

# RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT

website : [Fiscal Resources Committee](#)

## Agenda for October 23, 2013

1:30 p.m. - 3:00 p.m.

Executive Conference Room #114

1. Welcome
2. State/District Budget Update – Hardash
  - RDA Issues
  - OC Tax Settlement
3. Defining our Charge Back System and Building in Efficiency Checks – DeCarbo
  - Report from workgroup regarding District Office Department Review
  - District Office Departments Budget Comparison
4. FON Policy – DeCarbo
  - HR FON Calculations
5. Processes for District Budget Augmentation – DeCarbo
6. 50% Law
7. Informational Handouts
  - District-wide expenditure report link: <https://intranet.rscsd.edu>
  - Vacant Funded Position List as of October 10, 2013
  - Measure “E” Project Cost Summary as of October 17, 2013
  - Monthly Cash Flow Statement as of September 30, 2013
8. Approval of FRC Minutes – September 25, 2013
9. Other

**Next FRC Committee Meeting:** (Executive Conference Room #114 1:30 pm – 3:00 pm)

November 20, 2013

**The mission of the Rancho Santiago Community College District is to provide quality educational programs and services that address the needs of our diverse students and communities.**

**RSCCD FTEF/FON CALCULATION**

		<b><u>Fall 2013</u></b>	<b><u>Fall 2012</u></b>	<b><u>Variance</u></b>
1	TOTAL FULL-TIME EQUIV. FACULTY	317.00	315.00	2.00
2	GROSS PART-TIME EQUIVALENT FACULTY	237.51	216.22	21.29
2A	SABBATICAL/BANKED LEAVE REPLACEMENTS	9.45	4.85	4.60
2B	RELEASE TIME REPLACEMENTS	37.44	36.33	1.11
2C	UNPAID LEAVE REPLACEMENTS	0.00	1.00	-1.00
2D	LATE RETIREMENT REPLACEMENTS	5.00	8.00	-3.00
2E	TOTAL LINE 2A - 2D	51.89	50.18	1.71
2F	NET PART-TIME EQUIVALENT FACULTY	185.62	166.04	19.58
3	TOTAL FTEF (LINE 1 + 2F)	502.62	481.04	21.58
4	PERCENTAGE OF FTEF	63.07%	65.48%	
5	FTF OBLIGATION	328.80	331.80	-3.00
	DIFFERENCE BETWEEN OBLIGATION AND LINE 1	-11.80	-16.8	5.00

## Estimated Fall 2014 Full-time Faculty Obligation

<b>A</b>	<b>Fall 2013 Obligation*</b>	<b>328.80</b>
<b>B</b>	<b>Fall 2012 FTEF**</b>	<b>315.00</b>
<b>C</b>	<b>Difference Between Fall 13 Obligation and Fall 12 Actual [ A - B ]</b>	<b>13.80</b>
<b>D</b>	<b>2012 Late Terminations (Blake, M. Brown, Conrad, Gates, Jaffray, Ogas, Palmer, Yorba)</b>	<b>8</b>
<b>E</b>	<b>2012-13 Terminations (S. Brown, L. Mallory, E. Mitchell)</b>	<b>3</b>
<b>F</b>	<b>Spring/Summer 2013 New Hires</b>	<b>13.0</b>
<b>G</b>	<b>Fall 2013 Projected FTEF [ (B + F) - (D + E) ]</b>	<b>317.00</b>
<b>H</b>	<b>Difference Between Fall 2013 Obligation and Estimate [ A - F ]</b>	<b>11.80</b>
<b>I</b>	<b>Projected Increase in Fall 2014 Obligation (334.80)</b>	<b>6.00</b>
<b>J</b>	<b>Spring 2013 Late Terminations (Bobp, Ehresmann)</b>	<b>2.00</b>
<b>K</b>	<b>2013-14 Terminations (Ball, Conner, West, Zysman, Morgan-Bezell, Ferre, Shain, Kelcher, Pham)</b>	<b>9.00</b>
<b>L</b>	<b>Current Estimate of Hiring Required to Meet Fall 2014 Obligation***</b>	<b>28.80</b>

\*Fall 2013 FON Compliance will be measured through maintenance of Fall 2013 Full-time/Part-time Ratio.

\*\*No penalty assessed in Fall 2012 due to increase in Full-time/Part-time Ratio. F2011 ratio = 65.32%; F2012 ratio = 65.48%;

\*\*\*Estimate will increase by 1 FTE for each FT Faculty resignation/retirement received before Spring Break.

**Estimated Allocation of Full-Time Faculty Restoration****Option #1 -- Restoration to Current FTES Split (70.8%/29.2%)**

	TOTAL	SAC			SCC		
		FON	PCT	FTES %	FON	PCT	FTES %
Fall 2008 Count (Last Year of FON Compliance)	336	232	69.0%	70.3%	104	31.0%	29.7%
Fall Full-time Faculty 2012 Count	315	216	68.6%	70.8%	99	31.4%	29.2%
Fall 2013 Full-time Faculty Estimate	317	217	68.5%	70.8%	100	31.5%	29.2%
Fall 2014 Projection (without additional hiring)	306	209	68.3%		97	31.7%	
Fall 2014 FON Obligation (334.80)	335	237	70.8%		98	29.2%	
<b>New Full-time Positions Needed</b>		28			1		

**Option #2 -- Restoration to 2008 Level**

	TOTAL	SAC			SCC		
		FON	PCT	FTES %	FON	PCT	FTES %
Fall 2008 Count (Last Year of FON Compliance)	336	232	69.0%	70.3%	104	31.0%	29.7%
Fall Full-time Faculty 2012 Count	315	216	68.6%	70.8%	99	31.4%	29.2%
Fall 2013 Full-time Faculty Estimate	317	217	68.5%	70.8%	100	31.5%	29.2%
Fall 2014 Projection (without additional hiring)	306	209	68.3%		97	31.7%	
Fall 2014 FON Obligation (334.80)	335	231	69.0%		104	31.0%	
<b>New Full-time Positions Needed</b>		22			7		



## RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT

## MEASURE E

Projects Cost Summary  
10/17/13

Special Project Numbers	Description	Project Allocation	Total PY Expenditures	FY 2013-2014		Cumulative Exp & Enc	Project Balance	% Spent
				Expenditures	Encumbrances			
<b>ACTIVE PROJECTS</b>								
<b>SANTA ANA COLLEGE</b>								
3001	Renovation of Buildings / Building "G" Renovation	9,821,991	8,805,445	159,786	756,758	9,721,989	100,002	99%
3003	Renovate Campus Infrastructure Design/Construct Maintenance/Operations Design/Construct Classroom Building	25,116,448	24,814,523	107,368	194,557	25,116,448	-	100%
3008	Renovate & Expand Athletic Fields	10,113,549	9,724,371	340,814	19,787	10,084,972	28,577	100%
3029	Parking Lot #11 Expansion and Improvements	8,802,193	1,512,846	13,777	232,581	1,759,204	7,042,989	20%
3030	Perimeter Site Improvements	7,021,303	2,250,658	1,571,093	2,325,197	6,146,948	874,355	88%
3031	Tessman Planetarium Upgrade and Restroom Addition	2,318,500	22,367	19,681	82,285	124,333	2,194,167	5%
3032	Dunlap Hall Renovation	1,566,050	676,197	368	889,485	1,566,050	-	100%
3035	Johnson Center Renovation	51,800	22,801	8,011	20,988	51,800	-	100%
3036	Temporary Village	5,253,500	52,487	39,034	2,541,118	2,632,639	2,620,861	50%
3038	Campus Lighting Upgrade	6,825	3,412	-	3,413	6,825	-	100%
3042	Central Plant (Design)	3,430,000	-	254,991	3,140,000	3,394,991	35,009	99%
3043	Property Acquisition 17th/Bristol	5,100,000	-	161,371	4,859,028	5,020,399	79,601	98%
3045	Chavez Hall Renovation	3,500,000	-	-	-	-	3,500,000	0%
<b>TOTAL SANTA ANA COLLEGE</b>		<b>82,102,159</b>	<b>47,885,107</b>	<b>2,676,294</b>	<b>15,065,197</b>	<b>65,626,598</b>	<b>16,475,561</b>	<b>80%</b>
<b>SANTIAGO CANYON COLLEGE</b>								
3004	SCC Infrastructure	37,927,873	37,044,235	84,111	576,760	37,705,106	222,767	99%
3022	Humanities Building	32,731,753	28,088,199	445,017	2,210,081	30,743,297	1,988,456	94%
3025	Athletics and Aquatics Center: Netting and Sound System	20,454,610	19,422,287	10,339	158,359	19,590,985	863,625	96%
3026	Science and Math Building	26,450,914	26,415,954	10	34,950	26,450,914	-	100%
3046	Orange Education Center Building Certification	3,824,922	-	-	-	-	3,824,922	0%
<b>TOTAL SANTIAGO CANYON COLLEGE</b>		<b>121,390,072</b>	<b>110,970,675</b>	<b>539,477</b>	<b>2,980,150</b>	<b>114,490,302</b>	<b>6,899,770</b>	<b>94%</b>
<b>DISTRICT/ DISTRICTWIDE OPERATIONS</b>								
3039	LED Lighting Upgrade	160,200	-	78,600	81,600	160,200	-	100%
3044	Project Closeout/Certification	1,046,825	-	15,619	11,000	26,619	1,020,206	3%
<b>TOTAL DISTRICT/DISTRICTWIDE</b>		<b>1,207,025</b>	<b>-</b>	<b>94,219</b>	<b>92,600</b>	<b>186,819</b>	<b>1,020,206</b>	<b>15%</b>
<b>ACTIVE PROJECTS - ALL SITES</b>		<b>204,699,256</b>	<b>158,855,782</b>	<b>3,309,990</b>	<b>18,137,947</b>	<b>180,303,719</b>	<b>24,395,537</b>	<b>88%</b>

## RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT

## MEASURE E

Projects Cost Summary  
10/17/13

Special Project Numbers	Description	Project Allocation	Total PY Expenditures	FY 2013-2014		Cumulative Exp & Enc	Project Balance	% Spent
				Expenditures	Encumbrances			
<b>COMPLETED PROJECTS</b>								
<b>SANTA ANA COLLEGE</b>								
3002	SAC Library Renovation	339,623	339,623	-	-	339,623	-	100%
3007	Child Care/Classroom-Centennial Renovate and Improve Centennial Ed Center	1,662,032	1,662,032	-	-	1,662,032	-	100%
3013	Acquisition of Land Adjacent to SAC	15,962,453	15,962,453	-	-	15,962,453	-	100%
3016	Design New Child Development Center Construct New Child Development Center	10,362,051	10,362,051	-	-	10,362,051	-	100%
3017	Design Women's Locker Room Construct Women's Locker Room Augment State-Funded PE Seismic Project	14,455,332	14,455,332	-	-	14,455,332	-	100%
3019	Design Sheriff Training Facility Construct Sheriff Training Facility Fire Science Program (Net 6 Facility) Fire Science Prog. @ MCAS, Inc. 2	29,121,885	29,121,885	-	-	29,121,885	-	100%
3020	Design/Construct Digital Media Center	14,000,656	14,000,656	-	-	14,000,656	-	100%
3028	Design & Construct Parking Structure	2,046,955	2,046,955	-	-	2,046,955	-	100%
3034	SAC Sheriff Training Academy Road	56,239	56,239	-	-	56,239	-	100%
<b>TOTAL SANTA ANA COLLEGE</b>		<b>88,007,226</b>	<b>88,007,226</b>	<b>-</b>	<b>-</b>	<b>88,007,226</b>	<b>-</b>	<b>100%</b>
<b>SANTIAGO CANYON COLLEGE</b>								
3011	Land Acquisition	24,791,777	24,791,777	-	-	24,791,777	-	100%
3012	Acquire Prop & Construct Cont Ed	27,554,640	27,554,640	-	-	27,554,640	-	100%
3014	Construct New Library & Resource Center	4,375,350	4,375,350	-	-	4,375,350	-	100%
3021	Construct Student Services & Classroom Bldg	8,073,049	8,073,049	-	-	8,073,049	-	100%
3027	Construct Additional Parking Facilities	1,047,212	1,047,212	-	-	1,047,212	-	100%
<b>TOTAL SANTIAGO CANYON COLLEGE</b>		<b>65,842,028</b>	<b>65,842,028</b>	<b>-</b>	<b>-</b>	<b>65,842,028</b>	<b>-</b>	<b>100%</b>
<b>DISTRICT/ DISTRICTWIDE OPERATIONS</b>								
3009	Replace Aging Telephone & Computer Network	14,056,433	14,056,433	-	-	14,056,433	-	100%
<b>TOTAL DISTRICT/DISTRICTWIDE</b>		<b>14,056,433</b>	<b>14,056,433</b>	<b>-</b>	<b>-</b>	<b>14,056,433</b>	<b>-</b>	<b>100%</b>
<b>COMPLETED PROJECTS - ALL SITES</b>		<b>167,905,687</b>	<b>167,905,687</b>	<b>-</b>	<b>-</b>	<b>167,905,687</b>	<b>-</b>	<b>100%</b>
<b>RECAP:</b>								
Santa Ana College		170,109,385	135,892,333	2,676,294	15,065,197	153,633,824	16,475,561	90%
Santiago Canyon College		187,232,100	176,812,703	539,477	2,980,150	180,332,330	6,899,770	96%
District/Districtwide Operations		15,263,458	14,056,433	94,219	92,600	14,243,252	1,020,206	93%
<b>GRAND TOTAL - ALL SITES</b>		<b>372,604,943</b>	<b>326,761,469</b>	<b>3,309,990</b>	<b>18,137,947</b>	<b>348,209,406</b>	<b>24,395,537</b>	<b>93%</b>

**Rancho Santiago Community College  
Unrestricted General Fund Cash Flow Summary  
FY 2013-14, 2012-2013, 2011-2012 YTD-September 30, 2013**

	FY 2013/2014											
	July	August	September	October	November	December	January	February	March	April	May	June
<b>Beginning Fund Balance</b>	\$38,041,016.13	\$41,887,699.97	\$38,273,514.95	\$38,420,300.78	\$38,420,300.78	\$38,420,300.78	\$38,420,300.78	\$38,420,300.78	\$38,420,300.78	\$38,420,300.78	\$38,420,300.78	\$38,420,300.78
<b>Total Revenues</b>	10,633,556.66	7,512,478.15	11,150,664.56									
<b>Total Expenditures</b>	6,786,872.82	11,126,663.17	11,003,878.73									
<b>Change in Fund Balance</b>	3,846,683.84	(3,614,185.02)	146,785.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Ending Fund Balance</b>	\$41,887,699.97	\$38,273,514.95	\$38,420,300.78	\$38,420,300.78	\$38,420,300.78	\$38,420,300.78	\$38,420,300.78	\$38,420,300.78	\$38,420,300.78	\$38,420,300.78	\$38,420,300.78	\$38,420,300.78
	FY 2012/2013 <sup>1</sup>											
	July	August	September	October	November	December	January	February	March	April	May	June
<b>Beginning Fund Balance</b>	\$43,867,759.21	\$45,064,223.43	\$42,680,768.77	\$34,999,185.38	\$25,592,219.28	\$26,110,634.15	\$42,703,804.07	\$37,375,292.75	\$26,174,139.21	\$15,079,007.51	\$18,190,051.48	\$9,508,085.73
<b>Total Revenues</b>	7,646,065.57	7,562,696.70	4,970,261.79	3,013,770.15	12,977,976.06	27,750,969.09	5,258,057.77	552,507.40	2,725,857.51	15,455,742.61	3,116,098.07	46,170,759.38
<b>Total Expenditures</b>	6,449,601.35	9,946,151.36	12,651,845.18	12,420,736.25	12,459,561.19	11,157,799.17	10,586,569.09	11,753,660.94	13,820,989.21	12,344,698.64	11,798,063.82	17,637,828.98
<b>Change in Fund Balance</b>	1,196,464.22	(2,383,454.66)	(7,681,583.39)	(9,406,966.10)	518,414.87	16,593,169.92	(5,328,511.32)	(11,201,153.54)	(11,095,131.70)	3,111,043.97	(8,681,965.75)	28,532,930.40
<b>Ending Fund Balance</b>	\$45,064,223.43	\$42,680,768.77	\$34,999,185.38	\$25,592,219.28	\$26,110,634.15	\$42,703,804.07	\$37,375,292.75	\$26,174,139.21	\$15,079,007.51	\$18,190,051.48	\$9,508,085.73	\$38,041,016.13
	FY 2011/2012											
	July	August	September	October	November	December	January	February	March	April	May	June
<b>Beginning Fund Balance</b>	\$46,510,630.23	\$46,100,826.17	\$44,124,830.03	\$44,521,078.46	\$47,005,503.25	\$45,897,273.99	\$57,702,830.45	\$54,053,391.07	\$44,204,790.42	\$29,513,946.47	\$35,191,700.97	\$25,844,675.99
<b>Total Revenues</b>	6,825,093.09	8,604,770.47	11,773,097.35	14,009,712.72	10,510,149.91	22,550,256.32	6,595,149.87	4,032,853.71	(3,658,900.14)	17,357,273.48	2,534,531.41	34,372,932.97
<b>Total Expenditures</b>	7,234,897.15	10,580,766.61	11,376,848.92	11,525,287.93	11,618,379.17	10,744,699.86	10,244,589.25	13,881,454.36	11,031,943.81	11,679,518.98	11,881,556.39	16,349,849.75
<b>Change in Fund Balance</b>	(409,804.06)	(1,975,996.14)	396,248.43	2,484,424.79	(1,108,229.26)	11,805,556.46	(3,649,439.38)	(9,848,600.65)	(14,690,843.95)	5,677,754.50	(9,347,024.98)	18,023,083.22
<b>Ending Fund Balance</b>	\$46,100,826.17	\$44,124,830.03	\$44,521,078.46	\$47,005,503.25	\$45,897,273.99	\$57,702,830.45	\$54,053,391.07	\$44,204,790.42	\$29,513,946.47	\$35,191,700.97	\$25,844,675.99	\$43,867,759.21

**Notes:**

<sup>1</sup> Beginning in FY 2012-13, Unrestricted General Funds were divided between two subfunds: Unrestricted Ongoing General Fund (11) and Unrestricted One-Time Funds (13)

## District Office Departments Budget Comparison

Row Labels	Values		
	Sum of FY 12-13	Sum of FY 12-13	Sum of FY 13-14
	Adopted Budget	Actual	Adopted Budget
<b>Auxiliary Services</b>	<b>\$ 1,124,444.00</b>	<b>\$ 855,705.86</b>	<b>\$ 967,150.00</b>
Auxiliary Services Office-Dist	\$ 66,667.00	\$ -	\$ 80,354.00
Auxiliary Services Office-SAC	\$ 356,572.00	\$ 376,061.56	\$ 356,661.00
Auxiliary Services Office-SCC	\$ 111,287.00	\$ 109,640.94	\$ 110,916.00
Cashier's Office	\$ 188,071.00	\$ -	\$ 1,953.00
Cashier's Office - SAC	\$ 208,273.00	\$ 176,426.46	\$ 223,120.00
Cashier's Office - SCC	\$ 193,574.00	\$ 193,576.90	\$ 194,146.00
<b>Business Operations</b>	<b>\$ 1,651,596.00</b>	<b>\$ 844,687.57</b>	<b>\$ 870,366.00</b>
Business Operations' Office	\$ 1,651,596.00	\$ 844,687.57	\$ 870,366.00
<b>Chancellor</b>	<b>\$ 2,013,005.00</b>	<b>\$ 954,859.72</b>	<b>\$ 1,755,010.00</b>
Board of Trustees	\$ 404,937.00	\$ 361,475.16	\$ 367,695.00
Chancellor's Office	\$ 1,131,724.00	\$ 784,183.15	\$ 1,094,658.00
District Office	\$ 476,344.00	\$ (190,798.59)	\$ 292,657.00
<b>Economic/Workforce Development</b>	<b>\$ 1,075,487.00</b>	<b>\$ 911,486.73</b>	<b>\$ 1,047,918.00</b>
Corporate Training Institute	\$ 53,427.00	\$ 76,713.89	\$ 142,773.00
Ctr for Intl Trade Dev Office	\$ 86,528.00	\$ 21,896.63	\$ 128,606.00
Digital Media Center	\$ 351,639.00	\$ 246,786.37	\$ 374,747.00
Educational Services Office	\$ 318,327.00	\$ 280,208.39	\$ 172,279.00
Foundation	\$ 32,656.00	\$ 30,108.66	\$ 24,445.00
Small Business Dev Ctr Office	\$ 194,439.00	\$ 202,235.24	\$ 205,068.00
Women in Business Center	\$ 38,471.00	\$ 53,537.55	\$ -
<b>Facilities and Construction</b>	<b>\$ 1,401,749.00</b>	<b>\$ 1,924,886.48</b>	<b>\$ 1,430,721.00</b>
Construction & Support Services	\$ 411,676.00	\$ 414,905.81	\$ 421,030.00
Facility Planning Office	\$ 553,790.00	\$ 1,088,668.53	\$ 563,113.00
Maintenance & Operations	\$ 436,283.00	\$ 421,312.14	\$ 446,578.00
<b>Fiscal Services</b>	<b>\$ 3,040,390.00</b>	<b>\$ 2,644,052.35</b>	<b>\$ 3,069,680.00</b>
Accounting	\$ 791,772.00	\$ 761,396.54	\$ 818,680.00
Accounts Payable	\$ 569,284.00	\$ 571,550.78	\$ 554,277.00
Fiscal Services Office	\$ 848,591.00	\$ 576,191.98	\$ 861,274.00
Internal Audit	\$ 227,564.00	\$ 144,042.74	\$ 238,781.00
Payroll	\$ 590,606.00	\$ 577,682.59	\$ 596,668.00
Project Management	\$ 12,573.00	\$ 13,187.72	
<b>Human Resources/Risk Management</b>	<b>\$ 1,923,423.00</b>	<b>\$ 1,772,086.73</b>	<b>\$ 1,963,695.00</b>
Human Resources Office	\$ 1,613,611.00	\$ 1,497,972.54	\$ 1,655,457.00
Project Management	\$ 184,515.00	\$ 182,563.04	\$ 183,779.00
Risk Management	\$ 125,297.00	\$ 91,551.15	\$ 124,459.00
<b>Information Technology Services</b>	<b>\$ 9,539,947.00</b>	<b>\$ 10,566,968.68</b>	<b>\$ 9,759,952.00</b>
Academic Support - CEC	\$ 441,766.00	\$ 411,236.37	\$ 356,362.00
Academic Support - OEC	\$ 191,378.00	\$ 192,924.98	\$ 195,147.00
Academic Support - SAC	\$ 1,233,032.00	\$ 970,248.17	\$ 1,278,672.00
Academic Support - SCC	\$ 638,248.00	\$ 588,875.26	\$ 735,588.00
Application Systems	\$ 1,959,878.00	\$ 1,833,730.20	\$ 1,989,782.00
District Wide Technology	\$ 3,540,249.00	\$ 5,337,320.37	\$ 3,693,777.00
Information Tech Svcs Office	\$ 609,510.00	\$ 473,806.24	\$ 685,367.00
Networking	\$ 925,886.00	\$ 758,827.09	\$ 825,257.00
<b>Public Affairs/Publications</b>	<b>\$ 1,316,871.00</b>	<b>\$ 1,248,173.92</b>	<b>\$ 1,337,542.00</b>
Communications	\$ 99,746.00	\$ 79,106.03	\$ 81,530.00
Graphic Communications	\$ 425,098.00	\$ 425,679.43	\$ 435,000.00
Public Affairs/Gov Rel Office	\$ 119,936.00	\$ 113,537.54	\$ 122,646.00
Publications	\$ 672,091.00	\$ 629,850.92	\$ 698,366.00
<b>Purchasing</b>	<b>\$ 1,612,316.00</b>	<b>\$ 1,053,138.25</b>	<b>\$ 1,605,069.00</b>
Mailroom	\$ 780,789.00	\$ 266,284.00	\$ 780,753.00
Purchasing	\$ 544,071.00	\$ 540,557.38	\$ 545,460.00
Warehouse	\$ 287,456.00	\$ 246,296.87	\$ 278,856.00
<b>Research</b>	<b>\$ 264,096.00</b>	<b>\$ 281,064.52</b>	<b>\$ 271,165.00</b>
Research	\$ 264,096.00	\$ 281,064.52	\$ 271,165.00
<b>Resource Development</b>	<b>\$ 279,338.00</b>	<b>\$ 281,087.87</b>	<b>\$ 322,106.00</b>
Resource Development	\$ 279,338.00	\$ 281,087.87	\$ 322,106.00
<b>Safety and Security</b>	<b>\$ 1,598,781.00</b>	<b>\$ 1,606,351.93</b>	<b>\$ 1,837,976.00</b>
Environ Safety & Emer Services	\$ 111,478.00	\$ 53,416.38	\$ 93,427.00
Safety & Parking - CEC	\$ 262,831.00	\$ 179,256.59	\$ 307,508.00
Safety & Parking - DO	\$ 30,000.00	\$ 13,675.81	\$ 16,000.00
Safety & Parking - OEC	\$ 71,790.00	\$ 79,914.47	\$ 107,838.00
Safety & Parking - SAC	\$ 317,928.00	\$ 528,495.31	\$ 479,209.00
Safety & Parking - SCC	\$ 227,868.00	\$ 221,929.54	\$ 267,654.00
Safety & Security Office	\$ 262,740.00	\$ 215,075.86	\$ 243,826.00
Safety & Security Office - SAC	\$ 211,176.00	\$ 211,651.33	\$ 209,590.00
Safety & Security Office - SCC	\$ 102,970.00	\$ 102,936.64	\$ 112,924.00
<b>Grand Total</b>	<b>\$ 26,841,443.00</b>	<b>\$ 24,944,550.61</b>	<b>\$ 26,238,350.00</b>

## RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT

2323 N. Broadway, Santa Ana, California 92706

Office: (714) 480-7321

Website: <http://rscgd.edu/Departments/Business-Operations/Pages/Fiscal-Resources-Committee.aspx>

### **Fiscal Resources Committee Meeting**

Executive Conference Room – District Office

1:30 p.m. – 3:00 p.m.

#### **Meeting Minutes for September 25, 2013**

**FRC Members Present:** Michael Collins, John Zarske, Jeff McMillan, Esmeralda Abejar, Steve Kawa, Michael DeCarbo, Raul Gonzalez del Rio, Peter Hardash, Adam O'Connor and Sylvia LeTourneau

**FRC Members Absent:** John Zarske, Morrie Barembaum and Diane Hill

**Guests Present:** Ray Hicks, Jim Kennedy, Jose Vargas and Richard Kudlik

The meeting was called to order by Mr. Hardash at 1:35 p.m. Mr. Hardash introduced Richard Kudlik, the Manager of Fiscal Services. Mr. Kudlik has an extensive auditing and fiscal background and comes to RSCGD from the Coast District where he served as their Internal Auditor.

#### **State/District Budget Update**

Mr. Hardash reviewed the following:

- Board PowerPoint presentation on 2013-14 Adopted Budget
  - Mr. Hardash reviewed the PowerPoint presentation from the September 23, 2013 Board of Trustees meeting on the 2013-14 Adopted Budget
- 2013-14 Adopted Budget
  - The 2013-14 Adopted Budget was approved by the Board of Trustees at their September 23, 2013 meeting. The document is on the district website at: <http://rscgd.edu/Departments/Business-Operations/Pages/Budget.aspx>
- P2 Exhibit "C" August Revision-RSCGD and Statewide
  - August 13, 2013 Exhibit C distributed
- Statewide Deficits - RDA Revenue
  - Shortfall for this year, no clue yet, huge concern system-wide
  - EPA short fill is a couple hundred thousand for RSCGD
  - \$40m - \$50m structural deficit equals \$1m to \$1.3m for RSCGD
  - Current budget has a little bit of a cushion to cover this short fill
- OEC Renovations: On September 23<sup>rd</sup> the Board of Trustees approved the use of \$5m from Measure E funds; \$7m from the stabilization fund and approximately \$4.2m will come from Santiago Canyon College's RDA funds for renovations to OEC. If we receive any insurance money or money from a legal settlement, those funds will go back into Measure E. If the cost estimate exceeds the current estimate of \$16m for the repairs, the shortfall will come out of the stabilization fund. The plan that Facility Planning is working on is to hire an architect to do programming with users and CDC, this will take 3-5 months. An RFP has been done and should go to Board soon. Then we will hire architects to design, plan drawings and get DSA approvals; could take 6-9 months. Followed by bidding of the project and construction estimated at about 18-24 months. This timeline will change as we begin the process.

### **Defining our Charge Back System and Building in Efficiency Checks**

Mr. DeCarbo requested this item be placed on the agenda; however, Mr. DeCarbo was not present at the time. Mr. O'Connor said Mr. DeCarbo had asked that a listing of District Office departments be shared with the committee including department codes. Mr. Hardash added that the FRC is supposed to review and evaluate the district allocations every fall, however, the process was never defined. Mr. O'Connor suggested convening a subcommittee to review a draft review instrument. The subcommittee will consist of Adam O'Connor, Steve Kawa, Mike Collins, Jim Kennedy, Jose Vargas and two faculty members, one from each college. Mr. O'Connor added that it was suggested in the Budget Allocation Model that POE create a planning process and review of the Model. Mr. O'Connor will arrange the meeting. After this issue has been addressed, the next step is to review and evaluate the Budget Allocation Model.

### **FON Policy**

This item was also added to the agenda by Mr. DeCarbo. Mr. Hardash reviewed the Estimated Fall 2014 Full-time Faculty Obligation document provided by Mr. Didion. The actual calculation spreadsheet is already outdated; it states the district needs to hire 26 full-time faculty members to meet the 2014 obligation. There was an additional retirement announced bringing the number up to 27, any other retirements announced by April 2014 need to be hired for the fall 2014, after April we have 18 months to fill the positions. The second handout shows the split between the colleges.

### **50% Law**

Mr. Hardash added that we must use the planning process and stop the accounting gimmicks to make the 50% law requirements.

Discussion ensued on examples and strategies on how to balance the good/bad side of the 50% law including identification of matching funds.

It was recommended that the POE committee place on their agenda for discussion the 50% law and its' effect on future hiring. It was recommended unanimously, Mr. Hicks will discuss this item at the POE meeting immediately following this meeting.

### **FRC Calendar Revision**

Mr. O'Connor asked members to update their calendars, moving the January 22, 2014 meeting to January 29, 2014. It was determined that the date change would be discussed at a later meeting as there may be a conflict with flex week.

### **Informational Handouts**

The following materials were included in the materials:

- District-wide expenditure report link: <https://intranet.rscgd.edu>
- Vacant Funded Position List as of September 5, 2013
- Measure "E" Project Cost Summary as of August 31, 2013
- Monthly Cash Flow Statement as of August 31, 2013

### **Approval of FRC Meeting Minutes – May 29, 2013**

Mr. Hardash called for a motion to approve the minutes of August 14, 2013 Fiscal Resources Committee meeting. Mr. DeCarbo moved and Mr. Kawa seconded the motion to approve the Minutes. Mr. Vargas added that the committee is still referred to as BAPR in the minutes, please update. The motion carried unanimously. Dr. Collins abstained.

### **Adjournment**

Mr. Hardash adjourned the meeting at 2:55 p.m.

### **Meeting Schedule – Next Meeting:**

Wednesday, October 23, 2013 – 1:30 p.m. – Executive Conference Room, District Office