

NC 20-21 Adopted Budget Overview

Dr. Michael Collins, VP of Business Services

19-20 End-of-Year Budget Performance Report

End of the Year Budget Performance Report.

Fund 11 Revised budget = \$45,521,629.00
 Actual Expenses = \$44,565,085.57
 Balance = \$525,809.36 (Bal. includes holding accounts)

- **Fund 11 Carryover balance \$ 2,793,287**

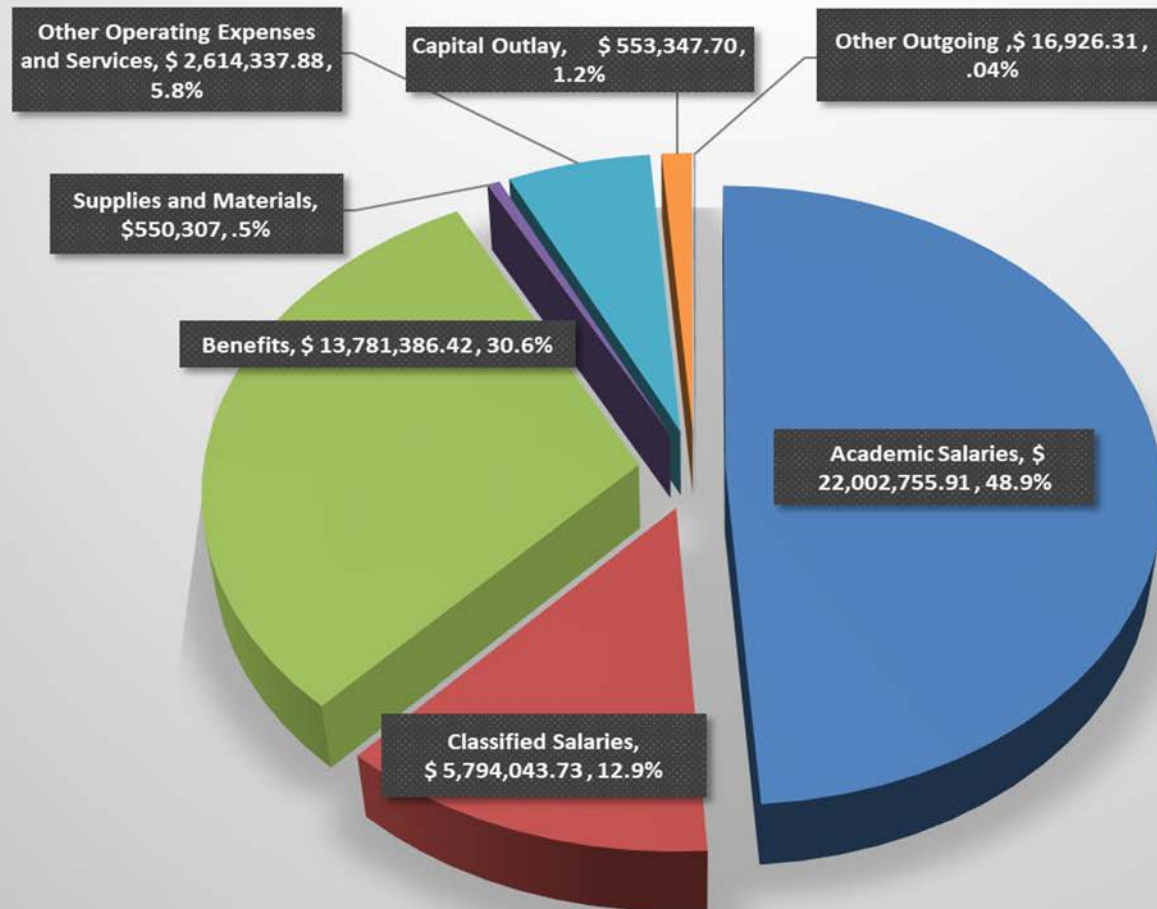
FY 19/20 Year-End Budget Performance Report

Fund 11

FUND 11				
BUDGETED EXPENSES	FY 19/20 Revised Budget	19/20 Actual Expenses 6/30/20	Balance as of 6/30/20	% of total expenses
Academic Salaries	20,551,466	22,002,755.91	(1,451,289.91)	48.9%
Classified Salaries	5,895,979	5,794,043.73	101,935.27	12.9%
Benefits	11,384,440	13,781,386.42	(2,396,946.42)	30.6%
Total Salaries & Benefits	37,831,885.00	41,578,186.06	(3,746,301.06)	92.40%
Supplies & Materials	1,220,530	233,021.69	987,508.31	0.5%
Services & Operating Expenses	5,738,131	2,614,337.88	3,123,793.12	5.8%
Capital Outlay	702,675	553,347.70	149,327.30	1.2%
Total Outgo	28,408	16,926.31	11,481.69	0.0%
Total Non-Salary	7,689,744.00	3,417,633.58	4,272,110.42	7.60%
Total Budgeted Expenses (includes holding accts)	45,521,629	44,995,819.64	525,809.36	100%

DOES NOT
INCLUDE
DISTRICT
EXPENSES

Norco Actual Expenditures FY 19/20 (Fd 11)



Ongoing Budget Challenges

19/20

- Part Time & Overload, Academic, ***Inst. Salaries.***
 - Budget \$7,731,597
 - Actual \$8,621,868.53
- 13xx's accounts overspent by **\$-890,271.53**
Adopted Budget FY 20/21 \$6,974,748

19/20

- Part Time & Overload, Academic, ***Non-Inst. Salaries.***
 - Budget 527,980.00
 - Actual 1,139,277.51
 - Mainly PT Counselors and PT Librarians
- 14xx's accounts overspent by **\$-611,297.51**
Adopted Budget FY 20/21 \$530,633

*(Fixed cost is not included)

Lottery and Instructional Equipment

LOTTERY FUNDS	Norco
FY 18/19 Budget	605,146.00
FY 18/19 Expenses	560,373.00
Estimated Carryforward to FY 19/20	44,773.00
FY 2019/20 Revenue	369,600.00
Total available funds FY 19/20	414,373.00
FY 19/20 Actual Expenses	325,694.93
Estimated Carry forward to FY 20/21	88,678.07

INSTRUCTIONAL EQUIPMENT FUNDS	NORCO
FY 18/19 Budget	123,147.00
FY 18/19 Expenses	25,017.00
Estimated Carryforward to FY 19/20	98,130.00
FY 2019/20 Revenue	64,176.00
Total Available funds FY 19/20	162,306.00
FY 19/20 Actual Expenses	104,595.16
Carryover to FY 20/21	57,710.84

No New I.E funds in FY 20/21

ALL FUNDS		
SOFTWARE AND EQUIPMENT PURCHASES FY 19/20		
Object	Description	Total Expenses as of 6/30/20
5649	Computer Software Maint/Lic	258,680.97
5890	Other Services	738,828.14
6226	Remodel Projects	759,043.69
6227	Fixtures & Fixed Equip	109,769.13
6481	Equipment Additional \$200-49999	403,628.24
6482	Equip Additional \$5000 >	193,142.52
6485	Comp Equip Additional \$200-4999	474,075.77
6486	Comp Equip Additional \$5000	29,223.92
	Total	2,966,392.38
* Includes holding accounts, I.E. and Lottery funds		

2020-21 Adopted Budget “Highlights”

- 2020-21 Governor’s January Prop 98 proposal was \$84 billion. The Adopted Budget estimate is \$70.9 billion. **\$13.1 billion lower!**
- 2020-21 revenue is basically flat, expenses increase by \$8 million district-wide
- No FTES growth funding or COLA provided by the state for 2020-21
- No instructional equipment or scheduled maintenance funding provided by the state
- Apportionment and categorical programs funded at 2019-20 levels
- Student Centered Funding Formula hold harmless provisions through 2023-24
- College/District one-time savings plans are in place for the 2020-21 budget year
- \$22.5 million in one-time COVID-19 Pandemic Relief Funding for 2020-21 District budget

2020-21 Adopted Budget “Highlights”

- Our District share of total apportionment deferrals is \$46.81 million
- TRAN in November, borrow from internal funds first to reduce the TRAN \$
- \$1.9 million State deficit factor applied to our (.95%) District apportionment revenue
- Reduced CalSTRS and CalPERS employer contribution from May Revisability still exists, just punted to out-years
- 3.2 million was budgeted from District reserves to other funds to mitigate 2020/21 lost revenue and to continue payment of S&B

20-21 District Budget Picture

- \$520,000 decrease in 2020-21 Ongoing District Revenue
- \$8 million in cost increases for 2020-21
 - 2% increase for FT salaries
 - 2.5% increase for PT faculty salaries
 - Step/Column/Growth/Placement/Classification
 - PERS (20.70%)
 - Health Insurance (Rate changes, Plan migration, Retiree coverage)
 - 16 new FT Faculty positions
 - New Distance Ed positions
 - PT faculty harassment training

NC 20-21 Savings Plan

- Holding Faculty (4), Management(1) and Classified positions (1 FT,2 PT) = \$812,775
- Utilities Savings Due to College Closure - average 16% reduction = \$100,000
- Travel Restrictions (mileage, conferences) - 40% reduction = \$17,383
- Total Savings =\$930,158

NC FY 20/21 Holding Accounts Proposed Expenditure Plan

Holding Account Beginning Balance FY 20/21	\$ 2,793,287
NC FY 20/21 Proposed Expenditure Plan (One-Time Funds)	Amount
1% of 19/20 Expenditures per BAM requirement	415,782
Technology Replacement Program. AV Equipment Replacements/Computers	100,000
Professional Development	15,984
Set Aside for Resource Allocation/Program Review	60,000
Scheduled Maintenance (Additional Cost from SPP 655)	42,740
Personnel Expenses/other operating expenses (SPP 797 and SPP 738 ongoing expenses)	599,203
Facilities Operations/Dept Operations	50,000
VRC Project Local Match	1,200,000
Contingency for College Operational Emergencies	309,578
Total	2,793,287
Total SPPs 993,997,999	787,603
Total	3,580,890
Key Access Control (RDA funding Fund 12)	80,000

20-21 NC Budgeted Expenditures

FUND 11			
BUDGETED EXPENSES	FY 19/20 Revised Budget	Adopted Budget FY 20/21	Diff. 19/20 vs 20/21
Academic Salaries	20,551,466	20,476,205	(75,261)
Classified Salaries	5,895,979	5,916,608	20,629
Benefits	11,384,440	10,917,670	(466,770)
Total Salaries & Benefits	37,831,885.00	37,310,483	(521,402)
			-
Supplies & Materials	1,220,530	1,196,859	(23,671)
Services & Operating Expenses	5,738,131	4,984,023	(754,108)
Capital Outlay	702,675	257,622	(445,053)
Total Outgo	28,408	294,535	266,127
Total Non-Salary	7,689,744.00	6,733,039.00	(956,705)
Budgeted Expenses (includes holdin	45,521,629.00	44,043,522.00	(1,478,107.00)

Fund 12 covers 10.3 million in salaries and benefits.

COVID -19 & CARES Funding

Funding	Amount	Expiration	Notes
CARES I – Emergency Aid To Students	\$9,018,216		Distributed to students for COVID-19 related financial needs due to disruption in in-person instruction MVC @ \$1,840,922, NC @ \$1,761,528, RCC @ \$5,415,766 No SPP number needed, goes through <u>Datatel</u> To Date \$4,282,838 dispersed
CARES II –Institutional (SPP 223)	\$9,018,216	May 2021	To support institutional needs related to COVID-19 MVC @ \$1,840,922, NC @ \$1,761,528, RCC @ \$5,415,766 To <u>Date</u> \$2,351,220.01 has been spent and encumbered.
CARES III – MSI/HSI (SPP 224)	\$ 1,158,629	May 2021	MVC @ \$239,006, NC @ \$231,694, RCC @ \$687,929
COVID-19 Response Block Grant– Federal (SPP 130)	\$1,465,004	December 30, 2020	The funds should be used on activities that directly support student learning, continuity of education, and mitigate learning loss related to COVID-19. Not to be used on lost revenue, insurance, payroll/benefits, overtime, severance, pay or legal settlements
COVID -19 Response Block Grant – State (SPP 159)	\$1,798,311	June 30, 2022	The funds should be used on activities that directly support student learning, continuity of education, and mitigate learning loss related to COVID-19. Not to be used on lost revenue, insurance, payroll/benefits, overtime, severance, pay or legal settlements
COVID Holding Account (SPP 587)			Pass through until determination is made for funding source

Budget Allocation Model Update

The Revised Budget Allocation Model was developed to allocate resources around the following core principles:

- Fair – Resource allocation decisions will be informed by objective, predictable, verifiable, and easily accessible data and will be made in an impartial and consistent manner.
- Equitable – Resources will be distributed in an manner that adequately supports the full array of programs offered at each college while ensuring compliance with statutory and regulatory requirements; efficient and strategic use of resources is expected, and inefficiencies will not be subsidized or supported.
- Transparent – Resource allocation decisions will be made in an open and consultative manner with representative stakeholder groups and that it is simple, easy to administer and communicate as possible.

20-21 District Revenue Allocation By College

• RCC	\$114,353,842	54.466%	20-21 FTES Target= 17,219
• NC	\$46,818,345	22.299%	20-21 FTES Target= 7,366
• MVC	\$48,782,566	23.235%	20-21 FTES Target= 7,272
• DIST	\$31,282,791	Expenses covered by college allocation ratio	

20/21 Budget Allocation Model Update

Revised BAM FINAL BUDGET - FY 2019/20 FY 18/19 MEAN USED FOR FY 19/20 FINAL BUDGET				Revised BAM FY 2020-21 TENTATIVE BUDGET FY 18/19 MEDIAN			
19/20 Revenue Allocation Direct Instructional, Academic Affairs, Student Services, Business Services and Other Costs				20/21 Revenue Allocation Direct Instructional, Academic Affairs, Student Services, Business Services and Other Costs			
Norco College				Norco College			
Total FTES	7,367			Total FTES	7,366		
Direct Instructional & Academic Affairs Costs	29,544,512			Direct Instructional & Academic Affairs Costs	28,292,863		
Student Services, Business Services, and Other	10,339,579			Student Services, Business Services, and Other	18,525,482		
Total Norco College	\$ 39,884,091	22.15%		Total Norco College	\$ 46,818,345	22.299%	
Moreno Valley College				Moreno Valley College			
Total FTES	7,336			Total FTES	7,272		
Direct Instructional & Academic Affairs Costs	31,880,375			Direct Instructional & Academic Affairs Costs	30,493,494		
Student Services, Business Services, and Other	10,296,394			Student Services, Business Services, and Other	18,289,072		
Total Moreno Valley College	\$ 42,176,769	23.42%		Total Moreno Valley College	\$ 48,782,566	23.235%	
Riverside City College				Riverside City College			
Total FTES	17,667			Total FTES	17,219		
Direct Instructional & Academic Affairs Costs	73,220,710			Direct Instructional & Academic Affairs Costs	71,048,057		
Student Services, Business Services, and Other	24,796,647			Student Services, Business Services, and Other	43,305,785		
Total Riverside City College	\$ 98,017,357	54.43%		Total Riverside City College	\$ 114,353,842	54.466%	
	\$ 180,078,217				\$ 209,954,754		
FY 20/21 Assumptions:				***FY 20/21 District Expenses/Revenue Included in College Allocation***			
Assumed Median district-wide cost for STEM, LA, CTE, SS, BS and Other				***FY 19/20 Did not include Expense/Revenue in College Allocation***			
Assumed Actual Cost for Unique Programs							
Escalation calculation: Contract and Cola and STRS at 2% and 3.26% and 5.037% for FY 19/20							
Escalation calculation: Contract and Cola and STRS at 2% and 2.86% and 7.602% for FY 20/21							

BAM “TO DO” Tasks in 2020-21

- Analyze and justify “Unique” disciplines – Will continue to work on this in FY 20/21
- Develop a treatment for “District Operations” costs – Task partially completed.
- Establish the “Exchange Rate” (mean or median) for discipline categories. Task completed in 19-20, Median rate established.
- Model revenue flow through the revised BAM- determine true impacts to the college. Task completed in 19-20, ongoing work to update cost/FTES by discipline in 20-21
- Analyze/implement budget development improvements that allow for planning. In progress
- Analyze strategic programs/considerations that impact the cost of an FTES. In Progress
- Further consider the “Comprehensive College” allocation. In progress
- Prep for implementation of the revised BAM in 2021-22 budget year. In Progress

Norco- Budget Performance Report 20-21 10-30-20

		Collapse All			Unhide All Rows						
Norco College				E	FUND_11						
Fund:	11	Resource:	1000	FY 2020/21							
		Prior Year 2019/20	Current Year 2020/21	Actuals						%	
Object	Object Description	Actual	Revised Budget	JUL	AUG	SEP	OCT	YTD 6/30/21	Balance	Used	
8120	HIGHER EDUCATION ACT	-	-	-	-	-	-	-	-	-	
8140	TEMPORARY ASSISTANCE FOR NEEDY FAMILIES (TANF)	-	-	-	-	-	-	-	-	-	
8150	STUDENT FINANCIAL AID	46,682.95	48,936.00	-	-	1,520.00	-	1,520.00	47,416.00	3.11%	
8160	VETERANS EDUCATION	-	-	-	-	-	-	-	-	-	
8170	CAREER AND TECHNICAL EDUCATION ACT (CTEA)	-	-	-	-	-	-	-	-	-	
8190	OTHER FEDERAL REVENUES	-	-	-	-	-	-	-	-	-	
81xx	Federal Revenues	46,682.95	48,936.00	-	-	1,520.00	-	1,520.00	47,416.00	3.11%	
8611	GENERAL APPORTIONMENTS	24,028,298.67	23,112,943.00	-	2,583,128.00	1,826,463.00	4,668,460.00	9,078,051.00	14,034,892.00	39.28%	
8613	APPRENTICESHIP	340,599.00	831,581.00	52,419.00	52,418.00	78,628.00	65,524.00	248,989.00	582,592.00	29.94%	
8615	BOARD FINANCIAL ASSISTANCE PROGRAM	84,736.89	99,299.00	-	8,128.00	15,657.00	15,657.00	39,442.00	59,857.00	39.72%	
8617	RDA BACKFILL & REVENUE IN EXCESS OF ENTITLEMENT	-	-	-	-	-	-	-	-	-	
8619	OTHER GENERAL APPORTIONMENTS	181,246.58	225,118.00	-	11,326.00	21,817.00	21,817.00	54,960.00	170,158.00	24.41%	
8620	GENERAL CATEGORICAL PROGRAMS	-	-	-	-	-	-	-	-	-	
8621	DSPS (DISABLED STUDENTS PROGRAMS AND SERVICES)	-	-	-	-	-	-	-	-	-	
8622	EOPS (EXTENDED OPPORTUNITY PROGRAMS AND SERVICES)	-	-	-	-	-	-	-	-	-	
8626	CALWORKS	-	-	-	-	-	-	-	-	-	
8627	OTHER STATE PROGRAMS	-	-	-	-	-	-	-	-	-	
8629	OTHER CATEGORICAL APPORTIONMENTS	-	-	-	-	-	-	-	-	-	
8630	EDUCATION PROTECTION ACCOUNT REVENUE	3,434,114.01	7,510,399.00	-	-	-	-	-	7,510,399.00	0.00%	
8652	SCHEDULED MAINTENANCE AND SPECIAL REPAIR PROGRAM	-	-	-	-	-	-	-	-	-	
8658	PROP 39: CLEAN ENERGY JOBS ACT	-	-	-	-	-	-	-	-	-	
8659	OTHER CATEGORICAL PROGRAM ALLOWANCE	-	-	-	-	-	-	-	-	-	
8670	STATE TAX SUBVENTIONS	117.77	-	-	-	-	-	-	-	-	
8671	HOMEOWNERS' PROPERTY TAX RELIEF	81,415.78	104,496.00	-	-	-	-	-	104,496.00	0.00%	
8681	STATE LOTTERY REVENUE	1,069,957.21	1,070,448.00	-	-	-	-	-	1,070,448.00	0.00%	
8685	STATE MANDATED COSTS	173,202.00	246,035.00	-	-	-	-	-	246,035.00	0.00%	
8690	OTHER STATE REVENUES	2,021,664.01	-	-	-	-	-	-	-	-	
86xx	State Revenues	31,415,351.92	33,200,319.00	52,419.00	2,655,000.00	1,942,565.00	4,771,458.00	9,421,442.00	23,778,877.00	28.38%	
8809	REDEVELOPMENT ASSET LIQUIDATION	4,593.89	26,969.00	-	-	-	-	-	26,969.00	0.00%	
8811	TAX ALLOCATION, SECURED ROLL	8,064,020.40	9,686,847.00	-	-	-	-	-	9,686,847.00	0.00%	
8812	TAX ALLOCATION, SUPPLEMENTAL ROLL	148,096.48	152,431.00	-	-	29,552.90	-	29,552.90	122,878.10	19.39%	
8813	TAX ALLOCATION, UNSECURED ROLL	425,676.72	414,968.00	-	-	-	-	-	414,968.00	0.00%	
8816	PRIOR YEARS TAXES	211,335.95	193,714.00	-	-	25,049.09	-	25,049.09	168,664.91	12.93%	
8817	EDUCATION REVENUE AUGMENTATION FUND (ERAF)	(776,920.57)	(909,912.00)	-	-	11,822.18	-	11,822.18	(921,734.18)	-1.30%	
8818	REDEVELOPMENT AGENCY FUNDS	294,996.85	330,644.00	-	-	-	-	-	330,644.00	0.00%	
8819	REDEVELOPMENT RESIDUAL	1,881,599.04	1,964,331.00	-	-	-	-	-	1,964,331.00	0.00%	
8820	CONTRIBUTIONS, GIFTS, GRANTS AND ENDOWMENTS	-	-	-	-	-	-	-	-	-	

Norco- Budget Performance Report 20-21 10-30-20

Norco College			E	FUND_11						
Fund:	11	Resource:	1000	FY 2020/21						
		Prior Year 2019/20	Current Year 2020/21	Actuals					Balance	%
Object	Object Description	Actual	Revised Budget	JUL	AUG	SEP	OCT	YTD 6/30/21	Balance	Used
8831	CONTRACT INSTRUCTIONAL SERVICES	-	-	-	-	-	-	-	-	-
8844	FOOD SALES/COMMISSIONS	-	-	-	-	-	-	-	-	-
8847	BOOKSTORE COMMISSIONS	-	-	-	-	-	-	-	-	-
8848	BOX OFFICE RECEIPTS	-	-	-	-	-	-	-	-	-
8849	OTHER SALES	-	-	-	-	-	-	-	-	-
8850	RENTALS AND LEASES	(38,104.38)	116,497.00	-	-	1,000.00	-	1,000.00	115,497.00	0.86%
8860	INTEREST AND INVESTMENT INCOME	302,850.45	211,862.00	-	-	-	-	-	211,862.00	0.00%
8871	CHILD DEVELOPMENT SERVICES	-	-	-	-	-	-	-	-	-
8872	COMMUNITY SERVICE CLASSES	-	-	-	-	-	-	-	-	-
8874	ENROLLMENT	2,936,392.16	2,381,849.00	416,424.92	6,471.25	245,888.84	597,787.70	1,266,572.71	1,115,276.29	53.18%
8875	FIELD TRIPS AND USE OF NONDISTRICT FACILITIES	-	-	-	-	-	-	-	-	-
8876	HEALTH SERVICES	-	-	-	-	-	-	-	-	-
8878	INSURANCE	-	-	-	-	-	-	-	-	-
8879	STUDENT RECORDS	17,758.48	20,000.00	-	-	2,426.07	1,615.52	4,041.59	15,958.41	20.21%
8880	NONRESIDENT TUITION	497,187.91	543,975.00	-	-	24,321.00	100,797.00	125,118.00	418,857.00	23.00%
8881	PARKING SERVICES AND PUBLIC TRANSPORTATION	-	-	-	-	-	-	-	-	-
8884	STUDENT REPRESENTATION FEE	63,372.08	-	-	(77.00)	29,037.89	81,516.75	110,477.64	(110,477.64)	-
8889	OTHER STUDENT FEES & CHARGES	3,913.82	16,683.00	-	-	318.00	708.00	1,026.00	15,657.00	6.15%
8890	OTHER LOCAL REVENUE	175,370.47	289,718.00	-	42.00	-	3.35	45.35	289,672.65	0.02%
8897	INDIRECT COSTS TRANSFERS	380,963.13	632,834.00	-	-	-	-	-	632,834.00	0.00%
8898	CASH OVER/SHORT	-	-	-	-	-	-	-	-	-
88xx	Local Revenues	14,593,102.88	16,073,410.00	416,424.92	6,436.25	369,415.97	782,428.32	1,574,705.46	14,498,704.54	9.80%
8912	SALE OF EQUIPMENT & SUPPLIES	57.08	34.00	-	-	-	-	-	34.00	0.00%
8980	INTERFUND TRANSFER IN	-	-	-	-	-	-	-	-	-
8999	INTRAFUND TRANSFER IN (OUT)	4,506,845.50	(340,731.00)	-	-	-	-	-	(340,731.00)	0.00%
89xx	Other Financing Sources	4,506,902.58	(340,697.00)	-	-	-	-	-	(340,697.00)	0.00%
	Total Revenues	50,562,040.33	48,981,968.00	468,843.92	2,661,436.25	2,313,500.97	5,553,886.32	10,997,667.46	37,984,300.54	22.45%
1110	INSTRUCTORS, FULL TIME	8,042,520.27	8,770,856.00	620,833.30	727,066.48	721,723.07	719,512.24	2,789,135.09	5,981,720.91	31.80%
1160	INSTRUCTORS, SUBSTITUTE	-	-	-	-	-	-	-	-	-
1170	INSTRUCTORS, RELEASE / REASSIGN TIME	72,196.33	64,136.00	3,879.62	6,466.74	6,466.74	6,466.74	23,279.84	40,856.16	36.30%
1180	INSTRUCTORS, SABBATICAL	49,971.06	158,093.00	8,600.22	-	-	-	8,600.22	149,492.78	5.44%
11xx	FT, Academic Inst Salary	8,164,687.66	8,993,085.00	633,313.14	733,533.22	728,189.81	725,978.98	2,821,015.15	6,172,069.85	31.37%
1218	ACADEMIC MANAGERS FULL TIME	2,152,887.56	2,170,521.00	193,022.48	157,443.74	173,865.11	171,534.41	695,865.74	1,474,655.26	32.06%
1219	COUNSELORS / LIBRARIANS / COORDINATORS	1,924,034.65	1,807,218.00	121,135.83	162,423.84	161,471.30	159,872.03	604,903.00	1,202,315.00	33.47%
1280	ACADEMIC ADMINISTRATORS, SABBATICAL	-	-	-	-	-	-	-	-	-
12xx	FT, Academic, Non-Inst Salary	4,076,922.21	3,977,739.00	314,158.31	319,867.58	335,336.41	331,406.44	1,300,768.74	2,676,970.26	32.70%
1330	INSTRUCTORS, PART TIME FALL	2,737,134.83	2,191,518.00	-	966.00	11,436.44	470,627.12	483,029.56	1,708,488.44	22.04%
1331	INSTRUCTORS, PART TIME SUMMER (ODD YR)	361,578.77	168,425.00	2,646.58	-	-	-	2,646.58	165,778.42	1.57%
1332	INSTRUCTORS, PART TIME WINTER	579,741.65	577,164.00	-	-	1,276.02	1,276.02	2,552.04	574,611.96	0.44%
1333	INSTRUCTORS, PART TIME SPRING	2,386,470.90	1,985,229.00	-	-	-	-	-	1,985,229.00	0.00%
1334	<i>INSTRUCTORS, PART TIME SUMMER (EVEN YR)</i>	321,369.57	152,866.00	323,687.34	-	4,788.17	-	328,475.51	(175,609.51)	214.88%

Norco- Budget Performance Report 20-21 10-30-20

Norco College			E	FUND_11	FY 2020/21						
Fund:	11	Resource:	1000	Actuals							
Object	Object Description	Prior Year 2019/20	Current Year 2020/21	JUL	AUG	SEP	OCT	YTD 6/30/21	Balance	%	
		Actual	Revised Budget						Used		
3210	INSTRUCTIONAL PERS	70,938.09	78,322.00	6,467.14	6,898.88	6,967.65	6,967.65	27,301.32	51,020.68	34.86%	
3310	INSTRUCTIONAL FICA	25,534.53	23,459.00	2,305.79	2,065.77	2,474.50	2,281.82	9,127.88	14,331.12	38.91%	
3315	INSTRUCTIONAL MEDICARE	248,274.23	237,661.00	19,718.68	11,048.77	13,434.37	20,151.26	64,353.08	173,307.92	27.08%	
3410	INSTRUCTIONAL HEALTH & WELFARE	2,372,805.01	2,701,641.00	8,648.33	7,663.61	4,968.92	232,763.57	254,044.43	2,447,596.57	9.40%	
3450	OPEB, TEACHERS AND AIDES	34,575.70	33,034.00	2,720.41	1,526.28	1,856.60	2,782.33	8,885.62	24,148.38	26.90%	
3510	INSTRUCTIONAL SUI	16,785.48	12,176.00	679.90	381.00	463.24	694.99	2,219.13	9,956.87	18.23%	
3610	INSTRUCTIONAL WC	276,548.52	264,243.00	21,763.81	12,210.62	14,853.14	22,260.14	71,087.71	193,155.29	26.90%	
	Instructional Benefits	6,996,159.26	5,757,723.00	264,713.86	159,632.81	185,029.66	487,705.83	1,097,082.16	4,660,640.84	19.05%	
3440	RETIREE BENEFITS ACAD & CLASS	231,173.14	188,404.00	110.89	-	-	45,377.98	45,488.87	142,915.13	24.14%	
3120	CLASSIFIED STRS - (FOR CLASSIFIED EMPLOYEES PAYING INTO STRS)	-	-	-	-	-	-	-	-		
3130	NON-INSTRUCTIONAL STRS - FOR ACADEMIC ADMINISTRATORS / COUN	634,751.89	598,615.00	51,080.67	47,689.41	50,117.31	54,897.44	203,784.83	394,830.17	34.04%	
3160	CALSTRS ON-BEHALF CLASSIFIED	-	-	-	-	-	-	-	-		
3170	CALSTRS ON-BEHALF NON-INSTRUCTIONAL ACADEMIC	475,426.10	-	-	-	-	-	-	-		
3220	CLASSIFIED PERS	943,416.17	1,071,303.00	82,995.82	82,894.74	83,064.55	83,115.65	332,070.76	739,232.24	31.00%	
3230	NON-INSTRUCTIONAL PERS	160,175.17	158,803.00	13,196.63	13,196.63	13,445.65	13,279.64	53,118.55	105,684.45	33.45%	
3320	CLASSIFIED FICA	295,220.16	315,926.00	25,218.42	24,932.07	25,592.16	23,033.08	98,775.73	217,150.27	31.27%	
3325	CLASSIFIED MEDICARE	74,642.17	77,119.00	5,934.19	5,909.72	6,204.54	5,949.24	23,997.69	53,121.31	31.12%	
3330	NON - INSTRUCTIONAL FICA	48,796.13	41,555.00	5,063.27	3,808.77	3,837.87	1,267.06	13,976.97	27,578.03	33.63%	
3335	NON - INSTRUCTIONAL ACADEMIC MEDICARE -COUNSELORS / LIBRARIAN	75,626.37	65,371.00	6,198.65	5,132.35	5,623.04	6,121.46	23,075.50	42,295.50	35.30%	
3420	CLASSIFIED HEALTH & WELFARE	1,477,565.91	1,654,697.00	7,117.05	7,052.74	7,492.85	149,900.25	171,562.89	1,483,134.11	10.37%	
3430	NON - INSTRUCTIONAL HEALTH & WELFARE (COUNSELORS / LIBRARIAN	872,390.34	774,890.00	2,864.27	2,601.48	2,683.97	81,733.84	89,883.56	685,006.44	11.60%	
3460	OPEB, CL EMPLOYEES	11,125.70	10,738.00	819.81	819.60	858.90	822.98	3,321.29	7,416.71	30.93%	
3470	OPEB, OTHER CE EMPLOYEES	10,429.26	9,012.00	857.43	711.94	779.26	847.41	3,196.04	5,815.96	35.46%	
3520	CLASSIFIED SUI	8,015.73	22,955.00	204.65	203.84	213.99	205.16	827.64	22,127.36	3.61%	
3530	NON - INSTRUCTIONAL SUI - (COUNSELORS / LIBRARIANS / COORDINAT	6,744.87	12,514.00	213.72	177.00	193.92	211.10	795.74	11,718.26	6.36%	
3620	CLASSIFIED WC	83,125.84	85,908.00	6,558.24	6,549.58	6,859.32	6,579.57	26,546.71	59,361.29	30.90%	
3630	NON - INSTRUCTIONAL WC - COUNSELORS / LIBRARIANS / COORDINAT	83,442.47	72,137.00	6,859.25	5,695.18	6,234.20	6,779.17	25,567.80	46,569.20	35.44%	
3900	OTHER BENEFITS	-	-	-	-	-	-	-	-		
3910	CalSTRS On Behalf	630.57	-	-	-	-	-	-	-		
3920	CalSTRS On Behalf	3,757.25	-	-	-	-	-	-	-		
3930	CalSTRS On Behalf	(517.36)	-	-	-	-	-	-	-		
3939	Golden Handshake Payments	1,289,289.28	-	-	-	-	-	-	-		
3912	PAYPRO 125 PLANS	-	-	-	-	-	-	-	-		
3999	PAYROLL TAX ADJUSTMENTS	-	-	-	-	-	-	-	-		
	Non-Instructional Benefits	6,554,054.02	4,971,543.00	215,182.07	207,375.05	213,201.53	434,743.05	1,070,501.70	3,901,041.30	21.53%	
	Benefits	13,781,386.42	10,917,670.00	480,006.82	367,007.86	398,231.19	967,826.86	2,213,072.73	8,704,597.27	20.27%	
	Total Salaries & Benefits	41,578,186.06	37,310,483.00	2,678,869.35	1,895,942.14	2,145,617.38	3,194,266.84	9,914,695.71	27,395,787.29	26.57%	
4230	REFERENCE BOOKS / MATERIALS	1,629.14	9,172.00	-	-	-	-	-	9,172.00	0.00%	
4320	INSTRUCTIONAL SUPPLIES	1,235.95	72,632.00	-	-	-	-	-	72,632.00	0.00%	
4330	PERIODICALS / MAGAZINES / SUBSCRIPTIONS INCLUDING ON-LINE SUB	-	26.00	-	-	-	-	-	26.00	0.00%	
4351	INSTRUCTIONAL MEDIA	-	1,000.00	-	-	-	-	-	1,000.00	0.00%	

Norco College Holding Accounts

As of October 30, 2020

Funding Source	SPP/ Resc	SPP/ Resc	One Time, Annual, On Going	Carry Over ?	Fund	Resc.	Description	FY 2020/21 Adopted Budget	FY 2020/21 Revised Budget	FY 2020/21 Rev/Exp Net of Abatements	FY 2020/21 Encumbrances	Uncommitted / Unrealized
Salary Savings	991	991	OT	N	11	1000	Savings from Permanent Gen.Fund Staff Positions	-	-	-	-	-
Sabbatical Holding Account	993	993	OT	N	11	1000	Savings from Permanent Gen.Fund Staff Positions	66,472	66,472	-	-	66,472
Barnes & Noble Commission Transfer	566	566	A	Y	11	1000	Annual Commissions rec'd from B&N	99,211	99,211	-	-	99,211
Barnes & Noble Signing Bonus	728	728	OT	Y	11	1000	One-time Funding - Rolled over Year to Year until gone	7,430	7,430	-	-	7,430
Follett Bookstore Commission Transfer	563	563	A	Y	11	1000	Annual Commissions rec'd from Follett	240,620	240,620	-	-	240,620
Follett Bookstore Signing Bonus	733	733	OT	Y	11	1000	One-time Funding - Rolled over Year to Year until gone	128,993	128,993	-	-	128,993
Follett Bookstore Textbook Scholarship	746	746	OT	Y	11	1000	Annual Funding with carry over	1,667	1,667	-	-	1,667
Pepsi Signing Bonus	734	734	OT	Y	11	1000	One-time Funding - Rolled over Year to Year until gone	-	1,000	-	-	1,000
Non-Resident Base Budget	729	729	A	Y	11	1000	Based on a Percentage of Non-Resident Fees rec'd	651,884	651,884	-	-	651,884
Budget Savings Distribution	738	738	OT	Y	11	1000	One-Time Allocation from Dist. Reserves in FY 17/18	692,075	692,075	45,029	162,301	484,745
Budget Savings Distribution	716	716	OT	Y	11	1000	One-Time Allocation in FY 18/19 for borrowed back FTES	123,335	123,335	200	-	123,135
Norco Soccer Field Use	568	568	OT	Y	11	1000	Facilities Fees Revenue	51,640	51,640	-	5,500	46,140
Permanent Position Funding	997	997	OG	Y	11	1000	To/From Permanently Funded Positions	697,016	697,016	-	-	697,016
Classified/Management Position Allocation	998	998	A	N	11	1000	Allocation to fund add'l Classified/Mgmt. Positions - has not been distributed in FY 18/19	-	-	-	-	-
Contract Holding Account	999	999	OT	Y	11	1000	Adjusting Account to Address Permanent Increases in College Contracts	24,115	24,115	-	-	24,115
Indirect Expenditure Holding Account	797	797	OT	Y	11	1000	Indirect Cost Recovery (at 83%)	795,432	795,432	29,214	61,093	705,125
							Fund 11- Unrestricted	3,579,890.00	3,580,890.00	74,443.18	228,893.31	3,277,553.51
Instructional Equipment	075	075	A	Y	12	1190	Restricted to Instructional Equipment	57,711	57,711	-	54,883	2,828
Lottery - Restricted	735	735	A	Y	12	1190	Restricted to Instructional & Library Materials including Instructional Software	423,193	423,193	74,777	95,575	252,842
Redevelopment Allocation	1180	1180	A	Y	12	1180	Relatively Unrestricted	182,695	182,695	-	-	182,695
Non-Resident Capital Outlay	709	709	A	Y	12	1190	Restricted to Capital Purchases	65,815	65,815	36	-	65,779
Veterans Resource Center	190	190	OT	Y	12	1190	State Appropriation - VRC and Articulation Platform	1,521,815	1,521,815	5,442	461,690	1,054,684
Early Childhood Education Center	191	191	OT	Y	12	1190	State Appropriation	4,999,712	4,999,712	-	-	4,999,712

Norco College Holding Accounts

As of October 30, 2020

Funding Source	SPP/Resc	SPP/Resc	One Time, Annual, On Going	Carry Over ?	Fund	Resc.	Description	FY 2020/21 Adopted Budget	FY 2020/21 Revised Budget	FY 2020/21 Rev/Exp Net of Abatements	FY 2020/21 Encumbrances	Uncommitted / Unrealized
							Fund 12 Restricted	7,250,941	7,250,941	80,255	612,147	6,558,539
Academic Affairs Instructional Holding Acct.			OG	N	11	1000	Academic Affairs Holding (set up in FY 15/16)	53,384	53,384	-	-	53,384
Contingencies	5899	5899										
VP, Business Services	EDB	EDB	OG	N	11	1000	Administrative Contingencies	29,929	29,929	-	-	29,929
Dean, Special Funded Programs	ECW	ECW	OG	N	11	1000	Administrative Contingencies	500	500	-	-	500
VP, Academic Affairs	EJA	EJA	OG	N	11	1000	Administrative Contingencies	5,370	5,370	-	-	5,370
President	EMA	EMA	OG	N	11	1000	Administrative Contingencies	25,369	25,369	-	-	25,369
Dean of Instruction	EMB	EMB	OG	N	11	1000	Administrative Contingencies	500	500	-	-	500
Dean of Instruction	EMG	EMG	OG	N	11	1000	Administrative Contingencies	500	500	-	-	500
VP, Student Services	EZA	EZA	OG	N	11	1000	Administrative Contingencies	15,419	15,419	-	-	15,419
Dean, Admissions & Records	EZB	EZB	OG	N	11	1000	Administrative Contingencies	1,000	1,000	-	-	1,000
Dean, Student Services	EZG	EZG	OG	N	11	1000	Administrative Contingencies	1,000	1,000	-	-	1,000
Dean, Student Life	EZK	EZK	OG	N	11	1000	Administrative Contingencies	1,000	1,000	-	-	1,000
							Total Fund 11- Administrative Contingencies	133,971	133,971	-	-	133,971
							Fund 11- Unrestricted	3,713,861	3,714,861	74,443	228,893	3,411,525
							Fund 12-Restricted	7,250,941	7,250,941	80,255	612,147	6,558,539
							Total Fund 11 and 12	10,964,802	10,965,802	154,698	841,041	9,970,063

Note: All allocations to the General Fund Must Adhere to General Fund

Carryover Definitions:

- OT** One-Time - Funds that Do Not Renew Once Depleted
- A** Annual - New Funds are Allocated Annually
- OG** On Going - Funds Renew Annually with the Exception of Permanent Transfers out of Account

View Financial Summary								
Begin Date	07/01/2020							
	10/31/2020	NORCO GRANTS REPORT AS OF 10/31/20						
Fund	School	Function	Adopted Budget	Revised Budget	Rev/ Exp Net of Abatements	Encumbrances	Uncommitted/ Unrealized	SPP Description
		020	313,296.00	313,296.00	0.00	0.00	313,296.00	BASIC SKILLS/ESL 2020/2021 Total
		024	0.00	0.00	31,322.19	78,901.93	-110,224.12	BASIC SKILLS/ESL 2018/2019 Total
		026	298,377.00	298,377.00	19,720.40	46,140.93	232,515.67	BASIC SKILLS/ESL 2019/2020 Total
		032	86,138.00	86,138.00	0.00	0.00	86,138.00	VETERAN RESOURCE CENTER - ONGOING Total
		035	27,772.00	27,772.00	0.00	602.74	27,169.26	HUNGER FREE CAMPUS SUPPORT ALLOCATION 17/18 - 19/20 Total
		045	357,417.00	357,417.00	58,517.23	114,155.56	184,744.21	NEXTUP (CAFYES) Total
		051	150,199.00	150,199.00	74,698.54	149,839.22	-74,338.76	CALIFORNIA COLLEGE PROMISE (AB 19) Total
		053	18,140.00	18,140.00	0.00	0.00	18,140.00	CAMPUS SAFETY AND SEXUAL ASSAULT Total
		060	597,204.00	597,204.00	151,149.20	271,602.92	174,451.88	EOPS Total
		061	52,645.00	52,645.00	5,500.00	1,000.00	46,145.00	EOPS CARE Total
		067	267,732.00	267,732.00	82,073.74	178,836.72	6,821.54	SFAA - CAPACITY (old term Augmentation) Total
		069	99,312.00	99,312.00	31,528.84	68,115.97	-332.81	SFAA - BASE (old term BFAP) Total
		074	225,299.00	225,299.00	73,180.82	187,930.90	-35,812.72	GUIDED PATHWAYS Total
		075	57,711.00	57,711.00	0.00	53,126.46	4,584.54	INSTRUCTIONAL EQUIPMENT Total
		078	261,888.00	261,888.00	2,720.89	0.00	259,167.11	VETERANS STUDENT SUPPORT SERVICES PROJECT (20-21)
		081	929,367.00	929,367.00	210,037.42	343,337.25	375,992.33	STUDENT SUCCESS & SUPPORT PROGRAM (old term MATRICULATION) Total
		090	275,105.00	275,105.00	2,967.68	0.00	272,137.32	NORCO- STUDENT SUPPORT SERVICES PROGRAM Total
		091	261,888.00	261,888.00	3,671.23	0.00	258,216.77	NORCO- STUDENT SUPPORT SERVICES STEM PROGRAM Total
		103	121,681.00	121,681.00	9,388.27	3,165.42	109,127.31	HERE TO CAREER Total
		118	0.00	0.00	18,562.67	44,680.24	-63,242.91	MIDDLE COLLEGE HIGH SCHOOL - NORCO 15/16 Total
		121	100,000.00	100,000.00	0.00	0.00	100,000.00	MIDDLE COLLEGE HIGH SCHOOL - NORCO Total
		130	0.00	0.00	223,369.77	0.00	-223,369.77	COVID-19 RESPONSE BLOCK GRANT - FEDERAL Total
		132	110,161.00	110,161.00	94,266.62	117,007.20	-101,112.82	TITLE V - ACCELERATING PATHWAYS TO GRADUATION & TRANSFER Total
		134	2,722.00	2,722.00	0.00	0.00	2,722.00	CACT-SEMINARS Total
		135	387,934.00	387,934.00	71,165.81	120,004.04	196,764.15	UPWARD BOUND - CORONA HIGH SCHOOL 17/22 Total
		141	90,922.00	90,922.00	15,000.00	40,250.00	35,672.00	FINANCIAL AID TECHNOLOGY Total
		150	7,592.00	7,592.00	3,400.00	0.00	4,192.00	MENTAL HEALTH SUPPORT Total
		160	42,421.00	42,421.00	0.00	3,500.00	38,921.00	THE CALIFORNIA WELLNESS FOUNDATION Total
		166	76,254.00	76,254.00	15,923.49	32,884.28	27,446.23	INNOVATION IN HIGHER EDUCATION GRANT Total
		174	213,572.00	213,572.00	25,331.50	45,567.75	142,672.75	CALIFORNIA APPRENTICESHIP INITIATIVE Total
		175	499,021.00	499,021.00	23,613.70	71,116.18	404,291.12	NORCO COLLEGE APPRENTICESHIP PROGRAM Total
		177	10,000.00	10,000.00	0.00	0.00	10,000.00	GROWING INLAND ACHIEVEMENT - COVID-19 EMERGENCY RELIEF Total
		178	117,284.00	117,284.00	100,022.86	9,230.00	8,031.14	COLLEGE FUTURE FOUNDATION Total
		180	985,910.00	985,910.00	274,012.02	634,245.12	77,652.86	DSP&S Total
		186	1,000,000.00	1,000,000.00	0.00	0.00	1,000,000.00	VETERANS RESOURCE CENTER - FY 19/20 Total
		187	500,000.00	500,000.00	0.00	0.00	500,000.00	WORKFORCE DEVELOPMENT PRG - FY 19/20 Total
		188	481,195.00	481,195.00	79,844.87	157,663.29	243,686.84	UPWARD BOUND - CENTENNIAL HIGH SCHOOL 17/22 Total
		189	31,957.00	31,957.00	10,425.78	25,725.24	-4,194.02	CFIS REENTRY PROGRAM Total
		190	1,521,815.00	1,521,815.00	5,441.60	417,086.00	1,099,287.40	VETERANS RESOURCE CENTER Total
		191	4,999,712.00	4,999,712.00	0.00	0.00	4,999,712.00	EARLY CHILDHOOD EDUCATION CENTER Total
		192	1,000,000.00	1,000,000.00	0.00	0.00	1,000,000.00	NEW WORKFORCE DEVELOPMENT CENTER Total
		193	26,521.00	26,521.00	29,490.40	0.00	-2,969.40	VETERANS RESOURCE CENTER - VISION FOR SUCCESS Total
		207	133,336.00	133,336.00	-455.59	100,000.00	33,791.59	WORKFORCE ACCELERATOR FUND (WAF) Total
		223	0.00	0.00	16,496.88	318,983.03	-335,479.91	CARES ACT - INSTITUTIONAL Total
		225	1,408,888.00	1,408,888.00	217,067.19	544,770.76	647,050.05	STEM ENGINEERING PATHWAYS Total
		232	50,000.00	50,000.00	0.00	0.00	50,000.00	CALIFORNIA COLLEGE PATHWAYS FUND GRANT Total
		236	72,759.00	72,759.00	13,328.80	28,512.27	30,917.93	MENTAL HEALTH SERVICES Total

View Financial Summary								
Begin Date	07/01/2020							
	10/31/2020	NORCO GRANTS REPORT AS OF 10/31/20						
Fund	School	Function	Adopted Budget	Revised Budget	Rev/ Exp Net of Abatements	Encumbrances	Uncommitted/ Unrealized	SPP Description
		249	3,192.00	3,192.00	0.00	0.00	3,192.00	UMOJA COMMUNITY EDUCATION FOUNDATION Total
		250	34,761.00	34,761.00	-1,141.16	8,980.22	26,921.94	EXPANDING COMMUNITY COLLEGE APPRENTICESHIPS Total
		251	199,554.00	199,554.00	179,300.00	0.00	20,254.00	INSTITUTIONAL EFFECTIVENESS PARTNERSHIP INITIATIVE - SANTA CLARITA CCD Total
		271	1,860,425.00	1,860,425.00	164,371.21	762,302.32	933,751.47	NATIONAL CENTER FOR SUPPLY CHAIN AUTOMATION Total
		272	586,167.00	586,167.00	68,332.67	133,360.57	384,473.76	UPWARD BOUND - NORTE VISTA HIGH SCHOOL Total
		276	692,885.00	692,885.00	141,347.51	261,518.03	290,019.46	PACES: PATHWAYS TO ACCESS, COMPLETION, EQUITY AND SUCCESS Total
		297	77,433.00	77,433.00	80,586.68	115,721.28	-118,874.96	SSS RISE - NORCO 15/20 Total
		300	35,977.00	35,977.00	0.00	0.00	35,977.00	FWS OFF CAMPUS (COMMUNITY SERVICE) Total
		304	323,797.00	323,797.00	16,665.33	0.00	307,131.67	FWS ON CAMPUS (INSTRUCTIONAL/NON-INSTRUC) Total
		339	75,145.00	75,145.00	94,812.00	115,721.28	-135,388.28	STUDENT SUPPORT SERVICES TRIO-NORCO 15/20 Total
		344	585,689.00	585,689.00	0.00	0.00	585,689.00	STRONG WORKFORCE PROGRAM LOCAL 20/21 Total
		345	129,245.00	129,245.00	0.00	0.00	129,245.00	STRONG WORKFORCE PROGRAM REGIONAL 20/21 Total
		346	21,774.00	21,774.00	14,667.17	0.00	7,106.83	STRONG WORKFORCE PROGRAM LOCAL 17/18 Total
		347	120,809.00	120,809.00	65,900.13	120,377.60	-65,468.73	STRONG WORKFORCE PROGRAM REGIONAL 17/18 Total
		348	463,007.00	463,007.00	117,424.03	250,327.14	95,255.83	STRONG WORKFORCE PROGRAM LOCAL 18/19 Total
		349	697,000.00	697,000.00	102,302.70	315,457.85	279,239.45	STRONG WORKFORCE PROGRAM REGIONAL 18/19 Total
		350	734,980.00	734,980.00	0.00	0.00	734,980.00	STRONG WORKFORCE PROGRAM LOCAL 19/20 Total
		351	390,691.00	390,691.00	111.99	70.20	390,508.81	STRONG WORKFORCE PROGRAM REGIONAL 19/20 Total
		366	45,309.00	45,309.00	3,746.80	9,806.14	31,756.06	TANF (TEMPORARY ASSTCE TO NEEDY FAMILIES) Total
		367	252,360.00	252,360.00	74,826.62	173,679.88	3,853.50	CAL WORKS Total
		370	220,570.00	220,570.00	34,974.19	114,713.94	70,881.87	PERKINS - TITLE I-C Total
		375	0.00	0.00	10,577.34	0.00	-10,577.34	ONLINE CTE PATHWAYS GRANT PROGRAM Total
		388	141,532.00	141,532.00	14,919.08	35,924.86	90,688.06	AB 86 ADULT EDUCATION BLOCK GRANT 19/20 Total
		587	0.00	0.00	2,070.11	0.00	-2,070.11	COVID-19 RECOVERY COSTS
		618	182,695.00	182,695.00	0.00	0.00	182,695.00	REDEVELOPMENT - RIVERSIDE COUNTY/CITY
		709	65,815.00	65,815.00	36.37	0.00	65,778.63	NON-RESIDENT CAPITAL OUTLAY SURCHARGE FEE
		730	8,112.00	8,112.00	18.38	1,000.00	7,093.62	VETERANS EDUCATION
		735	423,193.00	423,193.00	74,776.78	85,512.08	262,904.14	LOTTERY
		TOTAL	28,205,263.00	28,205,263.00	3,647,460.29	7,599,454.40	16,958,348.31	GRANT TOTAL