



Santa Ana College • Santiago Canyon College

# ADOPTED BUDGET 2012 - 2013

**Rancho Santiago Community College District  
2012-13**

**ADOPTED BUDGET**

**Submitted on September 10, 2012**

**by**

**Raúl Rodríguez, Ph.D., Chancellor**

**to the**

**BOARD OF TRUSTEES**

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**Rancho Santiago Community College District**  
*Adopted Budget*  
**2012-13**

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## Chancellor's Message Adopted Budget 2012-13

Dear Members of the Board of Trustees:

The long-lasting national and state recession continues to have a dramatic effect in reducing revenues for the state of California. The state economy is recovering slowly but is still being held down by the home foreclosure crisis and at 10.7%, California's unemployment rate ranks third highest in the nation.

The 2012-13 enacted state budget relies again on a midyear trigger cut if revenues do not materialize. To even come close to revenue projections, voters will have to approve Proposition 30, the Governor's proposed tax increases, at the November ballot. Money raised by the measure through higher sales taxes and a surcharge levy on the highest-income taxpayers would be used mostly to prevent cuts in schools and colleges. If this initiative does not pass, this could mean cuts of at least \$338 million for Community Colleges representing a 7.5% workload measure reduction. For our district, reductions in state funding could be greater than \$8.5 million. On the flipside, if the taxes pass, the budget may offer additional restoration to the system of \$50 million, amounting to about a \$1 million increase to our budget. This is truly a year of uncertainty for Community Colleges and a very difficult year to plan our course offerings.

The proposed RSCCD Adopted Budget for 2012-13 is presented for your review and consideration. The budget assumes no Cost of Living Adjustment (COLA) or growth revenue, and includes a 5% contingency reserve per Board of Trustees approved budget assumptions. In addition, it includes a beginning Budget Stabilization Fund of \$29.8 million used to balance the unrestricted general fund budget with a planned \$2.4 million spend down, and an ending balance of \$27.4 million to assist the district in managing potential midyear state budget cuts and continuing to weather this budget storm. We believe we have positioned ourselves well to deal with these uncertainties.

This budget also transitions to the new SB 361 Budget Allocation Model (BAM) which moves our district to a revenue allocation system. The new model was developed from an accreditation recommendation to evaluate our budget model. Using the district's shared governance process, this model was recommended by the Budget Allocation and Planning Review Committee (BAPR). In this model, the colleges are credited for earned revenue and pay for the cost of the district operations and district-wide expenses based on their proportionate share of the funded Full Time Equivalent Students (FTES). The colleges also received their own carryover funds into the 2012-13 fiscal year and are held accountable to live within their budget allocations. This model will continue in transition until ongoing revenues and expenses are balanced without the need of the Budget Stabilization Fund.

I recognize and appreciate the continuing efforts of the colleges and the district office in evaluating programs and services and making difficult decisions that needed to be made regarding the budget. Depending on what happens with potential midyear reductions, more effort may be needed throughout the year to adjust for any further funding variations.

This proposed Adopted Budget came to me as a unanimous recommendation from BAPR through the shared governance process, and I recommend its approval.

Sincerely,

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

Raúl Rodríguez, PhD  
Chancellor

**Rancho Santiago Community College District**  
*Adopted Budget*  
**2012-13**

**List of Funds Budgeted**

General Fund		
Expenditures	\$ 171,219,535	
Board Policy Contingency (5%)	7,190,256	
Restricted Reserves	815,861	
Budget Stabilization	27,442,983	
Unrestricted Contingency	1,257,521	
Total General Fund	\$ 207,926,156	
Bond Interest and Redemption Funds		23,932,217
Bookstore Fund		9,858,944
Child Development Fund		5,373,027
Capital Outlay Projects Fund		25,135,301
General Obligation Bond Funds		69,829,313
Self-Insurance Fund - Property and Liability		2,920,446
Self-Insurance Fund - Workers' Compensation		8,329,277
Retiree Benefits Fund		(6,714,341)
Associated Students Fund		369,610
Student Financial Aid Fund		26,774,367
Community Education Fund		886,119
Diversified Trust Fund		2,051,976
Total All Funds		\$ 376,672,412

**Rancho Santiago Community College District**  
*Adopted Budget*  
**2012-13**

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**  
**2012-13**

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

<u>Revenues by Source</u>	2010-11 Actual Revenue	2011-12 Actual Revenue	2012-13 Tentative Budget	2012-13 Adopted Budget	% change 12/13 Adpt/ 11/12 Actual
8100 Federal Revenues					
8110 Forest Reserve	\$0	\$9,215	\$0	\$0	(100.00)
8120 Higher Education Act	2,015,331	2,388,177	3,648,915	2,293,236	(3.98)
8130 Workforce Investment Act (JTPA)	426,302	411,696	510,699	1,381,751	235.62
8140 Temporary Assistance for Needy Families (TANF)	103,860	107,115	107,688	107,688	0.53
8150 Student Financial Aid	8,963	12,535	46,447	59,119	371.63
8160 Veterans Education	0	0	0	0	-
8170 Vocational Technical Education Act (VTEA)	1,987,876	1,386,343	1,412,841	1,589,015	14.62
8199 Other Federal Revenues (ABE, CAMP, SBA, Gear Up, NSF)	7,866,640	7,675,245	8,529,790	6,631,041	(13.60)
Total Federal Revenues	<u>12,408,972</u>	<u>11,990,326</u>	<u>14,256,380</u>	<u>12,061,850</u>	0.60
8600 State Revenues					
8611 Apprenticeship Allowance	1,389,973	1,389,973	1,389,973	1,389,973	-
8612 State General Apportionment	87,771,934	79,976,584	79,638,259	77,439,142	(3.17)
8612 State General Apportionment-prior year adjustment	1,396,083	1,620,985	0	0	(100.00)
8619 Other General Apportionments-Enrollment Fee Admin-2%	101,073	84,026	86,730	86,730	3.22
8619 Other General Apportionments-Part-Time Faculty Compensation	691,647	691,647	691,661	691,661	0.00
8622 Extended Opportunity Programs & Services (EOPS)	1,280,830	1,301,244	1,306,992	1,274,156	(2.08)
8623 Disabled Students Programs & Services (DSPS)	1,447,511	1,524,642	1,441,154	1,441,154	(5.48)
8625 CalWORKS	201,620	270,760	296,080	296,080	9.35
8626 Telecomm./Technology Infrastructure Prog. (TTIP)	26,002	49,098	120,415	71,317	45.25
8629 Other Gen Categorical Apport-BSI	981,962	678,905	1,358,550	1,192,218	75.61
8629 Other Gen Categorical Apport-CARE	81,841	77,824	89,223	86,523	11.18
8629 Other Gen Categorical Apport-Equal Employment Opportunity	16,482	1,659	12,786	11,127	570.71
8629 Other Gen Categorical Apport-Matriculation-Credit	1,559,987	1,273,163	1,337,781	1,337,781	5.08
8629 Other Gen Categorical Apport-Matriculation-Non-Credit	1,392,594	1,310,273	1,327,254	1,327,254	1.30
8629 Other Gen Categorical Apport-Student Financial Aid Admin	890,339	1,137,904	1,132,904	933,617	(17.95)
8659 Other Reimb Categorical Allow-Career Tech Education	332,765	548,409	1,383,950	1,183,185	115.75
8659 Other Reimb Categorical Allow-Economic Development	691,522	1,570,446	1,746,710	1,873,308	19.29



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

<u>Revenues by Source</u>	2010-11 Actual Revenue	2011-12 Actual Revenue	2012-13 Tentative Budget	2012-13 Adopted Budget	% change 12/13 Adpt/ 11/12 Actual
8659 Other Reimb Categorical Allow-Other	549,226	372,989	536,701	581,193	55.82
8672 Homeowners' Property Tax Relief	328,271	319,546	349,722	364,243	13.99
8681 State Lottery Proceeds	3,610,301	4,732,850	3,989,035	4,359,145	(7.90)
8682 State Mandated Costs	544,145	157,777	0	782,028	395.65
8699 Other Misc State Revenue	0	(828)	0	0	(100.00)
Total State Revenues	105,286,108	99,089,876	98,235,880	96,721,835	(2.39)
8800 Local Revenues					
8810 Tax Allocation, Redevelopment	86,550	1,429,768	0	1,629,760	13.99
8811 Tax Allocation, Secured Roll	36,047,336	35,897,784	33,615,091	38,056,069	6.01
8812 Tax Allocation, Supplement Roll	510,125	229,754	543,460	261,891	13.99
8813 Tax Allocation, Unsecured Roll	1,506,106	1,471,379	1,604,525	1,677,192	13.99
Property Tax Deficit Estimate	0	0	0	0	-
8816 Prior Years' Taxes	1,203,276	851,293	1,281,907	970,370	13.99
8817 Education Revenue Augmentation Fund (ERAF)	2,600,754	(2,511,684)	(3,057,797)	0	(100.00)
8820 Contrib, Gifts, Grants & Endowment	33,925	(74)	4,412	2,162	(3,021.62)
8831 Contract Instructional Service	25,646	56,598	182,711	172,711	205.15
8850 Rents and Leases	326,037	347,800	310,202	310,202	(10.81)
8860 Interest & Investment Income	353,849	315,940	201,000	261,000	(17.39)
8867 Gain(Loss)on Invest-Unrealized	(30,886)	2,413	0	0	(100.00)
8874 CCC Enrollment Fees	6,248,695	7,439,602	7,001,474	7,419,246	(0.27)
CCC Enrollment Fees (Deficit Factor)	0	0	0	0	-
8876 Health Services Fees	963,920	961,766	1,007,669	991,833	3.13
8880 Nonresident Tuition	1,971,055	1,616,463	1,650,000	1,650,000	2.07
8882 Parking Fees & Bus Passes	927,903	859,906	932,100	860,000	0.01
8885 Student ID & ASB Fees	59,223	52,778	59,224	0	(100.00)
8890 Other Local Revenues (Student Transcript/Representation/ Discounts/Fines/Instr. Mat./Health Serv. Use Fees, etc.)	283,235	298,353	285,150	200,617	(32.76)
8891 Other Local Rev - Special Proj	281,208	(93,602)	230,807	308,594	(429.69)
Total Local Revenues	53,397,957	49,226,237	45,851,935	54,771,647	11.27

**Rancho Santiago Community College District**  
*Adopted Budget*  
**2012-13**

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

<u>Revenues by Source</u>	2010-11 Actual Revenue	2011-12 Actual Revenue	2012-13 Tentative Budget	2012-13 Adopted Budget	% change 12/13 Adpt/ 11/12 Actual
8900 Other Financing Sources					
8910 Proceeds-Sale of Equip & Suppl	6,779	41,176	5,000	5,000	(87.86)
8981 Interfund Transfer In	10,500	0	10,500	0	-
Total Other Sources	<u>17,279</u>	<u>41,176</u>	<u>15,500</u>	<u>5,000</u>	(87.86)
Total Revenues	<u>171,110,316</u>	<u>160,347,615</u>	<u>158,359,695</u>	<u>163,560,332</u>	2.00
Net Beginning Balance	32,190,876	47,079,378	42,358,718	44,365,824	(5.76)
Adjustments to Beginning Balance	0	0	0	0	-
Adjusted Beginning Fund Balance	<u>32,190,876</u>	<u>47,079,378</u>	<u>42,358,718</u>	<u>44,365,824</u>	(5.76)
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u><u>\$203,301,192</u></u>	<u><u>\$207,426,993</u></u>	<u><u>\$200,718,413</u></u>	<u><u>\$207,926,156</u></u>	0.24

**Rancho Santiago Community College District**  
**Adopted Budget**  
**2012-13**

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

<u>Expenditures by Object</u>	<b>2010-11 Actual Expenses</b>	<b>2011-12 Actual Expenses</b>	<b>2012-13 Tentative Budget</b>	<b>2012-13 Adopted Budget</b>	<b>% change 12/13 Adpt/ 11/12 Actual</b>
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$22,206,383	\$23,189,065	\$24,555,092	\$23,468,308	1.20
1200 Non-Instructional Salaries, Regular Contract	13,747,886	14,451,137	13,870,560	14,301,246	(1.04)
1300 Instructional Salaries, Other Non-Regular	21,029,886	18,848,361	16,019,327	17,052,097	(9.53)
1400 Non-Instructional Salaries, Other Non-Regular	3,850,013	3,734,717	3,451,724	3,965,060	6.17
Subtotal	<u>60,834,168</u>	<u>60,223,280</u>	<u>57,896,703</u>	<u>58,786,711</u>	(2.39)
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	28,162,026	28,722,000	30,260,001	30,341,055	5.64
2200 Instructional Aides, Regular Full Time	878,444	871,035	887,232	903,689	3.75
2300 Non-Instructional Salaries, Other	4,120,511	4,413,985	5,158,275	5,224,652	18.37
2400 Instructional Aides, Other	2,054,324	2,194,030	2,719,333	2,522,538	14.97
Subtotal	<u>35,215,305</u>	<u>36,201,050</u>	<u>39,024,841</u>	<u>38,991,934</u>	7.71
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	4,522,212	4,717,125	4,546,934	4,656,043	(1.29)
3200 Public Employees' Retirement System Fund	3,538,478	3,707,322	4,063,547	4,052,292	9.31
3300 Old Age, Survivors, Disability, and Health Ins.	3,457,166	3,558,175	3,738,524	3,766,976	5.87
3400 Health and Welfare Benefits	18,522,921	22,204,270	21,847,278	21,554,262	(2.93)
3500 State Unemployment Insurance	706,335	1,719,726	1,708,705	1,344,715	(21.81)
3600 Workers' Compensation Insurance	2,340,757	2,423,298	2,270,071	2,289,575	(5.52)
3900 Other Benefits	1,238,696	1,248,559	1,268,914	1,260,484	0.96
Subtotal	<u>34,326,565</u>	<u>39,578,475</u>	<u>39,443,973</u>	<u>38,924,347</u>	(1.65)
<b>TOTAL SALARIES/BENEFITS</b>	<b>130,376,038</b>	<b>136,002,805</b>	<b>136,365,517</b>	<b>136,702,992</b>	<b>0.51</b>
<b>Salaries/Benefits Cost % of Total Expenditures</b>	<b>85%</b>	<b>85%</b>	<b>82%</b>	<b>81%</b>	

**Rancho Santiago Community College District**  
**Adopted Budget**  
**2012-13**

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

<u>Expenditures by Object</u>	<b>2010-11 Actual Expenses</b>	<b>2011-12 Actual Expenses</b>	<b>2012-13 Tentative Budget</b>	<b>2012-13 Adopted Budget</b>	<b>% change 12/13 Adpt/ 11/12 Actual</b>
4000 Books and Supplies					
4100 Textbooks	0	0	0	0	-
4200 Other Books	133,452	100,701	172,914	182,835	81.56
4300 Instructional Supplies	1,003,812	791,075	1,012,356	1,803,656	128.00
4400 Media Supplies	0	0	0	0	-
4500 Maintenance Supplies	241,129	231,033	269,867	285,977	23.78
4600 Non-Instructional Supplies	1,001,934	894,195	1,138,848	1,098,607	22.86
4700 Food Supplies	71,327	99,040	153,011	124,616	25.82
Subtotal	2,451,654	2,116,044	2,746,996	3,495,691	65.20
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	2,869,517	3,224,484	4,431,148	2,885,745	(10.51)
5200 Travel & Conference Expenses	384,417	450,697	722,185	613,954	36.22
5300 Dues & Memberships	137,754	166,141	186,000	175,374	5.56
5400 Insurance	1,183,049	1,440,580	1,321,876	1,896,220	31.63
5500 Utilities & Housekeeping Svcs	3,944,776	3,814,079	4,364,570	4,385,999	14.99
5600 Rents, Leases & Repairs	3,409,075	3,385,507	3,783,850	4,017,773	18.68
5700 Legal, Election & Audit Exp	466,234	709,480	917,245	917,245	29.28
5800 Other Operating Exp & Services	5,043,562	4,872,974	5,530,274	6,221,188	27.67
5900 Other (Transp., Postage, Reproduction, Special Proj., etc.)	1,012,755	1,214,472	2,814,136	4,914,504	304.66
Subtotal	18,451,139	19,278,414	24,071,284	26,028,002	35.01
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	0	0	0	0	-
6200 Buildings	12,825	2,989	122,639	118,139	3,852.46
6300 Library Books	74,453	73,971	78,618	78,618	6.28
6400 Equipment	2,797,873	2,823,482	2,924,076	2,728,780	(3.35)
Subtotal	2,885,151	2,900,442	3,125,333	2,925,537	0.87
Subtotal, Expenditures (1000 - 6000)	154,163,982	160,297,705	166,309,130	169,152,222	5.52

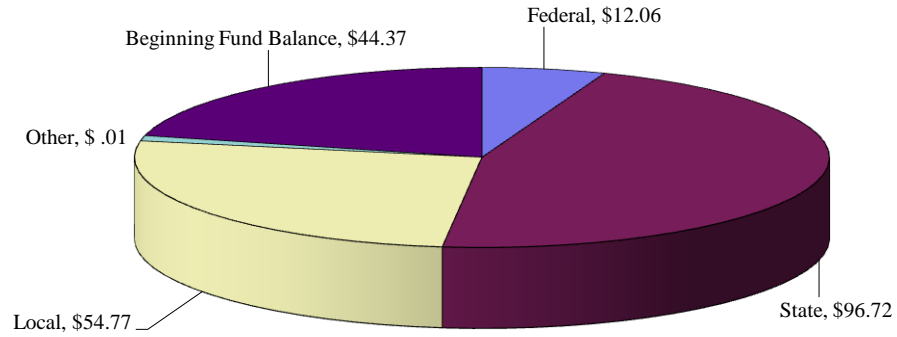
**Rancho Santiago Community College District**  
**Adopted Budget**  
**2012-13**

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

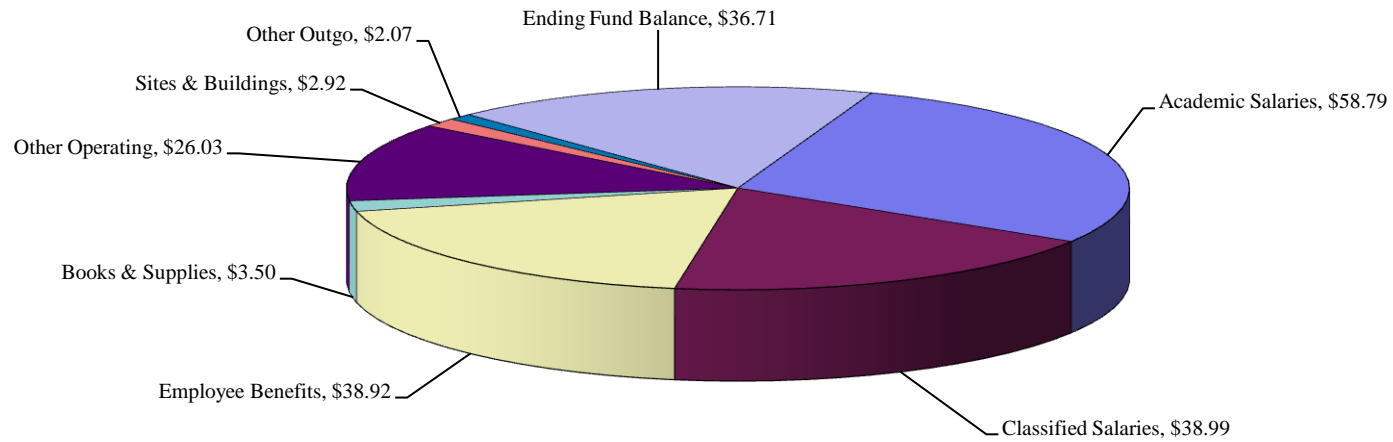
<u>Expenditures by Object</u>	<b>2010-11 Actual Expenses</b>	<b>2011-12 Actual Expenses</b>	<b>2012-13 Tentative Budget</b>	<b>2012-13 Adopted Budget</b>	<b>% change 12/13 Adpt/ 11/12 Actual</b>
7000 Other Outgo					
7200 Intrafund Transfers Out	0	5,620	0	0	(100.00)
7300 Interfund Transfers Out	1,521,041	2,109,019	1,374,019	1,500,000	(28.88)
7600 Other Student Aid	536,791	648,825	746,411	567,313	(12.56)
Subtotal	2,057,832	2,763,464	2,120,430	2,067,313	(25.19)
Subtotal, Expenditures (1000 - 7000)	156,221,814	163,061,169	168,429,560	171,219,535	5.00
7900 Reserve for Contingencies					
7920 Restricted Contingency-Safety & Parking	0	0	340,498	249,411	-
7920 Restricted Contingency-Health Services	0	0	202,459	466,450	-
7930 Board Policy Contingency (5%)	0	0	6,937,535	7,190,256	-
7940 Reserved for Special Purposes-Student ID Card Fees	0	0	194,973	0	-
7940 Revolving Cash Accounts	0	0	100,000	100,000	-
7950 Budget Stabilization	0	0	0	27,442,983	-
Total Designated	0	0	7,775,465	35,449,100	-
7910 Unrestricted Contingency	47,079,378	44,365,824	24,513,388	1,257,521	(97.17)
Subtotal Expenditures (7900)	47,079,378	44,365,824	32,288,853	36,706,621	(17.26)
Total Expenditures, Other Outgo and Ending Fund Balance	\$203,301,192	\$207,426,993	\$200,718,413	\$207,926,156	0.24

**Rancho Santiago Community College District**  
*Adopted Budget 2012-13*  
**General Fund - Combined - Restricted and Unrestricted - Fund 11, 12, 13**

**Revenue in Millions**



**Expenditures in Millions**



**Rancho Santiago Community College District**  
**Adopted Budget**  
**2012-13**

<b>General Fund Revenue Budget - Combined - Unrestricted - Fund 11, 13</b>						
<b>Revenues by Source</b>	<b>2011-12 Adopted Budget</b>	<b>2011-12 Allocated Budget</b>	<b>2011-12 Actual Revenue</b>	<b>% change 11/12 Actual/ 11/12 Budget</b>	<b>2012-13 Adopted Budget</b>	<b>% change 12/13 Adpt/ 11/12 Actual</b>
8100 Federal Revenues						
8110 Forest Reserve	\$0	\$0	\$9,215	-	\$0	(100.00)
Total Federal Revenues	<u>0</u>	<u>0</u>	<u>9,215</u>	-	<u>0</u>	<u>(100.00)</u>
8600 State Revenues						
8611 Apprenticeship Allowance	1,389,973	1,389,973	1,389,973	-	1,389,973	-
8612 State General Apportionment	78,421,923	81,210,988	79,976,584	(1.52)	77,439,142	(3.17)
8612 State General Apportionment-prior year adjustment	0	728,307	1,620,985	122.57	0	(100.00)
8619 Other General Apportionments-Enroll Fee Admin-2%	86,730	84,026	84,026	-	86,730	3.22
8619 Other General Apportionments-Part-Time Fac Comp	691,661	691,647	691,647	-	691,661	0.00
8672 Homeowners' Property Tax Relief	349,722	319,546	319,546	-	364,243	13.99
8681 State Lottery Proceeds	3,276,087	3,276,087	3,833,379	17.01	3,515,440	(8.29)
8682 State Mandated Costs	0	0	157,777	-	782,028	395.65
8699 Other Misc State Revenue	0	0	(828)	-	0	(100.00)
Total State Revenues	<u>84,216,096</u>	<u>87,700,574</u>	<u>88,073,089</u>	0.42	<u>84,269,217</u>	<u>(4.32)</u>
8800 Local Revenues						
8810 Tax Allocation, Redevelopment	0	529,770	1,429,768	169.88	1,629,760	13.99
8811 Tax Allocation, Secured Roll	37,348,513	36,980,329	35,897,784	(2.93)	38,056,069	6.01
8812 Tax Allocation, Supplement Roll	543,460	229,754	229,754	-	261,891	13.99
8813 Tax Allocation, Unsecured Roll	1,604,525	1,250,064	1,471,379	17.70	1,677,192	13.99
8816 Prior Years' Taxes	1,281,907	826,961	851,293	2.94	970,370	13.99
8817 Education Revenue Augmentation Fund (ERAF)	0	(3,057,797)	(2,511,684)	(17.86)	0	(100.00)
8820 Contrib, Gifts, Grants & Endowment	1,050	1,050	5	(99.52)	1,050	20,900.00
8850 Rents and Leases	310,202	310,202	347,800	12.12	310,202	(10.81)
8860 Interest & Investment Income	251,000	296,976	315,940	6.39	261,000	(17.39)
8867 Gain(Loss)on Invest-Unrealized	0	0	2,413	-	0	(100.00)
8874 CCC Enrollment Fees	7,661,748	7,109,374	7,439,602	4.64	7,419,246	(0.27)
8880 Nonresident Tuition	2,000,000	2,000,000	1,616,463	(19.18)	1,650,000	2.07
8885 Student ID & ASB Fees	59,224	59,224	52,778	(10.88)	0	(100.00)

**Rancho Santiago Community College District**  
**Adopted Budget**  
**2012-13**

<b>General Fund Revenue Budget - Combined - Unrestricted - Fund 11, 13</b>						
<b>Revenues by Source</b>	<b>2011-12 Adopted Budget</b>	<b>2011-12 Allocated Budget</b>	<b>2011-12 Actual Revenue</b>	<b>% change 11/12 Actual/ 11/12 Budget</b>	<b>2012-13 Adopted Budget</b>	<b>% change 12/13 Adpt/ 11/12 Actual</b>
8890 Transcript/Representation/ Discounts/Fines/Instr. Mat./Health Serv. Use Fees,	207,931	232,582	166,992	(28.20)	63,265	(62.11)
8891 Other Local Rev - Special Proj	0	0	(313,290)	-	0	(100.00)
<b>Total Local Revenues</b>	<b>51,269,560</b>	<b>46,768,489</b>	<b>46,996,997</b>	<b>0.49</b>	<b>52,300,045</b>	<b>11.28</b>
8900 Other Financing Sources						
8910 Proceeds-Sale of Equip & Suppl	6,000	6,000	41,176	586.27	5,000	(87.86)
8981 Interfund Transfer In	10,500	10,500	0	(100.00)	0	-
<b>Total Other Sources</b>	<b>16,500</b>	<b>16,500</b>	<b>41,176</b>	<b>149.55</b>	<b>5,000</b>	<b>(87.86)</b>
<b>Total Revenues</b>	<b>135,502,156</b>	<b>134,485,563</b>	<b>135,120,477</b>	<b>0.47</b>	<b>136,574,262</b>	<b>1.08</b>
Net Beginning Balance	46,173,393	46,173,393	46,173,393	-	43,221,615	(6.39)
Adjustments to Beginning Balance	0	0	77,904	-	0	(100.00)
<b>Adjusted Beginning Fund Balance</b>	<b>46,173,393</b>	<b>46,173,393</b>	<b>46,251,297</b>	<b>0.17</b>	<b>43,221,615</b>	<b>(6.55)</b>
<b>Total Revenues, Other Financing Sources and Beginning Fund Balance</b>	<b>\$181,675,549</b>	<b>\$180,658,956</b>	<b>\$181,371,774</b>	<b>0.39</b>	<b>\$179,795,877</b>	<b>(0.87)</b>



**Rancho Santiago Community College District**  
**Adopted Budget**  
**2012-13**

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

<u>Expenditures by Object</u>	<b>2011-12 Adopted Budget</b>	<b>2011-12 Allocated Budget</b>	<b>2011-12 Actual Expenses</b>	<b>% change 11/12 Actual/ 11/12 Budget</b>	<b>2012-13 Adopted Budget</b>	<b>% change 12/13 Adpt/ 11/12 Actual</b>
1000 Academic Salaries						
1100 Instructional Salaries, Regular Contract	\$24,911,313	\$24,831,394	\$23,042,653	(7.20)	\$23,262,109	0.95
1200 Non-Instructional Salaries, Regular Contract	12,213,984	12,903,496	12,769,424	(1.04)	12,765,283	(0.03)
1300 Instructional Salaries, Other Non-Regular	16,324,610	16,847,737	18,397,589	9.20	16,521,572	(10.20)
1400 Non-Instructional Salaries, Other Non-Regular	553,546	544,293	864,390	58.81	1,045,037	20.90
Subtotal	<u>54,003,453</u>	<u>55,126,920</u>	<u>55,074,056</u>	(0.10)	<u>53,594,001</u>	(2.69)
2000 Classified Salaries						
2100 Non-Instructional Salaries, Regular Full Time	25,676,243	25,836,766	24,149,438	(6.53)	26,070,318	7.95
2200 Instructional Aides, Regular Full Time	887,608	875,256	871,035	(0.48)	903,689	3.75
2300 Non-Instructional Salaries, Other	1,512,288	1,447,456	1,238,645	(14.43)	1,710,650	38.11
2400 Instructional Aides, Other	1,375,461	1,499,996	1,372,832	(8.48)	1,431,086	4.24
Subtotal	<u>29,451,600</u>	<u>29,659,474</u>	<u>27,631,950</u>	(6.84)	<u>30,115,743</u>	8.99
3000 Employee Benefits						
3100 State Teachers' Retirement System Fund	5,097,988	4,228,571	4,362,624	3.17	4,237,792	(2.86)
3200 Public Employees' Retirement System Fund	4,056,036	3,808,052	2,997,997	(21.27)	3,304,817	10.23
3300 Old Age, Survivors, Disability, and Health Ins.	3,136,187	3,198,298	2,932,456	(8.31)	3,110,657	6.08
3400 Health and Welfare Benefits	19,913,664	19,769,295	20,708,086	4.75	20,017,980	(3.33)
3500 State Unemployment Insurance	1,772,211	1,556,232	1,508,160	(3.09)	1,136,811	(24.62)
3600 Workers' Compensation Insurance	1,988,623	1,997,411	2,091,083	4.69	1,952,958	(6.61)
3900 Other Benefits	1,097,179	1,155,033	1,112,486	(3.68)	1,130,038	1.58
Subtotal	<u>37,061,888</u>	<u>35,712,892</u>	<u>35,712,892</u>	-	<u>34,891,053</u>	(2.30)
<b>TOTAL SALARIES/BENEFITS</b>	<b>120,516,941</b>	<b>120,499,286</b>	<b>118,418,898</b>	<b>(6.93)</b>	<b>118,600,797</b>	<b>0.15</b>

**Rancho Santiago Community College District**  
**Adopted Budget**  
**2012-13**

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

<b>Expenditures by Object</b>	<b>2011-12 Adopted Budget</b>	<b>2011-12 Allocated Budget</b>	<b>2011-12 Actual Expenses</b>	<b>% change 11/12 Actual/ 11/12 Budget</b>	<b>2012-13 Adopted Budget</b>	<b>% change 12/13 Adpt/ 11/12 Actual</b>
4000 Books and Supplies						
4100 Textbooks	0	0	0	-	0	-
4200 Other Books	6,550	6,656	2,864	(56.97)	6,500	126.96
4300 Instructional Supplies	160,056	113,319	102,629	(9.43)	146,624	42.87
4400 Media Supplies	0	0	0	-	0	-
4500 Maintenance Supplies	266,457	258,797	231,033	(10.73)	273,977	18.59
4600 Non-Instructional Supplies	696,997	697,897	576,712	(17.36)	622,239	7.89
4700 Food Supplies	11,714	14,843	6,236	(57.99)	11,441	83.47
Subtotal	<u>1,141,774</u>	<u>1,091,512</u>	<u>919,474</u>	(15.76)	<u>1,060,781</u>	15.37
5000 Services and Other Operating Expenses						
5100 Personal & Consultant Svcs	1,210,645	1,020,182	798,888	(21.69)	830,682	3.98
5200 Travel & Conference Expenses	149,300	138,081	68,010	(50.75)	155,081	128.03
5300 Dues & Memberships	208,781	213,292	137,979	(35.31)	157,419	14.09
5400 Insurance	1,321,876	1,321,876	1,375,425	4.05	1,826,654	32.81
5500 Utilities & Housekeeping Svcs	6,226,686	6,150,881	3,809,314	(38.07)	4,380,535	15.00
5600 Rents, Leases & Repairs	3,518,014	3,422,902	3,127,936	(8.62)	3,686,164	17.85
5700 Legal, Election & Audit Exp	525,780	771,873	709,480	(8.08)	915,780	29.08
5800 Other Operating Exp & Services	5,000,909	5,371,202	4,425,756	(17.60)	5,651,125	27.69
5900 Other (Transp., Postge, Reprod., Spec. Proj., etc.)	1,434,255	1,025,842	872,557	(14.94)	3,676,451	321.34
Subtotal	<u>19,596,246</u>	<u>19,436,131</u>	<u>15,325,345</u>	(21.15)	<u>21,279,891</u>	38.85
6000 Sites, Buildings, Books, and Equipment						
6100 Sites & Site Improvements	0	0	0	-	0	-
6200 Buildings	119,989	39,989	2,989	(92.53)	117,989	3,847.44
6300 Library Books	39,914	33,992	33,112	(2.59)	39,196	18.37
6400 Equipment	912,945	1,586,844	1,401,836	(11.66)	1,206,463	(13.94)
Subtotal	<u>1,072,848</u>	<u>1,660,825</u>	<u>1,437,937</u>	(13.42)	<u>1,363,648</u>	(5.17)
Subtotal, Expenditures (1000 - 6000)	<u>142,327,809</u>	<u>142,687,754</u>	<u>136,101,654</u>	(4.62)	<u>142,305,117</u>	4.56

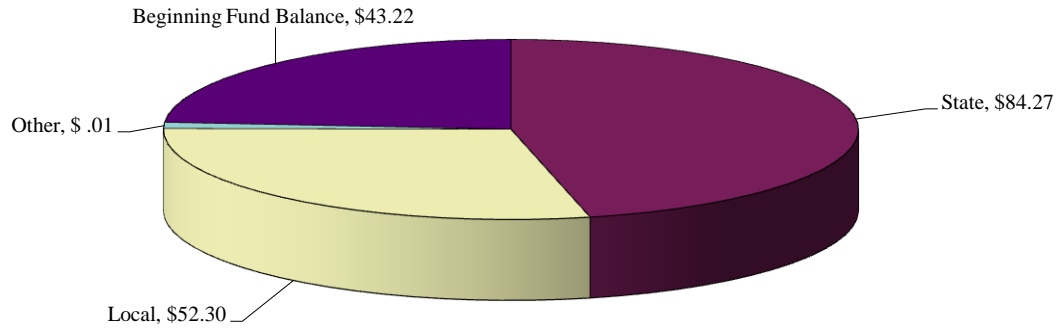
**Rancho Santiago Community College District**  
**Adopted Budget**  
**2012-13**

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

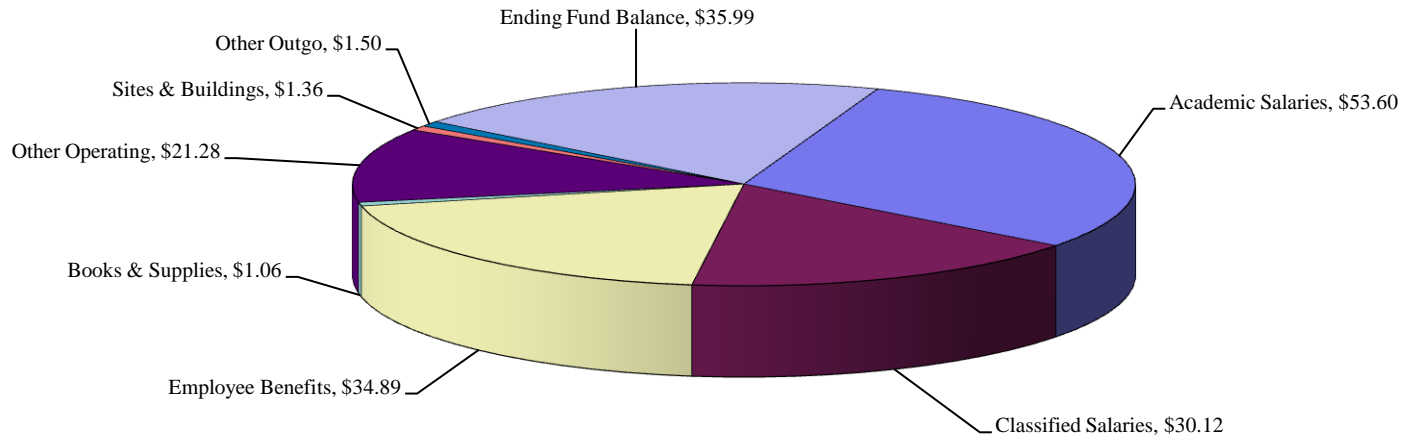
<u>Expenditures by Object</u>	<b>2011-12 Adopted Budget</b>	<b>2011-12 Allocated Budget</b>	<b>2011-12 Actual Expenses</b>	<b>% change 11/12 Actual/ 11/12 Budget</b>	<b>2012-13 Adopted Budget</b>	<b>% change 12/13 Adpt/ 11/12 Actual</b>
7000 Other Outgo						
7200 Intrafund Transfers Out	0	0	(60,702)	-	0	(100.00)
7300 Interfund Transfers Out	1,521,041	1,521,041	2,109,019	38.66	1,500,000	(28.88)
7600 Other Student Aid	0	188	188	-	0	(100.00)
Subtotal	<u>1,521,041</u>	<u>1,521,229</u>	<u>2,048,505</u>	34.66	<u>1,500,000</u>	(26.78)
Subtotal, Expenditures (1000 - 7000)	<u>143,848,850</u>	<u>144,208,983</u>	<u>138,150,159</u>	(4.20)	<u>143,805,117</u>	4.09
7900 Reserve for Contingencies						
7930 Board Policy Contingency (5%)	8,447,993	8,447,993	0	(100.00)	7,190,256	-
7940 Reserved for Special Purposes	2,371,780	2,376,718	0	(100.00)	0	-
7940 Revolving Cash Accounts	100,000	100,000	0	(100.00)	100,000	-
7950 Budget Stabilization	0	0	0	-	27,442,983	-
Total Designated	<u>10,919,773</u>	<u>10,924,711</u>	<u>0</u>	(100.00)	<u>34,733,239</u>	-
7910 Unrestricted Contingency	26,906,926	25,525,262	43,221,615	69.33	1,257,521	(97.09)
Subtotal Expenditures (7900)	<u>37,826,699</u>	<u>36,449,973</u>	<u>43,221,615</u>	18.58	<u>35,990,760</u>	(16.73)
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$181,675,549</u>	<u>\$180,658,956</u>	<u>\$181,371,774</u>	0.39	<u>\$179,795,877</u>	(0.87)

**Rancho Santiago Community College District**  
*Adopted Budget 2012-13*  
**General Fund - Combined - Restricted and Unrestricted - Fund 11, 12, 13**

**Revenue in Millions**



**Expenditures in Millions**



**Rancho Santiago Community College District**  
*Adopted Budget*  
**2012-13**

<b>Santa Ana College</b>	<b>Fund 11 Unrestricted</b>	<b>%</b>	<b>Fund 13 One-Time</b>	<b>%</b>	<b>Fund 11/13 Unrestricted</b>	<b>%</b>	<b>Fund 12 Restricted</b>	<b>%</b>	<b>Fund 11/12/13 Combined</b>	<b>%</b>
Academic Salaries	37,169,637		158,517		37,328,154		3,868,665		41,196,819	
Classified Salaries	11,733,608		756,039		12,489,647		5,060,889		17,550,536	
Employee Benefits	15,273,873		36,477		15,310,350		2,428,067		17,738,417	
Supplies & Materials	633,148		4,716		637,864		1,554,732		2,192,596	
Other Operating Exp & Services	1,133,764		7,039,671		8,173,435		2,292,471		10,465,906	
Capital Outlay	91,429		261		91,690		1,052,064		1,143,754	
Other Outgo	0		0		0		827,235		827,235	
<b>Grand Total</b>	<b>\$66,035,459</b>	<b>54.86%</b>	<b>\$7,995,681</b>	<b>56.33%</b>	<b>\$74,031,140</b>	<b>55.01%</b>	<b>\$17,084,123</b>	<b>60.73%</b>	<b>\$91,115,263</b>	<b>56.00%</b>

<b>Santiago Canyon College</b>	<b>Fund 11 Unrestricted</b>	<b>%</b>	<b>Fund 13 One-Time</b>	<b>%</b>	<b>Fund 11/13 Unrestricted</b>	<b>%</b>	<b>Fund 12 Restricted</b>	<b>%</b>	<b>Fund 11/12/13 Combined</b>	<b>%</b>
Academic Salaries	15,429,511		0		15,429,511		1,312,893		16,742,404	
Classified Salaries	5,921,712		0		5,921,712		1,823,798		7,745,510	
Employee Benefits	7,132,092		0		7,132,092		987,389		8,119,481	
Supplies & Materials	156,697		1,942		158,639		734,158		892,797	
Other Operating Exp & Services	900,475		3,180,456		4,080,931		591,063		4,671,994	
Capital Outlay	16,409		12,301		28,710		439,522		468,232	
Other Outgo	0		946,599		946,599		206,528		1,153,127	
<b>Grand Total</b>	<b>\$29,556,896</b>	<b>24.55%</b>	<b>\$4,141,298</b>	<b>29.18%</b>	<b>\$33,698,194</b>	<b>25.04%</b>	<b>\$6,095,351</b>	<b>21.67%</b>	<b>\$39,793,545</b>	<b>24.46%</b>

<b>District Office</b>	<b>Fund 11 Unrestricted</b>	<b>%</b>	<b>Fund 13 One-Time</b>	<b>%</b>	<b>Fund 11/13 Unrestricted</b>	<b>%</b>	<b>Fund 12 Restricted</b>	<b>%</b>	<b>Fund 11/12/13 Combined</b>	<b>%</b>
Academic Salaries	836,336		0		836,336		11,152		847,488	
Classified Salaries	11,704,384		0		11,704,384		1,991,504		13,695,888	
Employee Benefits	5,683,404		0		5,683,404		617,838		6,301,242	
Supplies & Materials	264,278		0		264,278		146,020		410,298	
Other Operating Exp & Services	5,052,516		1,746,355		6,798,871		1,864,577		8,663,448	
Capital Outlay	1,243,248		0		1,243,248		70,303		1,313,551	
Other Outgo	0		310,922		310,922		249,411		560,333	
<b>Grand Total</b>	<b>\$24,784,166</b>	<b>20.59%</b>	<b>\$2,057,277</b>	<b>14.49%</b>	<b>\$26,841,443</b>	<b>19.95%</b>	<b>\$4,950,805</b>	<b>17.60%</b>	<b>\$31,792,248</b>	<b>19.54%</b>

<b>Total Expenditures-excludes Districtwide</b>	<b>\$120,376,521</b>	<b>100.00%</b>	<b>\$14,194,256</b>	<b>100.00%</b>	<b>\$134,570,777</b>	<b>100.00%</b>	<b>\$28,130,279</b>	<b>100.00%</b>	<b>\$162,701,056</b>	<b>100.00%</b>
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<b>Districtwide</b>	<b>Fund 11 Unrestricted</b>	<b>%</b>	<b>Fund 13 One-Time</b>	<b>%</b>	<b>Fund 11/13 Unrestricted</b>	<b>%</b>	<b>Fund 12 Restricted</b>	<b>%</b>	<b>Fund 11/12/13 Combined</b>	<b>%</b>
Employee Benefits-retiree benefits	6,765,207		0		6,765,207		0		6,765,207	
Election	0		400,000		400,000		0		400,000	
Other Operating Exp & Services-prop&liability ins	1,826,654		0		1,826,654		0		1,826,654	
Other Outgo-Interfund Transfers	0		1,500,000		1,500,000		0		1,500,000	
Other Outgo-Board Policy Contingency	0		7,190,256		7,190,256		0		7,190,256	
Other Outgo-Reserves	6,816,438		20,726,545		27,542,983		0		27,542,983	
<b>Grand Total</b>	<b>\$15,408,299</b>	<b>11.35%</b>	<b>\$29,816,801</b>	<b>67.75%</b>	<b>\$45,225,100</b>	<b>25.15%</b>	<b>\$0</b>	<b>0.00%</b>	<b>\$45,225,100</b>	<b>21.75%</b>

<b>Total Expenditures-includes Districtwide</b>	<b>\$135,784,820</b>		<b>\$44,011,057</b>		<b>\$179,795,877</b>		<b>\$28,130,279</b>		<b>\$207,926,156</b>	
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**Rancho Santiago Community College District**  
**Adopted Budget**  
**2012-13**

<b>Unrestricted General Fund Revenue Budget - Fund 11</b>					
<b><u>Revenues by Source</u></b>	<b>2010-11 Actual Revenue</b>	<b>2011-12 Actual Revenue</b>	<b>2012-13 Tentative Budget</b>	<b>2012-13 Adopted Budget</b>	<b>% change 12/13 Adpt/ 11/12 Actual</b>
8100 Federal Revenues					
8110 Forest Reserve	\$0	\$9,215	\$0	\$0	(100.00)
8120 Higher Education Act	0	0	0	0	-
8130 Workforce Investment Act (JTPA)	0	0	0	0	-
8140 Temporary Assistance for Needy Families (TANF)	0	0	0	0	-
8150 Student Financial Aid	0	0	0	0	-
8160 Veterans Education	0	0	0	0	-
8170 Vocational Technical Education Act (VTEA)	0	0	0	0	-
8199 Other Federal Revenues (ABE, CAMP, SBA, Gear Up, NSF)	0	0	0	0	-
Total Federal Revenues	<u>0</u>	<u>9,215</u>	<u>0</u>	<u>0</u>	<u>(100.00)</u>
8600 State Revenues					
8611 Apprenticeship Allowance	1,389,973	1,389,973	1,389,973	1,389,973	-
8612 State General Apportionment	87,771,934	79,976,584	79,638,259	77,439,142	(3.17)
8612 State General Apportionment-prior year adjustment	1,396,083	1,620,985	0	0	(100.00)
8619 Other General Apportionments-Enrollment Fee Admin-2%	101,073	84,026	86,730	86,730	3.22
8619 Other General Apportionments-Part-Time Faculty Compensation	691,647	691,647	691,661	691,661	0.00
8622 Extended Opportunity Programs & Services (EOPS)	0	0	0	0	-
8623 Disabled Students Programs & Services (DSPS)	0	0	0	0	-
8625 CalWORKS	0	0	0	0	-
8626 Telecomm./Technology Infrastructure Prog. (TTIP)	0	0	0	0	-
8629 Other Gen Categorical Apport-BSI	0	0	0	0	-
8629 Other Gen Categorical Apport-CARE	0	0	0	0	-
8629 Other Gen Categorical Apport-Equal Employment Opportunity	0	0	0	0	-
8629 Other Gen Categorical Apport-Matriculation-Credit	0	0	0	0	-
8629 Other Gen Categorical Apport-Matriculation-Non-Credit	0	0	0	0	-
8629 Other Gen Categorical Apport-Student Financial Aid Admin	0	0	0	0	-
8659 Other Reimb Categorical Allow-Career Tech Education	0	0	0	0	-
8659 Other Reimb Categorical Allow-Economic Development	0	0	0	0	-

**Rancho Santiago Community College District**  
**Adopted Budget**  
**2012-13**

<b>Unrestricted General Fund Revenue Budget - Fund 11</b>					
<b>Revenues by Source</b>	<b>2010-11 Actual Revenue</b>	<b>2011-12 Actual Revenue</b>	<b>2012-13 Tentative Budget</b>	<b>2012-13 Adopted Budget</b>	<b>% change 12/13 Adpt/ 11/12 Actual</b>
8659 Other Reimb Categorical Allow-Other	0	0	0	0	-
8672 Homeowners' Property Tax Relief	328,271	319,546	349,722	364,243	13.99
8681 State Lottery Proceeds	3,112,536	3,833,379	3,328,928	3,515,440	(8.29)
8682 State Mandated Costs	544,145	157,777	0	0	(100.00)
8699 Other Misc State Revenue	0	(828)	0	0	(100.00)
Total State Revenues	95,335,662	88,073,089	85,485,273	83,487,189	(5.21)
8800 Local Revenues					
8810 Tax Allocation, Redevelopment	86,550	1,429,768	0	1,629,760	13.99
8811 Tax Allocation, Secured Roll	36,047,336	35,897,784	33,615,091	38,056,069	6.01
8812 Tax Allocation, Supplement Roll	510,125	229,754	543,460	261,891	13.99
8813 Tax Allocation, Unsecured Roll	1,506,106	1,471,379	1,604,525	1,677,192	13.99
Property Tax Deficit Estimate	0	0	0	0	-
8816 Prior Years' Taxes	1,203,276	851,293	1,281,907	970,370	13.99
8817 Education Revenue Augmentation Fund (ERAF)	2,600,754	(2,511,684)	(3,057,797)	0	(100.00)
8820 Contrib, Gifts, Grants & Endowment	67	5	1,050	1,050	20,900.00
8831 Contract Instructional Service	0	0	0	0	-
8850 Rents and Leases	326,037	347,800	310,202	310,202	(10.81)
8860 Interest & Investment Income	353,849	315,940	201,000	261,000	(17.39)
8867 Gain(Loss)on Invest-Unrealized	(30,886)	2,413	0	0	(100.00)
8874 CCC Enrollment Fees	6,248,695	7,439,602	7,001,474	7,419,246	(0.27)
CCC Enrollment Fees (Deficit Factor)	0	0	0	0	-
8876 Health Services Fees	0	0	0	0	-
8880 Nonresident Tuition	1,971,055	1,616,463	1,650,000	1,650,000	2.07
8882 Parking Fees & Bus Passes	0	0	0	0	-
8885 Student ID & ASB Fees	59,223	52,778	59,224	0	(100.00)
8890 Other Local Revenues (Student Transcript/Representation/ Discounts/Fines/Instr. Mat./Health Serv. Use Fees, etc.)	131,696	166,992	129,880	55,851	(66.55)
8891 Other Local Rev - Special Proj	33,045	(313,290)	0	0	(100.00)
Total Local Revenues	51,046,928	46,996,997	43,340,016	52,292,631	11.27

**Rancho Santiago Community College District**  
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**2012-13**

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

<u>Revenues by Source</u>	2010-11 Actual Revenue	2011-12 Actual Revenue	2012-13 Tentative Budget	2012-13 Adopted Budget	% change 12/13 Adpt/ 11/12 Actual
8900 Other Financing Sources					
8910 Proceeds-Sale of Equip & Suppl	6,779	41,176	5,000	5,000	(87.86)
8981 Interfund Transfer In	10,500	0	10,500	0	-
Total Other Sources	<u>17,279</u>	<u>41,176</u>	<u>15,500</u>	<u>5,000</u>	(87.86)
Total Revenues	<u>146,399,869</u>	<u>135,120,477</u>	<u>128,840,789</u>	<u>135,784,820</u>	0.49
Net Beginning Balance	31,418,493	46,173,393	0	0	(100.00)
Adjustments to Beginning Balance	28,729 *	77,904 *	0	0	(100.00)
Adjusted Beginning Fund Balance	<u>31,447,222</u>	<u>46,251,297</u>	<u>0</u>	<u>0</u>	(100.00)
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u><u>\$177,847,091</u></u>	<u><u>\$181,371,774</u></u>	<u><u>\$128,840,789</u></u>	<u><u>\$135,784,820</u></u>	(25.13)

\* Adjustment to Beginning Fund Balance from Fund 12 to Fund 11 - due to negative fund balance for Project #3450 - Health Services



**Rancho Santiago Community College District**  
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**2012-13**

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

<u>Expenditures by Object</u>	<b>2010-11 Actual Expenses</b>	<b>2011-12 Actual Expenses</b>	<b>2012-13 Tentative Budget</b>	<b>2012-13 Adopted Budget</b>	<b>% change 12/13 Adpt/ 11/12 Actual</b>
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$21,929,537	\$23,042,653	\$24,414,494	\$23,262,109	0.95
1200 Non-Instructional Salaries, Regular Contract	11,518,320	12,769,424	12,200,903	12,765,283	(0.03)
1300 Instructional Salaries, Other Non-Regular	20,601,618	18,397,589	15,448,671	16,513,055	(10.24)
1400 Non-Instructional Salaries, Other Non-Regular	1,109,749	864,390	568,546	895,037	3.55
Subtotal	<u>55,159,224</u>	<u>55,074,056</u>	<u>52,632,614</u>	<u>53,435,484</u>	(2.98)
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	23,703,755	24,149,438	25,581,545	26,070,318	7.95
2200 Instructional Aides, Regular Full Time	878,444	871,035	887,232	903,689	3.75
2300 Non-Instructional Salaries, Other	1,315,938	1,238,645	1,328,143	1,410,650	13.89
2400 Instructional Aides, Other	1,243,243	1,372,832	1,828,642	975,047	(28.98)
Subtotal	<u>27,141,380</u>	<u>27,631,950</u>	<u>29,625,562</u>	<u>29,359,704</u>	6.25
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	4,111,837	4,362,624	4,151,889	4,237,259	(2.87)
3200 Public Employees' Retirement System Fund	2,880,103	2,997,997	3,252,026	3,304,817	10.23
3300 Old Age, Survivors, Disability, and Health Ins.	2,853,410	2,932,456	3,012,526	3,097,992	5.64
3400 Health and Welfare Benefits	16,993,138	20,708,086	20,263,941	20,013,333	(3.35)
3500 State Unemployment Insurance	607,544	1,508,160	1,493,941	1,129,330	(25.12)
3600 Workers' Compensation Insurance	2,007,100	2,091,083	1,915,589	1,941,807	(7.14)
3900 Other Benefits	1,093,603	1,112,486	1,121,830	1,130,038	1.58
Subtotal	<u>30,546,735</u>	<u>35,712,892</u>	<u>35,211,742</u>	<u>34,854,576</u>	(2.40)
<b>TOTAL SALARIES/BENEFITS</b>	<b>112,847,339</b>	<b>118,418,898</b>	<b>117,469,918</b>	<b>117,649,764</b>	<b>(0.65)</b>

**Rancho Santiago Community College District**  
**Adopted Budget**  
**2012-13**

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

<b>Expenditures by Object</b>	<b>2010-11 Actual Expenses</b>	<b>2011-12 Actual Expenses</b>	<b>2012-13 Tentative Budget</b>	<b>2012-13 Adopted Budget</b>	<b>% change 12/13 Adpt/ 11/12 Actual</b>
4000 Books and Supplies					
4100 Textbooks	0	0	0	0	-
4200 Other Books	3,332	2,864	6,550	6,500	126.96
4300 Instructional Supplies	175,178	102,629	148,679	146,624	42.87
4400 Media Supplies	0	0	0	0	-
4500 Maintenance Supplies	241,129	231,033	269,867	273,977	18.59
4600 Non-Instructional Supplies	645,163	576,712	654,975	615,908	6.80
4700 Food Supplies	8,076	6,236	11,114	11,114	78.22
Subtotal	1,072,878	919,474	1,091,185	1,054,123	14.64
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	862,730	798,888	934,833	825,682	3.35
5200 Travel & Conference Expenses	109,872	68,010	154,200	154,679	127.44
5300 Dues & Memberships	124,210	137,979	157,219	157,419	14.09
5400 Insurance	1,183,049	1,375,425	1,321,876	1,826,654	32.81
5500 Utilities & Housekeeping Svcs	3,938,355	3,809,314	589,966	614,622	(83.87)
5600 Rents, Leases & Repairs	3,019,344	3,127,936	3,473,645	3,429,254	9.63
5700 Legal, Election & Audit Exp	464,769	709,480	515,780	515,780	(27.30)
5800 Other Operating Exp & Services	4,576,044	4,425,756	567,408	382,163	(91.37)
5900 Other (Transp., Postage, Reproduction, Special Proj., etc.)	705,103	872,557	1,167,004	1,007,156	15.43
Subtotal	14,983,476	15,325,345	8,881,931	8,913,409	(41.84)
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	0	0	0	0	-
6200 Buildings	7,430	2,989	117,989	117,989	3,847.44
6300 Library Books	37,893	33,112	39,196	39,196	18.37
6400 Equipment	1,127,734	1,401,836	1,240,570	1,193,901	(14.83)
Subtotal	1,173,057	1,437,937	1,397,755	1,351,086	(6.04)
Subtotal, Expenditures (1000 - 6000)	130,076,750	136,101,654	128,840,789	128,968,382	(5.24)

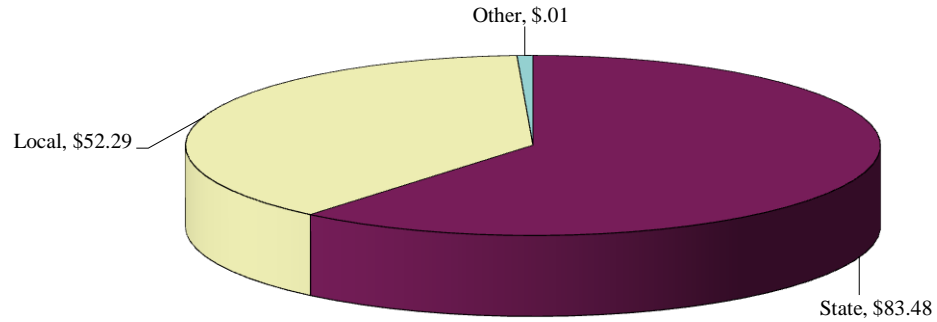
**Rancho Santiago Community College District**  
**Adopted Budget**  
**2012-13**

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

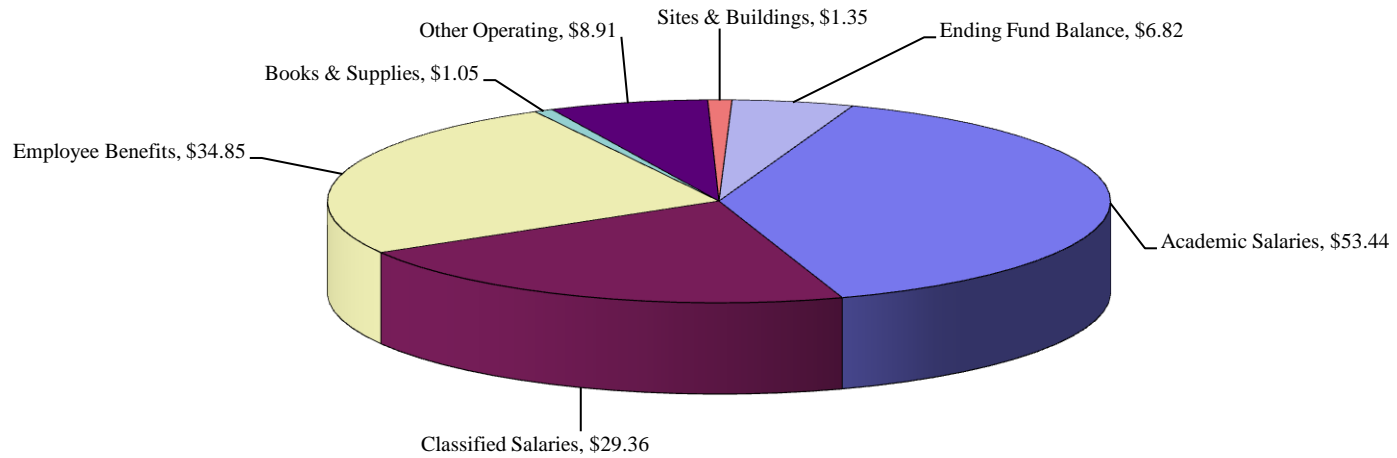
<b>Expenditures by Object</b>	<b>2010-11 Actual Expenses</b>	<b>2011-12 Actual Expenses</b>	<b>2012-13 Tentative Budget</b>	<b>2012-13 Adopted Budget</b>	<b>% change 12/13 Adpt/ 11/12 Actual</b>
7000 Other Outgo					
7200 Intrafund Transfers Out	75,907	(60,702)	0	0	(100.00)
7300 Interfund Transfers Out	1,521,041	2,109,019	0	0	(100.00)
7600 Other Student Aid	0	188	0	0	(100.00)
Subtotal	<u>1,596,948</u>	<u>2,048,505</u>	<u>0</u>	<u>0</u>	(100.00)
Subtotal, Expenditures (1000 - 7000)	<u>131,673,698</u>	<u>138,150,159</u>	<u>128,840,789</u>	<u>128,968,382</u>	(6.65)
7900 Reserve for Contingencies					
7950 Budget Stabilization	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,816,438</u>	-
Total Designated	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,816,438</u>	-
7910 Unrestricted Contingency	46,173,393	43,221,615	0	0	(100.00)
Subtotal Expenditures (7900)	<u>46,173,393</u>	<u>43,221,615</u>	<u>0</u>	<u>6,816,438</u>	(84.23)
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$177,847,091</u>	<u>\$181,371,774</u>	<u>\$128,840,789</u>	<u>\$135,784,820</u>	(25.13)

**Rancho Santiago Community College District**  
*Adopted Budget 2012-13*  
**General Fund - Unrestricted - Fund 11**

**Revenue in Millions**



**Expenditures in Millions**



**Rancho Santiago Community College District**  
**Adopted Budget**  
**2012-13**

<b>Restricted General Fund Revenue Budget - Fund 12</b>					
<b><u>Revenues by Source</u></b>	<b>2010-11 Actual Revenue</b>	<b>2011-12 Actual Revenue</b>	<b>2012-13 Tentative Budget</b>	<b>2012-13 Adopted Budget</b>	<b>% change 12/13 Adpt/ 11/12 Actual</b>
8100 Federal Revenues					
8110 Forest Reserve	\$0	\$0	\$0	\$0	-
8120 Higher Education Act	2,015,331	2,388,177	3,648,915	2,293,236	(3.98)
8130 Workforce Investment Act (JTPA)	426,302	411,696	510,699	1,381,751	235.62
8140 Temporary Assistance for Needy Families (TANF)	103,860	107,115	107,688	107,688	0.53
8150 Student Financial Aid	8,963	12,535	46,447	59,119	371.63
8160 Veterans Education	0	0	0	0	-
8170 Vocational Technical Education Act (VTEA)	1,987,876	1,386,343	1,412,841	1,589,015	14.62
8199 Other Federal Revenues (ABE, CAMP, SBA, Gear Up, NSF)	7,866,640	7,675,245	8,529,790	6,631,041	(13.60)
Total Federal Revenues	<u>12,408,972</u>	<u>11,981,111</u>	<u>14,256,380</u>	<u>12,061,850</u>	0.67
8600 State Revenues					
8611 Apprenticeship Allowance	0	0	0	0	-
8612 State General Apportionment	0	0	0	0	-
8612 State General Apportionment-prior year adjustment	0	0	0	0	-
8619 Other General Apportionments-Enrollment Fee Admin-2%	0	0	0	0	-
8619 Other General Apportionments-Part-Time Faculty Compensation	0	0	0	0	-
8622 Extended Opportunity Programs & Services (EOPS)	1,280,830	1,301,244	1,306,992	1,274,156	(2.08)
8623 Disabled Students Programs & Services (DSPS)	1,447,512	1,524,642	1,441,154	1,441,154	(5.48)
8625 CalWORKS	201,620	270,760	296,080	296,080	9.35
8626 Telecomm./Technology Infrastructure Prog. (TTIP)	26,002	49,098	120,415	71,317	45.25
8629 Other Gen Categorical Apport-BSI	981,962	678,905	1,358,550	1,192,218	75.61
8629 Other Gen Categorical Apport-CARE	81,841	77,824	89,223	86,523	11.18
8629 Other Gen Categorical Apport-Equal Employment Opportunity	16,482	1,659	12,786	11,127	570.71
8629 Other Gen Categorical Apport-Matriculation-Credit	1,559,987	1,273,163	1,337,781	1,337,781	5.08
8629 Other Gen Categorical Apport-Matriculation-Non-Credit	1,392,594	1,310,273	1,327,254	1,327,254	1.30
8629 Other Gen Categorical Apport-Student Financial Aid Admin	890,339	1,137,904	1,132,904	933,617	(17.95)
8659 Other Reimb Categorical Allow-Career Tech Education	332,765	548,409	1,383,950	1,183,185	115.75
8659 Other Reimb Categorical Allow-Economic Development	691,522	1,570,446	1,746,710	1,873,308	19.29

**Rancho Santiago Community College District**  
**Adopted Budget**  
**2012-13**

<b>Restricted General Fund Revenue Budget - Fund 12</b>					
<b>Revenues by Source</b>	<b>2010-11 Actual Revenue</b>	<b>2011-12 Actual Revenue</b>	<b>2012-13 Tentative Budget</b>	<b>2012-13 Adopted Budget</b>	<b>% change 12/13 Adpt/ 11/12 Actual</b>
8659 Other Reimb Categorical Allow-Other	549,226	372,989	536,701	581,193	55.82
8672 Homeowners' Property Tax Relief	0	0	0	0	-
8681 State Lottery Proceeds	497,765	899,471	660,107	843,705	(6.20)
8682 State Mandated Costs	0	0	0	0	-
8699 Other Misc State Revenue	0	0	0	0	-
Total State Revenues	9,950,447	11,016,787	12,750,607	12,452,618	13.03
8800 Local Revenues					
8810 Tax Allocation, Redevelopment	0	0	0	0	-
8811 Tax Allocation, Secured Roll	0	0	0	0	-
8812 Tax Allocation, Supplement Roll	0	0	0	0	-
8813 Tax Allocation, Unsecured Roll	0	0	0	0	-
Property Tax Deficit Estimate	0	0	0	0	-
8816 Prior Years' Taxes	0	0	0	0	-
8817 Education Revenue Augmentation Fund (ERAF)	0	0	0	0	-
8820 Contrib, Gifts, Grants & Endowment	33,858	(79)	3,362	1,112	(1,507.59)
8831 Contract Instructional Service	25,646	56,598	182,711	172,711	205.15
8850 Rents and Leases	0	0	0	0	-
8860 Interest & Investment Income	0	0	0	0	-
8867 Gain(Loss)on Invest-Unrealized	0	0	0	0	-
8874 CCC Enrollment Fees	0	0	0	0	-
CCC Enrollment Fees (Deficit Factor)	0	0	0	0	-
8876 Health Services Fees	963,920	961,766	1,007,669	991,833	3.13
8880 Nonresident Tuition	0	0	0	0	-
8882 Parking Fees & Bus Passes	927,902	859,906	932,100	860,000	0.01
8885 Student ID & ASB Fees	0	0	0	0	-
8890 Other Local Revenues (Instr. Mat./Health Serv. Use Fees, etc.)	151,539	131,361	155,270	137,352	4.56
8891 Other Local Rev - Special Proj	248,163	219,688	230,807	308,594	40.47
Total Local Revenues	2,351,028	2,229,240	2,511,919	2,471,602	10.87

**Rancho Santiago Community College District**  
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**2012-13**

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

<u>Revenues by Source</u>	2010-11 Actual Revenue	2011-12 Actual Revenue	2012-13 Tentative Budget	2012-13 Adopted Budget	% change 12/13 Adpt/ 11/12 Actual
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>24,710,447</u>	<u>25,227,138</u>	<u>29,518,906</u>	<u>26,986,070</u>	6.97
Net Beginning Balance	772,383	905,985	702,919	1,144,209	26.29
Adjustments to Beginning Balance	(28,729) *	(77,904) *	0	0	(100.00)
Adjusted Beginning Fund Balance	<u>743,654</u>	<u>828,081</u>	<u>702,919</u>	<u>1,144,209</u>	38.18
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u><u>\$25,454,101</u></u>	<u><u>\$26,055,219</u></u>	<u><u>\$30,221,825</u></u>	<u><u>\$28,130,279</u></u>	7.96

\* Adjustment to Beginning Fund Balance from Fund 12 to Fund 11 - due to negative fund balance for Project #3450 - Health Services

**Rancho Santiago Community College District**  
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**2012-13**

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

<u>Expenditures by Object</u>	<b>2010-11 Actual Expenses</b>	<b>2011-12 Actual Expenses</b>	<b>2012-13 Tentative Budget</b>	<b>2012-13 Adopted Budget</b>	<b>% change 12/13 Adpt/ 11/12 Actual</b>
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$276,846	\$146,412	\$140,598	\$206,199	40.83
1200 Non-Instructional Salaries, Regular Contract	2,229,566	1,681,712	1,669,657	1,535,963	(8.67)
1300 Instructional Salaries, Other Non-Regular	428,268	450,772	570,656	530,525	17.69
1400 Non-Instructional Salaries, Other Non-Regular	2,740,264	2,870,327	2,883,178	2,920,023	1.73
Subtotal	<u>5,674,944</u>	<u>5,149,223</u>	<u>5,264,089</u>	<u>5,192,710</u>	0.84
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	4,458,270	4,572,562	4,678,456	4,270,737	(6.60)
2200 Instructional Aides, Regular Full Time	0	0	0	0	-
2300 Non-Instructional Salaries, Other	2,804,573	3,175,340	3,830,132	3,514,002	10.67
2400 Instructional Aides, Other	811,082	821,197	890,691	1,091,452	32.91
Subtotal	<u>8,073,925</u>	<u>8,569,099</u>	<u>9,399,279</u>	<u>8,876,191</u>	3.58
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	410,374	354,501	395,045	418,251	17.98
3200 Public Employees' Retirement System Fund	658,375	709,325	811,521	747,475	5.38
3300 Old Age, Survivors, Disability, and Health Ins.	603,756	625,719	725,998	656,319	4.89
3400 Health and Welfare Benefits	1,529,783	1,496,184	1,583,337	1,536,282	2.68
3500 State Unemployment Insurance	98,792	211,567	214,764	207,904	(1.73)
3600 Workers' Compensation Insurance	333,657	332,215	354,482	336,617	1.33
3900 Other Benefits	145,093	136,073	147,084	130,446	(4.14)
Subtotal	<u>3,779,830</u>	<u>3,865,584</u>	<u>4,232,231</u>	<u>4,033,294</u>	4.34
<b>TOTAL SALARIES/BENEFITS</b>	<b>17,528,699</b>	<b>17,583,906</b>	<b>18,895,599</b>	<b>18,102,195</b>	<b>2.95</b>



**Rancho Santiago Community College District**  
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**2012-13**

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

<b>Expenditures by Object</b>	<b>2010-11 Actual Expenses</b>	<b>2011-12 Actual Expenses</b>	<b>2012-13 Tentative Budget</b>	<b>2012-13 Adopted Budget</b>	<b>% change 12/13 Adpt/ 11/12 Actual</b>
4000 Books and Supplies					
4100 Textbooks	0	0	0	0	-
4200 Other Books	130,120	97,837	166,364	176,335	80.23
4300 Instructional Supplies	828,634	688,446	863,677	1,657,032	140.69
4400 Media Supplies	0	0	0	0	-
4500 Maintenance Supplies	0	0	0	12,000	-
4600 Non-Instructional Supplies	356,771	317,483	483,873	476,368	50.05
4700 Food Supplies	63,251	92,804	141,897	113,175	21.95
Subtotal	<u>1,378,776</u>	<u>1,196,570</u>	<u>1,655,811</u>	<u>2,434,910</u>	103.49
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	2,006,787	2,425,596	3,496,315	2,055,063	(15.28)
5200 Travel & Conference Expenses	274,545	382,687	567,985	458,873	19.91
5300 Dues & Memberships	13,544	28,162	28,781	17,955	(36.24)
5400 Insurance	0	65,155	0	69,566	6.77
5500 Utilities & Housekeeping Svcs	6,421	4,765	8,691	5,464	14.67
5600 Rents, Leases & Repairs	389,731	257,571	310,205	331,609	28.74
5700 Legal, Election & Audit Exp	1,465	0	1,465	1,465	-
5800 Other Operating Exp & Services	467,518	447,219	592,895	570,063	27.47
5900 Other (Transp., Postage, Reproduction, Special Proj., etc.)	307,653	341,915	1,647,132	1,238,053	262.09
Subtotal	<u>3,467,664</u>	<u>3,953,070</u>	<u>6,653,469</u>	<u>4,748,111</u>	20.11
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	0	0	0	0	-
6200 Buildings	5,395	0	4,650	150	-
6300 Library Books	36,560	40,859	39,422	39,422	(3.52)
6400 Equipment	1,670,138	1,421,646	1,683,506	1,522,317	7.08
Subtotal	<u>1,712,093</u>	<u>1,462,505</u>	<u>1,727,578</u>	<u>1,561,889</u>	6.80
Subtotal, Expenditures (1000 - 6000)	<u>24,087,232</u>	<u>24,196,051</u>	<u>28,932,457</u>	<u>26,847,105</u>	10.96

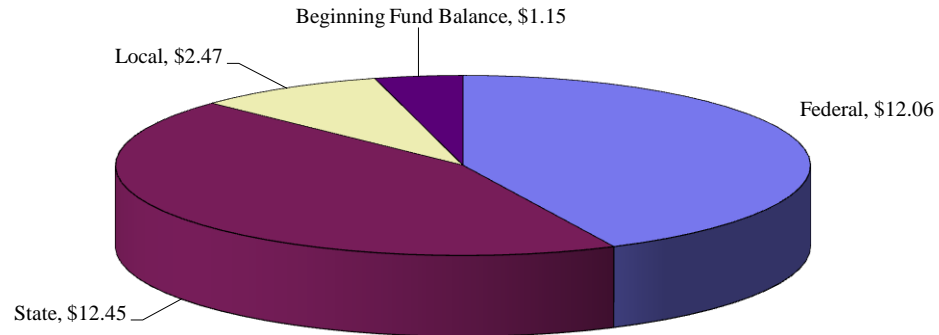
**Rancho Santiago Community College District**  
**Adopted Budget**  
**2012-13**

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

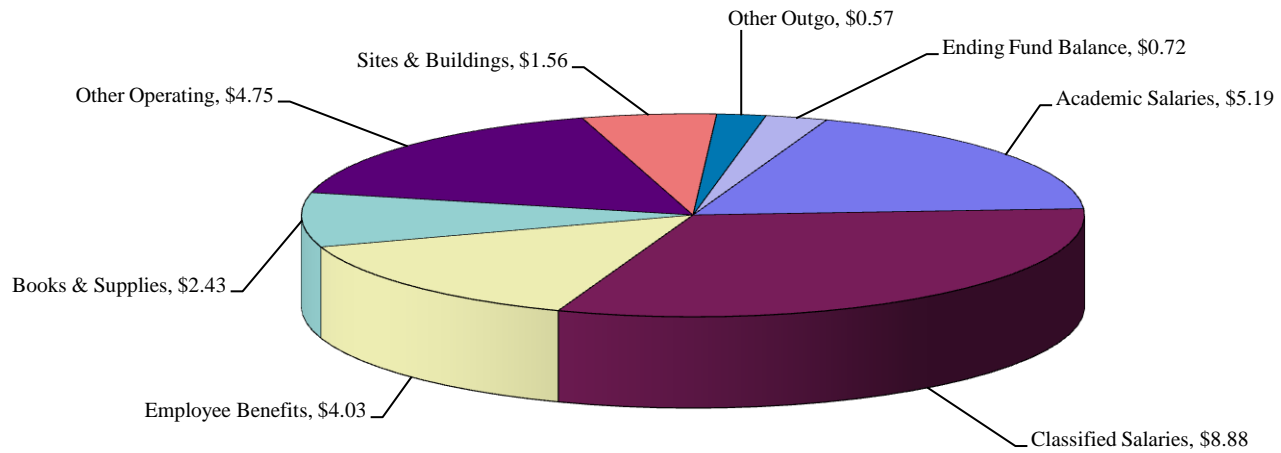
<u>Expenditures by Object</u>	<b>2010-11 Actual Expenses</b>	<b>2011-12 Actual Expenses</b>	<b>2012-13 Tentative Budget</b>	<b>2012-13 Adopted Budget</b>	<b>% change 12/13 Adpt/ 11/12 Actual</b>
7000 Other Outgo					
7200 Intrafund Transfers Out	(75,907)	66,322	0	0	(100.00)
7300 Interfund Transfers Out	0	0	0	0	-
7600 Other Student Aid	536,791	648,637	746,411	567,313	(12.54)
Subtotal	<u>460,884</u>	<u>714,959</u>	<u>746,411</u>	<u>567,313</u>	(20.65)
Subtotal, Expenditures (1000 - 7000)	<u>24,548,116</u>	<u>24,911,010</u>	<u>29,678,868</u>	<u>27,414,418</u>	10.05
7900 Reserve for Contingencies					
7920 Restricted Contingency-Safety & Parking	0	0	340,498	249,411	-
7920 Restricted Contingency-Health Services	<u>0</u>	<u>0</u>	<u>202,459</u>	<u>466,450</u>	-
Total Designated	<u>0</u>	<u>0</u>	<u>542,957</u>	<u>715,861</u>	-
7910 Unrestricted Contingency	905,985	1,144,209	0	0	(100.00)
Subtotal Expenditures (7900)	<u>905,985</u>	<u>1,144,209</u>	<u>542,957</u>	<u>715,861</u>	(37.44)
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$25,454,101</u>	<u>\$26,055,219</u>	<u>\$30,221,825</u>	<u>\$28,130,279</u>	7.96

**Rancho Santiago Community College District**  
*Adopted Budget 2012-13*  
**General Fund - Restricted - Fund 12**

**Revenue in Millions**



**Expenditures in Millions**



**Rancho Santiago Community College District**  
*Adopted Budget*  
**2012-13**

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

<u>Revenues by Source</u>		2010-11 Actual Revenue	2011-12 Actual Revenue	2012-13 Tentative Budget	2012-13 Adopted Budget	% change 12/13 Adpt/ 11/12 Actual
8100	Federal Revenues					
	Total Federal Revenues	\$0	\$0	\$0	\$0	-
8600	State Revenues					
8682	State Mandated Costs	0	0	0	782,028	-
	Total State Revenues	0	0	0	782,028	-
8800	Local Revenues					
8890	Other Local Revenues (Student Transcript/Representation/ Discounts/Fines/Instr. Mat./Health Serv. Use Fees, etc.)	0	0	0	7,414	-
	Total Local Revenues	0	0	0	7,414	-
8900	Other Financing Sources					
	Total Other Sources	0	0	0	0	-
	Total Revenues	0	0	0	789,442	-
	Net Beginning Balance	0	0	41,655,799	43,221,615	-
	Adjustments to Beginning Balance	0	0	0	0	-
	Adjusted Beginning Fund Balance	0	0	41,655,799	43,221,615	-
	Total Revenues, Other Financing Sources and Beginning Fund Balance	\$0	\$0	\$41,655,799	\$44,011,057	-

**Rancho Santiago Community College District**  
*Adopted Budget*  
**2012-13**

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

<u>Expenditures by Object</u>	2010-11 Actual Expenses	2011-12 Actual Expenses	2012-13 Tentative Budget	2012-13 Adopted Budget	% change 12/13 Adpt/ 11/12 Actual
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$0	\$0	\$0	\$0	-
1200 Non-Instructional Salaries, Regular Contract	0	0	0	0	-
1300 Instructional Salaries, Other Non-Regular	0	0	0	8,517	-
1400 Non-Instructional Salaries, Other Non-Regular	0	0	0	150,000	-
Subtotal	<u>0</u>	<u>0</u>	<u>0</u>	<u>158,517</u>	-
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	0	0	0	0	-
2200 Instructional Aides, Regular Full Time	0	0	0	0	-
2300 Non-Instructional Salaries, Other	0	0	0	300,000	-
2400 Instructional Aides, Other	0	0	0	456,039	-
Subtotal	<u>0</u>	<u>0</u>	<u>0</u>	<u>756,039</u>	-
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	0	0	0	533	-
3200 Public Employees' Retirement System Fund	0	0	0	0	-
3300 Old Age, Survivors, Disability, and Health Ins.	0	0	0	12,665	-
3400 Health and Welfare Benefits	0	0	0	4,647	-
3500 State Unemployment Insurance	0	0	0	7,481	-
3600 Workers' Compensation Insurance	0	0	0	11,151	-
3900 Other Benefits	0	0	0	0	-
Subtotal	<u>0</u>	<u>0</u>	<u>0</u>	<u>36,477</u>	-
<b><i>TOTAL SALARIES/BENEFITS</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	<b><i>0</i></b>	<b><i>951,033</i></b>	<b><i>-</i></b>

**Rancho Santiago Community College District**  
*Adopted Budget*  
**2012-13**

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

<b>Expenditures by Object</b>	<b>2010-11 Actual Expenses</b>	<b>2011-12 Actual Expenses</b>	<b>2012-13 Tentative Budget</b>	<b>2012-13 Adopted Budget</b>	<b>% change 12/13 Adpt/ 11/12 Actual</b>
4000 Books and Supplies					
4100 Textbooks	0	0	0	0	-
4200 Other Books	0	0	0	0	-
4300 Instructional Supplies	0	0	0	0	-
4400 Media Supplies	0	0	0	0	-
4500 Maintenance Supplies	0	0	0	0	-
4600 Non-Instructional Supplies	0	0	0	6,331	-
4700 Food Supplies	0	0	0	327	-
Subtotal	0	0	0	6,658	-
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	0	0	0	5,000	-
5200 Travel & Conference Expenses	0	0	0	402	-
5300 Dues & Memberships	0	0	0	0	-
5400 Insurance	0	0	0	0	-
5500 Utilities & Housekeeping Svcs	0	0	3,765,913	3,765,913	-
5600 Rents, Leases & Repairs	0	0	0	256,910	-
5700 Legal, Election & Audit Exp	0	0	400,000	400,000	-
5800 Other Operating Exp & Services	0	0	4,369,971	5,268,962	-
5900 Other (Transp., Postage, Reproduction, Special Proj., etc.)	0	0	0	2,669,295	-
Subtotal	0	0	8,535,884	12,366,482	-
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	0	0	0	0	-
6200 Buildings	0	0	0	0	-
6300 Library Books	0	0	0	0	-
6400 Equipment	0	0	0	12,562	-
Subtotal	0	0	0	12,562	-
Subtotal, Expenditures (1000 - 6000)	0	0	8,535,884	13,336,735	-

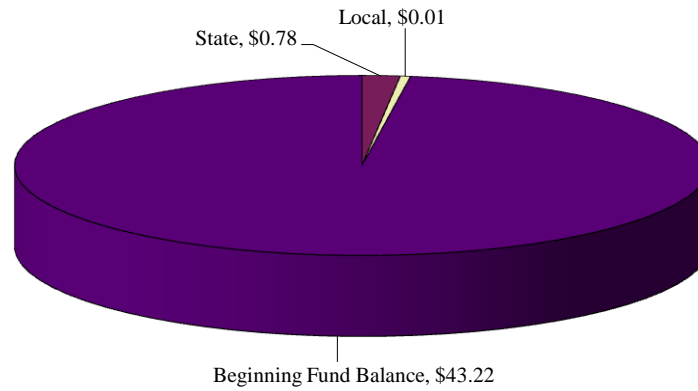
**Rancho Santiago Community College District**  
*Adopted Budget*  
**2012-13**

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

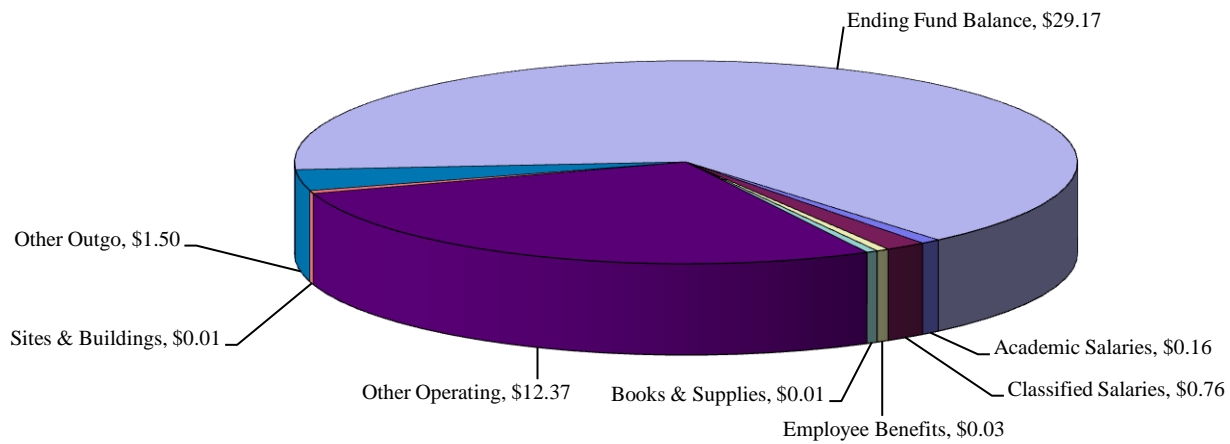
<u>Expenditures by Object</u>	<b>2010-11 Actual Expenses</b>	<b>2011-12 Actual Expenses</b>	<b>2012-13 Tentative Budget</b>	<b>2012-13 Adopted Budget</b>	<b>% change 12/13 Adpt/ 11/12 Actual</b>
7000 Other Outgo					
7200 Intrafund Transfers Out	0	0	0	0	-
7300 Interfund Transfers Out	0	0	1,374,019	1,500,000	-
7600 Other Student Aid	0	0	0	0	-
Subtotal	<u>0</u>	<u>0</u>	<u>1,374,019</u>	<u>1,500,000</u>	-
Subtotal, Expenditures (1000 - 7000)	<u>0</u>	<u>0</u>	<u>9,909,903</u>	<u>14,836,735</u>	-
7900 Reserve for Contingencies					
7930 Board Policy Contingency (5%)	0	0	6,937,535	7,190,256	-
7940 Reserved for Special Purposes-Student ID Card Fees	0	0	194,973	0	-
7940 Revolving Cash Accounts	0	0	100,000	100,000	-
7950 Budget Stabilization	0	0	24,513,388	20,626,545	-
Total Designated	<u>0</u>	<u>0</u>	<u>31,745,896</u>	<u>27,916,801</u>	-
7910 Unrestricted Contingency	0	0	0	1,257,521	-
Subtotal Expenditures (7900)	<u>0</u>	<u>0</u>	<u>31,745,896</u>	<u>29,174,322</u>	-
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$0</u>	<u>\$0</u>	<u>\$41,655,799</u>	<u>\$44,011,057</u>	-

**Rancho Santiago Community College District**  
*Adopted Budget 2012-13*  
**Unrestricted - One-Time - General Fund - Fund 13**

**Revenue in Millions**



**Expenditures in Millions**





**Rancho Santiago Community College District**  
*Adopted Budget*  
**2012-13**

<b>Budget Allocation Model</b>					
<b>FTES Credit vs. Non-Credit Breakdown</b>					
<b><u>Full-Time Equivalent Students</u></b>	<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>2011/12 Annual</b>					
Credit	14,501	69.86%	6,255	30.14%	20,756
Non-Credit	4,922	70.80%	2,030	29.20%	6,952
Total	<u>19,423</u>	<u>70.10%</u>	<u>8,285</u>	<u>29.90%</u>	<u>27,708</u>
<b>2012/13 Projected</b>					
Credit	14,654	69.86%	6,321	30.14%	20,975
Non-Credit	4,974	70.80%	2,051	29.20%	7,025
Total	<u>19,628</u>	<u>70.10%</u>	<u>8,372</u>	<u>29.90%</u>	<u>28,000</u>

<b>Expenditures by Major Object (2 Colleges Only) (Fund 11, 12, 13)</b>					
<b><u>Expenditures by Object</u></b>	<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	\$41,196,819	71.10%	\$16,742,404	28.90%	\$57,939,223
2000 Classified Salaries	\$17,550,536	69.38%	\$7,745,510	30.62%	25,296,046
3000 Employee Benefits	\$17,738,417	68.60%	\$8,119,481	31.40%	25,857,898
4000 Books and Supplies	\$2,192,596	71.06%	\$892,797	28.94%	3,085,393
5000 Services and Other Operating Expenses	\$10,465,906	69.14%	\$4,671,994	30.86%	15,137,900
6000 Sites, Buildings, Books, and Equipment	\$1,143,754	70.95%	\$468,232	29.05%	1,611,986
7000 Other Outgo and Contingencies	\$827,235	41.77%	\$1,153,127	58.23%	1,980,362
Total Expenditures	<u>\$91,115,263</u>	<u>69.60%</u>	<u>\$39,793,545</u>	<u>30.40%</u>	<u>\$130,908,808</u>

**Rancho Santiago Community College District**  
*Adopted Budget*  
**2012-13**

<b>FY 2011-12 Ending Balance and Carryover</b>		
<b>BREAKDOWN OF FUND BALANCE</b>		
<b>2011/12 Beginning Fund Balance</b>		\$ 46,173,393
<b>2011/12 Change in Fund Balance</b>		(3,029,682)
<b>Adjustment of Health Services from Fund 12 to Fund 11</b>		77,904
<b>Ending Balance FY 2011/12 / Beginning Balance FY 2012-13</b>		<u>43,221,615</u>
Carryover for Santa Ana College	\$ 3,385,208	
Carryover for Santiago Canyon College	1,811,931	
Carryover for District Office	<u>866,623</u>	
Total Budget Center Carryovers		6,063,762
5% Board Policy Contingency		7,190,256
Revolving Cash		<u>100,000</u>
Beginning Budget Stabilization Fund		29,867,597
Budgeted Spenddown		<u>(2,424,614)</u>
Ending Budget Stabilization Fund		<u><u>\$ 27,442,983</u></u>
<b>RECONCILIATION OF USE OF BUDGET STABILIZATION FUND</b>		
<b>Total Budgeted Expenditures - Fund 13</b>		\$ 14,836,735
+ Unrestricted Contingency		1,257,521
- Expenditures from One-Time Revenue		<u>(789,442)</u>
<b>Net Fund 13 Expenditure Budget</b>		15,304,814
- Fund 11 Budget Stabilization Fund		<u>(6,816,438)</u>
<b>Total Unrestricted General Fund Expenditures Over Revenue</b>		8,488,376
- One-Time Carryovers		<u>(6,063,762)</u>
<b>Budgeted Spenddown of Budget Stabilization Fund</b>		<u><u>\$ 2,424,614</u></u>

**RSCCD - 2012-13 Adopted Budget SB 361 Revenue Allocation Simulation for Unrestricted General Fund -- FD 11 & 13**  
**Based on 11-12 Annual Reported FTES**

**Part 1 - SB 361 Simulation**

	SAC/CEC	SAC	CEC	SCC/OEC	SCC	OEC	DO	DW	TOTAL
<b>APPORTIONMENT REVENUE</b>									
Base Allocation	\$ 4,428,727	\$ 4,428,727		\$ 3,321,545	\$ 3,321,545				\$ 7,750,272
Grandfathered or Approved Center	\$ 1,107,182		\$ 1,107,182	\$ 1,107,182		\$ 1,107,182			\$ 2,214,364
FTES Base	\$ 82,005,274	\$ 66,191,473	\$ 15,813,801	\$ 35,032,479	\$ 28,554,627	\$ 6,477,852			\$ 117,037,753
Subtotal	\$ 87,541,183	\$ 70,620,200	\$ 16,920,983	\$ 39,461,206	\$ 31,876,172	\$ 7,585,034	\$ -	\$ -	\$ 127,002,389
Restoration/Stability Adjustment	\$ 571,663	\$ 426,788	\$ 144,875	\$ 243,861	\$ 184,114	\$ 59,747			\$ 815,524
Growth	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
Deficit Coefficient - .9765055922	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
One-time apportionment adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
Property Tax Deficit Factor (ERAF)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
Enrollment Fee Deficit Factor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
<b>TOTAL ESTIMATED APPORTIONMENT REVENUE</b>	<b>\$ 88,112,847</b>	<b>\$ 71,046,988</b>	<b>\$ 17,065,858</b>	<b>\$ 39,705,067</b>	<b>\$ 32,060,286</b>	<b>\$ 7,644,780</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 127,817,913</b>
Percentages	68.94%	55.58%	13.35%	31.06%	25.08%	5.98%			
<b>OTHER STATE REVENUE</b>									
Lottery, Unrestricted	\$ 2,510,669	\$ 1,874,924	\$ 635,744	\$ 1,004,771	\$ 737,761	\$ 267,010			\$ 3,515,440
Return to Title IV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
Part-Time Faculty Compensation	\$ 492,249	\$ 365,081	\$ 127,169	\$ 199,412	\$ 146,001	\$ 53,410			\$ 691,661
Subtotal, Other State Revenue	\$ 3,002,918	\$ 2,240,005	\$ 762,913	\$ 1,204,183	\$ 883,763	\$ 320,420	\$ -	\$ -	\$ 4,207,101
<b>TOTAL ESTIMATED REVENUE</b>	<b>\$ 91,115,765</b>	<b>\$ 73,286,993</b>	<b>\$ 17,828,772</b>	<b>\$ 40,909,250</b>	<b>\$ 32,944,049</b>	<b>\$ 7,965,201</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 132,025,014</b>
Excludes District-wide Expenditures									\$ 10,491,861
									\$ 121,533,153
<b>ESTIMATED REVENUE WITH 19.49% FOR DO</b>	<b>\$ 67,451,576</b>	<b>\$ 54,387,431</b>	<b>\$ 13,064,145</b>	<b>\$ 30,394,766</b>	<b>\$ 24,542,583</b>	<b>\$ 5,852,183</b>	<b>\$ 23,686,812</b>		<b>\$ 121,533,153</b>
	55.50%	44.75%	10.75%	25.01%	20.19%	4.82%	19.49%		
<b>BUDGET EXPENDITURES FOR FY 2012-13</b>									
SAC/CEC Expenses	\$ 74,031,140	\$ 64,179,689	\$ 9,851,451						\$ 74,031,140
SCC/OEC Expenses				\$ 33,698,194	\$ 29,350,942	\$ 4,347,252			\$ 33,698,194
DO Expenses							\$ 26,841,443		\$ 26,841,443
District-wide Services									
Retirees Instructional								\$ 3,563,038	\$ 3,563,038
Retirees Non-Instructional								\$ 3,202,169	\$ 3,202,169
All Risks Insurance								\$ 203,033	\$ 203,033
Property & Liability								\$ 1,623,621	\$ 1,623,621
Election								\$ 400,000	\$ 400,000
Interfund Transfer								\$ 1,500,000	\$ 1,500,000
<b>TOTAL ESTIMATED EXPENDITURES</b>	<b>\$ 74,031,140</b>	<b>\$ 64,179,689</b>	<b>\$ 9,851,451</b>	<b>\$ 33,698,194</b>	<b>\$ 29,350,942</b>	<b>\$ 4,347,252</b>	<b>\$ 26,841,443</b>	<b>\$ 10,491,861</b>	<b>\$ 145,062,638</b>
Percent of Total Estimated Expenditures	51.03%	44.24%	6.79%	23.23%	20.23%	3.00%	18.50%	7.23%	
<b>ESTIMATED EXPENSES UNDER/(OVER) REVENUE</b>	<b>\$ (6,579,564)</b>	<b>\$ (9,792,258)</b>	<b>\$ 3,212,694</b>	<b>\$ (3,303,428)</b>	<b>\$ (4,808,359)</b>	<b>\$ 1,504,931</b>	<b>\$ (3,154,631)</b>		<b>\$ (13,037,624)</b>
<b>OTHER STATE REVENUE</b>									
Apprenticeship				\$ 1,389,973	\$ 1,389,973				\$ 1,389,973
Enrollment Fees 2%								\$ 86,730	\$ 86,730
State Mandated Cost								\$ 782,028	\$ 782,028
<b>LOCAL REVENUE</b>									
Non Resident Tuition	\$ 1,407,385	\$ 1,407,385		\$ 242,615	\$ 242,615				\$ 1,650,000
Student Representation Fee	\$ -	\$ -		\$ 11,416	\$ 11,416				\$ 11,416
Library Fines	\$ 2,000	\$ 2,000		\$ 2,000	\$ 2,000				\$ 4,000
Interest/Investments	\$ -	\$ -		\$ -	\$ -			\$ 261,000	\$ 261,000
Rents/Leases	\$ 48,480	\$ 48,480		\$ 22,472	\$ 22,472		\$ 239,250		\$ 310,202
Proceeds-Sale of Equipment	\$ -	\$ -		\$ -	\$ -			\$ 5,000	\$ 5,000
Other Local	\$ 15,149	\$ 15,149		\$ -	\$ -			\$ 33,750	\$ 48,899
Subtotal, Other Local Revenue	\$ 1,473,014	\$ 1,473,014	\$ -	\$ 1,668,476	\$ 1,668,476	\$ -	\$ 239,250	\$ 1,168,508	\$ 4,549,248
<b>ESTIMATED ENDING BALANCE FOR 6/30/13</b>	<b>\$ (5,106,550)</b>	<b>\$ (8,319,244)</b>	<b>\$ 3,212,694</b>	<b>\$ (1,634,952)</b>	<b>\$ (3,139,883)</b>	<b>\$ 1,504,931</b>	<b>\$ (1,746,873)</b>	<b>\$ -</b>	<b>\$ (8,488,376)</b>

**NOTE: Excludes reserves (79XX) of \$34,733,239**

**Rancho Santiago Community College District**  
*Adopted Budget*  
**2012-13**

Bond Interest and Redemption Funds - Combined

The Bond Interest and Redemption Funds are the designated funds referred to as the interest and sinking funds. These funds are to be used only for transactions related to the receipt and expenditure of local revenues derived from the property tax levied for the payment of the principal and interest on outstanding bonds of the district. Each separate issuance will be accounted for in its own fund at the County Treasury with responsibility of each fund vested with the County Auditor.

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

This budget reflects expected activity for the years presented.

**Rancho Santiago Community College District**  
*Adopted Budget*  
**2012-13**

**Bond Interest and Redemption Funds - Combined - Fund 21, 22, 23**  
**Revenue Budget**

<u>Revenue by Source</u>	<b>2010-11 Actual Revenue</b>	<b>2011-12 Actual Revenue</b>	<b>2012-13 Tentative Budget</b>	<b>2012-13 Adopted Budget</b>	<b>% change 12/13 Adpt/ 11/12 Actual</b>
8600 State Revenues					
8671 Voted Indebtedness Levies-HOPTR	\$145,681	\$144,204	\$146,000	\$144,000	(0.14)
8800 Local Revenues					
8814 Voted Indebtedness Levies-Secured	16,295,804	16,511,503	17,697,524	13,891,999	(15.86)
8815 Voted Indebtedness Levies-Unsecured	1,142,366	1,281,407	1,142,000	1,282,000	0.05
8818 Voted Indebtedness Levies-Prior Years	548,272	360,485	346,475	366,044	1.54
8819 Voted Indebtedness Levies-Supplemental	114,803	81,668	120,542	75,862	(7.11)
8860 Interest & Investment Income	39,918	54,958	68,048	48,269	(12.17)
Total Local Revenues	<u>18,141,163</u>	<u>18,290,021</u>	<u>19,374,589</u>	<u>15,664,174</u>	(14.36)
8900 Other Financing Sources					
8945 Premium From Sale of Bonds	0	0	0	0	-
8949 Proceeds From Bond Debt	0	6,059	0	0	(100.00)
8981 Interfund Transfers In	0	0	0	0	-
Total Revenues and Other Financing Sources	<u>18,286,844</u>	<u>18,440,284</u>	<u>19,520,589</u>	<u>15,808,174</u>	(14.27)
Beginning Fund Balance	<u>5,674,604</u>	<u>7,344,224</u>	<u>9,232,637</u>	<u>8,124,043</u>	10.62
Adjustment to Beginning Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
Adjusted Beginning Fund Balance	<u>5,674,604</u>	<u>7,344,224</u>	<u>9,232,637</u>	<u>8,124,043</u>	10.62
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u><u>\$23,961,448</u></u>	<u><u>\$25,784,508</u></u>	<u><u>\$28,753,226</u></u>	<u><u>\$23,932,217</u></u>	(7.18)

**Rancho Santiago Community College District**  
*Adopted Budget*  
**2012-13**

**Bond Interest and Redemption Funds - Combined - Fund 21, 22, 23**  
**Expenditure Budget**

<u>Expenditures by Object</u>	<b>2010-11 Actual Expenses</b>	<b>2011-12 Actual Expenses</b>	<b>2012-13 Tentative Budget</b>	<b>2012-13 Adopted Budget</b>	<b>% change 12/13 Adpt/ 11/12 Actual</b>
5000 Other Operating Expenses					
5885 Investment & Interest Expense	\$7,164	\$3,599	\$6,811	\$3,694	2.64
7000 Other Outgo					
7110 Debt Payment - Principal	3,747,722	4,787,365	5,688,715	5,741,878	19.94
7120 Debt Payment - Interest	12,862,338	12,869,501	12,907,443	9,525,915	(25.98)
7300 Interfund Transfers Out	0	0	0	0	-
Subtotal	16,610,060	17,656,866	18,596,158	15,267,793	(13.53)
Subtotal, Expenditures (1000 - 7000)	16,617,224	17,660,465	18,602,969	15,271,487	(13.53)
7900 Reserve for Contingencies					
7920 Restricted Contingency	7,344,224	8,124,043	10,150,257	8,660,730	6.61
Total Fund Balance	7,344,224	8,124,043	10,150,257	8,660,730	6.61
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$23,961,448</u>	<u>\$25,784,508</u>	<u>\$28,753,226</u>	<u>\$23,932,217</u>	(7.18)

**Rancho Santiago Community College District**  
*Adopted Budget*  
**2012-13**

<b><u>Revenue by Source</u></b>	<b><u>Series A</u></b>	<b><u>Series B</u></b>	<b><u>Series C</u></b>	<b><u>Total</u></b>
	2010-11	2010-11	2010-11	<b>2010-11</b>
	Actual	Actual	Actual	<b>Actual</b>
	Revenue	Revenue	Revenue	<b>Revenue</b>
8600 State Revenues				
8671 Voted Indebtedness Levies-HOPTR	\$55,007	\$56,910	\$33,764	\$145,681
8800 Local Revenues				
8814 Voted Indebtedness Levies-Secured	6,210,714	6,330,389	3,754,701	16,295,804
8815 Voted Indebtedness Levies-Unsecured	426,873	456,111	259,382	1,142,366
8818 Voted Indebtedness Levies-Prior Years	203,933	219,200	125,139	548,272
8819 Voted Indebtedness Levies-Supplemental	43,353	44,836	26,614	114,803
8860 Interest & Investment Income	19,992	15,884	4,042	39,918
Total Local Revenues	6,904,865	7,066,420	4,169,878	18,141,163
8900 Other Financing Sources				
8945 Premium From Sale of Bonds	0	0	0	0
8949 Proceeds from Bond Debt	0	0	0	0
8981 Interfund Transfers In	0	0	0	0
Total Revenues and Other Financing Sources	6,959,872	7,123,330	4,203,642	18,286,844
Beginning Fund Balance	3,071,861	2,035,507	567,236	5,674,604
Adjustment to Beginning Balance	0	0	0	0
Adjusted Beginning Fund Balance	3,071,861	2,035,507	567,236	5,674,604
Total Revenues, Other Financing Sources and Beginning Fund Balance	\$10,031,733	\$9,158,837	\$4,770,878	\$23,961,448

**Rancho Santiago Community College District**  
*Adopted Budget*  
**2012-13**

	<u>Series A</u>	<u>Series B</u>	<u>Series C</u>	<u>Total</u>
	2011-12 Actual Revenue	2011-12 Actual Revenue	2011-12 Actual Revenue	<b>2011-12 Actual Revenue</b>
<b><u>Revenue by Source</u></b>				
8600 State Revenues				
8671 Voted Indebtedness Levies-HOPTR	\$52,993	\$56,150	\$35,061	\$144,204
8800 Local Revenues				
8814 Voted Indebtedness Levies-Secured	6,137,178	6,387,236	3,987,089	16,511,503
8815 Voted Indebtedness Levies-Unsecured	483,843	500,568	296,996	1,281,407
8818 Voted Indebtedness Levies-Prior Years	136,036	140,993	83,456	360,485
8819 Voted Indebtedness Levies-Supplemental	30,009	31,800	19,859	81,668
8860 Interest & Investment Income	22,630	20,602	11,726	54,958
Total Local Revenues	<u>6,809,696</u>	<u>7,081,199</u>	<u>4,399,126</u>	<u>18,290,021</u>
8900 Other Financing Sources				
8945 Premium From Sale of Bonds	0	0	0	0
8949 Proceeds from Bond Debt	852	5,207	0	6,059
8981 Interfund Transfers In	0	0	0	0
Total Revenues and Other Financing Sources	<u>6,863,541</u>	<u>7,142,556</u>	<u>4,434,187</u>	<u>18,440,284</u>
Beginning Fund Balance	<u>3,825,439</u>	<u>2,555,837</u>	<u>962,948</u>	<u>7,344,224</u>
Adjustment to Beginning Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Adjusted Beginning Fund Balance	<u>3,825,439</u>	<u>2,555,837</u>	<u>962,948</u>	<u>7,344,224</u>
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u><u>\$10,688,980</u></u>	<u><u>\$9,698,393</u></u>	<u><u>\$5,397,135</u></u>	<u><u>\$25,784,508</u></u>



**Rancho Santiago Community College District**  
*Adopted Budget*  
**2012-13**

	<u>Series A</u>	<u>Series B</u>	<u>Series C</u>	<u>Total</u>
	2012-13 Tentative Budget	2012-13 Tentative Budget	2012-13 Tentative Budget	<b>2012-13 Tentative Budget</b>
<b><u>Revenue by Source</u></b>				
8600 State Revenues				
8671 Voted Indebtedness Levies-HOPTR	\$55,000	\$57,000	\$34,000	\$146,000
8800 Local Revenues				
8814 Voted Indebtedness Levies-Secured	6,574,413	6,858,403	4,264,708	17,697,524
8815 Voted Indebtedness Levies-Unsecured	427,000	456,000	259,000	1,142,000
8818 Voted Indebtedness Levies-Prior Years	130,746	135,520	80,209	346,475
8819 Voted Indebtedness Levies-Supplemental	45,520	47,078	27,944	120,542
8860 Interest & Investment Income	28,674	26,110	13,264	68,048
Total Local Revenues	<u>7,206,353</u>	<u>7,523,111</u>	<u>4,645,125</u>	<u>19,374,589</u>
8900 Other Financing Sources				
8945 Premium From Sale of Bonds	0	0	0	0
8949 Proceeds from Bond Debt	0	0	0	0
8981 Interfund Transfers In	0	0	0	0
Total Revenues and Other Financing Sources	<u>7,261,353</u>	<u>7,580,111</u>	<u>4,679,125</u>	<u>19,520,589</u>
Beginning Fund Balance	<u>4,389,792</u>	<u>3,259,278</u>	<u>1,583,567</u>	<u>9,232,637</u>
Adjustment to Beginning Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Adjusted Beginning Fund Balance	<u>4,389,792</u>	<u>3,259,278</u>	<u>1,583,567</u>	<u>9,232,637</u>
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u><u>\$11,651,145</u></u>	<u><u>\$10,839,389</u></u>	<u><u>\$6,262,692</u></u>	<u><u>\$28,753,226</u></u>

**Rancho Santiago Community College District**  
*Adopted Budget*  
**2012-13**

	<u>Series A</u>	<u>Series B</u>	<u>Series C</u>	<u>Total</u>	
	2012-13 Adopted Budget	2012-13 Adopted Budget	2012-13 Adopted Budget	<b>2012-13 Adopted Budget</b>	<b>% change 12/13 Adpt/ 11/12 Actual</b>
<b><u>Revenue by Source</u></b>					
8600 State Revenues					
8671 Voted Indebtedness Levies-HOPTR	\$53,000	\$56,000	\$35,000	\$144,000	(0.14)
8800 Local Revenues					
8814 Voted Indebtedness Levies-Secured	6,763,010	2,818,320	4,310,669	13,891,999	(15.86)
8815 Voted Indebtedness Levies-Unsecured	484,000	501,000	297,000	1,282,000	0.05
8818 Voted Indebtedness Levies-Prior Years	134,643	142,548	88,853	366,044	1.54
8819 Voted Indebtedness Levies-Supplemental	27,477	28,526	19,859	75,862	(7.11)
8860 Interest & Investment Income	20,086	18,154	10,029	48,269	(12.17)
Total Local Revenues	<u>7,429,216</u>	<u>3,508,548</u>	<u>4,726,410</u>	<u>15,664,174</u>	<u>(14.36)</u>
8900 Other Financing Sources					
8945 Premium From Sale of Bonds	0	0	0	0	-
8949 Proceeds from Bond Debt	0	0	0	0	(100.00)
8981 Interfund Transfers In	0	0	0	0	-
Total Revenues and Other Financing Sources	<u>7,482,216</u>	<u>3,564,548</u>	<u>4,761,410</u>	<u>15,808,174</u>	<u>(14.27)</u>
Beginning Fund Balance	<u>3,976,998</u>	<u>2,804,864</u>	<u>1,342,181</u>	<u>8,124,043</u>	10.62
Adjustment to Beginning Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
Adjusted Beginning Fund Balance	<u>3,976,998</u>	<u>2,804,864</u>	<u>1,342,181</u>	<u>8,124,043</u>	10.62
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u><u>\$11,459,214</u></u>	<u><u>\$6,369,412</u></u>	<u><u>\$6,103,591</u></u>	<u><u>\$23,932,217</u></u>	<u>(7.18)</u>

**Rancho Santiago Community College District**  
*Adopted Budget*  
**2012-13**

<u><b>Expenditures by Object</b></u>	<u>Series A</u>	<u>Series B</u>	<u>Series C</u>	<u>Total</u>
	2010-11 Actual Expenses	2010-11 Actual Expenses	2010-11 Actual Expenses	<b>2010-11 Actual Expenses</b>
5000 Other Operating Expenses				
5885 Investment & Interest Expense	\$2,977	\$2,745	\$1,442	\$7,164
7000 Other Outgo				
7110 Debt Payment - Principal	2,529,282	1,218,440	0	3,747,722
7120 Debt Payment - Interest	3,674,035	5,381,815	3,806,488	12,862,338
7300 Interfund Transfers Out	0	0	0	0
Subtotal	6,203,317	6,600,255	3,806,488	16,610,060
Subtotal, Expenditures (1000 - 7000)	6,206,294	6,603,000	3,807,930	16,617,224
7900 Reserve for Contingencies				
7920 Restricted Contingency	3,825,439	2,555,837	962,948	7,344,224
Total Fund Balance	3,825,439	2,555,837	962,948	7,344,224
Total Expenditures, Other Outgo and Ending Fund Balance	\$10,031,733	\$9,158,837	\$4,770,878	\$23,961,448

**Rancho Santiago Community College District**  
*Adopted Budget*  
**2012-13**

<b><u>Expenditures by Object</u></b>	<b><u>Series A</u></b>	<b><u>Series B</u></b>	<b><u>Series C</u></b>	<b><u>Total</u></b>
	2011-12	2011-12	2011-12	<b>2011-12</b>
	Actual Expenses	Actual Expenses	Actual Expenses	<b>Actual Expenses</b>
5000 Other Operating Expenses				
5885 Investment & Interest Expense	\$1,630	\$1,330	\$639	\$3,599
7000 Other Outgo				
7110 Debt Payment - Principal	3,028,458	1,503,907	255,000	4,787,365
7120 Debt Payment - Interest	3,681,894	5,388,292	3,799,315	12,869,501
7300 Interfund Transfers Out	0	0	0	0
Subtotal	6,710,352	6,892,199	4,054,315	17,656,866
Subtotal, Expenditures (1000 - 7000)	6,711,982	6,893,529	4,054,954	17,660,465
7900 Reserve for Contingencies				
7920 Restricted Contingency	3,976,998	2,804,864	1,342,181	8,124,043
Total Fund Balance	3,976,998	2,804,864	1,342,181	8,124,043
Total Expenditures, Other Outgo and Ending Fund Balance	\$10,688,980	\$9,698,393	\$5,397,135	\$25,784,508

**Rancho Santiago Community College District**  
**Adopted Budget**  
**2012-13**

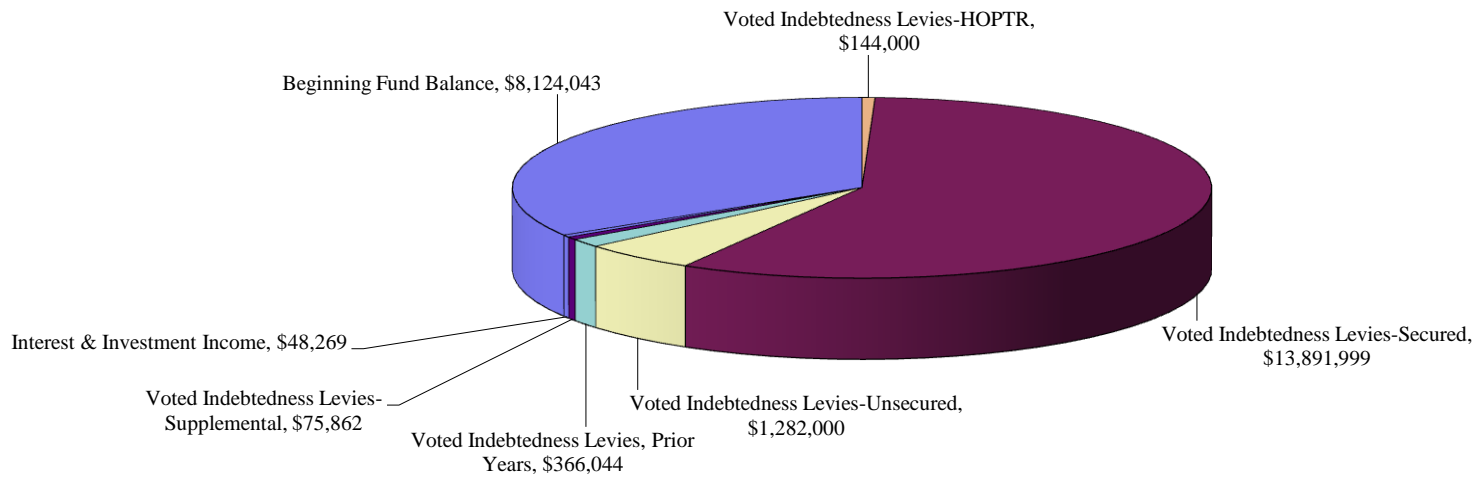
<b><u>Expenditures by Object</u></b>	<b><u>Series A</u></b>	<b><u>Series B</u></b>	<b><u>Series C</u></b>	<b><u>Total</u></b>
	2012-13 Tentative Budget	2012-13 Tentative Budget	2012-13 Tentative Budget	2012-13 Tentative Budget
5000 Other Operating Expenses				
5885 Investment & Interest Expense	\$2,887	\$2,602	\$1,322	\$6,811
7000 Other Outgo				
7110 Debt Payment - Principal	3,231,911	1,796,804	660,000	5,688,715
7120 Debt Payment - Interest	3,744,148	5,384,664	3,778,631	12,907,443
7300 Interfund Transfers Out	0	0	0	0
Subtotal	<u>6,976,059</u>	<u>7,181,468</u>	<u>4,438,631</u>	<u>18,596,158</u>
Subtotal, Expenditures (1000 - 7000)	<u>6,978,946</u>	<u>7,184,070</u>	<u>4,439,953</u>	<u>18,602,969</u>
7900 Reserve for Contingencies				
7920 Restricted Contingency	4,672,199	3,655,319	1,822,739	10,150,257
Total Fund Balance	<u>4,672,199</u>	<u>3,655,319</u>	<u>1,822,739</u>	<u>10,150,257</u>
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$11,651,145</u>	<u>\$10,839,389</u>	<u>\$6,262,692</u>	<u>\$28,753,226</u>

**Rancho Santiago Community College District**  
*Adopted Budget*  
**2012-13**

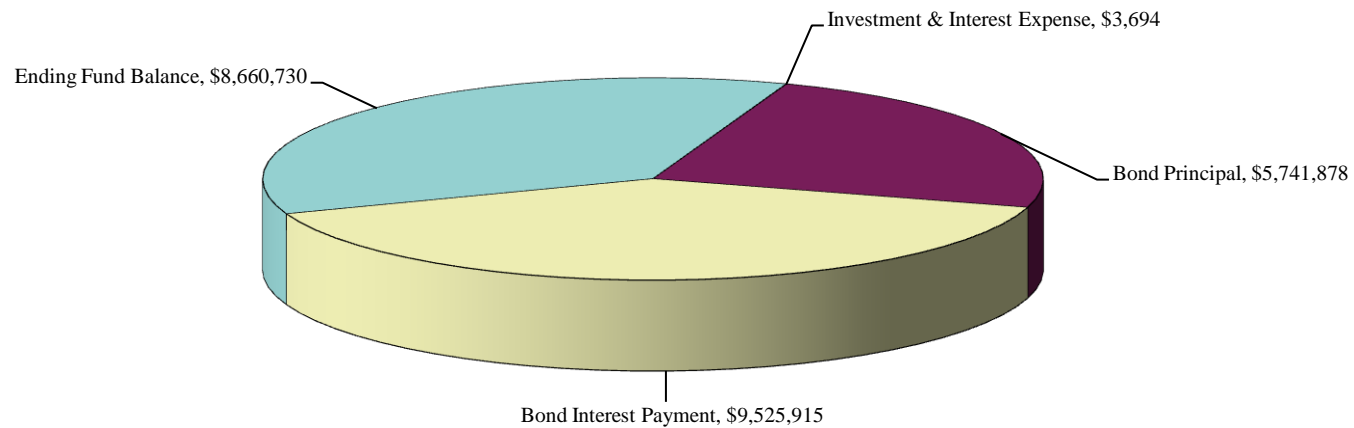
<u>Expenditures by Object</u>	<u>Series A</u>	<u>Series B</u>	<u>Series C</u>	<u>Total</u>	
	2012-13 Adopted Budget	2012-13 Adopted Budget	2012-13 Adopted Budget	<b>2012-13 Adopted Budget</b>	% change 12/13 Adpt/ 11/12 Actual
5000 Other Operating Expenses					
5885 Investment & Interest Expense	\$1,728	\$1,353	\$613	\$3,694	2.64
7000 Other Outgo					
7110 Debt Payment - Principal	3,231,911	1,849,967	660,000	5,741,878	19.94
7120 Debt Payment - Interest	3,376,526	2,363,058	3,786,331	9,525,915	(25.98)
7300 Interfund Transfers Out	0	0	0	0	-
Subtotal	<u>6,608,437</u>	<u>4,213,025</u>	<u>4,446,331</u>	<u>15,267,793</u>	(13.53)
Subtotal, Expenditures (1000 - 7000)	<u>6,610,165</u>	<u>4,214,378</u>	<u>4,446,944</u>	<u>15,271,487</u>	(13.53)
7900 Reserve for Contingencies					
7920 Restricted Contingency	4,849,049	2,155,034	1,656,647	8,660,730	6.61
Total Fund Balance	<u>4,849,049</u>	<u>2,155,034</u>	<u>1,656,647</u>	<u>8,660,730</u>	6.61
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$11,459,214</u>	<u>\$6,369,412</u>	<u>\$6,103,591</u>	<u>\$23,932,217</u>	(7.18)

**Rancho Santiago Community College District**  
*Adopted Budget 2012-13*  
**Bond Interest and Redemption Fund - Fund 21, 22, 23**

**Revenue by Source**



**Expenditures by Object**



**Rancho Santiago Community College District**  
*Adopted Budget*  
**2012-13**

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*  
**2012-13**

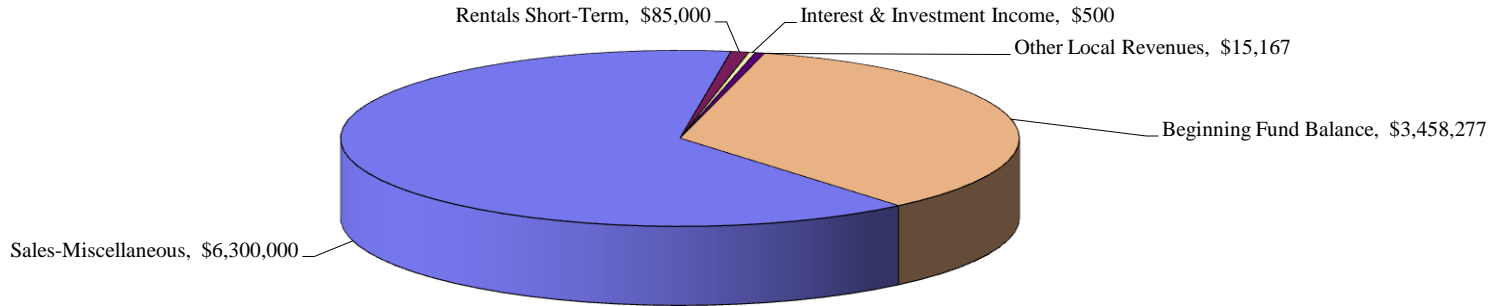
<b>Bookstore Fund - Fund 31</b>					
<b>Revenue Budget</b>					
<b><u>Revenues by Source</u></b>	<b>2010-11 Actual Revenue</b>	<b>2011-12 Actual Revenue</b>	<b>2012-13 Tentative Budget</b>	<b>2012-13 Adopted Budget</b>	<b>% change 12/13 Adpt/ 11/12 Actual</b>
8800 Local Revenues					
8843 Sales-Miscellaneous	\$6,149,862	\$6,121,385	\$6,300,000	\$6,300,000	2.92
8850 Rentals Short-Term	6,634	96,412	85,000	85,000	(11.84)
8860 Interest & Investment Income	2,525	467	2,000	500	7.07
8890 Other Local Revenues	34,573	61,068	15,167	15,167	(75.16)
<b>Total Revenues</b>	<b><u>6,193,594</u></b>	<b><u>6,279,332</u></b>	<b><u>6,402,167</u></b>	<b><u>6,400,667</u></b>	<b>1.93</b>
 <b>Beginning Fund Balance</b>	 <b>3,777,039</b>	 <b>3,700,373</b>	 <b>3,939,892</b>	 <b>3,458,277</b>	 <b>(6.54)</b>
 <b>Total Revenues and Beginning Fund Balance</b>	 <b><u><u>\$9,970,633</u></u></b>	 <b><u><u>\$9,979,705</u></u></b>	 <b><u><u>\$10,342,059</u></u></b>	 <b><u><u>\$9,858,944</u></u></b>	 <b>(1.21)</b>

**Rancho Santiago Community College District**  
*Adopted Budget*  
**2012-13**

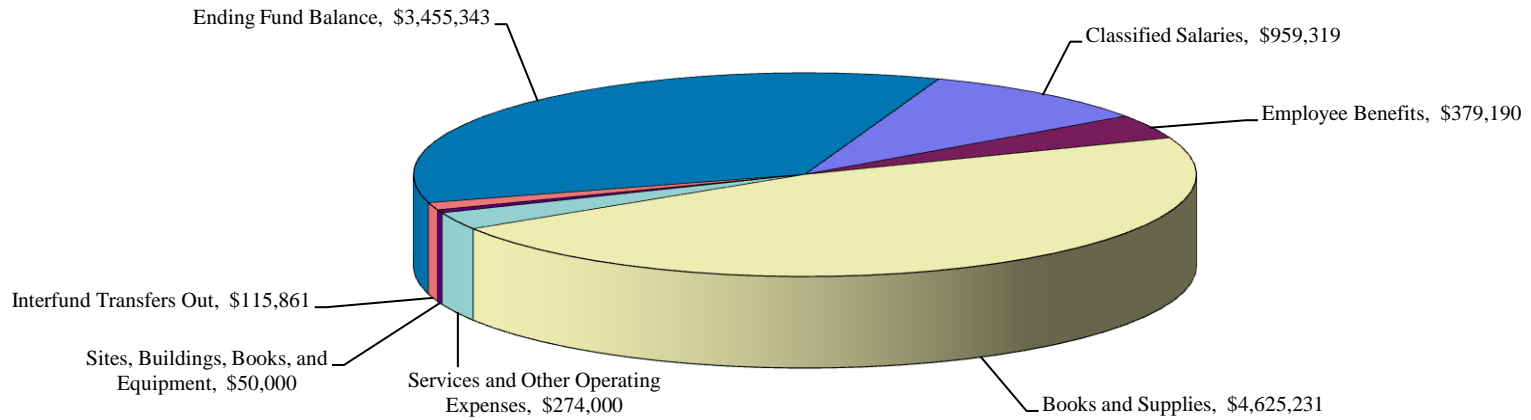
<b>Bookstore Fund - Fund 31 Expenditure Budget</b>					
<u><b>Expenditures by Object</b></u>	<b>2010-11 Actual Expenses</b>	<b>2011-12 Actual Expenses</b>	<b>2012-13 Tentative Budget</b>	<b>2012-13 Adopted Budget</b>	<b>% change 12/13 Adpt/ 11/12 Actual</b>
2000 Classified Salaries	\$845,207	\$888,036	\$959,319	\$959,319	8.03
3000 Employee Benefits	273,265	350,970	339,421	379,190	8.04
4000 Books and Supplies	4,468,816	4,850,747	5,200,000	4,625,231	(4.65)
5000 Services and Other Operating Expenses	302,276	267,008	274,000	274,000	2.62
6000 Sites, Buildings, Books, and Equipment	208,696	13,973	50,000	50,000	257.83
Subtotal, Expenditures (1000 - 6000)	6,098,260	6,370,734	6,822,740	6,287,740	(1.30)
7300 Interfund Transfers Out	172,000	150,694	115,861	115,861	(23.12)
Subtotal, Expenditures (1000 - 7000)	6,270,260	6,521,428	6,938,601	6,403,601	(1.81)
7900 Reserve for Contingencies					
7910 Unrestricted Contingency	3,700,373	3,458,277	3,403,458	3,455,343	(0.08)
Total Expenditures and Ending Fund Balance	\$9,970,633	\$9,979,705	\$10,342,059	\$9,858,944	(1.21)
<i>Total of \$1,178,147 of inventory is budgeted in the Reserve for Contingency Account</i>					

**Rancho Santiago Community College District**  
*Adopted Budget 2012-13*  
**Bookstore Fund - Fund 31**

**Revenue by Source**



**Expenditures by Object**



Total of \$1,178,147 of inventory is included in the Ending Fund Balance

**Rancho Santiago Community College District**  
*Adopted Budget*  
**2012-13**

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*  
**2012-13**

		<b>Child Development Fund - Fund 33</b>				
		<b>Revenue Budget</b>				
<u>Revenues by Source</u>		<b>2010-11 Actual Revenue</b>	<b>2011-12 Actual Revenue</b>	<b>2012-13 Tentative Budget</b>	<b>2012-13 Adopted Budget</b>	<b>% change 12/13 Adpt/ 11/12 Actual</b>
8100	Federal Revenues					
	8199 Other Federal Revenue	\$2,625,456	\$2,417,875	\$1,043,080	\$1,320,475	(45.39)
8600	State Revenues					
	8621 Child Development Apportionment	3,645,958	3,112,295	3,112,384	2,847,129	(8.52)
	8625 CalWORKS	70,491	41,233	0	0	(100.00)
	8629 Other Categorical Apportionment	231,076	231,076	231,076	231,076	-
	8699 Other Miscellaneous State Revenue	65,714	37,468	19,388	19,388	(48.25)
	Total State Revenues	<u>4,013,239</u>	<u>3,422,072</u>	<u>3,362,848</u>	<u>3,097,593</u>	(9.48)
8800	Local Revenues					
	8843 Sales-Misc	5,095	0	0	0	-
	8860 Interest & Investment Income	4,103	2,311	1,200	2,300	(0.48)
	8866 Gain (Loss) on Invest-Realized	(763)	0	0	0	-
	8867 Gain (Loss) on Invest-Unrealized	0	60	0	0	(100.00)
	8871 Child Development Services	222,153	237,896	388,000	774,316	225.49
	8890 Other Local Rev	16,183	24,756	0	0	(100.00)
	8891 Other Local Rev - Special Proj	3,464	0	5,932	5,932	-
	8893 Outlawed Checks	26	0	0	0	-
	Total Local Revenues	<u>250,261</u>	<u>265,023</u>	<u>395,132</u>	<u>782,548</u>	195.28
8900	Other Financing Sources					
	8981 Interfund Transfers In	147,022	0	0	0	-
	Total Other Financing Sources	<u>147,022</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
	Total Revenues	<u>7,035,978</u>	<u>6,104,970</u>	<u>4,801,060</u>	<u>5,200,616</u>	(14.81)
	Beginning Fund Balance	185,213	423,871	239,849	172,411	(59.32)
	Total Revenues, Other Financing Sources and Beginning Fund Balance	<u><u>\$7,221,191</u></u>	<u><u>\$6,528,841</u></u>	<u><u>\$5,040,909</u></u>	<u><u>\$5,373,027</u></u>	(17.70)

**Rancho Santiago Community College District**  
*Adopted Budget*  
**2012-13**

<b>Child Development Fund - Fund 33</b>					
<b>Expenditure Budget</b>					
<u>Expenditures by Object</u>	<b>2010-11 Actual Expenses</b>	<b>2011-12 Actual Expenses</b>	<b>2012-13 Tentative Budget</b>	<b>2012-13 Adopted Budget</b>	<b>% change 12/13 Adpt/ 11/12 Actual</b>
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$0	\$0	\$0	\$0	-
1200 Non-instructional Salaries, Regular Contract	2,126,352	2,149,518	1,792,190	1,941,364	(9.68)
1300 Instructional Salaries, Other Non-Regular	0	0	0	0	-
1400 Non-instructional Salaries, Other Non-Regular	88,444	163,702	28,879	78,213	(52.22)
Subtotal	<u>2,214,796</u>	<u>2,313,220</u>	<u>1,821,069</u>	<u>2,019,577</u>	(12.69)
2000 Classified Salaries					
2100 Non-instructional Salaries, Regular Full Time	671,663	626,058	570,195	598,423	(4.41)
2300 Non-instructional Salaries, Other	703,563	734,173	586,283	622,343	(15.23)
2400 Instructional Aides, Other	0	0	0	0	-
Subtotal	<u>1,375,226</u>	<u>1,360,231</u>	<u>1,156,478</u>	<u>1,220,766</u>	(10.25)
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	186,793	190,416	151,837	167,123	(12.23)
3200 Public Employees' Retirement System Fund	98,381	99,963	91,157	92,586	(7.38)
3300 Old Age, Survivors, Disability, and Health Ins.	119,461	120,783	96,575	102,200	(15.39)
3400 Health and Welfare Benefits	824,772	844,490	743,955	810,050	(4.08)
3500 State Unemployment Insurance	24,472	55,765	46,123	50,190	(10.00)
3600 Workers' Compensation Insurance	89,419	91,356	72,663	80,230	(12.18)
3900 Other Benefits	119,394	121,008	96,554	104,615	(13.55)
Subtotal	<u>1,462,692</u>	<u>1,523,781</u>	<u>1,298,864</u>	<u>1,406,994</u>	(7.66)

**Rancho Santiago Community College District**  
*Adopted Budget*  
**2012-13**

<b>Child Development Fund - Fund 33</b>					
<b>Expenditure Budget</b>					
<u>Expenditures by Object</u>	<b>2010-11 Actual Expenses</b>	<b>2011-12 Actual Expenses</b>	<b>2012-13 Tentative Budget</b>	<b>2012-13 Adopted Budget</b>	<b>% change 12/13 Adpt/ 11/12 Actual</b>
4000 Books and Supplies					
4200 Other Books	0	0	0	0	-
4300 Instructional Supplies	83,496	23,433	14,958	15,289	(34.75)
4500 Maintenance Supplies	0	0	0	0	-
4600 Non-Instructional Supplies	62,196	50,995	23,163	20,713	(59.38)
4700 Food Supplies	169,820	161,866	182,446	176,966	9.33
Subtotal	315,512	236,294	220,567	212,968	(9.87)
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	951,351	578,325	260,296	291,779	(49.55)
5200 Travel & Conference Expenses	43,032	38,755	9,160	11,176	(71.16)
5300 Dues & Memberships	4,200	3,400	1,400	3,000	(11.76)
5500 Utilities & Housekeeping Svcs	10,680	10,680	10,680	10,680	-
5600 Rents, Leases & Repairs	67,525	59,808	58,000	58,025	(2.98)
5800 Other Operating Exp & Services	98,349	99,712	44,807	53,749	(46.10)
5900 Other	9,377	13,093	9,267	8,374	(36.04)
Subtotal	1,184,514	803,773	393,610	436,783	(45.66)
6000 Sites, Buildings, Books, and Equipment					
6100 Sites and Site Improvements	55,693	32,914	244	0	(100.00)
6200 Buildings	31,961	14,966	0	0	(100.00)
6400 Equipment	67,239	20,594	4,558	6,058	(70.58)
Subtotal	154,893	68,474	4,802	6,058	(91.15)

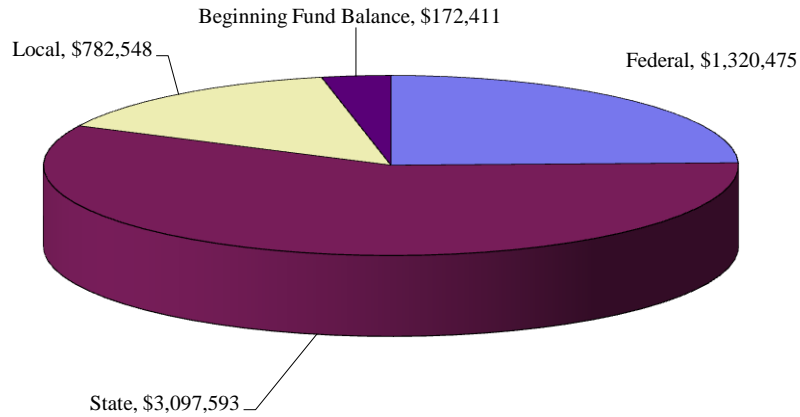
**Rancho Santiago Community College District**  
*Adopted Budget*  
**2012-13**

<b>Child Development Fund - Fund 33</b>					
<b>Expenditure Budget</b>					
<u>Expenditures by Object</u>	<b>2010-11 Actual Expenses</b>	<b>2011-12 Actual Expenses</b>	<b>2012-13 Tentative Budget</b>	<b>2012-13 Adopted Budget</b>	<b>% change 12/13 Adpt/ 11/12 Actual</b>
7000 Other Outgo					
7110 Debt Payment - Principal	30,222	15,000	0	0	(100.00)
7670 Other Exp Paid for Students	59,465	35,657	0	0	(100.00)
Subtotal	<u>89,687</u>	<u>50,657</u>	<u>0</u>	<u>0</u>	<u>(100.00)</u>
Subtotal, Expenditures (1000 - 7000)	<u>6,797,320</u>	<u>6,356,430</u>	<u>4,895,390</u>	<u>5,303,146</u>	<u>(16.57)</u>
7900 Reserve for Contingencies					
7920 Restricted Contingency	423,871	172,411	145,519	69,881	(59.47)
Total Expenditures, Other Outgo and Ending Fund Balance	<u><u>\$7,221,191</u></u>	<u><u>\$6,528,841</u></u>	<u><u>\$5,040,909</u></u>	<u><u>\$5,373,027</u></u>	<u>(17.70)</u>

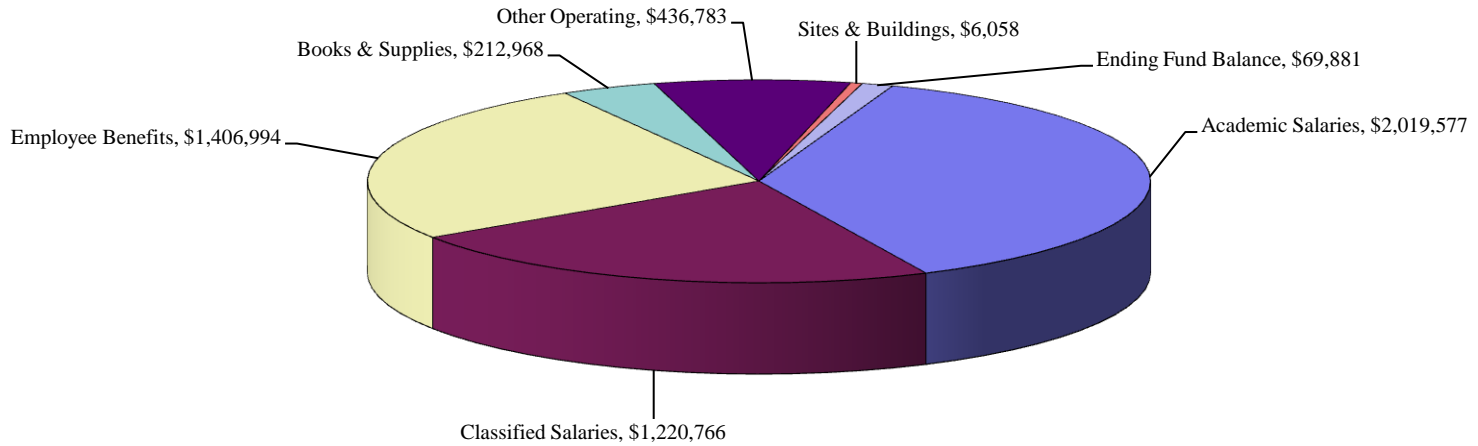


**Rancho Santiago Community College District**  
*Adopted Budget 2012-13*  
**Child Development Fund - Fund 33**

**Revenue by Source**



**Expenditures by Object**



**Rancho Santiago Community College District**  
*Adopted Budget*  
**2012-13**

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*  
**2012-13**

<b>Capital Outlay Projects Fund - Fund 41</b>					
<b>Revenue Budget</b>					
<b><u>Revenue by Source</u></b>	<b>2010-11 Actual Revenue</b>	<b>2011-12 Actual Revenue</b>	<b>2012-13 Tentative Budget</b>	<b>2012-13 Adopted Budget</b>	<b>% change 12/13 Adpt/ 11/12 Actual</b>
8100 Federal Revenues					
8199 Other Federal Revenue	\$0	\$0	\$0	\$0	-
8600 State Revenues					
8651 Community College Const. Act	792,076	0	0	0	-
8652 Scheduled Maintenance & Special Rep. Prog.	18,429	40,968	1,106,088	1,103,775	2,594.24
8659 Other Reimb Categorical Allow	0	0	65,000	65,000	-
State Revenues	<u>810,505</u>	<u>40,968</u>	<u>1,171,088</u>	<u>1,168,775</u>	2,752.90
8800 Local Revenues					
8810 Tax Allocation, Redevelopment Rev	122,295	272,791	101,104	272,315	(0.17)
8851 Leases-Facilities/Land/Bldg	91,667	91,762	91,667	91,667	(0.10)
8860 Interest & Investment Income	130,344	105,431	81,402	105,000	(0.41)
8867 Gain (Loss) on Invest-Unrealized	(11,505)	899	0	0	(100.00)
8881 Nonresident Tuition-Capital	194,867	236,140	243,347	243,347	3.05
8890 Other Local Revenue	15,421	59,407	10,400	69,808	17.51
8897 Redevelopmnt Rev/Health&Safety	2,096,916	1,832,912	1,157,106	1,832,913	0.00
Local Revenues	<u>2,640,005</u>	<u>2,599,342</u>	<u>1,685,026</u>	<u>2,615,050</u>	0.60
8900 Other Financing Sources					
8981 Interfund Transfers - In	1,374,019	2,109,019	1,374,019	1,500,000	(28.88)
Total Other Financing Sources	<u>1,374,019</u>	<u>2,109,019</u>	<u>1,374,019</u>	<u>1,500,000</u>	(28.88)
Total Revenues and Other Financing Sources	4,824,529	4,749,329	4,230,133	5,283,825	11.25
Beginning Fund Balance	16,303,323	18,127,152	19,192,802	19,851,476	9.51
<b>Total Revenues, Other Financing Sources and Beginning Fund Balance</b>	<u><u>\$21,127,852</u></u>	<u><u>\$22,876,481</u></u>	<u><u>\$23,422,935</u></u>	<u><u>\$25,135,301</u></u>	9.87

**Rancho Santiago Community College District**  
*Adopted Budget*  
**2012-13**

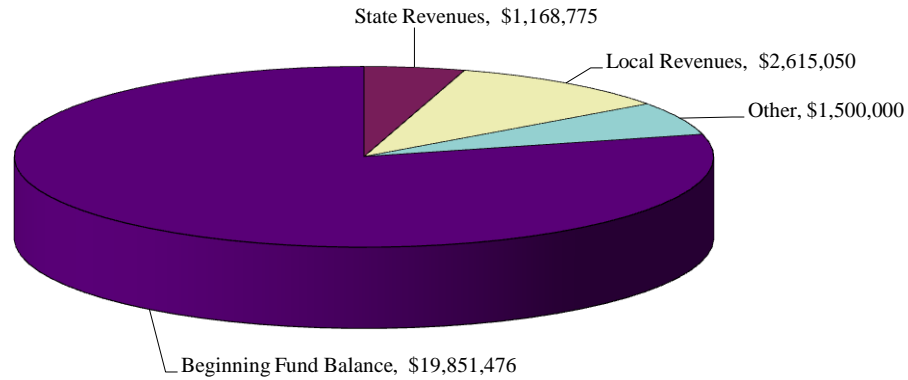
<b>Capital Outlay Projects Fund - Fund 41</b>					
<b>Expenditure Budget</b>					
<b><u>Expenditures by Object</u></b>	<b>2010-11 Actual Expenses</b>	<b>2011-12 Actual Expenses</b>	<b>2012-13 Tentative Budget</b>	<b>2012-13 Adopted Budget</b>	<b>% change 12/13 Adpt/ 11/12 Actual</b>
4000 Supplies					
4600 Non-Instructional Supplies	\$3,511	\$1,297	\$8,000	\$8,000	516.81
Subtotal	3,511	1,297	8,000	8,000	516.81
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	140,440	134,666	107,740	136,928	1.68
5200 Travel & Conference Exp	0	0	2,250	2,250	-
5600 Rents, Leases & Repairs	144,653	176,064	140,508	136,508	(22.47)
5700 Legal, Election & Audit Exp	0	0	0	0	-
5800 Other Operating Exp & Services	877,894	17,775	116,600	118,600	567.23
5900 Other	0	0	0	0	-
Subtotal	1,162,987	328,505	367,098	394,286	20.02
6000 Sites, Buildings, Books, and Equipment					
6115 Sites - Contracted Services	11,500	44,789	15,000	15,000	(66.51)
6116 Sites - Licenses, Fees & Taxes	0	67,555	70,000	140,375	107.79
6120 Site Improvements	177,518	13,223	16,230	36,230	173.99
6201 Buildings - Architects Fee	294,128	263,711	554,368	732,368	177.72
6202 Buildings - Blueprint/Reprod	1,035	6,064	2,950	5,450	(10.13)
6203 Buildings - Construction Mgmt	11,560	141,456	151,432	151,432	7.05
6204 Buildings - Construction Tests	0	0	9,490	12,000	-
6205 Buildings - Contracted Svcs	779,053	13,369	682,900	782,423	5,752.52
6207 Buildings - DSA Fees	753	5,422	32,155	27,155	400.83
6208 Buildings - Engineering Costs	173,410	46,131	245,203	259,173	461.82

**Rancho Santiago Community College District**  
*Adopted Budget*  
**2012-13**

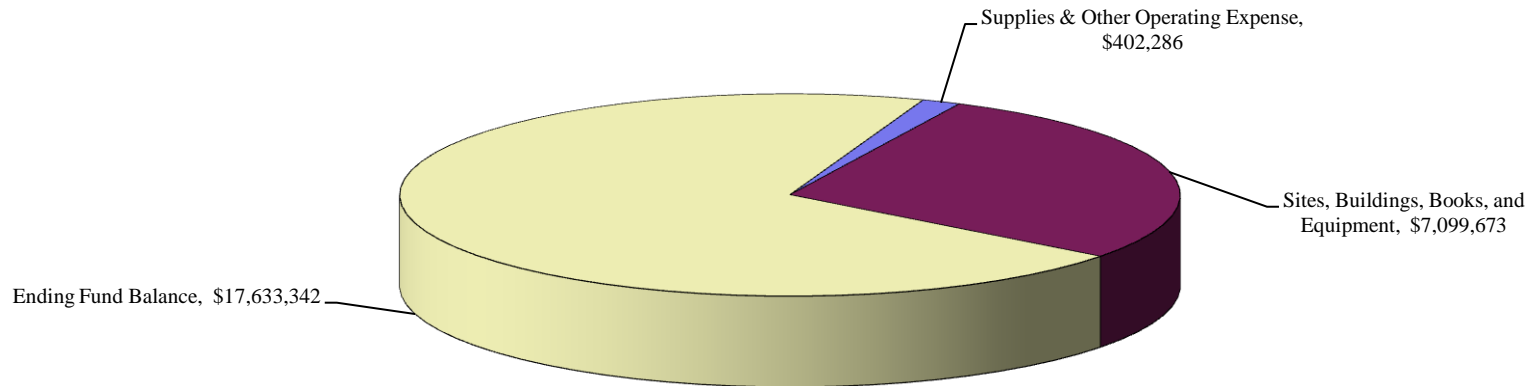
<b>Capital Outlay Projects Fund - Fund 41</b>					
<b>Expenditure Budget</b>					
<b>Expenditures by Object</b>	<b>2010-11 Actual Expenses</b>	<b>2011-12 Actual Expenses</b>	<b>2012-13 Tentative Budget</b>	<b>2012-13 Adopted Budget</b>	<b>% change 12/13 Adpt/ 11/12 Actual</b>
6214 Buildings - Legal Expenses	0	5,662	4,200	4,200	(25.82)
6215 Buildings - Licenses, Taxes	20,845	20,955	36,856	85,000	305.63
6217 Buildings - Relocation	0	0	0	0	-
6220 Building Improvements	342,874	303,693	2,336,234	2,406,609	692.45
6300 Library Books	0	0	0	0	-
6400 Equipment	21,526	1,763,173	2,396,350	2,442,258	38.51
Subtotal	1,834,202	2,695,203	6,553,368	7,099,673	163.42
Subtotal, Expenditures (1000 - 6000)	3,000,700	3,025,005	6,928,466	7,501,959	148.00
7000 Other Outgo					
7300 Interfund Transfers Out	0	0	0	0	-
Subtotal	0	0	0	0	-
Subtotal, Expenditures (1000 - 7000)	3,000,700	3,025,005	6,928,466	7,501,959	148.00
7900 Reserve for Contingencies					
7910 Unrestricted Contingency	18,127,152	19,851,476	12,824,591	15,679,670	(21.02)
7920 Restricted Contingency	0	0	3,669,878	1,953,672	-
Subtotal	18,127,152	19,851,476	16,494,469	17,633,342	(11.17)
Total Expenditures, Other Outgo and Ending Fund Balance	\$21,127,852	\$22,876,481	\$23,422,935	\$25,135,301	9.87

**Rancho Santiago Community College District**  
*Adopted Budget 2012-13*  
**Capital Outlay Projects Fund - Fund 41**

**Revenue by Source**



**Expenditures by Object**



**Rancho Santiago Community College District**  
*Adopted Budget*  
**2012-13**

General Obligation Bond Fund

The General Obligation Bond Fund is used exclusively to account for activity associated with Measure E, an initiative approved by local voters in November 2002. Total bonds issued totalled \$337,000,000. The first issuance in March 2003 totaling \$96,125,000 and the second issuance in March 2005 totaling \$119,999,867 have been fully expended. Activities in this fund reflect the expenditures from the remaining issuances and refunding.

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.

**Rancho Santiago Community College District**  
*Adopted Budget*  
**2012-13**

**General Obligation Bond Fund - Fund 42**  
**Revenue Budget**

<u>Revenue by Source</u>	2010-11 Actual Revenue	2011-12 Actual Revenue	2012-13 Tentative Budget	2012-13 Adopted Budget	% change 12/13 Adpt/ 11/12 Actual
8800 Local Revenues					
8860 Interest & Investment Income	\$833,959	\$492,017	\$360,000	\$360,000	(26.83)
8866 Gain (Loss) on Invest-Realized	(211,700)	0	0	0	-
8867 Gain (Loss) on Invest-Unrealized	0	16,539	0	0	(100.00)
8890 Other Local Revenues	856	0	0	0	-
8893 Outlawed Checks	50,945	500	0	0	(100.00)
8894 Discounts Taken	9	0	0	0	-
Total Local Revenues	674,069	509,056	360,000	360,000	(29.28)
8900 Other Financing Sources					
8940 Proceeds-Sale of Bonds	0	0	0	0	-
Total Other Financing Sources	0	0	0	0	-
Total Revenues and Other Financing Sources	674,069	509,056	360,000	360,000	(29.28)
Beginning Fund Balance	119,266,813	97,984,146	74,351,383	69,469,313	(29.10)
Adjustments to Beginning Fund Balance	0	0	0	0	-
Adjusted Beginning Fund Balance	119,266,813	97,984,146	74,351,383	69,469,313	(29.10)
Total Revenues, Other Financing Sources and Beginning Fund Balance	\$119,940,882	\$98,493,202	\$74,711,383	\$69,829,313	(29.10)



**Rancho Santiago Community College District**  
*Adopted Budget*  
**2012-13**

**General Obligation Bond Fund - Fund 42**  
**Expenditure Budget**

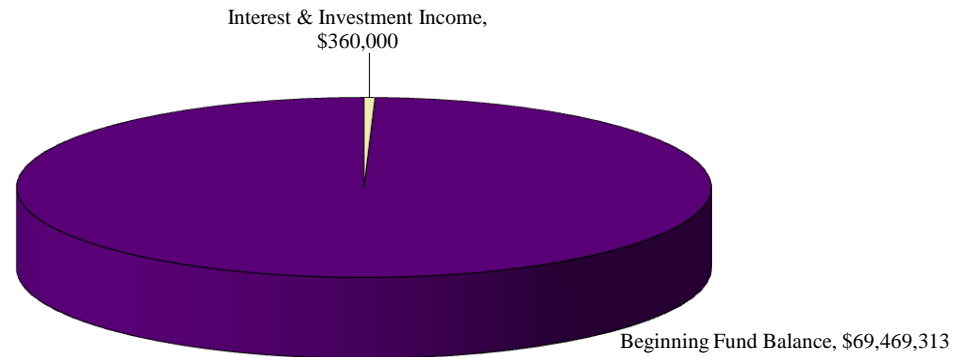
<u>Expenditures by Object</u>	<b>2010-11 Actual Expenses</b>	<b>2011-12 Actual Expenses</b>	<b>2012-13 Tentative Budget</b>	<b>2012-13 Adopted Budget</b>	<b>% change 12/13 Adpt/ 11/12 Actual</b>
5000 Other Operating Expenses					
5885 Investment & Interest Expense	\$113,358	\$78,608	\$60,000	\$60,000	(23.67)
Subtotal	<u>113,358</u>	<u>78,608</u>	<u>60,000</u>	<u>60,000</u>	(23.67)
6100 Sites and Site Improvements					
6114 Sites - Legal Expenses	0	0	39	238	-
6115 Sites - Contracted Services	0	0	0	0	-
6116 Sites - Licenses, Fees & Taxes	17,728	81,923	158,118	170,118	107.66
6120 Site Improvements	3,041	(13,881)	2,207,103	2,207,103	(16,000.17)
6121 Site Improv - Legal Expenses	0	720	3,452	3,452	379.44
6122 Site Improv - Contracted Svcs	0	47	49,334	49,334	104,865.96
Subtotal	<u>20,769</u>	<u>68,809</u>	<u>2,418,046</u>	<u>2,430,245</u>	3,431.87
6200 Buildings					
6200 Buildings	0	0	10,292,012	10,280,012	-
6201 Buildings - Architects Fee	1,172,440	1,989,805	5,626,080	5,507,132	176.77
6202 Buildings - Blueprint/Reprod	13,506	14,600	75,441	75,441	416.72
6203 Buildings - Construction Mgmt	2,238,504	2,200,652	3,500,846	3,500,096	59.05
6204 Buildings - Construction Tests	778,352	1,097,533	2,082,086	2,084,086	89.89
6205 Buildings - Contracted Svcs	15,311,319	22,976,527	34,744,663	29,941,187	30.31
6206 Buildings - Demolition Costs	0	0	1,540	1,540	-
6207 Buildings - DSA Fees	47,660	41,439	587,921	585,279	1,312.39
6208 Buildings - Engineering Costs	140,729	213,302	1,635,070	1,635,070	666.55

**Rancho Santiago Community College District**  
*Adopted Budget*  
**2012-13**

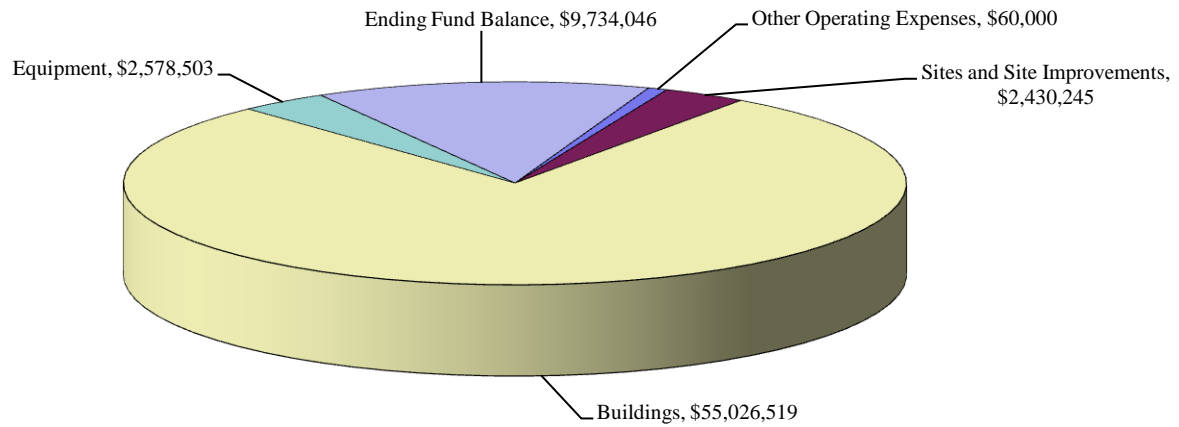
<b>General Obligation Bond Fund - Fund 42</b>					
<b>Expenditure Budget</b>					
<u>Expenditures by Object</u>	<b>2010-11 Actual Expenses</b>	<b>2011-12 Actual Expenses</b>	<b>2012-13 Tentative Budget</b>	<b>2012-13 Adopted Budget</b>	<b>% change 12/13 Adpt/ 11/12 Actual</b>
6210 Buildings - Equipment Rental	0	0	1,663	1,663	-
6212 Buildings - Facility Rental	0	0	17,731	17,731	-
6214 Buildings - Legal Expenses	719,330	204,230	198,481	203,481	(0.37)
6215 Buildings - Licenses, Taxes	0	0	105,929	105,929	-
6216 Buildings - Modular, Lease Pur	0	0	40,000	40,000	-
6217 Buildings - Relocation/Moving	21,558	0	19,069	19,069	-
6220 Building Improvements	362,689	17,353	1,004,994	1,028,803	5,828.68
6221 Leasehold Improvements	0	0	0	0	-
Subtotal	20,806,087	28,755,441	59,933,526	55,026,519	91.36
6400 Equipment	1,016,522	121,031	2,639,532	2,578,503	2,030.45
Subtotal (6000)	21,843,378	28,945,281	64,991,104	60,035,267	107.41
7000 Other Outgo					
7100 Debt Payment Principal and Interest	0	0	0	0	-
Subtotal (7000)	0	0	0	0	-
Subtotal Expenditures (1000 - 7000)	21,956,736	29,023,889	65,051,104	60,095,267	107.05
7900 Reserve for Contingencies					
7920 Restricted Contingency	97,984,146	69,469,313	9,660,279	9,734,046	(85.99)
Subtotal (7900)	97,984,146	69,469,313	9,660,279	9,734,046	(85.99)
Total Expenditures, Other Outgo and Ending Fund Balance	\$119,940,882	\$98,493,202	\$74,711,383	\$69,829,313	(29.10)

**Rancho Santiago Community College District**  
*Adopted Budget 2012-13*  
**General Obligation Bond Fund - Fund 42**

**Revenue by Source**



**Expenditures by Object**



**Rancho Santiago Community College District**  
*Adopted Budget*  
**2012-13**

Self-Insurance Funds

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

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

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

**Rancho Santiago Community College District**  
*Adopted Budget*  
**2012-13**

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

<u>Revenue by Source</u>	<b>2010-11 Actual Revenue</b>	<b>2011-12 Actual Revenue</b>	<b>2012-13 Tentative Budget</b>	<b>2012-13 Adopted Budget</b>	<b>% change 12/13 Adpt/ 11/12 Actual</b>
8800 Local Revenues					
8839 All Other Contract Services	\$1,183,049	\$1,440,580	\$1,183,998	\$1,623,621	12.71
8860 Interest & Investment Income	5,214	3,040	5,271	3,000	(1.32)
8866 Gain (Loss) on Invest-Realized	(96)	0	0	0	-
8867 Gain (Loss) on Invest-Unrealized	0	8	0	0	(100.00)
8890 Other Local Revenues	0	0	32,296	32,296	-
Total Revenues	<u>1,188,167</u>	<u>1,443,628</u>	<u>1,221,565</u>	<u>1,658,917</u>	14.91
Beginning Fund Balance	1,147,801	1,261,529	1,097,343	1,261,529	-
Total Revenues and Beginning Fund Balance	<u><u>\$2,335,968</u></u>	<u><u>\$2,705,157</u></u>	<u><u>\$2,318,908</u></u>	<u><u>\$2,920,446</u></u>	7.96

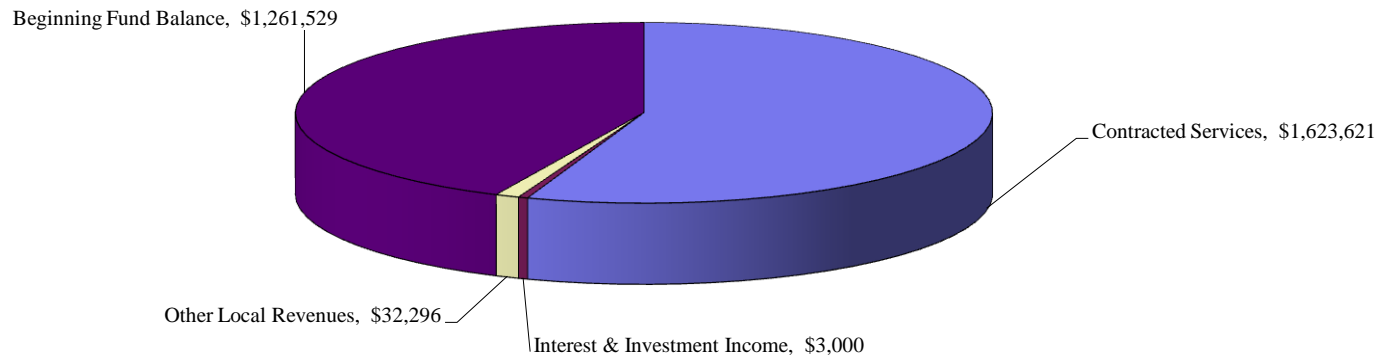
**Rancho Santiago Community College District**  
*Adopted Budget*  
**2012-13**

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

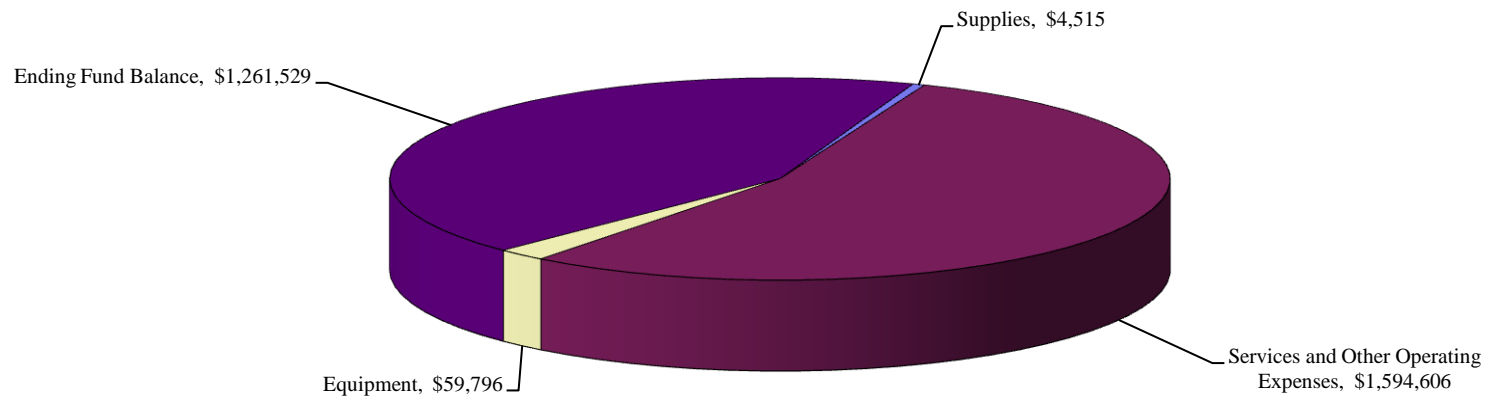
<u>Expenditures by Object</u>	<b>2010-11 Actual Expenses</b>	<b>2011-12 Actual Expenses</b>	<b>2012-13 Tentative Budget</b>	<b>2012-13 Adopted Budget</b>	<b>% change 12/13 Adpt/ 11/12 Actual</b>
4000 Supplies					
4610 Non-instructional Supplies	\$0	\$0	\$4,515	\$4,515	-
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	22,500	30,000	60,000	60,000	100.00
5400 Insurance	984,305	1,026,435	1,106,306	1,106,306	7.78
5700 Legal, Election & Audit Exp	47,715	377,154	150,000	378,500	0.36
5800 Other Operating Exp & Services	9,419	3,499	39,300	39,300	1,023.18
5900 Other	0	0	10,500	10,500	-
Subtotal	<u>1,063,939</u>	<u>1,437,088</u>	<u>1,366,106</u>	<u>1,594,606</u>	10.96
6000 Capital Outlay					
6400 Equipment	0	6,540	59,796	59,796	814.31
7000 Other Outgo					
7300 Interfund Transfer Out	10,500	0	10,500	0	-
Subtotal, Expenditures (1000 - 7000)	<u>1,074,439</u>	<u>1,443,628</u>	<u>1,440,917</u>	<u>1,658,917</u>	14.91
7900 Reserve for Contingencies					
7940 Reserved for Special Purposes	1,261,529	1,261,529	877,991	1,261,529	-
Total Expenditures and Ending Fund Balance	<u><u>\$2,335,968</u></u>	<u><u>\$2,705,157</u></u>	<u><u>\$2,318,908</u></u>	<u><u>\$2,920,446</u></u>	7.96

**Rancho Santiago Community College District**  
*Adopted Budget 2012-13*  
**Self-Insurance Fund - Property and Liability - Fund 61**

**Revenue by Source**



**Expenditures by Object**



**Rancho Santiago Community College District**  
*Adopted Budget*  
**2012-13**

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

<u>Revenue by Source</u>	<b>2010-11 Actual Revenue</b>	<b>2011-12 Actual Revenue</b>	<b>2012-13 Tentative Budget</b>	<b>2012-13 Adopted Budget</b>	<b>% change 12/13 Adpt/ 11/12 Actual</b>
8800 Local Revenues					
8839 All Other Contract Services	\$2,466,157	\$2,479,733	\$2,634,570	\$2,634,570	6.24
8860 Interest & Investment Income	28,154	22,429	23,049	23,049	2.76
8866 Gain (Loss) on Invest-Realized	(3,378)	0	0	0	-
8867 Gain (Loss) on Invest-Unrealized	0	264	0	0	(100.00)
8890 Other Local Revenues	0	0	0	0	-
<b>Total Revenues</b>	<u>2,490,933</u>	<u>2,502,426</u>	<u>2,657,619</u>	<u>2,657,619</u>	6.20
<b>Beginning Fund Balance</b>	4,392,211	5,082,657	5,463,484	5,671,658	11.59
<b>Total Revenues and Beginning Fund Balance</b>	<u><u>\$6,883,144</u></u>	<u><u>\$7,585,083</u></u>	<u><u>\$8,121,103</u></u>	<u><u>\$8,329,277</u></u>	9.81



**Rancho Santiago Community College District**  
*Adopted Budget*  
**2012-13**

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

<u>Expenditures by Object</u>	<b>2010-11 Actual Expenses</b>	<b>2011-12 Actual Expenses</b>	<b>2012-13 Tentative Budget</b>	<b>2012-13 Adopted Budget</b>	<b>% change 12/13 Adpt/ 11/12 Actual</b>
2000 Classified Salaries					
2100 Non-instructional Salaries, Regular Full Time	\$148,148	\$139,732	\$139,732	\$139,732	-
3000 Employee Benefits					
3200 Public Employees' Retirement System Fund	14,728	15,263	15,953	15,953	4.52
3300 Old Age, Survivors, Disability, and Health Ins.	11,526	10,870	10,982	10,983	1.04
3400 Health and Welfare Benefits	35,592	39,471	41,952	41,951	6.28
3500 State Unemployment Insurance	1,019	2,311	2,311	2,311	-
3600 Workers' Compensation Insurance	3,652	3,445	3,445	3,445	-
3900 Other Benefits	4,010	3,825	3,825	3,825	-
Subtotal	<u>70,527</u>	<u>75,185</u>	<u>78,468</u>	<u>78,468</u>	4.37
4000 Supplies					
4600 Non-Instructional Supplies	79	796	1,374	1,374	72.61
5000 Services and Other Operating Expenses					
5100 Consultants and Contracted Services	7,350	7,350	13,750	13,750	87.07
5200 Conference Expenses	0	0	600	600	-
5400 Insurance	1,570,559	1,686,554	2,055,746	2,161,006	28.13
5800 Other Operating Exp & Services	3,824	3,808	2,500	2,500	(34.35)
Subtotal	<u>1,581,733</u>	<u>1,697,712</u>	<u>2,072,596</u>	<u>2,177,856</u>	28.28

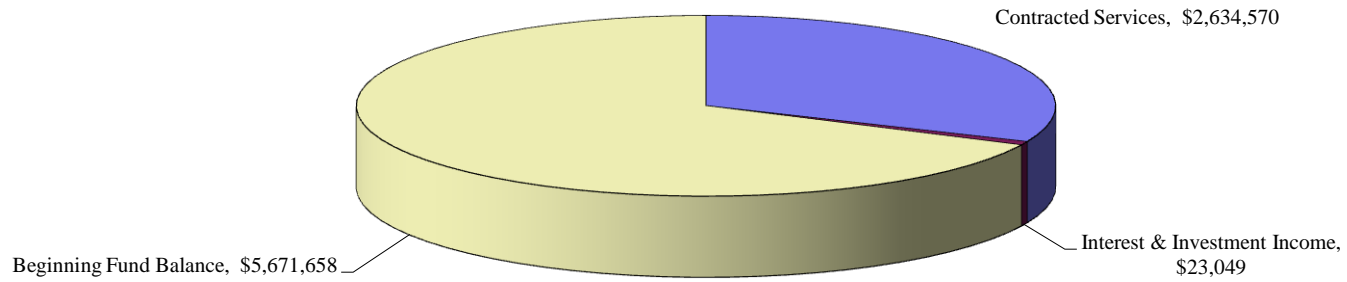
**Rancho Santiago Community College District**  
*Adopted Budget*  
**2012-13**

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

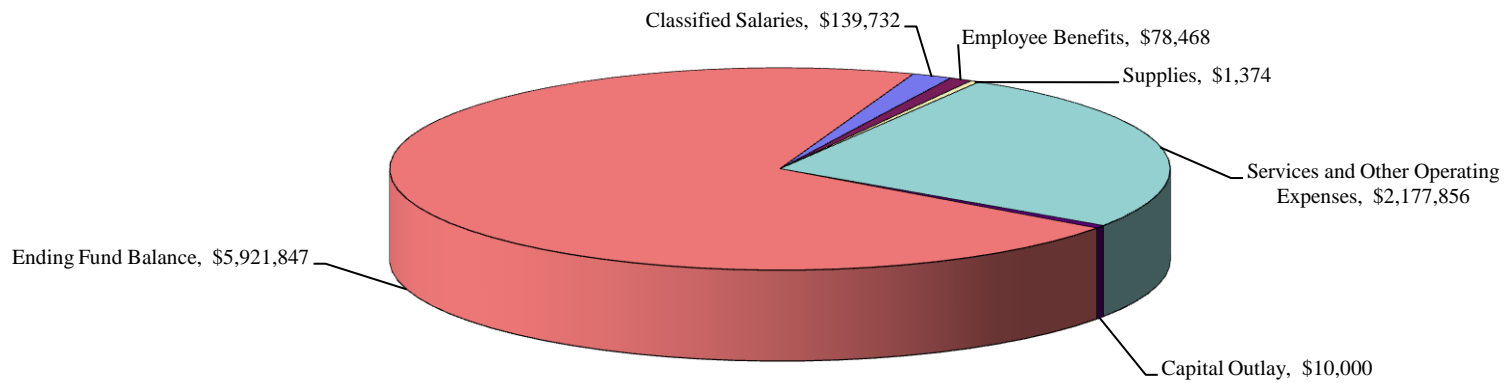
<u>Expenditures by Object</u>		2010-11 Actual Expenses	2011-12 Actual Expenses	2012-13 Tentative Budget	2012-13 Adopted Budget	% change 12/13 Adpt/ 11/12 Actual
6000	Capital Outlay	0	0	10,000	10,000	-
	Subtotal, Expenditures (1000 - 6000)	1,800,487	1,913,425	2,302,170	2,407,430	25.82
7900	Reserve for Contingencies					
7940	Reserved for Special Purposes	5,082,657	5,671,658	5,818,933	5,921,847	4.41
	Total Expenditures and Ending Fund Balance	\$6,883,144	\$7,585,083	\$8,121,103	\$8,329,277	9.81

**Rancho Santiago Community College District**  
*Adopted Budget 2012-13*  
**Self-Insurance Fund - Workers' Compensation - Fund 62**

**Revenue by Source**



**Expenditures by Object**



**Rancho Santiago Community College District**  
*Adopted Budget*  
**2012-13**

Retiree Benefits Fund

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

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

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

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

**Rancho Santiago Community College District**  
*Adopted Budget*  
**2012-13**

<b>Retiree Benefits Fund - Fund 63</b>					
<b>Revenue Budget</b>					
<u>Revenue by Source</u>	<b>2010-11 Actual Revenue</b>	<b>2011-12 Actual Revenue</b>	<b>2012-13 Tentative Budget</b>	<b>2012-13 Adopted Budget</b>	<b>% change 12/13 Adpt/ 11/12 Actual</b>
8800 Local Revenues					
8839 All Other Contract Services	\$6,592,549	\$9,243,001	\$7,508,486	\$8,019,428	(13.24)
8860 Interest & Investment Income	200,099	149,642	175,882	150,000	0.24
8866 Gain (Loss) on Invest-Realized	(24,339)	0	0	0	-
8867 Gain (Loss) on Invest-Unrealized	0	1,901	0	0	(100.00)
8890 Other Local Revenues	102,739	316,663	100,000	100,000	(68.42)
Total Revenues	6,871,048	9,711,207	7,784,368	8,269,428	(14.85)
Beginning Fund Balance	(14,643,532)	(15,692,458)	(16,492,998)	(14,983,769)	(4.52)
Total Revenues and Beginning Fund Balance	(\$7,772,484)	(\$5,981,251)	(\$8,708,630)	(\$6,714,341)	12.26

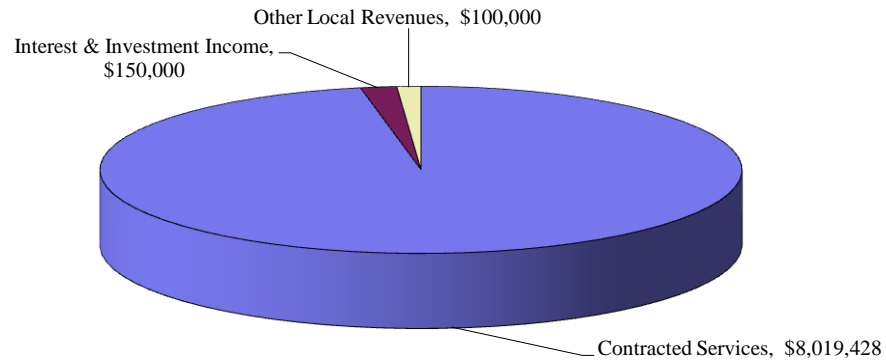
**Rancho Santiago Community College District**  
*Adopted Budget*  
**2012-13**

<b>Retiree Benefits Fund - Fund 63</b>					
<b>Expenditure Budget</b>					
<u>Expenditures by Object</u>	<b>2010-11 Actual Expenses</b>	<b>2011-12 Actual Expenses</b>	<b>2012-13 Tentative Budget</b>	<b>2012-13 Adopted Budget</b>	<b>% change 12/13 Adpt/ 11/12 Actual</b>
3000 Employee Benefits					
3400 Net Post-Retirement Benefits	\$7,892,696	\$8,977,687	\$7,892,696	\$8,743,003	(2.61)
5000 Other Operating Exp & Services					
5885 Investment & Interest Expense	27,278	24,831	30,000	30,000	20.82
Subtotal, Expenditures (1000 - 5000)	<u>7,919,974</u>	<u>9,002,518</u>	<u>7,922,696</u>	<u>8,773,003</u>	(2.55)
7900 Reserve for Contingencies					
7940 Reserved for Special Purposes	(15,692,458)	(14,983,769)	(16,631,326)	(15,487,344)	3.36
Total Expenditures and Ending Fund Balance	<u><u>(\$7,772,484)</u></u>	<u><u>(\$5,981,251)</u></u>	<u><u>(\$8,708,630)</u></u>	<u><u>(\$6,714,341)</u></u>	12.26

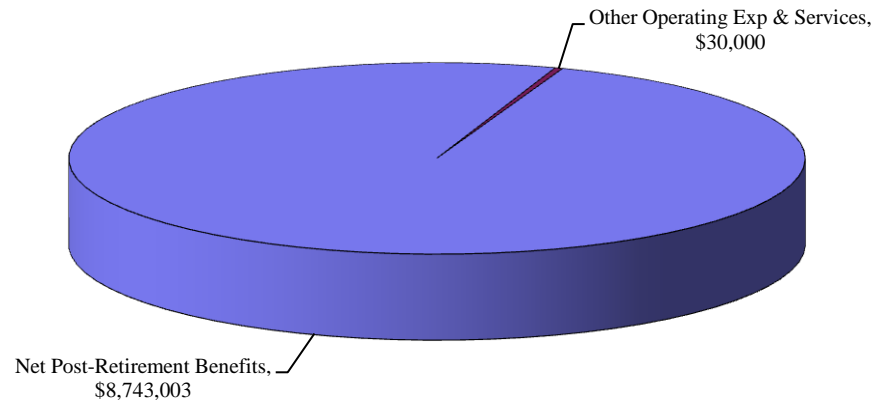
**Rancho Santiago Community College District**  
**Adopted Budget 2012-13**  
**Retiree Benefit Fund - Fund 63**

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

**Revenue by Source**



**Expenditures by Object**



**Rancho Santiago Community College District**  
*Adopted Budget*  
**2012-13**

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*  
**2012-13**

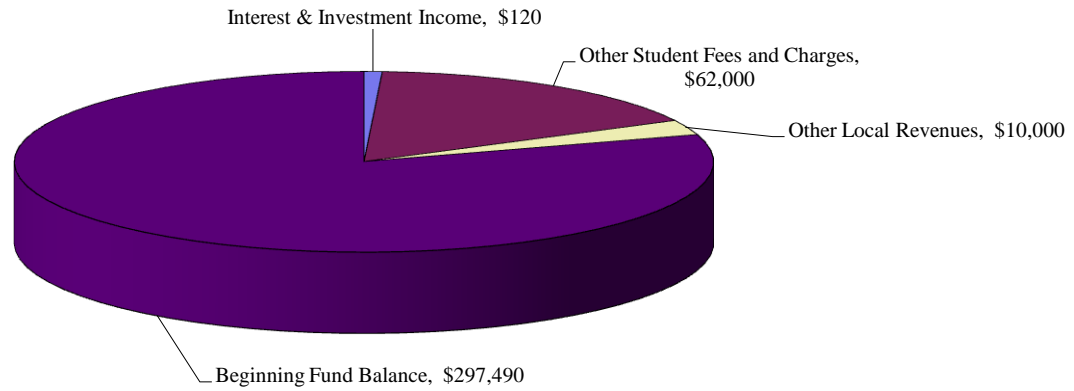
<b>Associated Students Fund - Fund 71</b>					
<b>Revenue Budget</b>					
<b><u>Revenue by Source</u></b>	<b>2010-11 Actual Revenue</b>	<b>2011-12 Actual Revenue</b>	<b>2012-13 Tentative Budget</b>	<b>2012-13 Adopted Budget</b>	<b>% change 12/13 Adpt/ 11/12 Actual</b>
8800 Local Revenues					
8860 Interest & Investment Income	\$207	\$140	\$300	\$120	(14.29)
8870 Other Student Fees and Charges	69,750	59,623	62,000	62,000	3.99
8890 Other Local Revenues	13,754	7,460	10,000	10,000	34.05
Total Local Revenues	83,711	67,223	72,300	72,120	7.28
8900 Other Financing Sources					
8981 Interfund Transfers In	0	0	0	0	-
Total Revenues and Other Financing Sources	83,711	67,223	72,300	72,120	7.28
Beginning Fund Balance	353,666	330,434	297,930	297,490	(9.97)
<b>Total Revenues, Other Financing Sources and Beginning Fund Balance</b>	<b>\$437,377</b>	<b>\$397,657</b>	<b>\$370,230</b>	<b>\$369,610</b>	<b>(7.05)</b>

**Rancho Santiago Community College District**  
*Adopted Budget*  
**2012-13**

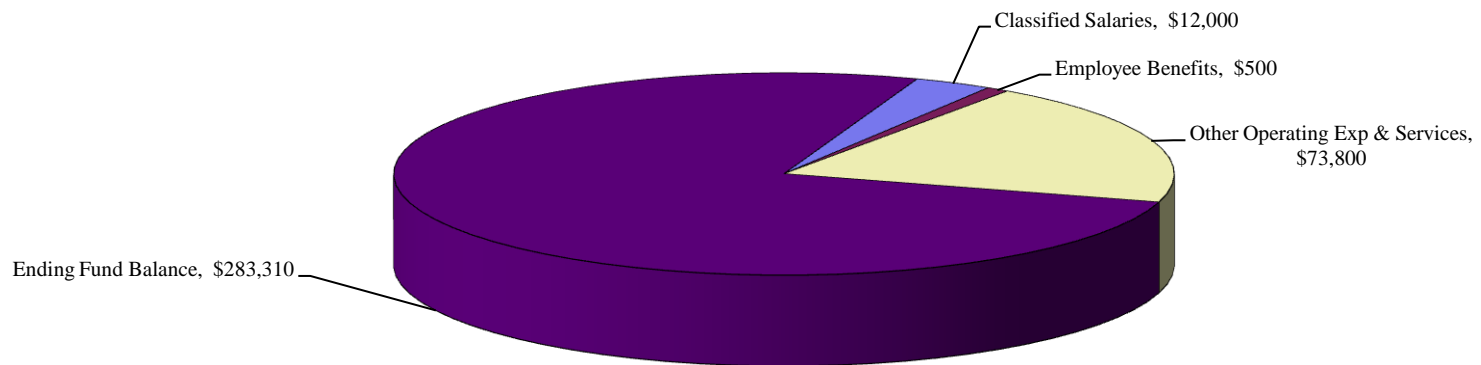
		<b>Associated Students Fund - Fund 71</b>				
		<b>Expenditure Budget</b>				
<b><u>Expenditures by Object</u></b>		<b>2010-11 Actual Expenses</b>	<b>2011-12 Actual Expenses</b>	<b>2012-13 Tentative Budget</b>	<b>2012-13 Adopted Budget</b>	<b>% change 12/13 Adpt/ 11/12 Actual</b>
2000	Classified Salaries	\$10,220	\$10,299	\$12,000	\$12,000	16.52
3000	Employee Benefits	348	350	500	500	42.86
5000	Other Operating Exp & Services	96,375	89,518	73,800	73,800	(17.56)
6000	Capital Outlay	0	0	0	0	-
	Subtotal, Expenditures (1000 - 6000)	<u>106,943</u>	<u>100,167</u>	<u>86,300</u>	<u>86,300</u>	(13.84)
7300	Interfund Transfers Out	0	0	0	0	-
	Subtotal Expenditures (1000 - 7000)	<u>106,943</u>	<u>100,167</u>	<u>86,300</u>	<u>86,300</u>	(13.84)
7900	Reserve for Contingencies					
7910	Unrestricted Contingency	<u>330,434</u>	<u>297,490</u>	<u>283,930</u>	<u>283,310</u>	(4.77)
	Subtotal	<u>330,434</u>	<u>297,490</u>	<u>283,930</u>	<u>283,310</u>	(4.77)
	Total Expenditures and Ending Fund Balance	<u><u>\$437,377</u></u>	<u><u>\$397,657</u></u>	<u><u>\$370,230</u></u>	<u><u>\$369,610</u></u>	(7.05)

**Rancho Santiago Community College District**  
*Adopted Budget 2012-13*  
**Associated Students Fund - Fund 71**

**Revenue by Source**



**Expenditures by Object**



**Rancho Santiago Community College District**  
*Adopted Budget*  
**2012-13**

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*  
**2012-13**

<b>Student Financial Aid Fund - Fund 74</b>					
<b>Revenue Budget</b>					
<b><u>Revenue by Source</u></b>	<b>2010-11 Actual Revenue</b>	<b>2011-12 Actual Revenue</b>	<b>2012-13 Tentative Budget</b>	<b>2012-13 Adopted Budget</b>	<b>% change 12/13 Adpt/ 11/12 Actual</b>
8100 Federal Revenues					
8120 Higher Education Act	\$81,000	\$37,500	\$0	\$11,000	(70.67)
8150 Student Financial Aid	22,135,655	21,954,420	24,553,159	24,553,159	11.84
8199 Other Federal Revenue	12,500	12,500	42,000	42,000	236.00
Total Federal Revenue	<u>22,229,155</u>	<u>22,004,420</u>	<u>24,595,159</u>	<u>24,606,159</u>	11.82
8600 State Revenues					
8622 Extended Opportunity Programs & Services	0	0	0	0	-
8629 Other Categorical Apportionment-CARE	1,500	3,804	0	0	(100.00)
8659 Cal Grant & Other Reimb Categorical Allow	922,897	1,124,383	911,911	911,911	(18.90)
Total State Revenues	<u>924,397</u>	<u>1,128,187</u>	<u>911,911</u>	<u>911,911</u>	(19.17)
8800 Local Revenues					
8860 Interest & Investment Income	9,692	8,150	7,825	7,825	(3.99)
8865 Interest Income - Perkins Loan	4,310	3,055	6,500	6,500	112.77
8866 Gain (Loss) on Invest-Realized	(1,814)	142	0	0	(100.00)
8868 Int Adj-Perkins/Nursing Loans	321	0	100	100	-
8869 Int-Loans Assigned to DOE	2,267	1,522	2,000	2,000	31.41
8891 Other Local Rev - Special Proj	0	0	0	0	-
8893 Outlawed Checks	387	0	0	0	-
8896 Penalties/Late Fees/Returned	258	113	600	600	430.97
Total Local Revenues	<u>15,421</u>	<u>12,982</u>	<u>17,025</u>	<u>17,025</u>	31.14
Total Revenues	23,168,973	23,145,589	25,524,095	25,535,095	10.32
Beginning Fund Balance	<u>1,364,097</u>	<u>1,302,331</u>	<u>1,211,981</u>	<u>1,239,272</u>	(4.84)
Total Revenues and Beginning Fund Balance	<u>\$24,533,070</u>	<u>\$24,447,920</u>	<u>\$26,736,076</u>	<u>\$26,774,367</u>	9.52

**Rancho Santiago Community College District**  
*Adopted Budget*  
**2012-13**

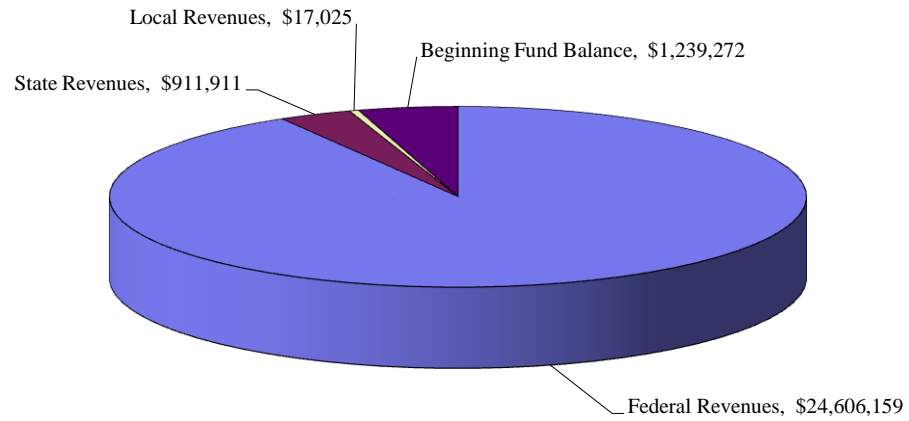
<b>Student Financial Aid Fund - Fund 74</b>					
<b>Expenditure Budget</b>					
<b><u>Expenditures by Object</u></b>	<b>2010-11 Actual Expenses</b>	<b>2011-12 Actual Expenses</b>	<b>2012-13 Tentative Budget</b>	<b>2012-13 Adopted Budget</b>	<b>% change 12/13 Adpt/ 11/12 Actual</b>
5000 Services and Other Operating Expenses					
5810 Bank/Credit Card Use	\$0	\$25	\$25	\$25	-
5885 Investment & Interest Expense	1,522	1,367	1,500	1,500	9.73
5900 Other	70,059	63,566	117,076	113,076	77.89
Subtotal	71,581	64,958	118,601	114,601	76.42
7500 Student Financial Aid					
7500 Academic Competitiveness Grant	248,264	4,306	0	0	(100.00)
7502 Cal Grant B	922,897	1,124,383	911,911	911,911	(18.90)
7503 Cal Grant C	0	0	0	0	-
7504 CARE Grant	1,500	3,804	0	0	(100.00)
7505 E O P S Grant	0	0	0	0	-
7506 F S E O G	388,002	322,000	342,630	342,630	6.41
7507 Nursing Scholarship	0	0	0	0	-
7508 Pell Grant	17,915,361	19,060,009	21,396,916	21,396,916	12.26
7509 SSS Grant	81,000	37,500	0	11,000	(70.67)
7520 Cal Grants B Overawards	0	0	0	0	-
7542 Federal Direct Loan	3,589,634	2,579,188	2,825,000	2,825,000	9.53
7570 Pre-Nursing Stipend	0	0	0	0	-
7580 Pell Grant-Tuition Payments	0	0	0	0	-
7590 Student Scholarships	12,500	12,500	40,000	40,000	220.00
Subtotal	23,159,158	23,143,690	25,516,457	25,527,457	10.30
Subtotal, Expenditures (1000 - 7000)	23,230,739	23,208,648	25,635,058	25,642,058	10.48

**Rancho Santiago Community College District**  
*Adopted Budget*  
**2012-13**

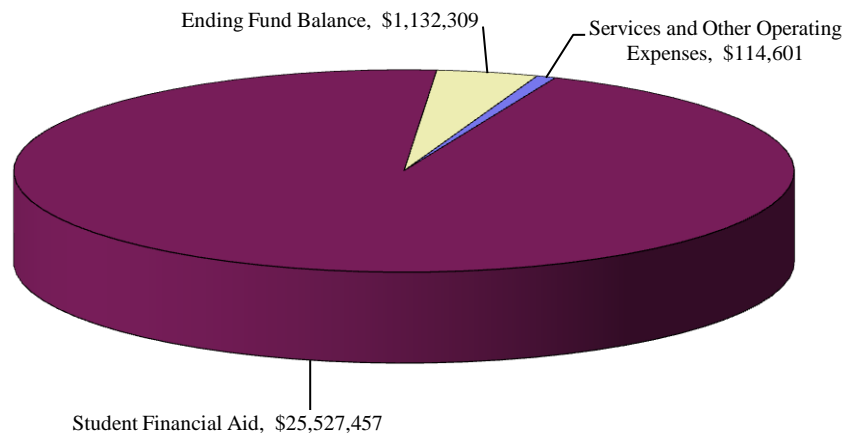
<b>Student Financial Aid Fund - Fund 74</b>					
<b>Expenditure Budget</b>					
<u><b>Expenditures by Object</b></u>	<b>2010-11 Actual Expenses</b>	<b>2011-12 Actual Expenses</b>	<b>2012-13 Tentative Budget</b>	<b>2012-13 Adopted Budget</b>	<b>% change 12/13 Adpt/ 11/12 Actual</b>
7900 Reserve for Contingencies					
9755 Federal Capital Contribution	590,594	553,806	578,806	525,312	(5.15)
9760 Institutional Capital Contrib	303,026	297,610	297,610	297,610	-
Subtotal	893,620	851,416	876,416	822,922	(3.35)
7900 Reserve for Contingencies					
7910 Unrestricted Contingency	408,711	387,856	224,602	309,387	(20.23)
Total Fund Balance	1,302,331	1,239,272	1,101,018	1,132,309	(8.63)
Total Expenditures and Ending Fund Balance	\$24,533,070	\$24,447,920	\$26,736,076	\$26,774,367	9.52

**Rancho Santiago Community College District**  
*Adopted Budget 2012-13*  
**Student Financial Aid Fund - Fund 74**

**Revenue by Source**



**Expenditures by Object**





**Rancho Santiago Community College District**  
*Adopted Budget*  
**2012-13**

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*  
**2012-13**

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

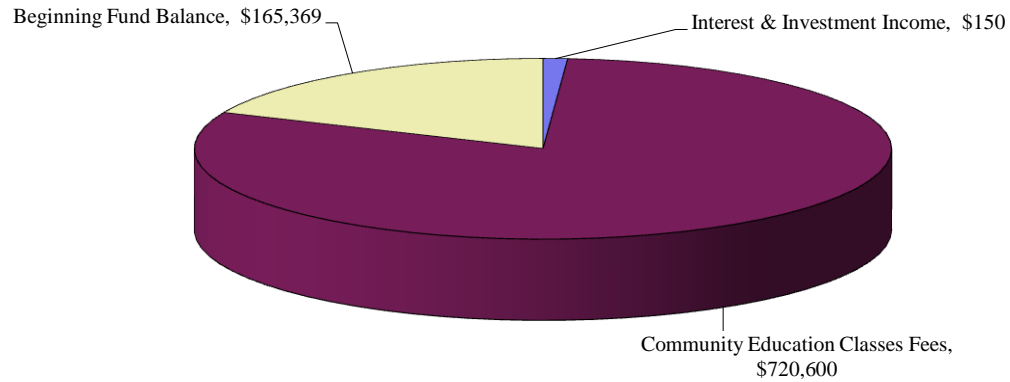
<u>Revenues by Source</u>	2010-11 Actual Revenue	2011-12 Actual Revenue	2012-13 Tentative Budget	2012-13 Adopted Budget	% change 12/13 Adpt/ 11/12 Actual
8800 Local Revenues					
8860 Interest & Investment Income	\$279	\$262	\$300	\$150	(42.75)
8872 Community Education Classes Fees	653,183	793,382	720,450	720,600	(9.17)
Total Revenues	653,462	793,644	720,750	720,750	(9.18)
Beginning Fund Balance	29,669	63,549	92,849	165,369	160.22
Total Revenues and Beginning Fund Balance	\$683,131	\$857,193	\$813,599	\$886,119	3.37

**Rancho Santiago Community College District**  
*Adopted Budget*  
**2012-13**

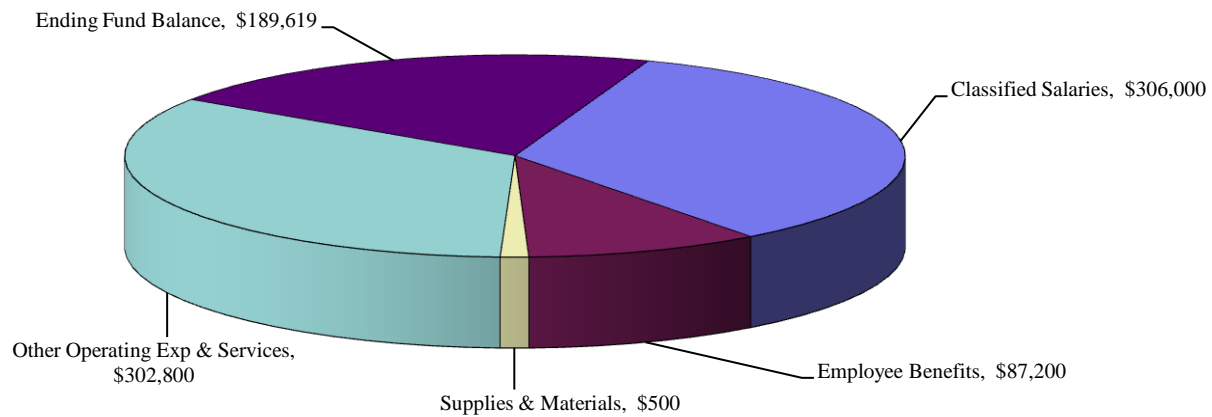
		<b>Community Education Fund - Fund 76</b>				
		<b>Expenditure Budget</b>				
<b><u>Expenditures by Object</u></b>		<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2012-13</b>	<b>% change</b>
		<b>Actual</b>	<b>Actual</b>	<b>Tentative</b>	<b>Adopted</b>	<b>12/13 Adpt/</b>
		<b>Expenses</b>	<b>Expenses</b>	<b>Budget</b>	<b>Budget</b>	<b>11/12 Actual</b>
2000	Classified Salaries	\$289,607	\$303,785	\$306,000	\$306,000	0.73
3000	Employee Benefits	76,948	83,392	87,200	87,200	4.57
4000	Supplies & Materials	0	0	500	500	-
5000	Other Operating Exp & Services	253,027	304,647	302,800	302,800	(0.61)
6000	Capital Outlay	0	0	0	0	-
	Subtotal, Expenditures (1000 - 6000)	<u>619,582</u>	<u>691,824</u>	<u>696,500</u>	<u>696,500</u>	0.68
7300	Interfund Transfers Out	0	0	0	0	-
	Subtotal, Expenditures (1000 - 7000)	<u>619,582</u>	<u>691,824</u>	<u>696,500</u>	<u>696,500</u>	0.68
7900	Reserve for Contingencies					
7910	Unrestricted Contingency	63,549	165,369	117,099	189,619	14.66
	Total Expenditures and Ending Fund Balance	<u><u>\$683,131</u></u>	<u><u>\$857,193</u></u>	<u><u>\$813,599</u></u>	<u><u>\$886,119</u></u>	3.37

**Rancho Santiago Community College District**  
*Adopted Budget 2012-13*  
**Community Education Fund - Fund 76**

**Revenue by Source**



**Expenditures by Object**



**Rancho Santiago Community College District**  
*Adopted Budget*  
**2012-13**

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*  
**2012-13**

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

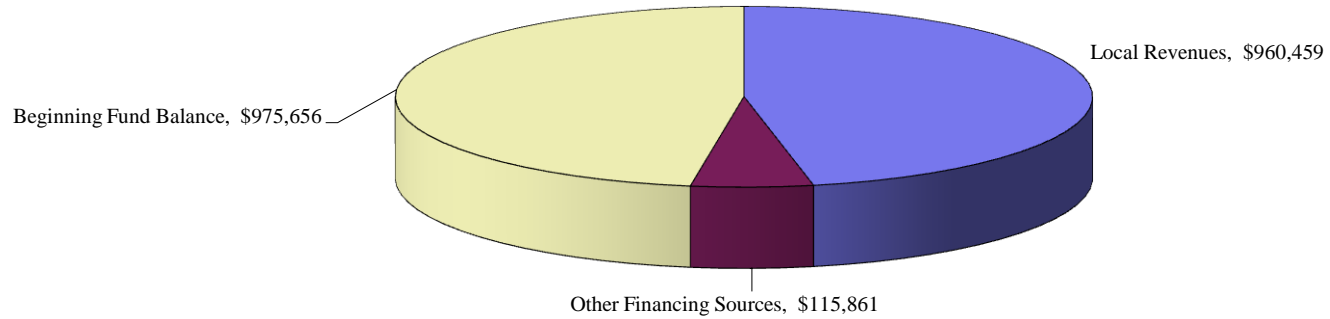
<u>Revenue by Source</u>		2010-11 Actual Revenue	2011-12 Actual Revenue	2012-13 Tentative Budget	2012-13 Adopted Budget	% change 12/13 Adpt/ 11/12 Actual
8800	Local Revenues	\$985,581	\$1,099,686	\$934,695	\$960,459	(12.66)
8900	Other Financing Sources					
8981/8983	Interfund/Intrafund Transfers In	172,000	150,694	115,861	115,861	(23.12)
	Total Revenue and Other Financing Sources	<u>1,157,581</u>	<u>1,250,380</u>	<u>1,050,556</u>	<u>1,076,320</u>	(13.92)
	Beginning Fund Balance	508,949	751,110	956,129	975,656	29.90
	Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$1,666,530</u>	<u>\$2,001,490</u>	<u>\$2,006,685</u>	<u>\$2,051,976</u>	2.52

**Rancho Santiago Community College District**  
*Adopted Budget*  
**2012-13**

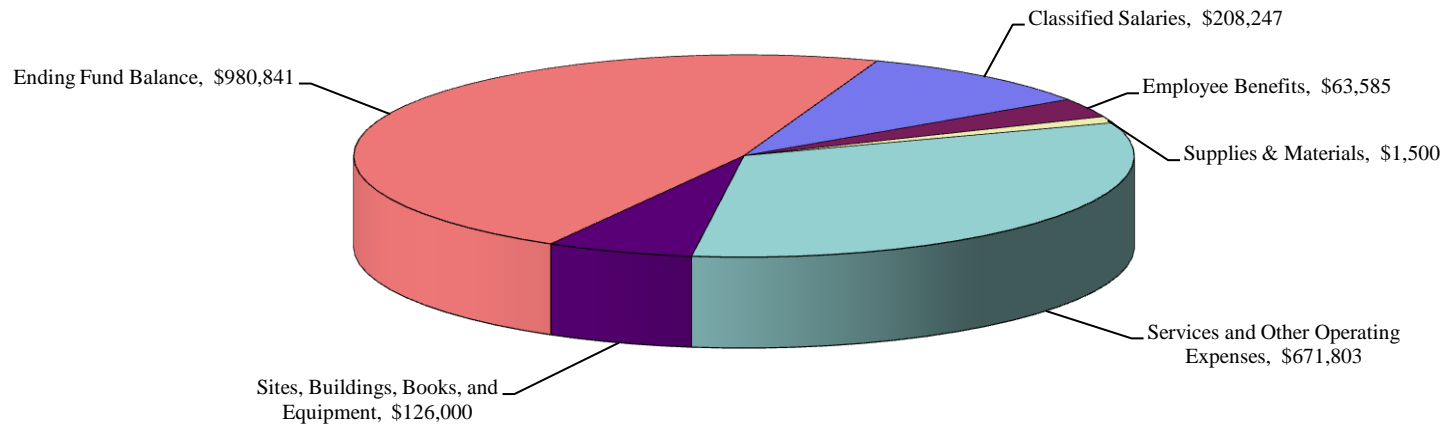
		<b>Diversified Trust Fund - Fund 79</b>				
		<b>Expenditure Budget</b>				
<u><b>Expenditures by Object</b></u>		<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2012-13</b>	<b>% change</b>
		<b>Actual</b>	<b>Actual</b>	<b>Tentative</b>	<b>Adopted</b>	<b>12/13 Adpt/ 11/12 Actual</b>
		<b>Expenses</b>	<b>Expenses</b>	<b>Budget</b>	<b>Budget</b>	
2000	Classified Salaries	\$179,850	\$206,185	\$200,000	\$208,247	1.00
3000	Employee Benefits	54,232	62,955	56,600	63,585	1.00
4000	Supplies & Materials	0	0	0	1,500	-
5000	Services and Other Operating Expenses	573,563	540,129	686,095	671,803	24.38
6000	Sites, Buildings, Books, and Equipment	107,775	216,565	125,000	126,000	(41.82)
	Subtotal Expenditures (1000 - 6000)	<u>915,420</u>	<u>1,025,834</u>	<u>1,067,695</u>	<u>1,071,135</u>	4.42
7300	Interfund Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
	Subtotal Expenditures (1000 - 7000)	915,420	1,025,834	1,067,695	1,071,135	4.42
7900	Reserve for Contingencies					
	7910 Unrestricted Contingency	751,110	975,656	938,990	958,517	(1.76)
	7940 Reserved for Special Purposes	0	0	0	22,324	-
	Total Expenditures and Ending Fund Balance	<u><u>\$1,666,530</u></u>	<u><u>\$2,001,490</u></u>	<u><u>\$2,006,685</u></u>	<u><u>\$2,051,976</u></u>	2.52

**Rancho Santiago Community College District**  
*Adopted Budget 2012-13*  
**Diversified Trust Fund - Fund 79**

**Revenue by Source**



**Expenditures by Object**





**Rancho Santiago Community College District**  
*Adopted Budget*  
**2012-13**

**SUPPLEMENTAL DATA**

# **Rancho Santiago Community College District 2012-13 Adopted Budget Assumptions**

These assumptions are for use in development of the 2012-13 budget centers adopted budgets.

## **General Assumptions**

1. The 2012-13 Adopted Budget will be balanced by using a portion of the 2011-12 unrestricted ending balance in excess of the 5% Restricted Reserve (Budget Stabilization Fund)
2. The 2012-13 Adopted Budget will have a Restricted Reserve of no less than 5%
3. Budgeting for 2012-13 will utilize the new SB 361 Funding Model
4. The budget centers will use plans, planning documents, and planning processes as a basis for the development of their expenditure budgets

## **Revenue Assumptions**

5. The Cost of Living Adjustment (COLA) of 0.00% for 2012-13
6. No Growth (Restoration)
7. Assumes Governor's Tax Proposal passed by voters in November 2012
8. All reductions to Categorical Programs will be borne by those Categorical Programs
9. The lottery revenue will be calculated at the rate projected by School Services of California. The current estimate is \$125.00 per FTES for unrestricted revenue and \$30.00 per FTES for restricted revenue in accordance with Proposition 20.

## **Expenditure Assumptions**

10. The District intends to meet all negotiated contractual obligations
11. Step and Column movement is an additional cost of approximately \$1.1 million
12. CalPERS-Employer Contribution rate increases by .494% (10.923% to 11.417%) is an additional cost of approximately \$200,000
13. Health and Welfare benefit premium cost increase of 6.2% is an additional cost of approximately \$1.3 million
14. Contribution of 1% of total salaries to the Retiree Benefit Fund with an additional \$500,000
15. Unrestricted general fund expenditure reduction of \$5 million by Budget Centers

## **Reviews**

*BAPRC recommends budget assumptions to the Chancellor (July 11, 2012)*

*Chancellor's Cabinet review of recommended budget assumptions (August 14, 2012)*

*District Council review of recommended budget assumptions (August 20, 2012)*

*Board of Trustees to review and approve (August 20, 2012)*

**Rancho Santiago Community College District**

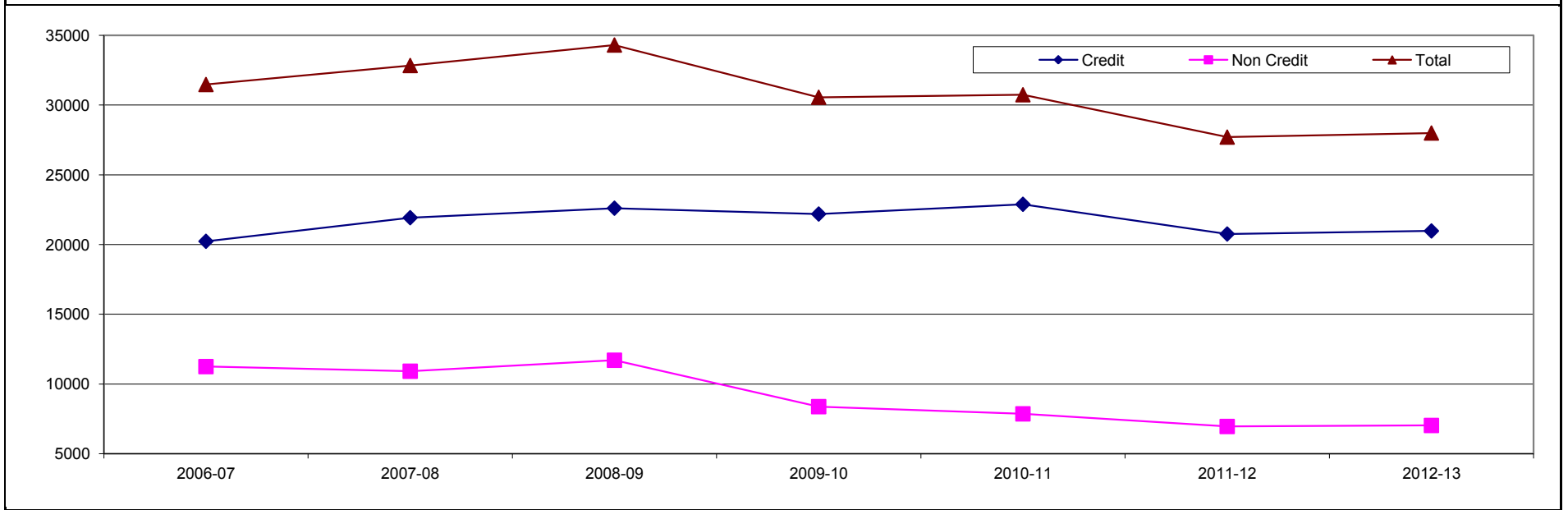
*Adopted Budget*

**2012-13**

	2011-12 Assumptions Adopted Budget	2012-13 Assumptions Tentative Budget	2012-13 Assumptions Adopted Budget	
<b>General Assumptions</b>			*	
Balanced Budget - with PY unrestricted ending balance	X			
Balanced Budget - using a portion of 2011-12 unrestricted ending balance (Budget Stabilization Fund)		X	1	X
Minimum 5% Restricted Reserve	X	X	2	X
Current (historical) RSCCD Budget Allocation Model	X			
SB 361 Funding Model - New Revenue Allocation Model as of July 1, 2012		X	3	X
Planning Documents & Processes	X	X	4	X
<b>Revenue Assumptions</b>				
Workload Measure Reduction (negative growth) -6.20%	X			
Cost of Living Adjustment (COLA) of 0.00%	X	X	5	X
No Growth (Restoration)		X	6	X
Assumes Governor's Tax Proposal passed by voters in November 2012**		X	7	X
All reductions to Categorical Programs will be borne by those Categorical Programs	X	X	8	X
Lottery Revenue at School Services of California Rate includes Workload Measure Reductions		X	9	X
Trigger 1 reductions of up to \$1 million dollars	X			
<b>Expense Assumptions</b>				
Meet All Negotiated Contractual Obligations	X	X	10	X
Step and Column movement is an additional cost of approximately \$1.1 million		X	11	X
CalPERS - Employer Contribution rate increases by 1.2% (10.923% to 12.123%) is an additional cost of approximately \$500,000		X		
CalPERS - Employer Contribution rate increases by .494% (10.923% to 11.417%) is an additional cost of approximately \$200,000			12	X
Health and Welfare benefit premium cost increase of 10.00% is an additional cost of approximately \$2 million		X		
Health and Welfare benefit premium cost increase of 6.2% is an additional cost of approximately \$1.3 million			13	X
Contribution of 1% of total salaries to the Retiree Benefit Fund with an additional \$500,000	X	X	14	X
Unrestricted general fund expenditure reduction fo \$5 million by Budget Centers		X	15	X
* Number Assigned to Budget Assumption				
** If tax measure fails-estimated revenue loss to RSCCD is \$8.6 million (7.5% workload measure reduction)				

**Rancho Santiago Community College District**  
*Adopted Budget*  
**2012-13**

Recap of Full-Time Equivalent Students															
		2006-07 Actual		2007-08 Actual		2008-09 Actual		2009-10 Actual		2010-11 Actual		2011-12 Actual		2012-13 Targets	
<b>SAC</b>	Credit	14,510		15,516		15,888		15,780		16,239		14,501		14,654	
	Non-Credit	8,304		8,124		8,582		5,909		5,612		4,922		4,974	
	Total	22,814	72.47%	23,640	71.99%	24,470	71.32%	21,689	70.96%	21,851	71.07%	19,423	70.10%	19,628	70.10%
<b>SCC</b>	Credit	5,722		6,410		6,720		6,409		6,648		6,255		6,321	
	Non-Credit	2,943		2,790		3,120		2,466		2,246		2,030		2,051	
	Total	8,665	27.53%	9,200	28.01%	9,840	28.68%	8,875	29.04%	8,894	28.93%	8,285	29.90%	8,372	29.90%
<b>Total</b>	Credit	20,232		21,926		22,608		22,189		22,887		20,756		20,975	
	Non-Credit	11,247		10,914		11,702		8,375		7,858		6,952		7,025	
	Total	31,479	100.00%	32,840	100.00%	34,310	100.00%	30,564	100.00%	30,745	100.00%	27,708	100.00%	28,000	100.00%



**Rancho Santiago Community College District**  
*Adopted Budget*  
**2012-13**

**Compliance with the 50% Law**

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

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

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

This table recaps the district’s 50% computation for the fiscal years 1991-92 through 2011-12 (expressed as a percentage).

<u>Fiscal Year</u>	<u>50% Computation</u>
1991-92	51.57
1992-93	52.08
1993-94	54.69
1994-95	55.58
1995-96	53.95
1996-97	53.70
1997-98	53.85
1998-99	52.89
1999-00	52.47
2000-01	52.03
2001-02	50.35
2002-03	57.51
2003-04	55.20
2004-05	50.12
2005-06	50.28
2006-07	50.24
2007-08	51.16
2008-09	50.89
2009-10	50.46
2010-11	50.54
2011-12	50.18

**Rancho Santiago Community College District**  
*Adopted Budget*  
**2012-13**

**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, 2012-13 represents the fifth year in a row without an allocation for COLA.

**California Community Colleges COLA History Since 1992-93**

<u>Fiscal Year</u>	<u>CCC COLA</u>	<u>Statutory</u>
1992-93	0.00	2.18
1993-94	0.00	2.05
1994-95	0.00	1.99
1995-96	3.07	3.07
1996-97	3.06	3.06
1997-98	2.97	2.97
1998-99	2.26	2.26
1999-00	1.41	1.41
2000-01	4.17	3.17
2001-02	3.87	3.87
2002-03	2.00	1.66
2003-04	0.00	1.86
2004-05	2.41	2.41
2005-06	4.23	4.23
2006-07	5.92	5.92
2007-08	4.53	4.53
2008-09	0.00	5.66
2009-10	0.00	5.02
2010-11	0.00	(0.38)
2011-12	0.00	2.24
2012-13	0.00	3.24

**Rancho Santiago Community College District**  
*Adopted Budget*  
**2012-13**

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 2006-07 through 2012-13

	Actual 06-07	Actual 07-08	% Change	Actual 08-09	% Change	Actual 09-10	% Change	Actual 10-11	% Change	Actual 11-12	% Change	Adopted Budget 12-13	% Change
Adj. Beg. Balance	16,993,426	24,300,813	43.00%	15,687,397	-35.44%	16,867,113	7.52%	32,190,876	90.85%	47,079,378	46.25%	44,365,824	-5.76%
<b>Revenues:</b>													
Federal Income	9,815,156	10,153,980	3.45%	10,575,709	4.15%	12,374,630	17.01%	12,408,972	0.28%	11,990,326	-3.37%	12,061,850	0.60%
<b>State Income:</b>													
General Apportionment	86,468,171	89,192,625	3.15%	88,971,056	-0.25%	84,219,852	-5.34%	89,269,090	6.00%	81,681,595	-8.50%	77,439,142	-5.19%
Lottery	4,729,379	4,323,575	-8.58%	4,258,436	-1.51%	4,639,793	8.96%	3,610,301	-22.19%	4,732,850	31.09%	4,359,145	-7.90%
Other State	23,799,825	19,220,388	-19.24%	18,448,073	-4.02%	12,865,904	-30.26%	12,406,717	-3.57%	12,675,431	2.17%	14,923,548	17.74%
Total State	114,997,375	112,736,588	-1.97%	111,677,565	-0.94%	101,725,549	-8.91%	105,286,108	3.50%	99,089,876	-5.89%	96,721,835	-2.39%
<b>Local Income:</b>													
Property Taxes	37,571,944	41,038,655	9.23%	42,297,526	3.07%	40,655,149	-3.88%	39,353,393	-3.20%	39,879,978	1.34%	42,595,282	6.81%
ERAF	-	23,974	-	459,606	1817.13%	4,616,440	904.43%	2,600,754	-43.66%	(2,511,684)	-196.58%	-	-100.00%
Interest	1,648,239	2,251,689	36.61%	493,561	-78.08%	934,152	89.27%	353,849	-62.12%	315,940	-10.71%	261,000	-17.39%
Enrollment Fees	6,061,786	5,985,633	-1.26%	5,210,027	-12.96%	7,043,658	35.19%	6,248,695	-11.29%	7,439,602	19.06%	7,419,246	-0.27%
Non-resident Tuition	2,247,791	2,571,472	14.40%	2,686,602	4.48%	2,576,914	-4.08%	1,971,055	-23.51%	1,616,463	-17.99%	1,650,000	2.07%
Other Local	4,641,837	2,534,648	-45.40%	3,100,530	22.33%	3,251,065	4.86%	2,870,211	-11.71%	2,485,938	-13.39%	2,846,119	14.49%
Total Local	52,171,597	54,406,071	4.28%	54,247,852	-0.29%	59,077,378	8.90%	53,397,957	-9.61%	49,226,237	-7.81%	54,771,647	11.27%
Transfers/Others	166,506	24,803	-85.10%	16,237	-34.53%	18,428	13.49%	17,279	-6.24%	41,176	138.30%	5,000	-87.86%
<b>Total Revenues</b>	<b>177,150,634</b>	<b>177,321,442</b>	<b>0.10%</b>	<b>176,517,363</b>	<b>-0.45%</b>	<b>173,195,985</b>	<b>-1.88%</b>	<b>171,110,316</b>	<b>-1.20%</b>	<b>160,347,615</b>	<b>-6.29%</b>	<b>163,560,332</b>	<b>2.00%</b>
<b>Total Available</b>	<b>194,144,060</b>	<b>201,622,255</b>	<b>3.85%</b>	<b>192,204,760</b>	<b>-4.67%</b>	<b>190,063,098</b>	<b>-1.11%</b>	<b>203,301,192</b>	<b>6.97%</b>	<b>207,426,993</b>	<b>2.03%</b>	<b>207,926,156</b>	<b>0.24%</b>
<b>Expenditures:</b>													
Academic Salaries	65,564,471	72,841,797	11.10%	68,289,247	-6.25%	61,398,378	-10.09%	60,834,168	-0.92%	60,223,280	-1.00%	58,786,711	-2.39%
Classified Salaries	40,833,720	44,900,699	9.96%	43,352,135	-3.45%	36,992,259	-14.67%	35,215,305	-4.80%	36,201,050	2.80%	38,991,934	7.71%
Employee Benefits	29,802,008	33,781,934	13.35%	33,833,185	0.15%	32,190,311	-4.86%	34,326,565	6.64%	39,578,475	15.30%	38,924,347	-1.65%
Supplies & Materials	3,169,437	2,981,957	-5.92%	2,359,885	-20.86%	1,986,601	-15.82%	2,451,654	23.41%	2,116,044	-13.69%	3,495,691	65.20%
Other Operating	23,242,161	24,052,263	3.49%	23,107,916	-3.93%	20,111,331	-12.97%	18,451,139	-8.26%	19,278,414	4.48%	26,028,002	35.01%
Capital Outlay	4,443,191	3,584,724	-19.32%	2,197,807	-38.69%	2,947,418	34.11%	2,885,151	-2.11%	2,900,442	0.53%	2,925,537	0.87%
Transfers	2,788,259	3,791,484	35.98%	2,197,472	-42.04%	2,245,924	2.20%	2,057,832	-8.37%	2,763,464	34.29%	2,067,313	-25.19%
<b>Total Expenditures</b>	<b>169,843,247</b>	<b>185,934,858</b>	<b>9.47%</b>	<b>175,337,647</b>	<b>-5.70%</b>	<b>157,872,222</b>	<b>-9.96%</b>	<b>156,221,814</b>	<b>-1.05%</b>	<b>163,061,169</b>	<b>4.38%</b>	<b>171,219,535</b>	<b>5.00%</b>
<b>Ending Balance</b>	<b>24,300,813</b>	<b>15,687,397</b>	<b>-35.44%</b>	<b>16,867,113</b>	<b>7.52%</b>	<b>32,190,876</b>	<b>90.85%</b>	<b>47,079,378</b>	<b>46.25%</b>	<b>44,365,824</b>	<b>-5.76%</b>	<b>36,706,621</b>	<b>-17.26%</b>
<b>Ending Balance (% of Exp)</b>	<b>14.31%</b>	<b>8.44%</b>		<b>9.62%</b>		<b>20.39%</b>		<b>30.14%</b>		<b>27.21%</b>		<b>21.44%</b>	

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

**Rancho Santiago Community College District**  
**Adopted Budget**  
**2012-13**

Recap of Revenues and Expenditures  
 General Fund  
 2006-07 to 2012-13

