

RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT

website: [Fiscal Resources Committee](#)

Agenda for September 24, 2014

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

Executive Conference Room #114

1. Welcome
2. State/District Budget Update – Hardash
 - [Board PowerPoint presentation on 2014-15 Adopted Budget](#)
 - [2014-15 Adopted Budget](#)
 - Year-end Carryover Balances
3. Outstanding Items to Address:
 - Workgroup on 50%
 - What does DEMC do? (New group to be formed)
 - Update BAM including language on growth
 - Augmentation process
 - Benchmark for District Services
 - 1st step: task force to investigate District department related costs and like expenses at other districts? - DeCarbo
4. Faculty Obligation Number
5. District Services and Institutional Costs Report
6. Informational Handouts
 - District-wide expenditure report link: <https://intranet.rscsd.edu>
 - Vacant Funded Position List as of September 3, 2014
 - Measure “E” Project Cost Summary as of July 31, 2014
 - Monthly Cash Flow Statement as of August 31, 2014
7. Committee Co-Chair Appointment
8. Approval of FRC Minutes – August 13, 2014 (next meeting)
9. Other

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

October 22, 2014

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

Rancho Santiago Community College District
Adopted Budget
2014-15

FY 2013-14 Ending Balance and Carryover		
BREAKDOWN OF FUND BALANCE		
2013/14 Beginning Fund Balance		\$ 37,633,190
2013/14 Change in Fund Balance		(10,366,498)
Ending Balance FY 2013-14 / Beginning Balance FY 2014-15		<u>27,266,692</u>
Carryover for Santa Ana College	\$ 2,548,789	
Carryover for Santiago Canyon College	-	
Carryover for District Office	<u>565,271</u>	
Total Budget Center Carryovers		3,114,060
5% Board Policy Contingency		7,445,802
Revolving Cash/Vacation Payout		<u>150,000</u>
Beginning Budget Stabilization Fund		16,556,830
Budgeted Spenddown		<u>(5,762,512)</u>
Ending Budget Stabilization Fund		<u><u>\$ 10,794,318</u></u>
RECONCILIATION OF USE OF BUDGET STABILIZATION FUND		
Total Budgeted Expenditures - Fund 13		\$ 3,259,945
+ Unrestricted Contingency		986,110
- Expenditures from One-Time Revenue		<u>(31,995)</u>
Net Fund 13 Expenditure Budget		4,214,060
- Fund 11 Budget Stabilization Fund		<u>4,662,512</u>
Total Unrestricted General Fund Expenditures Over Revenue		8,876,572
- One-Time Carryovers		<u>(3,114,060)</u>
Budgeted Spenddown of Budget Stabilization Fund		<u><u>\$ 5,762,512</u></u>

DISTRICT SERVICES AND INSTITUTIONAL COST COMPARISON

	Sum of 13-14 Adopted Budget	Sum of 13-14 Actual	Sum of 14-15 Adopted Budget
District Services-Centralized	21,220,708.00	21,464,020.62	23,081,961.00
Business Operations/Fiscal Services	3,940,046.00	3,812,004.26	4,169,462.00
Accounting	818,680.00	718,857.27	740,884.00
Accounts Payable	554,277.00	551,267.37	567,438.00
Business Operations' Office	870,366.00	1,022,849.38	1,105,574.00
Fiscal Services Office	861,274.00	749,337.92	875,803.00
Internal Audit	238,781.00	160,780.96	258,905.00
Payroll	596,668.00	608,911.36	620,858.00
Chancellor/Board of Trustees	1,755,010.00	934,589.23	1,939,170.00
Board of Trustees	367,695.00	365,268.96	396,076.00
Chancellor's Office	1,094,658.00	759,561.54	1,296,291.00
District Office	292,657.00	(190,241.27)	246,803.00
Economic/Workforce Development	1,047,918.00	825,686.38	1,249,917.00
Corporate Training Institute	142,773.00	31,281.38	176,061.00
Ctr for Intl Trade Dev Office	128,606.00	46,167.56	148,317.00
Digital Media Center	374,747.00	205,892.71	426,284.00
Educational Services Office	172,279.00	289,692.30	326,314.00
Foundation	24,445.00	21,281.62	22,147.00
Small Business Dev Ctr Office	205,068.00	231,370.81	150,794.00
Facilities and Construction	1,430,721.00	3,059,684.23	1,875,162.00
Construction & Support Services	421,030.00	287,413.29	641,754.00
Facility Planning Office	563,113.00	2,292,408.30	714,967.00
Maintenance & Operations	446,578.00	479,862.64	518,441.00
Human Resources/Risk Management	1,963,695.00	1,958,014.51	2,046,842.00
Human Resources Office	1,655,457.00	1,648,371.55	1,737,062.00
Project Management	183,779.00	179,490.04	182,366.00
Risk Management	124,459.00	130,152.92	127,414.00
Information Technology Services	7,194,183.00	7,075,716.21	7,731,233.00
Application Systems	1,989,782.00	2,245,987.58	2,487,123.00
District Wide Technology	3,693,777.00	3,233,221.42	3,564,193.00
Information Tech Svcs Office	685,367.00	703,648.75	678,922.00
Networking	825,257.00	892,858.46	1,000,995.00
Public Affairs/Publications	1,337,542.00	1,361,957.49	1,366,322.00
Communications	81,530.00	82,465.84	87,420.00
Graphic Communications	435,000.00	451,437.86	471,511.00
Public Affairs/Gov Rel Office	122,646.00	175,056.05	210,751.00
Publications	698,366.00	652,997.74	596,640.00
Purchasing	1,605,069.00	1,600,747.35	1,638,343.00
Mailroom	780,753.00	778,377.69	788,125.00
Purchasing	545,460.00	544,252.45	566,185.00
Warehouse	278,856.00	278,117.21	284,033.00
Research	271,165.00	287,289.60	277,280.00
Research	271,165.00	287,289.60	277,280.00
Resource Development	322,106.00	326,445.75	353,471.00
Resource Development	322,106.00	326,445.75	353,471.00
Safety and Security	353,253.00	221,885.61	434,759.00
Environ Safety & Emer Services	93,427.00	31,710.57	93,036.00
Safety & Parking - DO	16,000.00	26,738.81	41,372.00
Safety & Security Office	243,826.00	163,436.23	300,351.00
District Services-Disbursed	5,017,642.00	4,697,671.27	4,936,707.00
Auxiliary Services	967,150.00	854,951.86	939,411.00
Auxiliary Services Office-SAC	437,015.00	390,780.59	440,363.00
Auxiliary Services Office-SCC	110,916.00	112,711.91	123,068.00
Cashier's Office - SAC	224,491.00	160,874.64	185,760.00
Cashier's Office - SCC	194,728.00	190,584.72	190,220.00
Information Technology Services	2,565,769.00	2,295,113.48	2,565,362.00
Academic Support - CEC	356,362.00	341,605.72	352,190.00
Academic Support - OEC	195,147.00	197,800.69	200,035.00
Academic Support - SAC	1,278,672.00	1,142,319.13	1,329,854.00
Academic Support - SCC	735,588.00	613,387.94	683,283.00
Safety and Security	1,484,723.00	1,547,605.93	1,431,934.00
Safety & Parking - CEC	307,508.00	265,231.48	303,366.00
Safety & Parking - OEC	107,838.00	97,699.09	115,025.00
Safety & Parking - SAC	479,209.00	535,103.56	375,172.00
Safety & Parking - SCC	267,654.00	290,650.63	281,287.00
Safety & Security Office - SAC	209,590.00	236,591.54	231,394.00
Safety & Security Office - SCC	112,924.00	122,329.63	125,690.00
Institutional Cost	10,308,240.00	18,302,556.48	10,718,240.00
Election			400,000.00
H & W - Retirees/Retiree Fund Instructional	3,178,086.00	3,280,223.74	3,380,586.00
H & W - Retirees/Retiree Fund Non-Instruct	3,337,121.00	3,962,572.54	3,584,621.00
Interfund Transfers Out	1,640,000.00	9,257,238.00	1,100,000.00
Local Experience Charge/SUI	250,000.00	102,522.20	250,000.00
Property & Liability/All Risk Self-Ins	1,903,033.00	1,700,000.00	2,003,033.00
Grand Total	36,546,590.00	44,464,248.37	38,736,908.00

RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT

MEASURE E

Projects Cost Summary
7/31/14 on 8/19/14

Special Project Numbers	Description	Project Allocation	Total PY Expenditures	FY 2014-2015		Cumulative Exp & Enc	Project Balance	% Spent
				Expenditures	Encumbrances			
ACTIVE PROJECTS								
SANTA ANA COLLEGE								
3001	Renovation of Buildings / Building "G" Renovation	9,826,032	9,302,490	-	-	9,302,490	523,542	95%
3003	Renovate Campus Infrastructure Design/Construct Maintenance/Operations Design/Construct Classroom Building	24,989,055	24,927,689	-	-	24,927,689	61,366	100%
3008	Renovate & Expand Athletic Fields	10,099,547	10,082,438	-	-	10,082,438	17,109	100%
3029	Parking Lot #11 Expansion and Improvements	11,079,553	7,906,461	28,776	3,980,864	11,916,101	(836,548)	108%
3030	Perimeter Site Improvements	7,047,666	6,165,992	-	707,001	6,872,993	174,673	98%
3031	Tessman Planetarium Upgrade and Restroom Addition	3,076,787	716,875	-	2,239,607	2,956,482	120,305	96%
3032	Dunlap Hall Renovation	1,566,050	1,291,308	159,587	13,829,389	15,280,284	(13,714,234)	976%
3035	Johnson Center Renovation	51,800	49,300	-	2,500	51,800	0	100%
3036	Temporary Village	5,025,335	2,807,979	-	1,878,712	4,686,691	338,644	93%
3042	Central Plant (Design)	3,613,217	1,271,727	-	2,895,647	4,167,374	(554,157)	115%
3043	Property Acquisition 17th/Bristol	5,188,603	5,110,237	1,077	4,809	5,116,122	72,481	99%
3045	Chavez Hall Renovation	241,592	6,642	-	83,560	90,202	151,390	37%
TOTAL SANTA ANA COLLEGE		81,805,237	69,639,137	189,439	25,622,089	95,450,665	(13,645,428)	117%
SANTIAGO CANYON COLLEGE								
3004	SCC Infrastructure	37,929,121	37,187,826	-	62,189	37,250,015	679,106	98%
3022	Humanities Building	32,781,753	32,361,137	-	276,551	32,637,688	144,065	100%
3025	Athletics and Aquatics Center: Netting and Sound System	20,454,610	19,849,746	-	161,118	20,010,864	443,746	98%
3026	Science and Math Building	26,450,934	26,415,964	-	34,950	26,450,914	20	100%
3046	Orange Education Center Building Certification	3,762,121	383,918	2,000	2,122,120	2,508,038	1,254,083	67%
TOTAL SANTIAGO CANYON COLLEGE		121,378,539	116,198,590	2,000	2,656,928	118,857,518	2,521,021	98%
DISTRICT/ DISTRICTWIDE OPERATIONS								
3044	Project Closeout/Certification	996,825	143,437	-	78,367	221,804	775,021	22%
TOTAL DISTRICT/DISTRICTWIDE		996,825	143,437	-	78,367	221,804	775,021	22%
ACTIVE PROJECTS - ALL SITES		204,180,601	185,981,164	191,439	28,357,384	214,529,987	(10,349,386)	105%

Negative Project Balance due to Measure Q borrowing \$17,773,600 from Measure E to issue Purchase Orders.

RANCHO SANTIAGO COMMUNITY COLLEGE DISTRICT

MEASURE E

Projects Cost Summary

7/31/14 on 8/19/14

Special Project Numbers	Description	Project Allocation	Total PY Expenditures	FY 2014-2015		Cumulative Exp & Enc	Project Balance	% Spent
				Expenditures	Encumbrances			
COMPLETED PROJECTS								
SANTA ANA COLLEGE								
3002	SAC Library Renovation	339,623	339,623	-	-	339,623	-	100%
3007	Child Care/Classroom-Centennial Renovate and Improve Centennial Ed Center	1,662,032	1,662,032	-	-	1,662,032	-	100%
3013	Acquisition of Land Adjacent to SAC	15,962,453	15,962,453	-	-	15,962,453	-	100%
3016	Design New Child Development Center Construct New Child Development Center	10,362,051	10,362,051	-	-	10,362,051	-	100%
3017	Design Women's Locker Room Construct Women's Locker Room Augment State-Funded PE Seismic Project	14,455,332	14,455,332	-	-	14,455,332	-	100%
3019	Design Sheriff Training Facility Construct Sheriff Training Facility Fire Science Program (Net 6 Facility) Fire Science Prog. @ MCAS, Inc. 2	29,121,885	29,121,885	-	-	29,121,885	-	100%
3020	Design/Construct Digital Media Center	14,000,656	14,000,656	-	-	14,000,656	-	100%
3028	Design & Construct Parking Structure	2,046,955	2,046,955	-	-	2,046,955	-	100%
3034	SAC Sheriff Training Academy Road	56,239	56,239	-	-	56,239	-	100%
3038	Campus Lighting Upgrade	6,825	6,825	-	-	6,825	-	100%
TOTAL SANTA ANA COLLEGE		88,014,051	88,014,051	-	-	88,014,051	-	100%
SANTIAGO CANYON COLLEGE								
3011	Land Acquisition	24,791,777	24,791,777	-	-	24,791,777	-	100%
3012	Acquire Prop & Construct Cont Ed	27,554,640	27,554,640	-	-	27,554,640	-	100%
3014	Construct New Library & Resource Center	4,375,350	4,375,350	-	-	4,375,350	-	100%
3021	Construct Student Services & Classroom Bldg	8,073,049	8,073,049	-	-	8,073,049	-	100%
3027	Construct Additional Parking Facilities	1,047,212	1,047,212	-	-	1,047,212	-	100%
TOTAL SANTIAGO CANYON COLLEGE		65,842,028	65,842,028	-	-	65,842,028	-	100%
DISTRICT/ DISTRICTWIDE OPERATIONS								
3009	Replace Aging Telephone & Computer Network	14,056,433	14,056,433	-	-	14,056,433	-	100%
3039	LED Lighting Upgrade	471,600	157,200	-	-	157,200	314,400	33%
TOTAL DISTRICT/DISTRICTWIDE		14,528,033	14,213,633	-	-	14,213,633	314,400	98%
COMPLETED PROJECTS - ALL SITES		168,384,112	168,069,712	-	-	168,069,712	314,400.00	100%
RECAP:								
Santa Ana College		169,819,288	157,653,188	189,439	25,622,089	183,464,716	(13,645,428)	108%
Santiago Canyon College		187,220,567	182,040,618	2,000	2,656,928	184,699,546	2,521,021	99%
District/Districtwide Operations		15,524,858	14,357,070	0	78,367	14,435,437	1,089,421	93%
GRAND TOTAL - ALL SITES		372,564,713	354,050,875	191,439	28,357,384	382,599,699	(10,034,986)	103%

Rancho Santiago Community College
Unrestricted General Fund Cash Flow Summary
FY 2014-15, 2013-2014, 2012-2013 YTD-August 31, 2014

FY 2014/2015												
	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Fund Balance	\$27,674,517.62	\$24,841,330.95	\$16,392,503.53	\$16,392,503.53	\$16,392,503.53	\$16,392,503.53	\$16,392,503.53	\$16,392,503.53	\$16,392,503.53	\$16,392,503.53	\$16,392,503.53	\$16,392,503.53
Total Revenues	4,084,712.53	2,277,677.08										
Total Expenditures	6,917,899.20	10,726,504.50										
Change in Fund Balance	(2,833,186.67)	(8,448,827.42)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Fund Balance	\$24,841,330.95	\$16,392,503.53	\$16,392,503.53	\$16,392,503.53	\$16,392,503.53	\$16,392,503.53	\$16,392,503.53	\$16,392,503.53	\$16,392,503.53	\$16,392,503.53	\$16,392,503.53	\$16,392,503.53

FY 2013/2014												
	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Fund Balance	\$38,041,016.13	\$41,887,699.97	\$38,273,514.95	\$38,688,688.15	\$23,991,289.19	\$19,495,673.39	\$34,226,442.98	\$34,753,317.06	\$30,609,859.00	\$24,741,131.75	\$28,277,853.11	\$19,262,978.98
Total Revenues	10,633,556.66	7,512,478.15	11,348,517.88	6,107,262.90	9,095,910.84	27,141,703.57	11,706,459.73	8,127,997.25	6,265,170.50	16,419,598.47	3,812,811.82	25,254,449.42
Total Expenditures	6,786,872.82	11,126,663.17	10,933,344.68	20,804,661.86	13,591,526.64	12,410,933.98	11,179,585.65	12,271,455.31	12,133,897.75	12,882,877.11	12,827,685.95	16,842,910.78
Change in Fund Balance	3,846,683.84	(3,614,185.02)	415,173.20	(14,697,398.96)	(4,495,615.80)	14,730,769.59	526,874.08	(4,143,458.06)	(5,868,727.25)	3,536,721.36	(9,014,874.13)	8,411,538.64
Ending Fund Balance	\$41,887,699.97	\$38,273,514.95	\$38,688,688.15	\$23,991,289.19	\$19,495,673.39	\$34,226,442.98	\$34,753,317.06	\$30,609,859.00	\$24,741,131.75	\$28,277,853.11	\$19,262,978.98	\$27,674,517.62

FY 2012/2013 ¹												
	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Fund Balance	\$43,867,759.21	\$45,064,223.43	\$42,680,768.77	\$34,999,185.38	\$25,592,219.28	\$26,110,634.15	\$42,703,804.07	\$37,375,292.75	\$26,174,139.21	\$15,079,007.51	\$18,190,051.48	\$9,508,085.73
Total Revenues	7,646,065.57	7,562,696.70	4,970,261.79	3,013,770.15	12,977,976.06	27,750,969.09	5,258,057.77	552,507.40	2,725,857.51	15,455,742.61	3,116,098.07	46,170,759.38
Total Expenditures	6,449,601.35	9,946,151.36	12,651,845.18	12,420,736.25	12,459,561.19	11,157,799.17	10,586,569.09	11,753,660.94	13,820,989.21	12,344,698.64	11,798,063.82	17,637,828.98
Change in Fund Balance	1,196,464.22	(2,383,454.66)	(7,681,583.39)	(9,406,966.10)	518,414.87	16,593,169.92	(5,328,511.32)	(11,201,153.54)	(11,095,131.70)	3,111,043.97	(8,681,965.75)	28,532,930.40
Ending Fund Balance	\$45,064,223.43	\$42,680,768.77	\$34,999,185.38	\$25,592,219.28	\$26,110,634.15	\$42,703,804.07	\$37,375,292.75	\$26,174,139.21	\$15,079,007.51	\$18,190,051.48	\$9,508,085.73	\$38,041,016.13

Notes:

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