District and include employee salaries and benefits, supplies, operating expenses, and student financial aid.

**Nonoperating expenses** - Nonoperating expenses include interest expense and other expenses not directly related to the services of the District.

#### **State Apportionments**

Certain current year apportionments from the State are based on financial and statistical information of the previous year. Any corrections due to the recalculation of the apportionment are made in February of the subsequent year and are recorded in the District's financial records when received.

#### **On-Behalf Payments**

GASB Statement No. 24 requires direct on-behalf payments for fringe benefits and salaries made by one entity to a third party recipient for the employees for another legally separate entity be recognized as revenues and expenditures by the employer entity. The State of California makes direct on-behalf payments to the California State Teachers' Retirement System (CalSTRS) and the California Public Employees Retirement Systems (CalPERS) on behalf of all community colleges in California.

#### **Estimates**

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

## RIVERSIDE COMMUNITY COLLEGE DISTRICT

### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2008 AND 2007

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#### **Property Taxes**

Secured property taxes attach as an enforceable lien on property as of January 1. The County Assessor is responsible for assessment of all taxable real property. Taxes are payable in two installments on November 1 and February 1 and become delinquent on December 10 and April 10, respectively. Unsecured property taxes are payable in one installment on or before August 31. The County of Riverside bills and collects the taxes on behalf of the District. Local property tax revenues are recorded when the County notifies the District of the availability of the revenues.

The voters of the District passed a General Obligation Bond in 2004 for the acquisition, construction, and remodeling of District capital assets. As a result of the passage of the Bond, property taxes are assessed on the property within the District specifically for the repayment of the debt incurred. The taxes are billed and collected as noted above and remitted to the District when collected. The property taxes collected for the repayment of the debt for the years ended June 30, 2008 and 2007, were \$11,565,586 and \$13,496,402, respectively.

#### **Scholarship Discounts and Allowances**

Student tuition and fee revenue is reported net of scholarship discounts and allowances in the Statement of Revenues, Expenditures, and Changes in Net Assets. Scholarship discounts and allowances represent the difference between stated charges for enrollment fees and the amount that is paid by students or third parties making payments on the students' behalf. To the extent that fee waivers and discounts have been used to satisfy tuition and fee charges, the District has recorded a scholarship discount and allowance.

#### **Federal Financial Assistance Programs**

The District participates in federally funded Pell Grants, FSEOG Grants, Federal Work-Study, Academic Competitiveness Grants, and Federal Family Education Loan programs, as well as other programs funded by the Federal government. Financial aid to students is either reported as operating expenses or scholarship allowances, which reduce revenues. The amount reported as operating expense represents the portion of aid that was provided to the student in the form of cash. These programs are audited in accordance with the Single Audit Act Amendments of 1996, and the U.S. Office of Management and Budget's revised Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*, and the related *Compliance Supplement*. During the year ended June 30, 2008 and 2007, the District distributed \$1,976,657 and \$1,254,931 in direct lending through the U.S. Department of Education. These amounts have not been included as revenues or expenses within the accompanying financial statements as the amounts were passed directly to qualifying students; however, the amounts are included on the Schedule of Expenditures of Federal Awards.

#### **Interfund Activity**

Exchange transactions between funds of the District are reported as revenues and expenses within the Statement of Revenues, Expenses, and Changes in Net Assets. Flows of cash or goods from one fund to another without a requirement for repayment are recognized as interfund transfers within the District's fund financial statements. Amounts owing between funds for both exchange and non-exchange transactions are recorded as interfund receivables and payables within the District's fund financial statements. Interfund transfers and interfund receivables and payables are eliminated during the consolidation process in the entity-wide financial statements.

## RIVERSIDE COMMUNITY COLLEGE DISTRICT

### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2008 AND 2007

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#### Component Unit

The Riverside Community College District Foundation maintains its accounts in accordance with the principles and practices of fund accounting. Fund accounting is the procedure by which resources for various purposes are classified for accounting purposes in accordance with activities or objectives specified by donors. Accordingly, net assets and the changes in net assets are classified as follows:

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

**Temporarily Restricted Net Assets** - Net assets subject to donor-imposed stipulations that will be met by actions of the Foundation and/or the passage of time.

**Unrestricted Net Assets** - Net assets not subject to donor-imposed restrictions.

Revenues are reported as increases in the unrestricted net assets classification unless use of the related assets is limited by donor-imposed restrictions. Contributions, including unconditional promises to give, are recognized as revenue in the period received. Conditional promises to give are not recognized as revenue until the conditions on which they depend are substantially met. Contributions for in-kind gifts from outside sources are recorded at their fair market value on the date of the donation.

Expenses are reported as decreases in unrestricted net assets. Gains and losses on investments and other assets or liabilities are reported as increases or decreases in unrestricted net assets unless their use is restricted by explicit donor stipulation or by law.

Investments are reported at fair value based upon quoted market prices.

The Foundation is a not-for-profit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and related California Franchise Tax Codes.

#### New Accounting Pronouncements

In July 2004, GASB issued GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other than Pensions*. This Statement will require local governmental employers who provide other postemployment benefits (OPEB) as part of the total compensation offered to employees to recognize the expense and related liabilities (assets) in the government-wide financial statements of net assets and activities. This Statement establishes standards for the measurement, recognition, and display of OPEB expense/expenditures and related liabilities (assets), note disclosures, and, if applicable, required supplementary information (RSI) in the financial reports of State and local governmental employers.

Current financial reporting practices for OPEB generally are based on pay-as-you-go financing approaches. They fail to measure or recognize the cost of OPEB during the periods when employees render the services or to provide relevant information about OPEB obligations and the extent to which progress is being made in funding those obligations.

## RIVERSIDE COMMUNITY COLLEGE DISTRICT

### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2008 AND 2007

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This Statement generally provides for prospective implementation - that is, that employers set the beginning net OPEB obligation at zero as of the beginning of the initial year. The District will be required to implement the provisions of this Statement for the fiscal year ended June 30, 2009. The District has had an actuarial evaluation performed and is in the process of determining the impact the implementation of this Statement will have on the government-wide statement of net assets and activities.

In June 2005, GASB issued GASB Statement No. 47, *Accounting for Termination Benefits*. GASB Statement No. 47 addresses accounting for both voluntary and involuntary termination benefits. For termination benefits that affect an employer's obligations for defined benefit OPEB, the provisions of GASB Statement No. 47 should be applied simultaneously with the requirements of GASB Statement No. 45. GASB Statement No. 45 is effective in three phases, with implementation required for Phase 1 governments in periods beginning after December 15, 2006. For all other termination benefits, including those that affect an employer's obligations for defined benefit pension benefits, GASB Statement No. 47 is effective for financial statements for periods beginning after June 15, 2005. Earlier application of GASB Statement No. 47 is encouraged. The District will be required to implement the provisions of this Statement for fiscal year ended June 30, 2009.

In May 2007, GASB issued Statement No. 50, *Pension Disclosures – an amendment of GASB Statements No. 25 and No. 27*. This Statement more closely aligns the financial reporting requirements for pensions with those for OPEB and, in doing so, enhances information disclosed in notes to financial statements or presented as RSI by pension plans and by employers that provide pension benefits. The reporting changes required by this Statement amend applicable note disclosure and RSI requirements of Statements No. 25, *Financial Reporting for Defined Benefit Pension Plans and Note Disclosures for Defined Contribution Plans*, and No. 27, *Accounting for Pensions by State and Local Governmental Employers*, to conform with requirements of Statements No. 43, *Financial Reporting for Postemployment Benefit Plans Other than Pension Plans*, and No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other than Pensions*. This Statement is effective for periods beginning after June 15, 2007, except for requirements related to the use of the entry age actuarial cost method for the purpose of reporting a surrogate funded status and funding progress of plans that use the aggregate actuarial cost method, which are effective for periods for which the financial statements and RSI contain information resulting from actuarial valuations as of June 15, 2007, or later.

In June 2007, GASB issued Statement No. 51, *Accounting and Financial Reporting for Intangible Assets*. This Statement requires that all intangible assets not specifically excluded by its scope provisions be classified as capital assets. Accordingly, existing authoritative guidance related to the accounting and financial reporting for capital assets should be applied to those intangible assets, as applicable. Such guidance should be applied in addition to the existing authoritative guidance for capital assets. The requirements of this Statement are effective for financial statements beginning after June 15, 2009. The provisions of this Statement generally are required to be applied retroactively. For governments that were classified as Phase 1 or Phase 2 governments for the purpose of implementing Statement No 34, retroactive reporting is required for intangible assets acquired in fiscal years ending after June 30, 1980, except for those considered to have indefinite useful lives as of the effective date of this Statement and those that would be considered internally generated.

## RIVERSIDE COMMUNITY COLLEGE DISTRICT

### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2008 AND 2007

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In November 2007, GASB issued Statement No. 52, *Land and Other Real Estate Held as Investments by Endowments*. This Statement establishes consistent standards for the reporting of land and other real estate held as investments by essentially similar entities. It requires endowments to report their land and other real estate investments at fair value. Governments are required to report the changes in fair value as investment income and to disclose the methods and significant assumptions employed to determine fair value and other information that they currently present for other investments reported at fair value. The guidance in this Statement is effective for financial statements for reporting periods beginning after June 15, 2008.

In June 2008, GASB issued Statement No. 53, *Accounting and Financial Reporting for Derivative Instruments*. This Statement is intended to improve how State and local governments report information about derivative instruments, financial arrangements used by governments to manage specific risks or make investments, in their financial statements. The Statement specifically requires governments to measure most derivative instruments at fair value in their financial statements that are prepared using the economic resources measurement focus and the accrual basis of accounting. The guidance in this Statement also addresses hedge accounting requirements and is effective for financial statements for reporting periods beginning after June 15, 2009.

#### **Comparative Financial Information**

Comparative financial information for the prior year has been presented for additional analysis; certain amounts presented in the prior year data may have been reclassified in order to be consistent with the current year's presentation.

#### **NOTE 3 - CASH AND INVESTMENTS**

##### **Policies and Practices**

The District is authorized under California Government Code to make direct investments in local agency bonds, notes, or warrants within the State; U.S. Treasury instruments; registered State warrants or treasury notes; securities of the U.S. Government, or its agencies; bankers acceptances; commercial paper; certificates of deposit placed with commercial banks and/or savings and loan companies; repurchase or reverse repurchase agreements; medium term corporate notes; shares of beneficial interest issued by diversified management companies, certificates of participation, obligations with first priority security; and collateralized mortgage obligations.

**Investment in County Treasury** - The District is considered to be an involuntary participant in an external investment pool as the District is required to deposit all receipts and collections of monies with their County Treasurer (Education Code Section 41001). The fair value of the District's investment in the pool is reported in the accompanying financial statements at amounts based upon the District's pro-rata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis. The County Treasurer also holds investments in a separate investment agreement account other than the County Pooled Investment noted above on behalf of the District. Funds in this investment agreement are strictly related to the District's general obligation bonds.



## RIVERSIDE COMMUNITY COLLEGE DISTRICT

### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2008 AND 2007

#### General Authorizations

Limitations as they relate to interest rate risk, credit risk, and concentration of credit risk are indicated in the schedules below:

| Authorized<br>Investment Type           | Maximum<br>Remaining<br>Maturity | Maximum<br>Percentage<br>of Portfolio | Maximum<br>Investment<br>in One Issuer |
|---|----------------------------------|---------------------------------------|--|
| Local Agency Bonds, Notes, Warrants     | 5 years                          | None                                  | None                                   |
| Registered State Bonds, Notes, Warrants | 5 years                          | None                                  | None                                   |
| U.S. Treasury Obligations               | 5 years                          | None                                  | None                                   |
| U.S. Agency Securities                  | 5 years                          | None                                  | None                                   |
| Banker's Acceptance                     | 180 days                         | 40%                                   | 30%                                    |
| Commercial Paper                        | 270 days                         | 25%                                   | 10%                                    |
| Negotiable Certificates of Deposit      | 5 years                          | 30%                                   | None                                   |
| Repurchase Agreements                   | 1 year                           | None                                  | None                                   |
| Reverse Repurchase Agreements           | 92 days                          | 20% of base                           | None                                   |
| Medium-Term Corporate Notes             | 5 years                          | 30%                                   | None                                   |
| Mutual Funds                            | N/A                              | 20%                                   | 10%                                    |
| Money Market Mutual Funds               | N/A                              | 20%                                   | 10%                                    |
| Mortgage Pass-Through Securities        | 5 years                          | 20%                                   | None                                   |
| County Pooled Investment Funds          | N/A                              | None                                  | None                                   |
| Local Agency Investment Fund (LAIF)     | N/A                              | None                                  | None                                   |
| Joint Powers Authority Pools            | N/A                              | None                                  | None                                   |

#### Summary of Deposits and Investments

Deposits and investments as of June 30, 2008, consist of the following:

|                                |                       |
|--------------------------------|-----------------------|
| Cash on hand and in banks      | \$ 2,661,773          |
| Cash in revolving              | 50,000                |
| Investments                    | 147,478,759           |
| Total Deposits and Investments | <u>\$ 150,190,532</u> |

#### Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District manages its exposure to interest rate risk by investing in the County Pool and County Pooled Investment Fund.

## RIVERSIDE COMMUNITY COLLEGE DISTRICT

### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2008 AND 2007

#### Specific Identification

Information about the sensitivity of the fair values of the District's investments to market interest rate fluctuation is provided by the following schedule that shows the distribution of the District's investment by maturity:

| Investment Type          | Fair Market Value | Maturity Date |
|--------------------------|-------------------|---------------|
| County Pooled Investment | \$ 147,521,524    | 1.22*         |
| Total                    | \$ 147,521,524    |               |

\* Weighted average of maturity in years

#### Credit Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The District's investments in the County pool are rated Aaa by Moody's Investor Services as of June 30, 2008.

| Investment Type          | Minimum Legal Rating | Rating June 30, 2008 | Fair Market Value |
|--------------------------|----------------------|----------------------|-------------------|
| County Pooled Investment | Not Required         | Aaa                  | \$ 147,521,524    |
| Total                    |                      |                      | \$ 147,521,524    |

#### Custodial Credit Risk - Deposits

This is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a policy for custodial credit risk. As of June 30, 2008, the District's bank balance of \$1,842,567 was exposed to custodial credit risk because it was uninsured and collateralized at 110 percent of balance over \$100,000 with securities held by the pledging financial institution's trust department or agent, but not in the name of the District. Of the \$1,842,567 exposed to custodial credit risk, \$1,372,428 relates to funds of the associated students.

#### Custodial Credit Risk - Investments

This is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in possession of an outside party. The cash held in the County Treasury is uncategorized and the fair value approximates carrying value are shown above in the credit risk schedule. Deposits with the County Treasury are not categorized because they do not represent securities which exist in physical or book entry form. The deposits with the County Treasury are valued using the amortized cost method (which approximates fair value). The fair values are provided by the County Treasurer. As of June 30, 2008, \$147,478,759 is invested in the Riverside County Treasurer's Pooled Investment Fund. The Pooled Investment Fund is currently rated Aaa by Moody's Investor Services.

**RIVERSIDE COMMUNITY COLLEGE DISTRICT**

**NOTES TO FINANCIAL STATEMENTS  
 JUNE 30, 2008 AND 2007**

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**NOTE 4 - ACCOUNTS RECEIVABLE**

Receivables for the District consisted primarily of intergovernmental grants, entitlements, interest, and other local sources.

The accounts receivable are as follows:

|   | <u>2008</u>          | <u>2007</u>          |
|---|----------------------|----------------------|
| Federal Government                              |                      |                      |
| Categorical aid                                 | \$ 2,057,793         | \$ 2,066,629         |
| State Government                                |                      |                      |
| Apportionment                                   | 5,572,690            | 5,576,162            |
| Categorical aid                                 | 5,327,060            | 4,842,898            |
| Lottery   | 1,978,201            | 1,393,603            |
| Local Sources                                   |                      |                      |
| Interest  | 1,209,174            | 739,252              |
| Property taxes                                  | 3,619,567            | 3,681,507            |
| Riverside Community College District Foundation | 390,556              | 506,630              |
| Riverside County Redevelopment Agency           | 1,145,600            | 618,459              |
| Other local sources                             | 1,238,186            | 1,208,975            |
| Total   | <u>\$ 22,538,827</u> | <u>\$ 20,634,115</u> |
| Student receivables                             | \$ 925,931           | \$ 694,096           |
| Less allowance for bad debt                     | <u>(277,779)</u>     | <u>(208,229)</u>     |
| Student receivables, net                        | <u>\$ 648,152</u>    | <u>\$ 485,867</u>    |
| Total receivables, net                          | <u>\$ 23,186,979</u> | <u>\$ 21,119,982</u> |

**Discretely Presented Component Unit**

The Foundation's accounts receivables consist primarily of donations and unconditional promises to give. The Foundation routinely analyzes the collectability of the outstanding balance and has provided for the determined valuation.

**RIVERSIDE COMMUNITY COLLEGE DISTRICT**

**NOTES TO FINANCIAL STATEMENTS  
 JUNE 30, 2008 AND 2007**

**NOTE 5 - CAPITAL ASSETS**

Capital asset activity for the District for the fiscal year ended June 30, 2008, was as follows:

|  | Balance<br>Beginning<br>of Year | Additions            | Deductions           | Balance<br>End<br>of Year |
|--|---------------------------------|----------------------|----------------------|---------------------------|
| Capital Assets Not Being Depreciated       |                                 |                      |                      |                           |
| Land                                       | \$ 32,502,697                   | \$ -                 | \$ -                 | \$ 32,502,697             |
| Construction in progress                   | 52,489,178                      | 21,432,362           | 32,375,488           | 41,546,052                |
| Total Capital Assets Not Being Depreciated | <u>84,991,875</u>               | <u>21,432,362</u>    | <u>32,375,488</u>    | <u>74,048,749</u>         |
| Capital Assets Being Depreciated           |                                 |                      |                      |                           |
| Land improvements                          | 5,135,661                       | 583,476              | -                    | 5,719,137                 |
| Buildings and improvements                 | 105,529,914                     | 32,386,566           | 428,419              | 137,488,061               |
| Furniture and equipment                    | 19,669,005                      | 3,063,215            | 291,868              | 22,440,352                |
| Total Capital Assets Being Depreciated     | <u>130,334,580</u>              | <u>36,033,257</u>    | <u>720,287</u>       | <u>165,647,550</u>        |
| Total Capital Assets                       | <u>215,326,455</u>              | <u>57,465,619</u>    | <u>33,095,775</u>    | <u>239,696,299</u>        |
| Less Accumulated Depreciation              |                                 |                      |                      |                           |
| Land improvements                          | 4,454,024                       | 150,340              | -                    | 4,604,364                 |
| Buildings and improvements                 | 25,635,147                      | 3,413,776            | 38,557               | 29,010,366                |
| Furniture and equipment                    | 13,081,750                      | 2,353,550            | 291,868              | 15,143,432                |
| Total Accumulated Depreciation             | <u>43,170,921</u>               | <u>5,917,666</u>     | <u>330,425</u>       | <u>48,758,162</u>         |
| Net Capital Assets                         | <u>\$172,155,534</u>            | <u>\$ 51,547,953</u> | <u>\$ 32,765,350</u> | <u>\$190,938,137</u>      |

Depreciation expense for the year was \$5,917,666.

**RIVERSIDE COMMUNITY COLLEGE DISTRICT**

**NOTES TO FINANCIAL STATEMENTS  
 JUNE 30, 2008 AND 2007**

Capital asset activity for the District for the fiscal year ended June 30, 2007, was as follows:

|   | Balance<br>Beginning<br>of Year | Additions            | Deductions     | Balance<br>End<br>of Year |
|---|---------------------------------|----------------------|----------------|---------------------------|
| <b>Capital Assets Not Being Depreciated</b> |                                 |                      |                |                           |
| Land  | \$ 32,502,697                   | \$ -                 | \$ -           | \$ 32,502,697             |
| Construction in progress                    | 21,378,038                      | 31,111,140           | -              | 52,489,178                |
| Total Capital Assets Not Being Depreciated  | <u>53,880,735</u>               | <u>31,111,140</u>    | <u>-</u>       | <u>84,991,875</u>         |
| <b>Capital Assets Being Depreciated</b>     |                                 |                      |                |                           |
| Land improvements                           | 4,947,362                       | 188,299              | -              | 5,135,661                 |
| Buildings and improvements                  | 104,369,330                     | 1,160,584            | -              | 105,529,914               |
| Furniture and equipment                     | 18,030,987                      | 1,759,493            | 121,475        | 19,669,005                |
| Total Capital Assets Being Depreciated      | <u>127,347,679</u>              | <u>3,108,376</u>     | <u>121,475</u> | <u>130,334,580</u>        |
| Total Capital Assets                        | <u>181,228,414</u>              | <u>34,219,516</u>    | <u>121,475</u> | <u>215,326,455</u>        |
| <b>Less Accumulated Depreciation</b>        |                                 |                      |                |                           |
| Land improvements                           | 4,342,272                       | 111,752              | -              | 4,454,024                 |
| Buildings and improvements                  | 22,781,347                      | 2,853,800            | -              | 25,635,147                |
| Furniture and equipment                     | 11,003,141                      | 2,200,084            | 121,475        | 13,081,750                |
| Total Accumulated Depreciation              | <u>38,126,760</u>               | <u>5,165,636</u>     | <u>121,475</u> | <u>43,170,921</u>         |
| Net Capital Assets                          | <u>\$143,101,654</u>            | <u>\$ 29,053,880</u> | <u>\$ -</u>    | <u>\$172,155,534</u>      |

Depreciation expense for the year was \$5,165,636.

**NOTE 6 - ACCOUNTS PAYABLE**

Accounts payable for the District consisted of the following:

|                              | 2008                 | 2007                 |
|------------------------------|----------------------|----------------------|
| Accrued payroll and benefits | \$ 986,197           | \$ 865,664           |
| Apportionment                | 3,994,280            | 3,961,828            |
| State categorical programs   | 217,153              | 593,691              |
| Construction payables        | 6,146,806            | 4,875,545            |
| Vendor payables              | 2,994,940            | 2,538,587            |
| Other                        | 228,026              | 641,841              |
| Total                        | <u>\$ 14,567,402</u> | <u>\$ 13,477,156</u> |

**Discretely Presented Component Unit**

The accounts payable of the Foundation consist primarily of amounts owed to vendors for supplies and services.

**RIVERSIDE COMMUNITY COLLEGE DISTRICT**

**NOTES TO FINANCIAL STATEMENTS  
 JUNE 30, 2008 AND 2007**

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**NOTE 7 - DEFERRED REVENUE**

Deferred revenue at consisted of the following:

|                                     | <u>2008</u>         | <u>2007</u>         |
|-------------------------------------|---------------------|---------------------|
| Federal financial assistance        | \$ 20,427           | \$ -                |
| State categorical aid               | 2,294,711           | 2,041,810           |
| Enrollment fees                     | 752,650             | 849,448             |
| Theater subscriptions               | 300,275             | 326,092             |
| Health and liability self-insurance | 1,088,938           | 1,091,256           |
| Summer community education fees     | 123,000             | 123,482             |
| Other local                         | 443,106             | 362,199             |
| Total                               | <u>\$ 5,023,107</u> | <u>\$ 4,794,287</u> |

**NOTE 8 - INTERFUND TRANSACTIONS**

**Interfund Receivables and Payable (Due To/Due From)**

Interfund receivables and payables consist of amounts due for cost allocation. The balances result from the time lag between the date that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made. Interfund receivable and payable balances at June 30, 2008 and 2007, have been eliminated in the consolidation process for financial statement presentation.

**Interfund Operating Transfers**

Operating transfers between funds of the District are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due, and (3) use restricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations. Operating transfers between funds of the District have been eliminated in the consolidation process.

**RIVERSIDE COMMUNITY COLLEGE DISTRICT**

**NOTES TO FINANCIAL STATEMENTS  
 JUNE 30, 2008 AND 2007**

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**NOTE 9 - LONG-TERM OBLIGATIONS**

**Long-Term Obligations Summary**

The changes in the District's long-term obligations during the 2008 fiscal year consisted of the following:

|   | Balance<br>Beginning<br>of Year | Additions           | Deductions         | Balance<br>End<br>of Year | Due in<br>One Year  |
|---|---------------------------------|---------------------|--------------------|---------------------------|---------------------|
| <b>Bonds Payable</b>                          |                                 |                     |                    |                           |                     |
| General obligation bonds, Series A and B      | \$ 5,020,000                    | \$ -                | \$1,545,000        | \$ 3,475,000              | \$ -                |
| General obligation bonds, Refunding Bond 2005 | 56,434,356                      | 593,201             | 475,000            | 56,552,557                | 1,260,000           |
| Net unamortized debt premium                  | 4,868,611                       | -                   | 162,837            | 4,705,774                 | -                   |
| General obligation bonds, Series 2007 C       | 90,000,000                      | -                   | 6,020,000          | 83,980,000                | 5,125,000           |
| Net unamortized debt premium                  | 2,816,967                       | -                   | 176,060            | 2,640,907                 | -                   |
| <b>Total Bonds Payable</b>                    | <b>159,139,934</b>              | <b>593,201</b>      | <b>8,378,897</b>   | <b>151,354,238</b>        | <b>6,385,000</b>    |
| <b>Other Liabilities</b>                      |                                 |                     |                    |                           |                     |
| Compensated absences                          | 2,328,743                       | 279,915             | -                  | 2,608,658                 | 1,046,309           |
| Capital leases                                | 73,445                          | -                   | 17,195             | 56,250                    | 14,674              |
| Golden Handshake                              | 927,706                         | 2,261,880           | 916,229            | 2,273,357                 | 916,229             |
| Load banking                                  | 648,827                         | 242,945             | 193,265            | 698,507                   | 9,943               |
| <b>Total Other Liabilities</b>                | <b>3,978,721</b>                | <b>2,784,740</b>    | <b>1,126,689</b>   | <b>5,636,772</b>          | <b>1,987,155</b>    |
| <br>  |                                 |                     |                    |                           |                     |
| <b>Total Long-Term Obligations</b>            | <b>\$ 163,118,655</b>           | <b>\$ 3,377,941</b> | <b>\$9,505,586</b> | <b>\$ 156,991,010</b>     | <b>\$ 8,372,155</b> |

## RIVERSIDE COMMUNITY COLLEGE DISTRICT

### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2008 AND 2007

The changes in the District's long-term obligations during the 2007 fiscal year consisted of the following:

|   | Balance<br>Beginning<br>of Year | Additions           | Deductions         | Balance<br>End<br>of Year | Due in<br>One Year |
|---|---------------------------------|---------------------|--------------------|---------------------------|--------------------|
| <b>Bonds Payable</b>                          |                                 |                     |                    |                           |                    |
| General obligation bonds, Series A and B      | \$ 9,520,000                    | \$ -                | \$4,500,000        | \$ 5,020,000              | \$1,545,000        |
| General obligation bonds, Refunding Bond 2005 | 57,416,109                      | 838,247             | 1,820,000          | 56,434,356                | 475,000            |
| Net unamortized debt premium                  | 5,031,448                       | -                   | 162,837            | 4,868,611                 | -                  |
| General obligation bonds, Series 2007 C       | -                               | 90,000,000          | -                  | 90,000,000                | 6,020,000          |
| Net unamortized debt premium                  | -                               | 2,816,967           | -                  | 2,816,967                 | -                  |
| <b>Total Bonds Payable</b>                    | <b>71,967,557</b>               | <b>93,655,214</b>   | <b>6,482,837</b>   | <b>159,139,934</b>        | <b>8,040,000</b>   |
| <b>Other Liabilities</b>                      |                                 |                     |                    |                           |                    |
| Compensated absences                          | 2,066,140                       | 262,603             | -                  | 2,328,743                 | 620,886            |
| Capital leases                                | -                               | 138,445             | 65,000             | 73,445                    | 17,195             |
| Golden Handshake                              | 1,144,395                       | 248,959             | 465,648            | 927,706                   | 463,853            |
| Load banking                                  | 657,322                         | 209,754             | 218,249            | 648,827                   | 40,796             |
| <b>Total Other Liabilities</b>                | <b>3,867,857</b>                | <b>859,761</b>      | <b>748,897</b>     | <b>3,978,721</b>          | <b>1,142,730</b>   |
| <b>Total Long-Term Obligations</b>            | <b>\$ 75,835,414</b>            | <b>\$94,514,975</b> | <b>\$7,231,734</b> | <b>\$163,118,655</b>      | <b>\$9,182,730</b> |

#### Description of Debt

Payments on the general obligation bonds are made by the Bond Interest and Redemption Fund with local property tax collections. The capital lease payments are made by the other special revenue fund. The compensated absences are made by the fund for which the employees' salaries are paid from. The District's General Fund makes payments for the Golden Handshake and load banking obligations.

#### Bonded Debt

##### 2004 General Obligation Bonds

During March 2004, voters of the District authorized the issuance and sale of general obligation bonds in the amount of \$350,000,000. As a result of the authorization, General Obligation Bonds Series 2004A "Series A Bonds" and Series 2004B (federally taxable) "Series B Bonds" were issued in August 2004. At June 30, 2008, the principal outstanding was \$3,475,000.

Series A Bonds were issued in the aggregate principal amount of \$55,205,000 with interest rates ranging from 4 to 5.25 percent. Series A Bonds were used to finance the acquisition, construction, and modernization of property and school facilities, to refund outstanding certificates of participation (COPs), and to pay certain costs of the bond issue. The refunded COPs are considered defeased. This current refunding was undertaken to decrease total debt service payments over the next 13 years by \$2,762,260. The Series A Bonds are subject to optional and mandatory sinking fund redemption prior to maturity.



## RIVERSIDE COMMUNITY COLLEGE DISTRICT

### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2008 AND 2007

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Series B Bonds were issued to advance refund the District's outstanding certificates of participation. The refunded COPs are considered defeased. This advance refunding was undertaken to reduce total debt service payments over the next 13 years by \$2,298,036 and to obtain an economic gain of \$237,565. The Series B Bonds are not subject redemption prior to maturity.

The bonds are general obligations of the District. The Riverside County Board of Supervisors is obligated to levy ad valorem taxes upon all property within the District subject to taxation by the District for the payment of interest and principal on the bonds when due.

#### 2005 General Obligation Refunding Bonds

During May 2005, the District issued 2005 General Obligation Refunding Bonds with interest rates ranging from three to five percent. The bonds were issued as current interest bonds and capital appreciation bonds, with the value of the capital appreciation bonds accreting \$5,755,644, and an aggregate principal debt service balance of \$56,434,356. The bonds mature through August 1, 2024. Principal and interest on the refunded debt will be paid until such time as they can be redeemed on August 1, 2014. At June 30, 2008, the principal outstanding was \$56,552,557, and net unamortized debt premium was \$4,705,774.

The bonds are being used to advance refund all or a portion of the outstanding principal amount of the District's General Obligation Bonds, Election of 2004, Series 2004A (the Refunding Bonds). The refunded bonds were the Series A general obligation bonds including the cost of issuance of the bonds except for \$3,745,000 of the debt. The refunded bonds are considered defeased. The bonds were issued as current interest bonds and capital appreciation bonds. Interest with respect to the current interest bonds accrues from the date of their delivery and is payable semiannually on February 1 and August 1 of each year.

Net debt premium consists of the following:

|                              |                     |
|------------------------------|---------------------|
|                              | June 30,<br>2008    |
| Deferred loss on refunding   | \$ (3,391,923)      |
| Debt issue costs             | (774,957)           |
| Debt premium                 | 8,872,654           |
| Net unamortized debt premium | <u>\$ 4,705,774</u> |

#### 2007 General Obligation Bonds

During June 2007, the District issued the 2007 General Obligation Bonds in the amount of \$90,000,000. The bonds mature beginning on August 1, 2007 through August 1, 2032, with interest yields ranging from 3.62 to 4.47 percent. At June 30, 2008, the principal outstanding was \$83,980,000 and unamortized premium and issuance costs of \$2,640,907 and \$1,017,029, respectively. Premium and issuance costs are amortized over the life of the bonds as a component of interest expense on the bonds.

The bonds are being used for the purposes of financing the repair, acquisition, construction, and equipping of certain District facilities, and to pay all legal, financial, and contingent costs in connection with the issuance of the bonds. The bonds are general obligations of the District payable solely from the proceeds of ad valorem property taxes. Interest with respect of the bonds accrues from the date of their delivery and is payable semiannually on February 1 and August 1 of each year, commencing August 1, 2007.

**RIVERSIDE COMMUNITY COLLEGE DISTRICT**

**NOTES TO FINANCIAL STATEMENTS  
 JUNE 30, 2008 AND 2007**

The outstanding general obligation bonded debt is as follows:

| Issue Date | Maturity Date | Interest Rate | Original Issue | Bonds                    | Issued      | Accreted          | Redeemed            | Bonds                     |
|------------|---------------|---------------|----------------|--------------------------|-------------|-------------------|---------------------|---------------------------|
|            |               |               |                | Outstanding July 1, 2007 |             | Interest Addition |                     | Outstanding June 30, 2008 |
| 2004       | 2030          | 4.00%-5.25%   | \$ 55,205,000  | \$ 5,020,000             | \$ -        | \$ -              | \$ 1,545,000        | \$ 3,475,000              |
| 2005       | 2025          | 3.00%-5.00%   | 68,181,109     | 56,434,356               | -           | 593,201           | 475,000             | 56,552,557                |
| 2007       | 2033          | 4.00%-5.00%   | 90,000,000     | 90,000,000               | -           | -                 | 6,020,000           | 83,980,000                |
|            |               |               |                | <u>\$ 151,454,356</u>    | <u>\$ -</u> | <u>\$ 593,201</u> | <u>\$ 8,040,000</u> | <u>\$ 144,007,557</u>     |

The General Obligation Bonds, Series A and B mature through 2030 as follows:

| Fiscal Year | Interest to         |                     | Total               |
|-------------|---------------------|---------------------|---------------------|
|             | Principal           | Maturity            |                     |
| 2009        | \$ -                | \$ 146,075          | \$ 146,075          |
| 2010        | -                   | 146,075             | 146,075             |
| 2011        | -                   | 146,075             | 146,075             |
| 2012        | 500,000             | 136,075             | 636,075             |
| 2013        | 620,000             | 113,675             | 733,675             |
| 2014-2018   | 1,845,000           | 220,056             | 2,065,056           |
| 2019-2023   | 135,000             | 120,157             | 255,157             |
| 2024-2028   | 240,000             | 71,663              | 311,663             |
| 2029-2030   | 135,000             | 7,562               | 142,562             |
| Total       | <u>\$ 3,475,000</u> | <u>\$ 1,107,413</u> | <u>\$ 4,582,413</u> |

The General Obligation Bonds, 2005 Refunding Bonds mature through 2025 as follows:

| Fiscal Year | Principal            | Accreted Interest   | Current              | Total                |
|-------------|----------------------|---------------------|----------------------|----------------------|
|             |                      |                     | Interest to Maturity |                      |
| 2009        | \$ 1,260,000         | \$ -                | \$ 2,503,275         | \$ 3,763,275         |
| 2010        | 1,495,000            | -                   | 2,440,762            | 3,935,762            |
| 2011        | 1,740,000            | -                   | 2,366,250            | 4,106,250            |
| 2012        | 1,451,507            | 378,493             | 2,310,500            | 4,140,500            |
| 2013        | 1,192,658            | 822,342             | 2,298,250            | 4,313,250            |
| 2014-2018   | 10,183,392           | 3,961,608           | 11,164,625           | 25,309,625           |
| 2019-2023   | 25,090,000           | -                   | 6,933,750            | 32,023,750           |
| 2024-2025   | 14,140,000           | -                   | 723,750              | 14,863,750           |
| Total       | <u>\$ 56,552,557</u> | <u>\$ 5,162,443</u> | <u>\$ 30,741,162</u> | <u>\$ 92,456,162</u> |

**RIVERSIDE COMMUNITY COLLEGE DISTRICT**

**NOTES TO FINANCIAL STATEMENTS  
 JUNE 30, 2008 AND 2007**

The General Obligation Bonds, Series 2007 C mature through 2033 as follows:

| <u>Fiscal Year</u> | <u>Principal</u>     | <u>Interest to<br/>Maturity</u> | <u>Total</u>          |
|--------------------|----------------------|---------------------------------|-----------------------|
| 2009               | \$ 5,125,000         | \$ 3,952,550                    | \$ 9,077,550          |
| 2010               | 5,160,000            | 3,746,850                       | 8,906,850             |
| 2011               | 5,185,000            | 3,534,575                       | 8,719,575             |
| 2012               | -                    | 3,425,500                       | 3,425,500             |
| 2013               | -                    | 3,425,500                       | 3,425,500             |
| 2014-2018          | -                    | 17,127,500                      | 17,127,500            |
| 2019-2023          | -                    | 17,127,500                      | 17,127,500            |
| 2024-2028          | 24,080,000           | 15,392,250                      | 39,472,250            |
| 2029-2033          | 44,430,000           | 4,796,750                       | 49,226,750            |
| Total              | <u>\$ 83,980,000</u> | <u>\$ 72,528,975</u>            | <u>\$ 156,508,975</u> |

**Capital Leases**

The District has utilized capital leases purchase agreements to primarily purchase equipment. The current lease purchase agreement in the amount of \$56,250 will be paid through 2012.

The District's principal obligations on lease agreements with options to purchase are summarized below:

| <u>Year Ending<br/>June 30,</u>         | <u>Lease<br/>Payment</u> |
|---|--------------------------|
| 2009                                    | \$ 17,195                |
| 2010                                    | 17,195                   |
| 2011                                    | 17,195                   |
| 2012                                    | 12,228                   |
| Total                                   | <u>63,813</u>            |
| Less: Amount Representing Interest      | 7,563                    |
| Present Value of Minimum Lease Payments | <u>\$ 56,250</u>         |

## RIVERSIDE COMMUNITY COLLEGE DISTRICT

### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2008 AND 2007

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#### ***NOTE 10 - POSTEMPLOYMENT BENEFITS***

The District provides medical, dental, and vision insurance coverage, as prescribed in the various employee union contracts, to retirees meeting plan eligibility requirements. Eligible employees retiring from the District may become eligible for these benefits when the requirements are met. The eligibility requirement for employees participating in California Public Employees' Retirement System (CalPERS) is a minimum age of 55 and a minimum ten years of continuous service with the District. Additional age and service criteria may be required. The eligibility requirement for employees participating in California State Teachers' Retirement System (CalSTRS) is a minimum age of 60 with five years of service, or age 50 with 30 years of service. In addition, the District also has minimum continuous service requirements for retirement that range from three years to ten years and varies by employee class. The District recognizes expenditures for these post employment health benefits on a pay-as-you-go-basis as premiums are paid. During the 2008 fiscal year, the District provided insurance premium benefits to 38 retired employees with total expenditures of \$887,972.

#### ***NOTE 11 - RISK MANAGEMENT***

##### **Property and Liability**

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During fiscal year ending June 30, 2008, the District contracted with the Alliance of Schools for Cooperative Insurance Programs Joint Powers Authority for property and liability insurance coverage. Settled claims have not exceeded this commercial coverage in the past year. There has not been a significant reduction in coverage from the prior year.

##### **Workers' Compensation**

For fiscal year 2007-2008, the District participated in the Schools Excess Liability Fund Joint Powers Authority (JPA), an insurance purchasing pool. The District is self insured for the first \$350,000 of each workers' compensation claim. The intent of the JPA is to achieve the benefit of a reduced premium for the District by virtue of its grouping and representation with other participants in the JPA. The workers' compensation experience of the participating districts is calculated as one experience, and a common premium rate is applied to all districts in the JPA. Each participant pays its workers' compensation premium based on its individual rate. Total savings are then calculated and each participant's individual performance is compared to the overall saving. A participant will then either receive money from or be required to contribute to the "equity-pooling fund." This "equity pooling" arrangement ensures that each participant shares equally in the overall performance of the JPA. Participation in the JPA is limited to K-12 and community college districts that can meet the JPA's selection criteria.

## RIVERSIDE COMMUNITY COLLEGE DISTRICT

### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2008 AND 2007

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Coverage provided by the following JPAs for property and liability and workers' compensation is as follows:

| <u>Insurance Program / JPA Name</u>                           | <u>Type of Coverage</u>      | <u>Limits</u> |
|---|------------------------------|---------------|
| Schools Excess Liability Fund (SELF)                          | Workers' Compensation        | \$ 350,000    |
| Schools Excess Liability Fund (SELF)                          | Excess Workers' Compensation | \$ 5,000,000  |
| Alliance of Schools for Cooperative Insurance Program (ASCIP) | Property and Liability       | \$ 5,000,000  |

#### Employee Medical Benefits

The District has contracted with Kaiser Permanente, Health Net, and the RCCD Plan to provide employee medical benefits. The District provides health and welfare benefits to all full-time and permanent part-time employees (20 hours or more) and their dependents. Those employees working less than full-time will receive a pro-rata share of the benefit package. Employees in positions less than 20 hours per week do not receive any fringe benefits.

If the employee elects not to enroll for health insurance coverage from one of the carriers provided by the District, such employee must provide evidence of other health insurance coverage.

- Medical - The employee has a choice of Kaiser Permanente, Health Net, or the RCCD Plan. The employee may elect to change carriers once per year during open enrollment. Normally, such election shall be effective October 1 of each year.
- Dental - Delta insurance coverage for employees and dependents shall be provided by the District. All employees shall participate in the program.
- Life Insurance - The District provides a \$50,000 life insurance policy by a carrier designated by the District. All employees shall participate in this life insurance program.

Rates are set through an annual calculation process. The District pays a monthly contribution which is placed in a common fund from which claim payments are made for all participating districts. Claims are paid for all participants regardless of the claim's flow. The Board of Directors has the right to return monies to a district subsequent to the settlement of all expenses and claims if a district withdraws from the pool.

#### Claims Liability

The District records an estimated liability for indemnity torts and other claims against the District. Claims liabilities are based on estimates of the ultimate costs of reported claims (including future claim adjustment expenses) and an estimate for claims incurred, but not reported based on historical experience. The estimated liabilities are calculated using historical experience and internal actuarial analysis.

**RIVERSIDE COMMUNITY COLLEGE DISTRICT**

**NOTES TO FINANCIAL STATEMENTS  
 JUNE 30, 2008 AND 2007**

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**Unpaid Claims Liabilities**

The fund establishes a liability for both reported and unreported events, which includes estimates of both future payments of losses and related claim adjustment expenses. The following represent the changes in approximate aggregate liabilities for the District from July 1, 2006 to June 30, 2008:

|   | Self-<br>Insurance         |
|---|----------------------------|
| Liability Balance, July 1, 2006                 | \$ 2,476,763               |
| Claims and changes in estimates                 | 2,223,055                  |
| Claims payments                                 | <u>(1,868,613)</u>         |
| Liability Balance, June 30, 2007                | 2,831,205                  |
| Claims and changes in estimates                 | 2,389,945                  |
| Claims payments                                 | <u>(1,918,585)</u>         |
| Liability Balance, June 30, 2008                | <u>\$ 3,302,565</u>        |
| Assets available to pay claims at June 30, 2008 | <u><u>\$ 8,352,713</u></u> |

**Claims Liabilities**

The District records an estimated liability for indemnity health care, workers' compensation, torts, and other claims against the District. Claims liabilities are based on estimates of the ultimate cost of the reported claims including future claim adjustment expenses and an estimate for claims incurred, but not reported based on historical experience. The estimated liabilities are calculated using historical experience and internal actuarial analysis.

**NOTE 12 - EMPLOYEE RETIREMENT SYSTEMS**

Qualified employees are covered under multiple-employer contributory retirement plans maintained by agencies of the State of California. Certificated employees are members of the California State Teachers' Retirement System (CalSTRS) and classified employees are members of the California Public Employees' Retirement System (CalPERS).

**CalSTRS**

**Plan Description**

The District contributes to CalSTRS, a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalSTRS. The plan provides retirement and disability benefits and survivor benefits to beneficiaries. Benefit provisions are established by State statutes, as legislatively amended, within the State Teachers' Retirement Law. CalSTRS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalSTRS annual financial report may be obtained from CalSTRS, 7919 Folsom Blvd., Sacramento, CA 95826.

## RIVERSIDE COMMUNITY COLLEGE DISTRICT

### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2008 AND 2007

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#### **Funding Policy**

Active members of the DB Plan are required to contribute eight percent of their salary while the District is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the CalSTRS Teachers' Retirement Board. The required employer contribution rate for fiscal year 2007-2008 was 8.25 percent of annual payroll. The contribution requirements of the plan members are established by State statute. The District's total contributions to CalSTRS for the fiscal years ended June 30, 2008, 2007, and 2006, were \$5,207,094, \$5,000,706, and \$4,399,919, respectively, and equal 100 percent of the required contributions for each year.

#### **Other Information**

Under CalSTRS law, certain early retirement incentives require the employer to pay the present value of the additional benefit which may be paid on either a current or deferred basis. The District has obligations to CalSTRS totaling \$1,721,089 for early retirement incentives granted to terminated employees.

#### **CalPERS**

##### **Plan Description**

The District contributes to the School Employer Pool under the California Public Employees' Retirement System (CalPERS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by CalPERS. The plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by State statutes, as legislatively amended, within the Public Employees' Retirement Laws. CalPERS issues a separate comprehensive annual financial report that includes financial statements and required supplementary information. Copies of the CalPERS' annual financial report may be obtained from the CalPERS Executive Office, 400 P Street, Sacramento, CA 95811.

##### **Funding Policy**

Active plan members are required to contribute seven percent of their salary (seven percent of monthly salary over \$133.33 if the member participates in Social Security), and the District is required to contribute an actuarially determined rate. The actuarial methods and assumptions used for determining the rate are those adopted by the CalPERS Board of Administration. The District's contribution rate to CalPERS for fiscal year 2007-2008 was 9.306 percent of annual payroll. The District's contributions to CalPERS for fiscal years ending June 30, 2008, 2007, and 2006, were \$3,003,354, \$2,702,097, and \$2,330,410, respectively, and equaled 100 percent of the required contributions for each year.

##### **On-Behalf Payments**

The State of California makes contributions to CalSTRS and CalPERS on behalf of the District. These payments consist of State General Fund contributions to CalSTRS which amounted to \$2,824,786, \$2,720,297, and \$2,408,236 (4.517 percent) of salaries subject to CalSTRS for the years ending June 30, 2008, 2007, and 2006, respectively. A contribution to CalPERS was not required for the year ended June 30, 2008. These amounts have been reflected in the basic financial statements as a component of nonoperating revenue and employee benefit expense.

## **RIVERSIDE COMMUNITY COLLEGE DISTRICT**

### **NOTES TO FINANCIAL STATEMENTS JUNE 30, 2008 AND 2007**

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#### **Deferred Compensation**

The District offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 403(b). The plan, available to all District employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to the employees until termination, retirement, death, or an unforeseeable emergency.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are solely the property and rights of the Financial Agent, until paid or made available to the employee or other beneficiary.

The San Diego County Office of Education Fringe Benefit Consortium is the Financial Agent for the District.

#### **Public Agency Retirement System (PARS)**

The Omnibus Budget Reconciliation Act of 1990 [Internal Revenue Code Section 3121 (b) (7) (F)] requires State and local public agencies to provide a retirement plan for all employees not covered under existing employer pension plans and/or Social Security.

The District is a member of the Public Agency Retirement System (PARS), a multiple-employer retirement trust established in 1990 by a coalition of public employers. The plan covers the District's part-time, temporary, and other employees not covered under CalPERS or CalSTRS, but whose salaries would otherwise be subject to Social Security tax. Benefit provisions and other requirements are established by District management based on agreements with various bargaining units. PARS is a defined contribution qualified retirement plan under Section 401 (a) of the Internal Revenue Code.

The minimum total contribution is 7.5 percent of employees' salaries, of which the employee contributes the total 7.5 percent. District employees are covered under PARS Number 763 as of June 30, 2008. Total contributions to the plan amounted to \$636,980.

### ***NOTE 13 - COMMITMENTS AND CONTINGENCIES***

#### **Grants**

The District receives financial assistance from Federal and State agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the District. However, in the opinion of management, any such disallowed claims will not have a material adverse effect on the overall financial position of the District at June 30, 2008.



## RIVERSIDE COMMUNITY COLLEGE DISTRICT

### NOTES TO FINANCIAL STATEMENTS JUNE 30, 2008 AND 2007

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#### Litigation

The District is involved in various litigation arising from the normal course of business. In the opinion of management and legal counsel, the disposition of all litigation pending is not expected to have a material adverse effect on the overall financial position of the District at June 30, 2008.

#### Operating Leases

The District has entered into various operating leases for buildings and equipment with lease terms in excess of one year. None of these agreements contain purchase options. All agreements contain a termination clause providing for cancellation after a specified number of days written notice to lessors, but it is unlikely that the District will cancel any of the agreements prior to the expiration date. Future minimum lease payments under these agreements are as follows:

| Year Ending<br>June 30, | Lease<br>Payment    |
|-------------------------|---------------------|
| 2009                    | \$ 1,026,926        |
| 2010                    | 216,339             |
| 2011                    | 53,226              |
| Total                   | <u>\$ 1,296,491</u> |

**RIVERSIDE COMMUNITY COLLEGE DISTRICT**

**NOTES TO FINANCIAL STATEMENTS  
 JUNE 30, 2008 AND 2007**

**Construction Commitments**

As of June 30, 2008, the District had the following commitments with respect to the unfinished capital projects:

| CAPITAL PROJECT                                   | Spent to<br>Date     | Estimated<br>Construction<br>Commitment | Expected<br>Date of<br>Completion |
|---|----------------------|---|-----------------------------------|
| Quad Modernization                                | \$ 18,819,396        | \$ 339,739                              | Fiscal Year 08-09                 |
| Nursing/Science Project                           | 3,045,933            | 71,478,134                              | Fiscal Year 11-12                 |
| Moreno Valley Phase III                           | 645,284              | 18,964,998                              | Fiscal Year 11-12                 |
| Norco Industrial Technology Facility Project      | 8,543,598            | 22,088,228                              | Fiscal Year 09-10                 |
| Riverside School of the Arts - Planning           | 186,339              | 2,213,661                               | Fiscal Year 12-13                 |
| P.E. Phase II                                     | 184,431              | 6,200                                   | Fiscal Year 10-11                 |
| Food Service Remodel - Riverside                  | 185,394              | 859,874                                 | Fiscal Year 08-09                 |
| Food Service Remodel - Moreno Valley              | 104,097              | 1,852,518                               | Fiscal Year 08-09                 |
| ECS Secondary Effects - Moreno Valley             | 233,074              | 55,845                                  | Fiscal Year 08-09                 |
| Hot Water Loop/Boiler Replacement - Moreno Valley | 869,848              | 21,448                                  | Fiscal Year 08-09                 |
| NORESCO Utility Retrofit                          | 5,598,651            | 577,443                                 | Fiscal Year 08-09                 |
| Student Support Center - Norco                    | 822,625              | 19,171,875                              | Fiscal Year 11-12                 |
| Modular Redistribution Project - Ben Clark        | 869,469              | 2,464,593                               | Fiscal Year 08-09                 |
| Network Operations Center                         | 69,646               | 55,904                                  | Fiscal Year 09-10                 |
| Aquatic Project - Riverside                       | 154,190              | 13,876,935                              | Fiscal Year 11-12                 |
| Soccer Field - Norco                              | 218,586              | 4,397,894                               | Fiscal Year 08-09                 |
| Wall Paper Removal and Painting Project           | 314,172              | 39,626                                  | Fiscal Year 09-10                 |
|   | <u>\$ 40,864,733</u> | <u>\$ 158,464,915</u>                   |                                   |

The projects are funded through a combination of general obligation bonds and capital project apportionments from the State Chancellor's Office.

**NOTE 14 - PARTICIPATION IN PUBLIC ENTITY RISK POOLS AND JOINT POWERS AUTHORITIES**

The District is a member of the School Excess Liability Fund (SELF), the Riverside Community College - County Superintendent Self-Insurance Program for Employees (RCCCSSIPE), the Riverside Employers/Employees Plan (REEP), and the Alliance of Schools for Cooperative Insurance Programs (ASCIP) Joint Powers Authorities (JPAs). The District pays annual premiums for its property liability, health, and workers' compensation coverage. The relationship between the District and the JPAs is such that they are not component units of the District for financial reporting purposes.

The JPAs have budgeting and financial reporting requirements independent of member units and their financial statements are not presented in these financial statements; however, transactions between the JPAs and the District are included in these statements. Audited financial statements are available from the respective entities.

The District's share of year-end assets, liabilities, or fund equity has not been calculated.

## **RIVERSIDE COMMUNITY COLLEGE DISTRICT**

### **NOTES TO FINANCIAL STATEMENTS JUNE 30, 2008 AND 2007**

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During the year ended June 30, 2008, the District made payments of \$325,389, \$1,182,864, \$7,432, and \$413,643 to SELF, RCCSSIPE, REEP, and ASCIP, respectively.

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***SUPPLEMENTARY INFORMATION***

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## RIVERSIDE COMMUNITY COLLEGE DISTRICT

### DISTRICT ORGANIZATION JUNE 30, 2008

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The Riverside Community College District was founded in 1916 and is comprised of an area of approximately 440 square miles located in the western portion of Riverside County. There were no changes in the boundaries of the District during the current year. The District is accredited by the Western Association of Schools and Colleges (WASC), which is one of six regional associations that accredit public and private schools, colleges, and universities in the United States.

#### BOARD OF TRUSTEES

| <u>MEMBER</u>       | <u>OFFICE</u>  | <u>TERM EXPIRES</u> |
|---------------------|----------------|---------------------|
| Mary Figueroa       | President      | December 3, 2008    |
| Virginia Blumenthal | Vice President | December 3, 2010    |
| Janet Green         | Secretary      | December 3, 2010    |
| Jose Medina         | Member         | December 3, 2010    |
| Mark A. Takano      | Member         | December 3, 2008    |

#### ADMINISTRATION

|                                    |  |
|------------------------------------|--|
| Dr. James L. Buysse <sup>(1)</sup> | Interim Chancellor                                     |
| Dr. Ray Maghroori                  | Vice Chancellor, Academic Affairs                      |
| Mr. Aaron Brown <sup>(2)</sup>     | Interim Vice Chancellor, Administration and Finance    |
| Ms. Melissa Kane                   | Vice Chancellor, Diversity and Human Resources         |
| Dr. Debbie DiThomas                | Interim Vice Chancellor of Student Services/Operations |

<sup>(1)</sup> Vice Chancellor, Administration and Finance as of July 1, 2008

<sup>(2)</sup> Associate Vice Chancellor, Finance as of July 1, 2008

Dr. Irving Hendrick, Interim Chancellor as of July 1, 2008

**RIVERSIDE COMMUNITY COLLEGE DISTRICT**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 FOR THE YEAR ENDED JUNE 30, 2008**

| Federal Grantor/Pass-Through<br>Grantor/Program or Cluster Title   | CFDA<br>Number | Federal<br>Expenditures |
|--|----------------|-------------------------|
| <b>U.S. DEPARTMENT OF AGRICULTURE</b>                              |                |                         |
| Hispanic Serving Institutions Education Grants                     |                |                         |
| Water Quality Research   | 10.223         | \$ 96,135               |
| Pass through California Department of Education (CDE)              |                |                         |
| Child and Adult Care Food Program                                  | 10.558         | 18,615                  |
| Total U.S. Department of Agriculture                               |                | <u>114,750</u>          |
| <b>U.S. DEPARTMENT OF DEFENSE</b>                                  |                |                         |
| Procurement Assistance Center (PAC)                                | 12.002         | 170,021                 |
| <b>U.S. DEPARTMENT OF LABOR</b>                                    |                |                         |
| <b>WORKFORCE INVESTMENT ACT</b>                                    |                |                         |
| Pass through from the County of Riverside (EDA)                    |                |                         |
| Title I Community College Education Assistance Center              | 17.258         | 182,752                 |
| Pass through California Department of Education (CDE)              |                |                         |
| Child Development - Careers Projects                               | 17.258         | 120,008                 |
| Pass through from California Community College Chancellor's Office |                |                         |
| California Transportation and Logistics Institute (CaTLI)          | 17.269         | 17,602                  |
| Total U.S. Department of Labor                                     |                | <u>320,362</u>          |
| <b>NATIONAL AERONAUTICS AND SPACE ADMINISTRATION (NASA)</b>        |                |                         |
| NASA Artificial Neural Network (ANN)                               | 43.000         | 1,989                   |
| Pass through from California Institute of Technology               |                |                         |
| Cal Tech Jet Propulsion Laboratory Student Employment              | 43.000         | 3,754                   |
| Total NASA   |                | <u>5,743</u>            |
| <b>NATIONAL SCIENCE FOUNDATION</b>                                 |                |                         |
| Advanced Technological Education (ATE)                             | 47.076         | 81,025                  |
| <b>SMALL BUSINESS ADMINISTRATION</b>                               |                |                         |
| Pass through from California State University, Fullerton           |                |                         |
| Auxiliary Services Corporation                                     |                |                         |
| Small Business Development Center                                  | 59.037         | 216,176                 |
| <b>U.S. DEPARTMENT OF VETERANS AFFAIRS</b>                         |                |                         |
| Veteran Outreach Program - Administration                          | 64.000         | 6,293                   |
| <b>U.S. DEPARTMENT OF EDUCATION</b>                                |                |                         |
| <b>Financial Aid Cluster</b>                                       |                |                         |
| Federal Supplement Education Opportunity Grant (FSEOG)             | 84.007         | 716,869                 |
| FSEOG Administrative   | 84.007         | 43,093                  |
| Federal Family Education Loans (FFEL)                              | 84.032         | 1,976,657               |
| Federal Work Study Program (FWS)                                   | 84.033         | 784,390                 |
| Federal Work Study Administrative                                  | 84.033         | 36,612                  |
| Federal Pell Grants (PELL)   | 84.063         | 15,339,252              |
| Federal Pell Administrative  | 84.063         | 40,439                  |
| Academic Competitiveness Grant (ACG)                               | 84.375         | 6,875                   |
| Subtotal Financial Aid Cluster                                     |                | <u>18,944,187</u>       |

(Continued)

See accompanying note to supplementary information.

**RIVERSIDE COMMUNITY COLLEGE DISTRICT**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 FOR THE YEAR ENDED JUNE 30, 2008**

| Federal Grantor/Pass-Through<br>Grantor/Program or Cluster Title  | CFDA<br>Number | Federal<br>Expenditures |
|---|----------------|-------------------------|
| <b>TRIO Cluster</b>   |                |                         |
| Student Support Services Program  | 84.042         | \$ 230,714              |
| Talent Search Program - Norco   | 84.044         | 8,300                   |
| Talent Search Program - Moreno Valley   | 84.044         | 54,215                  |
| Upward Bound Program  | 84.047         | 578,274                 |
| Subtotal TRIO Cluster   |                | 871,503                 |
| <b>HIGHER EDUCATIONAL ACT</b>   |                |                         |
| Strengthening Institutions - Hispanic Serving Institutions  | 84.031S        | 845,209                 |
| Strengthening Institutions - Hispanic Serving Institutions  | 84.031S        | 625,314                 |
| Strengthening Institutions - Hispanic Serving Institutions  | 84.031S        | 387,941                 |
| Pass through from Chaffey Community College<br>Title V - Higher Educational Institutional Aid   | 84.031S        | 244,411                 |
| Fund for Improvement of Post-Secondary Education (FIPSE)  | 84.116B        | 25,176                  |
| Business and International Education Projects - Title VI  | 84.153A        | 20,877                  |
| Gaining Early Awareness and Readiness for Undergraduate<br>Programs (GEAR UP) - Passport Plus   | 84.334A        | 76,719                  |
| Child Care Access Means Parents in School (CCAMPIS)   | 84.335A        | 126,893                 |
| Pass through from University of California, Riverside<br>Teacher Quality Enhancement Grants   | 84.336         | 120,606                 |
| Literacy (CASTL)  | 84.336B        | 41,986                  |
| <b>VOCATIONAL AND TECHNICAL EDUCATION ACT</b>   |                |                         |
| Passed through from California Community College Chancellor's Office<br>Career and Technical Education, Title I-B Regional Consortia Desert | 84.048         | 150,812                 |
| Career and Technical Education, Title I-C   | 84.048         | 925,367                 |
| Technical Preparation Regional Coordination   | 84.243         | 314,716                 |
| Title II, Technical Preparation   | 84.243         | 205,957                 |
| Success by Design - A Demonstration Model for<br>Institutional Partnerships Serving Out-of-School Youth                                     | 84.353A        | 155,863                 |
| <b>REHABILITATION ACT</b>   |                |                         |
| Pass through from Riverside County Department of Rehabilitation<br>Rehabilitation Services -<br>Vocational Rehabilitation Grants to States  | 84.126         | 222,461                 |
| Total U.S. Department of Education  |                | 24,305,998              |

(Continued)

See accompanying note to supplementary information.

**RIVERSIDE COMMUNITY COLLEGE DISTRICT**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 FOR THE YEAR ENDED JUNE 30, 2008**

| Federal Grantor/Pass-Through<br>Grantor/Program or Cluster Title        | CFDA<br>Number | Federal<br>Expenditures     |
|---|----------------|-----------------------------|
| <b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>                     |                |                             |
| Nurse Education, Practice, and Retention                                | 93.359         | \$ 368,596                  |
| Adoption Assistance   | 93.659         | 4,118                       |
| Pass through from California Department of Health Services              |                |                             |
| Medical Assistance Program (MAA)  | 93.778         | 80,881                      |
| Pass through from California Community College Chancellor's Office      |                |                             |
| Temporary Assistance to Needy Families (TANF)                           | 93.558         | 99,474                      |
| Foster Care Education Program   | 93.658         | 84,934                      |
| Pass through from Yosemite Community College                            |                |                             |
| Early Childhood Study - Consortium Grant                                | 93.575         | 21,116                      |
| Pass through from Riverside County Department of Public Social Services |                |                             |
| Independent Living Skills - Emancipation                                | 93.674         | 1,111,242                   |
| Pass through from California Community College Foundation               |                |                             |
| Independent Living Program  | 93.674         | 9,843                       |
| Total U.S. Department of Health and Human Services                      |                | <u>1,780,204</u>            |
| <b>CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</b>                   |                |                             |
| Pass through from the California Community College Foundation           |                |                             |
| Americorps  | 94.006         | 108,515                     |
| Total Federal Expenditures  |                | <u><u>\$ 27,109,087</u></u> |

See accompanying note to supplementary information.



**RIVERSIDE COMMUNITY COLLEGE DISTRICT**

**SCHEDULE OF EXPENDITURES OF STATE AWARDS  
 FOR THE YEAR ENDED JUNE 30, 2008**

| Program  | Program Entitlements |            |                   |
|--|----------------------|------------|-------------------|
|  | Current Year         | Prior Year | Total Entitlement |
| <b>GENERAL FUND</b>  |                      |            |                   |
| Board Financial Assistance Program (BFAP)                        | \$ 97,589            | \$ -       | \$ 97,589         |
| Basic Skills Reappropriation                                     | -                    | 179,359    | 179,359           |
| Basic Skills and Immigrant Education                             | -                    | 580,585    | 580,585           |
| Basic Skills/ESL 2007-2008                                       | 677,465              | -          | 677,465           |
| Part Time Faculty Insurance                                      | 14,768               | -          | 14,768            |
| Part Time Faculty Office Hours                                   | 135,677              | -          | 135,677           |
| Part Time Faculty Compensation                                   | 1,083,773            | -          | 1,083,773         |
| Homeowner Property Tax Relief                                    | 455,185              | -          | 455,185           |
| State Lottery  | 3,216,864            | -          | 3,216,864         |
| CA ETP Retraining III  | 4,564                | -          | 4,564             |
| Career Exploration and Develop 7th and 8th Grade                 | -                    | 149,853    | 149,853           |
| CTE Strengthening Career Tech Ed SB 70                           | -                    | 250,000    | 250,000           |
| CTE Teacher Preparation Pipeline                                 | -                    | 296,116    | 296,116           |
| Associate Degree Nursing Enroll Growth                           | 68,252               | -          | 68,252            |
| California Articulation Number (CAN)                             | 5,000                | -          | 5,000             |
| Song Brown Nursing 2007-2009                                     | 200,000              | -          | 200,000           |
| Song Brown Nursing 2006-2008                                     | 165,042              | 3,581      | 168,623           |
| Physician's Assistant Base                                       | 66,545               | -          | 66,545            |
| Nursing Capacity Building - Program Expansion                    | -                    | 232,351    | 232,351           |
| Nursing Capacity Building - Renovation                           | -                    | 87,891     | 87,891            |
| Nursing Capacity Building - Program Expansion                    | -                    | 173,604    | 173,604           |
| Extended Opportunity Program and Service - (EOPS)                | 796,347              | -          | 796,347           |
| Extended Opportunity Program and Service - (EOPS/CARE)           | 105,618              | -          | 105,618           |
| Board Financial Assistance Program (BFAP)                        | 867,210              | -          | 867,210           |
| Telecommunication Technology Infrastructure Program - TCO        | 8,820                | 40,892     | 49,712            |
| Instructional Equipment and Library Materials                    | 404,192              | 179,537    | 583,729           |
| TTIP Plan E - Library Automation                                 | 36,363               | -          | 36,363            |
| Matriculation Grant  | 1,752,515            | -          | 1,752,515         |
| Staff Development  | -                    | 114,082    | 114,082           |
| Foster Care Education Program                                    | 64,291               | -          | 64,291            |
| Middle College High School                                       | 136,769              | -          | 136,769           |
| SBDC State CCCCCO  | 50,000               | -          | 50,000            |
| Economic Development - Center for Applied<br>Computer Technology | 205,000              | -          | 205,000           |
| IDRC Logistics/Mt SAC  | 9,000                | 1,413      | 10,413            |
| Quick Start Partnership Long Beach                               | -                    | 12,453     | 12,453            |

See accompanying note to supplementary information.

| Program Revenues |                     |                  |                  |               |           | Program Expenditures |
|------------------|---------------------|------------------|------------------|---------------|-----------|----------------------|
| Cash Received    | Accounts Receivable | Accounts Payable | Deferred Revenue | Total Revenue |           |                      |
| \$ 97,589        | \$ -                | \$ -             | \$ -             | \$ 97,589     | \$ 97,589 |                      |
| 179,358          | -                   | -                | 74,812           | 104,546       | 104,546   |                      |
| 580,585          | -                   | -                | 406,281          | 174,304       | 174,304   |                      |
| 677,465          | -                   | -                | 522,218          | 155,247       | 155,247   |                      |
| 14,220           | -                   | -                | -                | 14,220        | 14,220    |                      |
| 131,374          | -                   | -                | -                | 131,374       | 131,374   |                      |
| 1,083,773        | -                   | -                | -                | 1,083,773     | 1,083,773 |                      |
| 455,183          | 2                   | -                | -                | 455,185       | 455,185   |                      |
| 1,662,027        | 1,554,837           | -                | -                | 3,216,864     | 3,216,864 |                      |
| 3,845            | 719                 | -                | -                | 4,564         | 4,564     |                      |
| 74,933           | -                   | -                | 48,812           | 26,121        | 26,121    |                      |
| 124,993          | -                   | -                | 45,249           | 79,744        | 79,744    |                      |
| 118,446          | 37,047              | -                | -                | 155,493       | 155,493   |                      |
| 68,252           | -                   | 18               | -                | 68,234        | 68,234    |                      |
| 5,000            | -                   | 283              | -                | 4,717         | 4,717     |                      |
| 74,980           | 25,047              | -                | -                | 100,027       | 100,027   |                      |
| 127,362          | 41,259              | -                | -                | 168,621       | 168,621   |                      |
| 28,137           | 25,975              | -                | -                | 54,112        | 54,112    |                      |
| 232,351          | -                   | -                | 112,991          | 119,360       | 119,360   |                      |
| 87,892           | -                   | -                | -                | 87,892        | 87,892    |                      |
| 154,137          | -                   | -                | -                | 154,137       | 154,137   |                      |
| 796,347          | -                   | 35,477           | -                | 760,870       | 760,870   |                      |
| 105,618          | -                   | 7,509            | -                | 98,109        | 98,109    |                      |
| 867,210          | -                   | -                | 48,654           | 818,556       | 818,556   |                      |
| 49,712           | -                   | -                | 10,291           | 39,421        | 39,421    |                      |
| 583,729          | -                   | -                | 88,073           | 495,656       | 495,656   |                      |
| 36,363           | -                   | -                | -                | 36,363        | 36,363    |                      |
| 1,752,515        | -                   | 266              | -                | 1,752,249     | 1,752,249 |                      |
| 114,082          | -                   | -                | 63,785           | 50,297        | 50,297    |                      |
| -                | 59,467              | -                | -                | 59,467        | 59,467    |                      |
| 54,708           | 65,461              | -                | -                | 120,169       | 120,169   |                      |
| 42,000           | 7,294               | -                | -                | 49,294        | 49,294    |                      |
| 180,678          | 20,343              | -                | -                | 201,021       | 201,021   |                      |
| -                | 7,691               | -                | -                | 7,691         | 7,691     |                      |
| 6,933            | -                   | -                | -                | 6,933         | 6,933     |                      |

(Continued)

**RIVERSIDE COMMUNITY COLLEGE DISTRICT**

**SCHEDULE OF EXPENDITURES OF STATE AWARDS  
 FOR THE YEAR ENDED JUNE 30, 2008**

| Program   | Program Entitlements |            |                   |
|---|----------------------|------------|-------------------|
|   | Current Year         | Prior Year | Total Entitlement |
| Responsive Training Funds                                       | \$ 222,487           | \$ -       | \$ 222,487        |
| Economic Development - Center for International Staff Diversity | 255,000              | 10,011     | 265,011           |
| CACT HUB FP1  | 24,071               | 67,064     | 91,135            |
| CITD HUB FP1  | -                    | 121,000    | 121,000           |
| CACT HUB FP2  | -                    | 103,753    | 103,753           |
| CITD HUB FP2  | 121,000              | -          | 121,000           |
| Disabled Student Program and Services - DSPS                    | 121,000              | -          | 121,000           |
| Nursing Faculty Recruitment and Retention                       | 1,913,586            | -          | 1,913,586         |
| Nursing Capacity Building - Program Expansion                   | -                    | 266,573    | 266,573           |
| Nursing Capacity Building - Renovation                          | 451,635              | -          | 451,635           |
| CalWORKS  | 277,750              | -          | 277,750           |
| CalWORKS Community College Set-Aside                            | 542,869              | -          | 542,869           |
| RCOE Zenith Mentoring Foster Youth/ILP                          | 144,100              | -          | 144,100           |
| Equipment for Nursing and Allied Health Programs                | 20,000               | -          | 20,000            |
| Economic Development - CITD State Leadership                    | 154,903              | -          | 154,903           |
| CA High School Exit Exam Prep                                   | 173,182              | -          | 173,182           |
| State Lottery   | 138,000              | 329,417    | 467,417           |
|   | 507,812              | -          | 507,812           |
| <b>CHILD DEVELOPMENT FUND</b>                                   |                      |            |                   |
| Campus Child Care Tax Bailout                                   | 143,552              | -          | 143,552           |
| Child Nutrition Program   | 894                  | -          | 894               |
| <b>CAPITAL PROJECTS FUND</b>                                    |                      |            |                   |
| National Science Building - Plan/Work drawings                  | 1,300,000            | -          | 1,300,000         |
| Scheduled Maintenance   | 258,825              | -          | 258,825           |
| Quad Modernization State Construction                           | 290,236              | -          | 290,236           |
| ECS Equipment Project - Norco                                   | 9,708                | -          | 9,708             |
| ECS Equipment Project - Moreno Valley                           | 19,890               | -          | 19,890            |
| Norco Phase III   | 18,192,849           | -          | 18,192,849        |
| Quad Modernization Equipment Project                            | 352,294              | -          | 352,294           |
| <b>STUDENT FINANCIAL AID FUND</b>                               |                      |            |                   |
| Cal Grant B   | 1,642,953            | -          | 1,642,953         |
| Cal Grant C   | -                    | -          | -                 |
| Total State Programs  |                      |            |                   |

See accompanying note to supplementary information.

| Program Revenues     |                        |                     |                     |                      |                         |
|----------------------|------------------------|---------------------|---------------------|----------------------|-------------------------|
| Cash<br>Received     | Accounts<br>Receivable | Accounts<br>Payable | Deferred<br>Revenue | Total<br>Revenue     | Program<br>Expenditures |
| \$ 186,889           | \$ -                   | \$ -                | \$ 30,693           | \$ 156,196           | \$ 156,196              |
| 182,211              | 51,355                 | -                   | -                   | 233,566              | 233,566                 |
| 91,135               | -                      | -                   | 73,917              | 17,218               | 17,218                  |
| 101,640              | -                      | 4,406               | -                   | 97,234               | 97,234                  |
| 84,393               | -                      | 15,434              | -                   | 68,959               | 68,959                  |
| 101,640              | -                      | -                   | 37,937              | 63,703               | 63,703                  |
| 101,640              | -                      | -                   | 2,380               | 99,260               | 99,260                  |
| 1,911,943            | 1,643                  | -                   | -                   | 1,913,586            | 1,913,586               |
| 266,573              | -                      | -                   | 207,440             | 59,133               | 59,133                  |
| 451,635              | -                      | -                   | 274,681             | 176,954              | 176,954                 |
| 277,750              | -                      | -                   | 143,334             | 134,416              | 134,416                 |
| 542,869              | -                      | 25,510              | -                   | 517,359              | 517,359                 |
| 144,100              | -                      | 92,066              | -                   | 52,034               | 52,034                  |
| -                    | 17,772                 | -                   | -                   | 17,772               | 17,772                  |
| 154,903              | -                      | -                   | 35,641              | 119,262              | 119,262                 |
| 145,582              | 23,478                 | -                   | -                   | 169,060              | 169,060                 |
| 167,929              | -                      | -                   | 67,522              | 100,407              | 100,407                 |
| -                    | 507,812                | -                   | -                   | 507,812              | 507,812                 |
| 143,552              | -                      | -                   | -                   | 143,552              | 143,552                 |
| 685                  | 209                    | -                   | -                   | 894                  | 894                     |
| 57,638               | 499,619                | -                   | -                   | 557,257              | 557,257                 |
| 261,753              | -                      | -                   | -                   | 261,753              | 261,753                 |
| 218,774              | 25,624                 | -                   | -                   | 244,398              | 244,398                 |
| 9,707                | -                      | -                   | -                   | 9,707                | 9,707                   |
| 19,862               | -                      | -                   | -                   | 19,862               | 19,862                  |
| 1,524,657            | 4,328,517              | -                   | -                   | 5,853,174            | 5,853,174               |
| 352,294              | -                      | -                   | -                   | 352,294              | 352,294                 |
| 1,642,953            | 4,090                  | 36,184              | -                   | 1,610,859            | 1,525,620               |
| -                    | -                      | -                   | -                   | -                    | 85,239                  |
| <u>\$ 19,716,504</u> | <u>\$ 7,305,261</u>    | <u>\$ 217,153</u>   | <u>\$ 2,294,711</u> | <u>\$ 24,509,901</u> | <u>\$ 24,509,901</u>    |

**RIVERSIDE COMMUNITY COLLEGE DISTRICT**

**SCHEDULE OF WORKLOAD MEASURES FOR STATE  
 GENERAL APPORTIONMENT - ANNUAL/ACTUAL ATTENDANCE  
 FOR THE YEAR ENDED JUNE 30, 2008**

| <b>CATEGORIES</b>   | <u>Reported<br/>Data</u> | <u>Audit<br/>Adjustments</u> | <u>Audited<br/>Data</u> |
|---|--------------------------|------------------------------|-------------------------|
| <b>Credit Full-Time Equivalent Student (FTES)</b>             |                          |                              |                         |
| A. Summer Intersession (Summer 2007 only)                     |                          |                              |                         |
| 1. Credit   | 2,577                    | -                            | 2,577                   |
| B. Summer Intersession (Summer 2008 - Prior to July 1, 2008)  |                          |                              |                         |
| 1. Credit   | -                        | -                            | -                       |
| C. Primary Terms (Exclusive of Summer Intersession)           |                          |                              |                         |
| 1. Census Procedure   |                          |                              |                         |
| (a) - Weekly Census Contact Hours                             | 17,187                   | -                            | 17,187                  |
| (b) - Daily Census Contact Hours                              | 2,913                    | -                            | 2,913                   |
| 2. Actual Hours of Attendance                                 |                          |                              |                         |
| (a) - Credit  | 1,603                    | -                            | 1,603                   |
| 3. Independent Study/Work Experience                          |                          |                              |                         |
| (a) - Weekly Census Procedure Courses                         | 1,384                    | -                            | 1,384                   |
| (b) - Daily Census Procedure Courses                          | 1,145                    | -                            | 1,145                   |
| Subtotal  | <u>26,809</u>            | <u>-</u>                     | <u>26,809</u>           |
| <b>Noncredit FTES</b>   |                          |                              |                         |
| A. Summer Intersession (Summer 2007 only)                     |                          |                              |                         |
| 1. Noncredit  | 33                       | -                            | 33                      |
| B. Summer Intersession (Summer 2008 - Prior to July 1, 2008)  |                          |                              |                         |
| 1. Noncredit  | -                        | -                            | -                       |
| C. Primary Terms (Exclusive of Summer Intersession)           |                          |                              |                         |
| 1. Actual Hours of Attendance                                 |                          |                              |                         |
| (a) - Noncredit   | 169                      | -                            | 169                     |
| 2. Independent Study/Work Experience                          |                          |                              |                         |
| (a) - Noncredit Independent Study                             | -                        | -                            | -                       |
| Subtotal  | <u>202</u>               | <u>-</u>                     | <u>202</u>              |
| Total FTES  | <u>27,011</u>            | <u>-</u>                     | <u>27,011</u>           |
| <b>Supplemental Information (subset of above information)</b> |                          |                              |                         |
| In-Service Training Courses (FTES)                            |                          |                              | 919                     |
| <b>Basic Skills Courses</b>                                   |                          |                              |                         |
| 1. Noncredit  |                          |                              | -                       |
| 2. Credit   |                          |                              | 2,134                   |
| Total Basic Skills FTES                                       |                          |                              | <u>2,134</u>            |
| <b>Comprehensive Center FTES</b>                              |                          |                              |                         |
| 1. Noncredit  |                          |                              | 1                       |
| 2. Credit   |                          |                              | 12,323                  |
| Total Comprehensive Center FTES                               |                          |                              | <u>12,324</u>           |

See accompanying note to supplementary information.

**RIVERSIDE COMMUNITY COLLEGE DISTRICT**

**RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT (CCFS-311)  
WITH FUND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2008**

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There were no adjustments to the Annual Financial and Budget Report (CCFS-311) which required reconciliation to the audited financial statements at June 30, 2008.

See accompanying note to supplementary information.

**RIVERSIDE COMMUNITY COLLEGE DISTRICT**

**RECONCILIATION OF GOVERNMENTAL FUND BALANCE SHEETS TO THE  
 STATEMENT OF NET ASSETS  
 JUNE 30, 2008**

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**Amounts Reported for Governmental Activities in the Statement  
 of Net Assets are Different Because:**

**Total Fund Balance and Due to Student Groups:**

|                         |                  |
|-------------------------|------------------|
| General Funds           | \$ 25,796,898    |
| Special Revenue Funds   | 237,891          |
| Capital Outlay Projects | 99,137,376       |
| Debt Service Funds      | 18,168,628       |
| Proprietary Fund        | 4,011,384        |
| Fiduciary Funds         | <u>2,165,652</u> |

**Total Fund Balance and Due to Student Groups**

**- All District Funds** **\$ 149,517,829**

Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in governmental funds.

|  |                     |             |
|--|---------------------|-------------|
| The cost of capital assets is                                      | 239,696,299         |             |
| Accumulated depreciation is  | <u>(48,758,162)</u> | 190,938,137 |
| Amounts held in trust on behalf of others (Trust and Agency Funds) |                     | (2,165,652) |

In governmental funds, unmatured interest on long-term obligations is recognized in the period when it is due. On the government-wide statements, unmatured interest on long-term obligations is recognized when it is incurred.

(2,806,625)

Governmental funds report cost of issuance associated with the issuance of debt when first issued, whereas the amounts are deferred and amortized in the statements of activities.

Cost of issuance at year end amounted to: 1,017,029

Long-term obligations at year end consist of:

|   |                    |                      |
|---|--------------------|----------------------|
| Bonds payable                                       | 151,354,238        |                      |
| Capital leases payable                              | 56,250             |                      |
| Compensated absences                                | 2,608,658          |                      |
| Load banking  | 698,507            |                      |
| Early retirement (Golden Handshake)                 | 2,273,357          |                      |
| Less compensated absences already recorded in funds | <u>(1,046,309)</u> | <u>(155,944,701)</u> |

**Total Net Assets**

**\$ 180,556,017**

See accompanying note to supplementary information.

**RIVERSIDE COMMUNITY COLLEGE DISTRICT**

**NOTE TO SUPPLEMENTARY INFORMATION  
 JUNE 30, 2008**

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**NOTE 1 - PURPOSE OF SCHEDULES**

**Schedule of Expenditures of Federal Awards**

The accompanying schedule of expenditures of Federal awards includes the Federal grant activity of the District and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of the United States Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

**Subrecipients**

Of the Federal expenditures presented in the schedule, the District provided Federal awards to subrecipients as follows:

| Federal Grantor/Pass-Through<br>Grantor/Program                    | CFDA<br>Number | Amount Provided<br>to Subrecipients |
|--|----------------|-------------------------------------|
| Career and Technical Education, Title IB Regional Consortia Desert | 84.048         | \$ 38,206                           |
| Independent Living Skills - Emancipation                           | 93.674         | 70,090                              |
| Total Pass-Through   |                | <u>\$ 108,296</u>                   |

**Schedule of Expenditures of State Awards**

The accompanying schedule of expenditures of State awards includes the State grant activity of the District and is presented on the modified accrual basis of accounting. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

**Schedule of Workload Measures for State General Apportionment - Annual/Actual Attendance**

Full-Time Equivalent Students (FTES) is a measurement of the number of pupils attending classes of the District. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of State funds are made to community college districts. This schedule provides information regarding the attendance of students throughout the District.

**Reconciliation of Annual Financial and Budget Report with Fund Financial Statements**

This schedule provides the information necessary to reconcile the fund balance of all funds reported on the Form CCFS-311 to the fund financial statements.

**Reconciliation of the Governmental Fund Balance Sheets to the Statement of Net Assets**

This schedule provides a reconciliation of the adjustments necessary to bring the District's fund financial statements, prepared on a modified accrual basis, to the accrual basis required under GASB Statement No. 35.



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***INDEPENDENT AUDITORS' REPORTS***

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

Board of Trustees  
Riverside Community College District  
Riverside, California

We have audited the financial statements of the business-type activities of the Riverside Community College District (the District) for the years ended June 30, 2008 and 2007, and have issued our report thereon dated November 14, 2008. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Internal Control Over Financial Reporting**

In planning and performing our audits, we considered Riverside Community College District's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Riverside Community College District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Riverside Community College District's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the District's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the District's financial statements that is more than inconsequential will not be prevented or detected by the District's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the District's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

## Compliance and Other Matters

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

We noted certain matters that we reported to management of Riverside Community College District in a separate letter dated November 14, 2008.

This report is intended solely for the information and use of the Board of Trustees, District Management, the California Community Colleges System's Office, and the District's Federal and State awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.



Rancho Cucamonga, California  
November 14, 2008



**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO  
EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER  
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

Board of Trustees  
Riverside Community College District  
Riverside, California

**Compliance**

We have audited the compliance of Riverside Community College District (the District) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that are applicable to each of its major Federal programs for the year ended June 30, 2008. Riverside Community College District's major Federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major Federal programs is the responsibility of Riverside Community College District's management. Our responsibility is to express an opinion on Riverside Community College District's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major Federal program occurred. An audit includes examining, on a test basis, evidence about Riverside Community College District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of Riverside Community College District's compliance with those requirements.

In our opinion, Riverside Community College District complied, in all material respects, with the requirements referred to above that are applicable to each of its major Federal programs for the year ended June 30, 2008.

## Internal Control Over Compliance

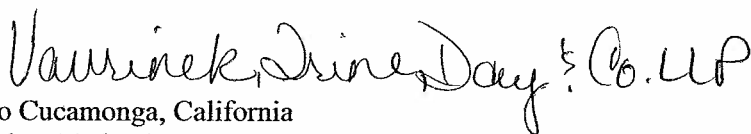
The management of Riverside Community College District is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to Federal programs. In planning and performing our audit, we considered Riverside Community College District's internal control over compliance with the requirements that could have a direct and material effect on a major Federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Riverside Community College District's internal control over compliance.

A *control deficiency* in a district's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a Federal program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the District's ability to administer a Federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a Federal program that is more than inconsequential will not be prevented or detected by the District's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material noncompliance with a type of compliance requirement of a Federal program will not be prevented or detected by the District's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the Board of Trustees, District Management, the California Community Colleges System's Office, and the District's Federal and State awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.



Rancho Cucamonga, California  
November 14, 2008



## REPORT ON STATE COMPLIANCE

Board of Trustees  
Riverside Community College District  
Riverside, California

We have audited the financial statements of the Riverside Community College District (the District) for the years ended June 30, 2008 and 2007, and have issued our report thereon dated November 14, 2008.

Our audit was made in accordance with auditing standards generally accepted in the United States of America and the standards for financial and compliance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In connection with the audit referred to above, we selected and tested transactions and records to determine the District's compliance with the following State laws and regulations in accordance with Section 400 of the Chancellor's Office's *California Community Colleges Contracted District Audit Manual (CDAM)*.

### General Directive

Section 424: State General Apportionment Funding System

### Administration

Section 435: Open Enrollment

Section 437: Student Fee - Instructional Materials and Health Fees

Section 423: Apportionment of Instructional Service Agreements/Contracts

Section 425: Residency Determination for Credit Courses

Section 427: Concurrent Enrollment of K-12 Students in Community College Credit Courses

Section 432: Enrollment Fee

Section 421: Salaries of Classroom Instructors (50% Law)

Section 426: Students Actively Enrolled

Section 431: Gann Limit Calculation

## Student Services

Section 428: Use of Matriculation Funds

Section 433: CalWORKs - Use of State and Federal TANF Funding

## Facilities

Section 434: Scheduled Maintenance Program

Management is responsible for the District's compliance with those requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

In our opinion, the Riverside Community College District complied, in all material respects, with the aforementioned requirements for the year ended June 30, 2008. However, the results of our auditing procedures disclosed an instance of noncompliance with the requirements described above which is disclosed in the accompanying schedule of findings and questioned costs as item 2008-1.

Riverside Community College District's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit Riverside Community College District's response and, accordingly, we express no opinion on it.

This report is intended solely for the information of the Board of Trustees, Audit Committee, District Management, the California Community Colleges System's Office, the California Department of Finance, and the California Department of Education, and is not intended to be and should not be used by anyone other than these specified parties.

*Vaurinek, Irine, Day & Co., CP*

Rancho Cucamonga, California  
November 14, 2008

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***SCHEDULE OF FINDINGS AND QUESTIONED COSTS***

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**RIVERSIDE COMMUNITY COLLEGE DISTRICT**

**SUMMARY OF AUDITORS' RESULTS  
 FOR THE YEAR ENDED JUNE 30, 2008**

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**FINANCIAL STATEMENTS**

|   |                      |
|---|----------------------|
| Type of auditors' report issued:  | <u>Unqualified</u>   |
| Internal control over financial reporting:                                    |                      |
| Material weaknesses identified?   | <u>No</u>            |
| Significant deficiencies identified not considered to be material weaknesses? | <u>None reported</u> |
| Noncompliance material to financial statements noted?                         | <u>No</u>            |

**FEDERAL AWARDS**

|  |                      |
|--|----------------------|
| Internal control over major programs:  |                      |
| Material weaknesses identified?  | <u>No</u>            |
| Significant deficiencies identified not considered to be material weaknesses?                                    | <u>None reported</u> |
| Type of auditors' report issued on compliance for major programs:  | <u>Unqualified</u>   |
| <br>   |                      |
| Any audit findings disclosed that are required to be reported in accordance with Circular A-133, Section .510(a) | <u>No</u>            |
| Identification of major programs   |                      |

| <u>CFDA Numbers</u>                       | <u>Name of Federal Program or Cluster</u>                 |
|---|---|
| 84.007, 84.032, 84.033,<br>84.063, 84.375 | Student Financial Aid Cluster                             |
| 84.031S                                   | Strengthening Institutions - Hispanic Serving Institution |
| 84.048                                    | Career and Technical Education, Title I, Parts B and C    |
| 93.674                                    | Independent Living  |

|  |                   |
|--|-------------------|
| Dollar threshold used to distinguish between Type A and Type B programs: | <u>\$ 813,273</u> |
| Auditee qualified as low-risk auditee?                                   | <u>No</u>         |

**STATE AWARDS**

|   |                    |
|---|--------------------|
| Internal control over State programs:   |                    |
| Material weaknesses identified?   | <u>No</u>          |
| Significant deficiencies identified not considered to be material weaknesses? | <u>Yes</u>         |
| Type of auditors' report issued on compliance for State programs:             | <u>Unqualified</u> |

**RIVERSIDE COMMUNITY COLLEGE DISTRICT**

**FINANCIAL STATEMENT FINDINGS AND RECOMMENDATIONS  
FOR THE YEAR ENDED JUNE 30, 2008**

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None reported.

**RIVERSIDE COMMUNITY COLLEGE DISTRICT**

**FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2008**

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None reported.

## RIVERSIDE COMMUNITY COLLEGE DISTRICT

### STATE AWARDS FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED JUNE 30, 2008

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The following findings represent instances of noncompliance and/or questioned costs relating to State program laws and regulations.

#### 2008-1 Finding

##### **Ineligible CalWORKs recipients were provided services.**

**Program:** CalWORKs – Use of State and Federal TANF Funding

**Award Year:** 2007-2008

**Questioned Costs:** None could be determined.

##### **Program Affected**

##### **CalWORKs**

##### **Criteria**

- *Education Code Sections 79200-79203 and 84759*
- *2007-08 Final Budget Summary*, Page 630, Item 6870-101-0001, Provision 15; and Page 646, Item 6870-111-0001, Provision 2.  
[http://www.documents.dgs.ca.gov/osp/GovernorsBudget/pdf/fbudsum\\_07.pdf](http://www.documents.dgs.ca.gov/osp/GovernorsBudget/pdf/fbudsum_07.pdf)
- Chancellor's Office CalWORKs Program Handbook Guidelines\_2007-08
- *Clarification on CalWORKs Supplantation Prohibition*, Chancellor's Office Letter, March 13, 2006 (See Appendix M)

##### **Condition**

In our sample of 25 recipients for eligibility requirements, we noted eight CalWORKs recipients who did not have the proper eligibility documented through the County Welfare Department for each academic term the recipient was served.

##### **Questioned Costs**

None could be determined.

##### **Isolated Instance or Systemic**

Systemic - Once the initial eligibility determination is made by the County Welfare Department, on-going communication with the County is essential to ensure that a student remains in good standing. Eligibility determinations must be conducted at the beginning of each term to ensure students are eligible for services prior to receiving them.

##### **Effect**

Without the proper controls in place, unauthorized program costs and services provided to ineligible recipients could be reimbursed by the State program.

## RIVERSIDE COMMUNITY COLLEGE DISTRICT

### STATE AWARDS FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED JUNE 30, 2008

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#### **Recommendation**

We recommend that the District develop an independent, internal tracking process for student eligibility. Services provided through other College departments, like the Child Care Center, must be coordinated with the CalWORKs program office to also verify a student's ongoing eligibility for services, academic progress, and to monitor programs expenses that are directly attributable to support for the identified CalWORKs eligible students.

#### **District Response and Planned Corrective Actions**

Our past practice was to rely on the student to provide the proper eligibility documentation. If the student failed to provide the documents, our clerical staff would contact the Riverside County Department of Public Social Service (DPSS) case manager and request the needed documentation. In many cases, the DPSS case manager would not follow through with our request.

To avoid this situation in the future, we have implemented the following practices:

1. Eligibility documentation must be provided by all new referrals at or before the CalWORKs student's first appointment with a counselor. Acceptable documentation includes a Notice of Action (NOA), a Department of Public Social Services generated referral for services, or a Department of Public Social Services Welfare-to-Work plan.
2. Each term (summer, fall, winter, and spring), Riverside Community College District creates a list of all CalWORKs students enrolled at the Riverside, Moreno Valley, or Norco campuses. This list is submitted electronically to Riverside County Department of Public Social Services for verification of eligibility. Riverside County Department of Public Social Services returns the list to RCC identifying those that are eligible. Students who are not eligible are not provided priority registration. Eligibility documentation is logged into our CalWORKs data base.
3. CalWORKs work study students are provided services based on a referral from Riverside County which includes verification of eligibility.

## RIVERSIDE COMMUNITY COLLEGE DISTRICT

### SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE YEAR ENDED JUNE 30, 2008

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Except as specified in previous sections of this report, summarized below is the current status of all audit findings reported in the prior year's schedule of audit findings and questioned costs.

#### FEDERAL AWARD FINDINGS

##### 2007-1 Finding - Compensation for Personal Services

**Program:** TRIO Cluster

**CFDA No.** 84.042, 84.044, and 84.047

**Award Year:** 2006-2007

**Compliance Requirement:** Allowable Costs

**Questioned Costs:** Approximately \$55,000

#### Programs Affected

U.S. Department of Education, Higher Education Act, TRIO Cluster, Student Support Services (CFDA #84.042), Talent Search (CFDA #84.044), and Upward Bound (CFDA #84.047)

#### Criteria

OMB Circular A-21, Cost Principles for Educational Institutions, Part J, General Provisions for Selected Items of Cost, No. 10, Compensation for Personal Services.

- c. (1) Plan Confirmation: Under this method, the distribution of salaries and wages of professorial and professional staff applicable to sponsored agreements is based on budgeted, planned, or assigned work activity, updates to reflect any significant changes in work distribution. A plan confirmation system used for salaries and wages charged directly or indirectly to sponsored agreements will meet the following standards:
- (a) A system of budgeted, planned, or assigned work activity will be incorporated into the official records of the institution and encompass both sponsored and all other activities on an integrated basis. The system may include the use of subsidiary records.
  - (b) The system will reasonably reflect only the activity for which the employee is compensated by the institution (compensation for incidental work described in subsection a need not be included). Practices vary among institutions and within institutions as to the activity constituting a full workload. Hence, the system will reflect categories of activities expressed as a percentage distribution of total activities.
  - (c) The system will reflect activity applicable to each sponsored agreement and to each category needed to identify indirect and the function to which they are allocable.
  - (d) They system will provide for modification of an individual's salary or salary distribution commensurate with a significant change in the employee's work activity. Short-term (such as one or two months) fluctuation between workload categories need not be considered as long as the distribution of salaries and wages is reasonable over the longer term, such as an academic period. Whenever it is apparent that a significant change in work activity that is directly or indirectly charged to sponsored agreements will occur or has occurred, the change will be documented over the signature of a responsible official an entered into system.

## RIVERSIDE COMMUNITY COLLEGE DISTRICT

### SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE YEAR ENDED JUNE 30, 2008

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- (e) At least annually a statement will be signed by the employee, principal investigator, or responsible official(s) using suitable means of verification that the work was performed, stating that salaries and wages charged to sponsored agreements as direct charges and to indirect cost are reasonable in relation to work performed.
- (f) The system will provide for independent internal evaluation to ensure the system's integrity and compliance with the above standards.

#### **Condition**

During our testing procedures performed over the District's policies and procedures regarding compensation for personnel services, we noted that the District used the planned confirmation method for charging salaries to the TRIO program for employees. We also noted that the District's methods did not include an after the fact statement/confirmation from all employee or supervisor using suitable means of verification that payroll original planned and charged to the program was reasonable in relation to the work actually performed. We noted in our sample one employee at the Moreno Valley campus did not include an after the fact statement/confirmation working on TRIO program which total approximately \$55,000 for the year ended June 30, 2007.

#### **Effect**

By not performing any certifications that the employees worked solely on that program for the period covered by the certification and/or supported by personnel activity reports or equivalent documentation which is an independent internal evaluation to ensure the system's integrity, the District may not be in compliance with allowable cost principles and applicable OMB cost circulars.

#### **Cause**

Written guidance provided by cost allocation OMB Circulars over appropriate methodologies for allocation of time spent within a specific Federal program was not followed. Documentation requirements for the allocation were not maintained.

#### **Questioned Costs**

Approximately \$55,000.

#### **Recommendation**

The District should review the requirements of the OMB A-21, *Cost Principles for Education Institutions* and develop specific written procedures that will provide documentation requirements for the allocation of salary and benefit costs to the program. Employee salaries that are charged to Federal programs must be supported by an independent internal evaluation such as periodic certifications that the employees worked solely on that program for the period covered by the certification and/or supported by personnel activity reports or equivalent documentation to ensure the salaries being charged to the various Federal programs are reasonable in relation to the work that is actually being performed. Various methodologies have been approved are available to substantiate the allocation of employee salaries, such as time study sampling, to help ensure that salaries are being allocation appropriately.

## RIVERSIDE COMMUNITY COLLEGE DISTRICT

### SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE YEAR ENDED JUNE 30, 2008

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#### Current Status

Implemented.

#### 2007-2 Finding - Suspension or Debarment Certifications for Contracts between \$25,000 to \$100,000

**Program:** Hispanic Serving Institutions and Independent Living Program

**CFDA No.** 84.031S and 93.674

**Award Year:** 2006-2007

**Compliance Requirement:** Procurement, Suspension, and Debarment

**Questioned Costs:** None

#### Programs Affected

**Higher Education Institutional Aid:** *U.S. Department of Education (DOE)*, Higher Education Act: Strengthening Institutions Hispanic Serving Institutions (CFDA 84.031S)

**Independent Living Program:** *U.S. Department Health and Human Services (HHS)*, (CFDA 93.674), Passed through from County of Riverside, Department of Public Social Services, Passed through from California Community College Foundation

#### Criteria

*Title 34 - Education, Part 80 - Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments - Sub-Part C - Pre-Award Requirements, Section 80.35*  
Subawards to debarred and suspended parties:

- Grantees and subgrantees must not make any award or permit any award (subgrant or contract) at any tier to any party, which is debarred or suspended or is otherwise excluded from or ineligible for participation in Federal assistance programs under Executive Order 12549, "Debarment and Suspension."

OMB Circular A-110, Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations, Sub-Part C, Pre-Award Requirements, Section .33 Debarment and Suspension:

- Federal awarding agencies and recipients shall comply with the nonprocurement debarment and suspension common rule implementing E.O.s 12549 and 12689, "Debarment and Suspension." This common rule restricts subawards and contracts with certain parties that are debarred, suspended, or otherwise excluded from or ineligible for participation in Federal assistance programs or activities.



## RIVERSIDE COMMUNITY COLLEGE DISTRICT

### SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE YEAR ENDED JUNE 30, 2008

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#### **Condition**

During procedures performed over suspension and debarment, we noted the standard contract template for the certification of potential contractor or subcontractor regarding debarment, suspension, and other ineligibility and voluntary exclusion indicates it must be completed by subcontractors/suppliers with a contract value over \$100,000 instead of \$25,000 as required by the Federal regulations. We also noted that the investigation of the Excluded Parties List System (EPLS) website was not performed for the subcontractor/supplier unless the contract value was over \$100,000.

#### **Effect**

Without the proper controls in place, unauthorized program costs could be reimbursed by the Federal program.

#### **Cause**

Written guidance provided by cost allocation OMB Circulars over debarment and suspension common rule implementing E.O.s 12549 and 12689, "Debarment and Suspension." This common rule restricts subawards and contracts with certain parties that are debarred, suspended, or otherwise excluded from or ineligible for participation in Federal assistance programs or activities. No documentation for verifying this requirement was maintained.

#### **Questioned Costs**

None.

#### **Recommendation**

We recommend the District review its policies and procedures to verify all vendors who are providing services to federally funded programs in excess of \$25,000 have verified that the entity is not suspended or debarred or otherwise excluded. This verification may be accomplished by checking the *Excluded Parties List System (EPLS)* maintained by the General Services Administration (GSA), collecting a certification from the entity, or adding a clause or condition to the covered transaction with that entity. The District should also update contract templates for all contract types that exceed \$25,000 to avoid a violation of the Executive Order 12549.

#### **Current Status**

Implemented.

## RIVERSIDE COMMUNITY COLLEGE DISTRICT

### SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE YEAR ENDED JUNE 30, 2008

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#### STATE AWARD FINDINGS

##### 2007-3 Finding - Student Health Fees (Section 437)

###### Criteria

*Education Code* Sections 70902, 76355, and 76365

*CCR*, Title 5, Section 51012, Student Fees.

Student Fee Handbook published by Chancellor's Office for Community Colleges, October 2006.

###### Condition

We noted the following area of concern regarding student health fees:

The District did not disclose a clear process by which students claiming an exemption of the student health fee can follow to obtain such an exemption. Per conversations with District personnel, students who inquired about this fee were simply told that the fee is required by the State of California and cannot be waived. This information should be disclosed within the catalog or schedule of classes.

###### Recommendation

The District should review their Board approved policies and documentation of student health fees noted in the College's catalog or class schedules in order to ensure proper compliance with State regulations. The District should also ensure that the existence of the two statutory exemptions is communicated effectively to the students so that they will be aware of potential applicable exemptions. Furthermore, this fee is not required by the State of California, and the State gives the authority to make this fee mandatory to the District.

###### Current Status

Implemented.

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***ADDITIONAL SUPPLEMENTARY INFORMATION***

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**RIVERSIDE COMMUNITY COLLEGE DISTRICT**

**GOVERNMENTAL FUNDS  
 BALANCE SHEETS - (UNAUDITED)  
 JUNE 30, 2008**

|  | <u>General<br/>Unrestricted</u> | <u>General<br/>Restricted</u> |
|--|---------------------------------|-------------------------------|
| <b>ASSETS</b>                                |                                 |                               |
| Cash and cash equivalents                    | \$ 302,634                      | \$ 134,939                    |
| Investments                                  | 16,125,494                      | 5,880,833                     |
| Accounts receivable                          | 12,881,952                      | 4,315,003                     |
| Due from other funds                         | 40,563                          | 823,205                       |
| Prepaid expenses                             | 34,399                          | 25,949                        |
| Stores inventories                           | -                               | -                             |
| <b>Total Assets</b>                          | <u><u>\$29,385,042</u></u>      | <u><u>\$11,179,929</u></u>    |
| <br><b>LIABILITIES AND FUND EQUITY</b>       |                                 |                               |
| <b>LIABILITIES</b>                           |                                 |                               |
| Accounts payable                             | \$ 7,696,968                    | \$ 1,451,028                  |
| Due to other funds                           | 1,675,059                       | 10,901                        |
| Deferred revenue                             | 1,211,997                       | 2,722,120                     |
| <b>Total Liabilities</b>                     | <u><u>10,584,024</u></u>        | <u><u>4,184,049</u></u>       |
| <br><b>FUND EQUITY</b>                       |                                 |                               |
| Fund Balances                                |                                 |                               |
| Reserved                                     | 34,399                          | 6,995,880                     |
| Unreserved                                   |                                 |                               |
| Designated                                   | 900,000                         | -                             |
| Undesignated                                 | 17,866,619                      | -                             |
| <b>Total Fund Equity</b>                     | <u><u>18,801,018</u></u>        | <u><u>6,995,880</u></u>       |
| <b>Total Liabilities and<br/>Fund Equity</b> | <u><u>\$29,385,042</u></u>      | <u><u>\$11,179,929</u></u>    |

See accompanying note to additional supplementary information.

| <u>Special Revenue</u>  |                              |   | <u>Capital Project</u>                 | <u>Debt Service</u>                         | <u>Total<br/>Governmental<br/>Fund<br/>(Memorandum<br/>Only)</u> |
|-------------------------|------------------------------|---|--|---|--|
| <u>Food<br/>Service</u> | <u>Child<br/>Development</u> | <u>R.C.C.D.<br/>Development<br/>Corporation</u> | <u>Capital<br/>Outlay<br/>Projects</u> | <u>Bond Interest<br/>and<br/>Redemption</u> |  |
| \$ 15,656               | \$ 28,815                    | \$ 16,252                                       | \$ -                                   | \$ -  | \$ 498,296   |
| 138,509                 | 77,757                       | -   | 98,757,224                             | 18,168,628                                  | 139,148,445  |
| 37,822                  | 30,530                       | -   | 5,736,992                              | -   | 23,002,299   |
| 29,253                  | 528                          | -   | 789,966                                | -   | 1,683,515  |
| -                       | -                            | -   | -                                      | -   | 60,348   |
| 19,353                  | -                            | -   | -                                      | -   | 19,353   |
| <u>\$ 240,593</u>       | <u>\$ 137,630</u>            | <u>\$ 16,252</u>                                | <u>\$ 105,284,182</u>                  | <u>\$ 18,168,628</u>                        | <u>\$ 164,412,256</u>  |
| <br>                    |                              |   |  |   |  |
| \$ 80,832               | \$ 75,233                    | \$ -  | \$ 6,146,806                           | \$ -  | \$ 15,450,867  |
| 467                     | -                            | -   | -                                      | -   | 1,686,427  |
| -                       | 52                           | -   | -                                      | -   | 3,934,169  |
| <u>81,299</u>           | <u>75,285</u>                | <u>-</u>  | <u>6,146,806</u>                       | <u>-</u>                                    | <u>21,071,463</u>  |
| <br>                    |                              |   |  |   |  |
| 19,353                  | -                            | -   | -                                      | -   | 7,049,632  |
| -                       | -                            | -   | -                                      | 18,168,628                                  | 19,068,628   |
| 139,941                 | 62,345                       | 16,252  | 99,137,376                             | -   | 117,222,533  |
| <u>159,294</u>          | <u>62,345</u>                | <u>16,252</u>                                   | <u>99,137,376</u>                      | <u>18,168,628</u>                           | <u>143,340,793</u>   |
| <br>                    |                              |   |  |   |  |
| <u>\$ 240,593</u>       | <u>\$ 137,630</u>            | <u>\$ 16,252</u>                                | <u>\$ 105,284,182</u>                  | <u>\$ 18,168,628</u>                        | <u>\$ 164,412,256</u>  |

**RIVERSIDE COMMUNITY COLLEGE DISTRICT**

**GOVERNMENTAL FUNDS  
 STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES  
 IN FUND BALANCE - (UNAUDITED)  
 FOR THE YEAR ENDED JUNE 30, 2008**

|  | <b>General<br/>Unrestricted</b> | <b>General<br/>Restricted</b> |
|--|---------------------------------|-------------------------------|
| <b>REVENUES</b>  |                                 |                               |
| Federal revenues   | \$ 130,555                      | \$ 8,054,993                  |
| State revenues   | 93,385,259                      | 10,452,582                    |
| Local revenues   | 46,540,738                      | 5,507,175                     |
| <b>Total Revenues</b>  | <u>140,056,552</u>              | <u>24,014,750</u>             |
| <b>EXPENDITURES</b>  |                                 |                               |
| Current Expenditures   |                                 |                               |
| Academic salaries  | 65,584,229                      | 3,865,714                     |
| Classified salaries  | 29,253,643                      | 8,326,698                     |
| Employee benefits  | 23,904,330                      | 3,327,692                     |
| Books and supplies   | 2,274,926                       | 1,702,627                     |
| Services and operating expenditures  | 13,854,480                      | 3,688,322                     |
| Capital outlay   | 2,319,160                       | 1,899,779                     |
| Debt service - principal   | 17,195                          | -                             |
| Debt service - interest and other  | -                               | -                             |
| <b>Total Expenditures</b>  | <u>137,207,963</u>              | <u>22,810,832</u>             |
| <b>EXCESS OF REVENUES OVER<br/>(UNDER) EXPENDITURES</b>  | <u>2,848,589</u>                | <u>1,203,918</u>              |
| <b>OTHER FINANCING SOURCES (USES)</b>  |                                 |                               |
| Operating transfers in   | (939,808)                       | 939,808                       |
| Operating transfers out  | (1,166,930)                     | -                             |
| Other sources  | 9,747                           | -                             |
| Other uses   | -                               | (350,789)                     |
| <b>Total Other Financing Sources (Uses)</b>  | <u>(2,096,991)</u>              | <u>589,019</u>                |
| <b>EXCESS OF REVENUES AND OTHER<br/>FINANCING SOURCES OVER (UNDER)<br/>EXPENDITURES AND OTHER USES</b> | 751,598                         | 1,792,937                     |
| <b>FUND BALANCE, BEGINNING OF YEAR</b>   | 18,049,420                      | 5,202,943                     |
| <b>FUND BALANCE, END OF YEAR</b>   | <u>\$ 18,801,018</u>            | <u>\$ 6,995,880</u>           |

See accompanying note to additional supplementary information.

| Special Revenue   |                   |                                 | Capital Project         | Debt Service                 | Total Governmental Fund (Memorandum Only) |
|-------------------|-------------------|---------------------------------|-------------------------|------------------------------|---|
| Food Service      | Child Development | R.C.C.D Development Corporation | Capital Outlay Projects | Bond Interest and Redemption |   |
| \$ -              | \$ 99,496         | \$ -                            | \$ -                    | \$ -                         | \$ 8,285,044                              |
| -                 | 144,446           | -                               | 7,298,445               | 106,979                      | 111,387,711                               |
| 1,228,622         | 1,126,487         | 8                               | 5,209,664               | 12,572,492                   | 72,185,186                                |
| <u>1,228,622</u>  | <u>1,370,429</u>  | <u>8</u>                        | <u>12,508,109</u>       | <u>12,679,471</u>            | <u>191,857,941</u>                        |
| -                 | 1,059,756         | -                               | -                       | -                            | 70,509,699                                |
| 633,539           | 272,326           | -                               | 49,634                  | -                            | 38,535,840                                |
| 249,399           | 210,917           | -                               | 23,116                  | -                            | 27,715,454                                |
| 690,253           | 64,336            | -                               | 29,362                  | -                            | 4,761,504                                 |
| 267,475           | 65,889            | -                               | 1,073,004               | -                            | 18,949,170                                |
| 7,333             | -                 | -                               | 26,082,895              | -                            | 30,309,167                                |
| -                 | -                 | -                               | -                       | 8,040,000                    | 8,057,195                                 |
| -                 | -                 | -                               | -                       | 5,221,920                    | 5,221,920                                 |
| <u>1,847,999</u>  | <u>1,673,224</u>  | <u>-</u>                        | <u>27,258,011</u>       | <u>13,261,920</u>            | <u>204,059,949</u>                        |
| (619,377)         | (302,795)         | 8                               | (14,749,902)            | (582,449)                    | (12,202,008)                              |
| 676,930           | 240,000           | -                               | -                       | -                            | 916,930                                   |
| -                 | -                 | -                               | -                       | -                            | (1,166,930)                               |
| -                 | -                 | -                               | -                       | 9,575                        | 19,322                                    |
| -                 | -                 | -                               | -                       | -                            | (350,789)                                 |
| <u>676,930</u>    | <u>240,000</u>    | <u>-</u>                        | <u>-</u>                | <u>9,575</u>                 | <u>(581,467)</u>                          |
| 57,553            | (62,795)          | 8                               | (14,749,902)            | (572,874)                    | (12,783,475)                              |
| 101,741           | 125,140           | 16,244                          | 113,887,278             | 18,741,502                   | 156,124,268                               |
| <u>\$ 159,294</u> | <u>\$ 62,345</u>  | <u>\$ 16,252</u>                | <u>\$ 99,137,376</u>    | <u>\$ 18,168,628</u>         | <u>\$ 143,340,793</u>                     |

**RIVERSIDE COMMUNITY COLLEGE DISTRICT**

**PROPRIETARY FUNDS  
 BALANCE SHEETS - (UNAUDITED)  
 JUNE 30, 2008**

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|  | <u>Internal<br/>Service Fund</u> |
|--|----------------------------------|
| <b>ASSETS</b>                                |                                  |
| Cash and cash equivalents                    | \$ 22,399                        |
| Investments                                  | 8,330,314                        |
| Accounts receivable                          | 84,564                           |
| Due from other funds                         | 4,271                            |
| <b>Total Assets</b>                          | <u><u>\$ 8,441,548</u></u>       |
| <b>LIABILITIES AND FUND EQUITY</b>           |                                  |
| <b>LIABILITIES</b>                           |                                  |
| Accounts payable                             | \$ 38,661                        |
| Deferred revenue                             | 1,088,938                        |
| Claim liabilities                            | 3,302,565                        |
| <b>Total Liabilities</b>                     | <u><u>4,430,164</u></u>          |
| <b>FUND EQUITY</b>                           |                                  |
| Retained earnings                            | <u>4,011,384</u>                 |
| <b>Total Liabilities and<br/>Fund Equity</b> | <u><u>\$ 8,441,548</u></u>       |

See accompanying note to additional supplementary information.



**RIVERSIDE COMMUNITY COLLEGE DISTRICT**

**PROPRIETARY FUNDS  
 STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN  
 RETAINED EARNINGS - (UNAUDITED)  
 FOR THE YEAR ENDED JUNE 30, 2008**

|   | <u><b>Internal<br/>Service Fund</b></u> |
|---|---|
| <b>OPERATING REVENUES</b>                         |   |
| District premiums                                 | <u>\$ 5,943,253</u>                     |
| <b>OPERATING EXPENSES</b>                         |   |
| Classified salaries                               | 235,561                                 |
| Employee benefits                                 | 83,765                                  |
| Books and supplies                                | 4,618                                   |
| Services and other operating expenditures         | 5,973,436                               |
| Capital outlay                                    | 33,140                                  |
| <b>Total Operating Expenses</b>                   | <u>6,330,520</u>                        |
| <b>Operating Income</b>                           | <u>(387,267)</u>                        |
| <b>NONOPERATING REVENUES (EXPENSES)</b>           |   |
| Interest income                                   | 331,326                                 |
| Miscellaneous revenues                            | 98,054                                  |
| Operating transfers in                            | 250,000                                 |
| <b>Total Nonoperating<br/>Revenues (Expenses)</b> | <u>679,380</u>                          |
| <b>NET INCOME</b>                                 | 292,113                                 |
| <b>RETAINED EARNINGS, BEGINNING OF YEAR</b>       | <u>3,719,271</u>                        |
| <b>RETAINED EARNINGS, END OF YEAR</b>             | <u><u>\$ 4,011,384</u></u>              |

See accompanying note to additional supplementary information.

**RIVERSIDE COMMUNITY COLLEGE DISTRICT**

**PROPRIETARY FUNDS  
 STATEMENTS OF CASH FLOWS - (UNAUDITED)  
 FOR THE YEAR ENDED JUNE 30, 2008**

|  | <u>Internal<br/>Service Fund</u> |
|--|----------------------------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>  |                                  |
| Operating loss   | \$ (387,267)                     |
| Adjustments to Reconcile Change in Net Assets<br>to Net Cash Flow Operating Activities |                                  |
| Decrease in accounts receivable  | 20,957                           |
| Increase in due from other funds   | (1,700)                          |
| Increase in accounts payable   | 11,551                           |
| Increase in claims liabilities   | 471,360                          |
| Decrease in deferred revenue   | (2,657)                          |
| Net Cash Flows from<br>Operating Activities  | <u>112,244</u>                   |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>  |                                  |
| Interest on investments  | 331,326                          |
| Other nonoperating income  | 98,054                           |
| Transfers in   | 250,000                          |
| Net Cash Flows from<br>Investing Activities  | <u>679,380</u>                   |
| Net increase in cash and cash equivalents  | 791,624                          |
| Cash and cash equivalents - Beginning  | <u>7,561,089</u>                 |
| Cash and cash equivalents - Ending   | <u><u>\$ 8,352,713</u></u>       |
| <b>CASH AND CASH EQUIVALENTS CONSISTS OF:</b>  |                                  |
| Cash in banks  | \$ 22,399                        |
| Cash in county pooled investment   | 8,330,314                        |
|  | <u><u>\$ 8,352,713</u></u>       |

See accompanying note to additional supplementary information.

**RIVERSIDE COMMUNITY COLLEGE DISTRICT**

**FIDUCIARY FUNDS  
 BALANCE SHEETS - (UNAUDITED)  
 JUNE 30, 2008**

|  | <b>Associated<br/>Students<br/>Trust</b> | <b>Student<br/>Financial<br/>Aid</b> | <b>Total</b>        |
|--|--|--------------------------------------|---------------------|
| <b>ASSETS</b>                                |  |                                      |                     |
| Cash and cash equivalents                    | \$ 2,146,202                             | \$ 44,876                            | \$ 2,191,078        |
| Accounts receivable                          | 31,526                                   | 68,590                               | 100,116             |
| Due from other funds                         | 52,762                                   | 32,383                               | 85,145              |
| <b>Total Assets</b>                          | <b>\$ 2,230,490</b>                      | <b>\$ 145,849</b>                    | <b>\$ 2,376,339</b> |
| <b>LIABILITIES AND FUND EQUITY</b>           |  |                                      |                     |
| <b>LIABILITIES</b>                           |  |                                      |                     |
| Accounts payable                             | \$ 31,245                                | \$ 92,938                            | \$ 124,183          |
| Due to other funds                           | 33,593                                   | 52,911                               | 86,504              |
| Due to student groups                        | 963,493                                  | -                                    | 963,493             |
| <b>Total Liabilities</b>                     | <b>1,028,331</b>                         | <b>145,849</b>                       | <b>1,174,180</b>    |
| <b>FUND EQUITY</b>                           |  |                                      |                     |
| Fund Balances                                |  |                                      |                     |
| Unreserved                                   |  |                                      |                     |
| Undesignated                                 | 1,202,159                                | -                                    | 1,202,159           |
| <b>Total Fund Equity</b>                     | <b>1,202,159</b>                         | <b>-</b>                             | <b>1,202,159</b>    |
| <b>Total Liabilities and<br/>Fund Equity</b> | <b>\$ 2,230,490</b>                      | <b>\$ 145,849</b>                    | <b>\$ 2,376,339</b> |

See accompanying note to additional supplementary information.

**RIVERSIDE COMMUNITY COLLEGE DISTRICT**

**FIDUCIARY FUNDS  
 STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - (UNAUDITED)  
 FOR THE YEAR ENDED JUNE 30, 2008**

|  | <b>Associated<br/>Students<br/>Trust</b> | <b>Student<br/>Financial<br/>Aid</b> | <b>Total</b>        |
|--|--|--------------------------------------|---------------------|
| <b>REVENUES</b>  |  |                                      |                     |
| Federal revenues   | \$ -                                     | \$ 16,847,386                        | \$ 16,847,386       |
| State revenues   | -  | 1,610,859                            | 1,610,859           |
| Local revenues   | 664,684                                  | -                                    | 664,684             |
| <b>Total Revenues</b>  | <u>664,684</u>                           | <u>18,458,245</u>                    | <u>19,122,929</u>   |
| <b>EXPENDITURES</b>  |  |                                      |                     |
| Current Expenditures   |  |                                      |                     |
| Services and operating expenditures  | 552,708                                  | -                                    | 552,708             |
| <b>EXCESS OF REVENUES OVER<br/>(UNDER) EXPENDITURES</b>  | <u>111,976</u>                           | <u>18,458,245</u>                    | <u>18,570,221</u>   |
| <b>OTHER FINANCING SOURCES (USES)</b>  |  |                                      |                     |
| Other uses   | -  | (18,458,245)                         | (18,458,245)        |
| <b>EXCESS OF REVENUES AND OTHER<br/>FINANCING SOURCES OVER (UNDER)<br/>EXPENDITURES AND OTHER USES</b> | 111,976                                  | -                                    | 111,976             |
| <b>FUND BALANCE, BEGINNING OF YEAR</b>   | <u>1,090,183</u>                         | -                                    | <u>1,090,183</u>    |
| <b>FUND BALANCE, END OF YEAR</b>   | <u>\$ 1,202,159</u>                      | <u>\$ -</u>                          | <u>\$ 1,202,159</u> |

See accompanying note to additional supplementary information.

## RIVERSIDE COMMUNITY COLLEGE DISTRICT

### NOTE TO ADDITIONAL SUPPLEMENTARY INFORMATION JUNE 30, 2008

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#### *NOTE 1 - PURPOSE OF SCHEDULES*

##### **Fund Financial Statements**

The accompanying financial statements report the governmental, proprietary, and fiduciary fund activities of Riverside Community College District and are presented on the modified accrual basis of accounting. Therefore, some amounts presented in these financial statements may differ from amounts presented in, or used in, the preparation of the basic financial statements. The information is unaudited and is presented at the request of the District management.



To the Board of Trustees and  
Dr. Irving Hendrick, Interim Chancellor  
Riverside Community College District  
4800 Magnolia Avenue  
Riverside, CA 92506-1299

In planning and performing our audit of the financial statements of the Riverside Community College District (the District) for the year ended June 30, 2008, we considered the District's internal control in order to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses.

A *control deficiency* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A *significant deficiency* is a control deficiency, or a combination of control deficiencies, that adversely affects the organization's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the organization's financial statements, that is more than inconsequential, will not be prevented or detected by the organization's internal control. We consider the following deficiencies to be control deficiencies in internal control.

### ***CURRENT YEAR MANAGEMENT COMMENTS***

#### ***Compensation for Personal Services for Federal Programs***

We identified the following control deficiencies regarding compensation for personal services for federally funded programs, the effect of which was determined to be inconsequential to the financial statements in accordance with guidance from the OMB. However, the controls over the procedures are noted here.

- The Riverside campus TRIO Cluster program did not timely prepare documentation to support payroll data in accordance with OMB A-21, Cost Principles for Educational Institutions. It was noted only one individual was subject to this compliance requirement. The required documentation was not completed until after the request for information was given.
- The Norco campus TRIO Cluster program overstated payroll expenditures by \$1,263.29. It was noted that an allocation adjustment was incorrectly calculated and recorded for one individual, which resulted in the overstatement of payroll expense to the program. Supporting documentation was provided to verify that a second adjustment was made to the program expenses after the audit identified the control deficiency.

To the Board of Trustees and  
Dr. Irving Hendrick, Interim Chancellor  
Riverside Community College District  
Page 2

### ***Recommendation***

The District's Grants and Contracts Office should develop specific written procedures based on the OMB A-21, Cost Principles for Education Institutions, that will be provided to all District managers of Federal programs to ensure that salary and benefit costs, that are allocated to programs, are documented appropriately. The program managers should review the certifications and/or personnel activity reports to ensure any payroll allocation adjustments made are supported by adequate documentation.

### ***Management Response***

Riverside City College's TRIO Cluster program Project Director has gone through training developed by the Grants and Contracts Office. The Grants and Contract Office will continue to provide Federal grant Project Directors with grant management/compliance training and advise them of the personnel activity report requirements. The Grants and Contracts Office has implemented a process by which Federal grant Project Directors are sent periodic notifications instructing them of the need to complete and file the Time and Effort Certification. This process includes follow up by the Grants and Contracts Office to ensure that the Federal grant Project Directors are compliant.

The District's Vice Chancellor of Student Services convened a group of District employees to develop administrative procedures with respect to all Grants (including Federal Grants). These procedures established reporting responsibilities and the Program Director's responsibilities, which includes reviewing programmatic expenses for accuracy and allowability.

### ***Proper Job Title Descriptions and Budget Codes***

During our testing of employee coding within the object code classifications of the general ledger, one classified instructional aide selected for testing was charged to an instructional object code (2230). However, the job description in the employee file did not provide for instructional duties. This information is necessary to support whether the classification is in accordance with the *Budget and Accounting Manual* and the Education Code.

### ***Recommendation***

The District should review and, if necessary, revise job titles to match the actual duties assigned and documented within the personnel files. Instructional duties should be provided for Instructional Aides charged to object code 2230. Employees that are given multiple budgets of instructional and non-instructional duties should utilize timecards to document actual time spent within each portion of the assignment.

### ***Management Response***

The instance noted above was of an Instructional Aide's timesheet who had performed instructional duties. The budget code on the timesheet was for instructional duties, yet the job title reflected on the timesheet was for a non-instructional position. This issue was discussed with the Performing Arts Department who indicated that the employee performs both non-instructional and instructional duties for the department. The department was advised that they must be consistent with assigning instructional job titles to instructional budget codes and non-instructional job titles to non-instructional budget codes.

The Diversity and Human Resources Department (DHR) has initiated a procedure that all new Intents-to-Hire for Part Time Hourly employees must have a brief description of the job duties to be performed by the employee and will be maintained in the employee's personnel file.

To the Board of Trustees and  
Dr. Irving Hendrick, Interim Chancellor  
Riverside Community College District  
Page 3

## ***PRIOR YEAR MANAGEMENT COMMENTS***

### ***Workers' Compensation Claims Liability***

The assumptions used by the District to calculate the workers' compensation claims liability was determined based on estimates by District personnel. Loss development techniques were used to establish the year end claims liability. Understanding and assessing the variability of these estimates, and the reliability of historical experience as an indicator of future loss payments, requires a careful analysis of the historical loss data and the use of projection methods that are sensitive to the particular circumstances which industry standards would indicate are best provided by an actuary.

### ***Recommendation***

The District should consider hiring an actuarial specialist to estimate the workers' compensation year end claims liability. We further recommend an updated actuarial study of the claims costs be obtained every three years, which is industry practice.

### ***Current Status***

The District has employed a technique to compute claims liabilities based upon actuarial assumptions, past experience, and the use of "paid loss" estimates. The District's Director of Administrative Services has extensive experience computing claims liabilities as do the District's third party vendors. The District's liability reserves are reviewed by ASCIP, its liability JPA. The paid loss data used for workers' compensation reserve calculations is based on reports from SCRMA, the workers' compensation JPA.

This item is considered implemented.

### ***System Interface Controls***

The District's business critical applications such as Payroll (Galaxy) and Human Resource System (Datatel) operate independently of each other and reside on different mainframe-based systems. Galaxy's primary function is payroll generation and interfacing with the budget and general ledger modules within the Galaxy System. Datatel's primary function is the District's Student system and employee MIS and CCFS-320 reporting to the State Chancellor's Office. The fact that both systems are independent of each other requires manual input of common data elements by the Payroll Department into Galaxy and by the Diversity and Human Resources Department into Datatel. During our test work over system controls within the Human Resource/Payroll process, we noted the following:

- Automated system edit checks between the Galaxy and Datatel Systems do not exist. Therefore, the District depends on manual processes to ensure that the correct information is entered into both systems.
- After a "Notice of Change" form is generated from the County Office of Education, which indicates that a change has occurred in the Payroll System, no identified review of these records exists.

### ***Recommendation***

We recommend that the District consider modifying their Payroll and Human Resource processes to include an independent review of any modifications made in the Payroll system. The District's approach should include a review of any modification made which is outside the Payroll and Accounting Department.



To the Board of Trustees and  
Dr. Irving Hendrick, Interim Chancellor  
Riverside Community College District  
Page 4

### ***Current Status***

It was noted the District has taken steps to ensure that the common data elements in the two independent systems are accurate. The District's Payroll Department, Diversity and Human Resources Department, and Information Services have worked throughout the year to correct common data elements within both systems and identify and segregated areas of responsibilities which has resulted in strengthening internal controls. The District has been working with the Riverside County Office of Education's (RCOE) Systems Development and Support Services to change manual input processes to automated input processes such as pay per course, overload, and retroactive payrolls utilizing common data elements within the two systems. This automation process has eliminated the possibility for data entry errors. We will continue to review this in the future.

### **District Response**

- While the District recognizes the importance of the "Notice of Change" reports, it should be noted that the format of this report makes it cumbersome and impractical to use as management tool. Currently, the "Notice of Change" report is sorted by employee. The District has requested that RCOE provide this report sorted by the type of personnel records changes. Such an enhancement will allow the District to prioritize and closely monitor each significant change such as new hires, terminations, pay rate changes, position modifications, and direct deposit changes. The District has also requested the option of printing the "Notice of Change" to a PDF file format which will allow for searching by key words and will reduce costs to the District.
- To ensure that internal controls are maintained when personnel records are updated in the Galaxy system, the District uses the following compensating controls.
  - New Employees – The Payroll Manager first verifies that the information on the Personnel Action Notice (PAN) and the supporting documents agree to the data input into Galaxy before signing the PAN. The signed PAN and supporting documents are then sent to RCOE for social security number validation, review of new employee records in Galaxy, and to ensure that the proper authorization has been obtained from the District.
  - All new and terminated employees, pay rate changes, and changes in employee positions are reported to and approved monthly by action of the Board of Trustees. Payroll compares the Board Report information to the PANs received from Human Resources and to the data in Galaxy.
  - New or changes to an employee's direct deposit record requires a "pre-note" process. Pre-noting is a process whereby electronic direct deposit information is sent to a financial institution on a test basis to validate that the correct bank routing information is contained in the electronic record. The pre-noting process takes one to two payroll cycles to become effective. During the pre-note process, a manual check is generated which requires the employee to pick-up their check at the Auxiliary Business Services office or at the Moreno Valley or Norco campus cashier offices. The employee must present a valid photo ID and sign a log prior to receiving his/her paycheck.
  - The Payroll office compares the salary schedules maintained in the Galaxy system to the salary schedules in the Datatel system maintained by Diversity and Human Resources. These comparisons validate and verify that both the Galaxy and Datatel systems are in sync.

To the Board of Trustees and  
Dr. Irving Hendrick, Interim Chancellor  
Riverside Community College District  
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### ***Procurement Procedures***

We noted one of the 25 procurement transactions sampled did not comply with the District's procurement policy. This transaction was made without a purchase order, which circumvented the internal control process of the District's purchasing policies and procedures. We further noted the purchase was made with a District employee's personal credit card and the "non-travel employee reimbursement" process was used to reimburse the employee for the cost of the product. The District's policy for non-travel employee reimbursement is for emergency purchases only.

### ***Recommendation***

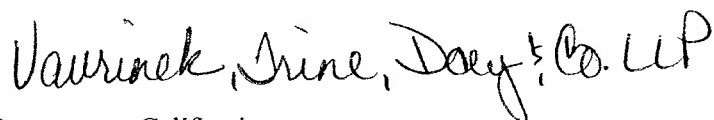
The District should continue to strengthen its controls over its procurement approval process to ensure that required District policies are being followed and the non-travel employee reimbursement process to be used with the utmost discretion.

### ***Current Status***

The recommendation has been implemented by the District.

We appreciate the time and assistance the staff of the District has provided during our audit. We will follow up on each of the areas noted above during the early stage of our fieldwork for the 2008-2009 fiscal year.

This report is intended solely for the information and use of the Board, management, and others within the organization and is not intended to be, and should not be, used by anyone other than these specified parties.



Rancho Cucamonga, California  
November 14, 2008

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
GOVERNANCE COMMITTEE

Report No.: VI-D-1

Date: December 9, 2008

Subject: Moreno Valley College Name - Resolution No. 26-08/09

Background: For the past several years, the faculty, staff and students of the Riverside Community College Moreno Valley Campus have been proceeding under the assumption that upon being granted accreditation by ACCJC the campus would go by the name of Moreno Valley College. The Substantive Change Report, dated May 6, 2004, refers to Moreno Valley College as the name to be used upon accreditation as a separate college.

To this point, however, no formal action had been taken by the Board of Trustees with regard to the name of the institution. With this in mind, at its November 20<sup>th</sup>, 2008 meeting, the Moreno Valley Strategic Planning Committee reaffirmed the name of the institution as Moreno Valley College.

Recommended Action: It is recommended that the Board of Trustees approve the resolution.

Irving G. Hendrick  
Interim Chancellor

Prepared by: Monte E. Perez  
President, Moreno Valley Campus

RIVERSIDE COMMUNITY COLLEGE DISTRICT

Resolution No. 26-08/09

COLLEGE NAME OF MORENO VALLEY CAMPUS

WHEREAS, the Moreno Valley Campus of the Riverside Community College District became a candidate for accreditation as a college by ACCJC in January 2008; and,

WHEREAS, action on RCC – Moreno Valley’s application for accreditation will be taken in January 2010, following an October 2009 site visit; and,

WHEREAS, in the event that RCC – Moreno Valley’s application for accreditation is favorably acted upon the Campus will become a college in 2010; and,

WHEREAS, the RCC-Moreno Valley Campus Strategic Planning Committee on November 20, 2008 affirmed its support for the institution to be named Moreno Valley College upon its accreditation by ACCJC; and,

WHEREAS, the President of RCC-Moreno Valley Campus accepted the Moreno Valley Campus Strategic Planning Committee’s recommendation in support of the institution to be named Moreno Valley College upon its accreditation by ACCJC;

THEREFORE, be it resolved that on this day, December 9, 2008, the Board of Trustees of the Riverside Community College District approves the name of the Moreno Valley Campus upon obtaining college status as the Moreno Valley College.

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
BOARD OF TRUSTEES

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RIVERSIDE COMMUNITY COLLEGE DISTRICT  
GOVERNANCE COMMITTEE

Report No.: VI-D-2

Date: December 9, 2008

Subject: Revised Mission Statement for Norco Campus

Background: Presented for the Board's review and consideration is the revised mission statement for Norco Campus. The original mission statement was approved on June 20, 2006 by the Board of Trustees. On October 14, 2008 the Norco Strategic Planning Committee approved revisions to the mission statement.

Recommended Action: It is recommended that the Board of Trustees approve the mission statement.

Irving G. Hendrick  
Interim Chancellor

Prepared by: Brenda Davis  
President, Norco Campus

## Mission Statement Norco Campus

Norco Campus provides educational programs, services, and learning environments for a diverse community. We equip our students with the knowledge and skills to attain their goals in higher, career/technical, and continuing education; workforce development; and personal enrichment. To meet the evolving community needs Norco Campus emphasizes the development of technological programs. As a continuing process we listen to our community and respond to its needs while engaging in self-examination, learning outcomes assessment, ongoing dialogue, planning, and improvement.

## Prior Mission Statement Norco Campus

### Today's Students, Tomorrow's Leaders

Norco Campus, located in Western Riverside County, provides educational programs, services, and learning environments that meet the needs of a diverse community. We equip our students with the academic and technological skills to attain their goals in higher, occupational, and continuing education, workforce development, and personal enrichment while they achieve established learning outcomes. Norco Campus emphasizes the development of technological programs to meet the needs of the growing business community. As a continuing process we listen to our community and respond to its needs while engaging in self-examination, and ongoing dialogue, planning, and improvement.

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
GOVERNANCE COMMITTEE

Report No.: VI-D-3

Date: December 9, 2008

Subject: Norco College Name – Resolution No. 25-08/09

Background: For the past several years, the faculty, staff and students of the Riverside Community College Norco Campus have been proceeding under the assumption that upon being granted accreditation by ACCJC the campus would go by the name of Norco College. The campus' Educational Master Plan, adopted in 2007, refers to Norco College as the name of the institution and in discussing the future of the campus Norco College is generally invoked as the name of the school.

To this point, however, no formal action had been taken with regard to the name of the institution. With this in mind, at its November 11<sup>th</sup>, 2008 meeting, the Norco Strategic Planning Committee adopted a resolution to name the institution Norco College.

Recommended Action: It is recommended that the Board of Trustees approve the resolution.

Irving G. Hendrick  
Interim Chancellor

Prepared by: Brenda Davis  
President, Norco Campus

RIVERSIDE COMMUNITY COLLEGE DISTRICT

Resolution No. 25-08/09

COLLEGE NAME OF NORCO CAMPUS

WHEREAS, the Norco Campus of the Riverside Community College District became a candidate for accreditation as a college by ACCJC in January 2008; and,

WHEREAS, action on RCC – Norco’s application for accreditation will be taken in January 2010, following an October 2009 site visit; and,

WHEREAS, in the event that RCC – Norco’s application for accreditation is favorably acted upon the Campus will become a college in 2010; and,

WHEREAS, the RCC-Norco Campus Strategic Planning Committee on November 11, 2008 affirmed its support for the institution to be named Norco College upon its accreditation by ACCJC; and,

WHEREAS, the President of RCC-Norco Campus accepted the Norco Campus Strategic Planning Committee’s recommendation in support of the institution to be named Norco College upon its accreditation by ACCJC;

THEREFORE, be it resolved that on this day, December 9, 2008, the Board of Trustees of the Riverside Community College District approves the name of the Norco Campus upon obtaining college status as the Norco College.

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
BOARD OF TRUSTEES

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RIVERSIDE COMMUNITY COLLEGE DISTRICT  
GOVERNANCE COMMITTEE

Report No.: VI-D-4

Date: December 9, 2008

Subject: Riverside Community College District Emergency Operations Plan

Background: Presented for the Board's review is a draft the Riverside Community College District Emergency Operations Plan. This National Information Management System (NIMS) and Standardized Emergency Management System (SEMS) Plan addresses RCCD's planned response to extraordinary emergency situations associated with natural and man-made disasters, technological incidents, and national security emergencies. The operational concepts reflected in the plan focus on potential large-scale disasters which can generate unique situations requiring unusual emergency responses. The Plan is formatted according to the State of California Governor's Office of Emergency Services specifications.

Part One, the Basic Plan, addresses the District's response to emergencies associated with natural disasters and technological incidents, and both peacetime and wartime nuclear defense operations. It provides an overview of operation concepts, identifies components of the District's emergency management organization within the NIMS/SEMS, and describes the overall responsibilities of the federal, state, and county entities and the District for protecting life and property, and assuring the overall well being of the students. Part Two, the Operational Plan, addresses the five components of NIMS/SEMS (Management, Operations, Planning/Intelligence, Logistics and Finance/Administration) and provides checklists for each position. These are meant to be a guideline for Emergency Operations Center (EOC) responders. Part Three, Legal Documents, Miscellaneous Information and Forms, addresses legal issues such as the SEMS regulations, local and state proclamations, glossary of terms, and miscellaneous forms used in the EOC.

The Plan is a living document and is available on the RCCD Web site, with URL of <http://www.rcc.edu/EmergencyPlan>. A copy of the Plan will be sent to the California Office of Emergency Services for approval. In addition, copies will be sent to the City and County of Riverside for reference. Each time the Plan is updated copies of the corrected pages will be forwarded to these agencies and referenced on the revision page in the District Plan.

Recommended Action: It is recommended that the Board of Trustees approve the Emergency Operations Plan and grant authority to the Vice Chancellor of Student Services and Operations, in conjunction with the Chief of Police, to make necessary revision to the plan throughout the year. Unless changes are significant enough in nature to warrant immediate approval by the Board of Trustees, the revised Emergency Operations Plan will be brought to the Board for ratification each December.

Irving G. Hendrick  
Interim Chancellor

Prepared by: Debbie DiThomas  
Interim Vice Chancellor, Student Services and Operations  
Jim Miyashiro  
Chief of Police, RCCD Safety and Police Department

## Executive Summary

The National Information Management System (NIMS) and the Standardized Emergency Management System (SEMS) Emergency Operations Plan addresses the Riverside Community College District planned response to extraordinary emergency situations associated with natural and man-made disasters, technological incidents, and national security emergencies. The plan does not address normal day-to-day emergencies or the well-established and routine procedures used in coping with such emergencies. Instead, the operational concepts reflected in the plan focus on potential large-scale disasters, which can generate unique situations requiring unusual emergency responses.

The plan is comprised of three parts:

- I. Part One, Basic Plan - addresses the District's response to emergencies associated with natural disasters and technological incidents - including both peacetime and wartime nuclear defense operations. It provides an overview of operation concepts, identifies components of the District's emergency management organization within the NIMS/SEMS, and describes the overall responsibilities of the federal, state, and county entities and the District for protecting life and property and assuring the overall well being of the students.

This section of the plan specifically details threats that could affect RCCD. These include, but are not limited to:

- Earthquakes: RCCD is surrounded by three earthquake faults: San Andreas, San Jacinto, and the Elsinore fault. Of the three, the San Jacinto fault, directly behind the Moreno Valley campus, is the most active. However, the San Andreas fault is the most feared due to its size and lack of activity over the last 150+ years. The Elsinore fault moved as recently as 1987 and was the source of the Whittier Narrows earthquake.
- Transportation Incidents: Rail, trucking and car
- Civil Unrest: With so many issues in the news and our freedom to protest, there is a possibility for students and citizens to class on different points of view.
- Nuclear incident: RCCD is within the 50-mile ingestion radius of the San Onofre Nuclear Plant. If an incident were to occur at the plant, we would not be permitted to eat or drink any of our food that is supplied by animals or from water reservoirs/dams
- Terrorism: Though none of the cities that RCCD encompasses are a prime target for international/domestic terrorism, it is still a possibility. As a college community, we must be aware of our surroundings, understand what is going on in other regions of the world and be diligent about reporting any unusual activity.
- Dams: Though the RCCD is not near a dam, there are areas where a dam break could affect our campuses because of the flow of water.
- Urban Flooding: During periods of heavy rain, the local streets around our campuses flood. Riverside County is also susceptible to flash flooding and this could occur near one of our campuses as well. Students could be trapped on campus or near the college.

This section also covers the policies and procedures in place for emergency response.

- II. Part Two, Operational Plan - addresses the five components of NIMS/SEMS (Management, Operations, Planning/Intelligence, Logistics and Finance/Administration) and provides checklists for each position. These are meant to be a guideline for Emergency Operations Center (EOC) or Department Operations Center (DOC) responders.

The EOC is the primary point of leadership and control for a district wide disaster. The EOC is only activated when additional resources or assistance is needed for any DOC or other district location. DOCs report to the EOC when it is activated. Major policy decisions, dissemination of resources and purchase of expensive equipment and supplies are done through the EOC.

Part Two provides guidelines for each section of the EOC or DOC. These guidelines are meant to be reviewed, used, and updated at least once a year. The guidelines provide a base for personnel to work from during a disaster situation. Each section within the EOC/DOC has not only the checklist, but forms to assist in making reporting easier for the College to the local jurisdiction, County, State and FEMA.

- III. Part Three, Legal Documents, Miscellaneous Information, and Forms - addresses legal issues such as the SEMS regulations, local and state proclamations, glossary of terms, and the miscellaneous forms used in the EOC

Legal documents such as the Good Samaritan Act, the Master Mutual Aid Agreement, the Emergency Managers Mutual Aid Agreement, and other legal documents that can assist while in a disaster response are listed. Lists of acronyms and definitions are also included. .

The plan is formatted according to the State of California Governor's Office of Emergency Services specifications. All cities, special districts and operational areas (Counties) use this new format. By having the same format statewide, EOC responders may assist other agencies throughout the state and know where pertinent information may be found.

The plan is a "living document" and will be updated on a regular basis. Copies of the plan will be placed on the District website and a hard copy placed in the EOC and DOC's. It will be the responsibility of the College Police and Safety Department to ensure maintenance and update the Riverside Community College District Emergency Operations Plan as necessary.

RIVERSIDE COMMUNITY COLLEGE DISTRICT  
GOVERNANCE COMMITTEE

Report No.: VI-D-5

Date: December 9, 2008

Subject: Revised and New Board Policies – Second Reading

Background: In keeping with our current process of updating our Board Policies and adopting new Policies, the items below come before the Board for second reading and approval.

The District

Policy 1200 – District Mission – updating the revised District and Riverside City College mission statements.

General Institution

3505 – Disaster Preparedness/Emergency Operations Plan. This was pulled from the October agenda in order to provide more information about violations and penalties. This is a new policy for the District.

3519 – Elder Abuse or Dependent Adult Abuse Reporting – This is a new policy for the District. When the District adopted the Policy on Child Abuse Reporting, it was suggested that a similar policy be prepared re Elder Abuse.

Academic Affairs

4220 – Standards of Scholarship – This is a new Policy for the District

4225 – Course Repetition – This is a new Policy for the District

4231 – Grade Changes – This is a new Policy for the District

4270 – Attendance Reporting – Replaces current Policy 6055.

Human Resources

7310 – Nepotism – Replaces current RCCD Policies 3005/4005. This was pulled from the October agenda for revision/addition of some language.

7330 – Communicable Disease – New

7340 – Leaves – Replaces current RCCD Policies 3020/4020 and 4021.

Recommended Action: It is recommended that the Board of Trustees approve Board Policies 1200, 3505, 3519, 4220, 4225, 4231, 4270, 7310, 7330 and 7340.

Irving G. Hendrick  
Interim Chancellor

Prepared by: Ruth W. Adams, Esq.  
Director, Contracts, Compliance and Legal Services

## Riverside Community College District Policy

**No. 1200**

**The District  
DRAFT**

### **BP 1200 DISTRICT MISSION**

**Reference:**

Accreditation Standard I

The mission of the ~~Riverside Community College District~~ is:

Riverside Community College District  
Mission Statement

***Revised and Adopted by the Board of Trustees on October 21, 2008***

***Riverside Community College district is dedicated to the success of our students and to the development of the communities we serve.***

***To advance this mission, our colleges and learning centers provide educational and student services to meet the needs and expectations of their unique communities of learners.***

***To support this mission, District Offices provide our colleges with central services and leadership in the areas of advocacy, resource development, and planning.***

~~The Riverside Community College District is accessible and comprehensive, committed to providing an affordable post-secondary education, including student services and community services, to a diverse student body. The District provides transfer programs paralleling the first two years of university offerings, pre-professional, career preparation, and occupational and technical programs leading to the associate of arts degree, the associate of science degree, and a variety of certificates. In the tradition of general education, the liberal arts and sciences and the occupational and technical programs and courses prepare students for intellectual and cultural awareness, critical and independent thought, and self-reliance. Consistent with its responsibility to assist those who can benefit from post-secondary education, the District provides pre-college, tutorial and supplemental instruction for under-prepared students. Through its three constituent colleges, Moreno Valley, Norco and Riverside City, the District works in partnership with other educational institutions, business, industry, and community groups to enhance the quality of life and the internal harmony of the communities it serves. The District serves Western Riverside County from three interrelated colleges in the cities of Riverside, Norco and Corona, and Moreno Valley.~~

Moreno Valley Campus  
Mission Statement  
*Adopted by MV Strategic Planning Committee, May 11, 2006*

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 Campus  
Mission Statement  
*Adopted by Norco Strategic Planning Committee, May 15, 2006*

Today's students, tomorrow's leaders.

Norco College, located in western Riverside County, provides a range of high quality educational programs, services, and learning environments that meet the needs of a diverse community. We equip our students with the academic and technological skills to attain their goals in higher, occupational, and continuing education, workforce development, and personal enrichment while they achieve established learning outcomes. Norco College fosters the development of technological programs to meet the needs of the growing business community. As a continuing process, we listen to our community and respond to its needs while engaging in self-examination and ongoing dialogue, planning, and improvement.

Riverside City **College**  
Mission Statement  
*Revised and Adopted by Riverside Strategic Planning Committee, May 30, 2008*

***Riverside City College provides an affordable, high-quality education, including comprehensive student services and community programs, by empowering and supporting a diverse community of learners as they work toward individual achievement and life-long learning. To help students achieve their goals, the college offers tutorial and supplemental instruction, pre-college courses, transfer programs, career preparation, and technical programs leading to certificates or associate degrees. 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.***

~~Riverside City College empowers a diverse community of learners toward individual achievement, success and lifelong learning by providing comprehensive services and~~

~~innovative educational opportunities.~~

The mission statements are evaluated and revised on a regular basis.

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Date Adopted: May 15, 2007

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***Revised:***

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General Institution  
DRAFT

**BP 3505 DISASTER PREPAREDNESS/EMERGENCY OPERATIONS  
PLAN**

**References:**

Disaster Relief Act  
California Emergency Services Act, Government Code Sections 8550-8668  
**Penal Code Sections, 148(a) and 529.5**

*The District has established this Policy with the objective of ensuring the well being, safety and security of all personnel, students, visitors and children in child care programs during an emergency and to protect District property and data. This Policy will provide for the preparation and carrying out of plans for the protection of persons and property within the District in the event of the emergency or disaster conditions hereinafter referred to, the direction of the disaster organization and the coordination of the disaster functions of the District, with the City, County and with all other public agencies, corporations, organizations and affected private parties.*

*The Chancellor is directed to prepare an Emergency Operations Plan for the District. Said Plan shall be the Procedure for this Policy.*

**DEFINITIONS**

*As used in this Policy, the following words and phrases shall have the meanings respectively ascribed to them:*

*Local Emergency – the duly proclaimed existence of conditions of disaster or of extreme peril to the safety of persons and property within the territorial limits of the District, caused by such conditions as air pollution, fire, flood, storm, epidemic, riot or earthquake or other conditions, other than conditions resulting from a labor controversy.*

*State of Emergency – the duly proclaimed existence of conditions of disaster or of extreme peril to the safety of persons and property within the District caused by such conditions as air pollution, fire, flood, storm, epidemic, riot or earthquake or other conditions, other than conditions resulting from a labor controversy or conditions causing a “state of war emergency”, which conditions, by reason of their magnitude, are, or are likely to be, beyond the control of the services, personnel, equipment and facilities of any single city or county and require the combined forces of a mutual aid region or regions to combat.*

*State of War Emergency – the conditions which exist immediately, with or without a*



***proclamation of the Governor, whenever this State or nation is attacked by an enemy of the United States, or upon receipt by the State of a warning from the Federal Government indicating that such an enemy attack is probable or imminent.***

***Other terms used herein shall have meanings as used in the California Emergency Services Act.***

#### **MEMBERSHIP OF DISASTER CORPS**

***The District disaster corps consists of all employees of the District, together with all volunteers and all groups, organizations and persons commandeered under the provisions of the California Emergency Services Act and this Policy, with all equipment and material publicly owned, volunteered, commandeered or in any way under the control of the aforementioned personnel, for the support of the aforementioned personnel in the conduct of disaster operations.***

#### **ACTIVATION OF DISASTER CORPS**

***The District disaster corps shall be activated and shall function as a disaster relief body, only:***

- 1. Upon the existence of a "state of war emergency";***
- 2. Upon the declaration by the Governor of the state, or of persons authorized to act in his stead, of a "state of emergency" affecting and including the District;***
- 3. Upon the declaration of a "local emergency" by the Riverside County Board of Supervisors, or by persons authorized to act in its stead, affecting and including the District;***
- 4. Upon the declaration of a "local emergency" by the City Councils of the Cities of Riverside, Moreno Valley, and Norco, or by persons authorized to act in their stead, affecting and including the District; or,***
- 5. Upon the declaration of a "local emergency" by the Board of Trustees of the District, or by persons authorized to act in their stead.***

#### **EMERGENCY OPERATIONS PLAN (EOP)**

***The disaster corps shall be composed of such elements as are provided for in the EOP of the District. The administrators of the District shall have the authority and duty to plan for the mobilization, operation and support of that segment of the disaster corps for which each is responsible as provided for in the EOP of the District and to conduct the activities thereof.***

***A copy of the EOP is available on the District's website at \_\_\_\_\_, or in the office of the Chancellor, Vice Chancellors, Presidents, the Emergency Operations Center and each Department Operations Center.***

**EMERGENCY SERVICES DIRECTOR**

**The Chancellor shall be the Emergency Services Director (ESD) and shall have authority over a declared District emergency. In the absence or inability to act of the Chancellor, he/she shall be succeeded as Emergency Services Director by the following officials in the order named:**

**Vice Chancellor, Student Services and Operations  
Vice Chancellor, Administration and Finance**

**EMERGENCY SERVICES DIRECTOR – POWERS AND DUTIES**

**The ESD shall have the following powers and duties:**

- 1) To make appointments, subject to the approval of the Board of Trustees, within the disaster corps;**
- 2) To request the Board of Trustees to proclaim the existence of a “local emergency” if the Board is in session, or to issue such proclamation if the Board is not in session. Whenever a “local emergency” is proclaimed by the ESD, the Board shall take action to ratify the proclamation with seven days thereafter or the proclamation shall have no further force or effect;**
- 3) During the existence of a “state of war emergency”, or the proclaimed existence of a “state of emergency”, or a “local emergency” affecting the District to:**
  - A) Control and direct the activities of the District’s disaster corps,**
  - B) Use all District resources for the preservation of life and property and to reduce the effects of disaster,**
  - C) Resolve questions of authority and responsibility that may arise in disaster operations,**
  - D) Obtain vital supplies, equipment and other resources needed for the preservation of life and property by either binding the District for fair value thereof or, if required immediately, by commandeering same for public use,**
  - E) Delegate to administrators and other employees of the District such duties and authorities as he/she deems necessary,**
  - F) Make and issue rules and regulations on matters reasonably related to the protection of life and property as affected by any conditions proclaimed as provided herein,**
  - G) Require emergency services of any District administrator or other employee and to command the aid of as many citizens of the community as he/she deems necessary in the execution of his/her duties. Such persons shall be entitled to all privileges, benefits and immunities as are provided by state law for registered disaster service workers,**

- H) **Exercise complete authority over the District,**
  - I) **Apply for federal financial assistance under the Disaster Relief Act.**
- 4) ***In addition to the powers noted here, the ESD shall have such powers incidental to the performance of his/her duties as ESD as shall be necessary to allow him/her to carry out the EOP of the District. It is the intent of the powers enumerated in this Policy are not intended to be limitations upon his/her power.***

#### **OFFICE OF EMERGENCY SERVICES**

***The office of emergency services shall be headed by the Emergency Services Coordinator (ESC), who is the District's Director/Chief, College Safety and Police. This office may consist of other positions as may be established by the Board.***

#### **EMERGENCY SERVICES COORDINATOR – POWERS AND DUTIES**

***The ESC shall, prior to the existence of a “state of war emergency”, a “state of emergency”, or a “local emergency”:***

- 1) ***Develop and coordinate basic disaster planning for the District to provide for the use of all governmental entities; resources and equipment; all commercial and industrial resources; and all such special groups, bodies and organizations as may be needed to support disaster operations;***
- 2) ***Develop and coordinate such disaster training programs and exercises as may be needed;***
- 3) ***Develop and coordinate a public information program designed for basic self-protection;***
- 4) ***Coordinate planning and training with the Riverside County Office of Emergency Services and with other federal, state, county and city disaster or emergency agencies, and with appropriate elements of the Armed Forces;***
- 5) ***Recommend to the ESD matters of policy for consideration by the Board insofar as they relate to disaster; and,***
- 6) ***During a “state of war emergency”, a “state of emergency”, or a “local emergency” affecting the District, the ESC shall:***
  - A) ***Serve as staff advisor to the ESD; and,***
  - B) ***Perform such duties as may be assigned by the ESD.***

## **ORDERS**

***During the existence of a “state of war emergency” or of a proclaimed “state of emergency” or “local emergency” affecting the District, each member of the District disaster corps shall have authority to require that all persons follow reasonable orders given by him/her within the scope of his/her functions in order to execute the EOP of the District, and the willful failure of any person to follow such reasonable order or orders is a misdemeanor punishable by a fine of not more than five hundred dollars (\$500.00) or by imprisonment for not more than six months, or both.***

## **CONTINUITY OF GOVERNMENT**

***For the purposes of this Policy, the line of succession for key personnel of the government and operation of the District shall be as follows:***

- 1) For the Chancellor: Anyone of the following positions, based on ability to serve – Vice Chancellor Academic Affairs, Vice Chancellor Administration and Finance, Vice Chancellor Diversity and Human Resources, Vice Chancellor Student Services/Operations.***

## **POWERS OF SUCCESSION – DISTRICT DEPARTMENTS**

***Each person who succeeds to each position of office within a District Department, as provided herein, and as provided in the EOP of the District, shall succeed to all the powers and duties of the office succeeded to immediately upon such succession.***

## **VIOLATIONS**

***It is a misdemeanor for any person during a disaster to:***

- 1) Willfully obstruct, hinder or delay any member of the District disaster corps in the enforcement of any lawful rule, regulation or order issued pursuant to this Policy, or in the performance of any duty imposed upon them by virtue of this Policy;***
- 2) Do any act forbidden by any lawful rule, regulation or order issued pursuant to this Policy if such is of such a nature as to give, or be likely to give, assistance to the enemy, or to imperil life or property, or to prevent, hinder or delay the defense or protection of persons or property;***
- 3) Wear, carry or display, without authority, any means of identification specified by the civil defense and/or disaster agencies of the federal or state governments.***

**PENALTIES**

***For the violations listed above, the offense is a misdemeanor, punishable by a fine not exceeding one thousand dollars (\$1,000), or by imprisonment in a county jail not to exceed one year, or by both the fine and imprisonment.***

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**NOTE:** This Policy is legally required. There does not appear to be a current Riverside CCD Policy that addresses this issue. Language in ***bold italic type*** has been prepared by RCCD staff.

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**Date Adopted:**

**General Institution  
DRAFT**

**BP 3519 ELDER OR DEPENDENT ADULT ABUSE REPORTING**

**References:**

Penal Code Sections 11174.4 – 11174.9;

Welfare and Institutions Code Sections 9700, 15600, **et seq.**, and 15750 - 15766

**The Chancellor shall establish procedures related to the reporting of suspected abuse and neglect of elder and/or dependent adults.**

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**NOTE:** *This policy is **legally advised**. The language in **bold type** is recommended wording from RCCD staff based on state law. There does not appear to be a current policy that addresses this issue.*

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**Date Adopted:**

*(This is a new policy recommended by RCCD staff)*

**Academic Affairs  
DRAFT**

**BP 4220 STANDARDS OF SCHOLARSHIP**

**References:**

Education Code Section 70902(b)(3);  
Title 5 Sections **55002-55044**

**The Chancellor shall establish procedures for standards of scholarship consistent with the provisions of Title 5 Sections 55750 et seq. and Board Policy.**

**The procedures shall address: grading practices, academic record symbols, grade point average, credit by examination, academic and progress probation, academic and progress dismissal, academic renewal, course repetition, limits on remedial coursework, and grade changes.**

**The procedures shall also be described in the catalog(s).**

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**NOTE:** *This policy is **legally required**. The language in **bold type** is recommended from the Community College League and legal counsel (Liebert Cassidy Whitmore). There does not appear to be a current Riverside CCD Policy that addresses this issue.*

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**Date Adopted:**

*(This is a new policy recommended by the CC League and the League's legal counsel)*

**Academic Affairs  
DRAFT**

**BP 4225 COURSE REPETITION**

**References:**

Title 5 Sections 55**040-55044**, and 58161

**Students may repeat courses in which substandard grades (*D, F, or N/P*) were earned; *extenuating circumstances demonstrated; a significant lapse of time (defined as 5 years or more); the course is a special class for students with disabilities which needs to be repeated; or, the repetition is necessary to meet a legal mandate as a condition of continued paid or voluntary employment.***

**When course repetition occurs, the permanent academic record shall be annotated in such a manner that all work remains legible, insuring a true and complete academic history.**

***Under special circumstances, students may repeat courses in which a C, CR, P or better grade is earned. The special circumstances are defined in administrative procedures.***

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**NOTE:** *This policy is **legally required**. The language in **bold type** is recommended from the Community College League and legal counsel (Liebert Cassidy Whitmore). Language in **bold italic type** is provided by RCCD staff. There does not appear to be a current Riverside CCD Policy that addresses this issue.*

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**Date Adopted:**

*(This is a new policy recommended by the CC League and the League's legal counsel)*



**Academic Affairs  
DRAFT**

**BP 4231 GRADE CHANGES**

**Reference:**

Education Code Sections 76224 and 76232  
Title 5, Section 55025

The Chancellor shall implement procedures to assure the accuracy and integrity of all grades awarded by faculty. The procedures shall include, but not necessarily be limited to, the following:

- ❖ Assurance that in the absence of mistake, bad faith, fraud or incompetence, the grades awarded by faculty shall be final.
- ❖ Procedures for students to challenge the correctness of a grade.
- ❖ The installation of security measures to protect grade records and grade storage systems from unauthorized access.
- ❖ Limitations on access to grade records and grade storage systems.
- ❖ Discipline for students or staff who are found to have gained access to grade records without proper authorization or to have changed grades without proper authorization.
- ❖ Notice to students, faculty, transfer institutions, accreditation agencies and law enforcement agencies if unauthorized access to grade records and grade storage systems is discovered to have occurred.

***Also see BP 3310 titled Records Retention and Destruction, AP 4231 titled Grade Changes, and BP/AP 5040 titled Student Records.***

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**NOTE:** This policy is **legally required**. The language in **bold type** is recommended from the Community College League and legal counsel (Liebert Cassidy Whitmore). The language in **bold italic type** is provided by RCCD staff.

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**Date Approved:**

*(This is a new policy recommended by the CC League and the League's legal counsel)*

**Student Services  
DRAFT**

**BP 4270 ATTENDANCE REPORTING**

**References:**

Title 5 Sections 51000 et seq., ~~59020, 59022, 59023, 59024, 59025,~~  
~~59026, 59027, 59028, and 59029;~~  
Education Code Sections ~~68000, 71020, 76000, 76300, 84040, 84040.5,~~  
~~84040.6, and 84500~~

❖ **From Riverside CCD Policy 6055 titled Enrollment, Attendance, and Disenrollment**

The Riverside Community College District recognizes the importance of establishing guidelines for attendance accounting. Therefore, in accordance with State guidelines, ~~regulations and procedures shall be established to document all course enrollment, attendance, and disenrollment information.~~ ***This information will be reported three (3) times per year in the District's Apportionment Attendance Report (320 Report).*** ~~Approved procedures for the implementation of this policy are to be found in the Office of Admissions and Records.~~

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**NOTE:** This policy is **legally required**. The language in regular type is current Riverside CCD Policy 6055 titled Enrollment, Attendance, and Disenrollment adopted on 3-6-84. The language in **bold italic type** has been provided by RCCD staff.

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**Date Adopted:**

*(Replaces current Riverside CCD Policy 6055)*

Human Resources  
DRAFT

**BP 7310 NEPOTISM**

**References:**

Government Code Sections 1090 et seq. and 12920 et seq.  
California Family Code 297, et seq.

*The District does not prohibit the employment of a relative, an immediate family member or domestic partner (as defined by Family Code Sections 297 et seq.) of a current employee in the same department or division, with the exception that they shall not be assigned to a position within the same department, division, or site that has an immediate family member, as defined below, who is in a position to recommend or influence personnel decisions.*

*Employees and Board members are prohibited from making or influencing personnel decisions about an employee who is in his/her immediate family, as defined below, or living in the same household.*

*Any employee of the District is also prohibited from making any admissions, financial aid, work-study, student hourly employment, or internship decisions for student(s) who are in the employee's immediate family, as defined below.*

*Personnel decisions include appointment, retention, evaluation, tenure, work assignment, promotion, demotion, or salary of the relative or domestic partner as defined by Family Code Sections 297 et seq.*

*For purposes of this policy, immediate family means those relatives or step-relatives bearing the following relationships to the employee or the employee's spouse: spouse, domestic partner, parents, grandparents, siblings, children, grandchildren, children for which the employee or spouse is a legal guardian, foster child, foster parent, uncles, aunts, nieces, nephews and in-laws or any other relative living in the employee's home.*

*The District will make reasonable efforts to assign job duties to minimize the potential for creating an adverse impact on supervision, safety, security, or morale, or creating other potential conflicts of interest.*

*Notwithstanding the above, the District retains the right where such placement has the potential for creating an adverse impact on supervision, safety, security, or morale, or involves other potential conflicts of interest, to refuse to place*

***spouses in the same department, division, or facility. The District retains the right to reassign or transfer any person to eliminate the potential for creating an adverse impact on supervision, safety, security, or morale, or involves other potential conflicts of interest.***

***This policy applies to all employees of the district, including student employees.***

Employees have the responsibility ***to immediately disclose*** for disclosing in writing that a conflict of interest may exist to the dean, director, department head or other relevant administrator prior to making any employment decisions. ***Failure of the employee to notify the District may lead to disciplinary action.***

### **~~From current Riverside CCD Policy 3005/4005 titled Employment of Relatives/Nepotism~~**

~~The Board of Trustees recognizes that the Riverside Community College District may employ for any position qualified individuals who are related to a current employee. This policy establishes regulations for the District.~~

### **~~❖ From Riverside CCD Regulation 3005/4005 titled Employment of Relatives/Nepotism~~**

~~It is the policy of the Riverside Community College District to employ the best qualified individuals based on the total needs of the communities it serves.~~

~~The District may employ for any position, qualified persons who are related to a current employee provided the following conditions are met:~~

- ~~A. Employees of the District shall not initiate or participate in personnel decisions such as appointment, retention, re-appointment, tenure, work assignment, promotion, demotion, salary, termination, leave of absence, etc., of members of their immediate family; and~~
- ~~B. Employees of the District shall not participate in the evaluation of another person who is in their immediate family; and~~
- ~~C. Employees of the District shall not exercise direct supervision over another person who is in their immediate family.~~

~~For purposes of the policy, "members of the immediate family" as used in this section mean those relatives or step-relatives bearing the following relationships to the employee or the employee's spouse: son, daughter, spouse, mother, father, sister, brother, grandchild, guardian, foster child, foster parent, grandparent, father-in-law,~~

~~mother-in-law, brother-in-law, sister-in-law, daughter-in-law, son-in-law, stepchild, uncle, aunt, niece, nephew or any person living in the employee's household.~~

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**NOTE:** This policy is **legally advised**. The language in **bold italic type** is provided by RCCD staff. The information in **regular type** is current Riverside CCD Policy 3005/4005 titled Employment of Relatives/Nepotism adopted on 11-19-02.

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**Date Adopted:**

(Replaces current Riverside CCD Policy  
3005/4005)

**Riverside Community College District Policy**

**No. 7330**

**Human Resources  
DRAFT**

**BP 7330 COMMUNICABLE DISEASE**

**References:**

Education Code Sections 87408 and 87408.6

**Newly hired academic employees, who have not previously been employed in an academic position within the State of California, shall have on file a medical certificate indicating freedom from communicable diseases. Said employee shall not commence service until the required medical certificate has been provided to the District.**

**All newly hired employees must show that they have been examined within the past 60 days to determine that they are free from active tuberculosis. Thereafter, the employee shall be required to undergo testing every four years to determine that they are free from tuberculosis.**

***See also Administrative Procedure 7330 Communicable Diseases and Administrative Procedure 7336 Certification of Freedom from Tuberculosis.***

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**NOTE:** *This policy is **legally required**. The **bold type** is language recommended by the Community College League and legal counsel (Liebert Cassidy Whitmore). The language in **bold italic type** is provided by RCCD staff. There does not appear to be a current policy that addresses this issue.*

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**Date Adopted:**

*(This is a new policy recommended by the CC League and the League's legal counsel)*

**Riverside Community College District Policy**

**No. 7340**

**Human Resources  
DRAFT**

**BP 7340 LEAVES**

**References:**

Education Code Sections 22719, 87763 et seq., 88190 et seq., and cites below

The Chancellor shall establish procedures for employee leaves as authorized by law and by any collective bargaining agreements entered into by the District. Such leaves may include, but are not limited to:

- illness leaves for all classes of permanent employees;
- vacation leave for members of the classified *and confidential* service, administrators, supervisors and managers;
- leave for service as an elected official of a community college district public employee organization, or of any statewide or national employee organization with which the local organization is affiliated (Education Code Sections 87768.5 and 88210);
- leave of absence to serve as an elected member of the legislature (Education Code Section 87701);
- pregnancy leave (Education Code Sections 87766 and 88193; Government Code Section 12945);
- use of illness leave for personal necessity (Education Code Sections 87784 and 88207);
- industrial accident leave;
- bereavement leave;
- jury service or appearance as a witness in court (Education Code Sections 87036 and 87037);
- military service (Education Code Section 87700); and
- sabbatical leaves

In addition to this Policy and collective bargaining agreements, the Board of Trustees retains the power to grant leaves with or without pay for other purposes or for other periods of time.

- ❖ **From current Riverside CCD Policy 3020/4020 titled Management Leaves of Absence**

~~The Board of Trustees shall provide appropriate leaves of absence for Management/ Supervisory employees as required by statute and as the Board may choose to supplement.~~

❖ **From current Riverside CCD Policy 4021 titled Confidential Classified Leaves of Absence**

~~The Board of Trustees shall provide appropriate leaves of absence for Confidential Classified Employees as required by statute and as the Board may choose to supplement.~~

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**NOTE:** This policy is **legally required**. The language in **bold type** is recommended from the Community College League and legal counsel (Liebert Cassidy Whitmore). The information in **italic type** is additional language to consider including in this policy. The language in **regular type** is current Riverside CCD Policy 3020/4020 titled Management (Academic) Leaves of Absence adopted on 10-1-85, Policy 4021 titled Confidential Classified Leaves of Absence adopted on 3-18-85,

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**Date Adopted:**

*(Replaces current Riverside CCD Policies 3020/4020, 4021)*



MINUTES OF THE BOARD OF TRUSTEES  
TEACHING AND LEARNING COMMITTEE MEETING  
OF NOVEMBER 11, 2008

Chairperson Medina called the committee to order at CALL TO ORDER  
6:00 p.m., in Student Services 101, Moreno Valley  
Campus.

Committee Members Present

Mr. Jose Medina, Chairperson  
Mrs. Janet Green, Vice Chairperson  
Ms. Virginia Blumenthal, Vice President, Board of Trustees  
Ms. Mary Figueroa, President, Board of Trustees  
Mr. Mark Takano, Member, Board of Trustees (arrived at 6:07 p.m.)  
Dr. Debbie DiThomas, Interim Vice Chancellor, Student  
Services and Operations  
Dr. Ray Maghroori, Vice Chancellor, Academic Affairs  
Mr. Doug Beckstrom, Senate Representative, District and  
Moreno Valley Campus  
Ms. Debbie Cazares, CTA Representative, Riverside City College  
Dr. Sharon Crasnow, Senate Representative, Norco Campus  
Dr. Richard Davin, Senate Representative, Riverside City College  
Dr. Dariush Haghghat, CTA Representative, Riverside City College  
Ms. Kyl Myers, ASRCCD Representative  
Mr. Gustavo Segura, CSEA Representative, Moreno Valley Campus

Resource Persons Present

Dr. Irving G. Hendrick, Interim Chancellor  
Dr. Brenda Davis, President, Norco Campus  
Dr. Linda Lacy, Interim President, Riverside City College  
Dr. Monte Perez, President, Moreno Valley Campus  
Ms. Chris Carlson, Chief of Staff  
Mr. Jim Parsons, Associate Vice Chancellor, Public Affairs  
and Institutional Advancement  
Mr. John Tillquist, Dean, Technology and Economic Development

Guests Present

Ms. Melissa Kane, Vice Chancellor, Diversity and Human Resources  
Mr. Mark Mitchell, Director, TriTech Small Business Development Center  
Mr. Hal Plotkin, Member, Board of Trustees, Foothill-DeAnza  
Community College District

Dr. Maghroori led the committee review of the agreement to provide subcontract services to include technical consultation, articulation, and course curriculum development by providing a fast-track career pathway in supply chain logistics. The agreement will be presented to the Board for approval at the November 18<sup>th</sup> regular meeting. Discussion followed.

AGREEMENT WITH CAL POLY  
POMONA FOUNDATION, INC.

Dr. Maghroori introduced Mr. Hal Plotkin, Board of Trustee member, Foothill-DeAnza Community College District, who presented an information report to the committee regarding the Consortium, a joint effort by the Foothill-DeAnza Community College District, the League for Innovation in the Community College, many other community colleges, and university partners to develop and use open educational resources in community college courses. Under their management is the Open Textbook Project, a feasibility study funded by the Hewlett Foundation to look at different ways to make free, open textbooks a sustainable resource for faculty and students. Discussion followed.

COMMUNITY COLLEGES  
CONSORTIUM FOR OPEN  
EDUCATIONAL RESOURCES AND  
THE OPEN TEXTBOOK PROJECT

Mr. Tillquist and Mr. Mitchell presented information about the center which is part of the Office of Economic Development, and provides assistance and resources for community business development. Discussion followed.

TRITECH SMALL BUSINESS  
DEVELOPMENT CENTER

The committee received the sabbatical leave reports from Ms. Delores Middleton and Ms. Ingrid Wicken for information. Discussion followed.

SABBATICAL LEAVE REPORTS

The committee adjourned the meeting at 7:16 p.m.

ADJOURNED

MINUTES OF THE BOARD OF TRUSTEES  
PLANNING COMMITTEE MEETING OF NOVEMBER 11, 2008

Chairperson Green called the committee to order at 7:20 p.m., in Student Services 101, Moreno Valley Campus.

CALL TO ORDER

Committee Members Present

Mrs. Janet Green, Committee Chairperson  
Mr. Mark Takano, Vice Chairperson  
Ms. Mary Figueroa, President, Board of Trustees  
Ms. Virginia Blumenthal, Vice President, Board of Trustees  
Mr. Jose Medina, Member, Board of Trustees  
Dr. Ray Maghroori, Vice Chancellor, Academic Affairs  
Mr. Doug Beckstrom, Senate Representative, District and Moreno Valley Campus  
Mr. Joe Eckstein, CTA Representative, Norco Campus  
Ms. Karina Medel, ASRCCD Representative  
Mr. Lee Nelson, Senate Representative, Riverside City College  
Mr. Gustavo Segura, CSEA Representative, Moreno Valley Campus

Resource Persons Present

Dr. Irving G. Hendrick, Interim Chancellor  
Dr. Brenda Davis, President, Norco Campus  
Dr. Linda Lacy, Interim President, Riverside City College  
Dr. Monte Perez, President, Moreno Valley Campus  
Ms. Chris Carlson, Chief of Staff  
Ms. Kristina Kauffman, Associate Vice Chancellor, Institutional Effectiveness  
Mr. Jim Parsons, Associate Vice Chancellor, Public Affairs and Institutional Advancement  
Ms. Patricia Braymer, Vice President, Business Services, Moreno Valley Campus  
Dr. Gaither Loewenstein, Vice President, Educational Services, Norco Campus

Guests Present

Dr. James Buysse, Vice Chancellor, Administration and Finance  
Dr. Debbie DiThomas, Interim Vice Chancellor, Student Services and Operations  
Ms. Diane Welch, Dean, Nursing

Ms. Kauffman introduced Ms. Welch who led the committee review of the feasibility study that will be used by the Moreno Valley Campus for its strategic planning process. The Board of Trustees will be asked to receive and accept the report at the November 18, 2008 regular Board meeting. Discussion followed.

MORENO VALLEY FEASIBILITY  
STUDY - NURSING

The committee adjourned the meeting at 8:49 p.m.

ADJOURNMENT

MINUTES OF THE BOARD OF TRUSTEES  
RESOURCES COMMITTEE MEETING OF NOVEMBER 11, 2008

Chairperson Takano called the committee to order at 8:56 p.m., in the Student Services 101, Moreno Valley Campus.

CALL TO ORDER

Committee Members Present

Mr. Mark Takano, Chairperson  
Ms. Virginia Blumenthal, Vice Chairperson  
Ms. Mary Figueroa, President, Board of Trustees  
Ms. Janet Green, Secretary, Board of Trustees  
Mr. Jose Medina, Member, Board of Trustees  
Dr. James L. Buysse, Vice Chancellor, Administration and Finance  
Ms. Melissa Kane, Vice Chancellor, Diversity and Human Resources  
Mr. Doug Beckstrom, Senate Representative, District and  
Moreno Valley Campus  
Ms. Tamara Caponetto, CSEA Representative, Norco Campus  
Ms. Shari Yates, Senate Representative, Riverside City College  
Mr. Richard Mahon, Senate Representative, Riverside City College  
Mr. Gustavo Segura, CSEA Representative, Riverside City College

Resource Persons Present

Dr. Irving G. Hendrick, Interim Chancellor  
Dr. Brenda Davis, President, Norco Campus  
Dr. Linda Lacy, Interim President, Riverside City College  
Ms. Chris Carlson, Chief of Staff  
Mr. Jim Parsons, Associate Vice Chancellor, Public Affairs and  
Institutional Advancement  
Mr. Orin Williams, Associate Vice Chancellor, Facilities  
Planning, Design and Construction  
Dr. Lisa Conyers, Vice President, Educational Services,  
Moreno Valley Campus  
Mr. Ron Vito, Vice President, Career and Technical Programs

Guest(s) Present

Dr. Debbie DiThomas, Interim Vice Chancellor, Student Services  
and Operations  
Dr. Ray Maghroori, Vice Chancellor, Academic Affairs  
Ms. Renée Graves, CPA, CGFM, Partner, VICENTI • LLOYD • STUTZMAN LLP

Mr. Williams led the committee review of the information report relative to costs for the District Modulares Project. Discussion followed.

COMPARISON OF DISTRICT  
MODULARS PROJECT COSTS 2004  
AND 2008

Ms. Graves, a CPA and Partner with the auditing firm, VICENTI • LLOYD • STUTZMAN LLP, led the review of the financial and performance audits of the Measure C general obligation bonds for the year ended June 30, 2008. This information will be received by the Board on November 18<sup>th</sup> at the regular meeting. Discussion followed.

2007-2008 PROPOSITION 39  
FINANCIAL AND PERFORMANCE  
AUDITS

Mr. Vito led the committee review of the sublease to supply office space and adequate classroom and laboratory facilities to operate the Culinary Academy. The Board will be asked to ratify the sublease at the November 18<sup>th</sup> regular meeting. Discussion followed.

SUBLEASE WITH RIVERSIDE  
COUNTY ECONOMIC DEVELOP-  
MENT AGENCY FOR THE  
CULINARY ACADEMY

Dr. Buysse shared information regarding the \$500,000 allocation designated by the Board for the Moreno Valley and Norco Campuses, as well as general information about the state budget. Discussion followed.

2008-2009 STATE BUDGET UPDATE

The committee adjourned the meeting at 10:00 p.m.

ADJOURNMENT

MINUTES OF THE BOARD OF TRUSTEES  
GOVERNANCE COMMITTEE MEETING OF NOVEMBER 11, 2008

Chairperson Blumenthal called the committee to order at CALL TO ORDER  
10:01 p.m., in Student Services 101, Moreno Valley  
Campus.

Committee Members Present

Ms. Virginia Blumenthal, Committee Chairperson  
Mr. Jose Medina, Vice Chairperson  
Ms. Mary Figueroa, President, Board of Trustees  
Ms. Janet Green, Secretary, Board of Trustees  
Mr. Mark Takano, Member, Board of Trustees  
Dr. Irving G. Hendrick, Interim Chancellor  
Ms. Chris Carlson, Chief of Staff  
Mr. Doug Beckstrom, Senate Representative, District and  
Moreno Valley Campus  
Mr. Steven Bishop, ASRCCD Student Representative  
Ms. Anette Guldhammer, CTA Representative,  
Moreno Valley Campus  
Mr. Richard Mahon, Academic Senate Representative,  
Riverside City College  
Mr. Gustavo Segura, CSEA Representative, Moreno Valley Campus  
Mr. Mark Sellick, CTA Representative, Riverside  
Deborah Tompsett-Makin, Academic Senate Representative,  
Norco Campus

Resource Persons Present

Dr. Brenda Davis, President, Norco Campus  
Dr. Linda Lacy, Interim President, Riverside City College  
Mr. Jim Parsons, Associate Vice Chancellor, Public Affairs and  
Institutional Advancement  
Dr. Lisa Conyers, Vice President, Educational Services,  
Moreno Valley Campus  
Ms. Ruth Adams, Esq., Director, Contracts, Compliance and Legal Services

Guests Present

Dr. James Buysse, Vice Chancellor, Administration and Finance  
Dr. Debbie DiThomas, Interim Vice Chancellor, Student Services  
and Operations  
Ms. Melissa Kane, Vice Chancellor, Diversity and Human Resources  
Dr. Ray Maghroori, Vice Chancellor, Academic Affairs

Ms. Adams led the committee review of the request to  
update the appendix, changing the job titles, and explained  
that a resolution will be presented to the Board for  
approval at the November 18<sup>th</sup> regular meeting that will  
facilitate that amendment. Discussion followed.

RESOLUTION TO AMEND THE  
APPENDIX OF RIVERSIDE  
COMMUNITY COLLEGE DISTRICT'S  
CONFLICT OF INTEREST CODE

Ms. Adams led the committee review of the revised and new policies: 1200, 3505, 3519, 4220, 4225, 4231, 4270, 7310, 7330 and 7340 that will be presented for first reading at the November 18<sup>th</sup> regular meeting. Discussion followed.

REVISED AND NEW BOARD  
POLICIES

The committee adjourned the meeting at 10:23 p.m.

ADJOURNED