

RIVERSIDE COMMUNITY COLLEGE DISTRICT

Budget Allocation Model Development Task Force

Friday, February 6, 2009

Bradshaw Building, Citrus Room

9:00 - 11:00 a.m.

**REVISED
AGENDA**

- I. Welcome and Call to Order
 - Review minutes of January 23, 2009 meeting
- II. State Budget Update
- III. Budget Reduction Strategies Update
- IV. Budget Allocation Model
 - District Strategic Planning Committee Discussion
 - Budget Savings Treatment Update
 - Ongoing BAM Assessment
 - BAM Task Force Name Change Consideration
 - Other
- V. Next Meeting
- VI. Adjournment

RIVERSIDE COMMUNITY COLLEGE DISTRICT

*Budget Allocation Model Development Task Force
Meeting of February 6, 2009
Bradshaw Building, Citrus Room
9:00 – 11:00 a.m.*

MINUTES

Task Force Members

Present

Jim Buysse, Vice Chancellor, Administration and Finance
Aaron Brown, Associate Vice Chancellor, Finance
Becky Elam, Vice President, Business Services (Riverside)
Reagan Romali, Vice President, Business Services (Moreno Valley)
Beth Gomez, Budget Manager
Cindy Taylor, Outreach/Passport to College Coordinator (Riverside)
Ajené Wilcoxson, Associate Professor, Business Administration (Riverside)
Pam Kollar, Academic Evaluations Specialist (Norco)
Peter Boelman, Associate Professor, Economics, Social & Behavioral Sciences (Norco)
Michael McQuead, Associate Professor, CIS (Moreno Valley)
Carmen Payne, Secretary IV, Health Sciences (Moreno Valley)
Vickie Vega (Recorder)

Absent

Norm Godin, Vice President, Business Services (Norco)
Angel Lopez, Chief of Staff, ASRCC (Norco)
Meghan Skaggs, Treasurer, ASRCC (Norco)

I. Meeting was called to order

II. Minutes of January 23, 2009

The minutes of the January 23, 2009 meeting were reviewed and approved without change.

III. State Budget Update

- Dr. Buysse discussed the CASBO Newsbreak handout (see handout).
 - There may be a resolution within a week or so.
 - The proposal calls for a cut to COLA for FY 08-09. If COLA is eliminated, the District will be faced with a decision regarding what to do about COLA that has

already been passed-thru in the form of salaries as well as salaries to be paid the rest of the year.

IV. Budget Reduction Strategies Update

- Dr. Buysse expressed his appreciation for all the work the Campuses have done to date.

Moreno Valley

- Reagan will be meeting with the Moreno Valley Strategic Planning Committee at the end of February to discuss reduction strategies
- Reagan will update Task Force at the next meeting
- To date, it looks like they will come close to the requested 5% reduction
- Some of the areas they are looking at:
 - Salary Savings
 - Ben Clark Training Center Augmentation that will not be utilized
 - Reduction of travel
 - Reduction of equipment purchases
 - Other discretionary accounts
 - The absolute last place will be reductions that impact the classroom

Norco

- Budget Reduction Committee continues to meet and discuss budget reduction strategies

District

- Facilities (FPDC)
 - Look at reallocating new position costs to Measure C
- Information Services
 - This will be more difficult due to need for maintaining systems
- Academic Affairs
 - Submitted a preliminary proposal
- Student Services
 - Working on their proposal

- DHR
 - Working on their proposal

Riverside

- Continuing to work on strategies.

V. Budget Allocation Model

- The District Strategic Planning Committee (DSPC) met on Friday, January 30th. The Committee is working on guidelines detailing the kind of items that will go to the DSPC with resource implications. The consensus was that there is a budget allocation model in place. Items that will go through DSPC (BAM Components):
 - New initiatives and programs.
 - New facilities and operating costs associated with the new facility. Once approved there will be an allocation of funds.
 - Mid-Range Financial Planning Model
 - Dr. Buysse – A key component will be locking-up resources into the Mid-Range Financial Planning Model.
 - Becky – The Mid-Range Financial Planning Model should reflect “Best”, “Middle”, and “Worst” case scenarios.

BAM Task Force Name Change Consideration

- Reagan – “Task Force” implies that the group completes a project and then the Task Force ceases to exist. We have evolved into more of a Budget Advisory Group and our name should change to reflect this evolution.
- Aaron – Ongoing assessment of the BAM needs to occur. Evaluate budget strategies as it relates to the State budget. Develop/Evaluate a Mid-Range Financial Planning Model.
- Becky – Possible name - Resources Committee or Budget Advisory Committee.
- Dr. Buysse – It is an excellent idea to move away from “Task Force”. He will have a discussion with the Chancellor/Executive Cabinet to see if there is agreement that this should be a standing committee. We need to have the group think about new names and discuss them at the next meeting.

Other

- Dr. Buysse – We need to consider ideas for increasing revenue as well as decreasing expenditures. Tom Allen is working on a report regarding “Enhanced Non-Credit” qualifying programs. Becky will bring Tom’s report to the next meeting.

Budget Savings Treatment Update

- Aaron – The college Business VPs and Aaron have been working on how to treat Budget Savings. Each Vice President of Business Services, Beth, and Aaron categorized each expenditure object code. The information was consolidated into an Excel worksheet. Aaron distributed the worksheet for the Task Force to review and to discuss at the next meeting (Budget Savings Category Codes). Some areas that still need to be resolved are:
 - Treatment of cell phones
 - Rents & Leases (short-term and long-term)
 - Computer software maintenance (short-term and long-term)
 - Physicals and fingerprinting
- Beth – The impact of the Budget Savings Category listing or the Budget Adjustments List (Red List) will need to be considered. This will need to be modeled. Beth will inform the Task Force of implementation issues as we get closer to year-end and through the year and closing process.

IV. Next Meeting

- February 20, 2009 – 9:00 a.m. to 11:00 a.m. – DL 409



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State budget vote imminent?

February 6, 2009

By Dennis Meyers, CASBO Assistant Executive Director, Advocacy & Policy

Senate President Darrell Steinberg told reporters yesterday that the Senate will be voting on a budget next week. Before Steinberg's statement, we were hearing rumors that a vote could be brought up on the budget as early as this Sunday.

Any efforts to date to pry information out of the governor's office or the four legislative leaders who are negotiating on the budget have been met with silence. Even rank-and-file legislators have been kept in the dark in order to prevent various interest groups from picking apart any deal before a vote can be taken.

We do know that the issue of categorical program flexibility has been discussed by the Big 5 as has the issue of the \$7-10 billion dollars in Proposition 98 maintenance factor that the governor is proposing to write off. What we do not know is how the negotiators have or will settle on the issues. Neither do we know how the cuts to education will come down; either in revenue limit cuts or in cuts to specific categorical programs. But we do know that there is at least a desire to solve the full 18-month problem rather than piecemeal a current year deal and then a separate deal for the budget year.

We have heard consistently over the past month that Republicans have kept to their demands that there be a cap on the growth of state spending of five percent and that without a cap being placed on the ballot there would be no Republican votes for revenue. The latest information suggests that a deal could be written for immediate implementation of new revenue, but the continuation of that revenue would be contingent on voter approval of the spending cap.

So far we have not heard any legislators arguing against the governor's proposals to eliminate the current year COLA of .68 percent or the budget year COLA. Nor have we heard opposition to additional cuts or deferrals of as much as \$4.4 billion in the current year and another \$1.4 billion in the budget year.

It is hard to believe that cuts this bad have become accepted as a "best case scenario." Unfortunately, we are not going to know exact details of the education budget until moments before legislators actually vote.

Federal stimulus hits a bump

Debate on the floor of the US Senate will continue today on that House's version of the federal economic stimulus bill as a significant number of Senators from both parties are attempting to shrink the appropriations in the bill, including those for education. Senator Susan Collins (R-ME) and Senator Ben Nelson (D-NE) are spearheading an effort to shave \$100 billion from the bill. For education, the move is to reduce the IDEA and Title I appropriation by one-half (from \$13.5 billion to \$6.7 billion for IDEA and from \$13 billion to \$6.5 billion for Title I). The amendments would also reduce the State Fiscal Stabilization Fund by \$39.7 billion from the original amount

of \$79 billion. Of the original appropriation, the amendments would delete \$15 billion in State Incentive Grants and another \$24.7 billion from the \$64 billion meant to go to schools to restore cuts.

It was reported yesterday that the amendments were being supported by Senators Amy Klobuchar (D-MN), Jim Webb (D-VA), Mary Landrieu (D-LA), Jeanne Shaheen (D-NH), Blanche Lincoln (D-AR), Kent Conrad (D-ND), Michael Bennett (D-CO), Jon Tester (D-MT), Mark Warner (D-VA), Thomas Carper (D-DE), Joseph Lieberman (ID-CT), Evan Bayh (D-IN), and Claire McCaskill (D-MO). That is a significant block that could force adoption of the amendments. If the bill does not pass the Senate today, Senators are prepared to work over the weekend in order to allow the two-House conference committee to begin work hammering out the differences between the House and Senate versions of the bills early next week.

We'll keep you posted.

All CASBO NewsBreaks are posted on the CASBO website at www.casbo.org. The legislative status indicated for the bills in this report reflect the location of each of these measures as of the day the report was posted. To get up-to-the-minute status of bills including additional information on bills, bill text, analyses, legislative vote records, and veto messages, log on to the state's Official Legislative Information website at www.leginfo.ca.gov. For other questions regarding topics covered, you may contact Dennis Meyers, CASBO Assistant Executive Director, Advocacy and Policy, at dmeyers@casbo.org.

Riverside Community College District
 Chart of Accounts
 Budget Savings Category Codes

OBJECT		
Budget Savings Category Code	Object Code	Description
Expenditures		
1100	1100	INSTRUCTIONAL SALARIES, CONTRACT OR REGULAR STATUS
	1101	BUDGET BALANCING ACCOUNT
B	1110	INSTRUCTIONAL FULL TIME
A	1140	INSTRUCTIONAL OVERTIME
A	1160	INSTRUCTIONAL SUBSTITUTE
A	1170	INSTRUCTIONAL EXTRA DUTY
B	1180	INSTRUCTIONAL SABBATICAL/VACATION
B	1190	INSTRUCTIONAL UNSPECIFIED
1200	1200	NONINSTRUCTIONAL SALARIES, CONTRACT OR REGULAR STATUS
B	1210	NONINSTRUCTIONAL FULL TIME (COUNSELORS/LIBRARIANS)
B	1218	NONINSTRUCTIONAL FULL TIME ACADEMIC ADMINISTRATOR
B	1219	NONINSTRUCTIONAL FULL TIME OTHER
B	1220	NONINSTRUCTIONAL PART TIME
A	1230	NONINSTRUCTIONAL HOURLY
A	1239	NONINSTRUCTIONAL ACADEMIC REGULAR HOURLY
A	1240	NONINSTRUCTIONAL OVERTIME
A	1270	NONINSTRUCTIONAL EXTRA DUTY
B	1280	NONINSTRUCTIONAL SABBATICAL/VACATION
A	1290	NONINSTRUCTIONAL UNSPECIFIED
1300	1300	INSTRUCTIONAL SALARIES, OTHER
C to B to A	1330	INSTRUCTIONAL PART TIME - FALL
C to B to A	1331	INSTRUCTIONAL PART TIME - SUMMER (ODD YR)
C to B to A	1332	INSTRUCTIONAL PART TIME - WINTER
C to B to A	1333	INSTRUCTIONAL PART TIME - SPRING
C to B to A	1334	INSTRUCTIONAL PART TIME - SUMMER (EVEN YR)
C to B to A	1335	INSTRUCTIONAL OVERLOAD - FALL
C to B to A	1336	INSTRUCTIONAL OVERLOAD - SUMMER (EVEN YR)
C to B to A	1337	INSTRUCTIONAL OVERLOAD - WINTER
C to B to A	1338	INSTRUCTIONAL OVERLOAD - SPRING
C to B to A	1339	INSTRUCTIONAL OVERLOAD - SUMMER (ODD YR)
C to B to A	1360	INSTRUCTIONAL OTHER - SUBSTITUTE
C to B to A	1370	INSTRUCTIONAL OTHER - EXTRA DUTY
C to B to A	1390	INSTRUCTIONAL OTHER - UNSPECIFIED
	1399	INSTRUCTIONAL PART TIME COMPENSATION - LUMP SUM (NOT USED ANYMORE???)
1400	1400	NONINSTRUCTIONAL SALARIES, OTHER
B to A	1420	NONINSTRUCTIONAL OTHER PART TIME

Riverside Community College District
 Chart of Accounts
 Budget Savings Category Codes

OBJECT		
Budget Savings Category Code	Object Code	Description
B to A	1430	NONINSTRUCTIONAL OTHER - HOURLY
B to A	1439	NONINSTRUCITONAL PART TIME
B to A	1440	NONINSTRUCTIONAL OTHER - OVERTIME
B to A	1460	NONINSTRUCTIONAL OTHER - SUBSTITUTE
B to A	1469	NONINSTRUCTIONAL ACADEMIC OTHER - SUBSTITUTE
B to A	1470	NONINSTRUCTIONAL OTHER - EXTRA DUTY
B to A	1479	NONINSTRUCTIONAL ACADEMIC OTHER - EXTRA DUTY (STIPEND
B to A	1480	NONINSTRUCTIONAL OTHER - SABBITICAL/VACATION
B to A	1490	NONINSTRUCTIONAL OTHER - UNSPECIFIED
	1499	NONINSTRUCTIONAL PART TIME COMPENSATION - LUMP SUM (NOT USED ANYMORE???)
2100	2100	NONINSTRUCTIONAL SALARIES, REGULAR STATUS
	2101	BUDGET BALANCING ACCOUNT
B	2110	NONINSTRUCTIONAL FULL TIME
B	2117	CLASSIFIED SUPERVISOR FULL TIME
B	2118	CLASSIFIED ADMNISTRATOR FULL TIME
B	2119	CLASSIFIED STAFF FULL TIME
B	2120	REGULAR STATUS PART TIME
B	2129	CLASSIFIED STAFF PERMANENT PART TIME
A	2130	REGULAR STATUS HOURLY
A	2139	CLASSIFIED STAFF PART TIME HOURLY
A	2150	REGULAR STATUS HOURLY BENEFIT ELIGIBLE
A	2160	CLASSIFIED STAFF REGULAR STATUS SUBSTITUTE
A	2169	CLASSIFIED STAFF SUBSTITUTE
A	2170	CLASSIFIED STAFF EXTRA DUTY
A	2180	CLASSIFIED STAFF OTHER
A	2190	CLASSIFIED STAFF - SPECIAL PROJECTS
2200	2200	INSTRUCTIONAL AIDES, REGULAR STATUS
B	2210	INSTRUCTIONAL AIDES FULL TIME
B	2220	INSTRUCTIONAL AIDES PART TIME
A	2230	INSTRUCTIONAL AIDES HOURLY
A	2231	SUMMER ACTIVITY - COACHES
A	2260	INSTRUCTIONAL AIDES SUBSTITUTE
2300	2300	NONINSTRUCTIONAL SALARIES, OTHER
C	2301	CLASSIFIED STAFF AIDES SENATE - HOLDING
A	2330	CLASSIFIED STAFF OTHER HOURLY
A	2331	CLASSIFIED STAFF OTHER STUDENT EMPLOYMENT
A	2340	CLASSIFIED STAFF OTHER OVERTIME

Riverside Community College District
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 Budget Savings Category Codes

OBJECT		
Budget Savings Category Code	Object Code	Description
A	2349	CLASSIFIED STAFF OTHER OVERTIME
A	2370	CLASSIFIED STAFF OTHER EXTRA DUTY
A	2390	CLASSIFIED STAFF OTHER UNSPECIFIED
A	2399	CLASSIFIED STAFF OTHER NON-TEACHING
2400	2400	INSTRUCTIONAL AIDES, OTHER
A	2430	INSTRUCTIONAL AIDES OTHER
A	2440	INSTRUCTIONAL AIDES OTHER OVERTIME
A	2490	INSTRUCTIONAL AIDES OTHER UNSPECIFIED
3100	3100	STATE TEACHERS' RETIREMENT SYSTEM (STRS)
B/C	3110	STRS - TEACHERS AND AIDES - EMPLOYEE
B/C	3115	STRS - TEACHERS AND AIDES - EMPLOYER
B/C	3120	STRS - CLASSIFIED STAFF - EMPLOYEE
B/C	3125	STRS - CLASSIFIED STAFF - EMPLOYER
B/C	3130	STRS - OTHER CERTIFICATED - EMPLOYEE
B/C	3135	STRS - OTHER CERTIFICATED - EMPLOYER
B/C	3140	STRS - SICK LEAVE/RETIREMENT CREDIT
3200	3200	PUBLIC EMPLOYEES' RETIREMENT SYSTEM (PERS)
B/C	3210	PERS - TEACHERS AND AIDES - EMPLOYEE
B/C	3215	PERS - TEACHERS AND AIDES - EMPLOYER
B/C	3220	PERS - CLASSIFIED STAFF - EMPLOYEE
B/C	3225	PERS - CLASSIFIED STAFF - EMPLOYER
B/C	3230	PERS - OTHER CERTIFICATED - EMPLOYEE
B/C	3235	PERS - OTHER CERTIFICATED - EMPLOYER
B/C	3240	PERS - ADMINISTRATION COSTS
3300	3300	OLD AGE, SURVIVORS, DISABILITY, AND HEALTH INSURANCE (OASDI)
B/C	3305	MEDICARE
B/C	3310	OASDI - TEACHERS AND AIDES
B/C	3315	MEDICARE - TEACHERS AND AIDES
B/C	3320	OASDI - CLASSIFIED STAFF
B/C	3325	MEDICARE - CLASSIFIED STAFF
B/C	3330	OASDI - OTHER CERTIFICATED STAFF
B/C	3335	MEDICARE - OTHER CERTIFICATED STAFF
B/C	3360	OASDI - ALL OTHER TEACHERS AND AIDES
B/C	3361	OASDI - ALL OTHER CLASSIFIED STAFF
B/C	3362	OASDI - ALL OTHER OTHER CERTIFICATED STAFF

Riverside Community College District
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 Budget Savings Category Codes

OBJECT		
Budget Savings Category Code	Object Code	Description
3400	3400	HEALTH & WELFARE BENEFITS (H&W)
B/C	3410	H&W - TEACHERS AND AIDES
B/C	3420	H&W - CLASSIFIED STAFF
B/C	3430	H&W - OTHER CERTIFICATED STAFF
B/C	3440	H&W - RETIRED EMPLOYEES
B/C	3450	H&W
3500	3500	STATE UNEMPLOYMENT INSURANCE (SUI)
B/C	3510	SUI - TEACHERS AND AIDES
B/C	3520	SUI - CLASSIFIED STAFF
B/C	3530	SUI - OTHER CERTIFICATED STAFF
3600	3600	WORKERS' COMPENSATION INSURANCE (WC)
B/C	3610	WC - TEACHERS AND AIDES
B/C	3620	WC - CLASSIFIED STAFF
B/C	3630	WC - OTHER CERTIFICATED STAFF
3700	3700	ALTERNATIVE RETIREMENT SYSTEMS (ARS)
C	3710	ARS (PARS) - TEACHERS AND AIDES
C	3720	ARS (PARS) - CLASSIFIED STAFF
C	3730	ARS (PARS) - OTHER CERTIFICATED
3900	3900	OTHER BENEFITS
C	3910	OTHER BENEFITS - TEACHERS AND AIDES
	3911	BUDGET BALANCING ACCOUNT
C	3920	OTHER BENEFITS - CLASSIFIED STAFF
C	3930	OTHER BENEFITS - OTHER CERTIFICATED STAFF
C	3999	PAYROLL TAX ADJUSTMENTS
4000	4000	LOCALLY DEFINED INSTRUCTIONAL SUPPLIES
A	4210	OTHER BOOKS
A	4220	LIBRARY BOOKS
A	4230	REFERENCE BOOKS
A	4320	DIRECT PURCHASE INSTRUCTIONAL SUPPLIES
A	4330	PERIODICALS/MAGAZINES (SUBSCRIPTIONS)
A	4340	BOOKBINDING
A	4350	INSTRUCTIONAL MEDIA
A	4351	INSTRUCTIONAL MEDIA MATERIAL
A	4360	TESTS
A	4370	COMMENCEMENT

Riverside Community College District
 Chart of Accounts
 Budget Savings Category Codes

OBJECT		
Budget Savings Category Code	Object Code	Description
A	4390	OTHER INSTRUCTIONAL SUPPLIES
A	4510	MAINTENANCE SUPPLIES
A	4520	CUSTODIAL SUPPLIES
A	4530	GROUNDS/GARDEN SUPPLIES
A	4540	HEALTH SUPPLIES
A	4555	COPYING AND PRINTING
A	4561	MATERIALS FOR OFFICIAL FUNCTIONS
A	4575	SOFTWARE <\$200
A	4580	THEATRE SUPPLIES
A	4590	OFFICE AND OTHER SUPPLIES
C	4591	PURCHASE/COST OF GOODS SOLD (DISTRICT ACCOUNT)
A	4595	CONTRACT EDUCATION WORKBOOKS
A	4599	CONTRACT EDUCATION INSTRUCTIONAL SUPPLIES
A	4610	FUEL - GAS AND DIESEL
A	4630	TIRES AND TUBES
A	4640	TOOLS
A	4644	REPAIR PARTS
A	4690	OTHER TRANSPORTATION SUPPLIES (FUEL)
A	4710	FOOD
A	4711	PROTEIN
A	4712	DESSERT
A	4713	DAIRY
A	4714	PRODUCE
A	4715	BEVERAGE
A	4716	BREAD
A	4717	GROCERIES
A	4720	SUBSIDIZED MEALS
A	4790	OTHER SUPPLIES
A	4791	PAPER PRODUCTS
A	4792	CLEANING SUPPLIES
A	4793	KITCHEN EXPENDABLES
C	4999	OUT OF STATE SALES TAX HOLDING (DISTRICT ACCOUNT)
5000	5000	OTHER OPERATING EXPENSES AND SERVICES
C	5045	POSTAGE
A	5110	CONSULTANTS
A	5120	LECTURERS
A	5130	DOCTORS/NURSES
A	5151	TEMPORARY SERVICES
A	5160	AMBULANCE

Riverside Community College District
 Chart of Accounts
 Budget Savings Category Codes

OBJECT		
Budget Savings Category Code	Object Code	Description
A	5192	SCOUTING
A	5194	FILMING
A	5195	ENTRY FEES
A	5198	PROFESSIONAL SERVICES
A	5210	MILEAGE
A	5211	MEETING EXPENSES
A	5219	OTHER TRAVEL EXPENSES
A	5220	CONFERENCES
A	5250	TRAVEL EXPENSES - CANDIDATES
A	5310	MEMBERSHIPS
A	5320	DUES
C	5410	FIRE AND THEFT
C	5420	LIABILITY INSURANCE
C	5430	FIDELITY BOND PREMIUMS
C	5440	STUDENT INSURANCE
C	5450	CLAIMS EXPENSE
C	5451	SELF-INSURANCE CLAIMS
C to B to A	5510	NATURAL GAS
C to B to A	5520	ELECTRICITY
C to B to A	5530	WATER
C to B to A	5540	TELEPHONE
C to B to A	5541	CELLULAR TELEPHONE
A	5550	LAUNDRY AND CLEANING
A	5560	TOWEL SERVICE
C to B to A	5570	WASTE DISPOSAL
C	5610	COUNTY CONTRACTS
A	5620	ALL OTHER CONTRACTS
A	5621	CATALOG PRINTING
A	5622	PRINTING CLASS SCHEDULE
C	5630	RENTS AND LEASES (FACILITIES AND EQUIPMENT)
A	5631	FILM RENTAL
A	5632	SCENIC RENTALS (WAS 5681)
A	5633	COSTUME RENTALS (WAS 5683)
A	5644	REPAIRS
C	5649	COMPUTER SOFTWARE MAINTENANCE/LICENSES
A	5650	TRANSPORTATION CONTRACTS
A	5660	TRANSPORTATION IN LIEU
C	5691	GOVERNMENTAL FEES
C	5710	AUDIT
C	5720	ELECTIONS

Riverside Community College District
 Chart of Accounts
 Budget Savings Category Codes

OBJECT		
Budget Savings Category Code	Object Code	Description
C	5730	LEGAL
C	5740	ADVERTISING
C	5760	COUNTY SERVICES
A	5790	OTHER
C	5810	APPRAISALS
C	5820	INTEREST
C	5822	TAX REVENUE ANTICIPATION NOTES EXPENSE (TRANS)
C	5830	SURVEYS
C	5840	PHYSICALS
C	5850	FINGERPRINTS
A	5855	PRE-EMPLOYMENT TESTING
C	5860	COUNTY SERVICES
C	5861	THEFT
C	5863	BODILY INJURY EXPENSE
C	5870	CONSORTIUM EXPENSES
C	5880	DAMAGE PERSONAL PROPERTY
A	5890	OTHER SERVICES
C	5891	SALES TAX
C	5892	BANK CHARGES
C	5893	RETURNED ITEMS
A	5894	INTER-LIBRARY LOANS
A	5895	MISCELLANEOUS SERVICES
A	5898	OTHER SERVICES/EXPENSES
A	5899	BUDGET AUGMENTATION HOLDING ACCOUNT
C	5910	INDIRECT - CHARGES
6000	6000	CAPITAL OUTLAY
6100	6100	SITES AND SITE IMPROVEMENTS
C	6110	SITES
C	6111	ADVERTISING & LEGAL
C	6112	APPRAISAL & INSURANCE
C	6113	PURCHASE
C	6119	OTHER
C	6120	SITE IMPROVEMENT
C	6121	ADVERTISING & LEGAL
C	6122	ENGINEERING
C	6123	ARCHITECT'S FEES
C	6124	TESTING
C	6125	DEMOLITION - GRADING

Riverside Community College District
 Chart of Accounts
 Budget Savings Category Codes

OBJECT		
Budget Savings Category Code	Object Code	Description
C	6126	CONSTRUCTION CONTRACT
C	6127	FIXTURES & FIXED EQUIPMENT
C	6128	INSPECTION
C	6129	OTHER
6200	6200	BUILDINGS
C	6210	NEW BUILDINGS
C	6211	ADVERTISING & LEGAL
C	6212	ENGINEERING
C	6213	ARCHITECT'S FEES
C	6214	TESTING
C	6215	DEMOLITION - GRADING
C	6216	CONSTRUCTION CONTRACT
C	6217	FIXTURES & FIXED EQUIP
C	6218	INSPECTION
C	6219	OTHER
C	6220	REMODEL
C	6221	ADVERTISING & LEGAL
C	6222	ENGINEERING
C	6223	ARCHITECT'S FEES
C	6224	TESTING
C	6225	DEMOLITION - GRADING
A	6226	REMODEL PROJECTS
A	6227	FIXTURES & FIXED EQUIP
C	6228	INSPECTION
C	6229	OTHER
6300	6300	LIBRARY BOOKS
A	6310	BOOKS/NEW AND EXPANDED LIBRARY
6400	6400	EQUIPMENT
A	6410	AUDIO VISUAL EQUIPMENT
A	6420	LIBRARY EQUIPMENT
A	6430	FOOD SERVICE EQUIPMENT
A	6480	EQUIPMENT
A	6481	EQUIP ADDITIONAL \$200-\$4999
A	6482	EQUIP ADDITIONAL \$5000 >
A	6483	EQUIP REPLACEMENT \$200-\$4999
A	6484	EQUIP REPLACEMENT \$5000 >
A	6485	COMP EQUIP ADDITIONAL \$200-\$4999

Riverside Community College District
Chart of Accounts
Budget Savings Category Codes

OBJECT		
Budget Savings Category Code	Object Code	Description
A	6486	COMP EQUIP ADDITIONAL \$5000 >
A	6487	COMP EQUIP REPLACEMENT \$200-\$4999
A	6488	COMP EQUIP REPLACEMENT \$5000 >
A	6490	OTHER EQUIPMENT
7000	7000	LOCALLY DEFINED OTHER OUTGO
C	7500	STUDENT FINANCIAL AID
C	7510	STUDENT SCHOLARSHIPS
C	7520	STUDENT FINANCIAL GRANT
C	7530	STUDENT FINANCIAL LOAN
C	7540	BOOK GRANTS
C	7600	OTHER STUDENT AID
C	7620	STUDENT FINANCIAL GRANTS
C	7640	BOOK GRANTS
C	7650	MEAL GRANTS
C	7660	TRANSPORTATION/BUS PASSES

Category Description

**A 4xxx and 5xxx Object Codes, except for specific exclusions as yet to be defined.
 100% carryover of positive budget variances to the entity for one-time purposes**

**B Salary and Benefit savings resulting from full-time position vacancies
 50% carryover of positive budget variances to the entity for one-time purposes**

**C Includes such items as P/T Faculty Salaries Legal, Audit, Advertising, Utilities, etc.
 No carryover of positive budget variances to the entity for one-time purposes**

**B/C Carryover of employee benefits will be dependent upon the related salary category
 50% carryover of positive budget variances to the entity for one-time purposes if related to F/T salaries
 No carryover of positive budget variances to the entity for one-time purposes if related to a C category salary**

**C to B to A The same provisions apply as Category C; however these object codes will be analyzed in the future for
 for transition to Categories B and/or A**

**B to A The same provisions apply as Category B; however these object codes will be analyzed in the future for
 for transition to Category A**