

2021-22 Adopted Budget

Presented to the Board of Trustees
September 8, 2021

American River College • Cosumnes River College • Folsom Lake College • Sacramento City College

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LOS RIOS
COMMUNITY
COLLEGE DISTRICT





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Chancellor's Message

One year ago, we were at the onset of an unprecedented global pandemic. We could not have imagined the devastating suffering it would soon cause and its massive impact on all our lives. Experts around the state anticipated catastrophic budget reductions due to uncertainty about the future of California's economy. Throughout the pandemic, the landscape has shifted rapidly. In the spring of 2021, vaccination rates were climbing, and the state and nation appeared on track to turn the corner on the COVID-19 pandemic for good. Just a few short months later, the Delta Variant and large numbers of people still unvaccinated have tempered enthusiasm of a rapid end to the pandemic.

Still, in a year defined by bad news, California's economy turned out to be an unexpected bright spot. The state's tax base has proven stable, and doomsday predictions of our fiscal future have not come to fruition. The final adopted 2021-22 Budget is reflective of a renewed optimism for California's economic climate.

While the state revenue picture is much rosier than we expected, enrollment in Community Colleges in California – and nationally – is down significantly. Not only does this raise deep concerns regarding our mission to provide educational access to the Capital Region, but it has a chilling effect on our budget as well. Even with recent changes to the statewide funding formula, Los Rios and the rest of California's community college system are still funded predominantly based on enrollment. If our enrollment does not rebound by the time the state's "hold harmless" ends in 2024-25, the impacts to Los Rios will be massive.

That said, the final adopted budget is unequivocally good news for our colleges. One of the headlines of the budget is the elimination of deferrals by 2021-22. The repayment of deferrals will not require us to borrow and will allow us to maintain our reserves that are critical in protecting our district from potential economic downturn.

The other headline is a cost-of-living adjustment (COLA) of 5.07%. COLAs are particularly noteworthy in that they represent an increase to ongoing resources, not the one-time funds we have become used to for the past several years.

The budget includes one-time resources for colleges in districts in a myriad of important areas that align with Los Rios strategic initiatives and operational needs. This includes funds for deferred maintenance, open educational

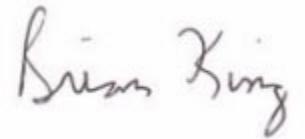
resources, expansion of College and Career Access Pathways (CCAP) agreements, Guided Pathways implementation, student retention and enrollment, funding for additional full-time faculty and to support part-time faculty, Basic Needs Centers, Equal Employment Opportunity programs to promote inclusive hiring practices, and Dreamer Resource liaisons and support services for immigrant students. The budget also includes more resources to fund the statewide Student-Centered Funding Formula (SCFF), adding more resources for Student Success Completion Grants and the Student Equity and Achievement Program.

The budget includes more one-time funds for workforce focused investments (including Strong Workforce and other innovative programs) and investments in system wide technology solutions. It proposes funding for a new Learning-Aligned Employment program as well as using a large portion of the American Rescue Plan to establish a one-time grant program to support displaced workers seeking, reskilling, and up-skilling educational opportunities (distributed through public college campuses).

It stands to reason that we would follow such an extraordinary year with an extraordinary budget. The resources outlined in this budget will undoubtedly have a positive impact on our students for years to come.

Los Rios has a long tradition of responsible budget stewardship, led by our Board Trustees' commitment to conscientious leadership and bolstered by strong and transparent relationships with our labor partners. Together, we have a shared interest in leveraging all available funding to serving as many students as possible as well as possible, while at the same time ensuring that our budget is built on a sustainable and secure foundation.

I am incredibly proud of the resiliency and creativity of our students, faculty, and staff over the past year. Together, we have weathered extraordinary times and are prepared to rebuild our colleges stronger than ever before.





Executive Summary

INTRODUCTION

The Los Rios Community College District is a two-year public college district that serves the greater Sacramento region totaling over two million residents. Los Rios comprises four separately accredited colleges: American River, Cosumnes River, Folsom Lake and Sacramento City serving students at their main campuses as well as education centers in Davis, Elk Grove, Natomas, Placerville, Rancho Cordova and West Sacramento. The colleges offer AA/AS degrees, certificates and transfer education opportunities. The District's 2,400 square mile service area includes Sacramento County, most of El Dorado County and parts of Yolo, Placer and Solano counties. Over 65,000 students enroll in our colleges during our primary terms.

The District's annual budget is an important element in communicating to the District's constituents and one of the most significant responsibilities and requirements for a community college district. The budget outlines the utilization of available financial resources and serves as a planning document for the year.

The budget process for the upcoming fiscal year begins in January with the release of the Governor's proposed budget. The January proposal reflects the Governor's goals and objectives for the coming year and highlights significant issues, policies, and initiatives of the Administration.

For community colleges, the January proposal similarly reflects the Governor's vision for the system by linking funding to initiatives that are a priority for the Governor shaped by input from the Board of Governors' annual budget request.

At the May Revise, the Governor updates his initial proposal to reflect changes in projected revenues. Appropriations may change as the result of dialog with the State's legislative bodies and constituent groups following the January proposal. With the issuance of the May Revise, the legislature begins its final budget process which, by law, requires a budget by June 15th for the Governor to sign by June 30th.

As the state dictates to a significant extent the manner of how funds are earned and expended, a district's budget is almost entirely contingent upon the adoption of the State Budget Act.

STATE BUDGET OVERVIEW

ECONOMIC PROJECTIONS

Just over a year after the unprecedented economic losses induced by the COVID-19 Pandemic in March and April 2020, the nation and California have both started on the path to recovery. However, there still is a long way to go to reach pre-pandemic levels. Since the height of the COVID-19 Recession in April 2020, and a full year into the recovery through April 2021, the nation has added back 14.1 million jobs—63.3 percent of the 22.4 million jobs lost in March and April 2020. Similarly, as of March 2021, California has added back 1.2 million jobs—43.7 percent of the 2.7 million jobs lost in March and April 2020. Despite these strides, U.S. and California nonfarm employment were still around 6 percent and 9 percent lower than pre-pandemic levels, respectively, in March 2021, roughly equal to the respective peak-to-trough drop during the Great Recession.



Executive Summary

REVENUE PROJECTIONS

In 2020 there was a dramatic decline in economic activity in the second quarter, followed by an uneven recovery for the remainder of the year. For 2021, the economy, buoyed by multiple rounds of federal stimulus, an accommodative monetary policy, a massive vaccination program and the consequent reopening of the economy, appears poised for rapid expansion through the remainder of 2021 and continued growth in 2022 and beyond. This improvement in the projected path of economic activity has led to a significant improvement in the revenue forecast. In addition to the improved economic picture, stock markets have continued to show strength, and wage withholding has continued to outpace even the upgraded wage growth forecast; both factors lead to higher revenue projections.

PROPOSITION 98 PROJECTIONS

The minimum guarantee for 2021-22 is only marginally higher than the minimum guarantee for 2020-21, but the revised guarantee for 2020-21 was 17% higher than in 2019-20. The increase is largely due to substantially higher state General Fund revenues for 2020-21 than had been expected at the start of the pandemic. If revenues for 2021-22 continue to come in higher than expected, the increase to the minimum guarantee in 2021-22 would be greater.

The enacted budget relied on the Department of Finance (DOF) revenue estimates, which were somewhat lower than estimates made by the Legislative Analyst's Office (LAO). If revenues continue to outperform expectations, Proposition 98 funding requirements for 2021-22 could increase, and would be reflected in later budget measures.

CALIFORNIA COMMUNITY COLLEGES PROPOSALS

The Budget Act includes \$765 million in ongoing policy adjustments compared with revised 2020-21 expenditure levels. Most notably, the proposal includes a COLA of 5.07% for the Student Centered Funding Formula (SCFF), matching the COLA provided for the K12 Local Control Funding Formula. As described in the May Revise, the COLA is intended to cover the unfunded statutory COLA from 2020-21 of 2.31% plus the statutory COLA from 2021-22 of 1.70% along with an additional approximately 1% increase that was provided to K-12. It also includes a 1.7% COLA for certain categorical programs, provides substantial one-time funding to address deferred maintenance, and increases both ongoing and one-time funding for a variety of student support needs. These changes are summarized in table below.



Executive Summary

2021-22 Proposed Changes in CCC Proposition 98 Funding (in millions)

Program Areas ^a	Adjustments
TECHNICAL ADJUSTMENTS	
Student Centered Funding Formula base adjustments (all but COLA and growth)	29.4
Subtotal Technical Adjustments	\$29.4
POLICY ADJUSTMENTS	
Ongoing (Proposition 98)	
Provide COLA for SCFF (5.07%)	\$371.2
Increase number of full-time faculty	100.0
Increase support for targeted student support services ^b	74.0
Increase funding for Strong Workforce Program	42.4
Support integrated basic needs centers	30.0
Support mental health services	30.0
Provide COLA for certain categorical programs ^c	29.2
Fund 0.5% enrollment growth for SCFF	23.8
Expand California Apprenticeship Initiative	15.0
Invest in online education ecosystem and infrastructure	10.6
Increase part-time faculty office hours	10.0
Support Rising Scholars Program	10.0
Cover increased costs for broadband access provided by CENIC	8.0
Increase support for dreamer resource liaisons	5.8
Implement library services platform	4.0
Increase support for Historically Black Colleges and Universities (HBCU) transfer	1.3
Subtotal Ongoing Policy	\$765.3



Executive Summary

One-Time (Proposition 98)	
Repay deferrals in apportionment payments from 2020-21	\$1,453.2
Address deferred maintenance	511.0
Expand zero-textbook cost pathways	115.0
Address students' basic needs related to food and housing insecurity	100.0
Support retention and enrollment strategies ^d	100.0
Increase part-time faculty office hours	90.0
Support continued implementation of Guided Pathways	50.0
Provide culturally competent faculty professional development	20.0
Implement Equal Employment Opportunities best practices	20.0
Support collaboration with California Workforce Development Board initiatives	20.0
Accelerate competency-based education	10.0
Implement common course numbering	10.0
Fund LGBTQ+ student support centers	10.0
Support implementation of AB 1460 and anti-racism initiatives	5.6
Provide instructional materials for dual enrollment students	2.5
Modernize the California Community College Registry	1.0
Subtotal One-Time Policy	\$2,518.3
One-Time (Federal American Rescue Plan Act)	
Provide emergency financial assistance grants for students ^d	\$250.0
2021-22 TOTAL CHANGES ^a	\$3,563.0



Executive Summary

REVENUE ASSUMPTIONS

X, Y, Z Budgets

The District budget process uses three potential revenue assumptions. The revenue assumptions have a base level expenditure plan (X budget), at which the District operates. The Y and Z budgets are improved based upon projections. The District has authority to operate at the Z budget level.

For 2021-22, all three budgets will assume the Student Centered Funding Formula Hold Harmless level of funding at \$338.7 million, which is the same level of funding as received in 2020-21, with the addition of the 5.07% COLA proposed in the May Revision. Given the impact to our students during these trying times, we have seen a drop in demand for access to our colleges.

In light of this, the X budget assumes no change in full-time equivalent students, which is still down 11% from the prior year. The Y budget assumes we restore 2.5% of full-time equivalent students served, and the Z budget assumes a 5% restoration of full-time equivalent students served. While the enrollment decline brought on by the pandemic will not impact our overall apportionment from the state in the short term, it will impact the level of funding we believe will be on-going and will force us to maintain reduced budgets to ensure our on-going expenditures match our projections of on-going revenues.



Historical Overview

The Los Rios Community College District celebrated its 50th year in 2015-16. It was formed in 1965 as a result of the consolidation of ten separate K-12 “feeder” districts. At the time of its organization, the District consisted of two colleges: Sacramento City College and American River College. In 1970, the California Community College Board of Governors (BOG) and California Post-Secondary Educational Commission (CPEC) approved the creation of Cosumnes River College serving the southern portion of the District. In February 2004, Folsom Lake College achieved college status.

In 2015-16, Folsom Lake College’s Rancho Cordova Educational Center was approved by the Board of Governors. With that approval, the District achieved the completion of its plan for educating a region. There are now six official centers: Folsom Lake College’s El Dorado and Rancho Cordova Centers, American River College’s Natomas Center, and Sacramento City College’s Davis and West Sacramento Centers, Cosumnes River College’s Elk Grove Center. In addition, American River College operates the Sacramento Regional Public Safety Training Center (SRPSTC). Although not an official center, the SRPSTC offers basic academy and in-service training in law enforcement, fire, and other public safety areas. The District’s facility master plans include future expansion of its centers.

The District served over 73,000 students in fall 2020. Based upon enrollment, the District is the second largest community college system in California and one of the largest in the nation.

Covering nearly 2,440 square miles, the District operates in five contiguous counties including Sacramento County, El Dorado County, Placer County, Yolo County, and Solano County. It encompasses the Cities of Sacramento, Elk Grove, Davis, Folsom, West Sacramento, Rancho Cordova, Citrus Heights, and various other Sacramento County municipalities.

Enrollment growth has slowed especially in the northern part of the State. The District’s facility plans were based upon projected growth well in excess of 100,000 students. For example, in 2008 the CCCCO projected Los Rios’s enrollment for the fall 2017 term would exceed 127,000 students, which is 50,000 more students than we currently service. Significantly lower projections means deferring facility projects planned to meet the much higher projections. That is somewhat fortunate given the current lack of State funding to support facility projects. Since 2002, the District’s facility program has added or modernized over 2.2 million square feet. The program is also replacing and updating infrastructure to ensure the District is ready for the next fifty years.

In recent years the District has undergone a great deal of change. We have experienced shifts in economics, demographics, substantive business process modifications, and changes in ways we deliver educational programming. In light of all this, the Los Rios Community College District is proud of its past and very optimistic about its future.



Values, Vision, Mission and Goals

During the 2015-16 year, students, faculty and staff across the District came together to review and update the Los Rios Community College District Strategic Plan. Originally developed in 1997, the last plan, adopted in January 2011, served as the fourth official strategic plan for the District and many of the goals in that plan were realized. For the fifth plan, which will guide the District through 2021-22, the planning process involved looking at where we are and where we want to be as a community college district. The 2016 Strategic Plan provides a thoughtful vision of the future of Los Rios. The vision centers on promoting student success through several initiatives that will be measured toward specific goals for improvements.

The 2021-22 District budgets are developed to reflect the educational programs of the Los Rios Community College District. The programs of the District are consistent with the mission of the California Community Colleges.

CALIFORNIA COMMUNITY COLLEGES' MISSION

The mission of the California Community Colleges is to provide high quality, lower division instruction for students who wish to obtain associate degrees, transfer to a baccalaureate institution, or prepare for an occupation as well as the provision of remedial English as a Second Language (ESL) and literacy instruction to all who require those services.

Primary missions of the colleges are to offer academic and vocational education at the lower division level for recent high school graduates and those returning to school; and to advance California's economic growth and global competitiveness through education, training, and

services that contribute to continuous workforce improvement. Essential functions of the colleges include: developmental instruction, English as a second language, adult noncredit instruction, and providing support services that help students to succeed. Fee-based Community Service education is designated as an authorized function.

By law, California Community Colleges are required to admit any resident with a high school diploma or equivalent and may admit anyone who is capable of benefiting from the instruction offered.

LOS RIOS COMMUNITY COLLEGE DISTRICT VISION

Like all plans, a vision builds upon past successes, but it does much more. The Los Rios Community College District coordinates our district and college planning activities by establishing a flexible framework of goals and directions to support innovative planning at each college and unit within the District. The mission and vision for the District are as follows:

MISSION STATEMENT

The Los Rios Colleges provide a vibrant learning environment that empowers all students to achieve their educational and career goals.

VISION STATEMENT

To transform the lives of students and enhance the vitality of our region. In order to achieve its mission, the District has identified and embraced five strategic goals which serve as the guidelines that our colleges, centers, and offices will use in developing their own strategies for achieving our vision.



Values, Vision, Mission and Goals

OUR FIVE STRATEGIC GOALS

1. Establish effective pathways that optimize student access and success.
2. Ensure equitable academic achievement across all racial, ethnic, Socio-economic and gender groups.
3. Provide exemplary teaching and learning opportunities.
4. Lead the region in workforce development.
5. Foster an outstanding working and learning environment.

VALUES

These core values serve as the foundation upon which the District operates. Our values guide and inspire how we manage the Los Rios District, interact with our students, colleagues and community, and establish programs that promote student success.

Students Are Our Highest Priority

Student Access: We are committed to providing educational opportunities that serve the needs of the greater Sacramento region's diverse population.

Student Success: We support our students' efforts to achieve success in their educational and career goals and as contributing members of society.

Lifelong Learning: We encourage a limitless spirit of openness and intellectual curiosity as enduring pursuits.

Student Support and Services: We promote a safe and supportive environment that serves the individual learning needs of all students.

Employees

Safe and Secure Work Environment: We embrace an accepting, inclusive and nurturing work environment that is free of threats and intimidation.

Professionalism: We encourage, promote and support the continuous professional development of all employees, acknowledging their unique contributions to creating a collegial workplace that is diverse in composition and thought.

Well-Being: We believe in a work-life balance and support the physical, mental and emotional well-being of our staff and faculty.

Diversity

Building Community: We recognize that diverse backgrounds and perspectives contribute to the Los Rios District's strength as a dynamic, inclusive educational community.

Relationships

Mutual Respect and Consideration: We believe effective working relationships are central to achieving our Mission and employ an interest-based approach to solving problems through collaboration, empathy, mutual respect and integrity.



Values, Vision, Mission and Goals

Participatory Governance

Encouraging the Contributions of All Our Members: All members of the Los Rios community have the ability to contribute to our organizational success and are encouraged to do so.

Informed, Collaborative and Integrated Decision-Making: We value informed decisions made by people with diverse perspectives who are close to the issues.

Community

Serving the Community: We address the cultural, economic and social needs of the region by building meaningful connections between our colleges and their communities.

Academic Excellence

Quality: We strive to deliver the highest quality programs, services and activities.

Academic Rigor: Los Rios' educational standards emphasize critical thinking and writing, analysis and excellence in educational experiences, stimulating faculty members to challenge themselves and their students in an atmosphere that inspires thoughtful teaching and learning.

Academic Integrity and Freedom: Los Rios is committed to academic integrity and embracing forthright, honest and ethical behavior.

Equity

Social Justice: We acknowledge and embrace our responsibility to empower underrepresented segments of our community and to ensure that all populations have the same access, support and opportunities to succeed.

Sustainability

Building a Culture of Sustainability: The Los Rios community is a wise steward for all its resources, protecting, preserving and nurturing its people, its environment, its property, its capital and its educational programs.

Innovation

Fostering Innovation and Responsible Risk-Taking: Los Rios supports and invests in change that increases the effectiveness of our programs, the productivity of our work and the successful outcomes of our students.

Integrity

The Highest Ethical Standards: Los Rios values integrity, transparency, accountability, honesty and professionalism, both in the workplace and the classroom.

2021-22 Strategies

During the coming year, the District will continue to implement the specific strategies in the plan. Part of the implementation process is the identification of resources necessary to support those efforts.



Board of Trustees / Chancellor

GOVERNANCE

The Los Rios Community College District is governed by seven elected Trustees of the Board. The responsibility of the Board of Trustees is to represent the constituents of the District. Primary responsibilities include developing policies to administer the District to oversee budgetary decisions. Board positions are assigned to a specific area of the District and trustees are elected by constituents within the local trustee boundary. Members are elected to alternating four year terms and are not subject to term limits.

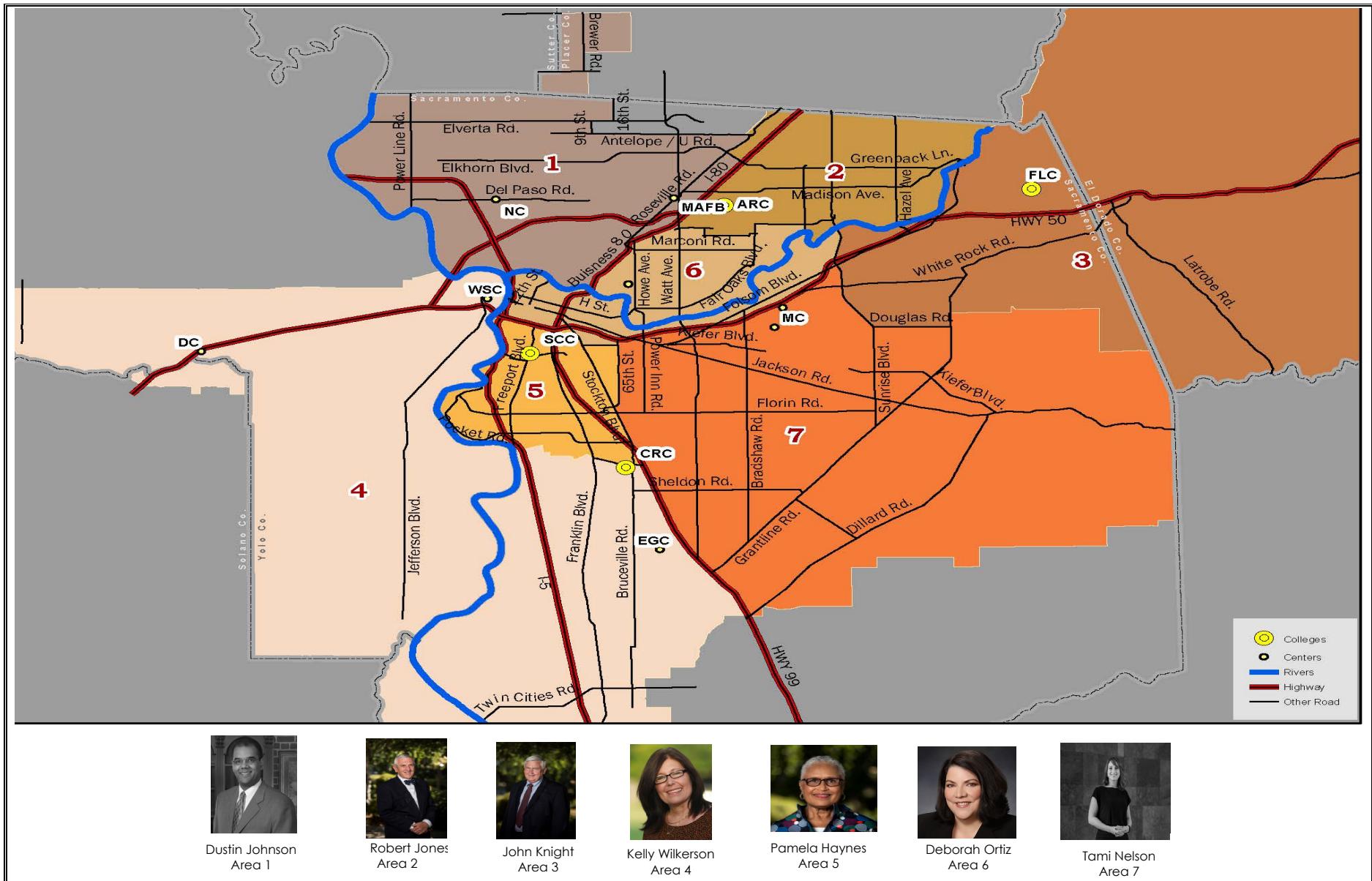
The Los Rios Board of Trustees meets on a monthly basis. Business meetings are conducted the second Wednesday of each month generally in the District Office Board Room located at 1919 Spanos Court, Sacramento, California. Citizens are welcome to attend these public open meetings.

On February 1, 2013, Brian King, Ed.D., became Chancellor of the Los Rios Community College District. Dr. King, who previously served as the President/Superintendent of Cabrillo College in Santa Cruz County, was selected from a nationwide search and is known, among other accomplishments, for building collaborative relationships with K-12 and higher education partners. The budget is a reflection of the budget priorities set in place under Dr. King's leadership.

As Chancellor, Dr. King's primary responsibilities include overseeing the educational and financial programs of the District to ensure compliance with Board adopted policies and State laws and requirements. To this end, he oversees over 2,700 certificated and 2,100 classified full-and part-time employees.

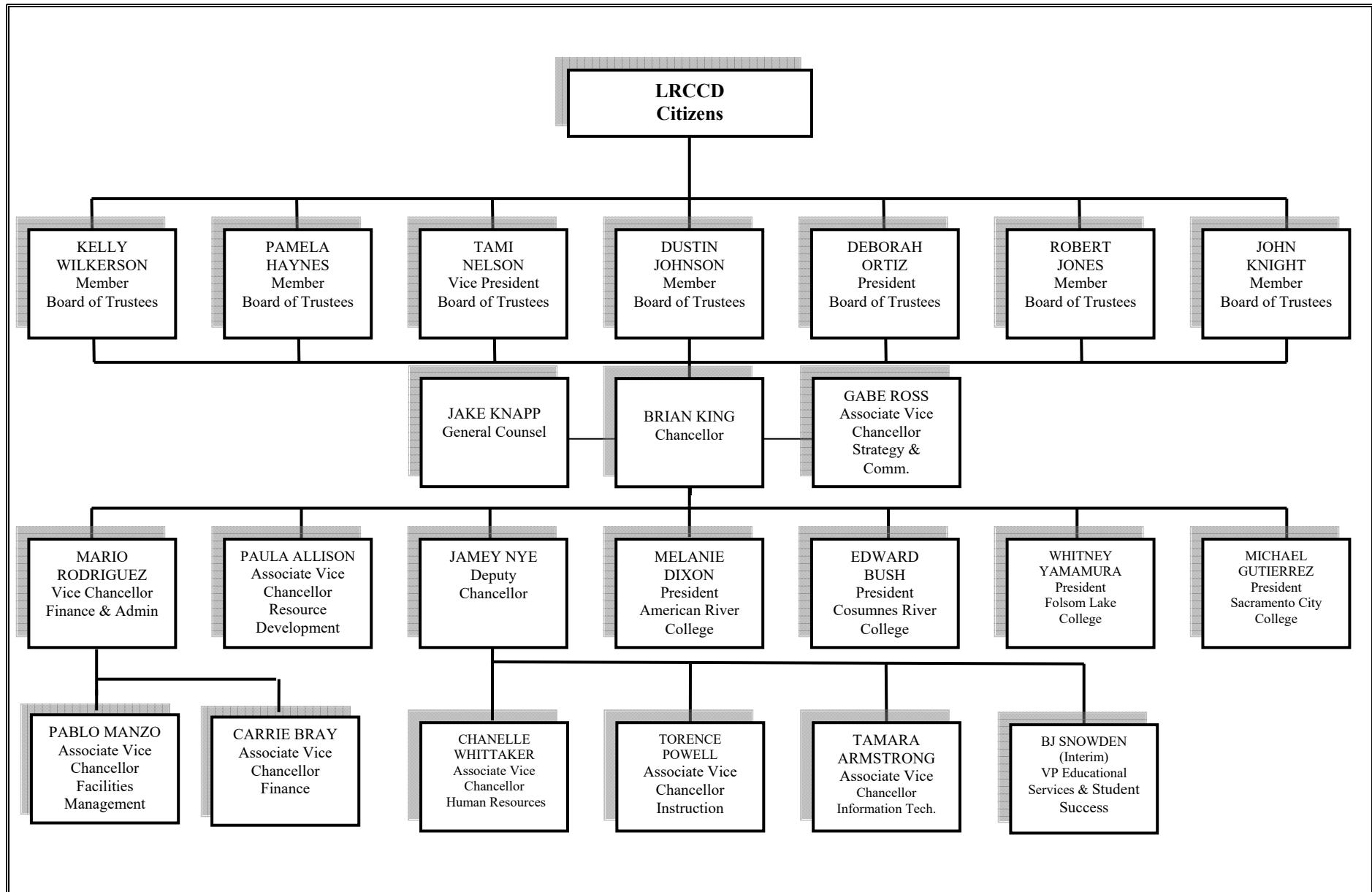


Board of Trustees





Organizational Chart





Summary of District Funds

FUND ACCOUNTING

California's community colleges utilize governmental accounting and operate on a uniform fund structure. A fund is a self balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein. Funds are segregated for the purpose of carrying on specific activities or obtaining certain objectives in accordance with special regulations, restrictions or limitations. Generally, funds are established to account for revenues and expenditures with common purposes and activities.

In addition to using the governmental fund accounting approach, the Los Rios Community College District, as specified by the California Community College Chancellor's Office, uses the Business Type Activity (BTA) model for financial statement reporting. The BTA model is defined in the Governmental Accounting Standard Board's (GASB) Statement No. 35.

The District's financial statement reporting is on a full accrual basis. However, certain types of financial reporting, such as depreciation of fixed assets, are reported only in the enterprise funds for the fund statements in this presentation. All others funds are presented using the modified accrual basis. In 2021-22, the District will utilize the following funds to account for its various programs, revenues and expenditures:

General Fund: The primary operating fund of the District. It is used to account for the basic educational programs and ordinary operations of the District including instruction, student services, administration, and maintenance and operations. Restricted programs for similar activities are also recorded in the general fund as are instructionally-related activities, a sub-fund of the General Fund used to account for local revenues and expenditures generated in support of co-curricular activities.

Child Development Fund: Utilized to operate the District's preschool programs, primarily funded by State and Federal contracts and entitlements as well as parent fees.

Capital Projects Fund: Utilized to account for the acquisition and/or construction of major capital facilities in the District and significant capital equipment purchases as well as scheduled maintenance and special repairs projects.

Bond Projects Fund: Utilized to account for revenues and expenditures for the District's Measure M General Obligation Bond Program. Revenues include bond proceeds as well as interest derived from those proceeds before expended. Expenditures are for capital improvements identified in the ballot measures.

Debt Service Fund: Utilized to account for the accumulation of resources for the payment of general long-term debt.

Bond Interest and Redemption Fund: Utilized to account for the receipt and expenditure of property taxes levied for the payment of principal and interest for outstanding general obligation bonds of the District.

Internal Service Fund: Utilized to account for the District's self-insured program, including workers' compensation, dental, property and liability.

Enterprise Funds: Utilized to account for the District's Regional Performing Arts (Harris) Center operations, including revenues and expenses. The enterprise funds operate on a full accrual accounting basis.



Summary of District Funds

Financial Aid Fund: Utilized to account for Federal and State financial aid programs for students.

Fiduciary/Student Association Fund: The Student Association Fund is utilized to account for monies held in trust by the District for organized Student Body Associations (excluding clubs) established pursuant to Education Code §76060. In a multi-college district such as Los Rios, the fund may be established for each college's student body.

Foundation Fund: Utilized to account for the activities of the District's 501(c)3 IRS recognized Foundations, for which the District is the accounting/fiscal agent for the organization.

Scholarship and Loan Fund: Utilized to account for such gifts, donations, bequests and devices to be used for scholarships or for grants and aid or loans to students. The scholarship and loan fund excludes categorical governmental monies and their required matches, which are recorded in the financial aid fund as Los Rios, the fund may be established for each college's student body.

Retiree Benefits Fund: Utilized to account for monies that have been set-aside for future STRS and PERS increases.

Notes:

Other Post Employment Benefit Trust: Not contained herein but noted, the District has established an irrevocable trust for assets designated for the provision of health benefits for retirees of the District. Per Generally Accepted Accounting Principles, the assets of an irrevocable trust are not reported in the sponsoring entity's financial statements.

SIGNIFICANT BUDGET AND FINANCIAL POLICIES

The following are some of the significant budget and financial policies that govern the development of the District's budget. For certain items, additional detail is provided in other parts of the narrative.

Primary revenue source: The District's budget is primarily dependent upon the funding provided to it via the annual budget of the State of California. Although property taxes and enrollment fees are part of the District's total revenue, the District has no control over the level of those revenues. Except for special assessments, such as a general obligation bond tax, property tax assessments are regulated by Proposition 13 passed in 1978. The level of enrollment fees is established by the State. The State-established revenue level for the District considers that property taxes and enrollment fees will offset their commitment and therefore the District does not retain any taxes or fees. Rather, State apportionment is netted against those two sources. However, if either property taxes or enrollment fee receipts are below projections in the State budget, the State does not backfill with additional apportionment unless special legislation is enacted.



Summary of District Funds

Growth funding: Another aspect of the limitations placed on the District's ability to project and plan for more than one budget year is how the State determines and then funds student growth. Districts are not entitled to funding based upon the actual growth achieved but on a complex formula that limits based upon available resources.

Designation of nature of funding sources as continuing or one-time-only (OTO) in nature: An important element in the development of the budget is the distinction between whether a source of funding will be provided on an on-going basis (continuing) or whether it is a one-time source. The District is careful in determining the nature of the source to ensure a match of like appropriations to avoid funding an on-going cost without a corresponding resource.

The Fifty-Percent (50%) Law: Contained in the Education Code, this law requires that 50% of the current expense of education be for classroom instructional salaries and benefits. Financial penalties may be assessed for districts that fail to meet this requirement. Monitoring commitments of funds is essential to ensure a balance between classroom salaries and benefits and all other operating costs in the development of the budget.

Full-time Faculty Obligation: The number of full-time faculty employed by districts is governed by State regulation. Districts are required to maintain full-time faculty positions at an established level that is increased each year by the level of funded growth. As with the 50% law, failure to comply may result in financial penalties and districts must ensure new positions are funded relative to funded growth.

General Fund Reserves: The Chancellor's Office recommends districts maintain at least 5% of projected total unrestricted expenditures and other outgo in general fund unrestricted fund balance. Districts falling below 5% may be subject to fiscal monitoring by the Chancellor's Office. In addition, District Board Policies require the District maintain a 5% uncommitted contingency reserve. The required amount is based upon total projected unrestricted revenues.

GANN Appropriations Limitation: Under the guidelines set forth by Proposition 111, the annual appropriations limit will not exceed a base year adjusted by the change in population of the City or the County combined with either the change in California per capita personal income or the change in the local assessment roll due to local non-residential construction.

Budget and Accounting Manual (BAM): This manual issued by the System Office carries the force of regulation and prescribes the fund, account, and activity reporting structure for all districts in the State. Financial information contained in this document is presented in compliance with the budget and accounting manual.

Student Attendance Accounting Manual (SAAM): This manual, also issued by the Chancellor's Office and carrying the force of regulation, provides direction for compliance with Education Code and Title 5 regulations for determining student residency and reporting student attendance. As full-time equivalent students (FTES) is the primary determinant for State funding, compliance with the SAAM is critical to ensure accurate attendance and hence financial reporting. Only resident students of the State of California may be claimed for State funding. Non-resident students must pay tuition to cover the cost of education. The determination of non-resident tuition rates is also governed by State regulation.



Summary of District Funds

Collective Bargaining Agreements: The District has four represented employee groups: faculty (LRCFT), classified support (LRCEA), classified maintenance and police (SEIU), and supervisors (LRSA). In addition, two other groups (management and confidential), though not represented, receive compensation improvements consistent with the formula contained in the contracts of the four represented groups. The compensation formula designates eighty percent (80%) of defined new revenues of the District to fund compensation and other improvements. The other twenty percent (20%) is directed to operational costs. These agreements drive a large portion of the budget development in terms of directing where new funds will be committed.

Instructional Staffing: The single largest component of the General Fund budget is instructional staffing. The District closely monitors the allocation and use of instructional staffing and sets a productivity goal (students per class) for each college to try to maximize access for our students while keeping a handle on costs.

Other Staffing: Counselors are staffed per formula at a ratio of one counselor for every nine hundred students (1:900). The staffing level does not consider any funding source other than general purpose. When all funding sources, including categorical, are considered, the actual ratio has historically been around 1:600. Other faculty and new classified and management positions are not driven by an established formula, but have historically tracked to the District's growth. Funds are set-aside in the budget process to accommodate new positions as a result of growth.

Other Post-Employment Benefits (OPEB) and other employment related liabilities of the District: The District provides a fixed monthly amount to eligible retirees toward their healthcare costs and has funded its OPEB obligation since 1986. In 2007-08, the District established the OPEB trust to irrevocable designate assets for funding this benefit. The OPEB trust ended 2020-21 with \$162 million in funding, well in excess of the total OPEB liability of \$124 million. The total OPEB liability is measured at June 1, 2019, using assumptions of bi-annual increases of 9.0% and annual investment returns of 5%. The bi-annual increase aligns the timing of any benefit improvements with the actuarial results. The annual budget includes a continuing line item to fund the service cost although that contribution could be suspended given the over-funding. However, by continuing to make contributions, the projections indicate that the OPEB trust could withstand a significant market correction and still be fully funded for its OPEB obligation. The District is also fully funded for the vacation liability accrued to its classified and management employees and the liability for paid leave of faculty under a banked leave program.

Other regulations that govern budget development: Some line items in the budget are due to legislative mandates. For example, Proposition 20 restricted a certain level of lottery funds to be used only for the purchase of instructional/library materials. Most employees are members of either the State Teachers' Retirement System (STRS) or the Public Employees' Retirement System (PERS) and employer contribution rates are established either by statute or through PERS Board action. Sufficient budget must be provided to ensure compliance with recycling laws, emergency preparedness, and other important mandates although no funding is provided by the State to support District efforts.



Summary of District Funds

2020-21 ACTUAL EXPENDITURES & 2021-22 ADOPTED

BUDGET – DISTRICT FUNDS

Several funds are utilized to categorize revenues and expenditures designated for specific purposes. Following is a summary of all the District funds with activity in either 2020-21 or 2021-22 followed by schedules for each fund showing planned activity.

General Fund: The primary operating fund of the District, General Fund revenues consist of general purpose and restricted. Appropriations cover delivery of the District's instructional program and student services as well as the administrative support for those programs. More detailed information regarding revenues and appropriations is found in the General Fund Summary and Detail sections of this book.

Child Development Fund: Utilized to operate the District's preschool programs funded primarily by state and federal contracts as well as fees for childcare programs. During 2009-10, Folsom Lake College discontinued its program. The programs at the other three colleges are accounted for in this fund. The operations are expected to be self-sufficient, with revenues covering the expenditures incurred for the operation of the program. However, state reimbursement rates have lagged relative to costs requiring support by the colleges and District.

Capital Outlay Projects Fund: Utilized to account for the acquisition and/or construction of major capital facilities in the District as well as much of the District's expenditures for equipment. Major capital facility acquisitions and improvements appropriated in this fund are not funded from the District's Bond proceeds, but rather, State Capital Outlay funds. Equipment expenditures are also primarily from the carryover of State allocations for instructional equipment and library materials.

Other sources are funds designated by the District for capital outlay purposes and transferred from the General fund. Remaining funds from State allocations for plant (scheduled maintenance and special repairs) are deposited in this fund. The District's uncommitted fund balance for this fund is projected to be \$13.3 million.

Bond Project Fund: The Bond Project Fund accounts for projects funded through the District's General Obligation Bond Authorization – Measure M (\$475 million). Under Measure M, the District issued the fifth series, Series E, for \$130 million on June 16, 2021 for a total Measure M issuance of \$465 million at June 30, 2022. Interest income on unspent bond proceeds is recorded in this fund. Measure A (\$265 million) has been fully issued and expended.

Bond Interest and Redemption Fund: Revenues from tax collections and expenditures from debt service payments for the District's Measure A and Measure M outstanding general obligation bonds are accounted for in this fund. The County Treasurer sets the appropriate tax rate to fund interest payments and principal retirement for the bonds. The projected ending fund balance at June 30, 2022 of \$17.2 million and \$26.4 million for Measure A and Measure M, respectively, is restricted for future debt service payments.

Other Debt Service Fund: Utilized to account for the accumulation of funds for long-term debt. The fund currently is used for recording vacation liability and banked leave for faculty.



Summary of District Funds

Internal Service/Self Insurance Fund: The Self Insurance Fund accounts for the District's property, liability, workers' compensation, and dental programs. The General Fund recognizes the expense for these programs and then transfers the funds as revenues to this fund. Interest generated by the fund is another revenue source. The costs of self insurance claims are accounted for as expenditures. In addition, classified salaries dedicated to overseeing the programs and contracted administrative oversight are charged to the fund. Lastly, reinsurance costs above the self-insurance retention levels are accounted for in the fund.

Enterprise/Regional Performing Arts (Harris) Center Fund: In spring 2011, Folsom Lake College opened its Visual and Performing Arts facility which includes an 847 seat community theater. The theater is used both by the college's instructional program and as a venue for professional performances. The revenues and expenses for the operation of the community theater are recorded in this fund. At this time, there continues to be great uncertainty on when indoor public events can safely resume in the aftermath of the COVID-19 health crisis. Based upon guidance from federal, state, and local government officials and health experts, the Harris Center for the Arts temporarily ceased operations as of July 1, 2020.

Fiduciary Fund - Student Financial Aid: This fund is utilized to account for Federal and State financial programs for students.

The District projects nearly \$112.6 million in financial aid received for students in 2021-22 although this amount may increase during the year. Transfers from the General Fund reflect the District's match for certain programs and State general fund categorical programs that have a financial aid component. The fund is budgeted with a zero fund balance since the District merely acts as a "pass through."

Fiduciary Fund–Student Associations: This fund accounts for official Student Association activities in the District. Revenues are from student card sales, student representation fees, various fundraising events, and interest income. Expenditures provide support and materials for the Student Association programs to operate.

Scholarship and Loan Fund: This fund accounts for District administered scholarships and loans. Donations are the major source of revenue and scholarships account for most of the expenditures with the exception of some minimal student loans. The funds ending balance of \$1.5 million for 2021-22 is committed to future scholarship programs and SCC Fine Arts department needs.

Fiduciary Fund – Foundation: In 1998, the District converted its independent Foundation to an auxiliary organization of the District. The Los Rios Foundation operates under auxiliary status authorized by §59257 of the California Code of Regulations. By approving this change in status, the District's Foundation is under the approval of the District's Board of Trustees. The Foundation raises money for various activities, including program endowments, campus physical plant improvements, and scholarship support. The Foundation is projected to have an ending balance of \$12.3 million on June 30, 2022, which is virtually all committed to college purposes.

**LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2020-2021 ACTUAL REVENUES AND EXPENDITURES
2021-2022 ADOPTED BUDGET**

DESCRIPTION	2020-2021 ACTUAL	2021-2022		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted	\$ 18,612,927	\$ 19,211,735	\$ 3,880,568	\$ 23,092,303
Committed	48,316,900	4,336,900	86,822,522	91,159,422
Restricted	10,497,778	2,477,892	9,001,017	11,478,909
Total Beginning Fund Balance	77,427,605	26,026,527	99,704,107	125,730,634
REVENUE:				
State Apportionment and Education Protection Account (EPA) Funds	190,915,810	198,284,626	(4,486,634)	193,797,992
New Faculty Funding	2,963,077	3,083,082	30,223	3,113,305
Continuing Total Computational Revenue Adjustment	925,995	-	12,278,476	12,278,476
SCFF Changes in FTES, Outcomes & Demographics	5,779,634	18,715,815	(9,020,475)	9,695,340
Local Property Taxes	102,686,144	98,157,788	4,528,356	102,686,144
Enrollment Fees, 98%: 2020-21 & 2021-22, \$46/unit	17,148,096	17,189,817	(41,721)	17,148,096
Total Base Allocation, COLA & Growth	320,418,756	335,431,128	3,288,225	338,719,353
Lottery Funds	5,566,124	6,875,553	58,069	6,933,622
Other General Purpose	44,894,465	34,911,475	(397,006)	34,514,469
Restricted/Special Programs Revenue	128,873,754	64,893,992	214,657,828	279,551,820
Total Revenue	499,753,099	442,112,148	217,607,116	659,719,264
TOTAL REVENUE AND BEGINNING FUND BALANCE	\$ 577,180,704	\$ 468,138,675	\$ 317,311,223	\$ 785,449,898
EXPENDITURES/APPROPRIATIONS:				
Academic Salaries	\$ 154,911,333	\$ 165,976,026	\$ 12,215,358	\$ 178,191,384
Classified Salaries	90,864,269	88,654,915	13,023,456	101,678,371
Employee Benefits	106,265,136	112,169,211	29,414,343	141,583,554
Books, Supplies & Materials	12,084,390	6,251,886	42,109,397	48,361,283
Other Operating Expenses	34,057,638	52,571,426	69,473,301	122,044,727
Capital Outlay	2,641,556	534,045	13,704,753	14,238,798
Interfund Transfers/Other Outgo	50,625,748	13,708,626	132,002,901	145,711,527
Total Expenditures, Appropriations & Interfund Transfers	451,450,070	439,866,135	311,943,509	751,809,644
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	23,092,303	19,211,735	2,788,903	22,000,638
Committed	91,159,422	4,336,900	259,522	4,596,422
Restricted	11,478,909	4,723,905	2,319,289	7,043,194
Total Ending Fund Balance	125,730,634	28,272,540	5,367,714	33,640,254
TOTAL EXPENDITURES, APPROPRIATIONS & ENDING FUND BALANCE	\$ 577,180,704	\$ 468,138,675	\$ 317,311,223	\$ 785,449,898

LOS RIOS COMMUNITY COLLEGE DISTRICT
INSTRUCTIONALLY- RELATED ACTIVITIES
 (Sub-Fund of the General Fund)
2020-2021 ACTUAL REVENUES AND EXPENDITURES
2021-2022 ADOPTED BUDGET

DESCRIPTION	2020-2021 ACTUAL	2021-2022		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted	\$ 4,358,851	\$ 5,002	\$ 4,584,022	\$ 4,589,024
Total Beginning Fund Balance	4,358,851	5,002	4,584,022	4,589,024
REVENUE:				
Local - Other	415,121	688,862	56,568	745,430
INTERFUND TRANSFERS:				
General Fund	10,000	10,000	-	10,000
Capital Outlay	45,488	-	-	-
Bookstore	183,725	-	-	-
Total Revenue and Transfers	654,334	698,862	56,568	755,430
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 5,013,185	\$ 703,864	\$ 4,640,590	\$ 5,344,454
EXPENDITURES/APPROPRIATIONS:				
Academic Salaries	\$ 6,516	\$ 6,500	\$ -	\$ 6,500
Classified Salaries	6,172	11,400	80,436	91,836
Employee Benefits	1,761	1,634	622	2,256
Books, Supplies & Materials	132,918	154,425	(134,425)	20,000
Other Operating Expenses	266,611	522,553	(446,243)	76,310
Payments to Students	5,350	2,350	-	2,350
INTERFUND TRANSFERS OUT:				
General Fund	4,833	-	556,178	556,178
Total Expenditures/Appropriations and Interfund Transfers	424,161	698,862	56,568	755,430
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	4,589,024	5,002	4,584,022	4,589,024
Total Ending Fund Balance	4,589,024	5,002	4,584,022	4,589,024
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 5,013,185	\$ 703,864	\$ 4,640,590	\$ 5,344,454

**LOS RIOS COMMUNITY COLLEGE DISTRICT
CHILD DEVELOPMENT FUND
2020-2021 ACTUAL REVENUES AND EXPENDITURES
2021-2022 ADOPTED BUDGET**

DESCRIPTION	2020-2021 ACTUAL	2021-2022		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted	\$ 395,929	\$ 395,929	\$ (70,153)	\$ 325,776
Total Beginning Fund Balance	395,929	395,929	(70,153)	325,776
REVENUE:				
Federal:				
Child Care Food Program	-	80,000	-	80,000
Total Federal Revenue	-	80,000	-	80,000
State:				
Apportionment	1,748,739	1,508,689	173,285	1,681,974
Total State Revenue	1,748,739	1,508,689	173,285	1,681,974
Local:				
Interest Income & Other	9,104	65,000	-	65,000
Total Local Revenue	9,104	65,000	-	65,000
Total Revenue	1,757,843	1,653,689	173,285	1,826,974
INTERFUND TRANSFERS IN:				
General Fund (PDF & College Discretionary)	-	541,598	88,364	629,962
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 2,153,772	\$ 2,591,216	\$ 191,496	\$ 2,782,712
EXPENDITURES/APPROPRIATIONS:				
Classified Salaries	\$ 1,103,983	\$ 1,295,638	\$ 77,304	\$ 1,372,942
Employee Benefits	686,948	782,635	32,900	815,535
Books, Supplies and Food	27,414	107,389	49,111	156,500
Other Operating Expenses	9,652	9,625	13,970	23,595
Total Expenditures/Appropriations	1,827,997	2,195,287	173,285	2,368,572
ENDING FUND BALANCE, JUNE 30	325,775	395,929	18,211	414,140
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 2,153,772	\$ 2,591,216	\$ 191,496	\$ 2,782,712

**LOS RIOS COMMUNITY COLLEGE DISTRICT
CAPITAL OUTLAY PROJECTS FUND
2020-2021 ACTUAL REVENUES AND EXPENDITURES
2021-2022 ADOPTED BUDGET**

DESCRIPTION	2020-2021 ACTUAL	2021-2022		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted - Contingency Fund	\$ 13,300,000	\$ 13,300,000	\$ -	\$ 13,300,000
Committed Funds/Projects in Progress	116,736,283	-	127,862,822	127,862,822
Total Beginning Fund Balance	130,036,283	13,300,000	127,862,822	141,162,822
REVENUE:				
State Capital Outlay Projects	2,326,675	-	104,989,399	104,989,399
Proposition 39 Projects	-	-	274,960	274,960
State Scheduled Maintenance and Special Repairs (SMSR)	716,293	-	16,594,981	16,594,981
Interest Income	527,326	869,521	(342,191)	527,330
Other Local Revenue, including Donations	1,798,182	525,989	534,434	1,060,423
INTERFUND TRANSFERS IN:				
General Fund -				
Program Development (20%)/Major Construction Projects	7,169,579	9,301,713	1,080,180	10,381,893
Other District & College Projects	10,022,662	-	30,007,706	30,007,706
Other Funds	250,007	104,305	36,505	140,810
Total Revenue and Interfund Transfers	22,810,724	10,801,528	153,175,974	163,977,502
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 152,847,007	\$ 24,101,528	\$ 281,038,796	\$ 305,140,324
EXPENDITURES/APPROPRIATIONS:				
State Capital Outlay Projects	\$ 2,326,675	\$ -	\$ 104,989,399	\$ 104,989,399
Proposition 39 Projects	-	-	274,960	274,960
State Scheduled Maintenance and Special Repairs (SMSR)	716,293	-	16,594,981	16,594,981
Other Major Construction, including Information Technology	229,636	-	3,503,510	3,503,510
Program Development and/or Improvement Projects	1,625,780	9,406,018	23,085,216	32,491,234
College Projects	2,102,713	-	10,214,671	10,214,671
Future Program Improvement Projects	-	1,300,557	120,839,138	122,139,695
College Investments for Future Projects	12,396	-	1,450,921	1,450,921
Other Transfers Out	4,670,692	94,953	86,000	180,953
Total Expenditures/Appropriations and Interfund Transfers	11,684,185	10,801,528	281,038,796	291,840,324
ENDING FUND BALANCE, JUNE 30:				
Uncommitted - Contingency Fund	13,300,000	13,300,000	-	13,300,000
Committed Funds/Projects in Progress	127,862,822	-	-	-
Total Ending Fund Balance	141,162,822	13,300,000	-	13,300,000
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 152,847,007	\$ 24,101,528	\$ 281,038,796	\$ 305,140,324

**LOS RIOS COMMUNITY COLLEGE DISTRICT
BOND PROJECT FUND - MEASURE M
2020-2021 ACTUAL REVENUES AND EXPENDITURES
2021-2022 ADOPTED BUDGET**

DESCRIPTION	2020-2021 ACTUAL	2021-2022		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Committed	\$ 92,155,308	\$ 92,155,308	\$ (24,519,463)	\$ 67,635,845
Total Beginning Fund Balance	92,155,308	92,155,308	(24,519,463)	67,635,845
REVENUE:				
Local - Interest Income	721,168	275,000	-	275,000
Total Revenue	721,168	275,000		275,000
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 92,876,476	\$ 92,430,308	\$ (24,519,463)	\$ 67,910,845
EXPENDITURES/APPROPRIATIONS:				
Bond Projects	\$ 25,207,683	\$ 255,000	\$ 67,635,845	\$ 67,890,845
Bond Service Costs	32,948	20,000	-	20,000
Total Expenditures/Appropriations	25,240,631	275,000	67,635,845	67,910,845
ENDING FUND BALANCE, JUNE 30:				
Committed	67,635,845	92,155,308	(92,155,308)	-
Total Ending Fund Balance	67,635,845	92,155,308	(92,155,308)	-
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 92,876,476	\$ 92,430,308	\$ (24,519,463)	\$ 67,910,845

Note: Appropriations for 2021-22 include projects spanning more than one fiscal year that will not be fully expended in 2021-22; funds remaining at year-end will be re-appropriated in the 2022-23 Adopted Budget.

**LOS RIOS COMMUNITY COLLEGE DISTRICT
BOND INTEREST AND REDEMPTION FUND - MEASURE A
2020-2021 ACTUAL REVENUES AND EXPENDITURES
2021-2022 ADOPTED BUDGET**

DESCRIPTION	2020-2021 ACTUAL	2021-2022		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Restricted	\$ 16,763,235	\$ 16,763,235	\$ 468,359	\$ 17,231,594
Total Beginning Fund Balance	16,763,235	16,763,235	468,359	17,231,594
REVENUE:				
Local:				
Property Taxes	19,942,860	22,996,637	-	22,996,637
Interest Income	(46,822)	469,318	-	469,318
Total Revenue	19,896,038	23,465,955	-	23,465,955
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 36,659,273	\$ 40,229,190	\$ 468,359	\$ 40,697,549
EXPENDITURES/APPROPRIATIONS:				
Bond Principal Repayment	\$ 13,430,000	\$ 17,800,000	\$ -	\$ 17,800,000
Bond Interest Expense	5,997,679	5,662,955	-	5,662,955
Bond Service Costs	-	3,000	-	3,000
Total Expenditures/Appropriations	19,427,679	23,465,955	-	23,465,955
ENDING FUND BALANCE, JUNE 30:				
Restricted	17,231,594	16,763,235	468,359	17,231,594
Total Ending Fund Balance	17,231,594	16,763,235	468,359	17,231,594
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 36,659,273	\$ 40,229,190	\$ 468,359	\$ 40,697,549

**LOS RIOS COMMUNITY COLLEGE DISTRICT
BOND INTEREST AND REDEMPTION FUND - MEASURE M
2020-2021 ACTUAL REVENUES AND EXPENDITURES
2021-2022 ADOPTED BUDGET**

DESCRIPTION	2020-2021 ACTUAL	2021-2022		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Restricted	\$ 33,189,613	\$ 33,189,613	\$ (6,782,177)	\$ 26,407,436
Total Beginning Fund Balance	33,189,613	33,189,613	(6,782,177)	26,407,436
REVENUE:				
Local:				
Property Taxes	31,941,362	34,265,627	5,767,251	40,032,878
Interest Income	(22,114)	699,298	117,699	816,997
Total Revenue	31,919,248	34,964,925	5,884,950	40,849,875
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 65,108,861	\$ 68,154,538	\$ (897,227)	\$ 67,257,311
EXPENDITURES/APPROPRIATIONS:				
Bond Principal Repayment	\$ 27,325,000	\$ 24,075,000	\$ 3,405,000	\$ 27,480,000
Bond Interest Expense	11,376,425	10,887,925	2,478,950	13,366,875
Bond Service Costs	-	2,000	1,000	3,000
Total Expenditures/Appropriations	38,701,425	34,964,925	5,884,950	40,849,875
ENDING FUND BALANCE, JUNE 30:				
Restricted	26,407,436	33,189,613	(6,782,177)	26,407,436
Total Ending Fund Balance	26,407,436	33,189,613	(6,782,177)	26,407,436
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 65,108,861	\$ 68,154,538	\$ (897,227)	\$ 67,257,311

**LOS RIOS COMMUNITY COLLEGE DISTRICT
OTHER DEBT SERVICE FUND
2020-2021 ACTUAL REVENUES AND EXPENDITURES
2021-2022 ADOPTED BUDGET**

DESCRIPTION	2020-2021 ACTUAL	2021-2022		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1				
Committed	\$ 27,553	\$ 27,553	\$ 32,391	\$ 59,944
Total Beginning Fund Balance	27,553	27,553	32,391	59,944
REVENUE:				
Local - Interest Income	140,808	104,305	36,505	140,810
INTERFUND TRANSFERS IN:				
General Fund	32,391	-	-	-
Total Revenue	173,199	104,305	36,505	140,810
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 200,752	\$ 131,858	\$ 68,896	\$ 200,754
INTERFUND TRANSFERS OUT:				
Capital Outlay Projects Fund	\$ 140,808	\$ 104,305	\$ 36,505	\$ 140,810
Total Interfund Transfers	140,808	104,305	36,505	140,810
ENDING FUND BALANCE, JUNE 30:				
Committed	59,944	27,553	32,391	59,944
Total Ending Fund Balance	59,944	27,553	32,391	59,944
TOTAL INTERFUND TRANSFERS & ENDING FUND BALANCE	\$ 200,752	\$ 131,858	\$ 68,896	\$ 200,754

**LOS RIOS COMMUNITY COLLEGE DISTRICT
SELF-INSURANCE FUND
2020-2021 ACTUAL REVENUES AND EXPENDITURES
2021-2022 ADOPTED BUDGET**

DESCRIPTION	2020-2021 ACTUAL	2021-2022		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Committed	\$ -	\$ -	\$ 1,024,812	\$ 1,024,812
Total Beginning Fund Balance	-	-	1,024,812	1,024,812
REVENUE:				
Self-Insurance Revenue:				
Property, Liability and Workers' Compensation	3,552,482	3,411,582	(79,093)	3,332,489
Dental Premiums	3,718,198	4,163,992	267,934	4,431,926
Interest Income	84,150	130,000	(45,850)	84,150
Total Revenue	7,354,830	7,705,574	142,991	7,848,565
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 7,354,830	\$ 7,705,574	\$ 1,167,803	\$ 8,873,377
EXPENDITURES/APPROPRIATIONS:				
Salaries & Employee Benefits	\$ 218,666	\$ 291,373	\$ 16,612	\$ 307,985
Insurance Premiums	2,167,273	2,398,487	-	2,398,487
Self-Insurance Claims:				
Property, Liability and Workers' Compensation	-	527,422	(141,555)	385,867
Dental Program	3,718,198	4,163,992	267,934	4,431,926
Administrative Costs	225,881	324,300	-	324,300
Total Expenditures/Appropriations	6,330,018	7,705,574	142,991	7,848,565
ENDING FUND BALANCE, JUNE 30:				
Committed	1,024,812	-	1,024,812	1,024,812
Total Ending Fund Balance	1,024,812	-	1,024,812	1,024,812
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 7,354,830	\$ 7,705,574	\$ 1,167,803	\$ 8,873,377

**LOS RIOS COMMUNITY COLLEGE DISTRICT
REGIONAL PERFORMING ARTS (HARRIS) CENTER - ENTERPRISE FUND
2020-2021 ACTUAL REVENUES AND EXPENDITURES
2021-2022 ADOPTED BUDGET**

DESCRIPTION	2020-2021 ACTUAL	2021-2022		
		TENTATIVE BUDGET ¹	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted	\$ 57,296	\$ 57,296	\$ (32,142)	\$ 25,154
Committed	51,550	51,550	(51,550)	-
Total Beginning Fund Balance	108,846	108,846	(83,692)	25,154
LOCAL REVENUE:				
Ticket Sales	-	-	-	-
Interest and Other	(18,132)	-	-	-
Total Revenue	(18,132)	-	-	-
INTERFUND TRANSFERS IN:				
General Fund	-	-	-	-
Total Interfund Transfers	-	-	-	-
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 90,714	\$ 108,846	\$ (83,692)	\$ 25,154
EXPENDITURES/APPROPRIATIONS:				
Other Operating Expenses	\$ 65,560	\$ -	\$ -	\$ -
Total Expenditures/Appropriations	65,560	-	-	-
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	25,154	57,296	\$ (32,142)	\$ 25,154
Committed	-	51,550	(51,550)	-
Total Ending Fund Balance	25,154	108,846	(83,692)	25,154
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 90,714	\$ 108,846	\$ (83,692)	\$ 25,154

¹ Budget will be developed in conjunction with the reopening timeline for the Performing Arts Center.

**LOS RIOS COMMUNITY COLLEGE DISTRICT
FIDUCIARY FUND - STUDENT FINANCIAL AID
2020-2021 ACTUAL REVENUES AND EXPENDITURES
2021-2022 ADOPTED BUDGET**

DESCRIPTION	2020-2021 ACTUAL	2021-2022		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1	\$ -	\$ -	\$ -	\$ -
REVENUE:				
Federal				
PELL Grants	67,864,034	71,000,000	-	71,000,000
Federal Supplemental Educational Opportunity Grants (SEOG)	3,007,592	2,555,498	-	2,555,498
Direct Loan	17,198,621	18,500,000	-	18,500,000
Other	130,294	125,000	-	125,000
State	15,584,923	15,100,000	5,279,488	20,379,488
Total Revenue	103,785,464	107,280,498	5,279,488	112,559,986
INTERFUND TRANSFERS IN:				
General Fund	4,045,152	1,259,509	2,488,822	3,748,331
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 107,830,616	\$ 108,540,007	\$ 7,768,310	\$ 116,308,317
EXPENDITURES/APPROPRIATIONS:				
Student Financial Aid	\$ 187,965	\$ 108,380,288	\$ 7,768,310	\$ 116,148,598
Operating Expenses	107,642,651	159,719	-	159,719
Total Expenditures/Appropriations	107,830,616	108,540,007	7,768,310	116,308,317
ENDING FUND BALANCE, JUNE 30	-	-	-	-
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 107,830,616	\$ 108,540,007	\$ 7,768,310	\$ 116,308,317

**LOS RIOS COMMUNITY COLLEGE DISTRICT
FIDUCIARY FUND - STUDENT ASSOCIATIONS
2020-2021 ACTUAL REVENUES AND EXPENDITURES
2021-2022 ADOPTED BUDGET**

DESCRIPTION	2020-2021 ACTUAL	2021-2022		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1				
Uncommitted	\$ 332,347	\$ 31,344	\$ 331,562	\$ 362,906
Committed	576,603	62,879	668,780	731,659
Total Beginning Fund Balance	908,950	94,223	1,000,342	1,094,565
LOCAL REVENUE:				
Student Card Sales	46,515	46,710	8,776	55,486
Student Representation Fees, net of waivers	166,026	109,000	20,950	129,950
Miscellaneous & Interest	2,655	3,000	615	3,615
Total Revenue	215,196	158,710	30,341	189,051
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 1,124,146	\$ 252,933	\$ 1,030,683	\$ 1,283,616
EXPENDITURES/APPROPRIATIONS:				
Books, Supplies & Materials	\$ 4,331	\$ 6,700	\$ -	\$ 6,700
Other Operating Expenses	23,825	150,810	24,141	174,951
Scholarships/Awards	1,425	1,200	6,200	7,400
Total Expenditures/Appropriations	29,581	158,710	30,341	189,051
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	362,906	31,344	331,562	362,906
Committed	731,659	62,879	668,780	731,659
Total Ending Fund Balance	1,094,565	94,223	1,000,342	1,094,565
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 1,124,146	\$ 252,933	\$ 1,030,683	\$ 1,283,616

**LOS RIOS COMMUNITY COLLEGE DISTRICT
SCHOLARSHIP LOAN FUND
2020-2021 ACTUAL REVENUES AND EXPENDITURES
2021-2022 ADOPTED BUDGET**

DESCRIPTION	2020-2021 ACTUAL	2021-2022		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1				
Committed	\$ 1,541,154	\$ 1,508,154	\$ 39,267	\$ 1,547,421
Total Beginning Fund Balance	1,541,154	1,508,154	39,267	1,547,421
LOCAL REVENUE:				
Miscellaneous and Interest Income	9,659	6,000	44,364	50,364
Total Revenue	9,659	6,000	44,364	50,364
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 1,550,813	\$ 1,514,154	\$ 83,631	\$ 1,597,785
EXPENDITURES/APPROPRIATIONS:				
Books, Supplies & Materials	\$ -	\$ 1,000	\$ -	\$ 1,000
Scholarships & Loans	-	5,000	-	5,000
INTERFUND TRANSFERS OUT:				
General Fund	3,392	-	44,364	44,364
Total Expenditures/Appropriations & Interfund Transfers	3,392	6,000	44,364	50,364
ENDING FUND BALANCE, JUNE 30:				
Committed	1,547,421	1,508,154	39,267	1,547,421
Total Ending Fund Balance	1,547,421	1,508,154	39,267	1,547,421
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 1,550,813	\$ 1,514,154	\$ 83,631	\$ 1,597,785

**LOS RIOS COMMUNITY COLLEGE DISTRICT
FIDUCIARY FUND - FOUNDATION
2020-2021 ACTUAL REVENUES AND EXPENDITURES
2021-2022 ADOPTED BUDGET**

DESCRIPTION	2020-2021 ACTUAL *	2021-2022		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1				
Uncommitted	\$ 2,100,026	\$ 1,457,126	\$ 948,879	\$ 2,406,005
Committed	14,704,642	9,545,542	7,659,510	17,205,052
Total Beginning Fund Balance	16,804,668	11,002,668	8,608,389	19,611,057
REVENUE:				
Local:				
Donations	2,601,953	2,003,000	-	2,003,000
In-Kind Donations	61,440	130,000	-	130,000
Investment Income (includes unrealized gains and/or losses)	2,538,422	1,040,000	-	1,040,000
Total Revenue	5,201,815	3,173,000	-	3,173,000
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 22,006,483	\$ 14,175,668	\$ 8,608,389	\$ 22,784,057
EXPENDITURES/APPROPRIATIONS:				
Auxiliary Activities	\$ 2,333,986	\$ 10,314,000	\$ -	\$ 10,314,000
In-Kind Contributions	61,440	130,000	-	130,000
Total Expenditures/Appropriations	2,395,426	10,444,000	-	10,444,000
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	2,406,005	700,676	943,765	1,644,441
Committed	17,205,052	3,030,992	7,664,624	10,695,616
Total Ending Fund Balance	19,611,057	3,731,668	8,608,389	12,340,057
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 22,006,483	\$ 14,175,668	\$ 8,608,389	\$ 22,784,057

* Ending fund balance for June 30, 2021 subject to change.

**LOS RIOS COMMUNITY COLLEGE DISTRICT
RETIREE BENEFIT FUND
2020-2021 ACTUAL REVENUES AND EXPENDITURES
2021-2022 ADOPTED BUDGET**

DESCRIPTION	2020-2021 ACTUAL	2021-2022		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1				
Committed	\$ 13,171,893	\$ 13,251,093	\$ 8,388	\$ 13,259,481
Total Beginning Fund Balance	13,171,893	13,251,093	8,388	13,259,481
REVENUE:				
Local - Interest Income	87,588	108,700	(20,530)	88,170
Total Revenue and Interfund Transfers	87,588	108,700	(20,530)	88,170
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 13,259,481	\$ 13,359,793	\$ (12,142)	\$ 13,347,651
ENDING FUND BALANCE, JUNE 30:				
Committed	\$ 13,259,481	\$ 13,359,793	\$ (12,142)	\$ 13,347,651
TOTAL ENDING FUND BALANCE	\$ 13,259,481	\$ 13,359,793	\$ (12,142)	\$ 13,347,651



General Fund Financial Data Summary

REVENUE AND EXPENDITURE CLASSIFICATIONS

For the purpose of reporting revenues and expenditures, uniform major account classifications are required of California community college districts. Following is a summation of the revenue and expenditure reporting classifications:

Revenue Classifications

- A. Base, COLA & Growth (Access)
- B. Federal
- C. State
- D. Local
- E. Other Financing Sources

Expenditure Classifications

- A. Academic Salaries (1000)
- B. Classified Salaries (2000)
- C. Employee Benefits (3000)
- D. Supplies and Materials (4000)
- E. Other Operating Expenses (5000)
- F. Capital Outlay (6000)
- G. Other Outgo (7000)
- H. Program and Other Improvements
- I. Instructionally-Related Activities

Using the above classifications, the 2021-22 General Fund budget for the District is summarized as follows:

UNRESTRICTED REVENUE SUMMARY

A. Base, COLA & Growth

The District's primary operational revenue is calculated using three factors: the amount funded in the prior year (base), cost of living adjustments applied to the base, and growth funds for serving additional students. The total of these three factors is referred to as

"Total Computational Revenue" (TCR) representing nearly 51% of total General Fund revenues and approximately 89% of unrestricted resources. TCR is comprised of the following sources: state general apportionment, state Educational Protection Account (EPA), local property taxes (including revenues from Redevelopment Agencies (RDAs), and student enrollment fees. The Z budget projects nearly \$338.7 million will be received from these sources in 2021-22. The Z budget TCR level is \$16.3 million higher than the 2020-21's \$322.4 million, prior to the deficit.

B. Federal Revenues

Unrestricted federal revenue represents a small percentage of the total General Fund revenue. The District's General Fund Federal revenues are for administrative costs for Veteran's education and are projected at \$25,000 for 2021-22.

C. State Revenues

Unrestricted State revenues account for approximately 5% of the total General Fund budget. These revenues do not include general state apportionment, accounted for in Base, COLA and Growth. Major revenues from the State in this classification are unrestricted lottery funds, apprenticeship, and part-time faculty compensation. Total State revenues projected for 2021-22 are \$31.7 million, a small increase from the 2020-21 final budget.

D. Local Revenues

Local revenues, excluding enrollment fees, account for approximately 1.0% of the total General Fund budget. Primary sources of local revenue include non-resident and international student tuition, interest income, community services fees, facility rentals, and student fees and fines.



General Fund Financial Data Summary

These sources along with other miscellaneous local revenue accounts total nearly \$9.5 million for 2021-22, a small decrease from the 2020-21 final budget.

E. Other Financing Sources

Other financing sources represent less than 1% of total General Fund revenue and includes transfers into the General Fund from other District funds, a. Transfers are made to the General Fund from the Capital Outlay and Instructionally Related Activities funds. The amount for 2021-22 is \$192,172.

F. Restricted Revenues

Restricted revenues are resources available for the operation and support of educational programs that are specifically restricted by laws, regulations, donors, or other outside agencies as to their expenditure. Restricted funds are further categorized by source in terms of Federal, State and Local as well as revenues derived from parking fees and fines and the health service fee.

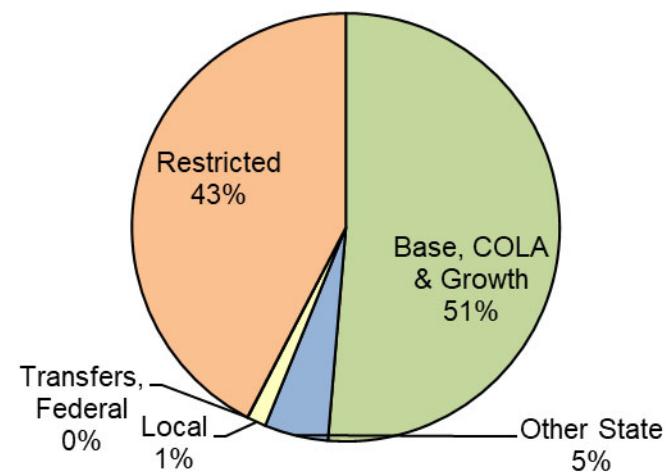
Parking revenues are restricted solely for the operation, maintenance and expansion of the District's parking lots.

A significant source of General Fund restricted Federal revenue is the funding from the Coronavirus Aid, Relief, and Economic Security (CARES) Act Grant Higher Education Emergency Relief Funds. Higher Education Emergency Relief Fund (HEERF) under the Coronavirus Aid, Relief, and Economic Security Act, HEERF II under the Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSAA) and HEERF III authorized by the American Rescue Plan (ARP). The combined funding is as follows: 1) \$85.6 million to provide emergency financial aid grants to students whose lives have been disrupted, many of whom are facing financial challenges and struggling to make ends meet, 2) \$122.2

million to defray expenses associated with the coronavirus, 3) and \$6.6 million in additional funding directed to minority serving institutions.

An additional source of General Fund restricted Federal Revenue is \$5.6 million COVID-19 Block Grant Funding (Block Grant). The Block Grant is comprised of \$3.1 million in State funding provided by one-time Proposition 98 funds and \$2.5 million in Federal funding from the federal Coronavirus Relief Fund (CRF), a component of the CARES Act. The Block Grant is only to be used for necessary expenditures incurred due to the public health crisis.

2021-22 GENERAL FUND BUDGET BY REVENUE SOURCE





General Fund Financial Data Summary

APPROPRIATIONS SUMMARY

This section presents summarized information for the General Fund, excluding program and other improvements (X,Y,Z). More detailed information regarding unrestricted appropriations can be found in the General Fund Budget Guidelines and the Information sections.

For all account classifications, the District reserves appropriations for program and other improvements. These improvements including compensation improvements, are tied to the realization of revenues above the X budget. At the end of each fiscal year, a determination is made regarding the net amount of resources available compared to compensation and program cost increases. After accounting for growth costs as well as compensation improvements such as step and class changes and fringe benefit increases, the calculation may result in a retroactive salary payment.

Consistent with the comparability of restricted revenues between the current and budget year, the comparison of appropriations by account classification are affected by the difference in restricted revenues and the XYZ appropriations. The following information is inclusive of both unrestricted and restricted appropriations.

A. Academic Salaries

The 1000 series object codes are used to record salary expenditures for employees in academic positions requiring minimum qualifications pursuant to Education Code §87356. At Adopted Budget, \$151.2 million is appropriated for academic salaries. This is 22% of the total appropriations.

A consideration in the budget process is the “50% Law” requiring at least 50% of the current expense of education be for salaries and benefits of classroom instructors. The District reported instructional salaries and benefit costs at 52.10% of the total current expense of

education for 2019-20. The 2020-21 report, to be filed in October 2021, is projected to be approximately the same.

B. Classified Salaries

Classified Salaries reflects appropriations for salaries of employees in positions that do not require minimum qualifications established by the Board of Governors. The 2000 series object codes are used to record classified salaries. 2021-22 appropriations for classified salaries are \$100 million. This accounts for 14% of the District's General Fund expenditures.

C. Employee Benefits

Employee benefits, object code series 3000, represent all expenditures for the employer's share of contributions to retirement plans, as well as costs for health and welfare benefits for current employees and their dependents.

The budget projects \$136 million will be expended on employee benefits in 2021-22, accounting for 19% of the 2021-22 budget. Employee benefits are generally segregated into two primary categories: 1) health and welfare benefits; 2) retirement benefits.

Health and welfare benefits are the District's health, dental, disability, unemployment, and workers' compensation programs. The District is self-funded for dental. Except for unemployment and workers' compensation which are mandated programs, all health and benefit welfare programs are reviewed by the District's Insurance Review Committee which is comprised of representatives from each employee group. The Committee seeks consensus on recommended changes and enhancements to the benefit programs. This approach provides consistency in the benefit programs for all employees and provides for a large pool for rating purposes.



General Fund Financial Data Summary

Each employee group's compensation formula includes a provision to fund increases in the District's contribution toward medical and dental premiums. Employees may choose from multiple plans with the District funding the premium cost up to the level of the district contribution as established between the District and their unit. If an employee selects a plan with a premium higher than the district contribution, the difference is paid by the employee. There is an increase of \$24.11/month in health insurance premiums for 2021-22 for the medical plan selected by most employees.

All employee groups have a term life insurance benefit of \$50,000. The total cost of the benefit is \$6.75 per employee per month in 2021-22. The initial funding of this benefit was shared between the District and the employee groups.

Retirement (pension) benefits are primarily a function of salary and are for employer contributions to either the State Teachers' Retirement System (STRS) for academic personnel or the Public Employees' Retirement System (PERS) for classified personnel. Academic salaries in general are not subject to Social Security. Classified employees are subject to Social Security thereby increasing the percentage of employee benefit costs for classified employees. Both groups are subject to the Medicare portion of Social Security. The District also provides a contribution toward post-retirement health benefits for eligible retired employees. That program is fully funded for past service but requires an annual contribution for active employees.

Following is a summary of the District's 2021-22 premiums for health and welfare benefits as well as statutory benefits.

Health & Welfare Benefits

Health Insurance	\$ 1,574.89/month (<i>Kaiser HMO</i>)*
Dental Insurance	\$ 133.00/month (<i>projected</i>)
Life Insurance	\$ 6.75/month
Long Term Disability	\$.228/\$100 of covered payroll
Workers' Compensation	.58%

*Reflects the Kaiser HMO premium, the primary health insurance plan selected by employees.

Statutory Benefits

STRS	16.92%
PERS	22.91%
Unemployment	.575%
OASDI	6.20%
Medicare	1.45%

D. Supplies and Materials

The Supplies and Materials classification 4000 is used to record all expenditures for instructional and non-instructional supplies and materials, including costs of freight, sales/use tax and handling charges. Supplies and materials are items that are expendable and quickly consumed or easily broken, damaged, or lost. It is currently projected that nearly \$44.4 million will be expended in 2021-22 on supplies and materials nearly 6% of the 2021-22 expenditures.

In administering the discretionary budgets, the colleges and departments are allowed to transfer budgets between non-regular salary and non-benefit accounts. Funds originally allocated to supplies and materials may be re-appropriated across object codes. Because of this and the inclusion of carryover funds in 2020-21, comparisons across the two years are difficult.



General Fund Financial Data Summary

E. Other Operating Expenses

Object classification 5000 is used for expenditures for services, leases, rents, travel, and other operating expenses. At adopted, approximately \$122.3 million is budgeted, representing 17% of the total General Fund expenditures. Again, because allocations can be moved across operational accounts, comparisons to prior years Other Operating Expenses may be difficult.

F. Capital Outlay

Capital Outlay is used to record amounts paid for the acquisition of fixed assets or additions to fixed assets including land and site improvements, building purchase, construction or improvement, and equipment. The District uses a minimum value of \$5,000 for capital outlay items. At adopted budget, approximately \$14.2 million is appropriated for Capital Outlay, which is 2% of the total General Fund expenditures. It is anticipated that as departments finalize their budget requests and categorical and carryover funds are appropriated, additional amounts for capital outlay will be budgeted. It is important to note that many of the District's equipment purchases are recorded in the Capital Outlay projects fund. Therefore, the actual expenditures for assets are greater than what is reflected in the General Fund.

G. Other Outgo

The Other Outgo classification is used to record other expenses and non-expenditure disbursements, including inter-fund transfers. At adopted budget, it is projected that \$136 million will be transferred in 2021-22, around 19% of the total General Fund expenditures.

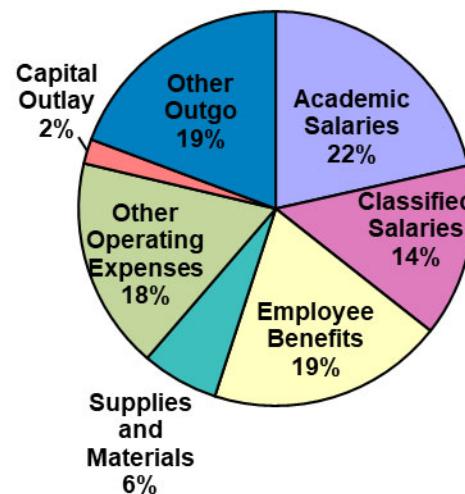
H. Program and Other Improvements

As described earlier, these appropriations are reserved until the end of the fiscal year when revenues can be reasonably determined as well as the related costs.

I. Instructionally-Related Activities, General Fund sub-fund

These funds represent revenues received from local activities, such as gate receipts, as well as the General funds in support of student and instructional programs. These funds are part of the General Fund, but are not included in the above narrative due to the nature and use of the funds.

2021-22 GENERAL FUND APPROPRIATION BY MAJOR ACCOUNT



**LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2020-2021 ACTUAL REVENUES AND EXPENDITURES
2021-2022 ADOPTED BUDGET**

	Actual 2020-2021	Adopted Budget Z Budget Maximum Funding 2021-2022
BEGINNING FUND BALANCE, JULY 1:		
Uncommitted	\$ 18,612,927	\$ 23,092,303
Committed	48,316,900	91,159,422
Restricted	10,497,778	11,478,909
Total Beginning Fund Balance	<u>77,427,605</u>	<u>125,730,634</u>
GENERAL PURPOSE REVENUE:		
Base Allocation, COLA & Growth (Total Computational Revenue):		
State Apportionment & Education Protection Account (EPA) Funds	190,915,810	193,797,992
New Faculty Funding	2,963,077	3,113,305
Continuing Total Computational Revenue Adjustment	925,995	12,278,476
Funding Increase (SCFF changes in FTES, Outcomes, Demographics & COLA)	5,779,634	9,695,340
Local Property Taxes	102,686,144	102,686,144
Enrollment Fees, 98%: 2020-21 & 2021-22, \$46/unit	17,148,096	17,148,096
Total Apportionment, Property Taxes & Enrollment Fees	<u>320,418,756</u>	<u>338,719,353</u>
Federal:		
Veteran's Education	24,544	25,000
Total Federal	<u>24,544</u>	<u>25,000</u>
State:		
One time Only Apportionment and Recalculation from 2019-20	1,581,935	
Lottery Funds (2020-21, \$150/FTES; 2021-22, \$150/FTES)	5,566,124	6,933,622
Apprenticeship Programs	6,095,120	6,094,610
Part-Time Faculty Compensation	3,841,892	3,953,577
Other, including Mandated Costs Block Grant	14,465,951	14,744,151
Total State	<u>31,551,022</u>	<u>31,725,960</u>
Local:		
Non-Resident/International Student Tuition	4,048,381	4,048,381
Interest income	820,686	780,927
Community Services	478,875	932,394
Student Fees & Fines	442,651	640,200
Other, including Interest & Enrollment Fee 2%	4,855,346	3,103,057
Total Local	<u>10,645,939</u>	<u>9,504,959</u>
OTHER:		
Interfund Transfers In	8,222,713	180,953
Donations/Other	16,371	11,219
Total Interfund Transfers/Donations/Other	<u>8,239,084</u>	<u>192,172</u>
TOTAL GENERAL PURPOSE REVENUE AND TRANSFERS	\$ 370,879,345	\$ 380,167,444

**LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2020-2021 ACTUAL REVENUES AND EXPENDITURES
2021-2022 ADOPTED BUDGET**

	Actual 2020-2021	Adopted Budget Z Budget	Maximum Funding 2021-2022
RESTRICTED REVENUE:			
Student Parking & Transit Fees and Parking Fines	\$ 2,119,867	\$ 3,480,000	
Health Services Fee	2,144,851	5,880,173	
Total Restricted	\$ 4,264,718	\$ 9,360,173	
SPECIAL PROGRAMS:			
Federal:			
CARES ACT Higher Education Emergency Relief Fund (HEERF): Institutional Portion	\$ 31,515,582	\$ 88,155,783	
CARES ACT HEERF: Direct to Students Portion	17,481,500	61,631,560	
TRIO	2,605,947	1,725,477	
Perkins	2,565,524	3,466,456	
COVID-19 Response Block Grant (Federal Portion)	2,500,826	-	
Other Federal	1,234,215	361,490	
Hispanic-Serving Institutions Program	1,027,125	1,590,046	
Strengthening Institutions Programs	595,572	460,440	
Temporary Assistance for Needy Families	447,370	424,690	
Vocational Rehabilitation Services	443,105	501,465	
Federal Work Study	436,323	1,978,346	
Asian American & Native American Pacific Islander Serving Institutions	340,811	132,350	
CARES ACT HEERF: Minority Serving Institutions	195,986	6,449,490	
Foster Care Program	134,296	118,341	
Strengthening Community Colleges	82,297	4,817,189	
Child Care and Development Block Grant	33,350	-	
Sustainable Interdisciplinary Research to Inspire Success II (SIRIUS II)	7,688	278,784	
Total Federal	\$ 61,647,517	\$ 172,091,907	

**LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2020-2021 ACTUAL REVENUES AND EXPENDITURES
2021-2022 ADOPTED BUDGET**

	Actual 2020-2021	Adopted Budget	
		Z Budget	Maximum Funding 2021-2022
State:			
Student Equity and Achievement Program	\$ 17,213,005	\$ 26,723,787	
Strong Workforce Program	10,348,241	23,045,694	
Disabled Students Program & Services	4,514,537	6,175,803	
Extended Opportunity Program & Services	4,177,738	5,408,162	
California College Promise	4,118,560	2,428,100	
COVID-19 Block Grant (State Portion)	3,069,796	-	
Board financial assistance program (BFAP)	2,689,833	2,636,029	
California Work Opportunity & Responsibility to Kids (CalWORKs)	2,221,828	3,539,650	
Lottery (Restricted, Proposition 20)	1,689,630	2,246,013	
State on-behalf pymts CalSTRS	1,385,732	1,385,732	
Economic development	1,220,146	2,560,450	
CA Virtual Campus Online Network of Educators	898,074	-	
Other State	821,498	414,319	
NEXTUP	805,071	1,881,017	
State Disaster Relief Emergency Student Financial Aid (Los Rios Dreamer)	570,400	24,822	
Cooperative Agency Resource Education	553,662	937,829	
Veterans Resource Center	537,199	1,521,132	
Basic Skills Initiative (BSI)	483,337	245,819	
Nursing Education	426,455	517,676	
Guided Pathways	413,050	1,575,603	
Financial Aid Technology	293,027	541,652	
College Specific Allocations	277,399	-	
Innovation and Effectiveness	270,017	366,257	
ICT/Digital Media Regional Director	241,566	309,502	
Deputy Sector Navigator (DSN): Health	210,095	294,108	

**LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2020-2021 ACTUAL REVENUES AND EXPENDITURES
2021-2022 ADOPTED BUDGET**

	<u>Actual 2020-2021</u>	Adopted Budget Z Budget	Maximum Funding 2021-2022
State Continued:			
Hunger Free Campus	\$ 201,677	\$ 139,124	
Foster Care Program	192,376	184,388	
Student Retention & Enrollment	187,333	387,658	
State Instructional Equipment Funds (SIEF)	149,032	7,960,899	
Inmate Education Pilot Program / Incarcerated Students Reentry	87,906	95,556	
Awards for Innovation in Higher Education	56,896	-	
Equal employment opportunity	41,491	-	
Mathematics, Engineering, Science Achievement (MESA)	30,760	65,943	
Student Success and Support Program (SSSP)	21,278	-	
California Prison Industry Authority - Culinary Arts	20,823	29,177	
Dream Resource Liaison Support Allocation	16,687	687,978	
Commission on Peace Officer Standards and Training	10,421	37,665	
Middle College High School	7,398	95,000	
Diversity in Engineering	1,553	24,738	
Equal employment opportunity	500	6,738	
CalFresh Outreach	-	94,426	
Total State	<u>\$ 60,476,027</u>	<u>\$ 94,588,446</u>	

**LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2020-2021 ACTUAL REVENUES AND EXPENDITURES
2021-2022 ADOPTED BUDGET**

	Actual 2020-2021	Adopted Budget Z Budget	Maximum Funding 2021-2022
Local:			
Training Source Contracts	\$ 1,163,335	\$ 1,460,775	
College Futures Foundation	402,356	341,403	
Foundation Grants & Gifts	621,201	548,112	
Statewide Academic Senate	90,026	-	
Veterans Resource	79,456	521	
Umoja Small Business Community Program, Student Leadership, Sakhu Learning Comm.	68,945	50,681	
Center of Excellence (COE) Program Income	13,626	142,148	
Other	11,933	54,095	
CA 2020 Journalism Fellowship	9,483	-	
ARC Instructionally Related Trust	8,226	600,542	
CITD Program Income	6,568	25,914	
Sacramento Metropolitan Arts Commission (SMAC) Cultural Arts	3,387	-	
Mathematics, Engineering, Science Achieve (MESA)/Teichert LRCCD	3,000	275	
Wellness Program	2,500	5,218	
Ethics Symposium - CRC - Wagenlis	1,450	9,550	
University of California Davis Programs	-	4,135	
Veteran Student Emergency Fund	-	12,951	
Face to Face El Centro	-	32,088	
Sacramento Municipal Utilities District (SMUD)	-	2,098	
Sutter Nursing Program	-	181,496	
Nursing Grants Emergency Funds	-	17,292	
COE Labor Market Research	-	22,000	
Total Local	\$ 2,485,492	\$ 3,511,294	
TOTAL RESTRICTED REVENUES/SPECIAL PROGRAMS	128,873,754	279,551,820	
TOTAL GENERAL FUND REVENUE AND TRANSFERS	499,753,099	659,719,264	
TOTAL REVENUE, TRANSFERS AND BEGINNING FUND BALANCE	<u>\$ 577,180,704</u>	<u>\$ 785,449,898</u>	

**LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2020-2021 ACTUAL EXPENDITURES
2021-2022 ADOPTED BUDGET (X, Y, Z)**

		Actual 2020-2021	Adopted Budget Z Budget Maximum Funding 2021-2022
APPROPRIATIONS:			
1000	Academic Salaries	\$146,970,472	\$151,222,360
2000	Classified Salaries	86,889,428	99,541,462
3000	Employee Benefits	103,741,652	136,252,335
4000	Books, Supplies & Materials	12,084,390	44,406,769
5000	Other Operating Expenses	34,057,638	122,294,681
6000	Capital Outlay	2,641,556	14,238,798
7000	Other Outgo: Interfund Transfers: Capital Outlay Projects Fund	10,588,557	30,432,830
	Other Funds	33,433,507	105,321,928
TOTAL EXPENDITURES/APPROPRIATIONS AND TRANSFERS		<u>430,407,200</u>	<u>703,711,163</u>
Program and Other Improvements			
	Minimum (X Budget)	20,183,124	46,883,932
	Mid-range Funding-Incremental Increase (Y Budget)	396,525	668,703
	Maximum Funding-Incremental Increase (Z Budget)	<u>463,221</u>	<u>545,846</u>
	Total Program & Other Improvements	<u>21,042,870</u>	<u>48,098,481</u>
ENDING FUND BALANCE, June 30			
9700	Uncommitted	23,092,303	22,000,638
9700	Committed	91,159,422	4,596,422
9700	Restricted	<u>11,478,909</u>	<u>7,043,194</u>
TOTAL ENDING FUND BALANCE		<u>125,730,634</u>	<u>33,640,254</u>
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE		<u>\$ 577,180,704</u>	<u>\$ 785,449,898</u>

**LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND**
2021-2022 BASIC ALLOCATION, COLA & GROWTH FUNDING - REVENUE ASSUMPTIONS

DESCRIPTION	2020-2021 ACTUAL	2021-2022 X BUDGET MINIMUM FUNDING	2021-2022 Y BUDGET MID-RANGE FUNDING	2021-2022 Z BUDGET MAXIMUM FUNDING (OPTIMISTIC)
SB 361 Funding Formula (Basic Allocation, COLA & Growth)				
Base Revenue	\$ 312,706,237	313,632,232	\$ 313,632,232	\$ 313,632,232
Hold Harmless Funding Calculation:				
Prior Year Final Continuing Revenue	312,706,237	313,632,232	313,632,232	313,632,232
Deficit (2020-21 .61%, 2021-22 0%)	(1,956,187)	-	-	-
Continuing Total Computational Revenue Adjustment	925,995	9,197,756	10,738,116	12,278,476
Hold Harmless Adjustment (OTO)	1,898,160	12,776,060	11,235,700	9,695,340
Recovery of Summer Shift (OTO)	3,881,474	-	-	-
Hold Harmless Funding	317,455,679	335,606,048	335,606,048	335,606,048
New Faculty Funding (includes 2015-16 funding)	2,963,077	3,113,305	3,113,305	3,113,305
TOTAL BASE ALLOCATION, COLA & GROWTH	320,418,756	338,719,353	338,719,353	338,719,353
FUNDED FTES GOALS:				
FTES Credit Achieved & Projected	40,703	43,882	44,979	46,076
Other FTES Achieved & Projected	1,331	1,331	1,331	1,331
Hold Harmless	5,824	2,645	1,548	451
FTES Funded	47,858	47,858	47,858	47,858
3 Year Average Credit Base	45,982	43,882	44,248	44,613
Change in Base Credit FTES	(5,279)	-	1,097	1,463

**LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2020-2021 ACTUAL REVENUES AND EXPENDITURES
2021-2022 ADOPTED BUDGET (X, Y, Z)**

DESCRIPTION	2020-2021 ACTUAL	2021-2022 X BUDGET MINIMUM FUNDING	2021-2022 Y BUDGET MID-RANGE FUNDING	2021-2022 Z BUDGET MAXIMUM (OPTIMISTIC)
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted	\$ 18,612,927	\$ 23,092,303	\$ 23,092,303	\$ 23,092,303
Committed	48,316,900	91,159,422	91,159,422	91,159,422
Restricted	10,497,778	11,478,909	11,478,909	11,478,909
Total Beginning Fund Balance	77,427,605	125,730,634	125,730,634	125,730,634
REVENUES:				
Apportionment & Educational Protection Account (EPA), deficited	190,915,810	193,797,992	193,797,992	193,797,992
New Faculty Funding	2,963,077	3,113,305	3,113,305	3,113,305
Continuing Total Computational Revenue Adjustment	925,995	9,197,756	10,738,116	12,278,476
SCFF changes in FTES, Outcomes & Demographics	5,779,634	12,776,060	11,235,700	9,695,340
Enrollment Fee and Property Taxes	119,834,240	119,834,240	119,834,240	119,834,240
Base Allocation, COLA & Growth (SB361)	320,418,756	338,719,353	338,719,353	338,719,353
Lottery Revenue:				
Base Revenue	5,566,124	5,900,000	5,900,000	5,900,000
Adjust Revenue to \$150/FTES (Z Budget)	-	-	487,776	1,033,622
Total Lottery Revenue	5,566,124	5,900,000	6,387,776	6,933,622
Non-Resident/International Student Tuition	4,048,381	4,048,381	4,048,381	4,048,381
Part-Time Faculty Compensation/New Faculty Hires	3,841,892	3,953,577	3,953,577	3,953,577
Community Services	478,875	932,394	932,394	932,394
Other Income, including Interfund Transfers	36,525,317	25,399,190	25,580,117	25,580,117
Total Other General Purpose	44,894,465	34,333,542	34,514,469	34,514,469
Total General Purpose Revenue	370,879,345	378,952,895	379,621,598	380,167,444
Special Program Revenue	128,873,754	279,551,820	279,551,820	279,551,820
Total Revenue	499,753,099	658,504,715	659,173,418	659,719,264
TOTAL REVENUE AND BEGINNING FUND BALANCE	\$ 577,180,704	\$ 784,235,349	\$ 784,904,052	\$ 785,449,898
EXPENDITURES/APPROPRIATIONS:				
Operational Level	\$ 430,407,200	\$ 703,711,163	\$ 703,711,163	\$ 703,711,163
Program and Salary Improvement	21,042,870	46,883,932	47,552,635	48,098,481
Total Expenditures/Appropriations	451,450,070	750,595,095	751,263,798	751,809,644
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	23,092,303	22,000,638	22,000,638	22,000,638
Committed	91,159,422	4,596,422	4,596,422	4,596,422
Restricted	11,478,909	7,043,194	7,043,194	7,043,194
Total Ending Fund Balance	125,730,634	33,640,254	33,640,254	33,640,254
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 577,180,704	\$ 784,235,349	\$ 784,904,052	\$ 785,449,898

**LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND SUMMARY BY LOCATION
2020-2021 ACTUAL REVENUES AND EXPENDITURES
2021-2022 ADOPTED BUDGET**

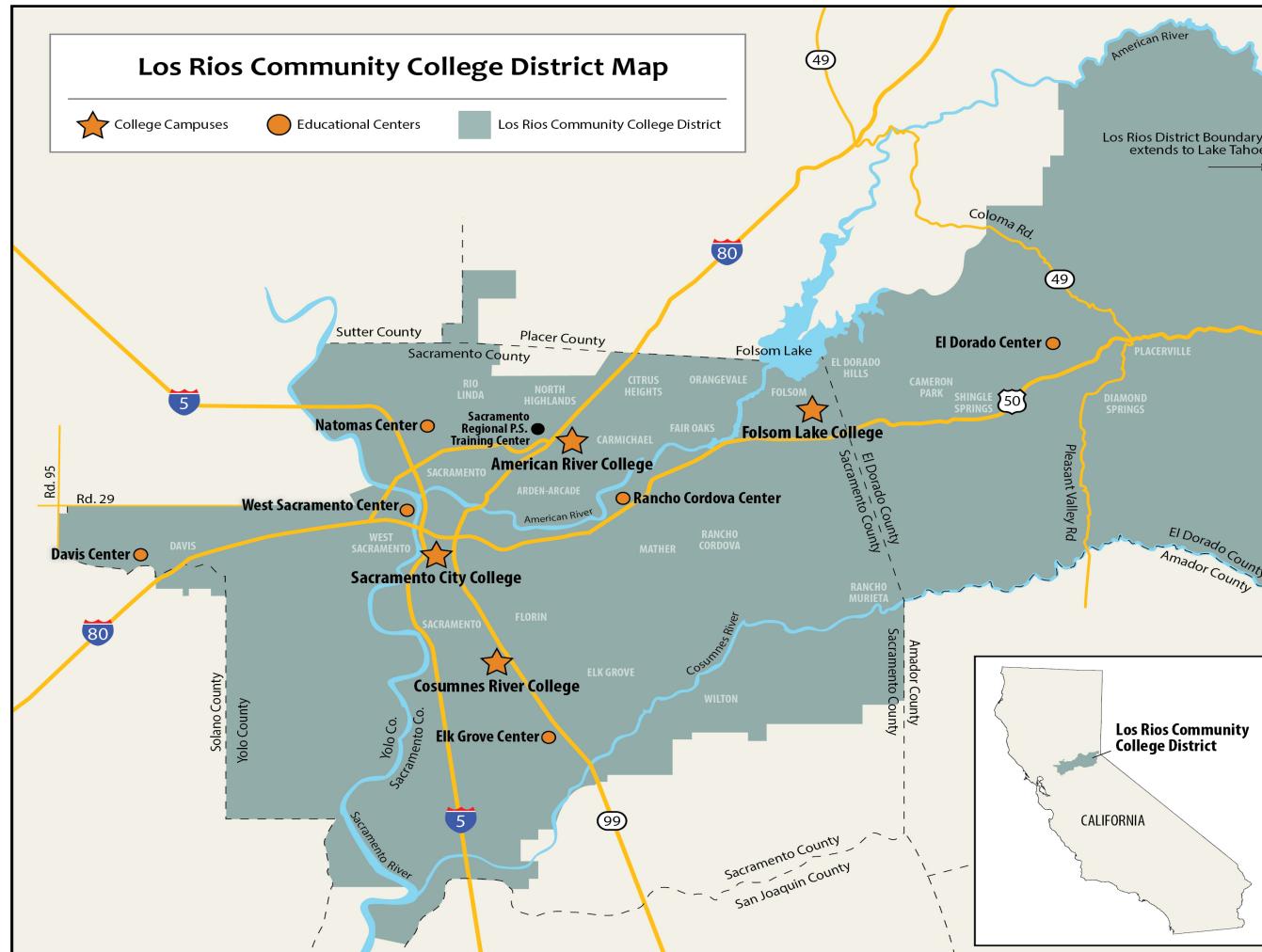
	Full-Time Equivalent (FTE)		TENTATIVE BUDGET MAXIMUM FUNDING (Z Budget)	
	ACTUAL 2020-2021	Adopted BUDGET 2021-2022	ACTUAL 2020-2021	2021-2022
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted			\$ 18,612,927	\$ 23,092,303
Committed			48,316,900	91,159,422
Restricted			<u>10,497,778</u>	<u>11,478,909</u>
TOTAL BEGINNING FUND BALANCE			<u>77,427,605</u>	<u>125,730,634</u>
REVENUE:				
General Purpose Revenue			370,879,345	380,167,444
Restricted/Special Programs Revenue			<u>128,873,754</u>	<u>279,551,820</u>
TOTAL REVENUE			<u>499,753,099</u>	<u>659,719,264</u>
TOTAL REVENUE AND BEGINNING FUND BALANCE			<u>\$ 577,180,704</u>	<u>\$ 785,449,898</u>
EXPENDITURES/APPROPRIATIONS:				
American River College	967.05	967.84	95,758,784	141,113,554
Cosumnes River College	530.93	542.96	50,154,780	63,767,405
Folsom Lake College	342.77	359.15	32,345,610	42,888,262
Sacramento City College	782.82	782.57	71,605,503	101,720,310
District Office	96.84	96.84	8,876,101	12,958,772
District Support	243.60	248.10	<u>192,709,292</u>	<u>389,361,341</u>
TOTAL EXPENDITURES/APPROPRIATIONS	<u>2,964.01</u>	<u>2,997.46</u>	<u>451,450,070</u>	<u>751,809,644</u>
ENDING FUND BALANCE, JUNE 30:				
Uncommitted			23,092,303	22,000,638
Committed			91,159,422	4,596,422
Restricted			<u>11,478,909</u>	<u>7,043,194</u>
TOTAL ENDING FUND BALANCE			<u>125,730,634</u>	<u>33,640,254</u>
TOTAL EXPENDITURES / APPROPRIATIONS AND ENDING FUND BALANCE			<u>\$ 577,180,704</u>	<u>\$ 785,449,898</u>



General Fund Detail

The following pages present expenditure and appropriation information for the District's General Fund. The first section is the combined total for all four colleges and the district office, including certain centralized functions categorized as district support.

The information compares full-time equivalent position information as well as expenditures for the 2020-21 year and appropriations for the 2021-22 year. These schedules are shown by the budget guideline values used in categorizing appropriations.



LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2020-2021 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2021-2022 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES FY2021	APPROPRIATIONS FY2022
		FY2021	FY2022		
011A	ADMINISTRATORS Administration	42.84	43.84	6,006,875	7,830,549
011B	Instructional Support Services	50.95	50.95	7,714,350	8,323,954
011C	Student Support Services	17.02	17.02	2,396,094	2,709,952
024x-039x	Outreach Centers	6.40	6.40	735,763	950,824
061A	Community Services Programs	0.15	0.15	35,031	33,451
011F	Administration - Vacancy Factor				(780,000)
	Total Administrators	117.36	118.36	16,888,113	19,068,730
	INSTRUCTIONAL				
012A,E	Regular Faculty, excl Outreach & Allied Health	794.63	794.79	79,969,834	72,381,143
012B,H,F,013C	Part-Time Faculty, excl Outreach & Allied Health	260.64	269.05	2,216,942	13,376,838
024B-039B	Outreach Center Instructional	127.02	124.00	5,256,633	6,388,723
	Total Instructional excluding Allied Health	1,182.29	1,187.84	87,443,409	92,146,704
012C	Regular Faculty, Allied Health	47.76	47.80	3,635,285	3,808,082
012D	Part-Time Faculty, Allied Health	18.07	11.35	665,572	781,118
	Total Allied Health	65.83	59.15	4,300,856	4,589,200
012J	Instructional Coordinator	9.30	9.30	780,624	855,691
012K	Instructional Work Experience Coordinator	3.00	3.40	286,604	326,190
	Total Instructional, Fall & Spring	1,260.42	1,259.69	92,811,492	97,917,785
012Q	Summer Instruction	130.37	130.34	6,750,811	6,444,271
012S	Substitute Instruction	9.00	9.00	17,047	291,774
012T	Adjunct Office Hours			2,264,549	1,902,590
012G	Estimated Savings - Reassigned Time & Vacancy Factor				(6,225,000)
	Total Instructional	1,399.79	1,399.03	101,843,899	100,331,420
	LIBRARIANS				
014B	Librarian/Audio Visual	22.57	22.57	1,650,488	1,907,291
014C	Library - Adjunct/Overload	6.83	6.83	529,088	436,041
	Total Librarians	29.40	29.40	2,179,576	2,343,332
	INSTRUCTIONAL SUPPORT SERVICES				
013H	Academic Program Coordinators	16.30	16.30	1,306,616	1,515,181
014D	Instructional Development Coordinators	11.20	12.20	1,143,475	1,231,556
031A	SRPSTC Coordinators	3.00	3.00	172,721	258,952
036A	Fire Training Coordinator	0.40	0.40		26,497
	Total Instructional Support Services	30.90	31.90	2,622,812	3,032,186

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2020-2021 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2021-2022 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES FY2021	APPROPRIATIONS FY2022
		FY2021	FY2022		
	<u>FACULTY STIPENDS</u>				
013J	Faculty Evaluation			2,000	28,600
013M	Department Chair Release Time/Stipends	16.15	16.40	2,014,515	2,000,829
013N	Performing Arts Stipends			312,595	385,761
013O	Athletic Stipends			475,881	494,519
	Total Faculty Stipends	16.15	16.40	2,804,991	2,909,709
	<u>FACULTY RELEASE/REASSIGNMENT</u>				
013A,B	Staff Development, Type A & B	7.10	7.50	630,160	685,587
013D	Retraining - Type E	1.00	1.00		92,848
013G	Collective Bargaining	3.75	3.75	484,450	362,108
013L	President's/Chancellor's Release Time	5.00	5.00	344,336	506,456
013P	Puente Program	0.40	0.40	29,657	37,130
	Total Other Certificated	17.25	17.65	1,488,603	1,684,129
	<u>ACADEMIC SENATE</u>				
013I	Reassigned Time, Conference & Travel	10.00	10.00	880,273	907,328
	Total Academic Senate	10.00	10.00	880,273	907,328
	<u>STUDENT SERVICES, FACULTY</u>				
015A	Counseling	68.95	64.47	6,030,109	6,210,002
015E	Health Services	6.00	6.00	352,273	567,679
015F	Health Services Adjunct/Overload	1.48	1.48	28,994	79,244
015G	Cultural Awareness Coordinator	1.00	1.00		66,769
015H	Transfer Services - TOP Contract			60,526	93,946
	Total Student Services, Faculty	77.43	72.95	6,471,902	7,017,640
	<u>EOPS/MESA - DISTRICT CONTRIBUTION</u>				
016A,B,F	Coordinators	7.00	7.00	566,832	606,370
016A,B,F	Fringe Benefits			227,866	214,515
	Total EOPS and MESA District Contribution	7.00	7.00	794,698	820,885

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2020-2021 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2021-2022 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES FY2021	APPROPRIATIONS FY2022
		FY2021	FY2022		
	<u>CLASSIFIED STAFF</u>				
021A	Administration	172.31	172.30	9,513,121	12,315,153
021B,G,P	Instructional Support	216.38	216.38	11,997,969	13,255,919
021C	Student Services Support	164.52	164.02	9,370,859	10,165,332
021D	Community Relations	18.00	18.00	1,190,791	1,408,138
021E	Custodial	97.64	97.64	2,335,093	5,443,016
021F	Maintenance and Operations-General	98.05	98.05	4,847,910	7,487,034
021H,L,M	Information Technology (IT) & Telecommunications	73.48	72.48	6,736,169	7,783,284
021W	Classified Staff Development (PFE)	1.23	1.23		73,007
021Y	PDF Positions - Bank	7.50	7.50		510,101
024x-039x	Classified Outreach Centers	44.47	40.67	2,484,419	2,833,428
041X	Printing/Operational	2.00	2.00	43,690	156,902
061C	Community Service	2.00	2.00	237,609	235,203
022G	Classified - Vacancy Factor				(2,145,000)
	Total Classified Staff	897.58	892.27	48,757,630	59,521,517
	<u>APPRENTICESHIP PROGRAMS</u>				
	Operational Costs/Fixed Costs	1.00	1.00		273,691
	Instructional/Administrative Costs			1,948,538	7,998,364
	Total Apprenticeship Programs	1.00	1.00	1,948,538	8,272,055
	<u>OUTREACH CENTERS</u>				
	Instructional Contracts			2,137,102	2,581,354
	Operational Costs			301,717	510,311
	Fixed Costs			706,886	683,065
	Telecommunications & IT			5,433	3,000
024x-039x	Total Outreach Centers			3,151,137	3,777,730
	<u>COLLEGE DISCRETIONARY FUNDS</u>				
041A,E	Block Grant, Including Outreach Centers			3,159,110	3,287,381
041F	Innovation and Staff Development			1,235	14,000
	Total College Discretionary Funds			3,160,345	3,301,381

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2020-2021 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2021-2022 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES FY2021	APPROPRIATIONS FY2022
		FY2021	FY2022		
041H 041J 041X	OTHER OPERATIONAL FUNDS			515,834	2,186,177
	Operational Expense Allocation			241,797	154,075
	CDF Institutional			337,650	1,555,479
	Other Operational Funds			1,095,281	3,895,731
	Total Other Operational Funds			4,255,626	7,197,112
042B 042C 042D 042E 042F 042H 042I 042J,K 042L 042O 042P 042Q 042R	COLLEGE RELATED ACTIVITIES				
	LRC - LCS/Media Operations	0.50	0.50	3,144	92,600
	Education Initiative			179,966	288,577
	Tutorial Centers			94,242	97,500
	Instructionally Related Support			10,000	10,000
	Financial Aid Administrative Costs			10,279	20,331
	Bus Rental			347	1,113,044
	Other Operational Augmentations			59,468	142,572
	Math, Engineering, Science Achieve (MESA) Program				43,560
	Enrollment Fees - Operational Costs			815,498	560,999
	International Student Education			37,707	20,000
	Postage			106,160	77,000
	Foreign Study			1,000	7,000
	Telecommunications - SECC			20,000	35,937
	Total College Related Activities	0.50	0.50	1,337,810	2,509,120
043E 043F	TELECOMMUNICATIONS ACTIVITIES				
	Telecommunications Operational Costs			9,409	8,500
	Telecommunications/Data Transmission Lines			1,008,425	415,000
	Total Telecommunications Activities			1,017,834	423,500
044G,H 044L 044M 044N 044O 044S 044T	INFORMATION TECHNOLOGY				
	Operational Maintenance			4,216,014	3,768,893
	Library Computer System			614,700	225,000
	Site Licenses/Other Projects			177,802	285,500
	Operating Augments				50,000
	Instruction			195,724	32,500
	Student Services			508,956	87,624
	Financial Aid				58,978
	Total Information Technology Operational			5,713,197	4,508,495

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2020-2021 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2021-2022 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES FY2021	APPROPRIATIONS FY2022
		FY2021	FY2022		
	<u>FACILITIES MANAGEMENT</u>				
045A	Vehicle Maintenance & Transportation				
045B	Operational Expenses			719,413	1,013,605
045D	Resource Conservation Management			44,308	49,317
045H	Major Maintenance Allocation			372,917	377,570
062A,X	Campus-Funded FM Projects			(14,149)	(140)
	Total Facilities Management Operational			1,122,488	1,440,352
	<u>INSTITUTIONAL SUPPORT COSTS</u>				
046A	Audit and Legal Expenses			708,358	447,000
046C	Facility Rentals			178,948	254,956
046F	American Disability Act (ADA) Accommodation			95,442	210,852
046G	Marketing			235,136	153,690
046H	Recruitment			42,940	70,000
046J	Conference and Travel			92,276	145,800
046K	Special Activities			22,754	71,500
046L	District-Wide Dues			432,123	382,500
046M	Election Expenses			740,563	
046N	Trustee Expenses			106,239	195,234
046P	Student Trustee			9,832	23,443
046Q	Student Access Card			46,515	56,469
046R	Bookstore			28,757	911,803
046S	Employee Educational Reimbursements			25,057	60,000
	Total Institutional Support Costs			2,764,941	2,983,247
	<u>OTHER ALLOCATIONS</u>				
047S,F	Program Development Funds			517,240	1,692,174
047C	Staff Development	1.50	1.50	41,813	66,298
047D	Staff Development - Ed Initiative				124,278
047U	Inter-Jurisdictional Exchange Agreements	1.00	1.00	146,446	142,369
053C	PDF Non-Instr Equipment			61,593	427,442
	Total Other Allocations	2.50	2.50	767,091	2,452,561
	<u>PARTNERSHIP FOR EXCELLENCE (PFE)</u>				
050B,C,D	PFE Projects (current year)			481,927	1,078,854
051C	PFE Prior Year Carryover			428,071	4,041,198
051E	PFE Classified Staff Development Carryover			6,152	125,716
	Total Partnership for Excellence			916,150	5,245,768

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2020-2021 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2021-2022 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES FY2021	APPROPRIATIONS FY2022
		FY2021	FY2022		
061S	<u>COMMUNITY SERVICE</u>				
061E,F,G	Sports Camps				35,000
	Program & Operational Costs			311,108	628,740
	Total Community Service			311,108	663,740
	<u>OTHER SERVICES</u>				
	<u>FRINGE BENEFITS</u>				
071A,B	Employer Benefit Costs			97,650,608	108,915,296
071C	Type C Benefit Costs			(16,216)	140,000
071F	Allocated Benefits Contra Account			(18,559,220)	(15,876,084)
071S	Benefits Contra - Adjunct Medical			(157,095)	(15,500)
071V	Fringe Benefits Vacancy Factor Savings				(3,741,605)
071W	Retirees Health Benefits			3,786,802	3,625,693
	Net Fringe Benefits			82,704,879	93,047,800
	<u>INSURANCE</u>				
072A,B	Self Insurance Funding, Premiums & Worker's Compensation			3,552,482	3,310,289
072C	Safety Program			178,136	250,334
072D	Loss of Fixed Assets				36,000
	Total Insurance/Self Insurance			3,730,618	3,596,623
	<u>UTILITIES</u>				
073A	Electricity			3,133,474	5,206,565
073B	Gas			544,178	1,291,800
073D	Water/Garbage			640,117	684,500
073E	Sewer			435,713	610,000
073F	Allocated to Auxiliaries - Contra Account			2,278	(233,000)
073G	Honeywell Energy Management System			166,171	173,353
073H,J	Toxic Waste Removal/Dump Fees/Permits			105,932	200,375
073K	Utilities - Ethan Way			71,987	77,800
073L	Ethan Rent - Contra Account			(18,528)	(21,000)
073M	Utilities - Watertower			90,080	101,100
073O,P	Utilities			70,524	77,965
073R	Utilities - Reserve/Recovery				225,000
	Total Utilities			5,241,925	8,394,458

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2020-2021 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2021-2022 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES FY2021	APPROPRIATIONS FY2022
		FY2021	FY2022		
074H	<u>GRANT MATCHING FUNDS</u>			12,000	12,000
074J	Workability III			1,066,962	800,000
	Financial Aid - FWS & FSEOG Matching Funds			1,078,962	812,000
	Total Grant & Financial Aid Cash Match				
075x	<u>Prior Year Continuing Funds</u>				
	Continuing Funds Set-Asides, net				421,808
	Continuing Funds Set-Asides, net				421,808
079C,091B, 096A	<u>BUDGET SAVINGS/COST RECOVERY</u>				
079J, 079B	Vacation Expense, Over/Under			(2,035,682)	340,000
079L	Cost Recoveries (including Indirect)			(2,042,145)	(619,066)
079M	Cost Recoveries (including indirect) Split			(3,201,892)	(300,000)
079P	Training Source Cost Recovery				(402,142)
	FM - COPFD Contras				140
	Total Budget Savings/Cost Recovery			(7,279,719)	(981,068)
101A	<u>REBUDGETS AND OTHER CARRYOVERS</u>				
101B	General Purpose			7,778,124	55,129,561
101C	Facilities Management			93,878	2,204,869
101D	Staff Development Carryover (Type A/B)			2.43	386,647
101E,F	Information Technology			268,784	2,580,964
101G	College Discretionary Funds			515,913	13,865,436
101H	Program Development Funds			339,242	1,549,711
101I	Staff Development			3,551	361,378
	Total Rebudgets and Other Carryovers			8,999,493	76,078,566
	TOTAL GENERAL PURPOSE BEFORE PROGRAM DEVELOPMENT (X,Y,Z)	2,609.29	2,601.82	302,514,576	418,480,743

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2020-2021 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2021-2022 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2021	FY2022	FY2021	FY2022
082x	DISTRICT PROGRAM DEVELOPMENT FUNDS				
	X BUDGET MINIMUM FUNDING LEVEL*				
	COLA			163,491	13,709,125
	SCFF increases in FTES, Outcomes & Demographics			11,359,827	8,264,691
	Mandated Costs Current Year - Block Grant			1,457,842	1,402,005
	Prior Year One-Time Apportionment			2,537,137	
	Funding for New Faculty Positions				150,228
	Appropriations Above Established Base Levels			2,344,827	21,037,883
	Lottery Funds			2,320,000	2,320,000
	Total X Budget Funding Level			20,183,124	46,883,932
085x	Y BUDGET MID - RANGE FUNDING LEVEL*				
	Incremental Funds:				
	Interest Income				180,927
	Lottery Funds			396,525	487,776
	Increase Above X Budget			396,525	668,703
087x	Total Y Budget Funding Level			20,579,649	47,552,635
	Z BUDGET MAXIMUM FUNDING LEVEL*				
	Incremental Funds:				
	Lottery Funds			463,221	545,846
	Increase Above Y Budget			463,221	545,846
Total Program Development & Other Improvements, Z Budget Funding Level				21,042,870	48,098,481
TOTAL GENERAL PURPOSE FUNDS		2,609.29	2,601.82	323,557,446	466,579,224

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2020-2021 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2021-2022 BUDGET GUIDELINES & APPROPRIATIONS

Districtwide

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES FY2021	APPROPRIATIONS FY2022
		FY2021	FY2022		
608C 608E,G,H,N 609A	<u>RESTRICTED FUNDS</u>				
	<u>PARKING & TRANSIT SERVICES AND HEALTH SERVICES FEE</u>				
	Classified Staff	32.85	32.85	312,354	1,863,500
	UTP Passthrough/Operational Costs			1,807,512	1,616,500
	Health Services Fee	4.00	4.00	1,310,592	5,880,173
	Total Parking & Health Services	36.85	36.85	3,430,458	9,360,173
	<u>SPECIAL PROGRAMS FEDERAL</u>				
	All Special Programs Federal	46.34	89.18	61,647,517	172,091,907
	Total Federal	46.34	89.18	61,647,517	172,091,907
	<u>SPECIAL PROGRAMS STATE</u>				
	All Special Programs State	271.53	269.61	60,058,555	100,413,389
	Total State	271.53	269.61	60,058,555	100,413,389
	<u>SPECIAL PROGRAMS LOCAL</u>				
	All Special Programs Local			2,756,095	3,364,951
	Total Local			2,756,095	3,364,951
	TOTAL SPECIAL PROGRAMS	317.87	358.79	124,462,166	275,870,247
	TOTAL RESTRICTED FUNDS	354.72	395.64	127,892,624	285,230,420
	TOTAL GENERAL FUND BUDGET	2,964.01	2,997.46	451,450,070	751,809,644



LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2020-2021 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2021-2022 BUDGET GUIDELINES & APPROPRIATIONS

American River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2021	FY2022		
011A	<u>ADMINISTRATORS</u>				
	Administration	4.00	4.00	665,219	756,604
	Instructional Support Services	15.95	15.95	2,280,432	2,571,774
	Student Support Services	4.95	4.95	734,403	810,950
	SRPSTC Dean	1.00	1.00	124,581	142,043
	Natomas Center	1.00	1.00	150,864	157,415
	Community Services Programs	0.05	0.05	12,211	10,968
	Total Administrators	26.95	26.95	3,967,710	4,449,754
	<u>INSTRUCTIONAL</u>				
	Regular Faculty, excl Outreach & Allied Health	301.96	302.12	29,951,233	27,544,995
012A,E	Part-Time Faculty, excl Outreach & Allied Health	84.62	84.59	640,678	4,201,282
	Total Main Campus Instructional	386.58	386.71	30,591,911	31,746,277
	Instructional Staff				
	SRPSTC Faculty	18.35	15.02	499,539	742,619
	McClellan Center Faculty	1.40	1.30	110,841	64,275
	Fire Training Program Faculty	2.28	2.40	61,130	126,305
	Natomas Center Faculty	24.98	23.67	1,254,599	1,170,292
	Total Outreach Instructional	47.01	42.39	1,926,110	2,103,491
	Regular Faculty, Allied Health	19.76	20.80	1,741,195	1,617,199
	Part-Time Faculty, Allied Health	3.78	2.62	287,105	129,538
012C	Total Allied Health	23.54	23.42	2,028,300	1,746,737
	Instructional Coordinator	3.30	3.30	260,331	323,659
	Instructional Work Experience Coordinator	1.00	1.00	93,894	106,983
	Total Instructional, Fall & Spring	461.43	456.82	34,900,547	36,027,147
	Summer Instruction	48.12	47.25	2,500,414	2,336,135
	Substitute Instruction	3.60	3.60	6,701	119,111
	Adjunct Office Hours			844,219	737,099
	Total Instructional	513.15	507.67	38,251,881	39,219,492
	<u>LIBRARIANS</u>				
	Librarian/Audio Visual	6.70	6.70	559,826	566,669
014B	Library - Adjunct/Overload	1.90	1.90	156,908	121,300
	Total Librarians	8.60	8.60	716,735	687,969

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2020-2021 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2021-2022 BUDGET GUIDELINES & APPROPRIATIONS

American River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2021	FY2022		
013H 014D 031A 036A	<u>INSTRUCTIONAL SUPPORT SERVICES</u>				
	Academic Program Coordinators	5.70	5.70	436,556	485,017
	Instructional Development Coordinators	2.60	2.60	247,184	255,725
	SRPSTC Coordinators	3.00	3.00	172,721	258,952
	Fire Training Coordinator	0.40	0.40		26,497
Total Instructional Support Services		11.70	11.70	856,461	1,026,191
013J 013M 013N 013O	<u>FACULTY STIPENDS</u>				
	Faculty Evaluation			500	9,800
	Department Chair Release Time/Stipends	6.50	6.20	703,233	780,274
	Performing Arts Stipends			119,288	125,332
	Athletic Stipends			170,701	174,540
Total Faculty Stipends		6.50	6.20	993,722	1,089,946
013A,B 013L	<u>FACULTY RELEASE/REASSIGNMENT</u>				
	Staff Development, Type A & B	2.68	2.68	263,513	258,784
	President's/Chancellor's Release Time	1.00	1.00	88,030	101,711
	Total Other Certificated	3.68	3.68	351,543	360,495
013I	<u>ACADEMIC SENATE</u>				
	Reassigned Time, Conference & Travel	2.40	2.40	140,835	201,336
	Total Academic Senate	2.40	2.40	140,835	201,336
015A 015E 015F 013P	<u>STUDENT SERVICES, FACULTY</u>				
	Counseling	25.74	23.86	2,504,897	2,412,455
	Health Services	2.00	2.00	127,787	192,710
	Health Services Adjunct/Overload	0.16	0.16		8,566
	Puente Program	0.20	0.20		18,565
Total Student Services, Faculty		28.10	26.22	2,632,685	2,632,296
016A,B,F 016A,B,F	<u>EOPS/MESA - DISTRICT CONTRIBUTION</u>				
	Coordinators	2.00	2.00	106,983	173,752
	Fringe Benefits			43,007	55,226
	Total EOPS and MESA District Contribution	2.00	2.00	149,990	228,978

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2020-2021 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2021-2022 BUDGET GUIDELINES & APPROPRIATIONS

American River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2021	FY2022		
	CLASSIFIED STAFF				
021A	Administration	26.00	26.00	1,422,224	1,652,337
021B,G,P	Instructional Support	81.48	81.48	4,213,586	4,825,070
021C	Student Services Support	62.48	61.98	3,350,141	3,707,099
021E	Custodial	28.65	28.65	910,503	1,611,511
021F	Maintenance and Operations-General	6.55	6.55	338,377	406,691
021H,L,M	Information Technology (IT) & Telecommunications	12.00	12.00	1,156,217	1,208,069
031C	Sacramento Regional Public Safety Training Center	8.20	8.20	426,306	563,799
034C	McClellan Center	2.92	2.92	158,724	153,352
037C	Natomas Center	6.72	6.72	363,897	441,468
039C	Training Source				313,962
061C	Community Service	0.11	0.11	4,203	11,729
	Total Classified Staff	235.11	234.61	12,344,178	14,895,087
	APPRENTICESHIP PROGRAMS				
	ELEVATOR CONTRACTS & ADMIN				
023F	Fixed Costs			144,362	
	Total Elevator Contracts & Admin			144,362	
	CARPENTERS APPRENTICESHIP				
024E	Operational Costs		1.00		224,909
024F	Fixed Costs			1,481,144	6,612,564
024G	District Indirect			271,160	396,021
	Total Carpenters Apprenticeship		1.00	1.00	1,752,304
	SHEET METAL APPRENTICESHIP				
025E	Operational Costs				6,720
025F	Fixed Costs			5,794	187,383
	Total Sheet Metal Apprenticeship			5,794	194,103
	ELECTRICIAN APPRENTICESHIP				
027E	Operational Costs				10,638
027F	Fixed Costs			119,582	296,627
	Total Electrician Apprenticeship			119,582	307,265
	IRONWORKERS APPRENTICESHIP				
028E	Operational Costs				21,929
028F	Total Electrician Apprenticeship			187,109	637,036
	Total Ironworkers Apprenticeship			187,109	658,965
	PLUMBING & PIPE FITTING APPRENTICESHIP				
029E	Operational Costs				9,495
029F	Ironworkers Contract & Admin			10,547	264,754
	Total Plumbring & Pipe Apprenticeship			10,547	274,249

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2020-2021 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2021-2022 BUDGET GUIDELINES & APPROPRIATIONS

American River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2021	FY2022	FY2021	FY2022
031F 031G,H 031J 031K 031L 031N-Z 036G-Q	OUTREACH CENTERS OPERATIONAL				
	SACRAMENTO REGIONAL PUBLIC SAFETY TRAINING CENTER				
	Fixed Costs			68,481	70,000
	Telecommunications			5,433	3,000
	Joint Powers Authority (JPA) - Fixed Costs			225,727	66,065
	Instructional Costs-Sac Police			552,890	625,128
	Instructional Costs-Sac Sheriff			210,133	653,264
	Instructional Costs-Other Contracts				11,382
	Instructional Costs-Fire Training Program			1,369,439	1,291,580
	Total Sacramento Regional Public Safety Training Center			2,432,102	2,720,419
034F	MCCLELLAN CENTER				
	Fixed Costs			17,133	18,500
	Total McClellan Center			17,133	18,500
037F	NATOMAS CENTER				
	Fixed Costs			79,798	168,000
	Total Natomas Center			79,798	168,000
039F 039G 039N	TRAINING SOURCE				
	Operational Costs				65,680
	Fixed Costs				22,500
	Contract Ed Instructional			4,640	88,180
041A,E 041F	COLLEGE DISCRETIONARY FUNDS				
	Block Grant, Including Outreach Centers			1,017,046	1,328,843
	Innovation and Staff Development			840	4,250
	Total College Discretionary Funds			1,017,886	1,333,093
041J 041X	OTHER OPERATIONAL FUNDS				
	CDF Institutional			241,797	154,075
	Other Operational Funds			114,457	889,804
	Total Other Operational Funds			356,254	1,043,879
	Total Discretionary Funds			1,374,140	2,376,972

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2020-2021 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2021-2022 BUDGET GUIDELINES & APPROPRIATIONS

American River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2021	FY2022		
042C	<u>COLLEGE RELATED ACTIVITIES</u>				
	Education Initiative			91,615	167,079
	Tutorial Centers			38,471	38,000
	Financial Aid Administrative Costs			3,718	7,420
	Bus Rental				358,622
	Other Operational Augmentations			11,722	39,823
	Math, Engineering, Science Achieve (MESA) Program				14,520
	Enrollment Fees - Operational Costs			2,344	29,540
	International Student Education			20,273	
	Foreign Study			1,000	7,000
046F	Total College Related Activities			169,143	662,004
	<u>INSTITUTIONAL SUPPORT COSTS</u>				
	American Disability Act (ADA) Accommodation			30,414	78,852
	Conference and Travel			3,499	10,200
	Special Activities				4,000
	Total Institutional Support Costs			33,913	93,052
	<u>OTHER ALLOCATIONS</u>				
	Program Development Funds			38,084	23,596
	Staff Development	0.50	0.50		26,914
	Staff Development - Ed Initiative				72,850
053C	Inter-Jurisdictional Exchange Agreements	1.00	1.00	146,446	142,369
	PDF Non-Instr Equipment			61,593	426,494
	Total Other Allocations	1.50	1.50	246,123	692,223
	<u>PARTNERSHIP FOR EXCELLENCE (PFE)</u>				
	PFE Projects (current year)				101,162
050B,C,D	PFE Prior Year Carryover			203,554	2,660,707
	PFE Classified Staff Development Carryover				28,999
	Total Partnership for Excellence			203,554	2,790,868

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2020-2021 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2021-2022 BUDGET GUIDELINES & APPROPRIATIONS

American River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2021	FY2022	FY2021	FY2022
061E,F,G	COMMUNITY SERVICE Program & Operational Costs Total Community Service			5,718	
073A	UTILITIES Electricity			968,364	1,542,065
073B	Gas			171,801	405,000
073D	Water/Garbage			24,999	82,000
073E	Sewer			107,602	262,000
073F	Allocated to Auxiliaries - Contra Account				(30,000)
073H,J	Toxic Waste Removal/Dump Fees/Permits			19,368	49,160
073O,P	Utilities			4,059	4,000
	Total Utilities			1,296,194	2,314,225
	REBUDGETS AND OTHER CARRYOVERS				
101C	Staff Development Carryover (Type A/B)	0.75	0.55		75,001
101E,F	College Discretionary Funds			273,972	6,046,508
101G	Program Development Funds				475,674
101L	Staff Development			660	146,021
	Total Rebudgets and Other Carryovers	0.75	0.55	274,632	6,743,204
	TOTAL GENERAL PURPOSE FUNDS	841.44	833.08	68,762,528	92,127,267

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2020-2021 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2021-2022 BUDGET GUIDELINES & APPROPRIATIONS

American River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2021	FY2022	FY2021	FY2022
608C 608E,G,H,N 609A	<u>RESTRICTED FUNDS</u> <u>PARKING & TRANSIT SERVICES AND HEALTH SERVICES FEE</u>				
	Classified Staff	0.30	0.30	26,052	23,268
	UTP Passthrough/Operational Costs			47	2,000
	Health Services Fee			1,599	58,400
	Total Parking & Health Services	0.30	0.30	27,697	83,668
	<u>SPECIAL PROGRAMS FEDERAL</u>				
	All Special Programs Federal	19.89	28.84	7,446,913	15,432,884
	Total Federal	19.89	28.84	7,446,913	15,432,884
	<u>SPECIAL PROGRAMS STATE</u>				
	All Special Programs State	105.42	105.62	18,838,569	31,764,634
	Total State	105.42	105.62	18,838,569	31,764,634
	<u>SPECIAL PROGRAMS LOCAL</u>				
	All Special Programs Local			683,076	1,705,101
	Total Local			683,076	1,705,101
	TOTAL SPECIAL PROGRAMS	125.31	134.46	26,968,558	48,902,619
	TOTAL RESTRICTED FUNDS	125.61	134.76	26,996,256	48,986,287
	TOTAL GENERAL FUND BUDGET	967.05	967.84	95,758,784	141,113,554



Cosumnes River College



COSUMNES
RIVER COLLEGE

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2020-2021 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2021-2022 BUDGET GUIDELINES & APPROPRIATIONS

Cosumnes River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2021	FY2022		
011A 011B 011C 032A 061A	ADMINISTRATORS Administration Instructional Support Services Student Support Services Elk Grove Center Administrative Community Services Programs	2.95 11.00 3.07 1.00 0.05	2.95 11.00 3.07 1.00 0.05	468,861 1,604,847 436,095 47,485 11,737	571,422 1,718,210 477,978 142,043 11,631
	Total Administrators	18.07	18.07	2,569,024	2,921,284
012A,E 012B,H,F,013C 032B 012C 012D 012J 012Q 012S 012T	INSTRUCTIONAL Regular Faculty, excl Outreach & Allied Health Part-Time Faculty, excl Outreach & Allied Health Total Main Campus Instructional Elk Grove Center Faculty Total Outreach Instructional Regular Faculty, Allied Health Part-Time Faculty, Allied Health Total Allied Health Instructional Coordinator Total Instructional, Fall & Spring	163.87 67.41 231.28 16.79 16.79 1.60 3.64 5.24 1.00 254.31 27.80 1.50 283.61	163.87 71.94 235.81 18.18 18.18 1.60 2.81 4.41 1.00 259.40 26.83 1.50 287.73	16,567,443 301,630 16,869,074 868,237 868,237 131,449 110,008 241,457 56,887 18,035,654 1,426,660 4,904 493,100 19,960,317	14,822,323 3,568,891 18,391,214 898,856 898,856 128,665 138,932 267,597 57,914 19,615,581 1,326,529 49,163 290,494 21,281,767
	Total Instructional	19.960,317	21,281,767		
	LIBRARIANS Librarian/Audio Visual Library - Adjunct/Overload	5.00 0.60 5.60	5.00 0.60 5.60	321,164 136,178 457,341	424,760 38,305 463,065
	Total Librarians	5.60	5.60	457,341	463,065
	INSTRUCTIONAL SUPPORT SERVICES Academic Program Coordinators Instructional Development Coordinators	2.00 1.60 3.60	2.00 1.60 3.60	159,021 165,608 324,629	186,456 146,275 332,731
	Total Instructional Support Services	3.60	3.60	324,629	332,731
	FACULTY STIPENDS Faculty Evaluation Department Chair Release Time/Stipends	2.20	2.20	450 359,809	7,000 327,735
	Performing Arts Stipends			82,900	83,356
	Athletic Stipends			83,684	97,775
	Total Faculty Stipends	2.20	2.20	526,843	515,866

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2020-2021 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2021-2022 BUDGET GUIDELINES & APPROPRIATIONS

Cosumnes River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES FY2021	APPROPRIATIONS FY2022
		FY2021	FY2022		
013A,B 013L	<u>FACULTY RELEASE/REASSIGNMENT</u>				
	Staff Development, Type A & B	1.63	1.63	91,308	157,396
	President's/Chancellor's Release Time	1.00	1.00	85,879	101,711
	Total Other Certificated	2.63	2.63	177,188	259,107
013I	<u>ACADEMIC SENATE</u>				
	Reassigned Time, Conference & Travel	2.20	2.20	228,281	214,452
	Total Academic Senate	2.20	2.20	228,281	214,452
015A 015E 015F	<u>STUDENT SERVICES, FACULTY</u>				
	Counseling	14.20	13.14	1,095,457	1,179,280
	Health Services	1.00	1.00	71,322	106,983
	Health Services Adjunct/Overload	1.16	1.16	28,994	62,112
	Total Student Services, Faculty	16.36	15.30	1,195,773	1,348,375
016A,B,F 016A,B,F	<u>EOPS/MESA - DISTRICT CONTRIBUTION</u>				
	Coordinators	2.00	2.00	197,905	164,824
	Fringe Benefits			79,558	51,637
	Total EOPS and MESA District Contribution	2.00	2.00	277,463	216,461
021A 021B,G,P 021C 021D 021E 021F 021H,L,M 032C 061C	<u>CLASSIFIED STAFF</u>				
	Administration	14.92	14.92	939,083	999,350
	Instructional Support	43.28	43.28	2,442,311	2,663,991
	Student Services Support	25.96	25.96	1,608,550	1,609,815
	Community Relations			452	
	Custodial	18.40	18.40	346,435	1,052,925
	Maintenance and Operations-General	4.00	4.00	272,372	285,106
	Information Technology (IT) & Telecommunications	11.67	11.67	963,819	1,054,366
	Elk Grove Center	6.50	6.50	323,613	385,854
	Community Service	1.55	1.55	180,013	174,120
	Total Classified Staff	126.28	126.28	7,076,647	8,225,527

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2020-2021 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2021-2022 BUDGET GUIDELINES & APPROPRIATIONS

Cosumnes River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2021	FY2022		
032F	OUTREACH CENTERS				
	ELK GROVE CENTER				
041A,E	Fixed Costs			53,066	45,000
	Total Elk Grove Center			53,066	45,000
041X	COLLEGE DISCRETIONARY FUNDS				
	Block Grant			733,072	732,791
042C	Total College Discretionary Funds			733,072	732,791
	OTHER OPERATIONAL FUNDS				
042D	Other Operational Funds			59,598	
	Total Other Operational Funds			59,598	
042F	Total Discretionary Funds			792,670	732,791
	COLLEGE RELATED ACTIVITIES				
042H	Education Initiative			29,849	25,440
	Tutorial Centers			27,432	26,500
042I	Financial Aid Administrative Costs			4,556	4,825
	Bus Rental				213,881
042J,K	Other Operational Augmentations				7,189
	Math, Engineering, Science Achieve (MESA) Program				14,520
042L	Enrollment Fees - Operational Costs				13,099
	Total College Related Activities			61,836	305,454
046C	INSTITUTIONAL SUPPORT COSTS				
	Facility Rentals				3,000
046J	Conference and Travel			8,247	10,200
	Special Activities				4,000
046K	Total Institutional Support Costs			8,247	17,200
	OTHER ALLOCATIONS				
047C	Program Development Funds			66,921	(45,393)
	Staff Development	0.50	0.50		12,470
047D	Staff Development - Ed Initiative				8,000
	PDF Non-Instr Equipment				470
053C	Total Other Allocations	0.50	0.50	66,921	(24,453)

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2020-2021 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2021-2022 BUDGET GUIDELINES & APPROPRIATIONS

Cosumnes River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2021	FY2022		
050B,C,D 051C 051E	PARTNERSHIP FOR EXCELLENCE (PFE)				
	PFE Projects (current year)			251,030	278,641
	PFE Prior Year Carryover			13,314	613,886
	PFE Classified Staff Development Carryover			624	13,937
Total Partnership for Excellence				264,968	906,464
061S 061E,F,G	COMMUNITY SERVICE				
	Sports Camps				35,000
	Program & Operational Costs			260,203	555,833
	Total Community Service			260,203	590,833
073A 073B 073D 073E 073F 073H,J 073O,P	UTILITIES				
	Electricity			735,495	1,080,000
	Gas			154,831	314,000
	Water/Garbage			253,784	254,000
	Sewer			95,364	119,000
	Allocated to Auxiliaries - Contra Account				(25,000)
	Toxic Waste Removal/Dump Fees/Permits			17,619	34,500
	Utilities			2,440	9,000
Total Utilities				1,259,533	1,785,500
101C 101E,F 101L	REBUDGETS AND OTHER CARRYOVERS				
	Staff Development Carryover (Type A/B)	0.13	0.87		117,240
	College Discretionary Funds			4,511	2,281,867
	Staff Development			1,674	96,648
	Total Rebudgets and Other Carryovers	0.13	0.87	6,185	2,495,755
TOTAL GENERAL PURPOSE FUNDS		463.18	466.98	35,567,136	42,633,179

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2020-2021 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2021-2022 BUDGET GUIDELINES & APPROPRIATIONS

Cosumnes River College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2021	FY2022		
608C 608E,G,H,N 609A	RESTRICTED FUNDS				
	PARKING & TRANSIT SERVICES AND HEALTH SERVICES FEE				
	Classified Staff	0.20	0.20	15,632	15,428
	UTP Passthrough/Operational Costs			153	1,500
	Health Services Fee			2,953	117,047
	Total Parking & Health Services	0.20	0.20	18,738	133,975
	SPECIAL PROGRAMS FEDERAL				
	All Special Programs Federal	13.06	21.30	3,348,944	7,543,772
	Total Federal	13.06	21.30	3,348,944	7,543,772
	SPECIAL PROGRAMS STATE				
	All Special Programs State	54.49	54.48	11,179,636	13,214,800
	Total State	54.49	54.48	11,179,636	13,214,800
	SPECIAL PROGRAMS LOCAL				
	All Special Programs Local			40,327	241,679
	Total Local			40,327	241,679
	TOTAL SPECIAL PROGRAMS	67.55	75.78	14,568,907	21,000,251
	TOTAL RESTRICTED FUNDS	67.75	75.98	14,587,645	21,134,226
	TOTAL GENERAL FUND BUDGET	530.93	542.96	50,154,780	63,767,405



Folsom Lake College



LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2020-2021 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2021-2022 BUDGET GUIDELINES & APPROPRIATIONS

Folsom Lake College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2021	FY2022		
	<u>ADMINISTRATORS</u>				
011A	Administration	4.00	4.00	503,510	737,354
011B	Instructional Support Services	6.00	6.00	889,729	969,469
011C	Student Support Services	2.00	2.00	268,138	320,979
037A	Rancho Cordova Center	1.00	1.00	150,971	169,624
	Total Administrators	13.00	13.00	1,812,349	2,197,426
	<u>INSTRUCTIONAL</u>				
012A,E	Regular Faculty including Outreach, excluding Allied Health	100.90	99.90	10,260,645	9,219,285
012B,H,F,013C	Part-Time Faculty, excl Outreach & Allied Health	44.88	40.42	795,396	2,004,779
037B	Rancho Cordova Faculty	15.79	26.16	681,240	1,293,403
012C	Regular Faculty, Allied Health	1.00	1.00		68,491
	Part-Time Faculty, Allied Health			8,327	
012K	Instructional Work Experience Coordinator	1.00	1.00	106,983	106,983
	Total Instructional, Fall & Spring	163.57	168.48	11,852,591	12,692,941
012Q	Summer Instruction	14.65	17.43	663,552	861,774
012S	Substitute Instruction	1.00	1.00		30,106
012T	Adjunct Office Hours			263,669	168,889
	Total Instructional	179.22	186.91	12,779,812	13,753,710
	<u>LIBRARIANS</u>				
014B	Librarian/Audio Visual	4.87	4.87	355,337	417,936
014C	Library - Adjunct/Overload	0.73	0.73	66,363	46,605
	Total Librarians	5.60	5.60	421,699	464,541
	<u>INSTRUCTIONAL SUPPORT SERVICES</u>				
013H	Academic Program Coordinators	2.40	2.40	172,366	204,192
014D	Instructional Development Coordinators	1.60	2.60	249,950	259,949
	Total Instructional Support Services	4.00	5.00	422,316	464,141
	<u>FACULTY STIPENDS</u>				
013J	Faculty Evaluation			250	4,800
013M	Department Chair Release Time/Stipends	2.10	2.10	341,062	281,892
013N	Performing Arts Stipends			63,039	76,058
013O	Athletic Stipends			77,233	79,857
	Total Faculty Stipends	2.10	2.10	481,584	442,607
	<u>FACULTY RELEASE/REASSIGNMENT</u>				
013A,B	Staff Development, Type A & B	0.65	0.65	30,168	62,765
013L	President's/Chancellor's Release Time	1.00	1.00	55,807	106,530
	Total Other Certificated	1.65	1.65	85,975	169,295

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2020-2021 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2021-2022 BUDGET GUIDELINES & APPROPRIATIONS

Folsom Lake College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2021	FY2022		
013I	ACADEMIC SENATE				
	Reassigned Time, Conference & Travel	2.20	2.20	237,857	186,691
	Total Academic Senate	2.20	2.20	237,857	186,691
015A	STUDENT SERVICES, FACULTY				
	Counseling	9.23	8.94	725,720	801,572
015E	Health Services	1.00	1.00	81,842	94,761
	Total Student Services, Faculty	10.23	9.94	807,561	896,333
016A,B,F	EOPS/MESA - DISTRICT CONTRIBUTION				
	Coordinators	1.00	1.00	95,107	98,912
016A,B,F	Fringe Benefits			38,233	39,762
	Total EOPS and MESA District Contribution	1.00	1.00	133,340	138,674
021A	CLASSIFIED STAFF				
	Administration	17.40	17.40	1,087,650	1,206,508
021B,G,P	Instructional Support	28.77	28.77	1,712,690	1,837,362
	Student Services Support	15.92	15.92	1,053,677	1,066,890
021C	Custodial	17.00	17.00	349,610	910,722
	Maintenance and Operations-General	3.00	3.00	188,024	198,520
021F	Information Technology (IT) & Telecommunications	4.00	4.00	416,978	486,875
	Operational	1.00	1.00	35,241	87,094
041X	Total Classified Staff	87.09	87.09	4,843,871	5,793,971
	OUTREACH CENTERS				
037F	RANCHO CORDOVA CENTER				
	Fixed Costs			50,192	68,000
	Total Rancho Cordova Center			50,192	68,000
041A,E	COLLEGE DISCRETIONARY FUNDS				
	Block Grant			264,394	369,473
041F	Innovation and Staff Development			395	9,750
	Total College Discretionary Funds			264,789	379,223
	Total Discretionary Funds			264,789	379,223

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2020-2021 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2021-2022 BUDGET GUIDELINES & APPROPRIATIONS

Folsom Lake College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2021	FY2022		
	<u>COLLEGE RELATED ACTIVITIES</u>				
042C	Education Initiative				38,335
042E	Instructionally Related Support			10,000	10,000
042H	Bus Rental			347	204,215
042I	Other Operational Augmentations			5,872	24,429
042L	Enrollment Fees - Operational Costs				3,220
	Total College Related Activities			16,219	280,199
	<u>INSTITUTIONAL SUPPORT COSTS</u>				
046C	Facility Rentals				26,367
046F	American Disability Act (ADA) Accommodation			4,304	55,000
046J	Conference and Travel			6,600	10,200
046K	Special Activities			1,519	7,000
	Total Institutional Support Costs			12,423	98,567
	<u>OTHER ALLOCATIONS</u>				
047S,F	Program Development Funds			81,115	100,527
047D	Staff Development - Ed Initiative				22,667
053C	PDF Non-Instr Equipment				471
	Total Other Allocations			81,115	123,665
	<u>PARTNERSHIP FOR EXCELLENCE (PFE)</u>				
050B,C,D	PFE Projects (current year)				161,212
051C	PFE Prior Year Carryover			198,670	200,765
051E	PFE Classified Staff Development Carryover			(115)	8,390
	Total Partnership for Excellence			198,555	370,367
	<u>COMMUNITY SERVICE</u>				
061E,F,G	Program & Operational Costs			20,677	41,200
	Total Community Service			20,677	41,200

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2020-2021 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2021-2022 BUDGET GUIDELINES & APPROPRIATIONS

Folsom Lake College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2021	FY2022		
073A 073B 073D 073E 073F 073H,J 073O,P	UTILITIES				
	Electricity			669,969	1,075,500
	Gas			105,832	243,200
	Water/Garbage			126,727	113,000
	Sewer			18,976	11,500
	Allocated to Auxiliaries (Contra)				(153,000)
	Toxic Waste Removal/Dump Fees/Permits			7,990	23,000
	Utilities			17	475
	Total Utilities			929,511	1,313,675
	REBUDGETS AND OTHER CARRYOVERS				
101A 101C 101E,F 101G 101L	General Purpose				4,508
	Staff Development Carryover (Type A/B)	0.65	0.90		121,843
	College Discretionary Funds			176,437	1,528,246
	Program Development Funds			41,663	525,574
	Staff Development			1,217	53,282
	Total Rebudgets and Other Carryovers	0.65	0.90	219,318	2,233,453
TOTAL GENERAL PURPOSE FUNDS		306.74	315.39	23,819,163	29,415,738

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2020-2021 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2021-2022 BUDGET GUIDELINES & APPROPRIATIONS

Folsom Lake College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2021	FY2022		
608C 608E,G,H,N 609A	<u>RESTRICTED FUNDS</u>				
	<u>PARKING & TRANSIT SERVICES AND HEALTH SERVICES FEE</u>				
	Classified Staff	0.10	0.10	8,488	8,317
	UTP Passthrough/Operational Costs				2,500
	Health Services Fee			14,075	85,925
	Total Parking & Health Services	0.10	0.10	22,563	96,742
	<u>SPECIAL PROGRAMS FEDERAL</u>				
	All Special Programs Federal	1.18	8.92	1,191,518	3,377,223
	Total Federal	1.18	8.92	1,191,518	3,377,223
	<u>SPECIAL PROGRAMS STATE</u>				
	All Special Programs State	34.75	34.74	7,247,024	9,872,976
	Total State	34.75	34.74	7,247,024	9,872,976
	<u>SPECIAL PROGRAMS LOCAL</u>				
	All Special Programs Local			65,341	125,583
	Total Local			65,341	125,583
	TOTAL SPECIAL PROGRAMS	35.93	43.66	8,503,884	13,375,782
	TOTAL RESTRICTED FUNDS	36.03	43.76	8,526,447	13,472,524
	TOTAL GENERAL FUND BUDGET	342.77	359.15	32,345,610	42,888,262



Sacramento City College



LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2020-2021 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2021-2022 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2021	FY2022		
011A	ADMINISTRATORS				
	Administration	2.95	2.95	488,616	566,617
	Instructional Support Services	15.00	15.00	2,329,919	2,426,088
	Student Support Services	4.00	4.00	562,670	619,044
	West Sacramento Center	1.00	1.00	120,147	169,962
	Davis Center	0.70	0.70	99,200	105,516
	UC Davis Center	0.70	0.70	42,515	64,221
	Community Services Programs	0.05	0.05	11,083	10,852
	Total Administrators	24.40	24.40	3,654,150	3,962,300
	INSTRUCTIONAL				
012A,E	Regular Faculty, excl Outreach & Allied Health	227.90	228.90	23,190,513	20,794,540
	Part-Time Faculty, excl Outreach & Allied Health	63.73	72.10	479,237	3,601,886
	Total Main Campus Instructional	291.63	301.00	23,669,750	24,396,426
	West Sacramento Center Faculty	21.95	16.64	819,391	1,056,585
	Davis Center Faculty	17.35	16.56	852,687	835,159
	UC Davis Center Faculty	8.13	4.07	108,967	201,229
	Total Outreach Instructional	47.43	37.27	1,781,045	2,092,973
	Regular Faculty, Allied Health	25.40	24.40	1,762,641	1,993,727
	Part-Time Faculty, Allied Health	10.65	5.92	260,131	512,648
	Total Allied Health	36.05	30.32	2,022,773	2,506,375
012J	Instructional Coordinator	5.00	5.00	463,406	474,118
	Instructional Work Experience Coordinator	1.00	1.40	85,727	112,224
	Total Instructional, Fall & Spring	381.11	374.99	28,022,701	29,582,116
	Summer Instruction	39.80	38.83	2,160,185	1,919,833
	Substitute Instruction	2.90	2.90	5,443	93,394
	Adjunct Office Hours			663,561	706,108
	Total Instructional	423.81	416.72	30,851,889	32,301,451
	LIBRARIANS				
	Librarian/Audio Visual	6.00	6.00	414,162	497,926
	Library - Adjunct/Overload	3.60	3.60	169,639	229,831
013H	Total Librarians	9.60	9.60	583,801	727,757
	INSTRUCTIONAL SUPPORT SERVICES				
	Academic Program Coordinators	6.20	6.20	538,673	639,516
	Instructional Development Coordinators	2.40	2.40	195,733	247,965
014D	Total Instructional Support Services	8.60	8.60	734,406	887,481

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2020-2021 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2021-2022 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2021	FY2022		
013J 013M 013N 013O	<u>FACULTY STIPENDS</u>				
	Faculty Evaluation			800	7,000
	Department Chair Release Time/Stipends	5.35	5.90	610,411	610,928
	Performing Arts Stipends			47,368	101,015
	Athletic Stipends			144,263	142,347
013A,B 013L 013P	Total Faculty Stipends	5.35	5.90	802,841	861,290
	<u>FACULTY RELEASE/REASSIGNMENT</u>				
	Staff Development, Type A & B	2.14	2.54	245,171	206,642
	President's/Chancellor's Release Time	1.00	1.00	105,671	101,711
	Puente Program	0.20	0.20	29,657	18,565
013I	Total Other Certificated	3.34	3.74	380,499	326,918
	<u>ACADEMIC SENATE</u>				
	Reassigned Time, Conference & Travel	2.40	2.40	208,541	198,756
015A 015E 015F 015G	Total Academic Senate	2.40	2.40	208,541	198,756
	<u>STUDENT SERVICES, FACULTY</u>				
	Counseling	19.78	18.53	1,704,035	1,816,695
	Health Services	2.00	2.00	71,322	173,225
	Health Services Adjunct/Overload	0.16	0.16		8,566
016A,B,F 016A,B,F	Cultural Awareness Coordinator	1.00	1.00		66,769
	Total Student Services, Faculty	22.94	21.69	1,775,357	2,065,255
	<u>EOPS/MESA - DISTRICT CONTRIBUTION</u>				
	Coordinators	2.00	2.00	166,837	168,882
	Fringe Benefits			67,068	67,890
	Total EOPS and MESA District Contribution	2.00	2.00	233,905	236,772

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2020-2021 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2021-2022 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2021	FY2022		
021A 021B,G,P 021C 021D 021E 021F 021H,L,M 030C 033C 041X 061C	<u>CLASSIFIED STAFF</u>				
	Administration	22.34	22.33	1,058,366	1,446,676
	Instructional Support	60.85	60.85	3,489,541	3,783,204
	Student Services Support	58.71	58.71	3,241,190	3,660,503
	Community Relations	1.00	1.00		54,681
	Custodial	30.59	30.59	673,678	1,688,345
	Maintenance and Operations-General	3.50	3.50	151,527	235,066
	Information Technology (IT) & Telecommunications	5.20	5.20	616,084	649,232
	West Sacramento Center	7.75	7.75	394,282	455,758
	Davis Center	8.58	8.58	503,503	519,235
	Printing	1.00	1.00	8,449	69,808
	Community Service	0.34	0.34	53,394	49,354
	Total Classified Staff	199.86	199.85	10,190,015	12,611,862
030E 030F,H	<u>OUTREACH CENTERS</u>				
	<u>WEST SACRAMENTO</u>				
	Operational Costs			3,591	15,406
	Fixed Costs			118,336	133,500
	Total West Sacramento Center			121,927	148,906
033E 033F	<u>DAVIS CENTER</u>				
	Operational Costs			2,477	33,204
	Fixed Costs			82,225	91,500
	Total Davis Center			84,703	124,704

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2020-2021 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2021-2022 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2021	FY2022	FY2021	FY2022
041A,E	<u>COLLEGE DISCRETIONARY FUNDS</u>				
	Block Grant, Including Outreach Centers			1,144,598	856,274
041X	Total College Discretionary Funds			1,144,598	856,274
	<u>OTHER OPERATIONAL FUNDS</u>				
041X	Other Operational Funds			163,595	183,117
	Total Other Operational Funds			163,595	183,117
041X	Total Discretionary Funds			1,308,194	1,039,391
	<u>COLLEGE RELATED ACTIVITIES</u>				
042C	Education Initiative			58,503	57,723
042D	Tutorial Centers			28,339	33,000
042F	Financial Aid Administrative Costs			2,005	8,086
042H	Bus Rental				336,326
042I	Other Operational Augmentations			16,521	17,131
042J,K	Math, Engineering, Science Achieve (MESA) Program				14,520
042L	Enrollment Fees - Operational Costs			4,315	24,640
042O	International Student Education			17,434	20,000
042O	Total College Related Activities			127,117	511,426
	<u>INSTITUTIONAL SUPPORT COSTS</u>				
046C	Facility Rentals			178,948	225,589
046F	American Disability Act (ADA) Accommodation			12,067	16,000
046J	Conference and Travel			6,600	10,200
046K	Special Activities			425	4,000
046K	Total Institutional Support Costs			198,040	255,789
	<u>OTHER ALLOCATIONS</u>				
047S,F	Program Development Funds			98,552	139,656
047C	Staff Development	0.50	0.50	41,813	26,914
047D	Staff Development - Ed Initiative				20,761
053C	PDF Non-Instr Equipment				7
053C	Total Other Allocations	0.50	0.50	140,364	187,338

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2020-2021 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2021-2022 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2021	FY2022		
050B,C,D 051C 051E	PARTNERSHIP FOR EXCELLENCE (PFE)				
	PFE Projects (current year)			229,846	452,272
	PFE Prior Year Carryover			6,000	427,927
	PFE Classified Staff Development Carryover			2,698	21,528
061E,F,G	Total Partnership for Excellence			238,544	901,727
	COMMUNITY SERVICE				
	Program & Operational Costs			24,510	31,707
	Total Community Service			24,510	31,707
073A 073B 073D 073E 073F 073H,J 073O,P	UTILITIES				
	Electricity			642,154	1,360,000
	Gas			88,799	309,000
	Water/Garbage			209,267	208,000
	Sewer			206,679	213,000
	Allocated to Auxiliaries - Contra Account			2,278	(25,000)
	Toxic Waste Removal/Dump Fees/Permits			23,640	54,215
	Utilities			60,176	60,340
074H	Total Utilities			1,232,993	2,179,555
	GRANT MATCHING FUNDS				
	Workability III			12,000	12,000
	Total Grant & Financial Aid Cash Match			12,000	12,000
101C 101E,F 101G 101L	REBUDGETS AND OTHER CARRYOVERS				
	Staff Development Carryover (Type A/B)	0.90	0.54		72,563
	College Discretionary Funds			60,993	4,008,815
	Program Development Funds			214,507	34,663
	Staff Development				16,011
	Total Rebudgets and Other Carryovers	0.90	0.54	275,501	4,132,052
	TOTAL GENERAL PURPOSE FUNDS	703.70	695.94	53,179,298	63,704,437

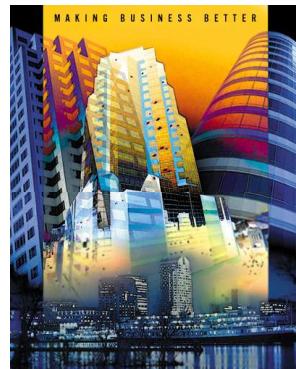
LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2020-2021 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2021-2022 BUDGET GUIDELINES & APPROPRIATIONS

Sacramento City College

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2021	FY2022		
608C 608E,G,H,N 609A	<u>RESTRICTED FUNDS</u>				
	<u>PARKING & TRANSIT SERVICES AND HEALTH SERVICES FEE</u>				
	Classified Staff	0.30	0.30	22,813	24,305
	UTP Passthrough/Operational Costs			(1,114)	1,500
	Health Services Fee	1.00	1.00	40,700	149,726
	Total Parking & Health Services	1.30	1.30	62,399	175,531
	<u>SPECIAL PROGRAMS FEDERAL</u>				
	All Special Programs Federal	10.21	17.97	3,862,151	11,549,467
	Total Federal	10.21	17.97	3,862,151	11,549,467
	<u>SPECIAL PROGRAMS STATE</u>				
	All Special Programs State	67.61	67.36	14,384,720	25,667,421
	Total State	67.61	67.36	14,384,720	25,667,421
	<u>SPECIAL PROGRAMS LOCAL</u>				
	All Programs Local			116,935	623,454
	Total Local			116,935	623,454
	TOTAL SPECIAL PROGRAMS	77.82	85.33	18,363,806	37,840,342
	TOTAL RESTRICTED FUNDS	79.12	86.63	18,426,205	38,015,873
	TOTAL GENERAL FUND BUDGET	782.82	782.57	71,605,503	101,720,310

District Office/Districtwide Support Services



LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2020-2021 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2021-2022 BUDGET GUIDELINES & APPROPRIATIONS

District Office

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2021	FY2022		
011A 011B 011C	<u>ADMINISTRATORS</u>				
	Administration	18.44	18.44	2,542,854	3,267,769
	Instructional Support Services	3.00	3.00	609,423	638,413
	Student Support Services	1.00	1.00	174,585	185,363
021A 021B,G,P 021C 021E	<u>Total Administrators</u>	22.44	22.44	3,326,862	4,091,545
	<u>CLASSIFIED STAFF</u>				
	Administration	69.95	69.95	4,631,154	5,416,214
	Instructional Support	2.00	2.00	139,841	146,292
	Student Services Support	0.45	0.45	37,577	38,908
041H 041X	Custodial	2.00	2.00	36,715	121,776
	<u>Total Classified Staff</u>	74.40	74.40	4,845,286	5,723,190
	<u>OPERATIONAL EXPENSES</u>				
	Operational Expense Allocation			293,834	1,778,270
	Other Operational Funds				58
046J 046R	<u>Total Other Operational Funds</u>			293,834	1,778,328
	<u>INSTITUTIONAL SUPPORT COSTS</u>				
	Conference and Travel			55,780	91,800
	Bookstore			28,757	911,803
	<u>Total Institutional Support Costs</u>			84,536	1,003,603
047S,F	<u>OTHER ALLOCATIONS</u>				
	Program Development Funds			200,454	150,409
	<u>Total Other Allocations</u>			200,454	150,409

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2020-2021 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2021-2022 BUDGET GUIDELINES & APPROPRIATIONS

District Office

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2021	FY2022		
051E	PARTNERSHIP FOR EXCELLENCE (PFE)				
	PFE Classified Staff Development Carryover			1,670	11,862
	Total Partnership for Excellence			1,670	11,862
	UTILITIES				
073A	Electricity			85,772	110,000
073B	Gas			9,159	10,000
073D	Water/Garbage			5,142	9,000
073E	Sewer			7,091	4,500
	Total Utilities			107,164	133,500
	REBUDGETS AND OTHER CARRYOVERS				
101A	General Purpose			16,294	1
101G	Program Development Funds				16,918
101L	Staff Development				49,416
	Total Rebudgets and Other Carryovers			16,294	66,335
	TOTAL GENERAL FUND BUDGET	96.84	96.84	8,876,101	12,958,772
	TOTAL GENERAL FUND BUDGET	96.84	96.84	8,876,101	12,958,772

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2020-2021 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2021-2022 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2021	FY2022		
011A 011C 011F 011G	<u>ADMINISTRATORS</u>				
	Administration	10.50	11.50	1,337,815	1,930,783
	Student Support Services	2.00	2.00	220,203	295,638
	Administration - Vacancy Factor				(780,000)
012G 014D	Total Administrators	12.50	13.50	1,558,018	1,446,421
	<u>INSTRUCTIONAL</u>				
	Estimated Savings - Reassigned Time & Vacancy Factor				(6,225,000)
013D 013G 013L	Total Instructional				(6,225,000)
	<u>INSTRUCTIONAL SUPPORT SERVICES</u>				
	Instructional Development Coordinators	3.00	3.00	285,000	321,642
013I 015H	Total Instructional Support Services	3.00	3.00	285,000	321,642
	<u>FACULTY RELEASE/REASSIGNMENT</u>				
	Retraining - Type E	1.00	1.00		92,848
	Collective Bargaining	3.75	3.75	484,450	362,108
013I 015H	President's/Chancellor's Release Time	1.00	1.00	8,948	94,793
	Total Other Certificated	5.75	5.75	493,398	549,749
	<u>ACADEMIC SENATE</u>				
	Reassigned Time, Conference & Travel	0.80	0.80	64,758	106,093
021A 021C 021D 021E 021F 021H,L,M 021W 021Y 039C 022G	Total Academic Senate	0.80	0.80	64,758	106,093
	<u>STUDENT SERVICES, FACULTY</u>				
	Transfer Services - TOP Contract			60,526	93,946
021A 021C 021D 021E 021F 021H,L,M 021W 021Y 039C 022G	Total Student Services, Faculty			60,526	93,946
	<u>CLASSIFIED STAFF</u>				
021A 021C 021D 021E 021F 021H,L,M 021W 021Y 039C 022G	Administration	21.70	21.70	374,642	1,594,068
	Student Services Support	1.00	1.00	79,725	82,117
	Community Relations	17.00	17.00	1,190,339	1,353,457
	Custodial	1.00	1.00	18,152	57,737
	Maintenance and Operations-General	81.00	81.00	3,897,610	6,361,651
	Information Technology (IT) & Telecommunications	40.61	39.61	3,583,070	4,384,742
	Classified Staff Development (PFE)	1.23	1.23		73,007
	PDF Positions - Bank	7.50	7.50		510,101
	Training Source	3.80		314,094	
	Classified - Vacancy Factor				(2,145,000)
Total Classified Staff		174.84	170.04	9,457,633	12,271,880

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2020-2021 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2021-2022 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2021	FY2022		
039E	TRAINING SOURCE			24,488	
039F	Operational Costs			11,928	
	Fixed Costs			36,416	
	Total Training Source Center				
041H	OTHER OPERATIONAL FUNDS			221,999	407,907
041X	Operational Expense Allocation			482,500	
	Other Operational Funds			221,999	890,407
	Total Other Operational Funds				
042B	COLLEGE RELATED ACTIVITIES			3,144	92,600
042I	LRC - LCS/Media Operations	0.50	0.50	25,353	54,000
042L	Other Operational Augmentations			808,839	490,500
042P	Enrollment Fees - Operational Costs			106,160	77,000
042R	Postage			20,000	35,937
	Telecommunications - SECC			963,496	750,037
	Total College Related Activities	0.50	0.50		
043E	TELECOMMUNICATIONS ACTIVITIES			9,409	8,500
043F	Telecommunications Operational Costs			1,008,425	415,000
	Telecommunications/Data Transmission Lines			1,017,834	423,500
	Total Telecommunications Activities				
044G,H	INFORMATION TECHNOLOGY			4,216,014	3,768,893
044L	Operational Maintenance			614,700	225,000
044M	Library Computer System			177,802	285,500
044N	Site Licenses/Other Projects			195,724	50,000
044O	Operating Augments			508,956	32,500
044S	Instruction			87,624	
044T	Student Services			58,978	
	Financial Aid			5,713,197	4,508,495
	Total Information Technology Operational				

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2020-2021 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2021-2022 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2021	FY2022	FY2021	FY2022
045B 045D 045H	<u>FACILITIES MANAGEMENT</u>				
	Operational Expenses			719,413	1,013,605
	Resource Conservation Management			44,308	49,317
	Major Maintenance Allocation			372,917	377,570
Total Facilities Management Operational				1,136,638	1,440,492
046A 046F 046G 046H 046J 046K 046L 046M 046N 046P 046Q 046S	<u>INSTITUTIONAL SUPPORT COSTS</u>				
	Audit and Legal Expenses			708,358	447,000
	American Disability Act (ADA) Accommodation			48,657	61,000
	Marketing			235,136	153,690
	Recruitment			42,940	70,000
	Conference and Travel			11,550	13,200
	Special Activities			20,809	52,500
	District-Wide Dues			432,123	382,500
	Election Expenses			740,563	
	Trustee Expenses			106,239	195,234
	Student Trustee			9,832	23,443
	Student Access Card			46,515	56,469
	Employee Educational Reimbursements			25,057	60,000
Total Institutional Support Costs				2,427,780	1,515,036
047S,F 062A,X	<u>OTHER ALLOCATIONS</u>				
	Program Development Funds			32,114	1,323,379
	Campus-Funded FM Projects			(14,149)	(140)
	Total Other Allocations			17,964	1,323,239
050B,C,D 051C 051E	<u>PARTNERSHIP FOR EXCELLENCE (PFE)</u>				
	PFE Projects (current year)			1,051	85,567
	PFE Prior Year Carryover			6,533	137,913
	PFE Classified Staff Development Carryover			1,275	41,000
Total Partnership for Excellence				8,859	264,480

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2020-2021 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2021-2022 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2021	FY2022	FY2021	FY2022
071A,B 071C 071F 071S 071V 071W	<u>FRINGE BENEFITS</u>				
	Employer Benefit Costs			97,650,608	108,915,296
	Type C Benefit Costs			(16,216)	140,000
	Allocated Benefits Contra Account			(18,559,220)	(15,876,084)
	Benefits Contra - Adjunct Medical			(157,095)	(15,500)
	Fringe Benefits Vacancy Factor Savings				(3,741,605)
	Retirees Health Benefits			3,786,802	3,625,693
Net Fringe Benefits				82,704,879	93,047,800
072A,B 072C 072D	<u>INSURANCE</u>				
	Self Insurance Funding, Premiums & Worker's Compensation			3,552,482	3,310,289
	Safety Program			178,136	250,334
	Loss of Fixed Assets				36,000
	Total Insurance/Self Insurance			3,730,618	3,596,623
073A 073B 073D 073G 073H,J 073K 073L 073M 073O,P 073R	<u>UTILITIES</u>				
	Electricity			31,720	39,000
	Gas			13,757	10,600
	Water/Garbage			20,197	18,500
	Honeywell Energy Management System			166,171	173,353
	Toxic Waste Removal/Dump Fees/Permits			37,315	39,500
	Utilities - Ethan Way			71,987	77,800
	Ethan Rent - Contra Account			(18,528)	(21,000)
	Utilities - Watertower			90,080	101,100
	Total Utilities			3,832	4,150
				416,531	225,000
					668,003

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2020-2021 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2021-2022 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2021	FY2022	FY2021	FY2022
074J	<u>GRANT MATCHING FUNDS</u>				
	Financial Aid - FWS & FSEOG Matching Funds			1,066,962	800,000
075x	Total Grant & Financial Aid Cash Match			1,066,962	800,000
	<u>Prior Year Continuing Funds</u>				
079C,091B, 096A	Continuing Funds Set-Asides, net				421,808
	Continuing Funds Set-Asides, net				421,808
079J, 079B	<u>BUDGET SAVINGS/COST RECOVERY</u>				
	Vacation Expense, Over/Under			(2,035,682)	340,000
079L	Cost Recoveries (including Indirect)			(2,042,145)	(619,066)
	Cost Recoveries (including indirect) Split			(3,201,892)	(300,000)
079M	Training Source Cost Recovery				(402,142)
	Total Budget Savings/Cost Recovery			(7,279,719)	(981,068)
101A	<u>REBUDGETS AND OTHER CARRYOVERS</u>				
	General Purpose			7,761,830	55,125,052
101B	Facilities Management			93,878	2,204,869
	Information Technology			268,784	2,580,964
101D	Program Development Funds			83,072	496,882
	Total Rebudgets and Other Carryovers			8,207,564	60,407,767
TOTAL GENERAL PURPOSE BEFORE PROGRAM DEVELOPMENT (X,Y,Z)		197.39	193.59	112,310,349	177,641,350

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2020-2021 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2021-2022 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2021	FY2022	FY2021	FY2022
082x	DISTRICT PROGRAM DEVELOPMENT FUNDS				
	X BUDGET MINIMUM FUNDING LEVEL*				
	COLA				13,709,125
	Mandated Costs Current Year - Block Grant			1,457,842	1,402,005
	Prior Year One-Time Apportionment			2,537,137	
	SCFF increases in FTES, Outcomes & Demographics			11,359,827	8,264,691
	Funding for New Faculty Positions				150,228
	Appropriations Above Established Base Levels			2,508,318	21,037,883
	Lottery Funds			2,320,000	2,320,000
	Total X Budget Funding Level			20,183,124	46,883,932
085x	Y BUDGET MID - RANGE FUNDING LEVEL*				
	Interest Income				180,927
	Lottery Funds			396,525	487,776
	Increase Above X Budget			396,525	668,703
087x	Total Y Budget Funding Level			20,579,649	47,552,635
	Z BUDGET MAXIMUM FUNDING LEVEL*				
	Incremental Funds:				
	Lottery Funds			463,221	545,846
	Increase Above Y Budget			463,221	545,846
	Total Program Development & Other Improvements, Z Budget Funding Level			21,042,870	48,098,481
TOTAL GENERAL PURPOSE FUNDS		197.39	193.59	133,353,220	225,739,831

LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND

2020-2021 BUDGET GUIDELINES & ACTUAL EXPENDITURES
2021-2022 BUDGET GUIDELINES & APPROPRIATIONS

District Support

BUDGET GUIDELINE	BUDGET GUIDELINE DESCRIPTION	FULL-TIME EQUIVALENT (FTE)		EXPENDITURES	APPROPRIATIONS
		FY2021	FY2022		
608C 608E,G,H,N 609A	<u>RESTRICTED FUNDS</u>				
	<u>PARKING & TRANSIT SERVICES AND HEALTH SERVICES FEE</u>				
	Classified Staff	31.95	31.95	239,370	1,792,182
	UTP Passthrough/Operational Costs			1,808,427	1,609,000
	Health Services Fee	3.00	3.00	1,251,265	5,469,075
	Total Parking & Health Services	34.95	34.95	3,299,061	8,870,257
	<u>SPECIAL PROGRAMS FEDERAL</u>				
	All Special Programs Federal	2.00	12.15	45,797,991	134,188,561
	Total Federal	2.00	12.15	45,797,991	134,188,561
	<u>SPECIAL PROGRAMS STATE</u>				
	All Special Programs State	9.26	7.41	7,982,363	19,893,558
	Total State	9.26	7.41	7,982,363	19,893,558
	<u>SPECIAL PROGRAMS LOCAL</u>				
	All Special Programs Local			2,276,658	669,134
	Total Local			2,276,658	669,134
	TOTAL SPECIAL PROGRAMS	11.26	19.56	56,057,011	154,751,253
	TOTAL RESTRICTED FUNDS	46.21	54.51	59,356,072	163,621,510
	TOTAL GENERAL FUND BUDGET	243.60	248.10	192,709,292	389,361,341



District Reserves – Fund Balances

Fund balances and reserves are often desirable to fund future program commitments, as well as to provide for economic uncertainties. As such, the California Chancellor's Office has identified a desired reserve in the General Fund for community college districts of at least 5% of expenditures. In addition, Los Rios policies require an uncommitted reserve in the District's General

Fund of at least 5% of revenues. The District's ending balance meets both State and policy requirements with a projected total unrestricted fund balance, including instructionally related, of 6.7% of expenditures and an uncommitted fund balance (general fund only) of 5.8% of revenues. Outlined below is a summary of all the projected fund balances for the District's various fund activities:

	General Fund	Instructionally Related Fund	Child Development Fund	Capital Projects Fund	Bond Projects Fund (Measure M)	Bond Interest & Redemption Fund (Measures A & M)	Other Debt Service Fund	Enterprise/Bookstore & Regional Performing Arts Center Funds	Fiduciary/Student Association Fund	Scholarship & Loan Fund	Foundation Fund	Retiree Benefits Fund
Beginning Fund Balance – July 1, 2021	\$125,730,634	\$4,589,024	\$325,776	\$141,162,822	\$67,635,845	\$43,639,030	\$59,944	\$25,154	\$1,094,565	\$1,547,421	\$19,611,057	\$13,259,481
Projected Uncommitted Fund Balance	\$22,000,638	\$4,589,024	\$414,140	\$13,300,000				\$25,154	\$362,906		\$ 1,644,441	
Committed Fund Balance	4,596,422					\$59,944			731,659	\$1,547,421	10,695,616	\$13,347,651
Restricted Fund Balance	7,043,194				\$43,639,030							
Total Projected Fund Balance – June 30, 2022	<u>\$33,640,254</u>	<u>\$4,589,024</u>	<u>\$414,140</u>	<u>\$13,300,000</u>	<u>\$0</u>	<u>\$43,639,030</u>	<u>\$59,944</u>	<u>\$ 25,154</u>	<u>\$1,094,565</u>	<u>\$1,547,421</u>	<u>\$12,340,057</u>	<u>\$13,347,651</u>



Fiscal Health Assessment

Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios

Response

Annual Independent Audit Report

- | | |
|--|-----|
| 1.1 Has the independent audit report for the most recent fiscal year been completed and presented to the board by the statutory timeline of December 31? | yes |
| 1.2 Was the district's most recent independent audit report free of material findings? | yes |
| 1.3 Has the district corrected all audit findings from the current and past two audits? | n/a |
| 1.4 Can the district correct prior year audit findings without affecting its fiscal health (e.g., material apportionment or internal control findings)? | n/a |
| 1.5 Does the district issue a request for proposal for audit services every 3 - 5 years? | yes |

Self-assessment notes:

Budget Development and Adoption

- | | |
|---|-----|
| 2.1 Does the district develop and use written budget assumptions and multiyear projections that are reasonable, clearly articulated, and aligned with the signed state budget and the Student-Centered Funding Formula (SCFF)? | no |
| 2.2 Does the district use a budget development method other than a prior-year rollover budget, and if so, does that method include tasks such as review of prior year estimated actuals by major object code and removal of one-time revenues and expenses? | yes |
| 2.3 Does the district use position control data for budget development? | yes |
| 2.4 Are clear budget development processes codified in Board Policies and Administrative Procedures? | yes |



Fiscal Health Assessment

Fiscal Health Risk Analysis for Community Colleges



FISCAL CRISIS & MANAGEMENT
ASSISTANCE TEAM

District:

Los Rios

Response

2.5 Does the budget development process include input from faculty/staff, administrators, the governing board, and the budget advisory committee in accordance with the district's documented planning model? yes

2.6 Does the budget development process include a calculation of the SCFF with reasonable assumptions? yes

2.7 Does the district budget and expend restricted funds as authorized by the funding source before expending unrestricted funds? yes

2.8 Does the district have a documented policy and/or procedure for evaluating the proposed acceptance of grants and other types of restricted funds to assess their congruency with the institution's strategic plan and the potential multiyear impact on the district's unrestricted general fund? yes

2.9 Are expected revenues more than or equal to expected expenditures in the district's adopted budget (budget is not dependent on carryover funds to be balanced)? yes

2.10 Has the district refrained from using negative or contra expenditure accounts (excluding appropriate abatements in accordance with the Budget and Accounting Manual (BAM)) in its budget? yes

2.11 Does the district adhere to a board-adopted budget calendar that includes statutory due dates, major budget development tasks and deadlines, and the staff member/department responsible for completing them? yes

Self-assessment notes:

The District does not do a formula multi-year budget projection, but we have projections for extraordinary costs such as for the pension rate increases. In the near future, we plan to develop a way to better include a fully developed multi-year budget projection.



Fiscal Health Assessment

Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios

Response

Budget Monitoring and Updates

3.1 Are actual revenues and expenditures consistent with the most current budget?	yes
3.2 Are budget revisions posted at least quarterly in the financial system?	yes
3.3 Are clearly written and articulated budget assumptions that support budget revisions communicated to the board at least quarterly?	yes
3.4 Following board approval of collective bargaining agreements, does the district make necessary budget revisions in the financial system to reflect settlement costs before the next financial reporting period?	yes
3.5 Does the district include the interim CCFS 311Q reports on board agendas?	yes
3.6 Has the district addressed any budget-related deficiencies identified in the most recent ACCJC accreditation report?	yes
3.7 If a college in the district has been notified that it is on an enhanced monitoring or watch-list status based on the college's ACCJC Annual Fiscal Report, have the district and college(s) taken steps to address the issues of concern identified by the ACCJC?	yes
3.8 Does the district's enterprise software system include hard budget blocks that prevent the processing of requisitions or purchase orders when the budget is insufficient to support the expenditure?	yes
3.9 Does the district encumber and adjust encumbrances for salaries and benefits?	yes
3.10 Are all balance sheet accounts in the general ledger reconciled each quarter, at a minimum?	yes

Self-assessment notes:



Fiscal Health Assessment

Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios

Response

Cash Management

- | | |
|---|-----|
| 4.1 Does the district balance all cash and investment accounts with bank statements monthly? | yes |
| 4.2 Are outstanding amounts in the cash and investment account reconciliations less than one year old, or if older, have a resolution? | yes |
| 4.3 Are accounts held by the county treasurer reconciled with the district's and county office of education's reports monthly? | yes |
| 4.4 Does the district comply with its county treasurer and/or county office of education's requirements for balancing accounts? | yes |
| 4.5 Has the district had a positive cash balance at the end of the month during the most recent 12 months? | yes |
| 4.6 Does the district forecast its cash receipts and disbursements at least 18 months out, updating the actuals and reconciling the remaining months to the budget monthly to ensure cash flow needs are known? | yes |
| 4.7 Does the district have a plan to address cash flow needs during the current fiscal year? | yes |
| 4.8 Does the district have sufficient cash resources in its other funds to support its current and subsequent two fiscal years' projected obligations in those funds? | yes |
| 4.9 If interfund borrowing is occurring, does the district comply with Object Code 7300 requirements in the BAM? | yes |



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District:

Los Rios

Response

- | | |
|---|-----|
| 4.10 If the district is managing cash in any funds through external borrowing, such as a TRANS, has the district set aside funds for repayment attributable to the same year the funds were borrowed? | yes |
|---|-----|

Self-assessment notes:

Collective Bargaining Agreements

- | | |
|--|-----|
| 5.1 Does the district quantify the effects of collective bargaining agreements and include them in its budget and multiyear projections? | yes |
|--|-----|

- | | |
|---|-----|
| 5.2 If the district has conducted a pre-settlement analysis and identified related costs or savings, if any (e.g., statutory benefits, and step and column salary increases), for the current and subsequent years, has it identified ongoing revenue sources or expenditure reductions to support the agreement? | yes |
|---|-----|

- | | |
|--|-----|
| 5.3 In the prior three years has the district settled all new employee compensation costs (salary, benefits, load factoring, etc.) in the bargaining agreements at or under the funded cost of living adjustment (COLA)? | yes |
|--|-----|

- | | |
|--|-----|
| 5.4 If settlements have not been reached, has the district identified resources to cover the estimated costs of settlements? | n/a |
|--|-----|

- | | |
|--|-----|
| 5.5 Has the district settled with all its bargaining units for at least the prior two years? | yes |
|--|-----|

- | | |
|--|-----|
| 5.6 Has the district settled with all its bargaining units for the current year? | yes |
|--|-----|

Self-assessment notes:



Fiscal Health Assessment

Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios

Response

Intrafund and Interfund Transfers

- | | |
|--|-----|
| 6.1 Does the district have a board-approved plan to eliminate, reduce or control intrafund transfers from the general fund unrestricted subfund to the general fund restricted subfund? | yes |
| 6.2 Does the board approve any intrafund transfers (contributions/encroachments) from the unrestricted general fund prior to occurrence? | yes |
| 6.3 If the district has deficit spending in funds other than the unrestricted general fund that create instability, has it included in its multiyear projection any transfers from the unrestricted general fund to any resulting negative fund balance (e.g., interfund transfers)? | n/a |
| 6.4 If any interfund transfers were required for other funds in either of the prior two fiscal years, and the need is recurring in the current year, did the district budget for them at reasonable levels? | yes |

Self-assessment notes:

Deficit Spending

- | | |
|--|-----|
| 7.1 Is the district avoiding a structural deficit in the current and two subsequent fiscal years? (A structural deficit is when ongoing unrestricted expenditures and contributions exceed ongoing unrestricted revenues.) | yes |
| 7.2 If the district has deficit spending in the current or two subsequent fiscal years, has the board approved and implemented a plan to reduce and/or eliminate deficit spending? | n/a |
| 7.3 Has the district decreased deficit spending over the past two fiscal years? | n/a |

Self-assessment notes:



Fiscal Health Risk Analysis for Community Colleges

District:

Los Rios



FISCAL CRISIS & MANAGEMENT
ASSISTANCE TEAM

Response

Employee Benefits

- | | |
|---|-----|
| 8.1 Has the district completed a recent actuarial valuation to determine its unfunded liability under Governmental Accounting Standards Board (GASB) other than post-employment benefits (OPEB) requirements? | yes |
| 8.2 Does the district have a plan to fund its liabilities for retiree health benefits? | yes |
| 8.3 Does the district have a multiyear plan to fund its projected employer contributions to CalSTRS and CalPERS? | yes |
| 8.4 Has the district followed a policy or negotiated a collectively bargained agreement to limit faculty banked hours? | yes |
| 8.5 Within the last three years, has the district conducted a verification and determination of eligibility for benefits for all active and retired employees and dependents? | yes |
| 8.6 Does the district track, reconcile and report employees' compensated leave balances on the balance sheet? | yes |

Self-assessment notes:

Enrollment and Attendance

- | | |
|--|----|
| 9.1 Has the district's enrollment been increasing or flat for the current and two prior years? | no |
|--|----|



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Fiscal Health Risk Analysis for Community Colleges



FISCAL CRISIS & MANAGEMENT
ASSISTANCE TEAM

District:

Los Rios

Response

9.2 Does the district monitor and analyze enrollment, weekly student contact hours (WSCH) and full-time equivalent students (FTES) data at least monthly through the second reporting period (P2)? yes

9.3 Does the district track historical WSCH and FTES data to establish future trends? yes

9.4 Do colleges within the district maintain a record of WSCH or FTES that is reconciled monthly at the college and district levels at least through the second reporting period? yes

9.5 Do the colleges within the district have and utilize an electronic enrollment management and class scheduling program? yes

9.6 Are the district's enrollment projections and assumptions based on historical data, demographic trend analysis, high school enrollments, community participation rates and other industry standards, in addition to any board policies that limit enrollment? yes

9.7 Do the institutional research staff and business/fiscal staff agree on enrollment and FTES predictions? yes

9.8 Has the district verified that the colleges' comprehensive enrollment plans address the funding elements of the SCFF? yes

9.9 Does the CEO annually approve academic productivity goals that correspond to the estimated SCFF resources? yes

Self-assessment notes:

Enrollment decreased in FY21 by approximately 11% primarily due to the pandemic-related campus closures. The Student Centered Funding Formula (SCFF) includes a hold harmless provision, which ensures districts receive state general apportionment funding at or above their fiscal year 2017-2018. The SCFF's hold harmless provision was extended through 2024.25.

Facilities

10.1 Does the district have sufficient and available capital outlay and/or bond funds to cover all contracted obligations for capital facilities projects? yes



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District:

Los Rios

Response

10.2 Does the district properly track and account for facility-related projects?	yes
10.3 Does the district use lecture classrooms for at least 48 or 53 hours per 70-hour week as defined by the Board of Governors (BOG) policy on Utilization and Space Standards?	yes
10.4 Does the district use laboratory classrooms for at least 27.5 hours per 70-hour week as defined by the BOG policy on Utilization and Space Standards?	yes
10.5 Does the district include facility needs (maintenance, repair and operating requirements) when adopting a budget?	yes
10.6 Has a quantitative Facilities Condition Index assessment been conducted sometime in the last three years through the Foundation for California Community Colleges?	yes
10.7 Does the district follow a five-year scheduled maintenance plan?	yes
10.8 If the district passed a Proposition 39 general obligation bond, has it met the requirements for audit, reporting, and a citizens' bond oversight committee?	yes
10.9 If the district has passed a Proposition 39 general obligation bond or a parcel tax and it has received any legal challenges or program audit findings concerning the use of those funds, has it addressed those complaints and/or findings?	n/a
10.10 Is the district following a facilities master plan that was developed within the past 5 - 10 years?	yes
10.11 Has the district improved its capacity to load ratios from prior year on the required annual CCCCO Space Inventory submission?	yes
10.12 Is the district following an Americans with Disabilities Act (ADA) transition plan that was developed within the past 5 - 10 years?	yes

Self-assessment notes:



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District:

Los Rios



FISCAL CRISIS & MANAGEMENT
ASSISTANCE TEAM

Response

Fund Balance and Reserve for Economic Uncertainty

In this section, all questions refer to the Unrestricted General Fund (URGF). See the bottom of the section for additional definitions.

- | | |
|--|-----|
| 11.1 Does the district have at least a 5% Reserve for Economic Uncertainty in the current year? | yes |
| 11.2 Did the district's adopted budgets for the subsequent two years include at least a 5% Reserve for Economic Uncertainty? | yes |
| 11.3 Does the district have at least a 5% Reserve for Economic Uncertainty in its budget projections for the two subsequent years? | yes |
| 11.4 If the district's budget projections for the subsequent two years do not include at least a 5% Reserve for Economic Uncertainty, does the district's multiyear fiscal plan include a board-approved plan to restore at least a 5% Reserve for Economic Uncertainty? | n/a |
| 11.5 Is the district's projected unrestricted general fund budget stable or increasing in the two subsequent fiscal years? | yes |
| 11.6 If the district has unfunded or contingent liabilities or one-time costs, does the unrestricted general fund balance include any dedicated reserves above the recommended minimum 5% reserve level? | yes |



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Fiscal Health Risk Analysis for Community Colleges

District:

Los Rios

Definitions:

- Unrestricted General Fund (URGF)

• URGF Ending Fund Balance, Object 9700: The amount equal to the sum of the beginning balance, total revenue and total incoming transfers less total expenditures and total outgo to Object 7000.

URGF Ending Fund Balance = (Beginning balance + total revenue + total incoming transfers - total expenditures - total outgo to Object 7000)

• URGF Ending Balance Percentage: The amount equal to the unrestricted ending fund balance divided by total expenditures.

URGF Ending Fund Balance Percentage = URGF ending fund balance / total expenditures

• Reserve for Economic Uncertainty (REU), Object 9750: The amount designated in Object 9750 within the unrestricted general fund balance, Object 9700.

• Reserve for Economic Uncertainty Percentage (REU%): The amount equal to the reserve for economic uncertainty divided by total expenditures.

REU% = REU / Total expenditures

Self-assessment notes:

As the District begins to develop a more formal multi-year budgeting projection, we will be able to better answer multi-year questions in this section.



Response



Fiscal Health Assessment

Fiscal Health Risk Analysis for Community Colleges



District:

Los Rios

Response

General Fund - Current Year

- | | |
|---|-----|
| 12.1 Does the district ensure that one-time revenues do not pay for ongoing expenditures? | yes |
| 12.2 Is the percentage of the district's general fund unrestricted budget that is allocated to salaries and benefits and instructional service agreement expenses at or below 85% for the three prior years as reported by the CCCCO? | yes |
| 12.3 Is the district in compliance with the Fifty Percent Law (Education Code Section 84362)? | yes |
| 12.4 Is the district at or above its Full-Time Faculty Obligation Number (FON)? If the district is over its FON, is the overage reasonable? | yes |
| 12.5 Does the district either ensure that restricted dollars are sufficient to pay for staff assigned to restricted programs or have a plan to fund these positions with unrestricted funds? | yes |
| 12.6 Is the district using its restricted dollars fully by expending allocations for restricted programs within the required time? | yes |
| 12.7 Does the district consistently account for all program costs, including maximum allowable indirect costs, for each restricted resource? | yes |

Self-assessment notes:

Information Systems and Data Management

- | | |
|---|-----|
| 13.1 Does the district use a human resources system and position control system that is integrated with the financial reporting system? | yes |
| 13.2 Does the district have emergency electrical backup and data recovery systems? | yes |



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District:

Los Rios

Response

13.3 Are enrollment management and budget development systems integrated?	yes
13.4 If the district is using a separate financial system from its county office of education and is not fiscally independent, is there an automated interface with the financial system used by the county office of education?	yes
13.5 Does the district conduct regularly scheduled evaluations of the security measures that protect student and employee personal information?	yes
13.6 Does the district use reports from its integrated systems to validate the supplemental and success outcomes funded in the SCFF?	yes

Self-assessment notes:

Internal Controls and Fraud Prevention

14.1 Does the district have controls that limit access to and include multiple levels of authorizations within its financial system?	yes
14.2 Are the district's financial system's access and authorization controls reviewed and updated upon employment actions (e.g., resignations, terminations, promotions or demotions) and at least annually?	yes
14.3 Does the district ensure that duties in the following areas are segregated, and that they are supervised and monitored? a. Accounts payable	yes
b. Accounts receivable	yes
c. Cash management	yes



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District:

Los Rios

	Response
d. Budget monitoring and review	yes
e. Purchasing and contracts	yes
f. Payroll	yes
g. Human resources	yes
h. Associated student body	yes
i. Warehouse and receiving	yes
14.4 Are beginning balances for the new fiscal year posted and reconciled with the ending balances for each fund from the prior fiscal year?	yes
14.5 Does the district review and clear prior year accruals by October 31?	yes
14.6 Does the district reconcile all suspense accounts, including salaries and benefits, at least each quarter and at the close of the fiscal year?	yes
14.7 Has the district reconciled and closed the general ledger (books) within the time prescribed by the county office of education?	yes
14.8 Does the district have processes and procedures to discourage and detect fraud?	yes
14.9 Does the district maintain an independent fraud reporting hotline or other reporting service(s)?	yes
14.10 Does the district have a process for collecting and following up on reports of possible fraud?	yes
14.11 Does the district have an internal audit department or dedicated staff?	yes

Self-assessment notes:



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District:

Los Rios

Response

Leadership and Stability

15.1 Does the district have a chief business official who has been with the district more than two years?	yes
15.2 Does the district have a chief executive officer (CEO) who has been with the district more than two years?	yes
15.3 Does the CEO meet with all members of the administrative cabinet weekly?	yes
15.4 Is training on financial management and budget provided to district, college and department administrators who are responsible for budget management?	yes
15.5 Does the governing board review and revise policies and administrative regulations at least annually?	yes
15.6 Are newly adopted or revised board policies and administrative regulations formally implemented, communicated and available to staff?	yes
15.7 Is training on the budget and governance provided to board members at least every two years?	yes
15.8 Is the CEO's evaluation performed annually and according to the terms of the contract?	yes

Self-assessment notes:



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District:

Los Rios

Response

Multiyear Projections

16.1 Has the district developed multiyear projections that include detailed assumptions aligned with industry standards, including CCCCO and ACCJC?

no

16.2 Did the district use the SCFF with multiyear considerations to help calculate its multiyear projections?

n/a

16.3 Does the district use its most current multiyear projection when making financial decisions?

n/a

Self-assessment notes:

As the District begins to develop a more formal multi-year budgeting projection, we will be able to better answer multi-year questions in this section.

Non-Voter-Approved Debt and Risk Management

17.1 Are the sources of repayment for non-voter-approved debt (such as certificates of participation (COPs), bridge financing, and bond anticipation notes (BANS)) predictable and stable, and not from the unrestricted general fund?

n/a

17.2 If the district has issued non-voter-approved debt, has its credit rating remained stable or improved?

n/a

17.3 If the district is self-insured, does the district have a recent (every two years) actuarial study and a plan to pay for any unfunded liabilities?

yes

17.4 If the district has non-voter-approved debt (such as COPs, bridge financing, BANS, TRANS and others), is the total of annual debt service payments no greater than 2% of the district's unrestricted general fund revenues?

n/a

Self-assessment notes:



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District:

Los Rios



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ASSISTANCE TEAM

Response

Position Control

- | | |
|---|-----|
| 18.1 Does the district account for all positions and costs (position control)? | yes |
| 18.2 Does the district analyze and adjust staffing based on enrollment? | yes |
| 18.3 Does the district reconcile budget, payroll and position control regularly, meaning at least at budget adoption and quarterly reporting periods? | yes |
| 18.4 Does the district identify a budget source for each new position before the position is authorized by the governing board? | yes |
| 18.5 Does the governing board approve all new positions and extra assignments before positions are posted? | no |
| 18.6 Is the approval of hiring staff using categorical or other restricted dollars subject to adequate program funding? | yes |
| 18.7 Do managers and staff responsible for the district's human resources, payroll and budget functions meet regularly to discuss issues and improve processes? | yes |

Self-assessment notes:

The governing board approves unrestricted general fund positions prior to posting and approves restricted funded positions prior to their start date.

Total Risk Score, All Areas

3.9%