



Santa Ana College • Santiago Canyon College

ADOPTED BUDGET

2011 - 2012

**Rancho Santiago Community College District
2011-12**

ADOPTED BUDGET

Submitted on September 12, 2011

by

Raúl Rodríguez, Ph.D., Chancellor

to the

BOARD OF TRUSTEES

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Rancho Santiago Community College District
Adopted Budget
2011-12

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**Chancellor's Message
Adopted Budget 2011-12**

Dear Members of the Board of Trustees:

The proposed Adopted Budget for 2011-12 is presented for your review and consideration.

Due to the ongoing national and state recession, California continues to feel the effects of a number of negative economic indicators. Using the authority provided by the voters through Proposition 25, the state legislature passed the 2011-12 Budget Act with a simple majority rather than the 2/3rds vote that had been required for the past several decades. That budget plan was supposed to solve the \$26.6 billion budget gap through major program reductions, borrowings and transfers, and an optimistic assumption of major revenue gains beyond what had been previously estimated. Needless to say, the state budget plan falls short of accomplishing its goal. The consequence for community colleges is an additional erosion of state funding support. Community college districts are being compelled to make significant budget cuts, including reduced services and class offerings for our students in their time of greatest need.

To allay concerns that the overly optimistic \$4 billion in state revenues will not match actual collections, the state legislature included triggers for additional midyear state apportionment reductions. Midyear cuts cause hardship under any circumstances, but given the likelihood that that these triggers will be pulled and the related additional student fee increase to \$46 per unit will materialize, it is especially concerning this year. This Adopted Budget includes \$1 million in cuts at the Trigger 1 level. Roughly \$2 million in supplemental cuts may be necessary if the state budget is reduced by the implementation of Trigger 2.

This budget does not include a Cost of Living Adjustment (COLA). However, it does include a 6.2% workload measure reduction (negative growth), a 5% contingency reserve per Board of Trustees approved budget assumptions, and the anticipated Trigger 1

funding reduction. The Budget Allocation Planning Review Committee agreed upon a modified RSCCD Budget Allocation Model (BAM) that was used to balance this budget.

The ongoing financial crisis continues to put a strain on everyone in our district. At the same time, it still shows the remarkable commitment, resiliency, and fortitude on the part of our faculty, staff, and administrators to do everything possible to keep the district in a fiscally sound position in the face of severe budget challenges. The actions of the employees of this district demonstrate that putting students first is more than just a platitude. I am grateful for the wonderful people in this district who collaborate to make our colleges and our district such an outstanding organization.

I applaud the efforts of the colleges and the district office in evaluating programs and services and making difficult decisions that needed to be made to balance this budget. Unfortunately, depending on what happens with potential midyear reductions, more actions may be needed this year to adjust for any further funding variations.

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

Sincerely,

A handwritten signature in dark ink, appearing to be "Raúl Rodríguez", written in a cursive style.

Raúl Rodríguez, Ph.D.
Chancellor

Rancho Santiago Community College District
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List of Funds Budgeted

General Fund

Expenditures	\$ 168,959,865
Board Policy Contingency (5%)	8,447,993
Restricted Reserves	2,712,278
Unrestricted Contingency - Cash Flow	27,006,926

Total General Fund	\$ 207,127,062
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Child Development Fund	5,550,263
General Obligation Bond Funds	99,134,297
Bond Interest and Redemption Funds	25,576,813
Capital Outlay Projects Fund	23,349,489
Self-Insurance Fund - Workers' Compensation	7,771,227
Self-Insurance Fund - Property and Liability	2,501,823
Retiree Benefits Fund	(8,455,950)
Student Financial Aid Fund	23,379,407
Diversified Trust Fund	2,043,622
Associated Students Fund	423,734
Bookstore Fund	10,752,373
Community Education Fund	688,849

Total All Funds	\$ 399,843,009
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To ensure compliance with the California Community Colleges Budget and Accounting Manual, Title 5 of the California Code of Regulations and the California Education Code, the financial resources of the District are divided into separate funds for which separate accounts are maintained for recording cash, other resources, and all related liabilities, obligations and equities.

General Fund

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

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

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

The General Fund is divided into 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 monies such as those for categorically-funded programs are accounted for separately from other general purpose monies, but classified as a component of the total general fund that provides instructional and support services.

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

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

Rancho Santiago Community College District
Adopted Budget
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General Fund Revenue Budget						
		2009-10 Actual Revenue	2010-11 Actual Revenue	2011-12 Tentative Budget	2011-12 Adopted Budget	% Adpt/Tent Change
<u>Revenues by Source</u>						
8100	Federal Revenues					
8110	Forest Reserve	\$3,301	\$0	\$0	\$0	-
8120	Higher Education Act	3,268,109	2,015,331	2,429,622	1,267,592	(47.83)
8130	Workforce Investment Act (JTPA)	396,206	426,302	0	510,646	-
8140	Temporary Assistance for Needy Families (TANF)	125,577	103,860	103,860	103,860	-
8150	Student Financial Aid	22,230	8,963	16,455	28,637	74.03
8160	Veterans Education	0	0	0	0	-
8170	Vocational Technical Education Act (VTEA)	1,547,958	1,987,876	1,915,776	1,451,343	(24.24)
8199	Other Federal Revenues	7,011,249	7,844,140	9,210,504	6,749,374	(26.72)
	Total Federal Revenues	12,374,630	12,386,472	13,676,217	10,111,452	(26.07)
8600	State Revenues					
8611	Apprenticeship Allowance	1,356,805	1,389,973	1,405,553	1,389,973	(1.11)
8612	State General Apportionment	83,439,227	89,168,017	81,410,312	78,421,923	(3.67)
8612	State General Apportionment (-6.2%) Workload Reduction	0	0	(7,900,000)	0	(100.00)
8619	Other General Apportionments	780,625	792,720	778,391	778,391	-
8622	Extended Opportunity Programs & Services (EOPS)	1,396,602	1,280,830	1,320,490	1,289,293	(2.36)
8623	Disabled Students Programs & Services (DSPS)	1,717,375	1,447,511	1,273,389	1,269,895	(0.27)
8625	CalWORKS	196,308	201,620	197,006	197,006	-
8626	Telecomm./Technology Infrastructure Prog. (TTIP)	92,027	26,002	146,417	120,415	(17.76)
8629	Other Gen Categorical Apport	5,847,662	4,928,628	5,472,226	5,771,936	5.48
8659	Other Reimb Categorical Allow	1,921,908	1,253,417	1,899,641	2,986,344	57.21
8672	Homeowners' Property Tax Relief	337,217	328,271	337,217	349,722	3.71
8681	State Lottery Proceeds	4,639,793	3,610,301	3,471,963	3,774,463	8.71
8682	State Mandated Costs	0	544,145	0	0	-
8699	Other Misc State Revenue	0	337,173	314,454	0	(100.00)
	Total State Revenues	101,725,549	105,308,608	90,127,059	96,349,361	6.90

Rancho Santiago Community College District
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General Fund Revenue Budget

<u>Revenues by Source</u>		2009-10 Actual Revenue	2010-11 Actual Revenue	2011-12 Tentative Budget	2011-12 Adopted Budget	% Adpt/Tent Change
8800	Local Revenues					
8810	Tax Allocation, Redevelopment	160,644	86,550	0	0	-
8811	Tax Allocation, Secured Roll	37,027,384	36,047,336	38,631,416	38,620,517	(0.03)
8812	Tax Allocation, Supplement Roll	525,884	510,125	525,883	543,460	3.34
8813	Tax Allocation, Unsecured Roll	598,133	1,506,106	598,133	1,604,525	168.26
	Property Tax Deficit Estimate -3%	0	0	0	(1,272,004)	-
8816	Prior Years' Taxes	2,343,104	1,203,276	2,343,104	1,281,907	(45.29)
8817	Education Revenue Augmentation Fund (ERAF)	4,616,440	2,600,754	2,953,292	0	(100.00)
8820	Contrib, Gifts, Grants & Endowment	1,752	33,925	4,153	2,162	(47.94)
8831	Contract Instructional Service	68,884	25,646	140,268	182,711	30.26
8850	Rents and Leases	304,358	326,037	134,327	310,202	130.93
8860	Interest & Investment Income	934,152	353,849	251,000	251,000	-
8867	Gain(Loss)on Invest-Unrealized	0	(30,886)	0	0	-
8874	CCC Enrollment Fees	7,043,658	6,248,695	6,910,365	9,013,821	30.44
	CCC Enrollment Fees (Deficit Factor) -15%	0	0	0	(1,352,073)	-
8876	Health Services Fees	943,276	963,920	792,248	792,248	-
8880	Nonresident Tuition	2,576,914	1,971,055	2,000,000	2,000,000	-
8882	Parking Fees & Bus Passes	908,285	927,903	900,000	932,100	3.57
8885	Student ID & ASB Fees	57,301	59,223	64,652	59,224	(8.40)
8890	Other Local Revenues	444,792	283,235	373,657	360,635	(3.49)
8891	Other Local Rev - Special Proj	522,417	281,208	327,033	239,936	(26.63)
	Total Local Revenues	<u>59,077,378</u>	<u>53,397,957</u>	<u>56,949,531</u>	<u>53,570,371</u>	(5.93)

Rancho Santiago Community College District
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General Fund Revenue Budget

<u>Revenues by Source</u>		2009-10 Actual Revenue	2010-11 Actual Revenue	2011-12 Tentative Budget	2011-12 Adopted Budget	% Adpt/Tent Change
8900	Other Financing Sources					
8910	Proceeds-Sale of Equip & Suppl	6,786	6,779	6,000	6,000	-
8981	Interfund Transfer In	11,642	10,500	10,500	10,500	-
	Total Other Sources	18,428	17,279	16,500	16,500	-
	Total Revenues	173,195,985	171,110,316	160,769,307	160,047,684	(0.45)
	Net Beginning Balance	16,867,113	32,190,876	40,870,186	47,079,378	15.19
	Adjustments to Beginning Balance	0	0	0	0	-
	Beginning Fund Balance	16,867,113	32,190,876	40,870,186	47,079,378	15.19
	Adjustments to Beginning Fund Balance	0	0	0	0	-
	Adjusted Beginning Fund Balance	16,867,113	32,190,876	40,870,186	47,079,378	15.19
Total Revenues, Other Financing Sources and Beginning Fund Balance		\$190,063,098	\$203,301,192	\$201,639,493	\$207,127,062	2.72

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General Fund Expenditure Budget						
<u>Expenditures by Object</u>		2009-10 Actual Expenses	2010-11 Actual Expenses	2011-12 Tentative Budget	2011-12 Adopted Budget	% Adpt/Tent Change
1000	Academic Salaries					
1100	Instructional Salaries, Regular Contract	\$23,041,111	\$22,206,383	\$25,393,683	\$25,000,803	(1.55)
1200	Non-Instructional Salaries, Regular Contract	14,352,352	13,747,886	14,416,090	13,642,360	(5.37)
1300	Instructional Salaries, Other Non-Regular	20,514,171	21,029,886	18,929,109	16,739,639	(11.57)
1400	Non-Instructional Salaries, Other Non-Regular	3,490,744	3,850,013	2,930,580	3,001,000	2.40
	Subtotal	<u>61,398,378</u>	<u>60,834,168</u>	<u>61,669,462</u>	<u>58,383,802</u>	(5.33)
2000	Classified Salaries					
2100	Non-Instructional Salaries, Regular Full Time	30,070,586	28,162,026	30,950,261	29,971,954	(3.16)
2200	Instructional Aides, Regular Full Time	916,604	878,444	887,608	887,608	-
2300	Non-Instructional Salaries, Other	3,960,749	4,120,511	4,800,223	4,381,302	(8.73)
2400	Instructional Aides, Other	2,044,320	2,054,324	2,170,661	2,113,767	(2.62)
	Subtotal	<u>36,992,259</u>	<u>35,215,305</u>	<u>38,808,753</u>	<u>37,354,631</u>	(3.75)
3000	Employee Benefits					
3100	State Teachers' Retirement System Fund	4,573,074	4,522,212	5,400,328	5,434,357	0.63
3200	Public Employees' Retirement System Fund	3,381,410	3,538,478	4,910,210	4,742,093	(3.42)
3300	Old Age, Survivors, Disability, and Health Ins.	3,574,767	3,457,166	3,840,619	3,741,131	(2.59)
3400	Health and Welfare Benefits	16,937,399	18,522,921	21,093,469	21,254,479	0.76
3500	State Unemployment Insurance	297,729	706,335	1,606,333	1,879,987	17.04
3600	Workers' Compensation Insurance	2,192,899	2,340,757	2,307,315	2,286,978	(0.88)
3900	Other Benefits	1,233,033	1,238,696	1,277,457	1,231,519	(3.60)
	Subtotal	<u>32,190,311</u>	<u>34,326,565</u>	<u>40,435,731</u>	<u>40,570,544</u>	0.33

Rancho Santiago Community College District
Adopted Budget
2011-12

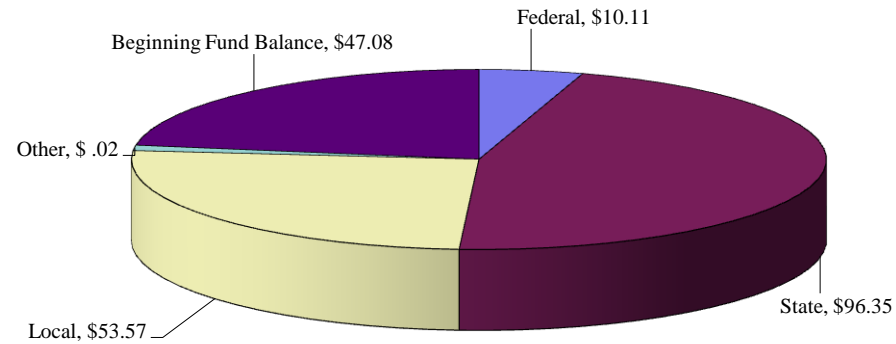
General Fund Expenditure Budget					
Expenditures by Object	2009-10 Actual Expenses	2010-11 Actual Expenses	2011-12 Tentative Budget	2011-12 Adopted Budget	% Adpt/Tent Change
4000 Books and Supplies					
4100 Textbooks	0	0	0	0	-
4200 Other Books	112,358	133,452	199,961	196,046	(1.96)
4300 Instructional Supplies	774,514	1,003,812	1,259,904	1,122,347	(10.92)
4400 Media Supplies	0	0	0	0	-
4500 Maintenance Supplies	165,098	241,129	280,147	266,457	(4.89)
4600 Non-Instructional Supplies	854,997	1,001,934	1,180,922	1,133,124	(4.05)
4700 Food Supplies	79,634	71,327	118,182	89,715	(24.09)
Subtotal	<u>1,986,601</u>	<u>2,451,654</u>	<u>3,039,116</u>	<u>2,807,689</u>	(7.61)
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	3,694,919	2,869,517	4,092,739	3,452,117	(15.65)
5200 Travel & Conference Expenses	256,805	384,417	607,641	585,413	(3.66)
5300 Dues & Memberships	124,475	137,754	213,418	233,563	9.44
5400 Insurance	1,183,049	1,183,049	1,325,854	1,321,876	(0.30)
5500 Utilities & Housekeeping Svcs	3,770,701	3,944,776	6,022,601	6,234,586	3.52
5600 Rents, Leases & Repairs	3,498,541	3,409,075	3,987,329	3,872,718	(2.87)
5700 Legal, Election & Audit Exp	347,665	466,234	527,245	525,780	(0.28)
5800 Other Operating Exp & Services	6,041,969	5,043,562	6,071,930	5,423,866	(10.67)
5900 Other	1,193,207	1,012,755	3,502,801	3,531,357	0.82
Subtotal	<u>20,111,331</u>	<u>18,451,139</u>	<u>26,351,558</u>	<u>25,181,276</u>	(4.44)
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	0	0	0	0	-
6200 Buildings	399,736	12,825	126,450	124,689	(1.39)
6300 Library Books	92,869	74,453	77,966	77,755	(0.27)
6400 Equipment	2,454,813	2,797,873	2,477,047	2,426,301	(2.05)
Subtotal	<u>2,947,418</u>	<u>2,885,151</u>	<u>2,681,463</u>	<u>2,628,745</u>	(1.97)
Subtotal, Expenditures (1000 - 6000)	<u>155,626,298</u>	<u>154,163,982</u>	<u>172,986,083</u>	<u>166,926,687</u>	(3.50)

Rancho Santiago Community College District
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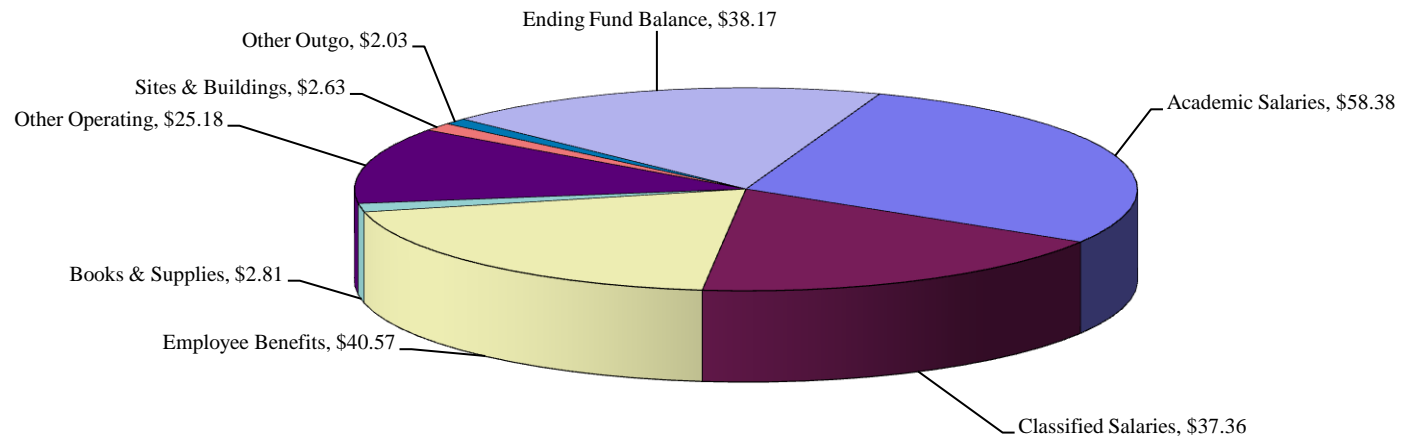
General Fund Expenditure Budget						
<u>Expenditures by Object</u>		2009-10 Actual Expenses	2010-11 Actual Expenses	2011-12 Tentative Budget	2011-12 Adopted Budget	% Adpt/Tent Change
7000	Other Outgo					
7200	Intrafund Transfers Out	0	0	0	0	-
7300	Interfund Transfers Out	1,521,041	1,521,041	1,521,041	1,521,041	-
7600	Other Student Aid	724,883	536,791	698,027	512,137	(26.63)
	Subtotal	2,245,924	2,057,832	2,219,068	2,033,178	(8.38)
	Subtotal, Expenditures (1000 - 7000)	157,872,222	156,221,814	175,205,151	168,959,865	(3.56)
7900	Reserve for Contingencies					
7920	Restricted Contingency-Safety & Parking	0	0	0	340,498	-
7930	Board Policy Contingency (5%)	7,893,611	8,367,251	8,760,258	8,447,993	(3.56)
7940	Faculty Leave Bank-Current Year Payout	500,000	500,000	500,000	500,000	-
7940	Current Year Vacation Payout	250,000	250,000	500,000	500,000	-
7940	Child Development Cashflow	400,000	600,000	1,000,000	1,000,000	-
7940	Reserved for Restricted Programs	305,887	231,990	228,490	194,973	(14.67)
7940	Restricted Contingency-Campus Health Services	76,807	76,807	76,807	76,807	-
7940	Revolving Cash Accounts	100,000	100,000	100,000	100,000	-
	Total Designated	9,526,305	10,126,048	11,165,555	11,160,271	(0.05)
7910	Unrestricted Contingency	22,664,571	36,953,330	15,268,787	27,006,926	76.88
	Subtotal Expenditures (7900)	32,190,876	47,079,378	26,434,342	38,167,197	44.38
Total Expenditures, Other Outgo and Ending Fund Balance		\$190,063,098	\$203,301,192	\$201,639,493	\$207,127,062	2.72

Rancho Santiago Community College District
Adopted Budget 2011-12
General Fund

Revenue in Millions



Expenditures in Millions



Rancho Santiago Community College District
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		General Fund by Site				
<u>Expenditures by Object</u>		Santa Ana College	Santiago Canyon College	District Operations	Districtwide Operations	Total
1000	Academic Salaries					
1100	Instructional Salaries, Regular Contract	\$17,780,440	\$7,220,363	\$0	\$0	\$25,000,803
1200	Non-Instructional Salaries, Regular Contract	7,929,869	4,742,767	969,724	0	13,642,360
1300	Instructional Salaries, Other Non-Regular	12,933,579	3,806,060	0	0	16,739,639
1400	Non-Instructional Salaries, Other Non-Regular	1,688,766	1,234,301	77,933	0	3,001,000
	Subtotal	<u>40,332,654</u>	<u>17,003,491</u>	<u>1,047,657</u>	<u>0</u>	<u>58,383,802</u>
2000	Classified Salaries					
2100	Non-Instructional Salaries, Regular Full Time	13,972,740	7,324,071	8,675,143	0	29,971,954
2200	Instructional Aides, Regular Full Time	671,520	216,088	0	0	887,608
2300	Non-Instructional Salaries, Other	2,693,643	728,843	958,816	0	4,381,302
2400	Instructional Aides, Other	1,704,655	409,112	0	0	2,113,767
	Subtotal	<u>19,042,558</u>	<u>8,678,114</u>	<u>9,633,959</u>	<u>0</u>	<u>37,354,631</u>
3000	Employee Benefits	<u>20,074,279</u>	<u>9,219,226</u>	<u>4,951,262</u>	<u>6,325,777</u>	<u>40,570,544</u>
4000	Books and Supplies					
4100	Textbooks	0	0	0	0	0
4200	Other Books	85,042	60,340	50,664	0	196,046
4300	Instructional Supplies	821,332	261,340	39,675	0	1,122,347
4500	Maintenance Supplies	206,856	32,672	26,929	0	266,457
4600	Non-Instructional Supplies	548,317	256,631	328,176	0	1,133,124
4700	Food Supplies	39,720	21,790	28,205	0	89,715
	Subtotal	<u>1,701,267</u>	<u>632,773</u>	<u>473,649</u>	<u>0</u>	<u>2,807,689</u>
5000	Services and Other Operating Expenses					
5100	Personal & Consultant Svcs	1,150,206	131,532	2,170,379	0	3,452,117
5200	Travel & Conference Expenses	174,571	86,762	324,080	0	585,413
5300	Dues & Memberships	70,035	25,737	137,791	0	233,563

Rancho Santiago Community College District
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2011-12

General Fund by Site					
<u>Expenditures by Object</u>	Santa Ana College	Santiago Canyon College	District Operations	Districtwide Operations	Total
5400 Insurance	0	0	0	1,321,876	1,321,876
5500 Utilities & Housekeeping Svcs	2,943,343	1,679,053	1,612,190	0	6,234,586
5600 Rents, Leases & Repairs	889,836	572,110	2,410,772	0	3,872,718
5700 Legal, Election & Audit Exp	0	40,890	484,890	0	525,780
5800 Other Operating Exp & Services	2,913,910	1,791,485	718,471	0	5,423,866
5900 Other	1,814,429	510,585	1,206,343	0	3,531,357
Subtotal	<u>9,956,330</u>	<u>4,838,154</u>	<u>9,064,916</u>	<u>1,321,876</u>	<u>25,181,276</u>
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	0	0	0	0	0
6200 Buildings	3,189	0	121,500	0	124,689
6300 Library Books	63,886	13,869	0	0	77,755
6400 Equipment	1,231,320	418,705	776,276	0	2,426,301
Subtotal	<u>1,298,395</u>	<u>432,574</u>	<u>897,776</u>	<u>0</u>	<u>2,628,745</u>
Subtotal, Expenditures (1000 - 6000)	<u>92,405,483</u>	<u>40,804,332</u>	<u>26,069,219</u>	<u>7,647,653</u>	<u>166,926,687</u>
7000 Other Outgo					
7300 Interfund Transfers Out	0	0	0	1,521,041	1,521,041
7600 Other Student Aid	409,429	102,708	0	0	512,137
Subtotal	<u>409,429</u>	<u>102,708</u>	<u>0</u>	<u>1,521,041</u>	<u>2,033,178</u>
Subtotal, Expenditures (1000 - 7000)	<u>92,814,912</u>	<u>40,907,040</u>	<u>26,069,219</u>	<u>9,168,694</u>	<u>168,959,865</u>
7900 Reserve for Contingencies	0	0	340,498	37,826,699	38,167,197
Total Expenditures, Other Outgo and Contingencies	<u><u>\$92,814,912</u></u>	<u><u>\$40,907,040</u></u>	<u><u>\$26,409,717</u></u>	<u><u>\$46,995,393</u></u>	<u><u>\$207,127,062</u></u>
	45%	20%	12%	23%	100%

Rancho Santiago Community College District
Adopted Budget
2011-12

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	\$17,383,017	\$346,508	\$50,915	\$0	\$17,780,440
1200	Non-Instructional Salaries, Regular Contract	5,531,493	1,130,189	1,052,612	215,575	7,929,869
1300	Instructional Salaries, Other Non-Regular	7,366,012	5,288,975	268,321	10,271	12,933,579
1400	Non-Instructional Salaries, Other Non-Regular	217,746	28,141	737,391	705,488	1,688,766
	Subtotal	<u>30,498,268</u>	<u>6,793,813</u>	<u>2,109,239</u>	<u>931,334</u>	<u>40,332,654</u>
2000	Classified Salaries					
2100	Non-Instructional Salaries, Regular Full Time	10,226,844	1,356,255	1,939,656	449,985	13,972,740
2200	Instructional Aides, Regular Full Time	671,520	0	0	0	671,520
2300	Non-Instructional Salaries, Other	946,404	30,052	1,208,616	508,571	2,693,643
2400	Instructional Aides, Other	971,123	138,722	235,935	358,875	1,704,655
	Subtotal	<u>12,815,891</u>	<u>1,525,029</u>	<u>3,384,207</u>	<u>1,317,431</u>	<u>19,042,558</u>
3000	Employee Benefits	<u>15,757,295</u>	<u>2,145,183</u>	<u>1,579,695</u>	<u>592,106</u>	<u>20,074,279</u>
4000	Books and Supplies					
4100	Textbooks	0	0	0	0	0
4200	Other Books	987	0	41,282	42,773	85,042
4300	Instructional Supplies	149,043	76	581,941	90,272	821,332
4500	Maintenance Supplies	206,200	656	0	0	206,856
4600	Non-Instructional Supplies	308,409	10,157	166,673	63,078	548,317
4700	Food Supplies	213	0	36,036	3,471	39,720
	Subtotal	<u>664,852</u>	<u>10,889</u>	<u>825,932</u>	<u>199,594</u>	<u>1,701,267</u>
5000	Services and Other Operating Expenses					
5100	Personal & Consultant Svcs	72,130	0	1,039,308	38,768	1,150,206
5200	Travel & Conference Expenses	2,796	0	137,973	33,802	174,571
5300	Dues & Memberships	56,700	0	13,335	0	70,035

Rancho Santiago Community College District
Adopted Budget
2011-12

Santa Ana College - General Fund					
<u>Expenditures by Object</u>	Unrestricted		Restricted		Total SAC Budget
	Credit	Non-Credit	Credit	Non-Credit	
5400 Insurance	0	0	0	0	0
5500 Utilities & Housekeeping Svcs	2,942,343	0	0	1,000	2,943,343
5600 Rents, Leases & Repairs	669,826	20,861	14,975	184,174	889,836
5700 Legal, Election & Audit Exp	0	0	0	0	0
5800 Other Operating Exp & Services	2,451,817	413,812	28,220	20,061	2,913,910
5900 Other	192,200	0	1,027,869	594,360	1,814,429
Subtotal	<u>6,387,812</u>	<u>434,673</u>	<u>2,261,680</u>	<u>872,165</u>	<u>9,956,330</u>
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	0	0	0	0	0
6200 Buildings	2,989	0	200	0	3,189
6300 Library Books	31,045	0	32,841	0	63,886
6400 Equipment	152,101	0	878,179	201,040	1,231,320
Subtotal	<u>186,135</u>	<u>0</u>	<u>911,220</u>	<u>201,040</u>	<u>1,298,395</u>
Subtotal, Expenditures (1000 - 6000)	<u>66,310,253</u>	<u>10,909,587</u>	<u>11,071,973</u>	<u>4,113,670</u>	<u>92,405,483</u>
7000 Other Outgo					
7300 Interfund Transfers Out	0	0	0	0	0
7600 Other Student Aid	0	0	409,429	0	409,429
Subtotal	<u>0</u>	<u>0</u>	<u>409,429</u>	<u>0</u>	<u>409,429</u>
Subtotal, Expenditures (1000 - 7000)	<u>66,310,253</u>	<u>10,909,587</u>	<u>11,481,402</u>	<u>4,113,670</u>	<u>92,814,912</u>
7900 Reserve for Contingencies	0	0	0	0	0
Total Expenditures, Other Outgo and Contingencies	<u>\$66,310,253</u>	<u>\$10,909,587</u>	<u>\$11,481,402</u>	<u>\$4,113,670</u>	<u>\$92,814,912</u>
	72%	12%	12%	4%	100%

Rancho Santiago Community College District
Adopted Budget
2011-12

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	\$6,933,149	\$248,639	\$38,575	\$0	\$7,220,363
1200	Non-Instructional Salaries, Regular Contract	3,734,676	860,207	147,884	0	4,742,767
1300	Instructional Salaries, Other Non-Regular	2,644,971	1,024,652	136,437	0	3,806,060
1400	Non-Instructional Salaries, Other Non-Regular	241,922	5,737	724,687	261,955	1,234,301
	Subtotal	13,554,718	2,139,235	1,047,583	261,955	17,003,491
2000	Classified Salaries					
2100	Non-Instructional Salaries, Regular Full Time	5,391,131	786,499	686,211	460,230	7,324,071
2200	Instructional Aides, Regular Full Time	216,088	0	0	0	216,088
2300	Non-Instructional Salaries, Other	320,370	6,811	356,578	45,084	728,843
2400	Instructional Aides, Other	174,939	90,677	41,261	102,235	409,112
	Subtotal	6,102,528	883,987	1,084,050	607,549	8,678,114
3000	Employee Benefits	7,308,740	1,086,305	546,543	277,638	9,219,226
4000	Books and Supplies					
4100	Textbooks	0	0	0	0	0
4200	Other Books	0	0	1,551	58,789	60,340
4300	Instructional Supplies	10,937	0	214,425	35,978	261,340
4500	Maintenance Supplies	31,597	1,075	0	0	32,672
4600	Non-Instructional Supplies	98,723	31,277	83,129	43,502	256,631
4700	Food Supplies	1,901	0	19,889	0	21,790
	Subtotal	143,158	32,352	318,994	138,269	632,773
5000	Services and Other Operating Expenses					
5100	Personal & Consultant Svcs	32,916	5,450	89,005	4,161	131,532
5200	Travel & Conference Expenses	23,738	500	51,191	11,333	86,762
5300	Dues & Memberships	21,909	0	3,828	0	25,737

Rancho Santiago Community College District
Adopted Budget
2011-12

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	1,672,419	6,634	0	0	1,679,053
5600 Rents, Leases & Repairs	434,418	4,007	29,172	104,513	572,110
5700 Legal, Election & Audit Exp	40,890	0	0	0	40,890
5800 Other Operating Exp & Services	1,465,711	309,249	6,820	9,705	1,791,485
5900 Other	136,447	1,697	357,563	14,878	510,585
Subtotal	<u>3,828,448</u>	<u>327,537</u>	<u>537,579</u>	<u>144,590</u>	<u>4,838,154</u>
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	8,869	0	5,000	0	13,869
6400 Equipment	69,486	2,314	240,533	106,372	418,705
Subtotal	<u>78,355</u>	<u>2,314</u>	<u>245,533</u>	<u>106,372</u>	<u>432,574</u>
Subtotal, Expenditures (1000 - 6000)	<u>31,015,947</u>	<u>4,471,730</u>	<u>3,780,282</u>	<u>1,536,373</u>	<u>40,804,332</u>
7000 Other Outgo					
7300 Interfund Transfers Out	0	0	0	0	0
7600 Other Student Aid	0	0	102,708	0	102,708
Subtotal	<u>0</u>	<u>0</u>	<u>102,708</u>	<u>0</u>	<u>102,708</u>
Subtotal, Expenditures (1000 - 7000)	<u>31,015,947</u>	<u>4,471,730</u>	<u>3,882,990</u>	<u>1,536,373</u>	<u>40,907,040</u>
7900 Reserve for Contingencies	0	0	0	0	0
Total Expenditures, Other Outgo and Contingencies	<u><u>\$31,015,947</u></u>	<u><u>\$4,471,730</u></u>	<u><u>\$3,882,990</u></u>	<u><u>\$1,536,373</u></u>	<u><u>\$40,907,040</u></u>
	76%	11%	9%	4%	100%

Rancho Santiago Community College District
Adopted Budget
2011-12

District Operations - General Fund						
Expenditures by Object		Unrestricted		Restricted		Total District Operations
		District Operations	District Wide	District Operations	District Wide	
1000	Academic Salaries					
1100	Instructional Salaries, Regular Contract	\$0	\$0	\$0	\$0	\$0
1200	Non-Instructional Salaries, Regular Contract	957,419	0	12,305	0	969,724
1300	Instructional Salaries, Other Non-Regular	0	0	0	0	0
1400	Non-Instructional Salaries, Other Non-Regular	60,000	0	17,933	0	77,933
	Subtotal	1,017,419	0	30,238	0	1,047,657
2000	Classified Salaries					
2100	Non-Instructional Salaries, Regular Full Time	7,915,514	0	759,629	0	8,675,143
2200	Instructional Aides, Regular Full Time	0	0	0	0	0
2300	Non-Instructional Salaries, Other	208,651	0	750,165	0	958,816
2400	Instructional Aides, Other	0	0	0	0	0
	Subtotal	8,124,165	0	1,509,794	0	9,633,959
3000	Employee Benefits	4,438,588	6,325,777	512,674		11,277,039
4000	Books and Supplies					
4200	Other Books	5,563	0	45,101	0	50,664
4300	Instructional Supplies	0	0	39,675	0	39,675
4500	Maintenance Supplies	26,929	0	0	0	26,929
4600	Non-Instructional Supplies	248,431	0	79,745	0	328,176
4700	Food Supplies	9,600	0	18,605	0	28,205
	Subtotal	290,523	0	183,126	0	473,649
5000	Services and Other Operating Expenses					
5100	Personal & Consultant Svcs	1,100,149	0	1,070,230	0	2,170,379
5200	Travel & Conference Expenses	122,266	0	201,814	0	324,080
5300	Dues & Memberships	130,172	0	7,619	0	137,791

Rancho Santiago Community College District
Adopted Budget
2011-12

District Operations - General Fund					
<u>Expenditures by Object</u>	Unrestricted		Restricted		Total
	District Operations	District Wide	District Operations	District Wide	District Operations
5400 Insurance	0	1,321,876	0	0	1,321,876
5500 Utilities & Housekeeping Svcs	1,605,290	0	6,900	0	1,612,190
5600 Rents, Leases & Repairs	2,388,902	0	21,870	0	2,410,772
5700 Legal, Election & Audit Exp	484,890	0	0	0	484,890
5800 Other Operating Exp & Services	360,320	0	358,151	0	718,471
5900 Other	1,103,911	0	102,432	0	1,206,343
Subtotal	<u>7,295,900</u>	<u>1,321,876</u>	<u>1,769,016</u>	<u>0</u>	<u>10,386,792</u>
6000 Sites, Buildings, Books, and Equipment					
6100 Sites & Site Improvements	0	0	0	0	0
6200 Buildings	117,000	0	4,500	0	121,500
6300 Library Books	0	0	0	0	0
6400 Equipment	689,044	0	87,232	0	776,276
Subtotal	<u>806,044</u>	<u>0</u>	<u>91,732</u>	<u>0</u>	<u>897,776</u>
Subtotal, Expenditures (1000 - 6000)	<u>21,972,639</u>	<u>7,647,653</u>	<u>4,096,580</u>	<u>0</u>	<u>33,716,872</u>
7000 Other Outgo					
7300 Interfund Transfers Out	0	1,521,041	0	0	1,521,041
7600 Other Student Aid	0	0	0	0	0
Subtotal	<u>0</u>	<u>1,521,041</u>	<u>0</u>	<u>0</u>	<u>1,521,041</u>
Subtotal, Expenditures (1000 - 7000)	<u>21,972,639</u>	<u>9,168,694</u>	<u>4,096,580</u>	<u>0</u>	<u>35,237,913</u>
7900 Reserve for Contingencies	0	37,826,699	340,498	0	38,167,197
Total Expenditures, Other Outgo and Contingencies	<u>\$21,972,639</u>	<u>\$46,995,393</u>	<u>\$4,437,078</u>	<u>\$0</u>	<u>\$73,405,110</u>
	30%	64%	6%	0%	100%

Rancho Santiago Community College District
Adopted Budget
2011-12

Santa Ana College						
	Unrestricted	%	Restricted	%	Combined	%
Academic Salaries	37,292,081		3,040,573		40,332,654	
Classified Salaries	14,340,920		4,701,638		19,042,558	
Employee Benefits	17,902,478		2,171,801		20,074,279	
Supplies & Materials	675,741		1,025,526		1,701,267	
Other Operating Exp & Services	6,822,485		3,133,845		9,956,330	
Capital Outlay	186,135		1,112,260		1,298,395	
Other Outgo	0		409,429		409,429	
Grand Total	\$77,219,840	57.34%	\$15,595,072	61.27%	\$92,814,912	57.96%

Santiago Canyon College						
	Unrestricted	%	Restricted	%	Combined	%
Academic Salaries	15,693,953		1,309,538		17,003,491	
Classified Salaries	6,986,515		1,691,599		8,678,114	
Employee Benefits	8,395,045		824,181		9,219,226	
Supplies & Materials	175,510		457,263		632,773	
Other Operating Exp & Services	4,155,985		682,169		4,838,154	
Capital Outlay	80,669		351,905		432,574	
Other Outgo	0		102,708		102,708	
Grand Total	\$35,487,677	26.35%	\$5,419,363	21.29%	\$40,907,040	25.55%

District Office						
	Unrestricted	%	Restricted	%	Combined	%
Academic Salaries	1,017,419		30,238		1,047,657	
Classified Salaries	8,124,165		1,509,794		9,633,959	
Employee Benefits	4,438,588		512,674		4,951,262	
Supplies & Materials	290,523		183,126		473,649	
Other Operating Exp & Services	7,295,900		1,769,016		9,064,916	
Capital Outlay	806,044		91,732		897,776	
Other Outgo	0		340,498		340,498	
Grand Total	\$21,972,639	16.31%	\$4,437,078	17.43%	\$26,409,717	16.49%

Total Expenditures-excludes Districtwide	\$134,680,156	100.00%	\$25,451,513	100.00%	\$160,131,669	100.00%
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Districtwide						
	Unrestricted	%	Restricted	%	Combined	%
Faculty Leave Bank-Current Year Payout	500,000		0		500,000	
Current Year Vacation Payout	500,000		0		500,000	
Child Development Cash Flow	1,000,000		0		1,000,000	
Employee Benefits-retiree benefits	5,575,777		0		5,575,777	
Unemployment Insurance-Local Experience Charge	250,000		0		250,000	
Contribution of 1% of total Salaries to Retiree Fund	500,000		0		500,000	
Other Operating Exp & Services-prop&liability ins	1,321,876		0		1,321,876	
Other Outgo-intrafund/interfund transfers	1,521,041		0		1,521,041	
Other Outgo-reserves	35,826,699		0		35,826,699	
Grand Total	\$46,995,393	25.87%	\$0	0.00%	\$46,995,393	22.69%

Total Expenditures-includes Districtwide	\$181,675,549	\$25,451,513	\$207,127,062
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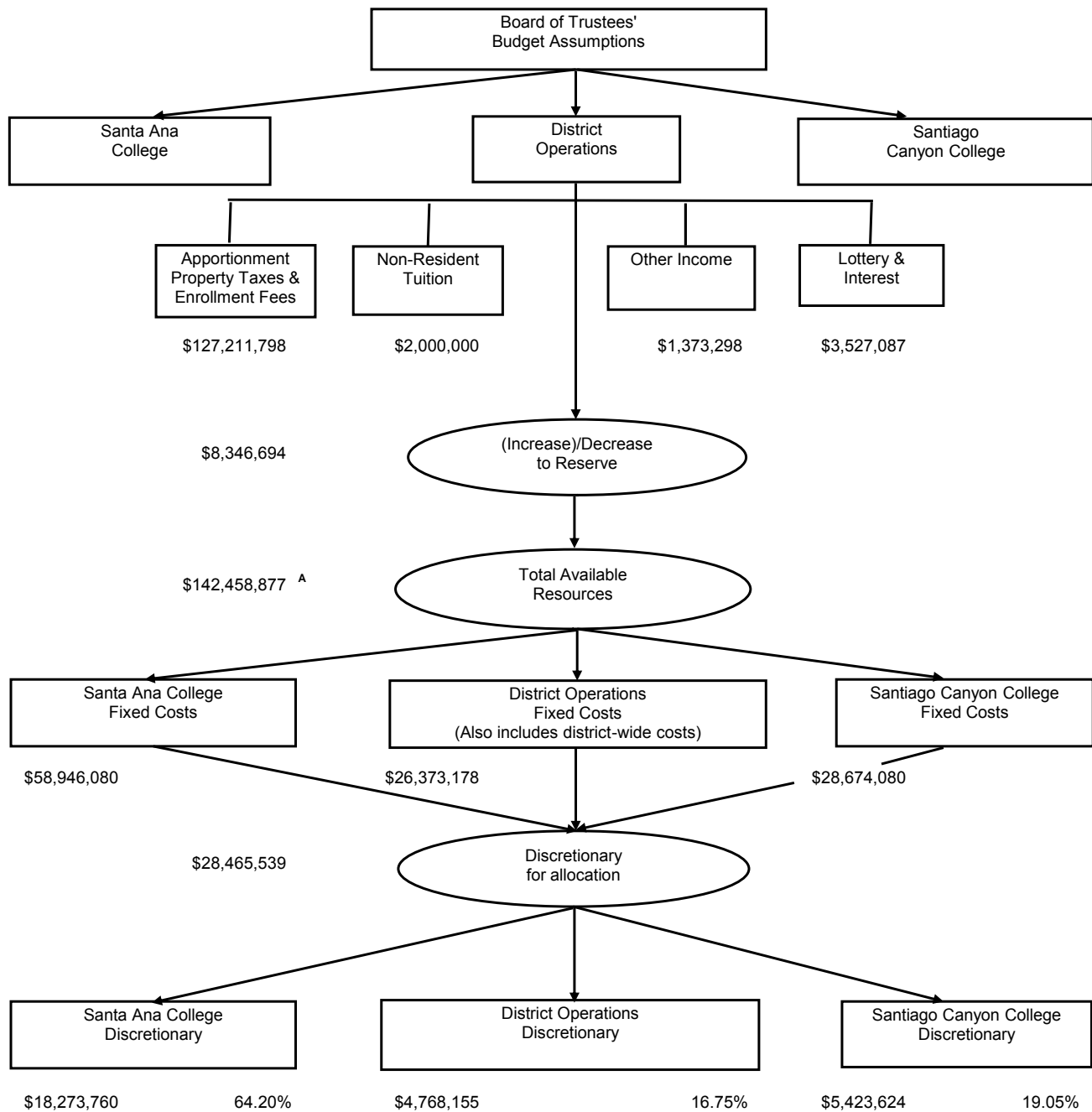
Rancho Santiago Community College District
Adopted Budget
2011-12

Budget Allocation Model						
<u>Discretionary Expenditures</u>	Unrestricted	%	Restricted	%	Combined	%
Santa Ana College						
Hourly, 1300, 1400, 2300, 2400	13,578,676		3,057,597		16,636,273	
Other expenditures, 4000-7000	4,695,084		5,681,060		10,376,144	
Subtotal SAC	18,273,760	64.20	8,738,657	60.73	27,012,417	63.03
Santiago Canyon College						
Hourly, 1300, 1400, 2300, 2400	4,107,579		1,391,674		5,499,253	
Other expenditures, 4000-7000	1,316,045		1,492,052		2,808,097	
Subtotal SCC	5,423,624	19.05	2,883,726	20.04	8,307,350	19.39
District Operations						
ITS, Hourly, 1300, 1400, 2300, 2400	45,000		0		45,000	
ITS, expenditures, 4000-7000	1,880,948		26,947		1,907,895	
ITS, subtotal	1,925,948		26,947		1,952,895	
Other hourly, 1300, 1400, 2300, 2400	119,085		730,023		849,108	
Other expenditures, 4000-7000	2,723,122		2,010,027		4,733,149	
Other, subtotal	2,842,207		2,740,050		5,582,257	
Subtotal District Operations	4,768,155	16.75	2,766,997	19.23	7,535,152	17.58
		<u>100.00</u>		<u>100.00</u>		<u>100.00</u>
Total 3 sites	28,465,539		14,389,380		42,854,919	
<u>Fixed Expenditures</u>						
Santa Ana College						
Payroll/Benefits, 1000-3000	55,956,803		6,856,415		62,813,218	
Property & Liability Self-Insur	0		0		0	
Utilities, 5500	2,867,381		0		2,867,381	
Facility Leases, 5611	121,896		0		121,896	
Election & Other, 5700, 5930	0		0		0	
Reserves, 7900	0		0		0	
Subtotal SAC	58,946,080	38.83	6,856,415	61.98	65,802,495	40.40
Santiago Canyon College						
Payroll/Benefits, 1000-3000	26,967,934		2,433,644		29,401,578	
Utilities, 5500	1,661,856		0		1,661,856	
Facility Leases, 5611	3,400		101,993		105,393	
Election & Other, 5700, 5930	40,890		0		40,890	
Reserves, 7900	0		0		0	
Subtotal SCC	28,674,080	18.89	2,535,637	22.92	31,209,717	19.16
District Operations						
ITS:						
Payroll/Benefits, 1000-3000	2,636,521		0		2,636,521	
Utilities, 5500	969,334		0		969,334	
Facility Leases, 5611	0		0		0	
Software Support, 5665	1,830,600		0		1,830,600	
Other:						
Payroll/Benefits, 1000-3000	17,105,343		1,322,683		18,428,026	
Property & Liability Self Ins., 5440	1,321,876		0		1,321,876	
Utilities, 5500	392,981		6,900		399,881	
Facility Leases, 5611	110,592		0		110,592	
Election & Other, 5700, 5930	484,890		0		484,890	
Interfund transfers, 7300	1,521,041		0		1,521,041	
Reserves, 7900	37,826,699		340,498		38,167,197	
Subtotal District Operations	64,199,877	42.28	1,670,081	15.10	65,869,958	40.44
Subtotal Fixed Expenditures	151,820,037	<u>100.00</u>	11,062,133	<u>100.00</u>	162,882,170	<u>100.00</u>
Apprenticeship	1,389,973				1,389,973	
Total Expenditures, all sites	181,675,549		25,451,513		207,127,062	

Rancho Santiago Community College District

Budget Allocation Model Flowchart

General Fund - Unrestricted Only
Adopted Budget
2011-12



A - Adopted budget includes a projected -6.2% Workload Measure Reduction and 0% COLA.

Rancho Santiago Community College District
Adopted Budget
2011-12

Budget Allocation Model - FTES Distribution

	FTES* 2010-11 Annual (Reported)	%	FTES* 2011-12 Annual (Projected)	%
Santa Ana College	21,851	71.07%	20,496	71.07%
Santiago Canyon College	8,894	28.93%	8,343	28.93%
	<u>30,745</u>	<u>100.00%</u>	<u>28,839</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	\$13,578,676		\$3,057,597		\$16,636,273	
Other expenditures, 4000-7000	<u>4,695,084</u>		<u>5,681,060</u>		<u>10,376,144</u>	
Subtotal	<u>18,273,760</u>	77.11	<u>8,738,657</u>	75.19	<u>27,012,417</u>	76.48
Santiago Canyon College						
Hourly, 1300, 1400, 2300, 2400	4,107,579		1,391,674		5,499,253	
Other expenditures, 4000-7000	<u>1,316,045</u>		<u>1,492,052</u>		<u>2,808,097</u>	
Subtotal	<u>5,423,624</u>	22.89	<u>2,883,726</u>	24.81	<u>8,307,350</u>	23.52
Total 2 sites	<u>\$23,697,384</u>	<u>100.00</u>	<u>\$11,622,383</u>	<u>100.00</u>	<u>\$35,319,767</u>	<u>100.00</u>

* FTES - Full-time Equivalent Students

Rancho Santiago Community College District
Adopted Budget
2011-12

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
2010/11 Annual						
Credit		16,239	70.95%	6,648	29.05%	22,887
Non-Credit		5,612	71.42%	2,246	28.58%	7,858
Total		<u>21,851</u>	<u>71.07%</u>	<u>8,894</u>	<u>28.93%</u>	<u>30,745</u>
2011/12 Projected						
Credit		15,101	70.63%	6,279	29.37%	21,380
Non-Credit		5,395	72.33%	2,064	27.67%	7,459
Total		<u>20,496</u>	<u>71.07%</u>	<u>8,343</u>	<u>28.93%</u>	<u>28,839</u>

Expenditures by Object (2 Colleges Only)						
<u>Expenditures by Object</u>		Santa Ana College		Santiago Canyon College		Adopted Budget
		\$	%	\$	%	
1000	Academic Salaries	\$40,332,654	70.34%	\$17,003,491	29.66%	\$57,336,145
2000	Classified Salaries	19,042,558	68.69%	8,678,114	31.31%	27,720,672
3000	Employee Benefits	20,074,279	68.53%	9,219,226	31.47%	29,293,505
4000	Books and Supplies	1,701,267	72.89%	632,773	27.11%	2,334,040
5000	Services and Other Operating Expenses	9,956,330	67.30%	4,838,154	32.70%	14,794,484
6000	Sites, Buildings, Books, and Equipment	1,298,395	75.01%	432,574	24.99%	1,730,969
7000	Other Outgo and Contingencies	409,429	79.95%	102,708	20.05%	512,137
Total Expenditures		<u>\$92,814,912</u>	<u>69.41%</u>	<u>\$40,907,040</u>	<u>30.59%</u>	<u>\$133,721,952</u>

Rancho Santiago Community College District
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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 College - East Campus.

Rancho Santiago Community College District
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		Child Development Fund Revenue Budget				
<u>Revenues by Source</u>		2009-10 Actual Revenue	2010-11 Actual Revenue	2011-12 Tentative Budget	2011-12 Adopted Budget	% Adpt/Tent Change
8100	Federal Revenues					
8199	Other Federal Revenue	\$1,247,908	\$2,625,456	\$2,525,896	\$1,083,552	(57.10)
8600	State Revenues					
8621	Child Development Apportionment	3,586,336	3,645,958	2,974,952	2,974,952	-
8625	CalWORKS	102,403	70,491	117,438	117,438	-
8629	Other Categorical Apportionment	231,076	231,076	231,076	231,076	-
8699	Other Miscellaneous State Revenue	85,957	65,714	66,667	20,646	(69.03)
	Total State Revenues	4,005,772	4,013,239	3,390,133	3,344,112	(1.36)
8800	Local Revenues					
8843	Sales-Misc	1,875	5,095	0	0	-
8860	Interest & Investment Income	5,820	4,103	5,000	5,000	-
8866	Gain (Loss) on Invest-Realized	0	(763)	0	0	-
8871	Child Development Services	304,822	222,153	539,774	539,774	-
8890	Other Local Rev	2,164	16,183	0	0	-
8891	Other Local Rev - Special Proj	15,927	3,464	0	6,932	-
8893	Outlawed Checks	1,611	26	0	0	-
	Total Local Revenues	332,219	250,261	544,774	551,706	1.27
8900	Other Financing Sources					
8981	Interfund Transfers In	147,022	147,022	147,022	147,022	-
	Total Other Financing Sources	147,022	147,022	147,022	147,022	-
	Total Revenues	5,732,921	7,035,978	6,607,825	5,126,392	(22.42)
	Beginning Fund Balance	69,311	185,213	102,427	423,871	313.83
Total Revenues, Other Financing Sources and Beginning Fund Balance		\$5,802,232	\$7,221,191	\$6,710,252	\$5,550,263	(17.29)

Rancho Santiago Community College District
Adopted Budget
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Child Development Fund Expenditure Budget					
<u>Expenditures by Object</u>	2009-10 Actual Expenses	2010-11 Actual Expenses	2011-12 Tentative Budget	2011-12 Adopted Budget	% Adpt/Tent Change
1000 Academic Salaries					
1100 Instructional Salaries, Regular Contract	\$0	\$0	\$0	\$0	-
1200 Non-instructional Salaries, Regular Contract	2,066,698	2,126,352	2,004,324	1,692,501	(15.56)
1300 Instructional Salaries, Other Non-Regular	0	0	0	0	-
1400 Non-instructional Salaries, Other Non-Regular	71,443	88,444	154,210	159,286	3.29
Subtotal	2,138,141	2,214,796	2,158,534	1,851,787	(14.21)
2000 Classified Salaries					
2100 Non-instructional Salaries, Regular Full Time	531,530	671,663	622,867	546,593	(12.25)
2300 Non-instructional Salaries, Other	727,925	703,563	664,901	528,024	(20.59)
2400 Instructional Aides, Other	0	0	0	0	-
Subtotal	1,259,455	1,375,226	1,287,768	1,074,617	(16.55)
3000 Employee Benefits					
3100 State Teachers' Retirement System Fund	180,919	186,793	178,559	146,938	(17.71)
3200 Public Employees' Retirement System Fund	78,119	98,381	93,497	78,318	(16.23)
3300 Old Age, Survivors, Disability, and Health Ins.	108,597	119,461	107,221	89,410	(16.61)
3400 Health and Welfare Benefits	701,997	824,772	779,177	687,099	(11.82)
3500 State Unemployment Insurance	9,577	24,472	45,727	43,579	(4.70)
3600 Workers' Compensation Insurance	77,124	89,419	83,526	71,359	(14.57)
3900 Other Benefits	107,938	119,394	109,642	93,466	(14.75)
Subtotal	1,264,271	1,462,692	1,397,349	1,210,169	(13.40)

Rancho Santiago Community College District
Adopted Budget
2011-12

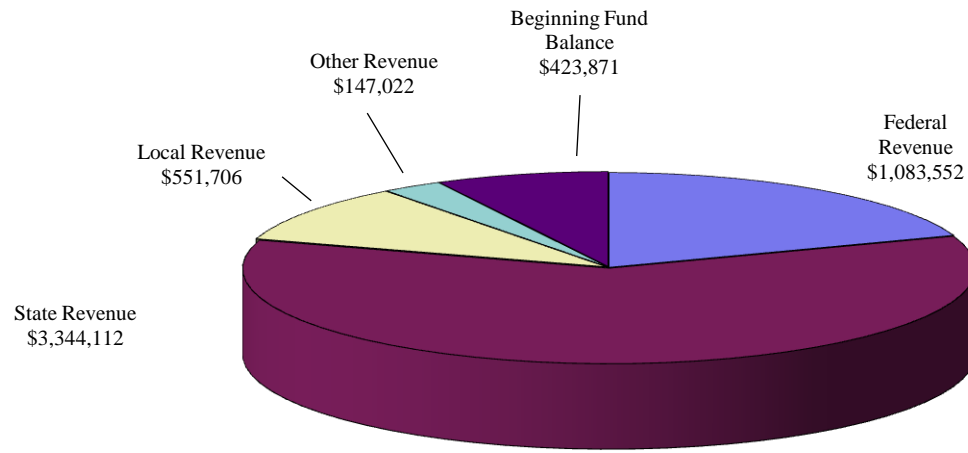
Child Development Fund					
Expenditure Budget					
<u>Expenditures by Object</u>	2009-10 Actual Expenses	2010-11 Actual Expenses	2011-12 Tentative Budget	2011-12 Adopted Budget	% Adpt/Tent Change
4000 Books and Supplies					
4200 Other Books	0	0	0	0	-
4300 Instructional Supplies	18,716	83,496	37,180	28,011	(24.66)
4500 Maintenance Supplies	0	0	0	0	-
4600 Non-Instructional Supplies	34,986	62,196	39,428	39,521	0.24
4700 Food Supplies	201,697	169,820	186,230	179,749	(3.48)
Subtotal	<u>255,399</u>	<u>315,512</u>	<u>262,838</u>	<u>247,281</u>	(5.92)
5000 Services and Other Operating Expenses					
5100 Personal & Consultant Svcs	329,079	951,351	833,239	193,083	(76.83)
5200 Travel & Conference Expenses	15,923	43,032	51,968	36,671	(29.44)
5300 Dues & Memberships	0	4,200	3,450	2,650	(23.19)
5500 Utilities & Housekeeping Svcs	10,830	10,680	10,680	10,680	-
5600 Rents, Leases & Repairs	64,747	67,525	56,414	57,386	1.72
5800 Other Operating Exp & Services	50,022	98,349	102,948	44,848	(56.44)
5900 Other	471	9,377	6,158	10,388	68.69
Subtotal	<u>471,072</u>	<u>1,184,514</u>	<u>1,064,857</u>	<u>355,706</u>	(66.60)
6000 Sites, Buildings, Books, and Equipment					
6100 Sites and Site Improvements	32,263	55,693	67,284	7,165	(89.35)
6200 Buildings	42,317	31,961	0	13,481	-
6400 Equipment	40,213	67,239	6,568	3,559	(45.81)
Subtotal	<u>114,793</u>	<u>154,893</u>	<u>73,852</u>	<u>24,205</u>	(67.22)

Rancho Santiago Community College District
Adopted Budget
2011-12

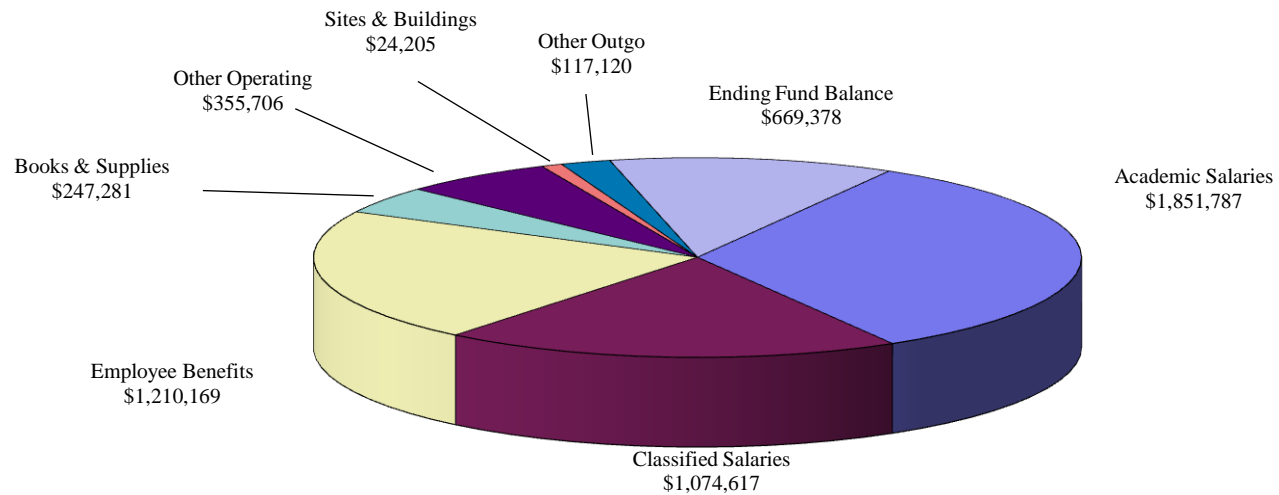
Child Development Fund Expenditure Budget					
<u>Expenditures by Object</u>	2009-10 Actual Expenses	2010-11 Actual Expenses	2011-12 Tentative Budget	2011-12 Adopted Budget	% Adpt/Tent Change
7000 Other Outgo					
7110 Debt Payment - Principal	30,222	30,222	15,000	15,000	-
7300 Interfund Transfers Out	0	0	0	0	-
7670 Other Exp Paid for Students	83,666	59,465	102,120	102,120	-
Subtotal	113,888	89,687	117,120	117,120	-
Subtotal, Expenditures (1000 - 7000)	5,617,019	6,797,320	6,362,318	4,880,885	(23.28)
7900 Reserve for Contingencies					
7920 Restricted Contingency	185,213	423,871	347,934	669,378	92.39
Total Expenditures, Other Outgo and Ending Fund Balance	<u>\$5,802,232</u>	<u>\$7,221,191</u>	<u>\$6,710,252</u>	<u>\$5,550,263</u>	(17.29)

Rancho Santiago Community College District
Adopted Budget 2011-12
Child Development Fund

Revenue by Source



Expenditures by Object



Rancho Santiago Community College District
Adopted Budget
2011-12

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
2011-12

General Obligation Bond Fund Revenue Budget					
<u>Revenue by Source</u>	2009-10 Actual Revenue	2010-11 Actual Revenue	2011-12 Tentative Budget	2011-12 Adopted Budget	% Adpt/Tent Change
8800 Local Revenues					
8860 Interest & Investment Income	\$1,682,850	\$833,959	\$1,150,151	\$1,150,151	-
8866 Gain (Loss) on Invest-Realized	0	(211,700)	0	0	-
8867 Gain (Loss) on Invest-Unrealized	0	0	0	0	-
8890 Other Local Revenues	22	856	0	0	-
8893 Outlawed Checks	139	50,945	0	0	-
8894 Discounts Taken	19	9	0	0	-
Total Local Revenues	<u>1,683,030</u>	<u>674,069</u>	<u>1,150,151</u>	<u>1,150,151</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>1,683,030</u>	<u>674,069</u>	<u>1,150,151</u>	<u>1,150,151</u>	-
Beginning Fund Balance	142,551,562	119,266,813	101,842,558	97,984,146	(3.79)
Adjustments to Beginning Fund Balance	0	0	0	0	-
Adjusted Beginning Fund Balance	<u>142,551,562</u>	<u>119,266,813</u>	<u>101,842,558</u>	<u>97,984,146</u>	(3.79)
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u>\$144,234,592</u>	<u>\$119,940,882</u>	<u>\$102,992,709</u>	<u>\$99,134,297</u>	(3.75)

Rancho Santiago Community College District
Adopted Budget
2011-12

		General Obligation Bond Fund Expenditure Budget				
<u>Expenditures by Object</u>		2009-10 Actual Expenses	2010-11 Actual Expenses	2011-12 Tentative Budget	2011-12 Adopted Budget	% Adpt/Tent Change
5000	Other Operating Expenses					
5885	Investment & Interest Expense	\$138,719	\$113,358	\$85,000	\$85,000	-
	Subtotal	<u>138,719</u>	<u>113,358</u>	<u>85,000</u>	<u>85,000</u>	-
6100	Sites and Site Improvements					
6114	Sites - Legal Expenses	0	0	39	39	-
6115	Sites - Contracted Services	0	0	0	0	-
6116	Sites - Licenses, Fees & Taxes	0	17,728	314,368	310,768	(1.15)
6120	Site Improvements	365,153	3,041	2,603,222	2,203,222	(15.37)
6121	Site Improv - Legal Expenses	2,560	0	4,172	4,172	-
6122	Site Improv - Contracted Svcs	0	0	52,447	52,447	-
	Subtotal	<u>367,713</u>	<u>20,769</u>	<u>2,974,248</u>	<u>2,570,648</u>	(13.57)
6200	Buildings					
6200	Buildings	0	0	24,129,126	23,097,660	(4.27)
6201	Buildings - Architects Fee	1,284,336	1,172,440	5,505,428	5,146,972	(6.51)
6202	Buildings - Blueprint/Reprod	22,664	13,506	185,179	180,191	(2.69)
6203	Buildings - Construction Mgmt	2,246,558	2,238,504	3,701,888	3,360,747	(9.22)
6204	Buildings - Construction Tests	916,028	778,352	2,884,915	2,762,427	(4.25)
6205	Buildings - Contracted Svcs	17,750,971	15,311,319	41,712,381	40,627,467	(2.60)
6206	Buildings - Demolition Costs	0	0	1,540	1,540	-
6207	Buildings - DSA Fees	75,152	47,660	582,341	584,591	0.39
6208	Buildings - Engineering Costs	62,942	140,729	434,568	375,473	(13.60)

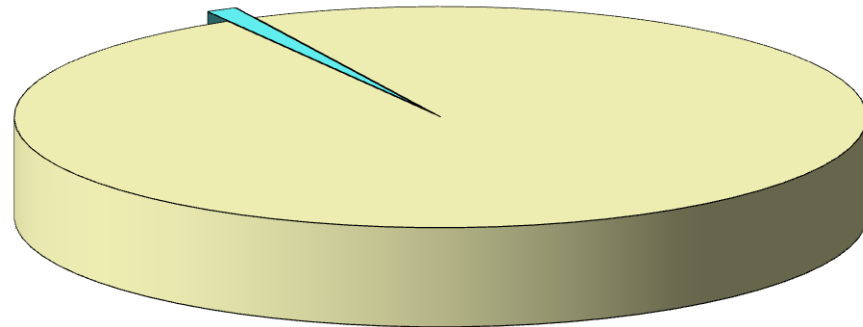
Rancho Santiago Community College District
Adopted Budget
2011-12

		General Obligation Bond Fund Expenditure Budget				
<u>Expenditures by Object</u>		2009-10 Actual Expenses	2010-11 Actual Expenses	2011-12 Tentative Budget	2011-12 Adopted Budget	% Adpt/Tent Change
						-
6210	Buildings - Equipment Rental	0	0	1,663	1,663	-
6212	Buildings - Facility Rental	23,251	0	20,089	20,089	-
6214	Buildings - Legal Expenses	433,172	719,330	522,063	522,063	-
6215	Buildings - Licenses, Taxes	779	0	105,929	105,929	-
6216	Buildings - Modular, Lease Pur	0	0	40,000	40,000	-
6217	Buildings - Relocation/Moving	29,457	21,558	23,689	23,689	-
6220	Building Improvements	73,900	362,689	3,034,952	3,011,604	(0.77)
6221	Leasehold Improvements	0	0	0	0	-
	Subtotal	<u>22,919,210</u>	<u>20,806,087</u>	<u>82,885,751</u>	<u>79,862,105</u>	(3.65)
6400	Equipment	<u>1,542,137</u>	<u>1,016,522</u>	<u>5,513,992</u>	<u>5,514,795</u>	0.01
	Subtotal (6000)	<u>24,829,060</u>	<u>21,843,378</u>	<u>91,373,991</u>	<u>87,947,548</u>	(3.75)
7000	Other Outgo					
7100	Debt Payment Principal and Interest	0	0	0	0	-
	Subtotal (7000)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
	Subtotal Expenditures (1000 - 7000)	<u>24,967,779</u>	<u>21,956,736</u>	<u>91,458,991</u>	<u>88,032,548</u>	(3.75)
7900	Reserve for Contingencies					
7920	Restricted Contingency	<u>119,266,813</u>	<u>97,984,146</u>	<u>11,533,718</u>	<u>11,101,749</u>	(3.75)
Total Expenditures, Other Outgo and Ending Fund Balance		<u><u>\$144,234,592</u></u>	<u><u>\$119,940,882</u></u>	<u><u>\$102,992,709</u></u>	<u><u>\$99,134,297</u></u>	(3.75)

Rancho Santiago Community College District
Adopted Budget 2011-12
General Obligation Bond Fund

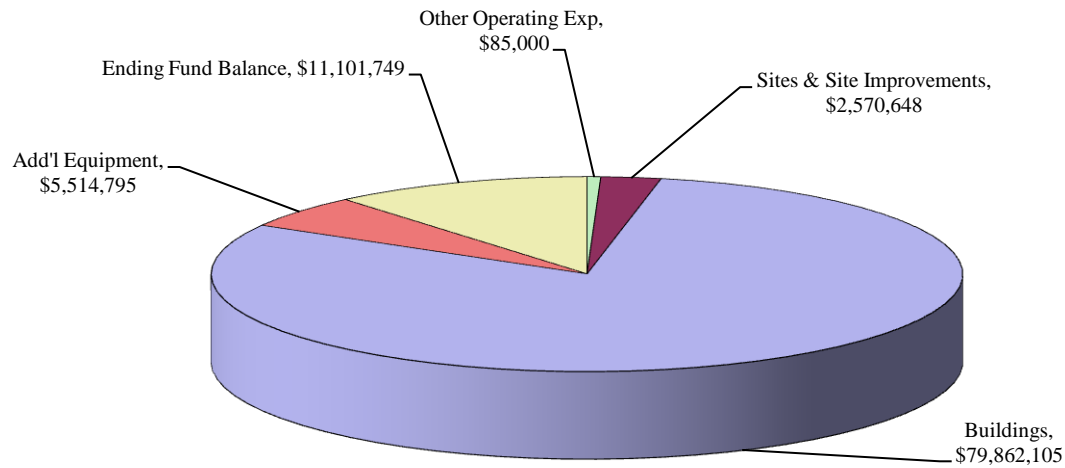
Revenue by Source

Interest & Invest Income, \$1,150,151



Beginning Fund Balance, \$97,984,146

Expenditures by Object



Rancho Santiago Community College District
Adopted Budget
2011-12

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
2011-12

Bond Interest and Redemption Funds - Combined Revenue Budget					
<u>Revenue by Source</u>	2009-10 Actual Revenue	2010-11 Actual Revenue	2011-12 Tentative Budget	2011-12 Adopted Budget	% Adpt/Tent Change
8600 State Revenues					
8671 Voted Indebtedness Levies-HOPTR	\$127,584	\$145,681	\$0	\$0	-
8800 Local Revenues					
8814 Voted Indebtedness Levies-Secured	14,530,225	16,295,804	17,497,748	17,697,524	1.14
8815 Voted Indebtedness Levies-Unsecured	1,033,991	1,142,366	0	0	-
8818 Voted Indebtedness Levies-Prior Years	720,486	548,272	360,751	346,475	(3.96)
8819 Voted Indebtedness Levies-Supplemental	22,820	114,803	18,255	120,542	560.32
8860 Interest & Investment Income	81,759	39,918	77,004	68,048	(11.63)
Total Local Revenues	16,389,281	18,141,163	17,953,758	18,232,589	1.55
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	16,516,865	18,286,844	17,953,758	18,232,589	1.55
Beginning Fund Balance	4,711,757	5,674,604	7,080,924	7,344,224	3.72
Adjustment to Beginning Fund Balance	0	0	0	0	-
Adjusted Beginning Fund Balance	4,711,757	5,674,604	7,080,924	7,344,224	3.72
Total Revenues, Other Financing Sources and Beginning Fund Balance	\$21,228,622	\$23,961,448	\$25,034,682	\$25,576,813	2.17

Rancho Santiago Community College District
Adopted Budget
2011-12

Bond Interest and Redemption Funds - Combined					
Expenditure Budget					
<u>Expenditures by Object</u>	2009-10 Actual Expenses	2010-11 Actual Expenses	2011-12 Tentative Budget	2011-12 Adopted Budget	% Adpt/Tent Change
5000 Other Operating Expenses					
5885 Investment & Interest Expense	\$6,705	\$7,164	\$11,500	\$6,811	(40.77)
7000 Other Outgo					
7110 Debt Payment - Principal	2,749,324	3,747,722	4,787,365	4,787,365	-
7120 Debt Payment - Interest	12,797,989	12,862,338	12,869,502	12,838,000	(0.24)
7300 Interfund Transfers Out	0	0	0	0	-
Subtotal	15,547,313	16,610,060	17,656,867	17,625,365	(0.18)
Subtotal, Expenditures (1000 - 7000)	15,554,018	16,617,224	17,668,367	17,632,176	(0.20)
7900 Reserve for Contingencies					
7920 Restricted Contingency	5,674,604	7,344,224	7,366,315	7,944,637	7.85
Total Fund Balance	5,674,604	7,344,224	7,366,315	7,944,637	7.85
Total Expenditures, Other Outgo and Ending Fund Balance	\$21,228,622	\$23,961,448	\$25,034,682	\$25,576,813	2.17

Rancho Santiago Community College District
Adopted Budget
2011-12

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

Rancho Santiago Community College District
Adopted Budget
2011-12

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

Rancho Santiago Community College District
Adopted Budget
2011-12

		<u>Series A</u>	<u>Series B</u>	<u>Series C</u>	<u>Total</u>
		2011-12 Tentative Budget	2011-12 Tentative Budget	2011-12 Tentative Budget	2011-12 Tentative Budget
<u>Revenue by Source</u>					
8600	State Revenues				
8671	Voted Indebtedness Levies-HOPTR	\$0	\$0	\$0	\$0
8800	Local Revenues				
8814	Voted Indebtedness Levies-Secured	6,646,336	6,818,333	4,033,079	17,497,748
8815	Voted Indebtedness Levies-Unsecured	0	0	0	0
8818	Voted Indebtedness Levies-Prior Years	134,555	144,612	81,584	360,751
8819	Voted Indebtedness Levies-Supplemental	7,255	7,154	3,846	18,255
8860	Interest & Investment Income	32,945	29,281	14,778	77,004
	Total Local Revenues	6,821,091	6,999,380	4,133,287	17,953,758
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	6,821,091	6,999,380	4,133,287	17,953,758
	Beginning Fund Balance	3,742,252	2,446,837	891,835	7,080,924
	Adjustment to Beginning Balance	0	0	0	0
	Adjusted Beginning Fund Balance	3,742,252	2,446,837	891,835	7,080,924
	Total Revenues, Other Financing Sources and Beginning Fund Balance	\$10,563,343	\$9,446,217	\$5,025,122	\$25,034,682

Rancho Santiago Community College District
Adopted Budget
2011-12

		<u>Series A</u>	<u>Series B</u>	<u>Series C</u>	<u>Total</u>	
		2011-12 Adopted Budget	2011-12 Adopted Budget	2011-12 Adopted Budget	2011-12 Adopted Budget	% Adpt/Tent Change
<u>Revenue by Source</u>						
8600	State Revenues					
8671	Voted Indebtedness Levies-HOPTR	\$0	\$0	\$0	\$0	-
8800	Local Revenues					
8814	Voted Indebtedness Levies-Secured	6,574,413	6,858,403	4,264,708	17,697,524	1.14
8815	Voted Indebtedness Levies-Unsecured	0	0	0	0	-
8818	Voted Indebtedness Levies-Prior Years	130,746	135,520	80,209	346,475	(3.96)
8819	Voted Indebtedness Levies-Supplemental	45,520	47,078	27,944	120,542	560.32
8860	Interest & Investment Income	28,674	26,110	13,264	68,048	(11.63)
	Total Local Revenues	6,779,353	7,067,111	4,386,125	18,232,589	1.55
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	6,779,353	7,067,111	4,386,125	18,232,589	1.55
	Beginning Fund Balance	3,825,439	2,555,837	962,948	7,344,224	3.72
	Adjustment to Beginning Balance	0	0	0	0	-
	Adjusted Beginning Fund Balance	3,825,439	2,555,837	962,948	7,344,224	3.72
	Total Revenues, Other Financing Sources and Beginning Fund Balance	\$10,604,792	\$9,622,948	\$5,349,073	\$25,576,813	2.17

Rancho Santiago Community College District
Adopted Budget
2011-12

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

Rancho Santiago Community College District
Adopted Budget
2011-12

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

Rancho Santiago Community College District
Adopted Budget
2011-12

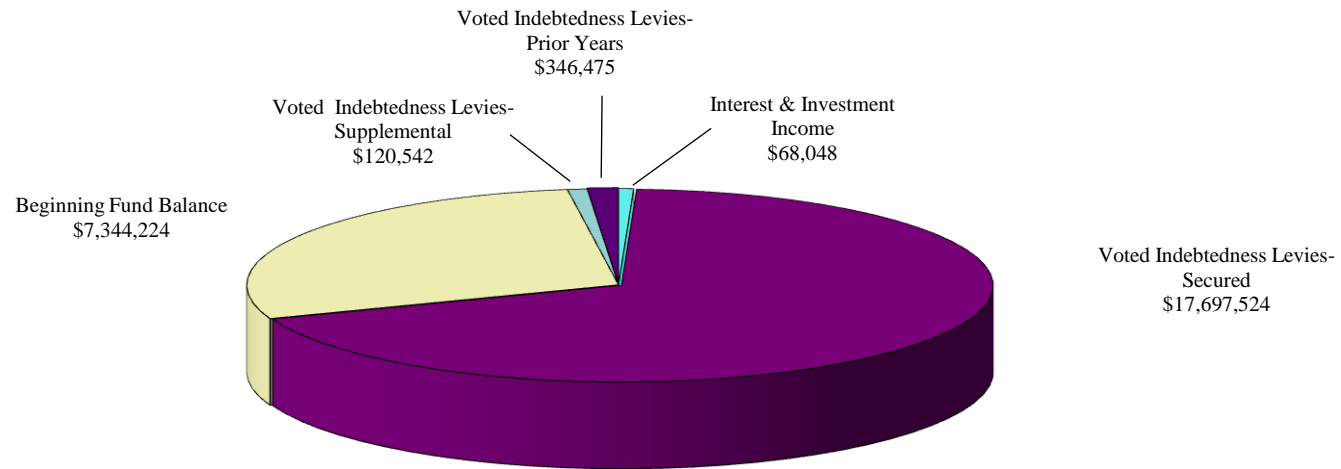
		<u>Series A</u>	<u>Series B</u>	<u>Series C</u>	<u>Total</u>
		2011-12 Tentative Budget	2011-12 Tentative Budget	2011-12 Tentative Budget	2011-12 Tentative Budget
<u>Expenditures by Object</u>					
5000	Other Operating Expenses				
5885	Investment & Interest Expense	\$5,000	\$4,300	\$2,200	\$11,500
7000	Other Outgo				
7110	Debt Payment - Principal	3,028,458	1,503,907	255,000	4,787,365
7120	Debt Payment - Interest	3,681,894	5,388,292	3,799,316	12,869,502
7300	Interfund Transfers Out	0	0	0	0
	Subtotal	6,710,352	6,892,199	4,054,316	17,656,867
	Subtotal, Expenditures (1000 - 7000)	6,715,352	6,896,499	4,056,516	17,668,367
7900	Reserve for Contingencies				
7920	Restricted Contingency	3,847,991	2,549,718	968,606	7,366,315
	Total Fund Balance	3,847,991	2,549,718	968,606	7,366,315
	Total Expenditures, Other Outgo and Ending Fund Balance	\$10,563,343	\$9,446,217	\$5,025,122	\$25,034,682

Rancho Santiago Community College District
Adopted Budget
2011-12

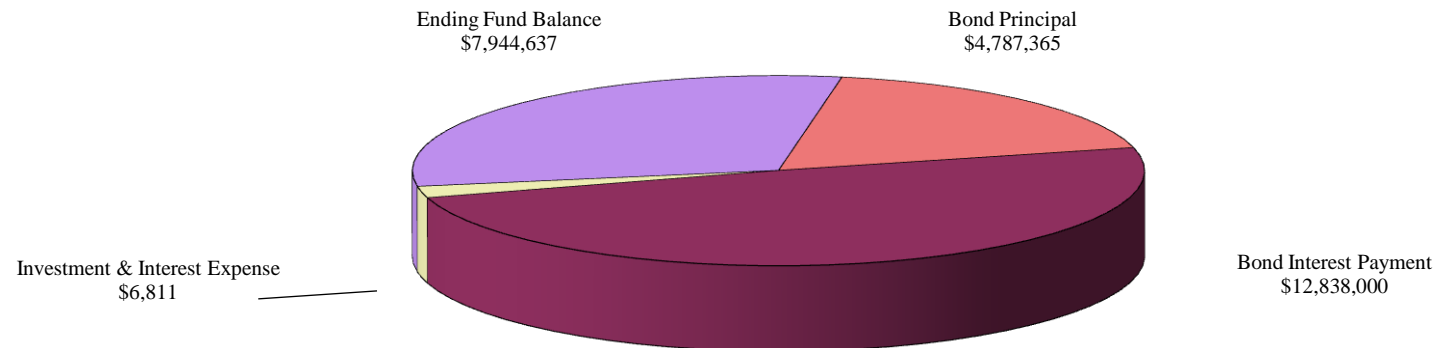
		<u>Series A</u>	<u>Series B</u>	<u>Series C</u>	<u>Total</u>	
		2011-12 Adopted Budget	2011-12 Adopted Budget	2011-12 Adopted Budget	2011-12 Adopted Budget	% Adpt/Tent Change
<u>Expenditures by Object</u>						
5000	Other Operating Expenses					
5885	Investment & Interest Expense	\$2,887	\$2,602	\$1,322	\$6,811	(40.77)
7000	Other Outgo					
7110	Debt Payment - Principal	3,028,458	1,503,907	255,000	4,787,365	-
7120	Debt Payment - Interest	3,665,655	5,370,161	3,802,184	12,838,000	(0.24)
7300	Interfund Transfers Out	0	0	0	0	-
	Subtotal	6,694,113	6,874,068	4,057,184	17,625,365	(0.18)
	Subtotal, Expenditures (1000 - 7000)	6,697,000	6,876,670	4,058,506	17,632,176	(0.20)
7900	Reserve for Contingencies					
7920	Restricted Contingency	3,907,792	2,746,278	1,290,567	7,944,637	7.85
	Total Fund Balance	3,907,792	2,746,278	1,290,567	7,944,637	7.85
	Total Expenditures, Other Outgo and Ending Fund Balance	\$10,604,792	\$9,622,948	\$5,349,073	\$25,576,813	2.17

Rancho Santiago Community College District
Adopted Budget 2011-12
Bond Interest and Redemption Fund

Revenue by Source



Expenditures by Object



Rancho Santiago Community College District
Adopted Budget
2011-12

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
2011-12

Capital Outlay Projects Fund					
Revenue Budget					
<u>Revenue by Source</u>	2009-10 Actual Revenue	2010-11 Actual Revenue	2011-12 Tentative Budget	2011-12 Adopted Budget	% Adpt/Tent Change
8100 Federal Revenues					
8199 Other Federal Revenue	\$0	\$0	\$0	\$0	-
8600 State Revenues					
8651 Community College Const. Act	3,932,326	792,076	792,076	0	(100.00)
8652 Scheduled Maintenance & Special Rep. Prog.	292,807	18,429	1,163,471	1,145,042	(1.58)
8659 Other Reimb Categorical Allow	0	0	65,000	65,000	-
State Revenues	4,225,133	810,505	2,020,547	1,210,042	(40.11)
8800 Local Revenues					
8810 Tax Allocation, Redevelopment Rev	177,558	122,295	112,670	122,295	8.54
8851 Leases-Facilities/Land/Bldg	91,667	91,667	91,667	91,667	-
8860 Interest & Investment Income	163,985	130,344	105,000	105,000	-
8867 Gain (Loss) on Invest-Unrealized	0	(11,505)	0	0	-
8881 Nonresident Tuition-Capital	167,279	194,867	196,997	211,997	7.61
8896 Miscellaneous Revenue	1,059	15,421	10,400	10,400	-
8897 Redevelopmnt Rev/Health&Safety	3,125,334	2,096,916	2,104,085	2,096,917	(0.34)
Local Revenues	3,726,882	2,640,005	2,620,819	2,638,276	0.67
8900 Other Financing Sources					
8981 Interfund Transfers - In	1,374,019	1,374,019	1,374,019	1,374,019	-
Total Other Financing Sources	1,374,019	1,374,019	1,374,019	1,374,019	-
Total Revenues and Other Financing Sources	9,326,034	4,824,529	6,015,385	5,222,337	(13.18)
Beginning Fund Balance	13,063,437	16,303,323	17,516,665	18,127,152	3.49
Total Revenues, Other Financing Sources and Beginning Fund Balance	\$22,389,471	\$21,127,852	\$23,532,050	\$23,349,489	(0.78)

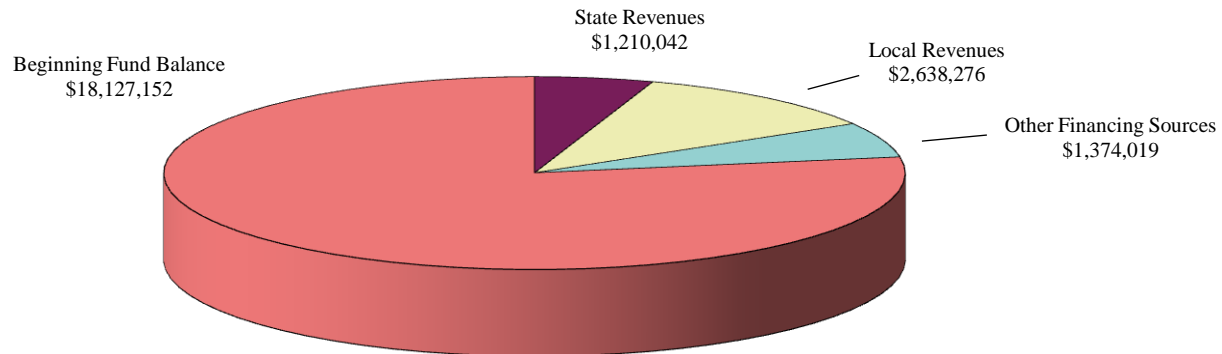
Rancho Santiago Community College District
Adopted Budget
2011-12

		Capital Outlay Projects Fund				
		Expenditure Budget				
		2009-10	2010-11	2011-12	2011-12	%
		Actual	Actual	Tentative	Adopted	Adpt/Tent
<u>Expenditures by Object</u>		Expenses	Expenses	Budget	Budget	Change
4000	Supplies					
4600	Non-Instructional Supplies	\$0	\$3,511	\$3,000	\$3,000	-
	Subtotal	0	3,511	3,000	3,000	-
5000	Services and Other Operating Expenses					
5100	Personal & Consultant Svcs	53,843	140,440	93,740	134,740	43.74
5500	Utilities	0	0	2,250	2,250	-
5600	Rents, Leases & Repairs	127,886	144,653	135,410	49,054	(63.77)
5700	Legal, Election & Audit Exp	1,264	0	0	0	-
5800	Other Operating Exp & Services	13,754	877,894	115,420	117,420	1.73
5900	Other	0	0	0	0	-
	Subtotal	196,747	1,162,987	346,820	303,464	(12.50)
6000	Sites, Buildings, Books, and Equipment					
6115	Sites - Contracted Services	0	11,500	0	0	-
6120	Site Improvements	210,925	177,518	179,401	11,230	(93.74)
6201	Buildings - Architects Fee	364,492	294,128	429,440	409,000	(4.76)
6202	Buildings - Blueprint/Reprod	1,419	1,035	2,000	3,500	75.00
6203	Buildings - Construction Mgmt	246,952	11,560	362,772	500,000	37.83
6204	Buildings - Construction Tests	112,564	0	2,490	2,490	-
6205	Buildings - Contracted Svcs	3,921,495	779,053	845,323	97,900	(88.42)
6207	Buildings - DSA Fees	0	753	3,560	3,807	6.94
6208	Buildings - Engineering Costs	30,000	173,410	299,972	325,203	8.41
6210	Buildings - Equipment Rental	0	0	0	0	-

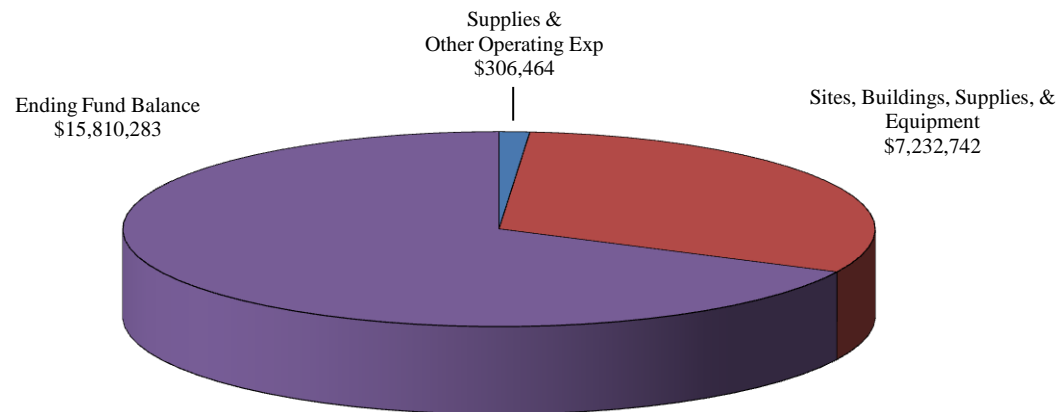
Rancho Santiago Community College District
Adopted Budget
2011-12

Capital Outlay Projects Fund					
Expenditure Budget					
<u>Expenditures by Object</u>	2009-10 Actual Expenses	2010-11 Actual Expenses	2011-12 Tentative Budget	2011-12 Adopted Budget	% Adpt/Tent Change
6214 Buildings - Legal Expenses	1,410	0	2,200	2,200	-
6215 Buildings - Licenses, Taxes	17,355	20,845	36,856	36,856	-
6217 Buildings - Relocation	0	0	0	0	-
6220 Building Improvements	957,972	342,874	2,540,753	2,409,540	(5.16)
6300 Library Books	0	0	0	0	-
6400 Equipment	24,817	21,526	3,451,516	3,431,016	(0.59)
Subtotal	<u>5,889,401</u>	<u>1,834,202</u>	<u>8,156,283</u>	<u>7,232,742</u>	(11.32)
Subtotal, Expenditures (1000 - 6000)	<u>6,086,148</u>	<u>3,000,700</u>	<u>8,506,103</u>	<u>7,539,206</u>	(11.37)
7000 Other Outgo					
7300 Interfund Transfers Out	0	0	0	0	-
Subtotal	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
Subtotal, Expenditures (1000 - 7000)	<u>6,086,148</u>	<u>3,000,700</u>	<u>8,506,103</u>	<u>7,539,206</u>	(11.37)
7900 Reserve for Contingencies					
7910 Unrestricted Contingency	16,303,323	18,127,152	11,002,718	13,785,593	25.29
7920 Restricted Contingency	0	0	4,023,229	2,024,690	(49.67)
	<u>16,303,323</u>	<u>18,127,152</u>	<u>15,025,947</u>	<u>15,810,283</u>	5.22
Total Expenditures, Other Outgo and Ending Fund Balance	<u><u>\$22,389,471</u></u>	<u><u>\$21,127,852</u></u>	<u><u>\$23,532,050</u></u>	<u><u>\$23,349,489</u></u>	(0.78)

Rancho Santiago Community College District
Adopted Budget 2011-12
Capital Outlay Projects Fund



Expenditures by Object



Rancho Santiago Community College District
Adopted Budget
2011-12

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
2011-12

Self-Insurance Fund - Workers' Compensation
Revenue Budget

<u>Revenue by Source</u>	2009-10 Actual Revenue	2010-11 Actual Revenue	2011-12 Tentative Budget	2011-12 Adopted Budget	% Adpt/Tent Change
8800 Local Revenues					
8839 All Other Contract Services	\$2,305,252	\$2,466,157	\$2,634,570	\$2,634,570	-
8860 Interest & Investment Income	27,839	28,154	54,000	54,000	-
8866 Gain (Loss) on Invest-Realized	0	(3,378)	0	0	-
8867 Gain (Loss) on Invest-Unrealized	0	0	0	0	-
8890 Other Local Revenues	132	0	0	0	-
Total Revenues	<u>2,333,223</u>	<u>2,490,933</u>	<u>2,688,570</u>	<u>2,688,570</u>	-
Beginning Fund Balance	4,359,086	4,392,211	4,483,715	5,082,657	13.36
Total Revenues and Beginning Fund Balance	<u><u>\$6,692,309</u></u>	<u><u>\$6,883,144</u></u>	<u><u>\$7,172,285</u></u>	<u><u>\$7,771,227</u></u>	8.35

Rancho Santiago Community College District
Adopted Budget
2011-12

Self-Insurance Fund - Workers' Compensation Expenditure Budget						
<u>Expenditures by Object</u>		2009-10 Actual Expenses	2010-11 Actual Expenses	2011-12 Tentative Budget	2011-12 Adopted Budget	% Adpt/Tent Change
2000	Classified Salaries					
2100	Non-instructional Salaries, Regular Full Time	\$148,068	\$148,148	\$133,068	\$133,068	-
3000	Employee Benefits					
3200	Public Employees' Retirement System Fund	14,376	14,728	15,854	15,854	-
3300	Old Age, Survivors, Disability, and Health Ins.	11,422	11,526	11,684	11,684	-
3400	Health and Welfare Benefits	18,453	35,592	38,366	38,366	-
3500	State Unemployment Insurance	454	1,019	2,182	2,182	-
3600	Workers' Compensation Insurance	3,328	3,652	3,360	3,360	-
3900	Other Benefits	3,218	4,010	4,650	4,650	-
	Subtotal	51,251	70,527	76,096	76,096	-
4000	Supplies					
4600	Non-Instructional Supplies	728	79	1,374	1,374	-
5000	Services and Other Operating Expenses					
5100	Consultants and Contracted Services	11,207	7,350	13,750	13,750	-
5200	Conference Expenses	590	0	600	600	-
5400	Insurance	2,084,312	1,570,559	2,360,218	2,055,746	(12.90)
5800	Other Operating Exp & Services	2,465	3,824	2,500	2,500	-
	Subtotal	2,098,574	1,581,733	2,377,068	2,072,596	(12.81)

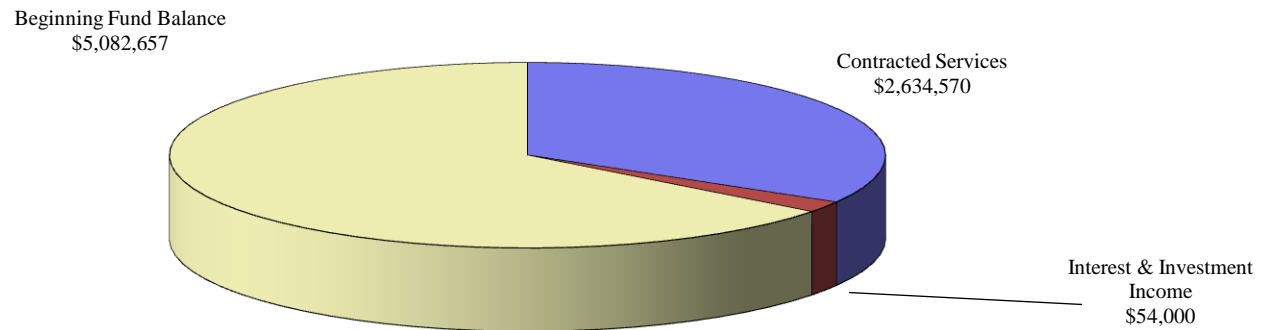
Rancho Santiago Community College District
Adopted Budget
2011-12

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

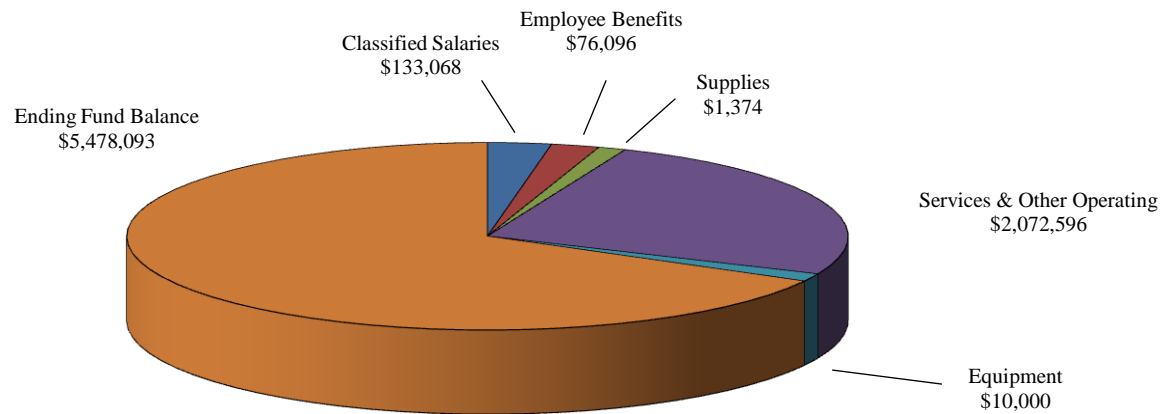
<u>Expenditures by Object</u>		2009-10 Actual Expenses	2010-11 Actual Expenses	2011-12 Tentative Budget	2011-12 Adopted Budget	% Adpt/Tent Change
6000	Capital Outlay	1,477	0	10,000	10,000	-
	Subtotal, Expenditures (1000 - 6000)	<u>2,300,098</u>	<u>1,800,487</u>	<u>2,597,606</u>	<u>2,293,134</u>	(11.72)
7900	Reserve for Contingencies					
7940	Reserved for Special Purposes	4,392,211	5,082,657	4,574,679	5,478,093	19.75
		<u> </u>	<u> </u>	<u> </u>	<u> </u>	
Total Expenditures and Ending Fund Balance		<u><u>\$6,692,309</u></u>	<u><u>\$6,883,144</u></u>	<u><u>\$7,172,285</u></u>	<u><u>\$7,771,227</u></u>	8.35

Rancho Santiago Community College District
Adopted Budget 2011-12
Self Insurance Fund-Workers' Compensation

Revenue by Source



Expenditures by Object



Rancho Santiago Community College District
Adopted Budget
2011-12

Self-Insurance Fund - Property and Liability
Revenue Budget

<u>Revenue by Source</u>	2009-10 Actual Revenue	2010-11 Actual Revenue	2011-12 Tentative Budget	2011-12 Adopted Budget	% Adpt/Tent Change
8800 Local Revenues					
8839 All Other Contract Services	\$1,183,049	\$1,183,049	\$1,183,049	\$1,183,998	0.08
8860 Interest & Investment Income	6,601	5,214	24,000	24,000	-
8866 Gain (Loss) on Invest-Realized	0	(96)	0	0	-
8867 Gain (Loss) on Invest-Unrealized	0	0	0	0	-
8890 Other Local Revenues	192,423	0	32,296	32,296	-
Total Revenues	<u>1,382,073</u>	<u>1,188,167</u>	<u>1,239,345</u>	<u>1,240,294</u>	0.08
Beginning Fund Balance	733,439	1,147,801	1,268,550	1,261,529	(0.55)
Total Revenues and Beginning Fund Balance	<u><u>\$2,115,512</u></u>	<u><u>\$2,335,968</u></u>	<u><u>\$2,507,895</u></u>	<u><u>\$2,501,823</u></u>	(0.24)

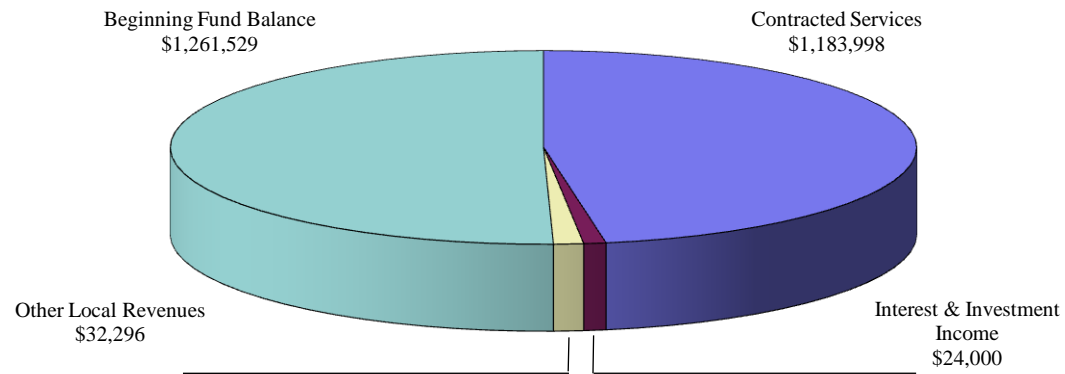
Rancho Santiago Community College District
Adopted Budget
2011-12

Self-Insurance Fund - Property and Liability
Expenditure Budget

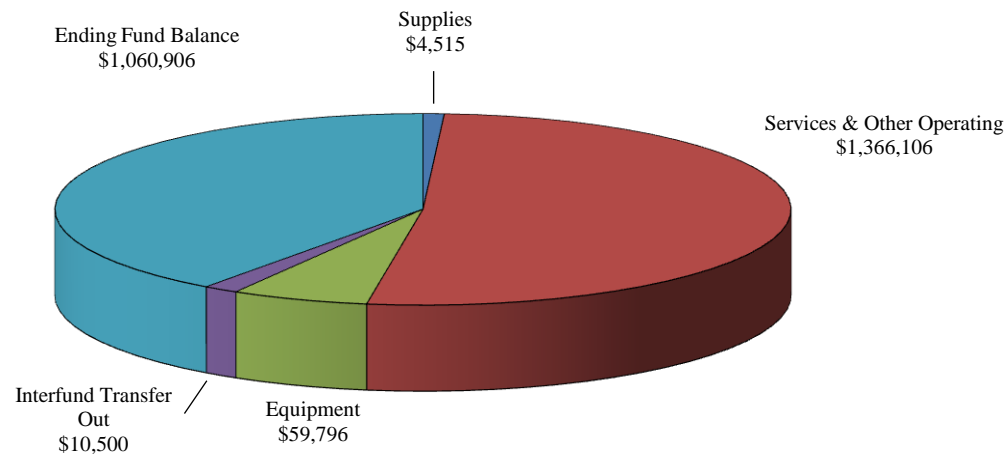
<u>Expenditures by Object</u>		2009-10 Actual Expenses	2010-11 Actual Expenses	2011-12 Tentative Budget	2011-12 Adopted Budget	% Adpt/Tent Change
4000	Supplies					
4610	Non-instructional Supplies	\$0	\$0	\$4,515	\$4,515	-
5000	Services and Other Operating Expenses					
5100	Personal & Consultant Svcs	30,000	22,500	60,000	60,000	-
5400	Insurance	892,300	984,305	1,074,306	1,106,306	2.98
5700	Legal, Election & Audit Exp	(4,731)	47,715	100,000	150,000	50.00
5800	Other Operating Exp & Services	28,081	9,419	39,300	39,300	-
5900	Other	9,126	0	10,500	10,500	-
	Subtotal	<u>954,776</u>	<u>1,063,939</u>	<u>1,284,106</u>	<u>1,366,106</u>	6.39
6000	Capital Outlay					
6400	Equipment	2,435	0	59,796	59,796	-
7000	Other Outgo					
7300	Interfund Transfer Out	10,500	10,500	10,500	10,500	-
	Subtotal, Expenditures (1000 - 7000)	<u>967,711</u>	<u>1,074,439</u>	<u>1,358,917</u>	<u>1,440,917</u>	6.03
7900	Reserve for Contingencies					
7940	Reserved for Special Purposes	<u>1,147,801</u>	<u>1,261,529</u>	<u>1,148,978</u>	<u>1,060,906</u>	(7.67)
Total Expenditures and Ending Fund Balance		<u><u>\$2,115,512</u></u>	<u><u>\$2,335,968</u></u>	<u><u>\$2,507,895</u></u>	<u><u>\$2,501,823</u></u>	(0.24)

Rancho Santiago Community College District
Adopted Budget 2011-12
Self Insurance Fund-Property and Liability

Revenue by Source



Expenditures by Object



Rancho Santiago Community College District
Adopted Budget
2011-12

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 to exceed the actuarially determined annual required contribution (ARC) as presented in the most recent actuarial assessment in any fiscal year.
4. Invest the monies transferred into the Retiree Benefits Fund in accordance with the District's investment policy.

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

Rancho Santiago Community College District
Adopted Budget
2011-12

Retiree Benefits Fund					
Revenue Budget					
<u>Revenue by Source</u>	2009-10 Actual Revenue	2010-11 Actual Revenue	2011-12 Tentative Budget	2011-12 Adopted Budget	% Adpt/Tent Change
8800 Local Revenues					
8839 All Other Contract Services	\$6,003,303	\$6,592,549	\$6,666,508	\$6,666,508	-
8860 Interest & Investment Income	298,795	200,099	470,000	470,000	-
8866 Gain (Loss) on Invest-Realized	0	(24,339)	0	0	-
8867 Gain (Loss) on Invest-Unrealized	0	0	0	0	-
8890 Other Local Revenues	313,843	102,739	0	100,000	-
Total Revenues	<u>6,615,941</u>	<u>6,871,048</u>	<u>7,136,508</u>	<u>7,236,508</u>	1.40
Beginning Fund Balance	(13,127,935)	(14,643,532)	(16,575,132)	(15,692,458)	(5.33)
Total Revenues and Beginning Fund Balance	<u><u>(\$6,511,994)</u></u>	<u><u>(\$7,772,484)</u></u>	<u><u>(\$9,438,624)</u></u>	<u><u>(\$8,455,950)</u></u>	(10.41)

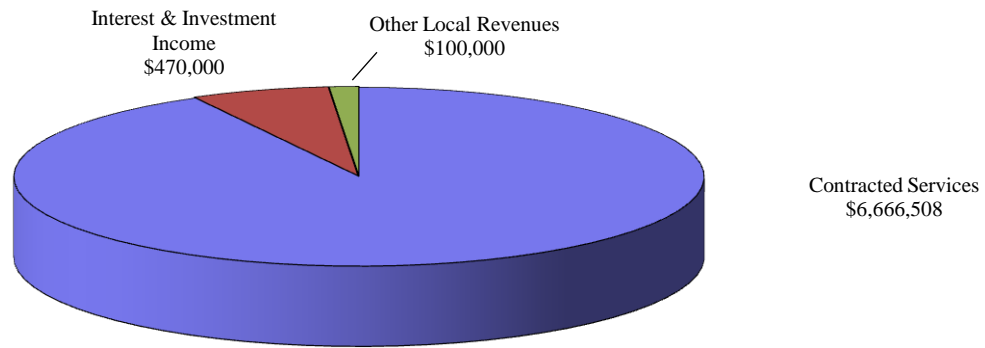
Rancho Santiago Community College District
Adopted Budget
2011-12

		Retiree Benefits Fund Expenditure Budget				
<u>Expenditures by Object</u>		2009-10 Actual Expenses	2010-11 Actual Expenses	2011-12 Tentative Budget	2011-12 Adopted Budget	% Adpt/Tent Change
3000	Employee Benefits					
3400	Net Postretirement Benefits	\$8,106,542	\$7,892,696	\$9,319,824	\$7,892,696	(15.31)
5000	Other Operating Exp & Services					
5885	Investment & Interest Expense	24,996	27,278	30,000	30,000	-
	Subtotal, Expenditures (1000 - 5000)	<u>8,131,538</u>	<u>7,919,974</u>	<u>9,349,824</u>	<u>7,922,696</u>	(15.26)
7900	Reserve for Contingencies					
7940	Reserved for Special Purposes	(14,643,532)	(15,692,458)	(18,788,448)	(16,378,646)	4.37
	Total Expenditures and Ending Fund Balance	<u><u>(\$6,511,994)</u></u>	<u><u>(\$7,772,484)</u></u>	<u><u>(\$9,438,624)</u></u>	<u><u>(\$8,455,950)</u></u>	(10.41)

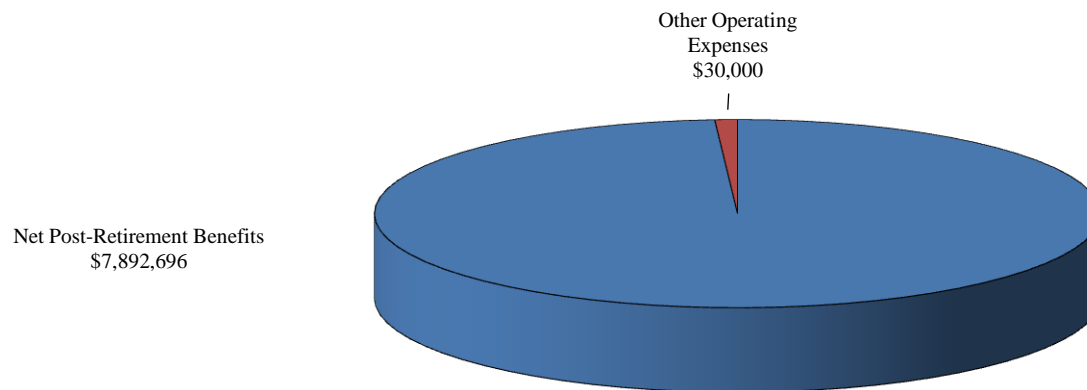
Rancho Santiago Community College District
Adopted Budget 2011-12
Retiree Benefit Fund

Note: This fund reflects a negative fund balance due to an accrual made for the eleventh 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
2011-12

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
2011-12

		Student Financial Aid Fund				
		Revenue Budget				
		2009-10	2010-11	2011-12	2011-12	%
		Actual	Actual	Tentative	Adopted	Adpt/Tent
<u>Revenue by Source</u>		Revenue	Revenue	Budget	Budget	Change
8100	Federal Revenues					
8120	Higher Education Act	\$64,382	\$81,000	\$65,000	\$13,523	(79.20)
8150	Student Financial Aid	14,728,426	22,135,655	21,168,844	21,064,044	(0.50)
8199	Other Federal Revenue	10,000	12,500	67,000	54,500	(18.66)
	Total Federal Revenue	<u>14,802,808</u>	<u>22,229,155</u>	<u>21,300,844</u>	<u>21,132,067</u>	(0.79)
8600	State Revenues					
8622	Extended Opportunity Programs & Services	350	0	0	0	-
8629	Other Categorical Apportionment-CARE	0	1,500	0	0	-
8659	Cal Grant & Other Reimb Categorical Allow	909,097	922,897	876,881	911,911	3.99
	Total State Revenues	<u>909,447</u>	<u>924,397</u>	<u>876,881</u>	<u>911,911</u>	3.99
8800	Local Revenues					
8860	Interest & Investment Income	14,868	9,692	15,025	15,025	-
8865	Interest Income - Perkins Loan	6,165	4,310	6,500	6,500	-
8866	Gain (Loss) on Invest-Realized	0	(1,814)	0	0	-
8868	Int Adj-Perkins/Nursing Loans	0	321	100	100	-
8869	Int-Loans Assigned to DOE	1,810	2,267	2,000	2,000	-
8891	Other Local Rev - Special Proj	7,758	0	0	0	-
8893	Outlawed Checks	8,498	387	8,873	8,873	-
8896	Penalties/Late Fees/Returned	504	258	600	600	-
	Total Local Revenues	<u>39,603</u>	<u>15,421</u>	<u>33,098</u>	<u>33,098</u>	-
	Total Revenues	<u>15,751,858</u>	<u>23,168,973</u>	<u>22,210,823</u>	<u>22,077,076</u>	(0.60)
	Beginning Fund Balance	<u>1,474,482</u>	<u>1,364,097</u>	<u>1,034,464</u>	<u>1,302,331</u>	25.89
Total Revenues and Beginning Fund Balance		<u><u>\$17,226,340</u></u>	<u><u>\$24,533,070</u></u>	<u><u>\$23,245,287</u></u>	<u><u>\$23,379,407</u></u>	0.58

Rancho Santiago Community College District
Adopted Budget
2011-12

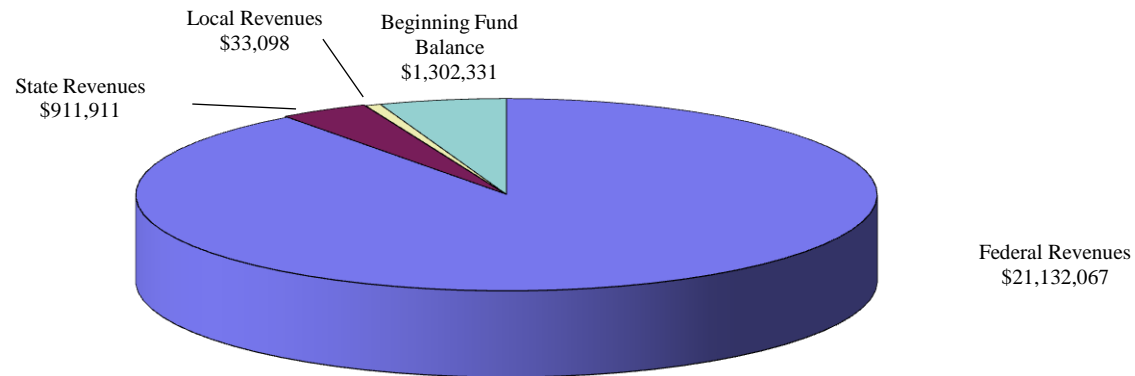
Student Financial Aid Fund Expenditure Budget					
<u>Expenditures by Object</u>	2009-10 Actual Expenses	2010-11 Actual Expenses	2011-12 Tentative Budget	2011-12 Adopted Budget	% Adpt/Tent Change
5000 Services and Other Operating Expenses					
5885 Investment & Interest Expense	\$1,445	\$1,522	\$1,500	\$1,500	-
5900 Other	129,353	70,059	142,425	142,425	-
Subtotal	<u>130,798</u>	<u>71,581</u>	<u>143,925</u>	<u>143,925</u>	-
7500 Student Financial Aid					
7500 Academic Competitiveness Grant	279,428	248,264	238,295	7,539	(96.84)
7502 Cal Grant B	893,905	922,897	876,881	911,911	3.99
7503 Cal Grant C	15,192	0	0	0	-
7504 CARE Grant	0	1,500	0	0	-
7505 E O P S Grant	350	0	0	0	-
7506 F S E O G	348,288	388,002	346,397	310,797	(10.28)
7507 Nursing Scholarship	7,758	0	0	0	-
7508 Pell Grant	14,103,650	17,915,361	18,143,085	18,464,117	1.77
7509 SSS Grant	64,382	81,000	65,000	13,523	(79.20)
7520 Cal Grants B Overawards	0	0	0	0	-
7542 Federal Direct Loan	9,454	3,589,634	2,285,454	2,292,978	0.33
7570 Pre-Nursing Stipend	0	0	0	0	-
7580 Pell Grant-Tuition Payments	(962)	0	0	0	-
7590 Student Scholarships	10,000	12,500	65,000	52,500	(19.23)
Subtotal	<u>15,731,445</u>	<u>23,159,158</u>	<u>22,020,112</u>	<u>22,053,365</u>	0.15
Subtotal, Expenditures (1000 - 7000)	<u>15,862,243</u>	<u>23,230,739</u>	<u>22,164,037</u>	<u>22,197,290</u>	0.15

Rancho Santiago Community College District
Adopted Budget
2011-12

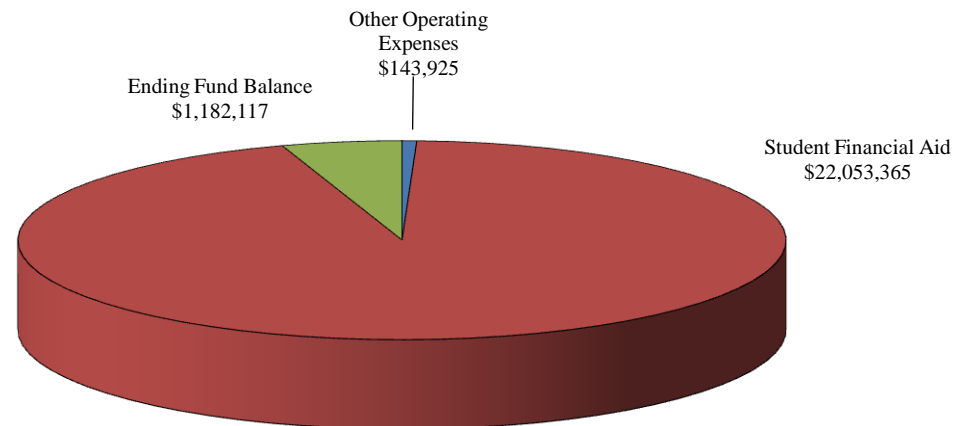
		Student Financial Aid Fund				
		Expenditure Budget				
		2009-10	2010-11	2011-12	2011-12	%
		Actual	Actual	Tentative	Adopted	Adpt/Tent
<u>Expenditures by Object</u>		Expenses	Expenses	Budget	Budget	Change
7900	Reserve for Contingencies					
9755	Federal Capital Contribution	615,594	590,594	615,594	565,594	(8.12)
9760	Institutional Capital Contrib	303,026	303,026	303,026	303,026	-
	Subtotal	<u>918,620</u>	<u>893,620</u>	<u>918,620</u>	<u>868,620</u>	(5.44)
7900	Reserve for Contingencies					
7910	Unrestricted Contingency	445,477	408,711	162,630	313,497	92.77
	Total Fund Balance	<u>1,364,097</u>	<u>1,302,331</u>	<u>1,081,250</u>	<u>1,182,117</u>	9.33
Total Expenditures and Ending Fund Balance		<u><u>\$17,226,340</u></u>	<u><u>\$24,533,070</u></u>	<u><u>\$23,245,287</u></u>	<u><u>\$23,379,407</u></u>	0.58

Rancho Santiago Community College District
Adopted Budget 2011-12
Student Financial Aid Fund

Revenue by Source



Expenditures by Object



Rancho Santiago Community College District
Adopted Budget
2011-12

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
2011-12

**Diversified Trust Fund
Revenue Budget**

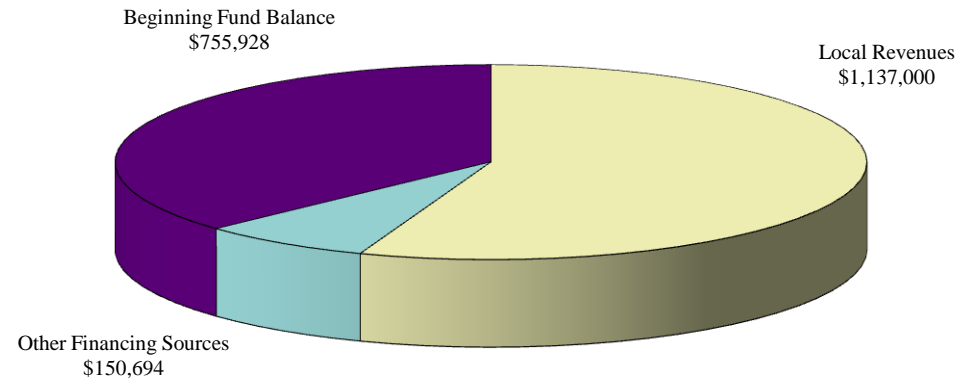
<u>Revenue by Source</u>		2009-10 Actual Revenue	2010-11 Actual Revenue	2011-12 Tentative Budget	2011-12 Adopted Budget	% Adpt/Tent Change
8800	Local Revenues	\$1,073,318	\$985,497	\$1,137,000	\$1,137,000	-
8900	Other Financing Sources					
8981/8983	Interfund/Intrafund Transfers In	200,600	172,000	150,694	150,694	-
	Total Revenue and Other Financing Sources	1,273,918	1,157,497	1,287,694	1,287,694	-
	Beginning Fund Balance	555,706	508,949	701,349	755,928	7.78
Total Revenues, Other Financing Sources and Beginning Fund Balance		<u>\$1,829,624</u>	<u>\$1,666,446</u>	<u>\$1,989,043</u>	<u>\$2,043,622</u>	2.74

Rancho Santiago Community College District
Adopted Budget
2011-12

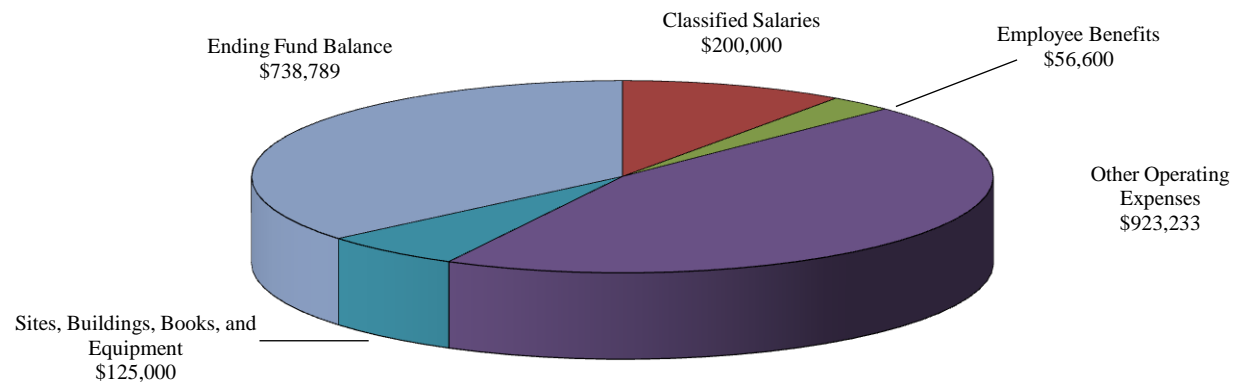
		Diversified Trust Fund Expenditure Budget				
<u>Expenditures by Object</u>		2009-10 Actual Expenses	2010-11 Actual Expenses	2011-12 Tentative Budget	2011-12 Adopted Budget	% Adpt/Tent Change
2000	Classified Salaries	\$186,419	\$179,850	\$200,000	\$200,000	-
3000	Employee Benefits	52,940	54,232	56,600	56,600	-
5000	Services and Other Operating Expenses	917,067	568,661	923,233	923,233	-
6000	Sites, Buildings, Books, and Equipment	163,107	107,775	125,000	125,000	-
	Subtotal Expenditures (1000 - 6000)	<u>1,319,533</u>	<u>910,518</u>	<u>1,304,833</u>	<u>1,304,833</u>	-
7300	Interfund Transfers Out	1,142	0	0	0	-
	Subtotal Expenditures (1000 - 7000)	<u>1,320,675</u>	<u>910,518</u>	<u>1,304,833</u>	<u>1,304,833</u>	-
7900	Reserve for Contingencies					
7910	Unrestricted Contingency	508,949	755,928	684,210	738,789	7.98
Total Expenditures and Ending Fund Balance		<u><u>\$1,829,624</u></u>	<u><u>\$1,666,446</u></u>	<u><u>\$1,989,043</u></u>	<u><u>\$2,043,622</u></u>	2.74

Rancho Santiago Community College District
Adopted Budget 2011-12
Diversified Trust Fund

Revenue by Source



Expenditures by Object



Rancho Santiago Community College District
Adopted Budget
2011-12

Associated Students Fund

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

Rancho Santiago Community College District
Adopted Budget
2011-12

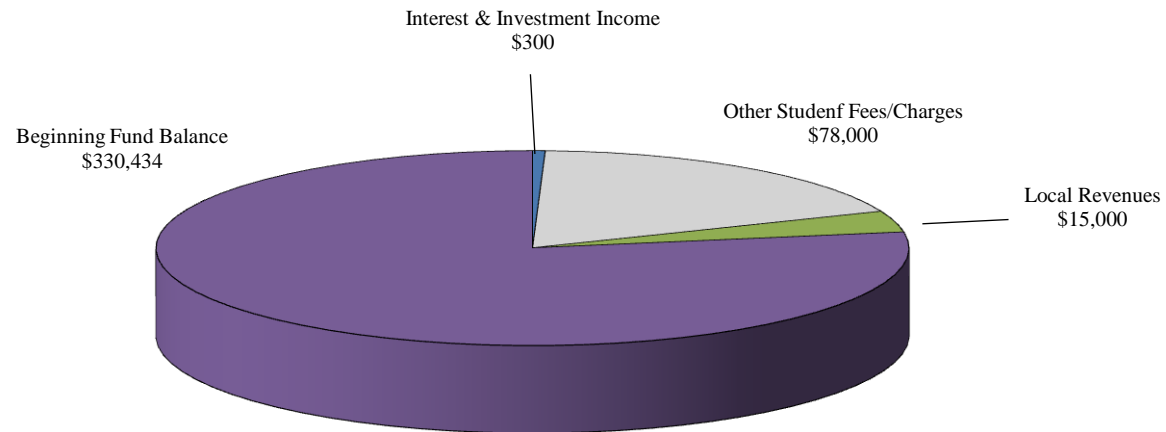
Associated Students Fund Revenue Budget					
<u>Revenue by Source</u>	2009-10 Actual Revenue	2010-11 Actual Revenue	2011-12 Tentative Budget	2011-12 Adopted Budget	% Adpt/Tent Change
8800 Local Revenues					
8860 Interest & Investment Income	\$174	\$207	\$300	\$300	-
8870 Other Student Fees and Charges	55,890	69,750	78,000	78,000	-
8890 Other Local Revenues	10,616	13,754	15,000	15,000	-
Total Local Revenues	<u>66,680</u>	<u>83,711</u>	<u>93,300</u>	<u>93,300</u>	-
8900 Other Financing Sources					
8981 Interfund Transfers In	0	0	0	0	-
Total Revenues and Other Financing Sources	<u>66,680</u>	<u>83,711</u>	<u>93,300</u>	<u>93,300</u>	-
Beginning Fund Balance	<u>373,929</u>	<u>353,666</u>	<u>339,346</u>	<u>330,434</u>	(2.63)
Total Revenues, Other Financing Sources and Beginning Fund Balance	<u><u>\$440,609</u></u>	<u><u>\$437,377</u></u>	<u><u>\$432,646</u></u>	<u><u>\$423,734</u></u>	(2.06)

Rancho Santiago Community College District
Adopted Budget
2011-12

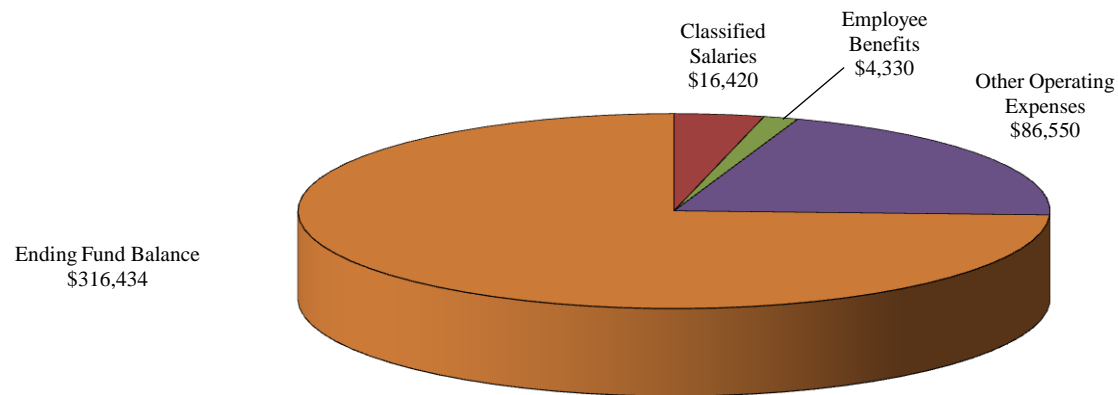
		Associated Students Fund Expenditure Budget				
<u>Expenditures by Object</u>		2009-10 Actual Expenses	2010-11 Actual Expenses	2011-12 Tentative Budget	2011-12 Adopted Budget	% Adpt/Tent Change
2000	Classified Salaries	\$20,516	\$10,220	\$16,420	\$16,420	-
3000	Employee Benefits	4,506	348	4,330	4,330	-
5000	Other Operating Exp & Services	61,921	96,375	86,550	86,550	-
6000	Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
	Subtotal, Expenditures (1000 - 6000)	86,943	106,943	107,300	107,300	-
7300	Interfund Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	-
	Subtotal Expenditures (1000 - 7000)	<u>86,943</u>	<u>106,943</u>	<u>107,300</u>	<u>107,300</u>	-
7900	Reserve for Contingencies					
7910	Unrestricted Contingency	<u>353,666</u>	<u>330,434</u>	<u>325,346</u>	<u>316,434</u>	(2.74)
	Subtotal	<u>353,666</u>	<u>330,434</u>	<u>325,346</u>	<u>316,434</u>	(2.74)
Total Expenditures and Ending Fund Balance		<u><u>\$440,609</u></u>	<u><u>\$437,377</u></u>	<u><u>\$432,646</u></u>	<u><u>\$423,734</u></u>	(2.06)

Rancho Santiago Community College District
Adopted Budget 2011-12
Associated Students Fund

Income by Source



Expenditures by Object



Rancho Santiago Community College District
Adopted Budget
2011-12

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
2011-12

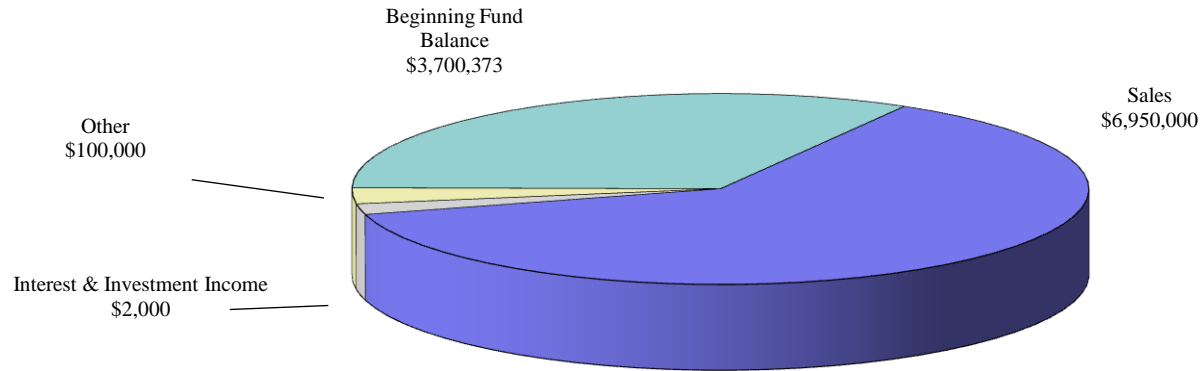
		Bookstore Fund Revenue Budget				
		2009-10 Actual Revenue	2010-11 Actual Revenue	2011-12 Tentative Budget	2011-12 Adopted Budget	% Adpt/Tent Change
<u>Revenues by Source</u>						
8800	Local Revenues					
	8843 Sales-Miscellaneous	\$6,690,146	\$6,149,862	\$6,950,000	\$6,950,000	-
	8850 Rentals Short-Term	0	6,634	0	0	-
	8860 Interest & Investment Income	1,211	2,525	2,000	2,000	-
	8890 Other Local Revenues	70,730	34,573	100,000	100,000	-
	Total Revenues	<u>6,762,087</u>	<u>6,193,594</u>	<u>7,052,000</u>	<u>7,052,000</u>	-
	Beginning Fund Balance	<u>4,372,953</u>	<u>3,777,039</u>	<u>3,013,089</u>	<u>3,700,373</u>	22.81
	Total Revenues and Beginning Fund Balance	<u><u>\$11,135,040</u></u>	<u><u>\$9,970,633</u></u>	<u><u>\$10,065,089</u></u>	<u><u>\$10,752,373</u></u>	6.83

Rancho Santiago Community College District
Adopted Budget
2011-12

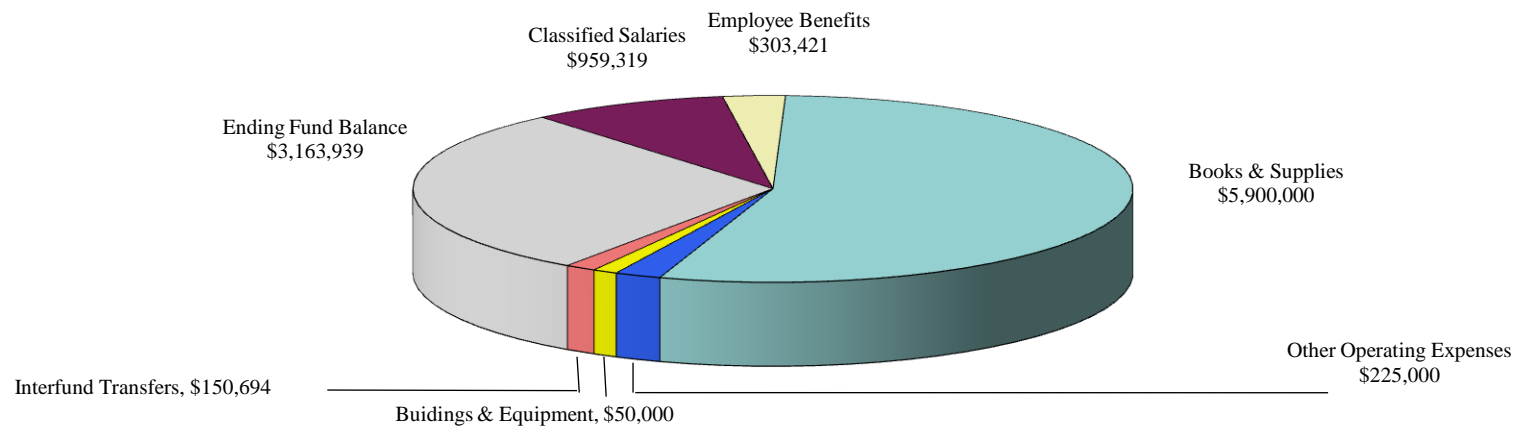
		Bookstore Fund Expenditure Budget				
<u>Expenditures by Object</u>		2009-10 Actual Expenses	2010-11 Actual Expenses	2011-12 Tentative Budget	2011-12 Adopted Budget	% Adpt/Tent Change
2000	Classified Salaries	\$971,740	\$845,207	\$959,319	\$959,319	-
3000	Employee Benefits	312,566	273,265	303,421	303,421	-
4000	Books and Supplies	5,603,372	4,468,816	5,900,000	5,900,000	-
5000	Services and Other Operating Expenses	223,361	302,276	225,000	225,000	-
6000	Sites, Buildings, Books, and Equipment					
6200	Buildings	0	0	0	0	-
6400	Equipment	46,362	208,696	50,000	50,000	-
	Subtotal, Expenditures (1000 - 6000)	7,157,401	6,098,260	7,437,740	7,437,740	-
7300	Interfund Transfers Out	200,600	172,000	154,000	150,694	(2.15)
	Subtotal, Expenditures (1000 - 7000)	7,358,001	6,270,260	7,591,740	7,588,434	(0.04)
7900	Reserve for Contingencies					
7910	Unrestricted Contingency	3,777,039	3,700,373	2,473,349	3,163,939	27.92
Total Expenditures and Ending Fund Balance		<u>\$11,135,040</u>	<u>\$9,970,633</u>	<u>\$10,065,089</u>	<u>\$10,752,373</u>	6.83
<i>Total of \$1,585,621 of inventory is budgeted in the Reserve for Contingency Account</i>						

Rancho Santiago Community College District
Adopted Budget 2011-12
Bookstore Fund

Revenues by Source



Expenditures by Object



Total of \$1,585,621 of inventory is included in the Ending Fund Balance

Rancho Santiago Community College District
Adopted Budget
2011-12

Community Education Fund

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

Rancho Santiago Community College District
Adopted Budget
2011-12

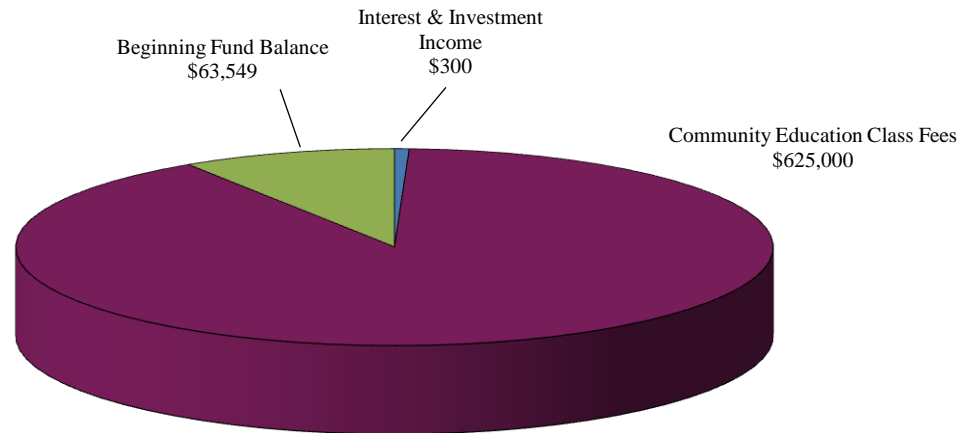
Community Education Fund Revenue Budget					
<u>Revenues by Source</u>	2009-10 Actual Revenue	2010-11 Actual Revenue	2011-12 Tentative Budget	2011-12 Adopted Budget	% Adpt/Tent Change
8800 Local Revenues					
8860 Interest & Investment Income	\$393	\$279	\$300	\$300	-
8872 Community Education Classes	495,721	653,183	625,000	625,000	-
Total Revenues	<u>496,114</u>	<u>653,462</u>	<u>625,300</u>	<u>625,300</u>	-
Beginning Fund Balance	<u>27,548</u>	<u>29,669</u>	<u>65,469</u>	<u>63,549</u>	(2.93)
Total Revenues and Beginning Fund Balance	<u><u>\$523,662</u></u>	<u><u>\$683,131</u></u>	<u><u>\$690,769</u></u>	<u><u>\$688,849</u></u>	(0.28)

Rancho Santiago Community College District
Adopted Budget
2011-12

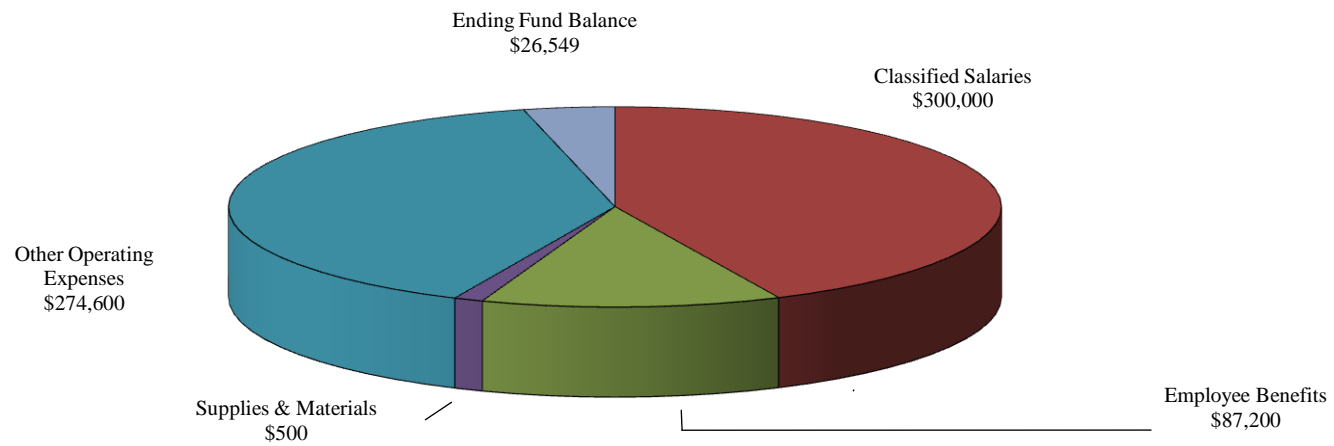
		Community Education Fund Expenditure Budget				
<u>Expenditures by Object</u>		2009-10 Actual Expenses	2010-11 Actual Expenses	2011-12 Tentative Budget	2011-12 Adopted Budget	% Adpt/Tent Change
2000	Classified Salaries	\$250,433	\$289,607	\$285,000	\$300,000	5.26
3000	Employee Benefits	69,744	76,948	86,457	87,200	0.86
4000	Supplies & Materials	0	0	500	500	-
5000	Other Operating Exp & Services	173,816	253,027	228,000	274,600	20.44
6000	Capital Outlay	0	0	0	0	-
	Subtotal, Expenditures (1000 - 6000)	493,993	619,582	599,957	662,300	10.39
7300	Interfund Transfers Out	0	0	0	0	-
	Subtotal, Expenditures (1000 - 7000)	493,993	619,582	599,957	662,300	10.39
7900	Reserve for Contingencies					
7910	Unrestricted Contingency	29,669	63,549	90,812	26,549	(70.76)
Total Expenditures and Ending Fund Balance		<u>\$523,662</u>	<u>\$683,131</u>	<u>\$690,769</u>	<u>\$688,849</u>	(0.28)

Rancho Santiago Community College District
Adopted Budget 2011-12
Community Education Fund

Revenues by Source



Expenditures by Object



Rancho Santiago Community College District
Adopted Budget
2011-12

SUPPLEMENTAL DATA

Rancho Santiago Community College District
Adopted Budget
2011-12

	2010-11 Assumptions Tentative Budget		2010-11 Assumptions Adopted Budget		2011-12 Assumptions Tentative Budget		2011-12 Assumptions Adopted Budget	
General Assumptions	*		*		*		*	
Balanced Budget - with PY unrestricted ending balance	1	X	1	X	1	X	1	X
5% Contingency Reserve	2	X	2	X	2	X	2	X
Current RSCCD Budget Allocation Model	3	X	3	X	3	X	3	X
Planning Documents & Processes	4	X	4	X	4	X	4	X

Revenue Assumptions

General Apportionment Deficit Factor 3%	5	X	5	X				
Workload Measure Reduction (negative growth) -6.00%					5	X		
Workload Measure Reduction (negative growth) -6.20%							5	X
Cost of Living Adjustment (COLA) of 0.00%	6	X	6	X	6	X	6	X
All reductions to Categorical Programs will be borne by those Categorical Programs	7	X	7	X	7	X	7	X
Workload Measure Reduction (negative growth) -2%	8	X	8	X				
Enrollment Growth For RSCCD 0.00%	9	X	9	X				
Lottery Revenue at School Services of California Rate includes Workload Measure Reductions	10	X	10	X	8	X	8	X
"Trigger 1" reductions of up to \$1 million dollars							9	X

Expense Assumptions

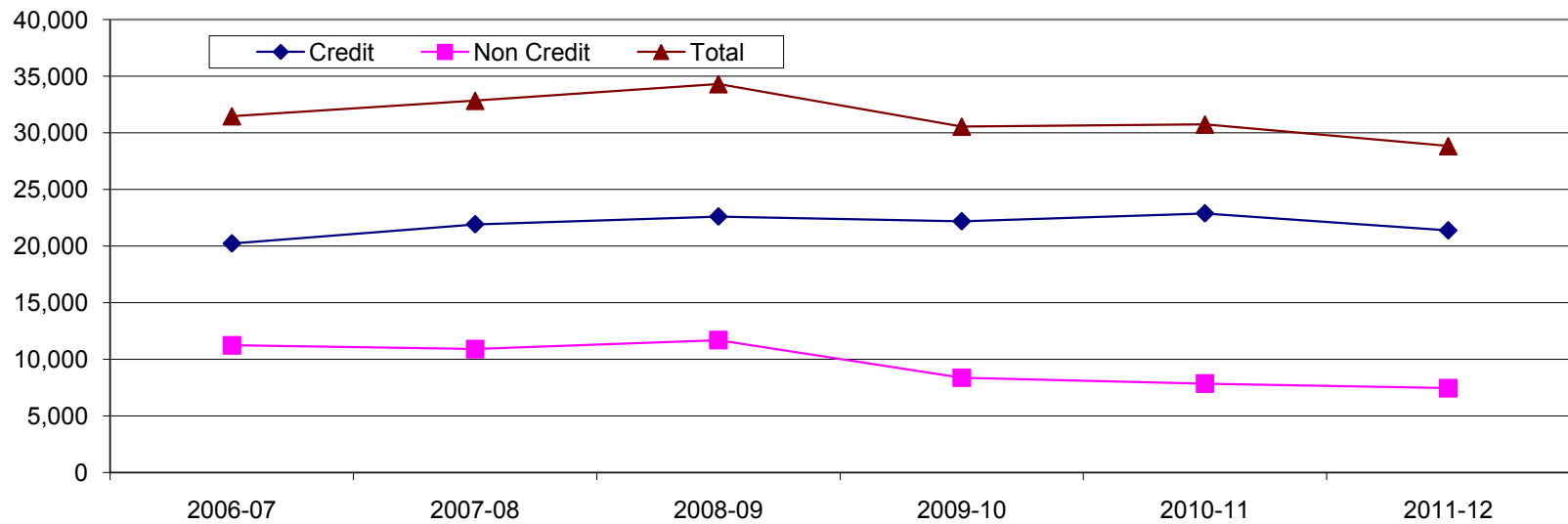
Meet All Negotiated Contractual Obligations	11	X	11	X	9	X	10	X
Contribution of 1% of total salaries to the Retiree Benefit Fund with an additional \$500,000 **					10	X	11	X

* Number Assigned to Budget Assumption

** Per Board of Trustees action taken on May 23, 2011

Rancho Santiago Community College District
Adopted Budget
2011-12

Recap of Full-Time Equivalent Students														
SAC	2006-07 Actual		2007-08 Actual		2008-09 Actual		2009-10 Actual		2010-11 Actual		2011-12 Targets			
	Credit		14,510		15,516		15,888		15,780		16,239		15,101	
	Non-Credit		8,304		8,124		8,582		5,909		5,612		5,395	
	Total		22,814	72.47%	23,640	71.99%	24,470	71.32%	21,689	70.96%	21,851	71.07%	20,496	71.07%
SCC														
	Credit		5,722		6,410		6,720		6,409		6,648		6,279	
	Non-Credit		2,943		2,790		3,120		2,466		2,246		2,064	
	Total		8,665	27.53%	9,200	28.01%	9,840	28.68%	8,875	29.04%	8,894	28.93%	8,343	28.93%
Total														
	Credit		20,232		21,926		22,608		22,189		22,887		21,380	
	Non-Credit		11,247		10,914		11,702		8,375		7,858		7,459	
	Total		31,479	100.00%	32,840	100.00%	34,310	100.00%	30,564	100.00%	30,745	100.00%	28,839	100.00%



Rancho Santiago Community College District
Adopted Budget
2011-12

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 2010-11 (expressed as a percentage).

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

Rancho Santiago Community College District
Adopted Budget
2011-12

Cost-of-Living Adjustment

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

California Community Colleges COLA History Since 1992-93

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

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 2006-07 through 2011-12

	Actual 06-07	Actual 07-08	% Change	Actual 08-09	% Change	Actual 09-10	% Change	Actual 10-11	% Change	Adopted Budget 11-12	% Change
Adj. Beg. Balance	16,993,426	24,300,813	43.00%	15,687,397	-35.44%	16,867,113	7.52%	32,190,876	90.85%	47,079,378	46.25%
Revenues:											
Federal Income	9,815,156	10,153,980	3.45%	10,575,709	4.15%	12,374,630	17.01%	12,386,472	0.10%	10,111,452	-18.37%
State Income:											
General Apportionment	86,468,171	89,192,625	3.15%	88,971,056	-0.25%	84,219,852	-5.34%	89,960,737	6.82%	79,200,314	-11.96%
Lottery	4,729,379	4,323,575	-8.58%	4,258,436	-1.51%	4,639,793	8.96%	3,610,301	-22.19%	3,774,463	4.55%
Other State	23,799,825	19,220,388	-19.24%	18,448,073	-4.02%	12,865,904	-30.26%	11,737,570	-8.77%	13,374,584	13.95%
Total State	114,997,375	112,736,588	-1.97%	111,677,565	-0.94%	101,725,549	-8.91%	105,308,608	3.52%	96,349,361	-8.51%
Local Income:											
Property Taxes	37,571,944	41,038,655	9.23%	42,297,526	3.07%	40,655,149	-3.88%	39,353,393	-3.20%	40,778,405	3.62%
ERAF	-	23,974	-	459,606	1817.13%	4,616,440	904.43%	2,600,754	-43.66%	-	-100.00%
Interest	1,648,239	2,251,689	36.61%	493,561	-78.08%	934,152	89.27%	353,849	-62.12%	251,000	-29.07%
Enrollment Fees	6,061,786	5,985,633	-1.26%	5,210,027	-12.96%	7,043,658	35.19%	6,248,695	-11.29%	7,661,748	22.61%
Non-resident Tuition	2,247,791	2,571,472	14.40%	2,686,602	4.48%	2,576,914	-4.08%	1,971,055	-23.51%	2,000,000	1.47%
Other Local	4,641,837	2,534,648	-45.40%	3,100,530	22.33%	3,251,065	4.86%	2,870,211	-11.71%	2,879,218	0.31%
Total Local	52,171,597	54,406,071	4.28%	54,247,852	-0.29%	59,077,378	8.90%	53,397,957	-9.61%	53,570,371	0.32%
Transfers/Others	166,506	24,803	-85.10%	16,237	-34.53%	18,428	13.49%	17,279	-6.24%	16,500	-4.51%
Total Revenues	177,150,634	177,321,442	0.10%	176,517,363	-0.45%	173,195,985	-1.88%	171,110,316	-1.20%	160,047,684	-6.47%
Total Available	194,144,060	201,622,255	3.85%	192,204,760	-4.67%	190,063,098	-1.11%	203,301,192	6.97%	207,127,062	1.88%
Expenditures:											
Academic Salaries	65,564,471	72,841,797	11.10%	68,289,247	-6.25%	61,398,378	-10.09%	60,834,168	-0.92%	58,383,802	-4.03%
Classified Salaries	40,833,720	44,900,699	9.96%	43,352,135	-3.45%	36,992,259	-14.67%	35,215,305	-4.80%	37,354,631	6.07%
Employee Benefits	29,802,008	33,781,934	13.35%	33,833,185	0.15%	32,190,311	-4.86%	34,326,565	6.64%	40,570,544	18.19%
Supplies & Materials	3,169,437	2,981,957	-5.92%	2,359,885	-20.86%	1,986,601	-15.82%	2,451,654	23.41%	2,807,689	14.52%
Other Operating	23,242,161	24,052,263	3.49%	23,107,916	-3.93%	20,111,331	-12.97%	18,451,139	-8.26%	25,181,276	36.48%
Capital Outlay	4,443,191	3,584,724	-19.32%	2,197,807	-38.69%	2,947,418	34.11%	2,885,151	-2.11%	2,628,745	-8.89%
Transfers	2,788,259	3,791,484	35.98%	2,197,472	-42.04%	2,245,924	2.20%	2,057,832	-8.37%	2,033,178	-1.20%
Total Expenditures	169,843,247	185,934,858	9.47%	175,337,647	-5.70%	157,872,222	-9.96%	156,221,814	-1.05%	168,959,865	8.15%
Ending Balance	24,300,813	15,687,397	-35.44%	16,867,113	7.52%	32,190,876	90.85%	47,079,378	46.25%	38,167,197	-18.93%
Ending Balance (% of Exp)	14.31%	8.44%		9.62%		20.39%		30.14%		22.59%	

Ending Balance 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
2011-12

Recap of Revenues and Expenditures
General Fund
2006-07 to 2011-12

