



Santa Ana College • Santiago Canyon College

ADOPTED BUDGET 2010 - 2011

**Rancho Santiago Community College District
2010-11**

ADOPTED BUDGET

Submitted on October 11, 2010

by

Dr. Raúl Rodríguez, Chancellor

to the

BOARD OF TRUSTEES

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Rancho Santiago Community College District
Adopted Budget
2010-11

	Page
Chancellor's Message	3
List of Funds Budgeted	5
General Fund	6
General Fund by Site	14
Santa Ana College - General Fund	16
Santiago Canyon College - General Fund	18
District Operations - General Fund	20
Combined Discretionary/Fixed Expense	22
Budget Allocation Model	23
Child Development Fund	27
General Obligation Bond Funds	33
Bond Interest and Redemption Funds	38
Capital Outlay Projects Fund	50
Self-Insurance Funds	55
Self-Insurance Fund - Workers' Compensation	56
Self-Insurance Fund - Property and Liability	60
Retiree Benefits Fund	63
Student Financial Aid Fund	67
Diversified Trust Fund	72
Associated Students Fund	76
Bookstore Fund	80
Community Education Fund	84
Supplemental Data	88
Assumptions	89
Full-Time Equivalent Students	90
Compliance with the 50% Law	91
Cost-of-Living Adjustment	92
Recap of Revenues and Expenditures - General Fund	93



RANCHO SANTIAGO
COMMUNITY COLLEGE DISTRICT

**Chancellor's Message
Adopted Budget 2010-11**

Dear Members of the Board of Trustees:

The Adopted Budget for 2010-11 is presented for your review and consideration.

Proposition 98 funding levels for K-14 education, which includes the community colleges, have been reduced over the last two years. The direct causes of this downslide in funding are reduced collections of state revenues from sales taxes and personnel income taxes as well as reduced property tax collections. Due to this severely reduced level of state funding support, community college districts have been compelled to make severe budget cuts, including reduced services and class offerings for our students in their time of greatest need.

The State Legislature has yet to enact a state budget for the 2010-2011 academic year, setting a new record in budget futility that has now swollen to a delay of over 100 days past the start of the new fiscal year. As a result, community colleges have not received any state apportionment payments since July, 1 and additional delays in apportionment payments are expected. Although annual funding levels are not yet finalized, the schedules of classes for the fall and spring semesters have been put in place. When the state budget is adopted it could well lead to further reductions in class offerings and services for our students in the current academic year. Notwithstanding the uncertainty surrounding the state budget and our share of it, we are still required by regulation to adopt a budget for the Rancho Santiago Community College District (RSCCD) by October 15, 2010.

This adopted budget is essentially the same budget presented for the Tentative Budget approval. An agreed upon modified RSCCD Budget Allocation Model (BAM) was used to balance this budget. With reductions in the past two fiscal years to the fixed costs and discretionary costs in the budgets, due primarily to an imbalance of reductions occurring in the fixed costs, the discretionary cost percentage allocations are not in conformance with the Full Time Equivalent Student (FTES) percentage allocations between the colleges per the BAM. Although acknowledgement and approvals were granted by the Budget Allocation and Planning Review

(BAPR) Committee in the prior budgets for this abnormality, this year the budget allocation model assumptions have been slightly modified to allow for the differential split between the colleges.

The BAPR Committee has discussed and deliberated this proposed adopted budget with the use of the modified BAM assumptions. Campus budget committees have evaluated financial information and deliberated budget priorities. Additional time for review and discussion, in the wake of a delayed state budget, of the proposed adopted budget was requested by campus representatives. This delay was granted. The BAPR Committee, on September 29, 2010, unanimously approved the recommendations of the Adopted Budget Assumptions and the proposed Adopted Budget.

This proposed 2010-2011 Adopted Budget includes state revenue estimates from the Governor's May Revise. A state budget may be approved any day now. Once a final state budget is enacted, adjustments will need to be made to the RSCCD Adopted Budget to reflect authorized state funding entitlements. However, the proposed state budget may include overly optimistic revenue assumptions and expenditures which may lead to mid-year reductions of state funding sometime after the first of the new calendar year. Additional adjustments to the 2010-2011 RSCCD Adopted Budget may be necessary at that time.

The RSCCD Adopted Budget, similar to the Tentative Budget, includes no Cost of Living Allowance (COLA) or FTES growth funding. This Adopted Budget does include the recommended budget assumptions and a 5% contingency reserve approved by the Board of Trustees.

I applaud the efforts of the colleges and the district office in evaluating programs and services and making difficult decisions that needed to be made to balance this budget. More effort may be needed throughout the year to adjust for any further funding variations that result from a final enacted state budget.

This proposed Adopted Budget came to me as a unanimous recommendation from the District's Budget Allocation and Planning Review Committee (BAPR) through the shared governance process. Having reviewed and approved this budget, I pass it forward for your review and adoption.

Sincerely,

A handwritten signature in black ink, appearing to read 'Raúl Rodríguez', written in a cursive style.

Raúl Rodríguez, PhD
Chancellor

Rancho Santiago Community College District
Adopted Budget
2010-11

List of Funds Budgeted

General Fund

Expenditures	\$ 167,345,022
Board Policy Contingency (5%)	8,367,251
Faculty Leave Bank-Current Year Payout	500,000
Current Year Vacation Payout	250,000
Child Development Cash Flow	600,000
Reserved for Restricted Programs	231,990
Restricted Contingency-Campus Health Services	76,807
Revolving Cash Accounts	100,000
Unrestricted Contingency	13,023,159

Total General Fund

\$ 190,494,229

Child Development Fund

7,638,948

General Obligation Bond Funds

120,512,801

Bond Interest and Redemption Funds

23,628,362

Capital Outlay Projects Fund

20,118,233

Self-Insurance Fund - Workers' Compensation

7,080,781

Self-Insurance Fund - Property and Liability

2,387,146

Retiree Benefits Fund

(7,507,024)

Student Financial Aid Fund

19,213,721

Diversified Trust Fund

1,799,949

Associated Students Fund

441,966

Bookstore Fund

10,829,039

Community Education Fund

599,919

Total All Funds

\$ 397,238,070

Rancho Santiago Community College District
Adopted Budget
2010-11

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 moneys 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 two subfunds: the Unrestricted General Fund 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 moneys such as those for categorically-funded programs are accounted for separately from other general purpose moneys, but classified as a component of the total general fund that provides instructional and support services.

The unrestricted subfund shall be used to account for 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 moneys for specific future operating purposes. The governing board may elect to transfer unrestricted moneys to other funds. Similarly, the governing board may elect to return any balance of designated moneys appearing in other fund groups to the General Fund.

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 moneys. Restricted moneys are from a specific source that require moneys to be used for specific purposes.

Rancho Santiago Community College District
Adopted Budget
2010-11

General Fund Revenue Budget

<u>Revenues by Source</u>	2008-09 Actual Revenue	2009-10 Actual Revenue	2010-11 Tentative Budget	2010-11 Adopted Budget	% Adpt/Tent Change
8100 Federal Revenues					
8110 Forest Reserve	\$0	\$3,301	\$0	\$0	-
8120 Higher Education Act	2,222,677	3,268,109	4,014,347	1,539,581	(61.65)
8130 Workforce Investment Act (JTPA)	439,873	396,206	385,862	374,576	(2.92)
8140 Temporary Assistance for Needy Families (TANF)	123,106	125,577	101,578	101,578	-
8150 Student Financial Aid	18,385	22,230	15,855	16,455	3.78
8160 Veterans Education	0	0	0	0	-
8170 Vocational Technical Education Act (VTEA)	1,307,621	1,547,958	1,608,097	2,015,776	25.35
8199 Other Federal Revenues	6,464,047	7,011,249	7,364,492	5,837,305	(20.74)
Total Federal Revenues	<u>10,575,709</u>	<u>12,374,630</u>	<u>13,490,231</u>	<u>9,885,271</u>	(26.72)
8600 State Revenues					
8611 Apprenticeship Allowance	2,590,575	1,356,805	1,405,553	1,405,553	-
8612 State General Apportionment	87,494,152	83,439,227	85,282,423	81,410,312	(4.54)
8612 State General Apportionment-3% Deficit and (2%) Workload	0	0	(7,514,795)	(7,514,795)	-
8619 Other General Apportionments	1,476,904	780,625	778,391	778,391	-
8622 Extended Opportunity Programs & Services (EOPS)	2,054,704	1,396,602	1,464,738	1,342,398	(8.35)
8623 Disabled Students Programs & Services (DSPS)	2,352,051	1,717,375	1,359,815	1,242,810	(8.60)
8625 CalWORKS	333,101	196,308	177,077	177,077	-
8626 Telecomm./Technology Infrastructure Prog. (TTIP)	95,100	92,027	238,444	146,417	(38.59)
8629 Other Gen Categorical Apport	8,416,026	5,847,662	6,479,156	5,671,354	(12.47)
8659 Other Reimb Categorical Allow	2,256,679	1,921,908	800,305	1,921,050	140.04
8672 Homeowners' Property Tax Relief	349,828	337,217	349,827	337,217	(3.60)
8681 State Lottery Proceeds	4,258,436	4,639,793	3,797,799	3,721,963	(2.00)
8682 State Mandated Costs	0	0	0	0	-
8699 Other Misc State Revenue	9	0	22,500	0	(100.00)
Total State Revenues	<u>111,677,565</u>	<u>101,725,549</u>	<u>94,641,233</u>	<u>90,639,747</u>	(4.23)

Rancho Santiago Community College District
Adopted Budget
2010-11

General Fund Revenue Budget

<u>Revenues by Source</u>	2008-09 Actual Revenue	2009-10 Actual Revenue	2010-11 Tentative Budget	2010-11 Adopted Budget	% Adpt/Tent Change
8800 Local Revenues					
8810 Tax Allocation, Redevelopment	99,715	160,644	0	0	-
8811 Tax Allocation, Secured Roll	37,659,437	37,027,384	36,188,379	38,631,416	6.75
8812 Tax Allocation, Supplement Roll	915,605	525,884	993,026	525,883	(47.04)
8813 Tax Allocation, Unsecured Roll	1,577,203	598,133	1,570,561	598,133	(61.92)
8814 Voted Indebt Levies-Secured	0	0	0	0	-
8816 Prior Years' Taxes	2,045,566	2,343,104	2,013,519	2,343,104	16.37
8817 Education Revenue Augmentation Fund (ERAF)	459,606	4,616,440	0	2,953,292	-
8820 Contrib, Gifts, Grants & Endowment	0	1,752	1,050	10,050	857.14
8831 Contract Instructional Service	87,643	68,884	139,825	142,932	2.22
8850 Rents and Leases	310,691	304,358	134,327	134,327	-
8860 Interest & Investment Income	493,561	934,152	455,059	455,059	-
8867 Gain(Loss)on Invest-Unrealized	0	0	0	0	-
8874 CCC Enrollment Fees	5,210,027	7,043,658	6,722,877	6,910,365	2.79
8876 Health Services Fees	742,697	943,276	837,320	792,248	(5.38)
8880 Nonresident Tuition	2,686,602	2,576,914	2,647,791	2,647,791	-
8882 Parking Fees & Bus Passes	615,974	908,285	902,384	908,284	0.65
8885 Student ID & ASB Fees	68,260	57,301	64,652	64,652	-
8890 Other Local Revenues	391,761	444,792	374,500	361,449	(3.48)
8891 Other Local Rev - Special Proj	883,504	522,417	253,705	282,850	11.49
8897 Redevelopment Revenues	0	0	0	0	-
Total Local Revenues	54,247,852	59,077,378	53,298,975	57,761,835	8.37

Rancho Santiago Community College District
Adopted Budget
2010-11

General Fund Revenue Budget

<u>Revenues by Source</u>	2008-09 Actual Revenue	2009-10 Actual Revenue	2010-11 Tentative Budget	2010-11 Adopted Budget	% Adpt/Tent Change
8900 Other Financing Sources					
8910 Proceeds-Sale of Equip & Suppl	16,237	6,786	6,000	6,000	-
8981 Interfund Transfer In	0	11,642	10,500	10,500	-
Total Other Sources	<u>16,237</u>	<u>18,428</u>	<u>16,500</u>	<u>16,500</u>	-
Total Revenues	<u>176,517,363</u>	<u>173,195,985</u>	<u>161,446,939</u>	<u>158,303,353</u>	(1.95)
Net Beginning Balance	15,687,397	16,867,113	28,826,844	32,190,876	11.67
Adjustments to Beginning Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
Beginning Fund Balance	15,687,397	16,867,113	28,826,844	32,190,876	11.67
Adjustments to Beginning Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
Adjusted Beginning Fund Balance	<u>15,687,397</u>	<u>16,867,113</u>	<u>28,826,844</u>	<u>32,190,876</u>	11.67
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u><u>\$192,204,760</u></u>	<u><u>\$190,063,098</u></u>	<u><u>\$190,273,783</u></u>	<u><u>\$190,494,229</u></u>	0.12

Rancho Santiago Community College District
Adopted Budget
2010-11

General Fund Expenditure Budget					
<u>Expenditures by Object</u>	2008-09 Actual Expenses	2009-10 Actual Expenses	2010-11 Tentative Budget	2010-11 Adopted Budget	% Adpt/Tent Change
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$23,916,113	\$23,041,111	\$24,211,616	\$24,370,624	0.66
1200 Non-Instructional Salaries, Regular Contract	15,895,242	14,352,352	14,113,194	13,315,617	(5.65)
1300 Instructional Salaries, Other Non-Regular	24,286,146	20,514,171	18,923,727	19,658,964	3.89
1400 Non-Instructional Salaries, Other Non-Regular	4,191,746	3,490,744	3,082,530	2,729,824	(11.44)
Subtotal	<u>68,289,247</u>	<u>61,398,378</u>	<u>60,331,067</u>	<u>60,075,029</u>	(0.42)
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	33,085,548	30,070,586	30,624,435	30,504,676	(0.39)
2200 Instructional Aides, Regular Full Time	1,093,608	916,604	930,934	930,934	-
2300 Non-Instructional Salaries, Other	6,002,696	3,960,749	3,899,713	4,004,623	2.69
2400 Instructional Aides, Other	3,170,283	2,044,320	2,228,383	2,222,890	(0.25)
Subtotal	<u>43,352,135</u>	<u>36,992,259</u>	<u>37,683,465</u>	<u>37,663,123</u>	(0.05)
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	5,081,057	4,573,074	5,522,890	5,433,586	(1.62)
3200 Public Employees' Retirement System Fund	3,666,306	3,381,410	4,655,499	4,642,523	(0.28)
3300 Old Age, Survivors, Disability, and Health Ins.	4,035,853	3,574,767	3,784,808	3,723,980	(1.61)
3400 Health and Welfare Benefits	16,817,786	16,937,399	19,357,541	19,397,899	0.21
3500 State Unemployment Insurance	341,989	297,729	711,836	721,125	1.30
3600 Workers' Compensation Insurance	2,488,126	2,192,899	2,292,199	2,255,250	(1.61)
3900 Other Benefits	1,402,068	1,233,033	1,270,384	1,252,805	(1.38)
Subtotal	<u>33,833,185</u>	<u>32,190,311</u>	<u>37,595,157</u>	<u>37,427,168</u>	(0.45)

Rancho Santiago Community College District
Adopted Budget
2010-11

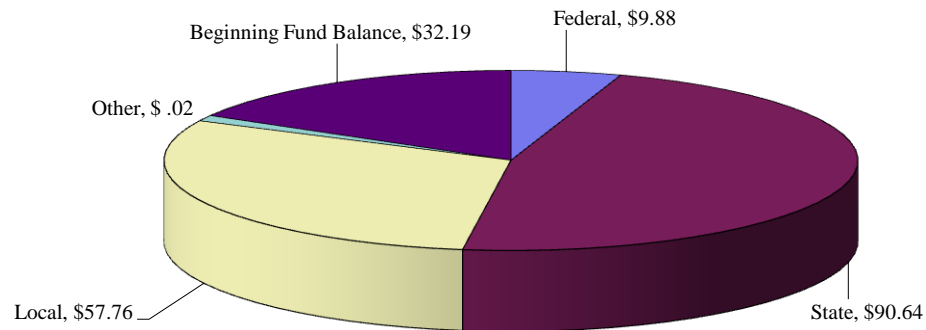
General Fund Expenditure Budget					
Expenditures by Object	2008-09 Actual Expenses	2009-10 Actual Expenses	2010-11 Tentative Budget	2010-11 Adopted Budget	% Adpt/Tent Change
4000 Books and Supplies					
4100 Textbooks	0	0	0	0	-
4200 Other Books	183,504	112,358	170,086	155,897	(8.34)
4300 Instructional Supplies	848,960	774,514	967,003	1,157,666	19.72
4400 Media Supplies	0	0	0	0	-
4500 Maintenance Supplies	192,884	165,098	247,249	237,590	(3.91)
4600 Non-Instructional Supplies	976,777	854,997	1,295,304	1,174,097	(9.36)
4700 Food Supplies	157,760	79,634	91,805	77,235	(15.87)
Subtotal	2,359,885	1,986,601	2,771,447	2,802,485	1.12
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	2,468,279	3,694,919	3,914,115	2,635,477	(32.67)
5200 Travel & Conference Expenses	561,155	256,805	464,274	567,414	22.22
5300 Dues & Memberships	153,337	124,475	205,980	213,918	3.85
5400 Insurance	884,912	1,183,049	1,325,854	1,325,854	-
5500 Utilities & Housekeeping Svcs	4,420,868	3,770,701	5,955,646	5,964,551	0.15
5600 Rents, Leases & Repairs	4,722,562	3,498,541	4,038,377	4,302,383	6.54
5700 Legal, Election & Audit Exp	554,309	347,665	828,780	443,780	(46.45)
5800 Other Operating Exp & Services	8,149,905	6,041,969	6,231,221	6,082,313	(2.39)
5900 Other	1,192,589	1,193,207	3,315,573	3,093,358	(6.70)
Subtotal	23,107,916	20,111,331	26,279,820	24,629,048	(6.28)
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	2,290	0	0	0	-
6200 Buildings	142,688	399,736	395,738	28,000	(92.92)
6300 Library Books	101,159	92,869	104,002	83,096	(20.10)
6400 Equipment	1,951,670	2,454,813	2,648,364	2,404,959	(9.19)
Subtotal	2,197,807	2,947,418	3,148,104	2,516,055	(20.08)
Subtotal, Expenditures (1000 -6000)	173,140,175	155,626,298	167,809,060	165,112,908	(1.61)

Rancho Santiago Community College District
Adopted Budget
2010-11

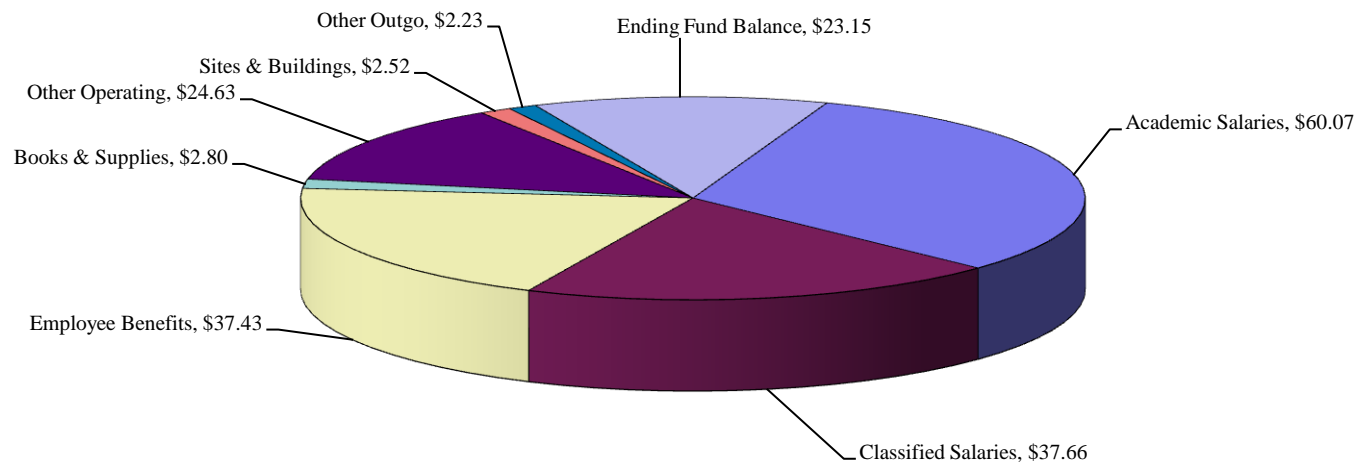
General Fund Expenditure Budget					
Expenditures by Object	2008-09 Actual Expenses	2009-10 Actual Expenses	2010-11 Tentative Budget	2010-11 Adopted Budget	% Adpt/Tent Change
7000 Other Outgo					
7200 Intrafund Transfers Out	0	0	0	0	-
7300 Interfund Transfers Out	695,368	1,521,041	1,521,041	1,521,041	-
7600 Other Student Aid	1,502,104	724,883	767,526	711,073	(7.36)
Subtotal	<u>2,197,472</u>	<u>2,245,924</u>	<u>2,288,567</u>	<u>2,232,114</u>	(2.47)
Subtotal, Expenditures (1000 -7000)	<u>175,337,647</u>	<u>157,872,222</u>	<u>170,097,627</u>	<u>167,345,022</u>	(1.62)
7900 Reserve for Contingencies					
7930 Board Policy Contingency (5%)	8,766,882	7,893,611	8,504,881	8,367,251	(1.62)
7940 Faculty Leave Bank-Current Year Payout	0	500,000	500,000	500,000	-
7940 Current Year Vacation Payout	0	250,000	250,000	250,000	-
7940 Child Development Cashflow	0	400,000	600,000	600,000	-
7940 Reserved for Restricted Programs	355,540	305,887	229,080	231,990	1.27
7940 Restricted Contingency-Campus Health Services	0	76,807	76,807	76,807	-
7940 Revolving Cash Accounts	100,000	100,000	100,000	100,000	-
Total Designated	<u>9,222,422</u>	<u>9,526,305</u>	<u>10,260,768</u>	<u>10,126,048</u>	(1.31)
7910 Unrestricted Contingency	7,644,691	22,664,571	9,915,388	13,023,159	31.34
Subtotal Expenditures (7900)	<u>16,867,113</u>	<u>32,190,876</u>	<u>20,176,156</u>	<u>23,149,207</u>	14.74
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$192,204,760</u>	<u>\$190,063,098</u>	<u>\$190,273,783</u>	<u>\$190,494,229</u>	0.12

Rancho Santiago Community College District
Adopted Budget 2010-11
General Fund

Revenue in Millions



Expenditures in Millions



Rancho Santiago Community College District
Adopted Budget
2010-11

General Fund by Site				
<u>Expenditures by Object</u>	Santa Ana College	Santiago Canyon College	District Operations	Total
1000 Academic Salaries				
1100 Instructional Salaries, Regular Contract	\$17,042,524	\$7,328,100	\$0	\$24,370,624
1200 Non-Instructional Salaries, Regular Contract	7,806,175	4,542,244	967,198	13,315,617
1300 Instructional Salaries, Other Non-Regular	14,401,004	5,257,960	0	19,658,964
1400 Non-Instructional Salaries, Other Non-Regular	1,663,272	1,001,249	65,303	2,729,824
Subtotal	<u>40,912,975</u>	<u>18,129,553</u>	<u>1,032,501</u>	<u>60,075,029</u>
2000 Classified Salaries				
2100 Non-Instructional Salaries, Regular Full Time	14,581,320	6,989,253	8,934,103	30,504,676
2200 Instructional Aides, Regular Full Time	640,896	290,038	0	930,934
2300 Non-Instructional Salaries, Other	2,703,126	698,960	602,537	4,004,623
2400 Instructional Aides, Other	1,812,017	410,873	0	2,222,890
Subtotal	<u>19,737,359</u>	<u>8,389,124</u>	<u>9,536,640</u>	<u>37,663,123</u>
3000 Employee Benefits	<u>18,656,524</u>	<u>8,502,908</u>	<u>10,267,736</u>	<u>37,427,168</u>
4000 Books and Supplies				
4100 Textbooks	0	0	0	0
4200 Other Books	101,009	23,207	31,681	155,897
4300 Instructional Supplies	840,652	288,320	28,694	1,157,666
4500 Maintenance Supplies	189,926	20,050	27,614	237,590
4600 Non-Instructional Supplies	632,842	264,085	277,170	1,174,097
4700 Food Supplies	40,638	14,029	22,568	77,235
Subtotal	<u>1,805,067</u>	<u>609,691</u>	<u>387,727</u>	<u>2,802,485</u>
5000 Services and Other Operating Expenses				
5100 Personal & Consultant Svcs	1,252,288	143,225	1,239,964	2,635,477
5200 Travel & Conference Expenses	204,508	105,251	257,655	567,414
5300 Dues & Memberships	56,949	25,576	131,393	213,918

Rancho Santiago Community College District
Adopted Budget
2010-11

General Fund by Site				
<u>Expenditures by Object</u>	Santa Ana College	Santiago Canyon College	District Operations	Total
5400 Insurance	3,978	0	1,321,876	1,325,854
5500 Utilities & Housekeeping Svcs	2,809,423	1,608,584	1,546,544	5,964,551
5600 Rents, Leases & Repairs	930,810	465,561	2,906,012	4,302,383
5700 Legal, Election & Audit Exp	0	40,890	402,890	443,780
5800 Other Operating Exp & Services	3,091,157	2,251,906	739,250	6,082,313
5900 Other	1,613,366	333,519	1,146,473	3,093,358
Subtotal	9,962,479	4,974,512	9,692,057	24,629,048
6000 Sites, Buildings, Books, and Equipment				
6100 Sites & Site Improvements	0	0	0	0
6200 Buildings	3,000	0	25,000	28,000
6300 Library Books	71,532	11,564	0	83,096
6400 Equipment	1,249,536	240,427	914,996	2,404,959
Subtotal	1,324,068	251,991	939,996	2,516,055
Subtotal, Expenditures (1000 -6000)	92,398,472	40,857,779	31,856,657	165,112,908
7000 Other Outgo				
7200 Intrafund Transfers Out	0	0	0	0
7300 Interfund Transfers Out	0	0	1,521,041	1,521,041
7600 Other Student Aid	600,463	110,610	0	711,073
Subtotal	600,463	110,610	1,521,041	2,232,114
Subtotal, Expenditures (1000 -7000)	92,998,935	40,968,389	33,377,698	167,345,022
7900 Reserve for Contingencies	27,385	3,500	23,118,322	23,149,207
Total Expenditures, Other Outgo and Contingencies	\$93,026,320	\$40,971,889	\$56,496,020	\$190,494,229
	49%	21%	30%	100%

Rancho Santiago Community College District
Adopted Budget
2010-11

Santa Ana College - General Fund					
Expenditures by Object	Unrestricted		Restricted		Total SAC Budget
	Credit	Non-Credit	Credit	Non-Credit	
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$16,393,615	\$317,708	\$331,201	\$0	\$17,042,524
1200 Non-Instructional Salaries, Regular Contract	5,444,012	1,156,019	984,611	221,533	7,806,175
1300 Instructional Salaries, Other Non-Regular	8,529,274	5,542,085	327,898	1,747	14,401,004
1400 Non-Instructional Salaries, Other Non-Regular	197,482	0	725,864	739,926	1,663,272
Subtotal	<u>30,564,383</u>	<u>7,015,812</u>	<u>2,369,574</u>	<u>963,206</u>	<u>40,912,975</u>
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	10,349,658	1,461,163	2,183,903	586,596	14,581,320
2200 Instructional Aides, Regular Full Time	640,896	0	0	0	640,896
2300 Non-Instructional Salaries, Other	788,046	33,052	1,368,806	513,222	2,703,126
2400 Instructional Aides, Other	1,060,515	159,786	319,338	272,378	1,812,017
Subtotal	<u>12,839,115</u>	<u>1,654,001</u>	<u>3,872,047</u>	<u>1,372,196</u>	<u>19,737,359</u>
3000 Employee Benefits	<u>14,388,613</u>	<u>2,041,553</u>	<u>1,678,530</u>	<u>547,828</u>	<u>18,656,524</u>
4000 Books and Supplies					
4100 Textbooks	0	0	0	0	0
4200 Other Books	1,495	0	70,388	29,126	101,009
4300 Instructional Supplies	273,182	2,596	483,709	81,165	840,652
4500 Maintenance Supplies	187,811	1,615	0	500	189,926
4600 Non-Instructional Supplies	333,717	19,884	230,860	48,381	632,842
4700 Food Supplies	893	0	37,245	2,500	40,638
Subtotal	<u>797,098</u>	<u>24,095</u>	<u>822,202</u>	<u>161,672</u>	<u>1,805,067</u>
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	82,032	0	1,147,769	22,487	1,252,288
5200 Travel & Conference Expenses	4,342	0	188,519	11,647	204,508
5300 Dues & Memberships	43,045	0	13,904	0	56,949

Rancho Santiago Community College District
Adopted Budget
2010-11

Santa Ana College - General Fund					
<u>Expenditures by Object</u>	Unrestricted		Restricted		Total SAC Budget
	Credit	Non-Credit	Credit	Non-Credit	
5400 Insurance	3,978	0	0	0	3,978
5500 Utilities & Housekeeping Svcs	2,808,423	0	0	1,000	2,809,423
5600 Rents, Leases & Repairs	693,883	15,494	61,879	159,554	930,810
5700 Legal, Election & Audit Exp	0	0	0	0	0
5800 Other Operating Exp & Services	2,614,740	420,969	35,017	20,431	3,091,157
5900 Other	572,149	85	693,257	347,875	1,613,366
Subtotal	<u>6,822,592</u>	<u>436,548</u>	<u>2,140,345</u>	<u>562,994</u>	<u>9,962,479</u>
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	0	0	0	0	0
6200 Buildings	3,000	0	0	0	3,000
6300 Library Books	37,018	0	34,514	0	71,532
6400 Equipment	63,719	402	1,147,045	38,370	1,249,536
Subtotal	<u>103,737</u>	<u>402</u>	<u>1,181,559</u>	<u>38,370</u>	<u>1,324,068</u>
Subtotal, Expenditures (1000 -6000)	<u>65,515,538</u>	<u>11,172,411</u>	<u>12,064,257</u>	<u>3,646,266</u>	<u>92,398,472</u>
7000 Other Outgo					
7300 Interfund Transfers Out	0	0	0	0	0
7600 Other Student Aid	0	0	600,463	0	600,463
Subtotal	<u>0</u>	<u>0</u>	<u>600,463</u>	<u>0</u>	<u>600,463</u>
Subtotal, Expenditures (1000 -7000)	<u>65,515,538</u>	<u>11,172,411</u>	<u>12,664,720</u>	<u>3,646,266</u>	<u>92,998,935</u>
7900 Reserve for Contingencies	27,385	0	0	0	27,385
Total Expenditures, Other Outgo and Contingencies	<u>\$65,542,923</u>	<u>\$11,172,411</u>	<u>\$12,664,720</u>	<u>\$3,646,266</u>	<u>\$93,026,320</u>
	70%	12%	14%	4%	100%

Rancho Santiago Community College District
Adopted Budget
2010-11

Santiago Canyon College - General Fund

Expenditures by Object	Unrestricted		Restricted		Total SCC Budget
	Credit	Non-Credit	Credit	Non-Credit	
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$7,039,192	\$246,047	\$42,861	\$0	\$7,328,100
1200 Non-Instructional Salaries, Regular Contract	3,446,812	954,606	140,826	0	4,542,244
1300 Instructional Salaries, Other Non-Regular	3,334,138	1,867,905	55,917	0	5,257,960
1400 Non-Instructional Salaries, Other Non-Regular	185,862	5,737	671,206	138,444	1,001,249
Subtotal	<u>14,006,004</u>	<u>3,074,295</u>	<u>910,810</u>	<u>138,444</u>	<u>18,129,553</u>
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	5,091,737	776,481	733,636	387,399	6,989,253
2200 Instructional Aides, Regular Full Time	290,038	0	0	0	290,038
2300 Non-Instructional Salaries, Other	216,758	3,811	442,438	35,953	698,960
2400 Instructional Aides, Other	163,856	98,982	43,859	104,176	410,873
Subtotal	<u>5,762,389</u>	<u>879,274</u>	<u>1,219,933</u>	<u>527,528</u>	<u>8,389,124</u>
3000 Employee Benefits	<u>6,674,148</u>	<u>1,092,429</u>	<u>512,001</u>	<u>224,330</u>	<u>8,502,908</u>
4000 Books and Supplies					
4100 Textbooks	0	0	0	0	0
4200 Other Books	0	0	2,332	20,875	23,207
4300 Instructional Supplies	4,471	0	260,015	23,834	288,320
4500 Maintenance Supplies	20,050	0	0	0	20,050
4600 Non-Instructional Supplies	127,130	32,777	72,408	31,770	264,085
4700 Food Supplies	2,026	0	12,003	0	14,029
Subtotal	<u>153,677</u>	<u>32,777</u>	<u>346,758</u>	<u>76,479</u>	<u>609,691</u>
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	10,416	4,425	125,884	2,500	143,225
5200 Travel & Conference Expenses	8,119	1,500	89,207	6,425	105,251
5300 Dues & Memberships	20,765	0	4,811	0	25,576

Rancho Santiago Community College District
Adopted Budget
2010-11

Santiago Canyon College - General Fund

Expenditures by Object	Unrestricted		Restricted		Total SCC Budget
	Credit	Non-Credit	Credit	Non-Credit	
5400 Insurance	0	0	0	0	0
5500 Utilities & Housekeeping Svcs	1,599,000	6,634	2,950	0	1,608,584
5600 Rents, Leases & Repairs	322,098	3,107	22,910	117,446	465,561
5700 Legal, Election & Audit Exp	40,890	0	0	0	40,890
5800 Other Operating Exp & Services	1,843,230	391,849	12,627	4,200	2,251,906
5900 Other	155,705	1,697	160,025	16,092	333,519
Subtotal	4,000,223	409,212	418,414	146,663	4,974,512
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	0	0	0	0	0
6200 Buildings	0	0	0	0	0
6300 Library Books	6,564	0	5,000	0	11,564
6400 Equipment	5,564	814	150,821	83,228	240,427
Subtotal	12,128	814	155,821	83,228	251,991
Subtotal, Expenditures (1000 -6000)	30,608,569	5,488,801	3,563,737	1,196,672	40,857,779
7000 Other Outgo					
7300 Interfund Transfers Out	0	0	0	0	0
7600 Other Student Aid	0	0	110,610	0	110,610
Subtotal	0	0	110,610	0	110,610
Subtotal, Expenditures (1000 -7000)	30,608,569	5,488,801	3,674,347	1,196,672	40,968,389
7900 Reserve for Contingencies	3,500	0	0	0	3,500
Total Expenditures, Other Outgo and Contingencies	\$30,612,069	\$5,488,801	\$3,674,347	\$1,196,672	\$40,971,889
	75%	13%	9%	3%	100%

Rancho Santiago Community College District
Adopted Budget
2010-11

District Operations - General Fund					
Expenditures by Object	Unrestricted District Operations	District Wide	Restricted District Operations	District Wide	Total District Operations
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$0	\$0	\$0	\$0	\$0
1200 Non-Instructional Salaries, Regular Contract	954,893	0	12,305	0	967,198
1300 Instructional Salaries, Other Non-Regular	0	0	0	0	0
1400 Non-Instructional Salaries, Other Non-Regular	60,000	0	5,303	0	65,303
Subtotal	<u>1,014,893</u>	<u>0</u>	<u>17,608</u>	<u>0</u>	<u>1,032,501</u>
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	8,355,761	0	578,342	0	8,934,103
2200 Instructional Aides, Regular Full Time	0	0	0	0	0
2300 Non-Instructional Salaries, Other	186,796	0	415,741	0	602,537
2400 Instructional Aides, Other	0	0	0	0	0
Subtotal	<u>8,542,557</u>	<u>0</u>	<u>994,083</u>	<u>0</u>	<u>9,536,640</u>
3000 Employee Benefits	<u>4,360,234</u>	<u>5,568,888</u>	<u>338,614</u>	<u>0</u>	<u>10,267,736</u>
4000 Books and Supplies					
4200 Other Books	5,681	0	26,000	0	31,681
4300 Instructional Supplies	0	0	28,694	0	28,694
4500 Maintenance Supplies	27,614	0	0	0	27,614
4600 Non-Instructional Supplies	237,484	0	39,686	0	277,170
4700 Food Supplies	9,600	0	12,968	0	22,568
Subtotal	<u>280,379</u>	<u>0</u>	<u>107,348</u>	<u>0</u>	<u>387,727</u>
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	688,710	0	551,254	0	1,239,964
5200 Travel & Conference Expenses	106,706	0	150,949	0	257,655
5300 Dues & Memberships	131,043	0	350	0	131,393
5400 Insurance	0	1,321,876	0	0	1,321,876

Rancho Santiago Community College District
Adopted Budget
2010-11

District Operations - General Fund					
Expenditures by Object	Unrestricted District Operations	District Wide	Restricted District Operations	District Wide	Total District Operations
5500 Utilities & Housekeeping Svcs	1,544,044	0	2,500	0	1,546,544
5600 Rents, Leases & Repairs	2,896,516	0	9,496	0	2,906,012
5700 Legal, Election & Audit Exp	402,890	0	0	0	402,890
5800 Other Operating Exp & Services	379,995	0	359,255	0	739,250
5900 Other	1,104,708	0	41,765	0	1,146,473
Subtotal	7,254,612	1,321,876	1,115,569	0	9,692,057
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	0	0	0	0	0
6200 Buildings	25,000	0	0	0	25,000
6300 Library Books	0	0	0	0	0
6400 Equipment	825,015	0	89,981	0	914,996
Subtotal	850,015	0	89,981	0	939,996
Subtotal, Expenditures (1000 -6000)	22,302,690	6,890,764	2,663,203	0	31,856,657
7000 Other Outgo					
7200 Intrafund Transfers Out	0	0	0	0	0
7300 Interfund Transfers Out	0	1,521,041	0	0	1,521,041
7600 Other Student Aid	0	0	0	0	0
Subtotal	0	1,521,041	0	0	1,521,041
Subtotal, Expenditures (1000 -7000)	22,302,690	8,411,805	2,663,203	0	33,377,698
7900 Reserve for Contingencies	0	23,118,322	0	0	23,118,322
Total Expenditures, Other Outgo and Contingencies	\$22,302,690	\$31,530,127	\$2,663,203	\$0	\$56,496,020
	39%	56%	5%	0%	100%

Rancho Santiago Community College District
Adopted Budget
2010-11

Santa Ana College						
	Unrestricted	%	Restricted	%	Combined	%
Academic Salaries	37,580,195		3,332,780		40,912,975	
Classified Salaries	14,493,116		5,244,243		19,737,359	
Employee Benefits	16,430,166		2,226,358		18,656,524	
Supplies & Materials	821,193		983,874		1,805,067	
Other Operating Exp & Services	7,259,140		2,703,339		9,962,479	
Capital Outlay	104,139		1,219,929		1,324,068	
Other Outgo	27,385		600,463		627,848	
Grand Total	\$76,715,334	56.78%	\$16,310,986	68.40%	\$93,026,320	58.52%

Santiago Canyon College						
	Unrestricted	%	Restricted	%	Combined	%
Academic Salaries	17,080,299		1,049,254		18,129,553	
Classified Salaries	6,641,663		1,747,461		8,389,124	
Employee Benefits	7,766,577		736,331		8,502,908	
Supplies & Materials	186,454		423,237		609,691	
Other Operating Exp & Services	4,409,435		565,077		4,974,512	
Capital Outlay	12,942		239,049		251,991	
Other Outgo	3,500		110,610		114,110	
Grand Total	\$36,100,870	26.72%	\$4,871,019	20.43%	\$40,971,889	25.77%

District Office						
	Unrestricted	%	Restricted	%	Combined	%
Academic Salaries	1,014,893		17,608		1,032,501	
Classified Salaries	8,542,557		994,083		9,536,640	
Employee Benefits	4,360,234		338,614		4,698,848	
Supplies & Materials	280,379		107,348		387,727	
Other Operating Exp & Services	7,254,612		1,115,569		8,370,181	
Capital Outlay	850,015		89,981		939,996	
Other Outgo	0		0		0	
Grand Total	\$22,302,690	16.51%	\$2,663,203	11.17%	\$24,965,893	15.71%

Total Expenditures-excludes Districtwide	\$135,118,894	100.00%	\$23,845,208	100.00%	\$158,964,102	100.00%
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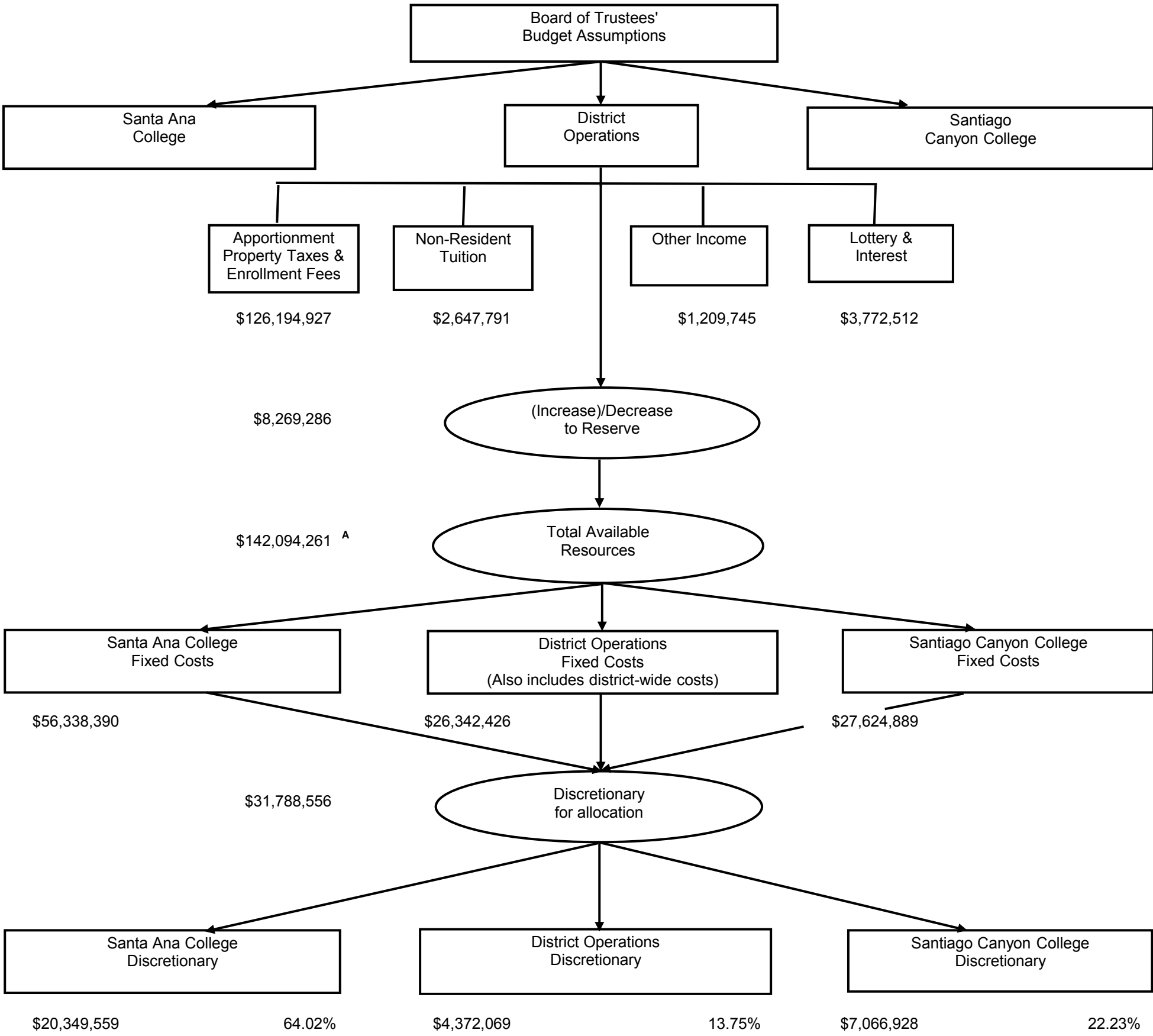
Districtwide						
	Unrestricted	%	Restricted	%	Combined	%
Faculty Leave Bank-Current Year Payout	500,000		0		500,000	
Current Year Vacation Payout	250,000		0		250,000	
Employee Benefits-retiree benefits	5,568,888		0		5,568,888	
Supplies & Materials	0		0		0	
Other Operating Exp & Services-prop&liability ins	1,321,876		0		1,321,876	
Capital Outlay	0		0		0	
Other Outgo-intrafund/interfund transfers	1,521,041		0		1,521,041	
Child Development Cash Flow	600,000		0		600,000	
Other Outgo-reserves	21,768,322		0		21,768,322	
Grand Total	\$31,530,127	18.92%	\$0	0.00%	\$31,530,127	16.55%

Total Expenditures-includes Districtwide	\$166,649,021		\$23,845,208		\$190,494,229	
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Rancho Santiago Community College District
Adopted Budget
2010-11

Budget Allocation Model						
<u>Discretionary Expenditures</u>	Unrestricted	%	Restricted	%	Combined	%
Santa Ana College						
Hourly, 1300, 1400, 2300, 2400	15,026,230		3,231,268		18,257,498	
Other expenditures, 4000-7000	5,323,329		5,507,605		10,830,934	
Subtotal SAC	<u>20,349,559</u>	64.02	<u>8,738,873</u>	67.57	<u>29,088,432</u>	65.04
Santiago Canyon College						
Hourly, 1300, 1400, 2300, 2400	5,496,377		1,244,741		6,741,118	
Other expenditures, 4000-7000	1,570,551		1,231,159		2,801,710	
Subtotal SCC	<u>7,066,928</u>	22.23	<u>2,475,900</u>	19.14	<u>9,542,828</u>	21.34
District Operations						
ITS, Hourly, 1300, 1400, 2300, 2400	53,000		0		53,000	
ITS, expenditures, 4000-7000	1,473,948		26,947		1,500,895	
ITS, subtotal	<u>1,526,948</u>		<u>26,947</u>		<u>1,553,895</u>	
Other hourly, 1300, 1400, 2300, 2400	78,265		408,201		486,466	
Other expenditures, 4000-7000	2,766,856		1,283,451		4,050,307	
Subtotal District Operations	<u>4,372,069</u>	13.75	<u>1,718,599</u>	13.29	<u>6,090,668</u>	13.62
		<u>100.00</u>		<u>100.00</u>		<u>100.00</u>
Total 3 sites	<u>31,788,556</u>		<u>12,933,372</u>		<u>44,721,928</u>	
<u>Fixed Expenditures</u>						
Santa Ana College						
Payroll/Benefits, 1000-3000	53,477,247		7,572,113		61,049,360	
Property & Liability Self-Insur	0		0		0	
Utilities, 5500	2,736,461		0		2,736,461	
Facility Leases, 5611	124,682		0		124,682	
Election & Other, 5700, 5930	0		0		0	
Reserves, 7900	27,385		0		27,385	
Subtotal SAC	<u>56,365,775</u>	42.24	<u>7,572,113</u>	69.39	<u>63,937,888</u>	44.29
Santiago Canyon College						
Payroll/Benefits, 1000-3000	25,992,162		2,288,305		28,280,467	
Utilities, 5500	1,588,437		0		1,588,437	
Facility Leases, 5611	3,400		106,814		110,214	
Election & Other, 5700, 5930	40,890		0		40,890	
Reserves, 7900	3,500		0		3,500	
Subtotal SCC	<u>27,628,389</u>	20.70	<u>2,395,119</u>	21.95	<u>30,023,508</u>	20.80
District Operations						
ITS:						
Payroll/Benefits, 1000-3000	2,595,337		0		2,595,337	
Utilities, 5500	908,039		0		908,039	
Facility Leases, 5611	0		0		0	
Software Support, 5665	2,237,600		0		2,237,600	
Other:						
Payroll/Benefits, 1000-3000	16,759,970		942,104		17,702,074	
Property & Liability Self Ins., 5440	1,321,876		0		1,321,876	
Utilities, 5500	392,981		2,500		395,481	
Facility Leases, 5611	202,692		0		202,692	
Election & Other, 5700, 5930	402,890		0		402,890	
Interfund transfers, 7300	1,521,041		0		1,521,041	
Reserves, 7900	23,118,322		0		23,118,322	
Subtotal District Operations	<u>49,460,748</u>	37.06	<u>944,604</u>	8.66	<u>50,405,352</u>	34.91
Subtotal Fixed Expenditures	<u>133,454,912</u>	<u>100.00</u>	<u>10,911,836</u>	<u>100.00</u>	<u>144,366,748</u>	<u>100.00</u>
Apprenticeship	<u>1,405,553</u>		<u>0</u>		<u>1,405,553</u>	
Total Expenditures, all sites	<u>166,649,021</u>		<u>23,845,208</u>		<u>190,494,229</u>	

Rancho Santiago Community College District
Budget Allocation Model Flowchart
 General Fund - Unrestricted Only
 Adopted Budget
 2010-11



A - Adopted budget includes a projected Workload Measure Reduction of -3.39% from FY 09-10, with additional -2.00% for FY 10-11, -3.00% Deficit Factor and 0% COLA

Rancho Santiago Community College District
Adopted Budget
2010-11

Budget Allocation Model - FTES Distribution				
	FTES*	%	FTES*	%
	2009-10		2010-11	
	Annual		Annual	
	(Reported)		(Projected)	
Santa Ana College	21,689	70.96%	21,342	71.27%
Santiago Canyon College	8,875	29.04%	8,604	28.73%
	<u>30,564</u>	<u>100.00%</u>	<u>29,946</u>	<u>100.00%</u>

Budget Allocation Model - Discretionary Expenses (2 Colleges Only)						
Discretionary Expenditures	Unrestricted	%	Restricted	%	Combined	%
Santa Ana College						
Hourly, 1300, 1400, 2300, 2400	\$15,026,230		\$3,231,268		\$18,257,498	
Other expenditures, 4000-7000	<u>5,323,329</u>		<u>5,507,605</u>		<u>10,830,934</u>	
Subtotal	<u>20,349,559</u>	74.22	<u>8,738,873</u>	77.92	<u>29,088,432</u>	75.30
Santiago Canyon College						
Hourly, 1300, 1400, 2300, 2400	5,496,377		1,244,741		6,741,118	
Other expenditures, 4000-7000	<u>1,570,551</u>		<u>1,231,159</u>		<u>2,801,710</u>	
Subtotal	<u>7,066,928</u>	25.78	<u>2,475,900</u>	22.08	<u>9,542,828</u>	24.70
Total 2 sites	<u>\$27,416,487</u>	<u>100.00</u>	<u>\$11,214,773</u>	<u>100.00</u>	<u>\$38,631,260</u>	<u>100.00</u>

* FTES - Full-time Equivalent Students

Rancho Santiago Community College District
Adopted Budget
2010-11

Budget Allocation Model					
FTES Credit vs. Non-Credit Breakdown					
<u>Full-Time Equivalent Students</u>	Santa Ana College		Santiago Canyon College		Total FTES
	FTES	%	FTES	%	
2009/10 Annual					
Credit	15,780	71.12%	6,409	28.88%	22,189
Non-Credit	5,909	70.56%	2,466	29.44%	8,375
Total	<u>21,689</u>	<u>70.96%</u>	<u>8,875</u>	<u>29.04%</u>	<u>30,564</u>
2010/11 Projected					
Credit	15,478	70.96%	6,333	29.04%	21,811
Non-Credit	5,864	72.08%	2,271	27.92%	8,135
Total	<u>21,342</u>	<u>71.27%</u>	<u>8,604</u>	<u>28.73%</u>	<u>29,946</u>

Expenditures by Object (2 Colleges Only)					
<u>Expenditures by Object</u>	Santa Ana College		Santiago Canyon College		Adopted Budget
	\$	%	\$	%	
1000 Academic Salaries	\$40,912,975	69.29%	\$18,129,553	30.71%	\$59,042,528
2000 Classified Salaries	19,737,359	70.17%	8,389,124	29.83%	28,126,483
3000 Employee Benefits	18,656,524	68.69%	8,502,908	31.31%	27,159,432
4000 Books and Supplies	1,805,067	74.75%	609,691	25.25%	2,414,758
5000 Services and Other Operating Expenses	9,962,479	66.70%	4,974,512	33.30%	14,936,991
6000 Sites, Buildings, Books, and Equipment	1,324,068	84.01%	251,991	15.99%	1,576,059
7000 Other Outgo and Contingencies	627,848	84.62%	114,110	15.38%	741,958
Total Expenditures	<u>\$93,026,320</u>	<u>69.42%</u>	<u>\$40,971,889</u>	<u>30.58%</u>	<u>\$133,998,209</u>

Rancho Santiago Community College District
Adopted Budget
2010-11

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.

Rancho Santiago Community College District
Adopted Budget
2010-11

		Child Development Fund Revenue Budget				
<u>Revenues by Source</u>		2008-09 Actual Revenue	2009-10 Actual Revenue	2010-11 Tentative Budget	2010-11 Adopted Budget	% Adpt/Tent Change
8100	Federal Revenues					
8199	Other Federal Revenue	\$439,293	\$1,247,908	\$2,565,815	\$2,971,748	15.82
8600	State Revenues					
8621	Child Development Apportionment	3,267,577	3,586,336	3,637,316	3,637,316	-
8625	CalWORKS	278,510	102,403	135,657	135,657	-
8629	Other Categorical Apportionment	471,533	231,076	289,064	289,064	-
8699	Other Miscellaneous State Revenue	63,918	85,957	0	0	-
	Total State Revenues	<u>4,081,538</u>	<u>4,005,772</u>	<u>4,062,037</u>	<u>4,062,037</u>	-
8800	Local Revenues					
8820	Contribution, Gifts, Grants	0	0	0	8,356	-
8843	Sales-Misc	697	1,875	0	0	-
8860	Interest & Investment Income	8,585	5,820	9,000	9,000	-
8871	Child Development Services	427,217	304,822	245,176	245,176	-
8890	Other Local Rev	(638)	2,164	0	0	-
8891	Other Local Rev - Special Proj	47,495	15,927	25,000	10,396	(58.42)
8893	Outlawed Checks	648	1,611	0	0	-
	Total Local Revenues	<u>484,004</u>	<u>332,219</u>	<u>279,176</u>	<u>272,928</u>	(2.24)
8900	Other Financing Sources					
8981	Interfund Transfers In	248,772	147,022	147,022	147,022	-
	Total Other Financing Sources	<u>248,772</u>	<u>147,022</u>	<u>147,022</u>	<u>147,022</u>	-
	Total Revenues	<u>5,253,607</u>	<u>5,732,921</u>	<u>7,054,050</u>	<u>7,453,735</u>	5.67
	Beginning Fund Balance	205,342	69,311	0	185,213	-
	Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$5,458,949</u>	<u>\$5,802,232</u>	<u>\$7,054,050</u>	<u>\$7,638,948</u>	8.29

Rancho Santiago Community College District
Adopted Budget
2010-11

Child Development Fund					
Expenditure Budget					
<u>Expenditures by Object</u>	2008-09 Actual Expenses	2009-10 Actual Expenses	2010-11 Tentative Budget	2010-11 Adopted Budget	% Adpt/Tent Change
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$0	\$0	\$0	\$0	-
1200 Non-instructional Salaries, Regular Contract	2,087,073	2,066,698	2,065,453	2,273,068	10.05
1300 Instructional Salaries, Other Non-Regular	0	0	0	0	-
1400 Non-instructional Salaries, Other Non-Regular	133,261	71,443	49,532	55,381	11.81
Subtotal	<u>2,220,334</u>	<u>2,138,141</u>	<u>2,114,985</u>	<u>2,328,449</u>	10.09
2000 Classified Salaries					
2100 Non-instructional Salaries, Regular Full Time	502,671	531,530	553,270	619,632	11.99
2300 Non-instructional Salaries, Other	710,770	727,925	826,520	923,070	11.68
2400 Instructional Aides, Other	0	0	0	0	-
Subtotal	<u>1,213,441</u>	<u>1,259,455</u>	<u>1,379,790</u>	<u>1,542,702</u>	11.81
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	185,763	180,919	178,407	195,984	9.85
3200 Public Employees' Retirement System Fund	65,737	78,119	73,383	92,917	26.62
3300 Old Age, Survivors, Disability, and Health Ins.	103,508	108,597	106,333	122,792	15.48
3400 Health and Welfare Benefits	712,364	701,997	721,224	759,475	5.30
3500 State Unemployment Insurance	9,733	9,577	23,319	27,913	19.70
3600 Workers' Compensation Insurance	78,066	77,124	79,625	88,233	10.81
3900 Other Benefits	114,564	107,938	125,349	128,777	2.73
Subtotal	<u>1,269,735</u>	<u>1,264,271</u>	<u>1,307,640</u>	<u>1,416,091</u>	8.29

Rancho Santiago Community College District
Adopted Budget
2010-11

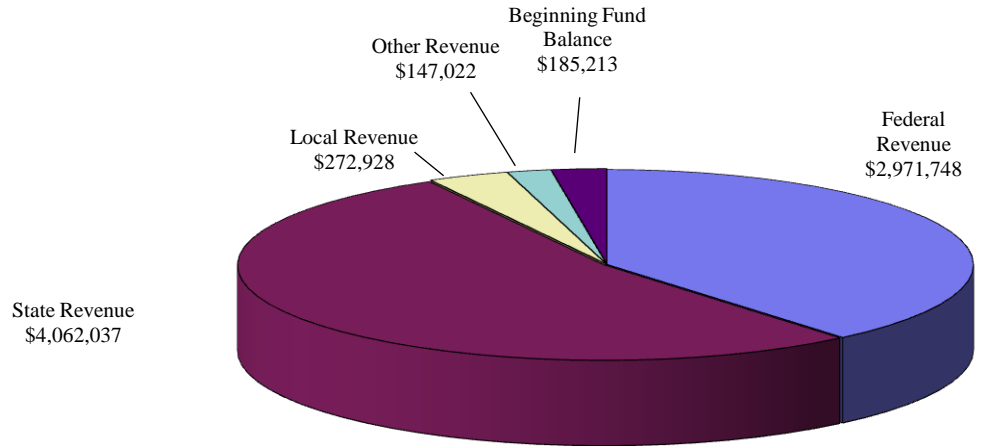
Child Development Fund					
Expenditure Budget					
<u>Expenditures by Object</u>	2008-09 Actual Expenses	2009-10 Actual Expenses	2010-11 Tentative Budget	2010-11 Adopted Budget	% Adpt/Tent Change
4000 Books and Supplies					
4200 Other Books	366	0	0	0	-
4300 Instructional Supplies	41,568	18,716	52,831	81,979	55.17
4500 Maintenance Supplies	0	0	0	0	-
4600 Non-Instructional Supplies	37,165	34,986	63,416	83,399	31.51
4700 Food Supplies	198,083	201,697	221,852	206,041	(7.13)
Subtotal	277,182	255,399	338,099	371,419	9.86
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	10,615	329,079	650,252	1,071,276	64.75
5200 Travel & Conference Expenses	7,410	15,923	96,165	71,596	(25.55)
5300 Dues & Memberships	2,000	0	4,700	9,350	98.94
5500 Utilities & Housekeeping Svcs	7,300	10,830	10,050	10,680	6.27
5600 Rents, Leases & Repairs	34,448	64,747	68,946	69,048	0.15
5800 Other Operating Exp & Services	15,861	50,022	71,886	116,979	62.73
5900 Other	1,104	471	22,693	24,682	8.76
Subtotal	78,738	471,072	924,692	1,373,611	48.55
6000 Sites, Buildings, Books, and Equipment					
6100 Sites and Site Improvements	34,679	32,263	30,853	0	(100.00)
6200 Buildings	2,609	42,317	0	3,408	-
6400 Equipment	29,829	40,213	6,000	53,573	792.88
Subtotal	67,117	114,793	36,853	56,981	54.62

Rancho Santiago Community College District
Adopted Budget
2010-11

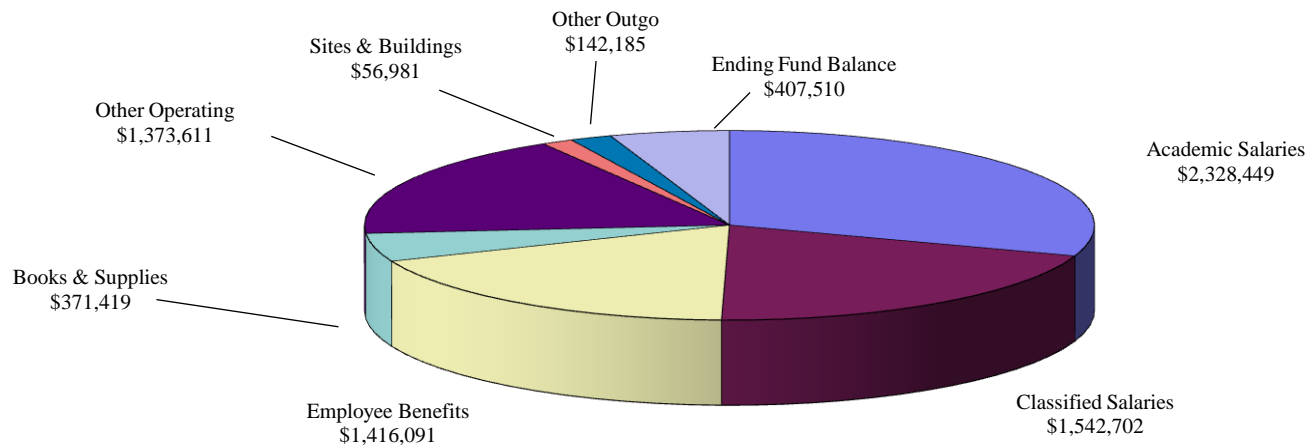
Child Development Fund Expenditure Budget					
<u>Expenditures by Object</u>	2008-09 Actual Expenses	2009-10 Actual Expenses	2010-11 Tentative Budget	2010-11 Adopted Budget	% Adpt/Tent Change
7000 Other Outgo					
7110 Debt Payment - Principal	30,222	30,222	30,223	30,223	-
7300 Interfund Transfers Out	0	0	0	0	-
7670 Other Exp Paid for Students	232,869	83,666	111,962	111,962	-
Subtotal	<u>263,091</u>	<u>113,888</u>	<u>142,185</u>	<u>142,185</u>	-
Subtotal, Expenditures (1000 -7000)	<u>5,389,638</u>	<u>5,617,019</u>	<u>6,244,244</u>	<u>7,231,438</u>	15.81
7900 Reserve for Contingencies					
7920 Restricted Contingency	69,311	185,213	809,806	407,510	(49.68)
Total Expenditures, Other Outgo and Ending Fund Balance	<u><u>\$5,458,949</u></u>	<u><u>\$5,802,232</u></u>	<u><u>\$7,054,050</u></u>	<u><u>\$7,638,948</u></u>	8.29

Rancho Santiago Community College District
Adopted Budget 2010-11
Child Development Fund

Revenue by Source



Expenditures by Object



Rancho Santiago Community College District
Adopted Budget
2010-11

General Obligation Bond Fund

The General Obligation Bond Fund are used exclusively to account for activity associated with Measure E, an initiative approved by local voters in November 2002. Total bonds issued are \$337,000,000. The first issuance in March 2003 totaling \$96,125,000 has been fully expended.

Activities in this fund reflect the expenditures from the second issuance in March 2005 totaling \$119,999,867, the bond refunding in August 2005 totaling \$5,024,517 and the October 2006 issuance totaling \$120,875,132.75.

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 has been established to ensure the District meets all requirements set forth in the bond.

Rancho Santiago Community College District
Adopted Budget
2010-11

General Obligation Bond Fund Revenue Budget					
<u>Revenue by Source</u>	2008-09 Actual Revenue	2009-10 Actual Revenue	2010-11 Tentative Budget	2010-11 Adopted Budget	% Adpt/Tent Change
8800 Local Revenues					
8860 Interest & Investment Income	\$3,368,871	\$1,682,850	\$1,465,654	\$1,245,988	(14.99)
8867 Gain(Loss)on Invest-Unrealized	0	0	0	0	-
8890 Other Local Revenues	2	161	0	0	-
8894 Discounts Taken	162	19	0	0	-
Total Local Revenues	<u>3,369,035</u>	<u>1,683,030</u>	<u>1,465,654</u>	<u>1,245,988</u>	(14.99)
8900 Other Financing Sources					
8940 Proceeds-Sale of Bonds	0	0	0	0	-
Total Other Financing Sources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
Total Revenues and Other Financing Sources	<u>3,369,035</u>	<u>1,683,030</u>	<u>1,465,654</u>	<u>1,245,988</u>	(14.99)
Beginning Fund Balance	168,190,946	142,551,562	123,613,222	119,266,813	(3.52)
Adjustments to Beginning Fund Balance	0	0	0	0	-
Adjusted Beginning Fund Balance	<u>168,190,946</u>	<u>142,551,562</u>	<u>123,613,222</u>	<u>119,266,813</u>	(3.52)
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$171,559,981</u>	<u>\$144,234,592</u>	<u>\$125,078,876</u>	<u>\$120,512,801</u>	(3.65)

Rancho Santiago Community College District
Adopted Budget
2010-11

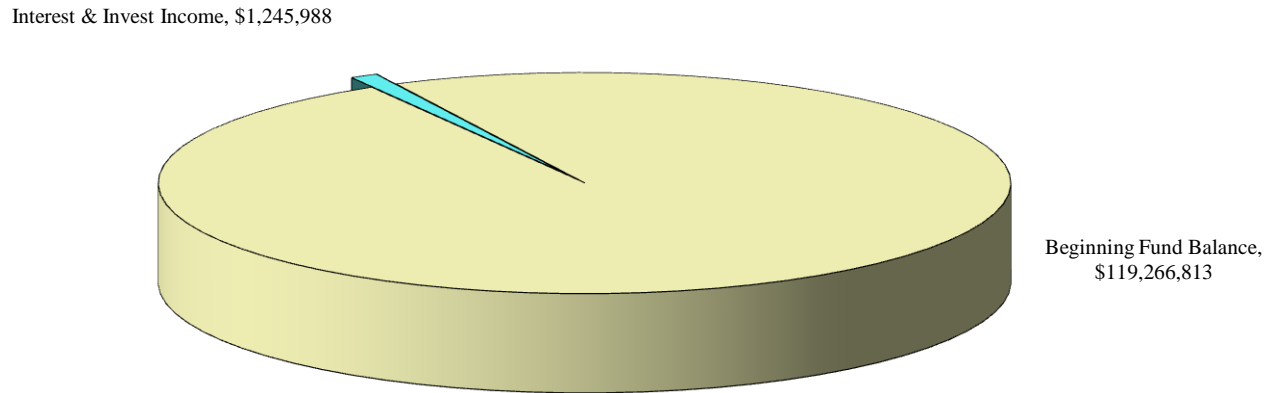
General Obligation Bond Fund Expenditure Budget					
<u>Expenditures by Object</u>	2008-09 Actual Expenses	2009-10 Actual Expenses	2010-11 Tentative Budget	2010-11 Adopted Budget	% Adpt/Tent Change
4000 Books and Supplies					
4610 Non-Instructional Supplies	\$0	\$0	\$0	\$0	-
5000 Other Operating Expenses					
5885 Investment & Interest Expense	164,541	138,719	115,000	99,679	(13.32)
Subtotal	<u>164,541</u>	<u>138,719</u>	<u>115,000</u>	<u>99,679</u>	(13.32)
6100 Sites and Site Improvements					
6114 Sites - Legal Expenses	0	0	39	39	-
6115 Sites - Contracted Services	0	0	0	0	-
6116 Sites - Licenses, Fees & Taxes	19,006	0	268,496	308,496	14.90
6120 Site Improvements	120,846	365,153	2,730,818	2,664,263	(2.44)
6121 Site Improv - Legal Expenses	0	2,560	432	4,172	865.74
6122 Site Improv - Contracted Svcs	21,870	0	52,447	52,447	-
Subtotal	<u>161,722</u>	<u>367,713</u>	<u>3,052,232</u>	<u>3,029,417</u>	(0.75)
6200 Buildings					
6200 Buildings	0	0	30,584,126	25,384,126	(17.00)
6201 Buildings - Architects Fee	2,024,244	1,284,336	5,164,902	5,307,396	2.76
6202 Buildings - Blueprint/Reprod	49,285	22,664	190,580	185,198	(2.82)
6203 Buildings - Construction Mgmt	1,524,634	2,246,558	5,025,182	4,790,311	(4.67)
6204 Buildings - Construction Tests	1,111,251	916,028	2,098,738	2,495,779	18.92
6205 Buildings - Contracted Svcs	20,116,388	17,750,971	52,024,058	51,609,490	(0.80)
6206 Buildings - Demolition Costs	0	0	1,540	1,540	-

Rancho Santiago Community College District
Adopted Budget
2010-11

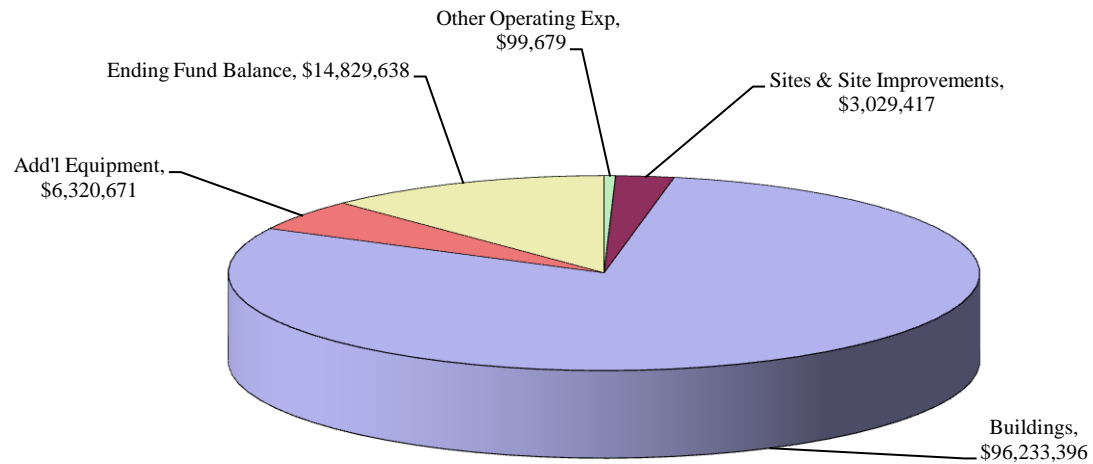
General Obligation Bond Fund Expenditure Budget					
<u>Expenditures by Object</u>	2008-09 Actual Expenses	2009-10 Actual Expenses	2010-11 Tentative Budget	2010-11 Adopted Budget	% Adpt/Tent Change
6207 Buildings - DSA Fees	263,191	75,152	428,947	480,240	11.96
6208 Buildings - Engineering Costs	372,898	62,942	468,194	436,202	(6.83)
6210 Buildings - Equipment Rental	0	0	1,663	1,663	-
6212 Buildings - Facility Rental	4,583	23,251	21,043	20,089	(4.53)
6214 Buildings - Legal Expenses	750,813	433,172	377,913	1,229,893	225.44
6215 Buildings - Licenses, Taxes	0	779	105,929	105,929	-
6216 Buildings - Modular, Lease Pur	0	0	40,000	40,000	-
6217 Buildings - Relocation/Moving	1,470	29,457	29,027	40,246	38.65
6220 Building Improvements	93,880	73,900	4,084,976	4,105,294	0.50
6221 Leasehold Improvements	0	0	0	0	-
Subtotal	26,312,637	22,919,210	100,646,818	96,233,396	(4.39)
6400 Equipment	2,369,519	1,542,137	5,490,650	6,320,671	15.12
Subtotal (6000)	28,843,878	24,829,060	109,189,700	105,583,484	(3.30)
7000 Other Outgo					
7100 Debt Payment Principal and Interest	0	0	0	0	-
Subtotal (7000)	0	0	0	0	-
Subtotal Expenditures (1000 - 7000)	29,008,419	24,967,779	109,304,700	105,683,163	(3.31)
7900 Reserve for Contingencies					
7920 Restricted Contingency	142,551,562	119,266,813	15,774,176	14,829,638	(5.99)
Total Expenditures, Other Outgo and Ending Fund Balance	\$171,559,981	\$144,234,592	\$125,078,876	\$120,512,801	(3.65)

Rancho Santiago Community College District
Adopted Budget 2010-11
General Obligation Bond Fund

Revenue by Source



Expenditures by Object



Rancho Santiago Community College District
Adopted Budget
2010-11

Bond Interest and Redemption Funds - Combined

The Bond Interest and Redemption Funds are the designated funds referred to as the interest and sinking funds. 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 fund at the County Treasury with responsibility of each fund vested with the County Auditor.

For budgeting and reporting purposes, we have combined all three issuances into one fund for presentation only.

This budget reflects expected activity for the years presented.

Rancho Santiago Community College District
Adopted Budget
2010-11

Bond Interest and Redemption Funds - Combined
Revenue Budget

<u>Revenue by Source</u>	2008-09 Actual Revenue	2009-10 Actual Revenue	2010-11 Tentative Budget	2010-11 Adopted Budget	% Adpt/Tent Change
8600 State Revenues					
8671 Voted Indebtedness Levies-HOPTR	\$105,509	\$127,584	\$0	\$0	-
8800 Local Revenues					
8814 Voted Indebtedness Levies-Secured	12,433,340	14,530,225	15,960,858	17,497,748	9.63
8815 Voted Indebtedness Levies-Unsecured	1,112,092	1,033,991	0	0	-
8818 Voted Indebtedness Levies-Prior Years	941,982	720,486	538,113	360,751	(32.96)
8819 Voted Indebtedness Levies-Supplemental	324,340	22,820	194,603	18,255	(90.62)
8860 Interest & Investment Income	154,590	81,759	82,453	77,004	(6.61)
Total Local Revenues	<u>14,966,344</u>	<u>16,389,281</u>	<u>16,776,027</u>	<u>17,953,758</u>	7.02
8900 Other Financing Sources					
8945 Premium From Sale of Bonds	0	0	0	0	-
8981 Interfund Transfers In	0	0	0	0	-
Total Revenues and Other Financing Sources	<u>15,071,853</u>	<u>16,516,865</u>	<u>16,776,027</u>	<u>17,953,758</u>	7.02
Beginning Fund Balance	<u>7,797,431</u>	<u>4,711,757</u>	<u>5,998,771</u>	<u>5,674,604</u>	(5.40)
Adjustment to Beginning Fund Balance	<u>28,411</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
Adjusted Beginning Fund Balance	<u>7,825,842</u>	<u>4,711,757</u>	<u>5,998,771</u>	<u>5,674,604</u>	(5.40)
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u><u>\$22,897,695</u></u>	<u><u>\$21,228,622</u></u>	<u><u>\$22,774,798</u></u>	<u><u>\$23,628,362</u></u>	3.75

Rancho Santiago Community College District
Adopted Budget
2010-11

Bond Interest and Redemption Funds - Combined					
Expenditure Budget					
<u>Expenditures by Object</u>	2008-09	2009-10	2010-11	2010-11	%
	Actual	Actual	Tentative	Adopted	Adpt/Tent
	Expenses	Expenses	Budget	Budget	Change
5000 Other Operating Expenses					
5885 Investment & Interest Expense	\$7,032	\$6,705	\$10,500	\$11,500	9.52
7000 Other Outgo					
7110 Debt Payment - Principal	5,374,268	2,749,324	3,747,722	3,747,722	-
7120 Debt Payment - Interest	12,804,638	12,797,989	12,862,337	12,788,216	(0.58)
7300 Interfund Transfers Out	0	0	0	0	-
Subtotal	18,178,906	15,547,313	16,610,059	16,535,938	(0.45)
Subtotal, Expenditures (1000 -7000)	18,185,938	15,554,018	16,620,559	16,547,438	(0.44)
7900 Reserve for Contingencies					
7920 Restricted Contingency	4,711,757	5,674,604	6,154,239	7,080,924	15.06
Total Fund Balance	4,711,757	5,674,604	6,154,239	7,080,924	15.06
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$22,897,695</u>	<u>\$21,228,622</u>	<u>\$22,774,798</u>	<u>\$23,628,362</u>	3.75

Rancho Santiago Community College District
Adopted Budget
2010-11

	<u>Series A</u>	<u>Series B</u>	<u>Series C</u>	<u>Total</u>
	2008-09 Actual Revenue	2008-09 Actual Revenue	2008-09 Actual Revenue	2008-09 Actual Revenue
<u>Revenue by Source</u>				
8600 State Revenues				
8671 Voted Indebtedness Levies-HOPTR	\$36,966	\$42,923	\$25,620	\$105,509
8800 Local Revenues				
8814 Voted Indebtedness Levies-Secured	4,396,395	5,029,191	3,007,754	12,433,340
8815 Voted Indebtedness Levies-Unsecured	425,060	511,291	175,741	1,112,092
8818 Voted Indebtedness Levies-Prior Years	348,659	447,642	145,681	941,982
8819 Voted Indebtedness Levies-Supplemental	113,524	131,769	79,047	324,340
8860 Interest & Investment Income	50,162	61,648	42,780	154,590
Total Local Revenues	<u>5,333,800</u>	<u>6,181,541</u>	<u>3,451,003</u>	<u>14,966,344</u>
8900 Other Financing Sources				
8945 Premium From Sale of Bonds	0	0	0	0
8981 Interfund Transfers In	0	0	0	0
Total Revenues and Other Financing Sources	<u>5,370,766</u>	<u>6,224,464</u>	<u>3,476,623</u>	<u>15,071,853</u>
Beginning Fund Balance	<u>2,183,727</u>	<u>2,644,788</u>	<u>2,968,916</u>	<u>7,797,431</u>
Adjustment to Beginning Balance	<u>10,003</u>	<u>7,947</u>	<u>10,461</u>	<u>28,411</u>
Adjusted Beginning Fund Balance	<u>2,193,730</u>	<u>2,652,735</u>	<u>2,979,377</u>	<u>7,825,842</u>
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u><u>\$7,564,496</u></u>	<u><u>\$8,877,199</u></u>	<u><u>\$6,456,000</u></u>	<u><u>\$22,897,695</u></u>

Rancho Santiago Community College District
Adopted Budget
2010-11

		<u>Series A</u>	<u>Series B</u>	<u>Series C</u>	<u>Total</u>
		2009-10	2009-10	2009-10	2009-10
		Actual	Actual	Actual	Actual
<u>Revenue by Source</u>		Revenue	Revenue	Revenue	Revenue
8600	State Revenues				
8671	Voted Indebtedness Levies-HOPTR	\$47,673	\$50,940	\$28,971	\$127,584
8800	Local Revenues				
8814	Voted Indebtedness Levies-Secured	5,475,750	5,772,618	3,281,857	14,530,225
8815	Voted Indebtedness Levies-Unsecured	362,104	420,388	251,499	1,033,991
8818	Voted Indebtedness Levies-Prior Years	254,983	297,360	168,143	720,486
8819	Voted Indebtedness Levies-Supplemental	9,069	8,943	4,808	22,820
8860	Interest & Investment Income	31,621	32,827	17,311	81,759
	Total Local Revenues	<u>6,133,527</u>	<u>6,532,136</u>	<u>3,723,618</u>	<u>16,389,281</u>
8900	Other Financing Sources				
8945	Premium From Sale of Bonds	0	0	0	0
8981	Interfund Transfers In	0	0	0	0
	Total Revenues and Other Financing Sources	<u>6,181,200</u>	<u>6,583,076</u>	<u>3,752,589</u>	<u>16,516,865</u>
	Beginning Fund Balance	<u>2,311,130</u>	<u>1,778,051</u>	<u>622,576</u>	<u>4,711,757</u>
	Adjustment to Beginning Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Adjusted Beginning Fund Balance	<u>2,311,130</u>	<u>1,778,051</u>	<u>622,576</u>	<u>4,711,757</u>
	Total Revenues, Other Financing Sources and Beginning Fund Balance	<u><u>\$8,492,330</u></u>	<u><u>\$8,361,127</u></u>	<u><u>\$4,375,165</u></u>	<u><u>\$21,228,622</u></u>

Rancho Santiago Community College District
Adopted Budget
2010-11

		<u>Series A</u>	<u>Series B</u>	<u>Series C</u>	<u>Total</u>
<u>Revenue by Source</u>		2010-11 Tentative Budget	2010-11 Tentative Budget	2010-11 Tentative Budget	2010-11 Tentative Budget
8600	State Revenues				
8671	Voted Indebtedness Levies-HOPTR	\$0	\$0	\$0	\$0
8800	Local Revenues				
8814	Voted Indebtedness Levies-Secured	5,977,655	6,354,028	3,629,175	15,960,858
8815	Voted Indebtedness Levies-Unsecured	0	0	0	0
8818	Voted Indebtedness Levies-Prior Years	188,688	219,175	130,250	538,113
8819	Voted Indebtedness Levies-Supplemental	68,114	79,061	47,428	194,603
8860	Interest & Investment Income	32,970	33,314	16,169	82,453
	Total Local Revenues	<u>6,267,427</u>	<u>6,685,578</u>	<u>3,823,022</u>	<u>16,776,027</u>
8900	Other Financing Sources				
8945	Premium From Sale of Bonds	0	0	0	0
8981	Interfund Transfers In	0	0	0	0
	Total Revenues and Other Financing Sources	<u>6,267,427</u>	<u>6,685,578</u>	<u>3,823,022</u>	<u>16,776,027</u>
	Beginning Fund Balance	<u>3,211,957</u>	<u>2,149,704</u>	<u>637,110</u>	<u>5,998,771</u>
	Adjustment to Beginning Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Adjusted Beginning Fund Balance	<u>3,211,957</u>	<u>2,149,704</u>	<u>637,110</u>	<u>5,998,771</u>
	Total Revenues, Other Financing Sources and Beginning Fund Balance	<u><u>\$9,479,384</u></u>	<u><u>\$8,835,282</u></u>	<u><u>\$4,460,132</u></u>	<u><u>\$22,774,798</u></u>

Rancho Santiago Community College District
Adopted Budget
2010-11

<u>Revenue by Source</u>	<u>Series A</u>	<u>Series B</u>	<u>Series C</u>	<u>Total</u>	<u>% Adpt/Tent Change</u>
	2010-11 Adopted Budget	2010-11 Adopted Budget	2010-11 Adopted Budget	2010-11 Adopted Budget	
8600 State Revenues					
8671 Voted Indebtedness Levies-HOPTR	\$0	\$0	\$0	\$0	-
8800 Local Revenues					
8814 Voted Indebtedness Levies-Secured	6,646,336	6,818,333	4,033,079	17,497,748	9.63
8815 Voted Indebtedness Levies-Unsecured	0	0	0	0	-
8818 Voted Indebtedness Levies-Prior Years	134,555	144,612	81,584	360,751	(32.96)
8819 Voted Indebtedness Levies-Supplemental	7,255	7,154	3,846	18,255	(90.62)
8860 Interest & Investment Income	32,945	29,281	14,778	77,004	(6.61)
Total Local Revenues	<u>6,821,091</u>	<u>6,999,380</u>	<u>4,133,287</u>	<u>17,953,758</u>	7.02
8900 Other Financing Sources					
8945 Premium From Sale of Bonds	0	0	0	0	-
8981 Interfund Transfers In	0	0	0	0	-
Total Revenues and Other Financing Sources	<u>6,821,091</u>	<u>6,999,380</u>	<u>4,133,287</u>	<u>17,953,758</u>	7.02
Beginning Fund Balance	<u>3,071,861</u>	<u>2,035,507</u>	<u>567,236</u>	<u>5,674,604</u>	(5.40)
Adjustment to Beginning Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
Adjusted Beginning Fund Balance	<u>3,071,861</u>	<u>2,035,507</u>	<u>567,236</u>	<u>5,674,604</u>	(5.40)
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u><u>\$9,892,952</u></u>	<u><u>\$9,034,887</u></u>	<u><u>\$4,700,523</u></u>	<u><u>\$23,628,362</u></u>	3.75

Rancho Santiago Community College District
Adopted Budget
2010-11

<u>Expenditures by Object</u>	<u>Series A</u>	<u>Series B</u>	<u>Series C</u>	<u>Total</u>
	2008-09	2008-09	2008-09	2008-09
	Actual Expenses	Actual Expenses	Actual Expenses	Actual Expenses
5000 Other Operating Expenses				
5885 Investment & Interest Expense	\$2,369	\$2,802	\$1,861	\$7,032
7000 Other Outgo				
7110 Debt Payment - Principal	1,655,000	1,709,268	2,010,000	5,374,268
7120 Debt Payment - Interest	3,595,997	5,387,078	3,821,563	12,804,638
7300 Interfund Transfers Out	0	0	0	0
Subtotal	5,250,997	7,096,346	5,831,563	18,178,906
Subtotal, Expenditures (1000 -7000)	5,253,366	7,099,148	5,833,424	18,185,938
7900 Reserve for Contingencies				
7920 Restricted Contingency	2,311,130	1,778,051	622,576	4,711,757
Total Fund Balance	2,311,130	1,778,051	622,576	4,711,757
Total Expenditures, Other Outgo and Ending Fund Balance	\$7,564,496	\$8,877,199	\$6,456,000	\$22,897,695

Rancho Santiago Community College District
Adopted Budget
2010-11

<u>Expenditures by Object</u>	<u>Series A</u>	<u>Series B</u>	<u>Series C</u>	<u>Total</u>
	2009-10	2009-10	2009-10	2009-10
	Actual	Actual	Actual	Actual
	Expenses	Expenses	Expenses	Expenses
5000 Other Operating Expenses				
5885 Investment & Interest Expense	\$2,558	\$2,706	\$1,441	\$6,705
7000 Other Outgo				
7110 Debt Payment - Principal	1,800,000	949,324	0	2,749,324
7120 Debt Payment - Interest	3,617,911	5,373,590	3,806,488	12,797,989
7300 Interfund Transfers Out	0	0	0	0
Subtotal	5,417,911	6,322,914	3,806,488	15,547,313
Subtotal, Expenditures (1000 -7000)	5,420,469	6,325,620	3,807,929	15,554,018
7900 Reserve for Contingencies				
7920 Restricted Contingency	3,071,861	2,035,507	567,236	5,674,604
Total Fund Balance	3,071,861	2,035,507	567,236	5,674,604
Total Expenditures, Other Outgo and Ending Fund Balance	\$8,492,330	\$8,361,127	\$4,375,165	\$21,228,622

Rancho Santiago Community College District
Adopted Budget
2010-11

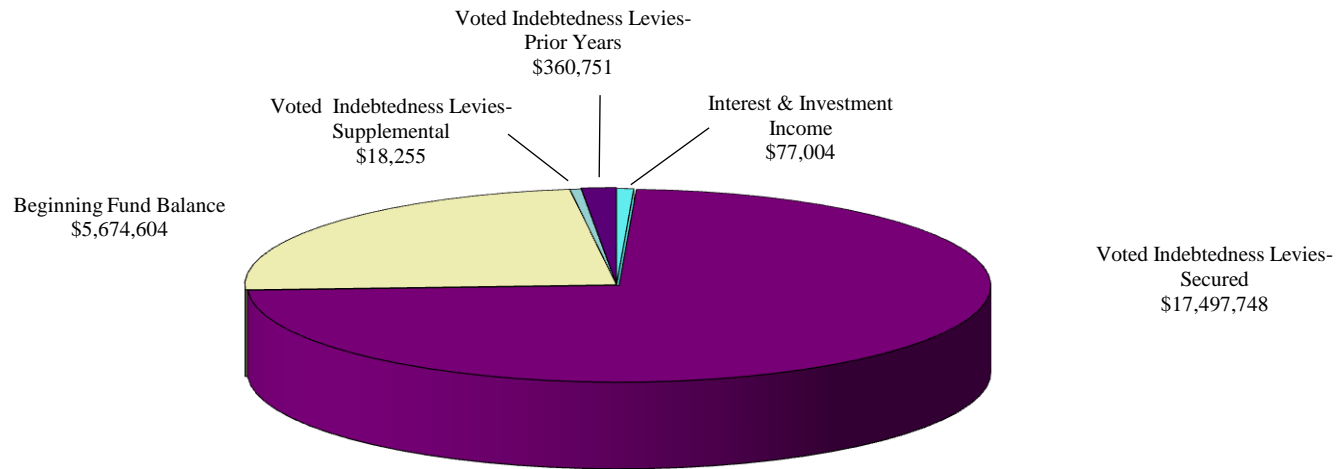
	<u>Series A</u>	<u>Series B</u>	<u>Series C</u>	<u>Total</u>
	2010-11 Tentative Budget	2010-11 Tentative Budget	2010-11 Tentative Budget	2010-11 Tentative Budget
<u>Expenditures by Object</u>				
5000 Other Operating Expenses				
5885 Investment & Interest Expense	\$4,500	\$4,000	\$2,000	\$10,500
7000 Other Outgo				
7110 Debt Payment - Principal	2,529,282	1,218,440	0	3,747,722
7120 Debt Payment - Interest	3,674,034	5,381,815	3,806,488	12,862,337
7300 Interfund Transfers Out	0	0	0	0
Subtotal	<u>6,203,316</u>	<u>6,600,255</u>	<u>3,806,488</u>	<u>16,610,059</u>
Subtotal, Expenditures (1000 -7000)	<u>6,207,816</u>	<u>6,604,255</u>	<u>3,808,488</u>	<u>16,620,559</u>
7900 Reserve for Contingencies				
7920 Restricted Contingency	3,271,568	2,231,027	651,644	6,154,239
Total Fund Balance	<u>3,271,568</u>	<u>2,231,027</u>	<u>651,644</u>	<u>6,154,239</u>
Total Expenditures, Other Outgo and Ending Fund Balance	<u><u>\$9,479,384</u></u>	<u><u>\$8,835,282</u></u>	<u><u>\$4,460,132</u></u>	<u><u>\$22,774,798</u></u>

Rancho Santiago Community College District
Adopted Budget
2010-11

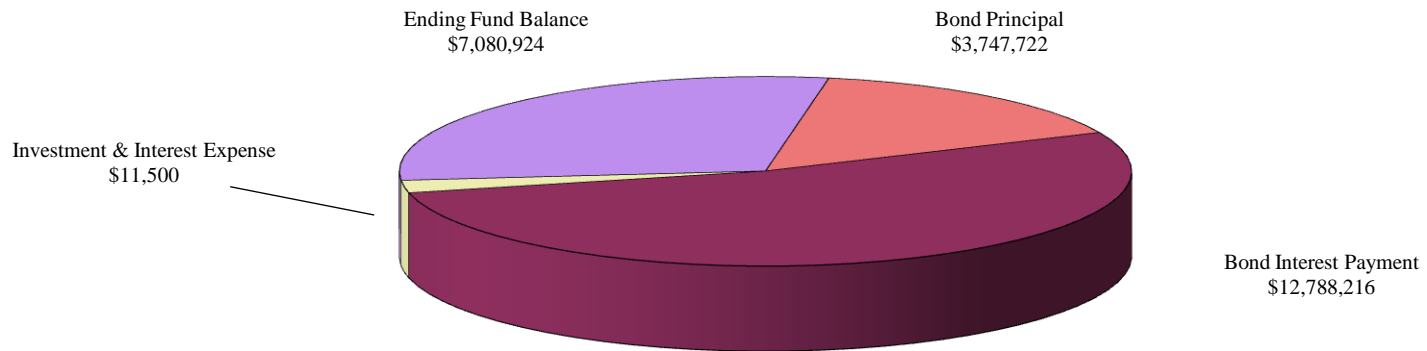
<u>Expenditures by Object</u>	<u>Series A</u>	<u>Series B</u>	<u>Series C</u>	<u>Total</u>	
	2010-11 Adopted Budget	2010-11 Adopted Budget	2010-11 Adopted Budget	2010-11 Adopted Budget	% Adpt/Tent Change
5000 Other Operating Expenses					
5885 Investment & Interest Expense	\$5,000	\$4,300	\$2,200	\$11,500	9.52
7000 Other Outgo					
7110 Debt Payment - Principal	2,529,282	1,218,440	0	3,747,722	-
7120 Debt Payment - Interest	3,616,418	5,365,310	3,806,488	12,788,216	(0.58)
7300 Interfund Transfers Out	0	0	0	0	-
Subtotal	6,145,700	6,583,750	3,806,488	16,535,938	(0.45)
Subtotal, Expenditures (1000 -7000)	6,150,700	6,588,050	3,808,688	16,547,438	(0.44)
7900 Reserve for Contingencies					
7920 Restricted Contingency	3,742,252	2,446,837	891,835	7,080,924	15.06
Total Fund Balance	3,742,252	2,446,837	891,835	7,080,924	15.06
Total Expenditures, Other Outgo and Ending Fund Balance	\$9,892,952	\$9,034,887	\$4,700,523	\$23,628,362	3.75

Rancho Santiago Community College District
Adopted Budget 2010-11
Bond Interest and Redemption Fund

Revenue by Source



Expenditures by Object



Rancho Santiago Community College District
Adopted Budget
2010-11

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
2010-11

Capital Outlay Projects Fund					
Revenue Budget					
Revenue by Source	2008-09 Actual Revenue	2009-10 Actual Revenue	2010-11 Tentative Budget	2010-11 Adopted Budget	% Adpt/Tent Change
8100 Federal Revenues					
8199 Other Federal Revenue	\$0	\$0	\$0	\$0	-
8600 State Revenues					
8651 Community College Const. Act	4,137,148	3,932,326	1,078,372	792,076	(26.55)
8652 Scheduled Maintenance & Special Repair Program	1,252,430	292,807	1,163,471	1,163,471	-
8659 Other Reimb Categorical Allow	0	0	65,000	65,000	-
State Revenues	<u>5,389,578</u>	<u>4,225,133</u>	<u>2,306,843</u>	<u>2,020,547</u>	(12.41)
8800 Local Revenues					
8810 Tax Allocation, Redevelopment Rev	110,203	177,558	0	13,840	-
8851 Leases-Facilities/Land/Bldg	91,667	91,667	91,667	91,667	-
8860 Interest & Investment Income	238,944	163,985	133,396	133,396	-
8867 Gain(Loss)on Invest-Unrealized	0	0	16,930	0	(100.00)
8881 Nonresident Tuition-Capital	142,881	167,279	0	177,700	-
8896 Miscellaneous Revenue	45,971	1,059	0	0	-
8897 Redevelopmnt Rev/Health&Safety	4,080,871	3,125,334	0	3,741	-
Local Revenues	<u>4,710,537</u>	<u>3,726,882</u>	<u>241,993</u>	<u>420,344</u>	73.70
8900 Other Financing Sources					
8981 Interfund Transfers - In	446,596	1,374,019	1,374,019	1,374,019	-
Total Other Financing Sources	<u>446,596</u>	<u>1,374,019</u>	<u>1,374,019</u>	<u>1,374,019</u>	-
Total Revenues and Other Financing Sources	10,546,711	9,326,034	3,922,855	3,814,910	(2.75)
Beginning Fund Balance	9,064,908	13,063,437	15,788,090	16,303,323	3.26
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u><u>\$19,611,619</u></u>	<u><u>\$22,389,471</u></u>	<u><u>\$19,710,945</u></u>	<u><u>\$20,118,233</u></u>	2.07

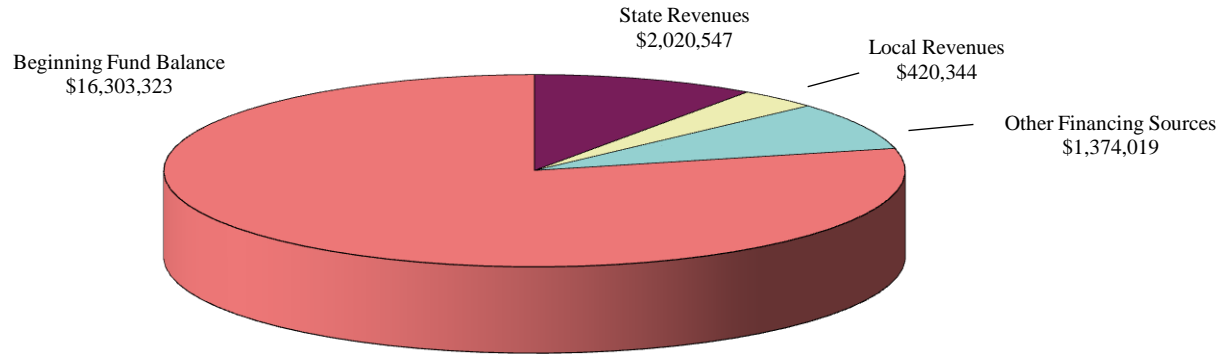
Rancho Santiago Community College District
Adopted Budget
2010-11

		Capital Outlay Projects Fund Expenditure Budget				
		2008-09 Actual Expenses	2009-10 Actual Expenses	2010-11 Tentative Budget	2010-11 Adopted Budget	% Adpt/Tent Change
<u>Expenditures by Object</u>						
4000	Supplies					
4600	Non-Instructional Supplies	\$3,646	\$0	\$6,355	\$6,355	-
	Subtotal	3,646	0	6,355	6,355	-
5000	Services and Other Operating Expenses					
5100	Personal & Consultant Svcs	7,687	53,843	41,023	51,023	24.38
5500	Utilities	0	0	0	0	-
5600	Rents, Leases & Repairs	48,861	127,886	70,929	75,929	7.05
5700	Legal, Election & Audit Exp	0	1,264	0	0	-
5800	Other Operating Exp & Services	12,161	13,754	9,900	9,900	-
5900	Other	0	0	0	0	-
	Subtotal	68,709	196,747	121,852	136,852	12.31
6000	Sites, Buildings, Books, and Equipment					
6120	Site Improvements	37,783	210,925	467,398	320,961	(31.33)
6122	Site Improv - Contracted Svcs	0	0	0	0	-
6201	Buildings - Architects Fee	185,864	364,492	669,691	595,973	(11.01)
6202	Buildings - Blueprint/Reprod	567	1,419	2,000	2,000	-
6203	Buildings - Construction Mgmt	574,855	246,952	328,768	322,368	(1.95)
6204	Buildings - Construction Tests	120,692	112,564	105,825	9,190	(91.32)
6205	Buildings - Contracted Svcs	3,820,302	3,921,495	1,041,938	876,037	(15.92)
6207	Buildings - DSA Fees	14,636	0	2,800	2,800	-
6208	Buildings - Engineering Costs	71,935	30,000	115,629	160,629	38.92
6210	Buildings - Equipment Rental	0	0	0	0	-

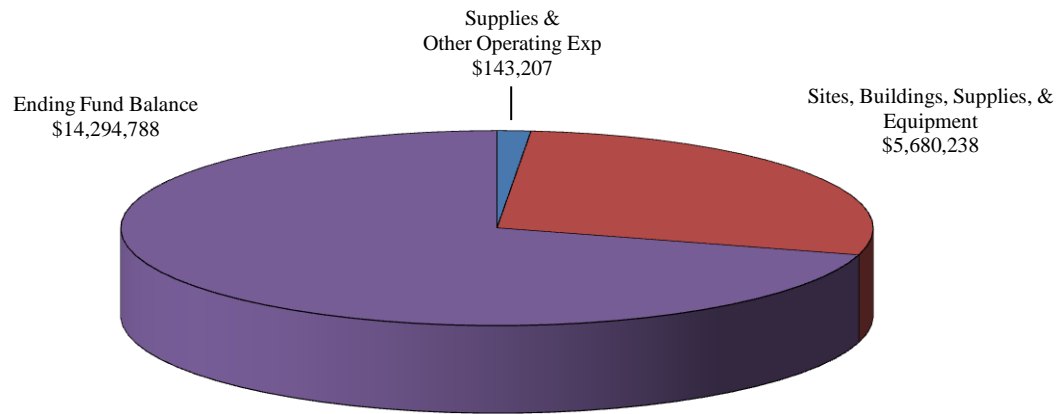
Rancho Santiago Community College District
Adopted Budget
2010-11

Capital Outlay Projects Fund Expenditure Budget					
Expenditures by Object	2008-09 Actual Expenses	2009-10 Actual Expenses	2010-11 Tentative Budget	2010-11 Adopted Budget	% Adpt/Tent Change
6214 Buildings - Legal Expenses	16,828	1,410	6,864	6,864	-
6215 Buildings - Licenses, Taxes	17,355	17,355	17,356	18,856	8.64
6217 Buildings - Relocation	20,122	0	0	0	-
6220 Building Improvements	1,581,657	957,972	3,368,777	3,315,360	(1.59)
6300 Library Books	4,827	0	0	0	-
6400 Equipment	8,404	24,817	36,700	49,200	34.06
Subtotal	6,475,827	5,889,401	6,163,746	5,680,238	(7.84)
Subtotal, Expenditures (1000 -6000)	6,548,182	6,086,148	6,291,953	5,823,445	(7.45)
7000 Other Outgo					
7300 Interfund Transfers Out	0	0	0	0	-
Subtotal	0	0	0	0	-
Subtotal, Expenditures (1000 -7000)	6,548,182	6,086,148	6,291,953	5,823,445	(7.45)
7900 Reserve for Contingencies					
7910 Unrestricted Contingency	13,063,437	16,303,323	9,395,763	9,430,271	0.37
7920 Restricted Contingency	0	0	4,023,229	4,864,517	20.91
	13,063,437	16,303,323	13,418,992	14,294,788	6.53
Total Expenditures, Other Outgo and Ending Fund Balance	\$19,611,619	\$22,389,471	\$19,710,945	\$20,118,233	2.07

Rancho Santiago Community College District
Adopted Budget 2010-11
Capital Outlay Projects Fund



Expenditures by Object



Rancho Santiago Community College District
Adopted Budget
2010-11

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: worker's compensation and property and liability insurance. 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
Adopted Budget
2010-11

Self-Insurance Fund - Workers' Compensation
Revenue Budget

<u>Revenue by Source</u>	2008-09 Actual Revenue	2009-10 Actual Revenue	2010-11 Tentative Budget	2010-11 Adopted Budget	% Adpt/Tent Change
8800 Local Revenues					
8839 All Other Contract Services	\$2,586,138	\$2,305,252	\$2,634,570	\$2,634,570	-
8860 Interest & Investment Income	53,761	27,839	54,000	54,000	-
8867 Gain(Loss)on Invest-Unrealized	0	0	0	0	-
8890 Other Local Revenues	0	132	0	0	-
Total Revenues	2,639,899	2,333,223	2,688,570	2,688,570	-
Beginning Fund Balance	4,222,844	4,359,086	4,073,542	4,392,211	7.82
Total Revenues and Beginning Fund Balance	\$6,862,743	\$6,692,309	\$6,762,112	\$7,080,781	4.71

Rancho Santiago Community College District
Adopted Budget
2010-11

Self-Insurance Fund - Workers' Compensation
Expenditure Budget

<u>Expenditures by Object</u>		2008-09	2009-10	2010-11	2010-11	%
		Actual	Actual	Tentative	Adopted	Adpt/Tent
		Expenses	Expenses	Budget	Budget	Change
2000	Classified Salaries					
2100	Non-instructional Salaries, Regular Full Time	\$148,068	\$148,068	\$148,068	\$148,068	-
3000	Employee Benefits					
3200	Public Employees' Retirement System Fund	13,960	14,376	15,854	15,854	-
3300	Old Age, Survivors, Disability, and Health Ins.	11,296	11,422	11,684	11,684	-
3400	Health and Welfare Benefits	18,374	18,453	19,000	19,000	-
3500	State Unemployment Insurance	455	454	1,066	1,066	-
3600	Workers' Compensation Insurance	3,339	3,328	3,360	3,360	-
3900	Other Benefits	3,700	3,218	4,650	4,650	-
	Subtotal	<u>51,124</u>	<u>51,251</u>	<u>55,614</u>	<u>55,614</u>	-
4000	Supplies					
4600	Non-Instructional Supplies	300	728	1,374	1,374	-
5000	Services and Other Operating Expenses					
5100	Consultants and Contracted Services	7,770	11,207	13,750	13,750	-
5200	Conference Expenses	0	590	600	600	-
5400	Insurance	2,283,262	2,084,312	2,365,700	2,365,700	-
5800	Other Operating Exp & Services	2,676	2,465	2,500	2,500	-
	Subtotal	<u>2,293,708</u>	<u>2,098,574</u>	<u>2,382,550</u>	<u>2,382,550</u>	-

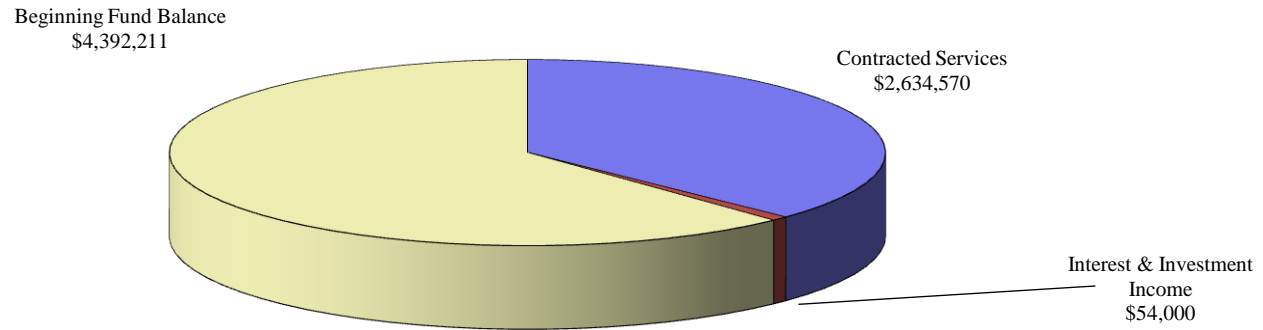
Rancho Santiago Community College District
Adopted Budget
2010-11

Self-Insurance Fund - Workers' Compensation
Expenditure Budget

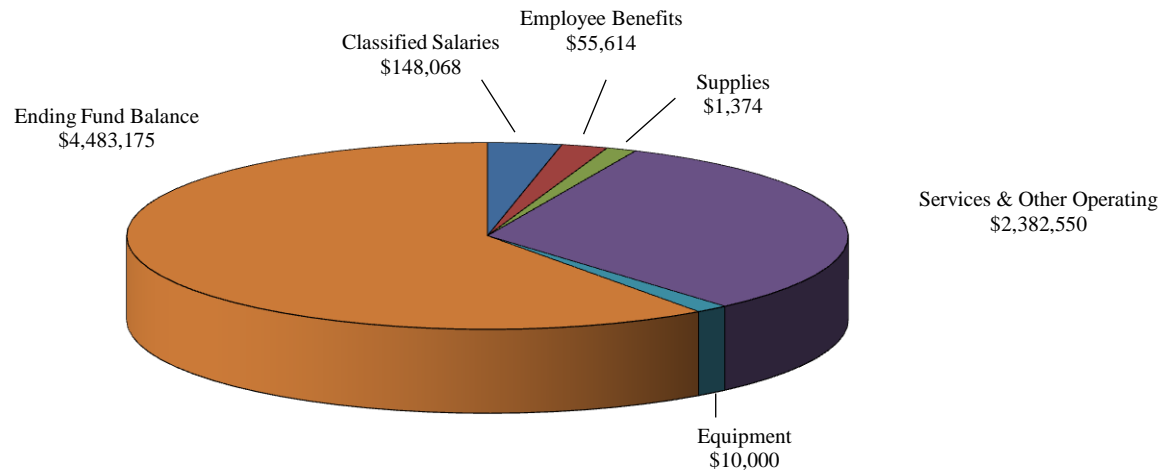
<u>Expenditures by Object</u>		2008-09	2009-10	2010-11	2010-11	%
		Actual	Actual	Tentative	Adopted	Adpt/Tent
		Expenses	Expenses	Budget	Budget	Change
6000	Capital Outlay	10,457	1,477	10,000	10,000	-
	Subtotal, Expenditures (1000 -6000)	2,503,657	2,300,098	2,597,606	2,597,606	-
7900	Reserve for Contingencies					
7940	Reserved for Special Purposes	4,359,086	4,392,211	4,164,506	4,483,175	7.65
Total Expenditures and Ending Fund Balance		\$6,862,743	\$6,692,309	\$6,762,112	\$7,080,781	4.71

Rancho Santiago Community College District
Adopted Budget 2010-11
Self Insurance Fund-Workers' Compensation

Revenue by Source



Expenditures by Object



Rancho Santiago Community College District
Adopted Budget
2010-11

Self-Insurance Fund - Property and Liability
Revenue Budget

<u>Revenue by Source</u>	2008-09 Actual Revenue	2009-10 Actual Revenue	2010-11 Tentative Budget	2010-11 Adopted Budget	% Adpt/Tent Change
8800 Local Revenues					
8839 All Other Contract Services	\$883,049	\$1,183,049	\$1,183,049	\$1,183,049	-
8860 Interest & Investment Income	11,231	6,601	24,000	24,000	-
8867 Gain(Loss)on Invest-Unrealized	0	0	0	0	-
8890 Other Local Revenues	32,296	192,423	32,296	32,296	-
Total Revenues	<u>926,576</u>	<u>1,382,073</u>	<u>1,239,345</u>	<u>1,239,345</u>	-
Beginning Fund Balance	796,914	733,439	1,125,726	1,147,801	1.96
Total Revenues and Beginning Fund Balance	<u><u>\$1,723,490</u></u>	<u><u>\$2,115,512</u></u>	<u><u>\$2,365,071</u></u>	<u><u>\$2,387,146</u></u>	0.93

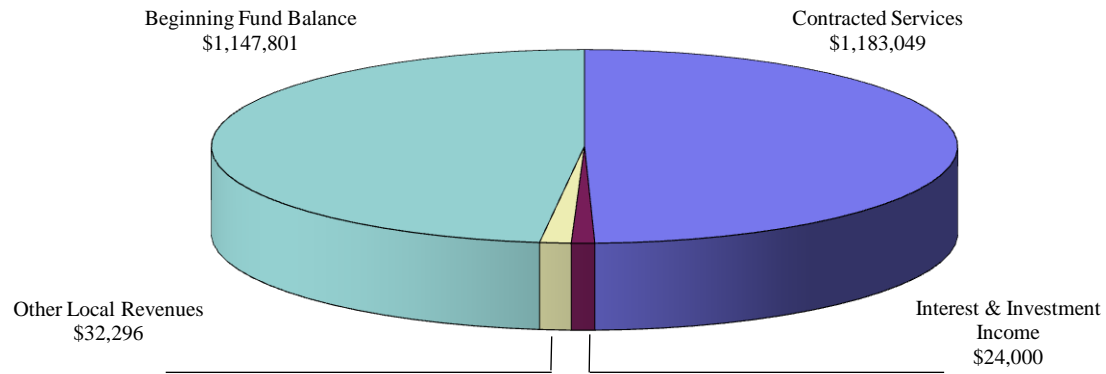
Rancho Santiago Community College District
Adopted Budget
2010-11

Self-Insurance Fund - Property and Liability
Expenditure Budget

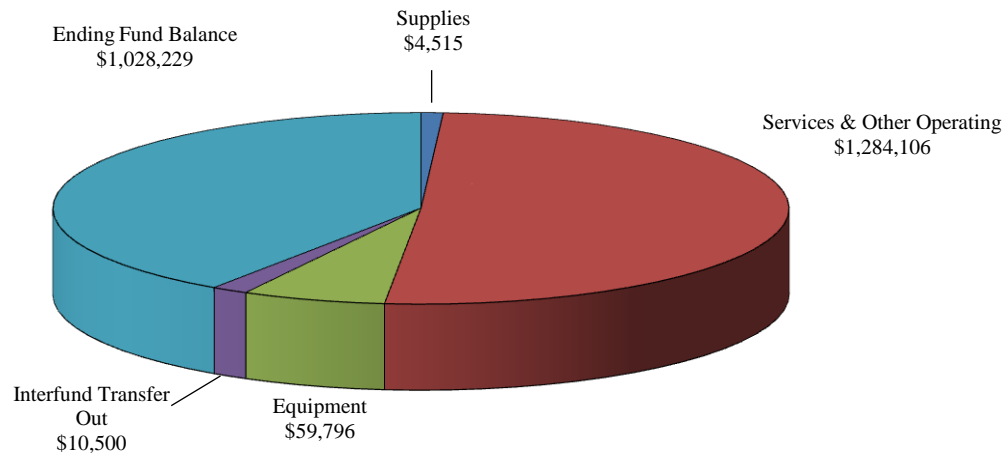
<u>Expenditures by Object</u>	2008-09 Actual Expenses	2009-10 Actual Expenses	2010-11 Tentative Budget	2010-11 Adopted Budget	% Adpt/Tent Change
4000 Supplies					
4610 Non-instructional Supplies	\$0	\$0	\$4,515	\$4,515	-
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	45,708	30,000	60,000	60,000	-
5400 Insurance	813,847	892,300	1,041,306	1,074,306	3.17
5700 Legal, Election & Audit Exp	84,636	(4,731)	100,000	100,000	-
5800 Other Operating Exp & Services	13,125	28,081	39,300	39,300	-
5900 Other	0	9,126	10,500	10,500	-
Subtotal	<u>957,316</u>	<u>954,776</u>	<u>1,251,106</u>	<u>1,284,106</u>	2.64
6000 Capital Outlay					
6400 Equipment	32,735	2,435	59,796	59,796	-
7000 Other Outgo					
7300 Interfund Transfer Out	0	10,500	10,500	10,500	-
Subtotal, Expenditures (1000 -7000)	<u>990,051</u>	<u>967,711</u>	<u>1,325,917</u>	<u>1,358,917</u>	2.49
7900 Reserve for Contingencies					
7940 Reserved for Special Purposes	733,439	1,147,801	1,039,154	1,028,229	(1.05)
Total Expenditures and Ending Fund Balance	<u><u>\$1,723,490</u></u>	<u><u>\$2,115,512</u></u>	<u><u>\$2,365,071</u></u>	<u><u>\$2,387,146</u></u>	0.93

Rancho Santiago Community College District
Adopted Budget 2010-11
Self Insurance Fund-Property and Liability

Revenue by Source



Expenditures by Object



Rancho Santiago Community College District
Adopted Budget
2010-11

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. Every two years, the District is required to calculate this cost (i.e. perform an 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.

It is the District's intent to recognize the importance and necessity of setting aside monies towards this liability. In doing so, the District will strive to:

1. Charge one percent (1%) of salaries for covered employees and transfer this amount into the Retiree Benefits Fund.
2. Transfer an equal amount of the premiums paid out for retiree healthcare benefits into the Retiree Benefits Fund.
3. Contribute a maximum amount to the Retiree Benefits Fund from the 1% of salaries and matching of premiums so as not exceed the actuarially determined annual required contribution (ARC) as presented in the most recent actuarial assessment in any fiscal year.
4. Invest the monies transferred into the Retiree Benefits Fund in accordance with the District's investment policy.

This fund is used to account for the monies transferred in and invested to pay the district's future obligation for retirees' benefits as determined by the actuarial assessments performed. The District has been accruing the ARC for several years now without fully contributing funds; therefore, the fund has a deficit fund balance. This practice is consistent with Governmental Accounting Standards Board Statement No. 45.

Rancho Santiago Community College District
Adopted Budget
2010-11

Retiree Benefits Fund					
Revenue Budget					
<u>Revenue by Source</u>	2008-09 Actual Revenue	2009-10 Actual Revenue	2010-11 Tentative Budget	2010-11 Adopted Budget	% Adpt/Tent Change
8800 Local Revenues					
8839 All Other Contract Services	\$4,801,653	\$6,003,303	\$5,229,380	\$6,666,508	27.48
8860 Interest & Investment Income	472,051	298,795	470,000	470,000	-
8867 Gain(Loss)on Invest-Unrealized	246,510	0	0	0	-
8890 Other Local Revenues	0	313,843	0	0	-
Total Revenues	5,520,214	6,615,941	5,699,380	7,136,508	25.22
Beginning Fund Balance	(10,453,709)	(13,127,935)	(15,399,397)	(14,643,532)	(4.91)
Total Revenues and Beginning Fund Balance	(\$4,933,495)	(\$6,511,994)	(\$9,700,017)	(\$7,507,024)	(22.61)

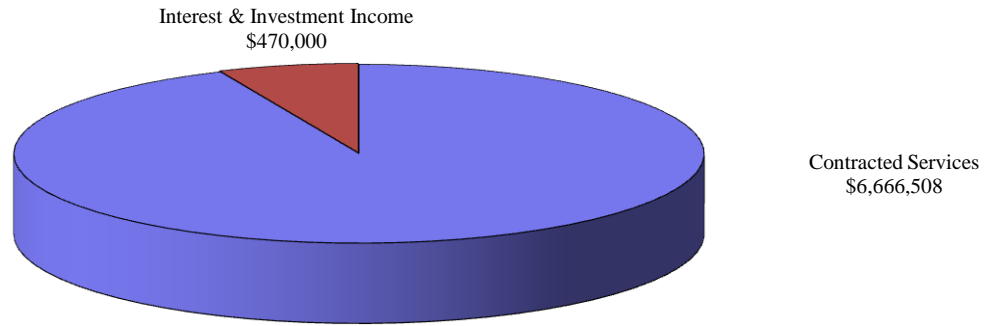
Rancho Santiago Community College District
Adopted Budget
2010-11

		Retiree Benefits Fund Expenditure Budget				
<u>Expenditures by Object</u>		2008-09 Actual Expenses	2009-10 Actual Expenses	2010-11 Tentative Budget	2010-11 Adopted Budget	% Adpt/Tent Change
3000	Employee Benefits					
3400	Net Postretirement Benefits	\$8,171,157	\$8,106,542	\$5,855,412	\$9,319,824	59.17
5000	Other Operating Exp & Services					
5885	Investment & Interest Expense	23,283	24,996	20,000	30,000	50.00
	Subtotal, Expenditures (1000 -5000)	<u>8,194,440</u>	<u>8,131,538</u>	<u>5,875,412</u>	<u>9,349,824</u>	59.13
7900	Reserve for Contingencies					
7940	Reserved for Special Purposes	(13,127,935)	(14,643,532)	(15,575,429)	(16,856,848)	15.11
	Total Expenditures and Ending Fund Balance	<u><u>(\$4,933,495)</u></u>	<u><u>(\$6,511,994)</u></u>	<u><u>(\$9,700,017)</u></u>	<u><u>(\$7,507,024)</u></u>	(22.61)

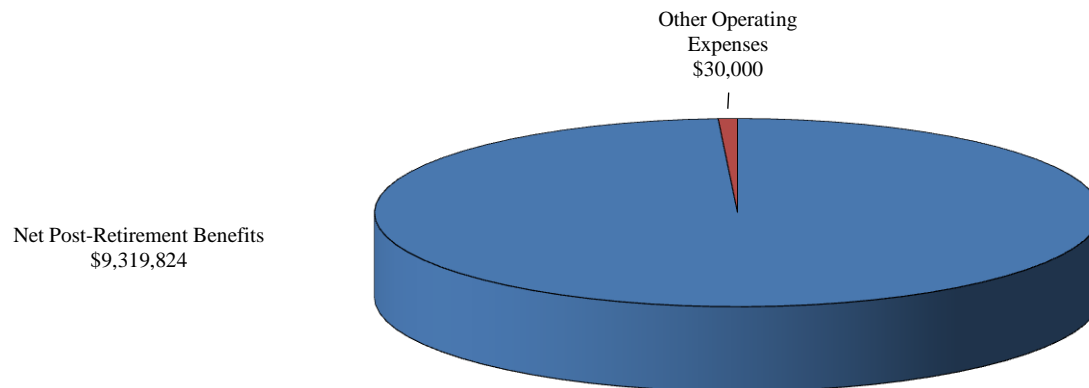
Rancho Santiago Community College District
Adopted Budget 2010-11
Retiree Benefit Fund

Note: This fund reflects a negative fund balance due to an accrual made for the tenth year for retiree benefits in accordance with GASB 45. This negative fund balance is not reflected in these charts.

Revenue by Source



Expenditures by Object



Rancho Santiago Community College District
Adopted Budget
2010-11

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
2010-11

Student Financial Aid Fund					
Revenue Budget					
<u>Revenue by Source</u>	2008-09 Actual Revenue	2009-10 Actual Revenue	2010-11 Tentative Budget	2010-11 Adopted Budget	% Adpt/Tent Change
8100 Federal Revenues					
8120 Higher Education Act	\$26,000	\$64,382	\$10,272	\$42,523	313.97
8150 Student Financial Aid	10,139,446	14,728,426	14,448,966	16,831,522	16.49
8199 Other Federal Revenue	2,223	10,000	27,016	65,600	142.82
Total Federal Revenue	<u>10,167,669</u>	<u>14,802,808</u>	<u>14,486,254</u>	<u>16,939,645</u>	16.94
8600 State Revenues					
8622 Extended Opportunity Programs & Services	10,800	350	0	0	-
8629 Other Categorical Apportionment-CARE	25,943	0	0	0	-
8659 Cal Grant & Other Reimb Categorical Allow	951,257	909,097	875,804	876,881	0.12
Total State Revenues	<u>988,000</u>	<u>909,447</u>	<u>875,804</u>	<u>876,881</u>	0.12
8800 Local Revenues					
8860 Interest & Investment Income	25,857	14,868	15,025	15,025	-
8865 Interest Income - Perkins Loan	5,378	6,165	6,500	6,500	-
8867 Gain(Loss)on Invest-Unrealized	0	0	0	0	-
8868 Int Adj-Perkins/Nursing Loans	0	0	100	100	-
8869 Int-Loans Assigned to DOE	1,689	1,810	2,000	2,000	-
8891 Other Local Rev - Special Proj	12,646	7,758	0	0	-
8893 Outlawed Checks	(493)	8,498	8,873	8,873	-
8896 Penalties/Late Fees/Returned	415	504	600	600	-
Total Local Revenues	<u>45,492</u>	<u>39,603</u>	<u>33,098</u>	<u>33,098</u>	-
Total Revenues	11,201,161	15,751,858	15,395,156	17,849,624	15.94
Beginning Fund Balance	<u>1,588,542</u>	<u>1,474,482</u>	<u>1,343,866</u>	<u>1,364,097</u>	1.51
Total Revenues and Beginning Fund Balance	<u>\$12,789,703</u>	<u>\$17,226,340</u>	<u>\$16,739,022</u>	<u>\$19,213,721</u>	14.78

Rancho Santiago Community College District
Adopted Budget
2010-11

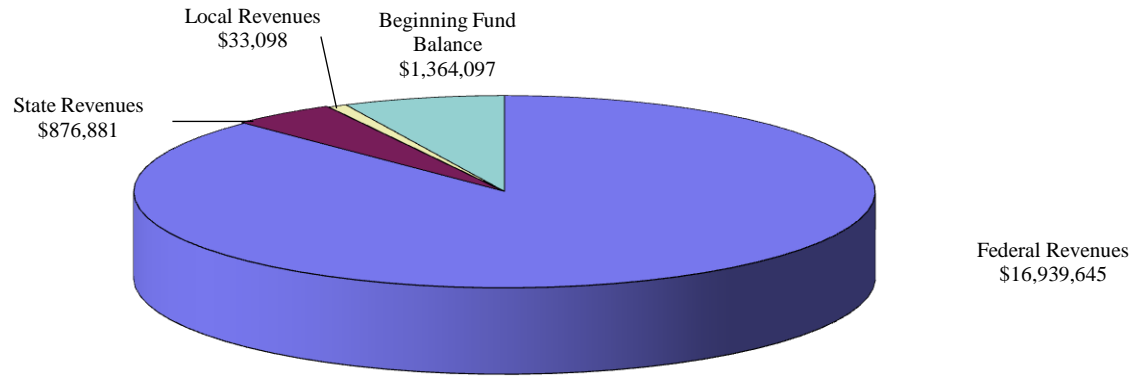
		Student Financial Aid Fund Expenditure Budget				
<u>Expenditures by Object</u>		2008-09 Actual Expenses	2009-10 Actual Expenses	2010-11 Tentative Budget	2010-11 Adopted Budget	% Adpt/Tent Change
5000	Services and Other Operating Expenses					
5885	Investment & Interest Expense	\$1,498	\$1,445	\$1,500	\$1,500	-
5900	Other	138,075	129,353	178,925	142,425	(20.40)
	Subtotal	<u>139,573</u>	<u>130,798</u>	<u>180,425</u>	<u>143,925</u>	(20.23)
7500	Student Financial Aid					
7500	Academic Competitiveness Grant	165,475	279,428	130,000	236,031	81.56
7502	Cal Grant B	939,773	893,905	923,000	876,881	(5.00)
7503	Cal Grant C	11,484	15,192	13,000	0	(100.00)
7504	CARE Grant	25,943	0	26,000	0	(100.00)
7505	E O P S Grant	10,800	350	10,972	0	(100.00)
7506	F S E O G	294,744	348,288	283,836	346,397	22.04
7507	Nursing Scholarship	12,646	7,758	9,431	0	(100.00)
7508	Pell Grant	9,608,945	14,103,650	9,308,338	14,109,998	51.58
7509	SSS Grant	26,000	64,382	0	42,523	-
7520	Cal Grants B Overawards	0	0	80,000	0	(100.00)
7542	Federal Direct Loan	0	9,454	0	2,150,396	-
7570	Pre-Nursing Stipend	0	0	25,016	0	(100.00)
7580	Pell Grant-Tuition Payments	79,838	(962)	0	0	-
7590	Student Scholarships	0	10,000	0	63,600	-
	Subtotal	<u>11,175,648</u>	<u>15,731,445</u>	<u>10,809,593</u>	<u>17,825,826</u>	64.91
	Subtotal, Expenditures (1000 -7000)	<u>11,315,221</u>	<u>15,862,243</u>	<u>10,990,018</u>	<u>17,969,751</u>	63.51

Rancho Santiago Community College District
Adopted Budget
2010-11

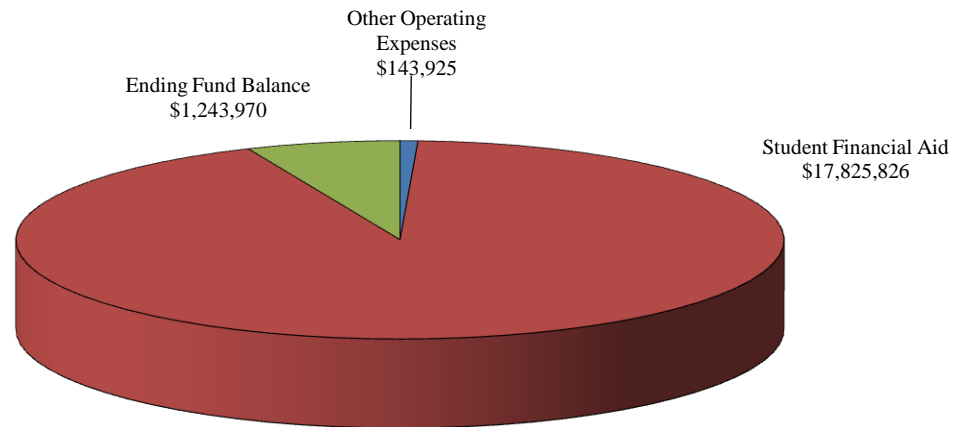
		Student Financial Aid Fund Expenditure Budget				
<u>Expenditures by Object</u>		2008-09 Actual Expenses	2009-10 Actual Expenses	2010-11 Tentative Budget	2010-11 Adopted Budget	% Adpt/Tent Change
7900	Reserve for Contingencies					
9755	Federal Capital Contribution	738,651	615,594	738,651	615,594	(16.66)
9760	Institutional Capital Contrib	303,026	303,026	303,026	303,026	-
	Subtotal	1,041,677	918,620	1,041,677	918,620	(11.81)
7900	Reserve for Contingencies					
7910	Unrestricted Contingency	432,805	445,477	4,707,327	325,350	(93.09)
	Total Fund Balance	1,474,482	1,364,097	5,749,004	1,243,970	(78.36)
	Total Expenditures and Ending Fund Balance	\$12,789,703	\$17,226,340	\$16,739,022	\$19,213,721	14.78

Rancho Santiago Community College District
Adopted Budget 2010-11
Student Financial Aid Fund

Revenue by Source



Expenditures by Object



Rancho Santiago Community College District
Adopted Budget
2010-11

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
2010-11

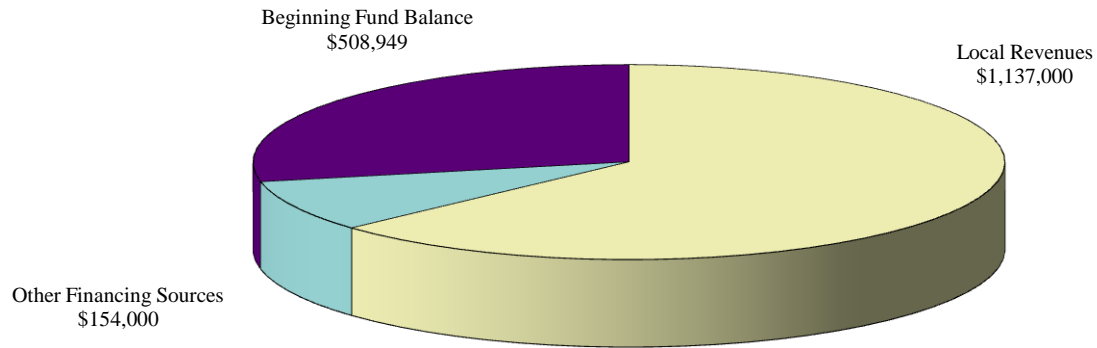
		Diversified Trust Fund Revenue Budget				
<u>Revenue by Source</u>		2008-09 Actual Revenue	2009-10 Actual Revenue	2010-11 Tentative Budget	2010-11 Adopted Budget	% Adpt/Tent Change
8800	Local Revenues	\$1,363,896	\$1,073,318	\$1,150,000	\$1,137,000	(1.13)
8900	Other Financing Sources					
8981	Interfund Transfers In	200,600	200,600	200,600	154,000	(23.23)
	Total Revenue and Other Financing Sources	<u>1,564,496</u>	<u>1,273,918</u>	<u>1,350,600</u>	<u>1,291,000</u>	(4.41)
	Beginning Fund Balance	378,443	555,706	557,624	508,949	(8.73)
	Total Revenues, Other Financing Sources and Beginning Fund Balance	<u><u>\$1,942,939</u></u>	<u><u>\$1,829,624</u></u>	<u><u>\$1,908,224</u></u>	<u><u>\$1,799,949</u></u>	(5.67)

Rancho Santiago Community College District
Adopted Budget
2010-11

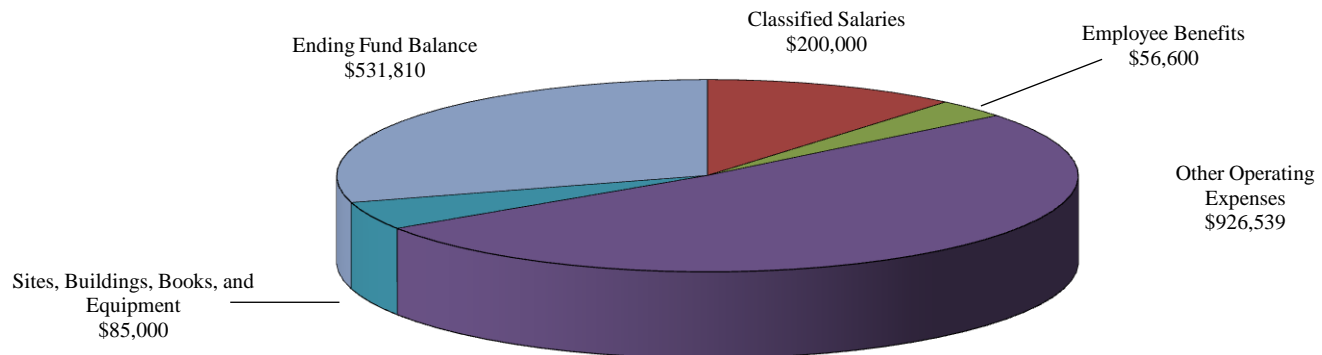
<u>Expenditures by Object</u>		Diversified Trust Fund Expenditure Budget				
		2008-09 Actual Expenses	2009-10 Actual Expenses	2010-11 Tentative Budget	2010-11 Adopted Budget	% Adpt/Tent Change
2000	Classified Salaries	\$225,729	\$186,419	\$200,000	\$200,000	-
3000	Employee Benefits	59,581	52,940	56,600	56,600	-
5000	Services and Other Operating Expenses	965,594	917,067	975,000	926,539	(4.97)
6000	Sites, Buildings, Books, and Equipment	136,329	163,107	85,000	85,000	-
	Subtotal Expenditures (1000 - 6000)	1,387,233	1,319,533	1,316,600	1,268,139	(3.68)
7300	Interfund Transfers Out	0	1,142	0	0	-
	Subtotal Expenditures (1000 - 7000)	1,387,233	1,320,675	1,316,600	1,268,139	(3.68)
7900	Reserve for Contingencies					
7910	Unrestricted Contingency	555,706	508,949	591,624	531,810	(10.11)
	Total Expenditures and Ending Fund Balance	\$1,942,939	\$1,829,624	\$1,908,224	\$1,799,949	(5.67)

Rancho Santiago Community College District
Adopted Budget 2010-11
Diversified Trust Fund

Revenue by Source



Expenditures by Object



Rancho Santiago Community College District
Adopted Budget
2010-11

Associated Students Fund

The Associated Students Fund is designated to account for the moneys 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
2010-11

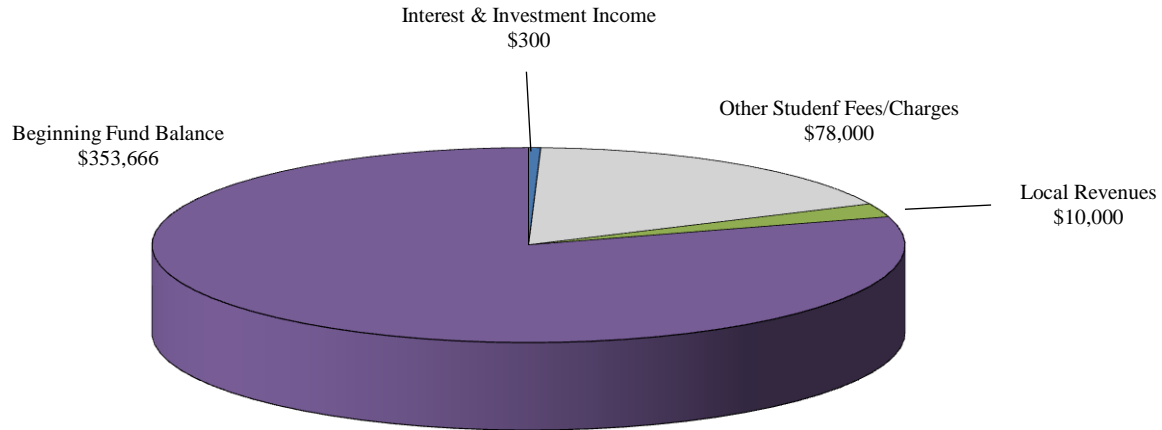
Associated Students Fund Revenue Budget					
<u>Revenue by Source</u>	2008-09 Actual Revenue	2009-10 Actual Revenue	2010-11 Tentative Budget	2010-11 Adopted Budget	% Adpt/Tent Change
8800 Local Revenues					
8860 Interest & Investment Income	\$2,009	\$174	\$300	\$300	-
8870 Other Student Fees and Charges	93,379	55,890	65,000	78,000	20.00
8890 Other Local Revenues	5,870	10,616	6,850	10,000	45.99
Total Local Revenues	101,258	66,680	72,150	88,300	22.38
8900 Other Financing Sources					
8981 Interfund Transfers In	0	0	0	0	-
Total Revenues and Other Financing Sources	101,258	66,680	72,150	88,300	22.38
Beginning Fund Balance	406,574	373,929	371,599	353,666	(4.83)
Total Revenues, Other Financing Sources and Beginning Fund Balance	\$507,832	\$440,609	\$443,749	\$441,966	(0.40)

Rancho Santiago Community College District
Adopted Budget
2010-11

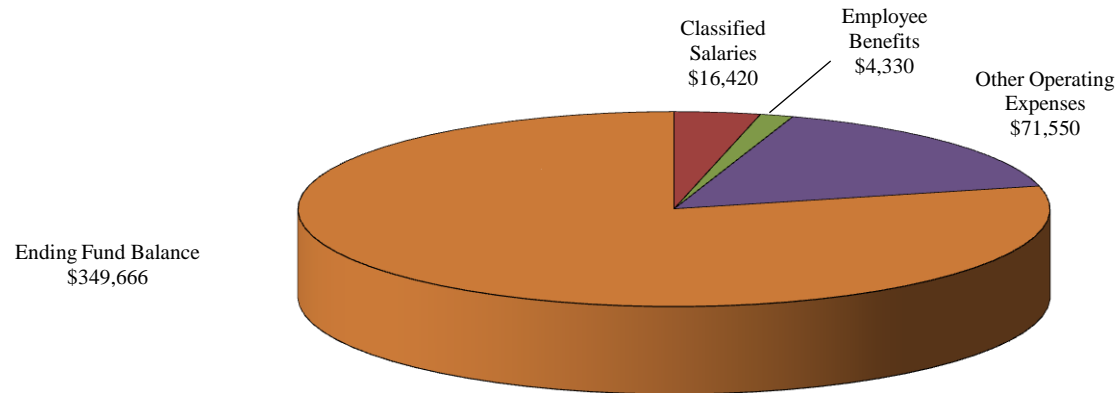
		Associated Students Fund Expenditure Budget				
		2008-09 Actual Expenses	2009-10 Actual Expenses	2010-11 Tentative Budget	2010-11 Adopted Budget	% Adpt/Tent Change
<u>Expenditures by Object</u>						
2000	Classified Salaries	\$15,804	\$20,516	\$20,400	\$16,420	(19.51)
3000	Employee Benefits	5,288	4,506	6,840	4,330	(36.70)
5000	Other Operating Exp & Services	78,579	61,921	55,000	71,550	30.09
6000	Capital Outlay	34,232	0	0	0	-
	Subtotal, Expenditures (1000 - 6000)	<u>133,903</u>	<u>86,943</u>	<u>82,240</u>	<u>92,300</u>	12.23
7300	Interfund Transfers Out	0	0	0	0	-
	Subtotal Expenditures (1000 - 7000)	<u>133,903</u>	<u>86,943</u>	<u>82,240</u>	<u>92,300</u>	12.23
9700	Fund Balance					
9730	Fund Balance - Reserved	373,929	353,666	0	0	-
7910	Unrestricted Contingency	0	0	361,509	349,666	(3.28)
	Subtotal	<u>373,929</u>	<u>353,666</u>	<u>361,509</u>	<u>349,666</u>	(3.28)
	Total Expenditures and Ending Fund Balance	<u><u>\$507,832</u></u>	<u><u>\$440,609</u></u>	<u><u>\$443,749</u></u>	<u><u>\$441,966</u></u>	(0.40)

Rancho Santiago Community College District
Adopted Budget 2010-11
Associated Students Fund

Income by Source



Expenditures by Object



Rancho Santiago Community College District
Adopted Budget
2010-11

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
2010-11

Bookstore Fund Revenue Budget					
<u>Revenues by Source</u>	2008-09 Actual Revenue	2009-10 Actual Revenue	2010-11 Tentative Budget	2010-11 Adopted Budget	% Adpt/Tent Change
8800 Local Revenues					
8843 Sales-Miscellaneous	\$8,086,312	\$6,690,146	\$7,000,000	\$7,000,000	-
8860 Interest & Investment Income	12,964	1,211	2,000	2,000	-
8890 Other Local Revenues	91,247	70,730	50,000	50,000	-
Total Revenues	8,190,523	6,762,087	7,052,000	7,052,000	-
Beginning Fund Balance	4,439,464	4,372,953	3,477,716	3,777,039	8.61
Total Revenues and Beginning Fund Balance	\$12,629,987	\$11,135,040	\$10,529,716	\$10,829,039	2.84

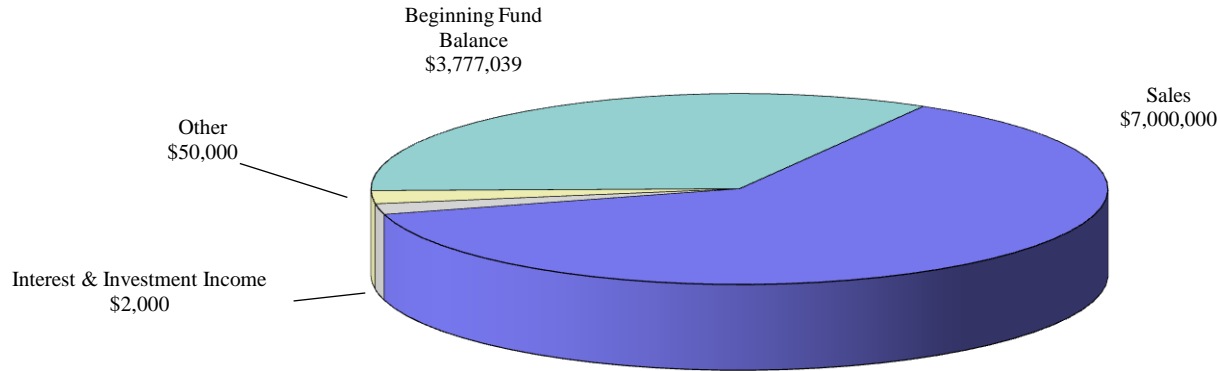
Rancho Santiago Community College District
Adopted Budget
2010-11

		Bookstore Fund Expenditure Budget				
<u>Expenditures by Object</u>		2008-09 Actual Expenses	2009-10 Actual Expenses	2010-11 Tentative Budget	2010-11 Adopted Budget	% Adpt/Tent Change
2000	Classified Salaries	\$1,123,555	\$971,740	\$959,319	\$959,319	-
3000	Employee Benefits	344,893	312,566	303,421	303,421	-
4000	Books and Supplies	6,218,587	5,603,372	5,900,000	5,900,000	-
5000	Services and Other Operating Expenses	320,996	223,361	225,000	225,000	-
6000	Sites, Buildings, Books, and Equipment					
6200	Buildings	38,819	0	0	0	-
6400	Equipment	9,584	46,362	50,000	50,000	-
	Subtotal, Expenditures (1000 -6000)	8,056,434	7,157,401	7,437,740	7,437,740	-
7300	Interfund Transfers Out	200,600	200,600	200,600	154,000	(23.23)
	Subtotal, Expenditures (1000 -7000)	8,257,034	7,358,001	7,638,340	7,591,740	(0.61)
7900	Reserve for Contingencies					
7910	Unrestricted Contingency	4,372,953	3,777,039	2,891,376	3,237,299	11.96
	Total Expenditures and Ending Fund Balance	\$12,629,987	\$11,135,040	\$10,529,716	\$10,829,039	2.84

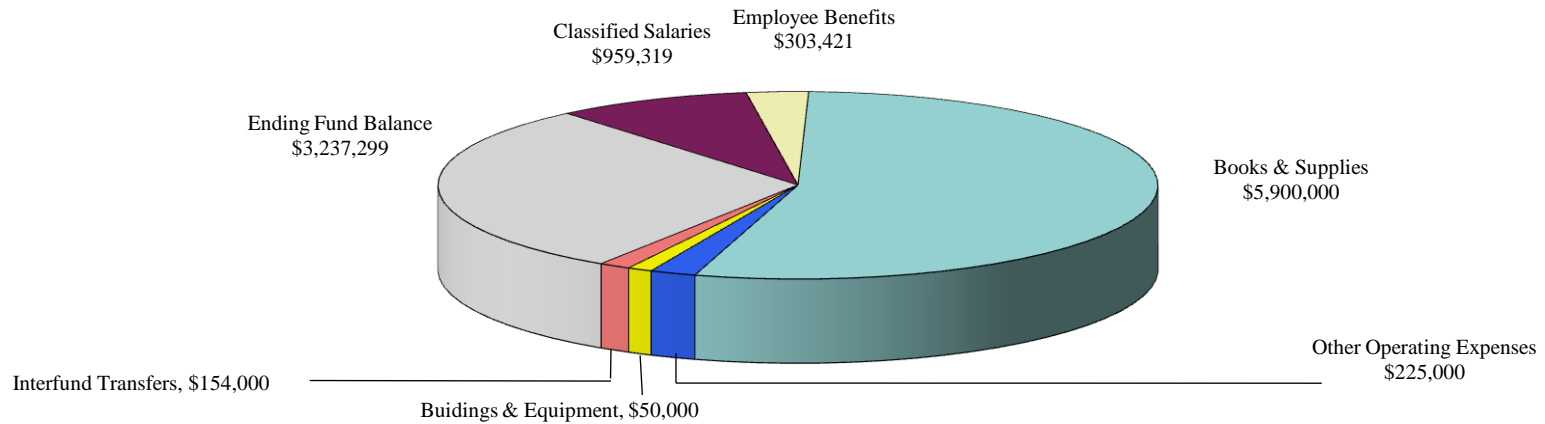
Total of \$1,104,716 of inventory is Budgeted in the Reserve for Contingency Account

Rancho Santiago Community College District
Adopted Budget 2010-11
Bookstore Fund

Revenues by Source



Expenditures by Object



Total of \$1,104,716 of inventory is included in the Ending Fund Balance

Rancho Santiago Community College District
Adopted Budget
2010-11

Community Education Fund

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

Rancho Santiago Community College District
Adopted Budget
2010-11

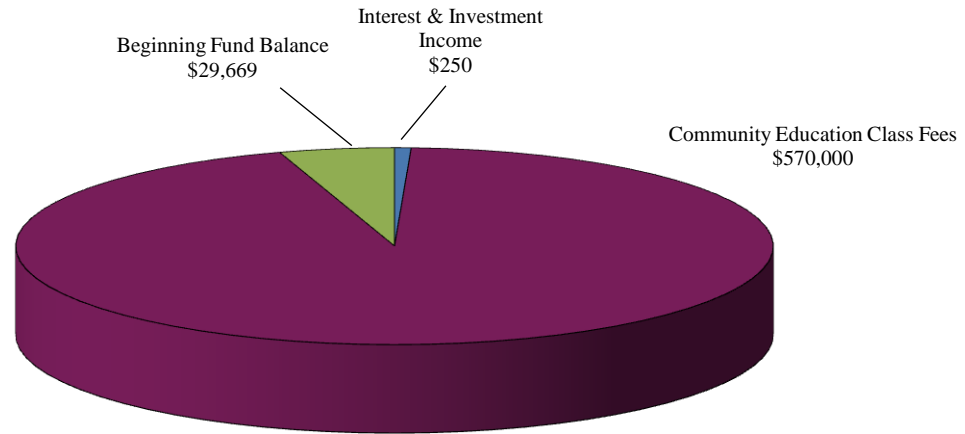
Community Education Fund Revenue Budget					
<u>Revenues by Source</u>	2008-09 Actual Revenue	2009-10 Actual Revenue	2010-11 Tentative Budget	2010-11 Adopted Budget	% Adpt/Tent Change
8800 Local Revenues					
8860 Interest & Investment Income	\$367	\$393	\$250	\$250	-
8872 Community Education Classes	558,681	495,721	570,000	570,000	-
Total Revenues	559,048	496,114	570,250	570,250	-
Beginning Fund Balance	47,096	27,548	11,167	29,669	165.68
Total Revenues and Beginning Fund Balance	\$606,144	\$523,662	\$581,417	\$599,919	3.18

Rancho Santiago Community College District
Adopted Budget
2010-11

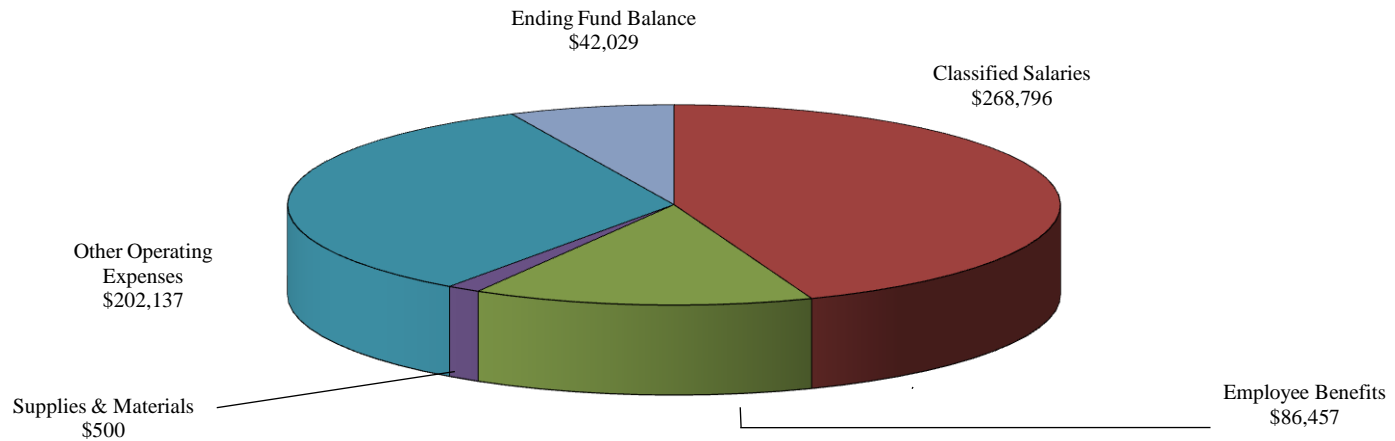
		Community Education Fund Expenditure Budget				
<u>Expenditures by Object</u>		2008-09 Actual Expenses	2009-10 Actual Expenses	2010-11 Tentative Budget	2010-11 Adopted Budget	% Adpt/Tent Change
2000	Classified Salaries	\$281,014	\$250,433	\$268,796	\$268,796	-
3000	Employee Benefits	82,302	69,744	86,457	86,457	-
4000	Supplies & Materials	0	0	500	500	-
5000	Other Operating Exp & Services	215,280	173,816	196,495	202,137	2.87
6000	Capital Outlay	0	0	0	0	-
	Subtotal, Expenditures (1000 -6000)	578,596	493,993	552,248	557,890	1.02
7300	Interfund Transfers Out	0	0	0	0	-
	Subtotal, Expenditures (1000 -7000)	578,596	493,993	552,248	557,890	1.02
7900	Reserve for Contingencies					
7910	Unrestricted Contingency	27,548	29,669	29,169	42,029	44.09
	Total Expenditures and Ending Fund Balance	\$606,144	\$523,662	\$581,417	\$599,919	3.18

Rancho Santiago Community College District
Adopted Budget 2010-11
Community Education Fund

Revenues by Source



Expenditures by Object



Rancho Santiago Community College District
Adopted Budget
2010-11

SUPPLEMENTAL DATA

Rancho Santiago Community College District
Adopted Budget
2010-11

	2009-10 Assumptions Tentative Budget		2009-10 Assumptions Adopted Budget		2010-11 Assumptions Tentative Budget		2010-11 Assumptions Adopted Budget	
	*		*		*		*	
General Assumptions								
Balanced Budget - with PY unrestricted ending balance	1	X	1	X	1	X	1	X
5% Contingency Reserve	2	X	2	X	2	X	2	X
Budget Allocation Model **	3	X	3	X	3	X	3	X
Planning Documents & Processes	4	X	4	X	4	X	4	X
Revenue Assumptions								
General Apportionment Deficit Factor 3%	5	X	5	X	5	X	5	X
Cost of Living Adjustment (COLA) of 0.00%	6	X	6	X	6	X	6	X
All reductions to Categorical Programs will be borne by those Categorical Programs			7	X	7	X	7	X
Workload Measure Reduction (negative growth) -3.39%			8	X	8	X	8	X
Workload Measure Reduction (negative growth) -2%								
Enrollment Growth For RSCCD 0.00%	7	X	9	X	9	X	9	X
Lottery Revenue at School Services of California Rate includes Workload Measure Reductions	8	X	10	X	10	X	10	X
Expense Assumptions								
Meet All Negotiated Contractual Obligations	9	X	11	X	11	X	11	X

* Number Assigned to Budget Assumption

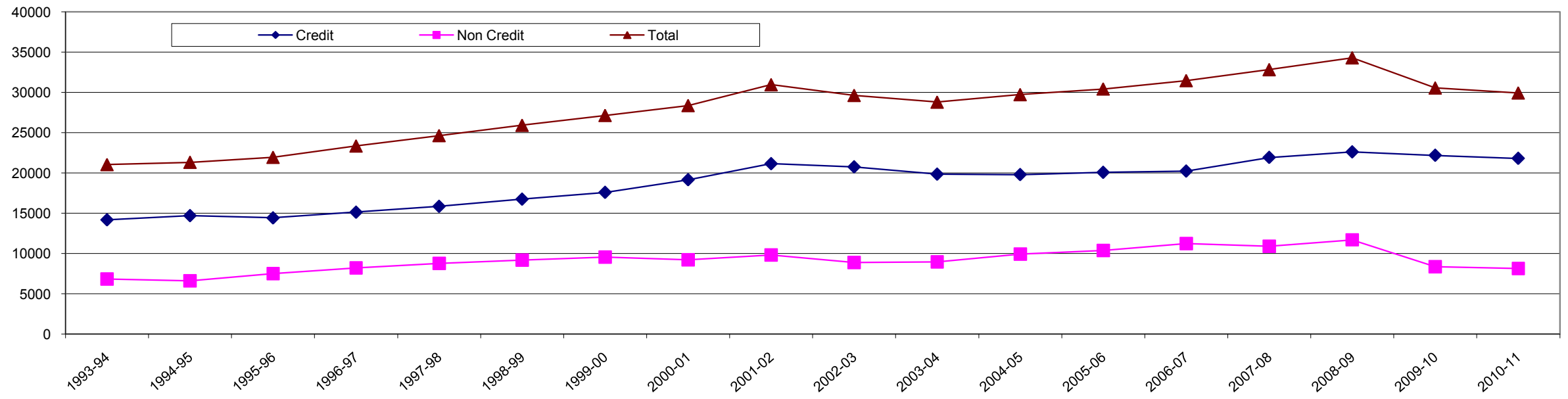
** BAPRC has agreed to the modification to the current Budget Allocation Model

Rancho Santiago Community College District
Adopted Budget
2010-11

Recap of Full-Time Equivalent Students

	2002-03 Actual		2003-04 Actual		2004-05 Actual		2005-06 Actual		2006-07 Actual		2007-08 Actual		2008-09 Actuals		2009-10 Actuals		2010-11 Targets	
SAC																		
Credit	15,475		14,580		14,500		14,499		14,510		15,516		15,888		15,780		15,478	
Non-Credit	6,606		6,728		7,274		7,499		8,304		8,124		8,582		5,909		5,864	
Total	22,081	74.50%	21,308	73.98%	21,774	73.22%	21,998	72.27%	22,814	72.47%	23,640	71.99%	24,470	71.32%	21,689	70.96%	21,342	71.27%
SCC																		
Credit	5,280		5,270		5,299		5,576		5,722		6,410		6,720		6,409		6,333	
Non-Credit	2,278		2,226		2,663		2,866		2,943		2,790		3,120		2,466		2,271	
Total	7,558	25.50%	7,496	26.02%	7,962	26.78%	8,442	27.73%	8,665	27.53%	9,200	28.01%	9,840	28.68%	8,875	29.04%	8,604	28.73%
Total																		
Credit	20,755		19,850		19,799		20,075		20,232		21,926		22,608		22,189		21,811	
Non-Credit	8,884		8,954		9,937		10,365		11,247		10,914		11,702		8,375		8,135	
Total	29,639	100.00%	28,804	100.00%	29,736	100.00%	30,440	100.00%	31,479	100.00%	32,840	100.00%	34,310	100.00%	30,564	100.00%	29,946	100.00%

	1993-94 Actual		1994-95 Actual		1995-96 Actual		1996-97 Actual		1997-98 Actual		1998-99 Actual		1999-00 Actual		2000-01 Actual		2001-02 Actual	
SAC																		
Credit											12,352		13,090		13,716		14,809	
Non-Credit											6,619		6,878		7,213		6,915	
Total	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	18,971	76.97%	19,968	77.01%	20,929	77.08%	21,724	76.55%
SCC																		
Credit											3,512		3,666		3,881		4,355	
Non-Credit											2,164		2,294		2,344		2,301	
Total	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	5,676	23.03%	5,960	22.99%	6,225	22.92%	6,656	23.45%
Total																		
Credit	14,199		14,715		14,435		15,140		15,864		16,756		17,597		19,164		20,755	
Non-Credit	6,845		6,615		7,513		8,216		8,783		9,172		9,557		9,216		8,884	
Total	21,044	100.00%	21,330	100.00%	21,948	100.00%	23,356	100.00%	24,647	100.00%	25,928	100.00%	27,154	100.00%	28,380	100.00%	29,639	100.00%



Rancho Santiago Community College District
Adopted Budget
2010-11

Compliance with the 50% Law

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

The "Current Expense of Education" (CEE) includes the 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).

This table recaps the district's 50% computation for the fiscal years 1991-92 through 2009-10 (expressed as a percentage).

<u>Fiscal Year</u>	<u>50% Computation</u>
1991-92	51.57
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

Rancho Santiago Community College District
Adopted Budget
2010-11

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.

California Community Colleges COLA History Since 1992-93

<u>Fiscal Year</u>	<u>CCC COLA</u>	<u>Statutory</u>
1992-93	0.00	2.18
1993-94	0.00	2.05
1994-95	0.00	1.99
1995-96	3.07	3.07
1996-97	3.06	3.06
1997-98	2.97	2.97
1998-99	2.26	2.26
1999-00	1.41	1.41
2000-01	4.17	3.17
2001-02	3.87	3.87
2002-03	2.00	1.66
2003-04	0.00	1.86
2004-05	2.41	2.41
2005-06	4.23	4.23
2006-07	5.92	5.92
2007-08	4.53	4.53
2008-09	0.00	5.66
2009-10	0.00	5.02
2010-11	0.00	(0.38)

Rancho Santiago Community College District
Adopted Budget
2010-11

Recap of Revenue and Expenses - General Fund

The table of multi-year financial information allows a comparison of prior fiscal years to projections for the current and next fiscal years. The table covers the following periods: fiscal years 2000-01 through 2010-11

	Actual 00-01	Actual 01-02	% Change	Actual 02-03	% Change	Actual 03-04	% Change	Actual 04-05	% Change	Actual 05-06	% Change	Actual 06-07	% Change	Actual 07-08	% Change	Actual 08-09	% Change	Actual 09-10	% Change	Adopted Budget 10-11	% Change
Adj. Beg. Balance	6,857,484	16,161,993	135.68%	16,366,442	1.26%	16,978,071	3.74%	17,230,789	1.49%	17,475,478	1.42%	16,993,426	-2.76%	24,300,813	43.00%	15,687,397	-35.44%	16,867,113	7.52%	32,190,876	90.85%
Revenues:																					
Federal Income	5,430,070	6,321,407	16.41%	8,418,477	33.17%	8,146,337	-3.23%	7,976,224	-2.09%	9,530,372	19.48%	9,815,156	2.99%	10,153,980	3.45%	10,575,709	4.15%	12,374,630	17.01%	9,885,271	-20.12%
State Income:																					
General Apportionment	36,446,972	35,019,776	-3.92%	33,926,422	-3.12%	26,744,060	-21.17%	50,281,174	88.01%	60,415,204	20.15%	86,468,171	43.12%	89,192,625	3.15%	88,971,056	-0.25%	84,219,852	-5.34%	74,673,908	-11.33%
Lottery	4,309,034	4,103,090	-4.78%	4,154,449	1.25%	3,744,717	-9.86%	4,266,002	13.92%	4,758,997	11.56%	4,729,379	-0.62%	4,323,575	-8.58%	4,258,436	-1.51%	4,639,793	8.96%	3,721,963	-19.78%
Other State	24,699,014	26,204,755	6.10%	19,672,007	-24.93%	18,587,023	-5.52%	20,269,109	9.05%	14,873,457	-26.62%	23,799,825	60.02%	19,220,388	-19.24%	18,448,073	-4.02%	12,865,904	-30.26%	12,243,876	-4.83%
Total State	65,455,020	65,327,621	-0.19%	57,752,878	-11.60%	49,075,800	-15.02%	74,816,285	52.45%	80,047,658	6.99%	114,997,375	43.66%	112,736,588	-1.97%	111,677,565	-0.94%	101,725,549	-8.91%	90,639,747	-10.90%
Local Income:																					
Property Taxes	24,950,936	26,809,155	7.45%	27,971,647	4.34%	29,349,320	4.93%	31,631,476	7.78%	35,635,271	12.66%	37,571,944	5.43%	41,038,655	9.23%	42,297,526	3.07%	40,655,149	-3.88%	42,098,536	3.55%
ERAF	24,685,983	26,660,242	8.00%	29,627,828	11.13%	33,142,901	11.86%	14,310,522	-56.82%	13,921,926	-2.72%	-	-100.00%	23,974	-	459,606	1817.13%	4,616,440	904.43%	2,953,292	-36.03%
Interest	1,421,642	942,168	-33.73%	597,588	-36.57%	555,833	-6.99%	784,727	41.18%	1,160,428	47.88%	1,648,239	42.04%	2,251,689	36.61%	493,561	-78.08%	934,152	89.27%	455,059	-51.29%
Enrollment Fees	2,776,688	3,123,098	12.48%	3,042,190	-2.59%	4,438,981	45.91%	6,432,146	44.90%	6,601,086	2.63%	6,061,786	-8.17%	5,985,633	-1.26%	5,210,027	-12.96%	7,043,658	35.19%	6,910,365	-1.89%
Non-resident Tuition	2,090,381	2,311,914	10.60%	1,976,891	-14.49%	1,868,862	-5.46%	1,793,471	-4.03%	2,042,971	13.91%	2,247,791	10.03%	2,571,472	14.40%	2,686,602	4.48%	2,576,914	-4.08%	2,647,791	2.75%
Other Local	2,194,288	2,681,681	22.21%	3,109,403	15.95%	3,224,615	3.71%	2,856,045	-11.43%	3,286,244	15.06%	4,641,837	41.25%	2,534,648	-45.40%	3,100,530	22.33%	3,251,065	4.86%	2,696,792	-17.05%
Total Local	58,119,918	62,528,258	7.58%	66,325,547	6.07%	72,580,512	9.43%	57,808,387	-20.35%	62,647,926	8.37%	52,171,597	-16.72%	54,406,071	4.28%	54,247,852	-0.29%	59,077,378	8.90%	57,761,835	-2.23%
Transfers/Others	3,918	4,083	4.21%	1,800	-55.91%	67,559	>200.00%	125,730	86.10%	85,617	-31.90%	166,506	94.48%	24,803	-85.10%	16,237	-34.53%	18,428	13.49%	16,500	-10.46%
Total Revenues	129,008,926	134,181,369	4.01%	132,498,702	-1.25%	129,870,208	-1.98%	140,726,626	8.36%	152,311,573	8.23%	177,150,634	16.31%	177,321,442	0.10%	176,517,363	-0.45%	173,195,985	-1.88%	158,303,353	-8.60%
Total Available	135,866,410	150,343,362	10.66%	148,865,144	-0.98%	146,848,279	-1.35%	157,957,415	7.57%	169,787,051	7.49%	194,144,060	14.35%	201,622,255	3.85%	192,204,760	-4.67%	190,063,098	-1.11%	190,494,229	0.23%
Expenditures:																					
Academic Salaries	49,460,419	54,723,399	10.64%	54,302,380	-0.77%	53,079,268	-2.25%	55,267,655	4.12%	59,594,877	7.83%	65,564,471	10.02%	72,841,797	11.10%	68,289,247	-6.25%	61,398,378	-10.09%	60,075,029	-2.16%
Classified Salaries	28,427,425	32,285,952	13.57%	32,661,492	1.16%	32,342,982	-0.98%	33,744,744	4.33%	37,018,259	9.70%	40,833,720	10.31%	44,900,699	9.96%	43,352,135	-3.45%	36,992,259	-14.67%	37,663,123	1.81%
Employee Benefits	15,102,795	17,126,409	13.40%	19,808,197	15.66%	22,772,665	14.97%	26,805,217	17.71%	28,678,237	6.99%	29,802,008	3.92%	33,781,934	13.35%	33,833,185	0.15%	32,190,311	-4.86%	37,427,168	16.27%
Supplies & Materials	2,950,801	3,468,100	17.53%	2,633,632	-24.06%	2,239,821	-14.95%	2,616,042	16.80%	3,003,733	14.82%	3,169,437	5.52%	2,981,957	-5.92%	2,359,885	-20.86%	1,986,601	-15.82%	2,802,485	41.07%
Other Operating	15,325,587	17,583,753	14.73%	15,757,897	-10.38%	14,379,643	-8.75%	17,665,766	22.85%	20,662,702	16.96%	23,242,161	12.48%	24,052,263	3.49%	23,107,916	-3.93%	20,111,331	-12.97%	24,629,048	22.46%
Capital Outlay	5,740,878	4,203,589	-26.78%	2,927,925	-30.35%	2,086,756	-28.73%	2,587,334	23.99%	2,008,098	-22.39%	4,443,191	121.26%	3,584,724	-19.32%	2,197,807	-38.69%	2,947,418	34.11%	2,516,055	-14.64%
Transfers	2,748,195	4,585,718	66.86%	3,726,696	-18.73%	2,849,208	-23.55%	2,114,934	-25.77%	1,827,719	-13.58%	2,788,259	52.55%	3,791,484	35.98%	2,197,472	-42.04%	2,245,924	2.20%	2,232,114	-0.61%
Total Expenditures	119,756,100	133,976,920	11.87%	131,818,219	-1.61%	129,750,343	-1.57%	140,801,692	8.52%	152,793,625	8.52%	169,843,247	11.16%	185,934,858	9.47%	175,337,647	-5.70%	157,872,222	-9.96%	167,345,022	6.00%
Ending Balance	16,110,310	16,366,442	1.59%	17,046,925	4.16%	17,097,936	0.30%	17,155,723	0.34%	16,993,426	-0.95%	24,300,813	43.00%	15,687,397	-35.44%	16,867,113	7.52%	32,190,876	90.85%	23,149,207	-28.09%
Ending Balance (% of Exp)	13.45%	12.22%		12.93%		13.18%		12.18%		11.12%		14.31%		8.44%		9.62%		20.39%		13.83%	

Ending Balance of 13.83% is for both restricted and unrestricted general fund
5% reserve was set for both restricted and unrestricted general fund

Rancho Santiago Community College District
Adopted Budget
2010-11

Recap of Revenues and Expenditures
General Fund
2000-01 to 2010-11

