



**Board of Trustees - Special Board Meeting
Tuesday, September 13, 2011 6:00 PM - O. W.
Noble Administrative Center, Board Room AD
122, Riverside City College, 4800 Magnolia
Avenue, Riverside, California 92506**

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 any meeting should contact the Chancellor's Office at (951) 222-8801 as far in advance of the meeting as possible

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

- I. COMMENTS FROM THE PUBLIC
- II. PUBLIC HEARING
 - A. 2011-2012 Budget - Public Hearing and Budget Adoption
It is recommended that the Board of Trustees conduct the public hearing for the District's 2011-2012 Budget, and adopt the final budget for the 2011-2012 fiscal year.
- III. ADJOURNMENT

Agenda Item (II-A)

Meeting	9/13/2011 - Special
Agenda Item	Public Hearing (II-A)
Subject	2011-2012 Budget - Public Hearing and Budget Adoption
College/District	District
Funding	N/A
Recommended Action	It is recommended that the Board of Trustees adopt the attached 2011-2012 Budget for the Riverside Community College District.

Background Narrative:

Attached for the Board's review is a copy of the proposed final budget for the 2011-2012 fiscal year. The Board of Trustees will consider any comments or questions that may arise during the public hearing on the College District's 2011-2012 Budget at the September 13, 2011, meeting and will then consider adoption of the Budget. The 2011-2012 Budget proposal was previously discussed by the Board's Resources Committee.

Prepared By:

Attachments:

[RCCD FY 2011-2012 Final Budget](#)

RIVERSIDE COMMUNITY COLLEGE DISTRICT

FINAL BUDGET

Fiscal Year 2011-2012

INTRODUCTION

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

The 2011-2012 budget for the Riverside Community College District serves as its financial plan, and more importantly, it represents a dollars and cents formulation of the District's educational plan for the fiscal year July 1, 2011 - June 30, 2012. Thus, the accompanying budget provides a basis for consideration of the resource requirements and spending patterns associated with the District's educational objectives for this fiscal year.

THE COLLEGE DISTRICT

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

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

DISTRICT'S MISSION STATEMENT

Riverside Community College District is dedicated to the success of 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.

DISTRICT VISION AND VALUES

VISION

The Riverside Community College District is committed to exceeding the expectations of students, community, faculty, and staff by providing and expanding opportunities for learning, personal enrichment, and community development.

VALUES

Recognition for Our Heritage of Excellence - We embrace the District's rich tradition of excellence and innovation in upholding the highest standard of quality for the services we provide to our students and communities. We are bound together to further our traditions and to build for the future on the foundations of the past.

Passion for Learning - We believe in teaching excellence and student centered decision making. We value a learning environment in which staff and students find enrichment in their work and achievements.

Respect for Collegiality - We recognize the pursuit of learning takes the contributions of the entire district community, as well as the participation of the broader community. We believe in collegial dialogue that leads to participatory decision making.

Appreciation of Diversity - We believe in the dignity of all individuals, in fair and equitable treatment, and in equal opportunity. We value the richness and interplay of differences. We promote inclusiveness, openness, and respect to differing viewpoints.

Dedication to Integrity - We are committed to honesty, mutual respect, fairness, empathy, and high ethical standards. We demonstrate integrity and honesty in action and word as stewards for our human, financial, physical, and environmental resources.

Commitment to Community Building - We believe the District is an integral part of the social and economic development of our region, preparing individuals to better serve the community. We believe in a community-minded approach that embraces open communication, caring, cooperation, transparency, and shared governance.

Commitment to Accountability - We strive to be accountable to our students and community constituents and to use quantitative and qualitative data to drive our planning discussions and decisions. We embrace the assessment of learning outcomes and the continuous improvement of instruction.

COLLEGE MISSION STATEMENTS

MORENO VALLEY

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

NORCO

Norco College 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 College 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.

RIVERSIDE

Riverside City College provides a high-quality, affordable education, including comprehensive student services, student activities, and community programs, and empowers and supports a diverse community of learners as they work toward individual achievement and life-long learning. To help students achieve their goals, the College offers learning support services, pre-college and transferable courses, and career 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.

THE FY 2011-2012 STATE BUDGET
AND
IMPLICATIONS FOR THE CCC AND RCCD

July 2011 Update: Enacted Budget

The budget process began with a call for compromise and hope for an expedited agreement to allow the public to vote on tax extensions and other major reforms. It ended with a majority-vote budget featuring deep program cuts, deferred payments, assumptions of higher revenues, and the threat of mid-year trigger cuts.

Using the authority provided by the voters through Proposition 25 (November, 2010), the Legislature passed the 2011-12 Budget Act (SB 87) with a simple majority rather than the 2/3rds vote that had been required for the past several decades. The plan solves what was identified in January as a \$26.6 billion gap through major program reductions, borrowing and transfers, and an assumption of major revenue gains beyond what had been estimated in January. The following represents the Legislative Analyst's summary of the major solution categories:

- \$11.1 billion in expenditure reductions
- \$11.8 billion in baseline revenue adjustments
- \$2.9 billion in borrowing, shifts, and fund transfers
- \$1 billion in new revenue changes (e.g., new and extended fees, revenue collections)
- \$0.5 billion in local realignment revenue impacts

The final budget assumes General Fund expenditures of \$85.9 billion, a decrease of \$5.5 billion from the 2010-11 fiscal year. Even with all of these actions, the Department of Finance preliminarily anticipates a 2012-13 deficit of \$3.1 billion, though there are many moving pieces to account for in this estimate.

Higher Revenues and Trigger Cuts

On top of \$6.6 billion in new revenue estimated by the Department of Finance at the May Revise, the final budget assumes an additional \$4 billion in revenue to help close the gap. This optimism is based in part on the fact that tax receipts for May and June were running about \$1 billion higher than estimates, giving rise to hopes of an economy improving faster than anticipated, though primarily through gains made by high income earners.

To allay concerns that the revenues will not match assumptions, the budget includes a control section giving the Director of Finance authority to reduce appropriations as specified below upon a finding by December 15th that revenues are not keeping pace with budget assumptions.

- Tier 0 – There will be no midyear cuts if at least \$3 billion of the \$4 billion of the higher revenues materialize.
- Tier 1 – If only \$2 billion to \$3 billion of the revenues materialize, up to \$601 million in midyear cuts could be enacted. These actions would include an additional \$100 million reduction to each of UC and CSU and a \$30 million General Fund reduction to the California Community Colleges offset by an increase in fees to \$46 per unit.
- Tier 2 – If less than \$2 billion of the revenues, over \$1.8 billion in cuts could be meted out to K-14. Specifically, K-12 could see the elimination of transportation funding (\$248 million) and a

reduction of funding equivalent of 7 school days (\$1.5 billion). The California Community Colleges could receive a reduction to apportionments of up to \$72 million beyond the Tier 1 cuts. These reductions would be proportionate to revenue estimates.

Education Highlights

Proposition 98 - The budget funds Proposition 98 at \$48.6 billion. Total funding for programs generally included within Proposition 98 remained relatively flat year-over-year (\$49.7 billion was provided in the 2010-11 fiscal year), but over a billion in funding for child care programs is provided outside of Proposition 98 in the 2011 Budget Act. The budget also reflects other major changes to the Proposition 98 minimum guarantee, including a \$222 million increase to reflect the shift of mental health services to school districts, a \$578 million increase to ensure the minimum guarantee is not impacted by the shift in motor vehicle fuel revenues, and a decrease of \$1.7 billion to reflect Redevelopment Agency remittances.

K-12 - The major funding adjustment for K-12 was a new deferral of \$2.1 billion and the shift in funding for mental health services from counties to local education agencies, as referenced above. The budget also eliminated the Office of the Secretary of Education and funding (federal) for the CALTIDES data system.

Trailer legislation extended recent flexibility related to categorical program spending, class size reduction penalties, deferred maintenance, and sale of surplus property, and some other areas. Provisions adopted as part of the final budget agreement created controversy by requiring districts to project the same level of revenue in 2011-12 as in 2010-11 and to maintain staffing and program levels commensurate with the 2010-11 fiscal year.

Higher Education - Higher education did not fare well in the budget. A total of \$1.7 billion was cut from higher education, including \$650 million each from UC and CSU, as well as \$400 million from the California Community Colleges (more detail on the CCCs below). The budget reflects savings of \$100 million related to annual CSAC verification that Cal Grant renewal recipients do not exceed income and asset ceilings, and an additional \$10.7 million is eliminated to reflect the prohibition of Cal Grant participation by institutions that fail to meet specified student loan default rates. Additionally, the Governor eliminated General Fund support for the California Postsecondary Education Commission.

California Community Colleges

The major changes to the CCC budget are as follows:

- \$400 million cut to base apportionments.
- \$110 million in increased fee revenue owing to an increase in fees from \$26 to \$36 per unit. This revenue mitigates the base cut for a net apportionment reduction of \$290 million (about 4.9%).
- \$129 million in new deferrals, bringing the total deferrals for CCCs to \$961 million (about 17% of the budget).

- The new suspension of two mandates: 1) Sexual Assault Response Procedures and 2) Student Records.
- An extension of categorical funding flexibility through the 2014-15 fiscal year.
- No funding was provided for either growth or COLA.
- No restoration of the categorical program reductions that were enacted in the 2009 Budget Act.

Similar to language included in the Budget Act of 2009, the \$290 million net reduction will be allocated as a workload reduction and with the Legislature expressing intent that community college districts will prioritize courses relating to transfer, career technical education, and basic skills.

Risks

The Budget contains several risks for the California Community Colleges:

Midyear Triggers – The largest risk is the threat of midyear trigger actions if revenues do not materialize at the levels assumed in the budget. While midyear cuts cause hardship under any circumstances, the Chancellor’s Office is especially concerned about the possibility of a fee increase that would occur just prior to the spring term. This would impose a last minute unexpected cost for students and would be extremely difficult for districts to administer. We are working with the Legislature on alternatives to this potential trigger action.

Fee shortage – Based on preliminary figures for the 2010-11 fiscal year, we believe there has been an increase in the percentage of waivers granted to students. The fee collections estimated by the Department of Finance do not appear to adequately account for this growth as they rely upon actual figures from the 2009-10 fiscal year. We believe a conservative estimate of the shortage is approximately \$25 million. This would represent a deficit in the apportionments unless mitigated by other factors (e.g., higher than estimated property tax).

Recovery? – The budget assumed a whopping \$11.8 billion in revenues in excess of what was estimated in January. While a large chunk of this is based on actual current year tax receipts, it is difficult to square these figures with other troubling economic indicators, such as slow job growth. We can hope the worst is over, but we can’t assume that is the case.

Conclusion

The Governor and the Legislature were faced with few good choices to close a \$26.6 billion fiscal gap. While Proposition 25 gave the majority Democrats the opportunity to pass a budget without Republican support, it did not give them the same authority to raise revenues. Given that, they saw few better options other than to cut and to employ some smoke and mirrors. While it may be easy to deride some of the choices made in the budget, it should be noted that the changes implemented in budget have reduced the estimated 2012-13 shortfall from \$19 billion to about \$3 billion. We may not like all of the choices made, but it’s certainly the case that progress was made toward putting the budget back into balance. Hopefully, the revenue growth seen during the first part of this year will carry forward into the future, so we can begin to reinvest in higher education.

RCCD BUDGET DEVELOPMENT
RCCD ANALYSIS
THE FY 2011-12 STATE BUDGET
FOR
THE CCC

Note: Please be advised that the numbers herein as they pertain to RCCD are estimates, as we have not yet received anything from the State relative to district-by-district allocations. It is possible that we will not receive this information until as late as August 17 when a budget workshop is scheduled.

Overview of the State Budget:

- \$11.1 billion in expenditure reductions
- \$11.8 billion in baseline revenue adjustments (remember, this is without tax extensions, so pray that the stock market remains in good order, because without capital gains taxes, the State budget is toast)
- \$2.9 billion in borrowing, shifts and fund transfers
- \$1.0 billion in new revenue changes (e.g., new and extended fees, revenue collections)
- \$0.5 billion in local realignment revenue impacts
- Note: \$1.7 billion in solutions is associated with redevelopment, and this “solution” may be tested in court.
- If all this works, the State still has a \$3.0 billion shortfall looking into FY 2012-13.

The CCC Budget:

- The “new” revenues are a plus for Prop 98, though there is concern as to whether they will in fact be realized (see note above)
- If not, we have a set of ticking time bombs, aka Tiers 0, 1 and 2
- Tier 0...no midyear cuts if at least \$3 billion of the \$4 billion of new revenues materialize (Why \$4 billion and not \$11.8 you might ask? Because the \$4 billion is what they needed to add to get a balanced budget when they ran out of time. So, about 15% of the overall State budget problem was solved by adding this sum to revenues at the proverbial 11th hour. It would seem they didn’t even believe it themselves or they wouldn’t have created tiers.
- Tier 1...If only \$2.0-3.0 billion is realized, there will be a \$30 million hit to the CCC, but this will supposedly be offset by a mid-year 28% increase in the enrollment fee. If past experience is any guide, this will end up being a deficit factor (i.e. budget cut). For RCCD, it would amount to some \$600-750K. (Note: There will be an attempt by the CCC to mitigate the implementation of this fee, but success here is problematic.)
- Tier 2...If there is less than \$2.0 billion realized, then the CCC would take a hit of “up to” (a sliding scale) \$72 million. Our share would be in the range of \$1.44-1.80 million, on top of the Tier 1 hit.
- Overall, the CCC takes a hit of \$400 million, exclusive of Tiers, in base apportionments.
- \$110 million of this reduction is offset by \$110 million in increased enrollment fee revenue derived from the \$10 per unit fee increase.

RCCD BUDGET DEVELOPMENT
RCCD ANALYSIS
THE FY 2011-12 STATE BUDGET
FOR
THE CCC (continued)

- The net impact of these two items is a \$290 million reduction for the CCC, a drop of about 4.9% which would yield a workload reduction (i.e. funded FTES) of the same percentage.
- However, there is also an apparent \$25 million overestimation of enrollment fee revenue for 2011-12, so the CCC could be on the hook for another reduction. For RCCD, this would be another hit of \$500-625K. Our hope here is that property tax revenues come in above projection to offset some or all of this shortfall.
- There is no funding for growth or COLA.
- Categorical funding flexibility is extended through the 2014-15 fiscal year. (Isn't it interesting that they jump out four years on this one. Is that some kind of subliminal message?)

RCCD

- The word on P2 for FY 2010-11 is that our growth allocation is reduced by about \$300K. If so, there's a \$600K impact on our projections, the '10-11 impact plus the fact that it carries forward in our base.
- State apportionment is about \$900K less than projected.
- Tiers 1 and 2 and the above-referenced enrollment fee shortfall loom heavily on the horizon.
- The bottom line is that it would appear that the golden handshake, which was implemented as a strategy to mitigate our projected \$10-15 million budget problem in FY 2012-13, may in fact be exhausted by the State's 2011-12 budget. Further, if all this transpires, the '12-13 problem will have deepened beyond projections.

***RCCD BUDGET PLAN
FOR
FY 2011-2012***

The District prepared a 2011-2012 budget projection following release of the Governor's initial budget proposal in January 2011. That projection reflected a budget problem, composed of both reduced revenues and increased costs, in the amount of \$18.4 million. A plan for addressing this problem was then developed and discussed in a variety of forums, including a presentation to the Board of Trustees in February 2011, and was incorporated into the FY 2011-2012 Tentative Budget.

Although there are some differences in the detail, our early analysis of the 2011-2012 State budget situation was on target. Thus, the proposed 2011-2012 RCCD budget is based on the plan we developed several months ago. That plan follows as Exhibit A.

FY 2011-2012 Projected Budget Problem

*** Major Components ***

FY 2011-2012 Budget Planning As of February 23, 2011

Budget Problem: Major Components

Size of Problem

\$ (18.41)

- Difference between 2011-12 revenues & expenditures based on what we know today... but the situation is fluid
- The budget “problem” comes from five sources:
 1. Significant One-Time Issues
 2. Anticipated State Budget Cuts
 3. Expenditures on Automatic Pilot
 4. Fixed Cost Increases
 5. Carryover of Prior-Year Deficit

FY 2011-2012 Budget Planning As of February 23, 2011

Budget Problem: Major Components (continued)

In any budget year, expenditure items go up, down or remain the same. Additionally, most are ongoing (i.e. base) expenditures, whereas some are either one-time or intermittent in nature. Following are the **major items** affecting the RCCD budget for FY 2011-12.

Significant One-Time Budget Issues

- Performance Riverside Negative Balance ----- \$ 0.73
- Major Gifts Campaign Outstanding Balance ----- \$ 0.90

Anticipated State Budget Cuts

- Apportionment Based on the Governor's January Budget ----- \$ 6.80

FY 2011-2012 Budget Planning As of February 23, 2011

Budget Problem: Major Components (continued)

Could go much, much higher (two to three times this level) if the Governor's proposals are not enacted:

1. Resistance to Proposed Cuts
2. Resistance to Proposed Continuation of Tax Rates:
 - Legislators
 - Voters

Automatic Pilot (mainly internally driven)*

■ New Facilities (RCC Nursing/Science, MVC NOC, & NC NOC & Secondary Effects)	\$ 1.33
■ Health & Welfare Benefits	\$ 1.20
■ Bargaining Unit Agreements	\$ 1.10

* These are automatic, but not totally uncontrollable

FY 2011-2012 Budget Planning As of February 23, 2011

Budget Problem: Major Components (continued)

Fixed Costs (mainly externally driven)

- PERS & Unemployment Insurance (possibly higher) \$ 1.65
- Estimated Increases in Utilities \$ 0.10

STRS still not Addressed in the Governor's Proposal

Prior Year One-Time Solutions (FY 2009-2010)

- Golden Handshake Savings \$ 3.40
- Prior Year Carryover in Excess of the 5.0% Reserve Requirement \$ 2.40

FY 2011-2012 Projected Budget Problem

*** Proposed Solutions ***

FY 2011-2012 Budget Planning As of February 23, 2011

Proposed Solutions

FY 2011-2012 Budget Problem

\$ (18.41)

Proposed Budget Adjustments

1. Contingency Drawdown from \$11.26m to \$8.04m to get the 5% Reserve Level (July 1, 2011) \$ 3.22
2. FY 2009-2010 Apportionment Adjustment at the February 2011 P1 Recalculation 0.40
3. DSPS State Revenue Adjustment/Categorical Backfill Reduction (FY 2010-2011 & FY 2011-2012 Savings) 0.72
4. PERS Rate Increase Adjustment from 14.0% to 13.3% 0.24
5. No Additional BCTC Sheriff Academy 0.34

FY 2011-2012 Budget Planning As of February 23, 2011

Proposed Solutions (continued)

Proposed Budget Adjustments (continued)

- | | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|
| 6. Payoff Major Gifts Campaign Receivable (\$.90m) and Eliminate Performance Riverside Accumulated Deficit to Increase Resource 1000 Fund Balance (\$.73m) - Interfund Borrowing | 1.63 |
| 7. Outsource Safety & Police Dispatch Operation | 0.25 |
| 8. Eliminate March Dental & March Education Center Rent | 0.16 |
| 9. Reduce New Facility Operating Cost Estimates (Nursing/Sciences \$.70m; Norco Secondary Effects & Network Operations Center <u>will not be completed until FY 12-13</u> \$.14m) | 0.84 |

FY 2011-2012 Budget Planning As of February 23, 2011

Proposed Solutions (continued)

Proposed Budget Adjustments (continued)

10.Reduce Printing of Class Schedule & Catalog	0.05
11.Positive Budget Variance - Estimated Vacancy Savings/Hiring Freeze & Non-Rehires	<u>2.94</u>
Total Proposed Budget Adjustments	\$ <u>10.79</u>
FY 2011-2012 Remaining Budget Problem	\$ <u>(7.62)</u>

Proposed Budget Strategies

1. Enrollment/Schedule Reduction Across Four (4) Terms	\$ 2.93
2. Utility Savings from College Closure	-
3. Compensation Adjustment	0.28

FY 2011-2012 Budget Planning As of February 23, 2011

Proposed Solutions (continued)

Proposed Budget Strategies (continued)

4. Short-Term Temporary (\$1.28m) & Student Employees (\$0.55m) - 20% Reduction	0.37
5. Eliminate/Reduce Categorical Backfill	-
6. Reduce 5% Contingency Reserve to 3.0%	<u>2.92</u>
Total Proposed Budget Strategies	\$ <u>6.50</u>
FY 2011-2012 Remaining Budget Problem	\$ <u>(1.12)</u>

Interfund Borrowing

Major Gifts Campaign & Performance Riverside	\$ 1.63
FY 2011-2012 Remaining Budget Problem	<u>1.12</u>
Total Interfund Borrowing	\$ <u>2.75</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT BUDGET OVERVIEW

ENROLLMENTS

The District experienced enrollment growth in full-time-equivalent students (FTES) of approximately 69.3% between 1998-99 and fiscal '09 (see Exhibit B). Actual enrollments decreased slightly in fiscal '10 despite a substantial reduction in section offerings to help mitigate budget reductions and to accommodate the State's action on workload reduction. To accommodate sustained enrollment demand, the colleges increased capacity in the courses that were offered. However, accommodating that enrollment demand resulted in no additional revenues since growth was not funded.

Enrollments continued to decline in fiscal '11, reflecting a reduction in course sections across the District; a reduction of credit FTES to accommodate the impact of new regulations regarding academic calendars; and growth at 2% for an additional 759 credit FTES. It should also be noted here that the growth formula has sunsetted and that a new growth formula will need to be developed by the State Chancellor's office, in accordance with Title 5, Section 58774, and approved by the Department of Finance.

For fiscal '12, the District will face a 6.21% workload reduction directed by the State, which equates to 1,666 credit FTES. Significant enrollment risk exists within the State adopted budget. If certain revenue projections fail to materialize, two mid-year revenue reductions could be triggered, resulting in additional workload reductions. The first trigger, Tier 1, would result in a revenue reduction of \$.73 million for the District and a workload reduction of 160 credit FTES. The second trigger, Tier 2, could result in an additional revenue reduction of \$1.75 million for the District and an additional workload reduction of 383 credit FTES. We will continue to monitor enrollments closely throughout 2011-12. The effect of the "Great Recession" is continuing to yield significant enrollment demand. It is hard to predict the future, but we do know that the State is moving in a manner similar to that during the economic downturn in the early 1990s by reducing funded enrollments and increasing student enrollment fees.

In Fiscal '10, the District's Chancellor's Enrollment Management Task Force developed a set of principles to be considered by District and College decision makers who are charged with managing enrollment. One recommendation of the Task Force was to maintain a range of credit FTES above the funded level as a means of responding to changes in student demand. The credit FTES projections for fiscal '12 include approximately 1,212 FTES, or 4.82% above the estimated funded level which reflects the Task Force's recommendation.

EXHIBIT B

**RIVERSIDE COMMUNITY COLLEGE DISTRICT
FTES ENROLLMENTS**

	<u>Actual 1998-99</u>	<u>Actual 1999-00</u>	<u>Actual 2000-01</u>	<u>Actual 2001-02</u>	<u>Actual 2002-03</u>	<u>Actual 2003-04</u>	<u>Actual 2004-05</u>
<u>Total FTES</u>	18,725.70	20,181.63	22,631.32	24,866.87	24,191.30	23,421.97	25,088.61
Resident	18,330.90	19,736.78	22,272.01	24,351.00	23,721.45	23,001.01	24,666.13
Nonresident	394.80	444.85	359.31	515.87	469.85	420.96	422.48
<u>Resident FTES</u>							
Credit	18,162.44	19,600.00	22,393.76	24,175.40	23,508.70	22,831.62	24,569.01
Noncredit	168.46	136.78	121.75	175.60	212.75	169.39	97.12
<u>Nonresident FTES</u>							
Credit	390.45	439.71	357.08	512.65	463.77	418.61	418.96
Noncredit	4.35	5.14	2.23	3.22	6.08	2.35	3.52
<u>Basic Skills</u>	689.81	807.95	1,178.36	1,483.35	1,677.91	1,639.50	1,915.66
<u>State-Funded FTES</u>							
Resident Credit	16,149.10	18,642.62	20,452.37	21,056.85	21,781.12	21,944.38	24,569.01
Resident Noncredit	120.54	132.27	121.75	129.21	154.84	159.62	97.12
Basic Skills	159.97	200.03	320.78	237.36	180.70	386.45	-
<u>Unfunded Resident FTES</u>							
Resident Credit	2,013.34	957.38	1,941.39	3,118.55	1,727.58	887.24	-
Resident Noncredit	47.92	4.51	0.00	46.39	57.91	9.77	-

EXHIBIT B (continued)

**RIVERSIDE COMMUNITY COLLEGE DISTRICT
FTES ENROLLMENTS**

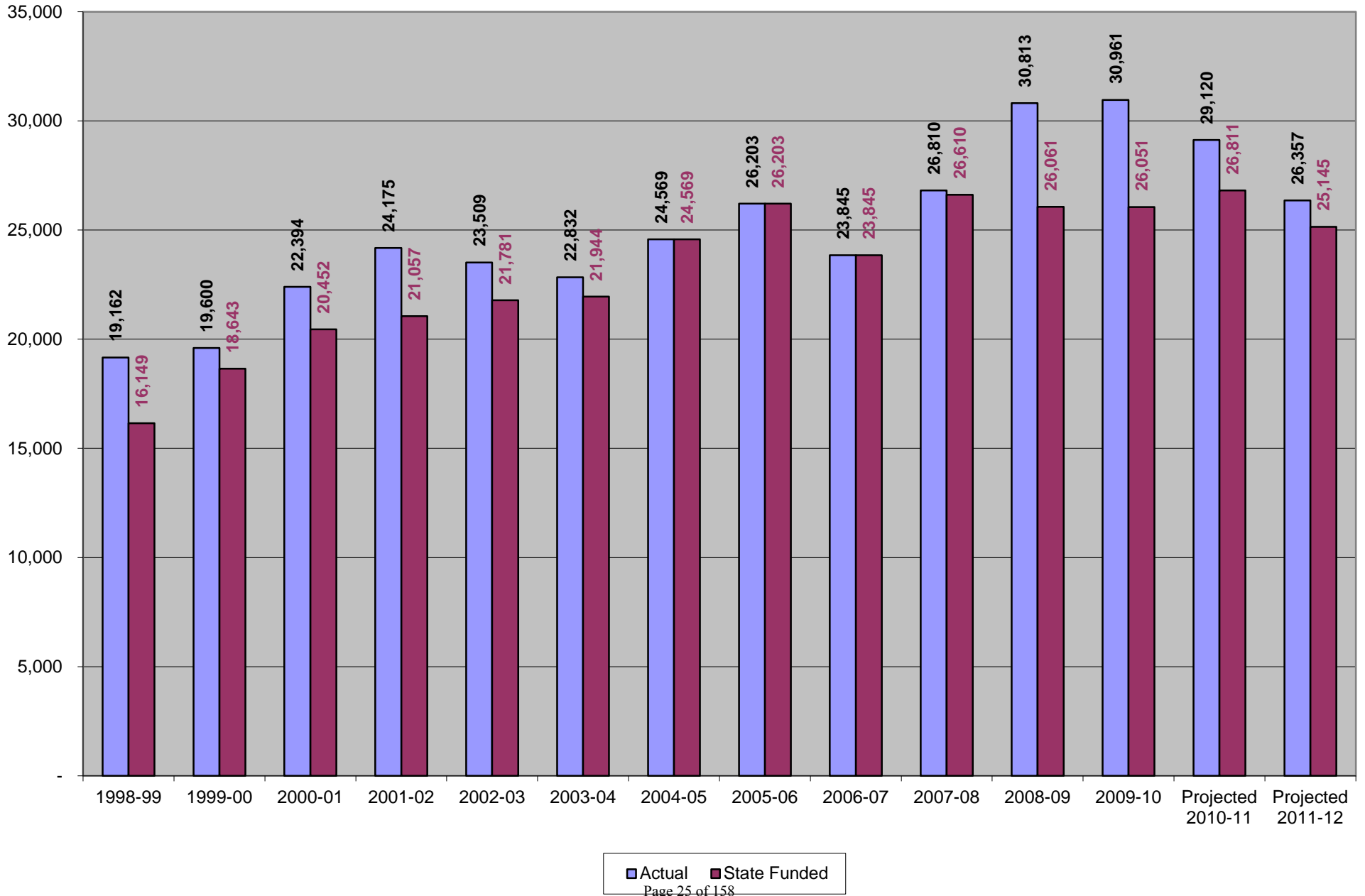
	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>	<u>Actual 2008-09</u>	<u>Actual 2009-10</u>	<u>Projected 2010-11*</u>	<u>Projected 2011-12</u>
<u>Total FTES</u>	26,788.53	24,403.97	27,528.91	31,712.25	31,696.17	29,902.72	26,946.43
Resident	26,323.25	23,967.48	27,011.29	31,111.39	31,185.04	29,436.60	26,457.00
Nonresident	465.28	436.49	517.62	600.86	511.13	466.12	489.43
<u>Resident FTES</u>							
Credit	26,202.62	23,844.65	26,809.50	30,813.30	30,960.73	29,320.94	26,357.00
Noncredit	120.63	122.83	201.79	298.09	224.31	115.66	100.00
<u>Nonresident FTES</u>							
Credit	460.83	436.49	517.62	600.86	510.66	463.06	486.21
Noncredit	4.45	-	-	-	0.47	3.06	3.21
<u>Basic Skills</u>	1,948.88	2,085.43	2,133.83	2,560.82	2,410.11	2,250.98	2,300.73
<u>State-Funded FTES</u>							
Resident Credit	26,202.62	23,844.65	26,609.74	27,009.50	26,051.08	26,810.60	25,144.89
Resident Noncredit	120.63	122.83	196.47	206.49	194.30	80.13	75.15
Basic Skills	-	-	-	-	-	-	-
<u>Unfunded Resident FTES</u>							
Resident Credit	-	-	199.76	3,803.80	4,909.65	2,510.34	1,212.11
Resident Noncredit	-	-	5.32	91.60	30.01	35.53	24.85

* Total Projected FTES numbers for FY 2010-2011 are based on reported amounts at P3. The final 2010-2011 Apportionment Attendance Report revisions are due to the State Chancellor's Office at the end of October 2011. As a result, there could be a slight change to these data based on revisions within the CCC System. If so, then these changes will be reported in the First Principal Apportionment (P1) report which will be issued in February 2012.

Exhibit B (continued)

Riverside Community College District
2011-2012 Proposed Budget

Historical Look at Resident Credit FTES Actual vs. State Funded



Actual State Funded

CALIFORNIA COMMUNITY COLLEGES

CHANCELLOR'S OFFICE

1102 Q STREET

SACRAMENTO, CA 95811-6549

(916) 445-8752

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July 20, 2011

TO: Chief Business Officers
FROM: Dan Troy, Vice Chancellor College Finance and Facilities Planning
SUBJECT: 2011-12 Workload Adjustments

The recently enacted *2011-12 Budget Act* includes a provision authorizing the Chancellor to adjust districts' base workload measures commensurate with reductions in general apportionment revenues. In recognition of your need to have an estimate of the workload adjustment prior to the scheduled workshops in mid-August, we are providing the attached spreadsheet that shows the district impact of the workload reductions on both revenues and full-time equivalent student (FTES).

The purpose of this workload adjustment is to align FTES workload with the reduced revenues provided to districts by the state in the 2011-12 Fiscal Year. Simply put, the workload adjustment provision acknowledges that significant budget cuts will reduce the capacity of community colleges to offer courses and reduces workload expectations accordingly. Language in budget states legislative intent that reductions in course sections, to the greatest extent possible, be achieved in areas other than basic skills, workforce training, and transfer.

The Chancellor's Office has calculated **preliminary** reductions to each district's revenue and base FTES workload measures for the 2011-12 Fiscal Year, which are attached. These reductions are preliminary because we do not yet have final 2010-11 district workload measures for funded FTES, stability FTES, and restoration FTES. For now, and until we have final 2010-11 workload measures (which will be available at the 2010-11 recalculation in January 2012), we are basing these reductions on each district's funded FTES reported at the 2010-11 Second Principal Apportionment. Final workload reductions will be calculated in January using updated 2010-11 workload data; all other assumptions and inputs for the final calculation will be consistent with the preliminary reductions.

For 2011-12, the state's total funding obligation for all districts, as calculated pursuant to Education Code, equals \$5.850 billion. The State Budget estimates that the community colleges will receive a total

of \$5.537 billion from State General Fund Revenues, Property Tax Revenues, Student Fee Revenues, and Oil & Mineral Revenues in 2011-12. The shortfall in revenues compared to funding obligation equals \$313 million. The \$313 million dollar reduction figure is derived from the \$290 million identified in the budget and the remaining \$23 million stems from a structural deficit caused by the addition of new colleges, new centers and restoration adjustments made in the 2009-10 and 2010-11 fiscal years. Therefore, for this preliminary workload adjustment the Chancellor's Office has reduced each district's estimated Total Computational Revenue (2010-11 P2 TCR, less 2010-11 stability and less each district's basic allocation revenue amount) for 2011-12 by **6.2 percent**.

The Budget Act anticipates scenarios for potential mid-year cuts to the system of \$30 million and \$72 million if certain statewide revenue estimates are not met. It also shows a student fee revenue projection we believe is unrealistic in the amount of \$25 million. Be advised that these revenue impacts are not modeled here, but the Chancellor's Office will provide simulations or will discuss these revenue impacts at the budget workshops next month.

Also, please note that the Chancellor has provided nine, small rural districts with an exemption to the 2011-12 workload reduction. The Chancellor and many of the system's stakeholders believed the state's current fiscal crisis and the severe budget reductions suffered by the community college system in 2009-10, which placed tremendous fiscal stress on smaller, rural community college districts, warranted granting some relief to these institutions. The total dollar amount of the exemption for these small districts is estimated at roughly \$5.7 million and would preserve enrollments for over 1,300 FTES at these nine institutions.

We will spend a good deal of time discussing the workload reductions in more depth at the budget workshops in mid-August, but we wanted to provide this simulation in advance of the workshops knowing this information can be useful to districts now for budget planning purposes. Should you have any immediate questions, please contact either Ed Monroe at 916-327-6226 – emonroe@cccco.edu or Chris Yatooma at 916-324-2564 - cyatooma@cccco.edu.

Attachment

**California Community Colleges
2011-12 Budget Workshop
Workload Reduction Detail (Part 1)**

District	Published 2010-11 P2 TCR	Required Correction Before 2011-12 Advance Calculations	Updated 2010-11 P2 TCR	Adjustment for PY Stability	2010-11 Revenue Adjustment Reversal	Estimated Unadjusted Base for 2011-12 Advance	2011-12 Foundation Allocation	2011-12 Unadjusted Base Less Foundation Amount
Allan Hancock	\$48,588,542	-	\$48,588,542	-	-	\$48,588,542	\$5,535,909	\$43,052,633
Antelope Valley	57,427,326	-	57,427,326	-	-	57,427,326	5,535,909	51,891,417
Barstow	14,549,906	-	14,549,906	-	-	14,549,906	3,875,136	10,674,770
Butte	56,848,871	-	56,848,871	-	-	56,848,871	5,535,909	51,312,962
Cabrillo	58,347,756	-	58,347,756	-	-	58,347,756	5,535,909	52,811,847
Cerritos	81,953,204	-	81,953,204	-	-	81,953,204	4,428,727	77,524,477
Chabot-Las Positas	85,565,265	-	85,565,265	-	-	85,565,265	7,196,681	78,368,584
Chaffey	72,228,793	-	72,228,793	-	-	72,228,793	6,643,091	65,585,702
Citrus	55,894,686	-	55,894,686	-	-	55,894,686	4,428,727	51,465,959
Coast	170,842,429	-	170,842,429	-	-	170,842,429	11,071,817	159,770,612
Compton	32,873,314	-	32,873,314	-	-	32,873,314	3,321,545	29,551,769
Contra Costa	148,753,716	-	148,753,716	-	-	148,753,716	11,625,408	137,128,308
Copper Mt.	10,843,332	-	10,843,332	-	-	10,843,332	3,875,136	6,968,196
Desert	38,474,785	-	38,474,785	-	-	38,474,785	3,321,545	35,153,240
El Camino	98,496,692	-	98,496,692	-	(1,107,182)	97,389,510	8,857,454	88,532,056
Feather River	11,207,008	-	11,207,008	-	-	11,207,008	3,875,136	7,331,872
Foothill-DeAnza	156,016,625	-	156,016,625	(7,219,272)	-	148,797,353	9,411,045	139,386,308
Gavilan	27,417,800	-	27,417,800	-	-	27,417,800	3,875,136	23,542,664
Glendale	74,082,750	-	74,082,750	-	-	74,082,750	5,535,909	68,546,841
Grossmont-Cuyamaca	90,135,964	-	90,135,964	-	-	90,135,964	7,196,681	82,939,283
Hartnell	34,695,852	-	34,695,852	(1,503,615)	-	33,192,237	3,598,340	29,593,897
Imperial	35,634,282	-	35,634,282	-	-	35,634,282	3,321,545	32,312,737
Kern	104,091,539	-	104,091,539	-	-	104,091,539	14,116,567	89,974,972
Lake Tahoe	12,581,902	-	12,581,902	-	-	12,581,902	3,875,136	8,706,766
Lassen	12,240,423	-	12,240,423	-	-	12,240,423	3,875,136	8,365,287
Long Beach	101,722,108	-	101,722,108	-	-	101,722,108	6,643,091	95,079,017
Los Angeles	498,695,217	-	498,695,217	-	-	498,695,217	33,215,451	465,479,766
Los Rios	256,883,183	-	256,883,183	-	-	256,883,183	18,822,090	238,061,093
Marin	31,210,360	-	31,210,360	(789,815)	-	30,420,545	4,428,727	25,991,818
Mendocino-Lake	18,372,140	(26,910)	18,345,230	-	-	18,345,230	4,428,726	13,916,504
Merced	49,172,778	-	49,172,778	-	-	49,172,778	5,535,909	43,636,869
Mira Costa	53,481,339	-	53,481,339	-	-	53,481,339	5,535,909	47,945,430
Monterey Peninsula	37,971,688	-	37,971,688	-	-	37,971,688	3,598,340	34,373,348
Mt. San Antonio	134,239,283	-	134,239,283	-	-	134,239,283	5,535,909	128,703,374
Mt. San Jacinto	52,738,725	-	52,738,725	-	-	52,738,725	5,535,909	47,202,816
Napa Valley	30,276,797	-	30,276,797	-	-	30,276,797	4,151,931	26,124,866
North Orange County	157,040,719	-	157,040,719	-	-	157,040,719	8,857,454	148,183,265
Ohlone	42,472,493	-	42,472,493	-	-	42,472,493	4,428,727	38,043,766

**California Community Colleges
2011-12 Budget Workshop
Workload Reduction Detail (Part 1)**

District	Published 2010-11 P2 TCR	Required Correction Before 2011-12 Advance Calculations	Updated 2010-11 P2 TCR	Adjustment for PY Stability	2010-11 Revenue Adjustment Reversal	Estimated Unadjusted Base for 2011-12 Advance	2011-12 Foundation Allocation	2011-12 Unadjusted Base Less Foundation Amount
Palo Verde	12,138,099	-	12,138,099	-	-	12,138,099	4,013,534	8,124,565
Palomar	95,707,484	-	95,707,484	-	-	95,707,484	6,643,091	89,064,393
Pasadena Area	106,827,743	-	106,827,743	-	-	106,827,743	6,643,091	100,184,652
Peralta	102,102,396	-	102,102,396	-	-	102,102,396	13,286,180	88,816,216
Rancho Santiago	138,107,664	-	138,107,664	-	-	138,107,664	9,964,636	128,143,028
Redwoods	28,227,541	-	28,227,541	-	-	28,227,541	4,705,522	23,522,019
Rio Hondo	63,860,198	-	63,860,198	-	-	63,860,198	4,428,727	59,431,471
Riverside	133,123,877	-	133,123,877	-	-	133,123,877	10,518,226	122,605,651
San Bernardino	71,768,308	-	71,768,308	-	-	71,768,308	7,196,681	64,571,627
San Diego	194,804,239	-	194,804,239	-	-	194,804,239	16,607,727	178,196,512
San Francisco	164,281,037	1,913,909	166,194,946	-	-	166,194,946	12,179,000	154,015,946
San Joaquin Delta	79,458,176	-	79,458,176	-	-	79,458,176	5,535,909	73,922,267
San Jose-Evergreen	75,438,193	-	75,438,193	-	-	75,438,193	6,643,090	68,795,103
San Luis Obispo	47,932,454	-	47,932,454	-	-	47,932,454	5,535,909	42,396,545
San Mateo	108,408,489	-	108,408,489	-	-	108,408,489	9,964,635	98,443,854
Santa Barbara	75,268,892	-	75,268,892	-	-	75,268,892	6,643,091	68,625,801
Santa Clarita	74,380,542	-	74,380,542	-	-	74,380,542	5,535,909	68,844,633
Santa Monica	107,842,489	-	107,842,489	-	-	107,842,489	6,643,091	101,199,398
Sequoias	46,001,508	-	46,001,508	-	-	46,001,508	5,535,909	40,465,599
Shasta-Tehama-Trinity	38,309,485	-	38,309,485	-	-	38,309,485	3,321,545	34,987,940
Sierra	76,051,925	-	76,051,925	-	-	76,051,925	5,674,307	70,377,618
Siskiyou	15,578,767	-	15,578,767	-	-	15,578,767	3,875,136	11,703,631
Solano	47,561,406	-	47,561,406	-	-	47,561,406	5,535,909	42,025,497
Sonoma	97,949,354	-	97,949,354	-	-	97,949,354	8,027,068	89,922,286
South Orange	136,485,460	-	136,485,460	-	-	136,485,460	7,196,681	129,288,779
Southwestern	77,154,767	-	77,154,767	-	-	77,154,767	5,535,909	71,618,858
State Center	135,100,069	-	135,100,069	-	-	135,100,069	11,071,818	124,028,251
Ventura	131,270,106	-	131,270,106	-	-	131,270,106	11,071,817	120,198,289
Victor Valley	48,177,839	-	48,177,839	-	-	48,177,839	4,428,727	43,749,112
West Hills	29,521,734	-	29,521,734	-	-	29,521,734	6,919,885	22,601,849
West Kern	19,388,657	-	19,388,657	-	-	19,388,657	3,875,136	15,513,521
West Valley-Mission	85,797,774	-	85,797,774	-	-	85,797,774	7,196,681	78,601,093
Yosemite	85,763,148	-	85,763,148	-	-	85,763,148	7,196,681	78,566,467
Yuba	44,419,345	-	44,419,345	-	-	44,419,345	7,750,272	36,669,073
Statewide Total	\$5,848,278,757	\$1,886,999	\$ 5,850,165,756	\$(9,512,702)	\$(1,107,182)	\$ 5,839,545,872	\$507,089,237	\$ 5,332,456,635

California Community Colleges 2011-12 PRELIMINARY WORKLOAD REDUCTION, JULY 2011

District	2011-12 Base FTES Revenue*	\$313 million workload reduction or 6.2%**	2011-12 Revised Base FTES Revenue	Basic Allocation Revenues	2011-12 Estimated Base Revenue***	FTES Reductions****			
						Credit	Non-Cr	CDCP	Total
Allan Hancock	43,052,633	(2,674,806)	40,377,827	5,535,909	45,913,736	-551.25	-36.94	-17.66	(605.85)
Antelope Valley	51,891,417	(3,223,949)	48,667,468	5,535,909	54,203,377	-705.94	-0.53	0.00	(706.47)
Barstow	10,674,770	-	10,674,770	3,875,136	14,549,906	0.00	0.00	0.00	-
Butte	51,312,962	(3,188,010)	48,124,952	5,535,909	53,660,861	-657.16	-65.80	-2.35	(725.31)
Cabrillo	52,811,847	(3,281,134)	49,530,713	5,535,909	55,066,622	-711.16	-12.68	0.00	(723.84)
Cerritos	77,524,477	(4,816,499)	72,707,978	4,428,727	77,136,705	-1,046.94	-8.12	-4.67	(1,059.73)
Chabot-Las Positas	78,368,584	(4,868,942)	73,499,642	7,196,681	80,696,323	-1,062.23	-7.31	0.00	(1,069.54)
Chaffey	65,585,702	(4,074,757)	61,510,945	6,643,091	68,154,036	-877.60	-25.01	0.00	(902.61)
Citrus	51,465,959	(3,197,516)	48,268,443	4,428,727	52,697,170	-667.85	-52.41	-1.56	(721.82)
Coast	159,770,612	(9,926,348)	149,844,264	11,071,817	160,916,081	-2,162.92	-19.30	0.00	(2,182.22)
Compton	29,551,769	(1,836,014)	27,715,755	3,321,545	31,037,300	-400.22	-3.31	0.00	(403.53)
Contra Costa	137,128,308	(8,519,610)	128,608,698	11,625,408	140,234,106	-1,863.52	-4.72	0.00	(1,868.24)
Copper Mt.	6,968,196	-	6,968,196	3,875,136	10,843,332	0.00	0.00	0.00	-
Desert	35,153,240	(2,184,027)	32,969,213	3,321,545	36,290,758	-438.93	-4.71	-51.81	(495.45)
El Camino	88,532,056	(5,500,386)	83,031,670	8,857,454	91,889,124	-1,204.43	-0.87	0.00	(1,205.30)
Feather River	7,331,872	-	7,331,872	3,875,136	11,207,008	0.00	0.00	0.00	-
Foothill-DeAnza	139,386,308	(8,659,897)	130,726,411	9,411,045	140,137,456	-1,881.58	-9.67	-1.96	(1,893.21)
Gavilan	23,542,664	(1,462,676)	22,079,988	5,535,136	25,955,124	-302.31	-27.22	-2.47	(332.00)
Glendale	68,546,841	(4,258,729)	64,288,112	5,535,909	69,824,021	-798.44	-43.36	-153.15	(994.95)
Grossmont-Cuyamaca	82,939,283	(5,152,914)	77,786,369	7,196,681	84,983,050	-1,119.89	-14.86	0.00	(1,134.75)
Hartnell	29,593,897	(1,838,632)	27,755,265	3,598,340	31,353,605	-401.85	-1.44	-0.09	(403.38)
Imperial	32,312,737	(2,007,550)	30,305,187	3,321,545	33,626,732	-437.27	-2.84	-1.14	(441.25)
Kern	89,974,972	(5,590,032)	84,384,940	14,116,567	98,501,507	-1,222.44	-3.54	-0.03	(1,226.01)
Lake Tahoe	8,706,766	-	8,706,766	3,875,136	12,581,902	0.00	0.00	0.00	-
Lassen	8,365,287	-	8,365,287	3,875,136	12,240,423	0.00	0.00	0.00	-
Long Beach	95,079,017	(5,907,140)	89,171,877	6,643,091	95,814,968	-1,283.17	-6.87	-9.54	(1,299.58)
Los Angeles	465,479,766	(28,919,674)	436,560,092	33,215,451	469,775,543	-6,103.25	-213.45	-146.50	(6,463.20)
Los Rios	238,061,093	(14,790,437)	223,270,656	18,822,090	242,092,746	-3,235.84	-7.07	0.00	(3,242.91)
Marin	25,991,818	-	25,991,818	4,428,727	30,420,545	0.00	0.00	0.00	-
Mendocino-Lake	13,916,504	-	13,916,504	4,428,726	18,345,230	0.00	0.00	0.00	-
Merced	43,636,869	(2,711,104)	40,925,765	5,535,909	46,461,674	-545.46	-33.99	-39.57	(619.02)
Mira Costa	47,945,430	-	47,945,430	5,535,909	53,481,339	0.00	0.00	0.00	-
Monterey Peninsula	34,373,348	(2,135,573)	32,237,775	3,598,340	35,836,115	-448.26	-29.57	-2.53	(480.36)
Mt. San Antonio	128,703,374	(7,996,179)	120,707,195	5,535,909	126,243,104	-1,569.41	-21.44	-239.24	(1,830.09)
Mt. San Jacinto	47,202,816	(2,932,652)	44,270,164	5,535,909	49,806,073	-626.23	-17.32	-8.20	(651.75)
Napa Valley	26,124,866	(1,623,105)	24,501,761	4,151,931	28,653,692	-335.16	-31.45	-2.11	(368.72)
North Orange County	148,183,265	(9,206,441)	138,976,824	8,857,454	147,834,278	-1,772.85	-152.79	-214.82	(2,140.46)
Ohlone	38,043,766	(2,363,612)	35,680,154	4,428,727	40,108,881	-517.79	0.00	0.00	(517.79)
Palo Verde	8,124,565	-	8,124,565	4,013,534	12,138,099	0.00	0.00	0.00	-
Palomar	89,064,393	(5,533,459)	83,530,934	6,643,091	90,174,025	-1,174.00	-13.25	-42.69	(1,229.94)

District	2011-12 Base FTES Revenue*	\$313 million workload reduction or 6.2%**	2011-12 Revised Base FTES Revenue	Basic Allocation Revenues	2011-12 Estimated Base Revenue***	FTES Reductions****			
						Credit	Non-Cr	CDCP	Total
Pasadena Area	100,184,652	(6,224,347)	93,960,305	6,643,091	100,603,396	-1,313.08	-37.72	-39.25	(1,390.05)
Peralta	88,816,216	(5,518,040)	83,298,176	13,286,180	96,584,356	-1,204.65	-6.93	0.00	(1,211.58)
Rancho Santiago	128,143,028	(7,961,366)	120,181,662	9,964,636	130,146,298	-1,391.57	-27.76	-474.28	(1,893.61)
Redwoods	23,522,019	(1,461,394)	22,060,625	4,705,522	26,766,147	-320.06	-0.14	0.00	(320.20)
Rio Hondo	59,431,471	(3,692,403)	55,739,068	4,428,727	60,167,795	-781.81	-41.55	-2.95	(826.31)
Riverside	122,605,651	(7,617,335)	114,988,316	10,518,226	125,506,542	-1,665.71	-4.98	0.00	(1,670.69)
San Bernardino	64,571,627	(4,011,754)	60,559,873	7,196,681	67,756,554	-878.44	-0.66	0.00	(879.10)
San Diego	178,196,512	(11,071,126)	167,125,386	16,607,727	183,733,113	-2,045.04	-143.93	-414.85	(2,603.82)
San Francisco	154,015,946	(9,568,818)	144,447,128	12,179,000	156,626,128	-1,591.60	-204.65	-506.09	(2,302.34)
San Joaquin Delta	73,922,267	(4,592,698)	69,329,569	5,535,909	74,865,478	-1,002.40	-6.17	0.00	(1,008.57)
San Jose-Evergreen	68,795,103	(4,274,154)	64,520,949	6,643,090	71,164,039	-930.96	-2.66	0.00	(933.62)
San Luis Obispo	42,396,545	(2,634,044)	39,762,501	5,535,909	45,298,410	-569.41	-6.17	-5.52	(581.10)
San Mateo	98,443,854	(6,116,193)	92,327,661	9,964,635	102,292,296	-1,335.54	-7.17	0.00	(1,342.71)
Santa Barbara	68,625,801	(4,263,635)	64,362,166	6,643,091	71,005,257	-856.29	-68.36	-51.73	(976.38)
Santa Clarita	68,844,633	(4,277,231)	64,567,402	5,535,909	70,103,311	-919.84	-14.46	-11.95	(946.25)
Santa Monica	101,199,398	(6,287,392)	94,912,006	6,643,091	101,555,097	-1,327.62	-34.65	-9.20	(1,371.47)
Sequoias	40,465,599	(2,514,077)	37,951,522	5,535,909	43,487,431	-542.86	-11.36	-1.50	(555.72)
Shasta-Tehama-Trinity	34,987,940	(2,173,757)	32,814,183	3,321,545	36,135,728	-469.68	-10.83	0.00	(480.51)
Sierra	70,377,618	(4,372,473)	66,005,145	5,674,307	71,679,452	-944.46	-22.29	0.00	(966.75)
Siskiyou	11,703,631	-	11,703,631	3,875,136	15,578,767	0.00	0.00	0.00	-
Solano	42,025,497	(2,610,991)	39,414,506	5,535,909	44,950,415	-571.88	-0.17	0.00	(572.05)
Sonoma	89,922,286	(5,586,759)	84,335,527	8,027,068	92,362,595	-1,110.39	-147.70	-34.83	(1,292.92)
South Orange	129,288,779	-	129,288,779	7,196,681	136,485,460	0.00	0.00	0.00	-
Southwestern	71,618,858	(4,449,590)	67,169,268	5,535,909	72,705,177	-961.31	-19.87	-2.11	(983.29)
State Center	124,028,251	(7,705,720)	116,322,531	11,071,818	127,394,349	-1,676.33	-19.51	0.00	(1,695.84)
Ventura	120,198,289	(7,467,769)	112,730,520	11,071,817	123,802,337	-1,620.48	-25.71	0.00	(1,646.19)
Victor Valley	43,749,112	(2,718,078)	41,031,034	4,428,727	45,459,761	-591.40	-6.72	0.00	(598.12)
West Hills	22,601,849	(1,404,225)	21,197,624	6,919,885	28,117,509	-290.63	-28.25	0.00	(318.88)
West Kern	15,513,521	-	15,513,521	3,875,136	19,388,657	0.00	0.00	0.00	-
West Valley-Mission	78,601,093	(4,883,387)	73,717,706	7,196,681	80,914,387	-1,043.08	-44.41	0.00	(1,087.49)
Yosemite	78,566,467	(4,881,236)	73,685,231	7,196,681	80,881,912	-1,060.19	-5.85	-7.91	(1,073.95)
Yuba	36,669,073	(2,278,204)	34,390,869	7,750,272	42,141,141	-496.71	-3.93	0.00	(500.64)
Total	5,332,456,635	(313,000,000)	5,019,456,635	507,089,237	5,526,545,872	(65,638.77)	(1,826.40)	(2,504.26)	(69,969.43)

* The 2011-12 workload reductions are calculated off each districts P2 TCR, less any stability and less their basic allocation amount. Removing the basic allocations is a new approach to calculating the workload reduction compared to the 2009-10 reductions. Because we are reducing FTES workload, and not workload tied to basic allocations, we believe this is a more sound approach to calculate workload reduction.

**Every district's revenues are reduced by 6.21% percent. Small districts are exempt from the reductions.

*** District totals in this column exclude roughly \$10 million in outstanding restoration and other revenue adjustments.

****This shows the corresponding FTES reductions for all three workload measures. The reductions in each FTES category of is proportional to each district's mix of funded FTES for credit, non-credit and CDCP as certified at the 2010-11 second principal apportionment

UNRESTRICTED GENERAL FUND - RESOURCE 1000 SUMMARY

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

REVENUES

Resource 1000 revenues (see also Exhibit C) are projected at \$135.11 million for fiscal 2011. Key factors include:

1. State Funding

a. COLA - 0%

b. Growth - 0%

c. Part-Time Faculty Compensation - The District will receive \$.57 million... the same amount as fiscal '11.

d. The State implemented a 6.21% workload reduction resulting in a decline of \$7.62 million to the Districts general apportionment revenue over prior year levels.

The District faces the very real possibility of mid-year general apportionment reductions if State revenue projections are not realized. The reductions will be “triggered” in two phases referred to as Tier 1 and Tier 2. Tier 1 results in a systemwide reduction of \$30 million and a reduction to the District’s general apportionment revenue of approximately \$.73 million, or .5%. Tier 2 could result in a systemwide reduction of \$72 million and a reduction to the District’s general apportionment revenue of approximately \$1.75 million, or 1.3%. In addition, it is likely that the State has overestimated the amount of student enrollment fees by approximately \$25 million. If this occurs, the State will pass through this shortfall to community colleges in the form of a systemwide deficit. For the District, this will result in an additional general apportionment reduction of approximately \$.61 million. All told, the District’s general apportionment revenue is at risk of mid-year reductions totaling approximately \$3.09 million. These potential apportionment reductions are not reflected in this budget proposal.

e. Lottery Revenue - \$3.20 million, which is \$.19 million below the prior year actual level.

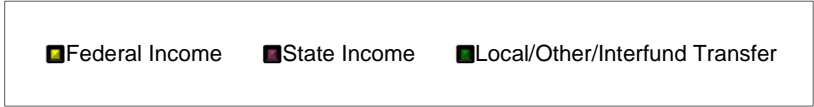
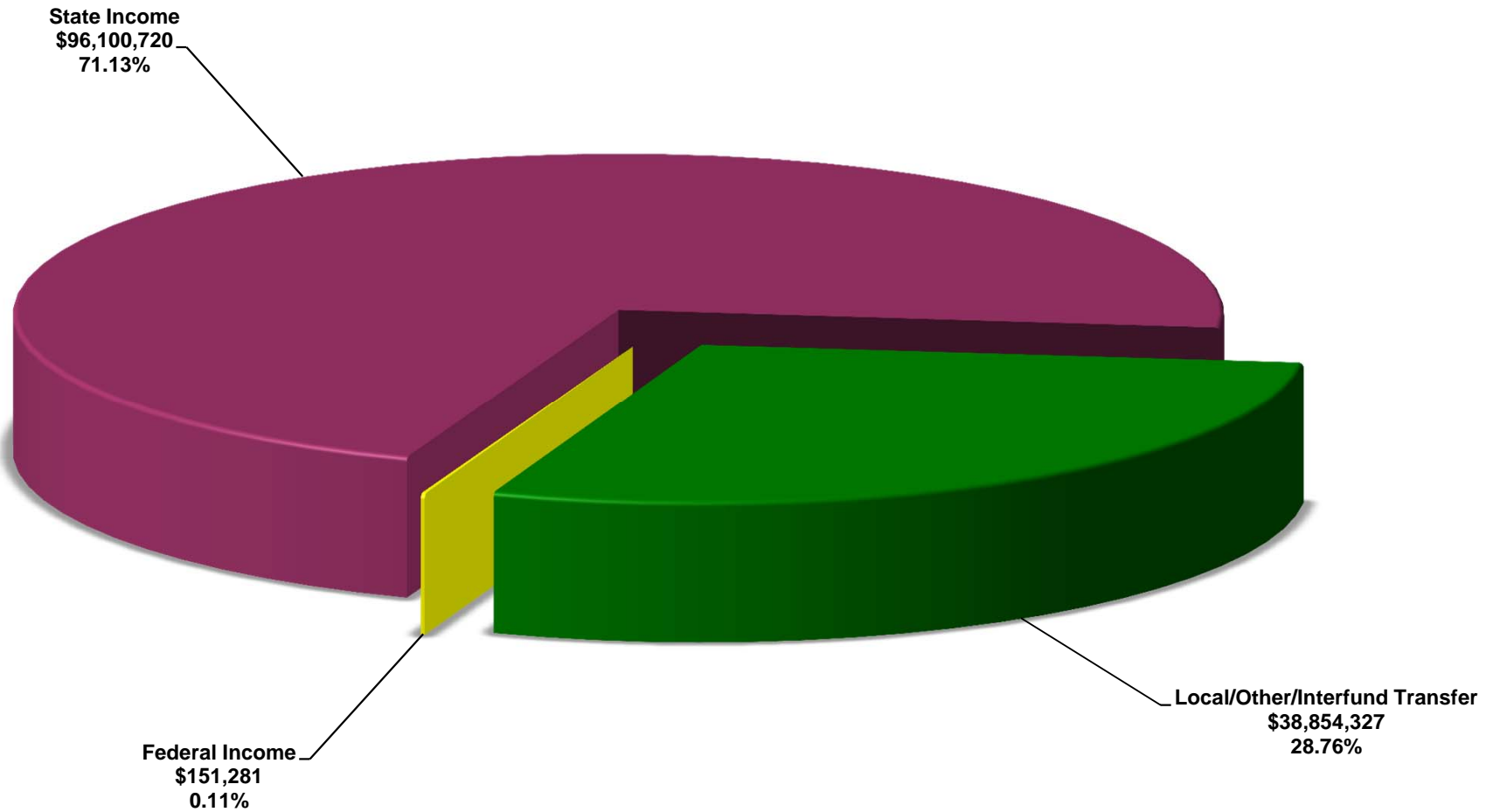
2. Nonresident Tuition - \$1.90 million.

3. Interest Income - Projected at \$.20 million.

4. Enrollment Fee Revenue - Projected at \$7.80 million ... \$.37 million over the prior year actual level to account for the impact of an increase from \$26 per unit to \$36 per unit. It is important to observe that the District retains only 2.0% of these funds, with the remainder becoming a part of State general revenue.

5. Indirect Cost Recovery Revenue - Projected at \$.50 million.

EXHIBIT C
Riverside Community College District
2011-2012 Proposed Budget
Resource 1000 Revenue



UNRESTRICTED GENERAL FUND - RESOURCE 1000 SUMMARY
(Continued)

EXPENDITURES

Within the funds available for the 2011-2012 fiscal year, the Riverside Community College District will address the educational needs of its students and communities pursuant to its mission, goals and objectives. The 2011-2012 Resource 1000 budget reflects the following major items (Exhibit D):

1. Compensation

- a. Salary - No increases.
- b. Step and column - A \$.72 million increase.
- c. Employee Benefits - An increase of \$2.15 million.
- d. Retirement - An increase to the PERS employer contribution rate from 10.707% to 10.923%. It is important to note that this rate bears watching, as does the STRS rate, due to the precipitous decline in the funded status of these plans.

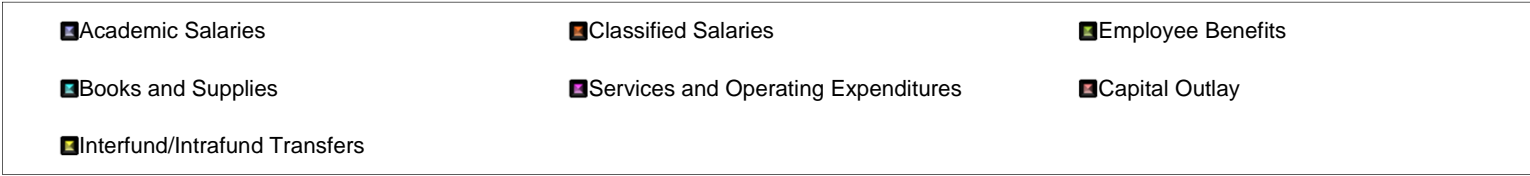
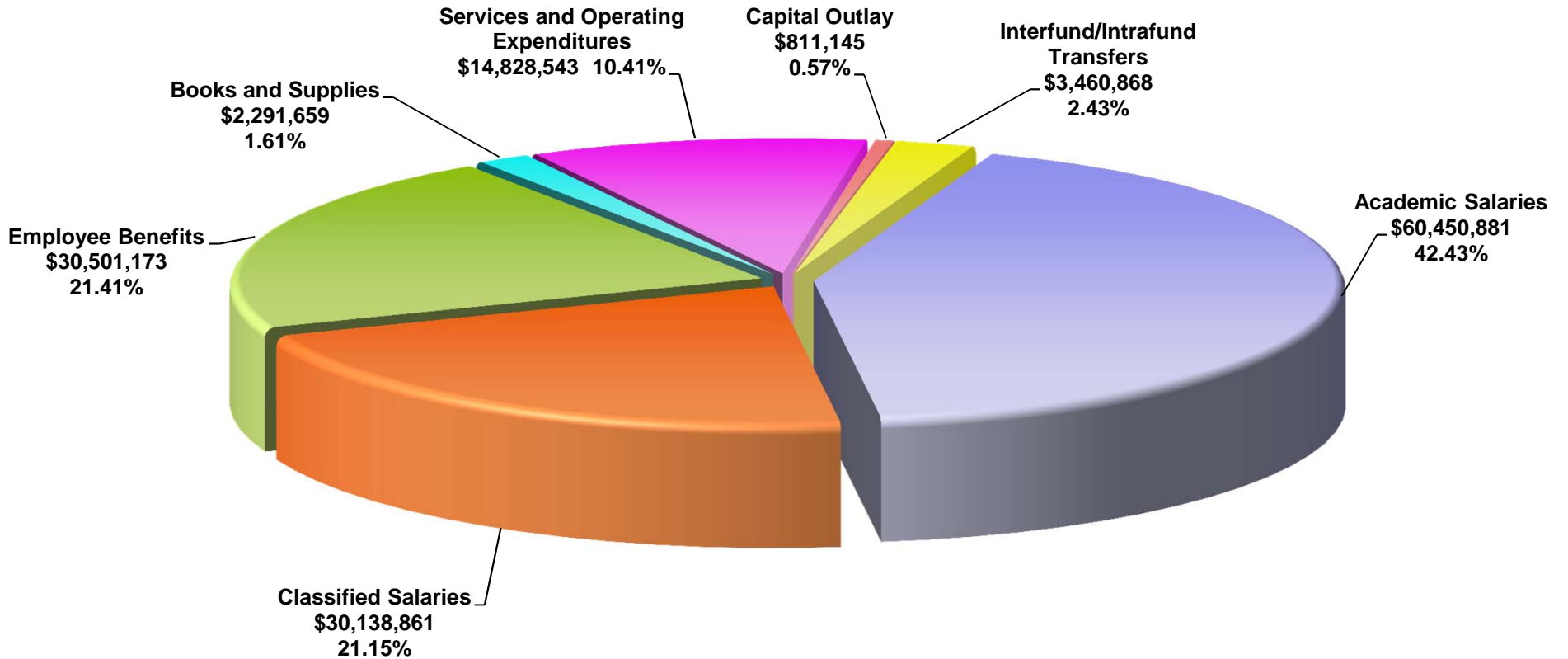
2. Due to continuing revenue stagnation resulting from the national recession, and more specifically, California's continuing budget deficit, the District has responded by: reducing section offerings to realize net budget reductions of \$2.67 million; offering a "Golden Handshake" early retirement incentive as of June 30, 2011 which will net the District approximately \$2.13 million in budget savings in fiscal '12; offering a "Golden Handshake" early retirement incentive as of December 31, 2011 which the District anticipates will net in excess of \$.80 million in fiscal '12 once the number of retirees becomes known after the notification period closes on August 31, 2011; outsourcing the Safety and Police dispatch operation to California State University San Bernardino; instituting management furloughs; reducing short-term temporary and student labor budgets by 20%; reducing catalog and schedule printing budgets by \$.17 million and reducing rents associated with moving operations from March Education Center and March Dental Education Center.

3. A significant amount of activity has occurred relative to positions within the District in response to budget reductions, conversion of short-term temporary positions to permanent positions, and maintaining operations for continuing growth.

ENDING FUND BALANCE

The District anticipates an unaudited beginning balance in Resource 1000 of \$13.22 million at July 1, 2011. The District projects an ending balance of \$5.84 million at June 30, 2012. The projected ending balance is below the Board's policy objective of a budgeted ending balance equal to at least 5.0%, of "total available funds. The 5% revenue level equals \$7.48 million. A component of the budget balancing strategies approved by the Board of Trustees for fiscal '12 was to temporarily lower the reserve requirement from 5% to 3%. A 3% reserve equals \$4.47 million. The projected ending balance exceeds the 3% reserve level. The reader is also referred to the "Looking Ahead" section later in this budget narrative.

EXHIBIT D (continued)
Riverside Community College District
2011-2012 Proposed Budget
Resource 1000 Expenditures



BUDGET ALLOCATION MODEL

Exhibit D provides an overview of the Resource 1000 expenditure budget. The proposed budget was prepared using the principles of the Budget Allocation Model (BAM). The 2011-2012 Resource 1000 budget includes the following key BAM components (please also see Exhibit E):

1. TOTAL AVAILABLE FUNDS (TAF)

Total Available Funds of \$148.32 million, consisting of a projected unaudited beginning balance of \$13.22 million and current year revenues of \$135.11 million. Estimated general apportionment revenues were calculated assuming base, credit full-time equivalent students (FTES) of 25,144.89 funded at \$4,564.83/FTES and non-credit FTES of 75.15 funded at \$2,744.99/FTES:

2. CONTINGENCY RESERVE

In accordance with the Board's authorization of a budgeted ending balance equal to at least 3% of TAF, \$5.84 million has been provided as component of the budget balancing strategy.

3. DISTRICT INTERFUND TRANSFERS

Historically, the District's General Operating Resource has supported various programs accounted for in other Funds and Resources. The budget proposal includes \$1.07 million of general operating fund support to backfill Resource 1190 for significant categorical program funding reductions that occurred in fiscal '10. These amounts have been allocated to the various categorical programs in Resource 1190 requiring backfill after reducing expenditure budgets by 16% over a two year period. The following District interfund and intrafund transfers have been provided:

General Operating Resource Support

Fund 41, Resource 4130 - La Sierra Capital	\$ 678,000
Fund 61, Resource 6100 - Health and Liability	250,000
Fund 11, Resource 1190 - Grants and Categorical Programs:	
Categorical Funding Reduction Backfill	\$1,068,618
DSP&S Match	665,157
Federal Work Study	<u>239,280</u>
Fund 11, Resource 1110 - Bookstore (contractor operated)	(171,169)
Fund 11, Resource 1090 - Performance Riverside	<u>730,982</u>
Total General Operating Resource Support	<u>\$ 3,460,868</u>

4. NEW DISTRICT AND COLLEGE PROGRAMS AND INITIATIVES

There are no new District and college programs and initiatives funded for FY 2011-12.

BUDGET ALLOCATION MODEL
(continued)

5. SET ASIDE FOR NEW POSITIONS

The following new positions have been provided:

Riverside

Aquatics Special Event Supervisor - Professional Expert	\$ 31,828
---------------------------------------------------------	-----------

Norco

Speech Communication Instructor	\$115,574	
Director, Student Financial Services	<u>136,485</u>	
Total Norco		252,059

Moreno Valley

Administrative Assistant III		<u>31,587</u>
Total New Positions		<u>\$ 315,474</u>

6. SMALL COLLEGE FACTOR

There is no Small College Factor to allocate in FY 2011-12.

7. ENROLLMENT EFFICIENCY INCENTIVE

Enrollment Efficiency Incentives for prior years have been calculated, but have not been funded due to current adverse economic conditions.

8. OPERATING COSTS FOR NEW FACILITIES

Nursing/Sciences Building

Positions	\$134,423	
Maintenance Supplies	42,064	
Custodial Supplies	20,000	
Utilities	<u>173,513</u>	
Total Nursing/Sciences Building		\$ 370,000

Moreno Valley College Network Operations Center

Custodial Supplies	\$ 10,000	
Maintenance Supplies	20,000	
Utilities	<u>90,000</u>	
Total Moreno Valley College Network Operations Center		<u>120,000</u>
Total Operating Costs for New Facilities		<u>\$ 490,000</u>

9. REMAINING ALLOCATION INCREMENT/DISTRICT OFFICE/DISTRICT SUPPORT SERVICES

There is no Remaining Allocation Increment or District Office/District Support Services allocation in fiscal '12.

10. BASE EXPENDITURE BUDGET ADJUSTMENTS

The following adjustments have been made to the colleges, District Support Services (DSS), and District Office (DO) base expenditure budgets:

Description	Moreno Valley	Norco	Riverside	DSS	DO	TOTAL
Position reclassifications, professional growth, reassignments to/from other Resources	\$ 124,929	\$ 35,361	\$ (14,724)	\$ (25,462)	\$ -	\$ 120,104
Position step and column adjustments	152,664	151,733	338,144	69,590	6,102	718,233
Employee benefit adjustments	401,627	290,911	890,861	296,771	336,258	2,216,428
Board of Trustees election cost	-	-	-	-	(660,000)	(660,000)
Adj for CSEA President backfill, Prop 20 Lottery, Student Ins, CCLC membership, leases, other	(43,572)	(58,194)	(108,358)	(102,896)	161,908	(151,112)
Part-Time Faculty Student Learning Outcomes Training (MOU)	-	-	-	-	(160,608)	(160,608)
Riverside Strategic Planning – Accreditation	-	-	(100,000)	-	-	(100,000)
Resource change for Liability Coverage	-	-	-	(461,043)	-	(461,043)
Enrollment/Schedule Reductions	(1,133,051)	(626,806)	(1,859,108)	-	953,261	(2,665,704)
District reorganization and restructuring	112,217	181,945	(281,983)	(108,530)	(89,387)	(185,738)
Postage and Printing Savings	-	-	-	(283,428)	-	(283,428)
20% Reduction in Short Term Hourly	(70,527)	(29,832)	(185,573)	(24,943)	(2,738)	(313,613)
Management Furloughs	(41,101)	(34,960)	(75,917)	(80,573)	(15,165)	(247,716)
March Education Dental and MEC Rent	(103,950)	-	(79,126)	-	-	(183,076)
Frozen position budget reductions	(909,825)	(534,323)	(3,006,040)	(783,041)	(188,126)	(5,421,355)
Golden Handshake obligation	70,751	78,717	238,284	70,304	300,000	758,056
Adjustments for new and existing contracts	<u>-</u>	<u>47,729</u>	<u>14,801</u>	<u>-</u>	<u>190,000</u>	<u>252,530</u>
TOTALS	\$ (1,439,838)	\$ (497,719)	\$ (4,228,739)	\$ (1,433,251)	\$ 831,505	\$ (6,768,042)

Exhibit E

Riverside Community College District Budget Allocation Model - Final Budget FY 2011-2012

Revenue

Contingency from 2010-2011	\$	8,729,056
Increase in Expected 2010-2011 Revenue		13,152
Unspent DO/DSS 2010-2011 Expenditure Budget		995,621
Unspent Riverside City College 2010-2011 Expenditure Budget		1,535,829
Unspent Norco College 2010-2011 Expenditure Budget		1,080,228
Unspent Moreno Valley College 2010-2011 Expenditure Budget		<u>863,363</u>
Unaudited Beginning Balance, July 1, 2011	\$	13,217,249
Projected 2011-2012 Revenue		<u>135,106,328</u>
Total Available Funds (TAF)		<u>148,323,577</u>
Less, Contingency Reserve (Board Authorized at 3% or more)	(5,840,447)	
Less, District Interfund/Intrafund Transfers	(3,460,868)	
Less, New District/College Program/Initiatives	-	
Less, Operating Costs for New Facilities	(490,000)	
Set-Aside for New Positions/PT Faculty Growth	<u>(315,474)</u>	
		<u>(10,106,789)</u>
Total Available Funds for Allocation (TAFA)	<u>\$</u>	<u><u>138,216,788</u></u>

Allocation Increment

2010-2011 Base Expenditure Budget	\$	144,984,830
2011-2012 TAFA		<u>138,216,788</u>
Allocation Increment		<u>(6,768,042)</u>
Less, Base Budget Adjustments	6,768,042	
Less, Small College Factor	-	
Less, Enrollment Efficiency Incentive	-	
Less, District Office/District Support Services	<u>-</u>	
Less, BAM Components		<u>6,768,042</u>
Remaining Allocation Increment/Base Expenditure Reductions	<u>\$</u>	<u><u>-</u></u>

Expenditures

	Moreno Valley	Norco	Riverside	DSS	DO	Total
FY 2010-2011 Base Expenditure Budget	\$ 28,500,334	\$ 22,230,398	\$ 67,878,970	\$ 22,809,826	\$ 3,565,302	\$ 144,984,830
Base Budget Adjustments	(1,439,838)	(497,719)	(4,228,739)	(1,433,251)	831,505	(6,768,042)
New Facilities	120,000	-	370,000	-	-	490,000
New District/College Program/Initiatives	-	-	-	-	-	-
New Positions/PT Faculty Growth	31,587	252,059	31,828	-	-	315,474
District Office/District Support Services	-	-	-	-	-	-
Small College Factor	-	-	-	-	-	-
Enrollment Efficiency Incentive	-	-	-	-	-	-
Base Expenditure Budget FY 2011-2012	<u>\$ 27,212,083</u>	<u>\$ 21,984,738</u>	<u>\$ 64,052,059</u>	<u>\$ 21,376,575</u>	<u>\$ 4,396,807</u>	<u>\$ 139,022,262</u>
% of Base Budget	<u>19.57%</u>	<u>15.81%</u>	<u>46.07%</u>	<u>15.38%</u>	<u>3.16%</u>	<u>100.00%</u>
\$ Increase (Decrease) to PY Base Budget	<u>\$ (1,288,251)</u>	<u>\$ (245,660)</u>	<u>\$ (3,826,911)</u>	<u>\$ (1,433,251)</u>	<u>\$ 831,505</u>	<u>\$ (5,962,568)</u>
% Increase/-Decrease to PY Base Budget	<u>-4.52%</u>	<u>-1.11%</u>	<u>-5.64%</u>	<u>-6.28%</u>	<u>23.32%</u>	<u>-4.11%</u>

OTHER DISTRICT RESOURCES

OTHER RESOURCES

Other District “Resources” reflected in the budget are:

1050	Parking – Restricted
1070	Student Health – Restricted
1080	Community Education
1090	Performance Riverside
1110	Bookstore (Contractor operated)
1170	Customized Solutions
1180	Redevelopment Pass-Thru – Restricted
1190	Grants and Categorical Programs – Restricted
3200	Food Services
3300	Child Care
4100	State Construction and Scheduled Maintenance
4120	Non-State Funded Capital Outlay Projects
4130	La Sierra Capital
4160	General Obligation Bond Funded Capital Outlay Projects
4170	2010D Capital Appreciation Bonds
4180	2010D Build America Bonds
6100	Health and Liability Self-Insurance
6110	Workers’ Compensation Self-Insured
	Student Federal Grants
	State of California Student Grants
	ASRCCD

Additionally, the following should be observed as regards Other District Resources:

1. Resource 1050, Parking - The Parking Resource receives revenues from the sale of parking permits, metered parking, and parking citation fines. These revenues are used to support parking operations, maintain parking lots and partially support the College Safety and Police department, which receives funding from both this Resource as well as Resource 1000. The budget reflects the impact of outsourcing the police dispatch operation to California State University, San Bernardino. The budget proposal provides for \$2.9 million of total available funds and an ending balance above the 5.0% target.

2. Resource 1070, Student Health - The Student Health Resource continues to maintain a healthy contingency reserve, reflecting total available funds of \$3.7 million and a projected ending balance of \$1.8 million, while providing increased services to students. An increase in the Health Service fee is being contemplated at the time of this writing but is not included in the budget proposal.

3. Resource 1080, Community Education - The Community Education Resource is intended to be self-supporting. It provides not-for-credit courses on a fee basis. Community Education begins the year with a cumulative deficit of \$.05 million and is anticipated to end fiscal '12 with a positive ending balance of \$.04 million. Staff will need to monitor this Resource closely throughout fiscal '12, to ensure revenue projections are realized. The Community Education program relocated to the City of Corona in FY 2010-11.

OTHER DISTRICT RESOURCES
(continued)

4. Resource 1090, Performance Riverside - Performance Riverside ended fiscal '11 with an accumulated deficit of \$.78 million. The prior year accumulated deficit of \$.73 million will be eliminated in fiscal '12 by way of an interfund transfer from Resource 4130 - La Sierra Capital. This interfund transfer will be paid back by the general fund in subsequent years. Riverside City College staff will continue to monitor this fund closely throughout fiscal '12, as it remains under an express order that operational expenditures must remain within the resources generated.

5. Resource 1110, Bookstore (Contractor Operated) - Resource 1110 was established to account for the bookstore operations at all three campuses. These bookstores are operated through a contract with Barnes & Noble Co. The budget proposal includes an interfund transfer of \$.32 million to Food Services (Resource 3200), and an intrafund transfer of \$.17 million to Resource 1000. Sales activity in this area will need to be monitored closely as competition, increased rentals, technological advances and the recession have caused commissions to drop by 37.7% from FY 2007-2008 through FY 2010-2011 and are expected to decline further in fiscal '12.

6. Resource 1170, Customized Solutions - This Resource was established to isolate the financial activities of the District's Customized Solutions program. This program provides customized training for local businesses, government agencies, and non-profit organizations. The budget proposal provides for total available funds of \$.27 million and an ending balance of \$.15 million.

7. Resource 1180, Redevelopment Pass-Thru - The Resource 1180 expenditure budget provides; consulting services relative to existing redevelopment agreements; utilities at the Riverside Community College System Office temporarily located on Alessandro Blvd.; and funds for the Citrus Belt Savings and Loan Building Remodel project that will house the Miné Okubo Center for Social Justice.

8. Fund 1190, Grants and Categorical Programs - Resource 1190 is used to record the financial activity of restricted categorical and grant funds received by the District. These funds are used to assist the District in the pursuit of objectives established in strategic planning processes.

In 2009-2010, the State reduced funding for categorical programs by 32% to 62% depending on the program. The State provided backfill for those reductions from Federal Stimulus funds in the amount of \$454,608 and \$73,430 in FY's 2009-2010 and 2010-2011, respectively. All Federal Stimulus funding has been eliminated. The District backfills categorical programs by annually transferring \$1.35 million from Resource 1000.

9. Resource 3200, Food Services - The Food Services Resource accounts for food service and catering activities for all three campuses. As mentioned previously, an interfund transfer in the amount of \$.32 million from the Bookstore (Resource 1110) is provided, down from \$.43 million in the prior year. New food service facilities at Norco and Moreno Valley opened in fiscal '11. Staff will need to monitor this fund closely in fiscal '12, as declining bookstore commissions and enrollment, stagnant sales, and increasing costs have resulted in significant financial pressure.

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

10. Resource 3300, Child Care - The District operates childcare programs at three locations. A third party child care provider began operations in FY 2010-2011 at the Stoke Innovative Learning Center. Declining enrollment and revenue, and increasing costs have created severe fiscal pressures that will require close monitoring of this resource throughout the year.

11. Resource 4100, State Construction and Scheduled Maintenance - Historically, Resource 4100 has included the State Construction, Scheduled Maintenance and Hazardous Substances budgets. The State eliminated Scheduled Maintenance and Hazardous Substances funding for fiscal years 2009-2010 through 2011-2012. The District's Scheduled Maintenance match requirements in prior years were funded from Measure C funds in Resource 4160. The budget proposal includes \$5.3 million and \$4.6 million for completion of the Nursing Sciences Building and the RCC Wheelock Gymnasium Seismic Retrofit project, respectively.

12. Resource 4120, Non-State Funded Capital Outlay Projects - This Resource is used to record revenue and expenditures associated with capital outlay projects funded from local and federal sources.

13. Resource 4130, La Sierra Capital - The expenditure budget here is being used for development of the Riverside School of the Arts (RSA). In this regard, \$2.3 million was initially allocated for RSA planning and working drawings. Remaining funds from this allocation in the amount of \$1.3 million are budgeted for fiscal '12. This Resource has loaned the general fund \$1.6 million to pay off the Major Gifts Campaign debt and fund Performance Riverside's accumulated deficit.

14. Resource 4160, General Obligation Bond Funded Capital Outlay Projects - This fund was established to account for funds derived from the issuance of Measure C general obligation bonds and the expenditure of funds related to Board approved Measure C capital outlay projects (see Exhibit F).

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

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

17. Resource 6100, Health and Liability Self-Insurance - This Self-Insurance fund covers the District's indemnity health and liability self-insurance programs. The indemnity program continues to experience increases in claims; however, financial reserves have been maintained to meet projected future self-insured health and liability claims.

OTHER DISTRICT RESOURCES
(continued)

18. Resource 6110, Workers' Compensation Self-Insurance - The workers' compensation rate remains unchanged in the budget proposal, at .0157, for fiscal '12. Workers' compensation income is derived from the .0157 funding rate charged to all budgets with salary accounts. Sufficient financial resources have been maintained to meet projected future workers' compensation claims.

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

Exhibit F
Riverside Community College District
2011-2012 Final Budget
Measure C Projects - (Resources 4160, 4170 and 4180)

Project Description	District	Riverside	Norco	Moreno Valley	Total
Future Projects - Feasibility/Planning/Mgmt	\$ 47,574	\$ 424,943	\$ 163,688	\$ 170,138	\$ 806,343
District Network Upgrades	36,637	-	3,356	4,553	44,546
Nursing/Sciences Building	-	5,456,896	-	-	5,456,896
Scheduled Maintenance	99,120	573,059	262,975	354,480	1,289,634
Student Academic Services	-	-	-	4,074,980	4,074,980
Industrial Technology	-	-	579,453	-	579,453
Wheelock Gym Seismic Retrofit	-	5,186,286	-	-	5,186,286
Food Services Remodel Project	-	-	-	897,664	897,664
Stokoe Innovative Learning Center	-	254,195	-	-	254,195
Learning Gateway Building	-	-	-	26,882,225	26,882,225
Student Support Center	-	-	4,290,842	-	4,290,842
Modular Redistribution Projects	-	42,147	-	42,696	84,843
Physical Life Science Secondary Effects	-	1,500	-	-	1,500
Logic Domain	553	4,941	1,903	1,978	9,375
Network Operations Centers	-	-	15,870,134	2,942,995	18,813,129
Aquatics Project	-	229,092	-	-	229,092
Soccer Field	-	-	96,158	-	96,158
Quad Basement Remodel	-	398,836	-	-	398,836
Black Box Theater	-	750,795	-	-	750,795
March Dental Education Center	-	-	-	5,765,377	5,765,377
ADA Transition Plan	6,163,108	3,750	3,750	3,750	6,174,358
Norco Secondary Effects	-	-	12,572,683	-	12,572,683
Utility Infrastructure	6,531,215	4,259	4,468	3,732	6,543,674
Moreno Valley Science Laboratories Remodel	-	-	-	356,575	356,575
Interim Parking Lease	-	82,996	-	-	82,996
Moreno Valley Safety and Site Improvement	-	-	-	180,173	180,173
Norco Safety and Site Improvement	-	-	796,602	-	796,602
Ben Clark Public Safety Training Center Status Project	-	-	-	38,375	38,375
Cosmetology	-	3,000	-	-	3,000
Alumni Carriage House	110,318	-	-	-	110,318
IT Audit	5,501,394	-	-	-	5,501,394
Culinary Arts / District Office Building	11,212,081	11,212,080	-	-	22,424,161
Nursing Portables	-	-	-	595,357	595,357
Electronic Contract Document Storage	2,950	26,350	10,150	10,550	50,000
2010 IPP / FPP	44,911	401,152	154,524	160,613	761,200
District Design Standards	144,500	-	-	-	144,500
Student Services Workforce Building	-	142,000	-	-	142,000
Master Plan Update	61,600	-	-	-	61,600
Swing Space Market Street	354,511	-	-	-	354,511
Ground Water Monitoring Wells	-	-	95,505	-	95,505
Project Contingency	3,415,500	-	-	-	3,415,500
Program Reserve	10,699,306	-	-	-	10,699,306
DSA Project Closures	69,340	-	-	-	69,340
Totals	\$ 44,494,618	\$ 25,198,277	\$ 34,906,191	\$ 42,486,211	\$ 147,085,297
Amount to be Funded from Future Measure C Issuance					(29,395,430)
Total Expenditure Budget					\$ 117,689,867

BUDGET SUMMARY

Exhibit G presents the total RCCD budget proposal for FY 2011-12 in graphical and schematic formats to provide the reader with a good sense of the scale and scope of the District's total budget for fiscal '12.

EXHIBIT G
Riverside Community College District
2011-2012 Proposed Budget
Total Available Funds

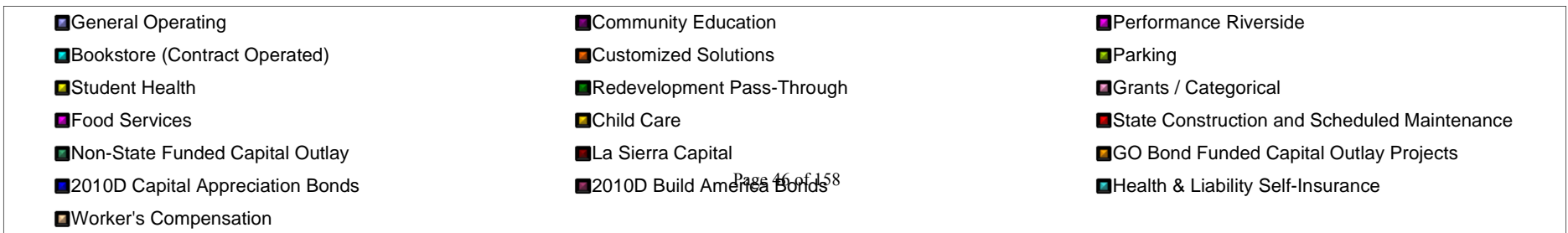
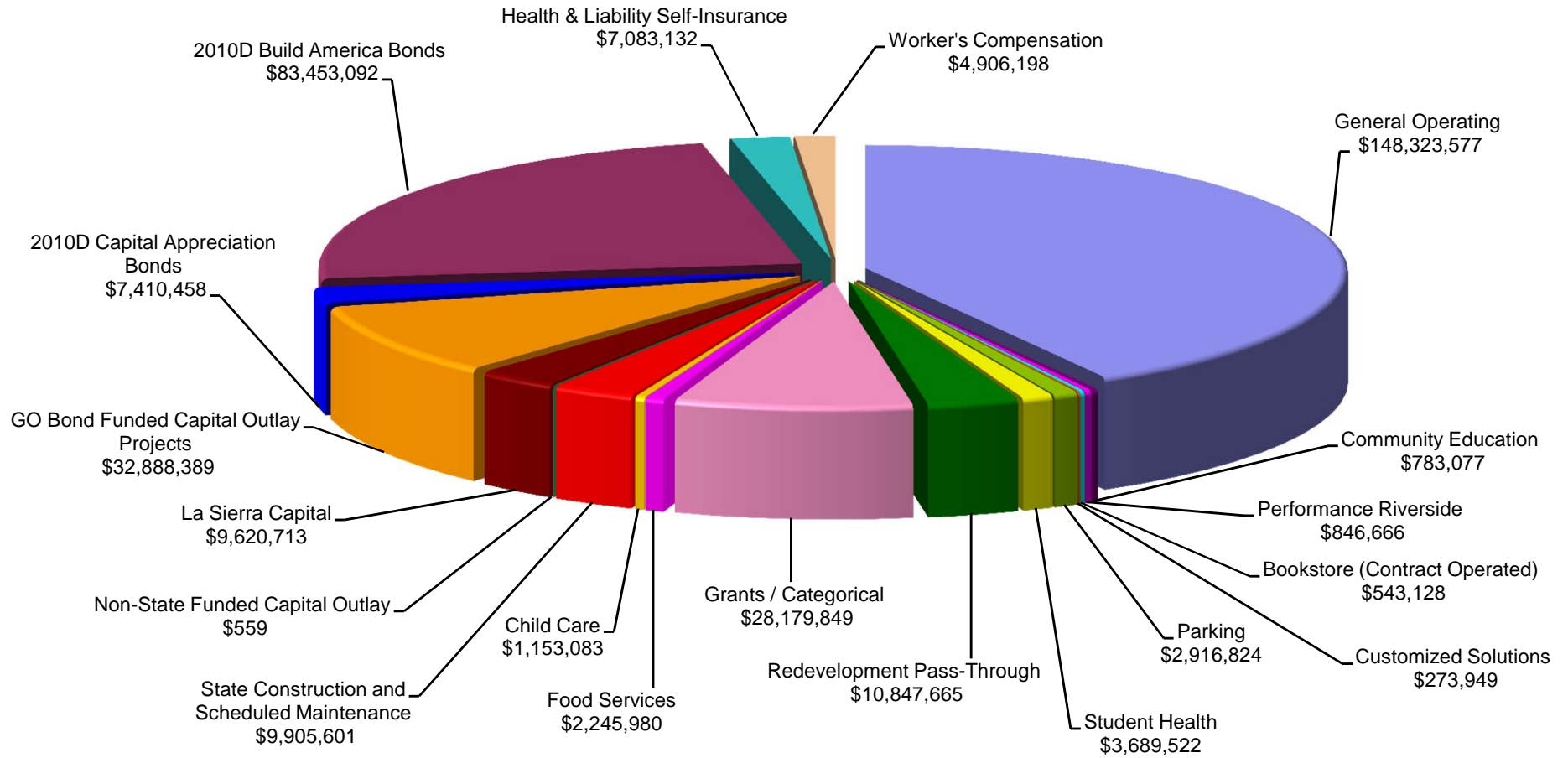
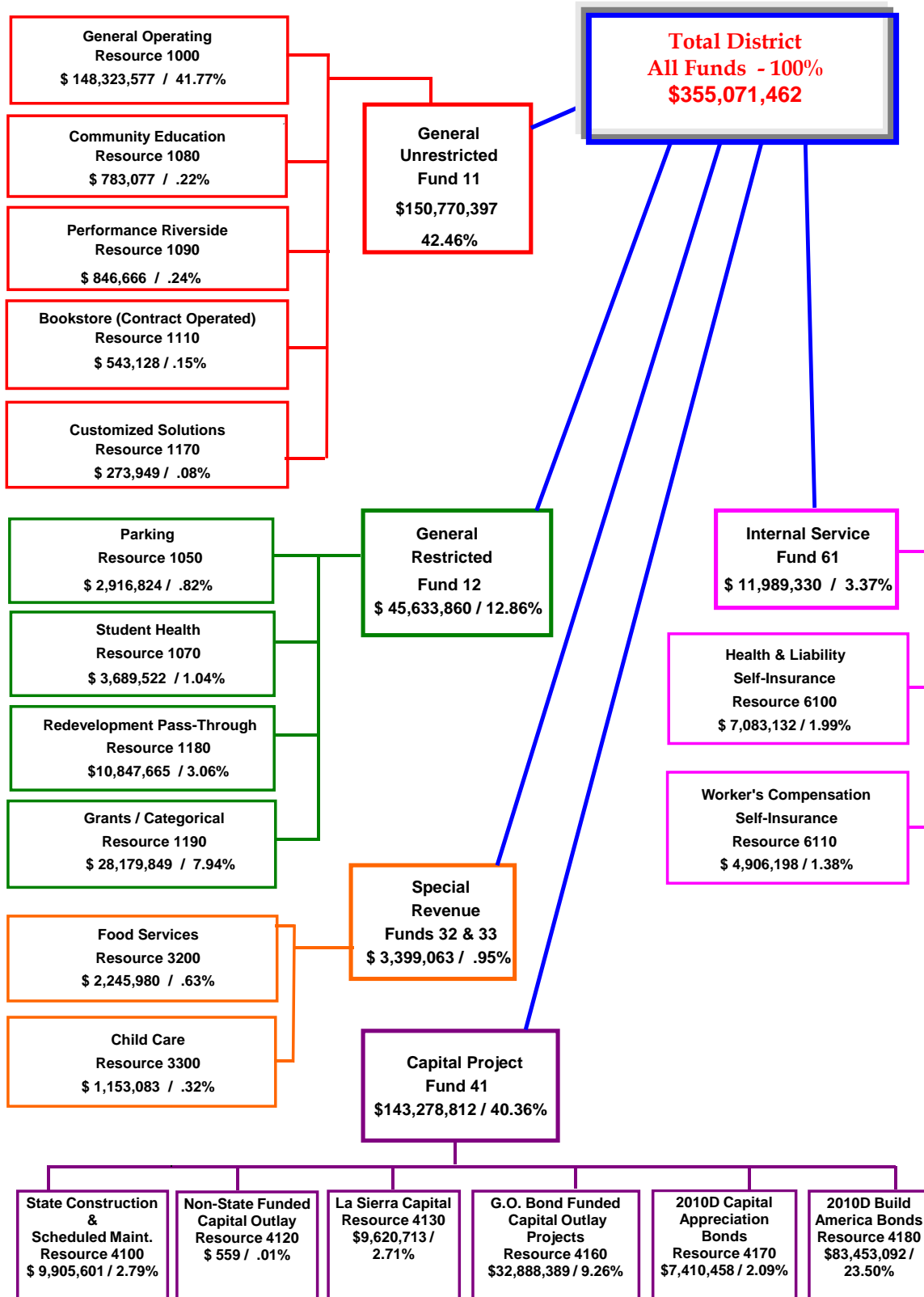


Exhibit G (continued)
Riverside Community College District
Fund Schematic - Total Available Funds
FY 2011-2012 Proposed Budget



RIVERSIDE COMMUNITY COLLEGE DISTRICT
FUND / ACCOUNT SUMMARY - TOTAL AVAILABLE FUNDS
2011-2012

<u>Fund / Resource</u>	<u>Adopted Budget</u> <u>2010-2011</u>	<u>Final Budget</u> <u>2011-2012</u>
 <u>General Funds</u>		
<u>Unrestricted - Fund 11</u>		
<u>Resource</u>		
1000 General Operating	\$ 155,919,148	\$ 148,323,577
1080 Community Education	635,110	783,077
1090 Performance Riverside	190,709	846,666
1110 Bookstore (Contract-Operated)	849,129	543,128
1170 Customized Solutions	<u>227,573</u>	<u>273,949</u>
Total Unrestricted General Funds	<u>157,821,669</u>	<u>150,770,397</u>
 <u>Restricted - Fund 12</u>		
<u>Resource</u>		
1050 Parking	2,771,304	2,916,824
1070 Student Health	3,712,740	3,689,522
1180 Redevelopment Pass-Through	10,781,122	10,847,665
1190 Grants and Categorical Programs	<u>29,935,300</u>	<u>28,179,849</u>
Total Restricted General Funds	<u>47,200,466</u>	<u>45,633,860</u>
Total General Funds	<u>205,022,135</u>	<u>196,404,257</u>
 <u>Special Revenue - Funds 32 & 33</u>		
<u>Resource</u>		
3200 Food Services	2,873,574	2,245,980
3300 Child Care	<u>1,383,386</u>	<u>1,153,083</u>
Total Special Revenue Funds	<u>4,256,960</u>	<u>3,399,063</u>

**RIVERSIDE COMMUNITY COLLEGE DISTRICT
FUND / ACCOUNT SUMMARY - TOTAL AVAILABLE FUNDS
2011-2012**

<u>Fund / Resource</u>	<u>Adopted Budget 2010-2011</u>	<u>Final Budget 2011-2012</u>
<u>Capital Projects - Fund 41</u>		
<u>Resource</u>		
4100 State Construction & Scheduled Maintenance	40,044,855	9,905,601
4120 Non-State Funded Capital Outlay Projects	1,662,628	559
4130 La Sierra Capital	12,424,957	9,620,713
4160 General Obligation Bond Funded Capital Outlay	158,649,003	32,888,389
4170 2010D Capital Appreciation Bonds	-	7,410,458
4180 2010D Build America Bonds	-	83,453,092
Total Capital Projects Funds	<u>212,781,443</u>	<u>143,278,812</u>
<u>Internal Service - Fund 61</u>		
<u>Resource</u>		
6100 Health and Liability Self-Insurance	6,892,954	7,083,132
6110 Workers Compensation Self Insurance	<u>2,606,571</u>	<u>4,906,198</u>
Total Internal Service Funds	<u>9,499,525</u>	<u>11,989,330</u>
Total District Funds	<u>\$ 431,560,063</u>	<u>\$ 355,071,462</u>
<u>Expendable Trust and Agency</u>		
<u>Student Financial Aid Accounts</u>		
Student Federal Grants	\$ 36,193,303	\$ 49,337,725
State of California Student Grants	<u>2,000,000</u>	<u>2,000,000</u>
Total Student Financial Aid Accounts	<u>38,193,303</u>	<u>51,337,725</u>
<u>Other Account</u>		
Associated Students of RCCD	<u>1,630,035</u>	<u>1,694,561</u>
Total Expendable Trust and Agency	<u>\$ 39,823,338</u>	<u>\$ 53,032,286</u>
Grand Total	<u>\$ 471,383,401</u>	<u>\$ 408,103,748</u>

LOOKING AHEAD

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

We are now entering the fourth year of significant economic decline. It has left the private sector and all levels of government battered and bruised. In particular, the California State Budget is in serious disrepair. The near term outlook in that regard is decidedly gloomy, and economic recovery seems at least three years off, if not until the next decade.

In an immediate sense, we are looking at the very real possibility of negative budget actions on the part of the State. We have been forewarned about what will happen if up to \$4.0 billion in State revenue (let's call this "11th hour revenues" since this sum was added to the State budget at the last minute) does not materialize... a 28% mid-year increase in the student enrollment fee and up to \$102 million in additional system-wide budget reductions along with further reductions in funded FTES. While it is possible that some or all of this proverbial "budget can" will be kicked down the road, such action would merely buy another six months or so of relief. December, when the State assesses this situation... and the build up to that reckoning... bear watching.

Unfortunately, that's not the worst of it. There's another \$6.6 billion in projected State revenue at risk. \$3.6 billion was added to 2011-2012 revenues in the State's May Revise budget to reflect an unanticipated bump in 2010-2011 revenues. Okay, fair enough to extend this sum forward into the following year, but the State went above and beyond that by adding another \$3.0 billion in projected revenue, as though the \$3.6 billion will somehow nearly double in 2011-2012. All-in-all, it is suggested here that the State's true revenue risk is \$10.6 billion, the \$6.6 billion mentioned above plus the \$4.0 billion in "11th hour revenues". That's a mighty big "budget can" to kick down the road. It makes one's foot hurt even thinking about it.

In fighting through this budgetary morass, RCCD, on the heels of becoming a three-college district, has had to accommodate some \$46 million in budget problems during the three-year period FY 2009-2010 through FY 2011-2012. How has this been accomplished? Through increasingly tight operating budgets, reductions in class sections, significant cuts in equipment replacement... and the list could go on. Hourly teaching and support budgets have been cut. Fifty-three (53) positions have been frozen since July 1, 2009. Three-thirty (33) faculty and staff members left via last year's early retirement incentive offering. Another thirty-two (32) faculty and staff members left as of June 30, 2011, by accepting the current early retirement incentive, and we may see as many as another twenty (20) accepting the mid-year offer. That's one-hundred thirty-eight (138) permanent employees over a three-year period... and with a hiring freeze continuing in effect.

How do we hold on? That is a fundamental question. We are also seeing a concomitant deterioration of our budget in Resources other than the major operating fund, Resource 1000. Bookstore revenues are down substantially, in large part due to changes in the industry (think Borders). We're trying to expand food service operations in the eye of this fiscal hurricane, when food services, especially in community colleges, is always a dicey proposition. Enrollment

LOOKING AHEAD (continued)

reductions negatively affect these Resources as well as others such as Parking and the Child Centers. Additionally, whereas we continue to do well in securing grants, grant funding does not fully cover indirect costs which reside in the District's budgetary core... and as this core becomes ever smaller, the levels of grant activity we have attained may be difficult to sustain. In that regard, it should also be observed that the availability of grant funding may lessen in coming years at both the State and Federal levels as they grapple with their own budgetary and debt issues.

Additionally, the prospects for FY 2012-2013 are not good. As suggested herein, the State's budget situation is likely to deteriorate. Further, our budgetary problems are three fold. We must confront decreasing budgets from the State. We must confront built-in cost escalation in our expenditure budgets, most of which were introduced in better times. And, we must redress a budgetary imbalance whereby ongoing budget issues are being addressed by one-time budget solutions.

A "Solutions Sustainability Analysis" (Exhibit H) was prepared several months ago to assist the District in assessing this situation. Some \$8.30 million of our \$18.41 million budget problem for FY 2011-2012 was solved via the use of one-time funding. Additionally, interfund borrowing... which is essentially a one-time solution, since the loan must be repaid... was used to solve one-time budget problems for fiscal '12 and another \$3.9 million was used in the previous fiscal year (i.e. front loading golden handshake savings). When one looks at the combination of one-time solutions, interfund loan repayments, annual State budget cutting and cost escalation factors (e.g. new space to maintain, contractual agreements, etcetera), it is easy to surmise that the overall budget problem confronting RCCD is not the annual problem upon which we typically focus our attention. Rather, it should be the budgetary hole into which we have fallen, that accumulation of annual budget problems, which must be recognized, acknowledged and addressed.

Obviously, this is not pleasant reading. Obviously, none of us are engaged in this great undertaking of community college education to tear it down through negative budget actions year after year. As we proceed, we must thus keep three things in mind. First, we must not engage in internal budget warfare.

Second, we must look down the road. What's our plan? Do we remain in reactive mode, trying to withstand each year's budgetary storm to then merely fight again from an increasingly inferior position in the following year? Or do we engage in bold deliberation about where we are headed and what kind of organization we wish to become? At essence, here, we must address how we can best serve our students and communities over the next five-to-ten years given prevailing conditions, and conditions over which, at the moment, we seemingly have little control.

Finally and directly related to the deliberation mentioned above, we must look the future squarely in the face and ask whether our mission will be fundamentally altered. We're already seeing discussions at the State level about who we will serve, what courses we will offer, higher enrollment fees and more.

LOOKING AHEAD (continued)

Will we become emaciated versions of our former selves? Will we become “State-assisted” institutions as we’ve already seen in the UC and CSU? Will we experience significant restructuring, voluntarily or involuntarily, where we bear little resemblance to what we once were? How do we become masters of our destiny in this kind of environment? The State is bringing up these questions in a reactive mode, spurred on by its effort to resolve its budget crisis. Little thought seems to be given to what the true role of the community colleges should be in terms of workforce and community development and the education of our young people who are coming out in droves from our high schools underprepared.

The State tends to go with “one size fits all” solutions. That’s not good enough. That doesn’t ensure that we can be responsive to the needs of our communities. So, how do we seize the high ground here to ensure that the residents of our District have the kind of community college education that they truly need and want? That may soon become the question.

**FY 2012-2013 PROJECTED BUDGET PROBLEM
SOLUTIONS SUSTAINABILITY ANALYSIS**

FY 2011-2012 Budget Planning As of February 23, 2011

Solutions Sustainability Analysis

Question: To what extent will the FY 2011-12 projected budget problem, though solved in the short term, continue into FY 2012-13?

▪ One-Time Only Solutions	\$ 8.30
▪ One-Time Solutions for One-Time Problems	1.63
▪ Ongoing “Base” Solutions	<u>8.48</u>
Total Solutions	\$ <u>18.41</u>

FY 2011-2012 Budget Planning As of February 23, 2011

Solutions Sustainability Analysis (continued)

FY 2012-13 Projection

	<u>Best Case</u>	<u>Middle Case</u>	<u>Worst Case</u>
Current Projection	\$ (1.88) ¹	\$ (7.65) ²	\$(11.18) ³
Exclude STRS	<u>-</u>	<u>1.88</u>	<u>3.75</u>
Revised Projection	\$ (1.88)	\$ (5.77)	\$ (7.43)
Prior-Year One-Time Solutions	<u>(8.30)</u>	<u>(8.30)</u>	<u>(8.30)</u>
Projected Budget Problem, Fiscal Year 2012-13	\$ <u>(10.18)</u>	\$ <u>(14.07)</u>	\$ <u>(15.73)</u>

¹ Assumes \$5.94m in New State Funding

² Assumes \$1.67m in New State Funding

³ Assumes No New State Funding

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

FINAL BUDGET
 2011-2012

INCOME

Unaudited Beginning Balance, July 1		\$ 13,217,249
Federal Income	\$ 151,281	
State Income	96,100,720	
Local Income	36,725,345	
Other Income	513,000	
Interfund Transfers	<u>1,615,982</u>	
Total Income		<u>135,106,328</u>
Total Available Funds (TAF)		<u>\$ 148,323,577</u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$ 60,450,881
2000	Classified Salaries	30,138,861
3000	Employee Benefits	30,501,173
4000	Books and Supplies	2,291,659
5000	Services and Operating Expenses	14,828,543
6000	Capital Outlay	811,145
7300	Interfund Transfers	928,000
8999	Intrafund Transfers	<u>2,532,868</u>
	Total Expenditures	142,483,130
7900	* Contingency / Reserves	<u>5,840,447</u>
	Total Resource 1000 Including Contingency / Reserves	<u>\$ 148,323,577</u>

* The Resource 1000 Contingency was calculated by taking into account the TAF for all Resources comprising Unrestricted Fund 11 (1000, 1080, 1090, 1110, 1117).

**Riverside Community College District
2011-2012 Final Budget
Resource 1000 - Unrestricted General Operating Income**

<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
1.0 Federal Income				
8160 Veterans Education Administration	\$ 5,103	\$ 6,419	\$ 5,649	\$ 5,600
8150 Student Financial Aid Administration	126,259	138,844	158,627	145,681
8120 Higher Education Act	1,070	-	-	-
8130 Workforce Investment Act	-	904	-	-
8190 Other Federal Revenue / ARRA Stimulus	-	515,937	58,361	-
Total 1.0	<u>132,432</u>	<u>662,104</u>	<u>222,637</u>	<u>151,281</u>
2.0 State Income				
8611 State General Apportionment	90,807,273	92,887,217	99,393,406	91,636,542
8615 Enrollment Fee Waiver Administration	94,691	107,798	164,710	164,000
8619 Part Time Faculty Insurance & Office Hours	139,830	22,307	61,177	60,700
8619 Part Time Faculty Compensation	1,160,915	568,878	568,878	568,878
8671 Homeowner Property Tax Relief	459,717	459,634	468,039	470,600
8681 State Lottery	3,147,254	3,745,860	3,388,628	3,200,000
8685 State Mandated Cost Reimbursement	-	-	548,390	-
Total 2.0	<u>95,809,679</u>	<u>97,791,693</u>	<u>104,593,228</u>	<u>96,100,720</u>
3.0 Local Income				
881x Property Taxes	31,955,767	28,277,296	25,544,667	25,600,000
8820 Donations	77,040	73,561	27,022	34,217
8844 Food Sales / Commissions	99,110	107,351	84,794	85,000
8849 Cosmetology / Dental Hygiene / Other Sales	98,640	93,063	105,937	106,000
8850 Lease / Rental Income	355,937	107,722	156,577	197,328
8860 Interest Income	492,455	212,138	85,283	200,000
8874 Student Enrollment Fees	7,685,585	8,525,348	7,434,877	7,800,000
8879 Transcript / Late Application Fees	90,778	92,622	106,575	106,000
8880 Non Resident Tuition	1,945,865	1,711,692	1,818,347	1,900,000
8889 Other Student Fees	100,654	92,728	364,872	366,100
8890 Other Local Revenue	108,540	106,738	140,615	152,000
Staledated Checks (Resource 0800)	118,454	51,863	62,485	52,000
Norco City Redevelopment pass-thru	128,928	56,295	49,046	50,000
ASRCC / Foundation	8,595	11,707	-	-
Bad Check Fees / Returned Items	3,177	2,314	1,631	1,700
Wells Fargo Bank ID Cards	47,163	69,837	43,500	44,000
Library Fines	16,942	11,932	11,410	11,000
Moving Violations	8,330	234	20,525	20,000
Culinary Academy	138	-	218	-
Total 3.0	<u>43,342,101</u>	<u>39,604,438</u>	<u>36,058,381</u>	<u>36,725,345</u>
4.0 Other Income				
8912 Sales - Obsolete Equipment	6,220	2,519	13,669	13,000
8897 Indirect Cost Recovery	519,385	476,934	481,937	500,000
Total 4.0	<u>525,605</u>	<u>479,453</u>	<u>495,607</u>	<u>513,000</u>

**Riverside Community College District
2011-2012 Final Budget
Resource 1000 - Unrestricted General Operating Income**

<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
5.0 Incoming Interfund Transfers				
8980 From Resource 4130	-	-	3,390,000	1,615,982
Total 5.0	<u>-</u>	<u>-</u>	<u>3,390,000</u>	<u>1,615,982</u>
 Total Resource 1000 Income	 <u>139,809,817</u>	 <u>138,537,689</u>	 <u>144,759,853</u>	 <u>135,106,328</u>
 6.0 Unaudited Beginning Fund Balance July 1	 19,259,076	 13,903,627	 11,172,448	 13,217,249
Total 6.0	<u>19,259,076</u>	<u>13,903,627</u>	<u>11,172,448</u>	<u>13,217,249</u>
 Total Available Funds	 <u>\$ 159,068,893</u>	 <u>\$ 152,441,316</u>	 <u>\$ 155,932,301</u>	 <u>\$ 148,323,577</u>

**Riverside Community College District
2011 - 2012 Final Budget
Resource 1000 - Unrestricted General Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
<u>Academic Salaries</u>					
1110	Regular Full Time Teaching	\$ 26,012,736	\$ 26,780,842	\$ 26,628,856	\$ 26,395,818
1170	Instructional Release Time	358,477	394,235	400,002	374,094
1180	Regular Sabbatical Teaching	182,932	99,797	102,016	104,386
	TOTAL 1100	<u>26,554,145</u>	<u>27,274,874</u>	<u>27,130,874</u>	<u>26,874,298</u>
1218	Regular Full Time Administrator	6,716,649	6,647,078	6,542,874	6,044,550
1219	Counselors/Librarians/Release Time	5,551,411	5,709,845	5,603,981	5,853,018
	TOTAL 1200	<u>12,268,060</u>	<u>12,356,923</u>	<u>12,146,855</u>	<u>11,897,568</u>
1330	Part-Time Teaching Fall	8,361,613	7,017,627	7,332,088	5,911,631
1331	Part-Time Teaching Summer (Odd years)	916,892	1,480,326	593,540	1,435,261
1332	Part-Time Teaching Winter	2,250,667	1,343,852	1,477,171	1,279,498
1333	Part-Time Teaching Spring	8,237,737	6,835,950	7,099,960	5,087,202
1334	Part-Time Teaching Summer (Even years)	1,592,938	598,048	978,827	951,373
1335	Regular - Overload Fall	1,485,105	1,432,781	1,371,518	1,113,606
1336	Regular - Overload Summer (Even years)	1,202,925	980,510	1,207,720	783,715
1337	Regular - Overload Winter	1,658,586	1,381,910	1,476,204	1,150,105
1338	Regular - Overload Spring	1,517,057	1,392,018	1,482,592	1,173,812
1339	Regular - Overload Summer (Odd years)	982,348	1,301,801	848,354	824,956
1360	Substitute Instructional	588,336	300,029	275,161	194,223
1370	Instructional Stipends	162,424	138,280	149,182	161,659
1371	Large Lecture Stipends	148,033	278,739	395,216	-
1390	Other Teaching Unspecified	-	(212)	-	-
	TOTAL 1300	<u>29,104,663</u>	<u>24,481,660</u>	<u>24,687,533</u>	<u>20,067,041</u>
1439	Part Time - Counselors/Librarians/Overload	1,215,680	1,043,638	994,636	1,079,081
1460	Other Hourly Non-Teaching Substitute	9,807	-	-	-
1469	Substitute Non-Instructional	60,476	77,436	9,482	15,630
1479	Department Chair Stipends	254,985	289,118	259,066	252,356
1490	Special Assignments	172,918	123,111	166,744	264,907
	TOTAL 1400	<u>1,713,866</u>	<u>1,533,303</u>	<u>1,429,928</u>	<u>1,611,974</u>
	TOTAL 1000 Series	<u>69,640,732</u>	<u>65,646,760</u>	<u>65,395,190</u>	<u>60,450,881</u>
<u>Classified Salaries</u>					
2117	Full-Time Supervisor	579,615	589,320	497,788	411,785
2118	Full-Time Administrator	4,550,291	4,597,623	4,605,536	4,401,775
2119	Full-Time Regular / Confidential	19,083,478	20,301,474	20,118,179	19,771,633
2129	Permanent Part-Time	317,008	325,582	1,038,557	1,573,531
2139	Classified Hourly	2,231,477	1,723,780	737,356	537,978
2169	Substitutes	207,752	227,793	253,535	259,594
2190	Special Projects	27,636	24,020	18,342	14,239
	TOTAL 2100	<u>26,997,257</u>	<u>27,789,593</u>	<u>27,269,292</u>	<u>26,970,535</u>

**Riverside Community College District
2011 - 2012 Final Budget
Resource 1000 - Unrestricted General Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
2210	Full-Time Instructional Aides	1,426,867	1,621,480	1,616,994	1,621,991
2220	Permanent Part-Time Instructional Aides	152,187	201,996	278,444	452,101
2230	Part-Time Hourly Instructional Aides	624,050	466,005	255,015	208,333
2231	Coaches - Summer	62,773	61,501	49,086	52,024
2260	Substitute Instructional Aides	5,393	3,155	9,514	11,339
	TOTAL 2200	2,271,270	2,354,137	2,209,053	2,345,788
2330	Instructional Aide - Hrly	-	-	-	15,000
2331	Student Help Non-Instructional	460,150	295,195	366,549	307,352
2349	Overtime	359,325	439,310	251,698	288,766
2399	Other Non-Teaching	24,000	26,080	24,000	24,000
	TOTAL 2300	843,474	760,585	642,247	635,118
2430	Student Help Instructional	154,754	150,185	229,278	169,868
2440	Overtime - Instructional Aides	17,290	17,946	16,613	17,552
	TOTAL 2400	172,044	168,131	245,891	187,420
	TOTAL 2000 Series	30,284,045	31,072,446	30,366,484	30,138,861
Employee Benefits					
3110	STRS - Teachers & Aides	4,064,921	3,912,187	3,906,048	3,580,758
3120	STRS - Classified	12,781	23,042	22,988	16,045
3130	STRS - Academic Non-Teaching	1,069,920	1,049,786	990,612	1,012,472
	TOTAL 3100	5,147,622	4,985,016	4,919,648	4,609,275
3210	PERS - Teachers & Aides	157,519	199,990	226,057	217,982
3220	PERS - Classified	2,284,102	2,443,657	2,705,510	2,715,317
3230	PERS - Academic Non-Teaching	77,806	91,367	120,635	112,268
	TOTAL 3200	2,519,426	2,735,014	3,052,202	3,045,567
3310	OASDI - Teachers & Aides	140,194	142,892	141,065	121,490
3315	Medicare - Teachers & Aides	794,444	745,363	747,553	695,702
3320	OASDI - Classified	1,486,091	1,564,452	1,558,111	1,534,533
3325	Medicare - Classified	392,706	404,310	396,949	395,008
3330	OASDI - Academic Non-Teaching	50,498	53,200	72,494	55,113
3335	Medicare - Academic Non-Teaching	180,937	180,995	180,384	186,174
3360	PARS	(128)	-	-	-
	TOTAL 3300	3,044,741	3,091,213	3,096,556	2,988,020
3410	H & W - Teachers & Aides	4,810,432	5,211,976	5,589,164	5,695,233
3420	H & W - Classified	5,368,366	5,890,523	6,441,865	6,724,671
3430	H & W - Academic Non-Teaching	1,668,870	1,722,867	1,731,523	1,815,561
3440	H & W - Retired Employees	800,121	767,289	577,224	515,848
	TOTAL 3400	12,647,790	13,592,656	14,339,777	14,751,313
3510	SUI - Teachers & Aides	189,514	222,433	488,082	860,407
3520	SUI - Classified	92,372	120,258	260,095	784,261

**Riverside Community College District
2011 - 2012 Final Budget
Resource 1000 - Unrestricted General Expenditures**

<u>Object</u>	<u>Account Description</u>	Audited	Audited	Unaudited	Final Budget
		Actuals 2008-2009	Actuals 2009-2010	Actuals 2010-2011	Proposal 2011-2012
3530	SUI - Academic Non-Teaching	46,972	58,603	127,180	390,842
	TOTAL 3500	328,857	401,294	875,357	2,035,510
3610	WC - Teachers & Aides	760,867	729,659	852,339	776,752
3620	WC - Classified	362,422	370,745	439,413	433,408
3630	WC - Academic Non-Teaching	177,920	181,240	214,030	212,099
	TOTAL 3600	1,301,208	1,281,644	1,505,782	1,422,259
3900	Other - Retired Emp. Holding Acct	(11,875)	11,835	(3,882)	-
3910	Other - Teachers & Aides	3,008	5,607	15	-
3920	Other - Classified	20,500	67,958	(5,756)	-
3930	Other - Academic Non-Teaching	1,022,928	460,511	795,486	1,649,229
	TOTAL 3900	1,034,561	545,912	785,864	1,649,229
	TOTAL 3000 Series	26,024,205	26,632,749	28,575,184	30,501,173
<u>Books and Supplies</u>					
4210/4230	Reference and Other Books	25,750	21,200	73,377	29,529
	TOTAL 4200	25,750	21,200	73,377	29,529
4320	Instructional Supplies	291,503	109,665	66,032	107,215
4330	Periodicals/Magazines	87,479	132,620	193,022	127,175
4350/4351	Instructional Media Materials	63,551	20,106	13,109	59,456
4360	Tests	11,676	19,431	12,795	17,108
4370	Commencement Supplies	14,823	187	1,894	-
	TOTAL 4300	469,032	282,009	286,852	310,954
4510	Maintenance Supplies	1,796	3,488	67,984	97,933
4520	Custodial Supplies	304,130	255,729	268,559	260,830
4530	Grounds Supplies	145,746	95,947	70,922	101,148
4540	Health Supplies	18,630	6,250	16,622	20,300
4555	Copying & Printing	254,683	194,875	172,004	255,358
4575	Software < \$200	13,774	13,262	11,615	36,891
4580	Theater Supplies	42,904	22,384	38,541	33,507
4590	Office & Other Supplies	729,661	586,020	582,005	708,427
4591	Purchase / Cost of Goods Sold	1,164	(39,313)	(44,543)	-
	TOTAL 4500	1,512,487	1,138,642	1,183,710	1,514,394
4630	Tires and Tubes	576	563	350	420
4644	Repair Parts	255,624	200,559	225,911	249,991
4690	Transportation Supplies	87,241	97,243	101,024	91,958
	TOTAL 4600	343,442	298,365	327,284	342,369
4710	Food	98,259	91,461	85,396	78,663
4790	Other Supplies	673	-	-	-
4791	Paper Products	11,091	10,937	6,138	8,338
4792	Cleaning Supplies	8,343	10,943	12,282	6,486
4793	Kitchen Expendables	1,084	1,021	1,440	926

**Riverside Community College District
2011 - 2012 Final Budget
Resource 1000 - Unrestricted General Expenditures**

<u>Object</u>	<u>Account Description</u>	Audited	Audited	Unaudited	Final Budget
		Actuals 2008-2009	Actuals 2009-2010	Actuals 2010-2011	Proposal 2011-2012
	TOTAL 4700	<u>119,451</u>	<u>114,362</u>	<u>105,256</u>	<u>94,413</u>
	TOTAL 4000 Series	<u>2,470,162</u>	<u>1,854,578</u>	<u>1,976,479</u>	<u>2,291,659</u>
<u>Services and Operating Expenditures</u>					
5045	Postage	294,887	259,262	169,405	197,581
	TOTAL 5000	<u>294,887</u>	<u>259,262</u>	<u>169,405</u>	<u>197,581</u>
5110	Consultants	522,502	372,552	487,752	712,294
5120	Lecturers	7,410	6,646	4,875	12,875
5130	Doctors/Nurses	2,475	2,950	-	6,162
5151	Temporary Services	13,532	30,040	1,500	9,445
5192	Scouting	13,001	21,408	12,864	25,422
5195	Entry Fees	23,202	28,996	19,267	15,680
5198	Professional Services	816,817	849,746	853,356	1,124,171
	TOTAL 5100	<u>1,398,940</u>	<u>1,312,338</u>	<u>1,379,615</u>	<u>1,906,049</u>
5210	Mileage	77,648	59,023	60,812	72,187
5211	Meeting Expense	34,871	12,839	17,493	18,781
5219	Other Travel Expenses	213,409	164,098	163,216	139,057
5220	Conference Expenses	357,997	141,402	122,438	317,961
5250	Travel Expense - Candidates	21,475	-	6,285	10,400
	TOTAL 5200	<u>705,400</u>	<u>377,362</u>	<u>370,244</u>	<u>558,386</u>
5310/5320	Memberships / Dues	191,244	206,920	220,374	224,278
	TOTAL 5300	<u>191,244</u>	<u>206,920</u>	<u>220,374</u>	<u>224,278</u>
5410	Fire & Theft Insurance	69,552	105,770	-	109,696
5420	Liability and Claims	385,764	609,200	19,598	26,736
5430	Fidelity Bond Premiums	929	-	-	529
5440	Student Insurance	27,475	27,475	41,070	72,817
	TOTAL 5400	<u>483,720</u>	<u>742,445</u>	<u>60,668</u>	<u>209,778</u>
5510	Natural Gas	115,708	134,888	154,559	162,287
5520	Electricity	2,078,097	2,156,504	2,265,414	2,447,587
5530	Water	326,229	306,963	300,905	314,473
5540	Telephone	226,248	236,285	173,506	239,603
5541	Cellular Telephone	164,626	199,910	161,632	136,381
5550	Laundry & Cleaning	8,924	13,852	9,352	14,501
5560	Towel Service	10,242	7,699	9,158	10,249
5570	Waste Disposal	170,224	153,137	145,359	162,571
	TOTAL 5500	<u>3,100,298</u>	<u>3,209,237</u>	<u>3,219,884</u>	<u>3,487,652</u>
5610	County and Other Contracts	137,520	184,325	201,834	204,000
5621	Printing - Catalog	14,850	11,152	(2,363)	1,500
5622	Printing - Class Schedule	203,310	98,627	61,414	38,005
5630	Rents and Leases	1,543,999	1,484,802	1,573,578	1,587,766
5633	Scenery and Costume Rentals	5,745	1,277	2,670	3,862
5644	Repairs	1,170,098	1,119,869	1,210,233	1,340,061

**Riverside Community College District
2011 - 2012 Final Budget
Resource 1000 - Unrestricted General Expenditures**

<u>Object</u>	<u>Account Description</u>	Audited	Audited	Unaudited	Final Budget
		Actuals	Actuals	Actuals	Proposal
		<u>2008-2009</u>	<u>2009-2010</u>	<u>2010-2011</u>	<u>2011-2012</u>
5649	Comp. Software Maint / Lics.	1,312,217	1,382,007	1,413,958	1,512,966
5650	Transportation Contracts	67,539	44,583	332,302	334,153
	TOTAL 5600	4,455,278	4,326,642	4,793,625	5,022,313
5710	Audit	79,379	91,792	92,496	82,491
5720	Elections	719,891	-	589,333	-
5730	Legal	293,444	368,034	331,897	369,625
5740	Advertising	361,650	111,358	133,482	203,251
5790	Licenses, Permits, and Other Fees	230,215	261,265	378,470	394,359
	TOTAL 5700	1,684,579	832,449	1,525,679	1,049,726
5820	Interest/TRAN Expense	36,566	36,109	164,595	35,364
5830	Surveys	-	8,300	-	-
5840	Physicals	14,212	11,597	9,058	11,158
5850	Fingerprints	30,403	17,124	17,368	34,680
5855	Pre-employment Testing	-	425	250	581
5890	Outside Services and Operating Costs	698,390	344,554	1,437,963	1,108,790
5892	Bank Charges	165,405	199,632	189,144	190,906
5899	Budget Augmentation Holding	-	(1,284)	-	791,301
	TOTAL 5800	944,976	616,458	1,818,378	2,172,780
	TOTAL 5000 Series	13,259,322	11,883,114	13,557,871	14,828,543
Capital Outlay					
Site and Site Improvement					
6122	Engineering	9,010	15,086	-	14,660
6123	Architect's Fee	10,748	1,213	500	4,658
6124	Testing	-	-	-	18,000
6126	Construction Contract	33,387	22,939	52,547	-
6127	Fixtures and Fixed Equipment	44,507	20,517	13,366	5,369
6128	Inspection	-	-	167	-
6129	Other Site Improvement	71,302	35,713	131	131
	TOTAL 6100	168,953	95,468	66,711	42,818
Buildings					
6213	Architect's Fee	317	75,500	-	-
6217	Fixtures & Fixed Equipment	4,344	133	-	10,000
6223	Architects Fee	43,756	22,078	(750)	43,891
6224	Testing	7,000	-	4,400	31,800
6226	Remodel Projects	197,231	245,805	44,568	104,943
6227	Fixtures & Fixed Equipment	92,236	93,762	47,340	-
6229	Other	48,988	2,612	-	-
	TOTAL 6200	393,872	439,890	95,558	190,634
Library Books					
6310	Library Collection-Books & Materials	16,700	28,499	44,655	31,213
	TOTAL 6300	16,700	28,499	44,655	31,213
Equipment					

**Riverside Community College District
2011 - 2012 Final Budget
Resource 1000 - Unrestricted General Expenditures**

<u>Object</u>	<u>Account Description</u>	Audited	Audited	Unaudited	Final Budget
		Actuals <u>2008-2009</u>	Actuals <u>2009-2010</u>	Actuals <u>2010-2011</u>	Proposal <u>2011-2012</u>
6481	Equipment Addt'l \$200 to \$4,999	506,253	119,697	199,645	345,978
6482	Equipment Addt'l > \$5,000	169,944	79,147	92,004	73,660
6483/6491	Equipment Replc \$200 to \$4,999	112,117	19,704	1,400	16,725
6484/6492	Equipment Replc > \$5,000	180,611	40,104	-	11,016
6485	Comp Equip Addt'l \$200 to \$4,999	299,407	108,015	256,089	29,686
6486	Comp Equip Addt'l > \$5,000	260,022	15,814	89,084	12,368
6487/6495	Comp Equip Replc \$200 to \$4,999	104,758	25,889	2,999	57,047
6488/6496	Comp Equip Replc > \$5,000	35,666	-	-	-
	TOTAL 6400	1,668,777	408,369	641,221	546,480
	TOTAL 6000 Series	2,248,302	972,227	848,145	811,145
<u>Interfund Transfers</u>					
7300	Interfund Transfers				
	To Resource 3300	365,000	372,761	-	-
	To Resource 4130	-	-	-	678,000
	To Resource 6100	250,000	250,000	250,000	250,000
	TOTAL 7300	615,000	622,761	250,000	928,000
	TOTAL 7000 Series	615,000	622,761	250,000	928,000
<u>Intrafund Transfers Out / (In)</u>					
8999	To Resource 1090 - Performance Riverside	193,257	193,257	-	730,982
	From Resource 1110 - Bookstore	(390,000)	(303,000)	(247,943)	(171,169)
	To (From) Resource 1190:				
	DSP&S SPP 180	522,091	654,220	665,157	665,157
	Instructional Equipment Match SPP 075	73,258	9,002	13,002	-
	Fed Wrk Stdy - SPP 300/304	224,892	175,303	188,189	239,280
	ARRA Federal Stimulus Backfill	-	454,608	58,361	-
	General Fund Backfill	-	1,319,977	1,068,932	1,068,618
	TOTAL 8999	623,498	2,503,367	1,745,699	2,532,868
	TOTAL 8900 Series	623,498	2,503,367	1,745,699	2,532,868
	Resource 1000 Expenditures	145,165,266	141,188,000	142,715,052	142,483,130
<u>Contingency/Fund Balance</u>					
	Unrestricted Reserve	13,003,627	10,353,316	12,317,249	4,940,447
	General Reserve	900,000	900,000	900,000	900,000
	TOTAL	13,903,627	11,253,316	13,217,249	5,840,447
Total Resource 1000					
Expenditures/Contingency/Fund Balance		\$ 159,068,893	\$ 152,441,316	\$ 155,932,301	\$ 148,323,577

**Riverside Community College District
2011 - 2012 Final Budget
Resource 1000 - Summary by Location**

<u>Account Description</u>	<u>Moreno Valley College</u>	<u>Norco College</u>	<u>Riverside City College</u>	<u>District Support Svcs</u>	<u>District Office</u>	<u>Totals</u>
<u>Academic Salaries</u>						
Total 1100	\$ 5,091,875	\$ 5,114,347	\$ 16,668,076	\$ -	\$ -	\$ 26,874,298
Total 1200	2,539,270	2,220,794	4,924,157	1,344,397	868,950	11,897,568
Total 1300	6,074,744	3,956,505	10,035,792	-	-	20,067,041
Total 1400	392,678	414,260	682,673	86,878	35,485	1,611,974
Total 1000 Series	\$ 14,098,567	\$ 11,705,906	\$ 32,310,698	\$ 1,431,275	\$ 904,435	\$ 60,450,881
<u>Classified Salaries</u>						
Total 2100	\$ 3,931,863	\$ 3,029,896	\$ 9,894,486	\$ 9,705,377	\$ 408,913	\$ 26,970,535
Total 2200	294,029	357,242	1,694,517	-	-	2,345,788
Total 2300	57,863	93,465	340,605	116,838	26,347	635,118
Total 2400	13,004	22,796	151,620	-	-	187,420
Total 2000 Series	\$ 4,296,759	\$ 3,503,399	\$ 12,081,228	\$ 9,822,215	\$ 435,260	\$ 30,138,861
<u>Employee Benefits</u>						
Total 3100	\$ 1,087,254	\$ 873,119	\$ 2,478,627	\$ 110,354	\$ 59,921	\$ 4,609,275
Total 3200	395,773	381,953	1,175,341	1,032,523	59,977	3,045,567
Total 3300	489,558	435,659	1,283,735	731,555	47,513	2,988,020
Total 3400	2,446,310	2,336,646	6,923,431	2,824,993	219,933	14,751,313
Total 3500	295,392	243,631	708,983	180,976	606,528	2,035,510
Total 3600	288,803	238,788	696,956	176,681	21,031	1,422,259
Total 3900	189,461	167,870	836,358	155,540	300,000	1,649,229
Total 3000 Series	\$ 5,192,551	\$ 4,677,666	\$ 14,103,431	\$ 5,212,622	\$ 1,314,903	\$ 30,501,173
<u>Books and Supplies</u>						
Total 4200	\$ 2,471	\$ 3,439	\$ 14,333	\$ 7,896	\$ 1,390	\$ 29,529
Total 4300	127,831	74,729	98,050	7,366	2,978	310,954
Total 4500	262,124	191,820	663,835	338,209	58,406	1,514,394
Total 4600	63,556	50,495	213,447	14,871	-	342,369
Total 4700	1,763	-	92,650	-	-	94,413
Total 4000 Series	\$ 457,745	\$ 320,483	\$ 1,082,315	\$ 368,342	\$ 62,774	\$ 2,291,659
<u>Services and Operating Expenditures</u>						
Total 5000	\$ 912	\$ 931	\$ 17,551	\$ 176,027	\$ 2,160	\$ 197,581
Total 5100	791,845	226,404	83,794	387,529	416,477	1,906,049
Total 5200	51,432	38,697	267,755	129,396	71,106	558,386
Total 5300	51,523	18,056	63,921	10,159	80,619	224,278
Total 5400	19,033	-	81,049	109,696	-	209,778
Total 5500	562,010	689,407	1,756,584	325,103	154,548	3,487,652
Total 5600	1,376,323	307,083	1,130,828	2,189,096	18,983	5,022,313
Total 5700	30,848	10,030	96,433	489,849	422,566	1,049,726
Total 5800	130,395	369,071	573,501	489,910	609,903	2,172,780
Total 5000 Series	\$ 3,014,321	\$ 1,659,679	\$ 4,071,416	\$ 4,306,765	\$ 1,776,362	\$ 14,828,543
<u>Capital Outlay</u>						
Total 6100	\$ -	\$ 5,500	\$ -	\$ 37,318	\$ -	\$ 42,818
Total 6200	18,349	4,069	-	75,691	92,525	190,634
Total 6300	-	31,213	-	-	-	31,213
Total 6400	13,791	76,823	32,972	122,346	300,548	546,480
Total 6000 Series	\$ 32,140	\$ 117,605	\$ 32,972	\$ 235,355	\$ 393,073	\$ 811,145
Resource 1000 Expenditures	\$ 27,092,083	\$ 21,984,738	\$ 63,682,060	\$ 21,376,574	\$ 4,886,807	\$ 139,022,262

RIVERSIDE COMMUNITY COLLEGE DISTRICT
FUND 12, RESOURCE 1050 - PARKING

FINAL BUDGET
2011-2012

INCOME

Unaudited Beginning Balance, July 1	\$ 749,233
Local Income	<u>2,167,591</u>
Total Available Funds (TAF)	<u>\$ 2,916,824</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 1,203,264
3000	Employee Benefits	410,752
4000	Books and Supplies	70,591
5000	Services and Operating Expenses	450,944
6000	Capital Outlay	<u>192,443</u>
	Total Expenditures	2,327,994
7900	* Contingency / Reserves	<u>588,830</u>
	Total Resource 1050 Including Contingency / Reserves	<u>\$ 2,916,824</u>

* 5% Contingency reserve calculated from TAF equals \$145,841

**Riverside Community College District
2011-2012 Final Budget
Resource 1050 - Parking Income**

<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
1.0 Local Income				
8881/8890 Parking Permits, Meters & Fines	\$ 2,066,527	\$ 2,115,728	\$ 2,143,262	\$ 2,162,073
8850 Rents & Leases	502	4,207	1,718	1,718
8860 Interest	6,600	10,708	7,700	3,800
Total 1.0	<u>2,073,629</u>	<u>2,130,642</u>	<u>2,152,680</u>	<u>2,167,591</u>
2.0 Beginning Fund Balance July 1	221,160	306,710	627,305	749,233
Total 2.0	<u>221,160</u>	<u>306,710</u>	<u>627,305</u>	<u>749,233</u>
Total Available Funds	<u><u>\$ 2,294,788</u></u>	<u><u>\$ 2,437,352</u></u>	<u><u>\$ 2,779,985</u></u>	<u><u>\$ 2,916,824</u></u>

**Riverside Community College District
2011-2012 Final Budget
Resource 1050 - Parking Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
<u>Classified Salaries</u>					
2117	Full Time Supervisor	\$ 93,042	\$ 97,194	\$ 101,551	\$ 145,994
2118	Full-Time Administrator	55,370	59,713	63,199	64,601
2119	Full-Time Classified	583,600	579,347	571,052	648,188
2129	Permanent Part-Time	49,220	33,794	36,477	101,481
2139	Part-Time Hourly as Needed	203,100	190,511	172,835	140,000
2169	Substitutes	-	-	5,819	-
	Total 2100	<u>984,331</u>	<u>960,558</u>	<u>950,934</u>	<u>1,100,264</u>
2331	Student Help Non-Instructional	9,414	11,272	2,580	3,000
2349	Classified Overtime	128,184	100,394	125,313	100,000
	Total 2300	<u>137,598</u>	<u>111,666</u>	<u>127,893</u>	<u>103,000</u>
	Total 2000 Series	<u>1,121,929</u>	<u>1,072,224</u>	<u>1,078,827</u>	<u>1,203,264</u>
<u>Employee Benefits</u>					
3220	PERS - Classified	74,593	75,617	82,001	96,948
	Total 3200	<u>74,593</u>	<u>75,617</u>	<u>82,001</u>	<u>96,948</u>
3310	OASDI - Teachers & Aides	-	-	4	-
3315	Medicare - Teachers & Aides	-	-	1	-
3320	OASDHI - Classified	56,928	53,964	54,436	60,534
3325	Medicare - Classified	16,129	15,321	15,536	17,404
	Total 3300	<u>73,057</u>	<u>69,285</u>	<u>69,977</u>	<u>77,938</u>
3420	H&W Classified	165,283	171,761	185,091	197,650
	Total 3400	<u>165,283</u>	<u>171,761</u>	<u>185,091</u>	<u>197,650</u>
3510	SUI - Teachers & Aides	-	-	1	-
3520	SUI - Classified	3,334	3,249	7,923	19,324
	Total 3500	<u>3,334</u>	<u>3,249</u>	<u>7,924</u>	<u>19,324</u>
3610	WC - Teachers & Aides	-	-	1	-
3620	WC - Classified	14,319	13,828	16,522	18,892
	Total 3600	<u>14,319</u>	<u>13,828</u>	<u>16,523</u>	<u>18,892</u>
3920	Other - Classified	260	1,504	690	-
	Total 3900	<u>260</u>	<u>1,504</u>	<u>690</u>	<u>-</u>
	Total 3000 Series	<u>330,845</u>	<u>335,245</u>	<u>362,206</u>	<u>410,752</u>
<u>Books and Supplies</u>					
4230	Reference Books	56	-	-	-
	Total 4200	<u>56</u>	<u>-</u>	<u>-</u>	<u>-</u>
4555	Copying & Printing	11,922	3,726	5,620	6,500
4590	Office & Other Supplies	49,762	21,726	21,331	28,391
	Total 4500	<u>61,684</u>	<u>25,452</u>	<u>26,951</u>	<u>34,891</u>

**Riverside Community College District
2011-2012 Final Budget
Resource 1050 - Parking Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
4644	Repair Supplies	2,063	2,181	3,589	2,200
4690	Transportation Supplies	16,940	11,669	17,603	33,500
	Total 4600	19,003	13,850	21,192	35,700
	Total 4000 Series	80,743	39,302	48,143	70,591
<u>Services and Operating Expenditures</u>					
5045	Postage	467	444	223	650
	Total 5000	467	444	223	650
5110	Consulting Services	7,082	-	-	1,950
	Total 5100	7,082	-	-	1,950
5210	Mileage	17	122	7	50
5211	Meeting Expenses	-	250	-	150
5220	Conferences	2,829	184	748	1,000
	Total 5200	2,845	556	754	1,200
5310	Memberships	213	300	180	300
	Total 5300	213	300	180	300
5520	Electricity	115,200	115,200	115,200	115,200
5540	Telephone	6,031	4,780	3,221	6,875
5541	Cellular Telephone	16,984	19,244	19,984	19,500
5550	Laundry & Cleaning	2,272	1,935	1,699	2,000
	Total 5500	140,487	141,159	140,104	143,575
5630	Rents and Leases	540	539	839	865
5644	Repairs	26,536	18,189	34,119	29,470
5649	Comp. Software Lic. Agreement	-	375	4,130	500
5691	Governmental Fees	82,551	98,032	86,702	90,000
	Total 5600	109,628	117,135	125,790	120,835
5730	Legal	900	1,200	1,400	1,000
5740	Advertising	-	-	121	-
5790	Other Legal Expense	9,455	9,493	644	8,100
	Total 5700	10,355	10,693	2,165	9,100
5850	Fingerprints	360	66	-	50
5855	Pre-employment Testing	-	425	250	500
5890	Outside Services and Operating Costs	72,911	25,530	52,137	167,784
5892	Bank Charges	16,554	2,829	2,973	5,000
	Total 5800	89,825	28,850	55,360	173,334
	Total 5000 Series	360,901	299,137	324,576	450,944

Capital Outlay

**Riverside Community College District
2011-2012 Final Budget
Resource 1050 - Parking Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
Site and Site Improvements					
6123	Architect's Fee	-	-	963	-
6126	Construction Contract	47,404	56,804	118,005	160,000
6127	Fixtures and Fixed Equipment	1,909	-	-	-
6129	Other Site Improvement	-	1,649	-	-
	Total 6100	49,313	58,453	118,967	160,000
Buildings					
6227	Fixtures & Fixed Equipment	-	-	1,370	-
	Total 6200	-	-	1,370	-
Equipment					
6481	Equipment Addt'l \$200 to \$4,999	2,746	3,292	16,597	20,889
6482	Equipment Addt'l > \$5,000	37,694	-	63,654	-
6483/6491	Equipment Replc \$200 to \$4,999	3,254	1,877	-	-
6485	Comp Equip Addt'l \$200 to \$4,999	652	518	16,414	11,554
	TOTAL 6400	44,346	5,686	96,665	32,443
	Total 6000 Series	93,660	64,139	217,002	192,443
	Total Expenditures	1,988,078	1,810,048	2,030,752	2,327,994
Contingency/Fund Balance					
7925	Restricted	306,710	627,305	749,233	588,830
	Total 7900	306,710	627,305	749,233	588,830
	Total 7000 Series	306,710	627,305	749,233	588,830
Total Resource 1050					
Expenditures/Contingency/Fund Balance		\$ 2,294,788	\$ 2,437,352	\$ 2,779,985	\$ 2,916,824

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

FINAL BUDGET
2011-2012

INCOME

Unaudited Beginning Balance, July 1	\$ 2,170,456
Local Income	<u>1,519,066</u>
Total Available Funds (TAF)	<u>\$ 3,689,522</u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$ 342,761
2000	Classified Salaries	683,898
3000	Employee Benefits	240,646
4000	Books and Supplies	143,753
5000	Services and Operating Expenses	455,160
6000	Capital Outlay	<u>45,447</u>
	Total Expenditures	1,911,665
7900	* Contingency / Reserves	<u>1,777,857</u>
	Total Resource 1070 Including Contingency / Reserves	<u>\$ 3,689,522</u>

* 5% Contingency reserve calculated from TAF equals \$184,476

**Riverside Community College District
2011-2012 Final Budget
Resource 1070 - Student Health Income**

<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
1.0 Local Income				
8876 Health Fees	\$ 1,574,606	\$ 1,490,402	\$ 1,390,769	\$ 1,390,769
8890 Lab Tests / Rx	105,721	126,115	118,297	118,297
8860 Interest	32,441	39,530	19,943	10,000
Total 1.0	<u>1,712,767</u>	<u>1,656,047</u>	<u>1,529,009</u>	<u>1,519,066</u>
2.0 Beginning Fund Balance July 1	1,115,304	1,673,008	2,022,740	2,170,456
Total 2.0	<u>1,115,304</u>	<u>1,673,008</u>	<u>2,022,740</u>	<u>2,170,456</u>
Total Available Funds	<u>\$ 2,828,071</u>	<u>\$ 3,329,056</u>	<u>\$ 3,551,749</u>	<u>\$ 3,689,522</u>

**Riverside Community College District
2011-2012 Final Budget
Resource 1070 - Student Health Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
Academic Salaries					
1218	Regular Full Time Administrator	\$ 106,696	\$ 193,490	\$ 301,839	\$ 297,761
	Total 1200	106,696	193,490	301,839	297,761
1439	Part-Time Non-Instructional	55,186	63,566	19,675	45,000
	Total 1400	55,186	63,566	19,675	45,000
	Total 1000 Series	161,883	257,056	321,514	342,761
Classified Salaries					
2117	Full-Time Supervisor	200,642	178,368	82,511	87,632
2118	Full-Time Classified Administrator	-	-	53,333	78,000
2119	Full-Time Classified	110,345	119,378	90,172	170,945
2129	Permanent Part-Time	-	-	7,876	65,275
2139	Part-Time Hourly as Needed	162,026	242,726	209,362	255,546
2169	Substitutes	14,811	-	-	2,000
	Total 2100	487,824	540,472	443,255	659,398
2331	Student Help Non-Instructional	5,409	5,588	405	18,000
2349	Overtime	1,349	65	150	6,500
	Total 2300	6,758	5,653	555	24,500
	Total 2000 Series	494,582	546,126	443,810	683,898
Employee Benefits					
3120	STRS - Classified	7,086	7,339	-	-
3130	STRS - Academic Non-Teaching	13,355	21,213	26,256	28,278
	Total 3100	20,441	28,553	26,256	28,278
3220	PERS - Classified	20,456	20,604	20,094	30,167
	Total 3200	20,456	20,604	20,094	30,167
3320	OASDHI - Classified	13,810	13,172	11,606	17,526
3325	Medicare - Classified	7,061	7,840	6,463	9,655
3335	Medicare - Academic Non-Teaching	2,347	3,728	4,617	4,970
	Total 3300	23,217	24,740	22,686	32,151
3420	H&W - Classified	64,635	66,443	45,233	68,990
3430	H&W - Academic Non-Teaching	18,199	29,732	46,044	48,703
	Total 3400	82,834	96,175	91,277	117,693
3520	SUI - Classified	1,465	1,755	3,321	10,721
3530	SUI - Academic Non-Teaching	486	804	2,294	5,518
	Total 3500	1,950	2,559	5,615	16,239
3620	WC - Classified	6,462	7,221	7,017	10,737
3630	WC - Academic Non-Teaching	2,121	3,373	4,999	5,381
	Total 3600	8,583	10,594	12,016	16,118

**Riverside Community College District
2011-2012 Final Budget
Resource 1070 - Student Health Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
3920	Other - Classified	180	34	(580)	-
3930	Other - Academic Non-Teaching	0	(8)	402	-
	Total 3900	180	26	(179)	-
	Total 3000 Series	157,660	183,250	177,765	240,646
<u>Books and Supplies</u>					
4230	Reference Books	185	349	688	1,800
	Total 4200	185	349	688	1,800
4330	Periodicals/Magazines	96	-	88	1,200
4351	Instructional Media	893	436	163	1,975
	Total 4300	989	436	251	3,175
4540	Health Supplies	58,027	76,234	85,250	107,000
4555	Copying and Printing	1,312	1,255	1,299	3,100
4590	Office & Other Supplies	20,900	22,748	32,817	26,528
	Total 4500	80,239	100,236	119,366	136,628
4644	Repair Parts	-	-	254	-
	Total 4600	-	-	254	-
4710	Food	580	499	302	2,150
	Total 4700	580	499	302	2,150
	Total 4000 Series	81,993	101,521	120,862	143,753
<u>Services and Operating Expenses</u>					
5045	Postage	170	208	287	1,100
	Total 5000	170	208	287	1,100
5110	Consultants	-	-	-	1,000
5130	Doctors/Nurses	46,200	45,906	71,969	89,000
5198	Professional Services	26,481	33,091	20,709	107,200
	Total 5100	72,681	78,997	92,678	197,200
5210	Mileage	1,345	223	242	2,290
5220	Conferences	6,570	5,132	6,019	12,302
	Total 5200	7,915	5,355	6,261	14,592
5310	Memberships	1,435	1,874	2,334	3,275
	Total 5300	1,435	1,874	2,334	3,275
5440	Student Insurance	46,783	46,783	69,680	116,347
	Total 5400	46,783	46,783	69,680	116,347
5510	Gas	300	300	300	300
5520	Electricity	2,400	2,400	2,400	2,400

**Riverside Community College District
2011-2012 Final Budget
Resource 1070 - Student Health Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
5541	Cellular Telephone	2,084	2,536	4,201	4,000
5570	Waste Disposal	2,601	3,488	5,868	4,900
	Total 5500	7,385	8,724	12,768	11,600
5644	Repairs/Repair Supplies	-	1,098	467	1,000
5649	Computer Software Maint / Lisc	8,055	7,695	8,255	9,000
	Total 5600	8,055	8,793	8,722	10,000
5790	Other Legal Expense	-	-	250	-
	Total 5700	-	-	250	-
5890	Outside Services and Operating Costs	49,414	20,306	44,946	76,046
5892	Bank Charges	20,793	23,749	25,972	25,000
	Total 5800 Other Services	70,206	44,055	70,918	101,046
	Total 5000 Series	214,631	194,789	263,898	455,160
Capital Outlay					
Buildings					
6223	Architect's Fees	4,451	12,526	-	-
6226	Remodel Projects	-	-	1,138	-
6227	Fixtures and Fixed Equipment	4,999	1,750	3,687	-
	Total 6200	9,450	14,276	4,825	-
Equipment					
6481	Equipment Additional \$200-\$4,999	13,892	7,051	18,992	27,447
6482	Equipment Additional >\$5,000	-	-	15,615	-
6483/6491	Equipment Replacement \$200-\$4,999	247	-	-	-
6485	Computer Equip Add'l \$200-\$4,999	14,972	2,247	6,685	18,000
6486	Computer Equip Add'l >\$5,000	5,754	-	7,326	-
	Total 6400	34,864	9,298	48,619	45,447
	Total 6000 Series	44,314	23,574	53,444	45,447
	Total Expenditures	1,155,063	1,306,315	1,381,293	1,911,665
Contingency/Fund Balance					
7924	Restricted	1,673,008	2,022,740	2,170,456	1,777,857
	Total 7900	1,673,008	2,022,740	2,170,456	1,777,857
	Total 7000 Series	1,673,008	2,022,740	2,170,456	1,777,857
Total Resource 1070					
Expenditures/Contingency/Fund Balance		\$ 2,828,071	\$ 3,329,056	\$ 3,551,749	\$ 3,689,522

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

FINAL BUDGET
 2011-2012

INCOME

Unaudited Beginning Balance, July 1	\$	(47,023)
Local Income		<u>830,100</u>
Total Available Funds (TAF)	\$	<u><u>783,077</u></u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$	4,185
2000	Classified Salaries		298,619
3000	Employee Benefits		59,855
4000	Books and Supplies		3,600
5000	Services and Operating Expenses		<u>377,807</u>
	Total Expenditures		744,066
7900	* Contingency / Reserves		<u>39,011</u>
	Total Resource 1080 Including Contingency / Reserves	\$	<u><u>783,077</u></u>

* 5% Contingency reserve calculated from TAF equals \$ 39,154

**Riverside Community College District
2011-2012 Final Budget
Resource 1080 - Community Education Income**

<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
1.0 Local Income				
8860 Interest Income	\$ 1,796	\$ 837	\$ 231	\$ 100
8872 Community Activities Program Fees	<u>740,652</u>	<u>765,544</u>	<u>901,696</u>	<u>830,000</u>
Total 1.0	<u>742,448</u>	<u>766,381</u>	<u>901,927</u>	<u>830,100</u>
2.0 Beginning Fund Balance July 1	<u>(56,591)</u>	<u>(61,340)</u>	<u>(90,690)</u>	<u>(47,023)</u>
Total 2.0	<u>(56,591)</u>	<u>(61,340)</u>	<u>(90,690)</u>	<u>(47,023)</u>
Total Available Funds	<u>\$ 685,857</u>	<u>\$ 705,041</u>	<u>\$ 811,237</u>	<u>\$ 783,077</u>

**Riverside Community College District
2011-2012 Final Budget
Resource 1080 - Community Education Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
<u>Academic Salaries</u>					
1218	Regular FT Administrator	\$ 4,286	\$ 4,300	\$ 4,169	\$ 4,185
	Total 1200	4,286	4,300	4,169	4,185
	Total 1000 Series	4,286	4,300	4,169	4,185
<u>Classified Salaries</u>					
2117	Classified Salary F/T Supervisor	50,025	55,632	62,850	61,050
2119	Classified Salary F/T	83,708	86,561	73,695	46,458
2139	Classified Salary Hourly	-	153	-	-
2169	Substitutes	-	-	3,235	-
	Total 2100	133,733	142,345	139,779	107,508
2331	Student Help	-	-	-	111
2349	Classified Salary OT Other	-	-	2,205	-
2399	Classified Salary Non-teaching Hrly	153,771	159,156	214,574	191,000
	Total 2300	153,771	159,156	216,779	191,111
	Total 2000 Series	287,504	301,501	356,558	298,619
<u>Employee Benefits</u>					
3120	STRS Classified Employees	851	(723)	549	-
3130	STRS Other Academic Employees	351	352	352	345
	Total 3100	1,202	(370)	901	345
3220	PERS - Classified Employee	12,623	13,579	15,270	11,743
	Total 3200	12,623	13,579	15,270	11,743
3320	OASDHI - Classified Employees	8,583	8,967	8,218	6,672
3325	Medicare Classified Employees	4,143	4,308	5,059	4,330
3335	Medicare Non-teaching Academic	62	62	62	61
	Total 3300	12,788	13,337	13,340	11,063
3420	H&W Classified Employees	38,591	41,464	42,705	26,583
3430	H&W Non-teaching Academic	368	417	455	494
	Total 3400	38,959	41,881	43,160	27,077
3520	SUI Classified Employees	863	1,048	3,183	4,806
3530	SUI Non-teaching Academic	13	13	31	67
	Total 3500	876	1,061	3,214	4,873
3620	Work Comp Classified Employees	3,768	4,007	5,741	4,688
3630	Work Comp Non-tching Academic	56	56	67	66
	Total 3600	3,824	4,063	5,808	4,754
3920	Othr Benefits Classified Employees	(17)	534	(168)	-
3930	Othr Benefits Academic Employees	3	4	(12)	-
	Total 3900	(14)	537	(180)	-

**Riverside Community College District
2011-2012 Final Budget
Resource 1080 - Community Education Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
	Total 3000 Series	<u>70,258</u>	<u>74,089</u>	<u>81,513</u>	<u>59,855</u>
<u>Books and Supplies</u>					
4320	Instructional Supplies	1,173	940	-	-
4330	Periodicals/Magazines	<u>75</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Total 4300	<u>1,248</u>	<u>940</u>	<u>-</u>	<u>-</u>
4555	Copying and Printing	277	799	187	200
4590	Office/Other Supplies	<u>3,096</u>	<u>2,957</u>	<u>4,791</u>	<u>3,000</u>
	Total 4500	<u>3,373</u>	<u>3,756</u>	<u>4,978</u>	<u>3,200</u>
4644	Repair Parts	<u>-</u>	<u>-</u>	<u>184</u>	<u>400</u>
	Total 4600	<u>-</u>	<u>-</u>	<u>184</u>	<u>400</u>
	Total 4000 Series	<u>4,621</u>	<u>4,696</u>	<u>5,162</u>	<u>3,600</u>
<u>Services and Operating Expenses</u>					
5045	Postage	<u>30,398</u>	<u>19,809</u>	<u>19,775</u>	<u>32,400</u>
	Total 5000	<u>30,398</u>	<u>19,809</u>	<u>19,775</u>	<u>32,400</u>
5198	Professional Services	<u>233,360</u>	<u>289,662</u>	<u>301,124</u>	<u>225,214</u>
	Total 5100	<u>233,360</u>	<u>289,662</u>	<u>301,124</u>	<u>225,214</u>
5220	Conferences	<u>290</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Total 5200	<u>290</u>	<u>-</u>	<u>-</u>	<u>-</u>
5310	Memberships	<u>595</u>	<u>655</u>	<u>706</u>	<u>655</u>
	Total 5300	<u>595</u>	<u>655</u>	<u>706</u>	<u>655</u>
5510	Natural Gas	1,400	1,400	1,400	1,400
5520	Electricity	600	600	1,664	1,600
5530	Water	-	-	431	500
5570	Waste Disposal	<u>-</u>	<u>-</u>	<u>121</u>	<u>200</u>
	Total 5500	<u>2,000</u>	<u>2,000</u>	<u>3,617</u>	<u>3,700</u>
5622	Class Schedule Printing	74,526	56,893	40,465	60,000
5630	Rents & Leases	4,600	5,000	13,559	11,838
5649	Computer Software Maint / Lics.	<u>9,000</u>	<u>9,000</u>	<u>10,036</u>	<u>10,000</u>
	Total 5600	<u>88,126</u>	<u>70,893</u>	<u>64,060</u>	<u>81,838</u>
5740	Advertising	1,914	2,048	1,598	10,000
5790	Licenses/Processing Fees	<u>101</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Total 5700	<u>2,015</u>	<u>2,048</u>	<u>1,598</u>	<u>10,000</u>
5890	Outside Services and Operating Costs	14,139	15,520	10,400	14,400
5892	Bank Card Charges	<u>9,605</u>	<u>10,557</u>	<u>9,579</u>	<u>9,600</u>
	Total 5800	<u>23,744</u>	<u>26,077</u>	<u>19,979</u>	<u>24,000</u>

**Riverside Community College District
2011-2012 Final Budget
Resource 1080 - Community Education Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
	Total 5000 Series	<u>380,528</u>	<u>411,145</u>	<u>410,859</u>	<u>377,807</u>
	Total Expenditures	<u>747,197</u>	<u>795,731</u>	<u>858,260</u>	<u>744,066</u>
<u>Contingency/Fund Balance</u>					
7910	Unrestricted	<u>(61,340)</u>	<u>(90,690)</u>	<u>(47,023)</u>	<u>39,011</u>
	Total 7900	<u>(61,340)</u>	<u>(90,690)</u>	<u>(47,023)</u>	<u>39,011</u>
	Total 7000 Series	<u>(61,340)</u>	<u>(90,690)</u>	<u>(47,023)</u>	<u>39,011</u>
Total Resource 1080					
Expenditures/Contingency/Fund Balance		<u>\$ 685,857</u>	<u>\$ 705,041</u>	<u>\$ 811,237</u>	<u>\$ 783,077</u>

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

FINAL BUDGET
 2011-2012

INCOME

Unaudited Beginning Balance, July 1		\$ (784,316)
Local Income	\$ 900,000	
Intrafund Transfer From Resource 1000	730,982	
Total Income		1,630,982
Total Available Funds (TAF)		\$ 846,666

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 303,290
3000	Employee Benefits	140,383
4000	Books and Supplies	27,750
5000	Services and Operating Expenses	375,243
	Total Expenditures	846,666
7900	Contingency / Reserves	-
	Total Resource 1090 Including Contingency / Reserves	\$ 846,666

**Riverside Community College District
2011-2012 Final Budget
Resource 1090 - Performance Riverside Income**

<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
1.0 Federal Income				
8190 Other Federal Revenue	\$ 10,000	\$ 10,000	\$ -	\$ -
Total 1.0	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>-</u>
2.0 Local Income				
8820 Donations	60,000	50,000	184,000	168,590
8848 Box Office Receipts	633,190	593,753	640,113	694,322
8860 Interest Income	142	79	88	90
8890 Other Local Income	<u>27,982</u>	<u>26,057</u>	<u>21,872</u>	<u>36,998</u>
Total 2.0	<u>721,314</u>	<u>669,889</u>	<u>846,073</u>	<u>900,000</u>
3.0 Incoming Transfer				
8999 From Resource 1000	<u>193,257</u>	<u>193,257</u>	<u>-</u>	<u>730,982</u>
Total 3.0	<u>193,257</u>	<u>193,257</u>	<u>-</u>	<u>730,982</u>
4.0 Beginning Balance July 1				
	<u>(737,157)</u>	<u>(768,842)</u>	<u>(755,982)</u>	<u>(784,316)</u>
Total 4.0	<u>(737,157)</u>	<u>(768,842)</u>	<u>(755,982)</u>	<u>(784,316)</u>
Total Available Funds	<u>\$ 187,414</u>	<u>\$ 104,304</u>	<u>\$ 90,091</u>	<u>\$ 846,666</u>

**Riverside Community College District
2011-2012 Final Budget
Resource 1090 - Performance Riverside Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
<u>Classified Salaries</u>					
2118	Full Time Administrator	\$ 61,096	\$ 62,372	\$ 64,058	\$ 63,678
2119	Classified Full Time	182,111	186,353	191,604	160,131
2129	Permanent Part-Time	-	-	-	28,881
2139	Classified Hourly	59,394	43,287	40,334	40,000
2190	Classified - Special Assignment	35,550	19,434	18,374	10,000
	Total 2100	338,151	311,446	314,369	302,690
2349	Classified Overtime	(428)	916	5,103	600
	Total 2300	(428)	916	5,103	600
	Total 2000 Series	337,723	312,362	319,472	303,290
<u>Employee Benefits</u>					
3220	PERS Classified Employee	22,765	23,911	27,483	27,601
	Total 3200	22,765	23,911	27,483	27,601
3320	OASDHI Classified Employee	17,126	16,489	17,069	16,324
3325	Medicare Classified Employee	4,855	4,475	4,565	4,398
	Total 3300	21,982	20,964	21,634	20,722
3420	H&W Classified Employee	57,087	61,224	66,114	82,415
	Total 3400	57,087	61,224	66,114	82,415
3520	SUI Classified Employee	1,010	954	2,295	4,883
	Total 3500	1,010	954	2,295	4,883
3620	Work Comp Classified Employee	4,408	4,070	4,968	4,762
	Total 3600	4,408	4,070	4,968	4,762
3920	Other Benefits Classified Employee	(523)	1,401	275	-
	Total 3900	(523)	1,401	275	-
	Total 3000 Series	106,729	112,526	122,770	140,383
<u>Books and Supplies</u>					
4555	Copying and Printing	19,863	13,816	14,966	14,250
4580	Theater Supplies	10,446	8,954	13,078	12,500
4590	Office/Other Supplies	1,269	2,318	1,087	1,000
	Total 4500	31,578	25,088	29,131	27,750
	Total 4000 Series	31,578	25,088	29,131	27,750
<u>Services and Operating Expenses</u>					
5045	Postage	2,098	1,465	2,711	2,800
	Total 5000	2,098	1,465	2,711	2,800
5194	Filming	1,366	1,225	1,125	1,125
5198	Professional Services	159,576	163,795	172,540	112,125

**Riverside Community College District
2011-2012 Final Budget
Resource 1090 - Performance Riverside Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
	Total 5100	<u>160,941</u>	<u>165,020</u>	<u>173,665</u>	<u>113,250</u>
5210	Mileage	632	1,565	692	500
5219	Other Travel Expense	645	739	1,020	-
5220	Conference Attendance	-	-	586	-
	Total 5200	<u>1,277</u>	<u>2,304</u>	<u>2,298</u>	<u>500</u>
5310	Memberships	200	-	-	-
	Total 5300	<u>200</u>	<u>-</u>	<u>-</u>	<u>-</u>
5520	Electricity	700	700	700	700
5541	Cellular Telephone	1,899	2,069	1,906	2,000
5550	Laundry & Cleaning	-	-	100	200
	Total 5500	<u>2,599</u>	<u>2,769</u>	<u>2,706</u>	<u>2,900</u>
5630	Rents & Leases	47,292	31,782	78,612	66,662
5632	Scenic Rentals	22,889	22,975	9,863	24,000
5633	Costume Rentals	16,473	24,297	12,116	23,500
5644	Repairs	215	-	235	-
5649	Software Agmnt/Licensing	-	-	40	-
5650	Transportation Contracts	6,520	9,666	7,706	8,444
	Total 5600	<u>93,389</u>	<u>88,720</u>	<u>108,572</u>	<u>122,606</u>
5740	Advertising	10,525	8,150	7,207	8,000
5790	Other Legal Fees	600	500	-	500
	Total 5700	<u>11,125</u>	<u>8,650</u>	<u>7,207</u>	<u>8,500</u>
5890	Outside Svcs. and Operating Costs	199,471	109,843	97,293	116,104
5892	Bank Card Charges	9,122	6,540	8,583	8,583
	Total 5800	<u>208,593</u>	<u>116,382</u>	<u>105,876</u>	<u>124,687</u>
	Total 5000 Series	<u>480,224</u>	<u>385,311</u>	<u>403,035</u>	<u>375,243</u>
	Total Expenditures	<u>956,255</u>	<u>835,287</u>	<u>874,407</u>	<u>846,666</u>
<u>Contingency/Fund Balance</u>					
7910	Unrestricted	(768,841)	(730,983)	(784,316)	-
	Total 7900	<u>(768,841)</u>	<u>(730,983)</u>	<u>(784,316)</u>	<u>-</u>
	Total 7000 Series	<u>(768,841)</u>	<u>(730,983)</u>	<u>(784,316)</u>	<u>-</u>
Total Resource 1090					
Expenditures/Contingency/Fund Balance		<u>\$ 187,414</u>	<u>\$ 104,304</u>	<u>\$ 90,091</u>	<u>\$ 846,666</u>

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

FINAL BUDGET
 2011-2012

INCOME

Unaudited Beginning Balance, July 1	\$	10,190
Local Income		<u>532,938</u>
Total Available Funds (TAF)	\$	<u>543,128</u>

EXPENDITURES

Object Code

5000	Services and Operating Expenses	\$	43,830
7390	Interfund Transfer to Resource 3200		323,129
8999	Intrafund Transfer to Resource 1000		<u>171,169</u>
	Total Expenditures		538,128
7900	* Contingency / Reserves		<u>5,000</u>
	Total Resource 1110 Including Contingency / Reserves	\$	<u>543,128</u>

**Riverside Community College District
2011-2012 Final Budget
Resource 1110 - Bookstore Contractor-Operated Income**

<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
1.0 Local Income				
8847 Bookstore Commissions	\$ 994,524	\$ 818,862	\$ 636,787	\$ 532,338
8860 Interest	3,459	2,634	1,230	600
8890 Reimbursable Expenses	15,000	5,000	-	-
Total 1.0	<u>1,012,983</u>	<u>826,496</u>	<u>638,018</u>	<u>532,938</u>
2.0 Beginning Balance July 1				
	194,541	96,799	46,735	10,190
Total 2.0	<u>194,541</u>	<u>96,799</u>	<u>46,735</u>	<u>10,190</u>
Total Available Funds	<u>\$ 1,207,525</u>	<u>\$ 923,295</u>	<u>\$ 684,753</u>	<u>\$ 543,128</u>

**Riverside Community College District
2011-2012 Final Budget
Resource 1110 - Bookstore Contractor - Operated Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
<u>Services and Operating Expenses</u>					
5045	Postage	\$ 196	\$ 151	\$ 230	\$ 230
	Total 5000	196	151	230	230
5510	Natural Gas	2,200	2,200	2,200	2,200
5520	Electricity	41,400	41,400	41,400	41,400
	Total 5500	43,600	43,600	43,600	43,600
	Total 5000 Series	43,796	43,751	43,830	43,830
<u>Interfund Transfer</u>					
7390	To Resource 3200	676,930	529,809	382,790	323,129
	Total 7300	676,930	529,809	382,790	323,129
<u>Intrafund Transfer</u>					
8999	To Resource 1000	390,000	303,000	247,943	171,169
	Total 8999	390,000	303,000	247,943	171,169
	Total Expenditures	1,110,726	876,560	674,563	538,128
<u>Contingency/Fund Balance</u>					
7910	Unrestricted	96,799	46,735	10,190	5,000
	Total 7900	96,799	46,735	10,190	5,000
	Total 7000 Series	773,729	576,544	392,980	328,129
Total Resource 1110					
Expenditures/Contingency/Fund Balance		\$ 1,207,525	\$ 923,295	\$ 684,753	\$ 543,128

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

FINAL BUDGET
 2011-2012

INCOME

Unaudited Beginning Balance, July 1	\$	54,549
Local Income		<u>219,400</u>
Total Available Income (TAF)	\$	<u><u>273,949</u></u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$	16,672
2000	Classified Salaries		4,978
3000	Employee Benefits		4,178
4000	Books and Supplies		6,925
5000	Services and Operating Expenses		<u>91,207</u>
	Total Expenditures		123,960
7900	* Contingency / Reserves		<u>149,989</u>
	Total Resource 1170 Including Contingency / Reserves	\$	<u><u>273,949</u></u>

* 5% Contingency reserve calculated from TAF equals \$13,697

**Riverside Community College District
2011-2012 Final Budget
Resource 1170 - Customized Solutions Income**

<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
1.0 Local Income				
8831 2 Sisters Food Group SPP 429	\$ -	\$ 6,550	\$ (2,400)	\$ -
8831 Butte-Glenn CCD SPP 483	-	21,081	-	-
8831 Circor Aerospace, Inc. SPP 420	-	-	10,800	10,800
8831 City of Corona SPP 428	6,000	-	-	-
8831 City of Moreno Valley SPP 439	-	8,375	3,864	-
8831 City of M.V. Block Grant SPP 479	-	66,443	12,107	-
8831 City of Rvrsd Human Resrc SPP 484	19,741	16,608	4,607	22,000
8831 CMTC 2004 ETP Subcontract SPP 437	15,000	45,000	-	-
8831 College of the Desert SPP 460	39,686	9,606	-	-
8831 Combustion Associates, Inc SPP 446	3,500	-	-	-
8831 El Camino Community College Dist SPP 423	-	-	16,200	100,000
8831 First Nations Employment Society SPP 421	-	14,178	-	-
8831 Goodrich SPP 430	31,000	-	-	-
8831 LACC - Kaiser Permanente SPP 472	-	-	14,392	19,000
8831 Luxfur SPP 474	6,900	-	-	-
8831 McClane Company SPP 433	-	22,750	6,250	5,000
8831 Nestle Waters SPP 454	500	-	-	-
8831 Quebecor World SPP 490	1,600	-	-	-
8831 Reid Products SPP 438	9,000	-	-	-
8831 REVIT SPP 489	-	-	-	4,500
8831 Riverside CCD - Diversity & HR SPP 466	2,400	-	-	-
8831 Estimated Future Contracts SPP 481	-	-	-	58,000
8860 Interest	3,335	904	290	100
Total 1.0	<u>138,662</u>	<u>211,495</u>	<u>66,111</u>	<u>219,400</u>
2.0 Beginning Balance July 1				
	141,149	83,605	71,173	54,549
Total 2.0	<u>141,149</u>	<u>83,605</u>	<u>71,173</u>	<u>54,549</u>
Total Available Funds	<u>\$ 279,811</u>	<u>\$ 295,100</u>	<u>\$ 137,284</u>	<u>\$ 273,949</u>

**Riverside Community College District
2011-2012 Final Budget
Resource 1170 - Customized Solutions Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
Academic Salaries					
1330	Part-Time Teaching Fall	\$ -	\$ -	\$ -	\$ 4,359
1331	Part-Time Teaching Summer	-	-	1,345	7,500
1332	Part-Time Teaching Winter	-	-	-	1,453
1333	Part-Time Teaching Spring	-	-	2,691	-
	Total 1300	-	-	4,036	13,312
1490	Academic Special Project	-	-	-	3,360
	Total 1400	-	-	-	3,360
	Total 1000 Series	-	-	4,036	16,672
Classified Salaries					
2118	Full Time Administrator	55,433	38,066	13,803	2,265
2119	Full Time Regular	32,084	28,352	18,372	2,713
2190	Special Assignment	16,853	-	-	-
	Total 2100	104,371	66,419	32,175	4,978
	Total 2000 Series	104,371	66,419	32,175	4,978
Employee Benefits					
3110	STRS - Teachers & Aides	-	-	333	1,098
3130	STRS - Academic Non-Teaching	-	-	-	277
	Total 3100	-	-	333	1,375
3220	PERS Classified	8,202	6,278	3,669	544
	Total 3200	8,202	6,278	3,669	544
3315	Medicare - Teachers & Aides	-	-	59	193
3320	OASDHI Classified	6,438	4,009	2,125	309
3325	Medicare Classified	1,506	938	497	72
3335	Medicare - Academic Non-Teaching	-	-	-	49
	Total 3300	7,943	4,947	2,680	623
3420	H&W Classified	13,275	10,282	6,190	948
	Total 3400	13,275	10,282	6,190	948
3510	SUI - Teachers & Aides	-	-	49	214
3520	SUI Classified	311	194	247	80
3530	SUI - Academic Non-Teaching	-	-	-	54
	Total 3500	311	194	296	348
3610	WC - Teachers & Aides	-	-	63	209
3620	Work Comp Classified	1,360	847	538	78
3630	WC - Academic Non-Teaching	-	-	-	53
	Total 3600	1,360	847	601	340

**Riverside Community College District
2011-2012 Final Budget
Resource 1170 - Customized Solutions Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
3920/30	Other Benefits	105	389	(419)	-
	Total 3900	105	389	(419)	-
	Total 3000 Series	31,197	22,936	13,351	4,178
<u>Books and Supplies</u>					
4555	Copying and Printing	36	632	182	275
4590	Other Supplies	536	311	117	250
4599	Cont Ed Instr Suppl	2,708	2,897	2,264	6,400
	Total 4500	3,279	3,840	2,563	6,925
	Total 4000 Series	3,279	3,840	2,563	6,925
<u>Services and Operating Expenses</u>					
5045	Postage	111	47	10	200
	Total 5000	111	47	10	200
5210	Mileage	2,244	-	119	250
5211	Meeting Expenses	257	-	-	-
5220	Conference Attendance	205	-	-	-
	Total 5200	2,706	-	119	250
5310	Memberships and Dues	100	500	-	-
	Total 5300	100	500	-	-
5520	Electricity	1,724	1,647	2,427	3,000
5530	Water	1,053	873	709	1,000
5540	Telephone	1,172	790	627	1,000
5541	Cellular Telephone	1,421	2,033	1,846	2,000
5570	Waste Disposal	96	96	197	200
	Total 5500	5,465	5,438	5,806	7,200
5622	Printing - Class Schedule	-	-	-	2,000
5630	Rents and Leases	5,678	6,587	1,976	357
5644	Repairs	-	390	-	-
	Total 5600	5,678	6,977	1,976	2,357
5740	Advertising	-	-	-	500
5790	Licenses, Permits, and Other Fees	-	11	-	-
	Total 5700	-	11	-	500
5890	Outside Services and Operating Costs	43,300	117,758	22,698	80,700
	Total 5800	43,300	117,758	22,698	80,700
	Total 5000 Series	57,359	130,731	30,609	91,207
	Total Expenditures	196,206	223,926	82,735	123,960

Contingency/Fund Balance

**Riverside Community College District
2011-2012 Final Budget
Resource 1170 - Customized Solutions Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
7910	Unrestricted	83,604	71,173	54,549	149,989
	Total 7900	83,604	71,173	54,549	149,989
Total Resource 1170					
Expenditures/Contingency/Fund Balance		<u>\$ 279,811</u>	<u>\$ 295,100</u>	<u>\$ 137,284</u>	<u>\$ 273,949</u>

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

FINAL BUDGET
 2011-2012

INCOME

Unaudited Beginning Balance, July 1		\$ 9,407,665
Local Income		<u>1,440,000</u>
Total Available Income (TAF)		<u>\$ 10,847,665</u>

EXPENDITURES

Object Code

5000	Services and Operating Expenses		\$ 218,686
6000	Capital Outlay		<u>3,704,871</u>
	Total Expenditures		3,923,557
7900	* Contingency / Reserves		<u>6,924,108</u>
	Total Resource 1180 Including Contingency / Reserves		<u>\$ 10,847,665</u>

* 5% Contingency reserve calculated from TAF equals \$542,383

**Riverside Community College District
2011-2012 Final Budget
Resource 1180 - Redevelopment Pass-Through Income**

<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
1.0 Local Income				
8890 Redevelopment Agency Pass-Thru	\$ 1,893,125	\$ 1,613,435	\$ 1,387,953	\$ 1,400,000
8860 Interest	134,515	145,473	75,722	40,000
Total 1.0	<u>2,027,640</u>	<u>1,758,909</u>	<u>1,463,675</u>	<u>1,440,000</u>
2.0 Beginning Balance July 1	5,659,416	7,564,112	9,042,422	9,407,665
Total 2.0	<u>5,659,416</u>	<u>7,564,112</u>	<u>9,042,422</u>	<u>9,407,665</u>
Total Available Funds	<u>\$ 7,687,056</u>	<u>\$ 9,323,021</u>	<u>\$ 10,506,097</u>	<u>\$ 10,847,665</u>

**Riverside Community College District
2011-2012 Final Budget
Resource 1180 - Redevelopment Pass-Through Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
<u>Services and Operating Expenses</u>					
5110	Consultants	\$ 76,254	\$ 77,713	\$ 114,600	\$ 155,700
	Total 5100	76,254	77,713	114,600	155,700
5510	Natural Gas	1,041	1,807	1,657	3,000
5520	Electricity	42,644	49,971	52,702	50,000
5530	Water	1,138	1,741	1,712	7,554
5540	Telephone	-	-	3,886	-
5570	Waste Disposal	1,868	2,302	2,955	2,432
	Total 5500	46,691	55,821	62,912	62,986
5790	Licenses, Permits, and Other Fees	-	-	246	-
	Total 5700	-	-	246	-
5890	Other Services	-	-	15,367	-
	Total 5800	-	-	15,367	-
	Total 5000 Series	122,945	133,533	193,125	218,686
<u>Capital Outlay</u>					
<u>Buildings</u>					
6219	Other	-	-	77,118	172,881
6221	Advertising / Legal	-	-	2,853	-
6223	Architect's Fees	-	-	417,456	98,159
6224	Testing	-	-	8,900	43,867
6225	Demolition/Grading	-	-	79,118	78,181
6226	Remodel	-	147,066	19,849	2,800,000
6227	Fixtures/Fixed Equipment	-	-	42,369	-
6229	Other	-	-	159,667	511,783
	Total 6200	-	147,066	807,330	3,704,871
<u>Equipment</u>					
6481	Equip Add'l <\$5000	-	-	6,849	-
6486	Computer Equip Add'l >5000	-	-	91,128	-
	Total 6400	-	-	97,977	-
	Total 6000 Series	-	147,066	905,307	3,704,871
	Total Expenditures	122,945	280,599	1,098,432	3,923,557
<u>Contingency/Fund Balance</u>					
7920	Restricted	7,564,111	9,042,422	9,407,665	6,924,108
	Total 7900	7,564,111	9,042,422	9,407,665	6,924,108
Total Resource 1180					
Expenditures/Contingency/Fund Balance		\$ 7,687,056	\$ 9,323,021	\$ 10,506,097	\$ 10,847,665

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

FINAL BUDGET
 2011-2012

INCOME

Unaudited Beginning Balance, July 1		\$	-
Federal Income	\$ 13,624,400		
State Income	9,463,831		
Local Income	3,118,563		
Intrafund Transfers	<u>1,973,055</u>		
Total Income			<u>28,179,849</u>
Total Available Funds (TAF)		\$	<u>28,179,849</u>

EXPENDITURES

Object Code

1000	Academic Salaries		\$ 4,620,091
2000	Classified Salaries		7,267,785
3000	Employee Benefits		3,725,008
4000	Books and Supplies		1,945,456
5000	Services and Operating Expenses		5,811,006
6000	Capital Outlay		2,544,548
7600	Student Grants / Bus Passes		<u>2,265,955</u>
	Total Expenditures		28,179,849
7900	Contingency / Reserves		<u> -</u>
	Total Resource 1190 Including Contingency / Reserves		<u>\$ 28,179,849</u>

**Riverside Community College District
2011-2012 Final Budget
Resource 1190 - Grants and Categorical Program Income**

<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
1.0 Federal Income				
8190 Social Innovation Student Leadership SPP 027	\$ -	\$ -	\$ 4,878	\$ 5,122
8120 Upward Bound TRIO Riverside SPP 039	226,821	301,460	316,226	290,651
8120 Upward Bound TRIO Norco SPP 044	97,696	-	-	-
8190 Career Ladder Nursing Ed SPP0 45	7,544	-	-	-
8190 Comm College Initiative for Egypt SPP 093	-	205,573	-	-
8190 Comm College Initiative for Egypt, Phase II SPP 094	-	17,705	15,038	-
8190 Foster and Kinshipcare SPP 098	60,574	65,240	49,421	60,709
8190 Foster and Kinship Provider Training SPP 099	48,399	67,264	67,772	-
8170 VTEA Tech Prep SPP 101	243,901	201,814	335,129	-
8170 Tech Prep Regional Coord Project SPP 102	180,194	233,300	-	-
8120 SSS Trio - Moreno Valley 10/15 SPP 104	-	-	180,925	258,494
8120 SSS Rise - Norco 10/15 SPP 105	-	-	76,485	363,515
8120 SSS Trio - Riverside 10/15 SPP 106	-	-	70,903	369,097
8190 Tri-Tech Small Bus Development SPP 108	180,791	-	-	-
8190 Tri-Tech Small Bus Development SPP 109	144,686	165,366	72,608	257,392
8190 Tri-Tech Small Bus Development SPP 111	-	27,634	-	-
8190 Tri-Tech Small Business Jobs Act SPP 113	-	-	-	250,000
8190 Tri-Tech Small Bus Development SPP 131	-	126,120	192,080	-
8120 Title VI Global Logistics Program SPP 133	-	-	235,496	-
8190 ARRA So Calif Logistics Tech Collaborative SPP 140	-	41,863	-	229,443
8130 Calif. Transportation & Logistics Inst. SPP 141	87,341	15,359	-	-
8120 Upward Bound TRIO Norco CNUSD2 SPP 143	211,572	292,570	252,528	392,283
8120 Upward Bound TRIO Norco Norte Vista SPP 144	272,520	227,131	200,332	199,828
8190 Procurement Assistance SPP 145	116,932	249,418	109,416	-
8190 Procurement Assistance SPP 147	134,939	-	129,075	146,457
8120 Title V Riverside SPP 150	268,758	37,492	-	-
8120 Title V Norco SPP 151	122,072	-	-	-
8120 Title V Moreno Valley SPP 152	176,926	14,693	-	-
8120 Title V Chaffey CC SPP 153	252,784	67,378	-	-
8120 Title V HSI Coop MV/UCR SPP 154	481,553	558,000	485,355	111,325
8120 Title V HSI Coop MV/Norco SPP 155	440,590	280,715	256,010	6,355
8120 Title V Norco Campus 09/14 SPP 156	-	296,484	691,022	730,177
8190 RCOE Foster Youth Indep. Lvg. Pgm. SPP 157	94,584	63,520	80,144	91,670
8190 Pre-Emancipation Services SPP 158	62,052	-	-	-
8190 Post-Emancipation Services SPP 159	59,264	-	-	-
8190 Riverside County Emancipation Svcs SPP 160	395,001	-	-	-
8190 Americorp/Svc Lrn Yr 2 SPP 168	48,999	-	-	-
8190 ARRA Equip to Enhance Trng for Health Prof SPP 179	-	-	215,461	80,892
8190 Workability Grant SPP 183	202,200	275,380	230,409	290,060
8190 ARRA Dept of Rehab - Workability SPP 184	-	5,617	37,327	-
8120 Title V Moreno Valley Campus 09/14 SPP 194	-	481,171	421,934	821,882
8120 Title V HSI Coop Program Norco CSUSB SPP 195	-	-	447,049	1,064,266
8130 CCEAC Program WIA Title I SPP 203	184,397	-	-	-
8130 WIA Allied Health Prog Expansion FP2 SPP 204	-	-	198,476	335,475
8130 WIA Allied Health Prog Expansion SPP 206	-	172,386	313,611	-
8190 Allied Health - Health Care and Facilities SPP 207	-	188,543	19,720	121,407
8190 Allied Health - Health Care and Facilities SPP 208	-	-	-	148,500
8130 ARRA Allied Hlth Prog Stimls Exp Proj, Phs II SPP 210	-	107,675	247,810	-
8190 Affordable Care Act - Expansion of PA Trng SPP 213	-	-	-	2,117,808

**Riverside Community College District
2011-2012 Final Budget
Resource 1190 - Grants and Categorical Program Income**

<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
8190 Pre-Emancipation Services (2011-2012) SPP 218	88,616	124,781	124,773	105,800
8190 Post-Emancipation Services (2011-2012) SPP 219	55,286	88,331	84,823	102,000
8190 Riv Cty Emancipation Svc (2011-2012) SPP 220	424,523	886,450	887,292	672,200
8120 Child Care Access (ECS) SPP 229	192,126	19,585	-	-
8190 ECS Consortium Grant SPP 230	17,466	17,499	17,475	17,500
8190 Nursing Scholarships for Disadvtdged Stdnts SPP 233	-	-	176,179	-
8190 ARRA Nursing Schol for Disadvtdged Stdnts SPP 234	-	-	114,352	-
8190 PA Scholarships for Disadvtdged Stdnts SPP 235	-	-	24,072	-
8190 ARRA PA Scholarships for Disadvtdged Stdnts SPP 236	-	-	10,766	-
8190 PA Scholarships for Disadvtdged Stdnts 11/12 SPP 237	-	-	-	10,374
8190 Youth Empowerment Strategies for Success SPP 239	-	-	1,482	-
8190 CDC-WORKs! Program SPP 240	120,945	125,604	55,513	-
8120 Student Support Services TRIO Norco SPP 241	239,709	246,413	49,812	-
8120 Student Support Services TRIO - Norco 10/15 SPP 242	-	-	134,901	334,936
8190 Comm Action Partnership of Riv Cty SPP 246	-	153,674	87,390	-
8130 WIA/ARRA Comm Clg Class Size Training SPP 247	-	645,208	635,118	-
8190 Nursing Education Pract. & Retention SPP 251	381,537	322,879	29,409	50,304
8190 Fast Track to the AND Prog SPP 253	84,682	27,057	8,356	214,948
8190 Nursing Ed Practice & Retention 10/13 SPP 257	-	-	228,636	446,952
8190 City of Riverside - CDBG - HUD SPP 280	-	23,617	-	-
8130 ARRA Summer Work Experience Prog SPP 309	-	13,767	346,188	-
8130 SYEP Independent Living Youth Acad SPP 310	-	415,660	-	-
8190 SYEP Independent Living Youth Acad SPP 310	11,303	-	-	-
8140 ARRA Subsidized Time-Ltd Emplmt Prog SPP 311	-	17,451	69,137	-
8190 CCRAA Access to Success SPP 313	200,027	445,309	695,865	80,855
8190 CCRAA Step Up to Success Coop SPP 314	421,771	1,023,358	720,301	241,145
8190 CCRAA Project Success Prog SPP 315	321,212	1,325,811	546,897	26,369
8190 NSF Nat'l Ctr Logistics & Supply SPP 321	40,887	21,459	-	-
8190 NSF Logistics Technicians: Goods to Go SPP 322	115,638	170,704	256,274	263,935
8190 ATE-Adv Tech Ed-NSF SPP 327	78,240	-	-	-
8120 FIPSE Public Safety Education & Training SPP 341	-	-	114,546	485,453
8120 Fund for Improvement SPP 342	90,839	31,947	-	-
8190 UCR/TQE Grant SPP 347	108,900	25,540	-	-
8190 Water Quality Research SPP 348	81,548	50,080	-	-
8190 UCR/Aurora SPP 349	2,995	-	-	-
8190 UCR/MV Copernicus SPP 350	11,608	-	-	-
8190 USDA Soil Science SPP 351	25,986	100,284	11,679	112,052
8190 UCR/USDA Building Bridges Nano-Water SPP 353	-	-	1,600	96,341
8170 Gateway to College - Tech Prep SPP 363	139,434	210,917	197,685	-
8140 TANF 50% SPP 366	91,155	100,423	136,689	145,377
8140 CalWorks SPP 367	-	39,457	-	-
8170 VTEA SPP 370	971,918	895,019	1,005,549	1,024,703
8170 CTE Transitions SPP 371	-	-	-	234,850
8170 VTEA Title IIA State Leadrshp SPP 377	164,880	153,233	154,935	150,100
8190 Riv Cty 2009 Homeland Security Grant Prog SPP 385	-	-	-	54,000
8190 Bulletproof Vest Partnership SPP 386	-	-	1,516	11,398
8190 Tri-Tech SBA 2007 Carryover SPP 392	14,281	-	-	-
8190 Child Development Ctr Carryover SPP 395	20,427	-	-	-
Total 1.0	9,321,027	12,508,386	12,881,850	13,624,400

2.0 State Income

**Riverside Community College District
2011-2012 Final Budget
Resource 1190 - Grants and Categorical Program Income**

<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
8627 Career Tech Education - Fiscal Agent SPP 013	6,571,751	341,999	-	-
8659 Basic Skills Reappropriation SPP 020	74,211	-	-	-
8659 Basic Skills & Immigrant Education SPP 021	399,574	-	-	-
8659 Basic Skills ESL 07/08 SPP 022	199,125	323,417	-	-
8659 Basic Skills ESL 08/09 SPP 023	106,352	411,757	135,090	-
8659 Basic Skills ESL 09/10 SPP 024	-	187,761	237,739	28,327
8659 Basic Skills ESL 10/12 SPP 025	-	-	260,174	108,100
8659 Basic Skills ESL 11/12 SPP 026	-	-	-	368,274
8627 CSUSB Bridges Stem Cell Research SPP 028	-	-	2,822	46,978
8659 Career Exp & Dev 7th & 8th Graders SPP 032	120,831	-	-	-
8659 CTE Strength Career Tech Ed SB70 SPP 033	130,168	(35,342)	-	-
8659 CTE Community Collaborative Proj-Unite SPP 034	284,853	178,153	-	-
8659 CTE Teacher Preparation Pipeline SPP 035	114,082	23,829	-	-
8659 CTE Community Collaborative Proj-Suppl SPP 037	40,777	8,793	-	-
8659 CA Articulation NBR SPP 046	-	1,607	-	-
8659 Song Brown RN Special Programs 10/12 SPP 049	99,967	-	52,636	71,722
8659 Song Brown RN - 10/12 SPP 050	-	-	107,969	92,031
8659 Phys Asst Base Pr Song-Brown SPP 051	106,100	107,000	99,996	100,000
8659 Nursing Capacity Bldg Prog Expansn SPP 057	112,991	-	-	-
8622 EOPS SPP 060	766,913	507,019	1,134,201	1,180,445
8629 EOPS Care SPP 061	135,643	81,710	-	-
8629 CARE SPP 061	-	-	135,158	135,718
8659 BFAP Augmentation SPP 067	616,478	720,204	807,187	899,736
8659 BOG Financial Aid Admin SPP 069	224,072	232,026	259,241	337,386
8628 Telecom Tech Grant SPP 071	10,041	250	-	-
8629 Instr/Library Equip Block Grant SPP 075	307,852	40,008	26,003	-
8628 TTIP - Library SPP 076	36,029	7	-	-
8659 Matriculation SPP 080	1,769,847	867,196	867,175	823,816
8659 Staff Development SPP 084 thru 087	47,955	6,146	1,465	8,219
8659 Foster & Kinship Care Educ SPP 098	62,102	66,884	77,297	62,233
8627 TRI-TECH SBDC State Cash Match odd yrs SPP 112	-	-	160,000	-
8659 Middle College HS SPP 125	132,835	84,604	99,454	99,454
8659 Middle College HS SPP 126	-	15,300	-	-
8659 SBDC State CCCCCO SPP 128	49,994	24,785	-	-
8659 CACT Grant SPP 135	160,363	146,227	80	-
8659 IDRC Mt. Sac SPP 136	8,441	-	-	-
8659 Resp Trng Fund (RTF) Incumb Wkrs SPP 148	51,596	-	-	-
8659 Game Art Mini-Grant SPP 149	7,810	-	-	-
8659 Center International Trade SPP 163	205,000	101,670	-	-
8659 Faculty/Staff Diversity SPP 170	37,433	27,998	14,458	54,703
8659/8680 CITD Leadership Grant SPP 173	172,500	85,552	151,361	193,639
8659 CACT Hub FP1 SPP 177	53,245	-	-	-
8659 CITD Hub FP2 SPP 178	21,740	-	-	-
8621/8629 DSP&S SPP 180	1,989,652	1,120,143	1,621,057	1,619,433
8659 Active Minds/Mental Health Education SPP 185	-	-	1,967	8,033
8627 RCOE Zenith Mentoring Foster Youth/ILP SPP 186	60,615	22,894	(720)	-
8659 Entrepreneurship Career Pathway - CITD SPP 188	-	34,971	-	-
8659 Entrepreneurship Career Pathway - SBDC SPP 189	-	34,661	-	-
8659 CACT Hub FP3 SPP 191	114,281	54,354	1,000	-
8659 CITD Hub FP3 SPP 192	119,383	60,010	-	-

**Riverside Community College District
2011-2012 Final Budget
Resource 1190 - Grants and Categorical Program Income**

<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>	
8659	Entrepreneurship Car Pathway - CITD Ldrshp SPP 193	-	68	43,695	6,237
8659	Faculty Entrepreneurship Project 11/12 SPP 211	-	-	-	15,000
8659	Faculty Entrepreneurship Project SPP 212	-	-	4,975	-
8659	Nursing & Allied Health Equip SPP 214	32,299	2,251	-	-
8659	CAC/DOJ Music Presenting SPP 225	-	15,000	-	-
8627	Community Emergency Response Team SPP 248	-	-	-	1,500
8659	Nursing Fac Recruitment & Retention SPP 250	34,457	36,619	29,990	-
8659	Song Brown Registered Nursing - 08/10 SPP 252	100,385	99,615	-	-
8659	Song Brown Registered Nursing - 09/11 SPP 254	-	98,675	88,519	-
8659	Song Brown PA Mental Health Prog SPP 255	-	-	-	92,202
8659	Song Brown PA Mental Health Prog 11/12 SPP 256	-	-	-	167,022
8659	Song Brown RN Special Project SPP 258	56,816	4,087	1,209	-
8659	Nursing Capacity Bldg Prog Exp FP3 SPP 259	274,256	-	-	-
8659	Nursing Capacity Bldg Renovation FP3 SPP 260	143,241	-	-	-
8659	CTE Enroll Growth & Retention ADN-RN SPP 261	253,503	535,581	61,653	-
8659	CTE Enroll Grwth & Retention ADN-RN 09/10 SPP 262	-	83,388	356,257	153,793
8659	Enrollment Grwth for ADN-RN 10/11 SPP 263	-	-	2,762	514,425
8659	Enrollment Grwth for ADN-RN 11/12 SPP 264	-	-	-	260,687
8627	State Transition to Nursing Practice SPP 270	-	-	807	9,193
8659	CTE Workforce Innovation Partnership SPP 272	-	-	18,736	131,264
8659	Teeth are Us SPP 273	77,927	-	-	-
8659	CTE Community Collaborative Proj 08/09 SPP 275	-	256,547	140,467	-
8659	CTE Comm Collaborative Proj-Suppl 08/09 SPP 276	-	68,665	31,211	-
8659	CTE Community Collaborative Proj 09/10 SPP 277	-	42	146,620	163,338
8659	CTE Comm Collaborative Proj-Suppl 09/10 SPP 278	-	1,831	39,309	37,860
8659	EWD Regional Consortia Demonstration SPP 279	35,399	54,537	-	-
8659	CTE Community Collaborative Proj 10/11 SPP 287	-	-	-	400,000
8659	CTE Comm Collaborative Proj-Suppl 10/11 SPP 288	-	-	-	130,000
8659	California H.S. Exit Exam Prep Prog SPP 358	25,259	38,635	-	-
8626	CalWorks Comm Clg Set-Aside Prog SPP 359	125,018	106,686	59,886	76,000
8626	CalWorks SPP 367	438,945	242,730	437,029	467,063
8659	CA High School Exit Exam SPP 368	190,936	-	-	-
8627	CA Civil Liberties Public Ed Program SPP 380	5,000	19,983	-	-
8659	Center International Trade C/O SPP 396	31,412	-	-	-
8659	Teacher & Reading Develop C/O SPP 397	48,654	-	-	-
8659	Matriculation C/O SPP 398	-	21,896	-	-
8681	Lottery SPP 735	359,031	590,354	545,489	600,000
Total 2.0		17,755,143	8,160,780	8,261,426	9,463,831

3.0 Local Income

8890	CTE Community Collaborative Proj-Unite SPP 034	9,900	-	-	-
8890	Tri-Tech SBCD Cash Match SPP 110/132	57,348	51,005	-	150,000
8890	Tri-Tech Small Business Jobs Act Income SPP 114	-	-	-	2,525
8890	Regional Health Occupations SPP 117	-	-	-	2,000
8820	Nuview Bridge (ECS) SPP 122	114,700	36,114	-	-
8820	Jurupa Early College Academies SPP 123	76,951	-	-	-
8890	Tri-Tech SBCD Seminars SPP 129	3,025	4,592	568	10,100
8890	Tri-Tech SBDC Cash Match (even yrs) SPP 132	34,191	59,003	44,994	-
8890	CACT Seminars SPP 134	9,229	6,517	10,547	27,740
8890	PAC Seminars SPP 145/147	4,965	21,518	-	-

**Riverside Community College District
2011-2012 Final Budget
Resource 1190 - Grants and Categorical Program Income**

<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
8890 PAC Income Account - Even Year SPP 146	-	-	12,527	4,500
8820 Found for CA Comm Clgs/Career Ladder SPP 162	-	1,547	46,949	6,000
8890 CITD EDA/Fees/Conf SPP 164	9,113	14,665	-	-
8890 DSP&S - P1 Recalc SPP 180	85,334	10,937	17,582	-
8820 Step Into College SPP 187	-	36,605	33,364	1,911
8890 MWD Water Conservation SPP 205	6,916	-	-	-
8820 Bank of America - Perf Riverside SPP 224	-	1,602	8,398	-
8820 Carpenter Foundation - The Sound of Music SPP 226	-	-	10,500	25,000
8820 Lux Boreal Dance Residency SPP 227	-	-	8,710	-
8890 West Ed Paraprofessional SPP 231	-	-	-	187
8820 Kaiser Permanente MVC Dental Hygiene SPP 269	-	-	20,000	25,000
8820 Expanding Access to Dental Care and Ed SPP 274	-	200,000	-	-
8890 Riverside Comm Health Found Comm Ed SPP 281	-	-	24,484	516
8890 4Faculty Web Services SPP 312	3,778	2,338	2,775	8,438
8820 Community Learning in Partnership SPP 352	-	-	271,036	1,758,546
8820 Comm Learning in Partnership - Plng Grant SPP 357	-	125,303	28,193	-
8890 CalWorks Comm Clg Set-Aside Prog SPP 359	(63,348)	-	-	-
8820 Gateway to College Dropout Recovery SPP 362	10,500	3,611	7,586	47
8890 Gateway to College Charter School SPP 364	258,880	320,687	334,153	346,000
8890 Riverside Co Board of Supervisors SPP 390	-	-	20,000	5,507
8890 Moreno Valley Netbooks SPP 512	-	-	21,067	-
8880 Int'l Stdnt Capital Outlay Surcharge - SPP 709	50,339	(7,548)	10,218	744,546
Total 3.0	<u>671,820</u>	<u>888,493</u>	<u>933,649</u>	<u>3,118,563</u>

4.0 Intrafund Transfers In (Out)

From (To) Resource 1000:				
8999 EOP&S SPP 060	-	219,379	155,922	174,684
8999 CARE SPP 061	-	39,575	32,592	36,315
8999 Instructional Equipment Match SPP 075	73,259	9,002	13,002	-
8999 Matriculation SPP 080	-	702,961	590,049	637,905
8999 Middle College HS SPP 125	-	90,972	89,995	91,145
8999 RCOE Foster Youth ILP Emancipation SPP 157	-	-	5,372	-
8999 Center International Trade SPP 163	-	17,028	5,281	-
8999 CITD Leadership Grant SPP 173	-	24,576	-	-
8999 DSP&S Match/Over SPP 180	522,091	1,289,005	909,879	774,123
8999 Entrepreneurship Career Pathways CITD SPP 188	-	-	3,360	-
8999 CITD Hub FP3 SPP 192	-	2,377	-	-
8999 Riv Cty Emancipation Srvc (2009-2011) SPP 220	-	40,631	-	-
8999 Fed Wrk Study SPP 300/309	32,926	32,823	32,691	25,742
8999 FWS Off Campus 100% Amer Reads SPP 301	200	52	220	284
8999 FWS Off Campus 100% Amer Counts SPP 302	46	-	300	363
8999 FWS Off Campus 100% Literacy SPP 303	71	64	-	16
8999 FWS On Campus (Instruc/Non-Instruc) SPP 304	191,649	142,364	154,978	212,875
8999 CalWorks SPP 367	-	2,300	-	-
8999 General Fund Backfill SPP 758	-	-	-	19,603
Total 4.0	<u>820,241</u>	<u>2,613,110</u>	<u>1,993,642</u>	<u>1,973,055</u>

5.0 Unaudited Beginning Balance July 1

Total 5.0	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
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**Riverside Community College District
2011-2012 Final Budget
Resource 1190 - Grants and Categorical Program Income**

<u>Account Description</u>	Audited Actuals <u>2008-2009</u>	Audited Actuals <u>2009-2010</u>	Unaudited Actuals <u>2010-2011</u>	Final Budget Proposal <u>2011-2012</u>
Total Available Funds	<u>\$ 28,568,231</u>	<u>\$ 24,170,769</u>	<u>\$ 24,070,565</u>	<u>\$ 28,179,849</u>

**Riverside Community College District
2011-2012 Final Budget
Resource 1190 - Grants and Categorical Program Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
Academic Salaries					
1110	Regular Full-Time Teaching	\$ 645,562	\$ 674,696	\$ 586,861	\$ 406,847
1170	Instructional Release Time	205,122	157,180	194,547	112,249
	Total 1100	850,683	831,876	781,408	519,096
1218	Regular Full Time Administrator	616,240	603,773	752,832	844,593
1219	Counselors/Librarians/Release Time	1,315,650	1,429,593	1,269,715	1,226,778
	Total 1200	1,931,890	2,033,366	2,022,548	2,071,371
1330	Part-Time Teaching Fall	13,855	26,242	51,824	287,650
1331	Part-Time Teaching Summer (Odd years)	-	-	6,289	23,189
1332	Part-Time Teaching Winter	-	4,844	16,237	-
1333	Part-Time Teaching Spring	26,507	41,886	83,284	5,250
1334	Part-Time Teaching Summer (Even years)	2,910	6,775	37,599	-
1335	Regular - Overload Fall	5,065	1,611	-	2,595
1336	Regular - Overload Summer (Even years)	-	-	4,508	-
1337	Regular - Overload Winter	-	460	13,363	-
1338	Regular - Overload Spring	4,496	5,639	6,608	12,973
1339	Regular - Overload Summer (Odd years)	-	358	1,578	12,211
1360	Other - Substitute Teaching	324	19,986	12,641	-
1370	Other - Extra Duty	-	785	142	-
1371	Other - Large Lecture Stipends	1,181	974	681	-
	Total 1300	54,338	109,560	234,754	343,868
1439	Part-Time Non-Instructional	584,527	671,811	814,253	588,863
1469	Substitute Non-Instructional	-	269	468	-
1479	Extra Duty (Stipend)	28,743	29,644	15,175	-
1490	Special Assignments	412,350	466,207	506,459	1,096,893
	Total 1400	1,025,620	1,167,931	1,336,354	1,685,756
	Total 1000 Series	3,862,532	4,142,733	4,375,064	4,620,091
Classified Salaries					
2118	Full-Time Administrator	1,306,127	1,468,549	1,411,564	1,211,992
2119	Full-Time - Regular / Confidential	3,500,351	3,555,430	3,734,319	3,671,259
2129	Permanent Part-Time	246,483	300,032	307,873	600,906
2139	Classified Hourly	1,132,333	1,461,313	1,007,225	337,688
2169	Substitutes	35,238	37,699	47,275	-
2190	Special Assignment	53,000	32,703	48,488	53,875
	Total 2100	6,273,533	6,855,728	6,556,745	5,875,720
2210	Full-Time Instructional Aides	352,550	357,881	382,328	395,284
2220	Part-Time Instructional Aides	81,555	72,883	88,823	90,207
2230	Part-Time Hourly Instructional Aides	448,236	583,790	366,972	347,457
	Total 2200	882,341	1,014,555	838,123	832,948

**Riverside Community College District
2011-2012 Final Budget
Resource 1190 - Grants and Categorical Program Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
2331	Student Help Non-Instructional	388,631	421,241	527,638	524,888
2349	Overtime	36,336	17,971	23,958	18,229
2399	Classified Non-teaching Other	-	-	21,540	-
	Total 2300	<u>424,967</u>	<u>439,211</u>	<u>573,136</u>	<u>543,117</u>
2430	Student Instructional	-	20,493	99,053	16,000
2440	Overtime - Instructional Aides	7,263	4,852	1,565	-
	Total 2400	<u>7,263</u>	<u>25,345</u>	<u>100,617</u>	<u>16,000</u>
	Total 2000 Series	<u>7,588,103</u>	<u>8,334,839</u>	<u>8,068,622</u>	<u>7,267,785</u>
3110	STRS Teaching/Instr Aide	74,243	73,595	76,976	70,329
3120	STRS Classified Employee	12,115	11,567	11,588	8,548
3130	STRS Other Academic Employee	233,206	242,215	249,469	289,200
	Total 3100	<u>319,563</u>	<u>327,376</u>	<u>338,033</u>	<u>368,077</u>
3210	PERS Teaching/Instr Aide	49,271	45,329	54,096	53,030
3220	PERS Classified Employee	459,993	510,333	563,065	562,306
3230	PERS Other Academic Employee	1,735	6,604	22,411	27,493
	Total 3200	<u>511,000</u>	<u>562,266</u>	<u>639,573</u>	<u>642,829</u>
3310	OASDHI Teaching/Instr Aide	33,721	29,575	31,264	30,099
3315	Medicare Teaching/Instr Aide	25,632	28,051	26,863	24,593
3320	OASDHI Classified Employee	305,886	329,184	337,077	321,128
3325	Medicare Classified Employee	91,213	100,227	96,646	84,758
3330	OASDHI Other Academic Employee	5,129	6,752	13,551	15,605
3335	Medicare Other Academic Employee	39,872	44,126	46,309	54,434
	Total 3300	<u>501,453</u>	<u>537,916</u>	<u>551,710</u>	<u>530,617</u>
3410	H&W Teaching/Instr Aide	224,824	232,460	241,602	264,722
3420	H&W Classified Employee	1,094,052	1,182,160	1,240,891	1,226,888
3430	H&W Other Academic Employee	280,462	336,210	342,225	310,267
	Total 3400	<u>1,599,338</u>	<u>1,750,830</u>	<u>1,824,718</u>	<u>1,801,877</u>
3510	SUI Teaching/Instr Aide	5,383	6,050	13,682	27,305
3520	SUI Classified Employee	18,938	21,191	48,263	95,929
3530	SUI Other Academic Employee	8,853	10,412	26,426	60,497
	Total 3500	<u>33,174</u>	<u>37,654</u>	<u>88,370</u>	<u>183,731</u>
3610	Work Comp Teaching/Instr Aide	23,481	26,020	30,730	26,881
3620	Work Comp Classified Employee	96,352	102,502	121,107	112,010
3630	Work Comp Othr Academic Employee	38,669	42,192	52,736	58,986
	Total 3600	<u>158,502</u>	<u>170,714</u>	<u>204,573</u>	<u>197,877</u>
3920	Other Benefits Classified Employee	-	-	(80)	-
	Total 3900	<u>-</u>	<u>-</u>	<u>(80)</u>	<u>-</u>

**Riverside Community College District
2011-2012 Final Budget
Resource 1190 - Grants and Categorical Program Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
	Total 3000 Series	<u>3,123,031</u>	<u>3,386,756</u>	<u>3,646,897</u>	<u>3,725,008</u>
<u>Books and Supplies</u>					
4230	Reference Books	53,071	80,821	85,011	61,496
	Total 4200	<u>53,071</u>	<u>80,821</u>	<u>85,011</u>	<u>61,496</u>
4320	Instructional Supplies	566,007	696,141	963,647	828,401
4330	Periodicals & Magazines	33,084	137,933	141,882	34,144
4351	Instructional Media Supplies	83,280	14,866	12,401	5,500
4360	Tests	308,207	173,209	16,899	5,107
	Total 4300	<u>990,578</u>	<u>1,022,149</u>	<u>1,134,829</u>	<u>873,152</u>
4520	Custodial Supplies	-	3,336	-	-
4530	Grounds/Garden Supplies	1,933	172	-	200
4540	Health Supplies	-	16,528	-	-
4555	Copying and Printing	145,098	50,550	74,300	63,542
4575	Software < \$500	21,069	18,553	9,392	7,030
4580	Theatre Supplies	774	-	-	-
4590	Office/Other Supplies	345,589	361,555	310,596	800,259
	Total 4500	<u>514,464</u>	<u>450,694</u>	<u>394,288</u>	<u>871,031</u>
4644	Repair Parts	1,036	-	-	-
4690	Other Transportation Supplies	13,870	2,025	8,174	9,875
	Total 4600	<u>14,906</u>	<u>2,025</u>	<u>8,174</u>	<u>9,875</u>
4710	Food	130,023	82,462	118,496	129,902
	Total 4700	<u>130,023</u>	<u>82,462</u>	<u>118,496</u>	<u>129,902</u>
	Total 4000 Series	<u>1,703,042</u>	<u>1,638,151</u>	<u>1,740,797</u>	<u>1,945,456</u>
5045	Postage	12,318	7,597	4,783	14,819
	Total 5000	<u>12,318</u>	<u>7,597</u>	<u>4,783</u>	<u>14,819</u>
5110	Consultants	246,161	80,521	295,587	723,109
5120	Lecturers	53,578	123,090	117,280	55,360
5151	Temporary Services	7,910	-	-	-
5194	Filming	-	-	-	300
5197	Grant/Contract Sub-Agreement	-	-	464,972	1,148,310
5198	Professional Services	584,821	665,812	295,353	719,173
	Total 5100	<u>892,470</u>	<u>869,423</u>	<u>1,173,192</u>	<u>2,646,252</u>
5210	Mileage	60,668	50,309	39,131	58,113
5211	Meeting Expense	151,259	124,582	75,927	57,335
5219	Other Travel Expenses	129,922	164,499	151,787	186,699
5220	Conferences	274,080	229,831	232,651	273,560
	Total 5200	<u>615,930</u>	<u>569,221</u>	<u>499,496</u>	<u>575,707</u>

**Riverside Community College District
2011-2012 Final Budget
Resource 1190 - Grants and Categorical Program Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
5310	Memberships	18,818	17,339	12,847	11,695
	Total 5300	18,818	17,339	12,847	11,695
5440	Student Insurance	-	-	250	516
	Total 5400	-	-	250	516
5520	Electricity	3,445	3,292	789	300
5530	Water	2,104	1,744	283	-
5540	Telephone	19,125	19,397	276	-
5541	Cellular Telephone	29,587	38,105	30,946	22,805
5570	Waste Disposal	191	272	80	-
	Total 5500	54,451	62,810	32,374	23,105
5630	Rents and Leases	50,937	100,302	23,579	30,016
5632	Scenic Rentals	-	-	797	-
5633	Costume Rentals	-	-	5,043	-
5644	Repairs	12,479	39,434	13,962	9,565
5649	Computer Software Maintenance	230,008	341,516	394,851	223,686
5650	Transportation Contracts	23,662	25,674	34,552	39,032
	Total 5600	317,085	506,926	472,784	302,299
5740	Advertising	32,227	7,179	7,886	16,505
5790	Other Legal Expenses	21,961	104,258	41,419	271,770
	Total 5700	54,188	111,436	49,305	288,275
5830	Surveys	1,126	19,838	-	-
5840	Physicals	-	5,340	9,719	-
5850	Fingerprints	3,377	3,791	4,191	771
5855	Pre-employment Testing	3,780	1,910	28,604	-
5890	Outside Services and Operating Costs	7,534,372	1,619,453	554,218	1,091,394
5892	Bank Charges	96	6	3	125
	Total 5800	7,542,751	1,650,339	596,734	1,092,290
5910	Indirect Charges	519,385	476,934	481,278	856,048
	Total 5900	519,385	476,934	481,278	856,048
	Total 5000 Series	10,027,396	4,272,025	3,323,044	5,811,006
Capital Outlay					
Site and Site Improvement					
6127	Fixtures & Fixed Equipment	28,412	-	-	-
	Total 6100	28,412	-	-	-
Buildings					
6210	New Buildings	-	(5,000)	-	-
6217	Fixtures & Fixed Equipment	175	-	-	-
6226	Remodel	71,337	80,856	8,630	-
6227	Fixtures & Fixed Equipment	6,864	13,650	43,611	199,064
	Total 6200	78,377	89,505	52,241	199,064

**Riverside Community College District
2011-2012 Final Budget
Resource 1190 - Grants and Categorical Program Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
Library Books					
6310	Library Books	96,800	17,414	-	-
	Total 6300	96,800	17,414	-	-
Equipment					
6481	Equip Add'l \$200-4999	578,092	173,936	552,544	1,388,241
6482	Equip Add'l >\$5000	184,760	840,436	506,465	589,230
6483/6491	Equip Repl \$200-4999	111,519	91,350	1,804	-
6484/6492	Equip Repl >\$5000	61,645	55,549	-	12,414
6485	Computer Equip Add'l <\$4999	586,121	537,818	729,593	311,804
6486	Computer Equip Add'l >\$5000	47,518	83,379	93,706	43,795
6487/6495	Computer Equip Repl <\$4999	125,898	171,882	-	-
	Total 6400	1,695,553	1,954,351	1,884,112	2,345,484
	Total 6000 Series	1,899,141	2,061,270	1,936,353	2,544,548
Other Outgo					
7510	Scholarships	20,200	33,572	-	-
	Total 7500	20,200	33,572	-	-
7620	Student Financial Grants	53,499	57,165	441,067	1,819,056
7640	Book Grants	241,636	149,557	265,864	315,772
7650	Meal Grants	14,433	166	32,360	18,100
7660	Bus Passes	35,218	61,139	150,331	60,044
7661	Educational Supplies	-	33,397	90,166	52,983
	Total 7600	344,786	301,423	979,788	2,265,955
	Total 7000 Series	364,986	334,995	979,788	2,265,955
	Total Expenditures	28,568,231	24,170,769	24,070,565	28,179,849
Total Resource 1190					
Expenditures/Contingency/Fund Balance		\$ 28,568,231	\$ 24,170,769	\$ 24,070,565	\$ 28,179,849

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

FINAL BUDGET
 2011-2012

INCOME

Unaudited Beginning Balance, July 1		\$ 58,473
Local Income	\$ 1,864,378	
Interfund Transfer From Resource 1110	<u>323,129</u>	
Total Income		<u>2,187,507</u>
Total Available Funds (TAF)		<u>\$ 2,245,980</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 830,934
3000	Employee Benefits	346,640
4000	Books and Supplies	908,808
5000	Services and Operating Expenses	146,102
6000	Capital Outlay	<u>13,496</u>
	Total Expenditures	2,245,980
7900	* Contingency / Reserves	<u>-</u>
	Total Resource 3200 Including Contingency / Reserves	<u>\$ 2,245,980</u>

* 5% Contingency reserve calculated from TAF equals \$ 112,299

**Riverside Community College District
2011-2012 Final Budget
Resource 3200 - Food Services Income**

<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
1.0 Local Income				
8844 Food Service Sales/Commissions	\$ 1,275,421	\$ 1,515,414	\$ 1,854,712	\$ 1,783,838
8860 Interest	2,362	2,115	865	440
8890 Video /Vending /Pepsi Support	89,308	87,550	80,100	80,100
Total 1.0	<u>1,367,091</u>	<u>1,605,079</u>	<u>1,935,677</u>	<u>1,864,378</u>
2.0 Interfund Transfer				
8980 From Resource 1110	676,930	529,809	382,790	323,129
Total 2.0	<u>676,930</u>	<u>529,809</u>	<u>382,790</u>	<u>323,129</u>
3.0 Unaudited Beginning Balance July 1				
Total 3.0	<u>159,294</u>	<u>144,909</u>	<u>177,106</u>	<u>58,473</u>
Total Available Funds	<u>\$ 2,203,315</u>	<u>\$ 2,279,796</u>	<u>\$ 2,495,573</u>	<u>\$ 2,245,980</u>

**Riverside Community College District
2011-2012 Final Budget
Resource 3200 - Food Services Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
<u>Classified Salaries</u>					
2118	Full-Time Administrator	\$ 138,859	\$ 186,670	\$ 220,494	\$ 230,765
2119	Full-Time - Regular / Confidential	433,757	453,620	444,771	444,399
2139	Classified Hourly	86,342	59,736	5,915	-
2169	Classified Substitute	2,187	1,943	2,810	-
	Total 2100	661,145	701,969	673,990	675,164
2331	Student Help	21,197	54,927	152,173	147,570
2349	Overtime	5,304	8,303	8,460	8,200
	Total 2300	26,500	63,230	160,633	155,770
	Total 2000 Series	687,645	765,199	834,623	830,934
<u>Employee Benefits</u>					
3120	STRS Classified Employee	-	-	1,885	5,568
	Total 3100	-	-	1,885	5,568
3220	PERS Classified Employee	53,943	61,457	68,346	64,182
	Total 3200	53,943	61,457	68,346	64,182
3320	OASDHI Classified Employee	35,955	40,278	40,062	36,430
3325	Medicare Classified Employee	9,654	10,312	9,828	9,788
	Total 3300	45,609	50,590	49,890	46,218
3420	H&W Classified Employee	176,530	193,274	197,873	206,755
	Total 3400	176,530	193,274	197,873	206,755
3520	SUI Classified Employee	2,001	2,115	4,906	10,871
	Total 3500	2,001	2,115	4,906	10,871
3620	WC Classified Employee	8,995	9,902	13,012	13,046
	Total 3600	8,995	9,902	13,012	13,046
3920	OB Classified Employee	(88)	1,809	1,064	-
	Total 3900	(88)	1,809	1,064	-
	Total 3000 Series	286,991	319,147	336,975	346,640
<u>Books and Supplies</u>					
4555	Copying and Printing	675	138	485	460
4590	Office/Other Supplies	9,286	13,119	12,225	12,750
	Total 4500	9,961	13,257	12,710	13,210
4644	Repair Supplies	173	377	80	100
4690	Transportation Supplies	2,636	1,863	589	750
	Total 4600	2,809	2,240	669	850
4711	Protein	93,527	88,070	112,645	112,000

**Riverside Community College District
2011-2012 Final Budget
Resource 3200 - Food Services Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
4712	Dessert	29,273	31,613	35,026	35,000
4713	Dairy	32,230	49,492	73,079	73,500
4714	Produce	22,213	29,871	33,047	33,500
4715	Salad	239,858	272,826	321,110	302,656
4716	Bread	24,316	42,233	56,005	54,000
4717	Groceries	209,791	221,015	239,118	187,092
4791	Paper and Soap	60,009	54,868	72,891	73,500
4792	Laundry	4,998	6,345	11,800	12,000
4793	Kitchen Expendables	7,535	3,440	10,728	11,500
	Total 4700	723,748	799,774	965,448	894,748
	Total 4000 Series	736,518	815,271	978,826	908,808
<u>Services and Operating Expenses</u>					
5045	Postage	11	22	17	25
	Total 5000	11	22	17	25
5110	Consultants	170,000	60,000	130,511	-
	Total 5100	170,000	60,000	130,511	-
5210	Mileage	186	710	463	650
	Total 5200	186	710	463	650
5310	Memberships and Dues	210	240	240	240
	Total 5300	210	240	240	240
5510	Natural Gas	4,900	4,900	5,200	5,200
5520	Electricity	32,700	32,700	35,700	35,700
5541	Cellular Telephone	794	252	-	-
5550	Laundry & Cleaning	31,487	32,738	38,817	38,700
	Total 5500	69,881	70,590	79,717	79,600
5630	Rents and Leases	-	18,254	6,605	-
5644	Repairs	9,917	18,568	19,502	20,100
	Total 5600	9,917	36,822	26,107	20,100
5710	Audit	2,522	2,833	2,200	2,742
5790	Other Licenses/Processing Fees	2,566	3,224	2,192	2,500
	Total 5700	5,088	6,057	4,392	5,242
5890	Outside Services and Operating Costs	25,552	5,625	6,166	6,700
5891	Sales Tax	(938)	(832)	(518)	-
5892	Bank Charges	6,651	20,708	34,736	33,545
	Total 5800	31,265	25,501	40,383	40,245
	Total 5000 Series	286,559	199,941	281,828	146,102

Capital Outlay

**Riverside Community College District
2011-2012 Final Budget
Resource 3200 - Food Services Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
Buildings					
6227	Fixtures and Fixed Equipment	-	-	-	13,496
	Total 6200	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,496</u>
Equipment					
6481	Equip Add'l < \$5000	-	3,133	3,887	-
6482	Equip Add'l > \$5000	60,693	-	-	-
6485	Computer Equipment	-	-	960	-
	Total 6400	<u>60,693</u>	<u>3,133</u>	<u>4,847</u>	<u>-</u>
	Total 6000 Series	<u>60,693</u>	<u>3,133</u>	<u>4,847</u>	<u>13,496</u>
	Total Expenditures	<u>2,058,406</u>	<u>2,102,690</u>	<u>2,437,100</u>	<u>2,245,980</u>
Contingency/Fund Balance					
7910	Restricted	144,909	177,106	58,473	-
	Total 7900	<u>144,909</u>	<u>177,106</u>	<u>58,473</u>	<u>-</u>
	Total 7000 Series	<u>144,909</u>	<u>177,106</u>	<u>58,473</u>	<u>-</u>
Total Resource 3200					
Expenditures/Contingency/Fund Balance		<u>\$ 2,203,315</u>	<u>\$ 2,279,796</u>	<u>\$ 2,495,573</u>	<u>\$ 2,245,980</u>

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

FINAL BUDGET
 2011-2012

INCOME

Unaudited Beginning Balance, July 1		\$ 26,760
Federal Income	\$ 150,295	
State Income	70,940	
Local Income	<u>905,088</u>	
Total Income		<u>1,126,323</u>
Total Available Funds (TAF)		<u>\$ 1,153,083</u>

EXPENDITURES

Object Code

1000	Academic Salaries	\$ 693,572
2000	Classified Salaries	171,301
3000	Employee Benefits	166,023
4000	Books and Supplies	41,150
5000	Services and Operating Expenses	79,537
6000	Capital Outlay	<u>1,500</u>
	Total Expenditures	1,153,083
7900	* Contingency / Reserves	<u>-</u>
	Total Resource 3300 Including Contingency / Reserves	<u>\$ 1,153,083</u>

* 5% Contingency reserve calculated from TAF equals \$57,654

**Riverside Community College District
2011-2012 Final Budget
Resource 3300 - Child Care Income**

<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
1.0 Federal Income				
8190 Federal Income	\$ 102,075	\$ 112,906	\$ 150,295	\$ 150,295
Total 1.0	<u>102,075</u>	<u>112,906</u>	<u>150,295</u>	<u>150,295</u>
2.0 State Income				
8629 State Bailout Funds	143,552	70,348	70,348	70,348
8699 Other State Income	1,347	1,457	592	592
Total 2.0	<u>144,899</u>	<u>71,805</u>	<u>70,940</u>	<u>70,940</u>
3.0 Local Income				
8850 Rents and Leases	-	-	7,741	64,280
8860 Interest	3,286	5,498	429	215
8871 Parent Fees	1,127,688	1,167,623	842,094	840,593
Total 3.0	<u>1,130,974</u>	<u>1,173,122</u>	<u>850,264</u>	<u>905,088</u>
4.0 Interfund Transfer				
8980 From Resource 1000	365,000	365,000	-	-
ARRA Federal Stimulus Backfill	-	7,761	-	-
Total 4.0	<u>365,000</u>	<u>372,761</u>	<u>-</u>	<u>-</u>
5.0 Unaudited Beginning Balance July 1				
Total 5.0	<u>62,345</u>	<u>115,138</u>	<u>40,217</u>	<u>26,760</u>
Total Available Funds	<u>\$ 1,805,292</u>	<u>\$ 1,845,732</u>	<u>\$ 1,111,716</u>	<u>\$ 1,153,083</u>

**Riverside Community College District
2011-2012 Final Budget
Resource 3300 - Child Care Expenses**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
	<u>Academic Salaries</u>				
1218	Regular Full Time Administrator	\$ 28,167	\$ 69,802	\$ 69,365	\$ 64,198
1219	Regular Full Time ECS Staff	199,764	196,941	148,577	190,357
	Total 1200	227,931	266,743	217,941	254,555
1439	Part-Time ECS Staff	768,201	774,126	459,530	439,017
	Total 1400	768,201	774,126	459,530	439,017
	Total 1000 Series	996,132	1,040,869	677,471	693,572
	<u>Classified Salaries</u>				
2118	Full Time - Classified Manager	75,332	77,941	8,065	-
2119	Full Time - Regular / Confidential	52,911	87,179	32,171	34,125
2129	Permanent-Part-time	17,645	19,225	3,084	17,568
2139	Classified Hourly	35,809	35,668	15,522	5,515
	Total 2100	181,698	220,013	58,842	57,208
2331	Student Help	149,474	150,644	111,664	114,093
2349	Overtime	-	324	-	-
	Total 2300	149,474	150,969	111,664	114,093
	Total 2000 Series	331,172	370,981	170,506	171,301
	<u>Employee Benefits</u>				
3120	STRS Classified Employee	93	(60)	(33)	-
3130	STRS Academic Non-Teaching	71,436	74,793	43,681	53,200
	Total 3100	71,529	74,734	43,648	53,200
3220	PERS Classified Employee	13,535	17,766	3,752	5,647
	Total 3200	13,535	17,766	3,752	5,647
3315	MEDICARE TEACHER AIDES				
3320	OASDHI Classified Employee	8,953	11,339	2,748	3,205
3325	Medicare Classified Employee	2,536	3,283	868	829
3330	OASDHI Academic Non-Teaching	235	(235)	-	-
3335	Medicare Academic Non-Teaching	13,517	14,034	8,787	8,323
	Total 3300	25,242	28,421	12,403	12,357
3410	H&W TEACHER &AIDES				
3420	H&W Classified Employee	37,113	50,519	13,106	23,812
3430	H&W Academic Non-Teaching	52,242	61,705	49,822	45,341
	Total 3400	89,354	112,224	62,929	69,153
3520	SUI Classified Employee	525	700	431	921
3530	SUI Academic Non-Teaching	3,006	3,499	5,410	11,166
	Total 3500	3,530	4,199	5,841	12,087

**Riverside Community College District
2011-2012 Final Budget
Resource 3300 - Child Care Expenses**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
3620	Work Comp Classified Employee	4,243	4,890	2,706	2,690
3630	Work Comp Academic Non-Teaching	13,124	13,681	10,626	10,889
	Total 3600	17,367	18,571	13,333	13,579
3920	OB Classified Employee	284	246	(194)	-
3930	OB Academic Non-Teaching	(16)	316	170	-
	Total 3900	267	562	(24)	-
	Total 3000 Series	220,824	256,477	141,881	166,023
<u>Books and Supplies</u>					
4330	Periodicals and Magazines	292	-	-	-
	Total 4300	292	-	-	-
4510	Maintenance Supplies	-	1,350	-	-
4520	Custodial Supplies	-	-	1,900	1,900
4530	Grounds	1,200	1,600	-	-
4555	Copying and Printing	970	506	579	750
4590	Office/Other Supplies	34,365	28,038	19,564	18,700
	Total 4500	36,535	31,494	22,043	21,350
4710	Food	13,597	13,491	8,787	9,750
4720	Meals for Needy Children	11,926	11,212	7,191	8,500
4790/91	Other Food Supplies	2,572	2,323	1,646	1,550
	Total 4700	28,096	27,026	17,624	19,800
	Total 4000 Series	64,923	58,519	39,667	41,150
<u>Services and Operating Expenses</u>					
5045	Postage	86	18	35	55
	Total 5000	86	18	35	55
5198	Professional Services	5,025	-	-	-
	Total 5100	5,025	-	-	-
5210	Mileage	170	103	60	100
	Total 5200	170	103	60	100
5510	Natural Gas	2,965	5,037	2,169	2,700
5520	Electricity	46,197	46,187	25,846	27,000
5530	Water	2,928	3,534	3,712	4,000
	Total 5500	52,090	54,757	31,726	33,700
5620	All Other Contracts	-	5,603	-	-
5644	Repair/Supplies Non-instr	682	400	126	-
5691	Government Fees	400	440	550	550
	Total 5600	1,082	6,443	676	550

**Riverside Community College District
2011-2012 Final Budget
Resource 3300 - Child Care Expenses**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
5790	Other (Permits, Fees, etc.)	1,300	1,760	880	800
	Total 5700	1,300	1,760	880	800
5820	Interest	-	-	16	20
5850	Fingerprints	-	97	-	-
5890	Outside Services and Operating Costs	1,432	14,713	15,073	44,062
5892	Bank Charges	390	128	221	250
	Total 5800	1,823	14,938	15,310	44,332
	Total 5000 Series	61,576	78,019	48,687	79,537
Capital Outlay					
Site and Site Improvement					
6127	Fixtures & Fixed Equip	2,210	-	3,502	-
	Total 6100	2,210	-	3,502	-
Equipment					
6481	Equip Add'l \$200-4999	13,317	649	3,242	1,500
	Total 6400	13,317	649	3,242	1,500
	Total 6000 Series	15,527	649	6,744	1,500
	Total Expenditures	1,690,154	1,805,515	1,084,956	1,153,083
Contingency/Fund Balance					
7910	Restricted	115,138	40,217	26,760	-
	Total 7900	115,138	40,217	26,760	-
	Total 7000 Series	115,138	40,217	26,760	-
Total Resource 3300					
Expenditures/Contingency/Fund Balance		\$ 1,805,292	\$ 1,845,732	\$ 1,111,716	\$ 1,153,083

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

FINAL BUDGET
 2011-2012

INCOME

Unaudited Beginning Balance, July 1	\$	-
State Income		<u>9,905,601</u>
Total Available Funds (TAF)	\$	<u><u>9,905,601</u></u>

EXPENDITURES

Object Code

6000	Capital Outlay	\$	<u>9,905,601</u>
	Total Expenditures		9,905,601
7900	Contingency / Reserves		<u>-</u>
	Total Resource 4100 Including Contingency / Reserves	\$	<u><u>9,905,601</u></u>

**Riverside Community College District
2011-2012 Budget Budget
Resource 4100 - State Construction and Scheduled Maintenance Income**

<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
1.0 State Income				
8652 Scheduled Maintenance	\$ 514,609	\$ -	\$ -	\$ -
8659 Quad Modernization Project SPP625	45,839	-	-	-
8659 Wheelock Gym Seismic Retrofit SPP 811	293,536	515,514	3,733,412	4,622,539
8659 Moreno Valley Phase III SPP 676	-	-	437,000	-
8659 Norco Phase III SPP 677	11,698,651	1,165,022	-	-
8659 Nursing / Science Bldg SPP 626	<u>596,021</u>	<u>9,278,817</u>	<u>26,206,842</u>	<u>5,283,062</u>
Total 1.0	<u>13,148,656</u>	<u>10,959,353</u>	<u>30,377,254</u>	<u>9,905,601</u>
2.0 Intrafund Transfers				
8999 From Resource 4160	<u>485,338</u>	-	-	-
Total 2.0	<u>485,338</u>	<u>-</u>	<u>-</u>	<u>-</u>
3.0 Unaudited Beginning Balance				
	<u>552,718</u>	<u>961,858</u>	-	-
Total 3.0	<u>552,718</u>	<u>961,858</u>	<u>-</u>	<u>-</u>
Total Available Funds	<u>\$ 14,186,712</u>	<u>\$ 11,921,211</u>	<u>\$ 30,377,254</u>	<u>\$ 9,905,601</u>

**Riverside Community College District
2011-2012 Final Budget
Resource 4100 - State Construction and Scheduled Maintenance Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
<u>Services and Operating Expenses</u>					
5198	Professional Services	\$ 54,510	\$ -	\$ -	\$ -
	Total 5100	54,510	-	-	-
5644	Repairs	11,500	-	-	-
	Total 5600	11,500	-	-	-
	Total 5000 Series	66,010	-	-	-
<u>Capital Outlay</u>					
Site and Site Improvement					
6123	Architect's Fees	535,075	173,537	-	-
6124	Testing	60,947	-	-	-
6127	Fixtures/Fixed Equipment	19,291	-	-	-
	Total 6100	615,313	173,537	-	-
Buildings					
6213	Architect's Fees	-	-	437,000	-
6214	Testing	389,083	15,580	-	500
6216	Construction	8,232,670	9,183,074	26,116,936	5,277,568
6217	Fixtures/Fixed Equipment	-	1,766	-	-
6218	Inspection	132,000	21,998	-	-
6219	Other	1,799,076	223,198	412,990	4,994
6223	Architect's Fees	298,622	364,814	8,951	-
6224	Testing	14,400	5,234	-	-
6226	Construction	503,911	961,858	3,401,377	4,622,539
6227	Fixtures/Fixed Equipment	53,904	-	-	-
6229	Other	28,553	43,466	-	-
	Total 6200	11,452,218	10,820,987	30,377,254	9,905,601
Equipment					
6481	Equipment Add'l \$200 to \$4,999	683,645	286,159	-	-
6482	Equipment Add'l > \$5,000	-	575,411	-	-
6485	Computer Equip Add'l \$200-\$4999	373,365	60,413	-	-
6488	Computer Equip Replacement >\$5000	34,304	4,703	-	-
	Total 6400	1,091,314	926,686	-	-
	Total 6000 Series	13,158,844	11,921,210	30,377,254	9,905,601
<u>Contingency/Fund Balance</u>					
7920	Restricted	961,858	-	-	-
	Total 7000 Series	961,858	-	-	-
Total Resource 4100					
Expenditures/Contingency/Fund Balance		\$ 14,186,712	\$ 11,921,210	\$ 30,377,254	\$ 9,905,601

RIVERSIDE COMMUNITY COLLEGE DISTRICT
 FUND 41, RESOURCE 4120 - NON-STATE FUNDED CAPITAL OUTLAY PROJECTS

FINAL BUDGET
 2011-2012

INCOME

Unaudited Beginning Balance, July 1	\$	554
Local Income		5
Total Available Funds (TAF)	\$	559

EXPENDITURES

Object Code

6000	Capital Outlay	\$	-
	Total Expenditures		-
7900	Contingency / Reserves		559
	Total Resource 4120 Including Contingency / Reserves	\$	559

**Riverside Community College District
2011-2012 Final Budget
Resource 4120 - Non-State Funded Capital Outlay Projects Income**

<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
1.0 Federal Income				
8190 Other Federal Revenue	\$ -	\$ -	\$ 545,400	\$ -
Total 1.0	<u>-</u>	<u>-</u>	<u>545,400</u>	<u>-</u>
2.0 Local Income				
8860 Interest	12	7	3	5
Total 2.0	<u>12</u>	<u>7</u>	<u>3</u>	<u>5</u>
3.0 Beginning Balance July 1				
	533	545	552	554
Total 3.0	<u>533</u>	<u>545</u>	<u>552</u>	<u>554</u>
Total Available Funds	<u>\$ 545</u>	<u>\$ 552</u>	<u>\$ 545,954</u>	<u>\$ 559</u>

**Riverside Community College District
2011-2012 Final Budget
Resource 4120 - Non-State Funded Capital Outlay Projects Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
Capital Outlay					
Site and Site Improvement					
6123	Architect's Fees	\$ -	\$ -	\$ 58,447	\$ -
6124	Testing	-	-	15,248	-
	Total 6100	<u>-</u>	<u>-</u>	<u>73,695</u>	<u>-</u>
Buildings					
6216	Construction	-	-	436,320	-
6219	Other	-	-	35,385	-
	Total 6200	<u>-</u>	<u>-</u>	<u>471,705</u>	<u>-</u>
	Total 6000 Series	<u>-</u>	<u>-</u>	<u>545,400</u>	<u>-</u>
	Total Expenditures	<u>-</u>	<u>-</u>	<u>545,400</u>	<u>-</u>
Contingency/Fund Balance					
7920	Restricted	545	552	554	559
	Total 7900	<u>545</u>	<u>552</u>	<u>554</u>	<u>559</u>
	Total 7000 Series	<u>545</u>	<u>552</u>	<u>554</u>	<u>559</u>
Total Resource 4120					
Expenditures/Contingency/Fund Balance		<u>\$ 545</u>	<u>\$ 552</u>	<u>\$ 545,954</u>	<u>\$ 559</u>

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

FINAL BUDGET
2011-2012

INCOME

Unaudited Beginning Balance, July 1		\$ 8,907,713
Local Income	\$ 35,000	
Interfund Transfer From Resource 1000	<u>678,000</u>	
Total Income		<u>713,000</u>
Total Available Funds (TAF)		<u>\$ 9,620,713</u>

EXPENDITURES

Object Code

5000	Services and Operating Expenses	\$ 24,108
6000	Capital Outlay	1,465,755
7390	Interfund Transfer to Resource 1000	<u>1,615,982</u>
	Total Expenditures	3,105,845
7900	Contingency / Reserves	<u>6,514,868</u>
	Total Resource 4130 Including Contingency / Reserves	<u>\$ 9,620,713</u>

**Riverside Community College District
2011-2012 Final Budget
Resource 4130 - La Sierra Capital Income**

<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
1.0 Local Income				
8860 Interest	\$ 276,545	\$ 152,598	\$ 74,877	\$ 35,000
Total 1.0	<u>276,545</u>	<u>152,598</u>	<u>74,877</u>	<u>35,000</u>
2.0 Incoming Interfund Transfer				
8980 From Resource 1000	-	-	-	678,000
Total 2.0	<u>-</u>	<u>-</u>	<u>-</u>	<u>678,000</u>
3.0 Unaudited Beginning Balance July 1	12,043,744	12,263,980	12,324,957	8,907,713
Total 3.0	<u>12,043,744</u>	<u>12,263,980</u>	<u>12,324,957</u>	<u>8,907,713</u>
Total Available Funds	<u>\$ 12,320,289</u>	<u>\$ 12,416,578</u>	<u>\$ 12,399,834</u>	<u>\$ 9,620,713</u>

**Riverside Community College District
2011-2012 Final Budget
Resource 4130 - La Sierra Capital Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
<u>Services and Operating Expenses</u>					
5110	Consultant	\$ -	\$ -	\$ 23,255	\$ 14,108
	Total 5100	-	-	23,255	14,108
5730	Legal	8,340	3,537	-	10,000
	Total 5700	8,340	3,537	-	10,000
5810	Appraisals	23,500	(10,000)	-	-
	Total 5800	23,500	(10,000)	-	-
	Total 5000 Series	31,840	(6,463)	23,255	24,108
<u>Capital Outlay</u>					
<u>Site and Site Improvement</u>					
6125	Demolition / Grading	-	-	-	84,244
	Total 6100	-	-	-	84,244
<u>Buildings</u>					
6210	New Buildings	13,685	-	-	-
6213	Architect's Fees	-	74,989	-	-
6214	Testing	4,981	-	-	5,075
6219	Other Building Expense	-	-	7,849	-
6222	Engineering	5,803	23,094	69,867	10,852
6223	Architect's Fees	-	-	-	1,365,584
	Total 6200	24,469	98,083	77,716	1,381,511
<u>Equipment</u>					
6481	Equip Add'l \$200-\$4999	-	-	1,149	-
	Total 6485	-	-	1,149	-
	Total 6000 Series	24,469	98,083	78,866	1,465,755
	Total Expenditures	56,309	91,621	102,121	1,489,863
<u>Interfund Transfer</u>					
7390	To Resource 1000	-	-	3,390,000	1,615,982
	Total 7300	-	-	3,390,000	1,615,982
<u>Contingency/Fund Balance</u>					
7920	Restricted	12,263,980	12,324,958	8,907,713	6,514,868
	Total 7900	12,263,980	12,324,958	8,907,713	6,514,868
	Total 7000 Series	12,263,980	12,324,958	12,297,713	8,130,850
Total Resource 4130					
Expenditures/Contingency/Fund Balance		\$ 12,320,289	\$ 12,416,578	\$ 12,399,834	\$ 9,620,713

RIVERSIDE COMMUNITY COLLEGE DISTRICT
 FUND 41, RESOURCE 4160 - GENERAL OBLIGATION BOND FUNDED CAPITAL OUTLAY PROJECTS

FINAL BUDGET
 2011-2012

INCOME

Unaudited Beginning Balance, July 1	\$ 32,708,389
Local Income	<u>180,000</u>
Total Available Funds (TAF)	<u>\$ 32,888,389</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 472,362
3000	Employee Benefits	219,294
5000	Services and Operating Expenses	281,192
6000	Capital Outlay	<u>30,271,122</u>
	Total Expenditures	31,243,970
7900	Contingency / Reserves	<u>1,644,419</u>
	Total Resource 4160 Including Contingency / Reserves	<u>\$ 32,888,389</u>

**Riverside Community College District
2011-2012 Final Budget
Resource 4160 - General Obligation Bond Funded Capital Outlay Projects Income**

<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
1.0 Local Income				
8820 Contributions	\$ -	\$ 5,833,783	\$ 606,929	\$ -
8860 Interest	1,837,506	746,742	222,631	180,000
8890 Other Local Revenue	8,827	49,303	204,801	-
Total 1.0	<u>1,846,334</u>	<u>6,629,829</u>	<u>1,034,361</u>	<u>180,000</u>
2.0 Unaudited Beginning Balance July 1	86,487,241	68,004,405	43,746,726	32,708,389
Total 2.0	<u>86,487,241</u>	<u>68,004,405</u>	<u>43,746,726</u>	<u>32,708,389</u>
Total Available Funds	<u>\$ 88,333,575</u>	<u>\$ 74,634,234</u>	<u>\$ 44,781,087</u>	<u>\$ 32,888,389</u>

**Riverside Community College District
2011-2012 Final Budget
Resource 4160 - General Obligation Bond Funded Capital Outlay Projects Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
<u>Classified Salaries</u>					
2118	Full Time Administrator	\$ -	\$ 86,379	\$ 136,822	\$ 294,486
2119	Full Time Classified	53,624	125,659	128,476	177,876
	Total 2100	53,624	212,038	265,299	472,362
	Total 2000 Series	53,624	212,038	265,299	472,362
3220	PERS Classified	5,000	20,210	28,237	51,596
	Total 3200	5,000	20,210	28,237	51,596
3320	OASDHI Classified	3,286	12,822	16,258	29,286
3325	Medicare Classified	769	2,999	3,802	6,849
	Total 3300	4,055	15,820	20,060	36,135
3420	H&W Classified	14,098	47,120	60,202	116,542
	Total 3400	14,098	47,120	60,202	116,542
3520	SUI Classified	159	624	1,899	7,605
	Total 3500	159	624	1,899	7,605
3620	Work Comp Classified	694	2,727	4,141	7,416
	Total 3600	694	2,727	4,141	7,416
3920	Other - Classified	118	812	392	-
	Total 3900	118	812	392	-
	Total 3000 Series	24,124	87,313	114,930	219,294
<u>Books and Supplies</u>					
4320	Instructional Supplies	-	-	442	-
	Total 4300	-	-	442	-
4530	Grounds Supplies	2,619	-	-	-
	Total 4500	2,619	-	-	-
	Total 4000 Series	2,619	-	442	-
<u>Services and Operating Expenses</u>					
5110	Consultants	190,303	156,582	387,679	99,578
5198	Professional Services	42,285	50,374	62,083	74,943
	Total 5110	232,588	206,956	449,761	174,521
5520	Electricity	-	530	389	-
5541	Cellular Telephone	-	-	223	-
	Total 5500	-	530	612	-
5630	Rents and Leases	-	124,811	153,780	82,996
5644	Repairs	19,855	4,589	-	-
5649	Computer Software Maint/Lic Agmnt	12,853	9,375	9,375	9,375
5650	Transportation Costs	-	18,734	38,290	-
	Total 5600	32,708	157,509	201,445	92,371

**Riverside Community College District
2011-2012 Final Budget
Resource 4160 - General Obligation Bond Funded Capital Outlay Projects Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
5710	Audit Services	-	-	-	14,300
5790	Other (permits / fees)	256	764	-	-
	Total 5700	256	764	-	14,300
5890	Outside Services and Operating Costs	8,132	2,586	-	-
	Total 5890	8,132	2,586	-	-
	Total 5000 Series	273,685	368,345	651,818	281,192
Capital Outlay					
Site and Site Improvements					
6122	Engineering	457,691	530,572	30,887	6,293,734
6123	Architect's Fee	1,945,554	860,539	165,845	12,311
6124	Testing	63,786	(2,781)	572	1,216
6126	Construction	3,610,634	1,008,364	-	166,004
6127	Fixtures/Fixed Equipment	106,630	418,022	51,460	243,192
6128	Inspection	59,635	15,607	919	4,416
6129	Other Site Expense	82,868	11,354	(25,659)	25,659
	Total 6100	6,326,798	2,841,678	224,023	6,746,532
Buildings					
6211	Advertising / Legal	-	886	159,101	-
6212	Engineering	141,460	104,870	53,716	24,000
6213	Architect's Fee	1,323,818	2,761,197	417,888	10,196,161
6214	Testing	43,212	373,768	222,206	10,541
6216	Construction	5,526,933	12,037,040	5,593,940	9,010,611
6217	Fixtures/Fixed Equipment	20,642	58,313	100,285	29,444
6218	Inspection	89,846	600,762	155,741	2,139
6219	Other Building Expense	1,200,405	4,336,929	1,799,295	1,954,403
6221	Advertising / Legal	-	-	27,088	-
6222	Engineering	3,750	17,865	-	-
6223	Architect's Fee	563,153	1,379,242	198,864	565,130
6224	Testing	10,035	23,266	98,837	5,000
6226	Remodel	1,100,765	2,082,514	909,823	353,803
6227	Fixtures/Fixed Equipment	992,273	451,974	28,248	181,751
6228	Inspection	19,305	88,566	30,652	21,471
6229	Other Building Expense	2,814	103,803	38,556	3,605
	Total 6200	11,038,412	24,420,996	9,834,237	22,358,059
Equipment					
6481	Equip Add'l \$200-\$4999	416,355	288,150	172,065	1,060,019
6482	Equip Add'l >\$5000	327,982	868,224	721,646	58,353
6483	Equip Replacement \$200 - \$4,999	1,674	-	-	-
6485	Computer Eq Add'l \$200-\$4999	81,289	164,612	20,199	-
6486	Computer Eq Add'l >\$5000	1,297,270	633,874	68,038	48,159
	Total 6400	2,124,570	1,954,860	981,949	1,166,531
	Total 6000 Series	19,489,780	29,217,534	11,040,209	30,271,122
Intrafund Transfer					

**Riverside Community College District
2011-2012 Final Budget
Resource 4160 - General Obligation Bond Funded Capital Outlay Projects Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
8999	To Resource 4100	485,338	-	-	-
	Total 8999	485,338	-	-	-
	Total Expenditures	20,329,170	29,885,230	12,072,698	31,243,970
<u>Contingency/Fund Balance</u>					
7910	Restricted	68,004,405	44,749,003	32,708,389	1,644,419
	Total 7900	68,004,405	44,749,003	32,708,389	1,644,419
Total Resource 4160					
Expenditures/Contingency/Fund Balance		\$ 88,333,575	\$ 74,634,234	\$ 44,781,087	\$ 32,888,389

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

FINAL BUDGET
2011-2012

INCOME

Unaudited Beginning Balance, July 1	\$ 7,380,458
Local Income	<u>30,000</u>
Total Available Funds (TAF)	<u>\$ 7,410,458</u>

EXPENDITURES

Object Code

6000	Capital Outlay	<u>\$ 7,165,460</u>
	Total Expenditures	7,165,460
7900	Contingency / Reserves	<u>244,998</u>
	Total Resource 4170 Including Contingency / Reserves	<u>\$ 7,410,458</u>

**Riverside Community College District
2011-2012 Final Budget
Resource 4170 - 2010D Capital Appreciation Bonds**

<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
1.0 Local Income				
8860 Interest	\$ -	\$ -	\$ 32,918	\$ 30,000
Total 1.0	<u>-</u>	<u>-</u>	<u>32,918</u>	<u>30,000</u>
2.0 Other Sources				
8940 Proceeds of Long Term Debt	-	-	7,699,278	-
Total 2.0	<u>-</u>	<u>-</u>	<u>7,699,278</u>	<u>-</u>
3.0 Unaudited Beginning Balance July 1	-	-	-	7,380,458
Total 3.0	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,380,458</u>
Total Available Funds	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,732,197</u>	<u>\$ 7,410,458</u>

**Riverside Community College District
2011-2012 Final Budget
Resource 4170 - 2010D Capital Appreciation Bonds**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
<u>Services and Operating Expenses</u>					
5890	Outside Services and Operating Costs	-	-	3,594	-
	Total 5890	-	-	3,594	-
	Total 5000 Series	-	-	3,594	-
<u>Capital Outlay</u>					
<u>Site and Site Improvements</u>					
6121	Advertising / Legal	-	-	10,147	-
6122	Engineering	-	-	150,061	174,517
6123	Architect's Fee	-	-	40,500	144,500
6124	Testing	-	-	-	28,750
6126	Construction	-	-	104,000	5,866,934
6129	Other Site Expense	-	-	43,437	900,759
	Total 6100	-	-	348,145	7,115,460
<u>Equipment</u>					
6482	Equip Add'l >\$5000	-	-	-	50,000
	Total 6400	-	-	-	50,000
	Total 6000 Series	-	-	348,145	7,165,460
	Total Expenditures	-	-	351,739	7,165,460
<u>Contingency/Fund Balance</u>					
7910	Restricted	-	-	7,380,458	244,998
	Total 7900	-	-	7,380,458	244,998
	Total 7000 Series	-	-	7,380,458	244,998
Total Resource 4170					
Expenditures/Contingency/Fund Balance		\$ -	\$ -	\$ 7,732,197	\$ 7,410,458

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

FINAL BUDGET
2011-2012

INCOME

Unaudited Beginning Balance, July 1	\$ 83,078,092
Local Income	<u>375,000</u>
Total Available Funds (TAF)	<u>\$ 83,453,092</u>

EXPENDITURES

Object Code

5000	Services and Operating Expenses	\$ 177,297
6000	Capital Outlay	<u>79,103,140</u>
	Total Expenditures	79,280,437
7900	Contingency / Reserves	<u>4,172,655</u>
	Total Resource 4180 Including Contingency / Reserves	<u>\$ 83,453,092</u>

**Riverside Community College District
2011-2012 Final Budget
Resource 4180 - 2010D Build America Bonds**

<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
1.0 Local Income				
8860 Interest	\$ -	\$ -	\$ 420,193	\$ 375,000
Total 1.0	<u>-</u>	<u>-</u>	<u>420,193</u>	<u>375,000</u>
2.0 Other Sources				
8940 Proceeds of Long Term Debt	-	-	102,300,000	-
Total 2.0	<u>-</u>	<u>-</u>	<u>102,300,000</u>	<u>-</u>
3.0 Unaudited Beginning Balance July 1	-	-	-	83,078,092
Total 3.0	<u>-</u>	<u>-</u>	<u>-</u>	<u>83,078,092</u>
Total Available Funds	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 102,720,193</u>	<u>\$ 83,453,092</u>

**Riverside Community College District
2011-2012 Final Budget
Resource 4180 - 2010D Build America Bonds**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
<u>Services and Operating Expenses</u>					
5198	Professional Services	\$ -	\$ -	\$ 121,311	\$ 60,879
	Total 5110	-	-	121,311	60,879
5440	Telephone	-	-	8,661	-
5541	Cellular Telephone	-	-	222	2,000
	Total 5500	-	-	8,884	2,000
5630	Rents and Leases	-	-	144,100	112,329
	Total 5600	-	-	144,100	112,329
5890	Outside Services and Operating Costs	-	-	7,914	2,089
	Total 5890	-	-	7,914	2,089
	Total 5000 Series	-	-	282,208	177,297
<u>Capital Outlay</u>					
<u>Site and Site Improvements</u>					
6122	Engineering	-	-	-	6,500,000
6123	Architect's Fee	-	-	271,703	339,155
6124	Testing	-	-	1,415,927	4,955,382
	Total 6100	-	-	1,687,629	11,794,537
<u>Buildings</u>					
6210	Buildings/Building Improvement	-	-	3,453,242	631,866
6211	Advertising/Legal	-	-	10,791	-
6212	Engineering	-	-	191,389	9,125
6213	Architect's Fee	-	-	1,337,177	22,585,460
6214	Testing	-	-	155,771	607,174
6215	Demolition/Grading	-	-	82,049	265,451
6216	Construction	-	-	2,506,038	25,760,616
6217	Fixtures/Fixed Equipment	-	-	62,913	1,648
6218	Inspection	-	-	336,296	417,953
6219	Other Building Expense	-	-	2,956,202	9,022,086
6221	Advertising / Legal	-	-	4,751	-
6222	Engineering	-	-	9,681	-
6223	Architect's Fee	-	-	324,913	278,351
6224	Testing	-	-	215,849	73,315
6226	Remodel	-	-	4,480,635	2,669,670
6227	Fixtures/Fixed Equipment	-	-	175,590	170,498
6228	Inspection	-	-	188,515	317,937
6229	Other Building Expense	-	-	417,218	1,460,820
	Total 6200	-	-	16,909,022	64,271,970
<u>Equipment</u>					
6481	Equip Add'l \$200-\$4999	-	-	86,383	322,922
6482	Equip Add'l >\$5000	-	-	451,609	2,356,105
6485	Computer Eq Add'l \$200-\$4999	-	-	171,834	16,019
6486	Computer Eq Add'l >\$5000	-	-	53,417	341,587
	Total 6400	-	-	763,242	3,036,633

**Riverside Community College District
2011-2012 Final Budget
Resource 4180 - 2010D Build America Bonds**

Total 6000 Series	-	-	<u>19,359,893</u>	<u>79,103,140</u>
 Total Expenditures	 -	 -	 <u>19,642,101</u>	 <u>79,280,437</u>
 <u>Contingency/Fund Balance</u>				
7910 Restricted	-	-	83,078,092	4,172,655
Total 7900	-	-	<u>83,078,092</u>	<u>4,172,655</u>
Total 7000 Series	-	-	<u>83,078,092</u>	<u>4,172,655</u>
 Total Resource 4180				
Expenditures/Contingency/Fund Balance	<u>\$</u>	<u>-</u>	<u>\$ 102,720,193</u>	<u>\$ 83,453,092</u>

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

FINAL BUDGET
 2011-2012

INCOME

Unaudited Beginning Balance, July 1		\$ 2,110,632
Local Income	\$ 4,722,500	
Interfund Transfer from Resource 1000	<u>250,000</u>	
Total Income		<u>4,972,500</u>
Total Available Funds (TAF)		<u>\$ 7,083,132</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$ 103,842
3000	Employee Benefits	47,858
4000	Books and Supplies	3,200
5000	Services and Operating Expenses	5,709,584
6000	Capital Outlay	<u>40,000</u>
	Total Expenditures	5,904,484
7900	Contingency / Reserves	<u>1,178,648</u>
	Total Resource 6100 Including Contingency / Reserves	<u>\$ 7,083,132</u>

**Riverside Community College District
2011-2012 Final Budget
Resource 6100 - Health and Liability Self-Insurance Income**

<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
1.0 Federal Income				
8190 Other Federal Revenue	\$ -	\$ -	\$ 262,826	\$ -
Total 1.0	-	-	262,826	-
2.0 State Income				
8699 Other State Revenue	-	-	67,651	-
Total 2.0	-	-	67,651	-
3.0 Local Income				
8830 Health Premiums from Other Funds	4,719,303	4,845,371	4,649,183	4,700,000
8860 Interest	116,911	63,922	35,025	20,000
8890 Administrative Fees	21,531	53,357	1,943	2,500
Total 3.0	4,857,745	4,962,650	4,686,150	4,722,500
4.0 Interfund Transfer				
8980 From Resource 1000	250,000	250,000	250,000	250,000
Total 4.0	250,000	250,000	250,000	250,000
5.0 Unaudited Beginning Balance July 1				
Total 5.0	2,990,385	1,671,198	1,752,955	2,110,632
Total Available Funds	\$ 8,098,130	\$ 6,883,847	\$ 7,019,581	\$ 7,083,132

**Riverside Community College District
2011-2012 Final Budget
Resource 6100 - Health and Liability Self-Insurance Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
<u>Classified Salaries</u>					
2118	Full Time Administrator	\$ 90,031	\$ 90,036	\$ 65,164	\$ 13,624
2119	Full Time Regular / Confidential	65,922	72,428	72,627	78,135
2139	Classified Hourly	10,555	-	1,878	-
2169	Substitutes	-	-	6,812	-
2190	Classified Special Project	-	-	-	12,083
	Total 2100	166,508	162,463	146,482	103,842
2349	Overtime	1,097	1,491	903	-
	Total 2300	1,097	1,491	903	-
	Total 2000 Series	167,605	163,955	147,385	103,842
<u>Employee Benefits</u>					
3220	PERS Classified	14,712	15,776	14,876	10,023
	Total 3200	14,712	15,776	14,876	10,023
3320	OASDHI Classified	8,244	8,856	7,356	5,506
3325	Medicare Classified	2,435	2,375	2,136	1,506
	Total 3300	10,679	11,231	9,492	7,012
3420	H&W Classified	27,417	28,855	33,037	27,521
	Total 3400	27,417	28,855	33,037	27,521
3520	SUI Classified	504	492	1,079	1,671
	Total 3500	504	492	1,079	1,671
3620	Work Comp Classified	2,196	2,143	2,341	1,631
	Total 3600	2,196	2,143	2,341	1,631
3920	OB Classified	(63)	18	67	-
	Total 3900	(63)	18	67	-
	Total 3000 Series	55,445	58,514	60,892	47,858
<u>Books and Supplies</u>					
4230	Reference Books	-	-	-	100
	Total 4200	-	-	-	100
4320	Instructional Supplies	-	-	22,421	-
4330	Periodicals and Magazines	72	-	-	100
	Total 4300	72	-	22,421	100
4530	Grounds Supplies	-	-	3,014	-
4540	Health Supplies	-	-	17,797	-
4590	Office/Other Supplies	2,447	1,852	1,783	3,000
	Total 4500	2,447	1,852	22,594	3,000

**Riverside Community College District
2011-2012 Final Budget
Resource 6100 - Health and Liability Self-Insurance Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
4644	Repair Parts	-	-	1,631	-
	Total 4600	-	-	1,631	-
	Total 4000 Series	2,519	1,852	46,645	3,200
<u>Services and Operating Expenses</u>					
5110	Consultant	5,096	-	2,272	10,000
5198	Professional Services	7,080	2,175	35,008	20,000
	Total 5100	12,176	2,175	37,280	30,000
5210	Mileage	-	-	-	100
5220	Conference Expenses	-	-	-	100
	Total 5200	-	-	-	200
5310	Memberships	655	-	-	600
	Total 5300	655	-	-	600
5400 / 5451	Self Insurance Claims	5,151,177	4,651,403	3,583,675	4,900,000
5410	Fire & Theft Insurance	-	-	109,696	108,976
5420	Liability Insurance	44	2,532	463,668	428,308
5450	Insurance Claims	17,528	5,807	45	10,000
	Total 5400	5,168,749	4,659,743	4,157,084	5,447,284
5541	Cellular Telephone	1,100	1,047	785	1,000
	Total 5500	1,100	1,047	785	1,000
5644	Repairs	2,779	47,126	135,934	500
	Total 5600	2,779	47,126	135,934	500
5730	Legal	63,618	113,592	141,211	150,000
	Total 5700	63,618	113,592	141,211	150,000
5861	Theft Losses	10,710	175	8,412	15,000
5863	Bodily Injury Losses	52,854	66,441	-	40,000
5880	Damage Personal Property	3,111	1,624	3,909	10,000
5881	Damage District Property	7,054	10,671	726	10,000
5890	Outside Services and Operating Costs	-	-	-	5,000
	Total 5800	73,728	78,911	13,046	80,000
	Total 5000 Series	5,322,805	4,902,593	4,485,341	5,709,584
<u>Capital Outlay</u>					
Site and Site Improvement					
6126	Construction Contract	-	-	4,500	-
6127	Fixtures & Fixed Equipment	-	-	14,963	5,000
	Total 6100	-	-	19,463	5,000
Buildings					

**Riverside Community College District
2011-2012 Final Budget
Resource 6100 - Health and Liability Self-Insurance Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
6227	Fixtures / Fixed Equipment	-	-	45,212	-
	Total 6200	-	-	45,212	-
Equipment					
6481/6491	Equip Repl \$200-4999	38,330	3,979	51,575	5,000
6482/6492	Equip Repl \$5000>	-	-	48,548	30,000
6485/6495	Computer Equip Repl \$200-4999	(38)	-	3,887	-
	Total 6400	38,291	3,979	104,011	35,000
	Total 6000 Series	38,291	3,979	168,686	40,000
	Total Expenditures	5,586,665	5,130,893	4,908,950	5,904,484
Contingency/Fund Balance					
7920	Restricted	2,511,466	1,752,955	2,110,632	1,178,648
	Total 7900	2,511,466	1,752,955	2,110,632	1,178,648
	Total 7000 Series	2,511,466	1,752,955	2,110,632	1,178,648
Total Resource 6100					
Expenditures/Contingency/Fund Balance		\$ 8,098,130	\$ 6,883,847	\$ 7,019,581	\$ 7,083,132

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

FINAL BUDGET
 2011-2012

INCOME

Unaudited Beginning Balance, July 1	\$	3,221,022
Local Income		<u>1,685,176</u>
Total Available Funds (TAF)		<u>\$ 4,906,198</u>

EXPENDITURES

Object Code

2000	Classified Salaries	\$	47,545
3000	Employee Benefits		19,677
4000	Books and Supplies		300
5000	Services and Operating Expenses		<u>1,234,100</u>
	Total Expenditures		1,301,622
7900	Contingency / Reserves		<u>3,604,576</u>
	Total Resource 6110 Including Contingency / Reserves		<u>\$ 4,906,198</u>

**Riverside Community College District
2011-2012 Final Budget
Resource 6110 - Workers Compensation Self-Insurance Income**

<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
1.0 Local Income				
8830 Workers Comp Premiums From Other Funds	\$ 1,524,416	\$ 1,510,711	\$ 1,785,962	\$ 1,675,176
8860 Interest	<u>64,557</u>	<u>41,151</u>	<u>22,844</u>	<u>10,000</u>
Total 1.0	<u>1,588,973</u>	<u>1,551,863</u>	<u>1,808,806</u>	<u>1,685,176</u>
2.0 Unaudited Beginning Balance July 1				
	<u>1,020,999</u>	<u>772,517</u>	<u>797,079</u>	<u>3,221,022</u>
Total 2.0	<u>1,020,999</u>	<u>772,517</u>	<u>797,079</u>	<u>3,221,022</u>
Total Available Funds	<u>\$ 2,609,972</u>	<u>\$ 2,324,380</u>	<u>\$ 2,605,885</u>	<u>\$ 4,906,198</u>

**Riverside Community College District
2010-2011 Final Budget
Resource 6110 - Workers Compensation Self-Insurance Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
<u>Classified Salaries</u>					
2118	Full Time Administrator	\$ 41,304	\$ 41,504	\$ 21,079	\$ -
2119	Full Time Regular / Confidential	31,615	37,047	26,111	38,259
2139	Classified Hourly	5,399	-	320	-
2169	Substitutes	-	-	9,149	-
2190	Classified Special Project	-	-	-	9,286
	Total 2100	78,318	78,552	56,660	47,545
2349	Overtime	127	93	3	-
	Total 2300	127	93	3	-
	Total 2000 Series	78,445	78,645	56,663	47,545
<u>Employee Benefits</u>					
3220	PERS Classified	6,908	7,619	5,651	4,179
	Total 3200	6,908	7,619	5,651	4,179
3320	OASDHI Classified	3,844	4,280	2,507	2,372
3325	Medicare Classified	1,141	1,139	859	689
	Total 3300	4,984	5,419	3,367	3,061
3420	H&W Classified	15,168	15,628	13,395	10,926
	Total 3400	15,168	15,628	13,395	10,926
3520	SUI Classified	236	236	455	765
	Total 3500	236	236	455	765
3620	Work Comp Classified	1,031	1,031	985	746
	Total 3600	1,031	1,031	985	746
3920	OB Classified	(52)	9	(24)	-
	Total 3900	(52)	9	(24)	-
	Total 3000 Series	28,274	29,943	23,829	19,677
<u>Books and Supplies</u>					
4555	Copying and Printing	-	-	-	300
	Total 4200/4500	-	-	-	300
	Total 4000 Series	-	-	-	300
<u>Services and Operating Expenses</u>					
5110	Consultants	-	-	6,815	40,000
5198	Professional Services	-	-	8,000	-
	Total 5100	-	-	14,815	40,000
5220	Conference	-	-	-	1,000
	Total 5200	-	-	-	1,000

**Riverside Community College District
2010-2011 Final Budget
Resource 6110 - Workers Compensation Self-Insurance Expenditures**

<u>Object</u>	<u>Account Description</u>	<u>Audited Actuals 2008-2009</u>	<u>Audited Actuals 2009-2010</u>	<u>Unaudited Actuals 2010-2011</u>	<u>Final Budget Proposal 2011-2012</u>
5310	Dues / Memberships	-	-	-	400
	Total 5300	-	-	-	400
5420	Work. Comp. Excess Liability Insur.	340,535	335,046	138,830	150,000
5450	Claims Expense	59,198	62,811	61,099	60,000
5451	Claims Payments	560,994	1,007,950	(920,734)	950,000
	Total 5400	960,727	1,405,806	(720,805)	1,160,000
5541	Cell Phone	367	312	196	400
	Total 5500	367	312	196	400
5691	Governmental Fees	4,518	12,296	9,865	12,000
	Total 5600	4,518	12,296	9,865	12,000
5730	Legal Expenses	26,287	-	-	20,000
	Total 5700	26,287	-	-	20,000
5863	Bodily Injury	300	300	300	300
	Total 5800	300	300	300	300
	Total 5000 Series	992,199	1,418,714	(695,628)	1,234,100
	Total Expenditures	1,098,917	1,527,301	(615,137)	1,301,622
<u>Contingency/Fund Balance</u>					
7920	Restricted	1,511,055	797,079	3,221,022	3,604,576
	Total 7900	1,511,055	797,079	3,221,022	3,604,576
	Total 7000 Series	1,511,055	797,079	3,221,022	3,604,576
Total Resource 6110					
Expenditures/Contingency/Fund Balance		\$ 2,609,972	\$ 2,324,380	\$ 2,605,885	\$ 4,906,198

RIVERSIDE COMMUNITY COLLEGE DISTRICT
STUDENT FEDERAL GRANTS

FINAL BUDGET
2011-2012

INCOME

Unaudited Beginning Balance, July 1		\$	-
Federal Income			
PELL Student Grants and Book Waivers	\$ 43,000,000		
FSEOG Student Grants and Book Waivers	587,725		
Federal Work Study	750,000		
Direct Loans	<u>5,000,000</u>		
Total Federal Income			<u>49,337,725</u>
Total Available Funds (TAF)		\$	<u>49,337,725</u>

EXPENDITURES

Object Code

7520	Student Grants, Direct Loans, Work Study and Book Waivers	\$	<u>49,337,725</u>
	Total Student Federal Grants	\$	<u>49,337,725</u>

RIVERSIDE COMMUNITY COLLEGE DISTRICT
STATE OF CALIFORNIA STUDENT GRANTS

FINAL BUDGET
2011-2012

INCOME

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

EXPENDITURES

Object Code

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

RIVERSIDE COMMUNITY COLLEGE DISTRICT
ASSOCIATED STUDENTS OF RCCD

FINAL BUDGET
2011-2012

INCOME

Unaudited Beginning Balance, July 1		\$	994,561
Local Income			
Student Fees	\$		677,000
Interest			11,000
Athletic Events			<u>12,000</u>
Total Local Income			<u>700,000</u>
Total Available Funds (TAF)		\$	<u>1,694,561</u>

EXPENDITURES

Account Code

900	ASRCCD Operations/Special Events	\$	1,700
905	Organizations Funding		91,620
906	Athletics		205,825
910	Associated Students of Riverside City College		115,855
920	Associated Students of Norco College		161,070
930	Associated Students of Moreno Valley College		<u>123,930</u>
	Total Expenditures	\$	700,000
	Contingency		<u>994,561</u>
	Total ASRCCD Accounts	\$	<u>1,694,561</u>

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Employee Benefits (Object Code Series 3000) – Amounts paid by an employer on behalf of employees. These amounts are not

included in the gross salary, but are over and above. While not paid directly to employees, they are nevertheless a part of the total cost of employee compensation. Examples are: group health or life insurance payments; contributions to employee retirement plans; district share of Social Security taxes; worker's compensation payments.

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

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

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

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

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

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

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

Full-Time Equivalent Students (FTES) – One FTES represents 525 class (contact) hours of student instruction/activity in credit and noncredit courses. The number of students in attendance as determined by actual count for each class hour of attendance or by prescribed census periods. The number 525 is derived from the fact that 175 days of instruction are required each year, and students attending classes 3 hours per day for 175 days would be in attendance for 525 hours (i.e. 3 times 175 equals 525). Full-Time equivalent student (FTES) is the most significant workload measure used in the computation of State support for California community colleges.

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

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

GASB 45 – An accounting standard issued by the Governmental Accounting

Standards Board that requires community college districts to record as a liability the unfunded portion of retiree health benefit costs of current and retired employees.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Program – Category of activities with common outputs and objectives.

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

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

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

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

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

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

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

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

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

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

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

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

Services and Operating Expenses (Object Code Series 5000) – Includes expenditures for consultants, travel, conferences, membership dues, insurance, utilities, rentals, leases, elections, audits, repair and maintenance contracts, and other contracted services.

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

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

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

collection of taxes.

Taxonomy of Programs and Services

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

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

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

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

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