website: Fiscal Resources Committee

Agenda for October 23, 2013

1:30 p.m. - 3:00 p.m. Executive Conference Room #114

- 1. Welcome
- 2. State/District Budget Update Hardash
 - RDA Issues
 - OC Tax Settlement
- 3. Defining our Charge Back System and Building in Efficiency Checks DeCarbo
 - Report from workgroup regarding District Office Department Review
 - District Office Departments Budget Comparison
- 4. FON Policy DeCarbo
 - HR FON Calculations
- 5. Processes for District Budget Augmentation DeCarbo
- 6. 50% Law
- 7. Informational Handouts
 - District-wide expenditure report link: https://intranet.rsccd.edu
 - Vacant Funded Position List as of October 10, 2013
 - Measure "E" Project Cost Summary as of October 17, 2013
 - Monthly Cash Flow Statement as of September 30, 2013
- 8. Approval of FRC Minutes September 25, 2013
- 9. Other

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

November 20, 2013

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

RSCCI	FTEF/FON CALCULATION	<u>Fall 2013</u>	Fall 2012	<u>Variance</u>
1	TOTAL FULL-TIME EQUIV. FACULTY	317.00	315.00	2.00
2	GROSS PART-TIME EQUIVALENT FACULTY	237.51	216.22	21.29
2A	SABBATICAL/BANKED LEAVE REPLACEMENTS	9.45	4.85	4.60
2B	RELEASE TIME REPLACEMENTS	37.44	36.33	1.11
2C	UNPAID LEAVE REPLACEMENTS	0.00	1.00	-1.00
2D	LATE RETIREMENT REPLACEMENTS	5.00	8.00	-3.00
2E	TOTAL LINE 2A - 2D	51.89	50.18	1.71
2F	NET PART-TIME EQUIVALENT FACULTY	185.62	166.04	19.58
3	TOTAL FTEF (LINE 1 + 2F)	502.62	481.04	21.58
4	PERCENTAGE OF FTEF	63.07%	65.48%	
5	FTF OBLIGATION	328.80	331.80	-3.00
	DIFFERENCE BETWEEN OBLIGATION AND LINE 1	-11.80	-16.8	5.00

Estimated Fall 2014 Full-time Faculty Obligation

Α	Fall 2013 Obligation*	328.80
В	Fall 2012 FTEF**	315.00
С	Difference Between Fall 13 Obligation and Fall 12 Actual [A-B]	13.80
D	2012 Late Terminations (Blake, M. Brown, Conrad, Gates, Jaffray, Ogas, Palmer, Yorba)	8
E	2012-13 Terminations (S. Brown, L. Mallory, E. Mitchell)	3
F	Spring/Summer 2013 New Hires	13.0
G	Fall 2013 Projected FTEF [(B + F) - (D + E)]	317.00
н	Difference Between Fall 2013 Obligation and Estimate [A - F]	11.80
ı	Projected Increase in Fall 2014 Obligation (334.80)	6.00
J	Spring 2013 Late Terminations (Bobp, Ehresmann)	2.00
к	2013-14 Terminations (Ball, Conner, West, Zysman, Morgan-Beazell, Ferre, Shain, Kelcher, Pham)	9.00
L	Current Estimate of Hiring Required to Meet Fall 2014 Obligation***	28.80

^{*}Fall 2013 FON Compliance will be measured through maintenance of Fall 2013 Full-time/Part-time Ratio.

Fall 14 FON Est 10.9.13 10/14/2013

^{**}No penalty assessed in Fall 2012 due to increase in Full-time/Part-time Ratio. F2011 ratio = 65.32%; F2012 ratio = 65.48%;

^{***}Estimate will increase by 1 FTE for each FT Faculty resignation/retirement received before Spring Break.

Estimated Allocation of Full-Time Faculty Restoration

Option #1 -- Restoration to Current FTES Split (70.8%/29.2%)

			SAC		SCC			
	TOTAL	FON	PCT	FTES %	FON	PCT	FTES %	
Fall 2008 Count (Last Year of FON Compliance)	336	232	69.0%	70.3%	104	31.0%	29.7%	
Fall Full-time Faculty 2012 Count	315	216	68.6%	70.8%	99	31.4%	29.2%	
Fall 2013 Full-time Faculty Estimate	317	217	68.5%	70.8%	100	31.5%	29.2%	
Fall 2014 Projection (without additional hiring)	306	209	68.3%		97	31.7%		
Fall 2014 FON Obligation (334.80)	335	237	70.8%		98	29.2%		
New Full-time Positions Needed		28			1			
New Full-tillle Fositions Needed		20			l			

Option #2 -- Restoration to 2008 Level

			SAC		SCC			
	TOTAL	FON	PCT	FTES %	FON	PCT	FTES %	
Fall 2008 Count (Last Year of FON Compliance)	336	232	69.0%	70.3%	104	31.0%	29.7%	
Fall Full-time Faculty 2012 Count	315	216	68.6%	70.8%	99	31.4%	29.2%	
Fall 2013 Full-time Faculty Estimate	317	217	68.5%	70.8%	100	31.5%	29.2%	
Fall 2014 Projection (without additional hiring)	306	209	68.3%		97	31.7%		
Fall 2014 FON Obligation (334.80)	335	231	69.0%		104	31.0%		
New Full-time Positions Needed		22			7			

Pag	ge 5 of 10	Vacant Funded Positions as of 10/10/2013 - Projected Annual Salary and Benefits Savings											
Fund	Management/ Academic/ Confidential	Title	Reasons	Site	Effective Date	Notes	2013-14 Annual Budgeted Sal/Ben	Total Unr. General Fund by Site					
	1 Chin, Al	Director, District Safety & Security	Retirement	District	12/31/2013		73,396						
	1 Odum, Daryl	Director, District Construction & Support Serv.	Retirement	District		Recruiting #CL13-0461	189,742	263,138					
50%-fd 11/	1 Carrera, Cheryl	Professor, Math	Interim assisgnment Contract not being	SAC	1	Interim Dean, Science, Math & Health Services	131,963						
50%-fd 12	Chaplin, Elyse	Associate Dean of DSPS	renew	SAC	6/30/2013	Recruiting #AC13-0313	61,594						
1	1 Comeau, Carol	Dean, Science, Math & Health Sciences	Retirement	SAC	6/21/2012	Recruiting #AC13-0286. Per Elouise, no finalist was chosen and department will need to submit new requisition. Cheryl Carrera will continue interim position but an new ASCF will need to be submitted for 2013-2014.	-	728,632					
	1 Conner, Pat	Coordinator, Tutorial Learning Center/EOPS	Retirement	SAC	5/24/2014		-						
	1 Ehresmann, Beverly 1 Feere, Zachary	Professor, ESL Assistant Professor, Communication Studies	Retirement Resignation	SAC SAC	5/30/2013 8/19/2013		142,558 120,179						
	1 Morgan-Beazell, Gwen	Professor, Human Development/Serv.&Tech Div	Retirement	SAC	5/30/2014		120,175						
	1 Pham, Tuyet	Counselor	Retirement	SAC	12/31/2013		77,011						
	1 Ripley, Ed	Vice President, Continuing Education	Retirement	SAC		James Kennedy, Interim - recruiting #AC13-0318	-						
1	1 Turner, Sylvia	Dean Fine & Performing Arts	Retirement	SAC		Recruiting #AC13-0310	195,326						
	1 Gates, James 1 Kennedy, James	Professor, Water Utility Science Dean, Instr & Std Svcs	Retirement Interim assisgnment	SCC OEC		Recruiting #AC13-0282 Per Elouise, no finalist was chosen and department will need to submit new requisition Interim assignment as VP Continuing Ed-CEC	137,359 186,876	474,917					
			T	· · · · · · · · · · · · · · · · · · ·	1	Promotion to Doop of Math & Sci reduced PMPP14146 E1 000 and		47-4,527					
1	1 Stringer, Martin	Associate Dean/Athletic Director	Promotion	scc	7/1/2010	11,626 out of salary account -	93,464						
	1 Zysman, Florence	Coordinator, Academic Success Center	Retirement	scc	12/14/2013		57,218						
1	1 Tomlinson, Terry	Professor, High School Subjects	Retirement	OEC	6/7/2013	Transfer to hourly accts and reorg #787	1,466,687						
			1	Γ			1,400,087						
							2013-14 Annual	Total Unr. General					
	Classified	Title	Reasons		Effective Date	Notes	Budgeted Salary/Ben	Fund by Site					
	1 Audit Specialist	Audit Specialist	Reorganization	District		Reorganization #729. Grade 15 step 4 No Req	89,428						
	1 Douglas, Robert 1 Gumbert, Robb	District Safety Officer Facility Planning Specialist	change position Retirement	District District	7/1/2013		20,488 85,311						
	1 Larson, Nancy	Administrative Secretary	Retirement	District		Recruiting #CL13-0432	85,311 85,135	511,178					
	1 Panganiban, Felix	Senior Accountant	Retirement	District		Transfer to cover legal expenses	63,133	511,170					
1	1 Quinn, David	Network Specialist IV	Retirement	District	4/15/2013	Recruiting #CL13-0441	154,019						
	1 Reiter, Martha	Administrative Secretary	Retirement	District	5/31/2013		76,798						
50%-fd 11/ 50%-fd 12	Barela, Gloria	Admissions & Records Specialist	Retirement	SAC	7/16/2013		46,480						
	1 Calhoun, Karen	Instructional Assistant	Retirement	SAC	6/5/2013		3,331						
	1 Duong, Tommy	Custodian	Resignation	SAC	5/18/2013		16,287						
	1 Ediss, Michael	Custodian	change position	SAC	9/26/2011		65,420						
	1 Eldridge, Janet	Distance Education Serv. Spec.	Retirement	SAC	6/28/2013	Recruiting #CL13-0430	89,473						
75%-fd 11 25%-fd 12	Garcia, Paula	High School & Community Outreach	Retirement	SAC	12/30/2012		60,551						
	1 Gitonga, Kanana	International Student Prog Spec	Promotion	SAC	8/4/2013		71,976						
	1 Huynh, Kim	Instructional Assistant	Resignation	SAC	9/25/2012		13,006	942,694					
1	1 Lokos, Joseph	Lead Garderner/Admin. Services	Retirement	SAC	12/30/2012		92,733						
	1 Lopez, Eduardo	Instructional Assistant	Resignation	SAC	8/24/2012		15,236						
	1 Lopez, Felipe 1 Mai, Kathy	Custodian Instructional Assistant	Promotion	SAC SAC	12/24/2012		77,870 13,147						
	1 Martinez, Jacob	Custodian	Resignation Termination	SAC	9/24/2012		69,246						
	1 Negrete, Stephanie	Senior Clerk	Administrative Term	CEC	9/26/2011		60,881						
1	1 Nguyen, Vi	Learning Facilitator	Resignation	SAC		Recruiting #CL13-0454	12,274						
	1 Nguyen, Yen	Learning Facilitator	Resignation	SAC	9/3/2013		10,622						
	1 Quan, Hoai 1 Quiggle, John	Data Entry Clerk Auto Mechanic Maintenance	Retirement Retirement	SAC SAC	7/17/2013 8/31/2012		46,303 84,979						
	1 Rivard, Patricia	Instructional Assistant	Resignation	SAC	9/26/2013		7,051						
	1 Salcido, Irene	Intermediate Clerk	Retirement	SAC	1/30/2013		71,336						
	1 Schaffner, Welsey	Instructional Assistant	Medical Layoff	SAC		Recruiting #CL13-0424	14,492						
	1 Aguirre, Victor	Sr. Custodian/Utility Worker	Administrative Term	scc		Recruiting #CL13-0448	66,618						
	1 Campos, Claudia 1 Hanson, Veronica	Instructional Assistant Admission/Rec Spec II	Resignation Resignation	OEC		Recruiting #CL13-0417 Recruiting #CL13-0457	10,579 18,121						
	1 Holmes, Michelle	Learning Assistant	Resignation	SCC	2/8/2013		15,400						
	1 Juarez, Eva	High School & Community Outreach	Resignation	SCC		Reduced 37,410 out to cover ST in Outreach	22,479						
	1 Leung, Bowie	Instructional Assistant	Resignation	SCC	9/5/2013		14,550	534,855					
	1 Ng, Daniel	Science Lab Coordinator	Prob Dismissal	SCC	9/13/2013		60,222						
	1 Nguyen, Jimmy 1 Nguyen, Tuyen	Adminisrative Clerk A/R Tech Spec	Promotion Promotion	SCC SCC	10/30/2012	Recruiting #CL13-0450	25,820 84,351						
	1 Olmos, Robert	Student Services Coordinator	Resignation	SCC		Recruiting #CL13-0426	86,096						
1	1 Paz, Edgar	Custodian	Resignation	scc	8/7/2013		18,113						
	1 Scroggins, Irene	Administrative Secretary	Retirement	scc		Recruiting #CL13-0456	51,626						
	1 Tran, Kieu Loan 2 Angle, Jesse	Admissions & Records Specialist II Instructional Assistant	Resignation Resignation	scc scc	7/15/2011 5/25/2013		60,881						
	2 Arredondo, Sandra	Administrative Clerk	change position	SAC		Eliminated 1 FT position for 2 PT Ongoing Inter. Clerk							
1	2 Bianco, Justin	Instructional Assistant	Resignation	scc	6/3/2013	Recruiting #CL13-0440							
	2 Campos, Griselda	Intermediate Clerk	Resignation	CEC	9/9/2013								
	2 Colin, Marc 2 Deluna, James	Instructional Assistant Learning Facilitator	Resignation Resignation	OEC	8/8/2013	Recruiting #CL13-0431							
	2 Donaldson, Brandi	Career Technician	Resignation	SAC	9/19/2013								
	2 Fennell, Katryn	Intermediate Clerk	Resignation	SCC	6/28/2012								
	2 Gerali (Hernandez), Jacquelyn	Student Services Coordinator	Resignation	SAC	10/4/2013								
	2 Herrlein, Ann	Instructional Assistant	Resignation	SAC	3/23/2012								
	2 Hurtado, Diane 2 Janus, Louise	Student Services Specialist DSPS Specialist	Resignation Promotion	SAC	6/30/2011 8/14/2011								
	2 Johnson, Nicole	Learning Facilitator	Resignation	SCC	8/14/2011								
	2 Loayza, Santiago	Instructional Center Technician	Resignation	CEC		Recruiting #CL13-0451							
	2 Morin, Martha	Senior Clerk	Resignation	SAC	4/18/2013								
	2 Nakagawa, Kelly	Instructional Assistant	Resignation	OEC	3/26/2013								
	2 Ortiz, Alfonso 2 Ramirez, Cristina	Student Services Specialist Instructional Assistant	Resignation Resignation	SCC CEC	5/2/2011	Recruiting #CL13-0436							
	2 Sandoval, Maricela	High School & Community Outreach	Promotion	DO	11/9/2011								
1	2 Schuster, Bradley	Research Analyst	Resignation	DO	7/25/2013								
1	2 Thai, Wil	Administrative Secretary	Resignation	SAC	9/3/2013								
	2 Tran, Dieu Thu	Instructional Assistant	Resignation	CEC	6/24/2013								
	2 Vu, Vivien	Student Program Specialist Instructional Assistant	Resignation Promotion	SCC SAC	9/30/2013								
	2 Vargas, Jorge 1 Rice, Tera	Senior Cashier	Resignation	SCC		Reorg to Cashier - recruiting #CL13-0455							
3	3 Bernal, Imelda	Administrative Clerk	Retirement	SAC	6/30/2013								
3	3 Mills, Amy	Administrative Secretary	Resignation	DO	7/1/2013								
	3 Owens, Cheryl	Master Teacher Teacher	Resignation	SAC	1/1/2013								
3	3 Peirano, Olga	Teacher	Retirement	OEC	4/30/2013		1,988,727						
TOTAL							3,455,414						
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MEASURE E

Projects Cost Summary 10/17/13

				FY 20	13-2014			
Special Project Numbers	Description	Project Allocation	Total PY Expenditures	Expenditures	Encumbrances	Cumulative Exp & Enc	Project Balance	% Spent
ACTI	VE PROJECTS							
SANT	A ANA COLLEGE							
3001	Renovation of Buildings / Building "G" Renovation	9,821,991	8,805,445	159,786	756,758	9,721,989	100,002	99%
3003	Renovate Campus Infrastructure Design/Construct Maintenance/Operations Design/Construct Classroom Building	25,116,448	24,814,523	107,368	194,557	25,116,448	-	100%
3008	Renovate & Expand Athletic Fields	10,113,549	9,724,371	340,814	19,787	10,084,972	28,577	100%
3029	Parking Lot #11 Expansion and Improvements	8,802,193	1,512,846	13,777	232,581	1,759,204	7,042,989	20%
3030	Perimeter Site Improvements	7,021,303	2,250,658	1,571,093	2,325,197	6,146,948	874,355	88%
3031	Tessman Planetarium Upgrade and Restroom Addition	2,318,500	22,367	19,681	82,285	124,333	2,194,167	5%
3032	Dunlap Hall Renovation	1,566,050	676,197	368	889,485	1,566,050	2,174,107	100%
	Johnson Center Renovation	51,800	22,801	8,011	20,988	51,800		100%
3036		5,253,500	52,487	39,034	2,541,118	2,632,639	2,620,861	50%
	Campus Lighting Upgrade	6,825	3,412		3,413	6,825	2,020,001	100%
	Central Plant (Design)	3,430,000	-	254,991	3,140,000	3,394,991	35,009	99%
	Property Acquisition 17th/Bristol	5,100,000	_	161,371	4,859,028	5,020,399	79,601	98%
	Chavez Hall Renovation	3,500,000	-	-	-	-	3,500,000	0%
	TOTAL SANTA ANA COLLEGE	82,102,159	47,885,107	2,676,294	15,065,197	65,626,598	16,475,561	80%
SANT	IAGO CANYON COLLEGE							
3004	SCC Infrastructure	37,927,873	37,044,235	84,111	576,760	37,705,106	222,767	99%
3022	Humanities Building	32,731,753	28,088,199	445,017	2,210,081	30,743,297	1,988,456	94%
3025	Athletics and Aquatics Center: Netting and Sound System	20,454,610	19,422,287	10,339	158,359	19,590,985	863,625	96%
3026	Science and Math Building	26,450,914	26,415,954	10	34,950	26,450,914	-	100%
3046	Orange Education Center Building Certification	3,824,922	-	•	-	-	3,824,922	0%
	TOTAL SANTIAGO CANYON COLLEGE	121,390,072	110,970,675	539,477	2,980,150	114,490,302	6,899,770	94%
DIST	RICT/ DISTRICTWIDE OPERATIONS							
	LED Lighting Upgrade	160,200	_	78,600	81,600	160,200	_	100%
	Project Closeout/Certification	1,046,825	-	15,619	11,000	26,619	1,020,206	3%
	TOTAL DISTRICT/DISTRICTWIDE	1,207,025	-	94,219	92,600	186,819	1,020,206	15%
	ACTIVE PROJECTS - ALL SITES	204,699,256	158,855,782	3,309,990	18,137,947	180,303,719	24,395,537	88%

MEASURE E

Projects Cost Summary 10/17/13

				FY 20	13-2014		<u> </u>	
Special Project Numbers	Description	Project Allocation	Total PY Expenditures	Expenditures	Encumbrances	Cumulative Exp & Enc	Project Balance	% Spent
сомі	PLETED PROJECTS							
SANT	A ANA COLLEGE							
	SAC Library Renovation	339,623	339,623	-	-	339,623	-	100%
	Child Care/Classroom-Centennial	1,662,032	1,662,032		-	1,662,032	-	100%
3007	Renovate and Improve Centennial Ed Center	1,552,552	.,,			1,232,332		
3013	Acquisition of Land Adjacent to SAC	15,962,453	15,962,453	_	_	15,962,453	_	100%
7013	Design New Child Development Center	10,362,051	10,362,051		_	10,362,051	_	100%
3016	Construct New Child Development Center	10,302,031	10,302,031	-	-	10,302,031	-	100 /6
		14 455 222	14 455 222			14 455 222		1000/
3017	Design Women's Locker Room	14,455,332	14,455,332	-	-	14,455,332	-	100%
3017	Construct Women's Locker Room							
	Augment State-Funded PE Seismic Project							
	Design Sheriff Training Facility	29,121,885	29,121,885	-	-	29,121,885	-	100%
3019	Construct Sheriff Training Facility							
	Fire Science Program (Net 6 Facility)					-		
	Fire Science Prog. @ MCAS, Inc. 2							
3020	Design/Construct Digital Media Center	14,000,656	14,000,656	-	-	14,000,656	-	100%
3028	Design & Construct Parking Structure	2,046,955	2,046,955	-	-	2,046,955	-	100%
3034	SAC Sheriff Training Academy Road	56,239	56,239	-	-	56,239	-	100%
	TOTAL SANTA ANA COLLEGE	88,007,226	88,007,226	-	-	88,007,226	-	100%
SANIT	IAGO CANYON COLLEGE							
3011	Land Acquisition	24,791,777	24,791,777	_	_	24,791,777	_	100%
	Acquire Prop & Construct Cont Ed	27,554,640			-	27,554,640		100%
	Construct New Library & Resource Center		27,554,640	-	-		-	
	•	4,375,350 8,073,049	4,375,350	-	-	4,375,350	-	100%
	Construct Student Services & Classroom Bldg Construct Additional Parking Facilities	1,047,212	8,073,049 1,047,212	-	-	8,073,049 1,047,212	-	100% 100%
	· ·							
	TOTAL SANTIAGO CANYON COLLEGE	65,842,028	65,842,028	-	-	65,842,028	-	100%
DIST	RICT/ DISTRICTWIDE OPERATIONS							
3009	Replace Aging Telephone & Computer Network	14,056,433	14,056,433	-	-	14,056,433	-	100%
	TOTAL DISTRICT/DISTRICTWIDE	14,056,433	14,056,433	-	-	14,056,433	-	100%
	COMPLETED PROJECTS - ALL SITES	167,905,687	167,905,687	-	-	167,905,687		100%
	RECAP:							
	Santa Ana College	170,109,385	135,892,333	2,676,294	15,065,197	153,633,824	16,475,561	90%
	Santiago Canyon College	187,232,100	176,812,703	539,477	2,980,150	180,332,330	6,899,770	96%
	District/Districtwide Operations	15,263,458	14,056,433	94,219	92,600	14,243,252	1,020,206	93%

Rancho Santiago Community College Unrestricted General Fund Cash Flow Summary FY 2013-14, 2012-2013, 2011-2012 YTD-September 30, 2013

ŗ	FY 2013-14, 2012-2013, 2011-2012 YTD-September 30, 2013											
l	July	August	September	October	November	FY 2013 December	3/2014 January	February	March	April	May	June
•	July	August	September	October	November	December	January	rebluary	Warch	Арііі	iviay	Julie
Beginning Fund Balance	\$38,041,016.13	\$41,887,699.97	\$38,273,514.95	\$38,420,300.78	\$38,420,300.78	\$38,420,300.78	\$38,420,300.78	\$38,420,300.78	\$38,420,300.78	\$38,420,300.78	\$38,420,300.78	\$38,420,300.78
Total Revenues	10,633,556.66	7,512,478.15	11,150,664.56									
Total Expenditures	6,786,872.82	11,126,663.17	11,003,878.73									
Change in Fund Balance	3,846,683.84	(3,614,185.02)	146,785.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in Fana Balance	0,010,000.01	(0,011,100.02)	110,100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Ending Fund Balance	\$41,887,699.97	\$38,273,514.95	\$38,420,300.78	\$38,420,300.78	\$38,420,300.78	\$38,420,300.78	\$38,420,300.78	\$38,420,300.78	\$38,420,300.78	\$38,420,300.78	\$38,420,300.78	\$38,420,300.78
ı						FY 2012	/2013 ¹					
	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Fund Balance	\$43,867,759.21	\$45,064,223.43	\$42,680,768.77	\$34,999,185.38	\$25,592,219.28	\$26,110,634.15	\$42,703,804.07	\$37,375,292.75	\$26,174,139.21	\$15,079,007.51	\$18,190,051.48	\$9,508,085.73
Total Revenues	7,646,065.57	7,562,696.70	4,970,261.79	3,013,770.15	12,977,976.06	27,750,969.09	5,258,057.77	552,507.40	2,725,857.51	15,455,742.61	3,116,098.07	46,170,759.38
Total Expenditures	6,449,601.35	9,946,151.36	12,651,845.18	12,420,736.25	12,459,561.19	11,157,799.17	10,586,569.09	11,753,660.94	13,820,989.21	12,344,698.64	11,798,063.82	17,637,828.98
Change in Fund Balance	1,196,464.22	(2,383,454.66)	(7,681,583.39)	(9,406,966.10)	518,414.87	16,593,169.92	(5,328,511.32)	(11,201,153.54)	(11,095,131.70)	3,111,043.97	(8,681,965.75)	28,532,930.40
Ending Fund Balance	\$45,064,223.43	\$42,680,768.77	\$34,999,185.38	\$25,592,219.28	\$26,110,634.15	\$42,703,804.07	\$37,375,292.75	\$26,174,139.21	\$15,079,007.51	\$18,190,051.48	\$9,508,085.73	\$38,041,016.13
:												
ſ						FY 2011	/2012					
	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Fund Balance	\$46,510,630.23	\$46,100,826.17	\$44,124,830.03	\$44,521,078.46	\$47,005,503.25	\$45,897,273.99	\$57,702,830.45	\$54,053,391.07	\$44,204,790.42	\$29,513,946.47	\$35,191,700.97	\$25,844,675.99
Total Revenues	6,825,093.09	8,604,770.47	11,773,097.35	14,009,712.72	10,510,149.91	22,550,256.32	6,595,149.87	4,032,853.71	(3,658,900.14)	17,357,273.48	2,534,531.41	34,372,932.97
Total Expenditures	7,234,897.15	10,580,766.61	11,376,848.92	11,525,287.93	11,618,379.17	10,744,699.86	10,244,589.25	13,881,454.36	11,031,943.81	11,679,518.98	11,881,556.39	16,349,849.75
Change in Fund Palares	(400, 904, 05)	(4.075.006.44)	206 248 42	2 494 424 70	(4.409.220.26)	11 90E EEC 40	(2.640.420.20)	(0.949.600.65)	(14 600 943 05)	E 677 754 50	(0.247.024.00)	10 022 002 22
Change in Fund Balance	(409,804.06)	(1,975,996.14)	396,248.43	2,484,424.79	(1,108,229.26)	11,805,556.46	(3,649,439.38)	(9,848,600.65)	(14,690,843.95)	5,677,754.50	(9,347,024.98)	18,023,083.22
Ending Fund Balance	\$46,100,826.17	\$44,124,830.03	\$44,521,078.46	\$47,005,503.25	\$45,897,273.99	\$57,702,830.45	\$54,053,391.07	\$44,204,790.42	\$29,513,946.47	\$35,191,700.97	\$25,844,675.99	\$43,867,759.21

Notes:

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

District Office Departments Budget Comparison

Row Labels		lues um of FY 12-13 dopted Budget	Sum of FY 12-13 Actual			Sum of FY 13-14 Adopted Budget		
Auxiliary Services	\$	1,124,444.00	\$			967,150.00		
Auxiliary Services Office-Dist	\$	66,667.00	\$		\$ \$	80,354.00		
Auxiliary Services Office-SAC	\$	356,572.00	\$	376,061.56	\$	356,661.00		
Auxiliary Services Office-SCC	\$	111,287.00	\$	109,640.94	\$	110,916.00		
Cashier's Office	\$	188,071.00	\$	-	\$	1,953.00		
Cashier's Office - SAC	\$	208,273.00	\$	176,426.46	\$	223,120.00		
Cashier's Office - SCC	\$	193,574.00	\$		\$	194,146.00		
Business Operations	\$	1,651,596.00	\$		\$	870,366.00		
Business Operations' Office	\$	1,651,596.00	\$		\$	870,366.00		
Chancellor	\$	2,013,005.00	\$		\$	1,755,010.00		
Board of Trustees	\$	404,937.00	\$		\$	367,695.00		
Chancellor's Office	\$	1,131,724.00	\$		\$	1,094,658.00		
District Office	\$	476,344.00	\$		\$	292,657.00		
Economic/Workforce Development	\$	1,075,487.00	\$		\$	1,047,918.00		
Corporate Training Institute	\$	53,427.00	\$		\$	142,773.00		
Ctr for Intl Trade Dev Office	\$	86,528.00	\$	21,896.63	\$	128,606.00		
Digital Media Center	\$	351,639.00	\$ ¢	246,786.37	\$	374,747.00		
Educational Services Office Foundation	\$	318,327.00	\$ ¢		\$	172,279.00		
Small Business Dev Ctr Office	\$	32,656.00	\$ ¢	30,108.66	\$	24,445.00		
	\$	194,439.00	\$ ¢		\$	205,068.00		
Women in Business Center	\$	38,471.00	\$		\$	1 420 721 00		
Facilities and Construction	\$	1,401,749.00	\$ ¢	1,924,886.48	\$	1,430,721.00		
Construction & Support Services	\$	411,676.00	\$ \$		\$ \$	421,030.00		
Facility Planning Office	\$ \$	553,790.00	۶ \$	1,088,668.53	۶ \$	563,113.00		
Maintenance & Operations Fiscal Services	۶ \$	436,283.00	۶ \$		۶ \$	446,578.00		
	,	3,040,390.00	,	2,644,052.35	,	3,069,680.00		
Accounts Payable	\$ \$	791,772.00	۶ \$			818,680.00		
Accounts Payable Fiscal Services Office	\$ \$	569,284.00 848,591.00	۶ \$		\$ \$	554,277.00 861,274.00		
Internal Audit	\$ \$	227,564.00	۶ \$		۶ \$	238,781.00		
	\$ \$	590,606.00	۶ \$		۶ \$			
Payroll	\$ \$		۶ \$		Ş	596,668.00		
Project Management Human Resources/Risk Management	۶ \$	12,573.00	۶ \$	13,187.72	ė	1 062 605 00		
Human Resources Office	\$	1,923,423.00 1,613,611.00	,		\$ \$	1,963,695.00 1,655,457.00		
Project Management	\$	184,515.00	ب \$		۶ \$	183,779.00		
Risk Management	\$	125,297.00	ب \$		۶ \$	124,459.00		
Information Technology Services	\$	9,539,947.00		10,566,968.68	\$	9,759,952.00		
Academic Support - CEC	\$	441,766.00	\$		\$	356,362.00		
Academic Support - OEC	\$	191,378.00	\$		\$	195,147.00		
Academic Support - SAC	\$	1,233,032.00	\$		\$	1,278,672.00		
Academic Support - SCC	\$	638,248.00	\$		\$	735,588.00		
Application Systems	\$	1,959,878.00	\$	1,833,730.20	\$	1,989,782.00		
District Wide Technology	\$	3,540,249.00	\$	5,337,320.37	\$	3,693,777.00		
Information Tech Svcs Office	\$	609,510.00	\$		\$	685,367.00		
Networking	\$	925,886.00	\$		\$	825,257.00		
Public Affairs/Publications	\$	1,316,871.00	\$	1,248,173.92	\$	1,337,542.00		
Communications	\$	99,746.00	\$		\$	81,530.00		
Graphic Communications	\$	425,098.00	\$		\$	435,000.00		
Public Affairs/Gov Rel Office	\$	119,936.00	\$	113,537.54	\$	122,646.00		
Publications	\$	672,091.00	\$	629,850.92	\$	698,366.00		
Purchasing	\$	1,612,316.00	\$	1,053,138.25	\$	1,605,069.00		
Mailroom	\$	780,789.00	\$	266,284.00	\$	780,753.00		
Purchasing	\$	544,071.00	\$	540,557.38	\$	545,460.00		
Warehouse	\$	287,456.00	\$	246,296.87	\$	278,856.00		
Research	\$	264,096.00	\$	281,064.52	\$	271,165.00		
Research	\$	264,096.00	\$	281,064.52	\$	271,165.00		
Resource Development	\$	279,338.00	\$	281,087.87	\$	322,106.00		
Resource Development	\$	279,338.00	\$	281,087.87	\$	322,106.00		
Safety and Security	\$	1,598,781.00	\$	1,606,351.93	\$	1,837,976.00		
Environ Safety & Emer Services	\$	111,478.00	\$	53,416.38	\$	93,427.00		
Safety & Parking - CEC	\$	262,831.00	\$	179,256.59	\$	307,508.00		
Safety & Parking - DO	\$	30,000.00	\$	13,675.81	\$	16,000.00		
Safety & Parking - OEC	\$	71,790.00	\$	79,914.47	\$	107,838.00		
Safety & Parking - SAC	\$	317,928.00	\$	528,495.31	\$	479,209.00		
Safety & Parking - SCC	\$	227,868.00	\$		\$	267,654.00		
Safety & Security Office	\$	262,740.00	\$		\$	243,826.00		
Safety & Security Office - SAC	\$	211,176.00	\$		\$	209,590.00		
Safety & Security Office - SCC	\$	102,970.00	\$		\$	112,924.00		
Grand Total	\$	26,841,443.00	\$	24,944,550.61	\$	26,238,350.00		

2323 N. Broadway, Santa Ana, California 92706

Office: (714) 480-7321

Website: http://rsccd.edu/Departments/Business-Operations/Pages/Fiscal-Resources-Committee.aspx

Fiscal Resources Committee Meeting

Executive Conference Room – District Office 1:30 p.m. – 3:00 p.m.

Meeting Minutes for September 25, 2013

FRC Members Present: Michael Collins, John Zarske, Jeff McMillan, Esmeralda Abejar, Steve Kawa, Michael DeCarbo, Raul Gonzalez del Rio, Peter Hardash, Adam O'Connor and Sylvia LeTourneau

FRC Members Absent: John Zarske, Morrie Barembaum and Diane Hill

Guests Present: Ray Hicks, Jim Kennedy, Jose Vargas and Richard Kudlik

The meeting was called to order by Mr. Hardash at 1:35 p.m. Mr. Hardash introduced Richard Kudlik, the Manager of Fiscal Services. Mr. Kudlik has an extensive auditing and fiscal background and comes to RSCCD from the Coast District where he served as their Internal Auditor.

State/District Budget Update

Mr. Hardash reviewed the following:

- Board PowerPoint presentation on 2013-14 Adopted Budget
 - Mr. Hardash reviewed the PowerPoint presentation from the September 23,
 2013 Board of Trustees meeting on the 2013-14 Adopted Budget
- 2013-14 Adopted Budget
 - The 2013-14 Adopted Budget was approved by the Board of Trustees at their September 23, 2013 meeting. The document is on the district website at: http://rsccd.edu/Departments/Business-Operations/Pages/Budget.aspx
- P2 Exhibit "C" August Revision-RSCCD and Statewide
 - o August 13, 2013 Exhibit C distributed
- Statewide Deficits RDA Revenue
 - o Shortfall for this year, no clue yet, huge concern system-wide
 - o EPA short fill is a couple hundred thousand for RSCCD
 - o \$40m \$50m structural deficit equals \$1m to \$1.3m for RSCCD
 - o Current budget has a little bit of a cushion to cover this short fill
- OEC Renovations: On September 23rd the Board of Trustees approved the use of \$5m from Measure E funds; \$7m from the stabilization fund and approximately \$4.2m will come from Santiago Canyon College's RDA funds for renovations to OEC. If we receive any insurance money or money from a legal settlement, those funds will go back into Measure E. If the cost estimate exceeds the current estimate of \$16m for the repairs, the shortfall will come out of the stabilization fund. The plan that Facility Planning is working on is to hire an architect to do programming with users and CDC, this will take 3-5 months. An RFP has been done and should go to Board soon. Then we will hire architects to design, plan drawings and get DSA approvals; could take 6-9 months. Followed by bidding of the project and construction estimated at about 18-24 months. This timeline will change as we begin the process.

Defining our Charge Back System and Building in Efficiency Checks

Mr. DeCarbo requested this item be placed on the agenda; however, Mr. DeCarbo was not present at the time. Mr. O'Connor said Mr. DeCarbo had asked that a listing of District Office departments be shared with the committee including department codes. Mr. Hardash added that the FRC is supposed to review and evaluate the district allocations every fall, however, the process was never defined. Mr. O'Connor suggested convening a subcommittee to review a draft review instrument. The subcommittee will consist of Adam O'Connor, Steve Kawa, Mike Collins, Jim Kennedy, Jose Vargas and two faculty members, one from each college. Mr. O'Connor added that it was suggested in the Budget Allocation Model that POE create a planning process and review of the Model. Mr. O'Connor will arrange the meeting. After this issue has been addressed, the next step is to review and evaluate the Budget Allocation Model.

FON Policy

This item was also added to the agenda by Mr. DeCarbo. Mr. Hardash reviewed the Estimated Fall 2014 Full-time Faculty Obligation document provided by Mr. Didion. The actual calculation spreadsheet is already outdated; it states the district needs to hire 26 full-time faculty members to meet the 2014 obligation. There was an additional retirement announced bringing the number up to 27, any other retirements announced by April 2014 need to be hired for the fall 2014, after April we have 18 months to fill the positions. The second handout shows the split between the colleges.

50% Law

Mr. Hardash added that we must use the planning process and stop the accounting gimmicks to make the 50% law requirements.

Discussion ensued on examples and strategies on how to balance the good/bad side of the 50% law including identification of matching funds.

It was recommended that the POE committee place on their agenda for discussion the 50% law and its' effect on future hiring. It was recommended unanimously, Mr. Hicks will discuss this item at the POE meeting immediately following this meeting.

FRC Calendar Revision

Mr. O'Connor asked members to update their calendars, moving the January 22, 2014 meeting to January 29, 2014. It was determined that the date change would be discussed at a later meeting as there may be a conflict with flex week.

Informational Handouts

The following materials were included in the materials:

- District-wide expenditure report link: https://intranet.rsccd.edu
- Vacant Funded Position List as of September 5, 2013
- Measure "E" Project Cost Summary as of August 31, 2013
- Monthly Cash Flow Statement as of August 31, 2013

Approval of FRC Meeting Minutes - May 29, 2013

Mr. Hardash called for a motion to approve the minutes of August 14, 2013 Fiscal Resources Committee meeting. Mr. DeCarbo moved and Mr. Kawa seconded the motion to approve the Minutes. Mr. Vargas added that the committee is still referred to as BAPR in the minutes, please update. The motion carried unanimously. Dr. Collins abstained.

Adjournment

Mr. Hardash adjourned the meeting at 2:55 p.m.

Meeting Schedule – Next Meeting:

Wednesday, October 23, 2013 – 1:30 p.m. – Executive Conference Room, District Office