

RIVERSIDE COMMUNITY COLLEGE DISTRICT

Budget Allocation Model Development Task Force

Friday – January 4, 2008

9:00-11:00 a.m.

AGENDA

- I. Welcome and Call to Order
- II. Approval of the Minutes
 - December 21, 2007
- III. Input from Strategic Planning Committees
- IV. Budget Allocation Model Design
 - Campus Initial BAM Sketches
- V. Other
 - Funwork Assignments
- VI. Next Meeting
 - January 18, 2008
- VII. Adjournment

RIVERSIDE COMMUNITY COLLEGE DISTRICT

*Budget Allocation Model Development Task Force
Meeting of January 4, 2008*

MINUTES

Task Force Members

Aaron Brown, Interim Vice Chancellor, Administration & Finance - Present
Patti Braymer, Interim Associate Vice Chancellor, Finance - Present
Becky Elam, Vice President, Business Services (Riverside) - Absent
Norm Godin, Vice President, Business Services (Norco) - Present
Bill Orr, Vice President, Business Services (Moreno Valley) - Present
Cindy Taylor, Outreach/Passport to College Coordinator (Riverside) - Present
Tom Wagner, Associate Professor, Business Administration (Norco) - Present
Michael McQuead, Associate Professor, CIS (Moreno Valley) - Present
Ajene Wilcoxson, Associate Professor, Business Administration (Riverside) - Present

I. Minutes of December 21, 2007

The minutes of the December 21, 2007, were reviewed and approved with the following correction:

Correction to: **Input from Strategic Planning Committees (SPC)**

Norm/Tom – No SPC meeting since the last BAM meeting. Should read: – No Resources Sub-Committee meeting since the last BAM meeting.

II. Input from Strategic Planning Committees (SPC)

There were no Sub-Committee meetings since the last BAM meeting.

III. Budget Allocation Model Design

Campus Initial BAM Sketches

Moreno Valley's BAM Sketch for Resource 1000 (see attached Memo and differential funding example from Bill Orr)

Formula in the spirit of K.I.S. (Memo from Bill Orr attached):

Total Available Funds (TAF) on Districtwide basis
- Less a minimum 5% Contingency Reserve (Board Policy)
= TAF for Expenditure
- Less direct District costs
- Less direct District Maintenance & Operation costs using “Standards of Care”
= TAF for Distribution to Colleges (based on differential funding by program)

Patti – It should be noted that total available funds are based on assumptions and estimates.

Aaron – Allocation of growth to colleges needs to be determined (add to BAM Issues Matrix).

Norm – Consider using a formula to determine growth a percentage to allocate to colleges.

Bill – 3-year average of FTES will show what growth has been.

- 5% Contingency Reserve

Bill – We may want to raise the 5% minimum (add to BAM Issues Matrix).

- Direct District Costs

Bill – We need to look at the District as a whole.

Aaron – District costs need to be defined. An option to consider separating District costs into two areas - District Office and District Support Service Costs.

Patti – The State Budget & Accounting Manual defines District Office and District Support Service costs.

- Standards of Care for M & O

Bill – Need to use Standards of Care.

Norm – A Task Force is currently working on M & O Standards of Care.

- Allocation to Colleges Based on Differential Funding by Program

Bill – FTES to be calculated per college by percentage of FTES based on differential calculation.

Bill – There is no way to determine where all of the expensive programs exist without doing a cost accounting.

Ajene – High cost programs should be offset with low cost programs.

Aaron – Basic cost structures for campus and District areas, that are already in place, will need to be addressed in the BAM.

Ajene – Could we make a model that is similar to how the State allocates funding to us (Growth + Base)?

Norm – Adopting the State’s formula could be another option.

Bill – The State’s formula gives growth to Districts, not to individual colleges.

Aaron – We’ll need to decide as a District how growth will be allocated to the campuses based on planning, external scans, etc.

Norco BAM Sketch (see attached sample from Norm Godin)

BAM Sketch Formula:

TAF
- Less a minimum 5% Contingency Reserve
≡ TAF for Distribution to Colleges
Gross allocation to Colleges (based on FTES Standard)
- Less District Office/Support Service Costs (based on proportional FTES Standard)
≡ Net Allocation per College

Norm – Recognizes that the District supports the campuses. Distributes all funds to the campuses. The colleges will fund District operations. Intrafund transfers should be handled separately. The formula gives control to the campuses over use of their allocation, however, districtwide standards (M & O, Technology Replacement, etc.) would need to be maintained. A flaw of this Model is that it does not take into consideration the age of the campuses.

Aaron – Basic cost structures for campus and District areas, that are already in place, will need to be addressed by the BAM. The FTES Standards for allocation purposes will be important for this model.

Norco Matrix (see attached matrix from Norm Godin)

- Starting Point (Bill – Should be after 5% Contingency Reserve)
- Define District Costs/District Support Service Costs and Treatment in BAM
- Differential Funding
- FTES Standards for Allocation Purposes (3 year average, 4year average with 1 year projected for the current year, etc.)

IV. Other

A worksheet prepared by Becky Elam showing RCC costs per discipline was distributed to the group (attached).

Next Meeting – January 18th

- Finish discussion on Norco BAM Sketch.
- Review Riverside and Patti's BAM Sketches.
- Discuss meeting more frequently to expedite process.

RIVERSIDE COMMUNITY COLLEGE

Moreno Valley Campus • Norco Campus • Riverside Campus

MEMORANDUM

To: BAM Committee
From: Bill Orr
Date: January 4, 2008
Subject: **Budget Allocation Model**

In an effort to meet the criteria to make the budget allocation model as simple as possible, I recommend the following:

General Unrestricted Funds:

1. Remove direct District costs for:
 1. Chancellor
 2. Human Resources
 3. Financial Resources
 4. Educational Resources
 5. Police
 6. Information Technology
 7. Grants
 8. Print Shop

2. Remove direct costs "Standards of Care" associated with Maintenance and Operation of colleges:
 1. Custodial
 2. Grounds
 3. Maintenance
 4. Utilities
 5. Rents and Leases

3. Distribute funds to colleges based on FTES on differential funding
 1. TOPS Academic Non-Science = 1.00
 2. TOPS Lab Science = 1.XXX
 3. TOPS Lab Vocational = 1.XXX
 4. TOPS Health = 1.XXX

FTES to be calculated per college by percentage of FTES based on differential calculation. The funds remaining after the removal of items 1 and 2 to be distributed to the college based on a three-year average of the percentage of FTES.

BO/jbg



Moreno Valley Campus	16130 Lasselle Street, Moreno Valley, California 92551-2045	(951) 571-6100 Fax (951) 571-6185
Norco Campus	2001 Third Street, Norco, California 92860-2600	(951) 372-7000 Fax (951) 372-7050
Riverside Campus	4800 Magnolia Avenue, Riverside, CA 92506-1299	(951) 222-8000 Fax (951) 222-8036

Example of Differential Funding

Certain assumptions are being made for this example to keep it simple:

1. Income after District costs and Facilities costs are remove is \$120,000,000.
2. FTES before Differential Funding is 25,000.
3. FTES after Differential Funding is 30,000.

Example:

No Differential Funding

	Moreno Valley	Norco	Riverside
Percentage FTES	25%	25%	50%
Income to College	\$30,000,000	\$30,000,000	\$60,000,000

Assume that with Differential Funding the distribution has changed. The dollar amount remains constant; hence, the amount per FTES is different. With income of \$120,000,000 and FTES of 25,000 the amount to the colleges is \$4,800 per FTES. With Moreno Valley having 25% of 25,000 Moreno Valley would have 6,250 FTES * 4,800 = \$30,000,000.

Assume that Differential Funding increases the FTES computed by the District to 30,000 FTES. Then each FTES would equate to \$4,000. Assume also that the percentage distribution also changed to the following:

Differential Funding

	Moreno Valley	Norco	Riverside
Percentage FTES	26%	23%	51%
Income to College	\$31,200,000	\$27,600,000	\$61,200,000

Realize that there is no way to determine where all of the expensive programs exist without doing a cost account. This data should, however, be available in the states that use differential funding. The income of the District (\$120,000,000) remains the same. The only difference is the distribution could change. The changes that this example represents are totally fictional.

Riverside Community College District
SAMPLE Budget Distribution

	Riverside City College	Moreno Valley College	Norco College	District Office Operations	Transfers & Reserves	Other??
*Academic Salaries	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	
*Classified Salaries	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	
*Employee Benefits	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	
Supplies	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	
*Services	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	
Capital	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	
Transfers/Misc.	XXXXX	XXXXX	XXXXX	XXXXX	XXXXX	
Total Budget Before O/H Allocation	50,000,000	25,000,000	25,000,000	40,000,000		
FTES	12,000	6,000	6,000	N/A		
Cost/FTES	4,166.67	4166.67	4,166.67	N/A		
**District Office Overhead (O/H)	22,000,000	10,000,000	10,000,000	(40,000,000)		
Total After Overhead Allocation	28,000,000	15,000,000	15,000,000	-		
Cost/FTES w/O/H	2,333.33	2,500.00	2,500.00	N/A		

* Budget Increases for Fixed Cost (as previously defined) shall be adjusted by the Budget Office. Since nearly all revenue is generated by and allocated to the Colleges, it is the responsibility of the Colleges and District Office to balance the bottom line budget after all fixed costs have been adjusted..

** Memo Entry ONLY - No Actual Chargeback is used.

NOTE: FIGURES PRESENTED ARE FOR ILLUSTRATIVE PURPOSES ONLY

SAMPLE - RIVERSIDE COMMUNITY COLLEGE DISTRICT BUDGET ALLOCATION MODEL - SAMPLE 1/2/08

Status	#	Formula Variable	Methodology Options			Notes
			Option A	Option B	Option C	
	1	Opening Fund Balance: 5% Reserve	Funded Off the Top.	Increase Reserve to 8% Funded Off the Top.		
	2	Opening Fund Balance - Permanent Base Budget Savings (In Excess of 5% Reserve)	All previous year unspent funds to remain at the respective campus/district unit to support permanent or one-time only budget commitments.	All previous year unspent funds NET OF DISTRICT-WIDE INITIATIVES to remain at the respective campus/district unit to support permanent or one-time only budget commitments.		Opt. B - examples of District-wide initiatives include wage/benefit increases beyond COLA; New Program Development/Implementation, etc.
	3	Opening Fund Balance - One-time Budget Savings (In Excess of 5% Reserve)	All previous year unspent funds to remain at the respective campus/district unit to support one-time only budget commitments.			
	4	Base Allocation	Distributed to campuses based on CCOO Rates for Centers, Small or Large Colleges. (Official centers must be assigned to a specific college)			Opt. A recognizes differential fixed costs associated with an official center as well as the size of a particular college.
	5	Base Credit FTES	Distributed to campuses based on three year historical average of actual FTES by campus.	Distributed to campuses based on average of (a) two historical years of actual FTES; (b) current year estimated actual; (c) projected new year FTES. The FTES rate will be the same for all disciplines.	Distributed to campuses based on average of (a) two historical years of actual FTES; (b) current year estimated actual; (c) projected new year FTES. The standard FTES rate will be adjusted to consider high cost disciplines (via TOPS codes).	Opt. B & C recognize additional revenue requirements to fund growth before growth revenue is provided by the State. These options provide for internal growth revenue regardless of availability of growth revenue from the State - the benefit is that these options encourage growth but will require use of COLA if State growth funds are not provided. Opt. C recognizes the issue of differential cost by discipline.
	6	Base Non Credit FTES	Distributed to campuses based on previous year's actual FTES.			
	7	Growth (also Restoration) Credit FTES	Distributed to campuses based on previous year's actual FTES.	Growth/Restoration funds NET OF DISTRICT-WIDE INITIATIVES to be distributed campuses to support permanent or one-time only budget commitments. The standard growth FTES rate applies.	Growth/Restoration funds NET OF DISTRICT-WIDE INITIATIVES to be distributed campuses to support permanent or one-time only budget commitments. The standard FTES rate will be adjusted to consider high cost disciplines (via TOPS codes).	Opt. B - examples of District-wide initiatives include wage/benefit increases beyond COLA; New Program Development/Implementation, etc. Opt. C recognizes the issue of differential cost by discipline.
	8	Growth (also Restoration) Non Credit FTES	Distributed to campuses based on previous year's actual FTES.			
	9	All Other Local Income	Retained at District to support District-wide Initiatives.			
	10	Full Time Salaries & Benefits	Funded at the District Unit/Campus Level via base & growth revenue distribution.	Funded Off the Top using Base & Growth Revenues - treated as a District-wide initiative.		Opt. A enhances campus/district unit understanding of wage/benefit costs increases and the associated impact to other district unit/campus initiatives. Opt. B treats the issue of wage & benefit increases as a "district" challenge without much ownership at the district unit/campus level.

REVENUE PRIORITIES

SAMPLE - RIVERSIDE COMMUNITY COLLEGE DISTRICT BUDGET ALLOCATION MODEL - SAMPLE 1/2/08

Status	# Item	Formula Variable	Methodology Options			Notes
			Option A	Option B	Option C	
	11	Part Time Salaries & Benefits	Funded at the District Unit/Campus Level via base & growth revenue distribution.	Funded Off the Top using Base & Growth Revenues - treated as a District-wide Initiative.		Opt. A enhances campus/district unit understanding of wage/benefit costs increases and the associated impact to other district unit/campus initiatives. Opt. B treats the issue of wage & benefit increases as a "district" challenge without much ownership at the district unit/campus level. Opt. B also does not encourage efficiency, e.g. part time teaching costs.
	12	Utilities	Funded at the District Unit/Campus Level via base & growth revenue distribution.	Funded Off the Top using Base & Growth Revenues - treated as a District-wide Initiative.		Opt. A enhances campus/district unit understanding of utility costs increases and the associated impact to other district unit/campus initiatives. Opt. B treats utility cost increases as a "district" challenge without much ownership at the district unit/campus level. Opt. B also does not encourage efficient use of utilities.
	13	Contractual Obligations	Funded at the District Unit/Campus Level via base & growth revenue distribution.	Funded Off the Top using Base & Growth Revenues - treated as a District-wide Initiative.		Opt. A enhances campus/district unit understanding of contractual costs increases and the associated impact to other district unit/campus initiatives. Opt. B treats contractual cost increases as a "district" challenge without much ownership at the district unit/campus level.
	14	Insurance Costs (District-wide)	Budget at District level - to be supported by an reduction of base and/or growth allocation to campuses (memo entry only). See Attached Example Worksheet	Funded Off the Top using Base & Growth Revenues - treated as a District-wide Initiative.		Opt. A should enhance campus understanding and appreciation for such cost. Opt. B treats the cost as a "district" challenge without much ownership or input by the campuses.
	15	Legal/Audit/Election Cost - Other Compliance Costs	Budget at District level - to be supported by an reduction of base and/or growth allocation to campuses (memo entry only). See Attached Example Worksheet	Funded Off the Top using Base & Growth Revenues - treated as a District-wide Initiative.		Opt. A should enhance campus understanding and appreciation for such cost. Opt. B treats the cost as a "district" challenge without much ownership or input by the campuses.
	16	Technology Infrastructure	Budget at District level - to be supported by an reduction of base and/or growth allocation to campuses (memo entry only). See Attached Example Worksheet	Funded Off the Top using Base & Growth Revenues - treated as a District-wide Initiative.		Opt. A should enhance campus understanding and appreciation for such cost. Opt. B treats the cost as a "district" challenge without much ownership or input by the campuses.
	17	District Match (IE, DSPS; FWS)	Budget at District level - to be supported by an reduction of base and/or growth allocation to campuses (memo entry only). See Attached Example Worksheet	Funded Off the Top using Base & Growth Revenues - treated as a District-wide Initiative.		Opt. A should enhance campus understanding and appreciation for such cost. Opt. B treats the cost as a "district" challenge without much ownership or input by the campuses.
	18	Non-Instructional Equipment	Discontinue Separate Allocation - Each Campus will determine appropriate allocation to be funded from its Base.	Funded Off the Top using Base & Growth Revenues - treated as a District-wide Initiative. Distribute to Campuses based on the three year average of actual Credit FTES.		Opt. A should enhance campus understanding and appreciation for such cost. Opt. B treats the cost as a "district" challenge without much ownership or input by the campuses.
	19	Remodel "6226"	Discontinue Separate Allocation - Each Campus will determine appropriate allocation to be funded from its Base.	Funded Off the Top using Base & Growth Revenues - treated as a District-wide Initiative. Distribute to Campuses based on the three year average of actual Credit FTES.		Opt. A should enhance campus understanding and appreciation for such cost. Opt. B treats the cost as a "district" challenge without much ownership or input by the campuses.

**RIVERSIDE CITY COLLEGE
COST PER FTES BY DISCIPLINE
FISCAL YEAR 2007**

High Cost Programs (Defined as Cost per FTES in excess of \$4,000)						
Campus	TOPS Code	Discipline	Description	FTES FY2007	Expense FY2007	Cost/FTES
RIV	060100	TEL	Telecommunications	1.777	185,625.00	104,450.02
RIV	093600	GRT	Graphics Technology	21.747	184,226.00	8,471.17
RIV	060200	JOU	Journalism	19.805	162,054.00	8,182.45
RIV	050800	BUS	Business Administration	7.571	52,814.00	6,975.52
RIV	160100	LIB	Library	8.023	44,311.00	5,523.09
RIV	100600	THE	Theater Arts	1.537	7,925.00	5,156.63
RIV	040200	BIO	Biology	8.863	44,553.00	5,026.58
RIV	070810	CIS	Computer Information System	13.796	65,193.00	4,725.30
RIV	050400	BUS	Business Administration	2.273	10,288.00	4,526.80
RIV	493200	WKX	Work Experience	17.538	76,489.00	4,361.44
RIV	100400	MUS	Music	440.670	1,812,543.00	4,113.15
RIV	123000	NXN	Nursing	766.556	3,151,903.00	4,111.77
RIV	100800	DAN	Dance	139.861	563,971.00	4,032.36

Campus	Tops	Dis	Discipline_Des	ResFtes		
RIV	040100	BIO	Biology	268.533	630,884.00	2,349.38
RIV	040200	BIO	Biology	8.863	44,553.00	5,026.58
RIV	040300	MIC	Microbiology	62.612	97,153.00	1,551.66
RIV	040700	BIO	Biology	16.704	63,435.00	3,797.54
RIV	040800	BIO	Biology	6.581	11,706.00	1,778.77
RIV	041000	AMY	Anatomy and Physiology	181.599	328,130.00	1,806.89
RIV	050100	BUS	Business Administration	92.473	263,560.00	2,850.12
RIV	050200	ACC	Accounting	135.809	381,112.00	2,715.35
RIV	050210	ACC	Accounting	4.545		
				<u>140.355</u>		
RIV	050400	BUS	Business Administration	2.273	10,288.00	4,526.80
RIV	050500	BUS	Business Administration	86.413	205,294.00	2,345.02
RIV	050500	MAG	Management	1.131		
				<u>87.545</u>		
RIV	050600	BUS	Business Administration	19.699	135,100.00	2,620.90
RIV	050630	BUS	Business Administration	1.023		
RIV	050630	MAG	Management	23.214		
RIV	050640	BUS	Business Administration	7.611		
				<u>51.547</u>		
RIV	050800	BUS	Business Administration	7.571	52,814.00	6,975.52
RIV	050900	MKT	Marketing	15.734	87,313.00	3,245.27
RIV	050910	MKT	Marketing	10.142		
RIV	050970	BUS	Business Administration	1.029		
				<u>26.905</u>		
RIV	051100	RLE	Real Estate	44.581	65,821.00	1,476.44
RIV	051400	BUS	Business Administration	3.086	512,775.00	4,606.89
RIV	051400	CAT	Computer Applications and C	104.415		
RIV	051410	CAT	Computer Applications and C	3.806		
				<u>111.306</u>		
RIV	059900	BUS	Business Administration	0.051	-	-
RIV	060100	TEL	Telecommunications	1.777	185,625.00	104,450.02
RIV	060200	JOU	Journalism	19.805	162,054.00	8,182.45
RIV	060420	TEL	Telecommunications	94.462	275,910.00	2,920.87
RIV	061400	TEL	Telecommunications	1.836	3,478.00	1,894.82
RIV	070100	CIS	Computer Information System	38.230	325,388.00	8,511.26

RIV	070200	CIS	Computer Information System	200.364	556,645.00	2,386.75
RIV	070210	CIS	Computer Information System	32.859		
				<u>233.223</u>		
RIV	070710	CIS	Computer Information System	84.662	399,466.00	3,721.59
RIV	070720	CIS	Computer Information System	10.326		
RIV	070730	CIS	Computer Information System	12.350		
				<u>107.337</u>		
RIV	070810	CIS	Computer Information System	12.206	65,193.00	4,725.30
RIV	070820	CIS	Computer Information System	1.591		
				<u>13.797</u>		
RIV	080100	EDU	Education	25.244	33,259.00	1,317.50
RIV	083500	DAN	Dance	50.855	3,438,150.00	3,658.73
RIV	083500	PHP	Physical Education	244.631		
RIV	083510	PHP	Physical Education	243.611		
RIV	083510	SCE	Senior Citizens	35.796		
RIV	083520	PHP	Physical Education	16.569		
RIV	083550	PHP	Physical Education	339.179		
RIV	083560	PHP	Physical Education	7.253		
RIV	083580	PHP	Physical Education	1.818		
				<u>939.710</u>		
RIV	083700	HES	Health Science	271.898	275,111.00	1,011.82
RIV	085000	AML	American Sign Language	130.803	441,365.00	3,121.00
RIV	085010	AML	American Sign Language	10.615		
				<u>141.418</u>		
RIV	089900	SCE	Senior Citizens	2.072	-	-
RIV	093600	GRT	Graphics Technology	21.747	184,226.00	8,471.17
RIV	094600	AIR	Air Conditioning & Refrigerat	66.163	184,845.00	2,793.78
RIV	094800	AUT	Automotive Technology	203.425	711,469.00	3,497.44
RIV	094900	AUB	Automotive Body Technology	58.817	154,240.00	2,246.83
RIV	094910	AUB	Automotive Body Technology	9.831		
				<u>68.648</u>		
RIV	095600	MAN	Manufacturing Technology	0.140	189,264.00	2,411.32
RIV	095650	ENE	Engineering	1.619		
RIV	095650	WEL	Welding	76.731		
				<u>78.490</u>		
RIV	100100	SCE	Senior Citizens	2.694	20,464.00	3,402.34
RIV	100100	THE	Theater Arts	3.321		-
				<u>6.015</u>		
RIV	100200	ART	Art	174.180	956,464.00	2,475.50
RIV	100210	ART	Art	92.319		
RIV	100210	SCE	Senior Citizens	43.438		
RIV	100220	ART	Art	10.520		

RIV	100230	ART	Art	65.915		
				<u>386.372</u>		
RIV	100400	MUS	Music	420.228	1,812,543.00	4,113.15
RIV	100400	SCE	Senior Citizens	20.442		-
				<u>440.670</u>		
RIV	100600	THE	Theater Arts	1.537	7,925.00	5,156.63
RIV	100700	THE	Theater Arts	130.990	396,283.00	3,025.30
RIV	100800	DAN	Dance	139.861	563,971.00	4,032.36
RIV	101100	PHO	Photography	117.870	253,524.00	1,966.91
RIV	101100	SCE	Senior Citizens	11.025		-
				<u>128.895</u>		
RIV	103000	GRT	Graphics Technology	54.724	195,248.00	3,567.87
RIV	110200	FRE	French	40.819	156,653.00	3,837.71
RIV	110300	GER	German	15.227	21,530.00	1,413.94
RIV	110400	ITA	Italian	46.856	113,979.00	2,432.55
RIV	110500	SPA	Spanish	305.810	929,319.00	3,038.88
RIV	110700	CHI	Chinese	11.591	18,216.00	1,571.61
RIV	110800	JPN	Japanese	69.389	152,774.00	2,201.69
RIV	110900	LAT	Latin	7.954	8,648.00	1,087.20
RIV	111200	ARA	Arabic	21.710	36,526.00	1,682.45
RIV	111900	POR	Portuguese	5.909	14,013.00	2,371.47
RIV	123000	NXN	Continuing Education in Nurs	17.164	3,151,903.00	4,111.77
RIV	123010	NRN	Registered Nurse (RN)	558.226		
RIV	123020	NVN	Nursing (Vocational) Course:	191.167		
				<u>766.556</u>		
RIV	130500	EAR	Early Childhood Studies	91.873	441,666.00	2,407.85
RIV	130520	EAR	Early Childhood Studies	3.567		
RIV	130550	EAR	Early Childhood Studies	3.864		
RIV	130560	EAR	Early Childhood Studies	11.255		
RIV	130580	EAR	Early Childhood Studies	62.561		
RIV	130590	EAR	Early Childhood Studies	10.309		
				<u>183.428</u>		
RIV	130630	CUL	Culinary Arts	169.602	590,843.00	3,483.71
RIV	130700	MAG	Management	5.341	8,408.00	1,574.29
RIV	139900	SCE	Senior Citizens	0.633	-	-
RIV	140200	PAL	Paralegal Studies	38.878	97,298.00	2,502.65

RIV	150100	ENG	English	1,666.650	3,920,865.00	2,352.54
RIV	150200	ENG	English			
RIV	150300	ENG	English	44.631	169,360.00	3,794.66
RIV	150600	SPE	Speech Communication	295.499	770,492.00	2,607.43
RIV	150700	ENG	English	8.237	35,908.00	3,897.42
RIV	150700	SCE	Senior Citizens	0.977		
				<u>9.213</u>		
RIV	150900	PHI	Philosophy	179.637	376,220.00	2,094.33
RIV	159900	SCE	Senior Citizens	1.200	-	-
RIV	160100	LIB	Library	8.023	44,311.00	5,523.09
RIV	170100	MAT	Mathematics	1,601.741	2,911,061.00	1,817.44
RIV	180100	MIL	Military Science	4.886	-	-
RIV	190100	PHS	Physical Science	22.608	32,851.00	1,453.05
RIV	190200	PHY	Physics	109.161	248,969.00	2,280.74
RIV	190500	CHE	Chemistry	400.691	1,013,549.00	2,529.50
RIV	191100	AST	Astronomy	83.710	157,622.00	1,882.95
RIV	191400	GEO	Geology	64.293	109,861.00	1,708.75
RIV	191900	OCE	Oceanography	23.977	47,110.00	1,964.81
RIV	193000	PHS	Physical Science	2.500	-	-
RIV	200100	PSY	Psychology	428.588	739,986.00	1,726.57
RIV	210500	ADJ	Administration of Justice	71.236	255,387.00	2,592.58
RIV	210540	ADJ	Administration of Justice	27.271		
				<u>98.507</u>		
RIV	220200	ANT	Anthropology	123.395	250,620.48	2,031.05
RIV	220400	ECO	Economics	136.162	270,828.00	1,989.01
RIV	220500	HIS	History	397.894	775,603.00	1,949.27
RIV	220600	GEG	Geography	82.703	159,948.00	1,934.00
RIV	220700	POL	Political Science	190.590	435,706.00	2,286.10
RIV	220800	SOC	Sociology	374.185	677,008.00	1,809.29
RIV	300700	COS	Cosmetology	520.499	1,231,952.00	2,366.87
RIV	490330	HUM	Humanities	114.819	293,755.00	2,558.41

RIV	493010	GUI	Guidance	104.884	1,879,977.00	3,402.64
RIV	493070	REA	Reading	230.215		
RIV	493080	ESL	English as a Second Langua	217.406		
				<u>552.505</u>		
RIV	493200	WKX	Work Experience	17.538	76,489.00	4,361.44

Campus	Tops	Dis	Discipline_Des	ResFtes		
RIV	040100	BIO	Biology	268.533	630,884.00	2,349.38
RIV	040200	BIO	Biology	8.863	44,553.00	5,026.58
RIV	040300	MIC	Microbiology	62.612	97,153.00	1,551.66
RIV	040700	BIO	Biology	16.704	63,435.00	3,797.54
RIV	040800	BIO	Biology	6.581	11,706.00	1,778.77
RIV	041000	AMY	Anatomy and Physiology	181.599	328,130.00	1,806.89
RIV	050100	BUS	Business Administration	92.473	263,560.00	2,850.12
RIV	050200	ACC	Accounting	135.809	381,112.00	2,715.35
RIV	050210	ACC	Accounting	4.545		
				<u>140.355</u>		
RIV	050400	BUS	Business Administration	2.273	10,288.00	4,526.80
RIV	050500	BUS	Business Administration	86.413	205,294.00	2,345.02
RIV	050500	MAG	Management	1.131		
				<u>87.545</u>		
RIV	050600	BUS	Business Administration	19.699	135,100.00	2,620.90
RIV	050630	BUS	Business Administration	1.023		
RIV	050630	MAG	Management	23.214		
RIV	050640	BUS	Business Administration	7.611		
				<u>51.547</u>		
RIV	050800	BUS	Business Administration	7.571	52,814.00	6,975.52
RIV	050900	MKT	Marketing	15.734	87,313.00	3,245.27
RIV	050910	MKT	Marketing	10.142		
RIV	050970	BUS	Business Administration	1.029		
				<u>26.905</u>		
RIV	051100	RLE	Real Estate	44.581	65,821.00	1,476.44
RIV	051400	BUS	Business Administration	3.086	512,775.00	4,606.89
RIV	051400	CAT	Computer Applications and C	104.415		
RIV	051410	CAT	Computer Applications and C	3.806		
				<u>111.306</u>		
RIV	059900	BUS	Business Administration	0.051	-	-
RIV	060100	TEL	Telecommunications	1.777	185,625.00	104,450.02
RIV	060200	JOU	Journalism	19.805	162,054.00	8,182.45
RIV	060420	TEL	Telecommunications	94.462	275,910.00	2,920.87
RIV	061400	TEL	Telecommunications	1.836	3,478.00	1,894.82
RIV	070100	CIS	Computer Information System	38.230	325,388.00	8,511.26

RIV	100230	ART	Art	65.915		
				<u>386.372</u>		
RIV	100400	MUS	Music	420.228	1,812,543.00	4,113.15
RIV	100400	SCE	Senior Citizens	20.442		-
				<u>440.670</u>		
RIV	100600	THE	Theater Arts	1.537	7,925.00	5,156.63
RIV	100700	THE	Theater Arts	130.990	396,283.00	3,025.30
RIV	100800	DAN	Dance	139.861	563,971.00	4,032.36
RIV	101100	PHO	Photography	117.870	253,524.00	1,966.91
RIV	101100	SCE	Senior Citizens	11.025		-
				<u>128.895</u>		
RIV	103000	GRT	Graphics Technology	54.724	195,248.00	3,567.87
RIV	110200	FRE	French	40.819	156,653.00	3,837.71
RIV	110300	GER	German	15.227	21,530.00	1,413.94
RIV	110400	ITA	Italian	46.856	113,979.00	2,432.55
RIV	110500	SPA	Spanish	305.810	929,319.00	3,038.88
RIV	110700	CHI	Chinese	11.591	18,216.00	1,571.61
RIV	110800	JPN	Japanese	69.389	152,774.00	2,201.69
RIV	110900	LAT	Latin	7.954	8,648.00	1,087.20
RIV	111200	ARA	Arabic	21.710	36,526.00	1,682.45
RIV	111900	POR	Portuguese	5.909	14,013.00	2,371.47
RIV	123000	NXN	Continuing Education in Nurs	17.164	3,151,903.00	4,111.77
RIV	123010	NRN	Registered Nurse (RN)	558.226		
RIV	123020	NVN	Nursing (Vocational) Course:	191.167		
				<u>766.556</u>		
RIV	130500	EAR	Early Childhood Studies	91.873	441,666.00	2,407.85
RIV	130520	EAR	Early Childhood Studies	3.567		
RIV	130550	EAR	Early Childhood Studies	3.864		
RIV	130560	EAR	Early Childhood Studies	11.255		
RIV	130580	EAR	Early Childhood Studies	62.561		
RIV	130590	EAR	Early Childhood Studies	10.309		
				<u>183.428</u>		
RIV	130630	CUL	Culinary Arts	169.602	590,843.00	3,483.71
RIV	130700	MAG	Management	5.341	8,408.00	1,574.29
RIV	139900	SCE	Senior Citizens	0.633	-	-
RIV	140200	PAL	Paralegal Studies	38.878	97,298.00	2,502.65

RIV	493010	GUI	Guidance	104.884	1,879,977.00	3,402.64
RIV	493070	REA	Reading	230.215		
RIV	493080	ESL	English as a Second Langua	217.406		
				<u>552.505</u>		
RIV	493200	WKX	Work Experience	17.538	76,489.00	4,361.44