



# ADOPTED BUDGET 2019 - 2020



**Rancho Santiago Community College District  
2019-20**

**ADOPTED BUDGET**

**Submitted on September 9, 2019**

**by**

**Marvin Martinez, Chancellor**

**to the**

**BOARD OF TRUSTEES**

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**Rancho Santiago Community College District**  
*Adopted Budget*  
**2019-20**

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## **Chancellor's Message Adopted Budget 2019/20**

The proposed 2019/20 Adopted Budget is the result of a process of participatory governance led by both the Planning and Organizational Effectiveness (POE) Committee, which provides general planning related to the budget, and the Fiscal Resources Committee (FRC), which reviews the budget assumptions that were used as the basis for this budget. District Council, our primary participatory governance body, provides the final review and recommendation to me.

On June 27, 2019 Governor Newsom signed his first state budget, which continues to make major changes to the Student Centered Funding Formula (SCFF) that was adopted in 2018/19. Unfortunately, due to these adjustments, funding continues to be volatile and fluctuates each time budget information is shared from the State Chancellor's Office. All the District can rely upon for 2019/20 revenue is the hold harmless provision, which keeps districts funded at the 2017/18 Total Computational Revenue level plus the 2018/19 Cost of Living Adjustment (COLA) of 2.71% and the 2019/20 COLA of 3.26%. Therefore, this proposed budget includes only what we do know at this time. As updates become known, we will bring budget updates to the Board.

This budget is a balanced budget, with an ongoing net unallocated amount of \$1.8 million in the Unrestricted General Fund. This amount will remain unallocated until we know that all budgeted revenue is actually earned. The budget also includes a 12.5% contingency reserve consistent with Board Policy. We will continue working with our consultants during the year to update our own internal Budget Allocation Model in order to appropriately distribute earned revenues.

The proposed Adopted Budget was reviewed by the Fiscal Resources Committee and District Council and I recommend your review and adoption.

Sincerely,

Marvin Martinez  
Chancellor

**Rancho Santiago Community College District**  
*Adopted Budget*  
**2019-20**

**List of Funds Budgeted**

General Fund		
Expenditures	\$ 382,738,881	
Board Policy Contingency (12.5%)	24,989,421	
Restricted Reserves	6,892,020	
Budget Stabilization	1,306,642	
Unrestricted Contingency	1,809,582	
	Total General Fund	\$ 417,736,546
Bond Interest and Redemption Funds		62,138,752
Bookstore Fund		9,840,395
Child Development Fund		8,870,521
Capital Outlay Projects Fund		115,990,659
General Obligation Bond Fund - Measure Q		79,653,363
Self-Insurance Fund - Property and Liability		6,838,770
Self-Insurance Fund - Workers' Compensation		5,443,191
Retiree Benefits Fund		(25,257,173)
Associated Students Fund		1,750,519
Representation Fee Trust Fund		198,505
Student Financial Aid Fund		32,792,608
Community Education Fund		1,077,859
Retiree Benefits-Irrevocable Trust Fund		57,000,000
Diversified Trust Fund		5,568,789
	Total All Funds	\$ 779,643,304

**Rancho Santiago Community College District**  
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To ensure compliance with the California Community Colleges Budget and Accounting Manual, Title 5 of the California Code of Regulations and the California Education Code, the financial resources of the District are divided into separate funds for which separate accounts are maintained for recording cash, other resources, and all related liabilities, obligations and equities.

General Fund

The General Fund is maintained to account for the transactions that cover the full scope of operations for the District (instruction, administration, student services, maintenance and operations, capital improvements and other expenditures). All transactions that are not specifically required to be accounted for in other funds are recorded in the General Fund.

All monies received by or for a community college district from state apportionments or county or local property taxes shall be deposited in the General Fund.

For purposes of flexibility, the District may establish any number of accounts within the General Fund to facilitate reporting, management, and control.

The General Fund is divided into three subfunds: the Unrestricted Ongoing General Fund, Unrestricted One-time Funds, and the Restricted General Fund. This reflects the need to differentiate truly discretionary revenue from restricted revenue, while preserving a complete accounting of the financial operation and support of educational programs. Restricted monies such as those for categorically-funded programs are accounted for separately from other general purpose monies, but classified as a component of the total general fund that provides instructional and support services.

The ongoing unrestricted subfund shall be used to account for the ongoing resources that are available for the general purposes of each district's operation and support of its educational program. The governing board of the district may elect to set aside unrestricted monies for specific future operating purposes. The governing board may elect to transfer unrestricted monies to other funds. Similarly, the governing board may elect to return any balance of designated monies appearing in other fund groups to the General Fund. The unrestricted one-time funds subfund shall be used to account for one-time and carryover funds.

The restricted subfund shall be used to account for resources that are available for the operation and support of the educational programs that are specifically restricted by law, regulations, donors, or other outside agencies as to their expenditure. Such externally imposed restrictions are to be contrasted with internally created designations imposed by the governing board on unrestricted monies. Restricted monies are from a specific source that require monies to be used for specific purposes.

**Rancho Santiago Community College District**  
**Adopted Budget**  
**2019-20**

**General Fund Revenue Budget - Combined - Restricted and Unrestricted - Fund 11, 12, 13**

<u>Revenues by Source</u>	2017-18 Actual Revenue	2018-19 Actual Revenue	2019-20 Tentative Budget	2019-20 Adopted Budget	% change 19/20 Adopt/ 18/19 Actual
8100 Federal Revenues					
8110 Forest Reserve	\$18,675	\$0	\$0	\$0	-
8120 Higher Education Act	2,478,345	2,504,474	3,197,765	2,628,144	4.94
8130 Workforce Investment Act (JTPA)	0	0	0	0	-
8140 Temporary Assistance for Needy Families (TANF)	106,371	104,894	105,183	103,696	(1.14)
8150 Student Financial Aid	4,075	3,546	201,672	199,740	5,532.83
8170 Vocational Technical Education Act (VTEA)	1,471,310	2,890,675	3,206,229	1,814,784	(37.22)
8199 Other Federal Revenues (ABE, CAMP, SBA, Gear Up, NSF)	4,435,679	3,992,333	4,049,880	3,728,638	(6.61)
Total Federal Revenues	<u>8,514,455</u>	<u>9,495,922</u>	<u>10,760,729</u>	<u>8,475,002</u>	(10.75)
8600 State Revenues					
8611 Apprenticeship Allowance	2,860,475	3,210,086	3,557,300	3,159,472	(1.58)
8612 State General Apportionment	41,128,283	48,432,755	46,455,195	45,168,491	(6.74)
8612 State General Apportionment-estimated COLA	2,321,020	4,467,459	6,070,000	5,519,778	23.56
8612 Base Allocation Increase	4,629,418	0	0	0	-
8612 Estimated Restoration/Access/Growth	0	0	0	0	-
8612 State General Apportionment-Deficit	0	0	0	0	-
8612-8630 State General Apportionment-EPA Prior year adjustment	274,477	(243,981)	0	0	(100.00)
8619 Other General Apportionments-Full-Time Faculty Allocation	1,677,120	1,304,941	1,307,884	1,307,884	0.23
8619 Other General Apportionments-Enrollment Fee Admin-2%	307,714	293,254	293,254	293,254	-
8619 Other General Apportionments-Part-Time Faculty Compensation	575,306	638,586	694,051	614,810	(3.72)
8622 Extended Opportunity Programs & Services (EOPS)	2,156,433	2,261,401	2,262,938	2,262,938	0.07
8623 Disabled Students Programs & Services (DSPS)	1,929,363	1,771,889	2,061,397	2,061,397	16.34
8625 CalWORKS	553,266	561,710	570,519	562,838	0.20
8626 Telecomm./Technology Infrastructure Prog. (TTIP)	14,122	90	3,913	3,822	4,146.67
8629 Other Gen Categorical Apport-BSI	691,609	767,802	1,504,818	765,485	(0.30)
8629 Other Gen Categorical Apport-CARE	112,962	115,667	139,809	139,809	20.87
8629 Other Gen Categorical Apport-Adult Ed Block/CTE SWP	15,891,077	33,973,604	125,554,761	94,394,386	177.85
8629 Other Gen Categorical Apport-Equal Employment Opportunity	58,899	70,209	92,403	22,194	(68.39)

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<u>Revenues by Source</u>	<b>2017-18 Actual Revenue</b>	<b>2018-19 Actual Revenue</b>	<b>2019-20 Tentative Budget</b>	<b>2019-20 Adopted Budget</b>	<b>% change 19/20 Adopt/ 18/19 Actual</b>
8629 Other Gen Categorical Apport-Guided Pathways	41,354	331,645	1,270,161	1,534,661	362.74
8629 Other Gen Categorical Apport-Instructional Equipment	534,312	121,631	0	100,272	(17.56)
8629 Other Gen Categorical Apport-Matriculation-Credit	6,571,533	7,811,180	8,177,001	7,343,424	(5.99)
8629 Other Gen Categorical Apport-Matriculation-Non-Credit	2,533,793	2,476,098	2,564,377	2,602,858	5.12
8629 Other Gen Categorical Apport-Student Equity	3,271,759	2,815,011	3,499,027	3,708,228	31.73
8629 Other Gen Categorical Apport-Student Financial Aid Admin	1,130,447	1,058,207	1,131,724	1,142,287	7.95
8629 Other Gen Categorical Apport-Other	20,411	659,487	1,838,997	2,301,408	248.97
8630 Education Protection Account	22,927,757	25,493,388	26,163,294	26,437,430	3.70
8659 Other Reimb Categorical Allow-Career Tech/Econ Dev	13,288,088	18,662,687	24,455,816	46,644,474	149.93
8659 Other Reimb Categorical Allow-Other	1,390,768	1,778,560	2,871,626	1,268,616	(28.67)
8672 Homeowners' Property Tax Relief	273,745	270,103	288,123	288,123	6.67
8681 State Lottery Proceeds	5,856,159	7,500,120	5,514,848	5,495,755	(26.72)
8682 State Mandated Costs	1,630,875	852,184	792,827	792,827	(6.97)
8699 Other Misc State Revenue	5,031,596	5,313,648	4,205,400	4,914,197	(7.52)
Total State Revenues	139,684,141	172,769,421	273,341,463	260,851,118	50.98
8800 Local Revenues					
8809 RDA Funds - Other	0	0	0	0	-
8811 Tax Allocation, Secured Roll	46,635,287	49,676,516	52,414,146	53,253,286	7.20
8812 Tax Allocation, Supplement Roll	1,539,296	1,628,366	1,620,143	1,620,143	(0.50)
8813 Tax Allocation, Unsecured Roll	1,498,655	1,498,172	1,577,368	1,577,368	5.29
8816 Prior Years' Taxes	553,264	654,053	582,322	582,322	(10.97)
8817 Education Revenue Augmentation Fund (ERAF)	26,389,168	21,394,784	25,000,000	25,000,000	16.85
8818 RDA Funds - Pass Thru AB	428,614	472,784	451,127	451,127	(4.58)
8819 RDA Funds - Residuals	5,795,822	6,095,642	6,100,233	6,100,233	0.08
8820 Contrib, Gifts, Grants & Endowment	2,715	5,300	561	561	(89.42)
8831 Contract Instructional Service	48,412	78,769	52,434	28,677	(63.59)
8850 Rents and Leases	305,461	208,808	373,480	373,480	78.86
8860 Interest & Investment Income	1,418,945	2,765,823	1,000,000	1,400,000	(49.38)
8874 CCC Enrollment Fees	8,578,846	8,343,536	8,666,396	8,839,824	5.95



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8875 Bachelor's Program Fee	39,228	67,368	40,000	40,000	(40.62)
8876 Health Services Fees	1,200,562	1,193,439	1,134,242	1,163,500	(2.51)
8880 Nonresident Tuition	3,687,654	3,391,208	3,400,000	3,400,000	0.26
8882 Parking Fees & Bus Passes	661,636	661,642	937,000	1,315,847	98.88
8890 Other Local Revenues (Student Transcript/Representation/ Discounts/Fines/Instr. Mat./Health Serv. Use Fees, etc.)	971,917	1,101,408	326,301	330,697	(69.98)
8891 Other Local Rev - Special Proj	193,660	427,609	651,205	587,976	37.50
Total Local Revenues	<u>99,949,142</u>	<u>99,665,227</u>	<u>104,326,958</u>	<u>106,065,041</u>	6.42
8900 Other Financing Sources					
8910 Proceeds-Sale of Equip & Suppl	9,143	19,820	5,000	5,000	(74.77)
8981 Interfund Transfer In	0	0	0	0	-
8999 Revenue - Clearing	0	0	0	0	-
Total Other Sources	<u>9,143</u>	<u>19,820</u>	<u>5,000</u>	<u>5,000</u>	(74.77)
Total Revenues	<u>248,156,881</u>	<u>281,950,390</u>	<u>388,434,150</u>	<u>375,396,161</u>	33.14
Net Beginning Balance	38,884,499	41,271,793	39,332,646	42,340,385	2.59
Adjustments to Beginning Balance	0	0	0	0	-
Adjusted Beginning Fund Balance	<u>38,884,499</u>	<u>41,271,793</u>	<u>39,332,646</u>	<u>42,340,385</u>	2.59
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u><u>\$287,041,380</u></u>	<u><u>\$323,222,183</u></u>	<u><u>\$427,766,796</u></u>	<u><u>\$417,736,546</u></u>	29.24

**Rancho Santiago Community College District**  
*Adopted Budget*  
**2019-20**

**General Fund Expenditure Budget - Combined - Restricted and Unrestricted - Fund 11, 12, 13**

<u>Expenditures by Object</u>	<b>2017-18 Actual Expenses</b>	<b>2018-19 Actual Expenses</b>	<b>2019-20 Tentative Budget</b>	<b>2019-20 Adopted Budget</b>	<b>% change 19/20 Adopt/ 18/19 Actual</b>
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$27,570,998	\$29,315,324	\$32,016,505	\$32,034,335	9.28
1200 Non-Instructional Salaries, Regular Contract	16,967,891	18,067,737	20,381,404	18,886,628	4.53
1300 Instructional Salaries, Other Non-Regular	28,220,512	29,503,821	24,703,836	24,379,244	(17.37)
1400 Non-Instructional Salaries, Other Non-Regular	6,600,449	7,061,523	6,062,680	5,363,891	(24.04)
Subtotal	<u>79,359,850</u>	<u>83,948,405</u>	<u>83,164,425</u>	<u>80,664,098</u>	(3.91)
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	35,414,134	39,270,670	44,754,188	42,601,001	8.48
2200 Instructional Aides, Regular Full Time	679,754	463,214	757,708	757,708	63.58
2300 Non-Instructional Salaries, Other	5,448,283	5,864,885	6,627,878	5,794,925	(1.19)
2400 Instructional Aides, Other	3,009,826	2,917,919	3,044,668	3,020,529	3.52
Subtotal	<u>44,551,997</u>	<u>48,516,688</u>	<u>55,184,442</u>	<u>52,174,163</u>	7.54
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	14,692,588	17,072,709	17,370,285	17,744,832	3.94
3200 Public Employees' Retirement System Fund	6,459,118	8,368,475	10,906,353	10,013,312	19.66
3300 Old Age, Survivors, Disability, and Health Ins.	4,490,105	4,913,062	5,486,400	5,275,585	7.38
3400 Health and Welfare Benefits	31,866,291	30,350,458	35,075,042	33,009,355	8.76
3500 State Unemployment Insurance	128,721	136,849	321,851	326,005	138.22
3600 Workers' Compensation Insurance	2,786,541	2,996,273	2,223,940	2,102,838	(29.82)
3900 Other Benefits	1,650,004	1,677,205	1,893,846	1,839,144	9.66
Subtotal	<u>62,073,368</u>	<u>65,515,031</u>	<u>73,277,717</u>	<u>70,311,071</u>	7.32
<b>TOTAL SALARIES/BENEFITS</b>	<b>185,985,215</b>	<b>197,980,124</b>	<b>211,626,584</b>	<b>203,149,332</b>	<b>2.61</b>
<b>Salaries/Benefits Cost % of Total Expenditures</b>	<b>78%</b>	<b>73%</b>	<b>55%</b>	<b>54%</b>	

**Rancho Santiago Community College District**  
**Adopted Budget**  
**2019-20**

**General Fund Expenditure Budget - Combined - Restricted and Unrestricted - Fund 11, 12, 13**

<u>Expenditures by Object</u>	<b>2017-18 Actual Expenses</b>	<b>2018-19 Actual Expenses</b>	<b>2019-20 Tentative Budget</b>	<b>2019-20 Adopted Budget</b>	<b>% change 19/20 Adopt/ 18/19 Actual</b>
4000 Books and Supplies					
4100 Textbooks	4,959	4,418	3,097	5,500	24.49
4200 Other Books	185,514	97,880	127,354	107,488	9.82
4300 Instructional Supplies	1,492,883	1,804,472	1,648,965	3,740,175	107.27
4400 Media Supplies	0	0	0	0	-
4500 Maintenance Supplies	149,420	160,155	193,431	298,056	86.10
4600 Non-Instructional Supplies	1,209,716	1,752,740	1,802,900	2,163,644	23.44
4700 Food Supplies	202,714	253,698	249,282	282,790	11.47
Subtotal	3,245,206	4,073,363	4,025,029	6,597,653	61.97
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	24,206,781	45,876,090	136,298,112	130,695,607	184.89
5200 Travel & Conference Expenses	744,426	1,072,307	1,255,430	1,498,179	39.72
5300 Dues & Memberships	276,108	223,033	254,262	328,974	47.50
5400 Insurance	2,032,443	2,030,437	2,031,938	2,029,995	(0.02)
5500 Utilities & Housekeeping Svcs	3,765,633	3,414,063	4,069,366	3,745,327	9.70
5600 Rents, Leases & Repairs	3,898,840	4,150,281	5,613,472	5,473,782	31.89
5700 Legal, Election & Audit Exp	788,875	625,147	983,439	1,159,636	85.50
5800 Other Operating Exp & Services	5,543,210	6,052,429	8,144,730	8,602,495	42.13
5900 Other (Transp., Postage, Reproduction, Special Proj., etc.)	1,078,237	1,662,806	5,593,984	9,218,332	454.38
Subtotal	42,334,553	65,106,593	164,244,733	162,752,327	149.98
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	1,369,268	459,409	0	0	(100.00)
6200 Buildings	1,781,045	2,016,091	205,461	265,689	(86.82)
6300 Library Books	248,922	242,761	161,871	196,555	(19.03)
6400 Equipment	4,319,857	3,055,504	4,001,391	4,272,397	39.83
Subtotal	7,719,092	5,773,765	4,368,723	4,734,641	(18.00)
Subtotal, Expenditures (1000 - 6000)	239,284,066	272,933,845	384,265,069	377,233,953	38.21

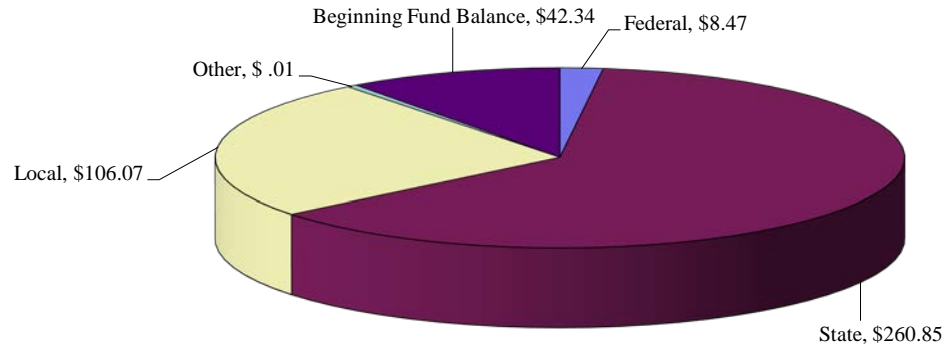
**Rancho Santiago Community College District**  
**Adopted Budget**  
**2019-20**

**General Fund Expenditure Budget - Combined - Restricted and Unrestricted - Fund 11, 12, 13**

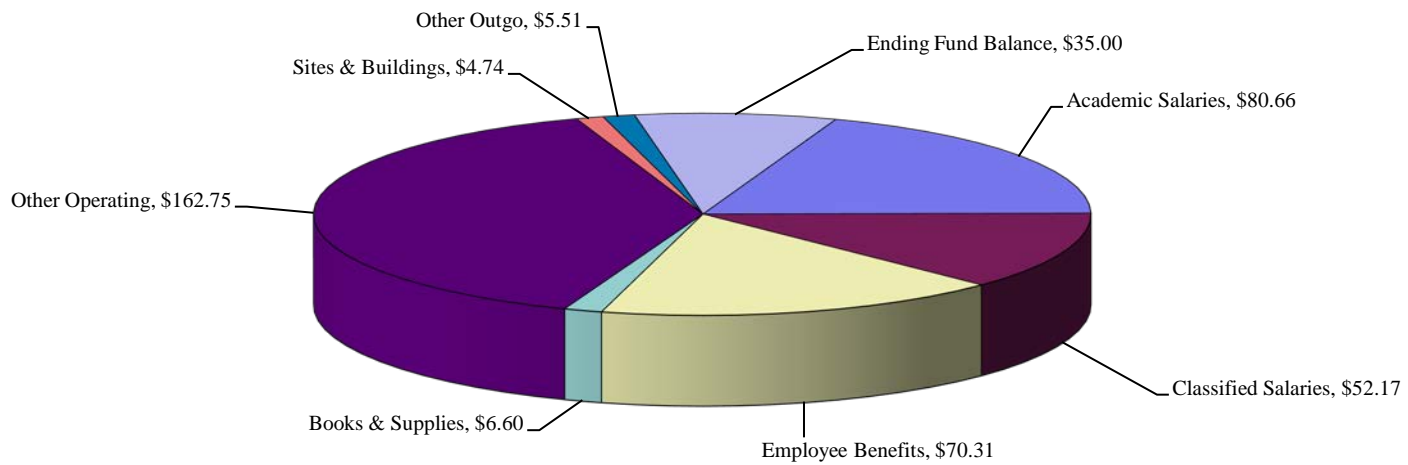
<b>Expenditures by Object</b>	<b>2017-18 Actual Expenses</b>	<b>2018-19 Actual Expenses</b>	<b>2019-20 Tentative Budget</b>	<b>2019-20 Adopted Budget</b>	<b>% change 19/20 Adopt/ 18/19 Actual</b>
7000 Other Outgo					
7200 Intrafund Transfers Out	0	0	0	0	-
7300 Interfund Transfers Out	5,376,300	6,330,372	3,750,000	3,750,000	(40.76)
7500 Student Scholarship	5,797	0	0	0	-
7600 Other Student Aid	1,103,424	1,617,581	1,995,130	1,754,928	8.49
Subtotal	<u>6,485,521</u>	<u>7,947,953</u>	<u>5,745,130</u>	<u>5,504,928</u>	(30.74)
Subtotal, Expenditures (1000 - 7000)	<u>245,769,587</u>	<u>280,881,798</u>	<u>390,010,199</u>	<u>382,738,881</u>	36.26
7900 Reserve for Contingencies					
7910 Estimated COLA	0	0	6,070,000	5,519,778	-
7910 Balance of 17/18 COLA	0	0	0	0	-
7920 Restricted Contingency-Family Pact-2339 & 2340	0	0	56,654	101,512	-
7920 Restricted Contingency-Campus Health Services-3250	0	0	138,285	137,039	-
7920 Restricted Contingency-Health Services Fees-3450	0	0	622,800	783,691	-
7920 Restricted Contingency-Safety & Parking-3610	0	0	0	0	-
7930 Board Policy Contingency (12.5%)	0	0	24,418,277	24,989,421	-
7940 Revolving Cash Accounts	0	0	100,000	100,000	-
7940 Employee Emergency Vacation Payout	0	0	250,000	250,000	-
7950 Budget Stabilization	0	0	857,675	1,306,642	-
Total Designated	<u>0</u>	<u>0</u>	<u>32,513,691</u>	<u>33,188,083</u>	-
7910 Unrestricted Contingency					
SAC	0	0	0	0	-
SCC	0	0	0	0	-
DS	0	0	0	0	-
7910 Unrestricted Contingency	<u>41,271,793</u>	<u>42,340,385</u>	<u>5,242,906</u>	<u>1,809,582</u>	(95.73)
Subtotal Expenditures (7900)	<u>41,271,793</u>	<u>42,340,385</u>	<u>37,756,597</u>	<u>34,997,665</u>	(17.34)
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$287,041,380</u>	<u>\$323,222,183</u>	<u>\$427,766,796</u>	<u>\$417,736,546</u>	29.24

**Rancho Santiago Community College District**  
*Adopted Budget 2019-20*  
**General Fund - Combined - Restricted and Unrestricted - Fund 11, 12, 13**

**Revenue in Millions**



**Expenditures in Millions**



**Rancho Santiago Community College District**  
**Adopted Budget**  
**2019-20**

<b>General Fund Revenue Budget - Combined - Unrestricted - Fund 11, 13</b>						
<b><u>Revenues by Source</u></b>	<b>2018-19 Adopted Budget</b>	<b>2018-19 Allocated Budget</b>	<b>2018-19 Actual Revenue</b>	<b>% change 18/19 Actual/ 18/19 Budget</b>	<b>2019-20 Adopted Budget</b>	<b>% change 19/20 Adopt/ 18/19 Actual</b>
8100 Federal Revenues						
8110 Forest Reserve	\$0	\$0	\$0	-	\$0	-
Total Federal Revenues	<u>0</u>	<u>0</u>	<u>0</u>	-	<u>0</u>	-
8600 State Revenues						
8611 Apprenticeship Allowance	2,757,300	3,168,698	3,210,086	1.31	3,159,472	(1.58)
8612 State General Apportionment	40,027,689	47,688,551	48,432,755	1.56	45,168,491	(6.74)
8612 State General Apportionment-estimated COLA	4,467,858	4,467,858	4,467,459	(0.01)	5,519,778	23.56
8612 Base Allocation Increase	0	0	0	-	0	-
8612 Estimated Restoration/Access/Growth	0	0	0	-	0	-
8612 State General Apportionment-Deficit	(1,104,002)	0	0	-	0	-
8612-8630 State General Apportionment-Prior year adjustment	0	0	(243,981)	-	0	(100.00)
8619 State General Apportionments-Full-Time Faculty Alloc	1,722,570	1,722,570	1,304,941	(24.24)	1,307,884	0.23
8619 Other General Apportionments-Enroll Fee Admin-2%	293,254	293,254	293,254	-	293,254	-
8619 Other General Apportionments-Part-Time Fac Comp	694,051	694,051	638,586	(7.99)	614,810	(3.72)
8630 Education Protection Account	26,163,294	26,163,294	25,493,388	(2.56)	26,437,430	3.70
8672/8673 Homeowners' Property Tax Relief/Timber Yield Tax	288,123	288,123	270,103	(6.25)	288,123	6.67
8681 State Lottery Proceeds	4,536,786	4,536,786	5,277,791	16.33	4,062,080	(23.03)
8682 State Mandated Costs	852,184	852,184	852,184	-	792,827	(6.97)
8699 Other Misc State Revenue	4,000,000	4,000,000	4,636,697	15.92	4,750,000	2.44
Total State Revenues	<u>84,699,107</u>	<u>93,875,369</u>	<u>94,633,263</u>	0.81	<u>92,394,149</u>	(2.37)
8800 Local Revenues						
8811 Tax Allocation, Secured Roll	52,414,146	52,414,146	49,676,516	(5.22)	53,253,286	7.20
8812 Tax Allocation, Supplement Roll	1,620,143	1,620,143	1,628,366	0.51	1,620,143	(0.50)
8813 Tax Allocation, Unsecured Roll	1,577,368	1,577,368	1,498,172	(5.02)	1,577,368	5.29
8816 Prior Years' Taxes	582,322	582,322	654,053	12.32	582,322	(10.97)
8817 Education Revenue Augmentation Fund (ERAF)	25,000,000	25,000,000	21,394,784	(14.42)	25,000,000	16.85
8818 RDA Funds - Pass Thru AB	451,127	451,127	472,784	4.80	451,127	(4.58)
8819 RDA Funds - Residuals	6,100,233	6,100,233	6,095,642	(0.08)	6,100,233	0.08

**Rancho Santiago Community College District**  
**Adopted Budget**  
**2019-20**

**General Fund Revenue Budget - Combined - Unrestricted - Fund 11, 13**

<u>Revenues by Source</u>	<b>2018-19 Adopted Budget</b>	<b>2018-19 Allocated Budget</b>	<b>2018-19 Actual Revenue</b>	<b>% change 18/19 Actual/ 18/19 Budget</b>	<b>2019-20 Adopted Budget</b>	<b>% change 19/20 Adopt/ 18/19 Actual</b>
8850 Rents and Leases	363,480	363,480	208,808	(42.55)	373,480	78.86
8860 Interest & Investment Income	825,000	825,000	2,765,823	235.25	1,400,000	(49.38)
8874 CCC Enrollment Fees	8,666,396	8,666,396	8,343,536	(3.73)	8,839,824	5.95
8875 Bachelor's Program Fee	40,000	40,000	67,368	68.42	40,000	(40.62)
8880 Nonresident Tuition	3,200,000	3,200,000	3,391,208	5.98	3,400,000	0.26
Other Local Revenues (Student Transcript/ 8890 Representation/Discounts/Fines/ Instr. Mat./Health Serv. Use Fees, etc.)	94,812	148,940	882,756	492.69	94,812	(89.26)
8891 Other Local Rev - Special Proj	0	0	22,615	-	0	(100.00)
Total Local Revenues	<u>100,935,027</u>	<u>100,989,155</u>	<u>97,102,431</u>	(3.85)	<u>102,732,595</u>	5.80
8900 Other Financing Sources						
8910 Proceeds-Sale of Equip & Suppl	5,000	5,000	19,820	296.40	5,000	(74.77)
8981 Interfund Transfer In	0	0	0	-	0	-
Total Other Sources	<u>5,000</u>	<u>5,000</u>	<u>19,820</u>	296.40	<u>5,000</u>	(74.77)
Total Revenues	<u>185,639,134</u>	<u>194,869,524</u>	<u>191,755,514</u>	(1.60)	<u>195,131,744</u>	1.76
Net Beginning Balance	37,903,213	37,903,213	37,903,213	-	38,759,046	2.26
Adjustments to Beginning Balance	0	0	0	-	0	-
Adjusted Beginning Fund Balance	<u>37,903,213</u>	<u>37,903,213</u>	<u>37,903,213</u>	-	<u>38,759,046</u>	2.26
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$223,542,347</u>	<u>\$232,772,737</u>	<u>\$229,658,727</u>	(1.34)	<u>\$233,890,790</u>	1.84

**Rancho Santiago Community College District**  
**Adopted Budget**  
**2019-20**

**General Fund Expenditure Budget - Combined - Unrestricted - Fund 11, 13**

<u>Expenditures by Object</u>	<b>2018-19 Adopted Budget</b>	<b>2018-19 Allocated Budget</b>	<b>2018-19 Actual Expenses</b>	<b>% change 18/19 Actual/ 18/19 Budget</b>	<b>2019-20 Adopted Budget</b>	<b>% change 19/20 Adopt/ 18/19 Actual</b>
1000 Academic Salaries						
1100 Instructional Salaries, Regular Contract	\$29,323,653	\$31,430,744	\$29,055,030	(7.56)	\$31,732,429	9.21
1200 Non-Instructional Salaries, Regular Contract	13,322,497	14,754,997	13,755,589	(6.77)	15,162,686	10.23
1300 Instructional Salaries, Other Non-Regular	25,429,368	28,854,034	29,240,109	1.34	23,976,410	(18.00)
1400 Non-Instructional Salaries, Other Non-Regular	1,368,650	1,834,850	2,088,504	13.82	1,377,286	(34.05)
Subtotal	<u>69,444,168</u>	<u>76,874,625</u>	<u>74,139,232</u>	(3.56)	<u>72,248,811</u>	(2.55)
2000 Classified Salaries						
2100 Non-Instructional Salaries, Regular Full Time	28,646,873	29,228,864	29,186,964	(0.14)	31,226,285	6.99
2200 Instructional Aides, Regular Full Time	664,481	408,748	408,486	(0.06)	650,938	59.35
2300 Non-Instructional Salaries, Other	1,604,173	1,623,655	1,742,193	7.30	1,604,515	(7.90)
2400 Instructional Aides, Other	1,926,217	2,018,788	1,902,734	(5.75)	1,968,257	3.44
Subtotal	<u>32,841,744</u>	<u>33,280,055</u>	<u>33,240,377</u>	(0.12)	<u>35,449,995</u>	6.65
3000 Employee Benefits						
3100 State Teachers' Retirement System Fund	14,920,142	15,297,413	15,050,602	(1.61)	16,482,026	9.51
3200 Public Employees' Retirement System Fund	5,949,924	5,912,621	6,083,930	2.90	7,209,139	18.49
3300 Old Age, Survivors, Disability, and Health Ins.	3,625,184	3,596,447	3,739,363	3.97	3,938,899	5.34
3400 Health and Welfare Benefits	26,837,263	26,686,461	26,152,293	(2.00)	28,050,555	7.26
3500 State Unemployment Insurance	302,426	302,868	124,856	(58.78)	307,187	146.03
3600 Workers' Compensation Insurance	2,333,479	2,362,423	2,433,763	3.02	1,641,339	(32.56)
3900 Other Benefits	1,455,777	1,434,617	1,368,382	(4.62)	1,492,345	9.06
Subtotal	<u>55,424,195</u>	<u>55,592,850</u>	<u>54,953,189</u>	(1.15)	<u>59,121,490</u>	7.59
<b>TOTAL SALARIES/BENEFITS</b>	<b>157,710,107</b>	<b>165,747,530</b>	<b>162,332,798</b>	<b>(4.83)</b>	<b>166,820,296</b>	<b>2.76</b>
<b>Salaries/Benefits Cost % of Total Expenditures</b>	<b>86%</b>	<b>86%</b>	<b>88%</b>		<b>85%</b>	



**Rancho Santiago Community College District**  
**Adopted Budget**  
**2019-20**

**General Fund Expenditure Budget - Combined - Unrestricted - Fund 11, 13**

<u>Expenditures by Object</u>	<b>2018-19 Adopted Budget</b>	<b>2018-19 Allocated Budget</b>	<b>2018-19 Actual Expenses</b>	<b>% change 18/19 Actual/ 18/19 Budget</b>	<b>2019-20 Adopted Budget</b>	<b>% change 19/20 Adopt/ 18/19 Actual</b>
4000 Books and Supplies						
4100 Textbooks	0	0	0	-	0	-
4200 Other Books	4,070	3,345	2,168	(35.19)	1,268	(41.51)
4300 Instructional Supplies	64,971	193,984	129,920	(33.03)	38,302	(70.52)
4400 Media Supplies	0	0	0	-	0	-
4500 Maintenance Supplies	168,342	207,936	159,559	(23.27)	276,986	73.59
4600 Non-Instructional Supplies	1,041,571	1,437,166	1,207,707	(15.97)	1,258,633	4.22
4700 Food Supplies	13,156	16,049	13,360	(16.75)	14,156	5.96
Subtotal	<u>1,292,110</u>	<u>1,858,480</u>	<u>1,512,714</u>	(18.60)	<u>1,589,345</u>	5.07
5000 Services and Other Operating Expenses						
5100 Personal & Consultant Svcs	1,829,312	2,288,732	1,585,269	(30.74)	2,558,806	61.41
5200 Travel & Conference Expenses	238,920	360,320	239,986	(33.40)	347,402	44.76
5300 Dues & Memberships	167,090	165,270	142,669	(13.68)	202,848	42.18
5400 Insurance	1,970,000	1,970,000	1,970,000	-	1,970,000	-
5500 Utilities & Housekeeping Svcs	3,840,921	3,481,286	3,350,546	(3.76)	3,638,909	8.61
5600 Rents, Leases & Repairs	4,702,469	4,227,998	3,793,571	(10.28)	5,006,313	31.97
5700 Legal, Election & Audit Exp	1,121,639	835,431	625,147	(25.17)	1,159,636	85.50
5800 Other Operating Exp & Services	5,544,553	6,081,310	4,519,228	(25.69)	5,931,551	31.25
5900 Other (Transp., Postge, Reprod., Spec. Proj., etc.)	2,380,234	2,026,460	745,743	(63.20)	5,178,554	594.42
Subtotal	<u>21,795,138</u>	<u>21,436,807</u>	<u>16,972,159</u>	(20.83)	<u>25,994,019</u>	53.16
6000 Sites, Buildings, Books, and Equipment						
6100 Sites & Site Improvements	0	451,772	457,797	1.33	0	(100.00)
6200 Buildings	0	1,768,811	1,775,946	0.40	79,189	(95.54)
6300 Library Books	920	5,269	2,623	(50.22)	920	(64.93)
6400 Equipment	1,614,318	2,269,105	1,434,743	(36.77)	1,681,598	17.21
Subtotal	<u>1,615,238</u>	<u>4,494,957</u>	<u>3,671,109</u>	(18.33)	<u>1,761,707</u>	(52.01)
Subtotal, Expenditures (1000 - 6000)	<u>182,412,593</u>	<u>193,537,774</u>	<u>184,488,780</u>	(4.68)	<u>196,165,367</u>	6.33

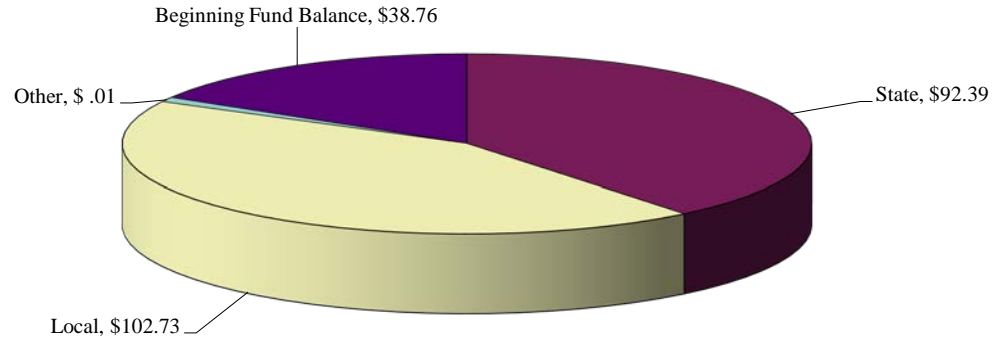
**Rancho Santiago Community College District**  
**Adopted Budget**  
**2019-20**

**General Fund Expenditure Budget - Combined - Unrestricted - Fund 11, 13**

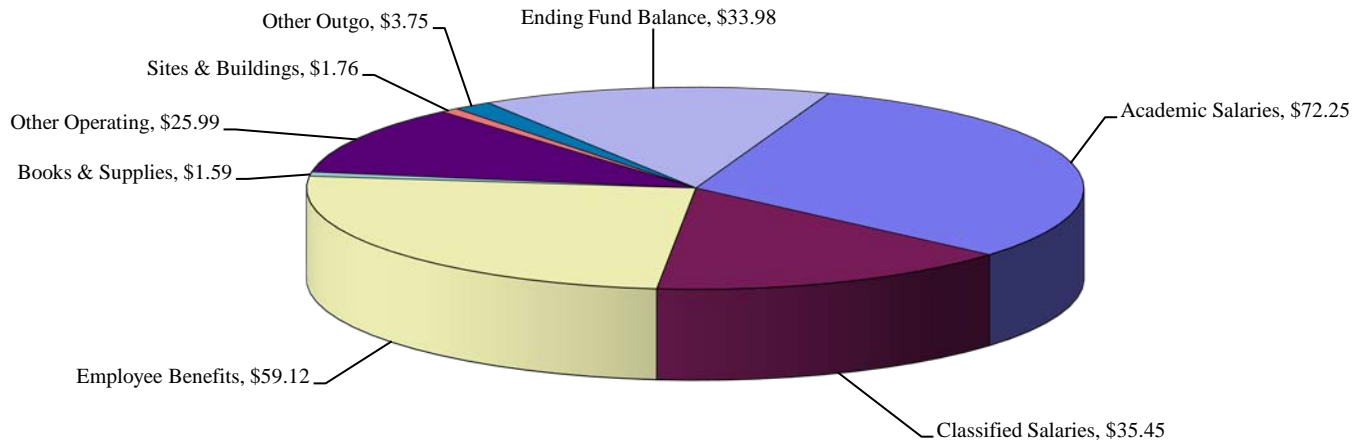
<u>Expenditures by Object</u>	<b>2018-19 Adopted Budget</b>	<b>2018-19 Allocated Budget</b>	<b>2018-19 Actual Expenses</b>	<b>% change 18/19 Actual/ 18/19 Budget</b>	<b>2019-20 Adopted Budget</b>	<b>% change 19/20 Adopt/ 18/19 Actual</b>
7000 Other Outgo						
7200 Intrafund Transfers Out	0	0	80,529	-	0	(100.00)
7300 Interfund Transfers Out	3,750,000	6,388,272	6,330,372	(0.91)	3,750,000	(40.76)
7600 Other Student Aid	0	2,910	0	(100.00)	0	-
Subtotal	<u>3,750,000</u>	<u>6,391,182</u>	<u>6,410,901</u>	0.31	<u>3,750,000</u>	(41.51)
Subtotal, Expenditures (1000 - 7000)	<u>186,162,593</u>	<u>199,928,956</u>	<u>190,899,681</u>	(4.52)	<u>199,915,367</u>	4.72
7900 Reserve for Contingencies						
7910 Estimated COLA	4,467,858	0	0	-	5,519,778	-
7910 Balance of 17/18 COLA	1,563,654	0	0	-	0	-
7930 Board Policy Contingency (12.5%)	9,308,130	9,308,130	0	(100.00)	24,989,421	-
7940 Revolving Cash Accounts	100,000	100,000	0	(100.00)	100,000	-
7940 Employee Emergency Vacation Payout	250,000	250,000	0	(100.00)	250,000	-
7950 Budget Stabilization	15,847,286	15,847,286	0	(100.00)	1,306,642	-
Total Designated	<u>31,536,928</u>	<u>25,505,416</u>	<u>0</u>	(100.00)	<u>32,165,841</u>	-
7910 Unrestricted Contingency						
SAC	1,566,051	1,368,046	0	(100.00)	0	-
SCC	1,050,615	0	0	-	0	-
DS	217,026	504,205	0	(100.00)	0	-
7910 Unrestricted Contingency	3,009,134	5,466,114	38,759,046	609.08	1,809,582	(95.33)
Subtotal Expenditures (7900)	<u>37,379,754</u>	<u>32,843,781</u>	<u>38,759,046</u>	18.01	<u>33,975,423</u>	(12.34)
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$223,542,347</u>	<u>\$232,772,737</u>	<u>\$229,658,727</u>	(1.34)	<u>\$233,890,790</u>	1.84

**Rancho Santiago Community College District**  
*Adopted Budget 2019-20*  
**General Fund - Combined - Unrestricted - Fund 11, 13**

**Revenue in Millions**



**Expenditures in Millions**



**Rancho Santiago Community College District**  
*Adopted Budget*  
**2019-20**

<b>Santa Ana College</b>	<b>Fund 11 Unrestricted</b>	<b>%</b>	<b>Fund 13 One-Time</b>	<b>%</b>	<b>Fund 11/13 Unrestricted</b>	<b>%</b>	<b>Fund 12 Restricted</b>	<b>%</b>	<b>Fund 11/12/13 Combined</b>	<b>%</b>
Academic Salaries	48,177,241		711,348		48,888,589		5,601,836		54,490,425	
Classified Salaries	13,594,694		74,597		13,669,291		8,870,182		22,539,473	
Employee Benefits	25,033,303		195,274		25,228,577		6,327,132		31,555,709	
Supplies & Materials	566,052		113,570		679,622		2,856,005		3,535,627	
Other Operating Exp & Services	5,691,963		5,024,727		10,716,690		6,324,516		17,041,206	
Capital Outlay	35,370		700,919		736,289		2,249,397		2,985,686	
Other Outgo	3,219,134		0		3,219,134		1,462,877		4,682,011	
<b>Grand Total</b>	<b>\$96,317,757</b>	<b>54.60%</b>	<b>\$6,820,435</b>	<b>66.75%</b>	<b>\$103,138,192</b>	<b>55.27%</b>	<b>\$33,691,945</b>	<b>18.33%</b>	<b>\$136,830,137</b>	<b>36.94%</b>

<b>Santiago Canyon College</b>	<b>Fund 11 Unrestricted</b>	<b>%</b>	<b>Fund 13 One-Time</b>	<b>%</b>	<b>Fund 11/13 Unrestricted</b>	<b>%</b>	<b>Fund 12 Restricted</b>	<b>%</b>	<b>Fund 11/12/13 Combined</b>	<b>%</b>
Academic Salaries	22,014,571		603,731		22,618,302		2,813,451		25,431,753	
Classified Salaries	7,263,773		17,704		7,281,477		5,028,009		12,309,486	
Employee Benefits	12,267,422		182,460		12,449,882		3,282,331		15,732,213	
Supplies & Materials	127,737		240,782		368,519		1,883,471		2,251,990	
Other Operating Exp & Services	4,379,168		1,164,599		5,543,767		3,410,224		8,953,991	
Capital Outlay	10,174		97,917		108,091		691,862		799,953	
Other Outgo	1,516,283		0		1,516,283		1,314,293		2,830,576	
<b>Grand Total</b>	<b>\$47,579,128</b>	<b>26.97%</b>	<b>\$2,307,193</b>	<b>22.58%</b>	<b>\$49,886,321</b>	<b>26.73%</b>	<b>\$18,423,641</b>	<b>10.02%</b>	<b>\$68,309,962</b>	<b>18.44%</b>

<b>District Services</b>	<b>Fund 11 Unrestricted</b>	<b>%</b>	<b>Fund 13 One-Time</b>	<b>%</b>	<b>Fund 11/13 Unrestricted</b>	<b>%</b>	<b>Fund 12 Restricted</b>	<b>%</b>	<b>Fund 11/12/13 Combined</b>	<b>%</b>
Academic Salaries	741,920		0		741,920		0		741,920	
Classified Salaries	14,439,365		59,862		14,499,227		2,825,977		17,325,204	
Employee Benefits	8,439,230		28,431		8,467,661		1,580,118		10,047,779	
Supplies & Materials	518,468		22,736		541,204		268,832		810,036	
Other Operating Exp & Services	6,874,154		764,408		7,638,562		127,023,568		134,662,130	
Capital Outlay	701,797		215,530		917,327		31,675		949,002	
Other Outgo	784,361		0		784,361		0		784,361	
<b>Grand Total</b>	<b>\$32,499,295</b>	<b>18.42%</b>	<b>\$1,090,967</b>	<b>10.68%</b>	<b>\$33,590,262</b>	<b>18.00%</b>	<b>\$131,730,170</b>	<b>71.65%</b>	<b>\$165,320,432</b>	<b>44.63%</b>

<b>Total Expenditures-excludes Institutional Costs</b>	<b>\$176,396,180</b>	<b>100.00%</b>	<b>\$10,218,595</b>	<b>100.00%</b>	<b>\$186,614,775</b>	<b>100.00%</b>	<b>\$183,845,756</b>	<b>100.00%</b>	<b>\$370,460,531</b>	<b>100.00%</b>
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<b>Institutional Costs</b>	<b>Fund 11 Unrestricted</b>	<b>Fund 13 One-Time</b>	<b>Fund 11/13 Unrestricted</b>	<b>Fund 12 Restricted</b>	<b>Fund 11/12/13 Combined</b>
Employee Benefits-retiree benefits/local experience charge	8,225,370	4,750,000	12,975,370	0	12,975,370
Election	125,000	0	125,000	0	125,000
Other Operating Exp & Services-prop&liability ins	1,970,000	0	1,970,000	0	1,970,000
Other Outgo-Interfund Transfers	1,750,000	2,000,000	3,750,000	0	3,750,000
Other Outgo-Board Policy Contingency	0	24,989,421	24,989,421	0	24,989,421
Other Outgo-Reserves	1,809,582	1,656,642	3,466,224	0	3,466,224
<b>Grand Total</b>	<b>\$13,879,952</b>	<b>\$33,396,063</b>	<b>\$47,276,015</b>	<b>\$0</b>	<b>\$47,276,015</b>

<b>Total Expenditures-includes Institutional Costs</b>	<b>\$190,276,132</b>	<b>\$43,614,658</b>	<b>\$233,890,790</b>	<b>\$183,845,756</b>	<b>\$417,736,546</b>
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**Rancho Santiago Community College District**  
**Adopted Budget**  
**2019-20**

		<b>Unrestricted General Fund Revenue Budget - Fund 11</b>				
<b><u>Revenues by Source</u></b>		<b>2017-18 Actual Revenue</b>	<b>2018-19 Actual Revenue</b>	<b>2019-20 Tentative Budget</b>	<b>2019-20 Adopted Budget</b>	<b>% change 19/20 Adopt/ 18/19 Actual</b>
8100	Federal Revenues					
8110	Forest Reserve	\$18,675	\$0	\$0	\$0	-
	Total Federal Revenues	18,675	0	0	0	-
8600	State Revenues					
8611	Apprenticeship Allowance	2,757,300	3,159,472	3,557,300	3,159,472	-
8612	State General Apportionment	41,128,283	48,432,755	46,455,195	45,168,491	* (6.74)
8612	State General Apportionment-estimated COLA	2,321,020	4,467,459	6,070,000	5,519,778	* 23.56
8612	Base Allocation Increase	4,629,418	0	0	0	* -
8612	State General Apportionment-Deficit	0	0	0	0	* -
8612-8630	State General Apportionment&EPA-prior year adjustment	274,477	(243,981)	0	0	(100.00)
8619	Other General Apportionments-Full-time Faculty Allocation	1,677,120	1,304,941	1,307,884	1,307,884	0.23
8619	Other General Apportionments-Enrollment Fee Admin-2%	307,714	293,254	293,254	293,254	-
8619	Other General Apportionments-Part-time Faculty Compensation	575,306	638,586	694,051	614,810	(3.72)
8630	Education Protection Account	22,927,757	25,493,388	26,163,294	26,437,430	* 3.70
8672-8673	Homeowners' Property Tax Relief/Timber Yield Tax	273,745	270,103	288,123	288,123	* 6.67
8681	State Lottery Proceeds	4,218,563	5,277,791	4,082,069	4,062,080	(23.03)
8682	State Mandated Costs	822,818	852,184	792,827	792,827	(6.97)
8699	Other Misc State Revenue - STRS on-behalf entry	4,216,335	0	0	0	-
	Total State Revenues	86,129,856	89,945,952	89,703,997	87,644,149	(2.56)
8800	Local Revenues					
8811	Tax Allocation, Secured Roll	46,635,287	49,676,516	52,414,146	53,253,286	* 7.20
8812	Tax Allocation, Supplement Roll	1,539,296	1,628,366	1,620,143	1,620,143	* (0.50)
8813	Tax Allocation, Unsecured Roll	1,498,655	1,498,172	1,577,368	1,577,368	* 5.29
8816	Prior Years' Taxes	553,264	654,053	582,322	582,322	* (10.97)
8817	Education Revenue Augmentation Fund (ERAF)	26,389,168	21,394,784	25,000,000	25,000,000	* 16.85
8818	RDA Funds - Pass Thru AB	428,614	472,784	451,127	451,127	* (4.58)
8819	RDA Funds - Residuals	5,795,822	6,095,642	6,100,233	6,100,233	* 0.08

**Rancho Santiago Community College District**  
**Adopted Budget**  
**2019-20**

**Unrestricted General Fund Revenue Budget - Fund 11**

<u>Revenues by Source</u>	2017-18 Actual Revenue	2018-19 Actual Revenue	2019-20 Tentative Budget	2019-20 Adopted Budget	% change 19/20 Adopt/ 18/19 Actual
8850 Rents and Leases	173,606	167,560	338,480	338,480	102.01
8860 Interest & Investment Income	1,418,945	2,765,823	1,000,000	1,400,000	(49.38)
8874 CCC Enrollment Fees	8,578,846	8,343,536	8,666,396	8,839,824 *	5.95
8875 Bachelor's Program Fee	39,228	67,368	40,000	40,000	(40.62)
8880 Nonresident Tuition	3,687,654	3,391,208	3,400,000	3,400,000	0.26
8890 Other Local Revenues (Student Transcript/Representation/ Discounts/Fines/Instr. Mat./Health Serv. Use Fees, etc.)	630,704	760,488	24,200	24,200	(96.82)
8891 Other Local Rev - Special Proj	0	22,615	0	0	(100.00)
Total Local Revenues	97,369,089	96,938,915	101,214,415	102,626,983	5.87
8900 Other Financing Sources					
8910 Proceeds-Sale of Equip & Suppl	9,143	19,820	5,000	5,000	(74.77)
Total Other Sources	9,143	19,820	5,000	5,000	(74.77)
Total Revenues	183,526,763	186,904,687	190,923,412	190,276,132	1.80
Net Beginning Balance	0	0	0	0	-
Adjustments to Beginning Balance	0	0	0	0	-
Adjusted Beginning Fund Balance	0	0	0	0	-
Total Revenues, Other Financing Sources and Beginning Fund Balance	\$183,526,763	\$186,904,687	\$190,923,412	\$190,276,132	1.80

\* Component of Apportionment

\$174,838,125

**Rancho Santiago Community College District**  
*Adopted Budget*  
**2019-20**

**Unrestricted General Fund Expenditure Budget - Fund 11**

<u>Expenditures by Object</u>	2017-18 Actual Expenses	2018-19 Actual Expenses	2019-20 Tentative Budget	2019-20 Adopted Budget	% change 19/20 Adopt/ 18/19 Actual
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$27,265,657	\$29,054,950	\$31,644,935	\$31,732,429	9.22
1200 Non-Instructional Salaries, Regular Contract	12,586,166	13,734,269	15,201,573	15,162,686	10.40
1300 Instructional Salaries, Other Non-Regular	27,893,908	29,234,607	22,774,818	22,768,216	(22.12)
1400 Non-Instructional Salaries, Other Non-Regular	1,643,972	1,903,136	1,270,401	1,270,401	(33.25)
Subtotal	<u>69,389,703</u>	<u>73,926,962</u>	<u>70,891,727</u>	<u>70,933,732</u>	(4.05)
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	26,755,207	29,068,885	30,779,603	31,122,110	7.06
2200 Instructional Aides, Regular Full Time	645,392	408,486	650,938	650,938	59.35
2300 Non-Instructional Salaries, Other	1,708,588	1,604,841	1,583,517	1,556,527	(3.01)
2400 Instructional Aides, Other	1,967,182	1,899,771	1,960,681	1,968,257	3.60
Subtotal	<u>31,076,369</u>	<u>32,981,983</u>	<u>34,974,739</u>	<u>35,297,832</u>	7.02
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	12,860,677	10,389,510	11,512,149	11,499,249	10.68
3200 Public Employees' Retirement System Fund	4,739,905	6,057,059	7,471,777	7,183,043	18.59
3300 Old Age, Survivors, Disability, and Health Ins.	3,420,564	3,719,744	3,876,417	3,905,507	4.99
3400 Health and Welfare Benefits	27,911,066	26,732,539	28,949,666	27,963,560	4.60
3500 State Unemployment Insurance	117,484	124,626	305,240	306,385	145.84
3600 Workers' Compensation Insurance	2,255,099	2,423,004	1,609,453	1,617,191	(33.26)
3900 Other Benefits	1,350,618	1,366,453	1,480,962	1,490,390	9.07
Subtotal	<u>52,655,413</u>	<u>50,812,935</u>	<u>55,205,664</u>	<u>53,965,325</u>	6.20
<b>TOTAL SALARIES/BENEFITS</b>	<b>153,121,485</b>	<b>157,721,880</b>	<b>161,072,130</b>	<b>160,196,889</b>	<b>1.57</b>
<b>Salaries/Benefits Cost % of Total Expenditures</b>	<b>88.31%</b>	<b>88.53%</b>	<b>88.56%</b>	<b>88.41%</b>	

**Rancho Santiago Community College District**  
**Adopted Budget**  
**2019-20**

**Unrestricted General Fund Expenditure Budget - Fund 11**

<b>Expenditures by Object</b>	<b>2017-18 Actual Expenses</b>	<b>2018-19 Actual Expenses</b>	<b>2019-20 Tentative Budget</b>	<b>2019-20 Adopted Budget</b>	<b>% change 19/20 Adopt/ 18/19 Actual</b>
4000 Books and Supplies					
4100 Textbooks	0	0	0	0	-
4200 Other Books	694	891	1,668	1,268	42.31
4300 Instructional Supplies	18,856	16,589	15,494	12,037	(27.44)
4400 Media Supplies	0	0	0	0	-
4500 Maintenance Supplies	128,665	136,047	175,514	173,514	27.54
4600 Non-Instructional Supplies	741,729	1,100,270	991,462	1,012,582	(7.97)
4700 Food Supplies	9,466	12,112	11,856	12,856	6.14
Subtotal	899,410	1,265,909	1,195,994	1,212,257	(4.24)
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	1,059,722	1,233,744	1,199,531	1,556,598	26.17
5200 Travel & Conference Expenses	156,621	178,378	189,669	276,696	55.12
5300 Dues & Memberships	157,537	135,669	167,295	170,248	25.49
5400 Insurance	1,970,000	1,970,000	1,970,000	1,970,000	-
5500 Utilities & Housekeeping Svcs	3,697,846	3,349,115	3,969,140	3,638,085	8.63
5600 Rents, Leases & Repairs	3,188,894	3,162,583	3,934,563	3,776,152	19.40
5700 Legal, Election & Audit Exp	737,633	572,832	928,439	1,104,636	92.84
5800 Other Operating Exp & Services	4,114,083	4,393,503	5,349,591	5,663,249	28.90
5900 Other (Transp., Postage, Reproduction, Special Proj., etc.)	244,406	776,062	859,956	884,621	13.99
Subtotal	15,326,742	15,771,886	18,568,184	19,040,285	20.72
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	1,369,268	456,835	0	0	(100.00)
6200 Buildings	1,604,634	1,767,275	0	0	(100.00)
6300 Library Books	1,338	2,623	920	920	(64.93)
6400 Equipment	1,072,262	1,167,177	1,040,647	746,421	(36.05)
Subtotal	4,047,502	3,393,910	1,041,567	747,341	(77.98)
Subtotal, Expenditures (1000 - 6000)	173,395,139	178,153,585	181,877,875	181,196,772	1.71



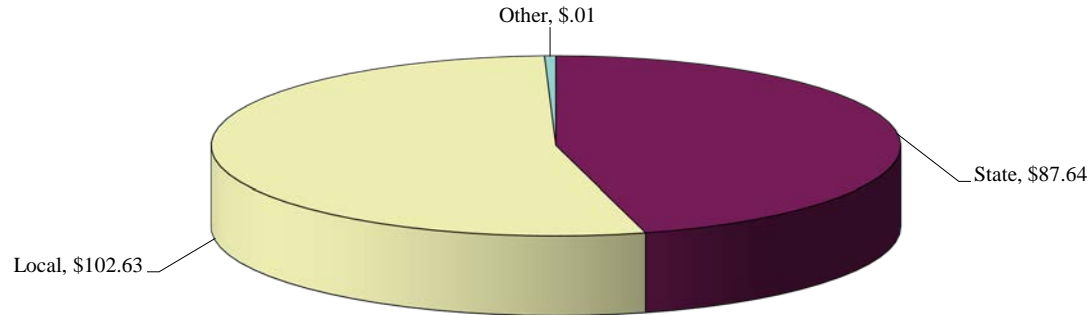
**Rancho Santiago Community College District**  
**Adopted Budget**  
**2019-20**

**Unrestricted General Fund Expenditure Budget - Fund 11**

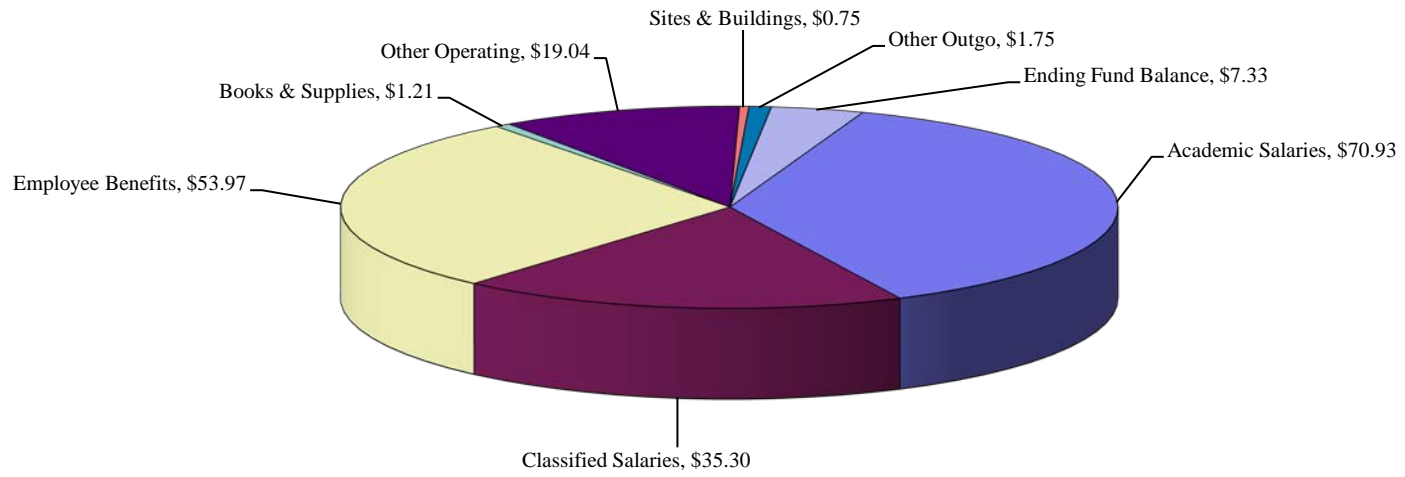
<b>Expenditures by Object</b>	<b>2017-18 Actual Expenses</b>	<b>2018-19 Actual Expenses</b>	<b>2019-20 Tentative Budget</b>	<b>2019-20 Adopted Budget</b>	<b>% change 19/20 Adopt/ 18/19 Actual</b>
7000 Other Outgo					
7200 Intrafund Transfers Out	31,620	69,498	0	0	(100.00)
7300 Interfund Transfers Out	1,740,000	4,152,100	1,750,000	1,750,000	(57.85)
7600 Other Student Aid	0	0	0	0	-
Subtotal	<u>1,771,620</u>	<u>4,221,598</u>	<u>1,750,000</u>	<u>1,750,000</u>	(58.55)
Subtotal, Expenditures (1000 - 7000)	<u>175,166,759</u>	<u>182,375,183</u>	<u>183,627,875</u>	<u>182,946,772</u>	0.31
7900 Reserve for Contingencies					
7910 Estimated COLA	0	0	6,070,000	5,519,778	-
7910 Estimated Restoration/Access/Growth	0	0	0	0	-
7950 Budget Stabilization	0	0	0	0	-
Total Designated	<u>0</u>	<u>0</u>	<u>6,070,000</u>	<u>5,519,778</u>	-
7910 Unrestricted Contingency	8,360,004	4,529,504	1,225,537	1,809,582	(60.05)
Subtotal Expenditures (7900)	<u>8,360,004</u>	<u>4,529,504</u>	<u>7,295,537</u>	<u>7,329,360</u>	61.81
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$183,526,763</u>	<u>\$186,904,687</u>	<u>\$190,923,412</u>	<u>\$190,276,132</u>	1.80

**Rancho Santiago Community College District**  
*Adopted Budget 2019-20*  
**General Fund - Unrestricted - Fund 11**

**Revenue in Millions**



**Expenditures in Millions**



**Rancho Santiago Community College District**  
**Adopted Budget**  
**2019-20**

<b>Restricted General Fund Revenue Budget - Fund 12</b>						
<b><u>Revenues by Source</u></b>		<b>2017-18 Actual Revenue</b>	<b>2018-19 Actual Revenue</b>	<b>2019-20 Tentative Budget</b>	<b>2019-20 Adopted Budget</b>	<b>% change 19/20 Adopt/ 18/19 Actual</b>
8100	Federal Revenues					
8120	Higher Education Act	\$2,478,345	\$2,504,474	\$3,197,765	\$2,628,144	4.94
8130	Workforce Investment Act (JTPA)	0	0	0	0	-
8140	Temporary Assistance for Needy Families (TANF)	106,371	104,894	105,183	103,696	(1.14)
8150	Student Financial Aid	4,075	3,546	201,672	199,740	5,532.83
8170	Vocational Technical Education Act (VTEA)	1,471,310	2,890,675	3,206,229	1,814,784	(37.22)
8199	Other Federal Revenues (ABE, CAMP, SBA, Gear Up, NSF)	4,435,679	3,992,333	4,049,880	3,728,638	(6.61)
	Total Federal Revenues	<u>8,495,780</u>	<u>9,495,922</u>	<u>10,760,729</u>	<u>8,475,002</u>	(10.75)
8600	State Revenues					
8622	Extended Opportunity Programs & Services (EOPS)	2,156,433	2,261,401	2,262,938	2,262,938	0.07
8623	Disabled Students Programs & Services (DSPS)	1,929,363	1,771,889	2,061,397	2,061,397	16.34
8625	CalWORKS	553,266	561,710	570,519	562,838	0.20
8626	Telecomm./Technology Infrastructure Prog. (TTIP)	14,122	90	3,913	3,822	4,146.67
8629	Other Gen Categorical Apport-BSI	691,609	767,802	1,504,818	765,485	(0.30)
8629	Other Gen Categorical Apport-CARE	112,962	115,667	139,809	139,809	20.87
8629	Other Gen Categorical Apport-Adult Ed Block/CTE SWP	15,891,077	33,973,604	125,554,761	94,394,386	177.85
8629	Other Gen Categorical Apport-Equal Employment Opportunity	58,899	70,209	92,403	22,194	(68.39)
8629	Other Gen Categorical Apport-Guided Pathways	41,354	331,645	1,270,161	1,534,661	362.74
8629	Other Gen Categorical Apport-Instructional Equipment	534,312	121,631	0	100,272	(17.56)
8629	Other Gen Categorical Apport-Matriculation-Credit	6,571,533	7,811,180	8,177,001	7,343,424	(5.99)
8629	Other Gen Categorical Apport-Matriculation-Non-Credit	2,533,793	2,476,098	2,564,377	2,602,858	5.12
8629	Other Gen Categorical Apport-Student Equity	3,271,759	2,815,011	3,499,027	3,708,228	31.73
8629	Other Gen Categorical Apport-Student Financial Aid Admin	1,130,447	1,058,207	1,131,724	1,142,287	7.95
8629	Other Gen Categorical Apport-Other	20,411	659,487	1,838,997	2,301,408	248.97
8659	Other Reimb Categorical Allow-Career Tech/Econ Dev	13,288,088	18,662,687	24,455,816	46,644,474	149.93
8659	Other Reimb Categorical Allow-Other	1,390,768	1,778,560	2,871,626	1,268,616	(28.67)
8681	State Lottery Proceeds	1,637,596	2,222,329	1,432,779	1,433,675	(35.49)

**Rancho Santiago Community College District**  
**Adopted Budget**  
**2019-20**

<b>Restricted General Fund Revenue Budget - Fund 12</b>					
<b>Revenues by Source</b>	<b>2017-18 Actual Revenue</b>	<b>2018-19 Actual Revenue</b>	<b>2019-20 Tentative Budget</b>	<b>2019-20 Adopted Budget</b>	<b>% change 19/20 Adopt/ 18/19 Actual</b>
8699 Other Misc State	812,219	676,951	205,400	164,197	(75.74)
Total State Revenues	<u>52,640,011</u>	<u>78,136,158</u>	<u>179,637,466</u>	<u>168,456,969</u>	115.59
8800 Local Revenues					
8820 Contrib, Gifts, Grants & Endowment	2,715	5,300	561	561	(89.42)
8831 Contract Instructional Service	48,412	78,769	52,434	28,677	(63.59)
8876 Health Services Fees	1,200,562	1,193,439	1,134,242	1,163,500	(2.51)
8882 Parking Fees & Bus Passes	661,636	661,642	937,000	1,315,847	98.88
8890 Other Local Revenues (Instr. Mat./Health Serv. Use Fees, etc.)	181,294	218,652	231,489	235,885	7.88
8891 Other Local Rev - Special Proj	193,660	404,994	651,205	587,976	45.18
Total Local Revenues	<u>2,288,279</u>	<u>2,562,796</u>	<u>3,006,931</u>	<u>3,332,446</u>	30.03
8900 Other Financing Sources					
8910 Proceeds-Sale of Equip & Suppl	0	0	0	0	-
8981 Interfund Transfer In	0	0	0	0	-
8999 Revenue - Clearing	0	0	0	0	-
Total Other Sources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
Total Revenues	<u>63,424,070</u>	<u>90,194,876</u>	<u>193,405,126</u>	<u>180,264,417</u>	99.86
Net Beginning Balance	3,630,182	3,368,580	2,076,597	3,581,339	6.32
Adjustments to Beginning Balance	0	0	0	0	-
Adjusted Beginning Fund Balance	<u>3,630,182</u>	<u>3,368,580</u>	<u>2,076,597</u>	<u>3,581,339</u>	6.32
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$67,054,252</u>	<u>\$93,563,456</u>	<u>\$195,481,723</u>	<u>\$183,845,756</u>	96.49

**Rancho Santiago Community College District**  
*Adopted Budget*  
**2019-20**

**Restricted General Fund Expenditure Budget - Fund 12**

<u>Expenditures by Object</u>	<b>2017-18 Actual Expenses</b>	<b>2018-19 Actual Expenses</b>	<b>2019-20 Tentative Budget</b>	<b>2019-20 Adopted Budget</b>	<b>% change 19/20 Adopt/ 18/19 Actual</b>
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$305,341	\$260,294	\$371,570	\$301,906	15.99
1200 Non-Instructional Salaries, Regular Contract	4,381,725	4,312,148	5,179,831	3,723,942	(13.64)
1300 Instructional Salaries, Other Non-Regular	320,382	263,712	600,967	402,834	52.76
1400 Non-Instructional Salaries, Other Non-Regular	4,856,821	4,973,019	4,685,697	3,986,605	(19.84)
Subtotal	<u>9,864,269</u>	<u>9,809,173</u>	<u>10,838,065</u>	<u>8,415,287</u>	(14.21)
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	8,586,433	10,083,706	13,824,862	11,374,716	12.80
2200 Instructional Aides, Regular Full Time	34,362	54,728	106,770	106,770	95.09
2300 Non-Instructional Salaries, Other	3,688,605	4,122,692	4,996,373	4,190,410	1.64
2400 Instructional Aides, Other	996,039	1,015,185	1,080,987	1,052,272	3.65
Subtotal	<u>13,305,439</u>	<u>15,276,311</u>	<u>20,008,992</u>	<u>16,724,168</u>	9.48
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	1,814,416	2,022,107	1,613,289	1,262,806	(37.55)
3200 Public Employees' Retirement System Fund	1,700,863	2,284,545	3,399,910	2,804,173	22.75
3300 Old Age, Survivors, Disability, and Health Ins.	1,057,068	1,173,699	1,573,723	1,336,686	13.89
3400 Health and Welfare Benefits	3,933,138	4,198,165	6,031,727	4,958,800	18.12
3500 State Unemployment Insurance	11,103	11,993	15,781	18,818	56.91
3600 Workers' Compensation Insurance	525,195	562,510	588,509	461,499	(17.96)
3900 Other Benefits	297,797	308,823	410,057	346,799	12.30
Subtotal	<u>9,339,580</u>	<u>10,561,842</u>	<u>13,632,996</u>	<u>11,189,581</u>	5.94
<b>TOTAL SALARIES/BENEFITS</b>	<b>32,509,288</b>	<b>35,647,326</b>	<b>44,480,053</b>	<b>36,329,036</b>	<b>1.91</b>

**Rancho Santiago Community College District**  
**Adopted Budget**  
**2019-20**

**Restricted General Fund Expenditure Budget - Fund 12**

<b>Expenditures by Object</b>	<b>2017-18 Actual Expenses</b>	<b>2018-19 Actual Expenses</b>	<b>2019-20 Tentative Budget</b>	<b>2019-20 Adopted Budget</b>	<b>% change 19/20 Adopt/ 18/19 Actual</b>
4000 Books and Supplies					
4100 Textbooks	4,959	4,418	3,097	5,500	24.49
4200 Other Books	183,111	95,712	123,284	106,220	10.98
4300 Instructional Supplies	1,433,020	1,674,552	1,624,874	3,701,873	121.07
4400 Media Supplies	0	0	0	0	-
4500 Maintenance Supplies	7,166	596	14,445	21,070	3,435.23
4600 Non-Instructional Supplies	332,960	545,033	711,127	905,011	66.05
4700 Food Supplies	192,225	240,338	236,126	268,634	11.77
Subtotal	2,153,441	2,560,649	2,712,953	5,008,308	95.59
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	22,456,552	44,290,821	134,389,543	128,136,801	189.31
5200 Travel & Conference Expenses	571,564	832,321	999,253	1,150,777	38.26
5300 Dues & Memberships	113,071	80,364	80,467	126,126	56.94
5400 Insurance	62,443	60,437	61,938	59,995	(0.73)
5500 Utilities & Housekeeping Svcs	43,929	63,517	99,786	106,418	67.54
5600 Rents, Leases & Repairs	374,174	356,710	575,514	467,469	31.05
5700 Legal, Election & Audit Exp	0	0	0	0	-
5800 Other Operating Exp & Services	1,150,990	1,533,201	2,687,659	2,670,944	74.21
5900 Other (Transp., Postage, Reproduction, Special Proj., etc.)	724,476	917,063	3,870,484	4,039,778	340.51
Subtotal	25,497,199	48,134,434	142,764,644	136,758,308	184.12
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	0	1,612	0	0	(100.00)
6200 Buildings	176,411	240,145	205,461	186,500	(22.34)
6300 Library Books	247,235	240,138	160,951	195,635	(18.53)
6400 Equipment	2,027,446	1,620,761	2,344,792	2,590,799	59.85
Subtotal	2,451,092	2,102,656	2,711,204	2,972,934	41.39
Subtotal, Expenditures (1000 - 6000)	62,611,020	88,445,065	192,668,854	181,068,586	104.72

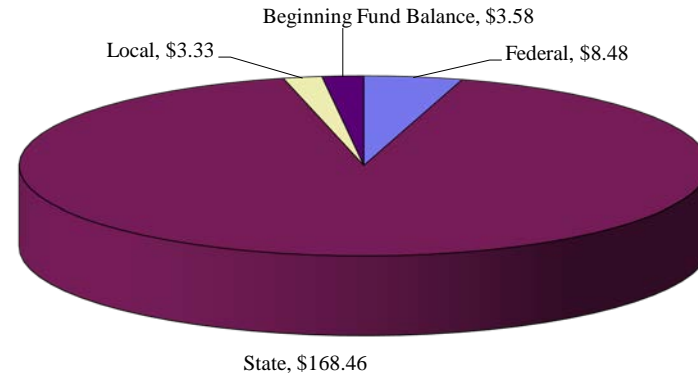
**Rancho Santiago Community College District**  
**Adopted Budget**  
**2019-20**

**Restricted General Fund Expenditure Budget - Fund 12**

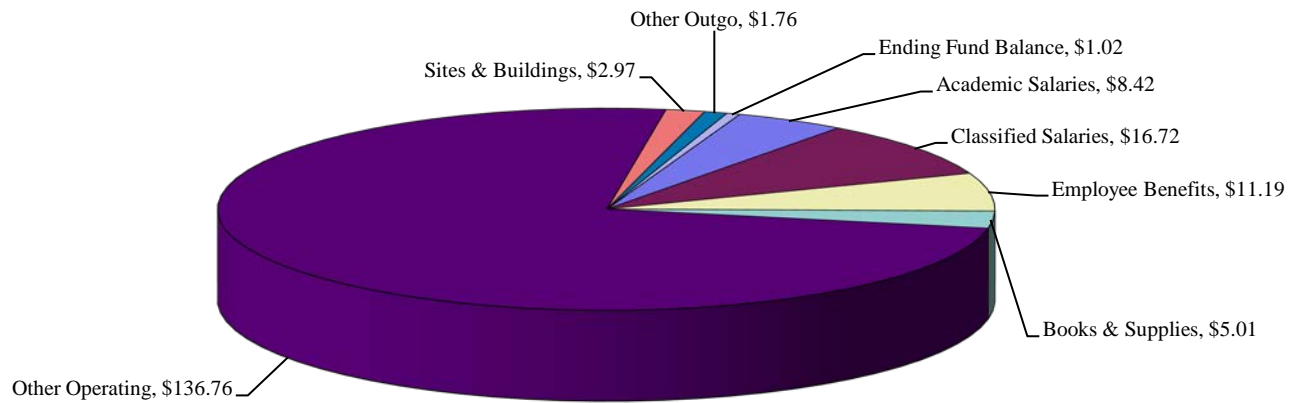
<u>Expenditures by Object</u>	<b>2017-18 Actual Expenses</b>	<b>2018-19 Actual Expenses</b>	<b>2019-20 Tentative Budget</b>	<b>2019-20 Adopted Budget</b>	<b>% change 19/20 Adopt/ 18/19 Actual</b>
7000 Other Outgo					
7200 Intrafund Transfers Out	(31,620)	(80,529)	0	0	(100.00)
7300 Interfund Transfers Out	0	0	0	0	-
7500 Student Scholarship	5,797	0	0	0	-
7600 Other Student Aid	1,100,475	1,617,581	1,995,130	1,754,928	8.49
Subtotal	<u>1,074,652</u>	<u>1,537,052</u>	<u>1,995,130</u>	<u>1,754,928</u>	14.17
Subtotal, Expenditures (1000 - 7000)	<u>63,685,672</u>	<u>89,982,117</u>	<u>194,663,984</u>	<u>182,823,514</u>	103.18
7900 Reserve for Contingencies					
7920 Restricted Contingency-Family Pact-2339 & 2340	0	0	56,654	101,512	-
7920 Restricted Contingency-Campus Health Services-3250	0	0	138,285	137,039	-
7920 Restricted Contingency-Health Services Fees-3450	0	0	622,800	783,691	-
7920 Restricted Contingency-Safety & Parking-3610	0	0	0	0	-
Total Designated	<u>0</u>	<u>0</u>	<u>817,739</u>	<u>1,022,242</u>	-
7910 Unrestricted Contingency	3,368,580	3,581,339	0	0	(100.00)
Subtotal Expenditures (7900)	<u>3,368,580</u>	<u>3,581,339</u>	<u>817,739</u>	<u>1,022,242</u>	(71.46)
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$67,054,252</u>	<u>\$93,563,456</u>	<u>\$195,481,723</u>	<u>\$183,845,756</u>	96.49

**Rancho Santiago Community College District**  
*Adopted Budget 2019-20*  
**General Fund - Restricted - Fund 12**

**Revenue in Millions**



**Expenditures in Millions**





**Rancho Santiago Community College District**  
**Adopted Budget**  
**2019-20**

**Unrestricted - One-Time - General Fund Revenue Budget - Fund 13**

<u>Revenues by Source</u>	2017-18 Actual Revenue	2018-19 Actual Revenue	2019-20 Tentative Budget	2019-20 Adopted Budget	% change 19/20 Adopt/ 18/19 Actual
8100 Federal Revenues					
Total Federal Revenues	\$0	\$0	\$0	\$0	-
8600 State Revenues					
8611 Apprenticeship Allowance	103,175	50,614	0	0	(100.00)
8682 State Mandated Costs	808,057	0	0	0	-
8699 Other Misc State Revenue-STRS on behalf entry	3,042	4,636,697	4,000,000	4,750,000	2.44
Total State Revenues	914,274	4,687,311	4,000,000	4,750,000	1.34
8800 Local Revenues					
8850 Rents and Leases	131,855	41,248	35,000	35,000	(15.15)
8890 Other Local Revenues (Student Transcript/Representation/ Discounts/Fines/Instr. Mat./Health Serv. Use Fees, etc.)	159,919	122,268	70,612	70,612	(42.25)
8891 Other Local Rev - Special Proj	0	0	0	0	-
Total Local Revenues	291,774	163,516	105,612	105,612	(35.41)
8900 Other Financing Sources					
8910 Proceeds-Sale of Equip & Suppl	0	0	0	0	-
8981 Interfund Transfer In	0	0	0	0	-
Total Other Sources	0	0	0	0	-
Total Revenues	1,206,048	4,850,827	4,105,612	4,855,612	0.10
Net Beginning Balance	35,254,317	37,903,213	37,256,049	38,759,046	2.26
Adjustments to Beginning Balance	0	0	0	0	-
Adjusted Beginning Fund Balance	35,254,317	37,903,213	37,256,049	38,759,046	2.26
Total Revenues, Other Financing Sources and Beginning Fund Balance	\$36,460,365	\$42,754,040	\$41,361,661	\$43,614,658	2.01

**Rancho Santiago Community College District**  
*Adopted Budget*  
**2019-20**

**Unrestricted - One-Time - General Fund Expenditure Budget - Fund 13**

<u>Expenditures by Object</u>	2017-18 Actual Expenses	2018-19 Actual Expenses	2019-20 Tentative Budget	2019-20 Adopted Budget	% change 19/20 Adopt/ 18/19 Actual
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$0	\$80	\$0	\$0	(100.00)
1200 Non-Instructional Salaries, Regular Contract	0	21,320	0	0	(100.00)
1300 Instructional Salaries, Other Non-Regular	6,222	5,502	1,328,051	1,208,194	21,859.18
1400 Non-Instructional Salaries, Other Non-Regular	99,656	185,368	106,582	106,885	(42.34)
Subtotal	105,878	212,270	1,434,633	1,315,079	519.53
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	72,494	118,079	149,723	104,175	(11.78)
2200 Instructional Aides, Regular Full Time	0	0	0	0	-
2300 Non-Instructional Salaries, Other	51,090	137,352	47,988	47,988	(65.06)
2400 Instructional Aides, Other	46,605	2,963	3,000	0	(100.00)
Subtotal	170,189	258,394	200,711	152,163	(41.11)
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	17,495	4,661,092	4,244,847	4,982,777	6.90
3200 Public Employees' Retirement System Fund	18,350	26,871	34,666	26,096	(2.88)
3300 Old Age, Survivors, Disability, and Health Ins.	12,473	19,619	36,260	33,392	70.20
3400 Health and Welfare Benefits	22,087	(580,246)	93,649	86,995	(114.99)
3500 State Unemployment Insurance	134	230	830	802	248.70
3600 Workers' Compensation Insurance	6,247	10,759	25,978	24,148	124.44
3900 Other Benefits	1,589	1,929	2,827	1,955	1.35
Subtotal	78,375	4,140,254	4,439,057	5,156,165	24.54
<b>TOTAL SALARIES/BENEFITS</b>	<b>354,442</b>	<b>4,610,918</b>	<b>6,074,401</b>	<b>6,623,407</b>	<b>43.65</b>

**Rancho Santiago Community College District**  
**Adopted Budget**  
**2019-20**

**Unrestricted - One-Time - General Fund Expenditure Budget - Fund 13**

<u>Expenditures by Object</u>	<b>2017-18 Actual Expenses</b>	<b>2018-19 Actual Expenses</b>	<b>2019-20 Tentative Budget</b>	<b>2019-20 Adopted Budget</b>	<b>% change 19/20 Adopt/ 18/19 Actual</b>
4000 Books and Supplies					
4100 Textbooks	0	0	0	0	-
4200 Other Books	1,709	1,277	2,402	0	(100.00)
4300 Instructional Supplies	41,007	113,331	8,597	26,265	(76.82)
4400 Media Supplies	0	0	0	0	-
4500 Maintenance Supplies	13,589	23,512	3,472	103,472	340.08
4600 Non-Instructional Supplies	135,027	107,437	100,311	246,051	129.02
4700 Food Supplies	1,023	1,248	1,300	1,300	4.17
Subtotal	192,355	246,805	116,082	377,088	52.79
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	690,507	351,525	709,038	1,002,208	185.10
5200 Travel & Conference Expenses	16,241	61,608	66,508	70,706	14.77
5300 Dues & Memberships	5,500	7,000	6,500	32,600	365.71
5400 Insurance	0	0	0	0	-
5500 Utilities & Housekeeping Svcs	23,858	1,431	440	824	(42.42)
5600 Rents, Leases & Repairs	335,772	630,988	1,103,395	1,230,161	94.96
5700 Legal, Election & Audit Exp	51,242	52,315	55,000	55,000	5.13
5800 Other Operating Exp & Services	278,137	125,725	107,480	268,302	113.40
5900 Other (Transp., Postage, Reproduction, Special Proj., etc.)	109,355	(30,319)	863,544	4,293,933	(14,262.52)
Subtotal	1,510,612	1,200,273	2,911,905	6,953,734	479.35
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	0	962	0	0	(100.00)
6200 Buildings	0	8,671	0	79,189	813.26
6300 Library Books	349	0	0	0	-
6400 Equipment	1,220,149	267,566	615,952	935,177	249.51
Subtotal	1,220,498	277,199	615,952	1,014,366	265.93
Subtotal, Expenditures (1000 - 6000)	3,277,907	6,335,195	9,718,340	14,968,595	136.28

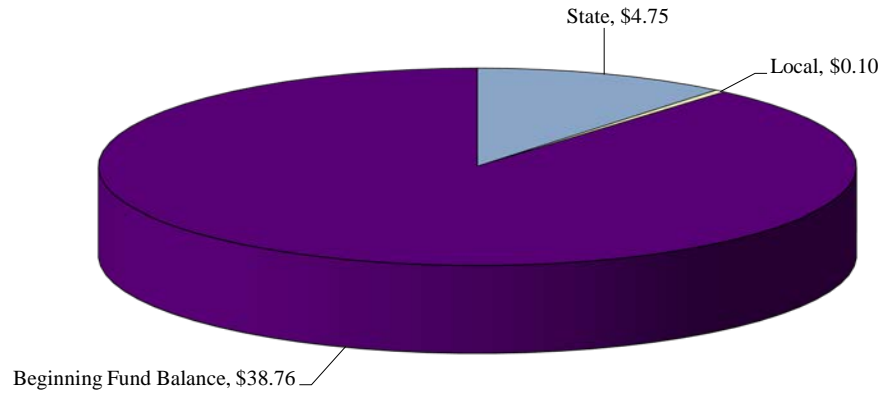
**Rancho Santiago Community College District**  
**Adopted Budget**  
**2019-20**

**Unrestricted - One-Time - General Fund Expenditure Budget - Fund 13**

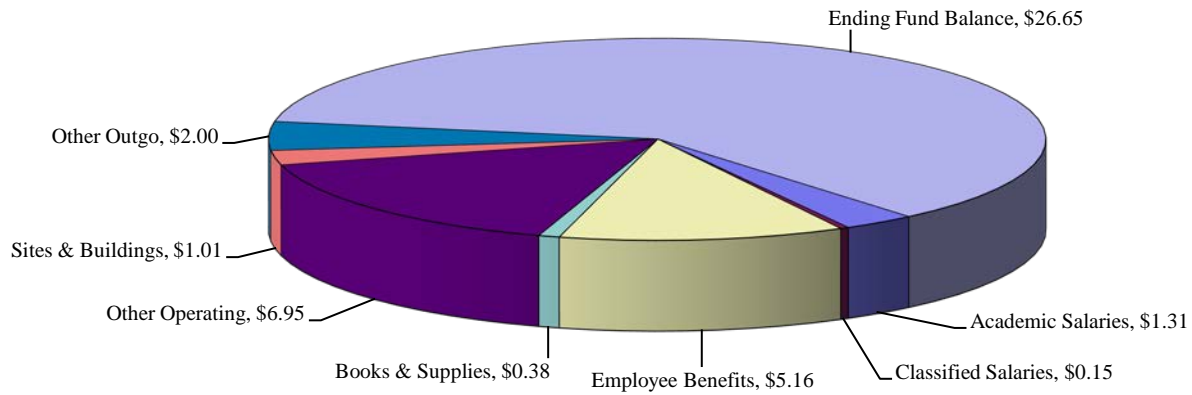
<b>Expenditures by Object</b>	<b>2017-18 Actual Expenses</b>	<b>2018-19 Actual Expenses</b>	<b>2019-20 Tentative Budget</b>	<b>2019-20 Adopted Budget</b>	<b>% change 19/20 Adopt/ 18/19 Actual</b>
7000 Other Outgo					
7200 Intrafund Transfers Out	0	11,031	0	0	(100.00)
7300 Interfund Transfers Out	3,636,300	2,178,272	2,000,000	2,000,000	(8.18)
7600 Other Student Aid	2,949	0	0	0	-
Subtotal	<u>3,639,249</u>	<u>2,189,303</u>	<u>2,000,000</u>	<u>2,000,000</u>	(8.65)
Subtotal, Expenditures (1000 - 7000)	<u>6,917,156</u>	<u>8,524,498</u>	<u>11,718,340</u>	<u>16,968,595</u>	99.06
7900 Reserve for Contingencies					
7930 Board Policy Contingency (12.5%)	0	0	24,418,277	24,989,421	-
7940 Revolving Cash Accounts	0	0	100,000	100,000	-
7940 Employee Vacation Payout	0	0	250,000	250,000	-
7950 Budget Stabilization	0	0	857,675	1,306,642	-
Total Designated	<u>0</u>	<u>0</u>	<u>25,625,952</u>	<u>26,646,063</u>	-
7910 Unrestricted Contingency					
SAC	0	0	3,772,369	0	-
SCC	0	0	245,000	0	-
DS	0	0	0	0	-
7910 Unrestricted Contingency	29,543,209	34,229,542	0	0	(100.00)
Subtotal Expenditures (7900)	<u>29,543,209</u>	<u>34,229,542</u>	<u>29,643,321</u>	<u>26,646,063</u>	(22.15)
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$36,460,365</u>	<u>\$42,754,040</u>	<u>\$41,361,661</u>	<u>\$43,614,658</u>	2.01

**Rancho Santiago Community College District**  
*Adopted Budget 2019-20*  
**Unrestricted - One-Time - General Fund - Fund 13**

**Revenue in Millions**



**Expenditures in Millions**



**Rancho Santiago Community College District**  
*Adopted Budget*  
**2019-20**

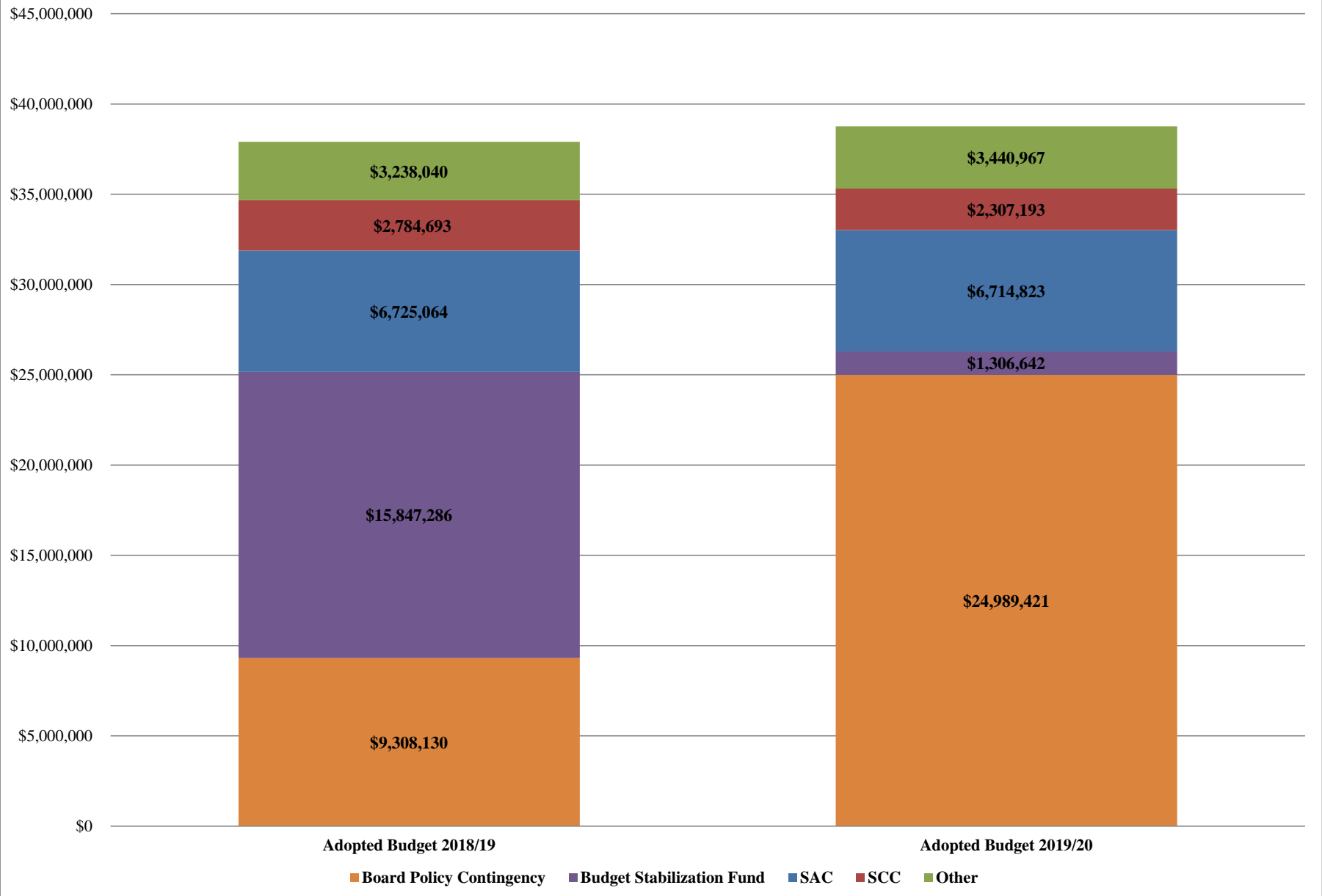
**FY 2018-19 Ending Balance and Carryover**

**BREAKDOWN OF FUND BALANCE**

<b>2018/19 Beginning Fund Balance</b>		\$	37,903,213
<b>2018/19 Change in Fund Balance</b>			855,833
<b>Ending Balance FY 2018-19 / Beginning Balance FY 2019-20</b>			38,759,046
FD 11 Budgeted Unallocated - FY 2019-20			1,809,582
Carryover for Santa Ana College	\$		6,714,823
Carryover for Santiago Canyon College			2,307,193
Carryover for District Services:			
Publication			96,706
ITS computer replacement for SCC			177,000
50 % Indirect - Educational Services (FY 17/18)			200,828
50 % Indirect - Educational Services (FY 18/19)			428,130
Total Budget Center Carryovers			9,924,680
SCC ADA Settlement Costs			2,000,000
Other One-time Additional DS			188,303
12.5% Board Policy Contingency			24,989,421
Revolving Cash/Vacation Payout			350,000
Ending Budget Stabilization			1,306,642
Unrestricted Balance			\$ 1,809,582
Beginning Budget Stabilization Fund		\$	15,847,286
Awards Incentives			4,821
Discount Taken			4,625
Gains (Loss)/Outlawed Checks			17,102
Proceeds-sales of equipment			19,820
25% DS Indirect			214,065
-Less amount shift for 12.5% Contingency			(14,801,077)
Ending Budget Stabilization Fund			\$ 1,306,642

**Rancho Santiago Community College District**  
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**Components of Unrestricted General Fund Beginning Fund Balance**



**RSCCD - Estimate 2019-20 Revenue Allocation Simulation for Unrestricted General Fund -- FD 11  
Based on Student Centered Funding Formula - Hold Harmless Calculation 2017-18 TCR + COLA**

	SAC/CEC	SAC	CEC	SCC/OEC	SCC	OEC	District Services	Institutional Cost	TOTAL
<b>APPORTIONMENT REVENUE</b>									
Basic Allocation	\$ 6,529,605	\$ 5,223,684	\$ 1,305,921	\$ 5,223,682	\$ 3,917,761	\$ 1,305,921			\$ 11,753,287
FTES - based on 18/19 Annual	\$ 74,801,834	\$ 54,944,846	\$ 19,856,988	\$ 33,078,825	\$ 24,497,900	\$ 8,580,925			\$ 107,880,659
SCFF - Supplemental Allocation - based on 18/19 Annual	\$ 18,424,234	\$ 18,424,234	\$ -	\$ 6,866,646	\$ 6,866,646	\$ -			\$ 25,290,880
SCFF - Student Success Allocation - based on 18/19 Annual	\$ 12,933,544	\$ 12,933,544	\$ -	\$ 6,992,518	\$ 6,992,518	\$ -			\$ 19,926,062
Stabilization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
Subtotal	\$ 112,689,216	\$ 91,526,307	\$ 21,162,909	\$ 52,161,672	\$ 42,274,826	\$ 9,886,846			\$ 164,850,888
18/19 COLA - 2.71%	\$ 3,237,685	\$ 2,664,170	\$ 573,515	\$ 1,229,774	\$ 961,841	\$ 267,934			\$ 4,467,459
19/20 COLA - 3.26%	\$ 3,773,225	\$ 3,064,617	\$ 708,607	\$ 1,746,553	\$ 1,415,507	\$ 331,046			\$ 5,519,778
Deficit Coefficient (0.656%)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
Additional Student Centered Funding Formula	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
<b>TOTAL ESTIMATED APPORTIONMENT REVENUE</b>	<b>\$ 119,700,126</b>	<b>\$ 97,255,094</b>	<b>\$ 22,445,031</b>	<b>\$ 55,137,999</b>	<b>\$ 44,652,174</b>	<b>\$ 10,485,825</b>			<b>\$ 174,838,125</b>
<i>Percentages</i>	<i>68.46%</i>	<i>55.63%</i>	<i>12.84%</i>	<i>31.54%</i>	<i>25.54%</i>	<i>6.00%</i>			
<b>OTHER STATE REVENUE</b>									
Lottery, Unrestricted	\$ 2,825,985	\$ 2,248,522	\$ 577,463	\$ 1,236,095	\$ 976,729	\$ 259,366			\$ 4,062,080
State Mandate	\$ 551,482	\$ 551,482	\$ -	\$ 241,345	\$ 241,345	\$ -			\$ 792,827
Full-Time Faculty Hiring Allocation	\$ 871,966	\$ 871,966	\$ -	\$ 435,918	\$ 435,918	\$ -			\$ 1,307,884
Part-Time Faculty Compensation	\$ 427,655	\$ 338,006	\$ 89,649	\$ 187,155	\$ 146,889	\$ 40,266			\$ 614,810
Subtotal, Other State Revenue	\$ 4,677,089	\$ 4,009,977	\$ 667,112	\$ 2,100,512	\$ 1,800,881	\$ 299,631			\$ 6,777,601
<b>TOTAL ESTIMATED REVENUE</b>	<b>\$ 124,377,215</b>	<b>\$ 101,265,071</b>	<b>\$ 23,112,144</b>	<b>\$ 57,238,511</b>	<b>\$ 46,453,055</b>	<b>\$ 10,785,456</b>			<b>\$ 181,615,726</b>
<i>Percentages</i>	<i>68.48%</i>	<i>55.76%</i>	<i>12.73%</i>	<i>31.52%</i>	<i>25.58%</i>	<i>5.94%</i>			
<b>Less Institutional Cost Expenditures</b>									<b>\$ 12,070,370</b>
<b>Less Net District Services Expenditures</b>									<b>\$ 30,571,841</b>
									<b>\$ 138,973,515</b>
<b>ESTIMATED REVENUE</b>	<b>\$ 95,174,240</b>	<b>\$ 77,488,680</b>	<b>\$ 17,685,560</b>	<b>\$ 43,799,275</b>	<b>\$ 35,546,175</b>	<b>\$ 8,253,100</b>			<b>\$ 138,973,515</b>
<b>BUDGET EXPENDITURES FOR FY 2019-20</b>									
SAC/CEC Expenses - F/T & Ongoing	\$ 96,317,757	\$ 85,685,192	\$ 10,632,565						\$ 96,317,757
SCC/OEC Expenses - F/T & Ongoing				\$ 47,579,128	\$ 40,969,835	\$ 6,609,293			\$ 47,579,128
District Services Expenses - F/T & Ongoing							\$ 32,499,295		\$ 32,499,295
Institutional Cost									
Retirees Instructional-local experience charge								\$ 3,705,419	\$ 3,705,419
Retirees Non-Instructional-local experience charge								\$ 4,519,951	\$ 4,519,951
Property & Liability								\$ 1,970,000	\$ 1,970,000
Election								\$ 125,000	\$ 125,000
Interfund Transfer								\$ 1,750,000	\$ 1,750,000
<b>TOTAL ESTIMATED EXPENDITURES</b>	<b>\$ 96,317,757</b>	<b>\$ 85,685,192</b>	<b>\$ 10,632,565</b>	<b>\$ 47,579,128</b>	<b>\$ 40,969,835</b>	<b>\$ 6,609,293</b>	<b>\$ 32,499,295</b>	<b>\$ 12,070,370</b>	<b>\$ 188,466,550</b>
Percent of Total Estimated Expenditures	51.11%	45.46%	5.64%	25.25%	21.74%	3.51%	17.24%	6.40%	
<b>ESTIMATED EXPENSES UNDER/(OVER) REVENUE</b>	<b>\$ (1,143,517)</b>	<b>\$ (8,196,512)</b>	<b>\$ 7,052,995</b>	<b>\$ (3,779,853)</b>	<b>\$ (5,423,660)</b>	<b>\$ 1,643,807</b>			<b>\$ (4,923,370)</b>
<b>OTHER STATE REVENUE</b>									
Apprenticeship				\$ 3,159,472	\$ 3,159,472				\$ 3,159,472
Enrollment Fees 2%								\$ 293,254	\$ 293,254
<b>LOCAL REVENUE</b>									
Non Resident Tuition	\$ 2,400,000	\$ 2,400,000		\$ 1,000,000	\$ 1,000,000				\$ 3,400,000
Interest/Investments								\$ 1,400,000	\$ 1,400,000
Rents/Leases	\$ 48,480	\$ 48,480		\$ 125,000	\$ 125,000		\$ 205,000		\$ 378,480
Proceeds-Sale of Equipment								\$ 5,000	\$ 5,000
Other Local								\$ 24,200	\$ 24,200
Subtotal, Other Local Revenue	\$ 2,448,480	\$ 2,448,480	\$ -	\$ 4,284,472	\$ 4,284,472	\$ -	\$ 205,000	\$ 1,722,454	\$ 8,660,406
<b>ESTIMATED ENDING BALANCE FOR 6/30/20</b>	<b>1,304,963</b>	<b>(5,748,032)</b>	<b>7,052,995</b>	<b>504,619</b>	<b>(1,139,188)</b>	<b>1,643,807</b>			<b>\$ 1,809,582</b>



**Rancho Santiago Community College District**  
*Adopted Budget*  
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Bond Interest and Redemption Funds

The Bond Interest and Redemption Fund is the designated fund referred to as the interest and sinking fund. These funds are to be used only for transactions related to the receipt and expenditure of local revenues derived from the property tax levied for the payment of the principal and interest on outstanding bonds of the district. Each separate issuance will be accounted for in its own project code. For budgeting and reporting purposes, we have combined all issuances into one fund for presentation only.

**Rancho Santiago Community College District**  
*Adopted Budget*  
**2019-20**

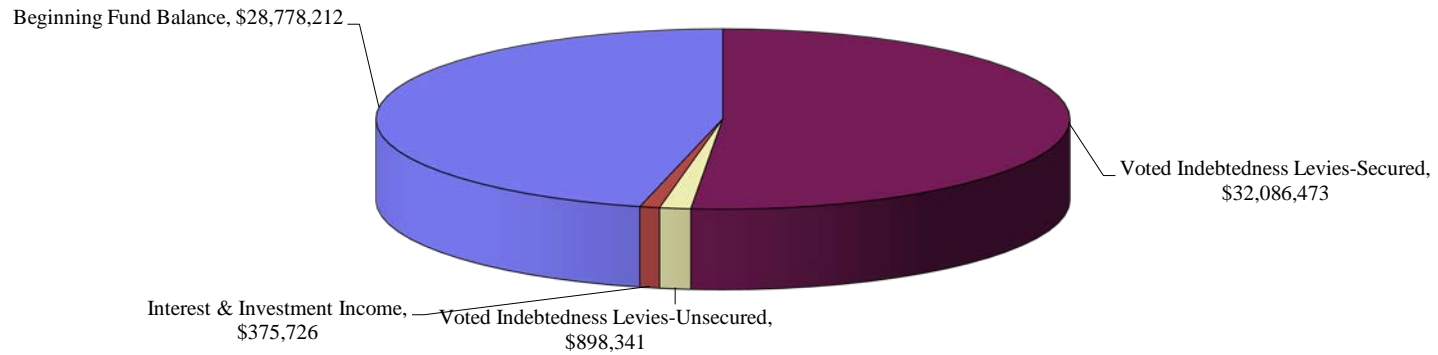
<b>Bond Interest and Redemption Funds - Combined - Fund 24</b>					
<b>Revenue Budget</b>					
<u>Revenue by Source</u>	<b>2017-18 Actual Revenue</b>	<b>2018-19 Actual Revenue</b>	<b>2019-20 Tentative Budget</b>	<b>2019-20 Adopted Budget</b>	<b>% change 19/20 Adopt/ 18/19 Actual</b>
8600 State Revenues					
8671 Voted Indebtedness Levies-HOPTR	\$161,246	\$146,137	\$0	\$0	(100.00)
8800 Local Revenues					
8814 Voted Indebtedness Levies-Secured	28,602,299	27,923,409	29,880,368	32,086,473	14.91
8815 Voted Indebtedness Levies-Unsecured	2,885,554	3,046,925	1,159,138	898,341	(70.52)
8860 Interest & Investment Income	241,560	380,474	175,187	375,726	(1.25)
8890 Other Local Revenue	0	0	0	0	-
Total Local Revenues	<u>31,729,413</u>	<u>31,350,808</u>	<u>31,214,693</u>	<u>33,360,540</u>	6.41
8900 Other Financing Sources					
8945 Premium From Sale of Bonds	5,198,180	0	0	0	-
8981/8983 Interfund/Intrafund Transfers In	37,440	144,692	0	0	(100.00)
Total Revenues and Other Financing Sources	<u>37,126,279</u>	<u>31,641,637</u>	<u>31,214,693</u>	<u>33,360,540</u>	5.43
Beginning Fund Balance	<u>24,805,790</u>	<u>31,292,625</u>	<u>28,496,908</u>	<u>28,778,212</u>	(8.04)
Adjustment to Beginning Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
Adjusted Beginning Fund Balance	<u>24,805,790</u>	<u>31,292,625</u>	<u>28,496,908</u>	<u>28,778,212</u>	(8.04)
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u><u>\$61,932,069</u></u>	<u><u>\$62,934,262</u></u>	<u><u>\$59,711,601</u></u>	<u><u>\$62,138,752</u></u>	(1.26)

**Rancho Santiago Community College District**  
*Adopted Budget*  
**2019-20**

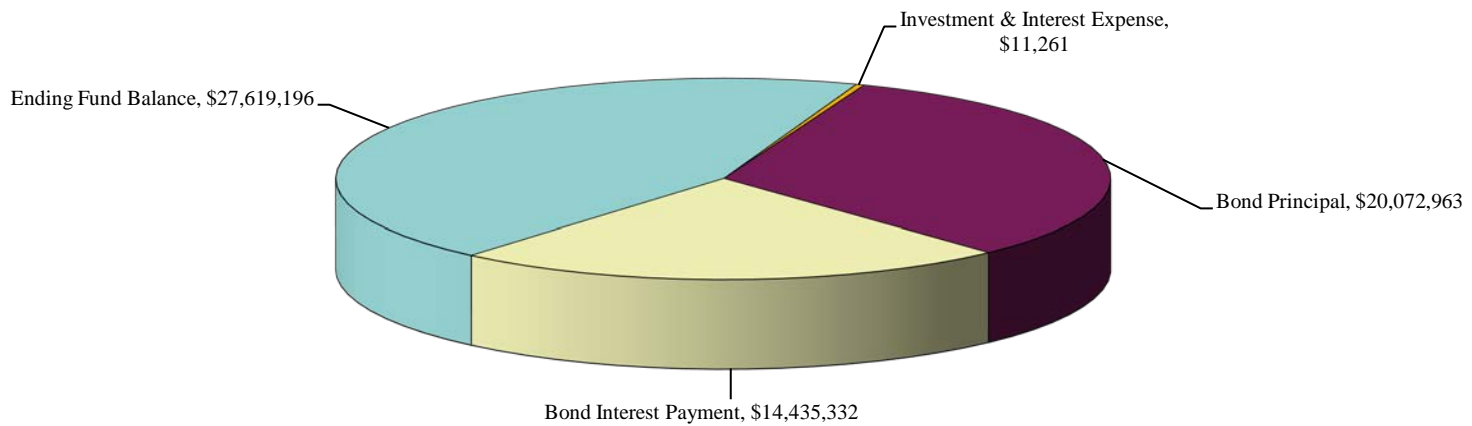
<b>Bond Interest and Redemption Funds - Combined - Fund 24</b>					
<b>Expenditure Budget</b>					
<u>Expenditures by Object</u>	<b>2017-18 Actual Expenses</b>	<b>2018-19 Actual Expenses</b>	<b>2019-20 Tentative Budget</b>	<b>2019-20 Adopted Budget</b>	<b>% change 19/20 Adopt/ 18/19 Actual</b>
5000 Other Operating Expenses					
5885 Investment & Interest Expense	\$10,800	\$9,972	\$9,024	\$11,261	12.93
5900 Other Operating Exp & Services	11,691	0	0	0	-
Subtotal	<u>22,491</u>	<u>9,972</u>	<u>9,024</u>	<u>11,261</u>	12.93
7000 Other Outgo					
7110 Debt Payment - Principal	17,592,284	18,687,248	18,687,248	20,072,963	7.42
7120 Debt Payment - Interest	12,987,229	15,314,138	15,314,138	14,435,332	(5.74)
7200/7300 Intrafund/Interfund Transfers Out	37,440	144,692	0	0	(100.00)
Subtotal	<u>30,616,953</u>	<u>34,146,078</u>	<u>34,001,386</u>	<u>34,508,295</u>	1.06
Subtotal, Expenditures (1000 - 7000)	<u>30,639,444</u>	<u>34,156,050</u>	<u>34,010,410</u>	<u>34,519,556</u>	1.06
7900 Reserve for Contingencies					
7920 Restricted Contingency	31,292,625	28,778,212	25,701,191	27,619,196	(4.03)
Total Fund Balance	<u>31,292,625</u>	<u>28,778,212</u>	<u>25,701,191</u>	<u>27,619,196</u>	(4.03)
Total Expenditures, Other Outgo and Ending Fund Balance	<u><u>\$61,932,069</u></u>	<u><u>\$62,934,262</u></u>	<u><u>\$59,711,601</u></u>	<u><u>\$62,138,752</u></u>	(1.26)

**Rancho Santiago Community College District**  
**Adopted Budget 2019-20**  
**Bond Interest and Redemption Funds - Combined - Fund 24**

**Revenue by Source**



**Expenditures by Object**



**Rancho Santiago Community College District**  
*Adopted Budget*  
**2019-20**

Bookstore Fund

The Bookstore Fund is a special revenue fund designated to receive the proceeds derived from the District's operation of a community college bookstore pursuant to *EC* § 81676. All necessary expenses, including salaries, wages, operating expenses, cost of goods sold, and cost of capital improvements for the bookstore may be paid from generated revenue.

**Rancho Santiago Community College District**  
*Adopted Budget*  
**2019-20**

**Bookstore Fund - Fund 31**  
**Revenue Budget**

<u>Revenues by Source</u>	<b>2017-18 Actual Revenue</b>	<b>2018-19 Actual Revenue</b>	<b>2019-20 Tentative Budget</b>	<b>2019-20 Adopted Budget</b>	<b>% change 19/20 Adopt/ 18/19 Actual</b>
8800 Local Revenues					
8843 Sales-Miscellaneous	\$5,710,539	\$5,344,534	\$5,415,426	\$5,701,953	6.69
8850 Rentals Short-Term	13,734	5,636	16,241	15,241	170.42
8860 Interest & Investment Income	4	967	1,157	1,157	19.65
8890 Other Local Revenues	19,690	16,471	27,276	27,537	67.18
<b>Total Revenues</b>	<u>5,743,967</u>	<u>5,367,608</u>	<u>5,460,100</u>	<u>5,745,888</u>	7.05
 Beginning Fund Balance	 4,764,169	 4,169,564	 4,011,811	 4,094,507	 (1.80)
Prior Year Adj	(246)	(39,807)	0	0	(100.00)
 <b>Total Revenues and Beginning Fund Balance</b>	 <u><u>\$10,507,890</u></u>	 <u><u>\$9,497,365</u></u>	 <u><u>\$9,471,911</u></u>	 <u><u>\$9,840,395</u></u>	 3.61

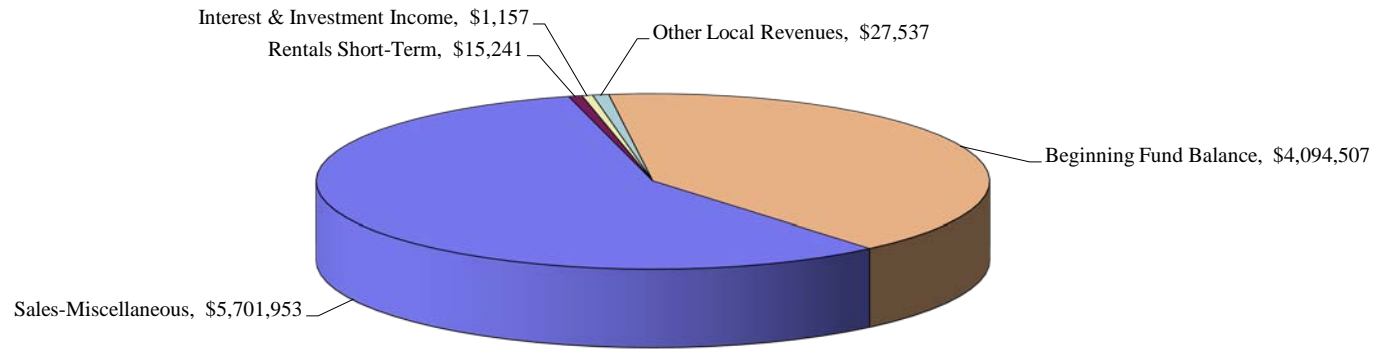
**Rancho Santiago Community College District**  
*Adopted Budget*  
**2019-20**

<b>Bookstore Fund - Fund 31 Expenditure Budget</b>					
<b><u>Expenditures by Object</u></b>	<b>2017-18 Actual Expenses</b>	<b>2018-19 Actual Expenses</b>	<b>2019-20 Tentative Budget</b>	<b>2019-20 Adopted Budget</b>	<b>% change 19/20 Adopt/ 18/19 Actual</b>
2000 Classified Salaries	\$882,192	\$986,274	\$1,002,505	\$1,002,505	1.65
3000 Employee Benefits	382,911	465,541	449,141	449,141	(3.52)
4000 Books and Supplies	4,293,127	3,761,591	3,700,780	3,926,430	4.38
5000 Services and Other Operating Expenses	210,694	173,091	234,194	219,915	27.05
6000 Sites, Buildings, Books, and Equipment	14,870	16,361	23,491	23,491	43.58
Subtotal, Expenditures (1000 - 6000)	5,783,794	5,402,858	5,410,111	5,621,482	4.05
7300 Interfund Transfers Out	554,532	-	8,280	8,280	-
Subtotal, Expenditures (1000 - 7000)	6,338,326	5,402,858	5,418,391	5,629,762	4.20
7900 Reserve for Contingencies					
7910 Unrestricted Contingency	4,169,564	4,094,507	4,053,520	4,210,633	2.84
<b>Total Expenditures and Ending Fund Balance</b>	<b>\$10,507,890</b>	<b>\$9,497,365</b>	<b>\$9,471,911</b>	<b>\$9,840,395</b>	<b>3.61</b>

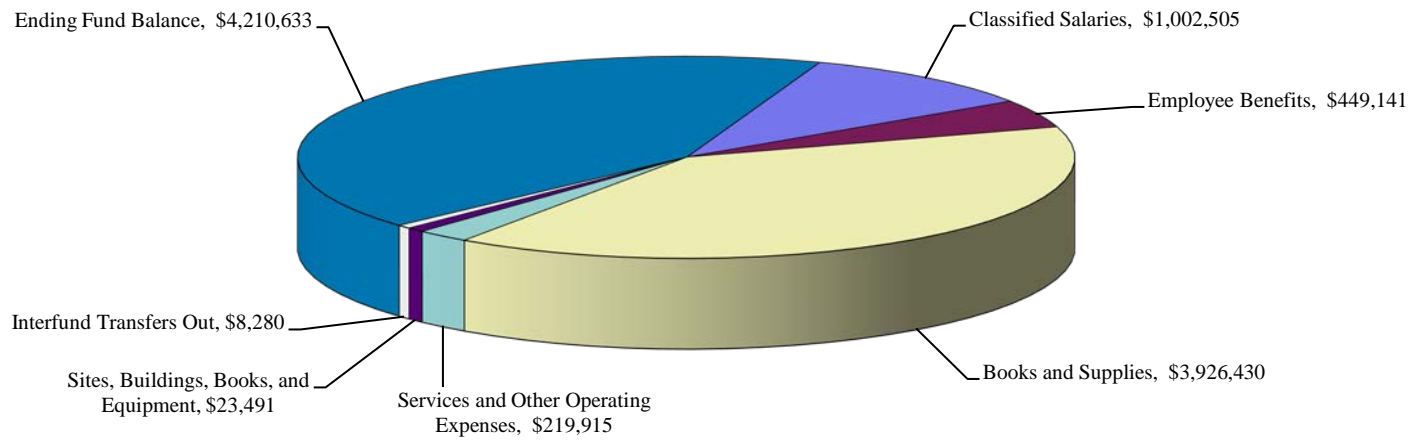
*Total of \$1,573,186 of inventory is budgeted in the Reserve for Contingency Account (SAC=856,049 and SCC=717,137)*

**Rancho Santiago Community College District**  
**Adopted Budget 2019-20**  
**Bookstore Fund - Fund 31**

**Revenue by Source**



**Expenditures by Object**



Total of \$1,573,186 of inventory is included in the Ending Fund Balance (SAC=\$856,049 and SCC=\$717,137)



**Rancho Santiago Community College District**  
*Adopted Budget*  
**2019-20**

Child Development Fund

The Child Development Fund is a special revenue fund designated to account for all revenues for or from the operation of child care and development services, including federal, state or local grants and student fees for child development services.

Costs incurred in the operation and maintenance of the child care and development services are paid from this fund. However, those segments of child care and development activities that are part of the instructional activity of the district must be accounted for in the General Fund.

The District currently operates five Child Development Centers at Santa Ana College, Santiago Canyon College, Centennial Education Center and Orange Education Center and Santa Ana East Campus.

Due to the reimbursement basis of certain grants within the Child Development Fund, as part of the approval of the budget by the Board of Trustees, authorization is given, as needed throughout the fiscal year, for temporary intra-year borrowing from the General Fund up to \$1 million for cash flow purposes.

In addition, with the approval of this budget, authorization is given for an amount not to exceed \$250,000 as a contribution from the Unrestricted General Fund to the Child Development Fund if needed.

**Rancho Santiago Community College District**  
*Adopted Budget*  
**2019-20**

		<b>Child Development Fund - Fund 33</b>				
		<b>Revenue Budget</b>				
<b><u>Revenues by Source</u></b>		<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2019-20</b>	<b>% change</b>
		<b>Actual</b>	<b>Actual</b>	<b>Tentative</b>	<b>Adopted</b>	<b>19/20 Adopt/ 18/19 Actual</b>
		<b>Revenue</b>	<b>Revenue</b>	<b>Budget</b>	<b>Budget</b>	
8100	Federal Revenues					
8199	Other Federal Revenue	\$2,228,411	\$2,323,509	\$2,791,303	\$1,832,115	(21.15)
8600	State Revenues					
8621	Child Development Apportionment	4,082,882	4,522,674	4,219,030	4,922,909	8.85
8629	Other Categorical Apportionment	363,851	348,948	247,105	253,791	(27.27)
8699	Other Miscellaneous State Revenue	285,268	307,978	357,570	335,939	9.08
	Total State Revenues	<u>4,732,001</u>	<u>5,179,600</u>	<u>4,823,705</u>	<u>5,512,639</u>	6.43
8800	Local Revenues					
8860	Interest & Investment Income	18,016	19,758	0	0	(100.00)
8866	Gain (Loss) on Invest-Realized	0	17	0	0	(100.00)
8871	Child Development Services	333,402	321,382	332,387	377,235	17.38
8890	Other Local Rev	550	0	8,000	8,000	-
8893	Outlawed Checks	95	34	0	0	(100.00)
8896	Penalties/Late Fees	100	100	0	0	(100.00)
	Total Local Revenues	<u>352,163</u>	<u>341,291</u>	<u>340,387</u>	<u>385,235</u>	12.88
8900	Other Financing Sources					
8981	Interfund Transfers In	140,000	140,000	250,000	250,000 *	78.57
	Total Other Financing Sources	<u>140,000</u>	<u>140,000</u>	<u>250,000</u>	<u>250,000</u>	78.57
	Total Revenues	<u>7,452,575</u>	<u>7,984,400</u>	<u>8,205,395</u>	<u>7,979,989</u>	(0.06)
	Beginning Fund Balance	710,441	879,139	919,424	890,532	1.30
	Total Revenues, Other Financing Sources and Beginning Fund Balance	<u><u>\$8,163,016</u></u>	<u><u>\$8,863,539</u></u>	<u><u>\$9,124,819</u></u>	<u><u>\$8,870,521</u></u>	0.08

\* This amount represents the budgeted contribution from the unrestricted general fund.

**Rancho Santiago Community College District**  
*Adopted Budget*  
**2019-20**

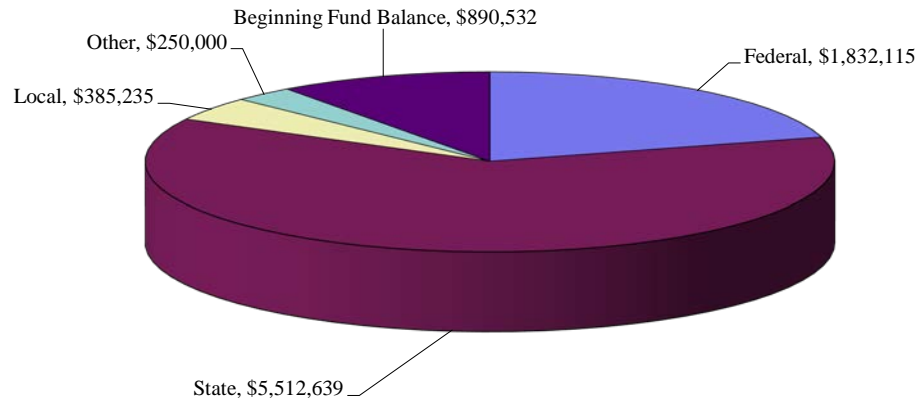
<b>Child Development Fund - Fund 33</b>					
<b>Expenditure Budget</b>					
<u>Expenditures by Object</u>	<b>2017-18 Actual Expenses</b>	<b>2018-19 Actual Expenses</b>	<b>2019-20 Tentative Budget</b>	<b>2019-20 Adopted Budget</b>	<b>% change 19/20 Adopt/ 18/19 Actual</b>
1000 Academic Salaries					
1200 Non-instructional Salaries, Regular Contract	\$2,382,852	\$2,509,245	\$2,815,195	\$2,208,452	(11.99)
1400 Non-instructional Salaries, Other Non-Regular	75,347	84,723	73,357	76,920	(9.21)
Subtotal	<u>2,458,199</u>	<u>2,593,968</u>	<u>2,888,552</u>	<u>2,285,372</u>	(11.90)
2000 Classified Salaries					
2100 Non-instructional Salaries, Regular Full Time	741,233	794,884	821,516	690,605	(13.12)
2300 Non-instructional Salaries, Other	1,197,825	1,329,254	1,298,521	1,693,030	27.37
Subtotal	<u>1,939,058</u>	<u>2,124,138</u>	<u>2,120,037</u>	<u>2,383,635</u>	12.22
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	510,269	599,384	484,031	389,610	(35.00)
3200 Public Employees' Retirement System Fund	183,258	234,655	274,684	268,109	14.26
3300 Old Age, Survivors, Disability, and Health Ins.	144,719	162,268	152,146	142,874	(11.95)
3400 Health and Welfare Benefits	1,011,487	1,106,662	1,250,846	1,060,181	(4.20)
3500 State Unemployment Insurance	1,935	2,064	2,364	1,972	(4.46)
3600 Workers' Compensation Insurance	102,284	108,574	80,395	73,348	(32.44)
3900 Other Benefits	147,523	93,040	102,151	80,830	(13.12)
Subtotal	<u>2,101,475</u>	<u>2,306,647</u>	<u>2,346,617</u>	<u>2,016,924</u>	(12.56)
4000 Books and Supplies					
4200 Books, Mags & Ref Mat	0	0	9,076	5,645	-
4300 Instructional Supplies	78,379	112,300	135,567	251,533	123.98
4500 Maintenance Supplies	0	0	3,500	3,500	-
4600 Non-Instructional Supplies	70,399	104,116	84,570	173,771	66.90
4700 Food Supplies	220,946	218,456	262,769	244,064	11.72
Subtotal	<u>369,724</u>	<u>434,872</u>	<u>495,482</u>	<u>678,513</u>	56.03

**Rancho Santiago Community College District**  
*Adopted Budget*  
**2019-20**

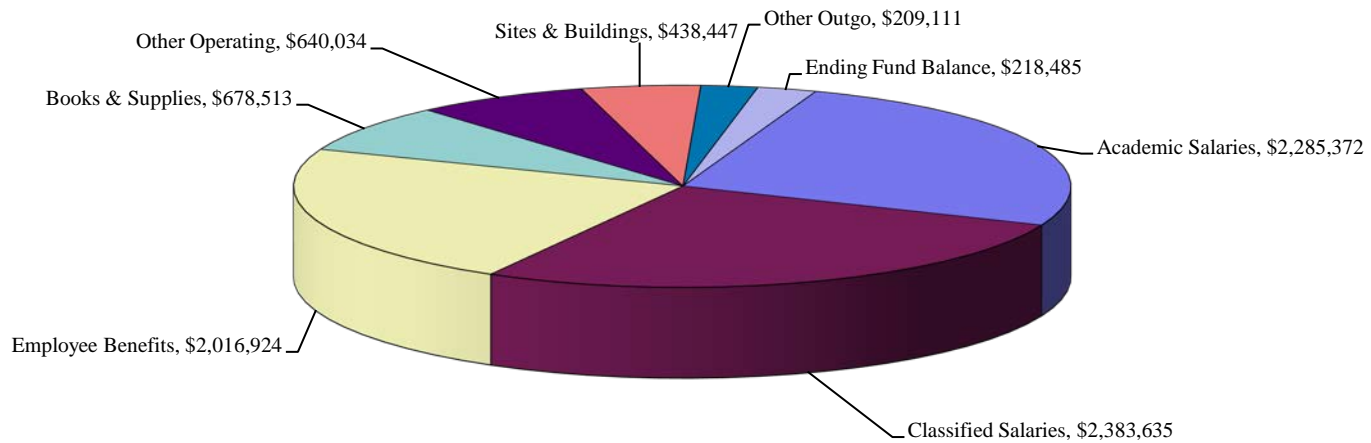
<b>Child Development Fund - Fund 33</b>					
<b>Expenditure Budget</b>					
<u>Expenditures by Object</u>	<b>2017-18 Actual Expenses</b>	<b>2018-19 Actual Expenses</b>	<b>2019-20 Tentative Budget</b>	<b>2019-20 Adopted Budget</b>	<b>% change 19/20 Adopt/ 18/19 Actual</b>
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	223,249	202,825	163,330	220,792	8.86
5200 Travel & Conference Expenses	(20,796)	35,861	60,158	39,409	9.89
5300 Dues & Memberships	3,382	3,315	3,790	3,890	17.35
5500 Utilities & Housekeeping Svcs	15,480	16,320	16,320	0	(100.00)
5600 Rents, Leases & Repairs	80,891	78,111	99,959	119,573	53.08
5800 Other Operating Exp & Services	93,472	99,618	100,281	111,854	12.28
5900 Other	6,136	8,498	146,386	144,516	1,600.59
Subtotal	<u>401,814</u>	<u>444,548</u>	<u>590,224</u>	<u>640,034</u>	43.97
6000 Sites, Buildings, Books, and Equipment					
6200 Buildings	0	37,053	191,310	163,047	340.04
6400 Equipment	13,607	31,781	135,431	275,400	766.56
Subtotal	<u>13,607</u>	<u>68,834</u>	<u>326,741</u>	<u>438,447</u>	536.96
7000 Other Outgo					
7200 Intrafund Transfer Out	0	0	0	0	-
7670 Other Exp Paid for Students	0	0	209,111	209,111	-
Subtotal	<u>0</u>	<u>0</u>	<u>209,111</u>	<u>209,111</u>	-
Subtotal, Expenditures (1000 - 7000)	<u>7,283,877</u>	<u>7,973,007</u>	<u>8,976,764</u>	<u>8,652,036</u>	8.52
7900 Reserve for Contingencies					
7920 Restricted Contingency	879,139	890,532	148,055	218,485	(75.47)
Total Expenditures, Other Outgo and Ending Fund Balance	<u><u>\$8,163,016</u></u>	<u><u>\$8,863,539</u></u>	<u><u>\$9,124,819</u></u>	<u><u>\$8,870,521</u></u>	0.08

**Rancho Santiago Community College District**  
*Adopted Budget 2019-20*  
**Child Development Fund - Fund 33**

**Revenue by Source**



**Expenditures by Object**



**Rancho Santiago Community College District**  
*Adopted Budget*  
**2019-20**

Capital Outlay Projects Fund

The Capital Outlay Projects Fund is used to account for the accumulation of moneys for the acquisition or construction of capital outlay items including scheduled maintenance projects exceeding \$5,000, sites, site improvements, buildings, and initial building contents such as library books, furniture, fixtures, equipment, etc.

This fund may provide for the accumulation of monies over a period of years for specific capital outlay purposes (including district match for Scheduled Maintenance and Special Repairs (SMSR) projects as defined in *EC* § 84660 through interfund transfers of general purpose monies to the Capital Outlay Projects Fund. State monies for SMSR projects are recorded directly into this fund. SMSR is defined in *EC* § 84660 as "unusual, nonrecurring work to restore a facility to a safe and continually usable condition for which it was intended." These items are divided into five funding categories: roofs, utilities, mechanical, exterior, and other.

**Rancho Santiago Community College District**  
**Adopted Budget**  
**2019-20**

<b>Capital Outlay Projects Fund - Fund 41</b>					
<b>Revenue Budget</b>					
<b><u>Revenue by Source</u></b>	<b>2017-18 Actual Revenue</b>	<b>2018-19 Actual Revenue</b>	<b>2019-20 Tentative Budget</b>	<b>2019-20 Adopted Budget</b>	<b>% change 19/20 Adopt/ 18/19 Actual</b>
8600 State Revenues					
8651 Community College Const. Act	\$0	\$641,122	\$20,729,000	\$20,087,879	3,033.24
8652 Scheduled Maintenance & Special Rep. Prog.	1,246,729	616,399	0	229,136	(62.83)
8654 Prop 39 Clean Energy	993,328	0	0	0	-
8699 Other Misc State Revenue	(68,234)	68,234	0	0	(100.00)
State Revenues	2,171,823	1,325,755	20,729,000	20,317,015	1,432.49
8800 Local Revenues					
8860 Interest & Investment Income	962,744	1,661,541	900,000	900,000	(45.83)
8866 Gain (Loss) on Invest-Realized	0	5,030	0	0	(100.00)
8881 Nonresident Tuition-Capital	565,223	504,472	565,223	495,617	(1.76)
8888 Utility Rebate Incentives	130,276	0	0	0	-
8890 Other Local Revenue	2,762,386	1,525	12,418	12,418	714.30
8891 Other Local Revenue-Special Project	0	339,000	0	0	(100.00)
8893 Outlawed Checks	2,873	1,800	0	0	(100.00)
8894 Discounts Taken	0	0	72	72	-
8897 Redevelopmnt Rev/Health&Safety	3,132,801	3,334,084	3,132,799	3,334,083	(0.00)
Local Revenues	7,556,303	5,847,452	4,610,512	4,742,190	(18.90)
8900 Other Financing Sources					
8981 Interfund Transfers - In	5,251,300	7,138,272	3,500,000	3,500,000	(50.97)
Total Other Financing Sources	5,251,300	7,138,272	3,500,000	3,500,000	(50.97)
Total Revenues and Other Financing Sources	14,979,426	14,311,479	28,839,512	28,559,205	99.55
Beginning Fund Balance	71,037,821	80,363,506	80,737,581	87,431,454	8.79
Total Revenues, Other Financing Sources and Beginning Fund Balance	\$86,017,247	\$94,674,985	\$109,577,093	\$115,990,659	22.51

**Rancho Santiago Community College District**  
*Adopted Budget*  
**2019-20**

<b>Capital Outlay Projects Fund - Fund 41</b>					
<b>Expenditure Budget</b>					
<b>Expenditures by Object</b>	<b>2017-18 Actual Expenses</b>	<b>2018-19 Actual Expenses</b>	<b>2019-20 Tentative Budget</b>	<b>2019-20 Adopted Budget</b>	<b>% change 19/20 Adopt/ 18/19 Actual</b>
4000 Supplies					
4610 Non-Instructional Supplies	\$10,048	\$29,073	\$18,137	\$26,744	(8.01)
Subtotal	<u>10,048</u>	<u>29,073</u>	<u>18,137</u>	<u>26,744</u>	(8.01)
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	31,290	43,612	121,406	95,127	118.12
5500 Utilities & Housekeeping	0	0	0	49,781	-
5600 Rents, Leases & Repairs	0	79,661	201,151	201,151	152.51
5800 Other Operating Exp & Services	45,886	47,803	40,094	40,650	(14.96)
5900 Other	(64,337)	(29,103)	42,665	42,549	(246.20)
Subtotal	<u>12,839</u>	<u>141,973</u>	<u>405,316</u>	<u>429,258</u>	202.35
6100 Sites and Site Improvements					
6115 Sites - Contracted Services	38,860	87,123	8,970	179,147	105.63
6116 Sites - Licenses, Fees & Taxes	0	0	35,000	0	-
6122 Site Improv - Contract	734,111	1,077,691	3,769,327	3,162,926	193.49
6123 Site Improv - Archit	95,917	109,543	805,988	2,087,858	1,805.97
6124 Site Improv - Blueprint/Reproduction	21,401	19,885	26,239	38,239	92.30
6125 Site Improv - Construction Mgmt	15,595	0	78,760	78,760	-
6127 Site Improv - Demolition	0	0	1,115	1,115	-
6128 Site Improv - DSA Fees	31,054	5,168	145,437	114,535	2,116.23
6136 Site Improv - Modular, Lease	42,192	42,192	42,192	42,192	-
6137 Site Improv - Relocation	0	0	8,919	8,919	-
6141 Site Improv - Spcl Ins/Mat Tes	41,329	24,169	258,372	224,955	830.76
6142 Site Improv - DSA Project Insp	9,276	42,315	367,462	352,046	731.97
6143 Site Improv - Cost E	0	9,300	94,700	73,000	684.95
6144 Site Improv - Haz Mat	0	0	0	15,000	-



**Rancho Santiago Community College District**  
*Adopted Budget*  
**2019-20**

**Capital Outlay Projects Fund - Fund 41**  
**Expenditure Budget**

<b>Expenditures by Object</b>	<b>2017-18 Actual Expenses</b>	<b>2018-19 Actual Expenses</b>	<b>2019-20 Tentative Budget</b>	<b>2019-20 Adopted Budget</b>	<b>% change 19/20 Adopt/ 18/19 Actual</b>
6145 Site Improv - Geotech/Geohaz	4,900	6,251	104,651	77,350	1,137.40
6148 Site Improv - Utililty	5,250	0	53,000	53,000	-
6149 Site Improv - Land Sur	1,000	16,580	125,394	101,739	513.62
6150 Site Improv - CEQA	0	0	0	25,940	-
6153 Site Improv - City Permit/Fees	0	0	72,000	52,000	-
6154 Site Improv - Other	3,480	62,093	899,994	1,183,031	1,805.26
6155 Site Improv - Materials OFIBO	8,470	0	1,524	1,524	-
6156 Site Improv - Constructability	0	0	64,155	64,155	-
6157 Site Improv - Planning & Proje	1,500	52,422	9,000	58,000	10.64
Subtotal	1,054,335	1,554,732	6,972,199	7,995,431	414.26
6200 Buildings					
6201 Buildings - Architects Fee	902,642	1,225,667	2,472,492	2,683,818	118.97
6202 Buildings - Blueprint/Reprod	584	10,429	42,965	41,995	302.68
6203 Buildings - Construction Mgmt	0	0	383,000	2,511,000	-
6204 Buildings - Construction Tests	0	0	10,724	10,724	-
6205 Buildings - Contracted Svcs	351,455	176,573	16,106,030	16,486,519	9,236.94
6206 Buildings - Demolition	0	0	938,995	938,995	-
6207 Buildings - DSA Fees	14,951	293,550	454,239	454,239	54.74
6208 Buildings - Engineering Costs	0	0	7,570	7,570	-
6211 Buildings - Facilities	0	0	164,323	448,218	-
6213 Buildings - Labor Compliance	0	0	26,000	26,000	-
6214 Buildings - Legal Expenses	0	0	4,919	4,919	-
6215 Buildings - Licenses, Taxes	3,600	3,600	45,515	45,515	1,164.31
6216 Buildings - Modular	0	0	696,000	696,000	-
6217 Buildings - Relocation	0	0	435,161	435,161	-

**Rancho Santiago Community College District**  
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**Capital Outlay Projects Fund - Fund 41**  
**Expenditure Budget**

<b>Expenditures by Object</b>	<b>2017-18 Actual Expenses</b>	<b>2018-19 Actual Expenses</b>	<b>2019-20 Tentative Budget</b>	<b>2019-20 Adopted Budget</b>	<b>% change 19/20 Adopt/ 18/19 Actual</b>
6220 Building Improvements	25,662	0	28,381	28,381	-
6223 Buildings - Commissio	0	21,720	272,130	305,810	1,307.97
6224 Buildings - Spcl Ins	0	956	160,000	200,881	20,912.66
6225 Buildings - DSA Proje	0	19,920	226,000	237,056	1,090.04
6226 Buildings - Cost Est	35,500	47,000	10,000	5,000	(89.36)
6227 Buildings - Haz Mat	0	2,425	68,700	68,700	2,732.99
6228 Buildings - Geotech/G	15,500	3,526	64,200	84,649	2,300.71
6231 Buildings - SWPPP	0	0	2,500	2,500	-
6232 Buildings - Utility	0	0	5,000	5,000	-
6233 Buildings - Land Surv	11,059	4,650	6,581	1,931	(58.47)
6234 Buildings - CEQA	0	0	1,425	1,425	-
6235 Buildings - Environmental	0	5,809	4,512	4,512	(22.33)
6238 Buildings - Other Ser	650	56,241	288,950	295,359	425.17
6239 Bldgs - Constructabili	31,000	56,750	50,322	47,250	(16.74)
6240 Bldgs - Planning & Pr	57,705	228,735	175,557	171,560	(25.00)
6250 Bldg Impr - AE Fee	102,269	168,472	5,353,523	5,407,570	3,109.77
6251 Bldg Impr - Blueprint	19,492	33,154	21,277	24,775	(25.27)
6252 Bldg Impr - Construction	34,872	0	30,700	30,700	-
6253 Bldg Impr - Contracted Svcs	2,120,454	1,951,762	22,951,851	23,101,852	1,083.64
6254 Bldg Impr - Demolition	0	0	3,500,000	3,500,000	-
6255 Bldg Impr - DSA Fees	6,833	3,628	38,018	35,808	886.99
6256 Bldg Impr - Engineering Costs	727	17,940	182,906	200,388	1,016.99
6258 Bldg Impr - Equipment	4,077	0	37	37	-
6262 Bldg Impr - Legal Expenses	0	0	37,000	32,000	-
6263 Bldg Impr - Lic/Tax/Agcy Fees	0	0	3,798	3,798	-
6265 Bldg Impr - Relocation	62,210	14,935	57,030	49,436	231.01

**Rancho Santiago Community College District**  
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**Capital Outlay Projects Fund - Fund 41**  
**Expenditure Budget**

<b>Expenditures by Object</b>	<b>2017-18 Actual Expenses</b>	<b>2018-19 Actual Expenses</b>	<b>2019-20 Tentative Budget</b>	<b>2019-20 Adopted Budget</b>	<b>% change 19/20 Adopt/ 18/19 Actual</b>
6268 Bldg Impr - Precon Services	0	0	70,714	70,714	-
6269 Bldg Impr - Commissioning	31,062	30,157	95,413	108,743	260.59
6270 Bldg Impr - Spcl Ins/Mat Tes	6,162	1,458	42,387	37,387	2,464.27
6271 Bldg Impr - DSA Project Insp	13,444	44,870	171,378	182,588	306.93
6272 Bldg Impr - Cost Estimating	26,831	105,615	174,162	170,707	61.63
6273 Bldg Impr - Haz Mat	14,700	7,796	34,441	33,045	323.87
6277 Bldg Impr - Utility L	0	0	25,000	25,000	-
6278 Bldg Impr - Land Survey	0	0	15,000	15,000	-
6279 Bldg Impr - CEQA	590	25,975	61,793	55,598	114.04
6280 Bldg Impr - Environmental	112,732	93,532	1,221,041	1,178,247	1,159.73
6281 Bldg Impr - Utility F	0	22,684	57,048	57,048	151.49
6282 Bldg Impr - City Permit/Fees	0	0	60,000	61,500	-
6283 Bldg Impr - Other Services	18,467	98,111	161,454	159,636	62.71
6284 Bldg Impr - Materials	214,156	267,655	65,648	37,288	(86.07)
6286 Bldg Impr - Planning & Project	151,525	151,828	459,875	3,487,080	2,196.73
Subtotal	4,390,911	5,197,123	58,043,685	64,316,632	1,137.54
6400 Equipment	185,608	320,630	2,472,067	2,742,169	755.24
6900 Project Contingencies	0	0	5,967,168	6,205,911	-
Subtotal, Expenditures (1000 - 6000)	5,653,741	7,243,531	73,878,572	81,716,145	1,028.13
7000 Other Outgo					
7300 Interfund Transfers Out	0	0	0	0	-
Subtotal	0	0	0	0	-
Subtotal, Expenditures (1000 - 7000)	5,653,741	7,243,531	73,878,572	81,716,145	1,028.13

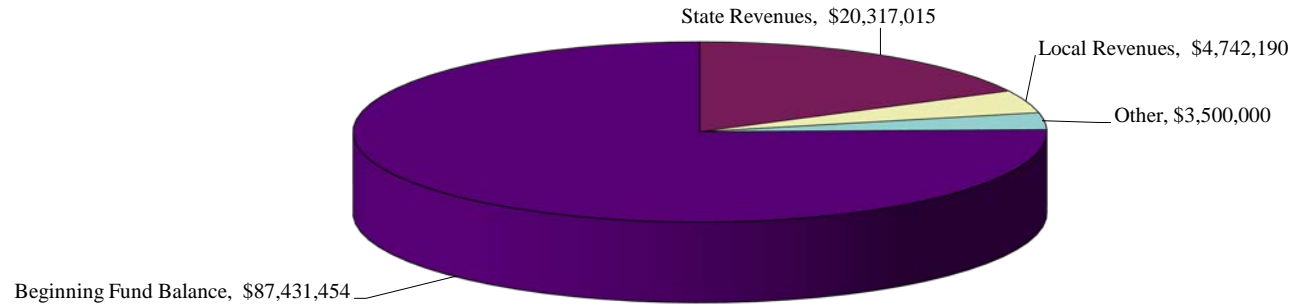
**Rancho Santiago Community College District**  
*Adopted Budget*  
**2019-20**

**Capital Outlay Projects Fund - Fund 41**  
**Expenditure Budget**

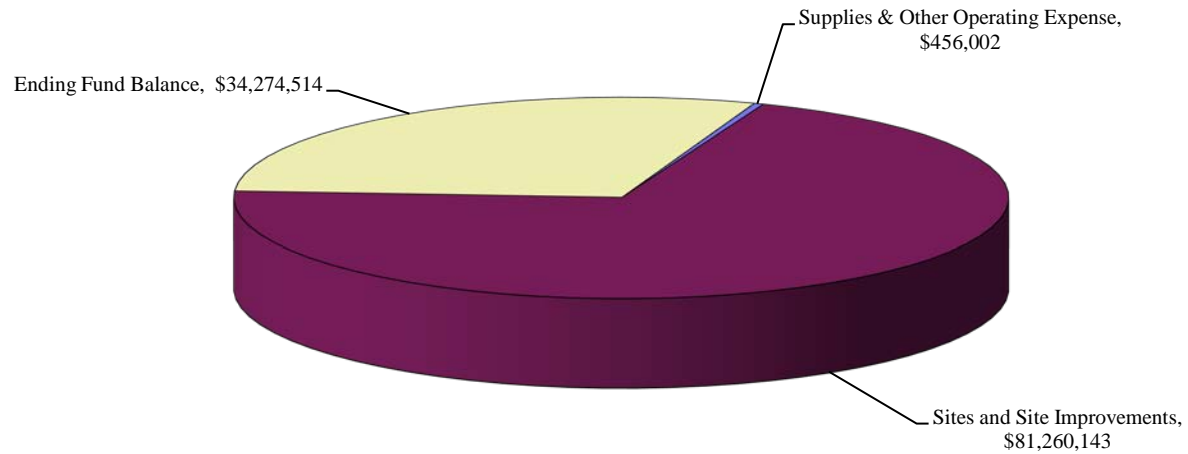
<b><u>Expenditures by Object</u></b>	<b>2017-18 Actual Expenses</b>	<b>2018-19 Actual Expenses</b>	<b>2019-20 Tentative Budget</b>	<b>2019-20 Adopted Budget</b>	<b>% change 19/20 Adopt/ 18/19 Actual</b>
7900 Reserve for Contingencies					
7910 Unrestricted Contingency	80,363,506	87,431,454	23,951,873	27,227,550	(68.86)
7920 Restricted Contingency	0	0	11,746,648	7,046,964	-
	<u>80,363,506</u>	<u>87,431,454</u>	<u>35,698,521</u>	<u>34,274,514</u>	<u>(60.80)</u>
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$86,017,247</u>	<u>\$94,674,985</u>	<u>\$109,577,093</u>	<u>\$115,990,659</u>	22.51

**Rancho Santiago Community College District**  
*Adopted Budget 2019-20*  
**Capital Outlay Projects Fund - Fund 41**

**Revenue by Source**



**Expenditures by Object**



**Rancho Santiago Community College District**  
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General Obligation Bond Fund  
Measure Q

This General Obligation Bond Fund is used exclusively to account for activity associated with Measure Q, an initiative approved by the electorate of the Santa Ana College Facilities Improvement District No. 1 in November 2012. This measure authorizes the District to issue up to \$198 million in general obligation bonds to finance renovation, repair and construction at Santa Ana College. The first issuance of \$70,585,000 was issued October of 2014. A second issuance of \$70,600,000 was issued December of 2017.

These bond funds are used for property acquisitions, planning, infrastructure creation and enhancements, new capital construction projects, equipment acquisitions, and remodeling projects.

Under the requirements of the bond, an oversight committee meets regularly to ensure the District meets all requirements set forth in the bond measure.

**Rancho Santiago Community College District**  
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**General Obligation Bond Fund - Measure Q - Fund 43**  
**Revenue Budget**

<u>Revenue by Source</u>	<b>2017-18 Actual Revenue</b>	<b>2018-19 Actual Revenue</b>	<b>2019-20 Tentative Budget</b>	<b>2019-20 Adopted Budget</b>	<b>% change 19/20 Adopt/ 18/19 Actual</b>
8800 Local Revenues					
8860 Interest & Investment Income	\$495,778	\$926,692	\$450,000	\$450,000	(51.44)
8893 Outlawed Checks	877	0	0	0	-
Total Local Revenues	<u>496,655</u>	<u>926,692</u>	<u>450,000</u>	<u>450,000</u>	(51.44)
8900 Other Financing Sources					
8940 Proceeds-Sale of Bonds	70,000,000	0	58,000,000	58,000,000	-
Total Other Financing Sources	<u>70,000,000</u>	<u>0</u>	<u>58,000,000</u>	<u>58,000,000</u>	-
Total Revenues and Other Financing Sources	<u>70,496,655</u>	<u>926,692</u>	<u>58,450,000</u>	<u>58,450,000</u>	6,207.38
Beginning Fund Balance	9,426,014	55,439,823	22,709,580	21,203,363	(61.75)
Adjustments to Beginning Fund Balance	0	0	0	0	-
Adjusted Beginning Fund Balance	<u>9,426,014</u>	<u>55,439,823</u>	<u>22,709,580</u>	<u>21,203,363</u>	(61.75)
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u><u>\$79,922,669</u></u>	<u><u>\$56,366,515</u></u>	<u><u>\$81,159,580</u></u>	<u><u>\$79,653,363</u></u>	41.31

**Rancho Santiago Community College District**  
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**General Obligation Bond Fund - Measure Q - Fund 43**  
**Expenditure Budget**

<b><u>Expenditures by Object</u></b>		<b>2017-18 Actual Expenses</b>	<b>2018-19 Actual Expenses</b>	<b>2019-20 Tentative Budget</b>	<b>2019-20 Adopted Budget</b>	<b>% change 19/20 Adopt/ 18/19 Actual</b>
5000	Other Operating Expenses					
5885	Investment & Interest Expense	\$21,502	\$27,312	\$65,000	\$65,000	137.99
	Subtotal	21,502	27,312	65,000	65,000	137.99
6100	Sites and Site Improvements					
6124	Site Improv - Blueprint	1,866	0	0	0	-
	Subtotal	1,866	0	0	0	-
6200	Buildings					
6201	Buildings - Architects Fee	1,131,644	736,448	911,254	876,478	19.01
6202	Buildings - Blueprint/Reprod	7,294	769	30,496	30,765	3,900.65
6203	Buildings - Construction Mgmt	1,208,345	734,246	1,312,410	997,748	35.89
6205	Buildings - Contracted Svcs	19,302,801	22,986,932	18,228,058	18,372,814	(20.07)
6207	Buildings - DSA Fees	112,203	0	50,000	50,000	-
6211	Buildings - Facility	(1)	(1)	0	0	(100.00)
6213	Buildings - Labor Compliance	98,700	63,564	294,292	133,237	109.61
6214	Buildings - Legal Expenses	0	0	20,000	20,000	-
6215	Buildings - Licenses, Taxes	21,684	2,846	11,367	11,367	299.40
6217	Buildings - Relocation/Moving	0	0	51,000	51,000	-
6219	Buildings - Materials	42,992	0	0	0	-
6223	Buildings - Commissioning	101,044	57,468	398,334	372,173	547.62
6224	Buildings - Spcl Ins/Mat Tes	164,066	461,118	476,054	336,065	(27.12)
6225	Buildings - DSA Project Insp	214,188	221,749	217,514	188,453	(15.02)
6226	Buildings - Cost Estimating	0	0	7,431	7,431	-
6227	Buildings - Haz Mat	16,978	0	2,878	2,878	-
6228	Buildings - Geotech/Geohaz	128,248	16,321	45,142	48,859	199.36



**Rancho Santiago Community College District**  
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**General Obligation Bond Fund - Measure Q - Fund 43**  
**Expenditure Budget**

<u>Expenditures by Object</u>	<b>2017-18 Actual Expenses</b>	<b>2018-19 Actual Expenses</b>	<b>2019-20 Tentative Budget</b>	<b>2019-20 Adopted Budget</b>	<b>% change 19/20 Adopt/ 18/19 Actual</b>
6230 Buildings - OCIP	713,824	601,387	410,104	410,104	(31.81)
6231 Buildings - SWPPP	1,010	526	23,948	23,948	4,452.85
6233 Buildings - Land Survey	0	0	25,449	25,449	-
6234 Buildings - CEQA	0	0	3,200	3,200	-
6237 Buildings - City Permit/Fees	0	0	20,000	20,000	-
6238 Buildings - Other Ser	76,431	47,673	85,217	62,113	30.29
6240 Bldgs - Planning & Pro	29,405	0	0	0	-
6250 Bldg Impr - AE Fee	481,810	392,295	907,002	850,536	116.81
6251 Bldg Impr - Blueprint/Repro	5,462	5,020	1,342	3,099	(38.27)
6252 Bldg Impr - Construction Mgmt	72,500	372,070	1,198,100	1,191,416	220.21
6253 Bldg Impr - Contracted Svcs	0	7,564,735	40,810,116	40,598,908	436.69
6255 Bldg Impr - DSA Fees	358,450	94,151	109,735	109,735	16.55
6259 Bldg Impr - Facility	0	(1)	0	0	(100.00)
6261 Bldg Impr - Labor Comp/CSWPA	0	22,268	121,125	154,184	592.40
6263 Bldg Impr - Lic/Tax/Agcy Fees	4,570	3,080	1,981	1,552	(49.61)
6265 Bldg Impr - Relocation/Moving	10,000	0	53,000	53,000	-
6269 Bldg Impr - Commissioning	8,425	35,035	232,948	213,375	509.03
6270 Bldg Impr - Spcl Ins/Mat Tes	0	59,570	376,370	316,800	431.81
6271 Bldg Impr - DSA Project Insp	0	96,063	411,033	863,073	798.44
6272 Bldg Impr - Cost Estimating	56,353	0	23,596	23,596	-
6273 Bldg Impr - Haz Mat	0	135,346	83,071	18,193	(86.56)
6274 Bldg Impr - Geotech/Geohaz	9,962	60,690	127,115	67,415	11.08
6275 Bldg Impr - OCIP	0	342,641	708,583	739,963	115.96
6276 Bldg Impr - SWPPP	0	526	9,474	9,474	1,701.14
6282 Bldg Impr - City Permit/Fees	0	0	5,000	5,000	-

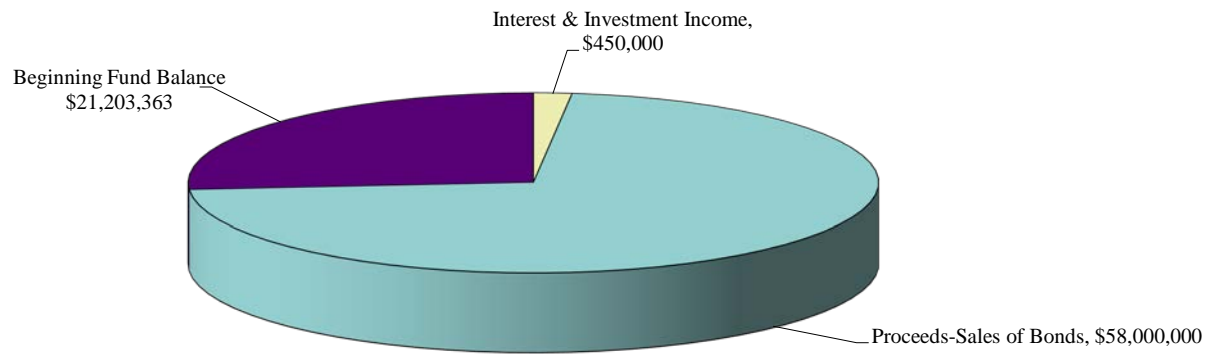
**Rancho Santiago Community College District**  
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**General Obligation Bond Fund - Measure Q - Fund 43**  
**Expenditure Budget**

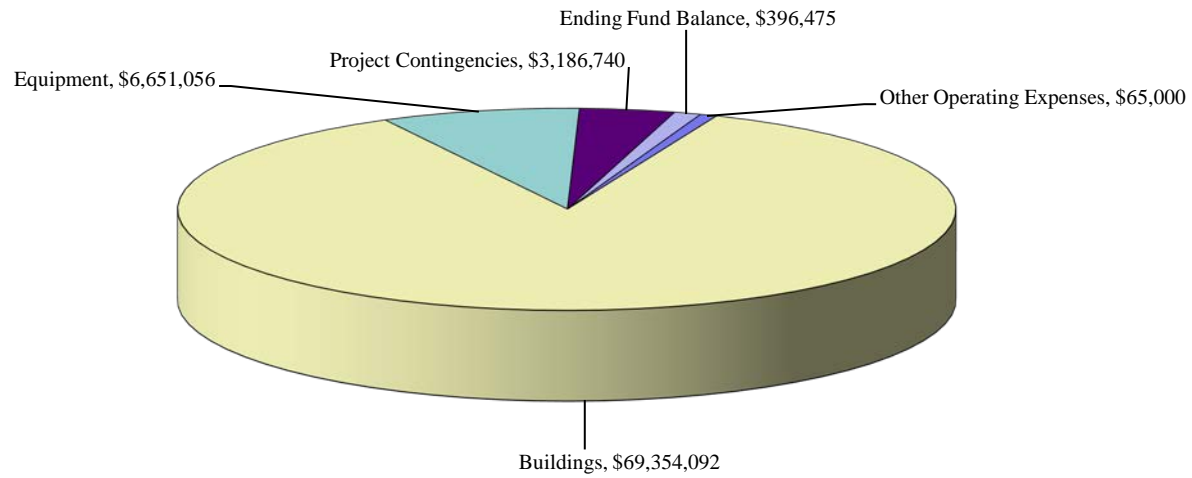
<u>Expenditures by Object</u>	<b>2017-18 Actual Expenses</b>	<b>2018-19 Actual Expenses</b>	<b>2019-20 Tentative Budget</b>	<b>2019-20 Adopted Budget</b>	<b>% change 19/20 Adopt/ 18/19 Actual</b>
6283 Bldg Impr - Other Ser	21,820	19,014	107,743	105,638	455.58
6286 Bldg Impr - Planning & Pr	21,125	0	1,985,053	1,985,053	-
Subtotal	24,421,333	35,133,549	69,896,535	69,354,092	97.40
6400 Equipment	38,145	2,291	6,651,057	6,651,056	290,212.35
6900 Project Contingencies	0	0	3,232,502	3,186,740	-
Subtotal (6000)	24,461,344	35,135,840	79,780,094	79,191,888	125.39
Subtotal Expenditures (1000 - 7000)	24,482,846	35,163,152	79,845,094	79,256,888	125.40
7900 Reserve for Contingencies					
7920 Restricted Contingency	55,439,823	21,203,363	1,314,486	396,475	(98.13)
Total Expenditures, Other Outgo and Ending Fund Balance	\$79,922,669	\$56,366,515	\$81,159,580	\$79,653,363	41.31

**Rancho Santiago Community College District**  
*Adopted Budget 2019-20*  
**General Obligation Bond Fund - Measure Q - Fund 43**

**Revenue by Source**



**Expenditures by Object**



**Rancho Santiago Community College District**  
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**2019-20**

Self-Insurance Funds

The internal Self-Insurance Funds are used to account for the financing of goods or services provided by one department or organizational unit to other units. The Self-Insurance Funds are the funds designated to account for income and expenditures of self-insurance programs.

The fund shall account for all activities of the self-insurance program and shall be operated as an internal service fund. In accordance with Internal Service Fund accounting, the Self-Insurance Funds shall charge other funds for their proportionate share of the estimated claims and expenses incurred plus contingencies and reflect the receipt of monies as revenue.

The District has established separate Self-Insurance Funds for two types of self-insurance activity: property and liability insurance (Fund 61) and worker's compensation (Fund 62). All losses or claims covered by the Self-Insurance Funds are paid directly from the respective Self-Insurance Fund. If all funds of a district are combined to reflect total district revenues and expenditures, the Self-Insurance Funds revenues and expenditures are excluded since inclusion would overstate the totals, however, aggregate balance sheets would include the Self-Insurance Funds.

**Rancho Santiago Community College District**  
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**Self-Insurance Fund - Property and Liability - Fund 61**  
**Revenue Budget**

<u>Revenue by Source</u>	<b>2017-18 Actual Revenue</b>	<b>2018-19 Actual Revenue</b>	<b>2019-20 Tentative Budget</b>	<b>2019-20 Adopted Budget</b>	<b>% change 19/20 Adopt/ 18/19 Actual</b>
8800 Local Revenues					
8839 All Other Contract Services	\$1,970,000	\$1,970,000	\$1,970,000	\$1,970,000	-
8860 Interest & Investment Income	55,946	93,450	30,000	30,000	(67.90)
8866 Gain (Loss) on Invest-Realized	0	2	0	0	(100.00)
8890 Other Local Revenues	0	1,000,000	0	0	(100.00)
Total Local Revenues	<u>2,025,946</u>	<u>3,063,452</u>	<u>2,000,000</u>	<u>2,000,000</u>	(34.71)
8900 Other Financing Sources					
8981 Interfund Transfers In	0	0	0	0	-
Total Other Financing Sources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
Total Revenues	2,025,946	3,063,452	2,000,000	2,000,000	(34.71)
Beginning Fund Balance	<u>4,641,092</u>	<u>5,156,276</u>	<u>5,561,766</u>	<u>4,838,770</u>	(6.16)
Total Revenues and Beginning Fund Balance	<u><u>\$6,667,038</u></u>	<u><u>\$8,219,728</u></u>	<u><u>\$7,561,766</u></u>	<u><u>\$6,838,770</u></u>	(16.80)

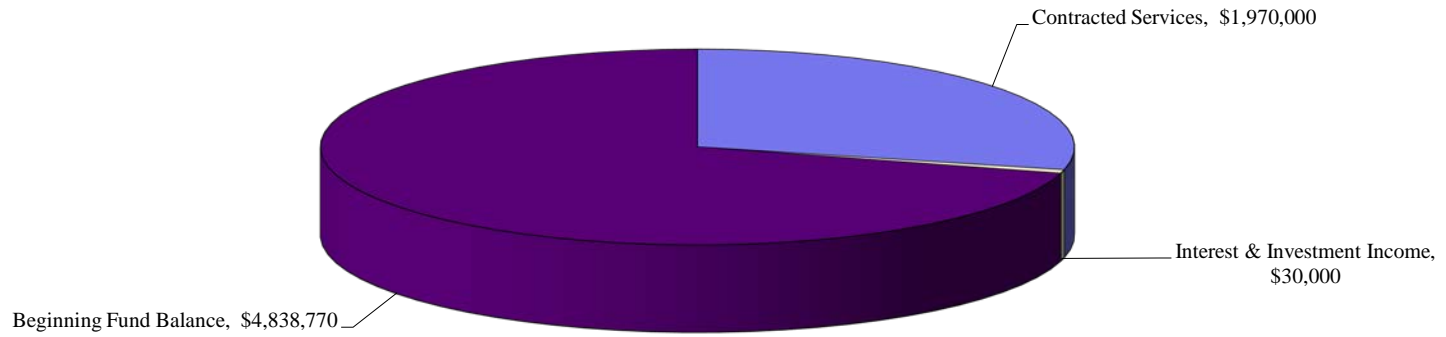
**Rancho Santiago Community College District**  
*Adopted Budget*  
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**Self-Insurance Fund - Property and Liability - Fund 61**  
**Expenditure Budget**

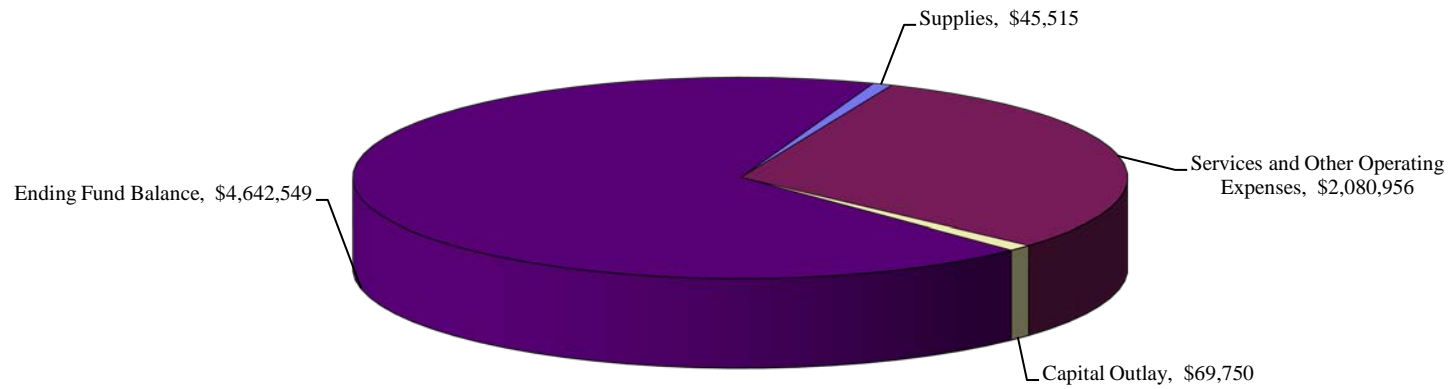
<u>Expenditures by Object</u>	<b>2017-18 Actual Expenses</b>	<b>2018-19 Actual Expenses</b>	<b>2019-20 Tentative Budget</b>	<b>2019-20 Adopted Budget</b>	<b>% change 19/20 Adopt/ 18/19 Actual</b>
4000 Supplies					
4310 Instructional Supplies	\$0	\$0	\$40,000	\$40,000	-
4610 Non-instructional Supplies	8,283	3,802	5,515	5,515	45.06
Subtotal	<u>8,283</u>	<u>3,802</u>	<u>45,515</u>	<u>45,515</u>	1,097.13
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	85,520	37,466	57,500	57,500	53.47
5400 Insurance	1,073,807	912,249	1,201,256	1,281,256	40.45
5500 Utilities & Housekeeping	23,119	23,960	30,000	30,000	25.21
5700 Legal, Election & Audit Exp	213,927	340,744	588,500	588,500	72.71
5800 Other Operating Exp & Services	2,822	2,676	45,500	45,500	1,600.30
5900 Other	75,687	56,333	78,200	78,200	38.82
Subtotal	<u>1,474,882</u>	<u>1,373,428</u>	<u>2,000,956</u>	<u>2,080,956</u>	51.52
6000 Capital Outlay					
6100 Sites & Sites Improvement	0	0	35,000	35,000	-
6400 Equipment	12,597	3,728	34,750	34,750	832.14
7000 Other Outgo					
7300 Interfund Transfer Out	15,000	2,000,000	0	0	(100.00)
Subtotal, Expenditures (1000 - 7000)	<u>1,510,762</u>	<u>3,380,958</u>	<u>2,116,221</u>	<u>2,196,221</u>	(35.04)
7900 Reserve for Contingencies					
7940 Reserved for Special Purposes	5,156,276	4,838,770	5,445,545	4,642,549	(4.06)
<b>Total Expenditures and Ending Fund Balance</b>	<u><u>\$6,667,038</u></u>	<u><u>\$8,219,728</u></u>	<u><u>\$7,561,766</u></u>	<u><u>\$6,838,770</u></u>	(16.80)

**Rancho Santiago Community College District**  
*Adopted Budget 2019-20*  
**Self-Insurance Fund - Property and Liability - Fund 61**

**Revenue by Source**



**Expenditures by Object**



**Rancho Santiago Community College District**  
*Adopted Budget*  
**2019-20**

**Self-Insurance Fund - Workers' Compensation - Fund 62**  
**Revenue Budget**

<b><u>Revenue by Source</u></b>	<b>2017-18 Actual Revenue</b>	<b>2018-19 Actual Revenue</b>	<b>2019-20 Tentative Budget</b>	<b>2019-20 Adopted Budget</b>	<b>% change 19/20 Adopt/ 18/19 Actual</b>
8600 State Revenues					
8699 Other Misc State Revenue	\$0	\$27	\$0	\$0	(100.00)
8800 Local Revenues					
8839 All Other Contract Services	2,924,344	3,145,409	3,053,193	3,053,193	(2.93)
8860 Interest & Investment Income	111,302	198,965	65,000	65,000	(67.33)
8866 Gain (Loss) on Invest-Realized	0	76	0	0	(100.00)
Total Revenues	3,035,646	3,344,477	3,118,193	3,118,193	(6.77)
Beginning Fund Balance	7,899,463	9,472,354	10,984,553	2,324,998	(75.45)
Total Revenues and Beginning Fund Balance	\$10,935,109	\$12,816,831	\$14,102,746	\$5,443,191	(57.53)



**Rancho Santiago Community College District**  
*Adopted Budget*  
**2019-20**

**Self-Insurance Fund - Workers' Compensation - Fund 62**  
**Expenditure Budget**

<u><b>Expenditures by Object</b></u>	<b>2017-18 Actual Expenses</b>	<b>2018-19 Actual Expenses</b>	<b>2019-20 Tentative Budget</b>	<b>2019-20 Adopted Budget</b>	<b>% change 19/20 Adopt/ 18/19 Actual</b>
1000    Certificated Salaries					
1200 Non-instructional Salaries, Regular Contract	\$0	\$30,519	\$31,716	\$31,716	3.92
2000    Classified Salaries					
2100 Non-instructional Salaries, Regular Full Time	173,077	231,945	239,268	239,268	3.16
3000    Employee Benefits					
3100 State Teachers' Retirement System Fund	0	4,995	5,433	5,433	8.77
3200 Public Employees' Retirement System Fund	26,880	41,894	49,530	49,530	18.23
3300 Old Age, Survivors, Disability, and Health Ins.	13,504	18,410	19,157	19,157	4.06
3400 Health and Welfare Benefits	51,671	69,265	72,791	72,791	5.09
3500 State Unemployment Insurance	88	132	141	141	6.82
3600 Workers' Compensation Insurance	3,985	6,019	4,143	4,143	(31.17)
3900 Other Benefits	4,030	6,226	6,111	6,111	(1.85)
Subtotal	100,158	146,941	157,306	157,306	7.05
4000    Supplies					
4600 Non-Instructional Supplies	0	3,729	8,374	8,374	124.56

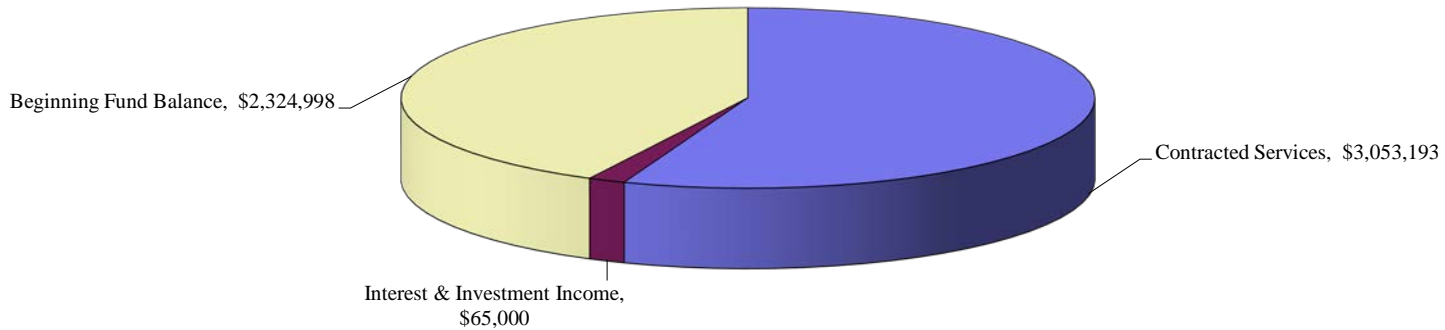
**Rancho Santiago Community College District**  
*Adopted Budget*  
**2019-20**

**Self-Insurance Fund - Workers' Compensation - Fund 62**  
**Expenditure Budget**

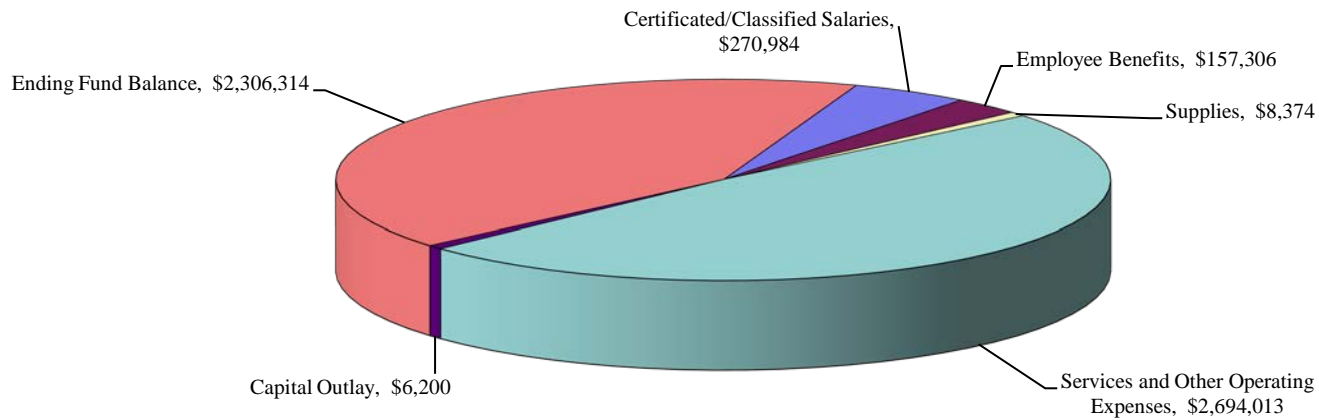
<u>Expenditures by Object</u>	<b>2017-18 Actual Expenses</b>	<b>2018-19 Actual Expenses</b>	<b>2019-20 Tentative Budget</b>	<b>2019-20 Adopted Budget</b>	<b>% change 19/20 Adopt/ 18/19 Actual</b>
5000 Services and Other Operating Expenses					
5100 Consultants and Contracted Services	7,350	7,350	13,750	13,750	87.07
5200 Conference Expenses	0	0	600	600	-
5400 Insurance	1,176,195	1,064,688	2,673,613	2,673,613	151.12
5800 Other Operating Exp & Services	3,686	6,661	6,050	6,050	(9.17)
Subtotal	<u>1,187,231</u>	<u>1,078,699</u>	<u>2,694,013</u>	<u>2,694,013</u>	149.75
6000 Capital Outlay	2,289	0	6,200	6,200	-
Subtotal, Expenditures (1000 - 6000)	<u>1,462,755</u>	<u>1,491,833</u>	<u>3,136,877</u>	<u>3,136,877</u>	110.27
7000 Other Outgo					
7300 Interfund Transfer Out	0	9,000,000	0	0	(100.00)
7900 Reserve for Contingencies					
7940 Reserved for Special Purposes	9,472,354	2,324,998	10,965,869	2,306,314	(0.80)
<b>Total Expenditures and Ending Fund Balance</b>	<u><u>\$10,935,109</u></u>	<u><u>\$12,816,831</u></u>	<u><u>\$14,102,746</u></u>	<u><u>\$5,443,191</u></u>	(57.53)

**Rancho Santiago Community College District**  
*Adopted Budget 2019-20*  
**Self-Insurance Fund - Workers' Compensation - Fund 62**

**Revenue by Source**



**Expenditures by Object**



**Rancho Santiago Community College District**  
*Adopted Budget*  
**2019-20**

Retiree Benefits Fund

As part of the collective bargaining agreements and Board policies, the District offers benefits to eligible employees for their post-employment healthcare benefits. Each year, the District is required to calculate this cost, through an independent actuarial assessment, associated with current employees and retired employees in order to properly record this liability within the District's annual financial statements and to determine the annual funding requirement.

This fund is used to account for a portion of the monies accumulated to pay the district's future obligation for retirees' benefits as determined by the actuarial assessments performed. Accounting principles provide that the cost of retiree benefits should be "accrued" over employees' working lifetime. The Governmental Accounting Standards Board (GASB) issued in 2015 Accounting Statements 74 and 75 for retiree health benefits. These standards apply to all public employers that pay any part of the cost of retiree health benefits for current or future retirees, and the district complies with these standards.

At the end of fiscal year 2018/19, the District opened an irrevocable trust (Fund 78) with \$40 million of the accumulated funds. Rather than sequestering all of the funds in an irrevocable trust, the District accounts for a portion of the deposits within this separate fund (Fund 63) of the District.

Cash balance as of June 30, 2019 is \$37,693,833

**Rancho Santiago Community College District**  
*Adopted Budget*  
**2019-20**

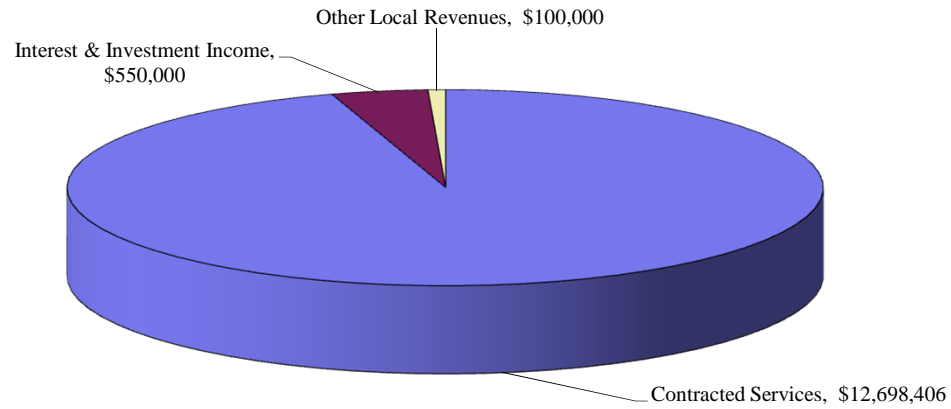
<b>Retiree Benefits Fund - Fund 63</b>					
<b>Revenue Budget</b>					
<u>Revenue by Source</u>	<b>2017-18 Actual Revenue</b>	<b>2018-19 Actual Revenue</b>	<b>2019-20 Tentative Budget</b>	<b>2019-20 Adopted Budget</b>	<b>% change 19/20 Adopt/ 18/19 Actual</b>
8800 Local Revenues					
8839 All Other Contract Services	\$14,394,639	\$12,698,406	\$14,394,639	\$12,698,406	-
8860 Interest & Investment Income	730,368	1,340,349	550,000	550,000	(58.97)
8866 Gain (Loss) on Invest-Realized	0	549	0	0	(100.00)
8890 Other Local Revenues	286,973	258,582	100,000	100,000	(61.33)
8900 Other Financing Sources					
8981 Interfund Transfers In	0	10,000,000	0	0	(100.00)
Total Revenues	<u>15,411,980</u>	<u>24,297,886</u>	<u>15,044,639</u>	<u>13,348,406</u>	(45.06)
Beginning Fund Balance	(11,149,343)	(7,494,619)	(6,462,364)	(38,605,579)	415.11
Total Revenues and Beginning Fund Balance	<u><u>\$4,262,637</u></u>	<u><u>\$16,803,267</u></u>	<u><u>\$8,582,275</u></u>	<u><u>(\$25,257,173)</u></u>	(250.31)

**Rancho Santiago Community College District**  
*Adopted Budget*  
**2019-20**

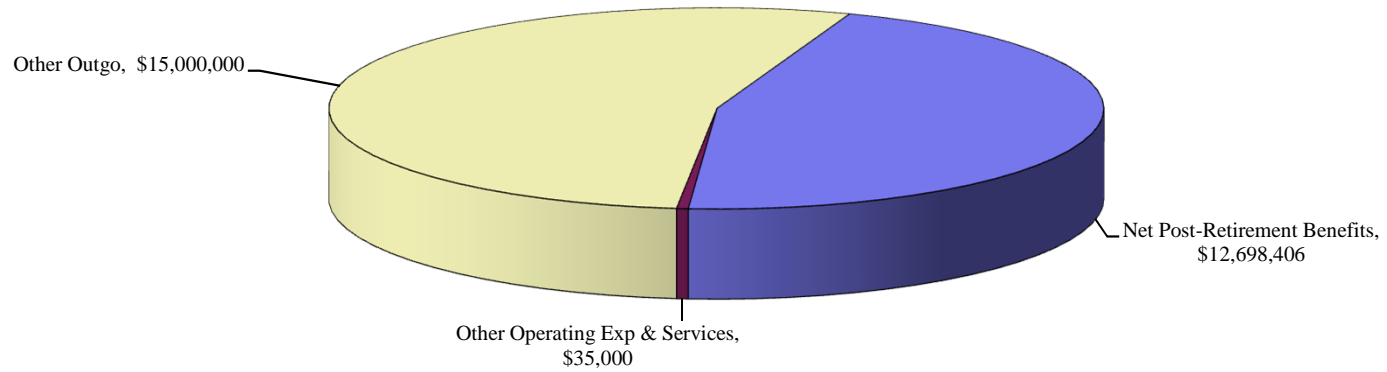
<b>Retiree Benefits Fund - Fund 63</b>					
<b>Expenditure Budget</b>					
<u>Expenditures by Object</u>	<b>2017-18 Actual Expenses</b>	<b>2018-19 Actual Expenses</b>	<b>2019-20 Tentative Budget</b>	<b>2019-20 Adopted Budget</b>	<b>% change 19/20 Adopt/ 18/19 Actual</b>
3000 Employee Benefits					
3400 Net Post-Retirement Benefits	\$11,722,578	\$15,370,467	\$14,394,639	\$12,698,406	(17.38)
5000 Other Operating Exp & Services					
5885 Investment & Interest Expense	34,678	38,379	35,000	35,000	(8.80)
7000 Other Outgo					
7300 Interfund Transfers Out	0	40,000,000	0	15,000,000	(62.50)
Subtotal, Expenditures (1000 - 7000)	<u>11,757,256</u>	<u>55,408,846</u>	<u>14,429,639</u>	<u>27,733,406</u>	(49.95)
7900 Reserve for Contingencies					
7940 Reserved for Special Purposes	(7,494,619)	(38,605,579)	(5,847,364)	(52,990,579)	37.26
Total Expenditures and Ending Fund Balance	<u>\$4,262,637</u>	<u>\$16,803,267</u>	<u>\$8,582,275</u>	<u>(\$25,257,173)</u>	(250.31)

**Rancho Santiago Community College District**  
*Adopted Budget 2019-20*  
**Retiree Benefit Fund - Fund 63**

**Revenue by Source**



**Expenditures by Object**



**Rancho Santiago Community College District**  
*Adopted Budget*  
**2019-20**

Associated Students Fund

The Associated Students Fund is designated to account for the monies held in trust by the district for organized student body associations. In a multi-college district, such a fund may be established for each college's student body. This fund is used for raising and expending money to promote the general welfare, morale, and educational experience of the student body.



**Rancho Santiago Community College District**  
*Adopted Budget*  
**2019-20**

**Associated Students Fund - Fund 71**  
**Revenue Budget**

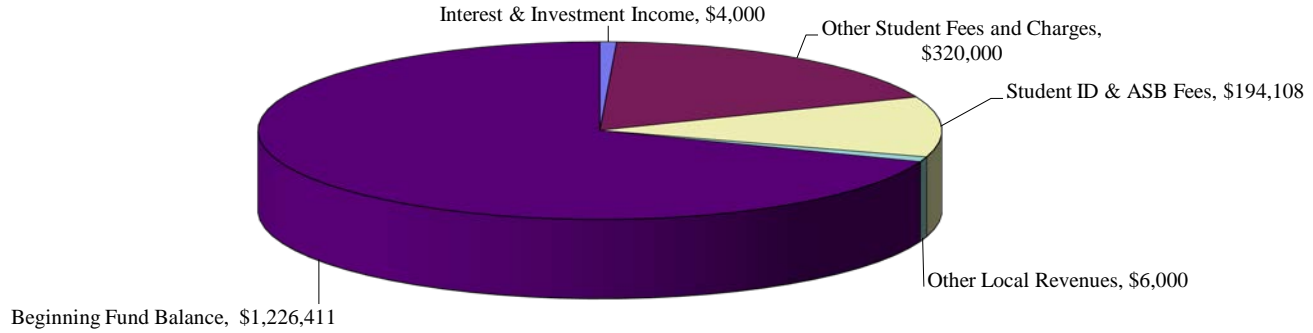
<u>Revenue by Source</u>	<b>2017-18 Actual Revenue</b>	<b>2018-19 Actual Revenue</b>	<b>2019-20 Tentative Budget</b>	<b>2019-20 Adopted Budget</b>	<b>% change 19/20 Adopt/ 18/19 Actual</b>
8800 Local Revenues					
8860 Interest & Investment Income	\$638	\$3,809	\$3,000	\$4,000	5.01
8870 Other Student Fees and Charges	350,222	339,370	320,000	320,000	(5.71)
8885 Student ID & ASB Fees	185,753	194,109	166,466	194,108	(0.00)
8890 Other Local Revenues	2,480	8,348	2,650	6,000	(28.13)
Total Local Revenues	539,093	545,636	492,116	524,108	(3.95)
8900 Other Financing Sources					
8983 Intrafund Transfers In	13,225	0	0	0	-
Total Revenues and Other Financing Sources	552,318	545,636	492,116	524,108	(3.95)
Beginning Fund Balance	785,411	1,044,696	1,259,197	1,226,411	17.39
Total Revenues, Other Financing Sources and Beginning Fund Balance	\$1,337,729	\$1,590,332	\$1,751,313	\$1,750,519	10.07

**Rancho Santiago Community College District**  
*Adopted Budget*  
**2019-20**

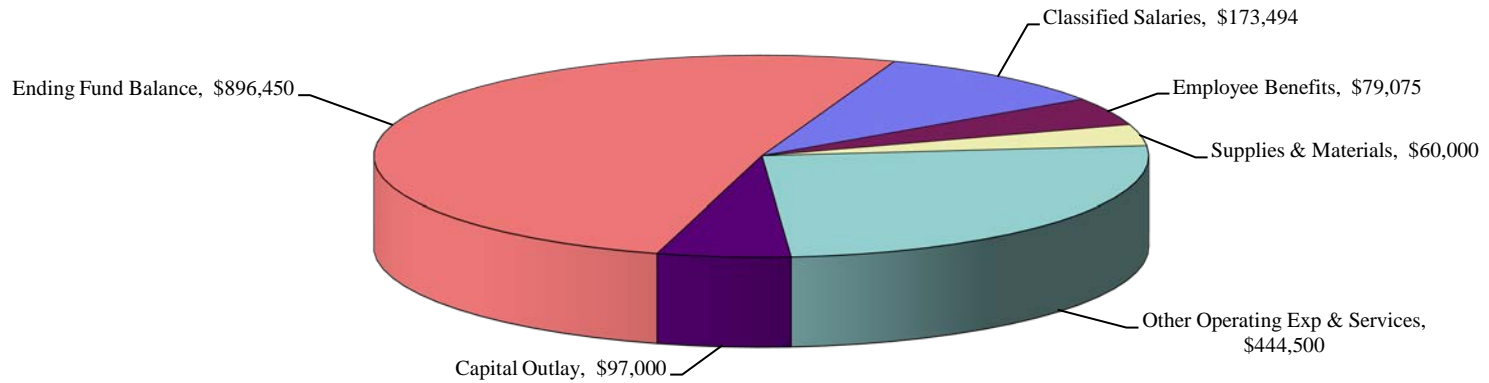
		<b>Associated Students Fund - Fund 71</b>				
		<b>Expenditure Budget</b>				
<b><u>Expenditures by Object</u></b>		<b>2017-18 Actual Expenses</b>	<b>2018-19 Actual Expenses</b>	<b>2019-20 Tentative Budget</b>	<b>2019-20 Adopted Budget</b>	<b>% change 19/20 Adopt/ 18/19 Actual</b>
2000	Classified Salaries	\$34,959	\$49,909	\$171,386	\$173,494	247.62
3000	Employee Benefits	2,763	12,284	78,309	79,075	543.72
4000	Supplies & Materials	0	0	10,000	60,000	-
5000	Other Operating Exp & Services	242,086	283,605	430,972	444,500	56.73
6000	Capital Outlay	0	0	135,000	97,000	-
	Subtotal, Expenditures (1000 - 6000)	<u>279,808</u>	<u>345,798</u>	<u>825,667</u>	<u>854,069</u>	146.98
7200/7300	Intrafund/Interfund Transfers Out	<u>13,225</u>	<u>18,123</u>	<u>0</u>	<u>0</u>	(100.00)
	Subtotal Expenditures (1000 - 7000)	<u>293,033</u>	<u>363,921</u>	<u>825,667</u>	<u>854,069</u>	134.69
7900	Reserve for Contingencies					
7910	Unrestricted Contingency	<u>1,044,696</u>	<u>1,226,411</u>	<u>925,646</u>	<u>896,450</u>	(26.90)
	Subtotal	<u>1,044,696</u>	<u>1,226,411</u>	<u>925,646</u>	<u>896,450</u>	(26.90)
	Total Expenditures and Ending Fund Balance	<u><u>\$1,337,729</u></u>	<u><u>\$1,590,332</u></u>	<u><u>\$1,751,313</u></u>	<u><u>\$1,750,519</u></u>	10.07

**Rancho Santiago Community College District**  
*Adopted Budget 2019-20*  
**Associated Students Fund - Fund 71**

**Revenue by Source**



**Expenditures by Object**



**Rancho Santiago Community College District**  
*Adopted Budget*  
**2019-20**

Representation Fee Trust Fund

The Student Representation Fee Trust Fund is used to account for moneys collected pursuant to *EC § 76060.5* that provides for a student representation fee if approved by two-thirds of the students voting in the election.

Santiago Canyon College has approved a \$1 fee and Santa Ana College has approved a \$2 fee. The fee is to be expended to provide for the support of governmental affairs representatives who may be stating their positions and viewpoints before city, county, and district governments and before offices and agencies of the State government. Included in the 2018/19 expenditures is \$40,151 accrued as required to be distributed to the Board of Governors under *EC § 76060.5*.

Student Representation Fee Trust Fund moneys shall be expended in accordance with procedures established by the student body with the requirements of *EC § 76063*.

**Rancho Santiago Community College District**  
*Adopted Budget*  
**2019-20**

**Representation Fee Trust Fund - Fund 72**  
**Revenue Budget**

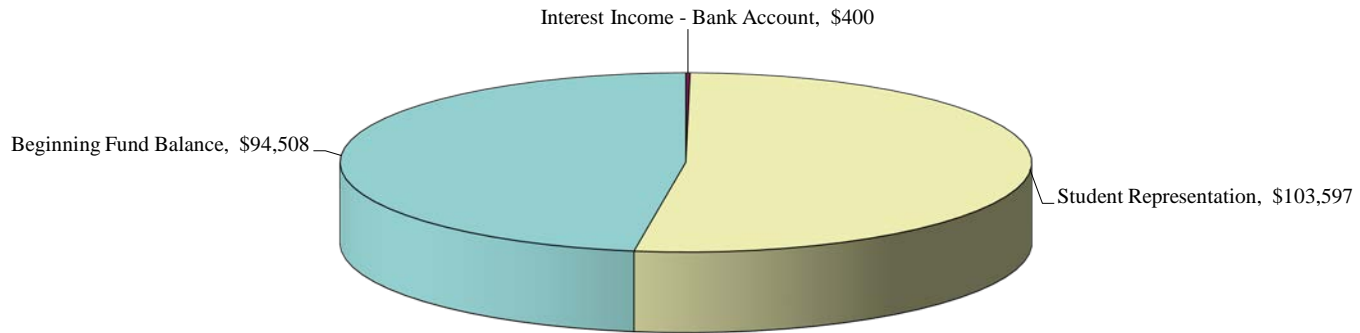
<u>Revenues by Source</u>	<b>2017-18 Actual Revenue</b>	<b>2018-19 Actual Revenue</b>	<b>2019-20 Tentative Budget</b>	<b>2019-20 Adopted Budget</b>	<b>% change 19/20 Adopt/ 18/19 Actual</b>
8800 Local Revenues					
8861 Interest Income - Bank Account	\$0	\$207	\$360	\$400	93.24
8877 Student Representation	106,821	108,067	102,597	103,597	(4.14)
Total Revenues	<u>106,821</u>	<u>108,274</u>	<u>102,957</u>	<u>103,997</u>	(3.95)
Beginning Fund Balance	<u>75,243</u>	<u>95,989</u>	<u>127,454</u>	<u>94,508</u>	(1.54)
Total Revenues and Beginning Fund Balance	<u><u>\$182,064</u></u>	<u><u>\$204,263</u></u>	<u><u>\$230,411</u></u>	<u><u>\$198,505</u></u>	(2.82)

**Rancho Santiago Community College District**  
*Adopted Budget*  
**2019-20**

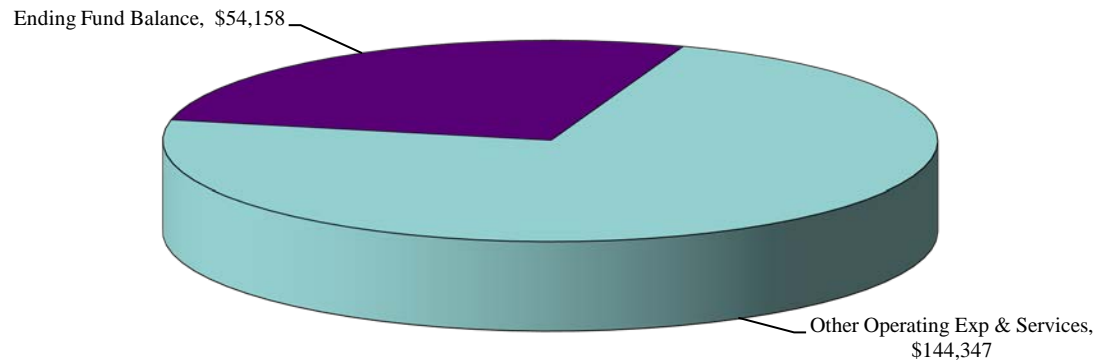
		<b>Representation Fee Trust Fund - Fund 72</b>				
		<b>Expenditure Budget</b>				
<u><b>Expenditures by Object</b></u>		<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2019-20</b>	<b>% change</b>
		<b>Actual</b>	<b>Actual</b>	<b>Tentative</b>	<b>Adopted</b>	<b>19/20 Adopt/</b>
		<b>Expenses</b>	<b>Expenses</b>	<b>Budget</b>	<b>Budget</b>	<b>18/19 Actual</b>
5000	Other Operating Exp & Services	\$86,075	\$109,755	\$144,347	\$144,347	31.52
	Subtotal, Expenditures (1000 - 7000)	86,075	109,755	144,347	144,347	31.52
7900	Reserve for Contingencies					
7910	Unrestricted Contingency	95,989	94,508	86,064	54,158	(42.69)
	Total Expenditures and Ending Fund Balance	\$182,064	\$204,263	\$230,411	\$198,505	(2.82)

**Rancho Santiago Community College District**  
*Adopted Budget 2019-20*  
**Representation Fee Trust Fund - Fund 72**

**Revenue by Source**



**Expenditures by Object**



**Rancho Santiago Community College District**  
*Adopted Budget*  
**2019-20**

Student Financial Aid Fund

The Student Financial Aid Fund is the fund designated to account for the deposit and direct payment of government-funded student financial aid, including grants and loans or other similar purposes and the required district matching share of payments to students.



**Rancho Santiago Community College District**  
*Adopted Budget*  
**2019-20**

<b>Student Financial Aid Fund - Fund 74</b>					
<b>Revenue Budget</b>					
<u>Revenue by Source</u>	<b>2017-18 Actual Revenue</b>	<b>2018-19 Actual Revenue</b>	<b>2019-20 Tentative Budget</b>	<b>2019-20 Adopted Budget</b>	<b>% change 19/20 Adopt/ 18/19 Actual</b>
8100 Federal Revenues					
8120 Higher Education Act	\$42,000	\$24,000	\$46,000	\$34,000	41.67
8150 Student Financial Aid	24,093,332	23,511,989	27,084,571	27,037,553	14.99
8199 Other Federal Revenue	0	0	19,500	19,500	-
Total Federal Revenue	<u>24,135,332</u>	<u>23,535,989</u>	<u>27,150,071</u>	<u>27,091,053</u>	15.10
8600 State Revenues					
8629 Other Categorical Apportionment-CARE	183,625	2,172,907	2,827,035	2,621,320	20.64
8659 Cal Grant & Other Reimb Categorical Allow	4,685,210	2,901,363	2,452,051	1,923,000	(33.72)
Total State Revenues	<u>4,868,835</u>	<u>5,074,270</u>	<u>5,279,086</u>	<u>4,544,320</u>	(10.44)
8800 Local Revenues					
8860 Interest & Investment Income	20,006	51,850	6,000	6,000	(88.43)
8866 Gain (Loss) on Invest-Realized	0	41	0	0	(100.00)
8893 Outlawed Checks	(40,181)	6,610	0	0	(100.00)
Total Local Revenues	<u>(20,175)</u>	<u>58,501</u>	<u>6,000</u>	<u>6,000</u>	(89.74)
Total Revenues	28,983,992	28,668,760	32,435,157	31,641,373	10.37
Beginning Fund Balance	<u>1,163,824</u>	<u>1,127,552</u>	<u>1,091,255</u>	<u>1,151,235</u>	2.10
Total Revenues and Beginning Fund Balance	<u><u>\$30,147,816</u></u>	<u><u>\$29,796,312</u></u>	<u><u>\$33,526,412</u></u>	<u><u>\$32,792,608</u></u>	10.06

**Rancho Santiago Community College District**  
*Adopted Budget*  
**2019-20**

<b>Student Financial Aid Fund - Fund 74</b>					
<b>Expenditure Budget</b>					
<u>Expenditures by Object</u>	<b>2017-18 Actual Expenses</b>	<b>2018-19 Actual Expenses</b>	<b>2019-20 Tentative Budget</b>	<b>2019-20 Adopted Budget</b>	<b>% change 19/20 Adopt/ 18/19 Actual</b>
5000 Services and Other Operating Expenses					
5810 Bank/Credit Card Use	\$2,463	\$0	\$2,025	\$2,025	-
5885 Investment & Interest Expense	909	1,496	2,532	2,532	69.25
5900 Other	0	0	1,075	1,075	-
Subtotal	3,372	1,496	5,632	5,632	276.47
7500 Student Financial Aid					
7502 Cal Grant B	3,047,656	2,714,613	1,894,000	1,894,000	(30.23)
7504 CARE Grant	19,670	27,649	7,434	7,434	(73.11)
7506 F S E O G	579,400	651,775	588,573	541,555	(16.91)
7508 Pell Grant	22,051,166	21,317,083	23,501,154	23,501,154	10.25
7509 SSS Grant	42,000	24,000	46,000	34,000	41.67
7523 Pell Grant Overawards	0	0	8,500	8,500	-
7525 CA College Promise Grant	0	0	538,158	332,443	-
7526 Student Success Completion Grant	0	2,027,925	2,057,238	2,057,238	1.45
7527 FT Student Success Grant	1,507,054	0	283,551	0	-
7528 Community College Completion G	130,500	183,750	242,500	0	(100.00)
7529 Dreamer Emergency Aid	163,955	117,333	224,205	224,205	91.08
7542 Federal Direct Loan	1,475,491	1,576,453	3,005,344	3,005,344	90.64
7590 Student Scholarships	0	3,000	32,000	29,000	866.67
7650 Stipend Paid to Students	0	0	19,500	19,500	-
Subtotal	29,016,892	28,643,581	32,448,157	31,654,373	10.51
Subtotal, Expenditures (1000 - 7000)	29,020,264	28,645,077	32,453,789	31,660,005	10.53

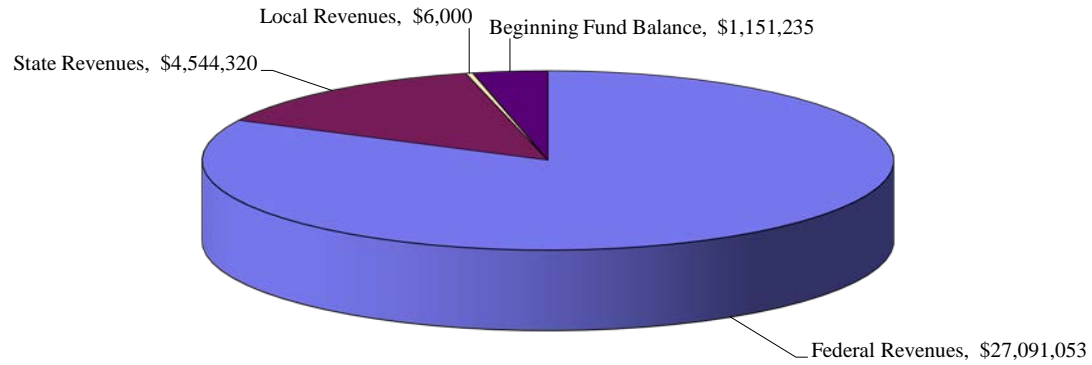
**Rancho Santiago Community College District**  
*Adopted Budget*  
**2019-20**

**Student Financial Aid Fund - Fund 74**  
**Expenditure Budget**

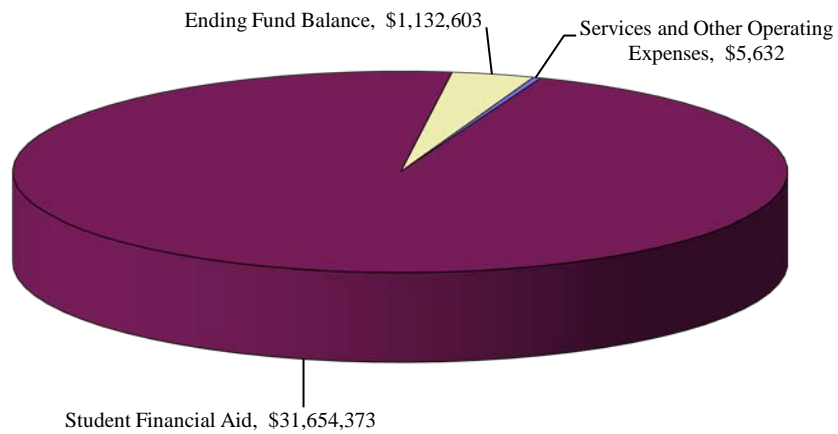
<u>Expenditures by Object</u>	<b>2017-18 Actual Expenses</b>	<b>2018-19 Actual Expenses</b>	<b>2019-20 Tentative Budget</b>	<b>2019-20 Adopted Budget</b>	<b>% change 19/20 Adopt/ 18/19 Actual</b>
7900 Reserve for Contingencies					
9755 Federal Capital Contribution	488,428	488,428	488,428	488,428	-
9760 Institutional Capital Contrib	297,610	297,610	297,610	297,610	-
Subtotal	786,038	786,038	786,038	786,038	-
7910 Unrestricted Contingency	341,514	365,197	286,585	346,565	(5.10)
Total Fund Balance	1,127,552	1,151,235	1,072,623	1,132,603	(1.62)
Total Expenditures and Ending Fund Balance	\$30,147,816	\$29,796,312	\$33,526,412	\$32,792,608	10.06

**Rancho Santiago Community College District**  
*Adopted Budget 2019-20*  
**Student Financial Aid Fund - Fund 74**

**Revenue by Source**



**Expenditures by Object**



**Rancho Santiago Community College District**  
*Adopted Budget*  
**2019-20**

Community Education Fund

The Community Education Fund is used to account for the revenues and expenditures related to the operation of classes for the Community Services Programs.

**Rancho Santiago Community College District**  
*Adopted Budget*  
**2019-20**

**Community Education Fund - Fund 76**  
**Revenue Budget**

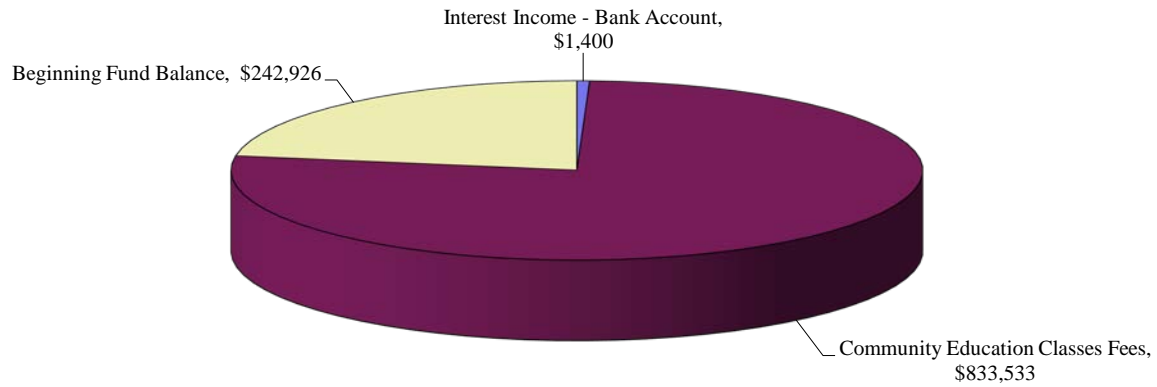
<u>Revenues by Source</u>	<b>2017-18 Actual Revenue</b>	<b>2018-19 Actual Revenue</b>	<b>2019-20 Tentative Budget</b>	<b>2019-20 Adopted Budget</b>	<b>% change 19/20 Adopt/ 18/19 Actual</b>
8800 Local Revenues					
8861 Interest Income - Bank Account	\$367	\$1,345	\$1,292	\$1,400	4.09
8872 Community Education Classes Fees	885,314	745,231	883,001	833,533	11.85
8890 Other Local Income	0	0	0	0	-
Total Revenues	<u>885,681</u>	<u>746,576</u>	<u>884,293</u>	<u>834,933</u>	11.83
Beginning Fund Balance	291,398	332,998	327,414	242,926	(27.05)
PY Adjustment	13,348	0	0	0	-
Total Revenues and Beginning Fund Balance	<u><u>\$1,190,427</u></u>	<u><u>\$1,079,574</u></u>	<u><u>\$1,211,707</u></u>	<u><u>\$1,077,859</u></u>	(0.16)

**Rancho Santiago Community College District**  
*Adopted Budget*  
**2019-20**

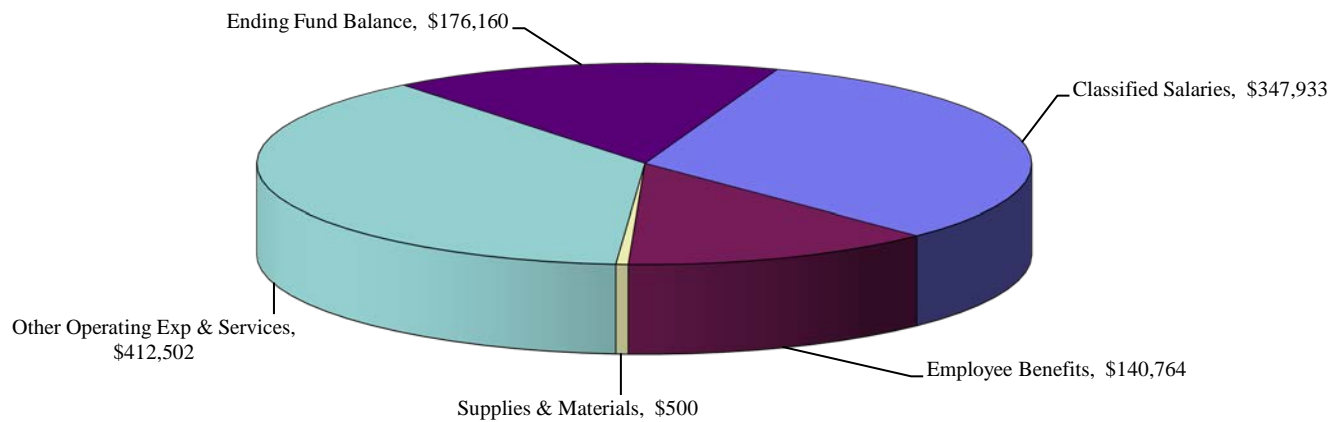
		<b>Community Education Fund - Fund 76</b>				
		<b>Expenditure Budget</b>				
<u><b>Expenditures by Object</b></u>		<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2019-20</b>	<b>% change</b>
		<b>Actual</b>	<b>Actual</b>	<b>Tentative</b>	<b>Adopted</b>	<b>19/20 Adopt/</b>
		<b>Expenses</b>	<b>Expenses</b>	<b>Budget</b>	<b>Budget</b>	<b>18/19 Actual</b>
2000	Classified Salaries	\$310,723	\$308,555	\$347,228	\$347,933	12.76
3000	Employee Benefits	127,718	135,706	140,764	140,764	3.73
4000	Supplies & Materials	376	262	0	500	90.84
5000	Other Operating Exp & Services	418,612	392,125	404,418	412,502	5.20
6000	Capital Outlay	0	0	0	0	-
	Subtotal, Expenditures (1000 - 6000)	<u>857,429</u>	<u>836,648</u>	<u>892,410</u>	<u>901,699</u>	7.78
7300	Interfund Transfers Out	0	0	0	0	-
	Subtotal, Expenditures (1000 - 7000)	<u>857,429</u>	<u>836,648</u>	<u>892,410</u>	<u>901,699</u>	7.78
7900	Reserve for Contingencies					
7910	Unrestricted Contingency	332,998	242,926	319,297	176,160	(27.48)
	Total Expenditures and Ending Fund Balance	<u><u>\$1,190,427</u></u>	<u><u>\$1,079,574</u></u>	<u><u>\$1,211,707</u></u>	<u><u>\$1,077,859</u></u>	(0.16)

**Rancho Santiago Community College District**  
*Adopted Budget 2019-20*  
**Community Education Fund - Fund 76**

**Revenue by Source**



**Expenditures by Object**





**Rancho Santiago Community College District**  
*Adopted Budget*  
**2019-20**

Retiree Benefits - Irrevocable Trust Fund

As part of the collective bargaining agreements and Board policies, the District offers benefits to eligible employees for their post-employment healthcare benefits. Each year, the District is required to calculate this cost, through an independent actuarial assessment, associated with current employees and retired employees in order to properly record this liability within the District's annual financial statements and to determine the annual funding requirement.

This fund is used to account for a portion of the monies accumulated to pay the district's future obligation for retirees' benefits as determined by the actuarial assessments performed. Accounting principles provide that the cost of retiree benefits should be "accrued" over employees' working lifetime. The Governmental Accounting Standards Board (GASB) issued in 2015 Accounting Statements 74 and 75 for retiree health benefits. These standards apply to all public employers that pay any part of the cost of retiree health benefits for current or future retirees, and the district complies with these standards.

At the end of fiscal year 2018/19, the District opened this irrevocable trust (Fund 78) with \$40 million of the accumulated funds. Rather than sequestering all of the funds in an irrevocable trust, the District accounts for a portion of the deposits within a separate fund (Fund 63) of the District.

**Rancho Santiago Community College District**  
*Adopted Budget*  
**2019-20**

**Retiree Benefits - Irrevocable Trust - Fund 78**  
**Revenue Budget**

<u>Revenue by Source</u>	<b>2017-18 Actual Revenue</b>	<b>2018-19 Actual Revenue</b>	<b>2019-20 Tentative Budget</b>	<b>2019-20 Adopted Budget</b>	<b>% change 19/20 Adopt/ 18/19 Actual</b>
8900 Other Financing Sources					
8860 Interest & Investment Income	0	0	0	2,000,000	-
8981 Interfund Transfers In	0	40,000,000	0	15,000,000	(62.50)
Total Revenues	0	40,000,000	0	17,000,000	(57.50)
Beginning Fund Balance	0	0	0	40,000,000	-
Total Revenues and Beginning Fund Balance	\$0	\$40,000,000	\$0	\$57,000,000	42.50

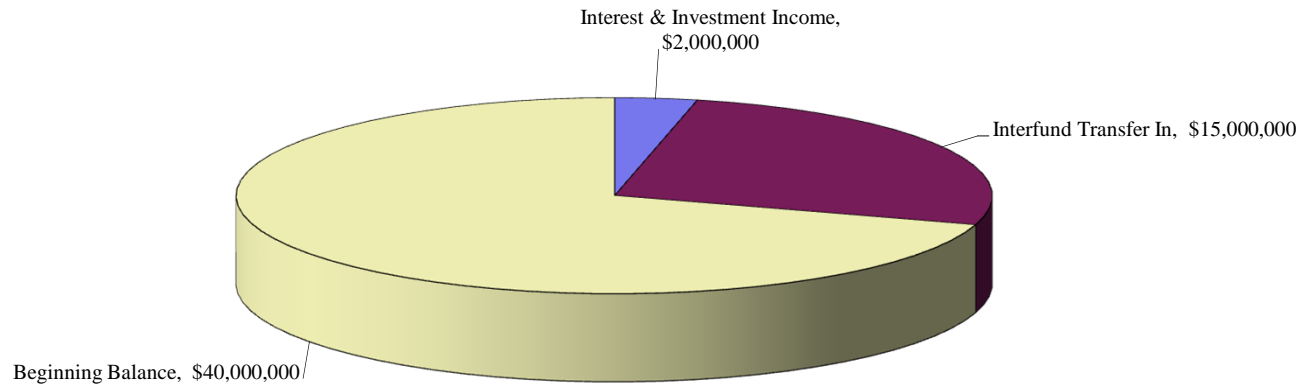
**Rancho Santiago Community College District**  
*Adopted Budget*  
**2019-20**

**Retiree Benefits - Irrevocable Trust - Fund 78**  
**Expenditure Budget**

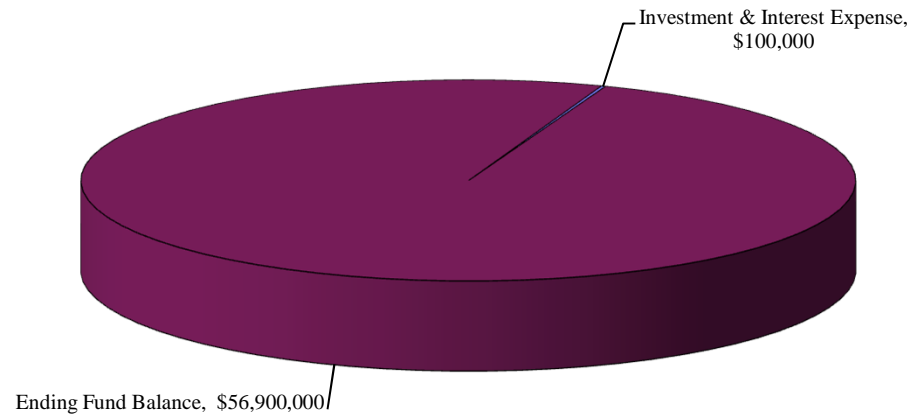
<u>Expenditures by Object</u>	<b>2017-18 Actual Expenses</b>	<b>2018-19 Actual Expenses</b>	<b>2019-20 Tentative Budget</b>	<b>2019-20 Adopted Budget</b>	<b>% change 19/20 Adopt/ 18/19 Actual</b>
5000 Other Operating Exp & Services					
5885 Investment & Interest Expense	\$0	\$0	\$0	\$100,000	-
Subtotal, Expenditures (1000 - 7000)	0	0	0	100,000	-
7900 Reserve for Contingencies					
7940 Reserved for Special Purposes	0	40,000,000	0	56,900,000	42.25
Subtotal, Expenditures (7000 - 7900)	0	40,000,000	0	56,900,000	42.25
Total Expenditures and Ending Fund Balance	\$0	\$40,000,000	\$0	\$57,000,000	42.50

**Rancho Santiago Community College District**  
*Adopted Budget 2019-20*  
**Retiree Benefits - Irrevocable Trust - Fund 78**

**Revenue by Source**



**Expenditures by Object**



**Rancho Santiago Community College District**  
*Adopted Budget*  
**2019-20**

Diversified Trust Fund

The Diversified Trust Fund is used to account for monies collected for field trips, student clubs, trusts, food services, and Adult Education vending revenues that will be disbursed for the educational and co-curricular experiences of the students.

**Rancho Santiago Community College District**  
*Adopted Budget*  
**2019-20**

**Diversified Trust Fund - Fund 79**  
**Revenue Budget**

<b><u>Revenue by Source</u></b>		<b>2017-18 Actual Revenue</b>	<b>2018-19 Actual Revenue</b>	<b>2019-20 Tentative Budget</b>	<b>2019-20 Adopted Budget</b>	<b>% change 19/20 Adopt/ 18/19 Actual</b>
8600	State Revenues	\$2,165	\$2,259	\$0	\$0	(100.00)
8800	Local Revenues	1,462,932	1,406,221	1,429,614	1,558,341	10.82
8900	Other Financing Sources					
8981/8983	Interfund/Intrafund Transfers In	727,613	209,098	177,780	177,780	(14.98)
	Total Revenue and Other Financing Sources	<u>2,192,710</u>	<u>1,617,578</u>	<u>1,607,394</u>	<u>1,736,121</u>	7.33
	Beginning Fund Balance	<u>2,229,403</u>	<u>3,380,086</u>	<u>4,020,147</u>	<u>3,832,668</u>	13.39
	Total Revenues, Other Financing Sources and Beginning Fund Balance	<u><u>\$4,422,113</u></u>	<u><u>\$4,997,664</u></u>	<u><u>\$5,627,541</u></u>	<u><u>\$5,568,789</u></u>	11.43

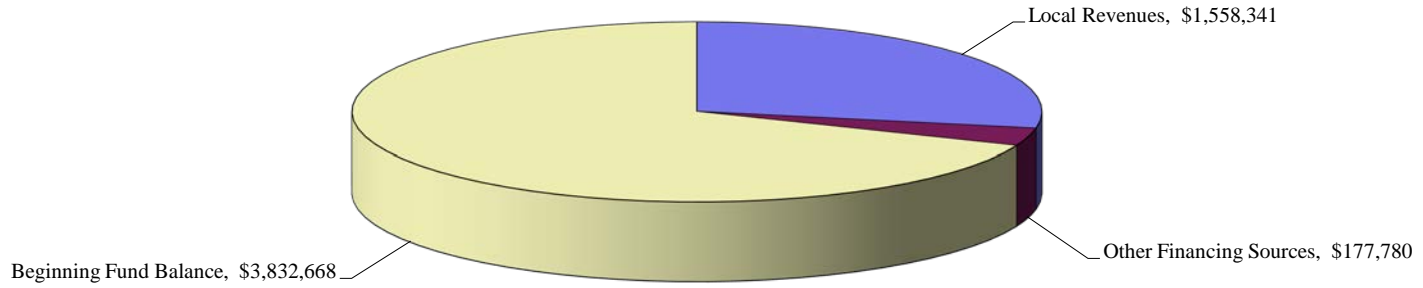
**Rancho Santiago Community College District**  
*Adopted Budget*  
**2019-20**

**Diversified Trust Fund - Fund 79**  
**Expenditure Budget**

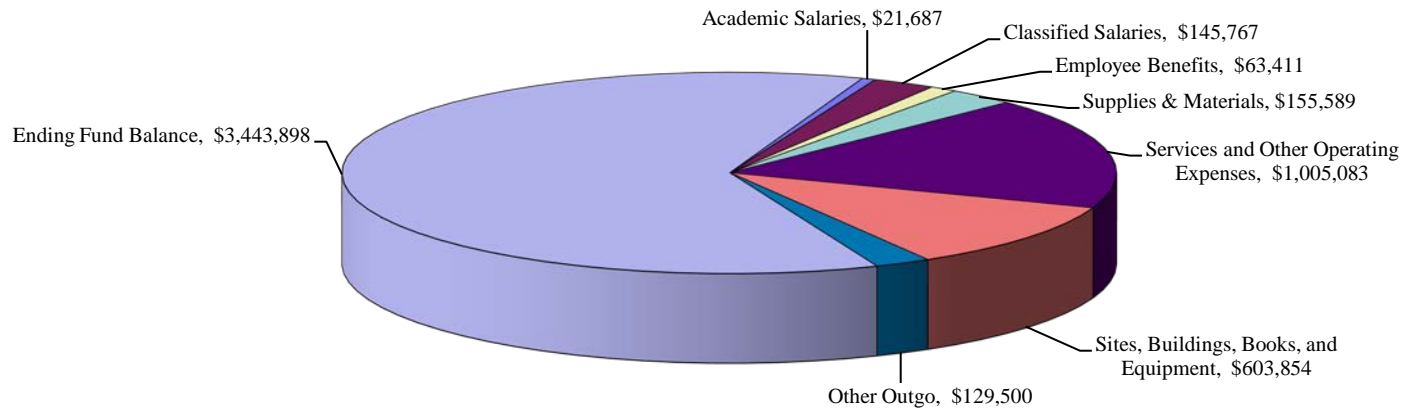
<u>Expenditures by Object</u>		2017-18 Actual Expenses	2018-19 Actual Expenses	2019-20 Tentative Budget	2019-20 Adopted Budget	% change 19/20 Adopt/ 18/19 Actual
1000	Academic Salaries	\$32,289	\$20,657	\$21,687	\$21,687	4.99
2000	Classified Salaries	119,695	144,118	145,026	145,767	1.14
3000	Employee Benefits	58,487	66,642	63,411	63,411	(4.85)
4000	Supplies & Materials	106,009	74,280	145,632	155,589	109.46
5000	Services and Other Operating Expenses	573,968	681,502	1,022,950	1,005,083	47.48
6000	Sites, Buildings, Books, and Equipment	(22,515)	38,922	613,615	603,854	1,451.45
	Subtotal Expenditures (1000 - 6000)	<u>867,933</u>	<u>1,026,121</u>	<u>2,012,321</u>	<u>1,995,391</u>	94.46
7200/7300	Intrafund/Interfund Transfers Out	173,080	138,875	129,500	129,500	(6.75)
7670	Other Student Aid	1,014	0	0	0	-
	Subtotal Expenditures (1000 - 7000)	<u>1,042,027</u>	<u>1,164,996</u>	<u>2,141,821</u>	<u>2,124,891</u>	82.39
7900	Reserve for Contingencies					
7910	Unrestricted Contingency	3,380,086	3,832,668	3,484,083	3,442,261	(10.19)
7940	Reserved for Special Purposes	0	0	1,637	1,637	-
	Total Expenditures and Ending Fund Balance	<u><u>\$4,422,113</u></u>	<u><u>\$4,997,664</u></u>	<u><u>\$5,627,541</u></u>	<u><u>\$5,568,789</u></u>	11.43

**Rancho Santiago Community College District**  
*Adopted Budget 2019-20*  
**Diversified Trust Fund - Fund 79**

**Revenue by Source**



**Expenditures by Object**





**Rancho Santiago Community College District**  
*Adopted Budget*  
**2019-20**

**SUPPLEMENTAL DATA**

**RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT  
UNRESTRICTED GENERAL FUND  
2019-20 Adopted Budget Assumptions  
August 12, 2019**

I. State Revenue

A. Budgeting will begin using the new Student Centered Funding Formula (SCFF) at the hold harmless provision for the 2017/18 Total Computational Revenue plus 2018/19 & 2019/20 cost of living adjustments (COLA).

B. FTES Workload Measure Assumptions:

Year	Base	Actual	Funded	Actual Growth
2013/14	28,185.04	28,688.93	28,688.93	1.79%
2014/15	28,688.93	28,908.08	28,908.08	0.76%
2015/16	28,908.08	28,901.64	28,901.64	-0.02%
2016/17	28,901.64	27,517.31	28,901.64 a	-4.79%
2017/18	P3 28,901.64	29,378.53	29,375.93 b	1.65%
2018/19	P3 29,375.93	27,072.40	27,072.40 c	-7.84%

a - based on submitted P3, District went into Stabilization in FY 2016-17

b - based on submitted P3, the district shifted 1,392.91 FTES from summer 2018

c - To maintain the 2015/16 funding level and produce growth FTES in 2017/18, the district borrowed from summer 2018 which reduces FTES in 2018/19.

The state budget includes .55% systemwide growth funding, 3.26% COLA, and no base allocation increase. The effects of the SCFF on our budget is not fully known at this time. The components will now remain at 70/20/10 split with COLA added each year. Any changes to our funding related to the new formula will be incorporated when known.

Projected COLA at 3.26%	\$5,519,778
Projected Growth/Access	<b>\$0</b>
Projected Base Allocation Increase	<b>\$0</b>
Continued Projected Deficit	<b>\$0</b>
Apportionment Base Incr (Decr) for 2019/20	<b><u>\$5,519,778</u></b>

2019/20 Potential Growth at 0.5% based on .55% system 29,523

C. Education Protection Account (EPA) funding estimated at \$26,437,430 based on 2019/20 @ Advance. These are not additional funds. The EPA is only a portion of general purpose funds that offsets what would otherwise be state aid in the apportionments. We intend to charge a portion of faculty salaries to this funding source in compliance with EPA requirements.

D. Unrestricted lottery is projected at \$153 per FTES (\$4,062,080). Restricted lottery at \$54 per FTES (\$1,433,675). (2018/19 @ P3 of resident & nonresident factored FTES, 26,549.54 x 153 = \$4,062,080 unrestricted lottery; 26,549.54 x 54 = \$1,433,675.) Decrease of about 10%.

E. Estimated reimbursement for part-time faculty compensation is estimated at \$614,810 (2018/19 @ P2). Decrease of about 11%

F. Categorical programs will continue to be budgeted separately; self-supporting, matching revenues and expenditures. COLA is being proposed on certain categorical programs. Without COLA, other categorical reductions would be required to remain in balance if settlements were reached with bargaining groups. The colleges will need to budget for any program match requirements using unrestricted funds.

G. College Promise Grants (BOG fee waivers 2% administration) funding estimated at 2018/19 @ P2 of \$293,254. Unchanged.

H. Mandates Block Grant estimated at a total budget of \$792,827 (30.09 x 26,348.51). Slight decrease. No additional one-time allocation proposed.

II. Other Revenue

I. Non-Resident Tuition budgeted at \$3,400,000. (SAC \$2,400,000, SCC \$1,000,000) - Increase of \$200,000.

J. Interest earnings estimated at \$1,400,000. Increase of \$575,000.

K. Other miscellaneous income (includes fines, fees, rents, etc.) is estimated at approximately \$407,680. Unchanged.

L. Apprenticeship revenue estimated at \$3,159,472. Increase of \$402,172.  
(Corresponding expenses of \$486,993 are also budgeted for additional apprenticeship course offerings)

M. Scheduled Maintenance/Instructional Equipment allocation. \$13.5 million in state budget. Our allocation is \$329,408.

**RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT  
UNRESTRICTED GENERAL FUND  
2019-20 Adopted Budget Assumptions  
August 12, 2019**

III. Appropriations and Expenditures

- A. As the District's budget model is a revenue allocation model, revenues flow through the model to the colleges as earned. The colleges have the responsibility, within their earned revenue, to budget for ALL necessary expenditures including but not limited to all full time and part time employees, utilities, instructional services agreements, multi-year maintenance and other contracts, supplies, equipment and other operating costs.
- B. The state is providing a Cost of Living Allowance (COLA) of 3.26%. Any collectively bargained increased costs will be added to the budget. The estimated cost of a 1% salary increase is \$1.68 million for all funds. The estimated cost of a 1% salary increase is \$1.33 million for the unrestricted general fund.
- C. Step and column movement is budgeted at an additional cost of approximately \$2.06 million including benefits for FD 11 & 13 (FARSCCD approximate cost \$577,291 CSEA approximate cost \$664,861, Management/Other approximate cost \$815,172) For all funds, it is estimated to = \$2.57 million (FARSCCD = \$657,895, CSEA = \$859,802, Management = \$1,052,246) In addition, the colleges would need to budget for step/column increases for P/T faculty.
- D. Health and Welfare benefit premium cost increase as of 1/1/20 is estimated at 3.5% for an additional cost of approximately \$520,088 for active employees and an additional cost of \$682,766 for retirees, for a combined increase of \$1,202,854 for unrestricted general fund. The additional cost increase for all funds is estimated to = \$1,355,259.  
State Unemployment Insurance local experience charges are estimated at \$250,000 (2018/19 budgeted amount). Unchanged. The District will decrease the Worker's Compensation Insurance (WCI) rate from 2.25% to 1.5% of total salaries. CalSTRS employer contribution rate will increase in 2019/20 from 16.28% to 17.10% for an increase of \$792,125. The reduction from 18.13% originally estimated to 17.10% reduced the required CalSTRS contribution by \$763,779.  
(Note: The cost of each 1% increase in the STRS rate is approximately \$740,000.)  
CalPERS employer contribution rate will increase in 2019/20 from 18.062% to 19.721% for an increase of \$886,322.  
(Note: The cost of each 1% increase in the PERS rate is approximately \$390,000.)
- E. The full-time faculty obligation (FON) for Fall 2019 is estimated at 381. The District will recruit to replace 18 faculty vacancies and recruit 15 new faculty. SAC is recruiting for 24 positions (14 replacement, 10 new). SCC is recruiting for 9 positions (4 replacement, 5 new). Assuming all are successful recruitments, the District expects to meet its obligation. The current cost for a new position is budgeted at Class VI, Step 12 at approximately \$144,808. Penalties for not meeting the obligation amount to approximately \$77,063 per FTE not filled.
- F. The current rate per Lecture Hour Equivalent (LHE) effective 7/1/18 for hourly faculty is \$1,345. Increase of \$70 per LHE.
- G. Retiree Health Benefit Fund (OPEB/GASB 75 Obligation) - The District will decrease the employer payroll contribution rate of 3.63% to 2.75% of total salaries to fund the total actuarially determined Annual Required Contribution (ARC). The calculated ARC as of July 1, 2018 was reduced to \$12,698,406. The net effect is an unrestricted general fund saving of \$764,258.
- H. Capital Outlay Fund - The District will continue to budget \$1.5 million for capital outlay needs.
- I. Utilities cost increases of 2.5%, estimated at \$100,000.
- J. Information Technology licensing contract escalation cost of 7%, estimated at \$125,000.
- K. Property and Liability Insurance transfer estimated at \$1,970,000. Unchanged.
- L. Other additional DS/Institutional Cost expenses:
 

2 Part-time District Safety Officers (armed)	\$44,776
HR Requests            One-time    \$188,303    Ongoing	\$308,751 (See attachment)
- M. Child Development Fund - The District will continue to budget \$250,000 as an interfund transfer from the unrestricted general fund as a contingency plan. (\$140,000 each year was transferred since 2014/15 and expected again in 2018/19)
- N. Estimated annual cost of Santiago Canyon College ADA Settlement expenses of \$2 million from available funds.

**Rancho Santiago Community College District**  
**Unrestricted General Fund Summary**  
**2019-20 Adopted Budget Assumptions Analysis**  
**August 12, 2019**

*	<u><b>New Revenues</b></u>	Ongoing Only	One-Time
<b>A</b>	Student Centered Funding Formula (see note below)		
<b>B</b>	COLA 3.26%	\$5,519,778	
<b>B</b>	Growth		\$0
<b>B</b>	Deficit Factor est	\$1,104,002	
<b>D</b>	Unrestricted Lottery	(\$474,706)	
<b>H</b>	Mandates Block Grant	(\$59,357)	
<b>I</b>	Non-Resident Tuition	\$200,000	
<b>J</b>	Interest Earnings	\$575,000	
<b>L</b>	Apprenticeship - SCC	\$402,172	
<b>EGHK</b>	Misc Income	(\$79,241)	
	<b>Total</b>	\$7,187,648	\$0
	<b><u>New Expenditures</u></b>		
<b>B</b>	COLA 3.26%	\$5,519,778	
<b>C</b>	Step/Column	\$2,057,324	
<b>D</b>	Health and Welfare/Benefits Increase (3.5% for 1/2 yr)	\$1,202,854	
<b>D</b>	CalSTRS Increase	\$792,125	
<b>D</b>	CalPERS Increase	\$886,322	
<b>D</b>	Decreased Cost of WCI	(\$822,293)	
<b>E</b>	Full Time Faculty Obligation Hires	\$2,172,120	
<b>E/F</b>	Hourly Faculty Budgets (Convert to Full Time)	(\$605,250)	
<b>G</b>	Decreased Cost of Retiree Health Benefit ARC	(\$764,258)	
<b>H</b>	Capital Outlay/Scheduled Maintenance Contribution	\$0	
<b>I</b>	Utilities Increase	\$100,000	
<b>J</b>	ITS Licensing/Contract Escalation Cost	\$125,000	
<b>K</b>	Property, Liability and All Risks Insurance	\$0	
<b>II.L</b>	Apprenticeship - SCC	\$486,993	
<b>L</b>	Other Additional DS/Institutional Costs	\$353,527	\$188,303
<b>N</b>	SCC ADA Settlement Costs	\$0	\$2,000,000
	<b>Total</b>	\$11,504,242	\$2,188,303
	2019-20 Budget Year Unallocated (Deficit)	(\$4,316,594)	
	2018/19 Structural Unallocated (Deficit)	\$3,009,134	
	2018/19 Additional cost of remaining CB settlements	(\$581,550)	
	2018/19 Additional full-time faculty revenue	\$1,307,884	
	Difference of 17/18 settle up with Exhibit E	\$237,078	
	Savings Faculty replacement budget at VI-12	\$326,659	
	Savings 18/19 all employees - budgeted vs actual	\$1,826,971	
	Total Net Unallocated (Deficit)	\$1,809,582 (\$2,188,303)	

On March 6<sup>th</sup>, the Chancellor's Office posted a "first draft" of the P1 apportionment report for 2018-19. This was their first attempt at reporting under the SCFF model. On April 26th they issued an "April Revision" correcting some errors and making some updates, however this version is not complete either. The Chancellor's Office has indicated that they anticipate any deficit will be backfilled for 2018-19. We are therefore removing the deficit factor and not including any budget reduction in these 2019-20 Budget Assumptions until more information is known.

\* Reference to budget assumption number

Augmentation Request  
2019/2020

	A	B	C	D	E	F	G
1	VENDOR	REQUESTED AUGMENTATION	ONE TIME COST	ON GOING COST	OFF SET SAVINGS	NET ONGOING	
2							
3	<b>Neogov</b>	\$47,200	x	\$41,749	\$36,167	\$5,582	I GreenTree
4	recruitment, onboarding, position control, performance management						Applicant tracking , onboarding
5	<b>Ferrilli</b>	\$150,000	X				
6	staff augmentation in technology (John Birk's position salary savings)and consultation in Colleague HR module configuration , partner with ITS	(\$118,315)					
7	Net	\$31,685					
8	<b>Ferrilli</b>	\$15,000	X				
9	consultation HR & payroll functional and technical systems						
10	<b>Staff augmentation</b>	\$53,169		\$75,739	\$22,571	\$53,169	currently part time position
11	increase part time Intermediate Clerk to Full time; HR to manage the form 700, support new HR requirements in I-9, onboarding and clerical support,partner with ITS						
12	<b>District classification study (tentative)</b>	\$100,000	X				
13							
14	<b>District Professional Development</b>	\$75,000		X		\$75,000	
15							
16	<b>Legal - Current Budget \$50,000 Current need is \$225,000</b>	\$175,000		X		\$175,000	
17							
18		\$497,054	\$188,303			\$308,751	

**Rancho Santiago Community College District**  
**Unrestricted General Fund 5 Year MYP**  
**Based on No Change in Enrollment or Other Metrics**

ASSUMPTIONS	Actual 2018-19	Projected 2019-20	Projected 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24
COLA %	2.71%	3.26%	3%	2.80%	3.16%	3.16%
Credit FTES	17,974.79	17,974.79	17,974.79	17,974.79	17,974.79	17,974.79
Non-credit FTES	938.49	938.49	938.49	938.49	938.49	938.49
CDCP FTES	4,530.98	4,530.98	4,530.98	4,530.98	4,530.98	4,530.98
Special Admit - FTES	2,439.54	2,439.54	2,439.54	2,439.54	2,439.54	2,439.54
Incarcerated FTES	-	-	-	-	-	-
Total Reported FTES	25,883.80	25,883.80	25,883.80	25,883.80	25,883.80	25,883.80
Change in Funded FTES		0.00%	0.00%	0.00%	0.00%	0.00%
3 Year Credit Average Used in SCFF	19,542.56	19,018.19	17,974.79	17,974.79	17,974.79	17,974.79
Lottery Revenue - Unrestricted \$	164	153	153	153	153	153
Step/Column	1.20%	1.20%	1.20%	1.20%	1.20%	1.20%
STRS	16.28%	17.10%	18.40%	18.10%	18.10%	18.10%
PERS	18.062%	19.721%	22.70%	24.60%	25.40%	26.10%
H/W Premium Increase (District Cost)	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%
Utilities Cost Increase	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
ITS Licensing/Contract Escalation Cost \$	125,000	125,000	125,000	125,000	125,000	125,000

MULTI YEAR PROJECTION	Actual 2018-19	Projected 2019-20	Projected 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24
<i>Basic Allocation</i>	11,753,287	12,136,443	12,500,537	12,850,552	12,520,150	12,915,787
<i>- Less large college factor</i>				(713,919)		
<i>FTES allocation</i>						
<i>Credit</i>	72,835,121	73,191,504	71,251,349	73,246,371	75,560,956	77,948,682
<i>Incarcerated</i>	13,311,772	13,745,735	14,158,114	14,554,540	15,014,463	15,488,920
<i>CDCP</i>	27,183,563	25,530,079	26,295,996	27,032,280	27,886,500	28,767,713
<i>Non-Credit</i>	3,656,400	3,244,003	3,341,325	3,434,883	3,543,425	3,655,397
<i>Supplemental</i>	25,290,880	26,115,363	26,898,824	27,651,991	28,525,794	29,427,209
<i>Student Success</i>	19,925,959	20,575,546	21,192,812	21,786,211	22,474,655	23,184,854
<i>Calculated Amount</i>	173,956,982	174,538,673	175,638,957	179,842,909	185,525,943	191,388,562
<b>HOLD HARMLESS</b>	169,318,347	174,838,125	180,083,269	185,125,600		

Est Apportionment (FD 11)	169,318,347	174,838,125	180,083,269	185,125,600	185,525,943	191,388,562
Est Other Income (FD 11)	17,586,340	15,438,007	15,517,248	15,517,248	15,517,248	15,517,248
Est Ongoing Expense (FD 11)	182,375,183	188,466,550	196,583,242	203,574,934	211,819,153	220,128,252
Est One Time Income (FD 13)	4,850,827					
Est One Time Expense (FD 13)	8,524,498					
Est Unrestricted FD change	855,833	1,809,582	(982,725)	(2,932,086)	(10,775,962)	(13,222,442)
Est Beginning FD Balance	37,903,213	38,759,046	40,568,628	39,585,903	36,653,817	25,877,855
Est Ending Fund Balance	38,759,046	40,568,628	39,585,903	36,653,817	25,877,855	12,655,413

# Fiscal Health Risk Analysis for Community Colleges

The Fiscal Crisis and Management Assistance Team (FCMAT) has developed the Fiscal Health Risk Analysis (FHRA) as a tool to help evaluate a community college's fiscal health and risk of insolvency in the current and two subsequent fiscal years.

The FHRA includes 18 sections, each containing specific questions. **In this Excel file, every question in every section must be answered with a "Yes," "No," or "N/A" for the scoring at the end to be accurate.** Unanswered questions will be counted as "no" answers and thus will raise a district's risk score.

Each section and specific question is included based on FCMAT's work since the inception; they are the common indicators of risk or potential insolvency for districts that have neared insolvency and needed assistance from outside agencies. Each section of this analysis is critical to an organization, and lack of attention to these critical areas will eventually lead to a district's failure.

The greater the number of "no" answers to the questions in the analysis, the higher the score, which points to a greater potential risk of insolvency or fiscal issues for the district. Not all sections in the analysis, and not all questions within each section, carry equal weight; some are deemed more important and thus count more heavily toward or against a district's fiscal stability percentage. For this tool, 100% is the highest total risk that can be scored, thus a low total percentage score is desirable. A "yes" or "n/a" answer is assigned score of 0, so the risk percentage increases only with a "no" answer or with an unanswered question.

A score of 40% or more is considered high risk; a score of 25%-39% is considered moderate risk; and a score of 24% or lower is considered low risk.

Identifying issues early is the key to maintaining fiscal health. Diligent planning will enable a district to better understand its financial objectives and strategies to sustain a high level of fiscal efficiency and overall solvency. A district should consider completing the FHRA annually to assess its own fiscal health risk and progress over time.

District	Low < 24%	Moderate 25-39%	High 40% <	Score
Rancho Santiago Community College District				26%

## Score Breakdown by Section:

*Note: Categorical values will calculate after all questions are answered with a "Yes", "No" or "N/A" on the Tool tab.*

*Because the score is not calculated by category, category values provided are subject to minor rounding error and are provided for informational purposes only.*

Annual Independent Audit Report	0.0%
Budget Development and Adoption	1.0%
Budget Monitoring and Updates	2.1%
Cash Management	2.1%
Collective Bargaining Agreements	2.3%
Intrafund and Interfund Transfers	0.0%
Deficit Spending	0.0%
Employee Benefits	0.6%
Enrollment and Attendance	5.6%
Facilities	0.2%
Fund Balance and Reserve for Economic Uncertainty	0.0%
General Fund - Current Year	3.1%
Information Systems and Data Management	2.3%
Internal Controls and Fraud Prevention	2.1%
Leadership and Stability	1.7%
Multiyear Projections	0.0%
Non-Voter-Approved Debt and Risk Management	0.0%
Position Control	3.1%

# Fiscal Health Risk Analysis

## for Community Colleges



District:

*Rancho Santiago Community College District*

**Response**

<b>Annual Independent Audit Report</b>	<b>Response</b>
1.1 Has the independent audit report for the most recent fiscal year been completed and presented to the board within the statutory timeline?	<b>Yes</b>
1.2 Was the district's most recent independent audit report free of material findings?	<b>Yes</b>
1.3 Has the district corrected all audit findings from the current and past two audits?	<b>Yes</b>
1.4 Can the district correct prior year audit findings without affecting its fiscal health (e.g., material apportionment or internal control findings)?	<b>Yes</b>
1.5 Has the district had the same audit firm for at least the last three years?	<b>No</b>
<b>Self-assessment notes:</b> <b>Board Policy 6400 requires an RFP for audit services every three years.</b>	



# Fiscal Health Risk Analysis

## for Community Colleges



District:

*Rancho Santiago Community College District*

**Response**

### Budget Development and Adoption

2.1 Does the district develop and use written budget assumptions and multiyear projections that are reasonable, clearly articulated, and aligned with the signed state budget and the Student-Centered Funding Formula (SCFF)?	<b>Yes</b>
2.2 Does the district use a budget development method other than a prior-year rollover budget, and if so, does that method include tasks such as review of prior year estimated actuals by major object code and removal of one-time revenues and expenses?	<b>Yes</b>
2.3 Does the district use position control data for budget development?	<b>No</b>
2.4 Are clear budget development processes codified in Board Policies and Administrative Procedures?	<b>Yes</b>
2.5 Does the budget development process include input from faculty/staff, administrators, the governing board, and the budget advisory committee in accordance with the district's documented planning model?	<b>Yes</b>
2.6 Does the budget development process include a calculation of the SCFF with reasonable assumptions?	<b>Yes</b>
2.7 Does the district budget and expend restricted funds as authorized by the funding source before expending unrestricted funds?	<b>N/A</b>
2.8 Does the district have a documented policy and/or procedure for evaluating the proposed acceptance of grants and other types of restricted funds to assess their congruency with the institution's strategic plan and the potential multiyear impact on the district's unrestricted general fund?	<b>Yes</b>
2.9 Are expected revenues more than or equal to expected expenditures in the district's adopted budget (budget is not dependent on carryover funds to be balanced)?	<b>Yes</b>
2.10 Has the district refrained from using negative or contra expenditure accounts (excluding appropriate abatements in accordance with the Budget and Accounting Manual (BAM)) in its budget?	<b>Yes</b>
2.11 Does the district adhere to a board-adopted budget calendar that includes statutory due dates, major budget development tasks and deadlines, and the staff member/department responsible for completing them?	<b>N/A</b>

**Self-assessment notes:**

**The district uses a manual process for position control, but is working on an integrated solution. The district appropriately spends categorical funds. The district adheres to FRC Budget Calendar.**

# Fiscal Health Risk Analysis

## for Community Colleges



District:

*Rancho Santiago Community College District*

**Response**

### Budget Monitoring and Updates

3.1 Are actual revenues and expenses consistent with the most current budget?	<b>Yes</b>
3.2 Are budget revisions posted at least quarterly in the financial system?	<b>Yes</b>
3.3 Are clearly written and articulated budget assumptions that support budget revisions communicated to the board at least quarterly?	<b>Yes</b>
3.4 Following board approval of collective bargaining agreements, does the district make necessary budget revisions in the financial system to reflect settlement costs before the next financial reporting period?	<b>Yes</b>
3.5 Does the district include the interim CCFS 311Q reports on board's agendas?	<b>Yes</b>
3.6 Has the district addressed any budget-related deficiencies identified in the most recent ACCJC accreditation report?	<b>N/A</b>
3.7 If a college in the district has been notified that it is on an enhanced monitoring or watch-list status based on the college's ACCJC Annual Fiscal Report, have the district and college(s) taken steps to address the issues of concern identified by the ACCJC?	<b>N/A</b>
3.8 Does the district's enterprise software system include hard budget blocks that prevent the processing of requisitions or purchase orders when the budget is insufficient to support the expenditure?	<b>Yes</b>
3.9 Does the district encumber and adjust encumbrances for salaries and benefits?	<b>No</b>
3.10 Are all balance sheet accounts in the general ledger reconciled each quarter, at a minimum?	<b>No</b>

**Self-assessment notes:**

**There were no budget-related deficiencies identified in the most recent ACCJC report. At this time the district encumbers salary but not benefits. Certain balance sheet accounts are reconciled monthly, but others are reconciled yearly.**

# Fiscal Health Risk Analysis for Community Colleges



District:

*Rancho Santiago Community College District*

**Response**

## Cash Management

4.1 Does the district balance all cash and investment accounts with bank statements monthly?	<b>Yes</b>
4.2 Are there outstanding amounts in the cash and investment account reconciliations that are over one year old with no resolution?	<b>No</b>
4.3 Are accounts held by the county treasurer reconciled with the district's and county office of education's reports monthly?	<b>No</b>
4.4 Does the district comply with its county treasurer and/or county office of education's requirements for balancing accounts?	<b>Yes</b>
4.5 Has the district had a negative cash balance at the end of the month during the most recent 12 months?	<b>No</b>
4.6 Does the district forecast its cash receipts and disbursements at least 18 months out, updating the actuals and reconciling the remaining months to the budget monthly to ensure cash flow needs are known?	<b>No</b>
4.7 Does the district have a plan to address cash flow needs during the current fiscal year?	<b>Yes</b>
4.8 Does the district have sufficient cash resources in its other funds to support its current and subsequent two fiscal years' projected obligations in those funds?	<b>Yes</b>
4.9 If interfund borrowing is occurring, does the district comply with Object Code 7300 requirements in the BAM?	<b>N/A</b>
4.10 If the district is managing cash in any funds through external borrowing, such as a TRANS, has the district set aside funds for repayment attributable to the same year the funds were borrowed?	<b>N/A</b>

**Self-assessment notes:**

**The district forecasts cash flow for 12 months out.**

# Fiscal Health Risk Analysis

## for Community Colleges



District:

*Rancho Santiago Community College District*

Response

### Collective Bargaining Agreements

- |   |     |
|---|-----|
| 5.1 Does the district quantify the effects of collective bargaining agreements and include them in its budget and multiyear projections?  | Yes |
| 5.2 Has the district conducted a pre-settlement analysis and identified related costs or savings, if any (e.g., statutory benefits, and step and column salary increase), for the current and subsequent years, and has it identified ongoing revenue sources or expenditure reductions to support the agreement? | No  |
| 5.3 In the prior three years has the district settled the bargaining agreements at or under the funded cost of living adjustment (COLA)?  | No  |
| 5.4 If settlements have not been reached, has the district identified resources to cover the estimated costs of settlements?  | Yes |
| 5.5 Has the district settled with all its bargaining units for at least the prior two year(s)?  | Yes |
| 5.6 Has the district settled with all its bargaining units for the current year?  | No  |

**Self-assessment notes:**

**The district analyzes settlement costs for the year(s) being settled. The FARSCCD contract article 7.1 has institutional goal to maintain not less than 9th place for faculty salaries in the state.**

### Intrafund and Interfund Transfers

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

**Self-assessment notes:**

**The board authorizes all intrafund and interfund transfers**

# Fiscal Health Risk Analysis

## for Community Colleges



District:

*Rancho Santiago Community College District*

**Response**

	<b>Response</b>
<b>Deficit Spending</b>	
7.1 Is the district avoiding a structural deficit in the current and two subsequent fiscal years? (A structural deficit is when ongoing unrestricted expenditures and contributions exceed ongoing unrestricted revenues.)	<b>Yes</b>
7.2 If the district has deficit spending in the current or two subsequent fiscal years, has the board approved and implemented a plan to reduce and/or eliminate deficit spending?	<b>N/A</b>
7.3 Has the district decreased deficit spending over the past two fiscal years?	<b>N/A</b>
<b>Self-assessment notes:</b>	
<b>Employee Benefits</b>	
8.1 Has the district completed a recent actuarial valuation to determine its unfunded liability under Governmental Accounting Standards Board (GASB) other post-employment benefits (OPEB) requirements?	<b>Yes</b>
8.2 Does the district have a plan to fund its liabilities for retiree health benefits?	<b>Yes</b>
8.3 Does the district have a multiyear plan to fund its projected employer contributions to CalSTRS and CalPERS?	<b>Yes</b>
8.4 Has the district followed a policy or negotiated a collectively bargained agreement to limit faculty banked hours?	<b>No</b>
8.5 Within the last three years, has the district conducted a verification and determination of eligibility for benefits for all active and retired employees and dependents?	<b>Yes</b>
8.6 Does the district track, reconcile and report employees' compensated leave balances on the balance sheet?	<b>Yes</b>
<b>Self-assessment notes:</b>	
<b>All employees were required to verify all benefits information in the fall of 2018.</b>	

# Fiscal Health Risk Analysis for Community Colleges



District:

*Rancho Santiago Community College District*

**Response**

## Enrollment and Attendance

9.1 Has the district's enrollment been increasing or remained stable for the current and two prior years?	<b>No</b>
9.2 Does the district monitor and analyze enrollment, weekly student contact hours (WSCH) and full time and full time equivalent students (FTES) data at least monthly through the second reporting period (P2)?	<b>No</b>
9.3 Does the district track historical WSCH and FTES data to establish future trends?	<b>Yes</b>
9.4 Do colleges within the district maintain a record of WSCH or FTES that is reconciled monthly at the college and district levels at least through the second reporting period?	<b>Yes</b>
9.5 Do the colleges within the district have and utilize an electronic enrollment management and class scheduling program?	<b>No</b>
9.6 Are the district's enrollment projections and assumptions based on historical data, demographic trend analysis, high school enrollments, community participation rates and other industry standards, in addition to any board policies that limit enrollment?	<b>No</b>
9.7 Do the institutional research staff and business/fiscal staff agree on enrollment and FTES predictions?	<b>No</b>
9.8 Has the district verified that the colleges' comprehensive enrollment plans address the funding elements of the SCFF?	<b>No</b>
9.9 Does the CEO annually approve academic productivity goals that correspond to the estimated SCFF resources?	<b>No</b>

**Self-assessment notes:**

# Fiscal Health Risk Analysis for Community Colleges



District:

*Rancho Santiago Community College District*

**Response**

## Facilities

10.1 Does the district have sufficient and available capital outlay and/or bond funds to cover all contracted obligations for capital facilities projects?	<b>Yes</b>
10.2 Does the district properly track and account for facility-related projects?	<b>Yes</b>
10.3 Does the district use lecture classrooms for at least 48 or 53 hours per 70-hour week as defined by the Board of Governors (BOG) policy on Utilization and Space Standards?	<b>No</b>
10.4 Does the district use laboratory classrooms for at least 27.5 hours per 70-hour week as defined by the BOG policy on Utilization and Space Standards?	<b>No</b>
10.5 Does the district include facility needs (maintenance, repair and operating requirements) when adopting a budget?	<b>Yes</b>
10.6 Has a quantitative Facilities Condition Index assessment been conducted sometime in the last three years through the Foundation for California Community Colleges?	<b>Yes</b>
10.7 Does the district have a five-year scheduled maintenance plan?	<b>Yes</b>
10.8 If the district's budget includes state Physical Plant and Instructional Support funds, is the district expending at least .005% of its current operating budget for ongoing maintenance?	<b>N/A</b>
10.9 If the district passed a Proposition 39 general obligation bond, has it met the requirements for audit, reporting, and a citizens' bond oversight committee?	<b>Yes</b>
10.10 If the district has passed a Proposition 39 general obligation bond or a parcel tax and it has received any legal challenges or program audit findings concerning the use of those funds, has it addressed those complaints and/or findings?	<b>Yes</b>
10.11 Has the district submitted the required facilities master plan to the California Community Colleges Chancellor's Office (CCCCO) on schedule?	<b>Yes</b>
10.12 Has the district submitted the required CCCCCO Space Inventory on schedule?	<b>Yes</b>

**Self-assessment notes:**

# Fiscal Health Risk Analysis for Community Colleges



District:

**Rancho Santiago Community College District**

**Response**

## Fund Balance and Reserve for Economic Uncertainty

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

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

**Definitions:**

**Unrestricted General Fund (URGF)**

**URGF Ending Fund Balance, Object 9700:**

The amount equal to the sum of the Beginning Balance, Total Revenue and Total Incoming Transfers less Total Expenditures and Total Outgo to Object 7000.

URGF Ending Fund Balance = (Beginning Balance + Total Revenue + Total Incoming Transfers - Total Expenditures - Total Outgo to Object 7000)

**URGF Ending Balance Percentage:**

The amount equal to the Unrestricted Ending Fund Balance divided by Total Expenditures.

URGF Ending Fund Balance Percentage = URGF Ending Fund Balance / Total Expenditures

**Reserve for Economic Uncertainty (REU), Object 9750:**

The amount designated in Object 9750 within the Unrestricted General Fund Balance, Object 9700.

**Reserve for Economic Uncertainty Percentage (REU%):**

The amount equal to the Reserve for Economic Uncertainty divided by Total Expenditures.

REU% = REU / Total Expenditures

**Self-assessment notes:**

**The board updated BP6250 on 2/25/2019 and established a minimum reserve level of 12.5%.**



# Fiscal Health Risk Analysis

## for Community Colleges



District:

*Rancho Santiago Community College District*

**Response**

### General Fund - Current Year

12.1 Does the district ensure that one-time revenues do not pay for ongoing expenditures?	<b>No</b>
12.2 Is the percentage of the district's general fund unrestricted budget that is allocated to salaries and benefits at or below the statewide average for the three prior years as reported by the CCCCCO?	<b>No</b>
12.3 Is the district in compliance with the Fifty Percent Law (Education Code Section 84362)?	<b>Yes</b>
12.4 Is the district at or above its Full-Time Faculty Obligation Number?	<b>No</b>
12.5 Does the district either ensure that restricted dollars are sufficient to pay for staff assigned to restricted programs or have a plan to fund these positions with unrestricted funds?	<b>Yes</b>
12.6 Is the district using its restricted dollars fully by expending allocations for restricted programs within the required time?	<b>Yes</b>
12.7 Does the district consistently account for all program costs, including maximum allowable indirect costs, for each restricted resource?	<b>Yes</b>

**Self-assessment notes:**

The college's are responsible for ensuring that one-time revenues do not pay for ongoing expenditures in their own budgets. The colleges did not meet FON for Fall 2018 by 3.4 FTF. A penalty of \$262,014 was assessed.

### Information Systems and Data Management

13.1 Does the district use a human resources system and position control system that is integrated with the financial reporting system?	<b>No</b>
13.2 Does the district have emergency electrical back-up and data recovery systems?	<b>Yes</b>
13.3 Are enrollment management and budget development systems integrated?	<b>No</b>
13.4 If the district is using a separate financial system from its county office of education and is not fiscally independent, is there an automated interface with the financial system used by the county office of education?	<b>No</b>
13.5 Does the district conduct regularly scheduled evaluations of the security measures that protect student and employee personal information?	<b>Yes</b>

**Self-assessment notes:**

# Fiscal Health Risk Analysis

## for Community Colleges



District:

*Rancho Santiago Community College District*

**Response**

### Internal Controls and Fraud Prevention

14.1 Does the district have controls that limit access to and include multiple levels of authorizations within its financial system?	<b>Yes</b>
14.2 Are the district's financial system's access and authorization controls reviewed and updated upon employment actions (e.g., resignations, terminations, promotions or demotions) and at least annually?	<b>No</b>
14.3 Does the district ensure that duties in the following areas are segregated, and that they are supervised and monitored?	
a. Accounts payable	<b>Yes</b>
b. Accounts receivable	<b>Yes</b>
c. Cash management	<b>Yes</b>
d. Budget monitoring and review	<b>Yes</b>
e. Purchasing and contracts	<b>Yes</b>
f. Payroll	<b>Yes</b>
g. Human resources	<b>Yes</b>
h. Associated student body	<b>Yes</b>
i. Warehouse and receiving	<b>Yes</b>
14.4 Are beginning balances for the new fiscal year posted and reconciled with the ending balances for each fund from the prior fiscal year?	<b>Yes</b>
14.5 Does the district review and clear prior year accruals by October 31?	<b>Yes</b>
14.6 Does the district reconcile all suspense accounts, including salaries and benefits, at least each quarter and at the close of the fiscal year?	<b>No</b>
14.7 Has the district reconciled and closed the general ledger (books) within the time prescribed by the county office of education?	<b>Yes</b>
14.8 Does the district have processes and procedures to discourage and detect fraud?	<b>Yes</b>
14.9 Does the district maintain an independent fraud reporting hotline or other reporting service(s)?	<b>Yes</b>
14.10 Does the district have a process for collecting and following up on reports of possible fraud?	<b>Yes</b>
14.11 Does the district have an internal audit department or dedicated staff?	<b>Yes</b>

**Self-assessment notes:**

# Fiscal Health Risk Analysis for Community Colleges



District:

*Rancho Santiago Community College District*

**Response**

<b>Leadership and Stability</b>	
15.1 Does the district have a chief business official who has been with the district more than two years?	<b>Yes</b>
15.2 Does the district have a chief executive officer (CEO) who has been with the district more than two years?	<b>No</b>
15.3 Does the CEO meet with all members of the administrative cabinet on a scheduled and regular basis?	<b>Yes</b>
15.4 Is training on financial management and budget provided to district, college and department administrators who are responsible for budget management?	<b>Yes</b>
15.5 Does the governing board review and revise policies and administrative regulations at least annually?	<b>Yes</b>
15.6 Are newly adopted or revised board policies and administrative regulations formally implemented, communicated and available to staff?	<b>Yes</b>
15.7 Is training on the budget and governance provided to board members at least every two years?	<b>No</b>
15.8 Is the CEO's evaluation performed according to the terms of the contract?	<b>Yes</b>
<b>Self-assessment notes:</b>	
<b>A new Chancellor was hired with a start date of July 1, 2019. The board reviews policies and new administrative regulations each year as necessary.</b>	
<b>Multiyear Projections</b>	
16.1 Has the district developed multiyear projections that include detailed assumptions aligned with industry standards, including CCCCCO and ACCJC?	<b>Yes</b>
16.2 Did the district use the SCFF with multiyear considerations to help calculate its multiyear projections?	<b>Yes</b>
16.3 Does the district use its most current multiyear projection when making financial decisions?	<b>Yes</b>
<b>Self-assessment notes:</b>	

# Fiscal Health Risk Analysis for Community Colleges



District:

*Rancho Santiago Community College District*

Response

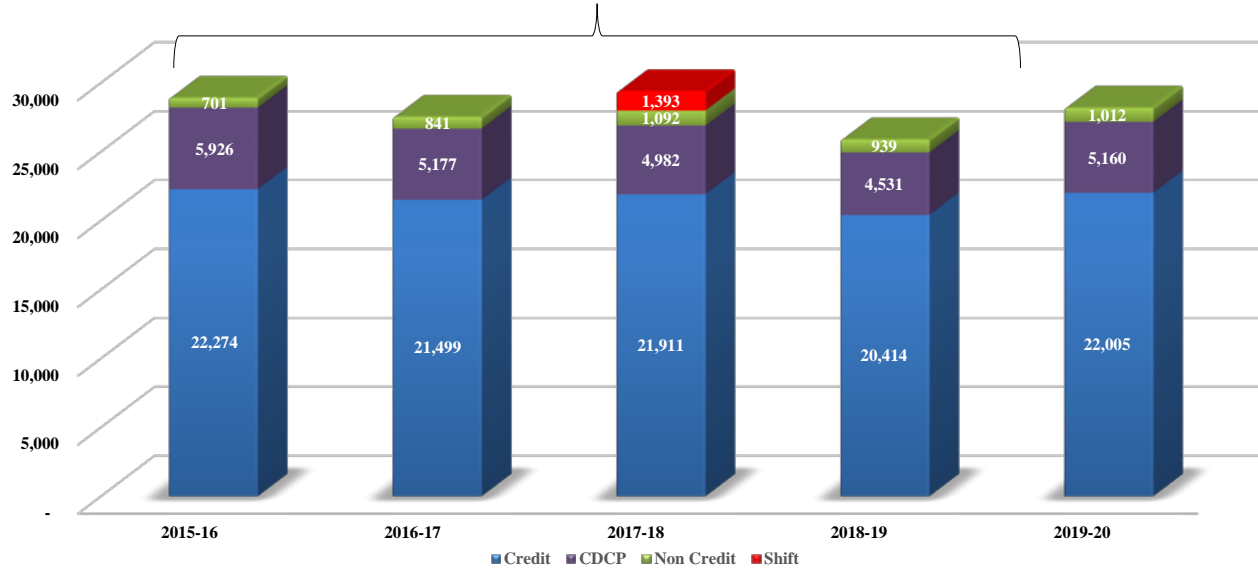
Non-Voter-Approved Debt and Risk Management	Response
<p>17.1 Are the sources of repayment for non-voter-approved debt (such as certificates of participation (COPs), bridge financing, and bond anticipation notes (BANS)) predictable and stable, and not from the unrestricted general fund?</p>	N/A
<p>17.2 If the district has issued non-voter-approved debt, has its credit rating remained stable or improved?</p>	N/A
<p>17.3 If the district is self-insured, does the district have a recent (every two years) actuarial study and a plan to pay for any unfunded liabilities?</p>	N/A
<p>17.4 If the district has non-voter-approved debt (such as COPs, bridge financing, BANS, TRANS and others), is the total of annual debt service payments no greater than 2% of the district's unrestricted general fund revenues?</p>	N/A
<p><b>Self-assessment notes:</b></p>	
<p><b>Position Control</b></p> <p>18.1 Does the district account for all positions and costs (position control)?</p> <p>18.2 Does the district analyze and adjust staffing based on enrollment?</p> <p>18.3 Does the district reconcile budget, payroll and position control regularly, meaning at least at budget adoption and quarterly reporting periods?</p> <p>18.4 Does the district identify a budget source for each new position before the position is authorized by the governing board?</p> <p>18.5 Does the governing board approve all new positions and extra assignments before positions are posted?</p> <p>18.6 Is the approval of hiring staff using categorical or other restricted dollars subject to adequate program funding?</p> <p>18.7 Do managers and staff responsible for the district's human resources, payroll and budget functions meet regularly to discuss issues and improve processes?</p>	<p>Yes</p> <p>No</p> <p>No</p> <p>Yes</p> <p>Yes</p> <p>No</p> <p>Yes</p>
<p><b>Self-assessment notes:</b> The district uses a manual process for position control, but is working on an integrated solution.</p>	
<p><b>Total Risk Score, All Areas</b></p>	<p><b>26.2%</b></p>

**Rancho Santiago Community College District**  
*Adopted Budget*  
**2019-20**

**Recap of Full-Time Equivalent Students**

	2015-16 Actual	change FTES	2016-17 Actual	change FTES	2017-18 Actual	change FTES	2018-19 Actual	change FTES	2019-20 Targets	change FTES
<b>SAC</b>										
Credit	15,519		14,935		15,296		14,230		15,386	
<i>Shift</i>					942					
CDCP	4,328		3,668		3,538		3,182		3,840	
Non-Credit	483		504		666		593		562	
<b>Total</b>	20,330	70.34%	19,107	69.44%	20,442	69.58%	18,005	69.56%	19,788	70.23%
		-0.10%		-6.02%		6.99%		-11.92%		9.90%
<b>SCC</b>										
Credit	6,755		6,563		6,615		6,184		6,619	
<i>Shift</i>					451					
CDCP	1,598		1,496		1,444		1,349		1,320	
Non-Credit	218		351		426		346		450	
<b>Total</b>	8,571	29.66%	8,410	30.56%	8,936	30.42%	7,879	30.44%	8,389	29.77%
		0.16%		-1.88%		6.25%		-11.83%		6.47%
<b>Total</b>										
Credit	22,274		21,498		21,911		20,414		22,005	
<i>Shift</i>					1,393					
CDCP	5,926		5,164		4,982		4,531		5,160	
Non-Credit	701		855		1,092		939		1,012	
<b>Total</b>	28,901	100.00%	27,517	100.00%	29,378	100.00%	25,884	100.00%	28,177	100.00%
		-0.02%		-4.79%		6.76%		-11.89%		8.86%

**10.44% OVERALL DECREASE**



**Rancho Santiago Community College District**  
*Adopted Budget*  
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**FTES Analysis and Targets**  
**As of August 19, 2019**

	2016/17		2017/18				2018/19				2019/20			
	Actual	%	Target	Actual w/ borrowing	%	Difference Target to Actual		Target	Actual	%	Difference Target to Actual		Target *	%
<b>SAC/CEC</b>														
Credit	14,935.56	54.28%	15,686.93	16,238.52	55.27%	551.59	3.52%	14,487.00	14,230.23	54.98%	(256.77)	-1.77%	15,386.00	54.60%
CDCP	3,667.65	13.33%	3,852.16	3,537.62	12.04%	(314.54)	-8.17%	3,573.00	3,181.81	12.29%	(391.19)	-10.95%	3,840.00	13.63%
Non-credit	503.98	1.83%	529.33	666.33	2.27%	137.00	25.88%	673.00	592.46	2.29%	(80.54)	-11.97%	562.00	1.99%
	<b>19,107.19</b>	<b>69.44%</b>	<b>20,068.42</b>	<b>20,442.47</b>	<b>69.58%</b>	<b>374.05</b>	<b>1.86%</b>	<b>18,733.00</b>	<b>18,004.50</b>	<b>69.56%</b>	<b>(728.50)</b>	<b>-3.89%</b>	<b>19,788.00</b>	<b>70.23%</b>
<b>SCC/OEC</b>														
Credit	6,563.59	23.85%	6,893.79	7,066.02	24.05%	172.23	2.50%	6,176.00	6,184.10	23.89%	8.10	0.13%	6,619.00	23.49%
CDCP	1,495.85	5.44%	1,571.10	1,444.09	4.92%	(127.01)	-8.08%	1,341.00	1,349.17	5.21%	8.17	0.61%	1,320.00	4.68%
Non-credit	350.68	1.27%	368.32	425.95	1.45%	57.63	15.65%	384.00	346.03	1.34%	(37.97)	-9.89%	450.00	1.60%
	<b>8,410.12</b>	<b>30.56%</b>	<b>8,833.21</b>	<b>8,936.06</b>	<b>30.42%</b>	<b>102.85</b>	<b>1.16%</b>	<b>7,901.00</b>	<b>7,879.30</b>	<b>30.44%</b>	<b>(21.70)</b>	<b>-0.27%</b>	<b>8,389.00</b>	<b>29.77%</b>
<b>District Total</b>														
Credit	21,499.15	78.13%	22,580.72	23,304.54	79.33%	723.82	3.21%	20,663.00	20,414.33	78.87%	(248.67)	-1.20%	22,005.00	78.10%
CDCP	5,163.50	18.76%	5,423.26	4,981.71	16.96%	(441.55)	-8.14%	4,914.00	4,530.98	17.51%	(383.02)	-7.79%	5,160.00	18.31%
Non-credit	854.66	3.11%	897.65	1,092.28	3.72%	194.63	21.68%	1,057.00	938.49	3.63%	(118.51)	-11.21%	1,012.00	3.59%
	<b>27,517.31</b>	<b>100.00%</b>	<b>28,901.63</b>	<b>29,378.53</b>	<b>100.00%</b>	<b>476.90</b>	<b>1.65%</b>	<b>26,634.00</b>	<b>25,883.80</b>	<b>100.00%</b>	<b>(750.20)</b>	<b>-2.82%</b>	<b>28,177.00</b>	<b>100.00%</b>
<i>Growth</i>			5.03%	6.76%				-9.34%	-11.90%				8.86%	

\* The District was in stabilization in FY 2016/17 and therefore was in restoration in FY 2017/18. The FTES reported on the 320 submitted at 2017/18 Annual maintains/exceeds the 2015/16 funding level as the district shifted FTES from summer 2018 for reporting purposes. For 2019/20 these college-determined targets are based on restoring to the 2017/18 generated FTES levels plus approximately 0.5%.

**Rancho Santiago Community College District**  
*Adopted Budget*  
**2019-20**

<b>Budget Allocation Model</b>						
<b>FTES Credit vs. Non-Credit Breakdown</b>						
<u><b>Full-Time Equivalent Students</b></u>	<b>Santa Ana College</b>		<b>Santiago Canyon College</b>		<b>Total FTES</b>	
	<b>FTES</b>	<b>%</b>	<b>FTES</b>	<b>%</b>		
<b>2018/19 Annual</b>						
Credit	14,230	69.71%	6,184	30.29%	20,414	
CDCP	3,182	70.22%	1,349	29.78%	4,531	
Non-Credit	593	63.15%	346	36.85%	939	
Total	18,005	69.56%	7,879	30.44%	25,884	
<b>2019/20 Projected *</b>						
Credit	15,386	69.92%	6,619	30.08%	22,005	
CDCP	3,840	74.42%	1,320	25.58%	5,160	
Non-Credit	562	55.53%	450	44.47%	1,012	
Total	19,788	70.23%	8,389	29.77%	28,177	

<b>Expenditures by Major Object (2 Colleges Only) (Fund 11)</b>						
<u><b>Expenditures by Object</b></u>	<b>Santa Ana College</b>		<b>Santiago Canyon College</b>		<b>Adopted Budget</b>	
	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>		
1000 Academic Salaries	\$48,177,241	68.64%	\$22,014,571	31.36%	\$70,191,812	
2000 Classified Salaries	13,594,694	65.18%	7,263,773	34.82%	20,858,467	
3000 Employee Benefits	25,033,303	67.11%	12,267,422	32.89%	37,300,725	
4000 Books and Supplies	566,052	81.59%	127,737	18.41%	693,789	
5000 Services and Other Operating Expenses	5,691,963	56.52%	4,379,168	43.48%	10,071,131	
6000 Sites, Buildings, Books, and Equipment	35,370	77.66%	10,174	22.34%	45,544	
7000 Other Outgo and Contingencies	3,219,134	67.98%	1,516,283	32.02%	4,735,417	
Total Expenditures	\$96,317,757	66.94%	\$47,579,128	33.06%	\$143,896,885	

**Rancho Santiago Community College District**  
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**Compliance with the 50% Law**

Education Code Section 84362 requires community college districts to expend 50% of the district’s Current Expense of Education on the salaries and fringe benefits of classroom instructors.

The “Current Expense of Education” includes the unrestricted General Fund operating expenditures excluding expenditures for food services, community services, capital (except equipment replacement), auxiliary services and other costs specifically excluded by law.

The “Salaries for Classroom Instructors” includes the salaries and fringe benefits for classroom instructors and instructional aides (full-time and part-time) and other costs specifically included by law.

This table recaps the district’s 50% computation for the fiscal years 1992-93 through 2018-19 (expressed as a percentage).

<u>Fiscal Year</u>	<u>50% Computation</u>
1992-93	52.08
1993-94	54.69
1994-95	55.58
1995-96	53.95
1996-97	53.70
1997-98	53.85
1998-99	52.89
1999-00	52.47
2000-01	52.03
2001-02	50.35
2002-03	57.51
2003-04	55.20
2004-05	50.12
2005-06	50.28
2006-07	50.24
2007-08	51.16
2008-09	50.89
2009-10	50.46
2010-11	50.54
2011-12	50.18
2012-13	50.09
2013-14	50.18
2014-15	51.38
2015-16	52.55
2016-17	54.06
2017-18	55.08
2018-19	55.06



**Rancho Santiago Community College District**  
**Adopted Budget**  
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**STRS & PERS - Future Employer Rates and Additional Ongoing Unrestricted General Fund Costs**

	STRS				PERS				Total Annual Impact	Combined Cumulative Impact
	Annual Change	Rate	Annual Impact <sup>1</sup>	Cumulative Impact	Annual Change	Rate	Annual Impact <sup>2</sup>	Cumulative Impact		
2013-14		8.250%				11.442%				
2014-15	0.630	8.880%	\$493,129	\$493,129	0.329	11.771%	\$173,291	\$173,291	\$666,420	\$666,420
2015-16	1.850	10.730%	\$1,248,486	\$1,741,615	0.076	11.847%	\$12,188	\$185,479	\$1,260,674	\$1,927,094
2016-17	1.850	12.580%	\$1,148,294	\$2,889,909	2.041	13.888%	\$749,510	\$934,989	\$1,897,804	\$3,824,898
2017-18	1.850	14.430%	\$1,318,567	\$4,208,476	1.643	15.531%	\$615,944	\$1,550,933	\$1,934,511	\$5,759,409
2018-19	1.850	16.280%	\$1,752,070	\$5,960,546	2.531	18.062%	\$1,325,675	\$2,876,608	\$3,077,745	\$8,837,154
2019-20	0.820	17.100%	\$792,125	\$6,752,671	1.659	19.721%	\$886,322	\$3,762,930	\$1,678,447	\$10,515,601
2020-21	1.300	18.400%	\$1,280,924	\$8,033,595	2.979	22.700%	\$1,623,363	\$5,386,293	\$2,904,288	\$13,419,889
2021-22	-0.300	18.100% *	-\$301,510	\$7,732,085	1.900	24.600%	\$1,056,085	\$6,442,379	\$754,576	\$14,174,464
2022-23	0.000	18.100% *	\$0	\$7,732,085	0.800	25.400%	\$453,561	\$6,895,940	\$453,561	\$14,628,025
2023-24	0.000	18.100% *	\$0	\$7,732,085	0.700	26.100%	\$404,803	\$7,300,743	\$404,803	\$15,032,828
2024-25	0.000	18.100% *	\$0	\$7,732,085	0.200	26.300%	\$117,971	\$7,418,714	\$117,971	\$15,150,799
2025-26	0.000	18.100% *	\$0	\$7,732,085	-0.100	26.200%	-\$60,165	\$7,358,549	-\$60,165	\$15,090,634

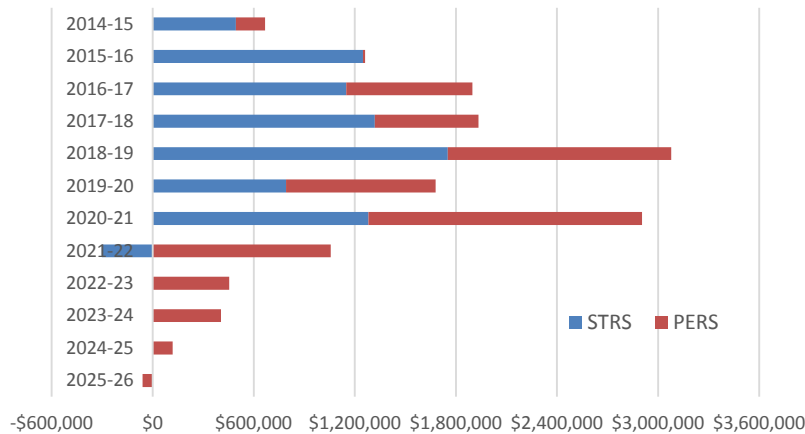
<sup>1</sup> Each 1% increase in STRS rate is approximately \$740,000

<sup>2</sup> Each 1% increase in PERS rate is approximately \$390,000

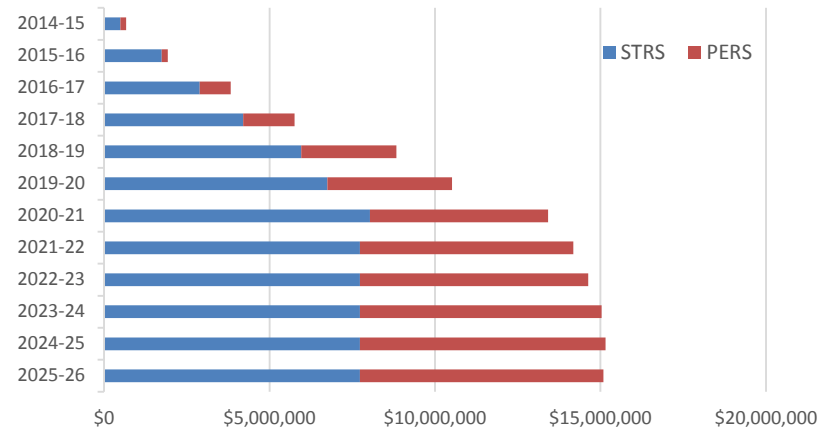
Employee Contribution % for STRS = 10.25%/10.205%

Employee Contribution % for PERS = 7.00%/7.00%

STRS & PERS Annual Increases



STRS & PERS Cumulative Impact



\* Beginning in 2021-22, the CalSTRS Board has authority to increase and decrease employer contribution rates within certain boundaries in order to fully exhaust the CalSTRS unfunded liability by 2045-46. These percentages reflect CalSTRS current estimates.

**Rancho Santiago Community College District**  
**Adopted Budget**  
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**Cost-of-Living Adjustment**

The Cost-of-Living Adjustment (COLA) is a reflection of the percentage change of the Implicit Price Deflator for state and local government purchases of goods and services for the United States, as published by the United States Department of Commerce. Although a COLA is specified in statute for the system, the recent history of the community colleges clearly demonstrates that during the recession of the early 1990's no COLA was received for three consecutive years, and in the most recent recession, beginning in late 2007, no COLA was funded for five consecutive years. For the first time in recent history statutory COLA was computed at zero for 2016-17. In 38% of the last 29 years the State has provided no COLA.

**California Community Colleges COLA History Since 1991-92**

<u>Fiscal Year</u>	<u>Statutory COLA</u>	<u>Funded CCC COLA</u>	<u>Negotiated COLA</u>	<u>Fiscal Year</u>	<u>Statutory COLA</u>	<u>Funded CCC COLA</u>	<u>Negotiated COLA</u>
1991-92	5.11%	0.00%	4.460%	2006-07	5.92%	5.92%	4.000%
1992-93	2.18%	0.00%	0.000%	2007-08	4.53%	4.53%	5.000%
1993-94	2.05%	0.00%	2.530%	2008-09	4.94%	0.00%	0.000%
1994-95	1.99%	0.00%	0.000%	2009-10	4.25%	0.00%	0.000%
1995-96	3.07%	3.00%	3.070%	2010-11	-0.39%	0.00%	0.000%
1996-97	3.06%	3.06%	5.750%	2011-12	2.24%	0.00%	1.053%
1997-98	2.97%	2.97%	2.790%	2012-13	3.24%	0.00%	1.000%
1998-99	2.26%	2.26%	3.260%	2013-14	1.57%	1.57%	1.570%
1999-00	1.41%	1.41%	1.520%	2014-15	0.85%	0.85%	0.850%
2000-01	3.17%	4.17%	6.900%	2015-16	1.02%	1.02%	1.550%
2001-02	3.87%	3.87%	4.260%	2016-17	0.00%	0.00%	1.060%
2002-03	1.66%	2.00%	3.750%	2017-18	1.56%	1.56%	3.546%
2003-04	1.80%	0.00%	0.000%	2018-19	2.71%	2.71%	1.894%/FARSCCD 2.71% CSEA
2004-05	2.41%	2.41%	0.000%	2019-20	3.26%	3.26%	unknown
2005-06	4.23%	4.23%	4.000%				
				<b>TOTALS</b>	<b>76.94%</b>	<b>50.80%</b>	<b>64.63%</b>



**Rancho Santiago Community College District**  
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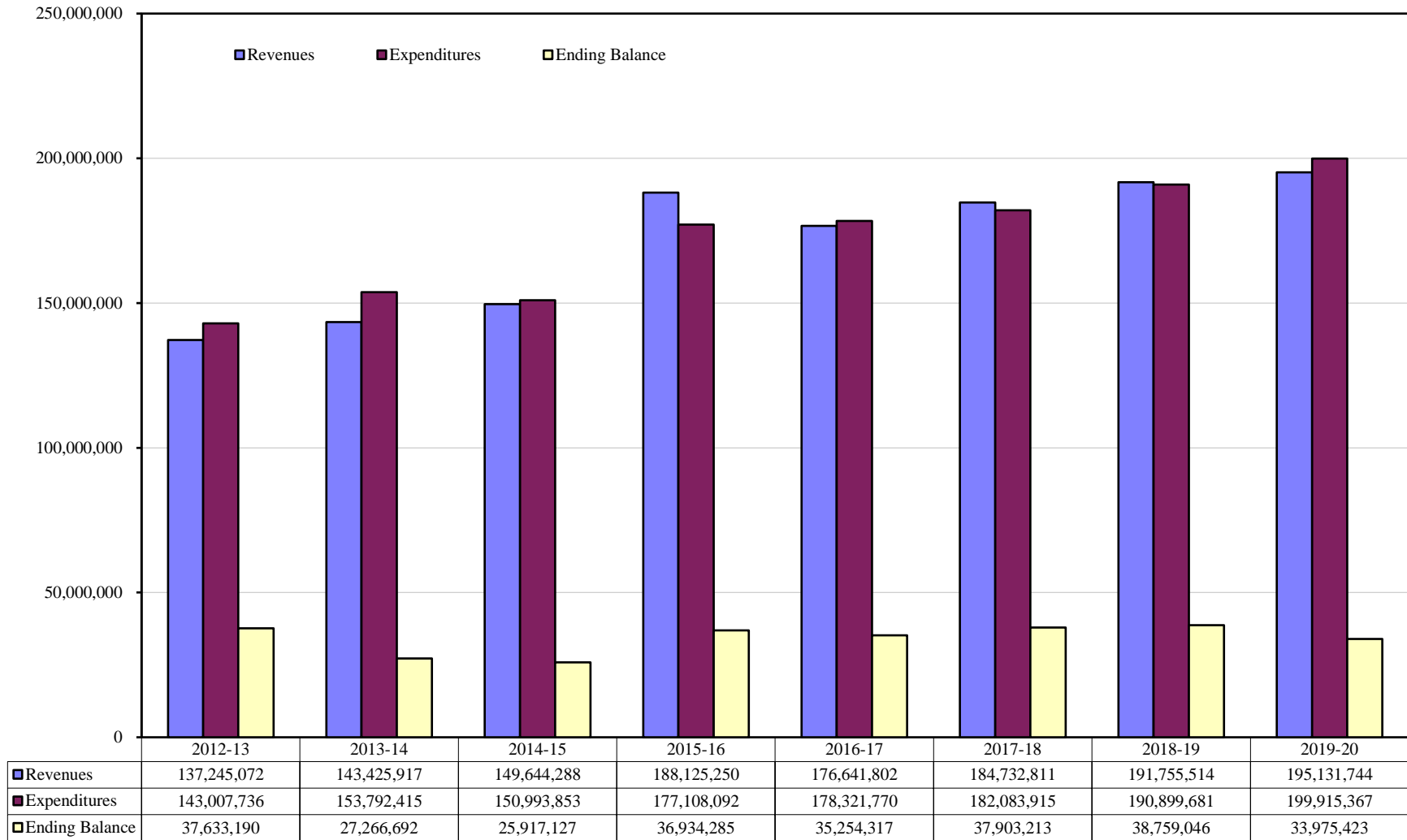
Recap of Revenue and Expenses - General Fund 11 and 13

The table of multi-year financial information allows a comparison of prior fiscal years to projections for the current fiscal year. The table covers the following periods: fiscal years 2012-13 through 2019-20

	Actual 12-13	Actual 13-14	% Change	Actual 14-15	% Change	Actual 15-16	% Change	Actual 16-17	% Change	Actual 17-18	% Change	Actual 18-19	% Change	Adopted Budget 19-20	% Change
Adj. Beg. Balance	43,395,854	37,633,190	-13.28%	27,266,692	-27.55%	25,917,127	-4.95%	36,934,285	42.51%	35,254,317	-4.55%	37,903,213	7.51%	38,759,046	2.26%
<b>Revenues:</b>															
Federal Income	-	19,017	0%	-	-100.00%	-	0%	9,909	0%	18,675	88.47%	-	-100.00%	-	#DIV/0!
<b>State Income:</b>															
General Apportionment	50,719,320	58,137,335	14.63%	54,571,608	-6.13%	57,785,815	5.89%	52,117,505	-9.81%	48,353,198	-7.22%	52,656,233	8.90%	51,996,153	-1.25%
Lottery	3,164,887	3,758,209	18.75%	3,844,324	2.29%	4,421,852	15.02%	4,324,568	-2.20%	4,218,563	-2.45%	5,277,791	25.11%	4,062,080	-23.03%
EPA	20,761,952	20,419,045	-1.65%	24,593,717	20.44%	23,577,290	-4.13%	22,186,845	-5.90%	22,927,757	3.34%	25,493,388	11.19%	26,437,430	3.70%
Other State	3,414,938	3,408,936	-0.18%	4,819,536	41.38%	26,283,934	445.36%	12,436,759	-52.68%	11,544,612	-7.17%	11,205,851	-2.93%	9,898,486	-11.67%
<b>Total State</b>	<b>78,061,097</b>	<b>85,723,525</b>	<b>9.82%</b>	<b>87,829,185</b>	<b>2.46%</b>	<b>112,068,891</b>	<b>27.60%</b>	<b>91,065,677</b>	<b>-18.74%</b>	<b>87,044,130</b>	<b>-4.42%</b>	<b>94,633,263</b>	<b>8.72%</b>	<b>92,394,149</b>	<b>-2.37%</b>
<b>Local Income:</b>															
Property Taxes	48,279,423	46,377,655	-3.94%	49,230,216	6.15%	50,448,132	2.47%	52,992,580	5.04%	56,450,938	6.53%	60,025,533	6.33%	63,584,479	5.93%
ERAF (346,907)	(346,907)	(7,795)	-97.75%	281,777	-3714.84%	12,590,255	4368.16%	18,917,141	50.25%	26,389,168	39.50%	21,394,784	-18.93%	25,000,000	16.85%
Interest	188,517	173,852	-7.78%	271,538	56.19%	543,831	100.28%	808,845	48.73%	1,418,945	75.43%	2,765,823	94.92%	1,400,000	-49.38%
Enrollment Fees	8,621,927	8,423,979	-2.30%	8,744,537	3.81%	8,677,600	-0.77%	8,850,604	1.99%	8,578,846	-3.07%	8,343,536	-2.74%	8,839,824	5.95%
Non-resident Tuition	1,495,417	1,520,765	1.70%	2,100,223	38.10%	2,875,471	36.91%	3,247,985	12.95%	3,687,654	13.54%	3,391,208	-8.04%	3,400,000	0.26%
Other Local	925,591	1,094,252	18.22%	1,177,835	7.64%	912,621	-22.52%	600,579	-34.19%	1,135,312	89.04%	1,181,547	4.07%	508,292	-56.98%
<b>Total Local</b>	<b>59,163,968</b>	<b>57,582,708</b>	<b>-2.67%</b>	<b>61,806,126</b>	<b>7.33%</b>	<b>76,047,910</b>	<b>23.04%</b>	<b>85,417,734</b>	<b>12.32%</b>	<b>97,660,863</b>	<b>14.33%</b>	<b>97,102,431</b>	<b>-0.57%</b>	<b>102,732,595</b>	<b>5.80%</b>
Transfers/Others	20,007	100,667	403.16%	8,977	-91.08%	8,449	-5.88%	148,482	1657.39%	9,143	-93.84%	19,820	116.78%	5,000	-74.77%
<b>Total Revenues</b>	<b>137,245,072</b>	<b>143,425,917</b>	<b>4.50%</b>	<b>149,644,288</b>	<b>4.34%</b>	<b>188,125,250</b>	<b>25.71%</b>	<b>176,641,802</b>	<b>-6.10%</b>	<b>184,732,811</b>	<b>4.58%</b>	<b>191,755,514</b>	<b>3.80%</b>	<b>195,131,744</b>	<b>1.76%</b>
<b>Total Available</b>	<b>180,640,926</b>	<b>181,059,107</b>	<b>0.23%</b>	<b>176,910,980</b>	<b>-2.29%</b>	<b>214,042,377</b>	<b>20.99%</b>	<b>213,576,087</b>	<b>-0.22%</b>	<b>219,987,128</b>	<b>3.00%</b>	<b>229,658,727</b>	<b>4.40%</b>	<b>233,890,790</b>	<b>1.84%</b>
<b>Expenditures:</b>															
Academic Salaries	55,565,289	59,997,871	7.98%	61,579,162	2.64%	63,842,107	3.67%	67,519,283	5.76%	69,495,581	2.93%	74,139,232	6.68%	72,248,811	-2.55%
Classified Salaries	27,663,569	29,140,022	5.34%	29,591,168	1.55%	29,063,337	-1.78%	30,660,767	5.50%	31,246,558	1.91%	33,240,377	6.38%	35,449,995	6.65%
Employee Benefits	36,372,638	34,206,977	-5.95%	36,193,816	5.81%	44,977,079	24.27%	47,089,952	4.70%	52,733,788	11.99%	54,953,189	4.21%	59,121,490	7.59%
Supplies & Materials	734,453	805,145	9.63%	686,574	-14.73%	761,759	10.95%	1,058,740	38.99%	1,091,765	3.12%	1,512,714	38.56%	1,589,345	5.07%
Other Operating	15,000,458	16,438,216	9.58%	16,617,663	1.09%	18,416,657	10.83%	16,616,262	-9.78%	16,837,354	1.33%	16,972,159	0.80%	25,994,019	53.16%
Capital Outlay	4,163,222	3,907,896	-6.13%	3,946,167	0.98%	3,302,600	-16.31%	5,977,215	80.99%	5,268,000	-11.87%	3,671,109	-30.31%	1,761,707	-52.01%
Transfers	3,508,107	9,296,288	164.99%	2,379,303	-74.41%	16,744,553	603.76%	9,399,551	-43.87%	5,410,869	-42.43%	6,410,901	18.48%	3,750,000	-41.51%
<b>Total Expenditures</b>	<b>143,007,736</b>	<b>153,792,415</b>	<b>7.54%</b>	<b>150,993,853</b>	<b>-1.82%</b>	<b>177,108,092</b>	<b>17.29%</b>	<b>178,321,770</b>	<b>0.69%</b>	<b>182,083,915</b>	<b>2.11%</b>	<b>190,899,681</b>	<b>4.84%</b>	<b>199,915,367</b>	<b>4.72%</b>
Ending Balance	37,633,190	27,266,692	-27.55%	25,917,127	-4.95%	36,934,285	42.51%	35,254,317	-4.55%	37,903,213	7.51%	38,759,046	2.26%	33,975,423	-12.34%
Adjustment to Beginning Balance	-	-		-		-		-		-		-	-	-	
Adjusted Beginning Fund Balance	37,633,190	27,266,692		25,917,127		36,934,285		35,254,317		37,903,213		38,759,046		33,975,423	
Ending Balance (% of Exp)	26.32%	17.73%		17.16%		20.85%		19.77%		20.82%		20.30%		16.99%	

**Rancho Santiago Community College District**  
**Adopted Budget**  
**2019-20**

Recap of Revenues and Expenditures  
 General Fund 11 and 13  
 2012-13 to 2019-20



**Rancho Santiago Community College District**  
*Adopted Budget*  
**2019-20**

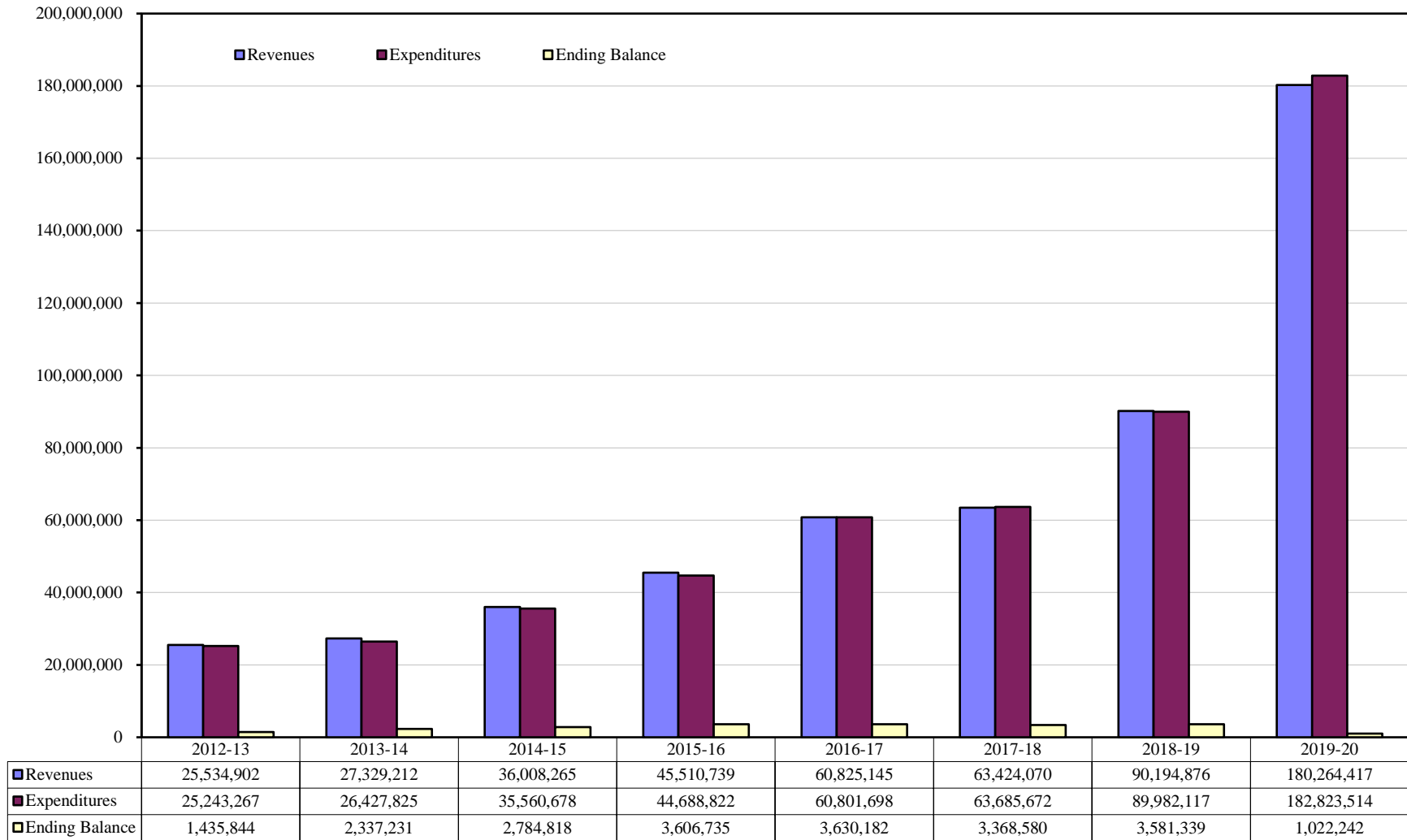
Recap of Revenue and Expenses - General Fund 12

The table of multi-year financial information allows a comparison of prior fiscal years to projections for the current fiscal year. The table covers the following periods: fiscal years 2012-13 through 2019-20

	Actual 12-13	Actual 13-14	% Change	Actual 14-15	% Change	Actual 15-16	% Change	Actual 16-17	% Change	Actual 17-18	% Change	Actual 18-19	% Change	Adopted Budget 19-20	% Change
Adj. Beg. Balance	1,144,209	1,435,844	25.49%	2,337,231	62.78%	2,784,818	19.15%	3,606,735	29.51%	3,630,182	0.65%	3,368,580	-7.21%	3,581,339	6.32%
<b>Revenues:</b>															
Federal Income	11,989,120	11,404,930	-4.87%	11,125,714	-2.45%	10,011,533	-10.01%	9,652,027	-3.59%	8,495,780	-11.98%	9,495,922	11.77%	8,475,002	-10.75%
<b>State Income:</b>															
Lottery	793,994	1,025,499	29.16%	1,104,150	7.67%	1,525,122	38.13%	1,437,686	-5.73%	1,637,596	13.90%	2,222,329	35.71%	1,433,675	-35.49%
Other State	10,383,734	12,465,012	20.04%	21,210,798	70.16%	31,633,314	49.14%	47,449,282	50.00%	51,002,415	7.49%	75,913,829	48.84%	167,023,294	120.02%
Total State	11,177,728	13,490,511	20.69%	22,314,948	65.41%	33,158,436	48.59%	48,886,968	47.43%	52,640,011	7.68%	78,136,158	48.43%	168,456,969	115.59%
<b>Local Income:</b>															
Other Local	2,368,054	2,433,771	2.78%	2,567,603	5.50%	2,340,770	-8.83%	2,286,150	-2.33%	2,288,279	0.09%	2,562,796	12.00%	3,332,446	30.03%
Total Local	2,368,054	2,433,771	2.78%	2,567,603	5.50%	2,340,770	-8.83%	2,286,150	-2.33%	2,288,279	0.09%	2,562,796	12.00%	3,332,446	30.03%
Total Revenues	25,534,902	27,329,212	7.03%	36,008,265	31.76%	45,510,739	26.39%	60,825,145	33.65%	63,424,070	4.27%	90,194,876	42.21%	180,264,417	99.86%
Total Available	26,679,111	28,765,056	7.82%	38,345,496	33.31%	48,295,557	25.95%	64,431,880	33.41%	67,054,252	4.07%	93,563,456	39.53%	183,845,756	96.49%
<b>Expenditures:</b>															
Academic Salaries	5,310,951	5,738,462	8.05%	7,248,036	26.31%	8,388,502	15.73%	10,423,306	24.26%	9,864,269	-5.36%	9,809,173	-0.56%	8,415,287	-14.21%
Classified Salaries	8,734,722	9,008,225	3.13%	9,666,467	7.31%	11,868,603	22.78%	12,882,796	8.55%	13,305,439	3.28%	15,276,311	14.81%	16,724,168	9.48%
Employee Benefits	4,090,039	4,055,283	-0.85%	4,819,924	18.86%	6,306,769	30.85%	7,842,052	24.34%	9,339,580	19.10%	10,561,842	13.09%	11,189,581	5.94%
Supplies & Materials	1,491,624	1,522,783	2.09%	1,699,439	11.60%	1,983,824	16.73%	2,721,167	37.17%	2,153,441	-20.86%	2,560,649	18.91%	5,008,308	95.59%
Other Operating	3,741,470	3,892,781	4.04%	8,866,099	127.76%	10,909,044	23.04%	21,501,755	97.10%	25,497,199	18.58%	48,134,434	88.78%	136,758,308	184.12%
Capital Outlay	1,277,240	1,484,164	16.20%	2,489,409	67.73%	4,004,708	60.87%	4,299,964	7.37%	2,451,092	-43.00%	2,102,656	-14.22%	2,972,934	41.39%
Transfers	597,221	726,127	21.58%	771,304	6.22%	1,227,372	59.13%	1,130,658	-7.88%	1,074,652	-4.95%	1,537,052	43.03%	1,754,928	14.17%
Total Expenditures	25,243,267	26,427,825	4.69%	35,560,678	34.56%	44,688,822	25.67%	60,801,698	36.06%	63,685,672	4.74%	89,982,117	41.29%	182,823,514	103.18%
Ending Balance	1,435,844	2,337,231	62.78%	2,784,818	19.15%	3,606,735	29.51%	3,630,182	0.65%	3,368,580	-7.21%	3,581,339	6.32%	1,022,242	-71.46%
Adjustment to Beginning Balance	-	-		-		-		-		-		-		-	
Adjusted Beginning Fund Balance	1,435,844	2,337,231		2,784,818		3,606,735		3,630,182		3,368,580		3,581,339		1,022,242	
Ending Balance (% of Exp)	5.69%	8.84%		7.83%		8.07%		5.97%		5.29%		3.98%		0.56%	

**Rancho Santiago Community College District**  
*Adopted Budget*  
**2019-20**

Recap of Revenues and Expenditures  
 General Fund 12  
 2012-13 to 2019-20



**Rancho Santiago Community College District**  
*Adopted Budget*  
**2019-20**

Recap of Revenue and Expenses - General Fund (Combined Fund 11, 12 & 13)

The table of multi-year financial information allows a comparison of prior fiscal years to projections for the current fiscal year. The table covers the following periods: fiscal years 2012-13 through 2019-20

	Actual 12-13	Actual 13-14	% Change	Actual 14-15	% Change	Actual 15-16	% Change	Actual 16-17	% Change	Actual 17-18	% Change	Actual 18-19	% Change	Adopted Budget 19-20	% Change
Adj. Beg. Balance	44,540,063	39,069,034	-12.28%	29,603,923	-24.23%	28,701,945	-3.05%	40,541,020	41.25%	38,884,499	-4.09%	41,271,793	6.14%	42,340,385	2.59%
<b>Revenues:</b>															
Federal Income	11,982,940	11,430,127	-4.61%	11,125,713	-2.66%	10,011,533	-10.01%	9,661,936	-3.49%	8,514,455	-11.88%	9,495,922	11.53%	8,475,002	-10.75%
<b>State Income:</b>															
General Apportionment	50,719,320	58,137,335	14.63%	54,571,608	-6.13%	50,833,999	-6.85%	50,074,777	-1.49%	41,402,760	-17.32%	48,188,774	16.39%	45,168,491	-0.06267607
Lottery	3,958,881	4,783,708	20.83%	4,948,474	3.44%	5,946,974	20.18%	5,762,254	-3.11%	5,856,159	1.63%	7,500,120	28.07%	5,495,755	-26.72%
EPA	20,761,952	20,419,045	-1.65%	24,593,717	20.44%	23,577,290	-4.13%	22,186,845	-5.90%	22,927,757	3.34%	25,493,388	11.19%	26,437,430	3.70%
Other State	13,798,672	15,873,948	15.04%	26,030,335	63.98%	64,869,064	149.21%	61,928,769	-4.53%	69,497,465	12.22%	91,587,139	31.78%	183,749,442	100.63%
Total State	89,238,825	99,214,036	11.18%	110,144,134	11.02%	145,227,327	31.85%	139,952,645	-3.63%	139,684,141	-0.19%	172,769,421	23.69%	260,851,118	50.98%
<b>Local Income:</b>															
Property Taxes	48,279,423	46,377,655	-3.94%	49,230,216	6.15%	50,448,132	2.47%	52,992,580	5.04%	56,450,938	6.53%	60,025,533	6.33%	63,584,479	5.93%
ERAF (346,907)	(346,907)	(7,795)	-97.75%	281,777	-3714.84%	12,590,255	4368.16%	18,917,141	50.25%	26,389,168	39.50%	21,394,784	-18.93%	25,000,000	16.85%
Interest	188,517	173,852	-7.78%	271,538	56.19%	546,477	101.25%	808,845	48.01%	1,418,945	75.43%	2,765,823	94.92%	1,400,000	-49.38%
Enrollment Fees	8,621,927	8,423,979	-2.30%	8,744,537	3.81%	8,677,600	-0.77%	8,850,604	1.99%	8,578,846	-3.07%	8,343,536	-2.74%	8,839,824	5.95%
Non-resident Tuition	1,495,417	1,520,765	1.70%	2,100,223	38.10%	2,875,471	36.91%	3,247,985	12.95%	3,687,654	13.54%	3,391,208	-8.04%	3,400,000	0.26%
Other Local	3,293,645	3,528,023	7.12%	3,745,438	6.16%	3,250,745	-13.21%	2,886,729	-11.20%	3,423,591	18.60%	3,744,343	9.37%	3,840,738	2.57%
Total Local	61,532,022	60,016,479	-2.46%	64,373,729	7.26%	78,388,680	21.77%	87,703,884	11.88%	99,949,142	13.96%	99,665,227	-0.28%	106,065,041	6.42%
Transfers/Others	26,187	94,487	260.82%	8,977	-90.50%	8,449	-5.88%	148,482	1657.39%	9,143	-93.84%	19,820	116.78%	5,000	-74.77%
Total Revenues	162,779,974	170,755,129	4.90%	185,652,553	8.72%	233,635,989	25.85%	237,466,947	1.64%	248,156,881	4.50%	281,950,390	13.62%	375,396,161	33.14%
Total Available	207,320,037	209,824,163	1.21%	215,256,476	2.59%	262,337,934	21.87%	278,007,967	5.97%	287,041,380	3.25%	323,222,183	12.60%	417,736,546	29.24%
<b>Expenditures:</b>															
Academic Salaries	60,876,240	65,736,333	7.98%	68,827,198	4.70%	72,230,609	4.94%	77,942,589	7.91%	79,359,850	1.82%	83,948,405	5.78%	80,664,098	-3.91%
Classified Salaries	36,398,291	38,148,246	4.81%	39,257,634	2.91%	40,931,940	4.26%	43,543,563	6.38%	44,551,997	2.32%	48,516,688	8.90%	52,174,163	7.54%
Employee Benefits	40,462,677	38,262,261	-5.44%	41,013,741	7.19%	51,283,848	25.04%	54,932,004	7.11%	62,073,368	13.00%	65,515,031	5.54%	70,311,071	7.32%
Supplies & Materials	2,226,077	2,327,928	4.58%	2,386,013	2.50%	2,745,583	15.07%	3,779,907	37.67%	3,245,206	-14.15%	4,073,363	25.52%	6,597,653	61.97%
Other Operating	18,741,928	20,330,997	8.48%	25,483,762	25.34%	29,325,701	15.08%	38,118,017	29.98%	42,334,553	11.06%	65,106,593	53.79%	162,752,327	149.98%
Capital Outlay	5,440,462	5,392,060	-0.89%	6,435,577	19.35%	7,307,308	13.55%	10,277,179	40.64%	7,719,092	-24.89%	5,773,765	-25.20%	4,734,641	-18.00%
Transfers	4,105,328	10,022,415	144.13%	3,150,606	-68.56%	17,971,925	470.43%	10,530,209	-41.41%	6,485,521	-38.41%	7,947,953	22.55%	5,504,928	-30.74%
Total Expenditures	168,251,003	180,220,240	7.11%	186,554,531	3.51%	221,796,914	18.89%	239,123,468	7.81%	245,769,587	2.78%	280,881,798	14.29%	382,738,881	36.26%
Ending Balance	39,069,034	29,603,923	-24.23%	28,701,945	-3.05%	40,541,020	41.25%	38,884,499	-4.09%	41,271,793	6.14%	42,340,385	2.59%	34,997,665	-17.34%
Adjustment to Beginning Balance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjusted Beginning Fund Balance	39,069,034	29,603,923	-	28,701,945	-	40,541,020	-	38,884,499	-	41,271,793	-	42,340,385	-	34,997,665	-
Ending Balance (% of Exp)	23.22%	16.43%	-	15.39%	-	18.28%	-	16.26%	-	16.79%	-	15.07%	-	9.14%	-



**Rancho Santiago Community College District**  
*Adopted Budget*  
**2019-20**

Recap of Revenues and Expenditures  
 General Fund (Combined Fund 11, 12 & 13)  
 2012-13 to 2019-20

