



Santa Ana College • Santiago Canyon College

ADOPTED BUDGET

2009 - 2010

**Rancho Santiago Community College District
2009-10**

ADOPTED BUDGET

Submitted on October 12, 2009

by

Edward Hernandez, Jr., Ed.D., Chancellor

to the

BOARD OF TRUSTEES

R. David Chapel, Ed.D., President

Lawrence R. "Larry" Labrado, Vice-President

Brian E. Conley, M.A., Clerk

John R. Hanna

Mark McLoughlin

Lisa Woolery, APR, M.A.

Phillip E. Yarbrough

Gloria Holguin, Student Trustee

Prepared by:

Noemi M. Kanouse

Assistant Vice Chancellor, Fiscal Services

Reviewed by:

Peter J. Hardash

Vice Chancellor, Business Operations and Fiscal Services

Rancho Santiago Community College District
Adopted Budget
2009-10

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



RANCHO SANTIAGO
COMMUNITY COLLEGE DISTRICT

**Chancellor's Message
Adopted Budget 2009-10**

The continuing national and state recession has had a dramatic effect in reducing state revenues for the state of California. Reduced state revenues from sales taxes and personal income taxes, as well as reduced property taxes, have severely lowered state funding for California community colleges under Proposition 98 funding formulas.

As you may recall, the state legislature on February 20, 2009 approved what was to become the first state budget for the 2009-2010 fiscal year with \$41.6 billion in solutions and considered their job done. The state legislature enacted an amended 2009-2010 state budget act on July 28, 2009, that reduced the state budget by an additional \$24 billion. Included in this amended state budget were additional funding reductions to the community colleges of over \$800 million by reducing categorical programs funding levels and reducing FTES base funding.

This proposed RSCCD 2009-2010 Adopted Budget includes reduced state revenue estimates from the February 20, 2009 enacted 2009-2010 state budget and the July 28, 2009 amended state budget. The amended state budget made drastic funding reductions to almost all state funded categorical programs and services. This action alone equaled to over \$10 million in necessary reductions to these RSCCD support programs. In addition, the state legislature imposed a workload measures funding reduction that amounted to \$4.7 million. These two areas of state funding reductions total \$15 million in reduced state funding for the Rancho Santiago Community College District for the 2009-2010 fiscal year in addition to the \$10 million in reductions made for the RSCCD 2009-2010 Tentative Budget. Both college campuses and the district operations center have identified necessary reductions to programs and services due to this dramatic reduction in state funding.

These reductions were reviewed and approved through our current shared governance process. Each campus reviewed their budgets and recommended reductions utilizing their campus budget committees and Academic Senates. This proposed Adopted Budget includes the Board of Trustees approved adopted budget assumptions which includes a 5% contingency reserve.

The American Recovery and Reinvestment Act (ARRA) State Stabilization Funds, approved by Congress and President Obama, was expected to produce \$130 million in federal relief funding to partially offset the dramatic decrease in state funding for California community colleges. Only \$35 million has been tentatively approved and is not currently included in this proposed budget. Adjustments will be made as this funding is verified and released to the districts.

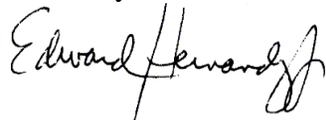
A budget is a spending plan for the fiscal year. During these economically unstable financial periods of uncertainty we can't lose sight of the ultimate bottom line, which is not about money, but is about people; our students, faculty, staff, administrators and community supporters. Working together we will get through these turbulent times and come out a better organization.

This adopted budget was prepared with tremendous help and support from all departments within the campuses and district operations. The campus budget committees and the BAPR Committee have worked hard to identify reductions where they would least affect students.

I appreciate the efforts of the campuses in evaluating programs and services and making difficult decisions that needed to be made to balance this budget. More effort may be needed throughout the year to adjust for any further funding variations.

This proposed Adopted Budget came recommended to me by the District's Budget Allocation and Planning Review Committee (BAPRC) through the shared governance process, and I recommend its approval.

Sincerely,

A handwritten signature in black ink, appearing to read "Edward Hernandez Jr.", written in a cursive style.

Edward Hernandez Jr., Ed.D.
Chancellor

Rancho Santiago Community College District
Adopted Budget
2009-10

List of Funds Budgeted

General Fund		
Expenditures	\$ 172,866,510	
Revolving Cash Fund	100,000	
Restricted Reserve (5%)	8,643,326	
Other Reserves	705,887	
	<hr/>	
Total General Fund		\$ 182,315,723
Child Development Fund		5,050,193
General Obligation Bond Funds		144,017,216
Bond Interest and Redemption Funds		21,487,784
Capital Outlay Projects Fund		20,513,367
Self-Insurance Fund - Workers' Compensation		6,960,343
Self-Insurance Fund - Property and Liability		1,972,784
Retiree Benefits Fund		(7,428,555)
Student Financial Aid Fund		12,915,216
Diversified Trust Fund		2,141,306
Associated Students Fund		477,229
Bookstore Fund		13,032,953
Community Education Fund		647,798
		<hr/>
Total All Funds		<u><u>\$ 404,103,357</u></u>

Rancho Santiago Community College District
Adopted Budget
2009-10

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

General Fund

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

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

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

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

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

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

Rancho Santiago Community College District
Adopted Budget
2009-10

		General Fund Revenue Budget				
<u>Revenues by Source</u>		2007-08 Actual Revenue	2008-09 Actual Revenue	2009-10 Tentative Budget	2009-10 Adopted Budget	% Adpt/Tent Change
8100	Federal Revenues					
8110	Forest Reserve	\$21,099	\$0	\$0	\$0	-
8120	Higher Education Act	2,423,795	2,222,677	3,527,947	4,150,982	17.66
8130	Workforce Investment Act (JTPA)	430,628	439,873	455,577	425,717	(6.55)
8140	Temporary Assistance for Needy Families (TANF)	153,896	123,106	123,106	96,895	(21.29)
8150	Student Financial Aid	19,688	18,385	13,465	13,465	-
8160	Veterans Education	2,750	0	0	0	-
8170	Vocational Technical Education Act (VTEA)	1,028,564	1,307,621	1,351,749	1,590,790	17.68
8199	Other Federal Revenues	6,073,560	6,464,047	7,007,370	7,977,430	13.84
	Total Federal Revenues	<u>10,153,980</u>	<u>10,575,709</u>	<u>12,479,214</u>	<u>14,255,279</u>	14.23
8600	State Revenues					
8611	Apprenticeship Allowance	2,958,760	2,590,575	2,570,633	1,405,553	(45.32)
8612	State General Apportionment	87,741,584	87,494,152	86,198,768	85,282,423	(1.06)
8612	State General Apportionment-3% Deficit and Penalty	0	0	(4,514,795)	(4,514,795)	-
8619	Other General Apportionments	1,451,041	1,476,904	1,449,216	778,391	(46.29)
8622	Extended Opportunity Programs & Services (EOPS)	2,080,613	2,054,704	2,098,076	1,450,861	(30.85)
8623	Disabled Students Programs & Services (DSPS)	2,523,358	2,352,051	2,393,456	1,300,154	(45.68)
8625	CalWORKS	438,859	333,101	358,101	188,642	(47.32)
8626	Telecomm./Technology Infrastructure Prog. (TTIP)	98,972	95,100	333,544	238,444	(28.51)
8629	Other Gen Categorical Apport	8,738,129	8,416,026	10,042,161	7,947,524	(20.86)
8659	Other Reimb Categorical Allow	2,026,884	2,256,679	2,611,991	2,232,655	(14.52)
8672	Homeowners' Property Tax Relief	354,811	349,828	354,811	349,827	(1.40)
8681	State Lottery Proceeds	4,323,575	4,258,436	4,604,684	4,288,799	(6.86)
8682	State Mandated Costs	0	0	0	0	-
8699	Other Misc State Revenue	2	9	0	8,000	-
	Total State Revenues	<u>112,736,588</u>	<u>111,677,565</u>	<u>108,500,646</u>	<u>100,956,478</u>	(6.95)

Rancho Santiago Community College District
Adopted Budget
2009-10

General Fund Revenue Budget

<u>Revenues by Source</u>		2007-08	2008-09	2009-10	2009-10	%
		Actual	Actual	Tentative	Adopted	Adpt/Tent
		Revenue	Revenue	Budget	Budget	Change
8800	Local Revenues					
8810	Tax Allocation, Redevelopment	77,887	99,715	0	0	-
8811	Tax Allocation, Secured Roll	36,324,272	37,659,437	34,856,851	33,580,550	(3.66)
8812	Tax Allocation, Supplement Roll	1,620,590	915,605	1,711,685	993,026	(41.99)
8813	Tax Allocation, Unsecured Roll	1,604,872	1,577,203	1,458,417	1,570,561	7.69
8814	Voted Indebt Levies-Secured	0	0	0	0	-
8816	Prior Years' Taxes	1,411,033	2,045,566	2,232,416	2,013,519	(9.81)
8817	Education Revenue Augmentation Fund (ERAF)	23,974	459,606	0	0	-
8820	Contrib, Gifts, Grants & Endowment	0	0	1,000	1,000	-
8831	Contract Instructional Service	108,692	87,643	114,024	139,825	22.63
8850	Rents and Leases	329,794	310,691	134,327	134,327	-
8860	Interest & Investment Income	2,251,689	493,561	156,979	166,118	5.82
8867	Gain(Loss)on Invest-Unrealized	(306,135)	0	0	0	-
8874	CCC Enrollment Fees	5,985,633	5,210,027	5,581,043	6,722,877	20.46
8876	Health Services Fees	707,215	742,697	619,581	837,320	35.14
8880	Nonresident Tuition	2,571,472	2,686,602	2,247,791	2,247,791	-
8882	Parking Fees & Bus Passes	577,438	615,974	623,150	618,920	(0.68)
8885	Student ID & ASB Fees	58,241	68,260	64,652	64,652	-
8890	Other Local Revenues	350,431	391,761	335,126	339,042	1.17
8891	Other Local Rev - Special Proj	708,973	883,504	856,689	665,730	(22.29)
8897	Redevelopment Revenues	0	0	0	0	-
	Total Local Revenues	<u>54,406,071</u>	<u>54,247,852</u>	<u>50,993,731</u>	<u>50,095,258</u>	(1.76)

Rancho Santiago Community College District
Adopted Budget
2009-10

General Fund Revenue Budget

<u>Revenues by Source</u>	2007-08 Actual Revenue	2008-09 Actual Revenue	2009-10 Tentative Budget	2009-10 Adopted Budget	% Adpt/Tent Change
8900 Other Financing Sources					
8910 Proceeds-Sale of Equip & Suppl	24,803	16,237	6,000	6,000	-
8983 Intrafund Transfers In	<u>0</u>	<u>0</u>	<u>135,595</u>	<u>135,595</u>	-
Total Other Sources	<u>24,803</u>	<u>16,237</u>	<u>141,595</u>	<u>141,595</u>	-
Total Revenues	<u>177,321,442</u>	<u>176,517,363</u>	<u>172,115,186</u>	<u>165,448,610</u>	(3.87)
Net Beginning Balance	24,300,813	15,687,397	15,719,603	16,867,113	7.30
Adjustments to Beginning Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
Beginning Fund Balance	24,300,813	15,687,397	15,719,603	16,867,113	7.30
Adjustments to Beginning Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
Adjusted Beginning Fund Balance	<u>24,300,813</u>	<u>15,687,397</u>	<u>15,719,603</u>	<u>16,867,113</u>	7.30
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$201,622,255</u>	<u>\$192,204,760</u>	<u>\$187,834,789</u>	<u>\$182,315,723</u>	(2.94)

Rancho Santiago Community College District
Adopted Budget
2009-10

General Fund Expenditure Budget					
<u>Expenditures by Object</u>	2007-08 Actual Expenses	2008-09 Actual Expenses	2009-10 Tentative Budget	2009-10 Adopted Budget	% Adpt/Tent Change
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$24,731,514	\$23,916,113	\$23,987,679	\$24,793,770	3.36
1200 Non-Instructional Salaries, Regular Contract	16,353,312	15,895,242	14,722,286	14,359,802	(2.46)
1300 Instructional Salaries, Other Non-Regular	27,318,137	24,286,146	21,142,652	19,197,516	(9.20)
1400 Non-Instructional Salaries, Other Non-Regular	4,438,834	4,191,746	3,801,157	3,407,592	(10.35)
Subtotal	72,841,797	68,289,247	63,653,774	61,758,680	(2.98)
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	32,924,393	33,085,548	32,509,611	31,539,134	(2.99)
2200 Instructional Aides, Regular Full Time	1,130,866	1,093,608	1,088,421	1,001,774	(7.96)
2300 Non-Instructional Salaries, Other	7,495,928	6,002,696	5,768,494	4,092,678	(29.05)
2400 Instructional Aides, Other	3,349,512	3,170,283	3,301,401	2,673,457	(19.02)
Subtotal	44,900,699	43,352,135	42,667,927	39,307,043	(7.88)
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	5,317,790	5,081,057	5,571,008	5,662,464	1.64
3200 Public Employees' Retirement System Fund	3,553,212	3,666,306	3,999,091	4,106,833	2.69
3300 Old Age, Survivors, Disability, and Health Ins.	4,065,674	4,035,853	4,226,776	3,871,929	(8.40)
3400 Health and Welfare Benefits	16,774,055	16,817,786	17,736,094	17,737,726	0.01
3500 State Unemployment Insurance	58,358	341,989	324,261	418,770	29.15
3600 Workers' Compensation Insurance	2,589,080	2,488,126	2,433,584	2,318,153	(4.74)
3900 Other Benefits	1,423,765	1,402,068	1,449,922	1,383,752	(4.56)
Subtotal	33,781,934	33,833,185	35,740,736	35,499,627	(0.67)

Rancho Santiago Community College District
Adopted Budget
2009-10

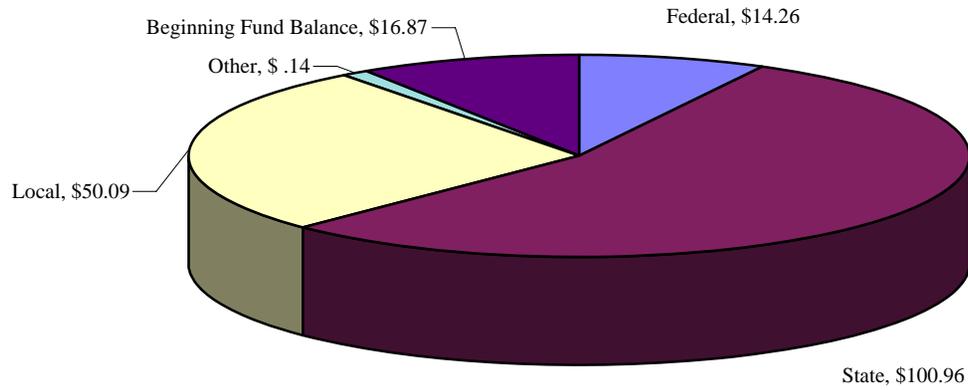
General Fund Expenditure Budget					
Expenditures by Object	2007-08 Actual Expenses	2008-09 Actual Expenses	2009-10 Tentative Budget	2009-10 Adopted Budget	% Adpt/Tent Change
4000 Books and Supplies					
4100 Textbooks	0	0	0	0	-
4200 Other Books	171,234	183,504	198,521	211,954	6.77
4300 Instructional Supplies	1,143,939	848,960	1,323,502	1,055,075	(20.28)
4400 Media Supplies	0	0	0	0	-
4500 Maintenance Supplies	260,447	192,884	278,397	241,622	(13.21)
4600 Non-Instructional Supplies	1,216,129	976,777	1,289,374	1,160,590	(9.99)
4700 Food Supplies	190,208	157,760	206,381	120,525	(41.60)
Subtotal	2,981,957	2,359,885	3,296,175	2,789,766	(15.36)
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	2,915,719	2,468,279	4,429,214	4,190,258	(5.39)
5200 Travel & Conference Expenses	831,204	561,155	722,701	545,361	(24.54)
5300 Dues & Memberships	210,673	153,337	233,461	212,990	(8.77)
5400 Insurance	887,768	884,912	887,027	1,187,111	33.83
5500 Utilities & Housekeeping Svcs	4,646,937	4,420,868	5,499,596	5,470,878	(0.52)
5600 Rents, Leases & Repairs	4,762,732	4,722,562	4,735,207	5,154,405	8.85
5700 Legal, Election & Audit Exp	478,906	554,309	383,882	381,382	(0.65)
5800 Other Operating Exp & Services	7,843,687	8,149,905	7,699,682	6,527,694	(15.22)
5900 Other	1,474,637	1,192,589	3,756,588	4,338,213	15.48
Subtotal	24,052,263	23,107,916	28,347,358	28,008,292	(1.20)
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	130,379	2,290	0	0	-
6200 Buildings	263,732	142,688	513,609	341,239	(33.56)
6300 Library Books	170,105	101,159	105,718	101,319	(4.16)
6400 Equipment	3,020,508	1,951,670	2,543,368	3,028,691	19.08
Subtotal	3,584,724	2,197,807	3,162,695	3,471,249	9.76
Subtotal, Expenditures (1000 -6000)	182,143,374	173,140,175	176,868,665	170,834,657	(3.41)

Rancho Santiago Community College District
Adopted Budget
2009-10

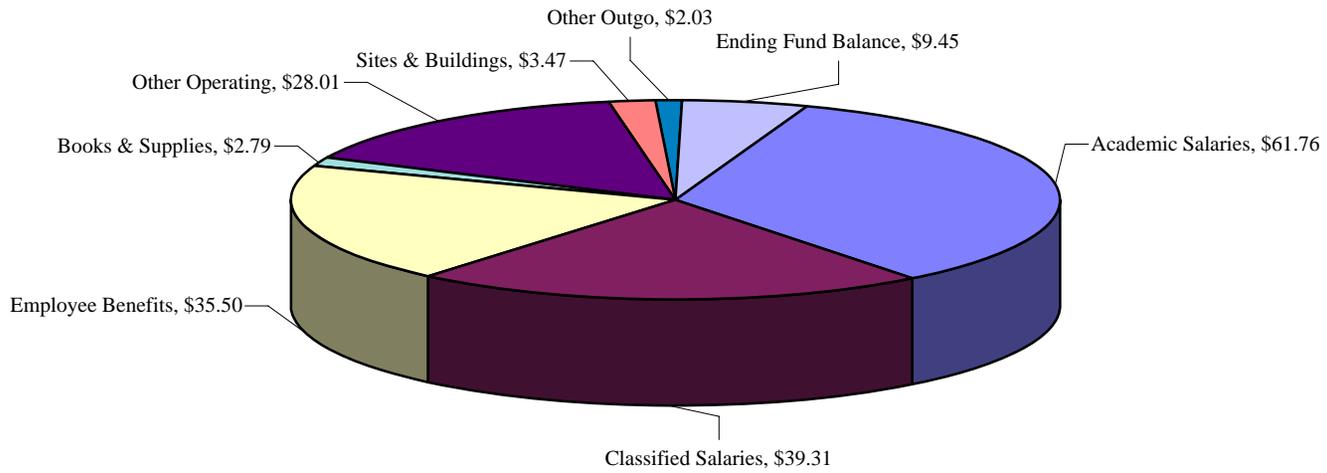
General Fund Expenditure Budget					
Expenditures by Object	2007-08 Actual Expenses	2008-09 Actual Expenses	2009-10 Tentative Budget	2009-10 Adopted Budget	% Adpt/Tent Change
7000 Other Outgo					
7200 Intrafund Transfers Out	0	0	135,595	135,595	-
7300 Interfund Transfers Out	2,581,711	695,368	721,041	1,121,041	55.48
7600 Other Student Aid	1,209,773	1,502,104	1,674,211	775,217	(53.70)
Subtotal	<u>3,791,484</u>	<u>2,197,472</u>	<u>2,530,847</u>	<u>2,031,853</u>	(19.72)
Subtotal, Expenditures (1000 -7000)	<u>185,934,858</u>	<u>175,337,647</u>	<u>179,399,512</u>	<u>172,866,510</u>	(3.64)
7900 Reserve for Contingencies					
7930 Board Policy Contingency (5%)	9,696,790	8,766,882	8,035,225	8,643,326	7.57
7940 Reserved for Special Purposes	1,216,448	355,540	300,052	305,887	1.94
7940 Child Development Cashflow	0	0	0	400,000	-
7940 Revolving Cash Accounts	75,000	100,000	100,000	100,000	-
Total Designated	<u>10,988,238</u>	<u>9,222,422</u>	<u>8,435,277</u>	<u>9,449,213</u>	12.02
7910 Unrestricted Contingency	4,699,159	7,644,690	0	0	-
Subtotal Expenditures (7900)	<u>15,687,397</u>	<u>16,867,113</u>	<u>8,435,277</u>	<u>9,449,213</u>	12.02
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$201,622,255</u>	<u>\$192,204,760</u>	<u>\$187,834,789</u>	<u>\$182,315,723</u>	(2.94)

Rancho Santiago Community College District
Adopted Budget 2009-10
General Fund

Revenue in Millions



Expenditures in Millions



Rancho Santiago Community College District
Adopted Budget
2009-10

General Fund by Site				
<u>Expenditures by Object</u>	Santa Ana College	Santiago Canyon College	District Operations	Total
1000 Academic Salaries				
1100 Instructional Salaries, Regular Contract	\$16,981,284	\$7,312,486	\$500,000	\$24,793,770
1200 Non-Instructional Salaries, Regular Contract	8,960,711	4,400,948	998,143	14,359,802
1300 Instructional Salaries, Other Non-Regular	14,498,879	4,698,637	0	19,197,516
1400 Non-Instructional Salaries, Other Non-Regular	1,877,618	1,465,845	64,129	3,407,592
Subtotal	<u>42,318,492</u>	<u>17,877,916</u>	<u>1,562,272</u>	<u>61,758,680</u>
2000 Classified Salaries				
2100 Non-Instructional Salaries, Regular Full Time	14,685,886	7,197,076	9,656,172	31,539,134
2200 Instructional Aides, Regular Full Time	762,592	239,182	0	1,001,774
2300 Non-Instructional Salaries, Other	2,534,128	748,100	810,450	4,092,678
2400 Instructional Aides, Other	2,137,559	535,898	0	2,673,457
Subtotal	<u>20,120,165</u>	<u>8,720,256</u>	<u>10,466,622</u>	<u>39,307,043</u>
3000 Employee Benefits	<u>18,007,073</u>	<u>7,997,773</u>	<u>9,494,781</u>	<u>35,499,627</u>
4000 Books and Supplies				
4100 Textbooks	0	0	0	0
4200 Other Books	156,548	48,335	7,071	211,954
4300 Instructional Supplies	824,874	219,617	10,584	1,055,075
4500 Maintenance Supplies	179,498	20,050	42,074	241,622
4600 Non-Instructional Supplies	629,641	279,148	251,801	1,160,590
4700 Food Supplies	68,010	32,815	19,700	120,525
Subtotal	<u>1,858,571</u>	<u>599,965</u>	<u>331,230</u>	<u>2,789,766</u>
5000 Services and Other Operating Expenses				
5100 Personal & Consultant Svcs	2,786,474	213,697	1,190,087	4,190,258
5200 Travel & Conference Expenses	263,560	162,340	119,461	545,361
5300 Dues & Memberships	45,111	36,036	131,843	212,990

Rancho Santiago Community College District
Adopted Budget
2009-10

General Fund by Site				
<u>Expenditures by Object</u>	Santa Ana College	Santiago Canyon College	District Operations	Total
5400 Insurance	4,062	0	1,183,049	1,187,111
5500 Utilities & Housekeeping Svcs	2,701,282	1,296,934	1,472,662	5,470,878
5600 Rents, Leases & Repairs	1,583,763	485,561	3,085,081	5,154,405
5700 Legal, Election & Audit Exp	1,500	40,890	338,992	381,382
5800 Other Operating Exp & Services	3,096,435	2,334,806	1,096,453	6,527,694
5900 Other	2,788,316	720,807	829,090	4,338,213
Subtotal	13,270,503	5,291,071	9,446,718	28,008,292
6000 Sites, Buildings, Books, and Equipment				
6100 Sites & Site Improvements	0	0	0	0
6200 Buildings	316,239	0	25,000	341,239
6300 Library Books	79,626	21,693	0	101,319
6400 Equipment	1,717,936	421,360	889,395	3,028,691
Subtotal	2,113,801	443,053	914,395	3,471,249
Subtotal, Expenditures (1000 -6000)	97,688,605	40,930,034	32,216,018	170,834,657
7000 Other Outgo				
7200 Intrafund Transfers Out	0	0	135,595	135,595
7300 Interfund Transfers Out	0	0	1,121,041	1,121,041
7600 Other Student Aid	556,431	218,786	0	775,217
Subtotal	556,431	218,786	1,256,636	1,896,258
Subtotal, Expenditures (1000 -7000)	98,245,036	41,148,820	33,472,654	172,866,510
7900 Reserve for Contingencies	23,449	10	9,425,754	9,449,213
Total Expenditures, Other Outgo and Contingencies	\$98,268,485	\$41,148,830	\$42,898,408	\$182,315,723
	54%	23%	23%	100%

Rancho Santiago Community College District
Adopted Budget
2009-10

Santa Ana College - General Fund					
Expenditures by Object	Unrestricted		Restricted		Total SAC Budget
	Credit	Non-Credit	Credit	Non-Credit	
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$16,277,791	\$221,330	\$482,163	\$0	\$16,981,284
1200 Non-Instructional Salaries, Regular Contract	6,274,385	1,012,630	1,333,851	339,845	8,960,711
1300 Instructional Salaries, Other Non-Regular	8,390,514	5,966,105	134,694	7,566	14,498,879
1400 Non-Instructional Salaries, Other Non-Regular	219,503	0	963,766	694,349	1,877,618
Subtotal	<u>31,162,193</u>	<u>7,200,065</u>	<u>2,914,474</u>	<u>1,041,760</u>	<u>42,318,492</u>
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	10,434,710	1,462,737	2,182,174	606,265	14,685,886
2200 Instructional Aides, Regular Full Time	667,456	95,136	0	0	762,592
2300 Non-Instructional Salaries, Other	829,220	67,785	1,029,534	607,589	2,534,128
2400 Instructional Aides, Other	1,169,886	262,265	298,413	406,995	2,137,559
Subtotal	<u>13,101,272</u>	<u>1,887,923</u>	<u>3,510,121</u>	<u>1,620,849</u>	<u>20,120,165</u>
3000 Employee Benefits	<u>13,538,450</u>	<u>1,992,140</u>	<u>1,817,940</u>	<u>658,543</u>	<u>18,007,073</u>
4000 Books and Supplies					
4100 Textbooks	0	0	0	0	0
4200 Other Books	2,135	0	68,101	86,312	156,548
4300 Instructional Supplies	303,912	6,763	428,280	85,919	824,874
4500 Maintenance Supplies	177,663	0	334	1,501	179,498
4600 Non-Instructional Supplies	290,958	14,144	251,703	72,836	629,641
4700 Food Supplies	1,661	0	59,084	7,265	68,010
Subtotal	<u>776,329</u>	<u>20,907</u>	<u>807,502</u>	<u>253,833</u>	<u>1,858,571</u>
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	58,828	2,000	2,706,906	18,740	2,786,474
5200 Travel & Conference Expenses	10,168	0	231,314	22,078	263,560
5300 Dues & Memberships	42,066	0	3,045	0	45,111

Rancho Santiago Community College District
Adopted Budget
2009-10

Santa Ana College - General Fund					
<u>Expenditures by Object</u>	Unrestricted		Restricted		Total SAC Budget
	Credit	Non-Credit	Credit	Non-Credit	
5400 Insurance	3,978	0	84	0	4,062
5500 Utilities & Housekeeping Svcs	2,688,632	0	10,650	2,000	2,701,282
5600 Rents, Leases & Repairs	717,577	15,012	630,126	221,048	1,583,763
5700 Legal, Election & Audit Exp	0	0	1,500	0	1,500
5800 Other Operating Exp & Services	2,589,015	421,054	62,186	24,180	3,096,435
5900 Other	349,613	0	1,666,211	772,492	2,788,316
Subtotal	6,459,877	438,066	5,312,022	1,060,538	13,270,503
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	0	0	0	0	0
6200 Buildings	10,636	0	5,603	300,000	316,239
6300 Library Books	32,752	0	46,874	0	79,626
6400 Equipment	130,559	680	1,540,911	45,786	1,717,936
Subtotal	173,947	680	1,593,388	345,786	2,113,801
Subtotal, Expenditures (1000 -6000)	65,212,068	11,539,781	15,955,447	4,981,309	97,688,605
7000 Other Outgo					
7300 Interfund Transfers Out	0	0	0	0	0
7600 Other Student Aid	3,877	0	551,054	1,500	556,431
Subtotal	3,877	0	551,054	1,500	556,431
Subtotal, Expenditures (1000 -7000)	65,215,945	11,539,781	16,506,501	4,982,809	98,245,036
7900 Reserve for Contingencies	23,449	0	0	0	23,449
Total Expenditures, Other Outgo and Contingencies	\$65,239,394	\$11,539,781	\$16,506,501	\$4,982,809	\$98,268,485
	66%	12%	17%	5%	100%

Rancho Santiago Community College District
Adopted Budget
2009-10

Santiago Canyon College - General Fund

Expenditures by Object	Unrestricted		Restricted		Total SCC Budget
	Credit	Non-Credit	Credit	Non-Credit	
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$7,018,816	\$250,809	\$42,861	\$0	\$7,312,486
1200 Non-Instructional Salaries, Regular Contract	3,267,125	963,001	170,822	0	4,400,948
1300 Instructional Salaries, Other Non-Regular	2,672,669	1,867,905	158,063	0	4,698,637
1400 Non-Instructional Salaries, Other Non-Regular	250,877	5,737	842,337	366,894	1,465,845
Subtotal	<u>13,209,487</u>	<u>3,087,452</u>	<u>1,214,083</u>	<u>366,894</u>	<u>17,877,916</u>
2000 Classified Salaries					
2100 Non-Instructional Salaries, Regular Full Time	5,270,452	824,870	774,291	327,463	7,197,076
2200 Instructional Aides, Regular Full Time	239,182	0	0	0	239,182
2300 Non-Instructional Salaries, Other	346,566	20,185	314,258	67,091	748,100
2400 Instructional Aides, Other	178,577	97,499	143,927	115,895	535,898
Subtotal	<u>6,034,777</u>	<u>942,554</u>	<u>1,232,476</u>	<u>510,449</u>	<u>8,720,256</u>
3000 Employee Benefits	<u>6,189,998</u>	<u>1,057,214</u>	<u>543,892</u>	<u>206,669</u>	<u>7,997,773</u>
4000 Books and Supplies					
4100 Textbooks	0	0	0	0	0
4200 Other Books	0	118	3,673	44,544	48,335
4300 Instructional Supplies	0	0	184,179	35,438	219,617
4500 Maintenance Supplies	19,050	0	1,000	0	20,050
4600 Non-Instructional Supplies	110,937	31,456	104,251	32,504	279,148
4700 Food Supplies	1,941	700	30,174	0	32,815
Subtotal	<u>131,928</u>	<u>32,274</u>	<u>323,277</u>	<u>112,486</u>	<u>599,965</u>
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	21,945	8,125	176,789	6,838	213,697
5200 Travel & Conference Expenses	11,901	1,500	130,583	18,356	162,340
5300 Dues & Memberships	30,725	0	5,311	0	36,036

Rancho Santiago Community College District
Adopted Budget
2009-10

Santiago Canyon College - General Fund

<u>Expenditures by Object</u>	Unrestricted		Restricted		Total SCC Budget
	Credit	Non-Credit	Credit	Non-Credit	
5400 Insurance	0	0	0	0	0
5500 Utilities & Housekeeping Svcs	1,283,610	8,324	5,000	0	1,296,934
5600 Rents, Leases & Repairs	245,945	45,225	53,487	140,904	485,561
5700 Legal, Election & Audit Exp	40,890	0	0	0	40,890
5800 Other Operating Exp & Services	1,875,064	391,820	62,838	5,084	2,334,806
5900 Other	144,500	0	553,234	23,073	720,807
Subtotal	3,654,580	454,994	987,242	194,255	5,291,071
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	0	0	0	0	0
6200 Buildings	0	0	0	0	0
6300 Library Books	6,564	0	15,129	0	21,693
6400 Equipment	33,001	1,250	277,927	109,182	421,360
Subtotal	39,565	1,250	293,056	109,182	443,053
Subtotal, Expenditures (1000 -6000)	29,260,335	5,575,738	4,594,026	1,499,935	40,930,034
7000 Other Outgo					
7300 Interfund Transfers Out	0	0	0	0	0
7600 Other Student Aid	0	0	218,786	0	218,786
Subtotal	0	0	218,786	0	218,786
Subtotal, Expenditures (1000 -7000)	29,260,335	5,575,738	4,812,812	1,499,935	41,148,820
7900 Reserve for Contingencies	10	0	0	0	10
Total Expenditures, Other Outgo and Contingencies	\$29,260,345	\$5,575,738	\$4,812,812	\$1,499,935	\$41,148,830
	71%	13%	12%	4%	100%

Rancho Santiago Community College District
Adopted Budget
2009-10

		District Operations - General Fund				
<u>Expenditures by Object</u>		Unrestricted District Operations	District Wide	Restricted District Operations	District Wide	Total District Operations
1000	Academic Salaries					
1100	Instructional Salaries, Regular Contract	\$0	\$500,000	\$0	\$0	\$500,000
1200	Non-Instructional Salaries, Regular Contract	985,838	0	12,305	0	998,143
1300	Instructional Salaries, Other Non-Regular	0	0	0	0	0
1400	Non-Instructional Salaries, Other Non-Regular	60,000	0	4,129	0	64,129
	Subtotal	<u>1,045,838</u>	<u>500,000</u>	<u>16,434</u>	<u>0</u>	<u>1,562,272</u>
2000	Classified Salaries					
2100	Non-Instructional Salaries, Regular Full Time	8,529,810	250,000	876,362	0	9,656,172
2200	Instructional Aides, Regular Full Time	0	0	0	0	0
2300	Non-Instructional Salaries, Other	258,811	0	551,639	0	810,450
2400	Instructional Aides, Other	0	0	0	0	0
	Subtotal	<u>8,788,621</u>	<u>250,000</u>	<u>1,428,001</u>	<u>0</u>	<u>10,466,622</u>
3000	Employee Benefits	<u>3,955,198</u>	<u>5,062,625</u>	<u>476,958</u>	<u>0</u>	<u>9,494,781</u>
4000	Books and Supplies					
4200	Other Books	5,571	0	1,500	0	7,071
4300	Instructional Supplies	0	0	10,584	0	10,584
4500	Maintenance Supplies	42,074	0	0	0	42,074
4600	Non-Instructional Supplies	222,752	0	29,049	0	251,801
4700	Food Supplies	6,600	0	13,100	0	19,700
	Subtotal	<u>276,997</u>	<u>0</u>	<u>54,233</u>	<u>0</u>	<u>331,230</u>
5000	Services and Other Operating Expenses					
5100	Personal & Consultant Svcs	691,559	0	498,528	0	1,190,087
5200	Travel & Conference Expenses	43,970	0	75,491	0	119,461
5300	Dues & Memberships	131,093	0	750	0	131,843
5400	Insurance	0	1,183,049	0	0	1,183,049

Rancho Santiago Community College District
Adopted Budget
2009-10

District Operations - General Fund					
<u>Expenditures by Object</u>	Unrestricted		Restricted		Total
	District Operations	District Wide	District Operations	District Wide	District Operations
5500 Utilities & Housekeeping Svcs	1,472,662	0	0	0	1,472,662
5600 Rents, Leases & Repairs	3,080,737	0	4,344	0	3,085,081
5700 Legal, Election & Audit Exp	338,482	0	510	0	338,992
5800 Other Operating Exp & Services	539,660	0	556,793	0	1,096,453
5900 Other	749,590	0	79,500	0	829,090
Subtotal	7,047,753	1,183,049	1,215,916	0	9,446,718
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	0	0	0	0	0
6200 Buildings	25,000	0	0	0	25,000
6300 Library Books	0	0	0	0	0
6400 Equipment	806,645	0	82,750	0	889,395
Subtotal	831,645	0	82,750	0	914,395
Subtotal, Expenditures (1000 -6000)	21,946,052	6,995,674	3,274,292	0	32,216,018
7000 Other Outgo					
7200 Intrafund Transfers Out	0	135,595	0	0	135,595
7300 Interfund Transfers Out	0	1,121,041	0	0	1,121,041
7600 Other Student Aid	0	0	0	0	0
Subtotal	0	1,256,636	0	0	1,121,041
Subtotal, Expenditures (1000 -7000)	21,946,052	8,252,310	3,274,292	0	33,472,654
7900 Reserve for Contingencies	0	9,425,754	0	0	9,425,754
Total Expenditures, Other Outgo and Contingencies	\$21,946,052	\$17,678,064	\$3,274,292	\$0	\$42,898,408
	51%	41%	8%	0%	100%

Rancho Santiago Community College District
Adopted Budget
2009-10

Santa Ana College						
	Unrestricted	%	Restricted	%	Combined	%
Academic Salaries	38,362,258		3,956,234		42,318,492	
Classified Salaries	14,989,195		5,130,970		20,120,165	
Employee Benefits	15,530,590		2,476,483		18,007,073	
Supplies & Materials	797,236		1,061,335		1,858,571	
Other Operating Exp & Services	6,897,943		6,372,560		13,270,503	
Capital Outlay	174,627		1,939,174		2,113,801	
Other Outgo	27,326		552,554		579,880	
Grand Total	\$76,779,175	57.49%	\$21,489,310	69.15%	\$98,268,485	59.69%

Santiago Canyon College						
	Unrestricted	%	Restricted	%	Combined	%
Academic Salaries	16,296,939		1,580,977		17,877,916	
Classified Salaries	6,977,331		1,742,925		8,720,256	
Employee Benefits	7,247,212		750,561		7,997,773	
Supplies & Materials	164,202		435,763		599,965	
Other Operating Exp & Services	4,109,574		1,181,497		5,291,071	
Capital Outlay	40,815		402,238		443,053	
Other Outgo	10		218,786		218,796	
Grand Total	\$34,836,083	26.08%	\$6,312,747	20.31%	\$41,148,830	24.99%

District Office						
	Unrestricted	%	Restricted	%	Combined	%
Academic Salaries	1,045,838		16,434		1,062,272	
Classified Salaries	8,788,621		1,428,001		10,216,622	
Employee Benefits	3,955,198		476,958		4,432,156	
Supplies & Materials	276,997		54,233		331,230	
Other Operating Exp & Services	7,047,753		1,215,916		8,263,669	
Capital Outlay	831,645		82,750		914,395	
Other Outgo	0		0		0	
Grand Total	\$21,946,052	16.43%	\$3,274,292	10.54%	\$25,220,344	15.32%

Total Expenditures-excludes Districtwide	\$133,561,310	100.00%	\$31,076,349	100.00%	\$164,637,659	100.00%
---	----------------------	----------------	---------------------	----------------	----------------------	----------------

Districtwide						
	Unrestricted	%	Restricted	%	Combined	%
Faculty Leave Bank-Current Year Payout	500,000		0		500,000	
Current Year Vacation Payout	250,000		0		250,000	
Employee Benefits-retiree benefits	5,062,625		0		5,062,625	
Supplies & Materials	0		0		0	
Other Operating Exp & Services-prop&liability ins	1,183,049		0		1,183,049	
Capital Outlay	0		0		0	
Other Outgo-intrafund/interfund transfers	1,256,636		0		1,256,636	
Child Development Cash Flow	400,000		0		400,000	
Other Outgo-reserves	9,025,754		0		9,025,754	
Grand Total	\$17,678,064	11.69%	\$0	0.00%	\$17,678,064	9.70%

Total Expenditures-includes Districtwide	\$151,239,374
---	----------------------

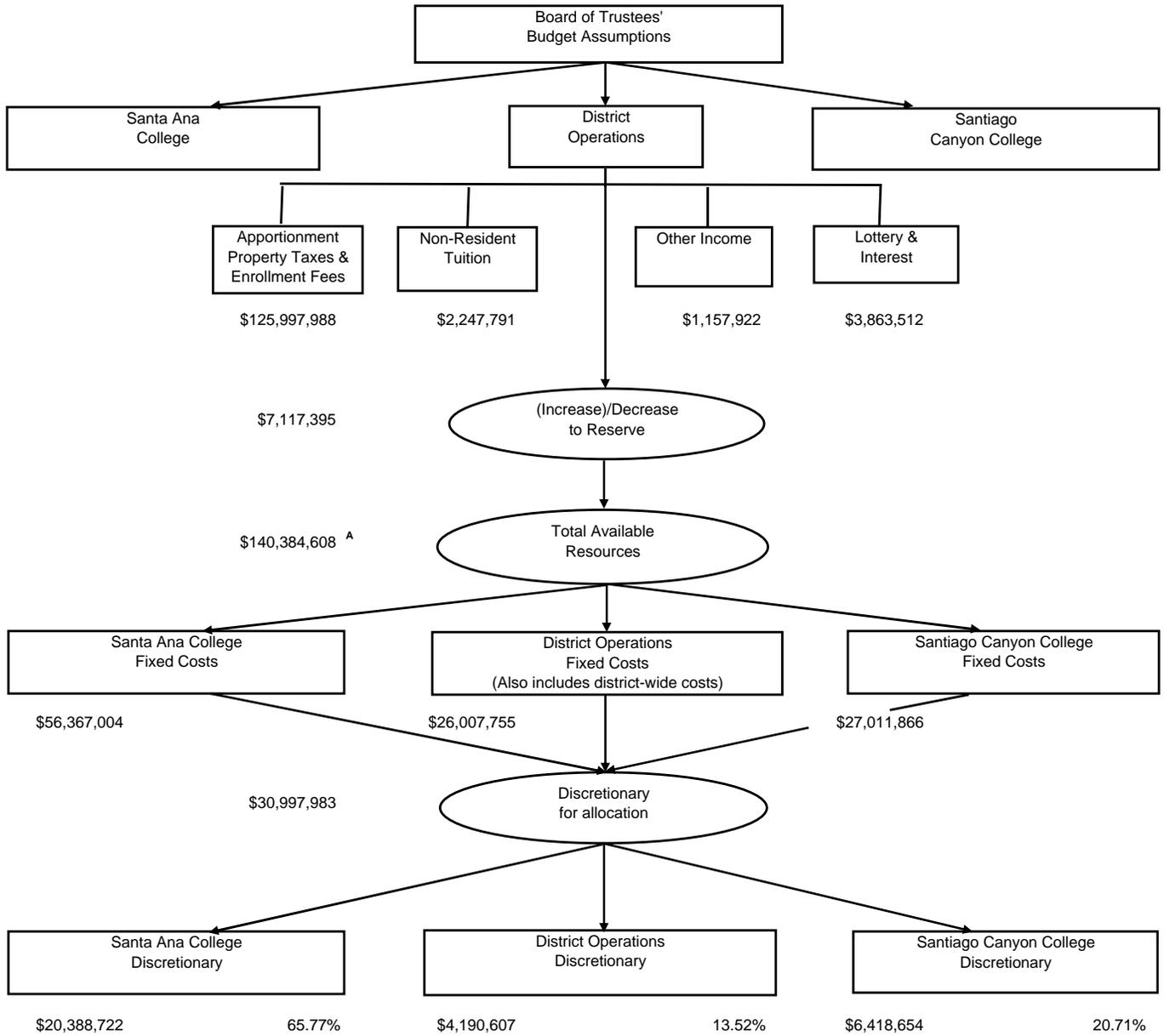
\$31,076,349

\$182,315,723

Rancho Santiago Community College District
Adopted Budget
2009-10

Budget Allocation Model						
<u>Discretionary Expenditures</u>	Unrestricted	%	Restricted	%	Combined	%
Santa Ana College						
Hourly, 1300, 1400, 2300, 2400	15,254,674		3,080,446		18,335,120	
Other expenditures, 4000-7000	5,134,048		9,799,301		14,933,349	
Subtotal SAC	<u>20,388,722</u>	65.77	<u>12,879,747</u>	69.79	<u>33,268,469</u>	67.27
Santiago Canyon College						
Hourly, 1300, 1400, 2300, 2400	4,873,928		1,694,853		6,568,781	
Other expenditures, 4000-7000	1,544,726		2,101,284		3,646,010	
Subtotal SCC	<u>6,418,654</u>	20.71	<u>3,796,137</u>	20.57	<u>10,214,791</u>	20.66
District Operations						
ITS, Hourly, 1300, 1400, 2300, 2400	53,000		0		53,000	
ITS, expenditures, 4000-7000	1,382,551		44,587		1,427,138	
ITS, subtotal	<u>1,435,551</u>		<u>44,587</u>		<u>1,480,138</u>	
Other hourly, 1300, 1400, 2300, 2400	133,205		427,026		560,231	
Other expenditures, 4000-7000	2,621,851		1,307,802		3,929,653	
Subtotal District Operations	<u>4,190,607</u>	13.52	<u>1,779,415</u>	9.64	<u>5,970,022</u>	12.07
		<u>100.00</u>		<u>100.00</u>		<u>100.00</u>
Total 3 sites	<u>30,997,983</u>		<u>18,455,299</u>		<u>49,453,282</u>	
<u>Fixed Expenditures</u>						
Santa Ana College						
Payroll/Benefits, 1000-3000	53,627,369		8,483,241		62,110,610	
Property & Liability Self-Insur	0		84		84	
Utilities, 5500	2,618,461		10,650		2,629,111	
Facility Leases, 5611	121,174		114,088		235,262	
Election & Other, 5700, 5930	0		1,500		1,500	
Reserves, 7900	23,449		0		23,449	
Subtotal SAC	<u>56,390,453</u>	47.45	<u>8,609,563</u>	68.22	<u>65,000,016</u>	49.45
Santiago Canyon College						
Payroll/Benefits, 1000-3000	25,647,554		2,379,610		28,027,164	
Utilities, 5500	1,277,497		0		1,277,497	
Facility Leases, 5611	45,925		137,000		182,925	
Election & Other, 5700, 5930	40,890		0		40,890	
Reserves, 7900	10		0		10	
Subtotal SCC	<u>27,011,876</u>	22.73	<u>2,516,610</u>	19.94	<u>29,528,486</u>	22.46
District Operations						
ITS:						
Payroll/Benefits, 1000-3000	2,620,412		4,811		2,625,223	
Utilities, 5500	908,039		0		908,039	
Facility Leases, 5611	0		0		0	
Software Support, 5665	2,329,700		0		2,329,700	
Other:						
Payroll/Benefits, 1000-3000	16,795,665		1,489,556		18,285,221	
Property & Liability Self Ins., 5440	1,183,049		0		1,183,049	
Utilities, 5500	328,981		0		328,981	
Facility Leases, 5611	246,791		0		246,791	
Election & Other, 5700, 5930	338,482		510		338,992	
Interfund transfers, 7300	1,256,636		0		1,256,636	
Reserves, 7900	9,425,754		0		9,425,754	
Subtotal District Operations	<u>35,433,509</u>	29.82	<u>1,494,877</u>	11.84	<u>36,928,386</u>	28.09
Subtotal Fixed Expenditures	<u>118,835,838</u>	<u>100.00</u>	<u>12,621,050</u>	<u>100.00</u>	<u>131,456,888</u>	<u>100.00</u>
Apprenticeship	<u>1,405,553</u>		<u>0</u>		<u>1,405,553</u>	
Total Expenditures, all sites	<u>151,239,374</u>		<u>31,076,349</u>		<u>182,315,723</u>	

Rancho Santiago Community College District
Budget Allocation Model Flowchart
 General Fund - Unrestricted Only
 Adopted Budget
 2009-10



A - Adopted budget includes a projected -3.39% Workload Adjustment and 0% COLA.

Rancho Santiago Community College District
Adopted Budget
2009-10

Budget Allocation Model - FTES Distribution

	FTES* 2008-09 Annual (Reported)	%	FTES* 2009-10 Annual (Projected)	%
Santa Ana College	24,470	71.32%	21,855	71.32%
Santiago Canyon College	9,840	28.68%	8,789	28.68%
	<u>34,310</u>	<u>100.00%</u>	<u>30,644</u>	<u>100.00%</u>

Budget Allocation Model - Discretionary Expenses (2 Colleges Only)

Discretionary Expenditures	Unrestricted	%	Restricted	%	Combined	%
Santa Ana College						
Hourly, 1300, 1400, 2300, 2400	\$15,254,674		\$3,080,446		\$18,335,120	
Other expenditures, 4000-7000	5,134,048		9,799,301		14,933,349	
Subtotal	<u>20,388,722</u>	76.06	<u>12,879,747</u>	77.24	<u>33,268,469</u>	76.51
Santiago Canyon College						
Hourly, 1300, 1400, 2300, 2400	4,873,928		1,694,853		6,568,781	
Other expenditures, 4000-7000	1,544,726		2,101,284		3,646,010	
Subtotal	<u>6,418,654</u>	23.94	<u>3,796,137</u>	22.76	<u>10,214,791</u>	23.49
Total 2 sites	<u>\$26,807,376</u>	<u>100.00</u>	<u>\$16,675,884</u>	<u>100.00</u>	<u>\$43,483,260</u>	<u>100.00</u>

* FTES - Full-time Equivalent Students

Rancho Santiago Community College District
Adopted Budget
2009-10

Budget Allocation Model					
FTEs Credit vs. Non-Credit Breakdown					
<u>Full-Time Equivalent Students</u>	Santa Ana College		Santiago Canyon College		Total FTEs
	FTEs	%	FTEs	%	
2008/09 Annual					
Credit	15,888	70.28%	6,720	29.72%	22,608
Non-Credit	8,582	73.34%	3,120	26.66%	11,702
Total	<u>24,470</u>	<u>71.32%</u>	<u>9,840</u>	<u>28.68%</u>	<u>34,310</u>
2009/10 Projected					
Credit	15,113	70.68%	6,269	29.32%	21,382
Non-Credit	6,742	72.79%	2,520	27.21%	9,262
Total	<u>21,855</u>	<u>71.32%</u>	<u>8,789</u>	<u>28.68%</u>	<u>30,644</u>

Expenditures by Object (2 Colleges Only)					
<u>Expenditures by Object</u>	Santa Ana College		Santiago Canyon College		Adopted Budget
	\$	%	\$	%	
1000 Academic Salaries	\$42,318,492	70.30%	\$17,877,916	29.70%	\$60,196,408
2000 Classified Salaries	20,120,165	69.76%	8,720,256	30.24%	28,840,421
3000 Employee Benefits	18,007,073	69.25%	7,997,773	30.75%	26,004,846
4000 Books and Supplies	1,858,571	75.60%	599,965	24.40%	2,458,536
5000 Services and Other Operating Expenses	13,270,503	71.49%	5,291,071	28.51%	18,561,574
6000 Sites, Buildings, Books, and Equipment	2,113,801	82.67%	443,053	17.33%	2,556,854
7000 Other Outgo and Contingencies	579,880	72.61%	218,796	27.39%	798,676
Total Expenditures	<u>\$98,268,485</u>	<u>70.49%</u>	<u>\$41,148,830</u>	<u>29.51%</u>	<u>\$139,417,315</u>

Rancho Santiago Community College District
Adopted Budget
2009-10

Child Development Fund

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

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

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

Rancho Santiago Community College District
Adopted Budget
2009-10

		Child Development Fund Revenue Budget				
<u>Revenues by Source</u>		2007-08 Actual Revenue	2008-09 Actual Revenue	2009-10 Tentative Budget	2009-10 Adopted Budget	% Adpt/Tent Change
8100	Federal Revenues					
8199	Other Federal Revenue	\$353,081	\$439,293	\$488,707	\$404,025	(17.33)
8600	State Revenues					
8621	Child Development Apportionment	2,880,282	3,267,577	3,637,316	3,637,316	-
8625	CalWORKS	235,822	278,510	180,510	160,868	(10.88)
8629	Other Categorical Apportionment	471,533	471,533	235,766	231,068	(1.99)
8699	Other Miscellaneous State Revenue	104,461	63,918	100,000	66,810	(33.19)
	Total State Revenues	<u>3,692,098</u>	<u>4,081,538</u>	<u>4,153,592</u>	<u>4,096,062</u>	(1.39)
8800	Local Revenues					
8843	Sales-Misc	0	697	0	0	-
8860	Interest & Investment Income	38,086	8,585	9,000	9,000	-
8867	Gain(Loss)on Invest-Unrealized	(4,047)	0	0	0	-
8871	Child Development Services	509,588	427,217	281,294	245,176	(12.84)
8890	Other Local Rev	0	(638)	0	0	-
8891	Other Local Rev - Special Proj	72,558	47,495	32,495	79,597	144.95
8893	Outlawed Checks	141	648	0	0	-
	Total Local Revenues	<u>616,326</u>	<u>484,004</u>	<u>322,789</u>	<u>333,773</u>	3.40
8900	Other Financing Sources					
8981	Interfund Transfers In	144,115	248,772	147,022	147,022	-
	Total Other Financing Sources	<u>144,115</u>	<u>248,772</u>	<u>147,022</u>	<u>147,022</u>	-
	Total Revenues	4,805,620	5,253,607	5,112,110	4,980,882	(2.57)
	Beginning Fund Balance	479,022	205,342	0	69,311	-
	Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$5,284,642</u>	<u>\$5,458,949</u>	<u>\$5,112,110</u>	<u>\$5,050,193</u>	(1.21)

Rancho Santiago Community College District
Adopted Budget
2009-10

Child Development Fund					
Expenditure Budget					
<u>Expenditures by Object</u>	2007-08 Actual Expenses	2008-09 Actual Expenses	2009-10 Tentative Budget	2009-10 Adopted Budget	% Adpt/Tent Change
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$0	\$0	\$0	\$0	-
1200 Non-instructional Salaries, Regular Contract	2,067,411	2,087,073	1,972,238	\$1,990,005	0.90
1300 Instructional Salaries, Other Non-Regular	0	0	0	0	-
1400 Non-instructional Salaries, Other Non-Regular	47,725	133,261	160,800	98,036	(39.03)
Subtotal	2,115,136	2,220,334	2,133,038	2,088,041	(2.11)
2000 Classified Salaries					
2100 Non-instructional Salaries, Regular Full Time	465,895	502,671	515,483	481,176	(6.66)
2300 Non-instructional Salaries, Other	606,762	710,770	659,787	667,768	1.21
2400 Instructional Aides, Other	0	0	0	0	-
Subtotal	1,072,657	1,213,441	1,175,270	1,148,944	(2.24)
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	179,028	185,763	162,950	169,189	3.83
3200 Public Employees' Retirement System Fund	53,176	65,737	53,188	47,132	(11.39)
3300 Old Age, Survivors, Disability, and Health Ins.	88,057	103,508	87,076	83,172	(4.48)
3400 Health and Welfare Benefits	698,513	712,364	691,380	692,316	0.14
3500 State Unemployment Insurance	1,532	9,733	9,322	9,490	1.80
3600 Workers' Compensation Insurance	71,794	78,066	73,322	72,028	(1.76)
3900 Other Benefits	115,980	114,564	113,789	114,748	0.84
Subtotal	1,208,080	1,269,735	1,191,027	1,188,075	(0.25)

Rancho Santiago Community College District
Adopted Budget
2009-10

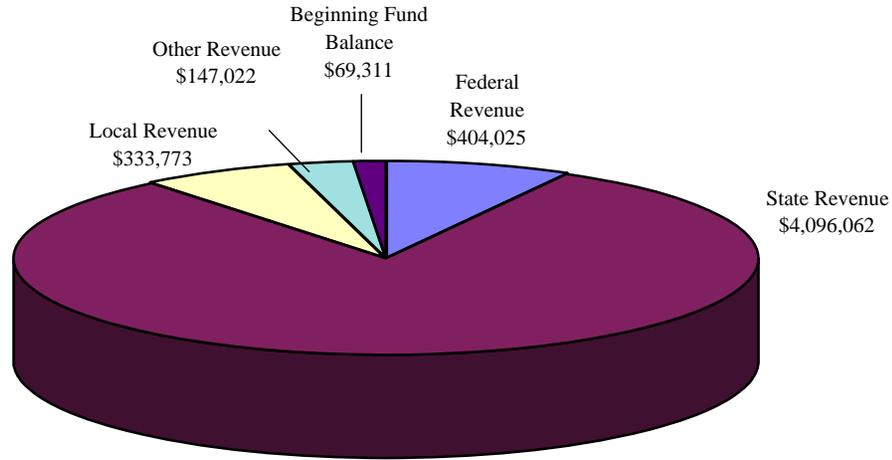
Child Development Fund Expenditure Budget					
<u>Expenditures by Object</u>	2007-08 Actual Expenses	2008-09 Actual Expenses	2009-10 Tentative Budget	2009-10 Adopted Budget	% Adpt/Tent Change
4000 Books and Supplies					
4200 Other Books	576	366	0	0	-
4300 Instructional Supplies	40,204	41,568	27,711	20,883	(24.64)
4500 Maintenance Supplies	0	0	0	0	-
4600 Non-Instructional Supplies	30,621	37,165	23,861	24,496	2.66
4700 Food Supplies	165,749	198,083	181,001	170,370	(5.87)
Subtotal	237,150	277,182	232,573	215,749	(7.23)
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	74,691	10,615	3,300	6,250	89.39
5200 Travel & Conference Expenses	30,369	7,410	2,525	4,729	87.29
5300 Dues & Memberships	3,550	2,000	3,550	0	(100.00)
5500 Utilities & Housekeeping Svcs	1,620	7,300	7,230	10,500	45.23
5600 Rents, Leases & Repairs	1,701	34,448	68,068	68,059	(0.01)
5800 Other Operating Exp & Services	7,191	15,861	8,551	17,042	99.30
5900 Other	0	1,104	0	300	-
Subtotal	119,122	78,738	93,224	106,880	14.65
6000 Sites, Buildings, Books, and Equipment					
6100 Sites and Site Improvements	46,059	34,679	100,000	49,335	(50.67)
6200 Buildings	13,393	2,609	0	7,907	-
6400 Equipment	43,147	29,829	0	27,746	-
Subtotal	102,599	67,117	100,000	84,988	(15.01)

Rancho Santiago Community College District
Adopted Budget
2009-10

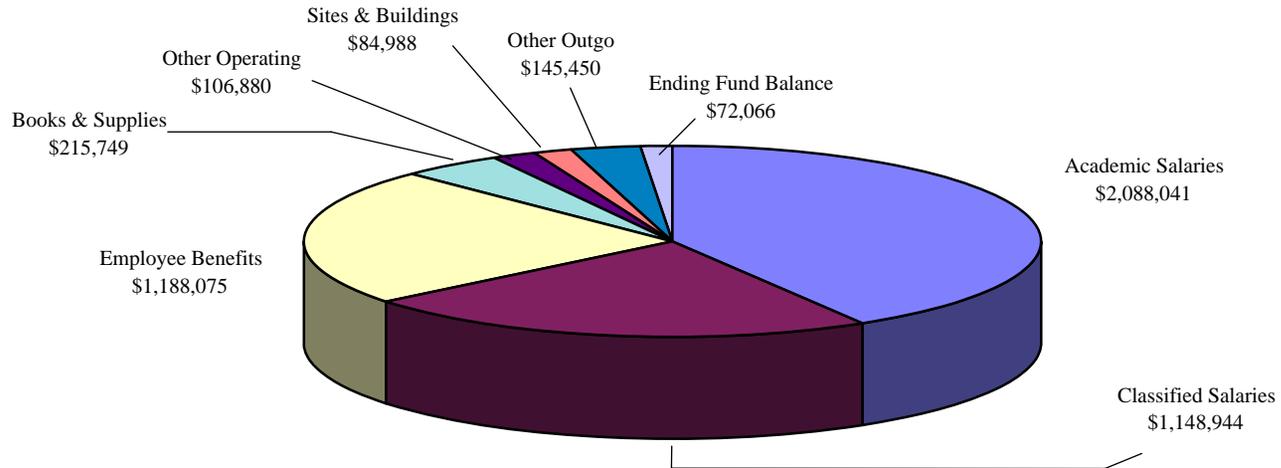
Child Development Fund Expenditure Budget					
<u>Expenditures by Object</u>	2007-08 Actual Expenses	2008-09 Actual Expenses	2009-10 Tentative Budget	2009-10 Adopted Budget	% Adpt/Tent Change
7000 Other Outgo					
7110 Debt Payment - Principal	30,222	30,222	30,223	30,223	-
7300 Interfund Transfers Out	0	0	0	0	-
7670 Other Exp Paid for Students	194,334	232,869	154,000	115,227	(25.18)
Subtotal	<u>224,556</u>	<u>263,091</u>	<u>184,223</u>	<u>145,450</u>	(21.05)
Subtotal, Expenditures (1000 -7000)	<u>5,079,300</u>	<u>5,389,638</u>	<u>5,109,355</u>	<u>4,978,127</u>	(2.57)
7900 Reserve for Contingencies					
7920 Restricted Contingency	205,342	69,311	2,755	72,066	2,515.83
Total Expenditures, Other Outgo and Ending Fund Balance	<u><u>\$5,284,642</u></u>	<u><u>\$5,458,949</u></u>	<u><u>\$5,112,110</u></u>	<u><u>\$5,050,193</u></u>	(1.21)

Rancho Santiago Community College District
Adopted Budget 2009-10
Child Development Fund

Revenue by Source



Expenditures by Object



Rancho Santiago Community College District
Adopted Budget
2009-10

General Obligation Bond Fund

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

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

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

Under the requirements of the bond, an oversight committee has been established to ensure the District meets all requirements set forth in the bond.

Rancho Santiago Community College District
Adopted Budget
2009-10

General Obligation Bond Fund Revenue Budget					
<u>Revenue by Source</u>	2007-08 Actual Revenue	2008-09 Actual Revenue	2009-10 Tentative Budget	2009-10 Adopted Budget	% Adpt/Tent Change
8800 Local Revenues					
8860 Interest & Investment Income	\$8,122,720	\$3,368,871	\$1,465,654	\$1,465,654	-
8867 Gain(Loss)on Invest-Unrealized	(1,906,650)	0	0	0	-
8890 Other Local Revenues	(13,607)	2	0	0	-
8894 Discounts Taken	0	162	0	0	-
Total Local Revenues	<u>6,202,463</u>	<u>3,369,035</u>	<u>1,465,654</u>	<u>1,465,654</u>	-
8900 Other Financing Sources					
8940 Proceeds-Sale of Bonds	0	0	0	0	-
Total Other Financing Sources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
Total Revenues and Other Financing Sources	<u>6,202,463</u>	<u>3,369,035</u>	<u>1,465,654</u>	<u>1,465,654</u>	-
Beginning Fund Balance	189,215,906	168,190,946	146,632,762	142,551,562	(2.78)
Adjustments to Beginning Fund Balance	0	0	0	0	-
Adjusted Beginning Fund Balance	<u>189,215,906</u>	<u>168,190,946</u>	<u>146,632,762</u>	<u>142,551,562</u>	(2.78)
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u><u>\$195,418,369</u></u>	<u><u>\$171,559,981</u></u>	<u><u>\$148,098,416</u></u>	<u><u>\$144,017,216</u></u>	(2.76)

Rancho Santiago Community College District
Adopted Budget
2009-10

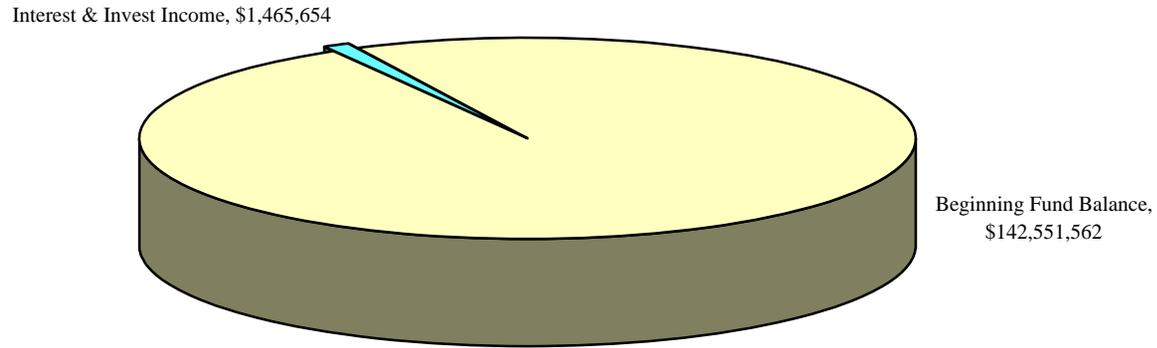
General Obligation Bond Fund Expenditure Budget					
<u>Expenditures by Object</u>	2007-08 Actual Expenses	2008-09 Actual Expenses	2009-10 Tentative Budget	2009-10 Adopted Budget	% Adpt/Tent Change
4000 Books and Supplies					
4610 Non-Instructional Supplies	\$0	\$0	\$0	\$0	-
5000 Other Operating Expenses					
5885 Investment & Interest Expense	188,349	164,541	115,000	115,000	-
Subtotal	188,349	164,541	115,000	115,000	-
6100 Sites and Site Improvements					
6114 Sites - Legal Expenses	911	0	221	39	(82.35)
6115 Sites - Contracted Services	0	0	2,900	2,850	(1.72)
6116 Sites - Licenses, Fees & Taxes	99,463	19,006	267,503	268,503	0.37
6120 Site Improvements	1,713,835	120,846	2,697,099	3,028,623	12.29
6121 Site Improv - Legal Expenses	0	0	432	432	-
6122 Site Improv - Contracted Svcs	22,913	21,870	46,042	46,042	-
Subtotal	1,837,122	161,722	3,014,197	3,346,489	11.02
6200 Buildings					
6200 Buildings	0	0	35,826,334	34,117,197	(4.77)
6201 Buildings - Architects Fee	4,173,506	2,024,244	5,275,814	5,086,643	(3.59)
6202 Buildings - Blueprint/Reprod	37,112	49,285	154,450	156,450	1.29
6203 Buildings - Construction Mgmt	1,498,515	1,524,634	2,977,418	2,763,051	(7.20)
6204 Buildings - Construction Tests	436,647	1,111,251	1,379,204	2,301,717	66.89
6205 Buildings - Contracted Svcs	13,277,337	20,116,388	41,963,834	45,570,346	8.59
6206 Buildings - Demolition Costs	0	0	1,540	1,540	-

Rancho Santiago Community College District
Adopted Budget
2009-10

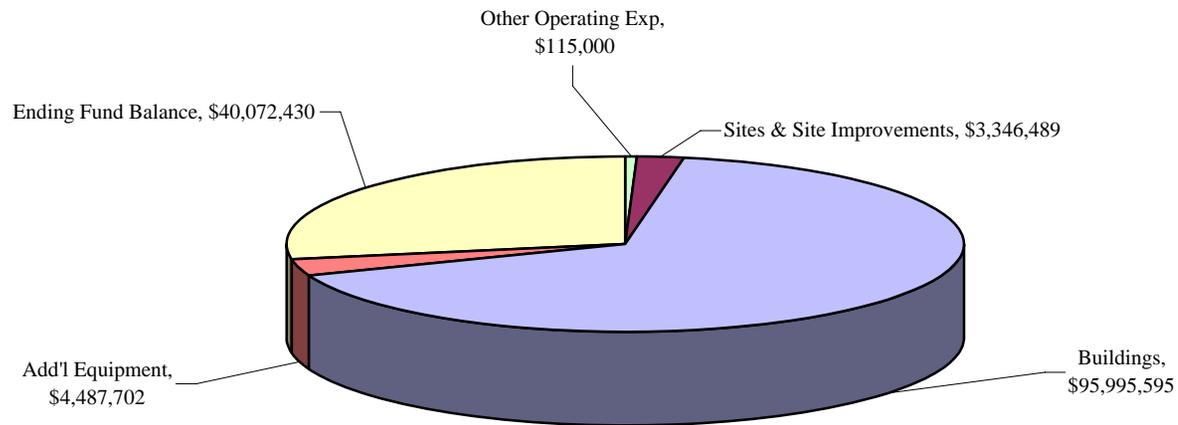
General Obligation Bond Fund Expenditure Budget					
<u>Expenditures by Object</u>	2007-08 Actual Expenses	2008-09 Actual Expenses	2009-10 Tentative Budget	2009-10 Adopted Budget	% Adpt/Tent Change
6207 Buildings - DSA Fees	290,760	263,191	479,551	529,551	10.43
6208 Buildings - Engineering Costs	356,053	372,898	571,459	516,653	(9.59)
6210 Buildings - Equipment Rental	2,441	0	2,059	2,059	-
6212 Buildings - Facility Rental	8,660	4,583	17,597	45,597	159.12
6214 Buildings - Legal Expenses	327,193	750,813	314,024	514,024	63.69
6215 Buildings - Licenses, Taxes	20,053	0	8,708	8,708	-
6216 Buildings - Modular, Lease Pur	0	0	40,000	40,000	-
6217 Buildings - Relocation/Moving	192,376	1,470	33,100	33,100	-
6220 Building Improvements	1,597,351	93,880	4,824,347	4,308,959	(10.68)
6221 Leasehold Improvements	700,000	0	0	0	-
Subtotal	22,918,004	26,312,637	93,869,439	95,995,595	2.27
6400 Equipment	2,283,948	2,369,519	6,141,469	4,487,702	(26.93)
Subtotal (6000)	27,039,074	28,843,878	103,025,105	103,829,786	0.78
7000 Other Outgo					
7100 Debt Payment Principal and Interest	0	0	0	0	-
Subtotal (7000)	0	0	0	0	-
Subtotal Expenditures (1000 - 7000)	27,227,423	29,008,419	103,140,105	103,944,786	0.78
7900 Reserve for Contingencies					
7920 Restricted Contingency	168,190,946	142,551,562	44,958,311	40,072,430	(10.87)
Subtotal (7900)	168,190,946	142,551,562	44,958,311	40,072,430	(10.87)
Total Expenditures, Other Outgo and Ending Fund Balance	\$195,418,369	\$171,559,981	\$148,098,416	\$144,017,216	(2.76)

Rancho Santiago Community College District
Adopted Budget 2009-10
General Obligation Bond Fund

Revenue by Source



Expenditures by Object



Rancho Santiago Community College District
Adopted Budget
2009-10

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
2009-10

Bond Interest and Redemption Funds - Combined
Revenue Budget

<u>Revenue by Source</u>	2007-08 Actual Revenue	2008-09 Actual Revenue	2009-10 Tentative Budget	2009-10 Adopted Budget	% Adpt/Tent Change
8600 State Revenues					
8671 Voted Indebtedness Levies-HOPTR	\$92,827	\$105,509	\$0	\$0	-
8800 Local Revenues					
8814 Voted Indebtedness Levies-Secured	9,023,309	12,433,340	15,349,520	15,960,858	3.98
8815 Voted Indebtedness Levies-Unsecured	672,458	1,112,092	0	0	-
8818 Voted Indebtedness Levies-Prior Years	120,478	941,982	380,503	538,113	41.42
8819 Voted Indebtedness Levies-Supplemental	716,350	324,340	501,445	194,603	(61.19)
8860 Interest & Investment Income	579,043	154,590	325,451	82,453	(74.67)
Total Local Revenues	<u>11,111,638</u>	<u>14,966,344</u>	<u>16,556,919</u>	<u>16,776,027</u>	1.32
8900 Other Financing Sources					
8945 Premium From Sale of Bonds	6,410,012	0	0	0	-
8981 Interfund Transfers In	0	0	0	0	-
Total Revenues and Other Financing Sources	<u>17,614,477</u>	<u>15,071,853</u>	<u>16,556,919</u>	<u>16,776,027</u>	1.32
Beginning Fund Balance	<u>10,145,089</u>	<u>7,797,431</u>	<u>9,497,897</u>	<u>4,683,346</u>	(50.69)
Adjustment to Beginning Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>28,411</u>	-
Adjusted Beginning Fund Balance	<u>10,145,089</u>	<u>7,797,431</u>	<u>9,497,897</u>	<u>4,711,757</u>	(50.39)
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u><u>\$27,759,566</u></u>	<u><u>\$22,869,284</u></u>	<u><u>\$26,054,816</u></u>	<u><u>\$21,487,784</u></u>	(17.53)

Rancho Santiago Community College District
Adopted Budget
2009-10

Bond Interest and Redemption Funds - Combined
Expenditure Budget

<u>Expenditures by Object</u>	2007-08 Actual Expenses	2008-09 Actual Expenses	2009-10 Tentative Budget	2009-10 Adopted Budget	% Adpt/Tent Change
5000 Other Operating Expenses					
5885 Investment & Interest Expense	\$11,251	\$7,032	\$12,000	\$10,500	(12.50)
7000 Other Outgo					
7110 Debt Payment - Principal	6,941,935	5,374,268	5,374,268	2,749,324	(48.84)
7120 Debt Payment - Interest	12,023,413	12,804,638	12,804,637	12,729,189	(0.59)
7300 Interfund Transfers Out	0	0	0	0	-
Subtotal	18,965,348	18,178,906	18,178,905	15,478,513	(14.85)
Subtotal, Expenditures (1000 -7000)	18,976,599	18,185,938	18,190,905	15,489,013	(14.85)
7900 Reserve for Contingencies					
7920 Restricted Contingency	8,782,967	4,683,346	7,863,911	5,998,771	(23.72)
Total Fund Balance	8,782,967	4,683,346	7,863,911	5,998,771	(23.72)
Total Expenditures, Other Outgo and Ending Fund Balance	\$27,759,566	\$22,869,284	\$26,054,816	\$21,487,784	(17.53)

Rancho Santiago Community College District
Adopted Budget
2009-10

		<u>Series A</u>	<u>Series B</u>	<u>Series C</u>	<u>Total</u>
		2007-08 Actual Revenue	2007-08 Actual Revenue	2007-08 Actual Revenue	2007-08 Actual Revenue
<u>Revenue by Source</u>					
8600	State Revenues				
8671	Voted Indebtedness Levies-HOPTR	\$43,078	\$52,144	\$17,828	\$113,050
8800	Local Revenues				
8814	Voted Indebtedness Levies-Secured	4,687,917	5,569,378	1,914,032	12,171,327
8815	Voted Indebtedness Levies-Unsecured	172,203	558,263	90,181	820,647
8818	Voted Indebtedness Levies-Prior Years	154,628	382,435	61,778	598,841
8819	Voted Indebtedness Levies-Supplemental	233,106	277,208	96,200	606,514
8860	Interest & Investment Income	89,543	141,330	200,331	431,204
	Total Local Revenues	<u>5,337,397</u>	<u>6,928,614</u>	<u>2,362,522</u>	<u>14,628,533</u>
8900	Other Financing Sources				
8945	Premium From Sale of Bonds	0	0	0	0
8981	Interfund Transfers In	313,000	0	0	313,000
	Total Revenues and Other Financing Sources	<u>5,693,475</u>	<u>6,980,758</u>	<u>2,380,350</u>	<u>15,054,583</u>
	Beginning Fund Balance	<u>1,631,076</u>	<u>2,457,427</u>	<u>4,802,860</u>	<u>8,891,363</u>
	Adjustment to Beginning Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Adjusted Beginning Fund Balance	<u>1,631,076</u>	<u>2,457,427</u>	<u>4,802,860</u>	<u>8,891,363</u>
	Total Revenues, Other Financing Sources and Beginning Fund Balance	<u><u>\$7,324,551</u></u>	<u><u>\$9,438,185</u></u>	<u><u>\$7,183,210</u></u>	<u><u>\$23,945,946</u></u>

Rancho Santiago Community College District
Adopted Budget
2009-10

		<u>Series A</u>	<u>Series B</u>	<u>Series C</u>	<u>Total</u>
		2008-09	2008-09	2008-09	2008-09
		Actual	Actual	Actual	Actual
<u>Revenue by Source</u>		Revenue	Revenue	Revenue	Revenue
8600	State Revenues				
8671	Voted Indebtedness Levies-HOPTR	\$36,966	\$42,923	\$25,620	\$105,509
8800	Local Revenues				
8814	Voted Indebtedness Levies-Secured	4,396,395	5,029,191	3,007,754	12,433,340
8815	Voted Indebtedness Levies-Unsecured	425,060	511,291	175,741	1,112,092
8818	Voted Indebtedness Levies-Prior Years	348,659	447,642	145,681	941,982
8819	Voted Indebtedness Levies-Supplemental	113,524	131,769	79,047	324,340
8860	Interest & Investment Income	50,162	61,648	42,780	154,590
	Total Local Revenues	<u>5,333,800</u>	<u>6,181,541</u>	<u>3,451,003</u>	<u>14,966,344</u>
8900	Other Financing Sources				
8945	Premium From Sale of Bonds	0	0	0	0
8981	Interfund Transfers In	0	0	0	0
	Total Revenues and Other Financing Sources	<u>5,370,766</u>	<u>6,224,464</u>	<u>3,476,623</u>	<u>15,071,853</u>
	Beginning Fund Balance	<u>2,183,727</u>	<u>2,644,788</u>	<u>2,968,916</u>	<u>7,797,431</u>
	Adjustment to Beginning Balance	<u></u>	<u></u>	<u></u>	<u>0</u>
	Adjusted Beginning Fund Balance	<u>2,183,727</u>	<u>2,644,788</u>	<u>2,968,916</u>	<u>7,797,431</u>
	Total Revenues, Other Financing Sources and Beginning Fund Balance	<u><u>\$7,554,493</u></u>	<u><u>\$8,869,252</u></u>	<u><u>\$6,445,539</u></u>	<u><u>\$22,869,284</u></u>

Rancho Santiago Community College District
Adopted Budget
2009-10

		<u>Series A</u>	<u>Series B</u>	<u>Series C</u>	<u>Total</u>
<u>Revenue by Source</u>		2009-10 Tentative Budget	2009-10 Tentative Budget	2009-10 Tentative Budget	2009-10 Tentative Budget
8600	State Revenues				
8671	Voted Indebtedness Levies-HOPTR	\$0	\$0	\$0	\$0
8800	Local Revenues				
8814	Voted Indebtedness Levies-Secured	4,956,027	5,711,997	3,274,506	13,942,530
8815	Voted Indebtedness Levies-Unsecured	0	0	0	0
8818	Voted Indebtedness Levies-Prior Years	268,484	322,438	110,000	700,922
8819	Voted Indebtedness Levies-Supplemental	163,174	194,045	67,340	424,559
8860	Interest & Investment Income	83,774	96,542	57,355	237,671
	Total Local Revenues	<u>5,471,459</u>	<u>6,325,022</u>	<u>3,509,201</u>	<u>15,305,682</u>
8900	Other Financing Sources				
8945	Premium From Sale of Bonds	0	0	0	0
8981	Interfund Transfers In	0	0	0	0
	Total Revenues and Other Financing Sources	<u>5,471,459</u>	<u>6,325,022</u>	<u>3,509,201</u>	<u>15,305,682</u>
	Beginning Fund Balance	<u>2,386,798</u>	<u>1,839,610</u>	<u>614,404</u>	<u>4,840,812</u>
	Adjustment to Beginning Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Adjusted Beginning Fund Balance	<u>2,386,798</u>	<u>1,839,610</u>	<u>614,404</u>	<u>4,840,812</u>
	Total Revenues, Other Financing Sources and Beginning Fund Balance	<u><u>\$7,858,257</u></u>	<u><u>\$8,164,632</u></u>	<u><u>\$4,123,605</u></u>	<u><u>\$20,146,494</u></u>

Rancho Santiago Community College District
Adopted Budget
2009-10

<u>Revenue by Source</u>	<u>Series A</u>	<u>Series B</u>	<u>Series C</u>	<u>Total</u>	<u>% Adpt/Tent Change</u>
	2009-10 Adopted Budget	2009-10 Adopted Budget	2009-10 Adopted Budget	2009-10 Adopted Budget	
8600 State Revenues					
8671 Voted Indebtedness Levies-HOPTR	\$0	\$0	\$0	\$0	-
8800 Local Revenues					
8814 Voted Indebtedness Levies-Secured	5,977,655	6,354,028	3,629,175	15,960,858	14.48
8815 Voted Indebtedness Levies-Unsecured	0	0	0	0	-
8818 Voted Indebtedness Levies-Prior Years	188,688	219,175	130,250	538,113	(23.23)
8819 Voted Indebtedness Levies-Supplemental	68,114	79,061	47,428	194,603	(54.16)
8860 Interest & Investment Income	32,970	33,314	16,169	82,453	(65.31)
Total Local Revenues	<u>6,267,427</u>	<u>6,685,578</u>	<u>3,823,022</u>	<u>16,776,027</u>	9.61
8900 Other Financing Sources					
8945 Premium From Sale of Bonds	0	0	0	0	-
8981 Interfund Transfers In	0	0	0	0	-
Total Revenues and Other Financing Sources	<u>6,267,427</u>	<u>6,685,578</u>	<u>3,823,022</u>	<u>16,776,027</u>	9.61
Beginning Fund Balance	<u>2,301,127</u>	<u>1,770,104</u>	<u>612,115</u>	<u>4,683,346</u>	(3.25)
Adjustment to Beginning Balance	<u>10,003</u>	<u>7,947</u>	<u>10,461</u>	<u>28,411</u>	-
Adjusted Beginning Fund Balance	<u>2,311,130</u>	<u>1,778,051</u>	<u>622,576</u>	<u>4,711,757</u>	(2.67)
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u><u>\$8,578,557</u></u>	<u><u>\$8,463,629</u></u>	<u><u>\$4,445,598</u></u>	<u><u>\$21,487,784</u></u>	6.66

Rancho Santiago Community College District
Adopted Budget
2009-10

<u>Expenditures by Object</u>	<u>Series A</u>	<u>Series B</u>	<u>Series C</u>	<u>Total</u>
	2007-08	2007-08	2007-08	2007-08
	Actual	Actual	Actual	Actual
	Expenses	Expenses	Expenses	Expenses
5000 Other Operating Expenses				
5885 Investment & Interest Expense	\$2,016	\$3,163	\$4,356	\$9,535
7000 Other Outgo				
7110 Debt Payment - Principal	1,500,000	1,359,156	0	2,859,156
7120 Debt Payment - Interest	3,638,808	5,431,078	3,896,938	12,966,824
7300 Interfund Transfers Out	0	0	313,000	313,000
Subtotal	5,138,808	6,790,234	4,209,938	16,138,980
Subtotal, Expenditures (1000 -7000)	5,140,824	6,793,397	4,214,294	16,148,515
7900 Reserve for Contingencies				
7920 Restricted Contingency	2,183,727	2,644,788	2,968,916	7,797,431
Total Fund Balance	2,183,727	2,644,788	2,968,916	7,797,431
Total Expenditures, Other Outgo and Ending Fund Balance	\$7,324,551	\$9,438,185	\$7,183,210	\$23,945,946

Rancho Santiago Community College District
Adopted Budget
2009-10

<u>Expenditures by Object</u>	<u>Series A</u>	<u>Series B</u>	<u>Series C</u>	<u>Total</u>
	2008-09	2008-09	2008-09	2008-09
	Actual Expenses	Actual Expenses	Actual Expenses	Actual Expenses
5000 Other Operating Expenses				
5885 Investment & Interest Expense	\$2,369	\$2,802	\$1,861	\$7,032
7000 Other Outgo				
7110 Debt Payment - Principal	1,655,000	1,709,268	2,010,000	5,374,268
7120 Debt Payment - Interest	3,595,997	5,387,078	3,821,563	12,804,638
7300 Interfund Transfers Out	0	0	0	0
Subtotal	5,250,997	7,096,346	5,831,563	18,178,906
Subtotal, Expenditures (1000 -7000)	5,253,366	7,099,148	5,833,424	18,185,938
7900 Reserve for Contingencies				
7920 Restricted Contingency	2,301,127	1,770,104	612,115	4,683,346
Total Fund Balance	2,301,127	1,770,104	612,115	4,683,346
Total Expenditures, Other Outgo and Ending Fund Balance	\$7,554,493	\$8,869,252	\$6,445,539	\$22,869,284

Rancho Santiago Community College District
Adopted Budget
2009-10

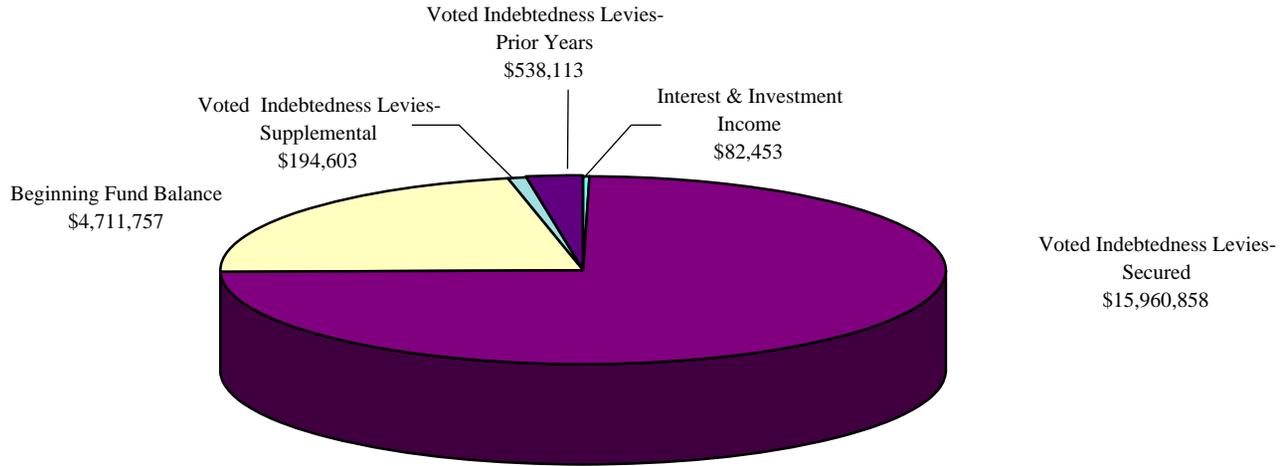
<u>Expenditures by Object</u>	<u>Series A</u>	<u>Series B</u>	<u>Series C</u>	<u>Total</u>
	2009-10 Tentative Budget	2009-10 Tentative Budget	2009-10 Tentative Budget	2009-10 Tentative Budget
5000 Other Operating Expenses				
5885 Investment & Interest Expense	\$3,600	\$3,700	\$2,000	\$9,300
7000 Other Outgo				
7110 Debt Payment - Principal	1,800,000	949,324	0	2,749,324
7120 Debt Payment - Interest	3,617,912	5,373,591	3,806,488	12,797,991
7300 Interfund Transfers Out	0	0	0	0
Subtotal	5,417,912	6,322,915	3,806,488	15,547,315
Subtotal, Expenditures (1000 -7000)	5,421,512	6,326,615	3,808,488	15,556,615
7900 Reserve for Contingencies				
7920 Restricted Contingency	2,436,745	1,838,017	315,117	4,589,879
Total Fund Balance	2,436,745	1,838,017	315,117	4,589,879
Total Expenditures, Other Outgo and Ending Fund Balance	\$7,858,257	\$8,164,632	\$4,123,605	\$20,146,494

Rancho Santiago Community College District
Adopted Budget
2009-10

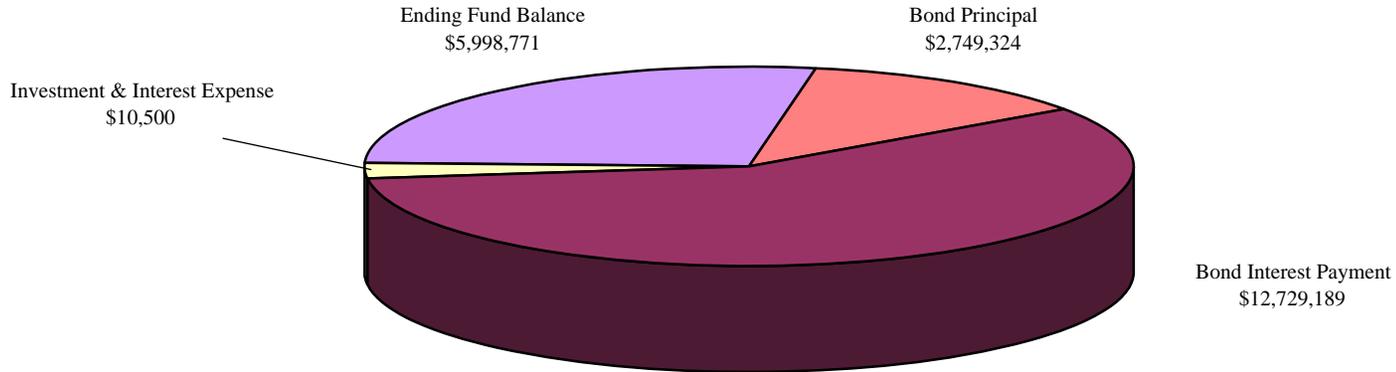
<u>Expenditures by Object</u>	<u>Series A</u>	<u>Series B</u>	<u>Series C</u>	<u>Total</u>	
	2009-10 Adopted Budget	2009-10 Adopted Budget	2009-10 Adopted Budget	2009-10 Adopted Budget	% Adpt/Tent Change
5000 Other Operating Expenses					
5885 Investment & Interest Expense	\$4,500	\$4,000	\$2,000	\$10,500	12.90
7000 Other Outgo					
7110 Debt Payment - Principal	1,800,000	949,324	0	2,749,324	-
7120 Debt Payment - Interest	3,562,100	5,360,601	3,806,488	12,729,189	(0.54)
7300 Interfund Transfers Out	0	0	0	0	-
Subtotal	5,362,100	6,309,925	3,806,488	15,478,513	(0.44)
Subtotal, Expenditures (1000 -7000)	5,366,600	6,313,925	3,808,488	15,489,013	(0.43)
7900 Reserve for Contingencies					
7920 Restricted Contingency	3,211,957	2,149,704	637,110	5,998,771	30.70
Total Fund Balance	3,211,957	2,149,704	637,110	5,998,771	30.70
Total Expenditures, Other Outgo and Ending Fund Balance	\$8,578,557	\$8,463,629	\$4,445,598	\$21,487,784	6.66

Rancho Santiago Community College District
Adopted Budget 2009-10
Bond Interest and Redemption Fund

Revenue by Source



Expenditures by Object



Rancho Santiago Community College District
Adopted Budget
2009-10

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
2009-10

Capital Outlay Projects Fund					
Revenue Budget					
<u>Revenue by Source</u>	2007-08 Actual Revenue	2008-09 Actual Revenue	2009-10 Tentative Budget	2009-10 Adopted Budget	% Adpt/Tent Change
8100 Federal Revenues					
8199 Other Federal Revenue	\$0	\$0	\$0	\$0	-
8600 State Revenues					
8651 Community College Const. Act	2,533,070	4,137,148	5,764,475	4,724,401	(18.04)
8652 Scheduled Maintenance & Special Repair Program	788,130	1,252,430	1,864,345	1,455,881	(21.91)
8659 Other Reimb Categorical Allow	0	0	65,000	65,000	-
State Revenues	<u>3,321,200</u>	<u>5,389,578</u>	<u>7,693,820</u>	<u>6,245,282</u>	(18.83)
8800 Local Revenues					
8810 Tax Allocation, Redevelopment Rev	0	110,203	110,208	0	
8851 Leases-Facilities/Land/Bldg	91,667	91,667	91,667	91,667	-
8860 Interest & Investment Income	454,210	238,944	133,396	133,396	-
8867 Gain(Loss)on Invest-Unrealized	(98,431)	0	0	0	-
8881 Nonresident Tuition-Capital	148,640	142,881	0	0	-
8896 Miscellaneous Revenue	(24,311)	45,971	0	0	-
8897 Redevelopmnt Rev/Health&Safety	535,285	4,080,871	2,000,154	5,566	(99.72)
Local Revenues	<u>1,107,060</u>	<u>4,710,537</u>	<u>2,335,425</u>	<u>230,629</u>	(90.12)
8900 Other Financing Sources					
8981 Interfund Transfers - In	2,437,596	446,596	574,019	974,019	69.68
Total Other Financing Sources	<u>2,437,596</u>	<u>446,596</u>	<u>574,019</u>	<u>974,019</u>	69.68
Total Revenues and Other Financing Sources	6,865,856	10,546,711	10,603,264	7,449,930	(29.74)
Beginning Fund Balance	7,075,572	9,064,908	13,339,605	13,063,437	(2.07)
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u><u>\$13,941,428</u></u>	<u><u>\$19,611,619</u></u>	<u><u>\$23,942,869</u></u>	<u><u>\$20,513,367</u></u>	(14.32)

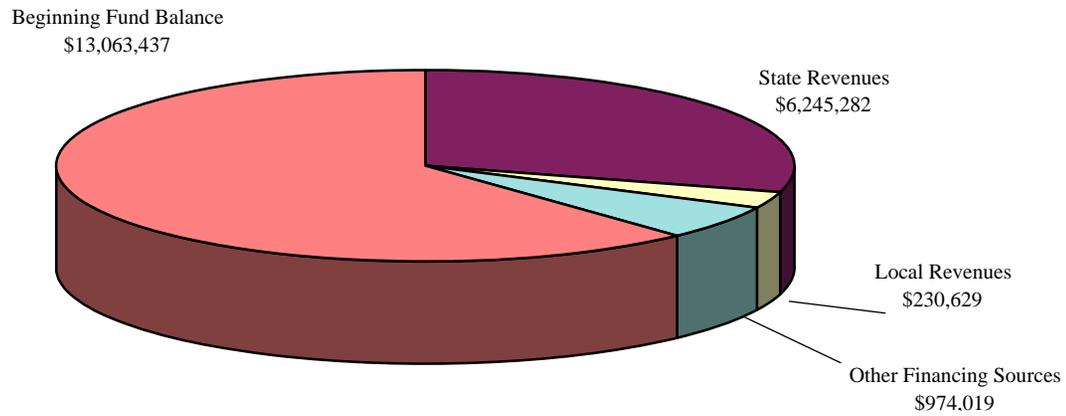
Rancho Santiago Community College District
Adopted Budget
2009-10

Capital Outlay Projects Fund Expenditure Budget					
<u>Expenditures by Object</u>	2007-08 Actual Expenses	2008-09 Actual Expenses	2009-10 Tentative Budget	2009-10 Adopted Budget	% Adpt/Tent Change
4000 Supplies					
4600 Non-Instructional Supplies	\$2,233	\$3,646	\$6,355	\$6,355	-
Subtotal	2,233	3,646	6,355	6,355	-
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	0	7,687	2,784	2,283	(18.00)
5500 Utilities	0	0	0	0	-
5600 Rents, Leases & Repairs	16,210	48,861	36,929	36,929	-
5700 Legal, Election & Audit Exp	3,465	0	3,472	0	(100.00)
5800 Other Operating Exp & Services	10,757	12,161	7,000	7,000	-
5900 Other	163	0	0	0	-
Subtotal	30,595	68,709	50,185	46,212	(7.92)
6000 Sites, Buildings, Books, and Equipment					
6120 Site Improvements	387,912	37,783	357,698	357,698	-
6122 Site Improv - Contracted Svcs	0	0	0	0	-
6201 Buildings - Architects Fee	277,673	185,864	147,206	199,117	35.26
6202 Buildings - Blueprint/Reprod	1,697	567	0	2,000	-
6203 Buildings - Construction Mgmt	146,041	574,855	346,877	328,768	(5.22)
6204 Buildings - Construction Tests	165,865	120,692	264,456	207,218	(21.64)
6205 Buildings - Contracted Svcs	1,899,964	3,820,302	5,303,274	4,585,436	(13.54)
6207 Buildings - DSA Fees	7,423	14,636	292,973	281,325	(3.98)
6208 Buildings - Engineering Costs	247,517	71,935	154,953	100,793	(34.95)
6210 Buildings - Equipment Rental	0	0	0	0	-

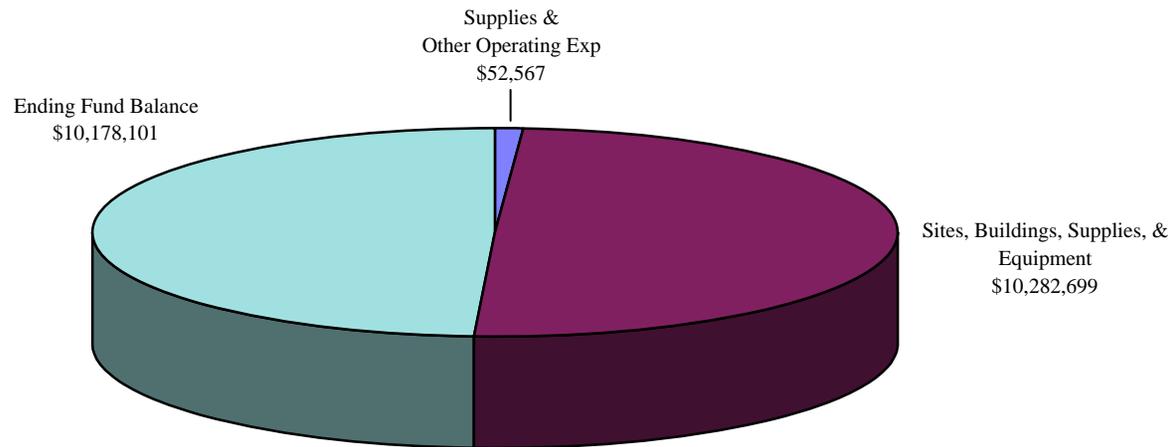
Rancho Santiago Community College District
Adopted Budget
2009-10

Capital Outlay Projects Fund Expenditure Budget					
Expenditures by Object	2007-08 Actual Expenses	2008-09 Actual Expenses	2009-10 Tentative Budget	2009-10 Adopted Budget	% Adpt/Tent Change
6214 Buildings - Legal Expenses	9,859	16,828	31,953	9,774	(69.41)
6215 Buildings - Licenses, Taxes	0	17,355	0	17,356	-
6217 Buildings - Relocation	0	20,122	0	0	-
6220 Building Improvements	1,285,021	1,581,657	4,675,707	4,158,414	(11.06)
6300 Library Books	329,235	4,827	31	0	(100.00)
6400 Equipment	85,485	8,404	24,246	34,800	43.53
Subtotal	4,843,692	6,475,827	11,599,374	10,282,699	(11.35)
Subtotal, Expenditures (1000 -6000)	4,876,520	6,548,182	11,655,914	10,335,266	(11.33)
7000 Other Outgo					
7300 Interfund Transfers Out	0	0	0	0	-
Subtotal	0	0	0	0	-
Subtotal, Expenditures (1000 -7000)	4,876,520	6,548,182	11,655,914	10,335,266	(11.33)
7900 Reserve for Contingencies					
7910 Unrestricted Contingency	9,064,908	13,063,437	3,951,858	6,143,674	55.46
7920 Restricted Contingency	0	0	8,335,097	4,034,427	(51.60)
	9,064,908	13,063,437	12,286,955	10,178,101	(17.16)
Total Expenditures, Other Outgo and Ending Fund Balance	\$13,941,428	\$19,611,619	\$23,942,869	\$20,513,367	(14.32)

Rancho Santiago Community College District
Adopted Budget 2009-10
Capital Outlay Projects Fund



Expenditures by Object



Rancho Santiago Community College District
Adopted Budget
2009-10

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
2009-10

Self-Insurance Fund - Workers' Compensation
Revenue Budget

<u>Revenue by Source</u>	2007-08 Actual Revenue	2008-09 Actual Revenue	2009-10 Tentative Budget	2009-10 Adopted Budget	% Adpt/Tent Change
8800 Local Revenues					
8839 All Other Contract Services	\$2,705,085	\$2,586,138	\$2,547,257	\$2,547,257	-
8860 Interest & Investment Income	128,243	53,761	54,000	54,000	-
8867 Gain(Loss)on Invest-Unrealized	(22,662)	0	0	0	-
8896 Miscellaneous Revenue	0	0	0	0	-
Total Revenues	<u>2,810,666</u>	<u>2,639,899</u>	<u>2,601,257</u>	<u>2,601,257</u>	-
Beginning Fund Balance	3,937,892	4,222,844	4,322,670	4,359,086	0.84
Total Revenues and Beginning Fund Balance	<u><u>\$6,748,558</u></u>	<u><u>\$6,862,743</u></u>	<u><u>\$6,923,927</u></u>	<u><u>\$6,960,343</u></u>	0.53

Rancho Santiago Community College District
Adopted Budget
2009-10

Self-Insurance Fund - Workers' Compensation
Expenditure Budget

<u>Expenditures by Object</u>	2007-08 Actual Expenses	2008-09 Actual Expenses	2009-10 Tentative Budget	2009-10 Adopted Budget	% Adpt/Tent Change
2000 Classified Salaries					
2100 Non-instructional Salaries, Regular Full Time	\$145,968	\$148,068	\$148,068	\$148,068	-
3000 Employee Benefits					
3200 Public Employees' Retirement System Fund	13,602	13,960	13,970	13,970	-
3300 Old Age, Survivors, Disability, and Health Ins.	11,237	11,296	11,684	11,684	-
3400 Health and Welfare Benefits	17,941	18,374	19,000	19,000	-
3500 State Unemployment Insurance	75	455	458	458	-
3600 Workers' Compensation Insurance	3,293	3,339	3,360	3,360	-
3900 Other Benefits	3,700	3,700	4,650	4,650	-
Subtotal	49,848	51,124	53,122	53,122	-
4000 Supplies					
4600 Non-Instructional Supplies	680	300	1,374	1,374	-
5000 Services and Other Operating Expenses					
5100 Consultants and Contracted Services	6,750	7,770	13,750	13,750	-
5400 Insurance	2,317,633	2,283,262	2,366,300	2,366,300	-
5800 Other Operating Exp & Services	2,917	2,676	2,500	2,500	-
Subtotal	2,327,300	2,293,708	2,382,550	2,382,550	-

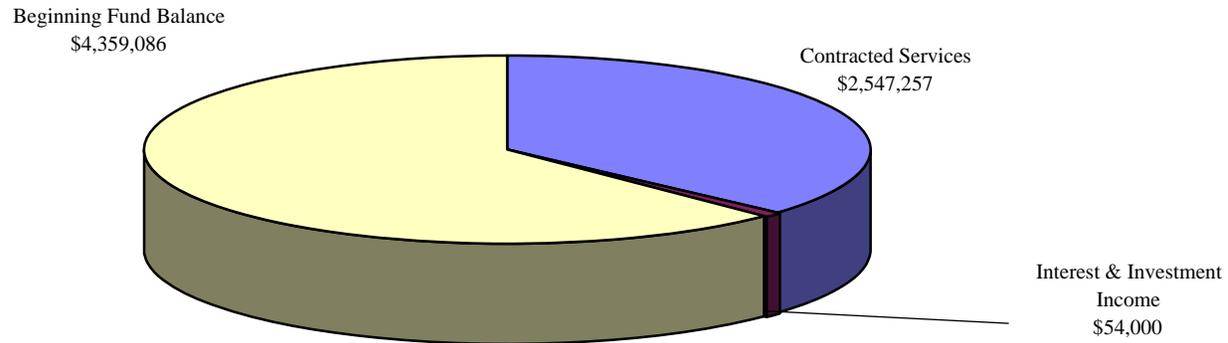
Rancho Santiago Community College District
Adopted Budget
2009-10

Self-Insurance Fund - Workers' Compensation
Expenditure Budget

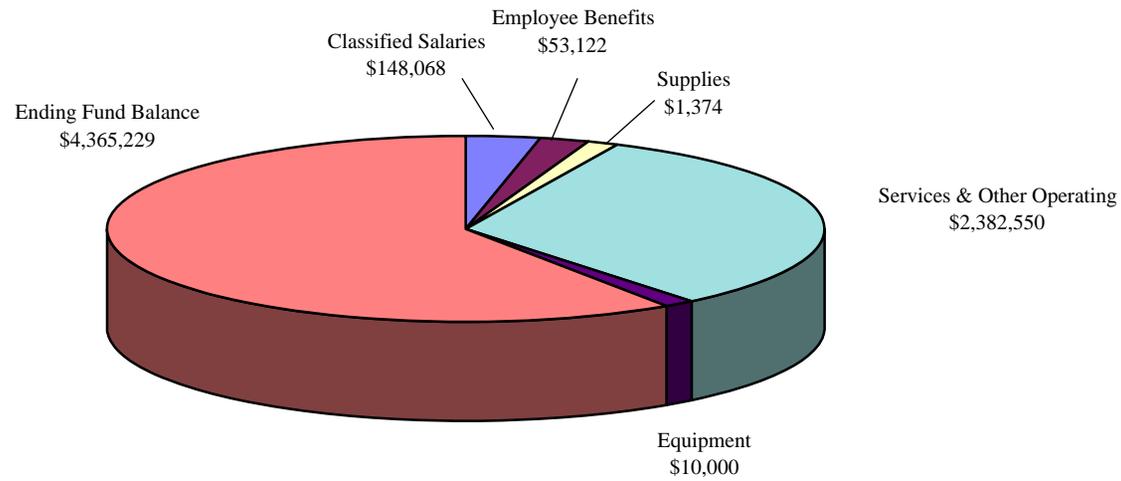
<u>Expenditures by Object</u>		2007-08 Actual Expenses	2008-09 Actual Expenses	2009-10 Tentative Budget	2009-10 Adopted Budget	% Adpt/Tent Change
6000	Capital Outlay	1,918	10,457	10,000	10,000	-
	Subtotal, Expenditures (1000 -6000)	2,525,714	2,503,657	2,595,114	2,595,114	-
7900	Reserve for Contingencies					
7940	Reserved for Special Purposes	4,222,844	4,359,086	4,328,813	4,365,229	0.84
	Total Expenditures and Ending Fund Balance	\$6,748,558	\$6,862,743	\$6,923,927	\$6,960,343	0.53

Rancho Santiago Community College District
Adopted Budget 2009-10
Self Insurance Fund-Workers' Compensation

Revenue by Source



Expenditures by Object



Rancho Santiago Community College District
Adopted Budget
2009-10

Self-Insurance Fund - Property and Liability
Revenue Budget

<u>Revenue by Source</u>	2007-08 Actual Revenue	2008-09 Actual Revenue	2009-10 Tentative Budget	2009-10 Adopted Budget	% Adpt/Tent Change
8800 Local Revenues					
8839 All Other Contract Services	\$1,189,061	\$883,049	\$883,049	\$1,183,049	33.97
8860 Interest & Investment Income	18,472	11,231	24,000	24,000	-
8867 Gain(Loss)on Invest-Unrealized	(9,099)	0	0	0	-
8890 Other Local Revenues	0	32,296	0	32,296	-
Total Revenues	<u>1,198,434</u>	<u>926,576</u>	<u>907,049</u>	<u>1,239,345</u>	36.63
Beginning Fund Balance	597,470	796,914	789,813	733,439	(7.14)
Total Revenues and Beginning Fund Balance	<u><u>\$1,795,904</u></u>	<u><u>\$1,723,490</u></u>	<u><u>\$1,696,862</u></u>	<u><u>\$1,972,784</u></u>	16.26

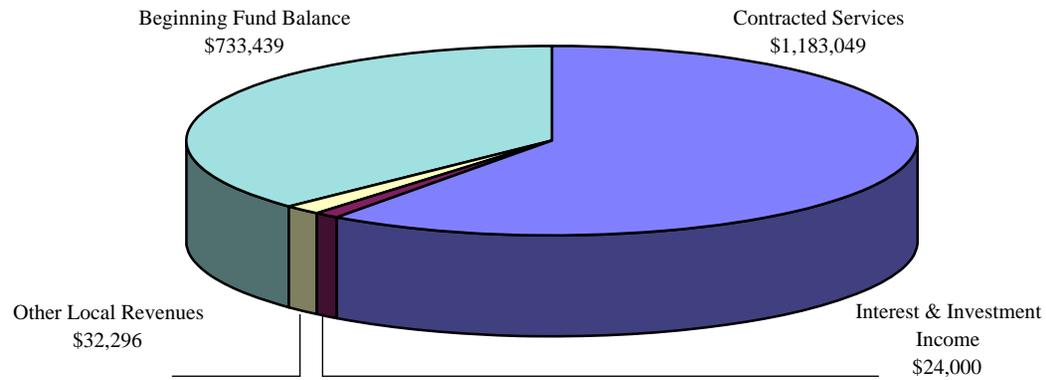
Rancho Santiago Community College District
Adopted Budget
2009-10

Self-Insurance Fund - Property and Liability
Expenditure Budget

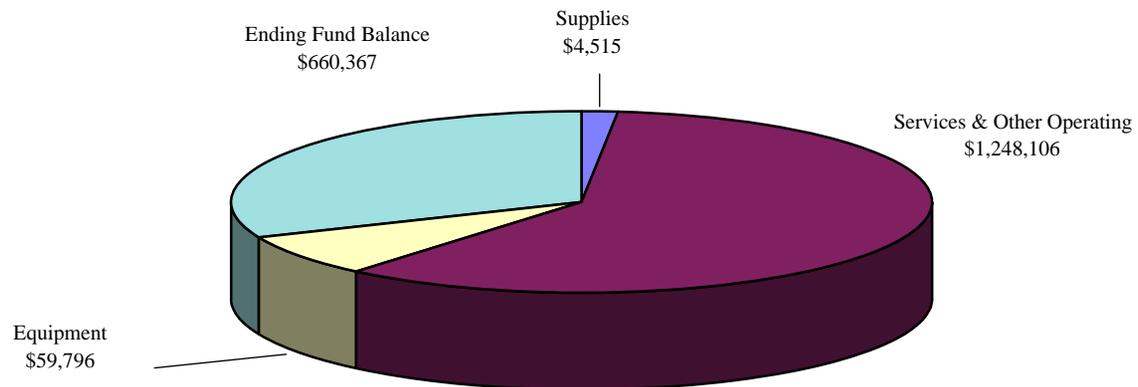
<u>Expenditures by Object</u>	2007-08 Actual Expenses	2008-09 Actual Expenses	2009-10 Tentative Budget	2009-10 Adopted Budget	% Adpt/Tent Change
4000 Supplies					
4610 Non-instructional Supplies	\$655	\$0	\$4,515	\$4,515	-
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	40,539	45,708	60,000	60,000	-
5400 Insurance	862,855	813,847	959,306	1,041,306	8.55
5700 Legal, Election & Audit Exp	91,568	84,636	100,000	100,000	-
5800 Other Operating Exp & Services	(13,236)	13,125	16,800	39,300	133.93
5900 Other	1,000	0	7,500	7,500	-
Subtotal	<u>982,726</u>	<u>957,316</u>	<u>1,143,606</u>	<u>1,248,106</u>	9.14
6000 Capital Outlay					
6400 Equipment	15,609	32,735	27,500	59,796	117.44
Subtotal, Expenditures (1000 -7000)	<u>998,990</u>	<u>990,051</u>	<u>1,175,621</u>	<u>1,312,417</u>	11.64
7900 Reserve for Contingencies					
7940 Reserved for Special Purposes	796,914	733,439	521,241	660,367	26.69
Total Expenditures and Ending Fund Balance	<u><u>\$1,795,904</u></u>	<u><u>\$1,723,490</u></u>	<u><u>\$1,696,862</u></u>	<u><u>\$1,972,784</u></u>	16.26

Rancho Santiago Community College District
Adopted Budget 2009-10
Self Insurance Fund-Property and Liability

Revenue by Source



Expenditures by Object



Rancho Santiago Community College District
Adopted Budget
2009-10

Retiree Benefits Fund

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

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

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

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

Rancho Santiago Community College District
Adopted Budget
2009-10

Retiree Benefits Fund					
Revenue Budget					
<u>Revenue by Source</u>	2007-08	2008-09	2009-10	2009-10	%
	Actual	Actual	Tentative	Adopted	Adpt/Tent
	Revenue	Revenue	Budget	Budget	Change
8800 Local Revenues					
8839 All Other Contract Services	\$4,987,020	\$4,801,653	\$4,729,380	\$5,229,380	10.57
8860 Interest & Investment Income	911,908	472,051	470,000	470,000	-
8867 Gain(Loss)on Invest-Unrealized	(192,981)	246,510	0	0	-
8890 Other Local Revenues	45,035	0	0	0	-
Total Revenues	5,750,982	5,520,214	5,199,380	5,699,380	9.62
Beginning Fund Balance	(11,987,136)	(10,453,709)	(11,127,741)	(13,127,935)	17.97
Total Revenues and Beginning Fund Balance	(\$6,236,154)	(\$4,933,495)	(\$5,928,361)	(\$7,428,555)	25.31

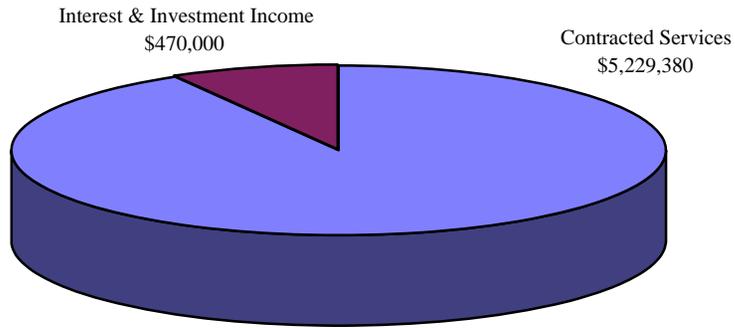
Rancho Santiago Community College District
Adopted Budget
2009-10

		Retiree Benefits Fund Expenditure Budget				
<u>Expenditures by Object</u>		2007-08 Actual Expenses	2008-09 Actual Expenses	2009-10 Tentative Budget	2009-10 Adopted Budget	% Adpt/Tent Change
3000	Employee Benefits					
3400	Net Postretirement Benefits	\$4,196,305	\$8,171,157	\$5,855,412	\$8,034,079	37.21
5000	Other Operating Exp & Services					
5885	Investment & Interest Expense	21,250	23,283	20,000	20,000	-
	Subtotal, Expenditures (1000 -5000)	<u>4,217,555</u>	<u>8,194,440</u>	<u>5,875,412</u>	<u>8,054,079</u>	37.08
7900	Reserve for Contingencies					
7940	Reserved for Special Purposes	(10,453,709)	(13,127,935)	(11,803,773)	(15,482,634)	17.94
	Total Expenditures and Ending Fund Balance	<u><u>(\$6,236,154)</u></u>	<u><u>(\$4,933,495)</u></u>	<u><u>(\$5,928,361)</u></u>	<u><u>(\$7,428,555)</u></u>	25.31

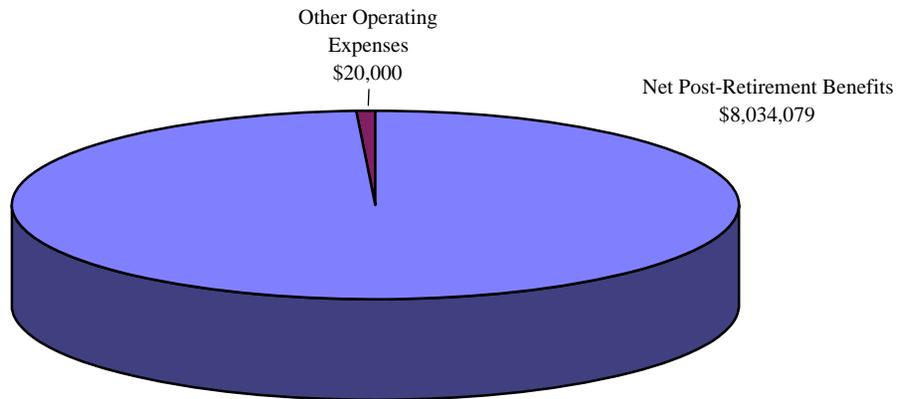
Rancho Santiago Community College District
Adopted Budget 2009-10
Retiree Benefit Fund

Note: This fund reflects a negative fund balance due to an accrual made for the ninth 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
2009-10

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
2009-10

		Student Financial Aid Fund				
		Revenue Budget				
<u>Revenue by Source</u>		2007-08	2008-09	2009-10	2009-10	%
		Actual	Actual	Tentative	Adopted	Adpt/Tent
		Revenue	Revenue	Budget	Budget	Change
8100	Federal Revenues					
8120	Higher Education Act	\$23,900	\$26,000	\$0	\$61,650	-
8150	Student Financial Aid	7,480,496	10,139,446	9,790,874	10,281,405	5.01
8199	Other Federal Revenue	1,948	2,223	27,016	35,016	29.61
	Total Federal Revenue	<u>7,506,344</u>	<u>10,167,669</u>	<u>9,817,890</u>	<u>10,378,071</u>	5.71
8600	State Revenues					
8622	Extended Opportunity Programs & Services	11,150	10,800	10,972	11,322	3.19
8629	Other Categorical Apportionment-CARE	32,915	25,943	26,000	26,000	-
8659	Cal Grant & Other Reimb Categorical Allow	825,169	951,257	936,000	985,956	5.34
	Total State Revenues	<u>869,234</u>	<u>988,000</u>	<u>972,972</u>	<u>1,023,278</u>	5.17
8800	Local Revenues					
8860	Interest & Investment Income	43,219	25,857	25,025	25,015	(0.04)
8865	Interest Income - Perkins Loan	6,258	5,378	6,500	6,510	0.15
8867	Gain(Loss)on Invest-Unrealized	(11,705)	0	0	0	-
8868	Int Adj-Perkins/Nursing Loans	23	0	100	100	-
8869	Int-Loans Assigned to DOE	483	1,689	1,000	1,000	-
8891	Other Local Rev - Special Proj	12,994	12,646	9,431	1,160	(87.70)
8893	Outlawed Checks	9,499	(493)	5,000	5,000	-
8896	Penalties/Late Fees/Returned	527	415	600	600	-
	Total Local Revenues	<u>61,298</u>	<u>45,492</u>	<u>47,656</u>	<u>39,385</u>	(17.36)
	Total Revenues	8,436,876	11,201,161	10,838,518	11,440,734	5.56
	Beginning Fund Balance	<u>1,693,327</u>	<u>1,588,542</u>	<u>1,593,659</u>	<u>1,474,482</u>	(7.48)
	Total Revenues and Beginning Fund Balance	<u><u>\$10,130,203</u></u>	<u><u>\$12,789,703</u></u>	<u><u>\$12,432,177</u></u>	<u><u>\$12,915,216</u></u>	3.89

Rancho Santiago Community College District
Adopted Budget
2009-10

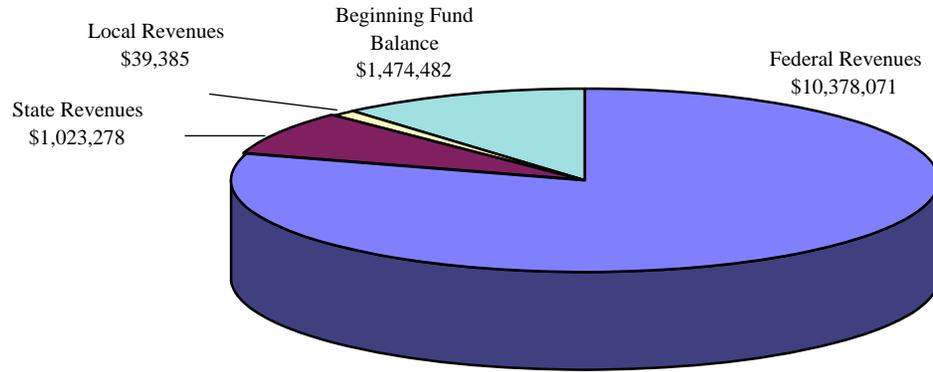
		Student Financial Aid Fund Expenditure Budget				
<u>Expenditures by Object</u>		2007-08 Actual Expenses	2008-09 Actual Expenses	2009-10 Tentative Budget	2009-10 Adopted Budget	% Adpt/Tent Change
5000	Services and Other Operating Expenses					
5885	Investment & Interest Expense	\$1,291	\$1,498	\$1,500	\$1,500	-
5900	Other	145,342	138,075	178,925	132,425	(25.99)
	Subtotal	146,633	139,573	180,425	133,925	(25.77)
7500	Student Financial Aid					
7500	Academic Competitiveness Grant	119,100	165,475	130,000	137,025	5.40
7502	Cal Grant B	812,298	939,773	923,000	972,956	5.41
7503	Cal Grant C	13,644	11,484	13,000	13,000	-
7504	CARE Grant	32,915	25,943	26,000	26,000	-
7505	E O P S Grant	11,150	10,800	10,972	11,322	3.19
7506	F S E O G	307,396	294,744	283,836	283,836	-
7507	Nursing Scholarship	18,398	12,646	9,431	1,160	(87.70)
7508	Pell Grant	7,000,821	9,608,945	9,308,338	9,791,844	5.19
7509	SSS Grant	23,900	26,000	0	61,650	-
7520	Cal Grants B Overawards	0	0	80,000	80,000	-
7570	Pre-Nursing Stipend	0	0	25,016	0	(100.00)
7580	Pell Grant-Tuition Payments	55,406	79,838	0	0	-
7590	Student Scholarships	0	0	0	33,016	-
	Subtotal	8,395,028	11,175,648	10,809,593	11,411,809	5.57
	Subtotal, Expenditures (1000 -7000)	8,541,661	11,315,221	10,990,018	11,545,734	5.06

Rancho Santiago Community College District
Adopted Budget
2009-10

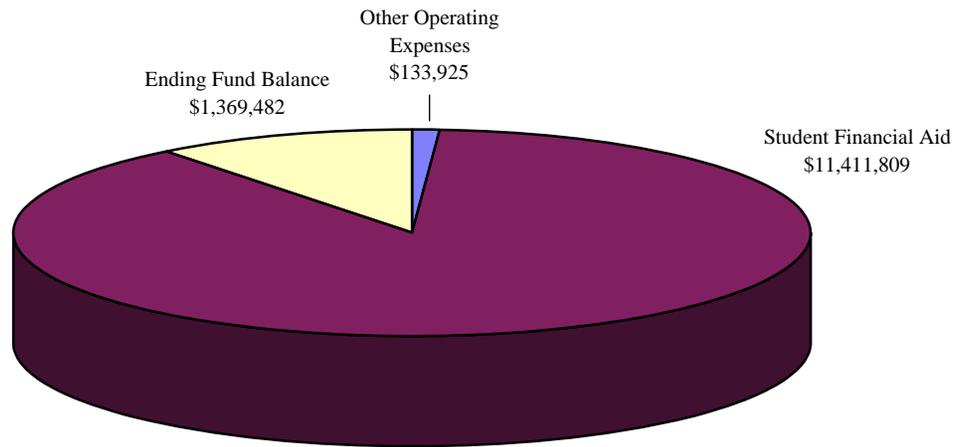
		Student Financial Aid Fund Expenditure Budget				
<u>Expenditures by Object</u>		2007-08 Actual Expenses	2008-09 Actual Expenses	2009-10 Tentative Budget	2009-10 Adopted Budget	% Adpt/Tent Change
7900	Reserve for Contingencies					
9755	Federal Capital Contribution	738,651	738,651	738,651	738,651	-
9760	Institutional Capital Contrib	303,026	303,026	303,026	303,026	-
	Subtotal	1,041,677	1,041,677	1,041,677	1,041,677	-
7900	Reserve for Contingencies					
7910	Unrestricted Contingency	546,865	432,805	400,482	327,805	(18.15)
	Total Fund Balance	1,588,542	1,474,482	1,442,159	1,369,482	(5.04)
Total Expenditures and Ending Fund Balance		\$10,130,203	\$12,789,703	\$12,432,177	\$12,915,216	3.89

Rancho Santiago Community College District
Adopted Budget 2009-10
Student Financial Aid Fund

Revenue by Source



Expenditures by Object



Rancho Santiago Community College District
Adopted Budget
2009-10

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
2009-10

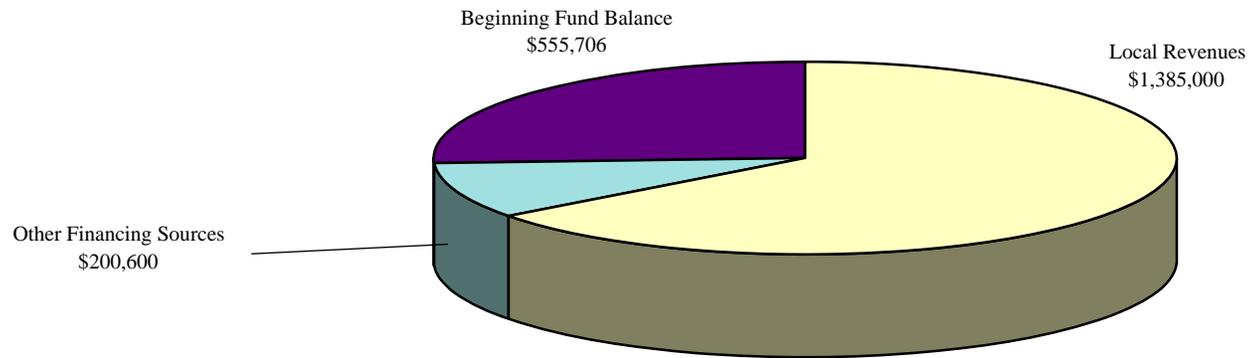
		Diversified Trust Fund Revenue Budget				
<u>Revenue by Source</u>		2007-08 Actual Revenue	2008-09 Actual Revenue	2009-10 Tentative Budget	2009-10 Adopted Budget	% Adpt/Tent Change
8800	Local Revenues	\$1,244,434	\$1,363,896	\$1,385,000	\$1,385,000	-
8900	Other Financing Sources					
8981	Interfund Transfers In	200,600	200,600	200,600	200,600	-
	Total Revenue and Other Financing Sources	<u>1,445,034</u>	<u>1,564,496</u>	<u>1,585,600</u>	<u>1,585,600</u>	-
	Beginning Fund Balance	<u>668,000</u>	<u>378,443</u>	<u>328,043</u>	<u>555,706</u>	69.40
	Total Revenues, Other Financing Sources and Beginning Fund Balance	<u><u>\$2,113,034</u></u>	<u><u>\$1,942,939</u></u>	<u><u>\$1,913,643</u></u>	<u><u>\$2,141,306</u></u>	11.90

Rancho Santiago Community College District
Adopted Budget
2009-10

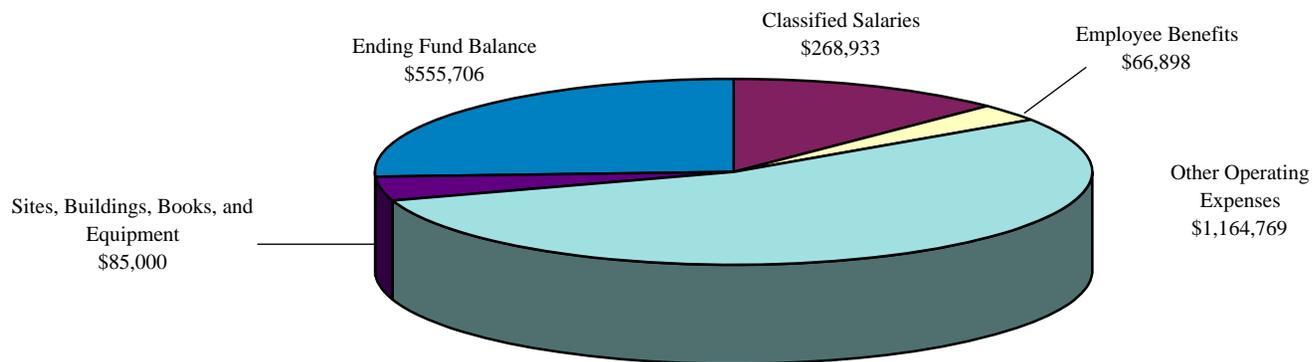
<u>Expenditures by Object</u>		Diversified Trust Fund Expenditure Budget				
		2007-08 Actual Expenses	2008-09 Actual Expenses	2009-10 Tentative Budget	2009-10 Adopted Budget	% Adpt/Tent Change
2000	Classified Salaries	\$245,277	\$225,729	\$268,933	\$268,933	-
3000	Employee Benefits	51,472	59,581	66,898	66,898	-
5000	Services and Other Operating Expenses	1,304,735	965,594	1,175,769	1,164,769	(0.94)
6000	Sites, Buildings, Books, and Equipment	133,107	136,329	55,000	85,000	54.55
	Subtotal Expenditures (1000 - 6000)	<u>1,734,591</u>	<u>1,387,233</u>	<u>1,566,600</u>	<u>1,585,600</u>	1.21
7300	Interfund Transfers Out	0	0	0	0	-
	Subtotal Expenditures (1000 - 7000)	<u>1,734,591</u>	<u>1,387,233</u>	<u>1,566,600</u>	<u>1,585,600</u>	1.21
7900	Reserve for Contingencies					
7910	Unrestricted Contingency	378,443	555,706	347,043	555,706	60.13
	Total Expenditures and Ending Fund Balance	<u><u>\$2,113,034</u></u>	<u><u>\$1,942,939</u></u>	<u><u>\$1,913,643</u></u>	<u><u>\$2,141,306</u></u>	11.90

Rancho Santiago Community College District
Adopted Budget 2009-10
Diversified Trust Fund

Revenue by Source



Expenditures by Object



Rancho Santiago Community College District
Adopted Budget
2009-10

Associated Students Fund

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

Rancho Santiago Community College District
Adopted Budget
2009-10

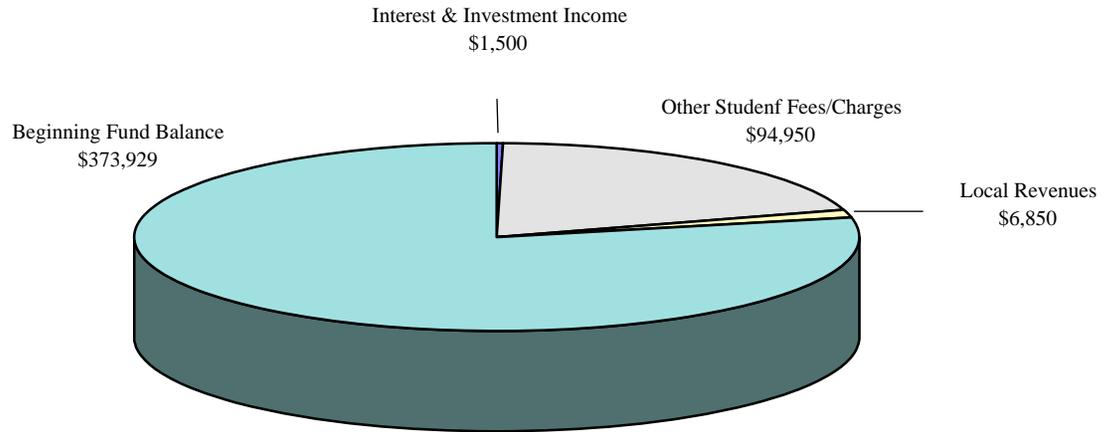
Associated Students Fund					
Revenue Budget					
<u>Revenue by Source</u>	2007-08 Actual Revenue	2008-09 Actual Revenue	2009-10 Tentative Budget	2009-10 Adopted Budget	% Adpt/Tent Change
8800 Local Revenues					
8860 Interest & Investment Income	\$11,078	\$2,009	\$4,000	\$1,500	(62.50)
8870 Other Student Fees and Charges	82,335	93,379	95,000	94,950	(0.05)
8890 Other Local Revenues	3,944	5,870	7,600	6,850	(9.87)
Total Local Revenues	97,357	101,258	106,600	103,300	(3.10)
8900 Other Financing Sources					
8981 Interfund Transfers In	0	0	0	0	-
Total Revenues and Other Financing Sources	97,357	101,258	106,600	103,300	(3.10)
Beginning Fund Balance	421,469	406,574	369,574	373,929	1.18
Total Revenues, Other Financing Sources and Beginning Fund Balance	\$518,826	\$507,832	\$476,174	\$477,229	0.22

Rancho Santiago Community College District
Adopted Budget
2009-10

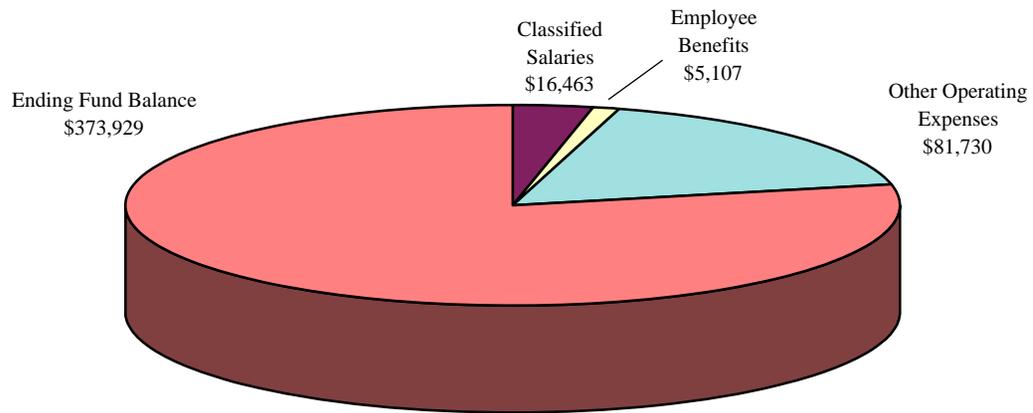
		Associated Students Fund Expenditure Budget				
		2007-08 Actual Expenses	2008-09 Actual Expenses	2009-10 Tentative Budget	2009-10 Adopted Budget	% Adpt/Tent Change
<u>Expenditures by Object</u>						
2000	Classified Salaries	\$17,253	\$15,804	\$20,400	\$16,463	(19.30)
3000	Employee Benefits	4,250	5,288	6,840	5,107	(25.34)
5000	Other Operating Exp & Services	90,749	78,579	79,360	81,730	2.99
6000	Capital Outlay	0	34,232	0	0	-
	Subtotal, Expenditures (1000 - 6000)	<u>112,252</u>	<u>133,903</u>	<u>106,600</u>	<u>103,300</u>	(3.10)
7300	Interfund Transfers Out	0	0	0	0	-
	Subtotal Expenditures (1000 - 7000)	<u>112,252</u>	<u>133,903</u>	<u>106,600</u>	<u>103,300</u>	(3.10)
9700	Fund Balance					
9730	Fund Balance - Reserved	406,574	373,929	0	0	-
7910	Unrestricted Contingency	0	0	369,574	373,929	1.18
	Subtotal	<u>406,574</u>	<u>373,929</u>	<u>369,574</u>	<u>373,929</u>	1.18
	Total Expenditures and Ending Fund Balance	<u><u>\$518,826</u></u>	<u><u>\$507,832</u></u>	<u><u>\$476,174</u></u>	<u><u>\$477,229</u></u>	0.22

Rancho Santiago Community College District
Adopted Budget 2009-10
Associated Students Fund

Income by Source



Expenditures by Object



Rancho Santiago Community College District
Adopted Budget
2009-10

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
2009-10

Bookstore Fund Revenue Budget					
<u>Revenues by Source</u>	2007-08 Actual Revenue	2008-09 Actual Revenue	2009-10 Tentative Budget	2009-10 Adopted Budget	% Adpt/Tent Change
8800 Local Revenues					
8843 Sales-Miscellaneous	\$8,826,920	\$8,086,312	\$8,565,000	\$8,565,000	-
8860 Interest & Investment Income	83,807	12,964	45,000	45,000	-
8890 Other Local Revenues	51,928	91,247	50,000	50,000	-
Total Revenues	8,962,655	8,190,523	8,660,000	8,660,000	-
Beginning Fund Balance	4,463,446	4,439,464	4,334,864	4,372,953	0.88
Total Revenues and Beginning Fund Balance	\$13,426,101	\$12,629,987	\$12,994,864	\$13,032,953	0.29

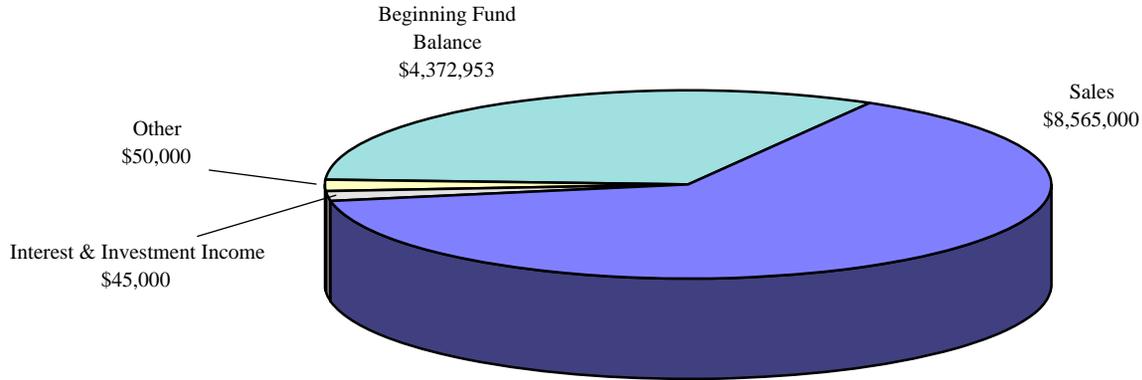
Rancho Santiago Community College District
Adopted Budget
2009-10

		Bookstore Fund Expenditure Budget				
<u>Expenditures by Object</u>		2007-08 Actual Expenses	2008-09 Actual Expenses	2009-10 Tentative Budget	2009-10 Adopted Budget	% Adpt/Tent Change
2000	Classified Salaries	\$1,222,039	\$1,123,555	\$1,242,837	\$1,242,837	-
3000	Employee Benefits	363,026	344,893	382,213	382,213	-
4000	Books and Supplies	6,843,584	6,218,587	6,500,000	6,500,000	-
5000	Services and Other Operating Expenses	289,007	320,996	284,350	284,350	-
6000	Sites, Buildings, Books, and Equipment					
6200	Buildings	47,975	38,819	0	0	-
6400	Equipment	20,406	9,584	50,000	50,000	-
	Subtotal, Expenditures (1000 -6000)	8,786,037	8,056,434	8,459,400	8,459,400	-
7300	Interfund Transfers Out	200,600	200,600	200,600	200,600	-
	Subtotal, Expenditures (1000 -7000)	8,986,637	8,257,034	8,660,000	8,660,000	-
7900	Reserve for Contingencies					
7910	Unrestricted Contingency	4,439,464	4,372,953	4,334,864	4,372,953	0.88
	Total Expenditures and Ending Fund Balance	\$13,426,101	\$12,629,987	\$12,994,864	\$13,032,953	0.29

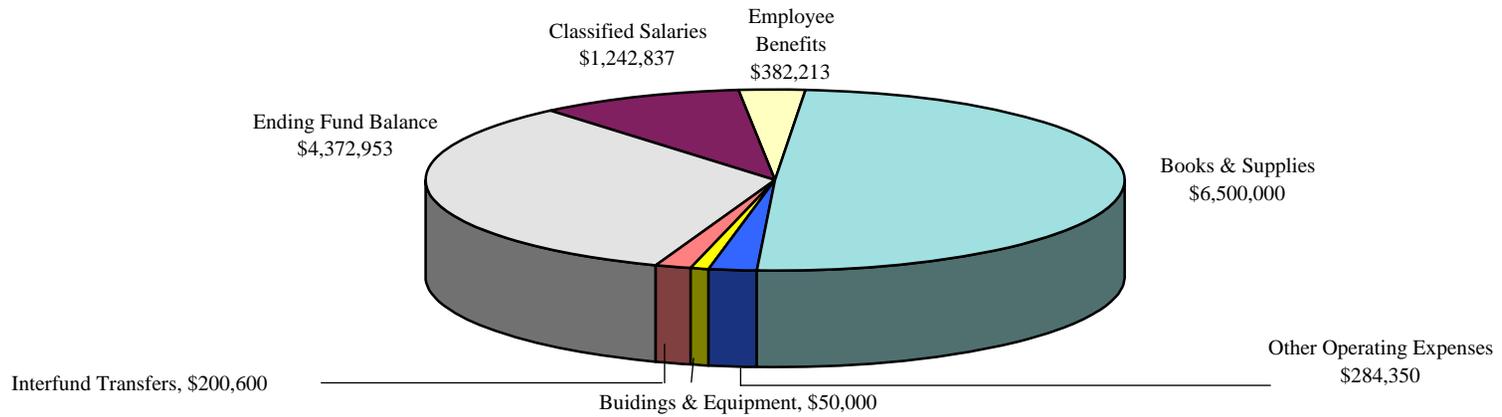
Total of \$2,329,521 of inventory is Budgeted in the Reserve for Contingency Account

Rancho Santiago Community College District
Adopted Budget 2009-10
Bookstore Fund

Revenues by Source



Expenditures by Object



Total of \$2,329,521 of inventory is included in the Ending Fund Balance

Rancho Santiago Community College District
Adopted Budget
2009-10

Community Education Fund

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

Rancho Santiago Community College District
Adopted Budget
2009-10

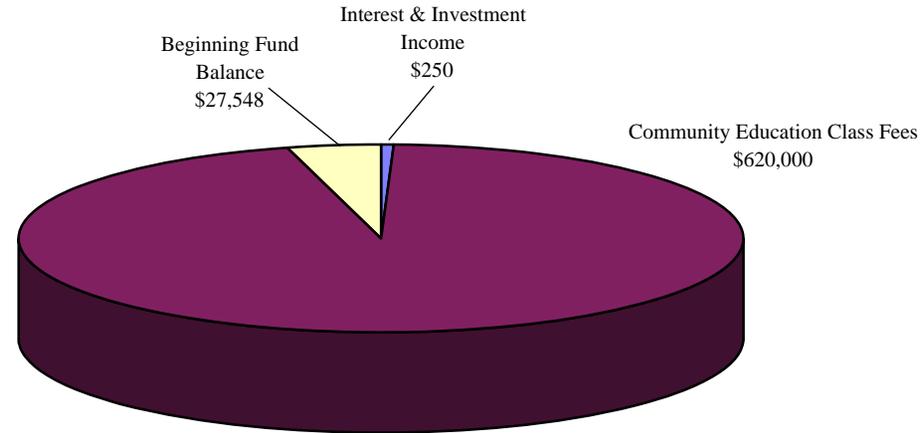
Community Education Fund Revenue Budget					
<u>Revenues by Source</u>	2007-08 Actual Revenue	2008-09 Actual Revenue	2009-10 Tentative Budget	2009-10 Adopted Budget	% Adpt/Tent Change
8800 Local Revenues					
8860 Interest & Investment Income	\$254	\$367	\$250	\$250	-
8872 Community Education Classes	528,350	558,681	620,000	620,000	-
Total Revenues	528,604	559,048	620,250	620,250	-
Beginning Fund Balance	106,547	47,096	15,896	27,548	73.30
Total Revenues and Beginning Fund Balance	\$635,151	\$606,144	\$636,146	\$647,798	1.83

Rancho Santiago Community College District
Adopted Budget
2009-10

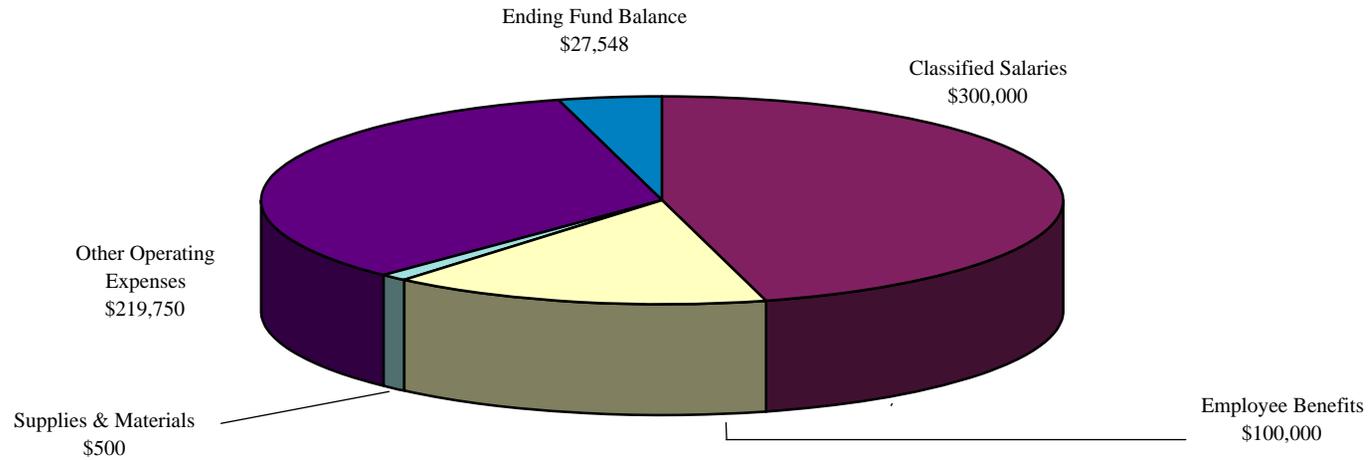
		Community Education Fund Expenditure Budget				
<u>Expenditures by Object</u>		2007-08 Actual Expenses	2008-09 Actual Expenses	2009-10 Tentative Budget	2009-10 Adopted Budget	% Adpt/Tent Change
2000	Classified Salaries	\$285,602	\$281,014	\$300,000	\$300,000	-
3000	Employee Benefits	81,471	82,302	100,000	100,000	-
4000	Supplies & Materials	0	0	500	500	-
5000	Other Operating Exp & Services	220,982	215,280	219,750	219,750	-
6000	Capital Outlay	0	0	0	0	-
	Subtotal, Expenditures (1000 -6000)	588,055	578,596	620,250	620,250	-
7300	Interfund Transfers Out	0	0	0	0	-
	Subtotal, Expenditures (1000 -7000)	588,055	578,596	620,250	620,250	-
7900	Reserve for Contingencies					
7910	Unrestricted Contingency	47,096	27,548	15,896	27,548	73.30
	Total Expenditures and Ending Fund Balance	\$635,151	\$606,144	\$636,146	\$647,798	1.83

Rancho Santiago Community College District
Adopted Budget 2009-10
Community Education Fund

Revenues by Source



Expenditures by Object



Rancho Santiago Community College District
Adopted Budget
2009-10

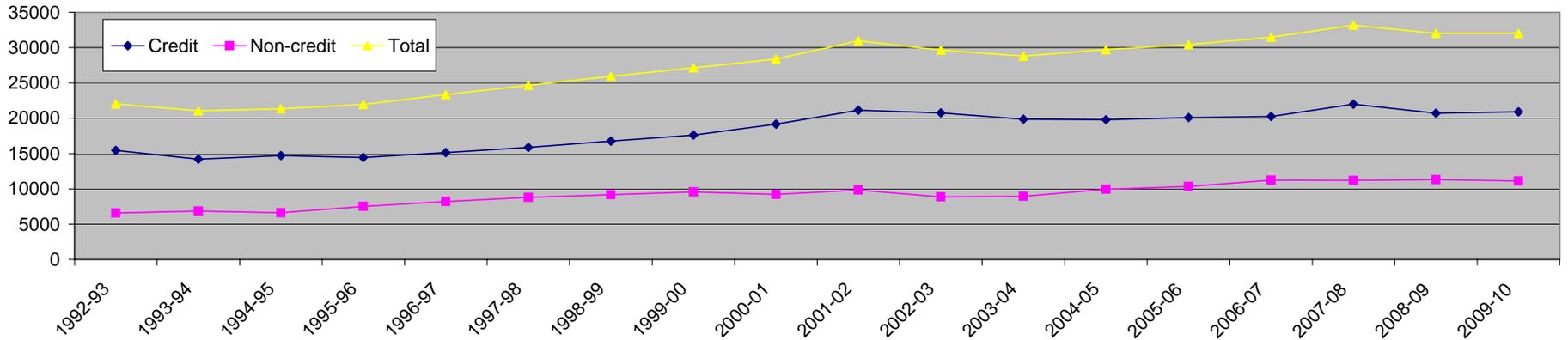
SUPPLEMENTAL DATA

Rancho Santiago Community College District
Adopted Budget
2009-10

Recap of Full-Time Equivalent Students

	2001-02 Actual		2002-03 Actual		2003-04 Actual		2004-05 Actual		2005-06 Actual		2006-07 Actual		2007-08 Actual		2008-09 Actuals		2009-10 Targets	
SAC																		
Credit	16,004		15,475		14,580		14,500		14,499		14,510		15,516		15,888		15,113	
Non-Credit	7,539		6,606		6,728		7,274		7,499		8,304		8,124		8,582		6,742	
Total	23,543	76.03%	22,081	74.50%	21,308	73.98%	21,774	73.22%	21,998	72.27%	22,814	72.47%	23,640	71.99%	24,470	71.32%	21,855	71.32%
SCC																		
Credit	5,143		5,280		5,270		5,299		5,576		5,722		6,410		6,720		6,269	
Non-Credit	2,281		2,278		2,226		2,663		2,866		2,943		2,790		3,120		2,520	
Total	7,424	23.97%	7,558	25.50%	7,496	26.02%	7,962	26.78%	8,442	27.73%	8,665	27.53%	9,200	28.01%	9,840	28.68%	8,789	28.68%
Total																		
Credit	21,147		20,755		19,850		19,799		20,075		20,232		21,926		22,608		21,382	
Non-Credit	9,820		8,884		8,954		9,937		10,365		11,247		10,914		11,702		9,262	
Total	30,967	100.00%	29,639	100.00%	28,804	100.00%	29,736	100.00%	30,440	100.00%	31,479	100.00%	32,840	100.00%	34,310	100.00%	30,644	100.00%

	1992-93 Actual		1993-94 Actual		1994-95 Actual		1995-96 Actual		1996-97 Actual		1997-98 Actual		1998-99 Actual		1999-00 Actual		2000-01 Actual			
SAC																				
Credit												12,352	13,090	13,716	14,809					
Non-Credit												6,619	6,878	7,213	6,915					
Total	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	18,971	76.97%	19,968	77.01%	20,929	77.08%	21,724	76.55%
SCC																				
Credit												3,512	3,666	3,881	4,355					
Non-Credit												2,164	2,294	2,344	2,301					
Total	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	-	0.00%	5,676	23.03%	5,960	22.99%	6,225	22.92%	6,656	23.45%
Total																				
Credit	15,441		14,199		14,715		14,435		15,140		15,864		16,756		17,597		19,164			
Non-Credit	6,585		6,845		6,615		7,513		8,216		8,783		9,172		9,557		9,216			
Total	22,026	100.00%	21,044	100.00%	21,330	100.00%	21,948	100.00%	23,356	100.00%	24,647	100.00%	25,928	100.00%	27,154	100.00%	28,380	100.00%		



Rancho Santiago Community College District
Adopted Budget
2009-10

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 2008-09 (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

Rancho Santiago Community College District
Adopted Budget
2009-10

Cost-of-Living Adjustment

The Cost-of-Living Adjustment (COLA) is a reflection of the percentage change of the Implicit Price Deflator for state and local government purchases of goods and services for the United States, as published by the United States Department of Commerce. Although a COLA is specified in statute for the system, the recent history of the community colleges clearly demonstrates that during the recession of the early 1990's no COLA was received for three consecutive years.

California Community Colleges COLA History Since 1992-93

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

Rancho Santiago Community College District
Adopted Budget
2009-10

Recap of Revenue and Expenses - General Fund

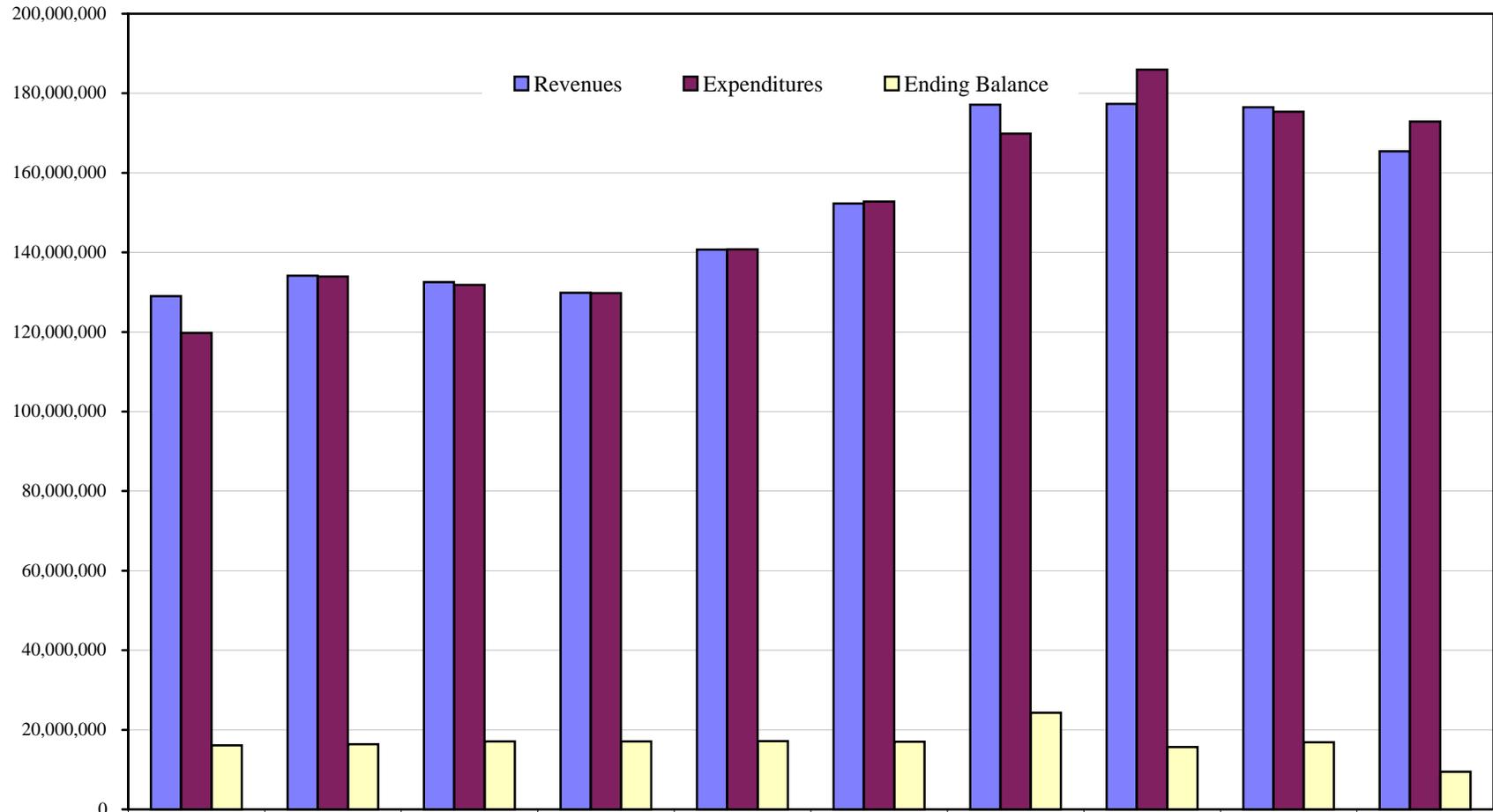
The table of multi-year financial information allows a comparison of prior fiscal years to projections for the current and next fiscal years. The table covers the following periods: fiscal years 2000-01 through 2009-10

	Actual 00-01	Actual 01-02	% Change	Actual 02-03	% Change	Actual 03-04	% Change	Actual 04-05	% Change	Actual 05-06	% Change	Actual 06-07	% Change	Actual 07-08	% Change	Actual 08-09	% Change	Adopted Budget 09-10	% Change
Adj. Beg. Balance	6,857,484	16,161,993	135.68%	16,366,442	1.26%	16,978,071	3.74%	17,230,789	1.49%	17,475,478	1.42%	16,993,426	-2.76%	24,300,813	43.00%	15,687,397	-35.44%	16,867,113	-30.59%
Revenues:																			
Federal Income	5,430,070	6,321,407	16.41%	8,418,477	33.17%	8,146,337	-3.23%	7,976,224	-2.09%	9,530,372	19.48%	9,815,156	2.99%	10,153,980	3.45%	10,575,709	4.15%	14,255,279	40.39%
State Income:																			
General Apportionment	36,446,972	35,019,776	-3.92%	33,926,422	-3.12%	26,744,060	-21.17%	50,281,174	88.01%	60,415,204	20.15%	86,468,171	43.12%	89,192,625	3.15%	88,971,056	-0.25%	81,546,019	-8.57%
Lottery	4,309,034	4,103,090	-4.78%	4,154,449	1.25%	3,744,717	-9.86%	4,266,002	13.92%	4,758,997	11.56%	4,729,379	-0.62%	4,323,575	-8.58%	4,258,436	-1.51%	4,288,799	-0.80%
Other State	24,699,014	26,204,755	6.10%	19,672,007	-24.93%	18,587,023	-5.52%	20,269,109	9.05%	14,873,457	-26.62%	23,799,825	60.02%	19,220,388	-19.24%	18,448,073	-4.02%	15,121,660	-21.32%
Total State	65,455,020	65,327,621	-0.19%	57,752,878	-11.60%	49,075,800	-15.02%	74,816,285	52.45%	80,047,658	6.99%	114,997,375	43.66%	112,736,588	-1.97%	111,677,565	-0.94%	100,956,478	-10.45%
Local Income:																			
Property Taxes	24,950,936	26,809,155	7.45%	27,971,647	4.34%	29,349,320	4.93%	31,631,476	7.78%	35,635,271	12.66%	37,571,944	5.43%	41,038,655	9.23%	42,297,526	3.07%	38,157,656	-7.02%
ERAF	24,685,983	26,660,242	8.00%	29,627,828	11.13%	33,142,901	11.86%	14,310,522	-56.82%	13,921,926	-2.72%	-	-100.00%	23,974	-	459,606	1817.13%	-	0.00%
Interest	1,421,642	942,168	-33.73%	597,588	-36.57%	555,833	-6.99%	784,727	41.18%	1,160,428	47.88%	1,648,239	42.04%	2,251,689	36.61%	493,561	-78.08%	166,118	-92.62%
Enrollment Fees	2,776,888	3,123,098	12.48%	3,042,190	-2.59%	4,438,981	45.91%	6,432,146	44.90%	6,601,086	2.63%	6,061,786	-8.17%	5,985,633	-1.26%	5,210,027	-12.96%	6,722,877	12.32%
Non-resident Tuition	2,090,381	2,311,914	10.60%	1,976,891	-14.49%	1,868,862	-5.46%	1,793,471	-4.03%	2,042,971	13.91%	2,247,791	10.03%	2,571,472	14.40%	2,686,602	4.48%	2,247,791	-12.59%
Other Local	2,194,288	2,681,681	22.21%	3,109,403	15.95%	3,224,615	3.71%	2,856,045	-11.43%	3,286,244	15.06%	4,641,837	41.25%	2,534,648	-45.40%	3,100,530	22.33%	2,800,816	-10.50%
Total Local	58,119,918	62,528,258	7.58%	66,325,547	6.07%	72,580,512	9.43%	57,808,387	-20.35%	62,647,926	8.37%	52,171,597	-16.72%	54,406,071	4.28%	54,247,852	-0.29%	50,095,258	-7.92%
Transfers/Others	3,918	4,083	4.21%	1,800	-55.91%	67,559	>200.00%	125,730	86.10%	85,617	-31.90%	166,506	94.48%	24,803	-85.10%	16,237	-34.53%	141,595	470.89%
Total Revenues	129,008,926	134,181,369	4.01%	132,498,702	-1.25%	129,870,208	-1.98%	140,726,626	8.36%	152,311,573	8.23%	177,150,634	16.31%	177,321,442	0.10%	176,517,363	-0.45%	165,448,610	-6.70%
Total Available	135,866,410	150,343,362	10.66%	148,865,144	-0.98%	146,848,279	-1.35%	157,957,415	7.57%	169,787,051	7.49%	194,144,060	14.35%	201,622,255	3.85%	192,204,760	-4.67%	182,315,723	-9.58%
Expenditures:																			
Academic Salaries	49,460,419	54,723,399	10.64%	54,302,380	-0.77%	53,079,268	-2.25%	55,267,655	4.12%	59,594,877	7.83%	65,564,471	10.02%	72,841,797	11.10%	68,289,247	-6.25%	61,758,680	-15.22%
Classified Salaries	28,427,425	32,285,952	13.57%	32,661,492	1.16%	32,342,982	-0.98%	33,744,744	4.33%	37,018,259	9.70%	40,833,720	10.31%	44,900,699	9.96%	43,352,135	-3.45%	39,307,043	-12.46%
Employee Benefits	15,102,795	17,126,409	13.40%	19,808,197	15.66%	22,772,665	14.97%	26,805,217	17.71%	28,678,237	6.99%	29,802,008	3.92%	33,781,934	13.35%	33,833,185	0.15%	35,499,627	5.08%
Supplies & Materials	2,950,801	3,468,100	17.53%	2,633,632	-24.06%	2,239,821	-14.95%	2,616,042	16.80%	3,003,733	14.82%	3,169,437	5.52%	2,981,957	-5.92%	2,359,885	-20.86%	2,789,766	-6.45%
Other Operating	15,325,587	17,583,753	14.73%	15,757,897	-10.38%	14,379,643	-8.75%	17,665,766	22.85%	20,662,702	16.96%	23,242,161	12.48%	24,052,263	3.49%	23,107,916	-3.93%	28,008,292	16.45%
Capital Outlay	5,740,878	4,203,589	-26.78%	2,927,925	-30.35%	2,086,756	-28.73%	2,587,334	23.99%	2,008,098	-22.39%	4,443,191	121.26%	3,584,724	-19.32%	2,197,807	-38.69%	3,471,249	-3.17%
Transfers	2,748,195	4,585,718	66.86%	3,726,696	-18.73%	2,849,208	-23.55%	2,114,934	-25.77%	1,827,719	-13.58%	2,788,259	52.55%	3,791,484	35.98%	2,197,472	-42.04%	2,031,853	-46.41%
Total Expenditures	119,756,100	133,976,920	11.87%	131,818,219	-1.61%	129,750,343	-1.57%	140,801,692	8.52%	152,793,625	8.52%	169,843,247	11.16%	185,934,858	9.47%	175,337,647	-5.70%	172,866,510	-7.03%
Ending Balance	16,110,310	16,366,442	1.59%	17,046,925	4.16%	17,097,936	0.30%	17,155,723	0.34%	16,993,426	-0.95%	24,300,813	43.00%	15,687,397	-35.44%	16,867,113	7.52%	9,449,213	-39.77%
Ending Balance (% of Exp)	13.45%	12.22%		12.93%		13.18%		12.18%		11.12%		14.31%		8.44%		9.62%		5.47%	

Ending Balance of 5.47% is for both restricted and unrestricted general fund
5% reserve was set for both restricted and unrestricted general fund

Rancho Santiago Community College District
Adopted Budget
2009-10

Recap of Revenues and Expenditures
General Fund
2000-01 to 2009-10



	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10
■ Revenues	129,008,926	134,181,369	132,498,702	129,870,208	140,726,626	152,311,573	177,150,634	177,321,442	176,517,363	165,448,610
■ Expenditures	119,756,100	133,976,920	131,818,219	129,750,343	140,801,692	152,793,625	169,843,247	185,934,858	175,337,647	172,866,510
■ Ending Balance	16,110,310	16,366,442	17,046,925	17,097,936	17,155,723	16,993,426	24,300,813	15,687,397	16,867,113	9,449,213