



# ADOPTED BUDGET 2020 - 2021



**Rancho Santiago Community College District  
2020-21**

**ADOPTED BUDGET**

**Submitted on October 12, 2020**

**by**

**Marvin Martinez, Chancellor**

**to the**

**BOARD OF TRUSTEES**

**Claudia C. Alvarez, President**

**Phillip E. Yarbrough, Vice President**

**Arianna P. Barrios, Clerk**

**John R. Hanna**

**Zeke Hernandez**

**Lawrence "Larry" R. Labrado**

**Mariano A. Cuellar, Student Trustee**



## **Chancellor's Message Adopted Budget 2020/21**

The proposed 2020/21 Adopted Budget is the result of a process of participatory governance led by both the Planning and Organizational Effectiveness (POE) Committee, which provides general planning related to the budget, and the Fiscal Resources Committee (FRC), which reviews the budget assumptions that were used as the basis for this budget. District Council, our primary participatory governance body, provides the final review and recommendation to me.

On June 30, 2020 Governor Newsom signed the 2020 Budget Act, which was markedly different from the budget initially proposed in January. The COVID-19 pandemic and ensuing recession caused a seismic shift in the state's economic conditions resulting in a projected state budget deficit of over \$54 billion. To address this deficit, the budget omits most new spending and while the budget prevents immediate cuts to Community College apportionments, it includes significant cash deferrals to the following fiscal year. This budget includes no growth and no Cost of Living Adjustment (COLA). All the District can rely upon for 2020/21 revenue is the hold harmless provision, which keeps districts funded at the 2017/18 Total Computational Revenue level plus the 2018/19 Cost of Living Adjustment (COLA) of 2.71% and the 2019/20 COLA of 3.26%. In addition, due to budget uncertainty, we have reduced apportionment revenue by an estimated deficit factor of 2%.

This budget is a balanced budget by reducing spending by \$3 million in the Tentative Budget plus utilizing a portion of the Budget Stabilization Fund and expected vacancy savings. The budget also includes a 12.5% contingency reserve consistent with Board Policy. We will continue working with our consultants during the year to update our own internal Budget Allocation Model in order to appropriately distribute earned revenues.

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

Sincerely,

Marvin Martinez  
Chancellor

**Rancho Santiago Community College District**  
*Adopted Budget*  
**2020-21**

	<b>Page</b>
Chancellor's Message	3
List of Funds Budgeted	4
General Fund	5
General Fund - Unrestricted and Restricted Combined - Fund 11, 12, 13	6
General Fund - Unrestricted Combined - Fund 11, 13	13
General Fund - Summary by Site	19
General Fund - Unrestricted - Fund 11	20
General Fund - Restricted - Fund 12	26
General Fund - Unrestricted - One-Time - Fund 13	32
FY 19-20 Unrestricted General Fund Ending Balance and Carryover Reconciliation	37
Components of Unrestricted General Fund Beginning Fund Balance	38
FY 20-21 Adopted Budget Revenue Allocation Simulation - Unrestricted General Fund 11	39
Bond Interest and Redemption Funds - Combined - Fund 24	40
Bookstore - Fund 31	44
Child Development - Fund 33	48
Capital Outlay Projects - Fund 41	53
General Obligation Bond - Measure Q - Fund 43	60
Self-Insurance Funds	66
Self-Insurance Fund - Property and Liability - Fund 61	67
Self-Insurance Fund - Workers' Compensation - Fund 62	70
Retiree Benefits - Fund 63	74
Associated Students - Fund 71	78
Representation Fee Trust - Fund 72	82
Student Financial Aid - Fund 74	86
Community Education - Fund 76	91
Retiree Benefits-Irrevocable Trust - Fund 78	95
Diversified Trust - Fund 79	99
Supplemental Data	103
Budget Assumptions	104
Multi-Year Budget Projection	107
Fiscal Health Risk Analysis for RSCCD	108
Full-Time Equivalent Students - Historical Data	122
FTES Analysis & Targets	123
FTES and College Expenditure Breakdown (Fund 11)	124
Compliance with the 50% Law - Historical Data	125
STRS & PERS - Future Employer Rates and Additional Ongoing Costs	126
Cost-of-Living Adjustment - Historical Data	127
Prop 30 Education Protection Account (EPA) Expenditure Plan	128
Recaps of Revenues and Expenditures - General Fund	129

**Rancho Santiago Community College District**  
*Adopted Budget*  
**2020-21**

**List of Funds Budgeted**

General Fund		
Expenditures	\$ 377,728,618	
Board Policy Contingency (12.5%)	24,830,326	
Restricted Reserves	2,548,005	
Budget Stabilization	1,500,423	
Unrestricted Contingency	(2,228,268)	
	Total General Fund	\$ 404,379,104
Bond Interest and Redemption Funds		66,432,773
Bookstore Fund		9,043,938
Child Development Fund		9,452,114
Capital Outlay Projects Fund		121,232,896
General Obligation Bond Fund - Measure Q		36,941,527
Self-Insurance Fund - Property and Liability		7,499,721
Self-Insurance Fund - Workers' Compensation		6,161,167
Retiree Benefits Fund		(22,353,158)
Associated Students Fund		1,782,975
Representation Fee Trust Fund		283,340
Student Financial Aid Fund		36,422,053
Community Education Fund		929,771
Retiree Benefits-Irrevocable Trust Fund		48,141,659
Diversified Trust Fund		5,096,758
	Total All Funds	\$ 731,446,638

**Rancho Santiago Community College District**  
*Adopted Budget*  
**2020-21**

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

General Fund

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

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

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

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

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

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

**Rancho Santiago Community College District**  
**Adopted Budget**  
**2020-21**

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

<u>Revenues by Source</u>	2018-19 Actual Revenue	2019-20 Actual Revenue	2020-21 Tentative Budget	2020-21 Adopted Budget	% change 20/21 Adopt/ 19/20 Actual
8100 Federal Revenues					
8110 Forest Reserve	\$0	\$666	\$0	\$0	(100.00)
8120 Higher Education Act	2,504,474	2,623,567	3,238,618	1,870,789	(28.69)
8140 Temporary Assistance for Needy Families (TANF)	104,894	98,243	99,795	99,795	1.58
8150 Student Financial Aid	3,546	4,801	199,740	225,755	4,602.25
8170 Vocational Technical Education Act (VTEA)	2,890,675	1,550,993	1,815,864	1,485,709	(4.21)
8199 Other Federal Revenues (ABE, CAMP, SBA, Gear Up, NSF)	3,992,333	5,200,370	3,699,032	7,814,810	50.27
Total Federal Revenues	<u>9,495,922</u>	<u>9,478,640</u>	<u>9,053,049</u>	<u>11,496,858</u>	21.29
8600 State Revenues					
8611 Apprenticeship Allowance	3,210,086	3,951,786	3,159,472	3,951,786	-
8612 State General Apportionment	48,432,755	55,133,399	52,028,093	52,028,093	(5.63)
8612 State General Apportionment-estimated COLA	4,467,459	5,519,778	4,003,793	0	(100.00)
8612 Base Allocation Increase	0	0	0	0	-
8612 Estimated Restoration/Access/Growth	0	0	0	0	-
8612 State General Apportionment-Deficit	0	(3,496,762)	0	(3,496,762)	-
8612-8630 State General Apportionment-EPA Prior year adjustment	(243,981)	623,650	0	0	(100.00)
8619 Other General Apportionments-Full-Time Faculty Allocation	1,304,941	1,304,941	1,307,884	1,307,884	0.23
8619 Other General Apportionments-Enrollment Fee Admin-2%	293,254	281,212	278,496	278,496	(0.97)
8619 Other General Apportionments-Part-Time Faculty Compensation	638,586	397,898	575,927	458,559	15.25
8619 Other General Apportionments-Part-time Faculty Office Hour	0	65,490	0	0	(100.00)
8622 Extended Opportunity Programs & Services (EOPS)	2,261,401	2,053,744	2,298,935	2,574,690	25.37
8623 Disabled Students Programs & Services (DSPS)	1,771,889	1,728,656	1,970,456	1,927,555	11.51
8625 CalWORKS	561,710	524,675	553,374	578,992	10.35
8626 Telecomm./Technology Infrastructure Prog. (TTIP)	90	148	3,822	3,674	2,382.43
8629 Other General Categorical-Return to Title IV- 18/19 Recal	0	5,235	0	0	(100.00)
8629 Other Gen Categorical Apport-BSI	767,802	798,225	1,535,332	1,032,157	29.31
8629 Other Gen Categorical Apport-CARE	115,667	112,818	146,817	155,674	37.99
8629 Other Gen Categorical Apport-Adult Ed Block/CTE SWP	33,973,604	67,900,239	116,858,498	97,824,937	44.07

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8629 Other Gen Categorical Apport-Equal Employment Opportunity	70,209	32,563	67,194	67,194	106.35
8629 Other Gen Categorical Apport-Guided Pathways	331,645	635,545	1,173,078	1,137,575	78.99
8629 Other Gen Categorical Apport-Instructional Equipment	121,631	100,272	0	0	(100.00)
8629 Other Gen Categorical Apport-Matriculation-Credit	7,811,180	6,980,165	7,343,422	4,751,015	(31.94)
8629 Other Gen Categorical Apport-Matriculation-Non-Credit	2,476,098	2,473,112	2,602,858	1,697,018	(31.38)
8629 Other Gen Categorical Apport-SEAP	0	0	0	4,952,093	-
8629 Other Gen Categorical Apport-Student Equity	2,815,011	2,757,529	3,708,228	2,977,177	7.97
8629 Other Gen Categorical Apport-Student Financial Aid Admin	1,058,207	1,045,814	1,142,287	1,081,353	3.40
8629 Other Gen Categorical Apport-Other	659,487	1,033,959	2,221,041	3,010,973	191.21
8630 Education Protection Account	25,493,388	19,755,427	26,437,430	26,437,430	33.82
8659 Other Reimb Categorical Allow-Career Tech/Econ Dev	18,662,687	32,418,483	34,852,942	24,973,832	(22.96)
8659 Other Reimb Categorical Allow-Other	1,778,560	805,751	678,259	375,612	(53.38)
8672 Homeowners' Property Tax Relief	270,103	267,061	288,123	288,123	7.89
8681 State Lottery Proceeds	7,500,120	4,809,314	5,972,103	5,495,693	14.27
8682 State Mandated Costs	852,184	859,434	869,923	869,923	1.22
8699 Other Misc State Revenue	12,906,746	8,653,131	13,148,160	11,203,843	29.48
Total State Revenues	180,362,519	219,532,692	285,225,947	247,944,589	12.94
8800 Local Revenues					
8809 RDA Funds - Other	0	0	0	0	-
8811 Tax Allocation, Secured Roll	49,676,516	52,062,939	53,253,286	53,253,286	2.29
8812 Tax Allocation, Supplement Roll	1,628,366	1,089,842	1,620,143	1,620,143	48.66
8813 Tax Allocation, Unsecured Roll	1,498,172	1,583,620	1,577,368	1,577,368	(0.39)
8816 Prior Years' Taxes	654,053	446,879	582,322	582,322	30.31
8817 Education Revenue Augmentation Fund (ERAF)	21,394,784	23,482,497	25,000,000	25,000,000	6.46
8818 RDA Funds - Pass Thru AB	472,784	530,959	451,127	451,127	(15.04)
8819 RDA Funds - Residuals	6,095,642	6,275,689	6,100,233	6,100,233	(2.80)
8820 Contrib, Gifts, Grants & Endowment	5,300	3,227	561	561	(82.62)
8831 Contract Instructional Service	78,769	45,000	14,177	14,177	(68.50)
8850 Rents and Leases	208,808	214,044	383,480	363,480	69.82



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<u>Revenues by Source</u>	<b>2018-19 Actual Revenue</b>	<b>2019-20 Actual Revenue</b>	<b>2020-21 Tentative Budget</b>	<b>2020-21 Adopted Budget</b>	<b>% change 20/21 Adopt/ 19/20 Actual</b>
8860 Interest & Investment Income	2,765,823	3,292,512	1,400,000	1,400,000	(57.48)
8874 CCC Enrollment Fees	8,343,536	8,690,034	7,500,000	7,500,000	(13.69)
8875 Bachelor's Program Fee	67,368	47,712	40,000	40,000	(16.16)
8876 Health Services Fees	1,193,439	1,194,722	1,163,500	1,163,500	(2.61)
8880 Nonresident Tuition	3,391,208	3,166,363	3,400,000	1,900,000	(39.99)
8882 Parking Fees & Bus Passes	661,642	572,597	1,405,631	1,405,631	145.48
8890 Other Local Revenues (Student Transcript/Representation/ Discounts/Fines/Instr. Mat./Health Serv. Use Fees, etc.)	1,101,408	1,576,414	350,245	414,572	(73.70)
8891 Other Local Rev - Special Proj	427,609	345,143	739,886	733,906	112.64
Total Local Revenues	99,665,227	104,620,193	104,981,959	103,520,306	(1.05)
8900 Other Financing Sources					
8910 Proceeds-Sale of Equip & Suppl	19,820	39,189	5,000	5,000	(87.24)
8981 Interfund Transfer In	0	26,137	0	0	(100.00)
8999 Revenue - Clearing	0	0	0	0	-
Total Other Sources	19,820	65,326	5,000	5,000	(92.35)
Total Revenues	289,543,488	333,696,851	399,265,955	362,966,753	8.77
Net Beginning Balance	41,271,793	42,340,385	37,748,079	41,412,351	(2.19)
Adjustments to Beginning Balance	0	0	0	0	-
Adjusted Beginning Fund Balance	41,271,793	42,340,385	37,748,079	41,412,351	(2.19)
Total Revenues, Other Financing Sources and Beginning Fund Balance	\$330,815,281	\$376,037,236	\$437,014,034	\$404,379,104	7.54

**Rancho Santiago Community College District**  
*Adopted Budget*  
**2020-21**

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

<u>Expenditures by Object</u>	<b>2018-19 Actual Expenses</b>	<b>2019-20 Actual Expenses</b>	<b>2020-21 Tentative Budget</b>	<b>2020-21 Adopted Budget</b>	<b>% change 20/21 Adopt/ 19/20 Actual</b>
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$29,315,324	\$30,717,046	\$34,611,526	\$33,292,921	8.39
1200 Non-Instructional Salaries, Regular Contract	18,067,737	18,867,080	21,209,368	19,768,733	4.78
1300 Instructional Salaries, Other Non-Regular	29,503,821	28,173,277	26,487,492	27,249,150	(3.28)
1400 Non-Instructional Salaries, Other Non-Regular	7,061,523	6,389,744	4,611,286	5,563,129	(12.94)
Subtotal	<u>83,948,405</u>	<u>84,147,147</u>	<u>86,919,672</u>	<u>85,873,933</u>	2.05
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	39,270,670	41,031,801	48,870,046	47,252,435	15.16
2200 Instructional Aides, Regular Full Time	463,214	509,671	582,880	649,331	27.40
2300 Non-Instructional Salaries, Other	5,864,885	5,654,731	6,196,314	5,464,355	(3.37)
2400 Instructional Aides, Other	2,917,919	2,772,675	2,975,419	2,863,435	3.27
Subtotal	<u>48,516,688</u>	<u>49,968,878</u>	<u>58,624,659</u>	<u>56,229,556</u>	12.53
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	21,856,479	21,991,844	25,305,283	22,000,348	0.04
3200 Public Employees' Retirement System Fund	11,177,803	9,481,704	15,728,033	12,299,871	29.72
3300 Old Age, Survivors, Disability, and Health Ins.	4,913,062	5,129,630	5,815,874	5,694,952	11.02
3400 Health and Welfare Benefits	30,350,458	31,291,396	32,803,147	31,111,453	(0.58)
3500 State Unemployment Insurance	136,849	126,130	328,366	324,587	157.34
3600 Workers' Compensation Insurance	2,996,273	2,117,314	2,220,498	2,161,538	2.09
3900 Other Benefits	1,677,205	1,699,811	1,903,481	1,830,282	7.68
Subtotal	<u>73,108,129</u>	<u>71,837,829</u>	<u>84,104,682</u>	<u>75,423,031</u>	4.99
<b>TOTAL SALARIES/BENEFITS</b>	<b>205,573,222</b>	<b>205,953,854</b>	<b>229,649,013</b>	<b>217,526,520</b>	<b>5.62</b>
<b>Salaries/Benefits Cost % of Total Expenditures</b>	<b>73%</b>	<b>63%</b>	<b>57%</b>	<b>59%</b>	

**Rancho Santiago Community College District**  
**Adopted Budget**  
**2020-21**

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

<b>Expenditures by Object</b>	<b>2018-19 Actual Expenses</b>	<b>2019-20 Actual Expenses</b>	<b>2020-21 Tentative Budget</b>	<b>2020-21 Adopted Budget</b>	<b>% change 20/21 Adopt/ 19/20 Actual</b>
4000 Books and Supplies					
4100 Textbooks	4,418	1,742	1,290	2,021	16.02
4200 Other Books	97,880	87,358	93,201	84,072	(3.76)
4300 Instructional Supplies	1,804,472	1,944,553	1,895,224	3,600,542	85.16
4400 Media Supplies	0	0	0	0	-
4500 Maintenance Supplies	160,155	126,993	175,200	198,712	56.47
4600 Non-Instructional Supplies	1,752,740	1,503,547	1,653,687	4,983,425	231.44
4700 Food Supplies	253,698	199,694	277,863	357,998	79.27
Subtotal	<u>4,073,363</u>	<u>3,863,887</u>	<u>4,096,465</u>	<u>9,226,770</u>	138.80
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	45,876,090	91,405,776	136,227,770	108,835,905	19.07
5200 Travel & Conference Expenses	1,072,307	672,545	1,526,969	1,103,929	64.14
5300 Dues & Memberships	223,033	244,854	230,862	318,209	29.96
5400 Insurance	2,030,437	2,029,553	2,029,995	2,030,085	0.03
5500 Utilities & Housekeeping Svcs	3,414,063	3,098,878	3,629,669	3,620,064	16.82
5600 Rents, Leases & Repairs	4,150,281	4,559,085	5,620,360	5,695,654	24.93
5700 Legal, Election & Audit Exp	625,147	1,321,074	1,103,077	1,114,577	(15.63)
5800 Other Operating Exp & Services	6,052,429	6,488,384	8,145,699	8,163,219	25.81
5900 Other (Transp., Postage, Reproduction, Special Proj., etc.)	1,662,806	1,476,967	5,610,898	9,309,721	530.33
Subtotal	<u>65,106,593</u>	<u>111,297,116</u>	<u>164,125,299</u>	<u>140,191,363</u>	25.96
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	459,409	0	0	100,000	-
6200 Buildings	2,016,091	1,212,019	118,600	364,148	(69.96)
6300 Library Books	242,761	264,997	186,486	247,116	(6.75)
6400 Equipment	3,055,504	4,065,574	2,611,802	3,557,923	(12.49)
Subtotal	<u>5,773,765</u>	<u>5,542,590</u>	<u>2,916,888</u>	<u>4,269,187</u>	(22.97)
Subtotal, Expenditures (1000 - 6000)	<u>280,526,943</u>	<u>326,657,447</u>	<u>400,787,665</u>	<u>371,213,840</u>	13.64

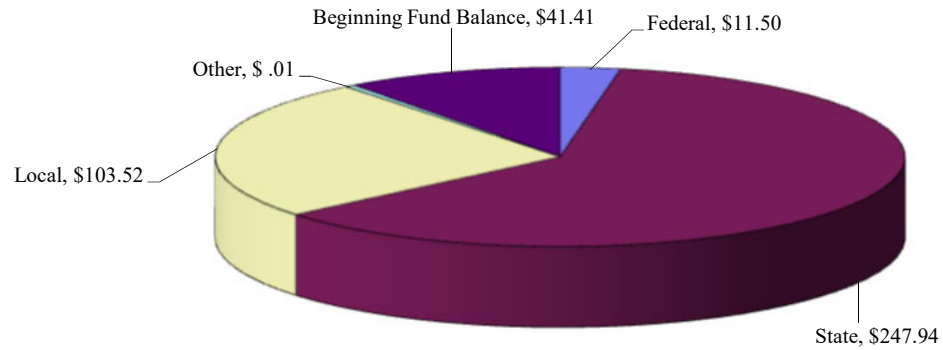
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**Adopted Budget**  
**2020-21**

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

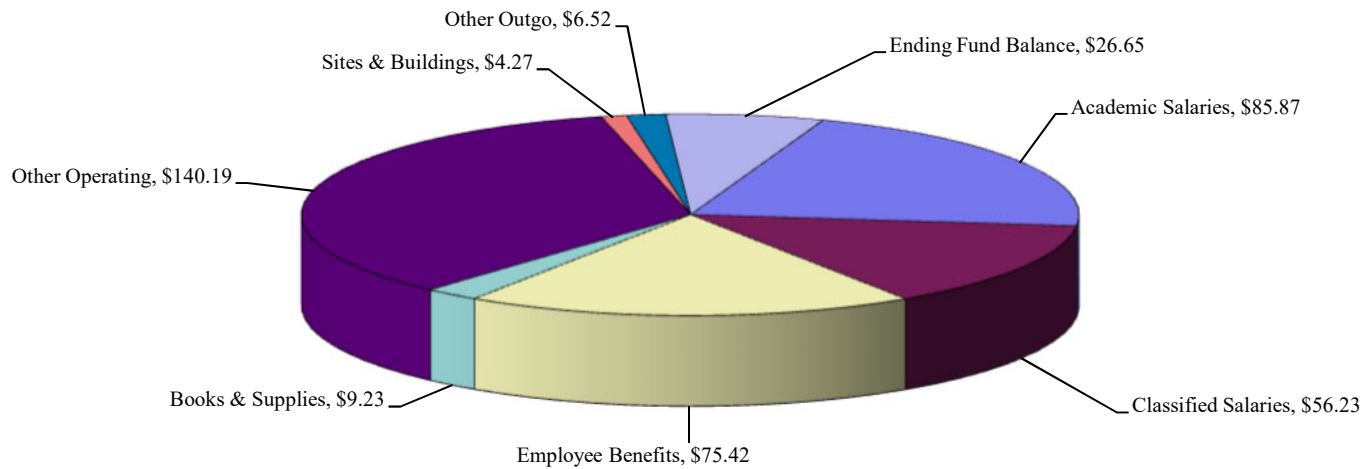
<b>Expenditures by Object</b>	<b>2018-19 Actual Expenses</b>	<b>2019-20 Actual Expenses</b>	<b>2020-21 Tentative Budget</b>	<b>2020-21 Adopted Budget</b>	<b>% change 20/21 Adopt/ 19/20 Actual</b>
7000 Other Outgo					
7200 Intrafund Transfers Out	0	0	0	0	-
7300 Interfund Transfers Out	6,330,372	7,040,069	3,750,000	3,725,000	(47.09)
7500 Student Scholarship	0	0	0	0	-
7600 Other Student Aid	1,617,581	927,369	1,975,530	2,789,778	200.83
Subtotal	<u>7,947,953</u>	<u>7,967,438</u>	<u>5,725,530</u>	<u>6,514,778</u>	(18.23)
Subtotal, Expenditures (1000 - 7000)	<u>288,474,896</u>	<u>334,624,885</u>	<u>406,513,195</u>	<u>377,728,618</u>	12.88
7900 Reserve for Contingencies					
7920 Restricted Contingency-Family Pact-2339 & 2340	0	0	101,512	137,174	-
7920 Restricted Contingency-Campus Health Services-3250	0	0	137,039	126,689	-
7920 Restricted Contingency-Health Services Fees-3450	0	0	636,889	744,459	-
7920 Restricted Contingency-Safety & Parking-3610	0	0	0	0	-
7930 Board Policy Contingency (12.5%)	0	0	26,563,461	24,830,326	-
7940 Revolving Cash Accounts	0	0	100,000	100,000	-
7940 Employee Emergency Vacation Payout	0	0	250,000	50,000	-
7950 Budget Stabilization	0	0	485,832	1,500,423	-
Total Designated	<u>0</u>	<u>0</u>	<u>28,274,733</u>	<u>27,489,071</u>	-
7910 Unrestricted Contingency					
SAC	0	0	0	1,389,683	-
SCC	0	0	0	0	-
DS	0	0	0	0	-
7910 Unrestricted Contingency	42,340,385	41,412,351	2,226,106	0	(105.38)
7910 Unrestricted Contingency (Other Est. Savings)	<u>0</u>	<u>0</u>	<u>0</u>	<u>(2,228,268)</u>	-
Subtotal Expenditures (7900)	<u>42,340,385</u>	<u>41,412,351</u>	<u>30,500,839</u>	<u>26,650,486</u>	(35.65)
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$330,815,281</u>	<u>\$376,037,236</u>	<u>\$437,014,034</u>	<u>\$404,379,104</u>	7.54

**Rancho Santiago Community College District**  
*Adopted Budget 2020-21*  
**General Fund - Combined - Restricted and Unrestricted - Fund 11, 12, 13**

**Revenue in Millions**



**Expenditures in Millions**



**Rancho Santiago Community College District**  
**Adopted Budget**  
**2020-21**

<b>General Fund Revenue Budget - Combined - Unrestricted - Fund 11, 13</b>						
<b>Revenues by Source</b>	<b>2019-20 Adopted Budget</b>	<b>2019-20 Allocated Budget</b>	<b>2019-20 Actual Revenue</b>	<b>% change 19/20 Actual/ 19/20 Budget</b>	<b>2020-21 Adopted Budget</b>	<b>% change 20/21 Adopt/ 19/20 Actual</b>
8100 Federal Revenues						
8110 Forest Reserve	\$0	\$0	\$666	-	\$0	(100.00)
Total Federal Revenues	<u>0</u>	<u>0</u>	<u>666</u>	-	<u>0</u>	(100.00)
8600 State Revenues						
8611 Apprenticeship Allowance	3,159,472	4,099,903	3,951,786	(3.61)	3,951,786	-
8612 State General Apportionment	45,168,491	45,168,491	55,133,399	22.06	52,028,093	(5.63)
8612 State General Apportionment-estimated COLA	5,519,778	5,519,778	5,519,778	-	0	(100.00)
8612 Base Allocation Increase	0	0	0	-	0	-
8612 Estimated Restoration/Access/Growth	0	0	0	-	0	-
8612 State General Apportionment-Deficit	0	0	(3,496,762)	-	(3,496,762)	-
8612-8630 State General Apportionment-Prior year adjustment	0	0	623,650	-	0	(100.00)
8619 State General Apportionments-Full-Time Faculty Alloc	1,307,884	1,307,884	1,304,941	(0.23)	1,307,884	0.23
8619 Other General Apportionments-Enroll Fee Admin-2%	293,254	293,254	281,212	(4.11)	278,496	(0.97)
8619 Other General Apportionments-Part-Time Fac Comp	614,810	614,810	397,898	(35.28)	458,559	15.25
8619 Other General Apportionments-PT Faculty Office Hour	0	0	65,490	-	0	(100.00)
8629 Other General Categorical-Return to Title IV-2018/19	0	0	5,235	-	0	(100.00)
8630 Education Protection Account	26,437,430	26,437,430	19,755,427	(25.27)	26,437,430	33.82
8672/8673 Homeowners' Property Tax Relief/Timber Yield Tax	288,123	288,123	267,061	(7.31)	288,123	7.89
8681 State Lottery Proceeds	4,062,080	4,062,080	3,549,384	(12.62)	4,142,482	16.71
8682 State Mandated Costs	792,827	792,827	859,434	8.40	869,923	1.22
8699 Other Misc State Revenue	4,750,000	11,010,000	7,584,025	(31.12)	7,584,025	-
Total State Revenues	<u>92,394,149</u>	<u>99,594,580</u>	<u>95,801,958</u>	(3.81)	<u>93,850,039</u>	(2.04)
8800 Local Revenues						
8811 Tax Allocation, Secured Roll	53,253,286	53,253,286	52,062,939	(2.24)	53,253,286	2.29
8812 Tax Allocation, Supplement Roll	1,620,143	1,620,143	1,089,842	(32.73)	1,620,143	48.66
8813 Tax Allocation, Unsecured Roll	1,577,368	1,577,368	1,583,620	0.40	1,577,368	(0.39)
8816 Prior Years' Taxes	582,322	582,322	446,879	(23.26)	582,322	30.31
8817 Education Revenue Augmentation Fund (ERAF)	25,000,000	25,000,000	23,482,497	(6.07)	25,000,000	6.46

**Rancho Santiago Community College District**  
**Adopted Budget**  
**2020-21**

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

<u>Revenues by Source</u>	<b>2019-20 Adopted Budget</b>	<b>2019-20 Allocated Budget</b>	<b>2019-20 Actual Revenue</b>	<b>% change 19/20 Actual/ 19/20 Budget</b>	<b>2020-21 Adopted Budget</b>	<b>% change 20/21 Adopt/ 19/20 Actual</b>
8818 RDA Funds - Pass Thru AB	451,127	451,127	530,959	17.70	451,127	(15.04)
8819 RDA Funds - Residuals	6,100,233	6,100,233	6,275,689	2.88	6,100,233	(2.80)
8850 Rents and Leases	373,480	383,480	214,044	(44.18)	363,480	69.82
8860 Interest & Investment Income	1,400,000	1,400,000	3,292,512	135.18	1,400,000	(57.48)
8874 CCC Enrollment Fees	8,839,824	8,839,824	8,690,034	(1.69)	7,500,000	(13.69)
8875 Bachelor's Program Fee	40,000	40,000	47,712	19.28	40,000	(16.16)
8880 Nonresident Tuition	3,400,000	3,400,000	3,166,363	(6.87)	1,900,000	(39.99)
Other Local Revenues (Student Transcript/ 8890 Representation/Discounts/Fines/ Instr. Mat./Health Serv. Use Fees, etc.)	94,812	213,111	1,375,980	545.66	182,168	(86.76)
8891 Other Local Rev - Special Proj	0	0	0	-	0	-
Total Local Revenues	<u>102,732,595</u>	<u>102,860,894</u>	<u>102,259,070</u>	(0.59)	<u>99,970,127</u>	(2.24)
8900 Other Financing Sources						
8910 Proceeds-Sale of Equip & Suppl	5,000	5,000	39,189	683.78	5,000	(87.24)
8981 Interfund Transfer In	0	0	0	-	0	-
Total Other Sources	<u>5,000</u>	<u>5,000</u>	<u>39,189</u>	683.78	<u>5,000</u>	(87.24)
Total Revenues	<u>195,131,744</u>	<u>202,460,474</u>	<u>198,100,883</u>	(2.15)	<u>193,825,166</u>	(2.16)
Net Beginning Balance	38,759,046	38,759,046	38,759,046	-	38,043,630	(1.85)
Adjustments to Beginning Balance	0	0	0	-	0	-
Adjusted Beginning Fund Balance	<u>38,759,046</u>	<u>38,759,046</u>	<u>38,759,046</u>	-	<u>38,043,630</u>	(1.85)
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$233,890,790</u>	<u>\$241,219,520</u>	<u>\$236,859,929</u>	(1.81)	<u>\$231,868,796</u>	(2.11)

**Rancho Santiago Community College District**  
**Adopted Budget**  
**2020-21**

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

<u>Expenditures by Object</u>	<b>2019-20 Adopted Budget</b>	<b>2019-20 Allocated Budget</b>	<b>2019-20 Actual Expenses</b>	<b>% change 19/20 Actual/ 19/20 Budget</b>	<b>2020-21 Adopted Budget</b>	<b>% change 20/21 Adopt/ 19/20 Actual</b>
1000 Academic Salaries						
1100 Instructional Salaries, Regular Contract	\$31,732,429	\$32,902,613	\$30,521,540	(7.24)	\$33,127,035	8.54
1200 Non-Instructional Salaries, Regular Contract	15,162,686	15,800,229	14,392,195	(8.91)	14,880,315	3.39
1300 Instructional Salaries, Other Non-Regular	23,976,410	26,067,661	27,904,529	7.05	26,974,489	(3.33)
1400 Non-Instructional Salaries, Other Non-Regular	1,377,286	1,617,572	1,997,165	23.47	1,487,162	(25.54)
Subtotal	<u>72,248,811</u>	<u>76,388,075</u>	<u>74,815,429</u>	(2.06)	<u>76,469,001</u>	2.21
2000 Classified Salaries						
2100 Non-Instructional Salaries, Regular Full Time	31,226,285	31,007,610	30,297,002	(2.29)	33,867,458	11.78
2200 Instructional Aides, Regular Full Time	650,938	660,840	474,438	(28.21)	558,938	17.81
2300 Non-Instructional Salaries, Other	1,604,515	1,686,200	1,760,494	4.41	1,590,818	(9.64)
2400 Instructional Aides, Other	1,968,257	1,964,273	1,763,846	(10.20)	1,836,457	4.12
Subtotal	<u>35,449,995</u>	<u>35,318,923</u>	<u>34,295,780</u>	(2.90)	<u>37,853,671</u>	10.37
3000 Employee Benefits						
3100 State Teachers' Retirement System Fund	16,482,026	20,762,525	19,672,966	(5.25)	19,359,604	(1.59)
3200 Public Employees' Retirement System Fund	7,209,139	9,178,147	6,845,750	(25.41)	8,108,669	18.45
3300 Old Age, Survivors, Disability, and Health Ins.	3,938,899	3,929,908	3,916,155	(0.35)	4,185,741	6.88
3400 Health and Welfare Benefits	28,050,555	27,997,183	27,259,450	(2.64)	26,606,771	(2.39)
3500 State Unemployment Insurance	307,187	307,278	114,193	(62.84)	309,131	170.71
3600 Workers' Compensation Insurance	1,641,339	1,644,421	1,746,162	6.19	1,736,939	(0.53)
3900 Other Benefits	1,492,345	1,491,861	1,391,105	(6.75)	1,463,698	5.22
Subtotal	<u>59,121,490</u>	<u>65,311,323</u>	<u>60,945,781</u>	(6.68)	<u>61,770,553</u>	1.35
<b>TOTAL SALARIES/BENEFITS</b>	<b>166,820,296</b>	<b>177,018,321</b>	<b>170,056,990</b>	<b>(11.64)</b>	<b>176,093,225</b>	<b>3.55</b>
<b>Salaries/Benefits Cost % of Total Expenditures</b>	<b>85%</b>	<b>86%</b>	<b>88%</b>		<b>87%</b>	



**Rancho Santiago Community College District**  
**Adopted Budget**  
**2020-21**

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

<u>Expenditures by Object</u>	<b>2019-20 Adopted Budget</b>	<b>2019-20 Allocated Budget</b>	<b>2019-20 Actual Expenses</b>	<b>% change 19/20 Actual/ 19/20 Budget</b>	<b>2020-21 Adopted Budget</b>	<b>% change 20/21 Adopt/ 19/20 Actual</b>
4000 Books and Supplies						
4100 Textbooks	0	0	0	-	0	-
4200 Other Books	1,268	9,433	690	(92.69)	1,268	83.77
4300 Instructional Supplies	38,302	223,818	195,529	(12.64)	52,008	(73.40)
4400 Media Supplies	0	0	0	-	0	-
4500 Maintenance Supplies	276,986	246,947	115,350	(53.29)	180,762	56.71
4600 Non-Instructional Supplies	1,258,633	1,577,397	1,074,756	(31.87)	1,631,025	51.76
4700 Food Supplies	14,156	55,342	10,075	(81.80)	10,556	4.77
Subtotal	<u>1,589,345</u>	<u>2,112,937</u>	<u>1,396,400</u>	(33.91)	<u>1,875,619</u>	34.32
5000 Services and Other Operating Expenses						
5100 Personal & Consultant Svcs	2,558,806	4,041,291	2,374,352	(41.25)	2,912,636	22.67
5200 Travel & Conference Expenses	347,402	353,910	171,685	(51.49)	270,373	57.48
5300 Dues & Memberships	202,848	209,428	162,311	(22.50)	183,247	12.90
5400 Insurance	1,970,000	1,970,000	1,970,000	-	1,970,090	0.00
5500 Utilities & Housekeeping Svcs	3,638,909	3,723,105	3,031,487	(18.58)	3,484,210	14.93
5600 Rents, Leases & Repairs	5,006,313	5,184,812	4,210,792	(18.79)	5,151,953	22.35
5700 Legal, Election & Audit Exp	1,159,636	1,181,567	1,321,074	11.81	1,114,577	(15.63)
5800 Other Operating Exp & Services	5,931,551	5,904,536	4,490,609	(23.95)	6,268,323	39.59
5900 Other (Transp., Postage, Reprod., Spec. Proj., etc.)	5,178,554	1,971,729	704,802	(64.25)	2,118,850	200.63
Subtotal	<u>25,994,019</u>	<u>24,540,378</u>	<u>18,437,112</u>	(24.87)	<u>23,474,259</u>	27.32
6000 Sites, Buildings, Books, and Equipment						
6100 Sites & Site Improvements	0	0	0	-	0	-
6200 Buildings	79,189	82,327	1,035,570	1,157.87	8,239	(99.20)
6300 Library Books	920	15,246	4,985	(67.30)	920	(81.54)
6400 Equipment	1,681,598	1,949,412	1,241,368	(36.32)	1,049,370	(15.47)
Subtotal	<u>1,761,707</u>	<u>2,046,985</u>	<u>2,281,923</u>	11.48	<u>1,058,529</u>	(53.61)
Subtotal, Expenditures (1000 - 6000)	<u>196,165,367</u>	<u>205,718,621</u>	<u>192,172,425</u>	(6.58)	<u>202,501,632</u>	5.37

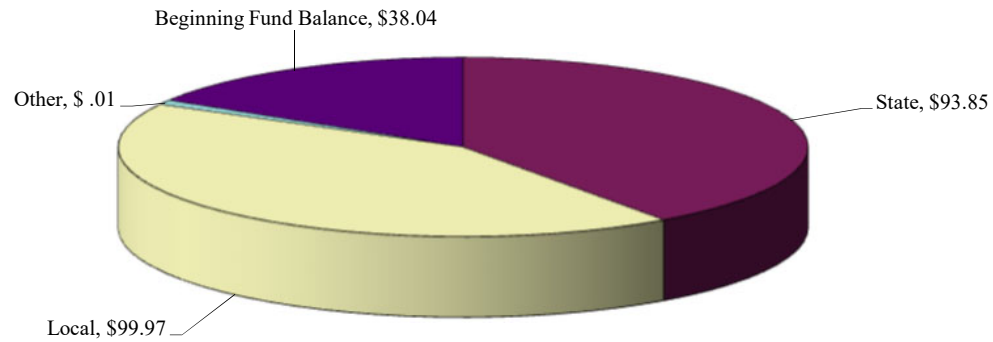
**Rancho Santiago Community College District**  
**Adopted Budget**  
**2020-21**

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

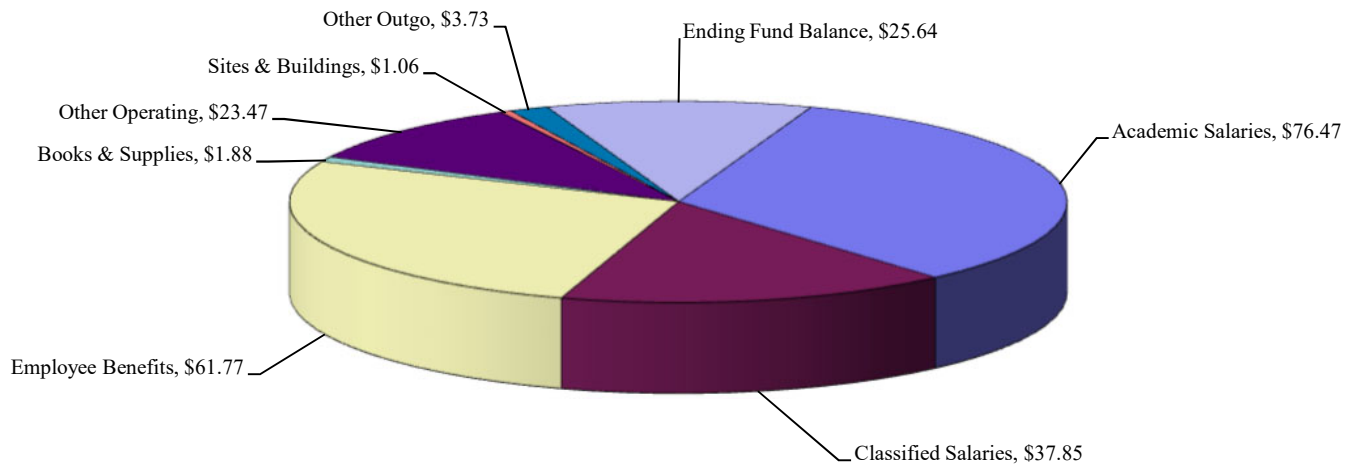
<u>Expenditures by Object</u>	<b>2019-20 Adopted Budget</b>	<b>2019-20 Allocated Budget</b>	<b>2019-20 Actual Expenses</b>	<b>% change 19/20 Actual/ 19/20 Budget</b>	<b>2020-21 Adopted Budget</b>	<b>% change 20/21 Adopt/ 19/20 Actual</b>
7000 Other Outgo						
7200 Intrafund Transfers Out	0	0	3,554	-	0	(100.00)
7300 Interfund Transfers Out	3,750,000	4,250,000	6,640,000	56.24	3,725,000	(43.90)
7600 Other Student Aid	0	320	320	-	0	(100.00)
Subtotal	<u>3,750,000</u>	<u>4,250,320</u>	<u>6,643,874</u>	56.31	<u>3,725,000</u>	(43.93)
Subtotal, Expenditures (1000 - 7000)	<u>199,915,367</u>	<u>209,968,941</u>	<u>198,816,299</u>	(5.31)	<u>206,226,632</u>	3.73
7900 Reserve for Contingencies						
7910 Estimated COLA	5,519,778	0	0	-	0	-
7930 Board Policy Contingency (12.5%)	24,989,421	24,989,421	0	(100.00)	24,830,326	-
7940 Revolving Cash Accounts	100,000	100,000	0	(100.00)	100,000	-
7940 Employee Emergency Vacation Payout	250,000	250,000	0	(100.00)	50,000	-
7950 Budget Stabilization	1,306,642	1,031,951	0	(100.00)	1,500,423	-
Total Designated	<u>32,165,841</u>	<u>26,371,372</u>	<u>0</u>	(100.00)	<u>26,480,749</u>	-
7910 Unrestricted Contingency						
SAC	0	0	0	-	1,389,683	-
SCC	0	0	0	-	0	-
DS	0	0	0	-	0	-
7910 Unrestricted Contingency	1,809,582	4,879,207	38,043,630	679.71	0	(105.86)
7910 Unrestricted Contingency (Other Est. Savings)	<u>0</u>	<u>0</u>	<u>0</u>	-	<u>(2,228,268)</u>	-
Subtotal Expenditures (7900)	<u>33,975,423</u>	<u>31,250,579</u>	<u>38,043,630</u>	21.74	<u>25,642,164</u>	(32.60)
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$233,890,790</u>	<u>\$241,219,520</u>	<u>\$236,859,929</u>	(1.81)	<u>\$231,868,796</u>	(2.11)

**Rancho Santiago Community College District**  
*Adopted Budget 2020-21*  
**General Fund - Combined - Unrestricted - Fund 11, 13**

**Revenue in Millions**



**Expenditures in Millions**



**Rancho Santiago Community College District**  
*Adopted Budget*  
**2020-21**

Santa Ana College	Fund 11 Unrestricted	%	Fund 13 One-Time	%	Fund 11/13 Unrestricted	%	Fund 12 Restricted	%	Fund 11/12/13 Combined	%
Academic Salaries	51,085,708		184,538		51,270,246		5,940,698		57,210,944	
Classified Salaries	14,398,618		224,231		14,622,849		8,898,315		23,521,164	
Employee Benefits	24,530,018		97,348		24,627,366		6,135,795		30,763,161	
Supplies & Materials	426,299		341,900		768,199		2,500,731		3,268,930	
Other Operating Exp & Services	4,463,035		3,600,534		8,063,569		8,321,909		16,385,478	
Capital Outlay	37,620		406,756		444,376		2,000,809		2,445,185	
Other Outgo	0		1,614,683		1,614,683		1,950,849		3,565,532	
<b>Grand Total</b>	<b>\$94,941,298</b>	<b>53.89%</b>	<b>\$6,469,990</b>	<b>67.25%</b>	<b>\$101,411,288</b>	<b>54.58%</b>	<b>\$35,749,106</b>	<b>20.96%</b>	<b>\$137,160,394</b>	<b>38.49%</b>

Santiago Canyon College	Fund 11 Unrestricted	%	Fund 13 One-Time	%	Fund 11/13 Unrestricted	%	Fund 12 Restricted	%	Fund 11/12/13 Combined	%
Academic Salaries	24,016,839		28,931		24,045,770		3,464,234		27,510,004	
Classified Salaries	7,795,153		19,152		7,814,305		5,735,910		13,550,215	
Employee Benefits	12,293,409		50,798		12,344,207		3,704,896		16,049,103	
Supplies & Materials	0		183,718		183,718		1,938,345		2,122,063	
Other Operating Exp & Services	4,250,929		535,982		4,786,911		3,667,226		8,454,137	
Capital Outlay	10,174		16,969		27,143		1,185,732		1,212,875	
Other Outgo	0		0		0		1,847,251		1,847,251	
<b>Grand Total</b>	<b>\$48,366,504</b>	<b>27.45%</b>	<b>\$835,550</b>	<b>8.68%</b>	<b>\$49,202,054</b>	<b>26.48%</b>	<b>\$21,543,594</b>	<b>12.63%</b>	<b>\$70,745,648</b>	<b>19.85%</b>

District Services	Fund 11 Unrestricted	%	Fund 13 One-Time	%	Fund 11/13 Unrestricted	%	Fund 12 Restricted	%	Fund 11/12/13 Combined	%
Academic Salaries	744,326		408,659		1,152,985		0		1,152,985	
Classified Salaries	15,340,494		76,023		15,416,517		3,741,660		19,158,177	
Employee Benefits	8,556,830		153,617		8,710,447		1,831,787		10,542,234	
Supplies & Materials	352,389		531,313		883,702		2,912,075		3,795,777	
Other Operating Exp & Services	7,303,895		1,139,884		8,443,779		104,727,969		113,171,748	
Capital Outlay	581,197		5,813		587,010		24,117		611,127	
Other Outgo	0		0		0		0		0	
<b>Grand Total</b>	<b>\$32,879,131</b>	<b>18.66%</b>	<b>\$2,315,309</b>	<b>24.07%</b>	<b>\$35,194,440</b>	<b>18.94%</b>	<b>\$113,237,608</b>	<b>66.40%</b>	<b>\$148,432,048</b>	<b>41.65%</b>

<b>Total Expenditures-excludes Institutional Costs</b>	<b>\$176,186,933</b>	<b>100.00%</b>	<b>\$9,620,849</b>	<b>100.00%</b>	<b>\$185,807,782</b>	<b>100.00%</b>	<b>\$170,530,308</b>	<b>100.00%</b>	<b>\$356,338,090</b>	<b>100.00%</b>
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Institutional Costs	Fund 11 Unrestricted	Fund 13 One-Time	Fund 11/13 Unrestricted	Fund 12 Restricted	Fund 11/12/13 Combined
Employee Benefits-retiree benefits/local experience charge	8,504,508	7,584,025	16,088,533	1,980,000	18,068,533
Election	125,000	125,000	250,000	0	250,000
Other Operating Exp & Services-prop&liability ins	1,970,000	0	1,970,000	0	1,970,000
Other Outgo-Interfund Transfers	1,500,000	2,000,000	3,500,000	0	3,500,000
Other Outgo-Board Policy Contingency	0	24,830,326	24,830,326	0	24,830,326
Other Outgo-Reserves	(2,228,268)	1,650,423	(577,845)	0	(577,845)
<b>Grand Total</b>	<b>\$9,871,240</b>	<b>\$36,189,774</b>	<b>\$46,061,014</b>	<b>\$1,980,000</b>	<b>\$48,041,014</b>

<b>Total Expenditures-includes Institutional Costs</b>	<b>\$186,058,173</b>	<b>\$45,810,623</b>	<b>\$231,868,796</b>	<b>\$172,510,308</b>	<b>\$404,379,104</b>
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**Rancho Santiago Community College District**  
**Adopted Budget**  
**2020-21**

<b>Unrestricted General Fund Revenue Budget - Fund 11</b>						
<b><u>Revenues by Source</u></b>		<b>2018-19 Actual Revenue</b>	<b>2019-20 Actual Revenue</b>	<b>2020-21 Tentative Budget</b>	<b>2020-21 Adopted Budget</b>	<b>% change 20/21 Adopt/ 19/20 Actual</b>
8100	Federal Revenues					
8110	Forest Reserve	\$0	\$666	\$0	\$0	(100.00)
	Total Federal Revenues	<u>0</u>	<u>666</u>	<u>0</u>	<u>0</u>	(100.00)
8600	State Revenues					
8611	Apprenticeship Allowance	3,159,472	3,951,786	3,159,472	3,951,786	-
8612	State General Apportionment	48,432,755	55,133,399	52,028,093	52,028,093	*
8612	State General Apportionment-estimated COLA	4,467,459	5,519,778	4,003,793	0	*
8612	Base Allocation Increase	0	0	0	0	*
8612	State General Apportionment-Deficit	0	(3,496,762)	0	(3,496,762)	*
8612-8630	State General Apportionment&EPA-prior year adjustment	(243,981)	623,650	0	0	(100.00)
8619	Other General Apportionments-Full-time Faculty Allocation	1,304,941	1,304,941	1,307,884	1,307,884	0.23
8619	Other General Apportionments-Enrollment Fee Admin-2%	293,254	281,212	278,496	278,496	(0.97)
8619	Other General Apportionments-Part-time Faculty Compensation	638,586	397,898	575,927	458,559	15.25
8619	Other General Apportionments-Part-time Faculty Office Hour	0	65,490	0	0	(100.00)
8629	Other General Categorical-Return to Title IV- 18/19 Recal	0	5,235	0	0	(100.00)
8630	Education Protection Account	25,493,388	19,755,427	26,437,430	26,437,430	*
8672-8673	Homeowners' Property Tax Relief/Timber Yield Tax	270,103	267,061	288,123	288,123	*
8681	State Lottery Proceeds	5,277,791	3,549,384	4,414,163	4,142,482	16.71
8682	State Mandated Costs	852,184	859,434	869,923	869,923	1.22
	Total State Revenues	<u>89,945,952</u>	<u>88,217,933</u>	<u>93,363,304</u>	<u>86,266,014</u>	(2.21)
8800	Local Revenues					
8811	Tax Allocation, Secured Roll	49,676,516	52,062,939	53,253,286	53,253,286	*
8812	Tax Allocation, Supplement Roll	1,628,366	1,089,842	1,620,143	1,620,143	*
8813	Tax Allocation, Unsecured Roll	1,498,172	1,583,620	1,577,368	1,577,368	*
8816	Prior Years' Taxes	654,053	446,879	582,322	582,322	*
8817	Education Revenue Augmentation Fund (ERAF)	21,394,784	23,482,497	25,000,000	25,000,000	*
8818	RDA Funds - Pass Thru AB	472,784	530,959	451,127	451,127	*
8819	RDA Funds - Residuals	6,095,642	6,275,689	6,100,233	6,100,233	*

**Rancho Santiago Community College District**  
**Adopted Budget**  
**2020-21**

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

<u>Revenues by Source</u>	<b>2018-19 Actual Revenue</b>	<b>2019-20 Actual Revenue</b>	<b>2020-21 Tentative Budget</b>	<b>2020-21 Adopted Budget</b>	<b>% change 20/21 Adopt/ 19/20 Actual</b>
8850 Rents and Leases	167,560	197,217	338,480	338,480	71.63
8860 Interest & Investment Income	2,765,823	3,292,512	1,400,000	1,400,000	(57.48)
8874 CCC Enrollment Fees	8,343,536	8,690,034	7,500,000	7,500,000 *	(13.69)
8875 Bachelor's Program Fee	67,368	47,712	40,000	40,000	(16.16)
8880 Nonresident Tuition	3,391,208	3,166,363	3,400,000	1,900,000	(39.99)
8890 Other Local Revenues (Student Transcript/Representation/ Discounts/Fines/Instr. Mat./Health Serv. Use Fees, etc.)	760,488	1,201,891	24,200	24,200	(97.99)
8891 Other Local Rev - Special Proj	22,615	0	0	0	-
Total Local Revenues	96,938,915	102,068,154	101,287,159	99,787,159	(2.23)
8900 Other Financing Sources					
8910 Proceeds-Sale of Equip & Suppl	19,820	39,189	5,000	5,000	(87.24)
Total Other Sources	19,820	39,189	5,000	5,000	(87.24)
Total Revenues	186,904,687	190,325,942	194,655,463	186,058,173	(2.24)
Net Beginning Balance	0	0	0	0	-
Adjustments to Beginning Balance	0	0	0	0	-
Adjusted Beginning Fund Balance	0	0	0	0	-
Total Revenues, Other Financing Sources and Beginning Fund Balance	\$186,904,687	\$190,325,942	\$194,655,463	\$186,058,173	(2.24)
* Component of Apportionment				\$171,341,363	

**Rancho Santiago Community College District**  
**Adopted Budget**  
**2020-21**

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

<u>Expenditures by Object</u>	2018-19 Actual Expenses	2019-20 Actual Expenses	2020-21 Tentative Budget	2020-21 Adopted Budget	% change 20/21 Adopt/ 19/20 Actual
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$29,054,950	\$30,521,540	\$34,431,804	\$33,127,035	8.54
1200 Non-Instructional Salaries, Regular Contract	13,734,269	14,341,338	15,448,586	14,561,730	1.54
1300 Instructional Salaries, Other Non-Regular	29,234,607	27,904,529	25,541,408	26,945,558	(3.44)
1400 Non-Instructional Salaries, Other Non-Regular	1,903,136	1,602,043	1,212,550	1,212,550	(24.31)
Subtotal	<u>73,926,962</u>	<u>74,369,450</u>	<u>76,634,348</u>	<u>75,846,873</u>	1.99
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	29,068,885	30,140,706	33,836,385	33,754,492	11.99
2200 Instructional Aides, Regular Full Time	408,486	474,438	492,487	558,938	17.81
2300 Non-Instructional Salaries, Other	1,604,841	1,603,188	1,513,594	1,384,378	(13.65)
2400 Instructional Aides, Other	1,899,771	1,757,403	1,850,092	1,836,457	4.50
Subtotal	<u>32,981,983</u>	<u>33,975,735</u>	<u>37,692,558</u>	<u>37,534,265</u>	10.47
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	10,389,510	12,030,301	13,447,165	11,676,341	(2.94)
3200 Public Employees' Retirement System Fund	6,057,059	6,804,296	8,879,778	8,068,840	18.58
3300 Old Age, Survivors, Disability, and Health Ins.	3,719,744	3,886,861	4,167,727	4,152,700	6.84
3400 Health and Welfare Benefits	26,732,539	27,182,850	27,551,723	26,500,424	(2.51)
3500 State Unemployment Insurance	124,626	113,831	309,089	308,615	171.12
3600 Workers' Compensation Insurance	2,423,004	1,734,408	1,735,240	1,720,899	(0.78)
3900 Other Benefits	1,366,453	1,387,774	1,490,038	1,456,946	4.98
Subtotal	<u>50,812,935</u>	<u>53,140,321</u>	<u>57,580,760</u>	<u>53,884,765</u>	1.40
<b>TOTAL SALARIES/BENEFITS</b>	<b>157,721,880</b>	<b>161,485,506</b>	<b>171,907,666</b>	<b>167,265,903</b>	<b>3.58</b>
<b>Salaries/Benefits Cost % of Total Expenditures</b>	<b>88.53%</b>	<b>89.83%</b>	<b>90.07%</b>	<b>89.55%</b>	

**Rancho Santiago Community College District**  
**Adopted Budget**  
**2020-21**

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

<b>Expenditures by Object</b>	<b>2018-19 Actual Expenses</b>	<b>2019-20 Actual Expenses</b>	<b>2020-21 Tentative Budget</b>	<b>2020-21 Adopted Budget</b>	<b>% change 20/21 Adopt/ 19/20 Actual</b>
4000 Books and Supplies					
4100 Textbooks	0	0	0	0	-
4200 Other Books	891	690	1,268	1,268	83.77
4300 Instructional Supplies	16,589	1,618	12,037	12,037	643.94
4400 Media Supplies	0	0	0	0	-
4500 Maintenance Supplies	136,047	97,127	89,253	95,253	(1.93)
4600 Non-Instructional Supplies	1,100,270	753,946	826,361	659,574	(12.52)
4700 Food Supplies	12,112	9,959	12,856	10,556	5.99
Subtotal	1,265,909	863,340	941,775	778,688	(9.81)
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	1,233,744	1,445,177	1,517,237	1,564,467	8.25
5200 Travel & Conference Expenses	178,378	141,323	179,894	152,894	8.19
5300 Dues & Memberships	135,669	150,250	111,628	114,127	(24.04)
5400 Insurance	1,970,000	1,970,000	1,970,000	1,970,090	0.00
5500 Utilities & Housekeeping Svcs	3,349,115	3,028,703	3,050,813	3,055,284	0.88
5600 Rents, Leases & Repairs	3,162,583	3,554,035	4,096,715	4,100,291	15.37
5700 Legal, Election & Audit Exp	572,832	781,922	885,377	885,377	13.23
5800 Other Operating Exp & Services	4,393,503	4,251,032	4,778,939	5,233,390	23.11
5900 Other (Transp., Postage, Reproduction, Special Proj., etc.)	776,062	644,919	924,972	1,036,939	60.79
Subtotal	15,771,886	15,967,361	17,515,575	18,112,859	13.44
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	456,835	0	0	0	-
6200 Buildings	1,767,275	1,012,809	0	0	(100.00)
6300 Library Books	2,623	4,985	920	920	(81.54)
6400 Equipment	1,167,177	426,389	496,421	628,071	47.30
Subtotal	3,393,910	1,444,183	497,341	628,991	(56.45)
Subtotal, Expenditures (1000 - 6000)	178,153,585	179,760,390	190,862,357	186,786,441	3.91



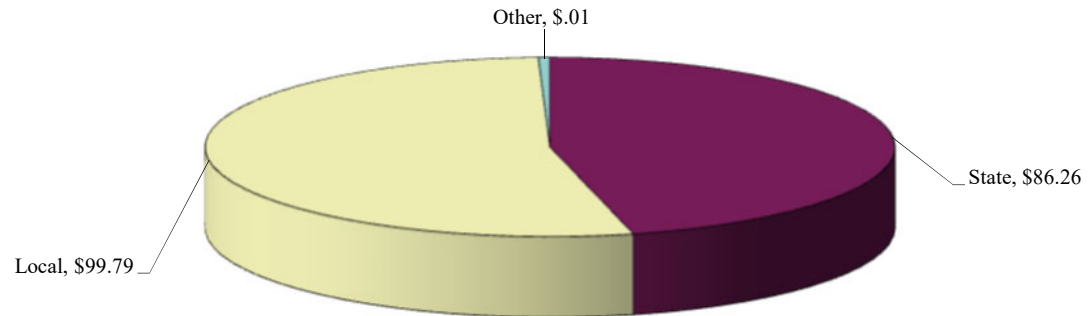
**Rancho Santiago Community College District**  
**Adopted Budget**  
**2020-21**

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

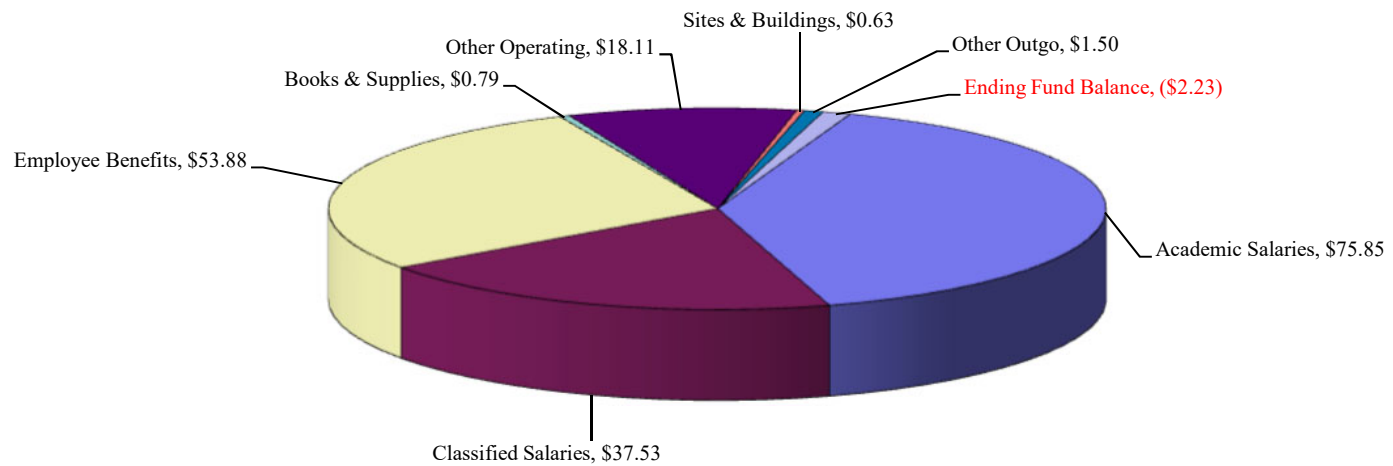
<u>Expenditures by Object</u>	2018-19 Actual Expenses	2019-20 Actual Expenses	2020-21 Tentative Budget	2020-21 Adopted Budget	% change 20/21 Adopt/ 19/20 Actual
7000 Other Outgo					
7200 Intrafund Transfers Out	69,498	3,554	0	0	(100.00)
7300 Interfund Transfers Out	4,152,100	4,140,000	1,750,000	1,500,000	(63.77)
7600 Other Student Aid	0	0	0	0	-
Subtotal	<u>4,221,598</u>	<u>4,143,554</u>	<u>1,750,000</u>	<u>1,500,000</u>	(63.80)
Subtotal, Expenditures (1000 - 7000)	<u>182,375,183</u>	<u>183,903,944</u>	<u>192,612,357</u>	<u>188,286,441</u>	2.38
7900 Reserve for Contingencies					
7910 Estimated COLA	0	0	0	0	-
7910 Estimated Restoration/Access/Growth	0	0	0	0	-
7950 Budget Stabilization	0	0	0	0	-
Total Designated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
7910 Unrestricted Contingency	4,529,504	6,421,998	2,043,106	0	(134.70)
7910 Unrestricted Contingency (Other Est. Savings)	<u>0</u>	<u>0</u>	<u>0</u>	<u>(2,228,268)</u>	-
Subtotal Expenditures (7900)	<u>4,529,504</u>	<u>6,421,998</u>	<u>2,043,106</u>	<u>(2,228,268)</u>	(134.70)
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$186,904,687</u>	<u>\$190,325,942</u>	<u>\$194,655,463</u>	<u>\$186,058,173</u>	(2.24)

**Rancho Santiago Community College District**  
*Adopted Budget 2020-21*  
**General Fund - Unrestricted - Fund 11**

**Revenue in Millions**



**Expenditures in Millions**



**Rancho Santiago Community College District**  
**Adopted Budget**  
**2020-21**

<b>Restricted General Fund Revenue Budget - Fund 12</b>						
<b><u>Revenues by Source</u></b>		<b>2018-19 Actual Revenue</b>	<b>2019-20 Actual Revenue</b>	<b>2020-21 Tentative Budget</b>	<b>2020-21 Adopted Budget</b>	<b>% change 20/21 Adopt/ 19/20 Actual</b>
8100	Federal Revenues					
8120	Higher Education Act	\$2,504,474	\$2,623,567	\$3,238,618	\$1,870,789	(28.69)
8140	Temporary Assistance for Needy Families (TANF)	104,894	98,243	99,795	99,795	1.58
8150	Student Financial Aid	3,546	4,801	199,740	225,755	4,602.25
8170	Vocational Technical Education Act (VTEA)	2,890,675	1,550,993	1,815,864	1,485,709	(4.21)
8199	Other Federal Revenues (ABE, CAMP, SBA, Gear Up, NSF)	3,992,333	5,200,370	3,699,032	7,814,810	50.27
	Total Federal Revenues	<u>9,495,922</u>	<u>9,477,974</u>	<u>9,053,049</u>	<u>11,496,858</u>	21.30
8600	State Revenues					
8622	Extended Opportunity Programs & Services (EOPS)	2,261,401	2,053,744	2,298,935	2,574,690	25.37
8623	Disabled Students Programs & Services (DSPS)	1,771,889	1,728,656	1,970,456	1,927,555	11.51
8625	CalWORKS	561,710	524,675	553,374	578,992	10.35
8626	Telecomm./Technology Infrastructure Prog. (TTIP)	90	148	3,822	3,674	2,382.43
8629	Other Gen Categorical Apport-BSI	767,802	798,225	1,535,332	1,032,157	29.31
8629	Other Gen Categorical Apport-CARE	115,667	112,818	146,817	155,674	37.99
8629	Other Gen Categorical Apport-Adult Ed Block/CTE SWP	33,973,604	67,900,239	116,858,498	97,824,937	44.07
8629	Other Gen Categorical Apport-Equal Employment Opportunity	70,209	32,563	67,194	67,194	106.35
8629	Other Gen Categorical Apport-Guided Pathways	331,645	635,545	1,173,078	1,137,575	78.99
8629	Other Gen Categorical Apport-Instructional Equipment	121,631	100,272	0	0	(100.00)
8629	Other Gen Categorical Apport-Matriculation-Credit	7,811,180	6,980,165	7,343,422	4,751,015	(31.94)
8629	Other Gen Categorical Apport-Matriculation-Non-Credit	2,476,098	2,473,112	2,602,858	1,697,018	(31.38)
8629	Other Gen Categorical Apport-SEAP	0	0	0	4,952,093	-
8629	Other Gen Categorical Apport-Student Equity	2,815,011	2,757,529	3,708,228	2,977,177	7.97
8629	Other Gen Categorical Apport-Student Financial Aid Admin	1,058,207	1,045,814	1,142,287	1,081,353	3.40
8629	Other Gen Categorical Apport-Other	659,487	1,033,959	2,221,041	3,010,973	191.21
8659	Other Reimb Categorical Allow-Career Tech/Econ Dev	18,662,687	32,418,483	34,852,942	24,973,832	(22.96)
8659	Other Reimb Categorical Allow-Other	1,778,560	805,751	678,259	375,612	(53.38)
8681	State Lottery Proceeds	2,222,329	1,259,930	1,557,940	1,353,211	7.40

**Rancho Santiago Community College District**  
**Adopted Budget**  
**2020-21**

**Restricted General Fund Revenue Budget - Fund 12**

<b>Revenues by Source</b>	<b>2018-19 Actual Revenue</b>	<b>2019-20 Actual Revenue</b>	<b>2020-21 Tentative Budget</b>	<b>2020-21 Adopted Budget</b>	<b>% change 20/21 Adopt/ 19/20 Actual</b>
8699 Other Misc State	2,019,508	1,069,106	2,138,160	3,619,818	238.58
Total State Revenues	<u>79,478,715</u>	<u>123,730,734</u>	<u>180,852,643</u>	<u>154,094,550</u>	24.54
8800 Local Revenues					
8820 Contrib, Gifts, Grants & Endowment	5,300	3,227	561	561	(82.62)
8831 Contract Instructional Service	78,769	45,000	14,177	14,177	(68.50)
8876 Health Services Fees	1,193,439	1,194,722	1,163,500	1,163,500	(2.61)
8882 Parking Fees & Bus Passes	661,642	572,597	1,405,631	1,405,631	145.48
8890 Other Local Revenues (Instr. Mat./Health Serv. Use Fees, etc.)	218,652	200,434	235,885	232,404	15.95
8891 Other Local Rev - Special Proj	404,994	345,143	739,886	733,906	112.64
Total Local Revenues	<u>2,562,796</u>	<u>2,361,123</u>	<u>3,559,640</u>	<u>3,550,179</u>	50.36
8900 Other Financing Sources					
8910 Proceeds-Sale of Equip & Suppl	0	0	0	0	-
8981 Interfund Transfer In	0	26,137	0	0	(100.00)
8999 Revenue - Clearing	0	0	0	0	-
Total Other Sources	<u>0</u>	<u>26,137</u>	<u>0</u>	<u>0</u>	(100.00)
Total Revenues	<u>91,537,433</u>	<u>135,595,968</u>	<u>193,465,332</u>	<u>169,141,587</u>	24.74
Net Beginning Balance	3,368,580	3,581,339	1,415,614	3,368,721	(5.94)
Adjustments to Beginning Balance	0	0	0	0	-
Adjusted Beginning Fund Balance	<u>3,368,580</u>	<u>3,581,339</u>	<u>1,415,614</u>	<u>3,368,721</u>	(5.94)
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$94,906,013</u>	<u>\$139,177,307</u>	<u>\$194,880,946</u>	<u>\$172,510,308</u>	23.95

**Rancho Santiago Community College District**  
**Adopted Budget**  
**2020-21**

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

<u>Expenditures by Object</u>	2018-19 Actual Expenses	2019-20 Actual Expenses	2020-21 Tentative Budget	2020-21 Adopted Budget	% change 20/21 Adopt/ 19/20 Actual
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$260,294	\$195,506	\$179,722	\$165,886	(15.15)
1200 Non-Instructional Salaries, Regular Contract	4,312,148	4,474,885	5,685,223	4,888,418	9.24
1300 Instructional Salaries, Other Non-Regular	263,712	268,748	342,353	274,661	2.20
1400 Non-Instructional Salaries, Other Non-Regular	4,973,019	4,392,579	3,321,986	4,075,967	(7.21)
Subtotal	9,809,173	9,331,718	9,529,284	9,404,932	0.78
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	10,083,706	10,734,799	14,920,695	13,384,977	24.69
2200 Instructional Aides, Regular Full Time	54,728	35,233	90,393	90,393	156.56
2300 Non-Instructional Salaries, Other	4,122,692	3,894,237	4,600,449	3,873,537	(0.53)
2400 Instructional Aides, Other	1,015,185	1,008,829	1,125,327	1,026,978	1.80
Subtotal	15,276,311	15,673,098	20,736,864	18,375,885	17.24
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	2,597,733	2,318,878	2,757,537	2,640,744	13.88
3200 Public Employees' Retirement System Fund	3,051,476	2,635,954	4,768,129	4,191,202	59.00
3300 Old Age, Survivors, Disability, and Health Ins.	1,173,699	1,213,475	1,624,306	1,509,211	24.37
3400 Health and Welfare Benefits	4,198,165	4,031,946	5,177,780	4,504,682	11.72
3500 State Unemployment Insurance	11,993	11,937	18,763	15,456	29.48
3600 Workers' Compensation Insurance	562,510	371,152	469,918	424,599	14.40
3900 Other Benefits	308,823	308,706	410,515	366,584	18.75
Subtotal	11,904,399	10,892,048	15,226,948	13,652,478	25.34
<b>TOTAL SALARIES/BENEFITS</b>	<b>36,989,883</b>	<b>35,896,864</b>	<b>45,493,096</b>	<b>41,433,295</b>	<b>15.42</b>

**Rancho Santiago Community College District**  
**Adopted Budget**  
**2020-21**

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

<b>Expenditures by Object</b>	<b>2018-19 Actual Expenses</b>	<b>2019-20 Actual Expenses</b>	<b>2020-21 Tentative Budget</b>	<b>2020-21 Adopted Budget</b>	<b>% change 20/21 Adopt/ 19/20 Actual</b>
4000 Books and Supplies					
4100 Textbooks	4,418	1,742	1,290	2,021	16.02
4200 Other Books	95,712	86,668	91,933	82,804	(4.46)
4300 Instructional Supplies	1,674,552	1,749,024	1,874,313	3,548,534	102.89
4400 Media Supplies	0	0	0	0	-
4500 Maintenance Supplies	596	11,643	18,950	17,950	54.17
4600 Non-Instructional Supplies	545,033	428,791	535,496	3,352,400	681.83
4700 Food Supplies	240,338	189,619	235,607	347,442	83.23
Subtotal	2,560,649	2,467,487	2,757,589	7,351,151	197.92
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	44,290,821	89,031,424	133,523,583	105,923,269	18.97
5200 Travel & Conference Expenses	832,321	500,860	1,231,892	833,556	66.42
5300 Dues & Memberships	80,364	82,543	51,614	134,962	63.51
5400 Insurance	60,437	59,553	59,995	59,995	0.74
5500 Utilities & Housekeeping Svcs	63,517	67,391	149,930	135,854	101.59
5600 Rents, Leases & Repairs	356,710	348,293	488,205	543,701	56.10
5700 Legal, Election & Audit Exp	0	0	0	0	-
5800 Other Operating Exp & Services	1,533,201	1,997,775	2,449,420	1,894,896	(5.15)
5900 Other (Transp., Postage, Reproduction, Special Proj., etc.)	917,063	772,165	3,418,344	7,190,871	831.26
Subtotal	48,134,434	92,860,004	141,372,983	116,717,104	25.69
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	1,612	0	0	100,000	-
6200 Buildings	240,145	176,449	110,361	355,909	101.71
6300 Library Books	240,138	260,012	185,566	246,196	(5.31)
6400 Equipment	1,620,761	2,824,206	2,110,381	2,508,553	(11.18)
Subtotal	2,102,656	3,260,667	2,406,308	3,210,658	(1.53)
Subtotal, Expenditures (1000 - 6000)	89,787,622	134,485,022	192,029,976	168,712,208	25.45

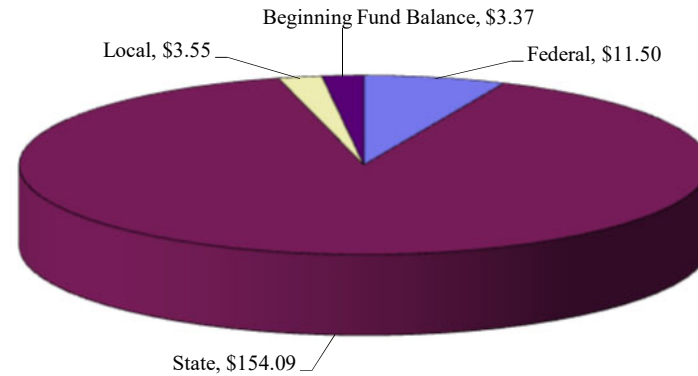
**Rancho Santiago Community College District**  
**Adopted Budget**  
**2020-21**

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

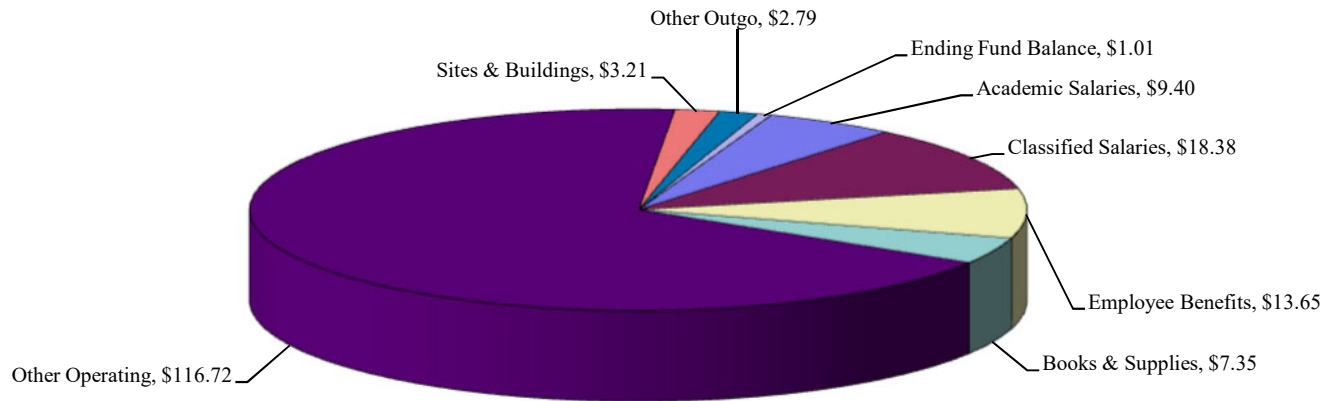
<u>Expenditures by Object</u>	2018-19 Actual Expenses	2019-20 Actual Expenses	2020-21 Tentative Budget	2020-21 Adopted Budget	% change 20/21 Adopt/ 19/20 Actual
7000 Other Outgo					
7200 Intrafund Transfers Out	(80,529)	(3,554)	0	0	(100.00)
7300 Interfund Transfers Out	0	400,069	0	0	(100.00)
7500 Student Scholarship	0	0	0	0	-
7600 Other Student Aid	1,617,581	927,049	1,975,530	2,789,778	200.93
Subtotal	<u>1,537,052</u>	<u>1,323,564</u>	<u>1,975,530</u>	<u>2,789,778</u>	110.78
Subtotal, Expenditures (1000 - 7000)	<u>91,324,674</u>	<u>135,808,586</u>	<u>194,005,506</u>	<u>171,501,986</u>	26.28
7900 Reserve for Contingencies					
7920 Restricted Contingency-Family Pact-2339 & 2340	0	0	101,512	137,174	-
7920 Restricted Contingency-Campus Health Services-3250	0	0	137,039	126,689	-
7920 Restricted Contingency-Health Services Fees-3450	0	0	636,889	744,459	-
7920 Restricted Contingency-Safety & Parking-3610	0	0	0	0	-
Total Designated	<u>0</u>	<u>0</u>	<u>875,440</u>	<u>1,008,322</u>	-
7910 Unrestricted Contingency	3,581,339	3,368,721	0	0	(100.00)
Subtotal Expenditures (7900)	<u>3,581,339</u>	<u>3,368,721</u>	<u>875,440</u>	<u>1,008,322</u>	(70.07)
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$94,906,013</u>	<u>\$139,177,307</u>	<u>\$194,880,946</u>	<u>\$172,510,308</u>	23.95

**Rancho Santiago Community College District**  
*Adopted Budget 2020-21*  
**General Fund - Restricted - Fund 12**

**Revenue in Millions**



**Expenditures in Millions**





**Rancho Santiago Community College District**  
**Adopted Budget**  
**2020-21**

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

<u>Revenues by Source</u>	2018-19 Actual Revenue	2019-20 Actual Revenue	2020-21 Tentative Budget	2020-21 Adopted Budget	% change 20/21 Adopt/ 19/20 Actual
8100 Federal Revenues					
Total Federal Revenues	\$0	\$0	\$0	\$0	-
8600 State Revenues					
8611 Apprenticeship Allowance	50,614	0	0	0	-
8682 State Mandated Costs	0	0	0	0	-
8699 Other Misc State Revenue-STRS on behalf entry	10,887,238	7,584,025	11,010,000	7,584,025	-
Total State Revenues	<u>10,937,852</u>	<u>7,584,025</u>	<u>11,010,000</u>	<u>7,584,025</u>	-
8800 Local Revenues					
8850 Rents and Leases	41,248	16,827	45,000	25,000	48.57
8890 Other Local Revenues (Student Transcript/Representation/ Discounts/Fines/Instr. Mat./Health Serv. Use Fees, etc.)	122,268	174,089	90,160	157,968	(9.26)
8891 Other Local Rev - Special Proj	0	0	0	0	-
Total Local Revenues	<u>163,516</u>	<u>190,916</u>	<u>135,160</u>	<u>182,968</u>	(4.16)
8900 Other Financing Sources					
8910 Proceeds-Sale of Equip & Suppl	0	0	0	0	-
8981 Interfund Transfer In	0	0	0	0	-
Total Other Sources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
Total Revenues	<u>11,101,368</u>	<u>7,774,941</u>	<u>11,145,160</u>	<u>7,766,993</u>	(0.10)
Net Beginning Balance	37,903,213	38,759,046	36,332,465	38,043,630	(1.85)
Adjustments to Beginning Balance	0	0	0	0	-
Adjusted Beginning Fund Balance	<u>37,903,213</u>	<u>38,759,046</u>	<u>36,332,465</u>	<u>38,043,630</u>	(1.85)
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$49,004,581</u>	<u>\$46,533,987</u>	<u>\$47,477,625</u>	<u>\$45,810,623</u>	(1.55)

**Rancho Santiago Community College District**  
**Adopted Budget**  
**2020-21**

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

<u>Expenditures by Object</u>	2018-19 Actual Expenses	2019-20 Actual Expenses	2020-21 Tentative Budget	2020-21 Adopted Budget	% change 20/21 Adopt/ 19/20 Actual
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$80	\$0	\$0	\$0	-
1200 Non-Instructional Salaries, Regular Contract	21,320	50,857	75,559	318,585	526.43
1300 Instructional Salaries, Other Non-Regular	5,502	0	603,731	28,931	-
1400 Non-Instructional Salaries, Other Non-Regular	185,368	395,122	76,750	274,612	(30.50)
Subtotal	<u>212,270</u>	<u>445,979</u>	<u>756,040</u>	<u>622,128</u>	39.50
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	118,079	156,296	112,966	112,966	(27.72)
2200 Instructional Aides, Regular Full Time	0	0	0	0	-
2300 Non-Instructional Salaries, Other	137,352	157,306	82,271	206,440	31.23
2400 Instructional Aides, Other	2,963	6,443	0	0	(100.00)
Subtotal	<u>258,394</u>	<u>320,045</u>	<u>195,237</u>	<u>319,406</u>	(0.20)
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	8,869,236	7,642,665	9,100,581	7,683,263	0.53
3200 Public Employees' Retirement System Fund	2,069,268	41,454	2,080,126	39,829	(3.92)
3300 Old Age, Survivors, Disability, and Health Ins.	19,619	29,294	23,841	33,041	12.79
3400 Health and Welfare Benefits	(580,246)	76,600	73,644	106,347	38.83
3500 State Unemployment Insurance	230	362	514	516	42.54
3600 Workers' Compensation Insurance	10,759	11,754	15,340	16,040	36.46
3900 Other Benefits	1,929	3,331	2,928	6,752	102.70
Subtotal	<u>10,390,795</u>	<u>7,805,460</u>	<u>11,296,974</u>	<u>7,885,788</u>	1.03
<b>TOTAL SALARIES/BENEFITS</b>	<b>10,861,459</b>	<b>8,571,484</b>	<b>12,248,251</b>	<b>8,827,322</b>	<b>2.98</b>

**Rancho Santiago Community College District**  
**Adopted Budget**  
**2020-21**

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

<b>Expenditures by Object</b>	<b>2018-19 Actual Expenses</b>	<b>2019-20 Actual Expenses</b>	<b>2020-21 Tentative Budget</b>	<b>2020-21 Adopted Budget</b>	<b>% change 20/21 Adopt/ 19/20 Actual</b>
4000 Books and Supplies					
4100 Textbooks	0	0	0	0	-
4200 Other Books	1,277	0	0	0	-
4300 Instructional Supplies	113,331	193,911	8,874	39,971	(79.39)
4400 Media Supplies	0	0	0	0	-
4500 Maintenance Supplies	23,512	18,223	66,997	85,509	369.24
4600 Non-Instructional Supplies	107,437	320,810	291,830	971,451	202.81
4700 Food Supplies	1,248	116	29,400	0	(100.00)
Subtotal	246,805	533,060	397,101	1,096,931	105.78
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	351,525	929,175	1,186,950	1,348,169	45.09
5200 Travel & Conference Expenses	61,608	30,362	115,183	117,479	286.93
5300 Dues & Memberships	7,000	12,061	67,620	69,120	473.09
5400 Insurance	0	0	0	0	-
5500 Utilities & Housekeeping Svcs	1,431	2,784	428,926	428,926	15,306.82
5600 Rents, Leases & Repairs	630,988	656,757	1,035,440	1,051,662	60.13
5700 Legal, Election & Audit Exp	52,315	539,152	217,700	229,200	(57.49)
5800 Other Operating Exp & Services	125,725	239,577	917,340	1,034,933	331.98
5900 Other (Transp., Postage, Reproduction, Special Proj., etc.)	(30,319)	59,883	1,267,582	1,081,911	1,706.71
Subtotal	1,200,273	2,469,751	5,236,741	5,361,400	117.08
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	962	0	0	0	-
6200 Buildings	8,671	22,761	8,239	8,239	(63.80)
6300 Library Books	0	0	0	0	-
6400 Equipment	267,566	814,979	5,000	421,299	(48.31)
Subtotal	277,199	837,740	13,239	429,538	(48.73)
Subtotal, Expenditures (1000 - 6000)	12,585,736	12,412,035	17,895,332	15,715,191	26.61

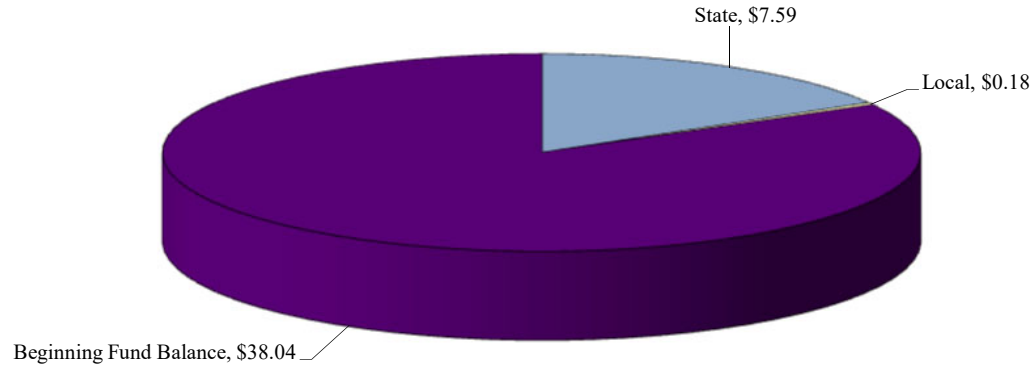
**Rancho Santiago Community College District**  
**Adopted Budget**  
**2020-21**

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

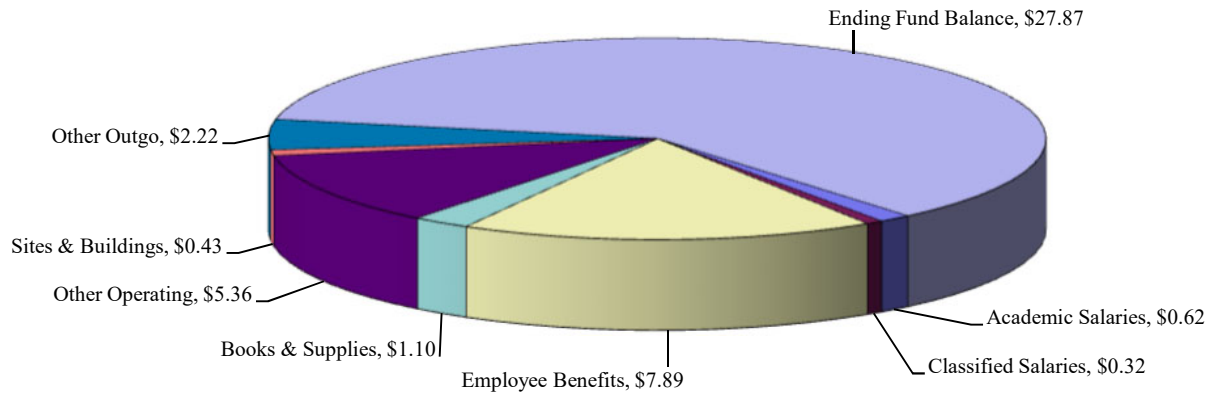
<u>Expenditures by Object</u>	2018-19 Actual Expenses	2019-20 Actual Expenses	2020-21 Tentative Budget	2020-21 Adopted Budget	% change 20/21 Adopt/ 19/20 Actual
7000 Other Outgo					
7200 Intrafund Transfers Out	11,031	0	0	0	-
7300 Interfund Transfers Out	2,178,272	2,500,000	2,000,000	2,225,000	(11.00)
7600 Other Student Aid	0	320	0	0	(100.00)
Subtotal	<u>2,189,303</u>	<u>2,500,320</u>	<u>2,000,000</u>	<u>2,225,000</u>	(11.01)
Subtotal, Expenditures (1000 - 7000)	<u>14,775,039</u>	<u>14,912,355</u>	<u>19,895,332</u>	<u>17,940,191</u>	20.30
7900 Reserve for Contingencies					
7930 Board Policy Contingency (12.5%)	0	0	26,563,461	24,830,326	-
7940 Revolving Cash Accounts	0	0	100,000	100,000	-
7940 Employee Vacation Payout	0	0	250,000	50,000	-
7950 Budget Stabilization	0	0	485,832	1,500,423	-
Total Designated	<u>0</u>	<u>0</u>	<u>27,399,293</u>	<u>26,480,749</u>	-
7910 Unrestricted Contingency					
SAC	0	0	183,000	1,389,683	-
SCC	0	0	0	0	-
DS	0	0	0	0	-
7910 Unrestricted Contingency	34,229,542	31,621,632	0	0	(100.00)
Subtotal Expenditures (7900)	<u>34,229,542</u>	<u>31,621,632</u>	<u>27,582,293</u>	<u>27,870,432</u>	(11.86)
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$49,004,581</u>	<u>\$46,533,987</u>	<u>\$47,477,625</u>	<u>\$45,810,623</u>	(1.55)

**Rancho Santiago Community College District**  
*Adopted Budget 2020-21*  
**Unrestricted - One-Time - General Fund - Fund 13**

**Revenue in Millions**



**Expenditures in Millions**



**Rancho Santiago Community College District**  
*Adopted Budget*  
**2020-21**

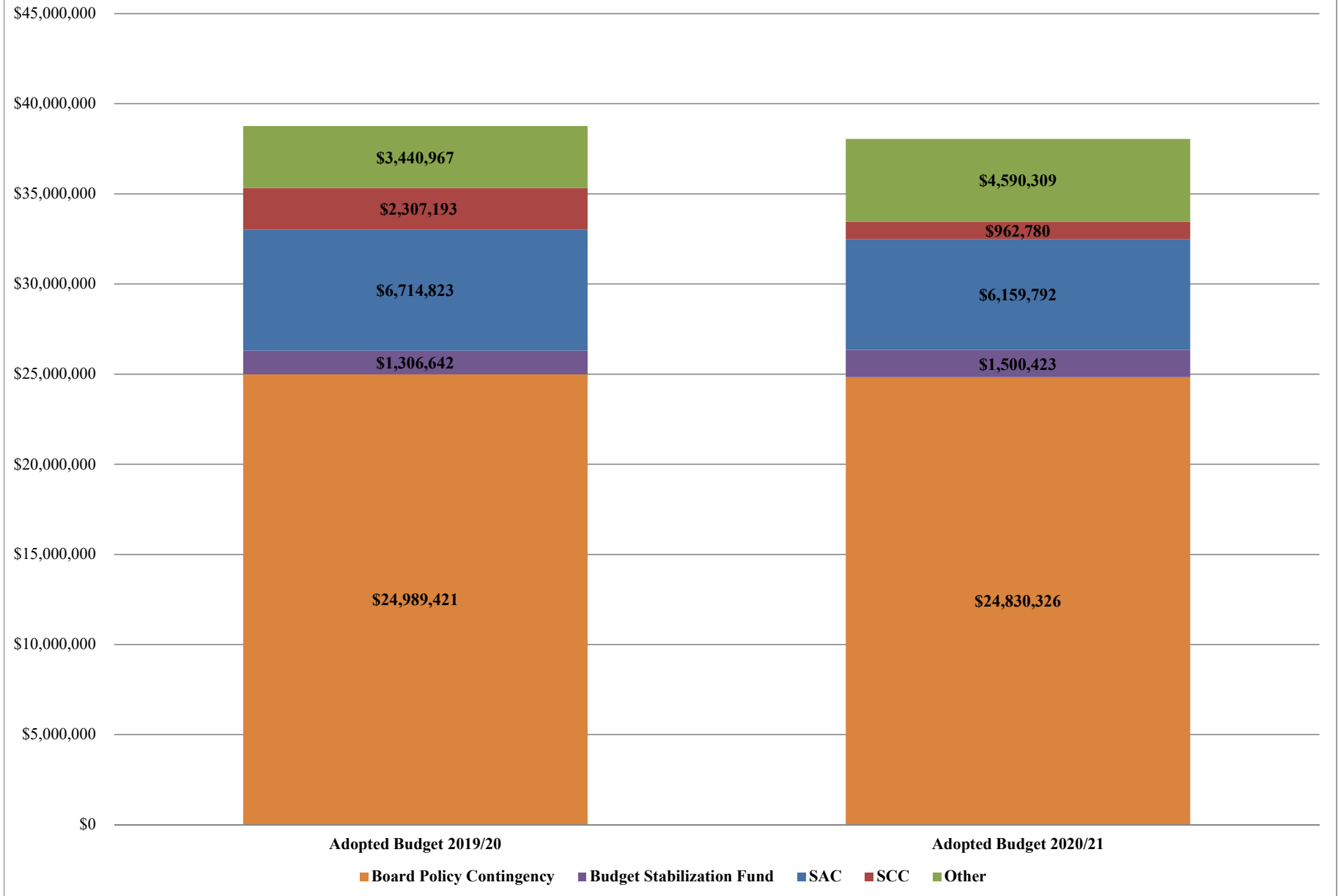
**FY 2019-20 Ending Balance and Carryover**

**BREAKDOWN OF FUND BALANCE**

<b>2019/20 Beginning Fund Balance</b>		\$ 38,759,046
<b>2019/20 Change in Fund Balance</b>		(715,416)
<b>Ending Balance FY 2019-20 / Beginning Balance FY 2020-21</b>		<u>38,043,630</u>
FD 11 Budgeted Deficit - FY 2020-21		(2,228,268)
Other Est. Savings		2,228,268
Carryover for Santa Ana College	\$ 6,159,792	
Carryover for Santiago Canyon College	962,780	
Carryover for District Services:		
Chancellor's Leadership/Diversity Initiative	518,379	
PPE	500,000	
Publication	102,892	
Human Resources	144,587	
50 % Indirect - Educational Services (prior years)	384,944	
50 % Indirect - Educational Services (FY 19/20)	<u>664,507</u>	
Total Budget Center Carryovers		9,437,881
SCC ADA Settlement Costs		2,000,000
Election Carryover		125,000
Revolving Cash/Vacation Payout		150,000
12.5% Board Policy Contingency		24,830,326
Ending Budget Stabilization		1,500,423
Unrestricted Balance		<u>\$ 0</u>
Beginning Budget Stabilization Fund		\$ 1,306,642
Awards Incentives		4,282
Discount Taken		3,521
Gains (Loss)/Outlawed Checks		135,392
Proceeds-sales of equipment		39,189
25% DS Indirect		332,254
-Less DMC/Finance Strategy/March 2020 Election		(320,857)
Ending Budget Stabilization Fund		<u>\$ 1,500,423</u>

**Rancho Santiago Community College District**  
*Adopted Budget*  
**2020-21**

**Components of Unrestricted General Fund Beginning Fund Balance**



**RSCCD - Estimate 2020/21 Revenue Allocation Simulation for Unrestricted General Fund -- FD 11  
Based on Student Centered Funding Formula - Hold Harmless Calculation 2019/20 TCR + COLA**

	SAC/CEC	SAC	CEC	SCC/OEC	SCC	OEC	District Services	Institutional Cost	TOTAL
<b>APPORTIONMENT REVENUE</b>									
Basic Allocation	\$ 6,742,507	\$ 5,394,006	\$ 1,348,501	\$ 5,394,003	\$ 4,045,502	\$ 1,348,501		\$	12,136,510
FTES - based on 19/20 @ Annual	\$ 78,354,444	\$ 58,631,993	\$ 19,722,451	\$ 34,783,199	\$ 25,218,736	\$ 9,564,463		\$	113,137,643
SCFF - Supplemental Allocation	\$ 19,151,496	\$ 19,151,496	\$ -	\$ 6,365,820	\$ 6,365,820	\$ -		\$	25,517,316
SCFF - Student Success Allocation	\$ 11,395,266	\$ 11,395,266	\$ -	\$ 5,367,866	\$ 5,367,866	\$ -		\$	16,763,132
Stabilization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$	-
Subtotal	\$ 115,643,713	\$ 94,572,761	\$ 21,070,952	\$ 51,910,888	\$ 40,997,924	\$ 10,912,964		\$	167,554,601
19/20 Hold Harmless Protection Adjustment	\$ 5,026,981	\$ 4,111,036	\$ 915,945	\$ 2,256,543	\$ 1,782,162	\$ 474,382		\$	7,283,524
20/21 COLA - 0%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$	-
Deficit Coefficient (-2%)	\$ (2,413,414)	\$ (1,973,676)	\$ (439,738)	\$ (1,083,348)	\$ (855,602)	\$ (227,747)		\$	(3,496,762)
Additional Student Centered Funding Formula	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$	-
<b>TOTAL ESTIMATED APPORTIONMENT REVENUE</b>	<b>\$ 118,257,280</b>	<b>\$ 96,710,121</b>	<b>\$ 21,547,159</b>	<b>\$ 53,084,083</b>	<b>\$ 41,924,484</b>	<b>\$ 11,159,599</b>		<b>\$</b>	<b>171,341,363</b>
<i>Percentages</i>	<i>69.02%</i>	<i>56.44%</i>	<i>12.58%</i>	<i>30.98%</i>	<i>24.47%</i>	<i>6.51%</i>			
<b>OTHER STATE REVENUE</b>									
Lottery, Unrestricted	\$ 2,840,548	\$ 2,279,748	\$ 560,800	\$ 1,301,934	\$ 1,022,221	\$ 279,712		\$	4,142,482
State Mandate	\$ 596,039	\$ 596,039	\$ -	\$ 273,884	\$ 273,884	\$ -		\$	869,923
Full-Time Faculty Hiring Allocation	\$ 871,966	\$ 871,966	\$ -	\$ 435,918	\$ 435,918	\$ -		\$	1,307,884
Part-Time Faculty Compensation	\$ 314,188	\$ 250,746	\$ 63,441	\$ 144,371	\$ 112,728	\$ 31,643		\$	458,559
Subtotal, Other State Revenue	\$ 4,622,741	\$ 3,998,499	\$ 624,242	\$ 2,156,107	\$ 1,844,751	\$ 311,355		\$	6,778,848
<b>TOTAL ESTIMATED REVENUE</b>	<b>\$ 122,880,022</b>	<b>\$ 100,708,621</b>	<b>\$ 22,171,401</b>	<b>\$ 55,240,189</b>	<b>\$ 43,769,235</b>	<b>\$ 11,470,954</b>		<b>\$</b>	<b>178,120,211</b>
<i>Percentages</i>	<i>68.99%</i>	<i>56.54%</i>	<i>12.45%</i>	<i>31.01%</i>	<i>24.57%</i>	<i>6.44%</i>			
Less Institutional Cost Expenditures								\$	9,871,240
Less Net District Services Expenditures								\$	30,966,435
								\$	137,282,536
<b>ESTIMATED REVENUE</b>	<b>\$ 94,707,282</b>	<b>\$ 77,619,125</b>	<b>\$ 17,088,157</b>	<b>\$ 42,575,254</b>	<b>\$ 33,734,249</b>	<b>\$ 8,841,005</b>		<b>\$</b>	<b>137,282,536</b>
<b>BUDGET EXPENDITURES FOR FY 2020/21</b>									
SAC/CEC Expenses - F/T & Ongoing	\$ 94,941,298	\$ 83,794,017	\$ 11,147,281					\$	94,941,298
SCC/OEC Expenses - F/T & Ongoing				\$ 48,366,504	\$ 41,414,429	\$ 6,952,075		\$	48,366,504
District Services Expenses - F/T & Ongoing							\$ 32,879,131	\$	32,879,131
Institutional Cost								\$ (2,228,268)	(2,228,268)
Other Est. Savings								\$ 3,830,209	3,830,209
Retirees Instructional-local experience charge								\$ 4,674,299	4,674,299
Retirees Non-Instructional-local experience charge								\$ 1,970,000	1,970,000
Property & Liability								\$ 125,000	125,000
Election								\$ 1,500,000	1,500,000
Interfund Transfer								\$ -	-
<b>TOTAL ESTIMATED EXPENDITURES</b>	<b>\$ 94,941,298</b>	<b>\$ 83,794,017</b>	<b>\$ 11,147,281</b>	<b>\$ 48,366,504</b>	<b>\$ 41,414,429</b>	<b>\$ 6,952,075</b>	<b>\$ 32,879,131</b>	<b>\$ 9,871,240</b>	<b>\$ 186,058,173</b>
Percent of Total Estimated Expenditures	51.03%	45.04%	5.99%	26.00%	22.26%	3.74%	17.67%	5.31%	
<b>ESTIMATED EXPENSES UNDER/(OVER) REVENUE</b>	<b>\$ (234,016)</b>	<b>\$ (6,174,892)</b>	<b>\$ 5,940,876</b>	<b>\$ (5,791,250)</b>	<b>\$ (7,680,180)</b>	<b>\$ 1,888,930</b>		<b>\$</b>	<b>(6,025,266)</b>
<b>OTHER STATE REVENUE</b>									
Apprenticeship				\$ 3,951,786	\$ 3,951,786			\$	3,951,786
Enrollment Fees 2%								\$ 278,496	278,496
<b>LOCAL REVENUE</b>									
Non Resident Tuition	\$ 1,200,000	\$ 1,200,000		\$ 700,000	\$ 700,000			\$	1,900,000
Interest/Investments								\$ 1,400,000	1,400,000
Rents/Leases	\$ 48,480	\$ 48,480		\$ 125,000	\$ 125,000		\$ 205,000	\$	378,480
Proceeds-Sale of Equipment								\$ 5,000	5,000
Other Local								\$ 24,200	24,200
Subtotal, Other Local Revenue	\$ 1,248,480	\$ 1,248,480	\$ -	\$ 4,776,786	\$ 4,776,786	\$ -	\$ 205,000	\$ 1,707,696	7,937,962
<b>ESTIMATED ENDING BALANCE FOR 6/30/21</b>	<b>1,014,464</b>	<b>(4,926,412)</b>	<b>5,940,876</b>	<b>(1,014,464)</b>	<b>(2,903,394)</b>	<b>1,888,930</b>		<b>\$</b>	<b>-</b>



**Rancho Santiago Community College District**  
*Adopted Budget*  
**2020-21**

Bond Interest and Redemption Funds

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

**Rancho Santiago Community College District**  
*Adopted Budget*  
**2020-21**

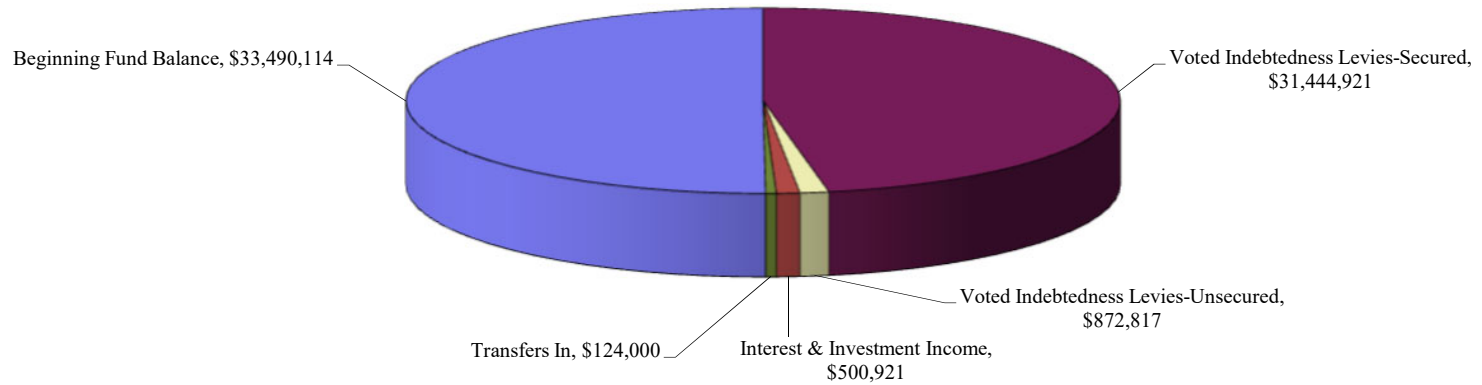
<b>Bond Interest and Redemption Funds - Combined - Fund 24</b>					
<b>Revenue Budget</b>					
<u>Revenue by Source</u>	<b>2018-19 Actual Revenue</b>	<b>2019-20 Actual Revenue</b>	<b>2020-21 Tentative Budget</b>	<b>2020-21 Adopted Budget</b>	<b>% change 20/21 Adopt/ 19/20 Actual</b>
8600 State Revenues					
8671 Voted Indebtedness Levies-HOPTR	\$146,137	\$156,061	\$0	\$0	(100.00)
8800 Local Revenues					
8814 Voted Indebtedness Levies-Secured	27,923,409	31,539,345	32,086,473	31,444,921	(0.30)
8815 Voted Indebtedness Levies-Unsecured	3,046,925	2,708,309	898,341	872,817	(67.77)
8860 Interest & Investment Income	380,474	491,008	375,726	500,921	2.02
8890 Other Local Revenue	0	0	0	0	-
Total Local Revenues	<u>31,350,808</u>	<u>34,738,662</u>	<u>33,360,540</u>	<u>32,818,659</u>	(5.53)
8900 Other Financing Sources					
8945 Premium From Sale of Bonds	0	5,109,928	0	0	(100.00)
8981/8983 Interfund/Intrafund Transfers In	144,692	144,692	0	124,000	(14.30)
Total Revenues and Other Financing Sources	<u>31,641,637</u>	<u>40,149,343</u>	<u>33,360,540</u>	<u>32,942,659</u>	(17.95)
Beginning Fund Balance	<u>31,292,625</u>	<u>28,778,212</u>	<u>27,619,196</u>	<u>33,490,114</u>	16.37
Adjustment to Beginning Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
Adjusted Beginning Fund Balance	<u>31,292,625</u>	<u>28,778,212</u>	<u>27,619,196</u>	<u>33,490,114</u>	16.37
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u><u>\$62,934,262</u></u>	<u><u>\$68,927,555</u></u>	<u><u>\$60,979,736</u></u>	<u><u>\$66,432,773</u></u>	(3.62)

**Rancho Santiago Community College District**  
*Adopted Budget*  
**2020-21**

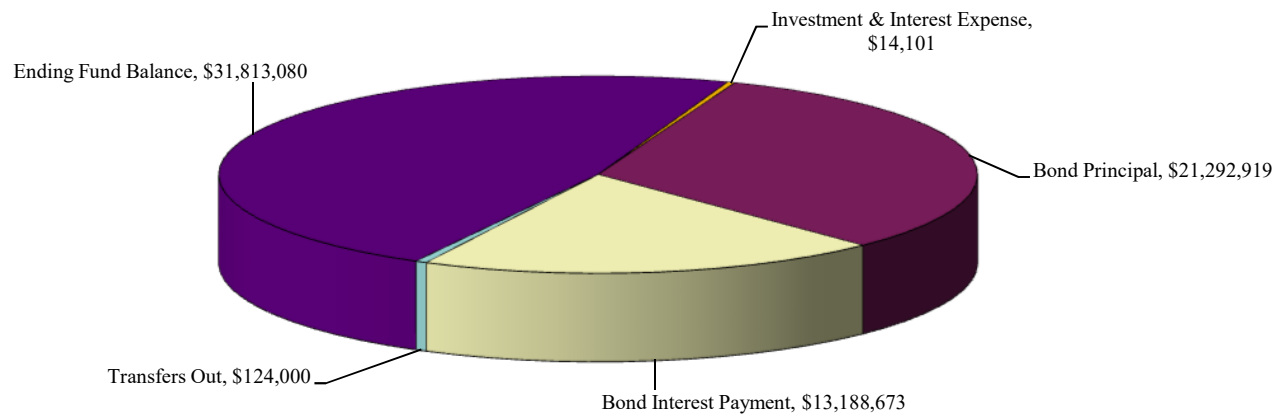
<b>Bond Interest and Redemption Funds - Combined - Fund 24</b>					
<b>Expenditure Budget</b>					
<u><b>Expenditures by Object</b></u>	<b>2018-19 Actual Expenses</b>	<b>2019-20 Actual Expenses</b>	<b>2020-21 Tentative Budget</b>	<b>2020-21 Adopted Budget</b>	<b>% change 20/21 Adopt/ 19/20 Actual</b>
5000 Other Operating Expenses					
5885 Investment & Interest Expense	\$9,972	\$12,053	\$11,261	\$14,101	16.99
5900 Other Operating Exp & Services	0	0	0	0	-
Subtotal	<u>9,972</u>	<u>12,053</u>	<u>11,261</u>	<u>14,101</u>	16.99
7000 Other Outgo					
7110 Debt Payment - Principal	18,687,248	20,072,963	20,072,963	21,292,919	6.08
7120 Debt Payment - Interest	15,314,138	15,207,733	14,435,332	13,188,673	(13.28)
7200/7300 Intrafund/Interfund Transfers Out	144,692	144,692	0	124,000	(14.30)
Subtotal	<u>34,146,078</u>	<u>35,425,388</u>	<u>34,508,295</u>	<u>34,605,592</u>	(2.31)
Subtotal, Expenditures (1000 - 7000)	<u>34,156,050</u>	<u>35,437,441</u>	<u>34,519,556</u>	<u>34,619,693</u>	(2.31)
7900 Reserve for Contingencies					
7920 Restricted Contingency	28,778,212	33,490,114	26,460,180	31,813,080	(5.01)
Total Fund Balance	<u>28,778,212</u>	<u>33,490,114</u>	<u>26,460,180</u>	<u>31,813,080</u>	(5.01)
Total Expenditures, Other Outgo and Ending Fund Balance	<u><u>\$62,934,262</u></u>	<u><u>\$68,927,555</u></u>	<u><u>\$60,979,736</u></u>	<u><u>\$66,432,773</u></u>	(3.62)

**Rancho Santiago Community College District**  
*Adopted Budget 2020-21*  
**Bond Interest and Redemption Funds - Combined - Fund 24**

**Revenue by Source**



**Expenditures by Object**



**Rancho Santiago Community College District**  
*Adopted Budget*  
**2020-21**

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*  
**2020-21**

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

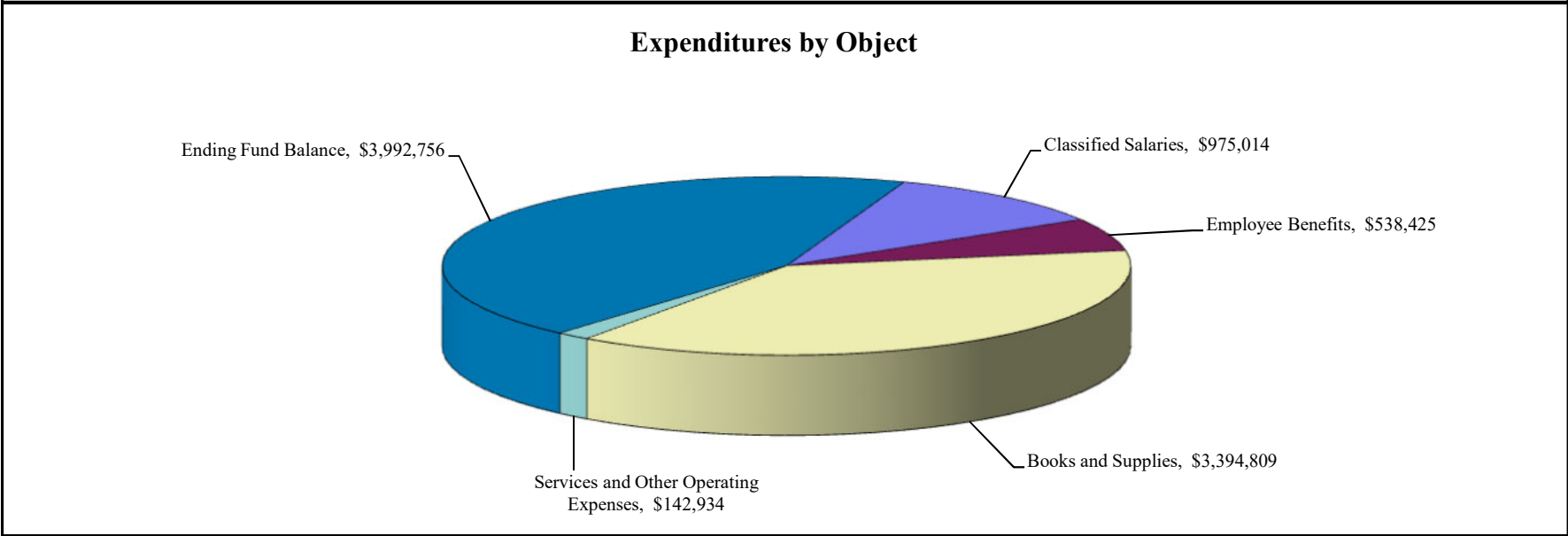
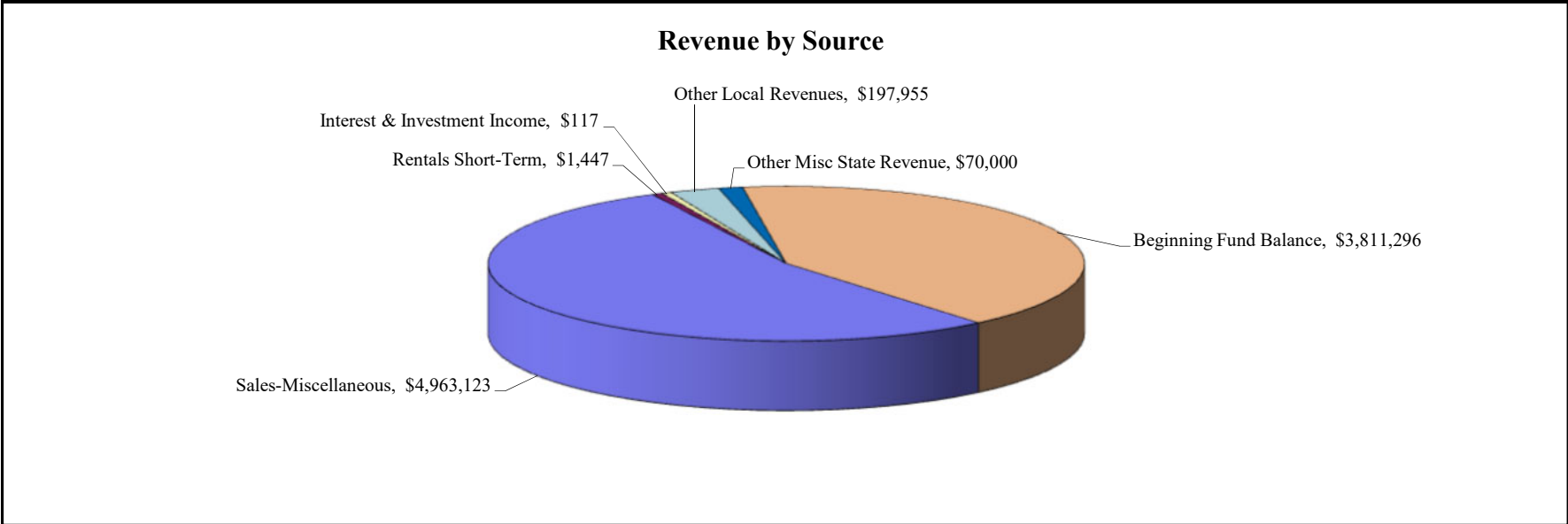
<u>Revenues by Source</u>	<b>2018-19 Actual Revenue</b>	<b>2019-20 Actual Revenue</b>	<b>2020-21 Tentative Budget</b>	<b>2020-21 Adopted Budget</b>	<b>% change 20/21 Adopt/ 19/20 Actual</b>
8600 State Revenues					
8699 Other Misc State Revenue	\$68,732	\$0	\$70,000	\$70,000	-
8800 Local Revenues					
8843 Sales-Miscellaneous	5,344,534	3,978,897	4,963,123	4,963,123	24.74
8850 Rentals Short-Term	5,636	1,282	1,447	1,447	12.87
8860 Interest & Investment Income	967	92	117	117	27.17
8890 Other Local Revenues	16,471	18,298	197,955	197,955	981.84
8900 Other Financing					
8981 Interfund Transfers	0	311,763	0	0	(100.00)
Total Revenues	<u>5,436,340</u>	<u>4,310,332</u>	<u>5,232,642</u>	<u>5,232,642</u>	21.40
Beginning Fund Balance	4,169,564	4,094,507	3,777,014	3,811,296	(6.92)
Prior Year Adj	<u>(39,807)</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
Total Revenues and Beginning Fund Balance	<u><u>\$9,566,097</u></u>	<u><u>\$8,404,839</u></u>	<u><u>\$9,009,656</u></u>	<u><u>\$9,043,938</u></u>	7.60

**Rancho Santiago Community College District**  
*Adopted Budget*  
**2020-21**

<b>Bookstore Fund - Fund 31 Expenditure Budget</b>					
<u><b>Expenditures by Object</b></u>	<b>2018-19 Actual Expenses</b>	<b>2019-20 Actual Expenses</b>	<b>2020-21 Tentative Budget</b>	<b>2020-21 Adopted Budget</b>	<b>% change 20/21 Adopt/ 19/20 Actual</b>
2000 Classified Salaries	\$986,274	\$942,147	\$975,014	\$975,014	3.49
3000 Employee Benefits	534,273	449,972	538,425	538,425	19.66
4000 Books and Supplies	3,761,591	2,885,955	3,377,943	3,394,809	17.63
5000 Services and Other Operating Expenses	173,091	313,687	142,934	142,934	(54.43)
6000 Sites, Buildings, Books, and Equipment	16,361	1,782	0	0	(100.00)
Subtotal, Expenditures (1000 - 6000)	5,471,590	4,593,543	5,034,316	5,051,182	9.96
7300 Interfund Transfers Out	0	0	0	0	-
Subtotal, Expenditures (1000 - 7000)	5,471,590	4,593,543	5,034,316	5,051,182	9.96
7900 Reserve for Contingencies					
7910 Unrestricted Contingency	4,094,507	3,811,296	3,975,340	3,992,756	4.76
Total Expenditures and Ending Fund Balance	\$9,566,097	\$8,404,839	\$9,009,656	\$9,043,938	7.60

*Total of \$2,086,940 of inventory is budgeted in the Reserve for Contingency Account (SAC=1,377,083 and SCC=709,857)*

**Rancho Santiago Community College District**  
*Adopted Budget 2020-21*  
**Bookstore Fund - Fund 31**



Total of \$2,086,940 of inventory is included in the Ending Fund Balance (SAC=\$1,377,083 and SCC=\$709,857)



**Rancho Santiago Community College District**  
*Adopted Budget*  
**2020-21**

Child Development Fund

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

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

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

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

**Rancho Santiago Community College District**  
**Adopted Budget**  
**2020-21**

<b>Child Development Fund - Fund 33</b>					
<b>Revenue Budget</b>					
<b>Revenues by Source</b>	<b>2018-19 Actual Revenue</b>	<b>2019-20 Actual Revenue</b>	<b>2020-21 Tentative Budget</b>	<b>2020-21 Adopted Budget</b>	<b>% change 20/21 Adopt/ 19/20 Actual</b>
8100 Federal Revenues					
8199 Other Federal Revenue	\$2,323,509	\$2,396,903	\$2,680,794	\$2,159,172	(9.92)
8600 State Revenues					
8621 Child Development Apportionment	4,522,674	5,090,334	4,922,909	4,638,574	(8.87)
8629 Other Categorical Apportionment	348,948	262,059	253,791	253,791	(3.16)
8699 Other Miscellaneous State Revenue	552,303	319,955	913,939	905,450	182.99
Total State Revenues	<u>5,423,925</u>	<u>5,672,348</u>	<u>6,090,639</u>	<u>5,797,815</u>	2.21
8800 Local Revenues					
8860 Interest & Investment Income	19,758	20,564	0	0	(100.00)
8866 Gain (Loss) on Invest-Realized	17	0	0	0	-
8871 Child Development Services	321,382	245,484	377,235	377,235	53.67
8890 Other Local Rev	0	3,009	8,000	8,000	165.87
8893 Outlawed Checks	34	65	0	0	(100.00)
8896 Penalties/Late Fees	100	50	0	0	(100.00)
Total Local Revenues	<u>341,291</u>	<u>269,172</u>	<u>385,235</u>	<u>385,235</u>	43.12
8900 Other Financing Sources					
8981 Interfund Transfers In	140,000	140,000	250,000	0 *	(100.00)
Total Other Financing Sources	<u>140,000</u>	<u>140,000</u>	<u>250,000</u>	<u>0</u>	(100.00)
Total Revenues	<u>8,228,725</u>	<u>8,478,423</u>	<u>9,406,668</u>	<u>8,342,222</u>	(1.61)
Beginning Fund Balance	<u>879,139</u>	<u>890,532</u>	<u>890,532</u>	<u>1,109,892</u>	24.63
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u><u>\$9,107,864</u></u>	<u><u>\$9,368,955</u></u>	<u><u>\$10,297,200</u></u>	<u><u>\$9,452,114</u></u>	0.89

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

**Rancho Santiago Community College District**  
**Adopted Budget**  
**2020-21**

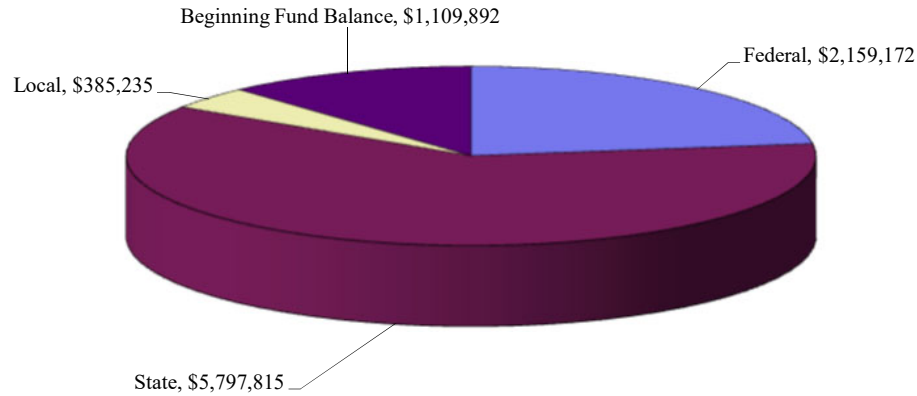
<b>Child Development Fund - Fund 33</b>					
<b>Expenditure Budget</b>					
<u>Expenditures by Object</u>	<b>2018-19 Actual Expenses</b>	<b>2019-20 Actual Expenses</b>	<b>2020-21 Tentative Budget</b>	<b>2020-21 Adopted Budget</b>	<b>% change 20/21 Adopt/ 19/20 Actual</b>
1000 Academic Salaries					
1200 Non-instructional Salaries, Regular Contract	\$2,509,245	\$2,611,068	\$2,821,990	\$2,421,266	(7.27)
1400 Non-instructional Salaries, Other Non-Regular	84,723	69,675	75,720	49,720	(28.64)
Subtotal	<u>2,593,968</u>	<u>2,680,743</u>	<u>2,897,710</u>	<u>2,470,986</u>	(7.82)
2000 Classified Salaries					
2100 Non-instructional Salaries, Regular Full Time	794,884	846,889	883,118	750,838	(11.34)
2300 Non-instructional Salaries, Other	1,329,254	1,372,428	1,500,916	1,538,306	12.09
Subtotal	<u>2,124,138</u>	<u>2,219,317</u>	<u>2,384,034</u>	<u>2,289,144</u>	3.15
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	764,934	753,726	879,507	806,706	7.03
3200 Public Employees' Retirement System Fund	313,430	265,035	289,128	256,062	(3.39)
3300 Old Age, Survivors, Disability, and Health Ins.	162,268	161,447	125,899	110,371	(31.64)
3400 Health and Welfare Benefits	1,106,662	1,155,729	1,168,183	1,041,649	(9.87)
3500 State Unemployment Insurance	2,064	2,083	2,428	2,112	1.39
3600 Workers' Compensation Insurance	108,574	74,272	81,829	74,218	(0.07)
3900 Other Benefits	93,040	94,010	96,692	82,152	(12.61)
Subtotal	<u>2,550,972</u>	<u>2,506,302</u>	<u>2,643,666</u>	<u>2,373,270</u>	(5.31)
4000 Books and Supplies					
4200 Books, Mags & Ref Mat	0	0	5,645	5,645	-
4300 Instructional Supplies	112,300	66,123	390,129	449,360	579.58
4500 Maintenance Supplies	0	0	0	0	-
4600 Non-Instructional Supplies	104,116	69,861	169,616	269,675	286.02
4700 Food Supplies	218,456	139,633	282,367	251,101	79.83
Subtotal	<u>434,872</u>	<u>275,617</u>	<u>847,757</u>	<u>975,781</u>	254.04

**Rancho Santiago Community College District**  
*Adopted Budget*  
**2020-21**

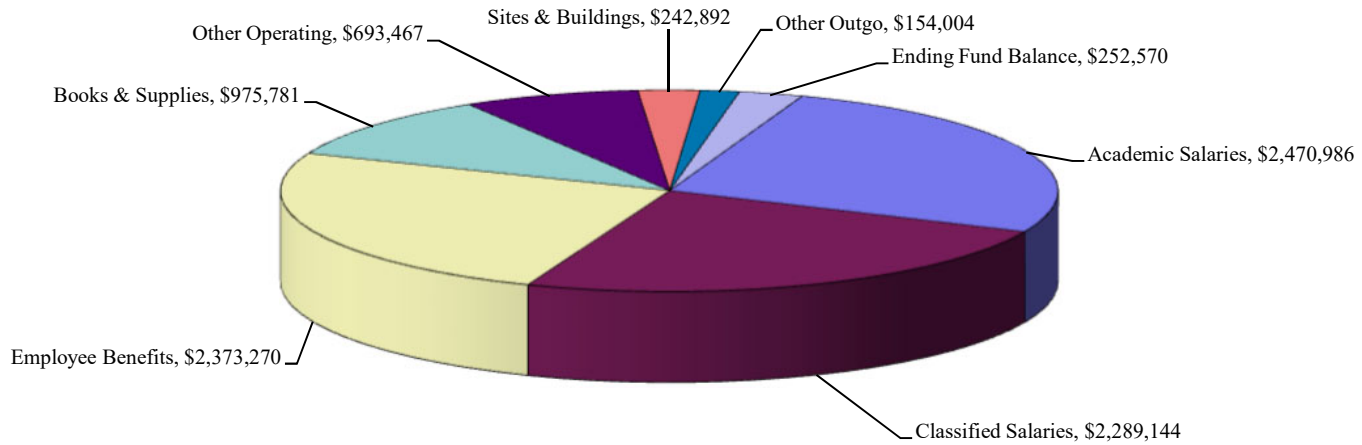
<b>Child Development Fund - Fund 33</b>					
<b>Expenditure Budget</b>					
<u>Expenditures by Object</u>	<b>2018-19 Actual Expenses</b>	<b>2019-20 Actual Expenses</b>	<b>2020-21 Tentative Budget</b>	<b>2020-21 Adopted Budget</b>	<b>% change 20/21 Adopt/ 19/20 Actual</b>
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	202,825	106,666	247,937	248,737	133.19
5200 Travel & Conference Expenses	35,861	28,035	60,958	46,048	64.25
5300 Dues & Memberships	3,315	3,440	4,750	5,050	46.80
5500 Utilities & Housekeeping Svcs	16,320	0	576	576	-
5600 Rents, Leases & Repairs	78,111	102,374	115,167	122,379	19.54
5800 Other Operating Exp & Services	99,618	86,421	151,333	125,911	45.69
5900 Other	8,498	4,869	145,788	144,766	2,873.22
Subtotal	444,548	331,805	726,509	693,467	109.00
6000 Sites, Buildings, Books, and Equipment					
6200 Buildings	37,053	210,124	0	0	(100.00)
6400 Equipment	31,781	35,155	218,724	242,892	590.92
Subtotal	68,834	245,279	218,724	242,892	(0.97)
7000 Other Outgo					
7200 Intrafund Transfer Out	0	0	0	0	-
7670 Other Exp Paid for Students	0	0	295,590	154,004	-
Subtotal	0	0	295,590	154,004	-
Subtotal, Expenditures (1000 - 7000)	8,217,332	8,259,063	10,013,990	9,199,544	11.39
7900 Reserve for Contingencies					
7920 Restricted Contingency	890,532	1,109,892	283,210	252,570	(77.24)
<b>Total Expenditures, Other Outgo and Ending Fund Balance</b>	<b>\$9,107,864</b>	<b>\$9,368,955</b>	<b>\$10,297,200</b>	<b>\$9,452,114</b>	0.89

**Rancho Santiago Community College District**  
*Adopted Budget 2020-21*  
**Child Development Fund - Fund 33**

**Revenue by Source**



**Expenditures by Object**



**Rancho Santiago Community College District**  
*Adopted Budget*  
**2020-21**

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*  
**2020-21**

<b>Capital Outlay Projects Fund - Fund 41</b>					
<b>Revenue Budget</b>					
<b><u>Revenue by Source</u></b>	<b>2018-19 Actual Revenue</b>	<b>2019-20 Actual Revenue</b>	<b>2020-21 Tentative Budget</b>	<b>2020-21 Adopted Budget</b>	<b>% change 20/21 Adopt/ 19/20 Actual</b>
8600 State Revenues					
8651 Community College Const. Act	\$641,122	\$850,879	\$19,237,000	\$19,237,000	2,160.84
8652 Scheduled Maintenance & Special Rep. Prog	616,399	229,136	229,136	229,136	-
8699 Other Misc State Revenue	68,234	0	0	0	-
State Revenues	<u>1,325,755</u>	<u>1,080,015</u>	<u>19,466,136</u>	<u>19,466,136</u>	1,702.39
8800 Local Revenues					
8851 Leases-Facilities/Land/Bldg	0	95,256	0	0	(100.00)
8860 Interest & Investment Income	1,661,541	1,705,505	900,000	900,000	(47.23)
8866 Gain (Loss) on Invest-Realized	5,030	0	0	0	-
8881 Nonresident Tuition-Capital	504,472	419,009	495,617	436,199	4.10
8888 Utility Rebate Incentives	0	492,336	0	0	(100.00)
8890 Other Local Revenue	1,525	1,403	12,418	12,418	785.10
8891 Other Local Revenue-Special Project	339,000	0	0	0	-
8893 Outlawed Checks	1,800	25,802	0	0	(100.00)
8894 Discounts Taken	0	0	72	72	-
8897 Redevelopment Rev/Health&Safety	3,334,084	3,591,352	3,334,083	3,588,293	(0.09)
Local Revenues	<u>5,847,452</u>	<u>6,330,663</u>	<u>4,742,190</u>	<u>4,936,982</u>	(22.01)
8900 Other Financing Sources					
8981 Interfund Transfers - In	7,138,272	6,500,000	3,500,000	3,500,000	(46.15)
Total Other Financing Sources	<u>7,138,272</u>	<u>6,500,000</u>	<u>3,500,000</u>	<u>3,500,000</u>	(46.15)
Total Revenues and Other Financing Sources	14,311,479	13,910,678	27,708,326	27,903,118	100.59
Beginning Fund Balance	80,363,506	87,431,454	88,013,926	93,329,778	6.75
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u><u>\$94,674,985</u></u>	<u><u>\$101,342,132</u></u>	<u><u>\$115,722,252</u></u>	<u><u>\$121,232,896</u></u>	19.63

**Rancho Santiago Community College District**  
**Adopted Budget**  
**2020-21**

<b>Expenditures by Object</b>		<b>Capital Outlay Projects Fund - Fund 41 Expenditure Budget</b>				
		<b>2018-19 Actual Expenses</b>	<b>2019-20 Actual Expenses</b>	<b>2020-21 Tentative Budget</b>	<b>2020-21 Adopted Budget</b>	<b>% change 20/21 Adopt/ 19/20 Actual</b>
4000	Supplies					
4610	Non-Instructional Supplies	\$29,073	\$37,495	\$21,055	\$16,802	(55.19)
	Subtotal	29,073	37,495	21,055	16,802	(55.19)
5000	Services and Other Operating Expenses					
5100	Personal & Consultant Svcs	43,612	41,454	109,632	188,797	355.44
5500	Utilities & Housekeeping	0	23,459	882	26,323	12.21
5600	Rents, Leases & Repairs	79,661	0	182,551	192,551	-
5800	Other Operating Exp & Services	47,803	51,791	40,455	40,298	(22.19)
5900	Other	(29,103)	12,087	32,281	26,462	118.93
	Subtotal	141,973	128,791	365,801	474,431	268.37
6100	Sites and Site Improvements					
6115	Sites - Contracted Services	87,123	29,085	179,147	179,147	515.94
6122	Site Improv - Contract	1,077,691	474,850	2,735,359	2,945,766	520.36
6123	Site Improv - Archit	109,543	312,496	2,060,292	1,891,257	505.21
6124	Site Improv - Blueprint/Reproduction	19,885	7,209	29,636	49,489	586.49
6125	Site Improv - Construction Mgmt	0	0	78,760	78,760	-
6127	Site Improv - Demolition	0	0	1,115	1,115	-
6128	Site Improv - DSA Fees	5,168	18,155	105,694	106,131	484.58
6136	Site Improv - Modular, Lease	42,192	42,192	0	42,192	-
6137	Site Improv - Relocation	0	0	8,919	8,902	-
6141	Site Improv - Spcl Ins/Mat Tes	24,169	3,986	168,653	148,334	3,621.37
6142	Site Improv - DSA Project Insp	42,315	8,617	287,412	266,619	2,994.10
6143	Site Improv - Cost E	9,300	3,000	65,000	70,000	2,233.33
6144	Site Improv - Haz Mat	0	0	15,000	15,000	-
6145	Site Improv - Geotech/Geohaz	6,251	3,950	68,400	68,400	1,631.65



**Rancho Santiago Community College District**  
*Adopted Budget*  
**2020-21**

<b>Capital Outlay Projects Fund - Fund 41</b>					
<b>Expenditure Budget</b>					
<b>Expenditures by Object</b>	<b>2018-19 Actual Expenses</b>	<b>2019-20 Actual Expenses</b>	<b>2020-21 Tentative Budget</b>	<b>2020-21 Adopted Budget</b>	<b>% change 20/21 Adopt/ 19/20 Actual</b>
6148 Site Improv - Utility	0	0	53,000	54,500	-
6149 Site Improv - Land Sur	16,580	18,964	84,157	94,157	396.50
6150 Site Improv - CEQA	0	23,149	2,791	2,791	(87.94)
6153 Site Improv - City Permit/Fees	0	0	52,000	52,000	-
6154 Site Improv - Other	62,093	625,817	757,074	783,985	25.27
6155 Site Improv - Materials OFIBO	0	0	0	1,524	-
6156 Site Improv - Constructability	0	0	64,155	64,155	-
6157 Site Improv - Planning & Proje	52,422	22,335	58,000	44,000	97.00
Subtotal	1,554,732	1,593,805	6,874,564	6,968,224	337.21
6200 Buildings					
6201 Buildings - Architects Fee	1,225,667	198,123	2,457,322	2,480,327	1,151.91
6202 Buildings - Blueprint/Reprod	10,429	5,032	29,693	27,640	449.28
6203 Buildings - Construction Mgmt	0	147,108	2,397,935	2,363,892	1,506.91
6204 Buildings - Construction Tests	0	0	10,724	10,724	-
6205 Buildings - Contracted Svcs	176,573	753,630	31,092,618	32,025,118	4,149.45
6206 Buildings - Demolition	0	0	938,995	6,495	-
6207 Buildings - DSA Fees	293,550	4,748	452,903	51,440	983.40
6208 Buildings - Engineering Costs	0	0	7,570	7,570	-
6211 Buildings - Facilities	0	309,675	138,543	138,543	(55.26)
6213 Buildings - Labor Compliance	0	0	26,000	26,000	-
6215 Buildings - Licenses, Taxes	3,600	90,000	45,515	515	(99.43)
6216 Buildings - Modular	0	693,161	0	0	(100.00)
6217 Buildings - Relocation	0	2,295	420,161	420,161	18,207.67
6220 Building Improvements	0	0	28,381	28,381	-
6223 Buildings - Commissio	21,720	13,700	285,480	303,590	2,115.99

**Rancho Santiago Community College District**  
*Adopted Budget*  
**2020-21**

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

<b>Expenditures by Object</b>	<b>2018-19 Actual Expenses</b>	<b>2019-20 Actual Expenses</b>	<b>2020-21 Tentative Budget</b>	<b>2020-21 Adopted Budget</b>	<b>% change 20/21 Adopt/ 19/20 Actual</b>
6224 Buildings - Spcl Ins	956	30,397	171,199	174,484	474.02
6225 Buildings - DSA Proje	19,920	97,530	168,000	600,000	515.20
6226 Buildings - Cost Est	47,000	0	0	0	-
6227 Buildings - Haz Mat	2,425	0	68,700	68,700	-
6228 Buildings - Geotech/G	3,526	26,179	56,055	161,378	516.44
6231 Buildings - SWPPP	0	0	2,500	2,500	-
6233 Buildings - Land Surv	4,650	0	1,030	381	-
6235 Buildings - Environmental	5,809	0	4,512	4,512	-
6238 Buildings - Other Ser	56,241	26,039	245,540	269,320	934.29
6239 Bldgs - Constructabili	56,750	13,200	34,050	34,050	157.95
6240 Bldgs - Planning & Pr	228,735	0	171,560	171,560	-
6250 Bldg Impr - AE Fee	168,472	320,293	5,814,157	5,875,138	1,734.30
6251 Bldg Impr - Blueprint	33,154	1,890	22,885	45,385	2,301.32
6252 Bldg Impr - Construction	0	0	30,700	30,700	-
6253 Bldg Impr - Contracted Svcs	1,951,762	1,011,408	22,547,950	22,535,571	2,128.14
6254 Bldg Impr - Demolition	0	429,901	3,070,099	3,070,099	614.14
6255 Bldg Impr - DSA Fees	3,628	8,061	22,133	20,433	153.48
6256 Bldg Impr - Engineering Costs	17,940	1,500	155,391	160,516	10,601.07
6258 Bldg Impr - Equipment	0	0	37	37	-
6262 Bldg Impr - Legal Expenses	0	0	32,000	32,000	-
6265 Bldg Impr - Relocation	14,935	3,310	43,696	46,044	1,291.06
6268 Bldg Impr - Precon Services	0	0	0	70,714	-
6269 Bldg Impr - Commissioning	30,157	0	92,020	53,740	-
6270 Bldg Impr - Spcl Ins/Mat Tes	1,458	1,580	37,387	23,383	1,379.94
6271 Bldg Impr - DSA Project Insp	44,870	98,691	241,954	209,538	112.32
6272 Bldg Impr - Cost Estimating	105,615	10,770	128,877	154,417	1,333.77

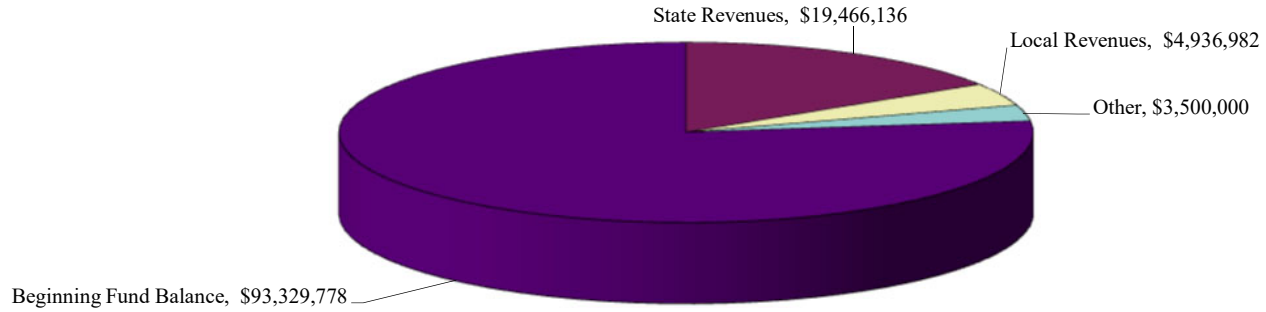
**Rancho Santiago Community College District**  
*Adopted Budget*  
**2020-21**

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

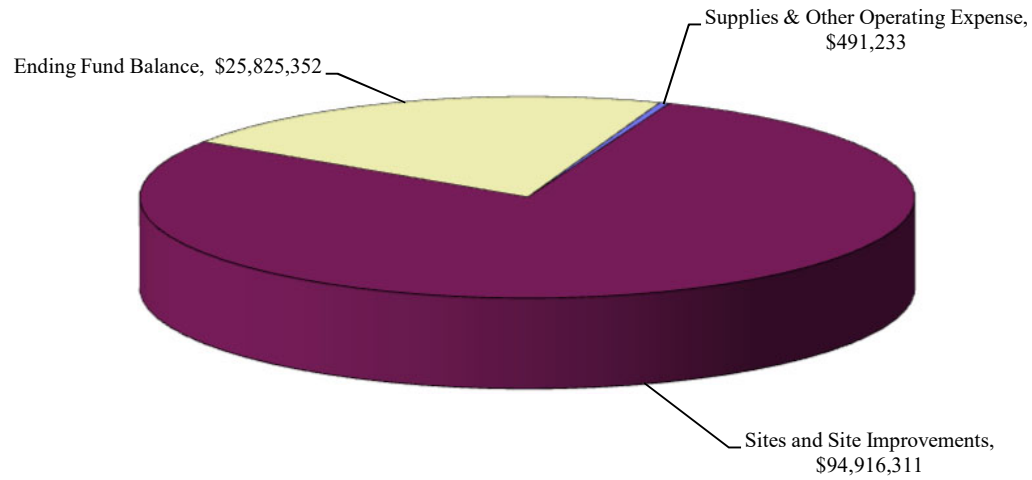
<b>Expenditures by Object</b>	<b>2018-19 Actual Expenses</b>	<b>2019-20 Actual Expenses</b>	<b>2020-21 Tentative Budget</b>	<b>2020-21 Adopted Budget</b>	<b>% change 20/21 Adopt/ 19/20 Actual</b>
6273 Bldg Impr - Haz Mat	7,796	25,307	11,272	40,657	60.66
6277 Bldg Impr - Utility L	0	0	25,000	25,000	-
6278 Bldg Impr - Land Survey	0	0	15,000	15,000	-
6279 Bldg Impr - CEQA	25,975	2,631	48,266	49,912	1,797.07
6280 Bldg Impr - Environmental	93,532	140,217	1,031,958	1,036,917	639.51
6281 Bldg Impr - Utility F	22,684	1,048	56,000	56,000	5,243.51
6282 Bldg Impr - City Permit/Fees	0	0	60,000	60,000	-
6283 Bldg Impr - Other Services	98,111	28,816	174,825	239,320	730.51
6284 Bldg Impr - Materials	267,655	28,831	9,342	782	(97.29)
6286 Bldg Impr - Planning & Project	151,828	1,071,055	1,616,207	3,409,267	218.31
Subtotal	5,197,123	5,596,126	74,542,142	76,637,851	1,269.48
6400 Equipment	320,630	656,137	2,196,751	2,135,038	225.40
6900 Project Contingencies	0	0	7,108,602	9,175,198	-
Subtotal, Expenditures (1000 - 6000)	7,243,531	8,012,354	91,108,915	95,407,544	1,090.76
7900 Reserve for Contingencies					
7910 Unrestricted Contingency	87,431,454	93,329,778	13,927,550	17,719,144	(81.01)
7920 Restricted Contingency	0	0	10,685,787	8,106,208	-
	87,431,454	93,329,778	24,613,337	25,825,352	(72.33)
<b>Total Expenditures, Other Outgo and Ending Fund Balance</b>	<b>\$94,674,985</b>	<b>\$101,342,132</b>	<b>\$115,722,252</b>	<b>\$121,232,896</b>	<b>19.63</b>

**Rancho Santiago Community College District**  
*Adopted Budget 2020-21*  
**Capital Outlay Projects Fund - Fund 41**

**Revenue by Source**



**Expenditures by Object**



**Rancho Santiago Community College District**  
*Adopted Budget*  
**2020-21**

General Obligation Bond Fund  
Measure Q

This General Obligation Bond Fund is used exclusively to account for activity associated with Measure Q, an initiative approved by the electorate of the Santa Ana College Facilities Improvement District No. 1 in November 2012. This measure authorized the District to issue up to \$198 million in general obligation bonds to finance renovation, repair and construction at Santa Ana College. The first issuance of \$70,585,000 was issued October of 2014. A second issuance of \$70,600,000 was issued December of 2017. A third and final issuance of \$56,815,000 was issued September of 2019.

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

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

**Rancho Santiago Community College District**  
*Adopted Budget*  
**2020-21**

**General Obligation Bond Fund - Measure Q - Fund 43**  
**Revenue Budget**

<u>Revenue by Source</u>	<b>2018-19 Actual Revenue</b>	<b>2019-20 Actual Revenue</b>	<b>2020-21 Tentative Budget</b>	<b>2020-21 Adopted Budget</b>	<b>% change 20/21 Adopt/ 19/20 Actual</b>
8800 Local Revenues					
8860 Interest & Investment Income	\$926,692	\$994,983	\$450,000	\$450,000	(54.77)
8893 Outlawed Checks	0	0	0	0	-
Total Local Revenues	<u>926,692</u>	<u>994,983</u>	<u>450,000</u>	<u>450,000</u>	(54.77)
8900 Other Financing Sources					
8940 Proceeds-Sale of Bonds	0	56,385,421	0	0	(100.00)
Total Other Financing Sources	<u>0</u>	<u>56,385,421</u>	<u>0</u>	<u>0</u>	(100.00)
Total Revenues and Other Financing Sources	<u>926,692</u>	<u>57,380,404</u>	<u>450,000</u>	<u>450,000</u>	(99.22)
Beginning Fund Balance	55,439,823	21,203,363	35,690,863	36,491,527	72.10
Adjustments to Beginning Fund Balance	0	0	0	0	-
Adjusted Beginning Fund Balance	<u>55,439,823</u>	<u>21,203,363</u>	<u>35,690,863</u>	<u>36,491,527</u>	72.10
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u><u>\$56,366,515</u></u>	<u><u>\$78,583,767</u></u>	<u><u>\$36,140,863</u></u>	<u><u>\$36,941,527</u></u>	(52.99)

**Rancho Santiago Community College District**  
*Adopted Budget*  
**2020-21**

**General Obligation Bond Fund - Measure Q - Fund 43**  
**Expenditure Budget**

<u>Expenditures by Object</u>	2018-19 Actual Expenses	2019-20 Actual Expenses	2020-21 Tentative Budget	2020-21 Adopted Budget	% change 20/21 Adopt/ 19/20 Actual
4000 Books and Supplies					
4610 Non-Instructional Supplies	\$0	\$0	\$0	\$30,000	-
5000 Other Operating Expenses					
5885 Investment & Interest Expense	27,312	10,189	65,000	65,000	537.94
6200 Buildings					
6201 Buildings - Architects Fee	736,448	263,364	613,114	613,114	132.80
6202 Buildings - Blueprint/Reprod	769	3,608	30,765	27,157	652.69
6203 Buildings - Construction Mgmt	734,246	657,825	337,805	339,923	(48.33)
6205 Buildings - Contracted Svcs	22,986,932	14,635,484	4,016,579	3,737,330	(74.46)
6207 Buildings - DSA Fees	0	0	50,000	50,000	-
6211 Buildings - Facility	(1)	0	0	0	-
6213 Buildings - Labor Compliance	63,564	63,564	69,673	69,673	9.61
6214 Buildings - Legal Expenses	0	0	20,000	20,000	-
6215 Buildings - Licenses, Taxes	2,846	0	11,367	11,367	-
6217 Buildings - Relocation/Moving	0	0	51,000	91,000	-
6223 Buildings - Commissioning	57,468	73,006	268,686	299,167	309.78
6224 Buildings - Spcl Ins/Mat Tes	461,118	89,093	225,198	246,972	177.21
6225 Buildings - DSA Project Insp	221,749	300,815	57,410	27,638	(90.81)
6226 Buildings - Cost Estimating	0	0	0	7,431	-
6227 Buildings - Haz Mat	0	0	0	2,878	-
6228 Buildings - Geotech/Geohaz	16,321	30,930	0	17,929	(42.03)
6230 Buildings - OCIP	601,387	201,601	209,962	208,503	3.42
6231 Buildings - SWPPP	526	526	23,422	23,422	4,352.85

**Rancho Santiago Community College District**  
*Adopted Budget*  
**2020-21**

**General Obligation Bond Fund - Measure Q - Fund 43**  
**Expenditure Budget**

<u>Expenditures by Object</u>	2018-19 Actual Expenses	2019-20 Actual Expenses	2020-21 Tentative Budget	2020-21 Adopted Budget	% change 20/21 Adopt/ 19/20 Actual
6233 Buildings - Land Survey	0	0	25,449	25,449	-
6234 Buildings - CEQA	0	0	3,200	3,200	-
6237 Buildings - City Permit/Fees	0	0	20,000	20,000	-
6238 Buildings - Other Ser	47,673	44,800	0	17,313	(61.35)
6250 Bldg Impr - AE Fee	392,295	267,725	0	582,811	117.69
6251 Bldg Impr - Blueprint/Repro	5,020	1,540	4,342	5,416	251.69
6252 Bldg Impr - Construction Mgmt	372,070	547,045	0	644,371	17.79
6253 Bldg Impr - Contracted Svcs	7,564,735	22,655,224	16,917,665	17,139,277	(24.35)
6255 Bldg Impr - DSA Fees	94,151	0	109,735	109,735	-
6259 Bldg Impr - Facility	(1)	(1)	0	0	(100.00)
6261 Bldg Impr - Labor Comp/CSWPA	22,268	59,808	94,376	94,376	57.80
6263 Bldg Impr - Lic/Tax/Agcy Fees	3,080	0	0	1,552	-
6265 Bldg Impr - Relocation/Moving	0	0	53,000	53,000	-
6269 Bldg Impr - Commissioning	35,035	61,055	0	152,320	149.48
6270 Bldg Impr - Spcl Ins/Mat Tes	59,570	233,733	102,638	83,067	(64.46)
6271 Bldg Impr - DSA Project Insp	96,063	303,982	548,713	559,091	83.92
6272 Bldg Impr - Cost Estimating	0	0	0	23,596	-
6273 Bldg Impr - Haz Mat	135,346	13,286	0	19,908	49.84
6274 Bldg Impr - Geotech/Geohaz	60,690	42,505	0	24,910	(41.40)
6275 Bldg Impr - OCIP	342,641	597,175	142,788	142,788	(76.09)
6276 Bldg Impr - SWPPP	526	526	8,948	8,948	1,601.14
6282 Bldg Impr - City Permit/Fees	0	0	5,000	5,000	-
6283 Bldg Impr - Other Ser	19,014	33,447	77,203	72,191	115.84



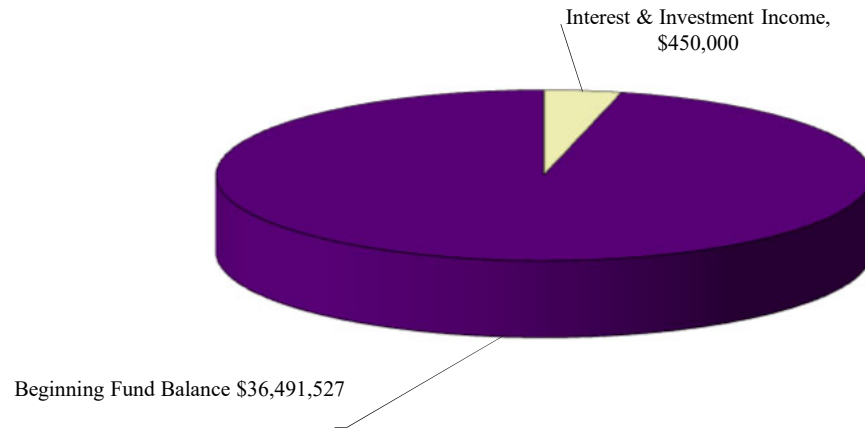
**Rancho Santiago Community College District**  
*Adopted Budget*  
**2020-21**

**General Obligation Bond Fund - Measure Q - Fund 43**  
**Expenditure Budget**

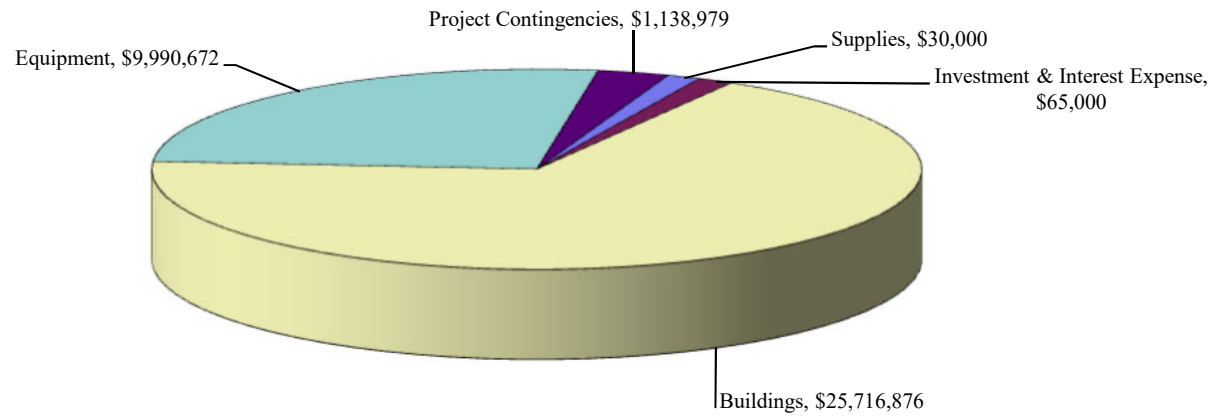
<u>Expenditures by Object</u>	2018-19 Actual Expenses	2019-20 Actual Expenses	2020-21 Tentative Budget	2020-21 Adopted Budget	% change 20/21 Adopt/ 19/20 Actual
6286 Bldg Impr - Planning & Pr	0	0	1,735,053	135,053	-
Subtotal	<u>35,133,549</u>	<u>41,181,666</u>	<u>25,833,091</u>	<u>25,716,876</u>	(37.55)
6400 Equipment	2,291	900,385	8,222,187	9,990,672	1,009.60
6900 Project Contingencies	0	0	1,043,740	1,138,979	-
Subtotal (6000)	<u>35,135,840</u>	<u>42,082,051</u>	<u>35,099,018</u>	<u>36,846,527</u>	(12.44)
Subtotal Expenditures (1000 - 7000)	<u>35,163,152</u>	<u>42,092,240</u>	<u>35,164,018</u>	<u>36,941,527</u>	(12.24)
7900 Reserve for Contingencies					
7920 Restricted Contingency	<u>21,203,363</u>	<u>36,491,527</u>	<u>976,845</u>	<u>0</u>	(100.00)
Total Expenditures, Other Outgo & Ending Fund Balance	<u><u>\$56,366,515</u></u>	<u><u>\$78,583,767</u></u>	<u><u>\$36,140,863</u></u>	<u><u>\$36,941,527</u></u>	(52.99)

**Rancho Santiago Community College District**  
*Adopted Budget 2020-21*  
**General Obligation Bond Fund - Measure Q - Fund 43**

**Revenue by Source**



**Expenditures by Object**



**Rancho Santiago Community College District**  
*Adopted Budget*  
**2020-21**

Self-Insurance Funds

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

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

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

**Rancho Santiago Community College District**  
*Adopted Budget*  
**2020-21**

**Self-Insurance Fund - Property and Liability - Fund 61**  
**Revenue Budget**

<u>Revenue by Source</u>	<b>2018-19 Actual Revenue</b>	<b>2019-20 Actual Revenue</b>	<b>2020-21 Tentative Budget</b>	<b>2020-21 Adopted Budget</b>	<b>% change 20/21 Adopt/ 19/20 Actual</b>
8800 Local Revenues					
8839 All Other Contract Services	\$1,970,000	\$1,970,000	\$1,970,000	\$1,970,000	-
8860 Interest & Investment Income	93,450	87,514	30,000	30,000	(65.72)
8866 Gain (Loss) on Invest-Realized	2	0	0	0	-
8890 Other Local Revenues	1,000,000	0	0	0	-
Total Local Revenues	<u>3,063,452</u>	<u>2,057,514</u>	<u>2,000,000</u>	<u>2,000,000</u>	(2.80)
8900 Other Financing Sources					
8981 Interfund Transfers In	0	0	0	0	-
Total Other Financing Sources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
Total Revenues	3,063,452	2,057,514	2,000,000	2,000,000	(2.80)
Beginning Fund Balance	<u>5,156,276</u>	<u>4,838,770</u>	<u>5,118,012</u>	<u>5,499,721</u>	13.66
Total Revenues and Beginning Fund Balance	<u><u>\$8,219,728</u></u>	<u><u>\$6,896,284</u></u>	<u><u>\$7,118,012</u></u>	<u><u>\$7,499,721</u></u>	8.75

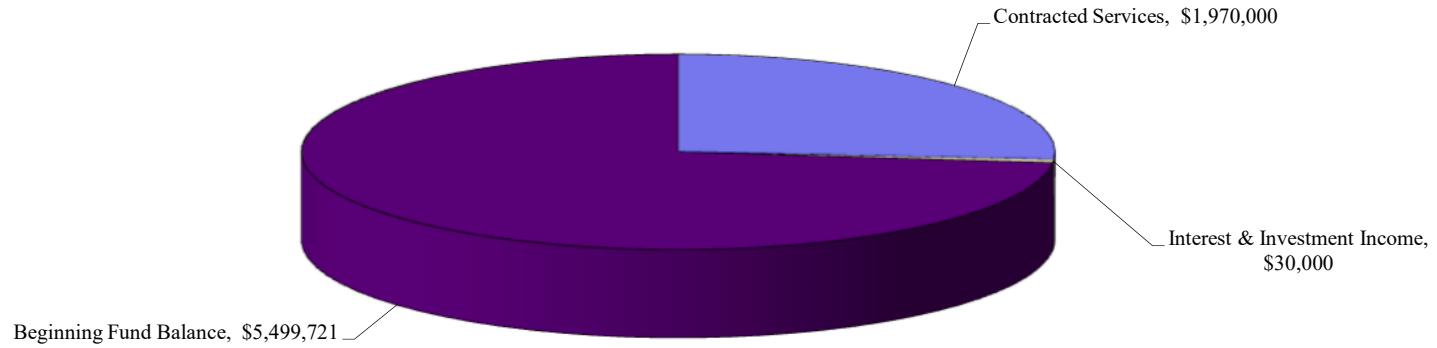
**Rancho Santiago Community College District**  
*Adopted Budget*  
**2020-21**

**Self-Insurance Fund - Property and Liability - Fund 61**  
**Expenditure Budget**

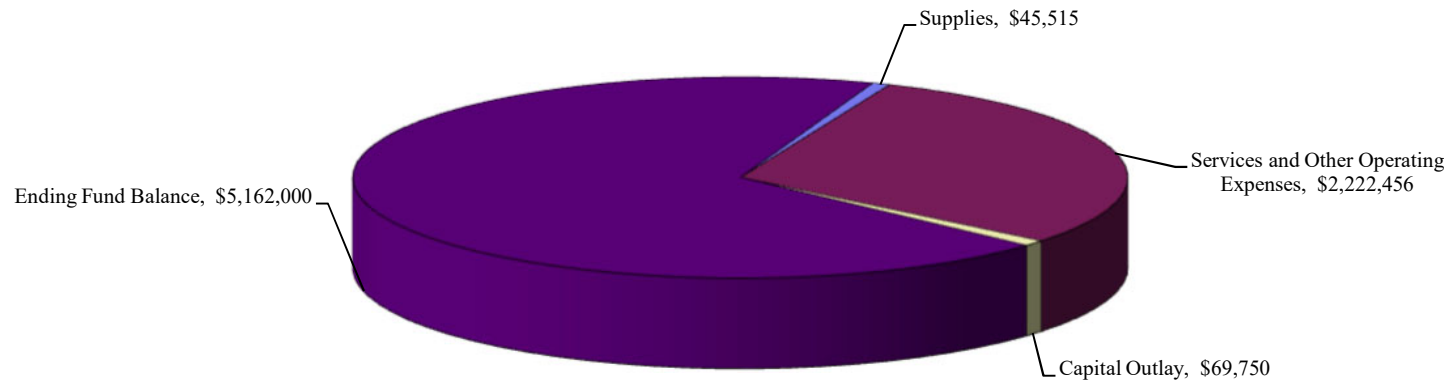
<u>Expenditures by Object</u>	<b>2018-19 Actual Expenses</b>	<b>2019-20 Actual Expenses</b>	<b>2020-21 Tentative Budget</b>	<b>2020-21 Adopted Budget</b>	<b>% change 20/21 Adopt/ 19/20 Actual</b>
4000 Supplies					
4310 Instructional Supplies	\$0	\$0	\$40,000	\$40,000	-
4610 Non-instructional Supplies	3,802	1,453	5,515	5,515	279.56
Subtotal	<u>3,802</u>	<u>1,453</u>	<u>45,515</u>	<u>45,515</u>	3,032.48
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	37,466	40,996	57,500	57,500	40.26
5400 Insurance	912,249	1,131,775	1,281,256	1,422,756	25.71
5500 Utilities & Housekeeping	23,960	15,328	30,000	30,000	95.72
5700 Legal, Election & Audit Exp	340,744	193,315	588,500	588,500	204.43
5800 Other Operating Exp & Services	2,676	2,652	45,500	45,500	1,615.69
5900 Other	56,333	9,191	78,200	78,200	750.83
Subtotal	<u>1,373,428</u>	<u>1,393,257</u>	<u>2,080,956</u>	<u>2,222,456</u>	59.52
6000 Capital Outlay					
6100 Sites & Sites Improvement	0	0	35,000	35,000	-
6400 Equipment	3,728	1,853	34,750	34,750	1,775.34
7000 Other Outgo					
7300 Interfund Transfer Out	2,000,000	0	0	0	-
Subtotal, Expenditures (1000 - 7000)	<u>3,380,958</u>	<u>1,396,563</u>	<u>2,196,221</u>	<u>2,337,721</u>	67.39
7900 Reserve for Contingencies					
7940 Reserved for Special Purposes	4,838,770	5,499,721	4,921,791	5,162,000	(6.14)
<b>Total Expenditures and Ending Fund Balance</b>	<u><u>\$8,219,728</u></u>	<u><u>\$6,896,284</u></u>	<u><u>\$7,118,012</u></u>	<u><u>\$7,499,721</u></u>	8.75

**Rancho Santiago Community College District**  
*Adopted Budget 2020-21*  
**Self-Insurance Fund - Property and Liability - Fund 61**

**Revenue by Source**



**Expenditures by Object**



**Rancho Santiago Community College District**  
*Adopted Budget*  
**2020-21**

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

<u>Revenue by Source</u>	<b>2018-19 Actual Revenue</b>	<b>2019-20 Actual Revenue</b>	<b>2020-21 Tentative Budget</b>	<b>2020-21 Adopted Budget</b>	<b>% change 20/21 Adopt/ 19/20 Actual</b>
8600 State Revenues					
8699 Other Misc State Revenue	\$14,116	\$3,575	\$14,100	\$14,100	294.41
8800 Local Revenues					
8839 All Other Contract Services	3,145,409	2,222,943	3,053,193	3,053,193	37.35
8860 Interest & Investment Income	198,965	45,089	65,000	65,000	44.16
8866 Gain (Loss) on Invest-Realized	76	0	0	0	-
Total Revenues	3,358,566	2,271,607	3,132,293	3,132,293	37.89
Beginning Fund Balance	9,472,354	2,324,998	2,511,451	3,028,874	30.27
Total Revenues and Beginning Fund Balance	\$12,830,920	\$4,596,605	\$5,643,744	\$6,161,167	34.04

**Rancho Santiago Community College District**  
*Adopted Budget*  
**2020-21**

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

<u><b>Expenditures by Object</b></u>	<b>2018-19 Actual Expenses</b>	<b>2019-20 Actual Expenses</b>	<b>2020-21 Tentative Budget</b>	<b>2020-21 Adopted Budget</b>	<b>% change 20/21 Adopt/ 19/20 Actual</b>
1000    Certificated Salaries					
1200 Non-instructional Salaries, Regular Contract	\$30,519	\$31,715	\$32,959	\$32,959	3.92
2000    Classified Salaries					
2100 Non-instructional Salaries, Regular Full Time	231,945	243,854	246,242	246,242	0.98
3000    Employee Benefits					
3100 State Teachers' Retirement System Fund	5,020	8,998	6,065	6,065	(32.60)
3200 Public Employees' Retirement System Fund	55,958	46,200	70,245	70,245	52.05
3300 Old Age, Survivors, Disability, and Health Ins.	18,410	19,267	19,708	19,708	2.29
3400 Health and Welfare Benefits	69,265	52,252	47,191	47,191	(9.69)
3500 State Unemployment Insurance	132	136	145	145	6.62
3600 Workers' Compensation Insurance	6,019	4,210	4,266	4,266	1.33
3900 Other Benefits	6,226	6,110	6,111	6,111	0.02
Subtotal	161,030	137,173	153,731	153,731	12.07
4000    Supplies					
4600 Non-Instructional Supplies	3,729	1,696	8,374	8,374	393.75



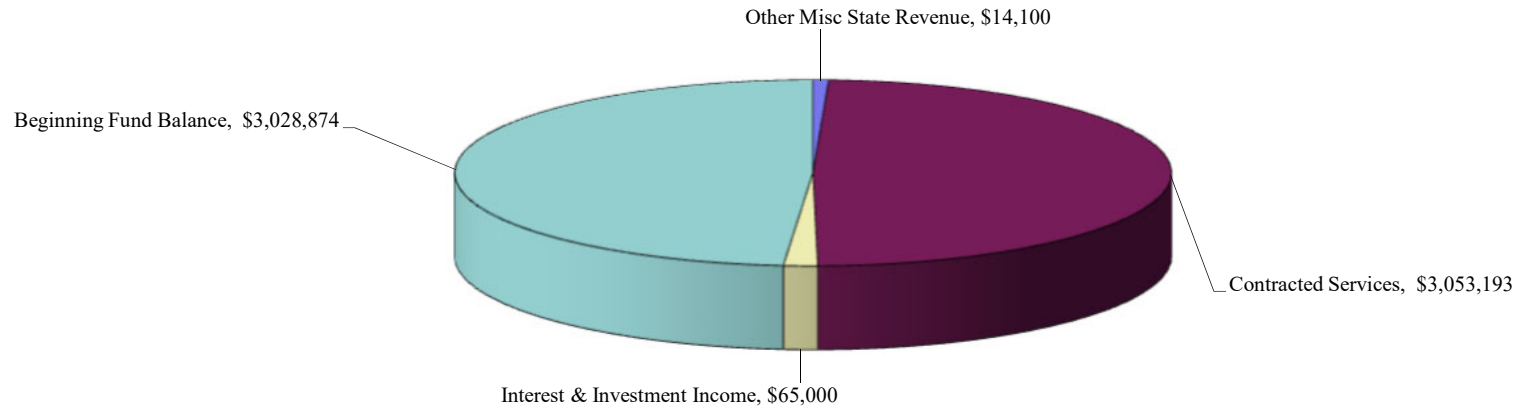
**Rancho Santiago Community College District**  
*Adopted Budget*  
**2020-21**

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

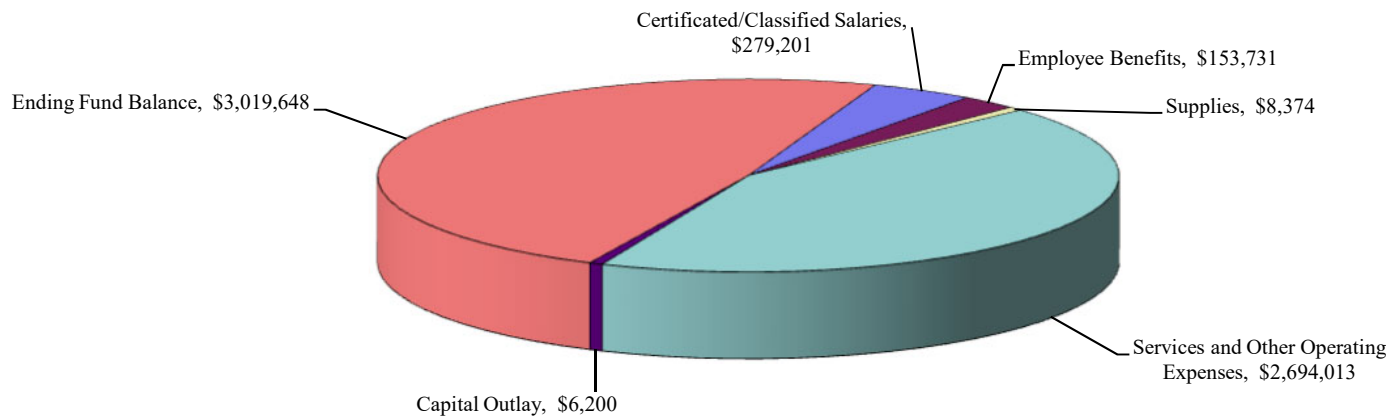
<u>Expenditures by Object</u>	<b>2018-19 Actual Expenses</b>	<b>2019-20 Actual Expenses</b>	<b>2020-21 Tentative Budget</b>	<b>2020-21 Adopted Budget</b>	<b>% change 20/21 Adopt/ 19/20 Actual</b>
5000 Services and Other Operating Expenses					
5100 Consultants and Contracted Services	7,350	8,470	13,750	13,750	62.34
5200 Conference Expenses	0	0	600	600	-
5400 Insurance	1,064,688	1,142,882	2,673,613	2,673,613	133.94
5800 Other Operating Exp & Services	6,661	1,941	6,050	6,050	211.70
Subtotal	<u>1,078,699</u>	<u>1,153,293</u>	<u>2,694,013</u>	<u>2,694,013</u>	133.59
6000 Capital Outlay	0	0	6,200	6,200	-
Subtotal, Expenditures (1000 - 6000)	<u>1,505,922</u>	<u>1,567,731</u>	<u>3,141,519</u>	<u>3,141,519</u>	100.39
7000 Other Outgo					
7300 Interfund Transfer Out	9,000,000	0	0	0	-
7900 Reserve for Contingencies					
7940 Reserved for Special Purposes	<u>2,324,998</u>	<u>3,028,874</u>	<u>2,502,225</u>	<u>3,019,648</u>	(0.30)
Total Expenditures and Ending Fund Balance	<u><u>\$12,830,920</u></u>	<u><u>\$4,596,605</u></u>	<u><u>\$5,643,744</u></u>	<u><u>\$6,161,167</u></u>	34.04

**Rancho Santiago Community College District**  
**Adopted Budget 2020-21**  
**Self-Insurance Fund - Workers' Compensation - Fund 62**

**Revenue by Source**



**Expenditures by Object**



**Rancho Santiago Community College District**  
*Adopted Budget*  
**2020-21**

Retiree Benefits Fund

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

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

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

Cash balance as of June 30, 2020 is \$43,048,124

**Rancho Santiago Community College District**  
*Adopted Budget*  
**2020-21**

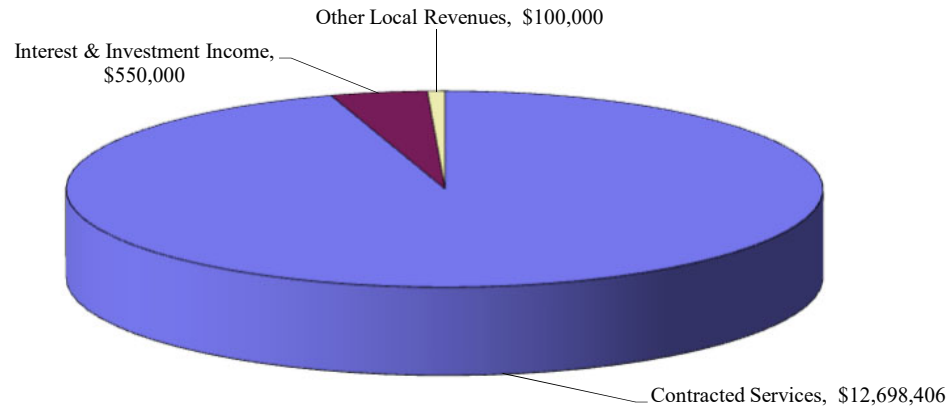
<b>Retiree Benefits Fund - Fund 63</b>					
<b>Revenue Budget</b>					
<u>Revenue by Source</u>	<b>2018-19 Actual Revenue</b>	<b>2019-20 Actual Revenue</b>	<b>2020-21 Tentative Budget</b>	<b>2020-21 Adopted Budget</b>	<b>% change 20/21 Adopt/ 19/20 Actual</b>
8800 Local Revenues					
8839 All Other Contract Services	\$12,698,406	\$11,834,262	\$12,698,406	\$12,698,406	7.30
8860 Interest & Investment Income	1,340,349	781,482	550,000	550,000	(29.62)
8866 Gain (Loss) on Invest-Realized	549	0	0	0	-
8890 Other Local Revenues	258,582	238,860	100,000	100,000	(58.13)
Total Local Revenues	<u>14,297,886</u>	<u>12,854,604</u>	<u>13,348,406</u>	<u>13,348,406</u>	3.84
8900 Other Financing Sources					
8981 Interfund Transfers In	10,000,000	0	0	0	-
Total Revenues	<u>24,297,886</u>	<u>12,854,604</u>	<u>13,348,406</u>	<u>13,348,406</u>	3.84
Beginning Fund Balance	(7,494,619)	(38,605,579)	(37,882,975)	(35,701,564)	(7.52)
<b>Total Revenues and Beginning Fund Balance</b>	<u><u>\$16,803,267</u></u>	<u><u>(\$25,750,975)</u></u>	<u><u>(\$24,534,569)</u></u>	<u><u>(\$22,353,158)</u></u>	(13.19)

**Rancho Santiago Community College District**  
*Adopted Budget*  
**2020-21**

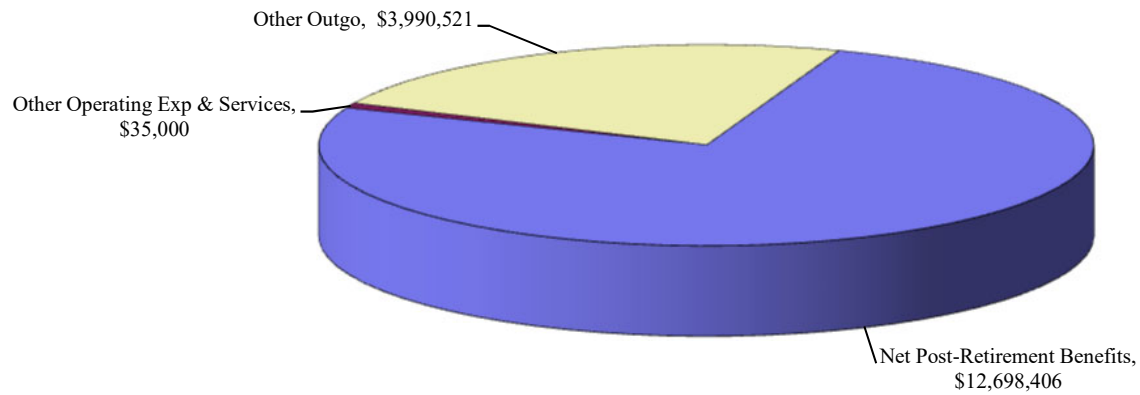
		<b>Retiree Benefits Fund - Fund 63</b>				
		<b>Expenditure Budget</b>				
<b><u>Expenditures by Object</u></b>		<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2020-21</b>	<b>% change</b>
		<b>Actual</b>	<b>Actual</b>	<b>Tentative</b>	<b>Adopted</b>	<b>20/21 Adopt/ 19/20 Actual</b>
		<b>Expenses</b>	<b>Expenses</b>	<b>Budget</b>	<b>Budget</b>	
3000	Employee Benefits					
3400	Net Post-Retirement Benefits	\$15,370,467	\$9,927,050	\$12,698,406	\$12,698,406	27.92
5000	Other Operating Exp & Services					
5885	Investment & Interest Expense	38,379	23,539	35,000	35,000	48.69
7000	Other Outgo					
7300	Interfund Transfers Out	40,000,000	0	0	3,990,521	-
	Subtotal, Expenditures (1000 - 7000)	<u>55,408,846</u>	<u>9,950,589</u>	<u>12,733,406</u>	<u>16,723,927</u>	68.07
7900	Reserve for Contingencies					
7940	Reserved for Special Purposes	(38,605,579)	(35,701,564)	(37,267,975)	(39,077,085)	9.45
	Total Expenditures and Ending Fund Balance	<u><u>\$16,803,267</u></u>	<u><u>(\$25,750,975)</u></u>	<u><u>(\$24,534,569)</u></u>	<u><u>(\$22,353,158)</u></u>	(13.19)

**Rancho Santiago Community College District**  
*Adopted Budget 2020-21*  
**Retiree Benefit Fund - Fund 63**

**Revenue by Source**



**Expenditures by Object**



**Rancho Santiago Community College District**  
*Adopted Budget*  
**2020-21**

Associated Students Fund

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

**Rancho Santiago Community College District**  
*Adopted Budget*  
**2020-21**

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

<u>Revenue by Source</u>	<b>2018-19 Actual Revenue</b>	<b>2019-20 Actual Revenue</b>	<b>2020-21 Tentative Budget</b>	<b>2020-21 Adopted Budget</b>	<b>% change 20/21 Adopt/ 19/20 Actual</b>
8600 State Revenues					
8699 Other Misc State Revenue	\$1,201	\$0	\$1,200	\$1,200	-
8800 Local Revenues					
8860 Interest & Investment Income	3,809	6,440	4,000	4,000	(37.89)
8870 Other Student Fees and Charges	339,370	369,892	260,000	260,000	(29.71)
8885 Student ID & ASB Fees	194,109	207,244	194,108	194,108	(6.34)
8890 Other Local Revenues	8,348	2,550	7,000	7,000	174.51
Total Local Revenues	545,636	586,126	465,108	465,108	(20.65)
8900 Other Financing Sources					
8983 Intrafund Transfers In	0	0	0	0	-
Total Revenues and Other Financing Sources	546,837	586,126	466,308	466,308	(20.44)
Beginning Fund Balance	1,044,696	1,226,411	1,131,961	1,316,667	7.36
<b>Total Revenues, Other Financing Sources and Beginning Fund Balance</b>	<b>\$1,591,533</b>	<b>\$1,812,537</b>	<b>\$1,598,269</b>	<b>\$1,782,975</b>	<b>(1.63)</b>

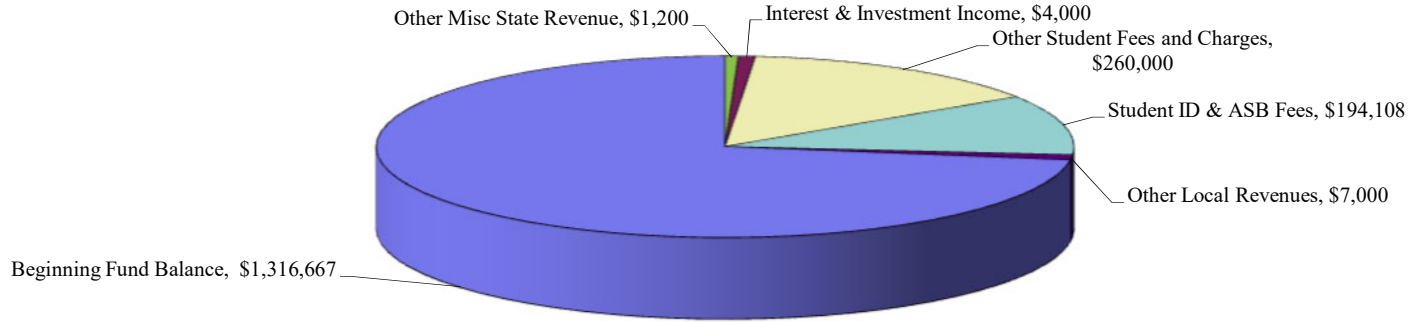


**Rancho Santiago Community College District**  
*Adopted Budget*  
**2020-21**

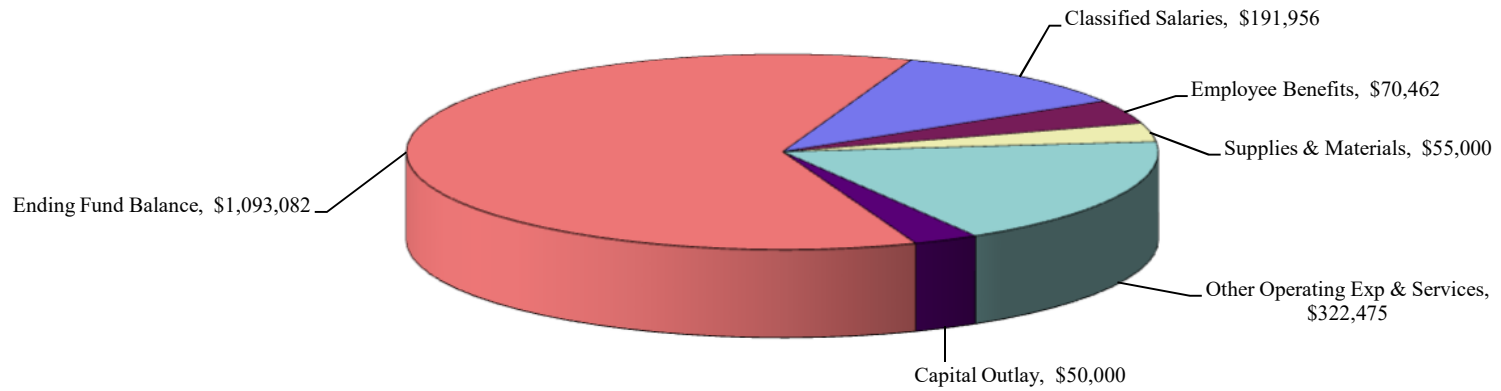
		<b>Associated Students Fund - Fund 71</b>				
		<b>Expenditure Budget</b>				
<b><u>Expenditures by Object</u></b>		<b>2018-19 Actual Expenses</b>	<b>2019-20 Actual Expenses</b>	<b>2020-21 Tentative Budget</b>	<b>2020-21 Adopted Budget</b>	<b>% change 20/21 Adopt/ 19/20 Actual</b>
2000	Classified Salaries	\$49,909	\$169,482	\$191,956	\$191,956	13.26
3000	Employee Benefits	13,485	61,845	70,462	70,462	13.93
4000	Supplies & Materials	0	4,171	55,000	55,000	1,218.63
5000	Other Operating Exp & Services	283,605	250,415	347,675	322,475	28.78
6000	Capital Outlay	0	9,957	50,000	50,000	402.16
	Subtotal, Expenditures (1000 - 6000)	<u>346,999</u>	<u>495,870</u>	<u>715,093</u>	<u>689,893</u>	39.13
7200/7300	Intrafund/Interfund Transfers Out	<u>18,123</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
	Subtotal Expenditures (1000 - 7000)	<u>365,122</u>	<u>495,870</u>	<u>715,093</u>	<u>689,893</u>	39.13
7900	Reserve for Contingencies					
7910	Unrestricted Contingency	<u>1,226,411</u>	<u>1,316,667</u>	<u>883,176</u>	<u>1,093,082</u>	(16.98)
	Subtotal	<u>1,226,411</u>	<u>1,316,667</u>	<u>883,176</u>	<u>1,093,082</u>	(16.98)
Total Expenditures and Ending Fund Balance		<u><u>\$1,591,533</u></u>	<u><u>\$1,812,537</u></u>	<u><u>\$1,598,269</u></u>	<u><u>\$1,782,975</u></u>	(1.63)

**Rancho Santiago Community College District**  
*Adopted Budget 2020-21*  
**Associated Students Fund - Fund 71**

**Revenue by Source**



**Expenditures by Object**



**Rancho Santiago Community College District**  
*Adopted Budget*  
**2020-21**

Representation Fee Trust Fund

The Student Representation Fee Trust Fund is used to account for moneys collected pursuant to *EC § 76060.5*. The fee amount is set at \$2 per semester. Half of the fee is to be expended to provide for the support of governmental affairs representatives who may be stating their positions and viewpoints before city, county, and district governments and before offices and agencies of the State government. The second half of the fee is remitted to the State Chancellor's to be expended to support the operation of the statewide community college student organization.

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

**Rancho Santiago Community College District**  
*Adopted Budget*  
**2020-21**

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

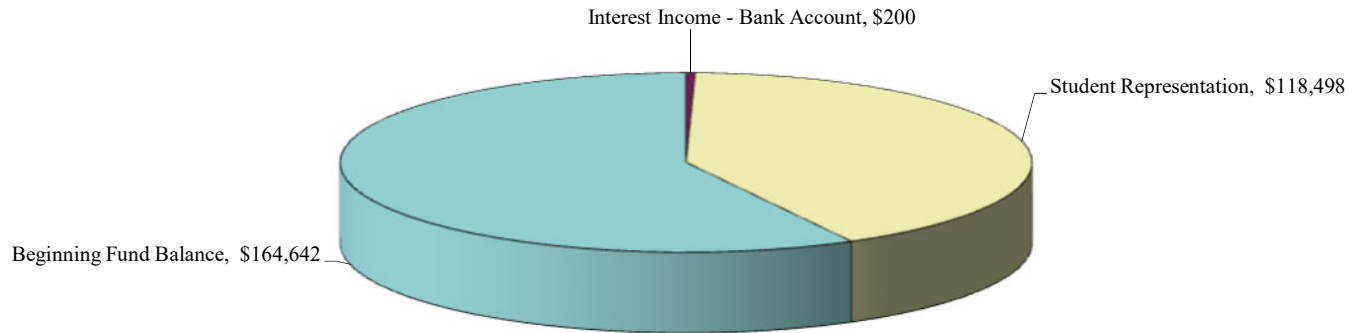
<u>Revenues by Source</u>	<b>2018-19 Actual Revenue</b>	<b>2019-20 Actual Revenue</b>	<b>2020-21 Tentative Budget</b>	<b>2020-21 Adopted Budget</b>	<b>% change 20/21 Adopt/ 19/20 Actual</b>
8800 Local Revenues					
8861 Interest Income - Bank Account	\$207	\$606	\$200	\$200	(67.00)
8887 Student Representation	108,067	155,183	118,498	118,498	(23.64)
Total Revenues	108,274	155,789	118,698	118,698	(23.81)
Beginning Fund Balance	95,989	94,508	74,636	164,642	74.21
Total Revenues and Beginning Fund Balance	\$204,263	\$250,297	\$193,334	\$283,340	13.20

**Rancho Santiago Community College District**  
*Adopted Budget*  
**2020-21**

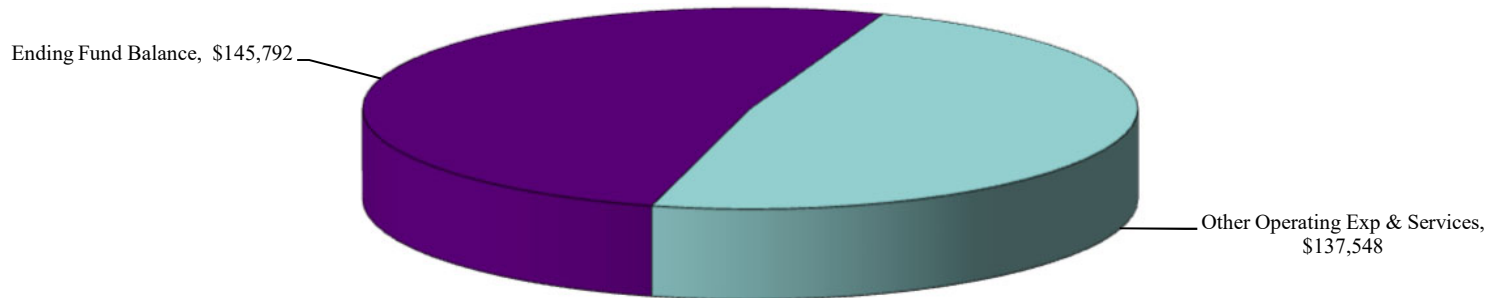
		<b>Representation Fee Trust Fund - Fund 72</b>				
		<b>Expenditure Budget</b>				
<b><u>Expenditures by Object</u></b>		<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2020-21</b>	<b>% change</b>
		<b>Actual</b>	<b>Actual</b>	<b>Tentative</b>	<b>Adopted</b>	<b>20/21 Adopt/</b>
		<b>Expenses</b>	<b>Expenses</b>	<b>Budget</b>	<b>Budget</b>	<b>19/20 Actual</b>
5000	Other Operating Exp & Services	\$109,755	\$85,655	\$137,548	\$137,548	60.58
	Subtotal, Expenditures (1000 - 7000)	109,755	85,655	137,548	137,548	60.58
7900	Reserve for Contingencies					
7910	Unrestricted Contingency	94,508	164,642	55,786	145,792	(11.45)
	Total Expenditures and Ending Fund Balance	\$204,263	\$250,297	\$193,334	\$283,340	13.20

**Rancho Santiago Community College District**  
*Adopted Budget 2020-21*  
**Representation Fee Trust Fund - Fund 72**

**Revenue by Source**



**Expenditures by Object**



**Rancho Santiago Community College District**  
*Adopted Budget*  
**2020-21**

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**  
**2020-21**

<b>Student Financial Aid Fund - Fund 74</b>					
<b>Revenue Budget</b>					
<b>Revenue by Source</b>	<b>2018-19 Actual Revenue</b>	<b>2019-20 Actual Revenue</b>	<b>2020-21 Tentative Budget</b>	<b>2020-21 Adopted Budget</b>	<b>% change 20/21 Adopt/ 19/20 Actual</b>
8100 Federal Revenues					
8120 Higher Education Act	\$24,000	\$53,000	\$54,000	\$11,000	(79.25)
8140 TANF	0	1,551	0	0	(100.00)
8150 Student Financial Aid	23,511,989	27,418,656	27,037,553	28,862,189	5.26
8199 Other Federal Revenue	0	168,684	19,500	119,500	(29.16)
Total Federal Revenue	<u>23,535,989</u>	<u>27,641,891</u>	<u>27,111,053</u>	<u>28,992,689</u>	4.89
8600 State Revenues					
8622 Extended Opportunity Programs & Services	0	70,800	0	0	(100.00)
8625 CalWORKs	0	3,080	0	0	(100.00)
8629 Other Categorical Apportionment-CARE	2,172,907	3,573,076	3,201,433	4,476,911	25.30
8659 Cal Grant & Other Reimb Categorical Allow	2,901,363	3,137,278	1,937,000	1,909,342	(39.14)
Total State Revenues	<u>5,074,270</u>	<u>6,784,234</u>	<u>5,138,433</u>	<u>6,386,253</u>	(5.87)
8800 Local Revenues					
8860 Interest & Investment Income	51,850	25,053	6,000	6,000	(76.05)
8866 Gain (Loss) on Invest-Realized	41	0	0	0	-
8893 Outlawed Checks	6,610	(3,317)	0	0	(100.00)
Total Local Revenues	<u>58,501</u>	<u>21,736</u>	<u>6,000</u>	<u>6,000</u>	(72.40)
Total Revenues	28,668,760	34,447,861	32,255,486	35,384,942	2.72
Adj to Beginning Fund Balance	0	(5,005)	0	0	(100.00)
Beginning Fund Balance	<u>1,127,552</u>	<u>1,146,230</u>	<u>1,151,235</u>	<u>1,037,111</u>	(9.52)
Total Revenues and Beginning Fund Balance	<u><u>\$29,796,312</u></u>	<u><u>\$35,594,091</u></u>	<u><u>\$33,406,721</u></u>	<u><u>\$36,422,053</u></u>	2.33



**Rancho Santiago Community College District**  
**Adopted Budget**  
**2020-21**

<b>Student Financial Aid Fund - Fund 74</b>					
<b>Expenditure Budget</b>					
<b><u>Expenditures by Object</u></b>	<b>2018-19 Actual Expenses</b>	<b>2019-20 Actual Expenses</b>	<b>2020-21 Tentative Budget</b>	<b>2020-21 Adopted Budget</b>	<b>% change 20/21 Adopt/ 19/20 Actual</b>
5000 Services and Other Operating Expenses					
5810 Bank/Credit Card Use	\$0	\$0	\$2,025	\$2,025	-
5885 Investment & Interest Expense	1,496	509	2,532	2,532	397.45
5900 Other	0	0	1,075	1,075	-
Subtotal	1,496	509	5,632	5,632	1,006.48
7000 Other Outgo					
7300 Interfund Transfers Out	0	26,137	0	0	(100.00)
7502 Cal Grant B	2,714,613	3,110,167	1,894,000	1,894,000	(39.10)
7504 CARE Grant	27,649	31,142	6,000	6,000	(80.73)
7505 E O P S Grant	0	70,800	0	0	(100.00)
7506 F S E O G	651,775	635,832	541,555	710,536	11.75
7508 Pell Grant	21,317,083	22,787,602	23,501,154	23,501,154	3.13
7509 SSS Grant	24,000	53,000	54,000	11,000	(79.25)
7523 Pell Grant Over Awards	0	0	8,500	8,500	-
7525 CA College Promise Grant	0	153,450	638,195	382,709	149.40
7526 Student Success Completion Grant	2,027,925	3,064,983	2,057,238	2,579,502	(15.84)
7528 Community College Completion G	183,750	0	0	0	-
7529 Dreamer Emergency Aid	117,333	0	0	0	-
7542 Federal Direct Loan	1,576,453	1,536,526	3,005,344	3,005,344	95.59
7590 Student Scholarships	3,000	2,641,085	43,000	1,822,997	(30.98)
7620 Fees Paid for Student	0	142,547	0	0	(100.00)
7630 Supplies Paid for Student	0	180,000	200,000	556,700	209.28

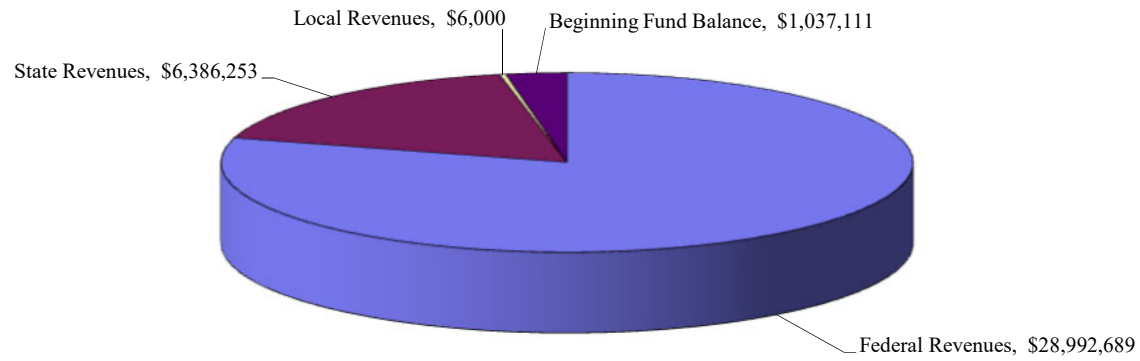
**Rancho Santiago Community College District**  
*Adopted Budget*  
**2020-21**

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

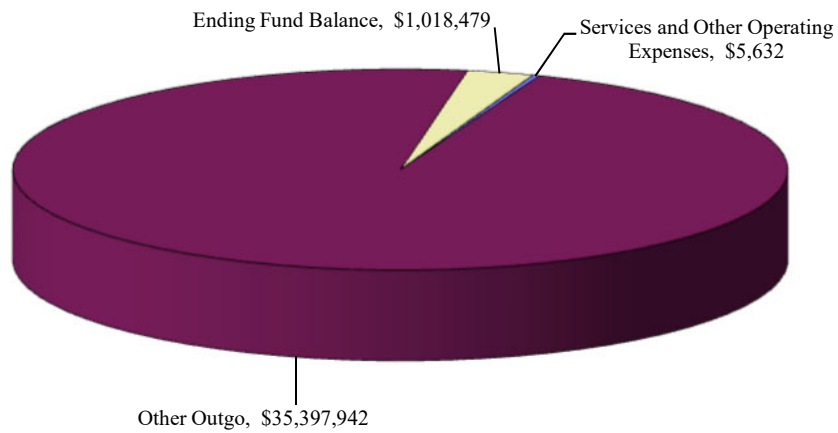
<u><b>Expenditures by Object</b></u>	<b>2018-19 Actual Expenses</b>	<b>2019-20 Actual Expenses</b>	<b>2020-21 Tentative Budget</b>	<b>2020-21 Adopted Budget</b>	<b>% change 20/21 Adopt/ 19/20 Actual</b>
7640 Tuition Paid for Student	0	123,200	300,000	900,000	630.52
7650 Stipend Paid to Students	0	0	19,500	19,500	-
Subtotal	<u>28,643,581</u>	<u>34,556,471</u>	<u>32,268,486</u>	<u>35,397,942</u>	2.44
Subtotal, Expenditures (1000 - 7000)	<u>28,645,077</u>	<u>34,556,980</u>	<u>32,274,118</u>	<u>35,403,574</u>	2.45
7900 Reserve for Contingencies					
9755 Federal Capital Contribution	488,428	0	0	0	-
9760 Institutional Capital Contrib	297,610	0	0	0	-
Subtotal	<u>786,038</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
7910 Unrestricted Contingency	365,197	1,037,111	1,132,603	1,018,479	(1.80)
Total Fund Balance	<u>1,151,235</u>	<u>1,037,111</u>	<u>1,132,603</u>	<u>1,018,479</u>	(1.80)
Total Expenditures and Ending Fund Balance	<u><u>\$29,796,312</u></u>	<u><u>\$35,594,091</u></u>	<u><u>\$33,406,721</u></u>	<u><u>\$36,422,053</u></u>	2.33

**Rancho Santiago Community College District**  
*Adopted Budget 2020-21*  
**Student Financial Aid Fund - Fund 74**

**Revenue by Source**



**Expenditures by Object**



**Rancho Santiago Community College District**  
*Adopted Budget*  
**2020-21**

Community Education Fund

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

**Rancho Santiago Community College District**  
*Adopted Budget*  
**2020-21**

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

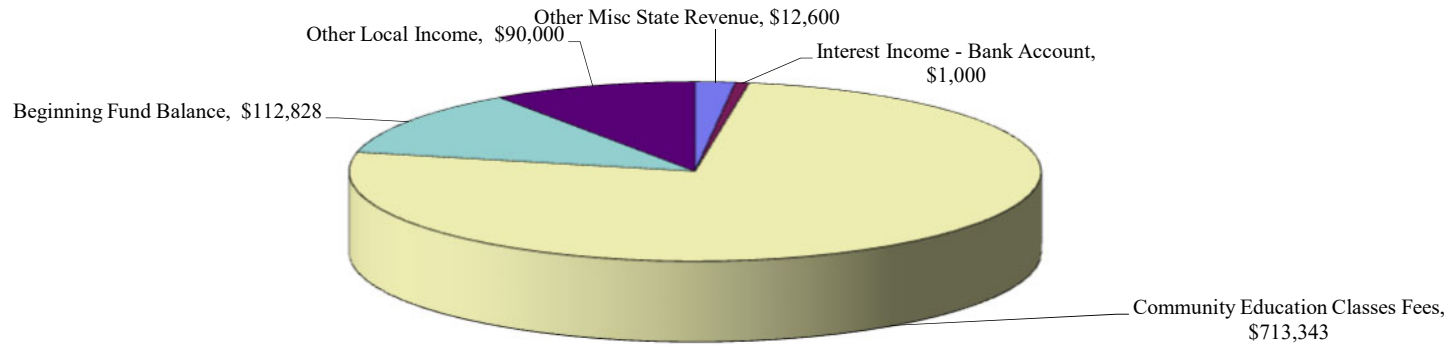
<u>Revenues by Source</u>	2018-19 Actual Revenue	2019-20 Actual Revenue	2020-21 Tentative Budget	2020-21 Adopted Budget	% change 20/21 Adopt/ 19/20 Actual
8600 State Revenues					
8699 Other Misc State Revenue	\$12,560	\$0	\$12,600	\$12,600	-
8800 Local Revenues					
8861 Interest Income - Bank Account	1,345	1,450	1,000	1,000	(31.03)
8872 Community Education Classes Fees	745,231	530,993	790,533	713,343	34.34
8890 Other Local Income	0	0	90,000	90,000	-
8900 Other Financing Sources					
8981 Interfund Transfers In	0	70,371	0	0	(100.00)
Total Revenues	759,136	602,814	894,133	816,943	35.52
Beginning Fund Balance	332,998	242,926	133,885	112,828	(53.55)
PY Adjustment	0	0	0	0	-
<b>Total Revenues and Beginning Fund Balance</b>	<b>\$1,092,134</b>	<b>\$845,740</b>	<b>\$1,028,018</b>	<b>\$929,771</b>	9.94

**Rancho Santiago Community College District**  
*Adopted Budget*  
**2020-21**

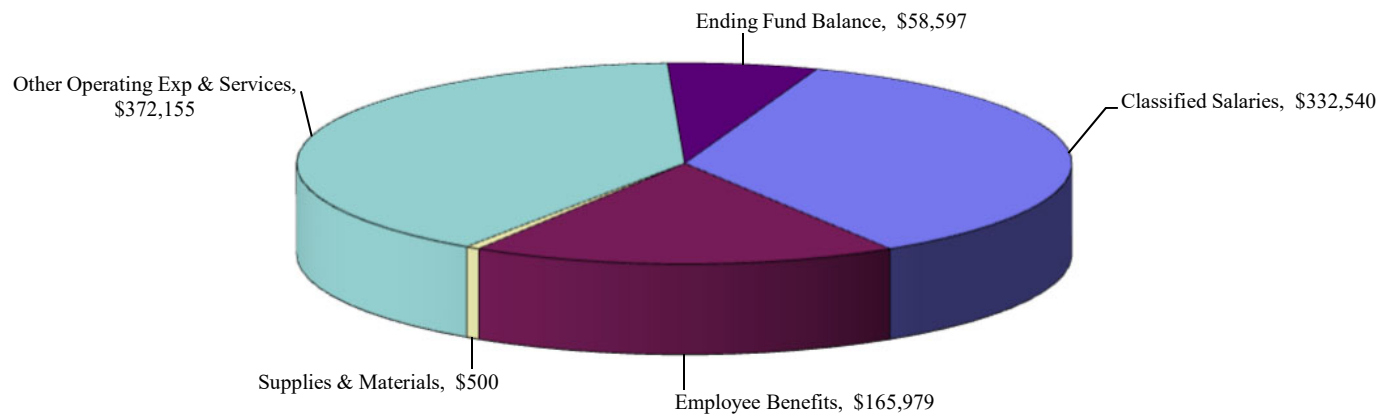
		<b>Community Education Fund - Fund 76</b>				
		<b>Expenditure Budget</b>				
<b><u>Expenditures by Object</u></b>		<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2020-21</b>	<b>% change</b>
		<b>Actual</b>	<b>Actual</b>	<b>Tentative</b>	<b>Adopted</b>	<b>20/21 Adopt/</b>
		<b>Expenses</b>	<b>Expenses</b>	<b>Budget</b>	<b>Budget</b>	<b>19/20 Actual</b>
2000	Classified Salaries	\$308,555	\$303,514	\$332,540	\$332,540	9.56
3000	Employee Benefits	148,266	124,975	165,979	165,979	32.81
4000	Supplies & Materials	262	49	500	500	920.41
5000	Other Operating Exp & Services	392,125	304,374	372,155	372,155	22.27
6000	Capital Outlay	0	0	0	0	-
	Subtotal, Expenditures (1000 - 6000)	849,208	732,912	871,174	871,174	18.86
7300	Interfund Transfers Out	0	0	0	0	-
	Subtotal, Expenditures (1000 - 7000)	849,208	732,912	871,174	871,174	18.86
7900	Reserve for Contingencies					
7910	Unrestricted Contingency	242,926	112,828	156,844	58,597	(48.07)
	Total Expenditures and Ending Fund Balance	\$1,092,134	\$845,740	\$1,028,018	\$929,771	9.94

**Rancho Santiago Community College District**  
*Adopted Budget 2020-21*  
**Community Education Fund - Fund 76**

**Revenue by Source**



**Expenditures by Object**



**Rancho Santiago Community College District**  
*Adopted Budget*  
**2020-21**

Retiree Benefits - Irrevocable Trust Fund

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

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

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

Cash balance as of June 30, 2020 is \$42,151,138



**Rancho Santiago Community College District**  
*Adopted Budget*  
**2020-21**

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

<u>Revenue by Source</u>	2018-19 Actual Revenue	2019-20 Actual Revenue	2020-21 Tentative Budget	2020-21 Adopted Budget	% change 20/21 Adopt/ 19/20 Actual
8900 Other Financing Sources					
8860 Interest & Investment Income	\$0	\$2,224,770	\$2,000,000	\$2,000,000	(10.10)
8981 Interfund Transfers In	40,000,000	0	0	3,990,521	-
Total Revenues	40,000,000	2,224,770	2,000,000	5,990,521	169.26
Beginning Fund Balance	0	40,000,000	41,500,000	42,151,138	5.38
Total Revenues and Beginning Fund Balance	\$40,000,000	\$42,224,770	\$43,500,000	\$48,141,659	14.01

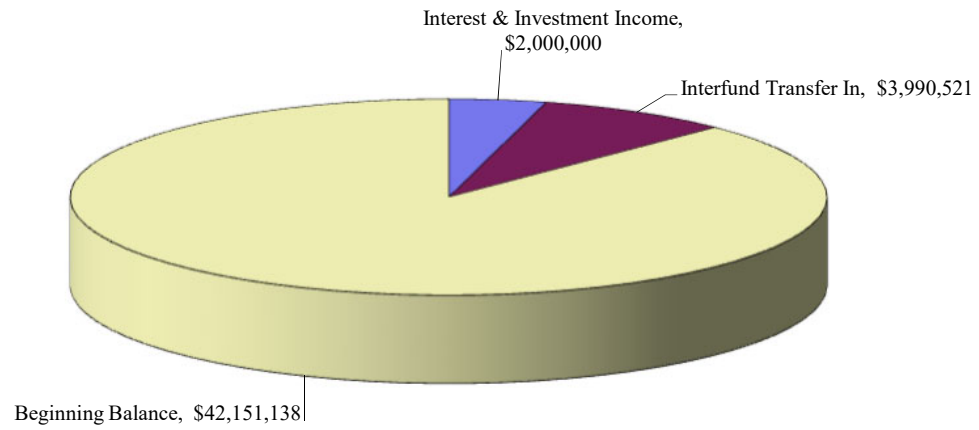
**Rancho Santiago Community College District**  
*Adopted Budget*  
**2020-21**

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

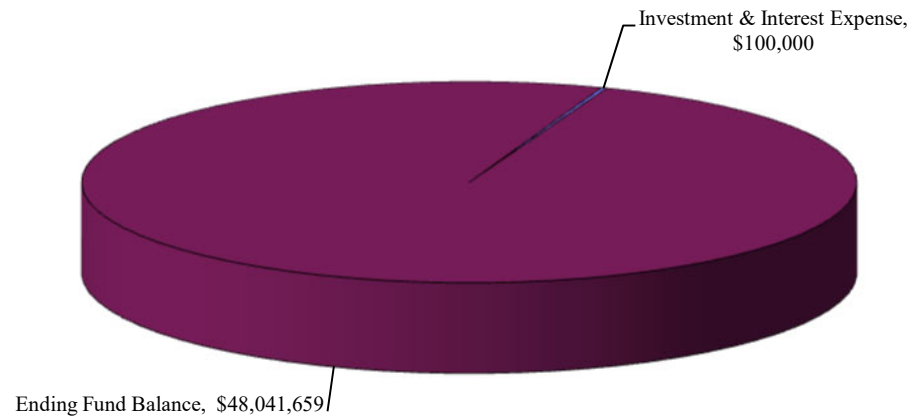
<u>Expenditures by Object</u>	<b>2018-19 Actual Expenses</b>	<b>2019-20 Actual Expenses</b>	<b>2020-21 Tentative Budget</b>	<b>2020-21 Adopted Budget</b>	<b>% change 20/21 Adopt/ 19/20 Actual</b>
5000 Other Operating Exp & Services					
5885 Investment & Interest Expense	\$0	\$73,632	\$100,000	\$100,000	35.81
Subtotal, Expenditures (1000 - 7000)	0	73,632	100,000	100,000	35.81
7900 Reserve for Contingencies					
7940 Reserved for Special Purposes	40,000,000	42,151,138	43,400,000	48,041,659	13.97
Total Expenditures and Ending Fund Balance	\$40,000,000	\$42,224,770	\$43,500,000	\$48,141,659	14.01

**Rancho Santiago Community College District**  
**Adopted Budget 2020-21**  
**Retiree Benefits - Irrevocable Trust - Fund 78**

**Revenue by Source**



**Expenditures by Object**



**Rancho Santiago Community College District**  
*Adopted Budget*  
**2020-21**

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*  
**2020-21**

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

<b><u>Revenue by Source</u></b>		<b>2018-19 Actual Revenue</b>	<b>2019-20 Actual Revenue</b>	<b>2020-21 Tentative Budget</b>	<b>2020-21 Adopted Budget</b>	<b>% change 20/21 Adopt/ 19/20 Actual</b>
8600	State Revenues	\$11,085	\$1,872	\$11,100	\$11,100	492.95
8800	Local Revenues	1,406,221	1,035,980	1,486,832	1,486,832	43.52
8900	Other Financing Sources					
8981/8983	Interfund/Intrafund Transfers In	209,098	147,435	57,780	57,780	(60.81)
	Total Revenue and Other Financing Sources	1,626,404	1,185,287	1,555,712	1,555,712	31.25
	Adjustment to Beginning Fund Balance	0	(15,954)	0	0	(100.00)
	Beginning Fund Balance	3,380,086	3,816,714	4,024,942	3,541,046	(7.22)
	Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$5,006,490</u>	<u>\$5,002,001</u>	<u>\$5,580,654</u>	<u>\$5,096,758</u>	1.89

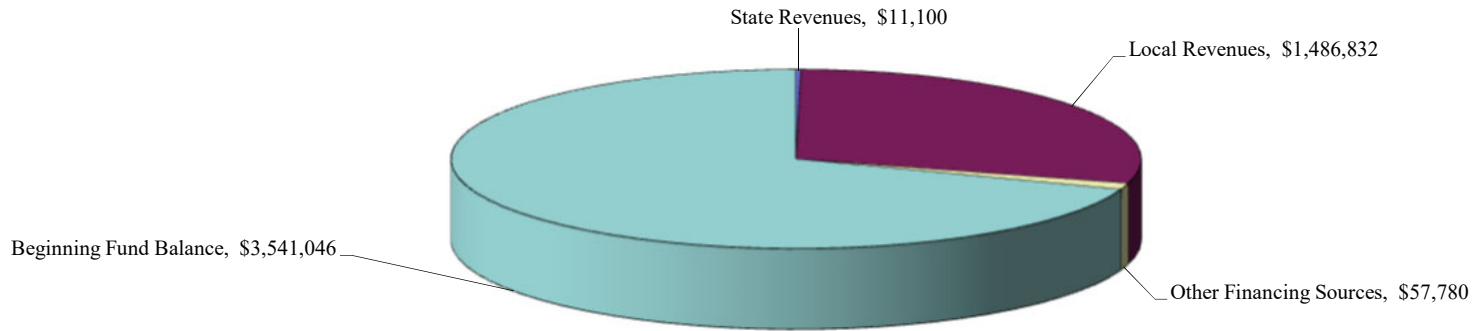
**Rancho Santiago Community College District**  
*Adopted Budget*  
**2020-21**

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

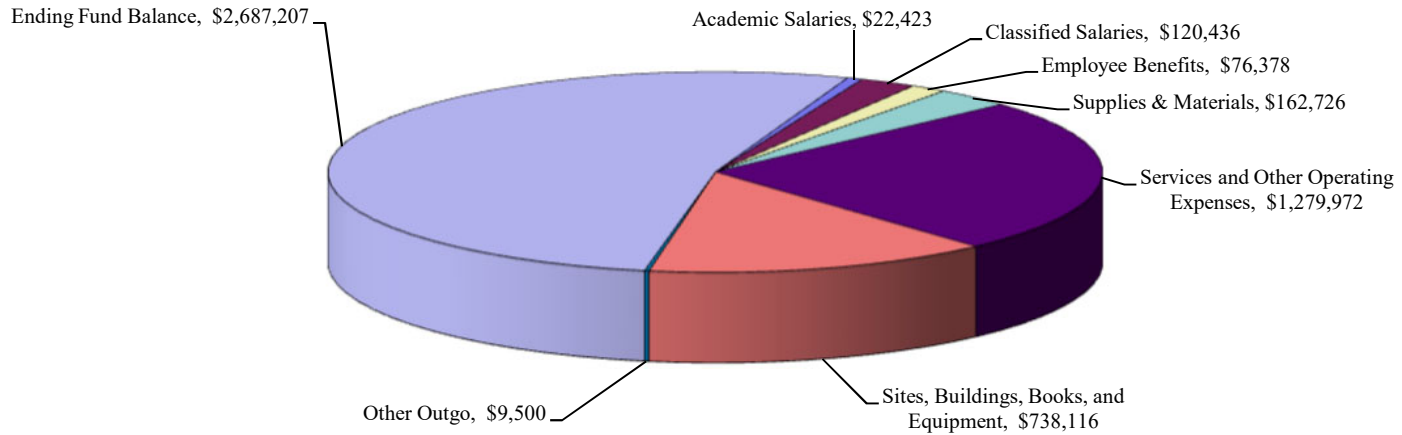
<u>Expenditures by Object</u>		2018-19 Actual Expenses	2019-20 Actual Expenses	2020-21 Tentative Budget	2020-21 Adopted Budget	% change 20/21 Adopt/ 19/20 Actual
1000	Academic Salaries	\$20,657	\$15,641	\$22,423	\$22,423	43.36
2000	Classified Salaries	144,118	349,587	120,436	120,436	(65.55)
3000	Employee Benefits	75,468	203,839	76,378	76,378	(62.53)
4000	Supplies & Materials	74,280	63,146	158,726	162,726	157.70
5000	Services and Other Operating Expenses	681,502	606,068	1,009,972	1,279,972	111.19
6000	Sites, Buildings, Books, and Equipment	38,922	93,174	741,116	738,116	692.19
	Subtotal Expenditures (1000 - 6000)	<u>1,034,947</u>	<u>1,331,455</u>	<u>2,129,051</u>	<u>2,400,051</u>	80.26
7200/7300	Intrafund/Interfund Transfers Out	138,875	129,500	9,500	9,500	(92.66)
7670	Other Student Aid	0	0	0	0	-
	Subtotal Expenditures (1000 - 7000)	<u>1,173,822</u>	<u>1,460,955</u>	<u>2,138,551</u>	<u>2,409,551</u>	64.93
7900	Reserve for Contingencies					
7910	Unrestricted Contingency	3,832,668	3,541,046	3,440,466	2,685,570	(24.16)
7940	Reserved for Special Purposes	0	0	1,637	1,637	-
	Total Expenditures and Ending Fund Balance	<u><u>\$5,006,490</u></u>	<u><u>\$5,002,001</u></u>	<u><u>\$5,580,654</u></u>	<u><u>\$5,096,758</u></u>	1.89

**Rancho Santiago Community College District**  
*Adopted Budget 2020-21*  
**Diversified Trust Fund - Fund 79**

**Revenue by Source**



**Expenditures by Object**



**Rancho Santiago Community College District**  
*Adopted Budget*  
**2020-21**

**SUPPLEMENTAL DATA**



**RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT  
UNRESTRICTED GENERAL FUND  
2020/21 Adopted Budget Assumptions  
September 18, 2020**

I. State Revenue

A. Budgeting will begin using the new Student Centered Funding Formula (SCFF) at the hold harmless provision for the 2017/18 Total Computational Revenue plus outyear cost of living adjustments (COLA) as we are a hold harmless district.

B. FTES Workload Measure Assumptions:

Year	Base	Actual	Funded	Actual Growth
2014/15	28,688.93	28,908.08	28,908.08	0.76%
2015/16	28,908.08	28,901.64	28,901.64	-0.02%
2016/17	28,901.64	27,517.31	28,901.64	a -4.79%
2017/18	28,901.64	29,378.53	29,375.93	b 1.65%
2018/19	P3	25,925.52	28,068.86	c -11.75%
2019/20	P3	27,023.36	Unknown	4.23%

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

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

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

The state budget includes 0% systemwide growth funding, 0% COLA, and no base allocation increase.

The effects of the SCFF on our budget is not fully known at this time. The components will now remain at 70/20/10 split with funded COLA added each year. Any changes to our funding related to the new formula will be incorporated when known.

Projected COLA of 0%	\$0
Projected Growth/Access	\$0
Deficit Factor (2%)	(\$3,496,762)
Apportionment Base Incr (Decr) for 2020/21	<u><u>(\$3,496,762)</u></u>

2020/21 Potential Growth at 0.5% 27,158

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

D. Unrestricted lottery is projected at \$150 per FTES (\$4,142,482). Restricted lottery at \$49 per FTES (\$1,353,211). (2019/20 @ Annual of resident & nonresident factored FTES, 27,616.55 x \$150 = \$4,142,482 unrestricted lottery; 27,616.55 x \$49 = \$1,353,211.) Increase of about 2%.

E. Estimated reimbursement for part-time faculty compensation is estimated at \$458,559 (2019/20 @ P2). Decrease of \$156,251.

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

G. College Promise Grants (BOG fee waivers 2% administration) funding estimated at 2019/20 @ Advance of \$278,496. Slight decrease.

H. Mandates Block Grant estimated at a total budget of \$869,923 (\$30.85 x 28,198.47). Slight increase. No additional one-time allocation proposed.

II. Other Revenue

I. Non-Resident Tuition budgeted at \$1,900,000. (SAC \$1,200,000, SCC \$700,000) - 50% reduction-SAC, 30% reduction-SCC.

J. Interest earnings estimated at \$1,400,000. Unchanged.

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

L. Apprenticeship revenue estimated at \$3,951,786. Increase of \$792,314. (Corresponding expenses are also budgeted for additional apprenticeship course offerings.)

M. Scheduled Maintenance/Instructional Equipment allocation. \$0 provided in the state budget.

**RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT**  
**UNRESTRICTED GENERAL FUND**  
**2020/21 Adopted Budget Assumptions**  
**September 18, 2020**

III. Appropriations and Expenditures

- A. As the District's budget model is a revenue allocation model, revenues flow through the model to the colleges as earned. The colleges have the responsibility, within their earned revenue, to budget for ALL necessary expenditures including but not limited to all full time and part time employees, utilities, instructional services agreements, multi-year maintenance and other contracts, supplies, equipment and other operating costs.
- B. The state is not providing the calculated Cost of Living Allowance (COLA). Any collectively bargained increased costs will be added to the budget. The estimated cost of a 1% salary increase is \$1.80 million for all funds. The estimated cost of a 1% salary increase is \$1.43 million for the unrestricted general fund.
- C. Step and column movement is budgeted at an additional cost of approximately \$1.69 million including benefits for FD 11 & 13 (FARSCCD approximate cost \$546,816 CSEA approximate cost \$641,986, Management/Other approximate cost \$497,528) For all funds, it is estimated to = \$2.42 million (FARSCCD = \$642,315, CSEA = \$1,007,254, Management/Others = \$766,088) In addition, the colleges would need to budget for step/column increases for P/T faculty.
- D. Health and Welfare benefit premium cost increase as of 1/1/2021 is estimated at 3.5% for an additional cost of approximately \$646,936 for active employees and an additional cost of \$279,138 for retirees, for a combined increase of \$926,074 for unrestricted general fund. The additional cost increase for all funds is estimated to = \$976,180  
 State Unemployment Insurance local experience charges are estimated at \$250,000 (2019/20 budgeted amount). Unchanged. CalSTRS employer contribution rate will decrease in 2020/21 from 17.10% to 16.15% for a decrease of \$694,283.  
 (Note: The cost of each 1% increase in the STRS rate is approximately \$740,000.)  
 CalPERS employer contribution rate will increase in 2020/21 from 19.721% to 20.70% for an increase of \$381,285.  
 (Note: The cost of each 1% increase in the PERS rate is approximately \$390,000.)
- E. The full-time faculty obligation (FON) for Fall 2020 has not been calculated at this time. The District will temporary recruit to replace 10 faculty vacancies. SAC is recruiting for 7 positions. SCC is recruiting for 3 positions. The current cost for a new position is budgeted at Class VI, Step 12 at approximately \$154,847. Penalties for not meeting the obligation amount to approximately \$80,250 per FTE not filled.  
 SAC = 14 faculty not filled for FY 2020-21 and eliminated from the budget.  
 Classes will be taught by part-time replacements.  
 SCC = 5 faculty not filled for FY 2020-21 and eliminated from the budget.  
 Classes will be taught by part-time replacements.
- F. The current rate per Lecture Hour Equivalent (LHE) effective 7/1/20 for hourly faculty is \$1,455. Increase of \$56 per LHE.
- G. Retiree Health Benefit Fund (OPEB/GASB 75 Obligation) - The calculated Actuarially Determined Contribution (ADC) as of July 1, 2020 is estimated to be \$10,224,861. The District will therefore decrease the employer payroll contribution rate of 2.75% to 1.10% of total salaries. This reduction provides a savings of \$1,899,032 to the unrestricted general fund and \$2,483,330 for all funds.
- H. Capital Outlay Fund - The District will continue to budget \$1.5 million for capital outlay needs.
- I. Utilities cost increases of 2.5%, estimated at \$100,000.
- J. Information Technology licensing contract escalation cost of 7%, estimated at \$125,000.
- K. Property and Liability Insurance transfer estimated at \$1,970,000. Unchanged.
- L. Other additional DS/Institutional Cost expenses:
 

Ellucian increased contract cost	\$ 400,000
Title IX Costs	\$ 100,000
- M. Child Development Fund - The District will not continue to budget \$250,000 as an interfund transfer from the unrestricted general fund as a contingency plan. (~\$140,000 each year was transferred since 2014/15 and will stop in 2020/21)
- N. Estimated annual cost of Santiago Canyon College ADA Settlement expenses of \$2 million from available funds.
- O. Round One budget reductions totaling \$3 million were made for the tentative budget due to State Budget uncertainty and remain in the Adopted Budget.

**Rancho Santiago Community College District**  
**Unrestricted General Fund Summary**  
**2020/21 Adopted Budget Assumptions**  
**September 18, 2020**

*	<u><b>New Revenues</b></u>	Ongoing Only	One-Time
<b>A</b>	Student Centered Funding Formula		
<b>B</b>	COLA 0%	\$0	
<b>B</b>	Growth	\$0	
<b>B</b>	Deficit Factor (2%)	(\$3,496,762)	
<b>D</b>	Unrestricted Lottery	\$80,402	
<b>H</b>	Mandates Block Grant	\$77,096	
<b>I</b>	Non-Resident Tuition	(\$1,500,000)	
<b>J</b>	Interest Earnings	\$0	
<b>L</b>	Apprenticeship - SCC	\$792,314	
<b>EGK</b>	Misc Income	(\$171,009)	
	<b>Total</b>	(\$4,217,959)	\$0
	 <u><b>New Expenditures</b></u>		
<b>B</b>	Salary Schedule Increases/Collective Bargaining 4.00% **	\$4,019,430	
<b>C</b>	Step/Column	\$1,686,330	
<b>D</b>	Health and Welfare/Benefits Increase (3.5%)	\$926,074	
<b>D</b>	CalSTRS Decrease	(\$694,283)	
<b>D</b>	CalPERS Increase	\$381,285	
<b>E</b>	Full Time Faculty Obligation Hires	(\$2,942,093)	
<b>E/F</b>	Hourly Faculty Budgets (Match Budget to Actual Expense)	\$1,015,954	
<b>G</b>	Decreased Cost of Retiree Health Benefit ADC	(\$1,899,032)	
<b>H</b>	Capital Outlay/Scheduled Maintenance Contribution	\$0	
<b>I</b>	Utilities Increase	\$100,000	
<b>J</b>	ITS Licensing/Contract Escalation Cost	\$125,000	
<b>K</b>	Property, Liability and All Risks Insurance	\$0	
<b>II.L</b>	Apprenticeship - SCC	\$1,003,844	
<b>L</b>	Other Additional DS/Institutional Costs	\$500,000	\$0
<b>M</b>	Elimination of UGF transfer to Child Development Fund	(\$250,000)	
<b>N</b>	SCC ADA Settlement Costs	\$0	\$2,000,000
<b>O</b>	Round One Budget Reductions	(\$3,000,000)	
	<b>Total</b>	\$972,509	\$2,000,000
	2020/21 Budget Year Unallocated (Deficit)	(\$5,190,468)	
	2019/20 Structural Unallocated (Deficit)	\$1,809,582	
	Savings Faculty replacement budget at VI-12	\$590,360	
	Savings 2019/20 - budgeted vs actual/rebudgeted vacancies	\$562,258	
	Other Estimated Savings	\$2,228,268	
	Total Net Unallocated (Deficit)	\$0	(\$2,000,000)

In addition, as both college budgets for adjunct faculty have been underbudgeted in total by approximately \$6.5 million, the colleges need to appropriately fund adjunct faculty costs tied to the class schedules offered and prior year actual costs when adjusted for new full-time faculty hired.

\* Reference to budget assumption number

\*\* Excludes Management & CEFA

**Rancho Santiago Community College District**  
**Unrestricted General Fund 5 Year MYP**  
**Based on No Change in Enrollment or Other Metrics (with 2% Deficit)**

ASSUMPTIONS	Actual 2019-20	Projected 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25	Projection Assumptions
<b>Revenue</b>							
Apportionment COLA %	3.26%	0.00%	0.00%	0.70%	1.60%	2.00%	Based on State Projection
Credit FTES	20,731.18	20,669.00	20,669.00	20,669.00	20,669.00	20,669.00	Based on FY 2020-21 Targets - stay the same
Non-credit FTES	988.34	826.00	826.00	826.00	826.00	826.00	Based on FY 2020-21 Targets - stay the same
CDCP FTES	4,615.08	4,287.00	4,287.00	4,287.00	4,287.00	4,287.00	Based on FY 2020-21 Targets - stay the same
Special Admit - FTES	688.76	689.00	689.00	689.00	689.00	689.00	Based on FY 2020-21 Targets - stay the same
Incarcerated FTES	-	-	-	-	-	-	
Total Reported FTES	27,023.36	26,471.00	26,471.00	26,471.00	26,471.00	26,471.00	
Change in Funded FTES	4.23%	-2.04%	0.00%	0.00%	0.00%	0.00%	
3 Year Credit Average Used in SCFF	19,949.75	19,804.50	20,689.89	20,669.24	20,669.24	20,669.24	3 Year Average Credit FTES
Lottery Revenue - Unrestricted \$	153	153	153	153	153	153	
Deficit Factor - 2% \$	(3,496,763)	(3,496,763)	(3,496,763)	(3,521,240)	(3,577,580)	(3,502,235)	

<b>Expenditure</b>							
Expenditure COLA % (except Management through 2021-22)	4.00%	4.00%	4.00%	0.70%	1.60%	2.00%	
Step/Column	1.20%	1.20%	1.20%	1.20%	1.20%	1.20%	
STRS	17.10%	16.15%	16.00%	18.10%	18.10%	18.10%	
PERS	19.721%	20.70%	23.01%	26.24%	27.14%	27.00%	
H/W Premium Increase (District Cost)	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	
Utilities Cost Increase	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	
ITS Licensing/Contract Escalation Cost \$	125,000	125,000	125,000	125,000	125,000	125,000	

MULTI YEAR PROJECTION	Est. Actual 2019-20	Projected 2020-21	Projected 2021-22	Projected 2022-23	Projected 2023-24	Projected 2024-25	Projection Assumptions
<i>Basic Allocation</i>	12,136,510	12,136,510	12,136,510	12,221,466	12,417,009	12,665,349	
<i>- Less large college factor</i>						(703,631)	
<i>FTES allocation</i>							
<i>Credit</i>	79,978,561	79,396,241	82,945,756	83,443,024	84,778,112	86,473,675	
<i>Special Admit</i>	3,872,167	3,872,167	3,872,167	3,899,273	3,961,661	4,040,894	
<i>CDCP</i>	25,945,703	24,101,257	24,101,257	24,269,966	24,658,285	25,151,451	
<i>Non-Credit</i>	3,341,212	2,792,400	2,792,400	2,811,947	2,856,938	2,914,077	
<i>Supplemental</i>	25,517,316	25,517,316	25,517,316	25,695,937	26,107,072	26,629,214	
<i>Student Success</i>	16,763,132	17,191,630	17,191,630	17,311,971	17,588,963	17,940,742	
<i>Calculated Amount</i>	167,554,601	165,007,521	168,557,036	169,653,584	172,368,041	175,111,771	
<b>HOLD HARMLESS</b>	174,838,125	174,838,125	174,838,125	176,061,992	178,878,984	182,456,564	
Est Apportionment (FD 11)	171,341,363	171,341,363	171,341,363	172,540,752	175,301,404	171,609,535	
Est Other Income (FD 11)	18,984,579	14,716,810	14,716,810	14,716,810	14,716,810	14,716,810	
Est Ongoing Expense (FD 11)	183,903,944	188,286,441	196,275,510	202,812,960	208,487,708	214,561,574	
Est One Time Net Expense (FD 13)	7,137,414						
Other Estimated Savings		2,228,268					
Est Unrestricted FD change	(715,416)	0	(10,217,338)	(15,555,398)	(18,469,494)	(28,235,228)	
Est Beginning FD Balance	38,759,046	38,043,630	38,043,630	27,826,292	12,270,894	(6,198,600)	
Est Ending Fund Balance	38,043,630	38,043,630	27,826,292	12,270,894	(6,198,600)	(34,433,828)	

# Fiscal Health Risk Analysis for Community Colleges

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

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

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

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

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

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

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

## Score Breakdown by Section:

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

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

Annual Independent Audit Report	0.0%
Budget Development and Adoption	1.0%
Budget Monitoring and Updates	2.1%
Cash Management	1.0%
Collective Bargaining Agreements	2.3%
Intrafund and Interfund Transfers	0.0%
Deficit Spending	1.0%
Employee Benefits	0.6%
Enrollment and Attendance	4.6%
Facilities	0.2%
Fund Balance and Reserve for Economic Uncertainty	1.0%
General Fund - Current Year	2.1%
Information Systems and Data Management	2.3%
Internal Controls and Fraud Prevention	2.1%
Leadership and Stability	2.7%
Multiyear Projections	0.0%
Non-Voter-Approved Debt and Risk Management	0.0%
Position Control	3.1%

# Fiscal Health Risk Analysis for Community Colleges



District:

*Rancho Santiago Community College District*

**Response**

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

# Fiscal Health Risk Analysis for Community Colleges



District:

*Rancho Santiago Community College District*

**Response**

<b>Budget Development and Adoption</b>	
2.1 Does the district develop and use written budget assumptions and multiyear projections that are reasonable, clearly articulated, and aligned with the signed state budget and the Student-Centered Funding Formula (SCFF)?	<b>Yes</b>
2.2 Does the district use a budget development method other than a prior-year rollover budget, and if so, does that method include tasks such as review of prior year estimated actuals by major object code and removal of one-time revenues and expenses?	<b>Yes</b>
2.3 Does the district use position control data for budget development?	<b>No</b>
2.4 Are clear budget development processes codified in Board Policies and Administrative Procedures?	<b>Yes</b>
2.5 Does the budget development process include input from faculty/staff, administrators, the governing board, and the budget advisory committee in accordance with the district's documented planning model?	<b>Yes</b>
2.6 Does the budget development process include a calculation of the SCFF with reasonable assumptions?	<b>Yes</b>
2.7 Does the district budget and expend restricted funds as authorized by the funding source before expending unrestricted funds?	<b>N/A</b>
2.8 Does the district have a documented policy and/or procedure for evaluating the proposed acceptance of grants and other types of restricted funds to assess their congruency with the institution's strategic plan and the potential multiyear impact on the district's unrestricted general fund?	<b>Yes</b>
2.9 Are expected revenues more than or equal to expected expenditures in the district's adopted budget (budget is not dependent on carryover funds to be balanced)?	<b>Yes</b>
2.10 Has the district refrained from using negative or contra expenditure accounts (excluding appropriate abatements in accordance with the Budget and Accounting Manual (BAM)) in its budget?	<b>Yes</b>
2.11 Does the district adhere to a board-adopted budget calendar that includes statutory due dates, major budget development tasks and deadlines, and the staff member/department responsible for completing them?	<b>N/A</b>
<b>Self-assessment notes:</b>	
<p><b>The district uses a manual process for position control. An integrated solution has been discussed for years, without progress finding such a solution that is agreeable to all parties. The district appropriately spends categorical funds. The district adheres to FRC Budget Calendar.</b></p>	

# Fiscal Health Risk Analysis

## for Community Colleges



District:

*Rancho Santiago Community College District*

**Response**

<b>Budget Monitoring and Updates</b>	<b>Response</b>
3.1 Are actual revenues and expenses consistent with the most current budget?	<b>Yes</b>
3.2 Are budget revisions posted at least quarterly in the financial system?	<b>Yes</b>
3.3 Are clearly written and articulated budget assumptions that support budget revisions communicated to the board at least quarterly?	<b>Yes</b>
3.4 Following board approval of collective bargaining agreements, does the district make necessary budget revisions in the financial system to reflect settlement costs before the next financial reporting period?	<b>Yes</b>
3.5 Does the district include the interim CCFS 311Q reports on board's agendas?	<b>Yes</b>
3.6 Has the district addressed any budget-related deficiencies identified in the most recent ACCJC accreditation report?	<b>N/A</b>
3.7 If a college in the district has been notified that it is on an enhanced monitoring or watch-list status based on the college's ACCJC Annual Fiscal Report, have the district and college(s) taken steps to address the issues of concern identified by the ACCJC?	<b>N/A</b>
3.8 Does the district's enterprise software system include hard budget blocks that prevent the processing of requisitions or purchase orders when the budget is insufficient to support the expenditure?	<b>Yes</b>
3.9 Does the district encumber and adjust encumbrances for salaries and benefits?	<b>No</b>
3.10 Are all balance sheet accounts in the general ledger reconciled each quarter, at a minimum?	<b>No</b>
<p><b>Self-assessment notes:</b>  <b>There were no budget-related deficiencies identified in the most recent ACCJC report. At this time the district encumbers salary but not benefits. Certain balance sheet accounts are reconciled monthly, but others are reconciled yearly.</b></p>	



# Fiscal Health Risk Analysis

## for Community Colleges



District:

*Rancho Santiago Community College District*

**Response**

### Cash Management

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

**Self-assessment notes:**

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

# Fiscal Health Risk Analysis

## for Community Colleges



District:

*Rancho Santiago Community College District*

Response

### Collective Bargaining Agreements

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

**Self-assessment notes:**

The district analyzes settlement costs for the year(s) being settled. The FARSCCD contract article 7.1 has institutional goal to maintain not less than 9th place for faculty salaries in the state. The district settled with FARSCCD and CSEA 579 for 4% per year for three years beginning 2019/20. No salary increases were added for management in 2019/20 or 2020/21.

### Intrafund and Interfund Transfers

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

**Self-assessment notes:**

The board authorizes all intrafund and interfund transfers

# Fiscal Health Risk Analysis for Community Colleges



District:

*Rancho Santiago Community College District*

**Response**

## Deficit Spending

7.1 Is the district avoiding a structural deficit in the current and two subsequent fiscal years? (A structural deficit is when ongoing unrestricted expenditures and contributions exceed ongoing unrestricted revenues.)

**No**

7.2 If the district has deficit spending in the current or two subsequent fiscal years, has the board approved and implemented a plan to reduce and/or eliminate deficit spending?

**No**

7.3 Has the district decreased deficit spending over the past two fiscal years?

**N/A**

### Self-assessment notes:

**Due to the COVID-19 pandemic and ensuing recession, the district is projecting significant deficits over the next two fiscal years which will require significant expenditure reductions. The board will need to approve plans each year to eliminate any deficits.**

## Employee Benefits

8.1 Has the district completed a recent actuarial valuation to determine its unfunded liability under Governmental Accounting Standards Board (GASB) other post-employment benefits (OPEB) requirements?

**Yes**

8.2 Does the district have a plan to fund its liabilities for retiree health benefits?

**Yes**

8.3 Does the district have a multiyear plan to fund its projected employer contributions to CalSTRS and CalPERS?

**Yes**

8.4 Has the district followed a policy or negotiated a collectively bargained agreement to limit faculty banked hours?

**No**

8.5 Within the last three years, has the district conducted a verification and determination of eligibility for benefits for all active and retired employees and dependents?

**Yes**

8.6 Does the district track, reconcile and report employees' compensated leave balances on the balance sheet?

**Yes**

### Self-assessment notes:

**All employees were required to verify all benefits information in the fall of 2018.**

# Fiscal Health Risk Analysis for Community Colleges



District:

*Rancho Santiago Community College District*

**Response**

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

# Fiscal Health Risk Analysis for Community Colleges



District:

*Rancho Santiago Community College District*

**Response**

## Facilities

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

**Self-assessment notes:**

# Fiscal Health Risk Analysis

## for Community Colleges

District:

**Rancho Santiago Community College District**

**Response**

### Fund Balance and Reserve for Economic Uncertainty

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

11.1 Does the district have at least a 5% Reserve for Economic Uncertainty in the current year?	<b>Yes</b>
11.2 Did the district's adopted budgets for the subsequent two years include at least a 5% Reserve for Economic Uncertainty?	<b>Yes</b>
11.3 Does the district have at least a 5% Reserve for Economic Uncertainty in its budget projections for the two subsequent years?	<b>Yes</b>
11.4 If the district's budget projections for the subsequent two years do not include at least a 5% Reserve for Economic Uncertainty, does the district's multiyear fiscal plan include a board-approved plan to restore at least a 5% Reserve for Economic Uncertainty?	<b>N/A</b>
11.5 Is the district's projected unrestricted general fund budget stable or increasing in the two subsequent fiscal years?	<b>No</b>
11.6 If the district has unfunded or contingent liabilities or one-time costs, does the unrestricted general fund balance include any dedicated reserves above the recommended minimum 5% reserve level?	<b>Yes</b>

**Definitions:**

**Unrestricted General Fund (URGF)**

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

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

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

**URGF Ending Balance Percentage:**

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

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

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

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

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

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

REU% = REU / Total Expenditures

**Self-assessment notes:**

**The board updated BP6250 on 2/25/2019 and established a minimum reserve level of 12.5%. Due to the COVID-19 pandemic and ensuing recession, the district is projecting significant deficits over the next two fiscal years which will require significant expenditure reductions.**

# Fiscal Health Risk Analysis

## for Community Colleges



District:

*Rancho Santiago Community College District*

**Response**

### General Fund - Current Year

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

**Self-assessment notes:**

**The colleges are responsible for ensuring that one-time revenues do not pay for ongoing expenditures in their own budgets. To meet required budget reductions for 2020/21, Santiago Canyon College shifted ongoing expenses from Fund 11 to Fund 13. The college will need to make permanent reductions in the subsequent year as they spend down the campus reserves.**

### Information Systems and Data Management

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

**Self-assessment notes:**

# Fiscal Health Risk Analysis

## for Community Colleges



District:

*Rancho Santiago Community College District*

**Response**

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



# Fiscal Health Risk Analysis

## for Community Colleges



District:

*Rancho Santiago Community College District*

**Response**

<b>Leadership and Stability</b>	
15.1 Does the district have a chief business official who has been with the district more than two years?	<b>No</b>
15.2 Does the district have a chief executive officer (CEO) who has been with the district more than two years?	<b>No</b>
15.3 Does the CEO meet with all members of the administrative cabinet on a scheduled and regular basis?	<b>Yes</b>
15.4 Is training on financial management and budget provided to district, college and department administrators who are responsible for budget management?	<b>Yes</b>
15.5 Does the governing board review and revise policies and administrative regulations at least annually?	<b>Yes</b>
15.6 Are newly adopted or revised board policies and administrative regulations formally implemented, communicated and available to staff?	<b>Yes</b>
15.7 Is training on the budget and governance provided to board members at least every two years?	<b>No</b>
15.8 Is the CEO's evaluation performed according to the terms of the contract?	<b>Yes</b>
<b>Self-assessment notes:</b>	
A new Chancellor was hired with a start date of July 1, 2019. After over 14 years with the district the CBO retired September 30, 2020. The Assistant Vice Chancellor, Fiscal Services was appointed as interim CBO effective October 1, 2020. The board reviews policies and new administrative regulations each year as necessary.	
<b>Multiyear Projections</b>	
16.1 Has the district developed multiyear projections that include detailed assumptions aligned with industry standards, including CCCCCO and ACCJC?	<b>Yes</b>
16.2 Did the district use the SCFF with multiyear considerations to help calculate its multiyear projections?	<b>Yes</b>
16.3 Does the district use its most current multiyear projection when making financial decisions?	<b>Yes</b>
<b>Self-assessment notes:</b>	

# Fiscal Health Risk Analysis

## for Community Colleges



District:

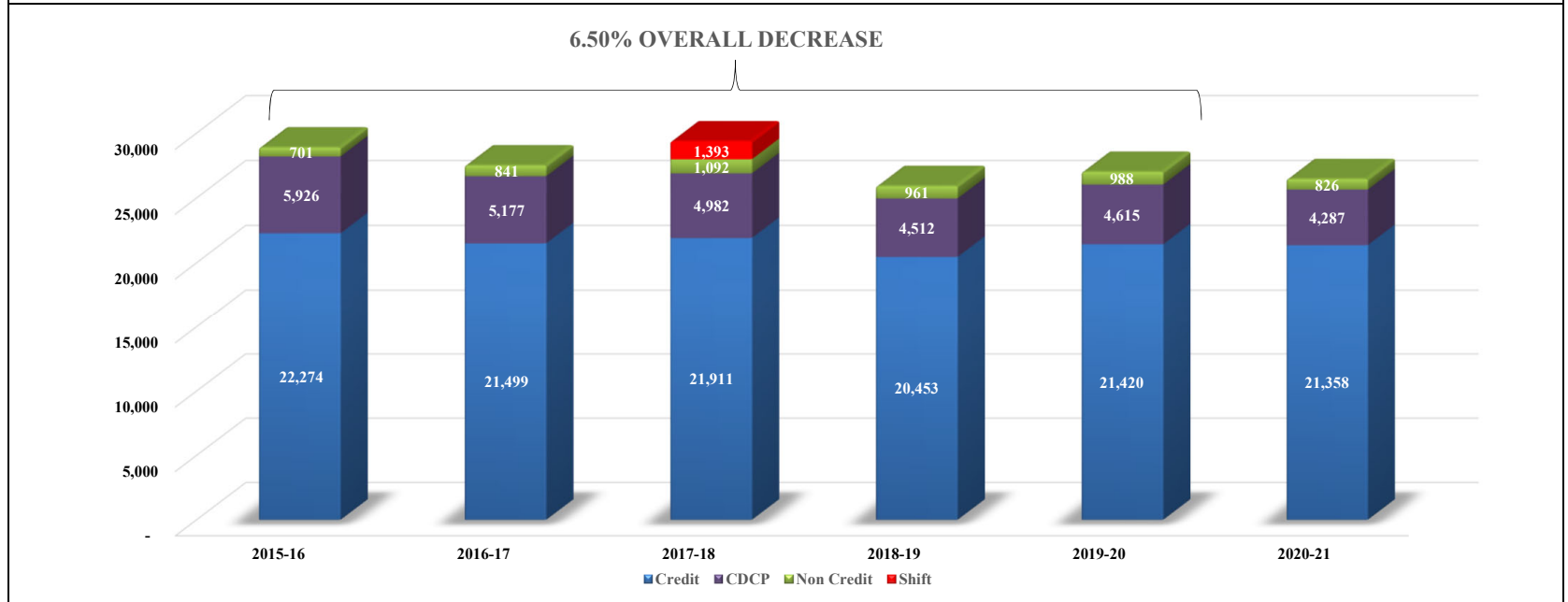
*Rancho Santiago Community College District*

Response

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

**Rancho Santiago Community College District**  
*Adopted Budget*  
**2020-21**

Recap of Full-Time Equivalent Students																		
	2015-16 Actual	change FTES	2016-17 Actual	change FTES	2017-18 Actual	change FTES	2018-19 Actual	change FTES	2019-20 Actual	change FTES	2020-21 Targets	change FTES						
<b>SAC</b>																		
Credit	15,519		14,935		15,296		14,247		14,777		14,643							
<i>Shift</i>					942													
CDCP	4,328		3,668		3,538		3,183		3,160		2,744							
Non-Credit	483		504		666		594		578		487							
<b>Total</b>	20,330	70.34%	-0.10%	19,107	69.44%	-6.02%	20,442	69.58%	6.99%	18,024	69.52%	-11.83%	18,515	68.52%	2.73%	17,874	67.52%	-3.46%
<b>SCC</b>																		
Credit	6,755		6,563		6,615		6,206		6,643		6,715							
<i>Shift</i>					451													
CDCP	1,598		1,496		1,444		1,349		1,455		1,543							
Non-Credit	218		351		426		346		410		339							
<b>Total</b>	8,571	29.66%	0.16%	8,410	30.56%	-1.88%	8,936	30.42%	6.25%	7,901	30.48%	-11.58%	8,508	31.48%	7.68%	8,597	32.48%	1.05%
<b>Total</b>																		
Credit	22,274		21,498		21,911		20,453		21,420		21,358							
<i>Shift</i>					1,393													
CDCP	5,926		5,164		4,982		4,532		4,615		4,287							
Non-Credit	701		855		1,092		940		988		826							
<b>Total</b>	28,901	100.00%	-0.02%	27,517	100.00%	-4.79%	29,378	100.00%	6.76%	25,925	100.00%	-11.75%	27,023	100.00%	4.24%	26,471	100.00%	-2.04%



**Rancho Santiago Community College District**  
*Adopted Budget*  
**2020-21**

**FTES Analysis and Targets**  
**As of September 9, 2020**

	2016/17		2017/18		2018/19		2019/20			2020/21			
	Actual	%	Actual w/ borrowing	%	Actual	%	Target	Actual	%	Difference Target to Actual	Target *	%	
<b>SAC/CEC</b>													
Credit	14,935.56	54.28%	16,238.52	55.27%	14,246.86	54.95%	15,386.00	14,776.74	57.00%	(609.26)	-3.96%	14,643.00	55.32%
CDCP	3,667.65	13.33%	3,537.62	12.04%	3,183.21	12.28%	3,840.00	3,160.38	12.19%	(679.62)	-17.70%	2,744.00	10.37%
Non-credit	503.98	1.83%	666.33	2.27%	594.43	2.29%	562.00	578.29	2.23%	16.29	2.90%	487.00	1.84%
	<b>19,107.19</b>	<b>69.44%</b>	<b>20,442.47</b>	<b>69.58%</b>	<b>18,024.50</b>	<b>69.52%</b>	<b>19,788.00</b>	<b>18,515.41</b>	<b>68.52%</b>	<b>(1,272.59)</b>	<b>-6.43%</b>	<b>17,874.00</b>	<b>67.52%</b>
<b>SCC/OEC</b>													
Credit	6,563.59	23.85%	7,066.02	24.05%	6,205.77	23.94%	6,619.00	6,643.20	25.62%	24.20	0.37%	6,715.00	25.37%
CDCP	1,495.85	5.44%	1,444.09	4.92%	1,349.22	5.20%	1,320.00	1,454.70	5.61%	134.70	10.20%	1,543.00	5.83%
Non-credit	350.68	1.27%	425.95	1.45%	346.04	1.33%	450.00	410.05	1.58%	(39.95)	-8.88%	339.00	1.28%
	<b>8,410.12</b>	<b>30.56%</b>	<b>8,936.06</b>	<b>30.42%</b>	<b>7,901.03</b>	<b>30.48%</b>	<b>8,389.00</b>	<b>8,507.95</b>	<b>31.48%</b>	<b>118.95</b>	<b>1.42%</b>	<b>8,597.00</b>	<b>32.48%</b>
<b>District Total</b>													
Credit	21,499.15	78.13%	23,304.54	79.33%	20,452.63	78.89%	22,005.00	21,419.94	82.62%	(585.06)	-2.66%	21,358.00	80.68%
CDCP	5,163.50	18.76%	4,981.71	16.96%	4,532.43	17.48%	5,160.00	4,615.08	17.80%	(544.92)	-10.56%	4,287.00	16.20%
Non-credit	854.66	3.11%	1,092.28	3.72%	940.47	3.63%	1,012.00	988.34	3.81%	(23.66)	-2.34%	826.00	3.12%
	<b>27,517.31</b>	<b>100.00%</b>	<b>29,378.53</b>	<b>100.00%</b>	<b>25,925.53</b>	<b>100.00%</b>	<b>28,177.00</b>	<b>27,023.36</b>	<b>104.23%</b>	<b>(1,153.64)</b>	<b>-4.09%</b>	<b>26,471.00</b>	<b>100.00%</b>
<i>Growth</i>			6.76%		-11.75%		4.23%					-2.04%	

\* The District was in stabilization in FY 2016/17 and therefore was in restoration in FY 2017/18. The FTES reported on the 320 submitted at 2017/18 Annual maintains/exceeds the 2015/16 funding level as the district shifted FTES from summer 2018 for reporting purposes.

**Rancho Santiago Community College District**  
*Adopted Budget*  
**2020-21**

<b>Budget Allocation Model</b>						
<b>FTES Credit vs. Non-Credit Breakdown</b>						
<u><b>Full-Time Equivalent Students</b></u>	<b>Santa Ana College</b>		<b>Santiago Canyon College</b>		<b>Total FTES</b>	
	<b>FTES</b>	<b>%</b>	<b>FTES</b>	<b>%</b>		
<b>2019/20 Annual</b>						
Credit	14,777	68.99%	6,643	31.01%	21,420	
CDCP	3,160	68.48%	1,455	31.52%	4,615	
Non-Credit	578	58.51%	410	41.49%	988	
Total	18,515	68.52%	8,508	31.48%	27,023	
<b>2020/21 Projected *</b>						
Credit	14,643	68.56%	6,715	31.44%	21,358	
CDCP	2,744	64.01%	1,543	35.99%	4,287	
Non-Credit	487	58.96%	339	41.04%	826	
Total	17,874	67.52%	8,597	32.48%	26,471	

<b>Expenditures by Major Object (2 Colleges Only) (Fund 11)</b>						
<u><b>Expenditures by Object</b></u>	<b>Santa Ana College</b>		<b>Santiago Canyon College</b>		<b>Adopted Budget</b>	
	<b>\$</b>	<b>%</b>	<b>\$</b>	<b>%</b>		
1000 Academic Salaries	\$51,085,708	68.02%	\$24,016,839	31.98%	\$75,102,547	
2000 Classified Salaries	14,398,618	64.88%	7,795,153	35.12%	22,193,771	
3000 Employee Benefits	24,530,018	66.62%	12,293,409	33.38%	36,823,427	
4000 Books and Supplies	426,299	100.00%	-	0.00%	426,299	
5000 Services and Other Operating Expenses	4,463,035	51.22%	4,250,929	48.78%	8,713,964	
6000 Sites, Buildings, Books, and Equipment	37,620	78.71%	10,174	21.29%	47,794	
7000 Other Outgo and Contingencies	-	0.00%	-	0.00%	-	
Total Expenditures	\$94,941,298	66.25%	\$48,366,504	33.75%	\$143,307,802	

**Rancho Santiago Community College District**  
*Adopted Budget*  
**2020-21**

**Compliance with the 50% Law**

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

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

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

This table recaps the district’s 50% computation for the fiscal years 1992-93 through 2019-20 (expressed as a percentage).

<u>Fiscal Year</u>	<u>50% Computation</u>
1992-93	52.08
1993-94	54.69
1994-95	55.58
1995-96	53.95
1996-97	53.70
1997-98	53.85
1998-99	52.89
1999-00	52.47
2000-01	52.03
2001-02	50.35
2002-03	57.51
2003-04	55.20
2004-05	50.12
2005-06	50.28
2006-07	50.24
2007-08	51.16
2008-09	50.89
2009-10	50.46
2010-11	50.54
2011-12	50.18
2012-13	50.09
2013-14	50.18
2014-15	51.38
2015-16	52.55
2016-17	54.06
2017-18	55.08
2018-19	55.11
2019-20	54.00

**Rancho Santiago Community College District**  
**Adopted Budget**  
**2020-21**

**STRS & PERS - Future Employer Rates and Additional Ongoing Unrestricted General Fund Costs**

	STRS				PERS				Total Annual Impact	Combined Cumulative Impact
	Annual Change	Rate	Annual Impact <sup>1</sup>	Cumulative Impact	Annual Change	Rate	Annual Impact <sup>2</sup>	Cumulative Impact		
2013-14		8.250%				11.442%				
2014-15	0.630	8.880%	\$493,129	\$493,129	0.329	11.771%	\$173,291	\$173,291	\$666,420	\$666,420
2015-16	1.850	10.730%	\$1,248,486	\$1,741,615	0.076	11.847%	\$12,188	\$185,479	\$1,260,674	\$1,927,094
2016-17	1.850	12.580%	\$1,148,294	\$2,889,909	2.041	13.888%	\$749,510	\$934,989	\$1,897,804	\$3,824,898
2017-18	1.850	14.430%	\$1,318,567	\$4,208,476	1.643	15.531%	\$615,944	\$1,550,933	\$1,934,511	\$5,759,409
2018-19	1.850	16.280%	\$1,752,070	\$5,960,546	2.531	18.062%	\$1,325,675	\$2,876,608	\$3,077,745	\$8,837,154
2019-20	0.820	17.100%	\$1,675,035	\$7,635,581	1.659	19.721%	\$761,820	\$3,638,428	\$2,436,855	\$11,274,009
2020-21	-0.950	16.150%	-\$694,283	\$6,941,298	0.979	20.700%	\$381,285	\$4,019,713	-\$312,998	\$10,961,011
2021-22	-0.150	16.000% *	-\$111,816	\$6,829,482	2.310	23.010%	\$917,655	\$4,937,368	\$805,839	\$11,766,850
2022-23	2.100	18.100% *	\$1,596,734	\$8,426,216	3.230	26.240%	\$1,308,791	\$6,246,159	\$2,905,524	\$14,672,375
2023-24	0.000	18.100% *	\$0	\$8,426,216	0.900	27.140%	\$371,972	\$6,618,131	\$371,972	\$15,044,347
2024-25	0.000	18.100% *	\$0	\$8,426,216	-0.140	27.000%	-\$59,020	\$6,559,112	-\$59,020	\$14,985,327
2025-26	0.000	18.100% *	\$0	\$8,426,216	-0.200	26.800%	-\$86,000	\$6,473,112	-\$86,000	\$14,899,327
2026-27	0.000	18.100% *	\$0	\$8,426,216	-0.100	26.700%	-\$43,860	\$6,429,252	-\$43,860	\$14,855,467

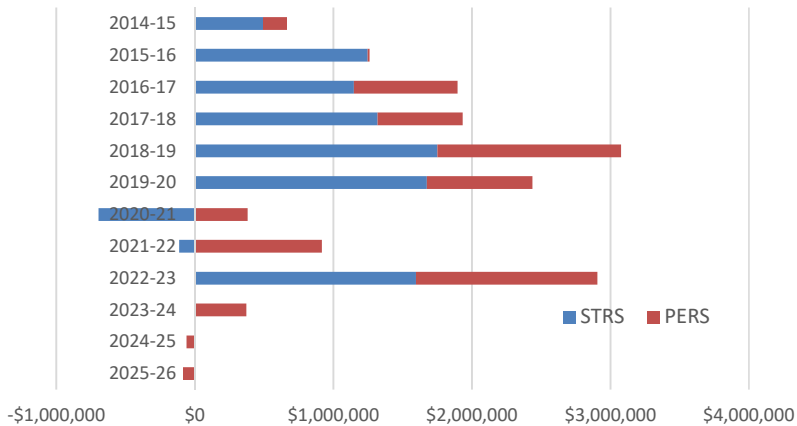
<sup>1</sup> Each 1% increase in STRS rate is approximately \$740,000

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

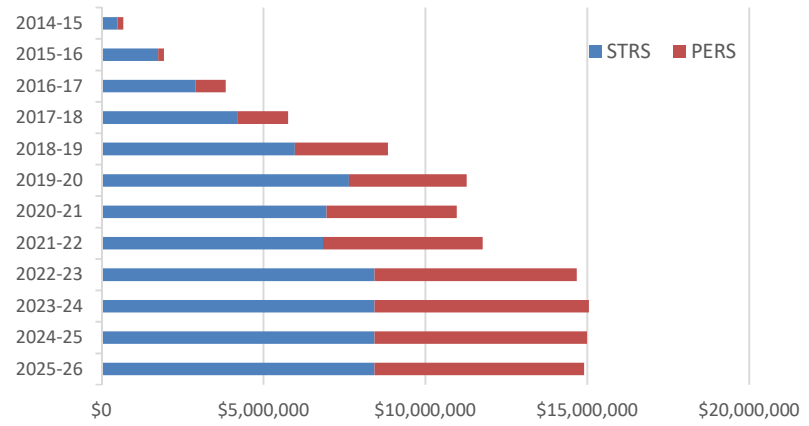
Employee Contribution % for STRS = 10.25%/10.205%

Employee Contribution % for PERS = 7.00%/7.00%

STRS & PERS Annual Increases



STRS & PERS Cumulative Impact



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

**Rancho Santiago Community College District**  
**Adopted Budget**  
**2020-21**

**Cost-of-Living Adjustment**

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

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

<u>Fiscal Year</u>	<u>Statutory COLA</u>	<u>Funded CCC COLA</u>	<u>Negotiated COLA</u>	<u>Fiscal Year</u>	<u>Statutory COLA</u>	<u>Funded CCC COLA</u>	<u>Negotiated COLA</u>
1991-92	5.11%	0.00%	4.460%	2006-07	5.92%	5.92%	4.000%
1992-93	2.18%	0.00%	0.000%	2007-08	4.53%	4.53%	5.000%
1993-94	2.05%	0.00%	2.530%	2008-09	4.94%	0.00%	0.000%
1994-95	1.99%	0.00%	0.000%	2009-10	4.25%	0.00%	0.000%
1995-96	3.07%	3.00%	3.070%	2010-11	-0.39%	0.00%	0.000%
1996-97	3.06%	3.06%	5.750%	2011-12	2.24%	0.00%	1.053%
1997-98	2.97%	2.97%	2.790%	2012-13	3.24%	0.00%	1.000%
1998-99	2.26%	2.26%	3.260%	2013-14	1.57%	1.57%	1.570%
1999-00	1.41%	1.41%	1.520%	2014-15	0.85%	0.85%	0.850%
2000-01	3.17%	4.17%	6.900%	2015-16	1.02%	1.02%	1.550%
2001-02	3.87%	3.87%	4.260%	2016-17	0.00%	0.00%	1.060%
2002-03	1.66%	2.00%	3.750%	2017-18	1.56%	1.56%	3.546%
2003-04	1.80%	0.00%	0.000%	2018-19	2.71%	2.71%	1.894%/FARSCCD 2.71% CSEA
2004-05	2.41%	2.41%	0.000%	2019-20	3.26%	3.26%	4% FARSCCD/CSEA
2005-06	4.23%	4.23%	4.000%	2020-21	2.31%*	2.31%*	4% FARSCCD/CSEA
				<b>TOTALS</b>	<b>79.25%</b>	<b>53.11%</b>	<b>72.63%</b>

\* Estimated



**CALIFORNIA COMMUNITY COLLEGES**  
**Annual Financial and Budget Report**  
**SUPPLEMENTAL DATA**

Schools and Local Public Safety Protection Act  
 Prop 30 EPA Expenditure Plan

Budget Year: 2020-2021

District ID:

Name: Rancho Santiago CCD

Activity Classification		Activity Code	Unrestricted			
EPA Proceeds:		8630	26,437,430			
Activity Classification		Activity Code	Salaries and Benefits (1000 - 3000)	Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Total
Instructional Activities		0100-5900	26,437,430			26,437,430
Other Support Activities (list below)		6XXX				
<b>Total Expenditures for EPA*</b>			26,437,430	0	0	26,437,430
<b>Revenues less Expenditures</b>					0	
*Total Expenditures for EPA may not include Administrator Salaries and Benefits or other administrative costs.						

Proposition 30, The Schools and Local Public Safety Protection Act of 2012 passed in November 2012. This proposition temporarily raises the sales and use tax by .25 cents for four years and raises the income tax rate for high income earners (\$250,000 for individuals and \$500,000 for couples) for seven years to provide continuing funding for local school districts and community colleges. The Education Protection Account (EPA) is created in the General Fund to receive and disburse these temporary tax revenues.

Districts have sole authority to determine how the moneys received from the EPA are spent, provided that the governing board makes these spending determinations in open session of a public meeting of the governing board. Each entity receiving funds must annually publish on its Internet web site an accounting of how much money was received from the EPA and how that money was spent. Additionally, the annual independent financial and compliance auditors ascertain and verify whether the funds provided from the EPA have been properly disbursed and expended as required by law. Expenses incurred to comply with these additional auditing requirements may be paid from the EPA.

**Rancho Santiago Community College District**  
*Adopted Budget*  
**2020-21**

Recap of Revenue and Expenses - General Fund 11 and 13

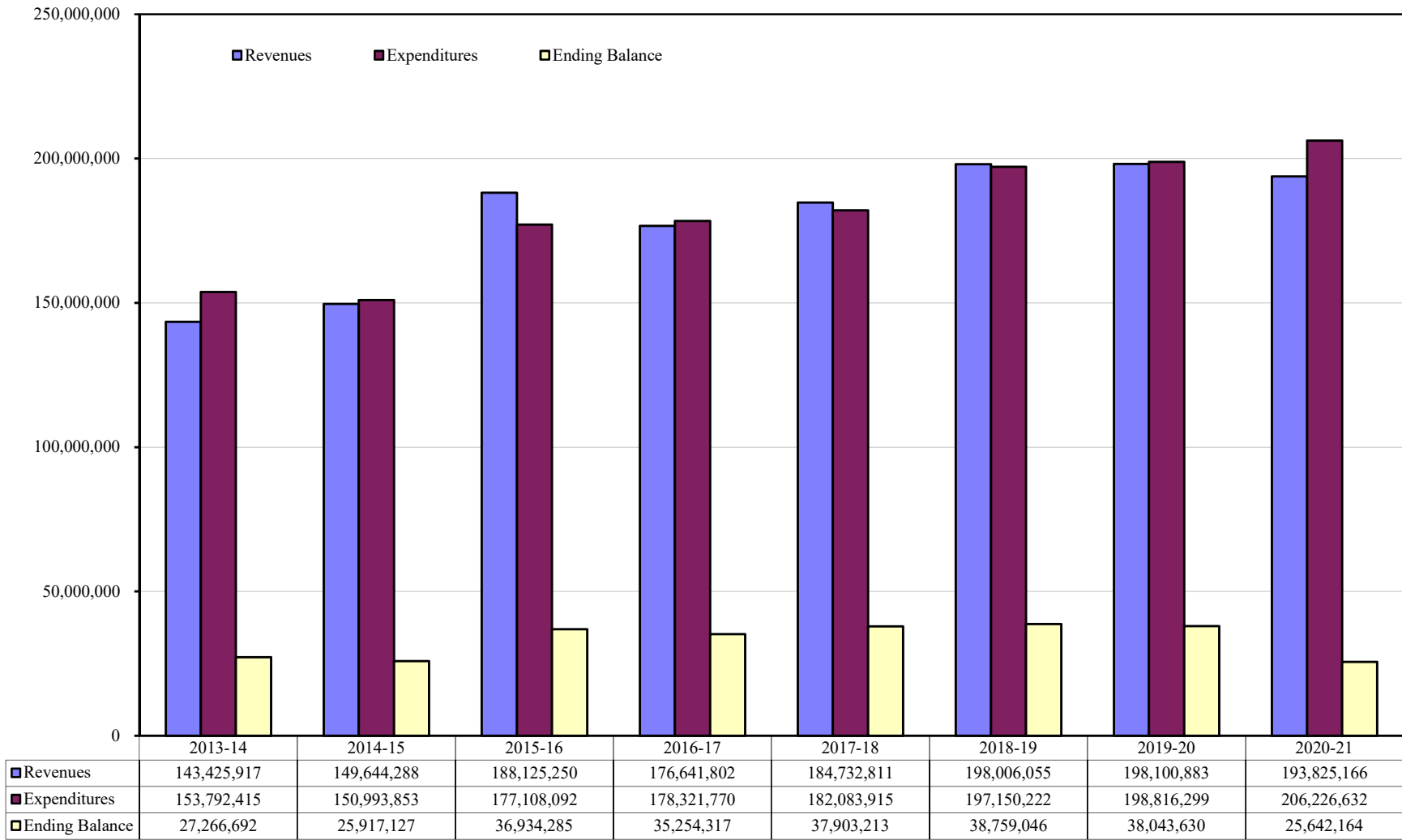
The table of multi-year financial information allows a comparison of prior fiscal years to projections for the current fiscal year. The table covers the following periods: fiscal years 2013-14 through 2020-21

	Actual 13-14	Actual 14-15	% Change	Actual 15-16	% Change	Actual 16-17	% Change	Actual 17-18	% Change	Actual 18-19	% Change	Actual 19-20	% Change	Adopted Budget 20-21	% Change
Adj. Beg. Balance	37,633,190	27,266,692	-27.55%	25,917,127	-4.95%	36,934,285	42.51%	35,254,317	-4.55%	37,903,213	7.51%	38,759,046	2.26%	38,043,630	-1.85%
<b>Revenues:</b>															
Federal Income	19,017	-	-100.00%	-	0%	9,909	0%	18,675	8847%	-	-100.00%	666	0.00%	-	-100.00%
<b>State Income:</b>															
General Apportionment	58,137,335	54,571,608	-6.13%	57,785,815	5.89%	52,117,505	-9.81%	48,353,198	-7.22%	52,656,233	8.90%	57,780,065	9.73%	49,839,215	-13.74%
Lottery	3,758,209	3,844,324	2.29%	4,421,852	15.02%	4,324,568	-2.20%	4,218,563	-2.45%	5,277,791	25.11%	3,549,384	-32.75%	4,142,482	16.71%
EPA	20,419,045	24,593,717	20.44%	23,577,290	-4.13%	22,186,845	-5.90%	22,927,757	3.34%	25,493,388	11.19%	19,755,427	-22.51%	26,437,430	33.82%
Other State	3,408,936	4,819,536	41.38%	26,283,934	445.36%	12,436,759	-52.68%	11,544,612	-7.17%	17,456,392	51.21%	14,717,082	-15.69%	13,430,912	-8.74%
<b>Total State</b>	<b>85,723,525</b>	<b>87,829,185</b>	<b>2.46%</b>	<b>112,068,891</b>	<b>27.60%</b>	<b>91,065,677</b>	<b>-18.74%</b>	<b>87,044,130</b>	<b>-4.42%</b>	<b>100,883,804</b>	<b>15.90%</b>	<b>95,801,958</b>	<b>-5.04%</b>	<b>93,850,039</b>	<b>-2.04%</b>
<b>Local Income:</b>															
Property Taxes	46,377,655	49,230,216	6.15%	50,448,132	2.47%	52,992,580	5.04%	56,450,938	6.53%	60,025,533	6.33%	61,989,928	3.27%	63,584,479	2.57%
ERAF	(7,795)	281,777	-3714.84%	12,590,255	4368.16%	18,917,141	50.25%	26,389,168	39.50%	21,394,784	-18.93%	23,482,497	9.76%	25,000,000	6.46%
Interest	173,852	271,538	56.19%	543,831	100.28%	808,845	48.73%	1,418,945	75.43%	2,765,823	94.92%	3,292,512	19.04%	1,400,000	-57.48%
Enrollment Fees	8,423,979	8,744,537	3.81%	8,677,600	-0.77%	8,850,604	1.99%	8,578,846	-3.07%	8,343,536	-2.74%	8,690,034	4.15%	7,500,000	-13.69%
Non-resident Tuition	1,520,765	2,100,223	38.10%	2,875,471	36.91%	3,247,985	12.95%	3,687,654	13.54%	3,391,208	-8.04%	3,166,363	-6.63%	1,900,000	-39.99%
Other Local	1,094,252	1,177,835	7.64%	912,621	-22.52%	600,579	-34.19%	1,135,312	89.04%	1,181,547	4.07%	1,637,736	38.61%	585,648	-64.24%
<b>Total Local</b>	<b>57,582,708</b>	<b>61,806,126</b>	<b>7.33%</b>	<b>76,047,910</b>	<b>23.04%</b>	<b>85,417,734</b>	<b>12.32%</b>	<b>97,660,863</b>	<b>14.33%</b>	<b>97,102,431</b>	<b>-0.57%</b>	<b>102,259,070</b>	<b>5.31%</b>	<b>99,970,127</b>	<b>-2.24%</b>
Transfers/Others	100,667	8,977	-91.08%	8,449	-5.88%	148,482	1657.39%	9,143	-93.84%	19,820	116.78%	39,189	97.72%	5,000	-87.24%
<b>Total Revenues</b>	<b>143,425,917</b>	<b>149,644,288</b>	<b>4.34%</b>	<b>188,125,250</b>	<b>25.71%</b>	<b>176,641,802</b>	<b>-6.10%</b>	<b>184,732,811</b>	<b>4.58%</b>	<b>198,006,055</b>	<b>7.19%</b>	<b>198,100,883</b>	<b>0.05%</b>	<b>193,825,166</b>	<b>-2.16%</b>
<b>Total Available</b>	<b>181,059,107</b>	<b>176,910,980</b>	<b>-2.29%</b>	<b>214,042,377</b>	<b>20.99%</b>	<b>213,576,087</b>	<b>-0.22%</b>	<b>219,987,128</b>	<b>3.00%</b>	<b>235,909,268</b>	<b>7.24%</b>	<b>236,859,929</b>	<b>0.40%</b>	<b>231,868,796</b>	<b>-2.11%</b>
<b>Expenditures:</b>															
Academic Salaries	59,997,871	61,579,162	2.64%	63,842,107	3.67%	67,519,283	5.76%	69,495,581	2.93%	74,139,232	6.68%	74,815,429	0.91%	76,469,001	2.21%
Classified Salaries	29,140,022	29,591,168	1.55%	29,063,337	-1.78%	30,660,767	5.50%	31,246,558	1.91%	33,240,377	6.38%	34,295,780	3.18%	37,853,671	10.37%
Employee Benefits	34,206,977	36,193,816	5.81%	44,977,079	24.27%	47,089,952	4.70%	52,733,788	11.99%	61,203,730	16.06%	60,945,781	-0.42%	61,770,553	1.35%
Supplies & Materials	805,145	686,574	-14.73%	761,759	10.95%	1,058,740	38.99%	1,091,765	3.12%	1,512,714	38.56%	1,396,400	-7.69%	1,875,619	34.32%
Other Operating	16,438,216	16,617,663	1.09%	18,416,657	10.83%	16,616,262	-9.78%	16,837,354	1.33%	16,972,159	0.80%	18,437,112	8.63%	23,474,259	27.32%
Capital Outlay	3,907,896	3,946,167	0.98%	3,302,600	-16.31%	5,977,215	80.99%	5,268,000	-11.87%	3,671,109	-30.31%	2,281,923	-37.84%	1,058,529	-53.61%
Transfers	9,296,288	2,379,303	-74.41%	16,744,553	603.76%	9,399,551	-43.87%	5,410,869	-42.43%	6,410,901	18.48%	6,643,874	3.63%	3,725,000	-43.93%
<b>Total Expenditures</b>	<b>153,792,415</b>	<b>150,993,853</b>	<b>-1.82%</b>	<b>177,108,092</b>	<b>17.29%</b>	<b>178,321,770</b>	<b>0.69%</b>	<b>182,083,915</b>	<b>2.11%</b>	<b>197,150,222</b>	<b>8.27%</b>	<b>198,816,299</b>	<b>0.85%</b>	<b>206,226,632</b>	<b>3.73%</b>
Ending Balance	27,266,692	25,917,127	-4.95%	36,934,285	42.51%	35,254,317	-4.55%	37,903,213	7.51%	38,759,046	2.26%	38,043,630	-1.85%	25,642,164	-32.60%
Adjustment to Beginning Balance	-	-		-		-		-		-		-	-	-	
Adjusted Beginning Fund Balance	27,266,692	25,917,127		36,934,285		35,254,317		37,903,213		38,759,046		38,043,630		25,642,164	
Ending Balance (% of Exp)	17.73%	17.16%		20.85%		19.77%		20.82%		19.66%		19.14%		12.43%	

# Rancho Santiago Community College District

## Adopted Budget 2020-21

Recap of Revenues and Expenditures  
General Fund 11 and 13  
2013-14 to 2020-21



**Rancho Santiago Community College District**  
*Adopted Budget*  
**2020-21**

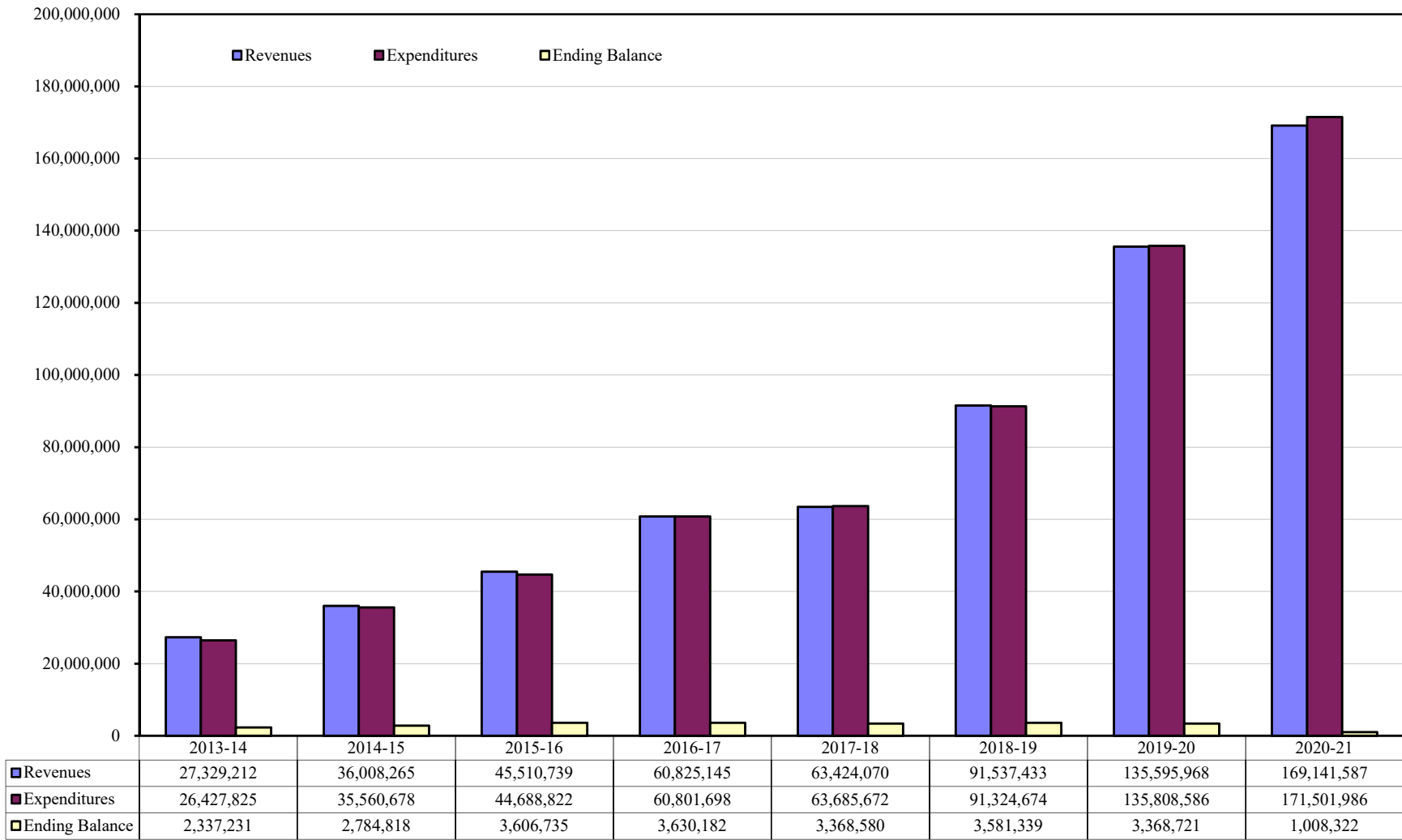
Recap of Revenue and Expenses - General Fund 12

The table of multi-year financial information allows a comparison of prior fiscal years to projections for the current fiscal year. The table covers the following periods: fiscal years 2013-14 through 2020-21

	Actual 13-14	Actual 14-15	% Change	Actual 15-16	% Change	Actual 16-17	% Change	Actual 17-18	% Change	Actual 18-19	% Change	Actual 19-20	% Change	Adopted Budget 20-21	% Change
Adj. Beg. Balance	1,435,844	2,337,231	62.78%	2,784,818	19.15%	3,606,735	29.51%	3,630,182	0.65%	3,368,580	-7.21%	3,581,339	6.32%	3,368,721	-5.94%
<b>Revenues:</b>															
Federal Income	11,404,930	11,125,714	-2.45%	10,011,533	-10.01%	9,652,027	-3.59%	8,495,780	-11.98%	9,495,922	11.77%	9,477,974	-0.19%	11,496,858	21.30%
<b>State Income:</b>															
Lottery	1,025,499	1,104,150	7.67%	1,525,122	38.13%	1,437,686	-5.73%	1,637,596	13.90%	2,222,329	35.71%	1,259,930	-43.31%	1,353,211	7.40%
Other State	12,465,012	21,210,798	70.16%	31,633,314	49.14%	47,449,282	50.00%	51,002,415	7.49%	77,256,386	51.48%	122,470,804	58.53%	152,741,339	24.72%
Total State	13,490,511	22,314,948	65.41%	33,158,436	48.59%	48,886,968	47.43%	52,640,011	7.68%	79,478,715	50.99%	123,730,734	55.68%	154,094,550	24.54%
<b>Local Income:</b>															
Other Local	2,433,771	2,567,603	5.50%	2,340,770	-8.83%	2,286,150	-2.33%	2,288,279	0.09%	2,562,796	12.00%	2,361,123	-7.87%	3,550,179	50.36%
Total Local	2,433,771	2,567,603	5.50%	2,340,770	-8.83%	2,286,150	-2.33%	2,288,279	0.09%	2,562,796	12.00%	2,361,123	-7.87%	3,550,179	50.36%
Transfers/Others	-	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	26,137	0.00%	-	-100.00%
Total Revenues	27,329,212	36,008,265	31.76%	45,510,739	26.39%	60,825,145	33.65%	63,424,070	4.27%	91,537,433	44.33%	135,595,968	48.13%	169,141,587	24.74%
Total Available	28,765,056	38,345,496	33.31%	48,295,557	25.95%	64,431,880	33.41%	67,054,252	4.07%	94,906,013	41.54%	139,177,307	46.65%	172,510,308	23.95%
<b>Expenditures:</b>															
Academic Salaries	5,738,462	7,248,036	26.31%	8,388,502	15.73%	10,423,306	24.26%	9,864,269	-5.36%	9,809,173	-0.56%	9,331,718	-4.87%	9,404,932	0.78%
Classified Salaries	9,008,225	9,666,467	7.31%	11,868,603	22.78%	12,882,796	8.55%	13,305,439	3.28%	15,276,311	14.81%	15,673,098	2.60%	18,375,885	17.24%
Employee Benefits	4,055,283	4,819,924	18.86%	6,306,769	30.85%	7,842,052	24.34%	9,339,580	19.10%	11,904,399	27.46%	10,892,048	-8.50%	13,652,478	25.34%
Supplies & Materials	1,522,783	1,699,439	11.60%	1,983,824	16.73%	2,721,167	37.17%	2,153,441	-20.86%	2,560,649	18.91%	2,467,487	-3.64%	7,351,151	197.92%
Other Operating	3,892,781	8,866,099	127.76%	10,909,044	23.04%	21,501,755	97.10%	25,497,199	18.58%	48,134,434	88.78%	92,860,004	92.92%	116,717,104	25.69%
Capital Outlay	1,484,164	2,489,409	67.73%	4,004,708	60.87%	4,299,964	7.37%	2,451,092	-43.00%	2,102,656	-14.22%	3,260,667	55.07%	3,210,658	-1.53%
Transfers	726,127	771,304	6.22%	1,227,372	59.13%	1,130,658	-7.88%	1,074,652	-4.95%	1,537,052	43.03%	1,323,564	-13.89%	2,789,778	110.78%
Total Expenditures	26,427,825	35,560,678	34.56%	44,688,822	25.67%	60,801,698	36.06%	63,685,672	4.74%	91,324,674	43.40%	135,808,586	48.71%	171,501,986	26.28%
Ending Balance	2,337,231	2,784,818	19.15%	3,606,735	29.51%	3,630,182	0.65%	3,368,580	-7.21%	3,581,339	6.32%	3,368,721	-5.94%	1,008,322	-70.07%
Adjustment to Beginning Balance	-	-		-		-		-		-		-		-	
Adjusted Beginning Fund Balance	2,337,231	2,784,818		3,606,735		3,630,182		3,368,580		3,581,339		3,368,721		1,008,322	
Ending Balance (% of Exp)	8.84%	7.83%		8.07%		5.97%		5.29%		3.92%		2.48%		0.59%	

**Rancho Santiago Community College District**  
*Adopted Budget*  
**2020-21**

Recap of Revenues and Expenditures  
 General Fund 12  
 2013-14 to 2020-21



**Rancho Santiago Community College District**  
*Adopted Budget*  
**2020-21**

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

The table of multi-year financial information allows a comparison of prior fiscal years to projections for the current fiscal year. The table covers the following periods: fiscal years 2013-14 through 2020-21

	Actual 13-14	Actual 14-15	% Change	Actual 15-16	% Change	Actual 16-17	% Change	Actual 17-18	% Change	Actual 18-19	% Change	Actual 19-20	% Change	Adopted Budget 20-21	% Change
Adj. Beg. Balance	39,069,034	29,603,923	-24.23%	28,701,945	-3.05%	40,541,020	41.25%	38,884,499	-4.09%	41,271,793	6.14%	42,340,385	2.59%	41,412,351	-2.19%
<b>Revenues:</b>															
Federal Income	11,430,127	11,125,713	-2.66%	10,011,533	-10.01%	9,661,936	-3.49%	8,514,455	-11.88%	9,495,922	11.53%	9,478,640	-0.18%	11,496,858	21.29%
<b>State Income:</b>															
General Apportionment	58,137,335	54,571,608	-6.13%	50,833,999	-6.85%	50,074,777	-1.49%	41,402,760	-17.32%	48,188,774	16.39%	52,260,287	8.45%	48,531,331	-7.14%
Lottery	4,783,708	4,948,474	3.44%	5,946,974	20.18%	5,762,254	-3.11%	5,856,159	1.63%	7,500,120	28.07%	4,809,314	-35.88%	5,495,693	14.27%
EPA	20,419,045	24,593,717	20.44%	23,577,290	-4.13%	22,186,845	-5.90%	22,927,757	3.34%	25,493,388	11.19%	19,755,427	-22.51%	26,437,430	33.82%
Other State	15,873,948	26,030,335	63.98%	64,869,064	149.21%	61,928,769	-4.53%	69,497,465	12.22%	99,180,237	42.71%	142,707,664	43.89%	167,480,135	17.36%
Total State	99,214,036	110,144,134	11.02%	145,227,327	31.85%	139,952,645	-3.63%	139,684,141	-0.19%	180,362,519	29.12%	219,532,692	21.72%	247,944,589	12.94%
<b>Local Income:</b>															
Property Taxes	46,377,655	49,230,216	6.15%	50,448,132	2.47%	52,992,580	5.04%	56,450,938	6.53%	60,025,533	6.33%	61,989,928	3.27%	63,584,479	2.57%
ERAF	(7,795)	281,777	-3714.84%	12,590,255	4368.16%	18,917,141	50.25%	26,389,168	39.50%	21,394,784	-18.93%	23,482,497	9.76%	25,000,000	6.46%
Interest	173,852	271,538	56.19%	546,477	101.25%	808,845	48.01%	1,418,945	75.43%	2,765,823	94.92%	3,292,512	19.04%	1,400,000	-57.48%
Enrollment Fees	8,423,979	8,744,537	3.81%	8,677,600	-0.77%	8,850,604	1.99%	8,578,846	-3.07%	8,343,536	-2.74%	8,690,034	4.15%	7,500,000	-13.69%
Non-resident Tuition	1,520,765	2,100,223	38.10%	2,875,471	36.91%	3,247,985	12.95%	3,687,654	13.54%	3,391,208	-8.04%	3,166,363	-6.63%	1,900,000	-39.99%
Other Local	3,528,023	3,745,438	6.16%	3,250,745	-13.21%	2,886,729	-11.20%	3,423,591	18.60%	3,744,343	9.37%	3,998,859	6.80%	4,135,827	3.43%
Total Local	60,016,479	64,373,729	7.26%	78,388,680	21.77%	87,703,884	11.88%	99,949,142	13.96%	99,665,227	-0.28%	104,620,193	4.97%	103,520,306	-1.05%
Transfers/Others	94,487	8,977	-90.50%	8,449	-5.88%	148,482	1657.39%	9,143	-93.84%	19,820	116.78%	65,326	229.60%	5,000	-92.35%
Total Revenues	170,755,129	185,652,553	8.72%	233,635,989	25.85%	237,466,947	1.64%	248,156,881	4.50%	289,543,488	16.68%	333,696,851	15.25%	362,966,753	8.77%
Total Available	209,824,163	215,256,476	2.59%	262,337,934	21.87%	278,007,967	5.97%	287,041,380	3.25%	330,815,281	15.25%	376,037,236	13.67%	404,379,104	7.54%
<b>Expenditures:</b>															
Academic Salaries	65,736,333	68,827,198	4.70%	72,230,609	4.94%	77,942,589	7.91%	79,359,850	1.82%	83,948,405	5.78%	84,147,147	0.24%	85,873,933	2.05%
Classified Salaries	38,148,246	39,257,634	2.91%	40,931,940	4.26%	43,543,563	6.38%	44,551,997	2.32%	48,516,688	8.90%	49,968,878	2.99%	56,229,556	12.53%
Employee Benefits	38,262,261	41,013,741	7.19%	51,283,848	25.04%	54,932,004	7.11%	62,073,368	13.00%	73,108,129	17.78%	71,837,829	-1.74%	75,423,031	4.99%
Supplies & Materials	2,327,928	2,386,013	2.50%	2,745,583	15.07%	3,779,907	37.67%	3,245,206	-14.15%	4,073,363	25.52%	3,863,887	-5.14%	9,226,770	138.80%
Other Operating	20,330,997	25,483,762	25.34%	29,325,701	15.08%	38,118,017	29.98%	42,334,553	11.06%	65,106,593	53.79%	111,297,116	70.95%	140,191,363	25.96%
Capital Outlay	5,392,060	6,435,577	19.35%	7,307,308	13.55%	10,277,179	40.64%	7,719,092	-24.89%	5,773,765	-25.20%	5,542,590	-4.00%	4,269,187	-22.97%
Transfers	10,022,415	3,150,606	-68.56%	17,971,925	470.43%	10,530,209	-41.41%	6,485,521	-38.41%	7,947,953	22.55%	7,967,438	0.25%	6,514,778	-18.23%
Total Expenditures	180,220,240	186,554,531	3.51%	221,796,914	18.89%	239,123,468	7.81%	245,769,587	2.78%	288,474,896	17.38%	334,624,885	16.00%	377,728,618	12.88%
Ending Balance	29,603,923	28,701,945	-3.05%	40,541,020	41.25%	38,884,499	-4.09%	41,271,793	6.14%	42,340,385	2.59%	41,412,351	-2.19%	26,650,486	-35.65%
Adjustment to Beginning Balance	-	-		-		-		-		-		-		-	
Adjusted Beginning Fund Balance	29,603,923	28,701,945		40,541,020		38,884,499		41,271,793		42,340,385		41,412,351		26,650,486	
Ending Balance (% of Exp)	16.43%	15.39%		18.28%		16.26%		16.79%		14.68%		12.38%		7.06%	

**Rancho Santiago Community College District**  
**Adopted Budget**  
**2020-21**

Recap of Revenues and Expenditures  
 General Fund (Combined Fund 11, 12 & 13)  
 2013-14 to 2020-21

