



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 black ink, appearing to be 'Raúl Rodríguez', written in a cursive style.

Raúl Rodríguez, Ph.D.  
Chancellor

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

**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 |  |
| 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 |  |

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

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**  
**2011-12**

|                           |  | <b>General Fund Revenue Budget</b>    |                                       |   |                                       |                                   |
|---------------------------|--|---------------------------------------|---------------------------------------|---|---------------------------------------|-----------------------------------|
| <u>Revenues by Source</u> |  | <b>2009-10<br/>Actual<br/>Revenue</b> | <b>2010-11<br/>Actual<br/>Revenue</b> | <b>2011-12<br/>Tentative<br/>Budget</b> | <b>2011-12<br/>Adopted<br/>Budget</b> | <b>%<br/>Adpt/Tent<br/>Change</b> |
| 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                                 | <u>12,374,630</u>                     | <u>12,386,472</u>                     | <u>13,676,217</u>                       | <u>10,111,452</u>                     | (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                                   | <u>101,725,549</u>                    | <u>105,308,608</u>                    | <u>90,127,059</u>                       | <u>96,349,361</u>                     | 6.90                              |



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

**General Fund Revenue Budget**

| <u>Revenues by Source</u>                       | 2009-10<br>Actual<br>Revenue | 2010-11<br>Actual<br>Revenue | 2011-12<br>Tentative<br>Budget | 2011-12<br>Adopted<br>Budget | %<br>Adpt/Tent<br>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)                  |
|   | <hr/>                        | <hr/>                        | <hr/>                          | <hr/>                        |                          |
| Total Local Revenues                            | 59,077,378                   | 53,397,957                   | 56,949,531                     | 53,570,371                   | (5.93)                   |

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

**General Fund Revenue Budget**

| <u>Revenues by Source</u>   | <b>2009-10<br/>Actual<br/>Revenue</b> | <b>2010-11<br/>Actual<br/>Revenue</b> | <b>2011-12<br/>Tentative<br/>Budget</b> | <b>2011-12<br/>Adopted<br/>Budget</b> | <b>%<br/>Adpt/Tent<br/>Change</b> |
|---|---------------------------------------|---------------------------------------|---|---------------------------------------|-----------------------------------|
| 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   | <u>18,428</u>                         | <u>17,279</u>                         | <u>16,500</u>                           | <u>16,500</u>                         | -                                 |
| Total Revenues  | <u>173,195,985</u>                    | <u>171,110,316</u>                    | <u>160,769,307</u>                      | <u>160,047,684</u>                    | (0.45)                            |
| Net Beginning Balance   | 16,867,113                            | 32,190,876                            | 40,870,186                              | 47,079,378                            | 15.19                             |
| Adjustments to Beginning Balance                                      | <u>0</u>                              | <u>0</u>                              | <u>0</u>                                | <u>0</u>                              | -                                 |
| 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                                       | <u>16,867,113</u>                     | <u>32,190,876</u>                     | <u>40,870,186</u>                       | <u>47,079,378</u>                     | 15.19                             |
| Total Revenues, Other Financing Sources<br>and Beginning Fund Balance | <u><u>\$190,063,098</u></u>           | <u><u>\$203,301,192</u></u>           | <u><u>\$201,639,493</u></u>             | <u><u>\$207,127,062</u></u>           | 2.72                              |

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

| <b>General Fund Expenditure Budget</b>               |  |  |   |                                       |                                   |
|--|--|--|---|---------------------------------------|-----------------------------------|
| <b><u>Expenditures by Object</u></b>                 | <b>2009-10<br/>Actual<br/>Expenses</b> | <b>2010-11<br/>Actual<br/>Expenses</b> | <b>2011-12<br/>Tentative<br/>Budget</b> | <b>2011-12<br/>Adopted<br/>Budget</b> | <b>%<br/>Adpt/Tent<br/>Change</b> |
| 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   | 61,398,378                             | 60,834,168                             | 61,669,462                              | 58,383,802                            | (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   | 36,992,259                             | 35,215,305                             | 38,808,753                              | 37,354,631                            | (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   | 32,190,311                             | 34,326,565                             | 40,435,731                              | 40,570,544                            | 0.33                              |

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

**General Fund Expenditure Budget**

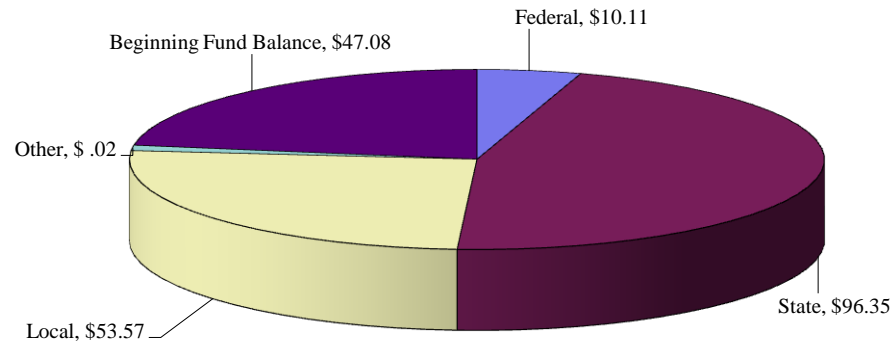
| <u>Expenditures by Object</u>               | <b>2009-10<br/>Actual<br/>Expenses</b> | <b>2010-11<br/>Actual<br/>Expenses</b> | <b>2011-12<br/>Tentative<br/>Budget</b> | <b>2011-12<br/>Adopted<br/>Budget</b> | <b>%<br/>Adpt/Tent<br/>Change</b> |
|---|--|--|---|---------------------------------------|-----------------------------------|
| 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                                    | 1,986,601                              | 2,451,654                              | 3,039,116                               | 2,807,689                             | (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                                    | 20,111,331                             | 18,451,139                             | 26,351,558                              | 25,181,276                            | (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                                    | 2,947,418                              | 2,885,151                              | 2,681,463                               | 2,628,745                             | (1.97)                            |
| Subtotal, Expenditures (1000 - 6000)        | 155,626,298                            | 154,163,982                            | 172,986,083                             | 166,926,687                           | (3.50)                            |

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

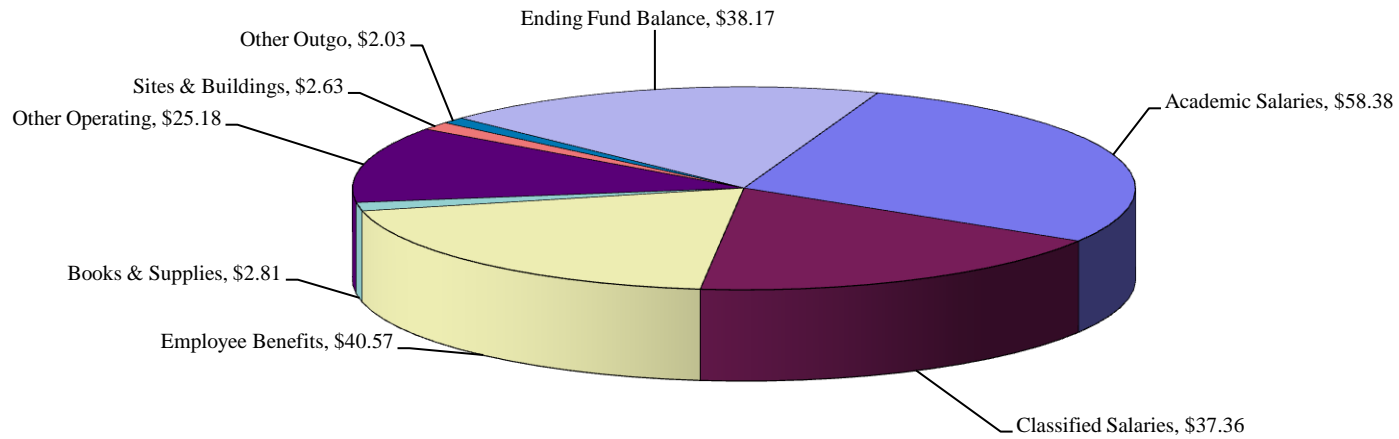
| <b>General Fund Expenditure Budget</b>                     |  |  |   |                                       |                                   |
|--|--|--|---|---------------------------------------|-----------------------------------|
| <b>Expenditures by Object</b>                              | <b>2009-10<br/>Actual<br/>Expenses</b> | <b>2010-11<br/>Actual<br/>Expenses</b> | <b>2011-12<br/>Tentative<br/>Budget</b> | <b>2011-12<br/>Adopted<br/>Budget</b> | <b>%<br/>Adpt/Tent<br/>Change</b> |
| 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   | <u>2,245,924</u>                       | <u>2,057,832</u>                       | <u>2,219,068</u>                        | <u>2,033,178</u>                      | (8.38)                            |
| Subtotal, Expenditures (1000 - 7000)                       | <u>157,872,222</u>                     | <u>156,221,814</u>                     | <u>175,205,151</u>                      | <u>168,959,865</u>                    | (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   | <u>9,526,305</u>                       | <u>10,126,048</u>                      | <u>11,165,555</u>                       | <u>11,160,271</u>                     | (0.05)                            |
| 7910 Unrestricted Contingency                              | 22,664,571                             | 36,953,330                             | 15,268,787                              | 27,006,926                            | 76.88                             |
| Subtotal Expenditures (7900)                               | <u>32,190,876</u>                      | <u>47,079,378</u>                      | <u>26,434,342</u>                       | <u>38,167,197</u>                     | 44.38                             |
| Total Expenditures, Other Outgo<br>and Ending Fund Balance | <u>\$190,063,098</u>                   | <u>\$203,301,192</u>                   | <u>\$201,639,493</u>                    | <u>\$207,127,062</u>                  | 2.72                              |

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

**Revenue in Millions**



**Expenditures in Millions**



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

|                                      |   | <b>General Fund by Site</b>  |  |                                |                                    |              |
|--------------------------------------|---|------------------------------|--|--------------------------------|------------------------------------|--------------|
| <b><u>Expenditures by Object</u></b> |   | <b>Santa Ana<br/>College</b> | <b>Santiago<br/>Canyon<br/>College</b> | <b>District<br/>Operations</b> | <b>Districtwide<br/>Operations</b> | <b>Total</b> |
| 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                                      | 40,332,654                   | 17,003,491                             | 1,047,657                      | 0                                  | 58,383,802   |
| 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                                      | 19,042,558                   | 8,678,114                              | 9,633,959                      | 0                                  | 37,354,631   |
| 3000                                 | Employee Benefits                             | 20,074,279                   | 9,219,226                              | 4,951,262                      | 6,325,777                          | 40,570,544   |
| 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                                      | 1,701,267                    | 632,773                                | 473,649                        | 0                                  | 2,807,689    |
| 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**  
*Adopted Budget*  
**2011-12**

| <b>General Fund by Site</b>                       |                              |  |                                |                                    |               |
|---|------------------------------|--|--------------------------------|------------------------------------|---------------|
| <b><u>Expenditures by Object</u></b>              | <b>Santa Ana<br/>College</b> | <b>Santiago<br/>Canyon<br/>College</b> | <b>District<br/>Operations</b> | <b>Districtwide<br/>Operations</b> | <b>Total</b>  |
| 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  | 9,956,330                    | 4,838,154                              | 9,064,916                      | 1,321,876                          | 25,181,276    |
| 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  | 1,298,395                    | 432,574                                | 897,776                        | 0                                  | 2,628,745     |
| Subtotal, Expenditures (1000 - 6000)              | 92,405,483                   | 40,804,332                             | 26,069,219                     | 7,647,653                          | 166,926,687   |
| 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  | 409,429                      | 102,708                                | 0                              | 1,521,041                          | 2,033,178     |
| Subtotal, Expenditures (1000 - 7000)              | 92,814,912                   | 40,907,040                             | 26,069,219                     | 9,168,694                          | 168,959,865   |
| 7900 Reserve for Contingencies                    | 0                            | 0                                      | 340,498                        | 37,826,699                         | 38,167,197    |
| Total Expenditures, Other Outgo and Contingencies | \$92,814,912                 | \$40,907,040                           | \$26,409,717                   | \$46,995,393                       | \$207,127,062 |
|   | 45%                          | 20%                                    | 12%                            | 23%                                | 100%          |



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

| <b>Santa Ana College - General Fund</b>            |                     |                   |                   |                   |                         |
|--|---------------------|-------------------|-------------------|-------------------|-------------------------|
| <b>Expenditures by Object</b>                      | <b>Unrestricted</b> |                   | <b>Restricted</b> |                   | <b>Total SAC Budget</b> |
|  | <b>Credit</b>       | <b>Non-Credit</b> | <b>Credit</b>     | <b>Non-Credit</b> |                         |
| 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**

| <b>Santa Ana College - General Fund</b>           |                     |                   |                   |                   |                                 |
|---|---------------------|-------------------|-------------------|-------------------|---------------------------------|
| <b><u>Expenditures by Object</u></b>              | <b>Unrestricted</b> |                   | <b>Restricted</b> |                   | <b>Total<br/>SAC<br/>Budget</b> |
|   | <b>Credit</b>       | <b>Non-Credit</b> | <b>Credit</b>     | <b>Non-Credit</b> |                                 |
| 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  | 6,387,812           | 434,673           | 2,261,680         | 872,165           | 9,956,330                       |
| 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  | 186,135             | 0                 | 911,220           | 201,040           | 1,298,395                       |
| Subtotal, Expenditures (1000 - 6000)              | 66,310,253          | 10,909,587        | 11,071,973        | 4,113,670         | 92,405,483                      |
| 7000 Other Outgo                                  |                     |                   |                   |                   |                                 |
| 7300 Interfund Transfers Out                      | 0                   | 0                 | 0                 | 0                 | 0                               |
| 7600 Other Student Aid                            | 0                   | 0                 | 409,429           | 0                 | 409,429                         |
| Subtotal  | 0                   | 0                 | 409,429           | 0                 | 409,429                         |
| Subtotal, Expenditures (1000 - 7000)              | 66,310,253          | 10,909,587        | 11,481,402        | 4,113,670         | 92,814,912                      |
| 7900 Reserve for Contingencies                    | 0                   | 0                 | 0                 | 0                 | 0                               |
| Total Expenditures, Other Outgo and Contingencies | \$66,310,253        | \$10,909,587      | \$11,481,402      | \$4,113,670       | \$92,814,912                    |
|   | 72%                 | 12%               | 12%               | 4%                | 100%                            |

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

**Santiago Canyon College - General Fund**

| <b>Expenditures by Object</b>                      | <b>Unrestricted</b> |                   | <b>Restricted</b> |                   | <b>Total SCC Budget</b> |
|--|---------------------|-------------------|-------------------|-------------------|-------------------------|
|  | <b>Credit</b>       | <b>Non-Credit</b> | <b>Credit</b>     | <b>Non-Credit</b> |                         |
| 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   | <u>13,554,718</u>   | <u>2,139,235</u>  | <u>1,047,583</u>  | <u>261,955</u>    | <u>17,003,491</u>       |
| 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   | <u>6,102,528</u>    | <u>883,987</u>    | <u>1,084,050</u>  | <u>607,549</u>    | <u>8,678,114</u>        |
| 3000 Employee Benefits                             | <u>7,308,740</u>    | <u>1,086,305</u>  | <u>546,543</u>    | <u>277,638</u>    | <u>9,219,226</u>        |
| 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   | <u>143,158</u>      | <u>32,352</u>     | <u>318,994</u>    | <u>138,269</u>    | <u>632,773</u>          |
| 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**

| <b><u>Expenditures by Object</u></b>              | <b>Unrestricted</b> |                   | <b>Restricted</b> |                   | <b>Total<br/>SCC<br/>Budget</b> |
|---|---------------------|-------------------|-------------------|-------------------|---------------------------------|
|   | <b>Credit</b>       | <b>Non-Credit</b> | <b>Credit</b>     | <b>Non-Credit</b> |                                 |
| 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  | 3,828,448           | 327,537           | 537,579           | 144,590           | 4,838,154                       |
| 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  | 78,355              | 2,314             | 245,533           | 106,372           | 432,574                         |
| Subtotal, Expenditures (1000 - 6000)              | 31,015,947          | 4,471,730         | 3,780,282         | 1,536,373         | 40,804,332                      |
| 7000 Other Outgo                                  |                     |                   |                   |                   |                                 |
| 7300 Interfund Transfers Out                      | 0                   | 0                 | 0                 | 0                 | 0                               |
| 7600 Other Student Aid                            | 0                   | 0                 | 102,708           | 0                 | 102,708                         |
| Subtotal  | 0                   | 0                 | 102,708           | 0                 | 102,708                         |
| Subtotal, Expenditures (1000 - 7000)              | 31,015,947          | 4,471,730         | 3,882,990         | 1,536,373         | 40,907,040                      |
| 7900 Reserve for Contingencies                    | 0                   | 0                 | 0                 | 0                 | 0                               |
| Total Expenditures, Other Outgo and Contingencies | \$31,015,947        | \$4,471,730       | \$3,882,990       | \$1,536,373       | \$40,907,040                    |
|   | 76%                 | 11%               | 9%                | 4%                | 100%                            |

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

|                                      |   | <b>District Operations - General Fund</b>       |                          |   |                          |  |
|--------------------------------------|---|---|--------------------------|---|--------------------------|--|
| <b><u>Expenditures by Object</u></b> |   | <b>Unrestricted<br/>District<br/>Operations</b> | <b>District<br/>Wide</b> | <b>Restricted<br/>District<br/>Operations</b> | <b>District<br/>Wide</b> | <b>Total<br/>District<br/>Operations</b> |
| 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                                      | <u>1,017,419</u>                                | <u>0</u>                 | <u>30,238</u>                                 | <u>0</u>                 | <u>1,047,657</u>                         |
| 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                                      | <u>8,124,165</u>                                | <u>0</u>                 | <u>1,509,794</u>                              | <u>0</u>                 | <u>9,633,959</u>                         |
| 3000                                 | Employee Benefits                             | <u>4,438,588</u>                                | <u>6,325,777</u>         | <u>512,674</u>                                |                          | <u>11,277,039</u>                        |
| 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                                      | <u>290,523</u>                                  | <u>0</u>                 | <u>183,126</u>                                | <u>0</u>                 | <u>473,649</u>                           |
| 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**

| <b>District Operations - General Fund</b>         |                                |                          |                                |                          |              |
|---|--------------------------------|--------------------------|--------------------------------|--------------------------|--------------|
| <b><u>Expenditures by Object</u></b>              | <b>Unrestricted</b>            |                          | <b>Restricted</b>              |                          | <b>Total</b> |
|   | <b>District<br/>Operations</b> | <b>District<br/>Wide</b> | <b>District<br/>Operations</b> | <b>District<br/>Wide</b> |              |
| 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  | 7,295,900                      | 1,321,876                | 1,769,016                      | 0                        | 10,386,792   |
| 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  | 806,044                        | 0                        | 91,732                         | 0                        | 897,776      |
| Subtotal, Expenditures (1000 - 6000)              | 21,972,639                     | 7,647,653                | 4,096,580                      | 0                        | 33,716,872   |
| 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  | 0                              | 1,521,041                | 0                              | 0                        | 1,521,041    |
| Subtotal, Expenditures (1000 - 7000)              | 21,972,639                     | 9,168,694                | 4,096,580                      | 0                        | 35,237,913   |
| 7900 Reserve for Contingencies                    | 0                              | 37,826,699               | 340,498                        | 0                        | 38,167,197   |
| Total Expenditures, Other Outgo and Contingencies | \$21,972,639                   | \$46,995,393             | \$4,437,078                    | \$0                      | \$73,405,110 |
|   | 30%                            | 64%                      | 6%                             | 0%                       | 100%         |

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

| <b>Santa Ana College</b>       |                     |               |                     |               |                     |               |
|--------------------------------|---------------------|---------------|---------------------|---------------|---------------------|---------------|
|                                | <b>Unrestricted</b> | <b>%</b>      | <b>Restricted</b>   | <b>%</b>      | <b>Combined</b>     | <b>%</b>      |
| 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             |               |
| <b>Grand Total</b>             | <b>\$77,219,840</b> | <b>57.34%</b> | <b>\$15,595,072</b> | <b>61.27%</b> | <b>\$92,814,912</b> | <b>57.96%</b> |

| <b>Santiago Canyon College</b> |                     |               |                    |               |                     |               |
|--------------------------------|---------------------|---------------|--------------------|---------------|---------------------|---------------|
|                                | <b>Unrestricted</b> | <b>%</b>      | <b>Restricted</b>  | <b>%</b>      | <b>Combined</b>     | <b>%</b>      |
| 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             |               |
| <b>Grand Total</b>             | <b>\$35,487,677</b> | <b>26.35%</b> | <b>\$5,419,363</b> | <b>21.29%</b> | <b>\$40,907,040</b> | <b>25.55%</b> |

| <b>District Office</b>         |                     |               |                    |               |                     |               |
|--------------------------------|---------------------|---------------|--------------------|---------------|---------------------|---------------|
|                                | <b>Unrestricted</b> | <b>%</b>      | <b>Restricted</b>  | <b>%</b>      | <b>Combined</b>     | <b>%</b>      |
| 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             |               |
| <b>Grand Total</b>             | <b>\$21,972,639</b> | <b>16.31%</b> | <b>\$4,437,078</b> | <b>17.43%</b> | <b>\$26,409,717</b> | <b>16.49%</b> |

|   |                      |                |                     |                |                      |                |
|---|----------------------|----------------|---------------------|----------------|----------------------|----------------|
| <b>Total Expenditures-excludes Districtwide</b> | <b>\$134,680,156</b> | <b>100.00%</b> | <b>\$25,451,513</b> | <b>100.00%</b> | <b>\$160,131,669</b> | <b>100.00%</b> |
|---|----------------------|----------------|---------------------|----------------|----------------------|----------------|

| <b>Districtwide</b>                                  |                     |               |                   |              |                     |               |
|--|---------------------|---------------|-------------------|--------------|---------------------|---------------|
|  | <b>Unrestricted</b> | <b>%</b>      | <b>Restricted</b> | <b>%</b>     | <b>Combined</b>     | <b>%</b>      |
| 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          |               |
| <b>Grand Total</b>                                   | <b>\$46,995,393</b> | <b>25.87%</b> | <b>\$0</b>        | <b>0.00%</b> | <b>\$46,995,393</b> | <b>22.69%</b> |

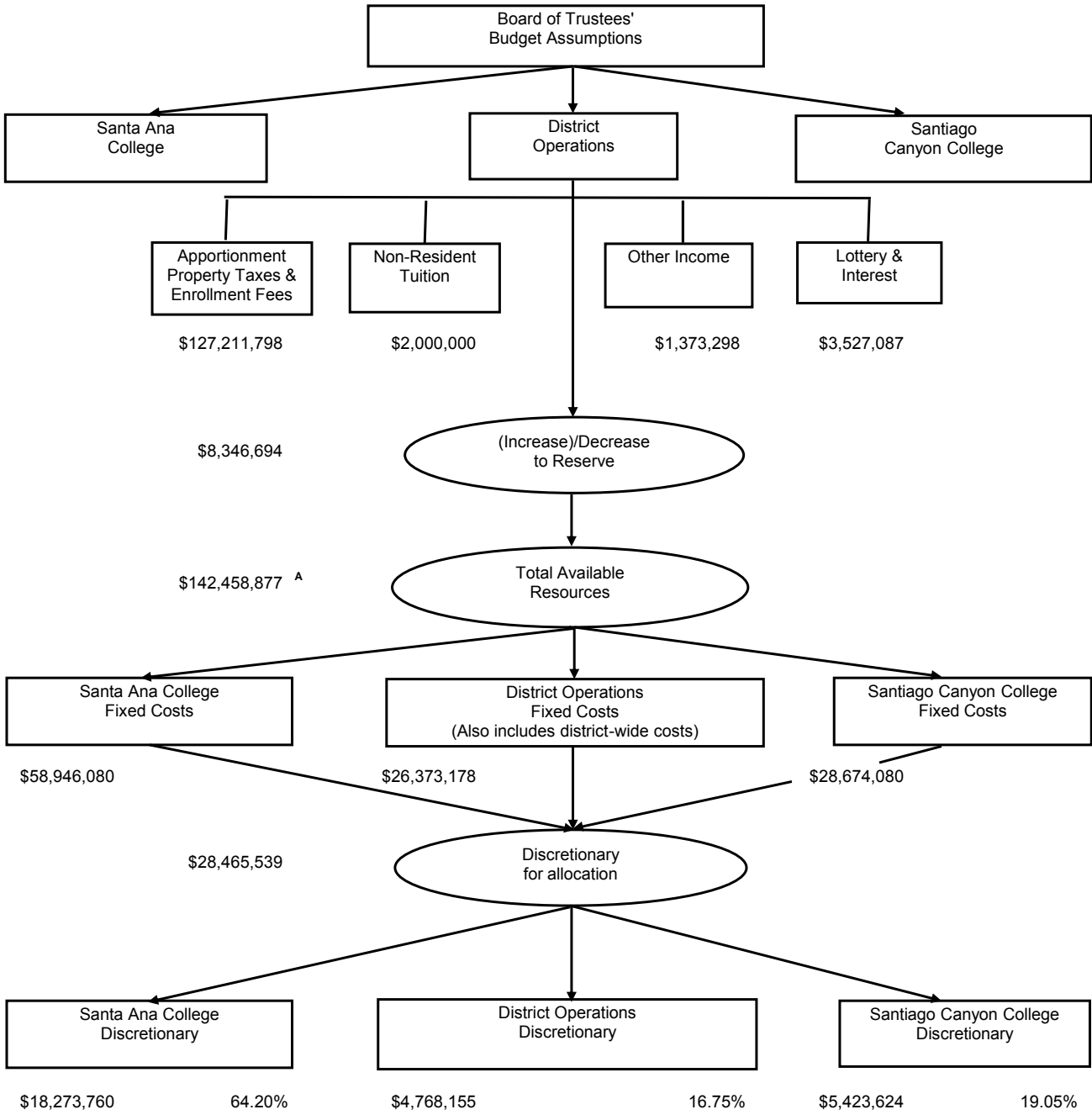
|   |                      |  |                     |  |                      |  |
|---|----------------------|--|---------------------|--|----------------------|--|
| <b>Total Expenditures-includes Districtwide</b> | <b>\$181,675,549</b> |  | <b>\$25,451,513</b> |  | <b>\$207,127,062</b> |  |
|---|----------------------|--|---------------------|--|----------------------|--|

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

| <b>Budget Allocation Model</b>           |                     |               |                   |               |                    |               |
|--|---------------------|---------------|-------------------|---------------|--------------------|---------------|
| <b><u>Discretionary Expenditures</u></b> | <b>Unrestricted</b> | <b>%</b>      | <b>Restricted</b> | <b>%</b>      | <b>Combined</b>    | <b>%</b>      |
| <b>Santa Ana College</b>                 |                     |               |                   |               |                    |               |
| 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                             | <u>18,273,760</u>   | 64.20         | <u>8,738,657</u>  | 60.73         | <u>27,012,417</u>  | 63.03         |
| <b>Santiago Canyon College</b>           |                     |               |                   |               |                    |               |
| 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                             | <u>5,423,624</u>    | 19.05         | <u>2,883,726</u>  | 20.04         | <u>8,307,350</u>   | 19.39         |
| <b>District Operations</b>               |                     |               |                   |               |                    |               |
| 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                            | <u>1,925,948</u>    |               | <u>26,947</u>     |               | <u>1,952,895</u>   |               |
| 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                          | <u>2,842,207</u>    |               | <u>2,740,050</u>  |               | <u>5,582,257</u>   |               |
| Subtotal District Operations             | <u>4,768,155</u>    | 16.75         | <u>2,766,997</u>  | 19.23         | <u>7,535,152</u>   | 17.58         |
|  |                     | <u>100.00</u> |                   | <u>100.00</u> |                    | <u>100.00</u> |
| <b>Total 3 sites</b>                     | <u>28,465,539</u>   |               | <u>14,389,380</u> |               | <u>42,854,919</u>  |               |
| <b><u>Fixed Expenditures</u></b>         |                     |               |                   |               |                    |               |
| <b>Santa Ana College</b>                 |                     |               |                   |               |                    |               |
| 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                             | <u>58,946,080</u>   | 38.83         | <u>6,856,415</u>  | 61.98         | <u>65,802,495</u>  | 40.40         |
| <b>Santiago Canyon College</b>           |                     |               |                   |               |                    |               |
| 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                             | <u>28,674,080</u>   | 18.89         | <u>2,535,637</u>  | 22.92         | <u>31,209,717</u>  | 19.16         |
| <b>District Operations</b>               |                     |               |                   |               |                    |               |
| <b>ITS:</b>                              |                     |               |                   |               |                    |               |
| 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          |               |
| <b>Other:</b>                            |                     |               |                   |               |                    |               |
| 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             | <u>64,199,877</u>   | 42.28         | <u>1,670,081</u>  | 15.10         | <u>65,869,958</u>  | 40.44         |
| Subtotal Fixed Expenditures              | <u>151,820,037</u>  | <u>100.00</u> | <u>11,062,133</u> | <u>100.00</u> | <u>162,882,170</u> | <u>100.00</u> |
| <b>Apprenticeship</b>                    | <u>1,389,973</u>    |               |                   |               | <u>1,389,973</u>   |               |
| <b>Total Expenditures, all sites</b>     | <u>181,675,549</u>  |               | <u>25,451,513</u> |               | <u>207,127,062</u> |               |



**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**

| <b>Budget Allocation Model - FTES Distribution</b> |                   |                |                    |                |
|--|-------------------|----------------|--------------------|----------------|
|  | <b>FTES*</b>      | <b>%</b>       | <b>FTES*</b>       | <b>%</b>       |
|  | <b>2010-11</b>    |                | <b>2011-12</b>     |                |
|  | <b>Annual</b>     |                | <b>Annual</b>      |                |
|  | <b>(Reported)</b> |                | <b>(Projected)</b> |                |
| <b>Santa Ana College</b>                           | 21,851            | 71.07%         | 20,496             | 71.07%         |
| <b>Santiago Canyon College</b>                     | 8,894             | 28.93%         | 8,343              | 28.93%         |
|  | <u>30,745</u>     | <u>100.00%</u> | <u>28,839</u>      | <u>100.00%</u> |

| <b>Budget Allocation Model - Discretionary Expenses (2 Colleges Only)</b> |                     |               |                     |               |                     |               |
|---|---------------------|---------------|---------------------|---------------|---------------------|---------------|
| <b>Discretionary Expenditures</b>   | <b>Unrestricted</b> | <b>%</b>      | <b>Restricted</b>   | <b>%</b>      | <b>Combined</b>     | <b>%</b>      |
| <b>Santa Ana College</b>  |                     |               |                     |               |                     |               |
| 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         |
| <b>Santiago Canyon College</b>  |                     |               |                     |               |                     |               |
| 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         |
| <b>Total 2 sites</b>  | <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**

| <b>Budget Allocation Model</b>              |                          |               |                                |               |                   |
|---|--------------------------|---------------|--------------------------------|---------------|-------------------|
| <b>FTES Credit vs. Non-Credit Breakdown</b> |                          |               |                                |               |                   |
| <u><b>Full-Time Equivalent Students</b></u> | <b>Santa Ana College</b> |               | <b>Santiago Canyon College</b> |               | <b>Total FTES</b> |
|   | <b>FTES</b>              | <b>%</b>      | <b>FTES</b>                    | <b>%</b>      |                   |
| <b>2010/11 Annual</b>                       |                          |               |                                |               |                   |
| 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>     |
| <b>2011/12 Projected</b>                    |                          |               |                                |               |                   |
| 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>     |

| <b>Expenditures by Object (2 Colleges Only)</b> |                          |               |                                |               |                       |
|---|--------------------------|---------------|--------------------------------|---------------|-----------------------|
| <u><b>Expenditures by Object</b></u>            | <b>Santa Ana College</b> |               | <b>Santiago Canyon College</b> |               | <b>Adopted Budget</b> |
|   | <b>\$</b>                | <b>%</b>      | <b>\$</b>                      | <b>%</b>      |                       |
| 1000 Academic Salaries                          | \$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**  
*Adopted Budget*  
**2011-12**

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**  
*Adopted Budget*  
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|                           |   | <b>Child Development Fund<br/>Revenue Budget</b> |                                       |   |                                       |                                   |
|---------------------------|---|--|---------------------------------------|---|---------------------------------------|-----------------------------------|
| <u>Revenues by Source</u> |   | <b>2009-10<br/>Actual<br/>Revenue</b>            | <b>2010-11<br/>Actual<br/>Revenue</b> | <b>2011-12<br/>Tentative<br/>Budget</b> | <b>2011-12<br/>Adopted<br/>Budget</b> | <b>%<br/>Adpt/Tent<br/>Change</b> |
| 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  | <u>4,005,772</u>                                 | <u>4,013,239</u>                      | <u>3,390,133</u>                        | <u>3,344,112</u>                      | (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  | <u>332,219</u>                                   | <u>250,261</u>                        | <u>544,774</u>                          | <u>551,706</u>                        | 1.27                              |
| 8900                      | Other Financing Sources   |  |                                       |   |                                       |                                   |
| 8981                      | Interfund Transfers In  | 147,022  | 147,022                               | 147,022                                 | 147,022                               | -                                 |
|                           | Total Other Financing Sources   | <u>147,022</u>                                   | <u>147,022</u>                        | <u>147,022</u>                          | <u>147,022</u>                        | -                                 |
|                           | 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<br>Beginning Fund Balance | <u><u>\$5,802,232</u></u>                        | <u><u>\$7,221,191</u></u>             | <u><u>\$6,710,252</u></u>               | <u><u>\$5,550,263</u></u>             | (17.29)                           |

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

| <b>Child Development Fund<br/>Expenditure Budget</b> |  |  |   |                                       |                                   |
|--|--|--|---|---------------------------------------|-----------------------------------|
| <u>Expenditures by Object</u>                        | <b>2009-10<br/>Actual<br/>Expenses</b> | <b>2010-11<br/>Actual<br/>Expenses</b> | <b>2011-12<br/>Tentative<br/>Budget</b> | <b>2011-12<br/>Adopted<br/>Budget</b> | <b>%<br/>Adpt/Tent<br/>Change</b> |
| 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   | <u>2,138,141</u>                       | <u>2,214,796</u>                       | <u>2,158,534</u>                        | <u>1,851,787</u>                      | (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   | <u>1,259,455</u>                       | <u>1,375,226</u>                       | <u>1,287,768</u>                        | <u>1,074,617</u>                      | (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   | <u>1,264,271</u>                       | <u>1,462,692</u>                       | <u>1,397,349</u>                        | <u>1,210,169</u>                      | (13.40)                           |

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

| <b>Child Development Fund<br/>Expenditure Budget</b> |  |  |   |                                       |                                   |
|--|--|--|---|---------------------------------------|-----------------------------------|
| <u>Expenditures by Object</u>                        | <b>2009-10<br/>Actual<br/>Expenses</b> | <b>2010-11<br/>Actual<br/>Expenses</b> | <b>2011-12<br/>Tentative<br/>Budget</b> | <b>2011-12<br/>Adopted<br/>Budget</b> | <b>%<br/>Adpt/Tent<br/>Change</b> |
| 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   | 255,399                                | 315,512                                | 262,838                                 | 247,281                               | (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   | 471,072                                | 1,184,514                              | 1,064,857                               | 355,706                               | (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   | 114,793                                | 154,893                                | 73,852                                  | 24,205                                | (67.22)                           |

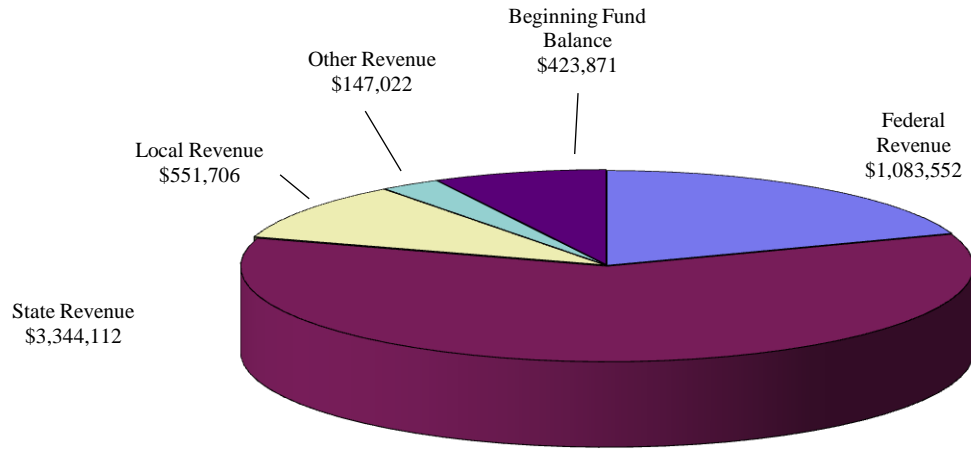
**Rancho Santiago Community College District**  
*Adopted Budget*  
**2011-12**

|                               |  | <b>Child Development Fund<br/>Expenditure Budget</b> |  |   |                                       |                                   |
|-------------------------------|--|--|--|---|---------------------------------------|-----------------------------------|
| <u>Expenditures by Object</u> |  | <b>2009-10<br/>Actual<br/>Expenses</b>               | <b>2010-11<br/>Actual<br/>Expenses</b> | <b>2011-12<br/>Tentative<br/>Budget</b> | <b>2011-12<br/>Adopted<br/>Budget</b> | <b>%<br/>Adpt/Tent<br/>Change</b> |
| 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   | <u>113,888</u>                                       | <u>89,687</u>                          | <u>117,120</u>                          | <u>117,120</u>                        | -                                 |
|                               | Subtotal, Expenditures (1000 - 7000)                       | <u>5,617,019</u>                                     | <u>6,797,320</u>                       | <u>6,362,318</u>                        | <u>4,880,885</u>                      | (23.28)                           |
| 7900                          | Reserve for Contingencies                                  |  |  |   |                                       |                                   |
| 7920                          | Restricted Contingency                                     | <u>185,213</u>                                       | <u>423,871</u>                         | <u>347,934</u>                          | <u>669,378</u>                        | 92.39                             |
|                               | Total Expenditures, Other Outgo<br>and Ending Fund Balance | <u><u>\$5,802,232</u></u>                            | <u><u>\$7,221,191</u></u>              | <u><u>\$6,710,252</u></u>               | <u><u>\$5,550,263</u></u>             | (17.29)                           |

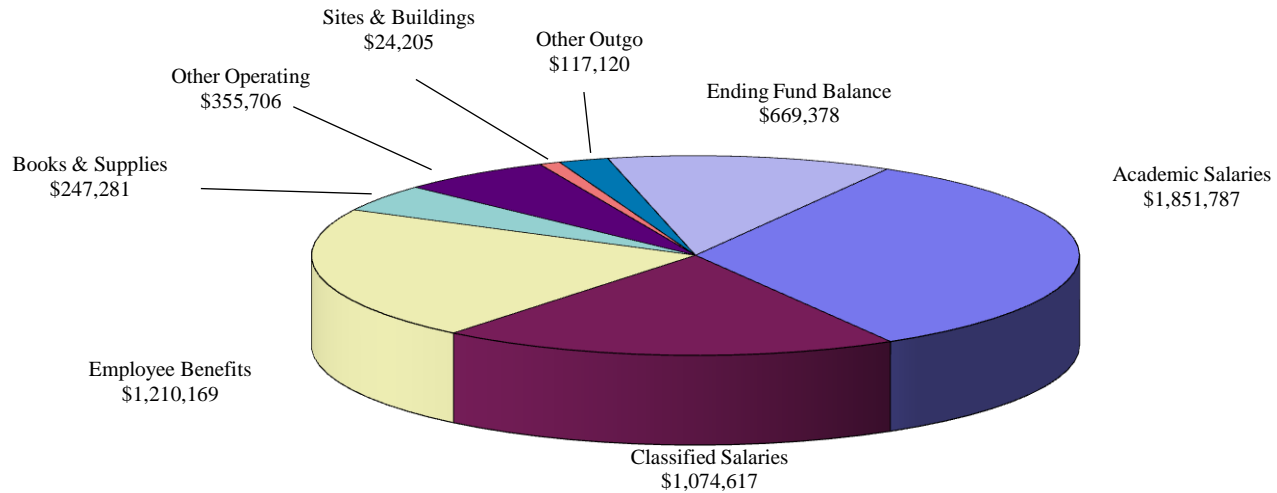


**Rancho Santiago Community College District**  
**Adopted Budget 2011-12**  
**Child Development Fund**

**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**

| <b>General Obligation Bond Fund<br/>Revenue Budget</b>                |                                       |                                       |   |                                       |                                   |
|---|---------------------------------------|---------------------------------------|---|---------------------------------------|-----------------------------------|
| <u>Revenue by Source</u>  | <b>2009-10<br/>Actual<br/>Revenue</b> | <b>2010-11<br/>Actual<br/>Revenue</b> | <b>2011-12<br/>Tentative<br/>Budget</b> | <b>2011-12<br/>Adopted<br/>Budget</b> | <b>%<br/>Adpt/Tent<br/>Change</b> |
| 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<br>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<br>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**

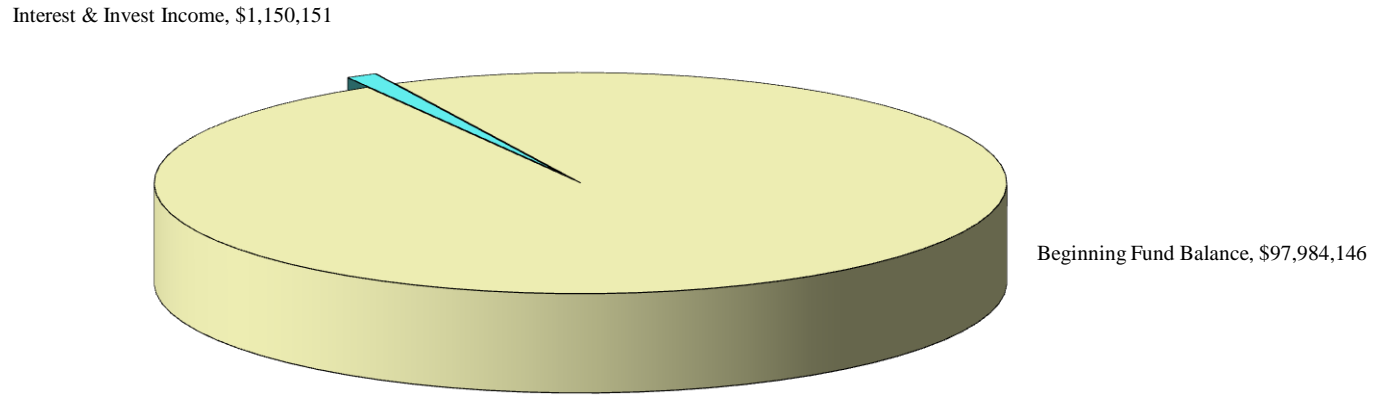
|                                      |                                     | <b>General Obligation Bond Fund<br/>Expenditure Budget</b> |  |   |                                       |                                   |
|--------------------------------------|-------------------------------------|--|--|---|---------------------------------------|-----------------------------------|
| <b><u>Expenditures by Object</u></b> |                                     | <b>2009-10<br/>Actual<br/>Expenses</b>                     | <b>2010-11<br/>Actual<br/>Expenses</b> | <b>2011-12<br/>Tentative<br/>Budget</b> | <b>2011-12<br/>Adopted<br/>Budget</b> | <b>%<br/>Adpt/Tent<br/>Change</b> |
| 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**  
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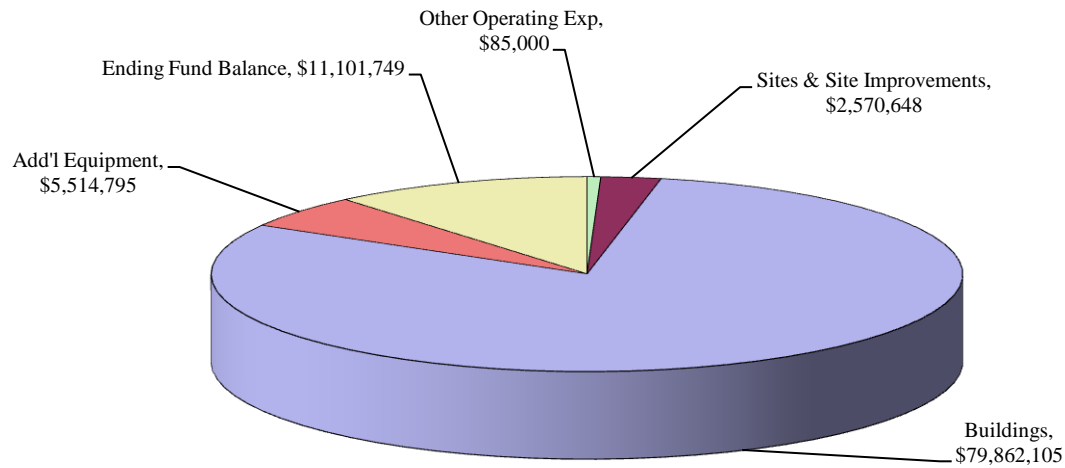
|                                      |  | <b>General Obligation Bond Fund<br/>Expenditure Budget</b> |  |   |                                       |                                   |
|--------------------------------------|--|--|--|---|---------------------------------------|-----------------------------------|
| <u><b>Expenditures by Object</b></u> |  | <b>2009-10<br/>Actual<br/>Expenses</b>                     | <b>2010-11<br/>Actual<br/>Expenses</b> | <b>2011-12<br/>Tentative<br/>Budget</b> | <b>2011-12<br/>Adopted<br/>Budget</b> | <b>%<br/>Adpt/Tent<br/>Change</b> |
|                                      |  |  |  |   |                                       | -                                 |
| 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  | 1,542,137  | 1,016,522                              | 5,513,992                               | 5,514,795                             | 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)                        | 24,967,779   | 21,956,736                             | 91,458,991                              | 88,032,548                            | (3.75)                            |
| 7900                                 | Reserve for Contingencies                                  |  |  |   |                                       |                                   |
| 7920                                 | Restricted Contingency                                     | 119,266,813  | 97,984,146                             | 11,533,718                              | 11,101,749                            | (3.75)                            |
|                                      | Total Expenditures, Other Outgo<br>and Ending 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**

**Revenue by Source**



**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>  | <b>2009-10<br/>Actual<br/>Revenue</b> | <b>2010-11<br/>Actual<br/>Revenue</b> | <b>2011-12<br/>Tentative<br/>Budget</b> | <b>2011-12<br/>Adopted<br/>Budget</b> | <b>%<br/>Adpt/Tent<br/>Change</b> |
|---|---------------------------------------|---------------------------------------|---|---------------------------------------|-----------------------------------|
| 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  | <u>16,389,281</u>                     | <u>18,141,163</u>                     | <u>17,953,758</u>                       | <u>18,232,589</u>                     | 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<br>Financing Sources                         | <u>16,516,865</u>                     | <u>18,286,844</u>                     | <u>17,953,758</u>                       | <u>18,232,589</u>                     | 1.55                              |
| Beginning Fund Balance  | <u>4,711,757</u>                      | <u>5,674,604</u>                      | <u>7,080,924</u>                        | <u>7,344,224</u>                      | 3.72                              |
| Adjustment to Beginning Fund Balance                                  | <u>0</u>                              | <u>0</u>                              | <u>0</u>                                | <u>0</u>                              | -                                 |
| Adjusted Beginning Fund Balance                                       | <u>4,711,757</u>                      | <u>5,674,604</u>                      | <u>7,080,924</u>                        | <u>7,344,224</u>                      | 3.72                              |
| Total Revenues, Other Financing Sources<br>and Beginning Fund Balance | <u>\$21,228,622</u>                   | <u>\$23,961,448</u>                   | <u>\$25,034,682</u>                     | <u>\$25,576,813</u>                   | 2.17                              |



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

| <b>Bond Interest and Redemption Funds - Combined</b>       |  |  |   |                                       |                                   |
|--|--|--|---|---------------------------------------|-----------------------------------|
| <b>Expenditure Budget</b>                                  |  |  |   |                                       |                                   |
| <u><b>Expenditures by Object</b></u>                       | <b>2009-10<br/>Actual<br/>Expenses</b> | <b>2010-11<br/>Actual<br/>Expenses</b> | <b>2011-12<br/>Tentative<br/>Budget</b> | <b>2011-12<br/>Adopted<br/>Budget</b> | <b>%<br/>Adpt/Tent<br/>Change</b> |
| 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<br>and Ending Fund Balance | <u>\$21,228,622</u>                    | <u>\$23,961,448</u>                    | <u>\$25,034,682</u>                     | <u>\$25,576,813</u>                   | 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<br>Actual<br>Revenue | 2009-10<br>Actual<br>Revenue | 2009-10<br>Actual<br>Revenue | <b>2009-10<br/>Actual<br/>Revenue</b> |
| <b><u>Revenue by Source</u></b>                                       |                              |                              |                              |                                       |
| 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  | <u>6,133,527</u>             | <u>6,532,136</u>             | <u>3,723,618</u>             | <u>16,389,281</u>                     |
| 8900 Other Financing Sources  |                              |                              |                              |                                       |
| 8945 Premium From Sale of Bonds                                       | 0                            | 0                            | 0                            | 0                                     |
| 8981 Interfund Transfers In   | 0                            | 0                            | 0                            | 0                                     |
| Total Revenues and Other<br>Financing Sources                         | <u>6,181,200</u>             | <u>6,583,076</u>             | <u>3,752,589</u>             | <u>16,516,865</u>                     |
| Beginning Fund Balance  | <u>2,311,130</u>             | <u>1,778,051</u>             | <u>622,576</u>               | <u>4,711,757</u>                      |
| Adjustment to Beginning Balance                                       | <u>0</u>                     | <u>0</u>                     | <u>0</u>                     | <u>0</u>                              |
| Adjusted Beginning Fund Balance                                       | <u>2,311,130</u>             | <u>1,778,051</u>             | <u>622,576</u>               | <u>4,711,757</u>                      |
| Total Revenues, Other Financing Sources<br>and Beginning Fund Balance | <u><u>\$8,492,330</u></u>    | <u><u>\$8,361,127</u></u>    | <u><u>\$4,375,165</u></u>    | <u><u>\$21,228,622</u></u>            |

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

**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<br>Tentative<br>Budget | 2011-12<br>Tentative<br>Budget | 2011-12<br>Tentative<br>Budget | <b>2011-12<br/>Tentative<br/>Budget</b> |
| <b><u>Revenue by Source</u></b>                                       |                                |                                |                                |   |
| 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  | <u>6,821,091</u>               | <u>6,999,380</u>               | <u>4,133,287</u>               | <u>17,953,758</u>                       |
| 8900 Other Financing Sources  |                                |                                |                                |   |
| 8945 Premium From Sale of Bonds                                       | 0                              | 0                              | 0                              | 0                                       |
| 8981 Interfund Transfers In   | 0                              | 0                              | 0                              | 0                                       |
| Total Revenues and Other<br>Financing Sources                         | <u>6,821,091</u>               | <u>6,999,380</u>               | <u>4,133,287</u>               | <u>17,953,758</u>                       |
| Beginning Fund Balance  | <u>3,742,252</u>               | <u>2,446,837</u>               | <u>891,835</u>                 | <u>7,080,924</u>                        |
| Adjustment to Beginning Balance                                       | <u>0</u>                       | <u>0</u>                       | <u>0</u>                       | <u>0</u>                                |
| Adjusted Beginning Fund Balance                                       | <u>3,742,252</u>               | <u>2,446,837</u>               | <u>891,835</u>                 | <u>7,080,924</u>                        |
| Total Revenues, Other Financing Sources<br>and Beginning Fund Balance | <u><u>\$10,563,343</u></u>     | <u><u>\$9,446,217</u></u>      | <u><u>\$5,025,122</u></u>      | <u><u>\$25,034,682</u></u>              |

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

| <b><u>Revenue by Source</u></b>                                       | <u>Series A</u>              | <u>Series B</u>              | <u>Series C</u>              | <u>Total</u>                          | <u>%<br/>Adpt/Tent<br/>Change</u> |
|---|------------------------------|------------------------------|------------------------------|---------------------------------------|-----------------------------------|
|   | 2011-12<br>Adopted<br>Budget | 2011-12<br>Adopted<br>Budget | 2011-12<br>Adopted<br>Budget | <b>2011-12<br/>Adopted<br/>Budget</b> |                                   |
| 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  | <u>6,779,353</u>             | <u>7,067,111</u>             | <u>4,386,125</u>             | <u>18,232,589</u>                     | 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<br>Financing Sources                         | <u>6,779,353</u>             | <u>7,067,111</u>             | <u>4,386,125</u>             | <u>18,232,589</u>                     | 1.55                              |
| Beginning Fund Balance  | <u>3,825,439</u>             | <u>2,555,837</u>             | <u>962,948</u>               | <u>7,344,224</u>                      | 3.72                              |
| Adjustment to Beginning Balance                                       | <u>0</u>                     | <u>0</u>                     | <u>0</u>                     | <u>0</u>                              | -                                 |
| Adjusted Beginning Fund Balance                                       | <u>3,825,439</u>             | <u>2,555,837</u>             | <u>962,948</u>               | <u>7,344,224</u>                      | 3.72                              |
| Total Revenues, Other Financing Sources<br>and Beginning Fund Balance | <u><u>\$10,604,792</u></u>   | <u><u>\$9,622,948</u></u>    | <u><u>\$5,349,073</u></u>    | <u><u>\$25,576,813</u></u>            | 2.17                              |

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

| <u>Expenditures by Object</u>                              | <u>Series A</u>               | <u>Series B</u>               | <u>Series C</u>               | <u>Total</u>                  |
|--|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
|  | 2009-10<br>Actual<br>Expenses | 2009-10<br>Actual<br>Expenses | 2009-10<br>Actual<br>Expenses | 2009-10<br>Actual<br>Expenses |
| 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   | <u>5,417,911</u>              | <u>6,322,914</u>              | <u>3,806,488</u>              | <u>15,547,313</u>             |
| Subtotal, Expenditures (1000 - 7000)                       | <u>5,420,469</u>              | <u>6,325,620</u>              | <u>3,807,929</u>              | <u>15,554,018</u>             |
| 7900 Reserve for Contingencies                             |                               |                               |                               |                               |
| 7920 Restricted Contingency                                | 3,071,861                     | 2,035,507                     | 567,236                       | 5,674,604                     |
| Total Fund Balance   | <u>3,071,861</u>              | <u>2,035,507</u>              | <u>567,236</u>                | <u>5,674,604</u>              |
| Total Expenditures, Other Outgo<br>and Ending Fund Balance | <u>\$8,492,330</u>            | <u>\$8,361,127</u>            | <u>\$4,375,165</u>            | <u>\$21,228,622</u>           |

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

| <b><u>Expenditures by Object</u></b>                       | <b><u>Series A</u></b>        | <b><u>Series B</u></b>        | <b><u>Series C</u></b>        | <b><u>Total</u></b>           |
|--|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
|  | 2010-11<br>Actual<br>Expenses | 2010-11<br>Actual<br>Expenses | 2010-11<br>Actual<br>Expenses | 2010-11<br>Actual<br>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<br>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**

| <b><u>Expenditures by Object</u></b>                       | <b><u>Series A</u></b>         | <b><u>Series B</u></b>         | <b><u>Series C</u></b>         | <b><u>Total</u></b>            |
|--|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
|  | 2011-12<br>Tentative<br>Budget | 2011-12<br>Tentative<br>Budget | 2011-12<br>Tentative<br>Budget | 2011-12<br>Tentative<br>Budget |
| 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<br>and Ending Fund Balance | \$10,563,343                   | \$9,446,217                    | \$5,025,122                    | \$25,034,682                   |

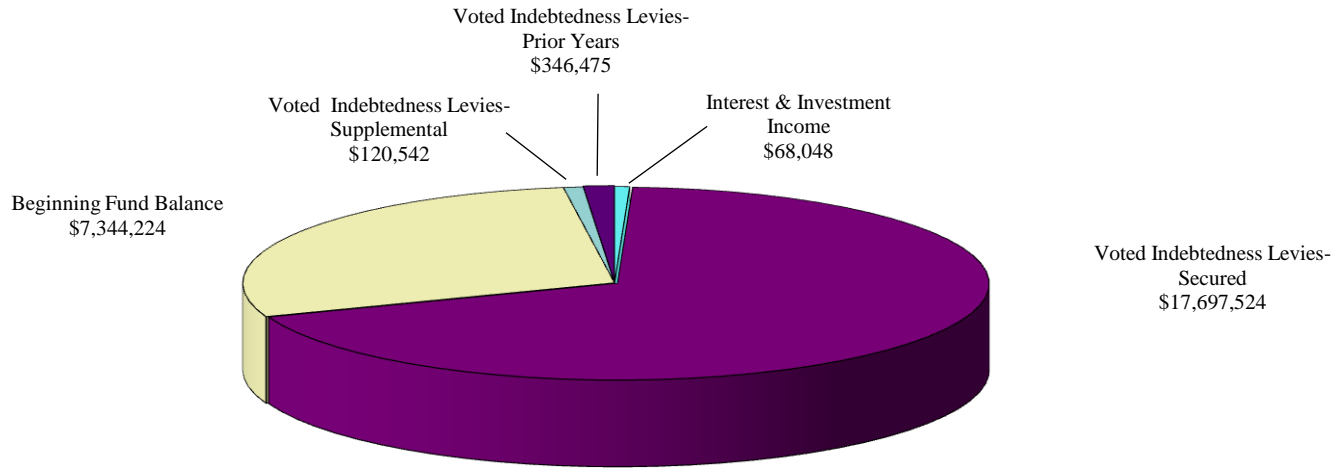


**Rancho Santiago Community College District**  
*Adopted Budget*  
**2011-12**

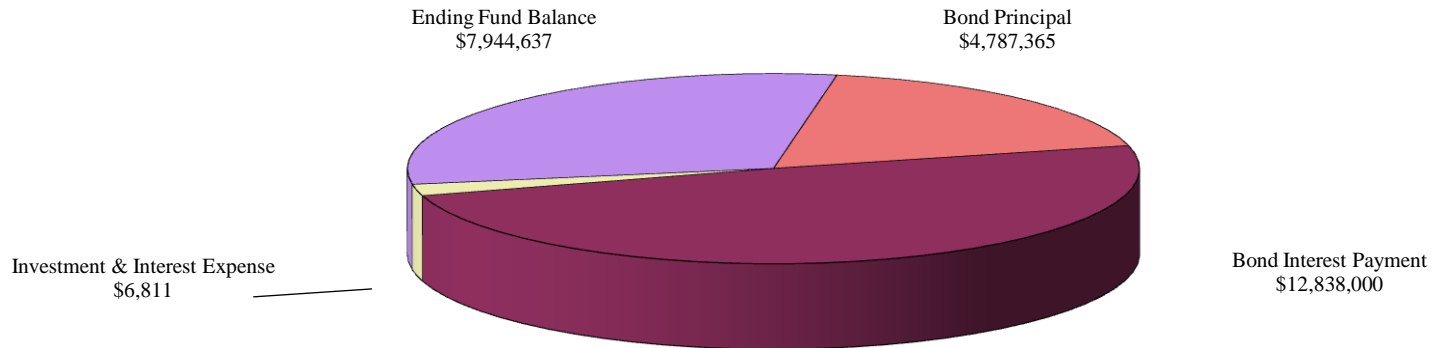
| <u>Expenditures by Object</u>                              | <u>Series A</u>              | <u>Series B</u>              | <u>Series C</u>              | <u>Total</u>                 |         |
|--|------------------------------|------------------------------|------------------------------|------------------------------|---------|
|  | 2011-12<br>Adopted<br>Budget | 2011-12<br>Adopted<br>Budget | 2011-12<br>Adopted<br>Budget | 2011-12<br>Adopted<br>Budget | %       |
| 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   | <u>6,694,113</u>             | <u>6,874,068</u>             | <u>4,057,184</u>             | <u>17,625,365</u>            | (0.18)  |
| Subtotal, Expenditures (1000 - 7000)                       | <u>6,697,000</u>             | <u>6,876,670</u>             | <u>4,058,506</u>             | <u>17,632,176</u>            | (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   | <u>3,907,792</u>             | <u>2,746,278</u>             | <u>1,290,567</u>             | <u>7,944,637</u>             | 7.85    |
| Total Expenditures, Other Outgo<br>and Ending Fund Balance | <u>\$10,604,792</u>          | <u>\$9,622,948</u>           | <u>\$5,349,073</u>           | <u>\$25,576,813</u>          | 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**

| <b>Capital Outlay Projects Fund</b>   |                                       |                                       |   |                                       |                                   |
|---|---------------------------------------|---------------------------------------|---|---------------------------------------|-----------------------------------|
| <b>Revenue Budget</b>   |                                       |                                       |   |                                       |                                   |
| <b><u>Revenue by Source</u></b>   | <b>2009-10<br/>Actual<br/>Revenue</b> | <b>2010-11<br/>Actual<br/>Revenue</b> | <b>2011-12<br/>Tentative<br/>Budget</b> | <b>2011-12<br/>Adopted<br/>Budget</b> | <b>%<br/>Adpt/Tent<br/>Change</b> |
| 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  | <u>4,225,133</u>                      | <u>810,505</u>                        | <u>2,020,547</u>                        | <u>1,210,042</u>                      | (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  | <u>3,726,882</u>                      | <u>2,640,005</u>                      | <u>2,620,819</u>                        | <u>2,638,276</u>                      | 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   | <u>1,374,019</u>                      | <u>1,374,019</u>                      | <u>1,374,019</u>                        | <u>1,374,019</u>                      | -                                 |
| 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                              |
| <b>Total Revenues, Other Financing Sources<br/>and Beginning Fund Balance</b> | <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)                            |

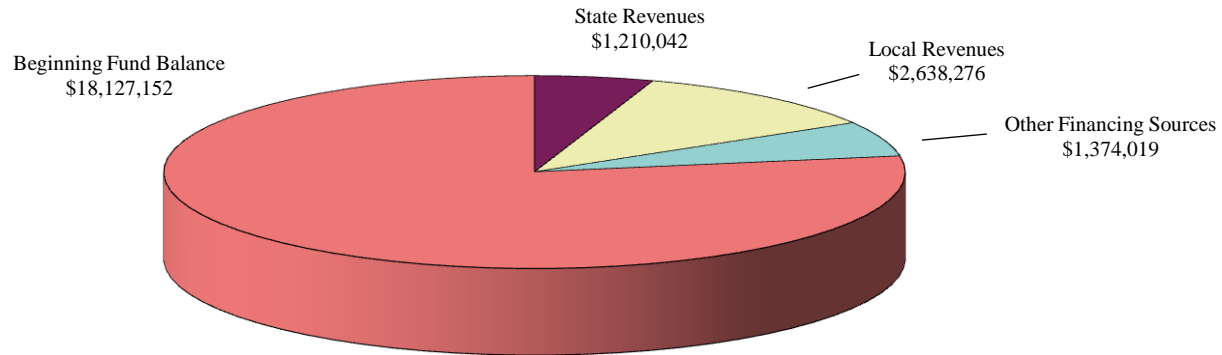
**Rancho Santiago Community College District**  
*Adopted Budget*  
**2011-12**

| <b>Expenditures by Object</b> |  | <b>Capital Outlay Projects Fund<br/>Expenditure Budget</b> |  |   |                                       |                                   |
|-------------------------------|--|--|--|---|---------------------------------------|-----------------------------------|
|                               |  | <b>2009-10<br/>Actual<br/>Expenses</b>                     | <b>2010-11<br/>Actual<br/>Expenses</b> | <b>2011-12<br/>Tentative<br/>Budget</b> | <b>2011-12<br/>Adopted<br/>Budget</b> | <b>%<br/>Adpt/Tent<br/>Change</b> |
| 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                                     | -                                 |

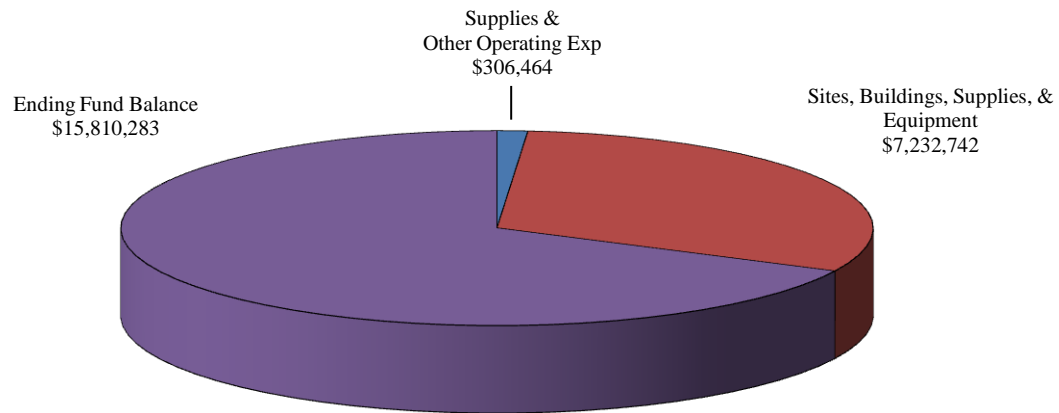
**Rancho Santiago Community College District**  
*Adopted Budget*  
**2011-12**

| <b>Capital Outlay Projects Fund<br/>Expenditure Budget</b> |  |  |   |                                       |                                   |
|--|--|--|---|---------------------------------------|-----------------------------------|
| <b>Expenditures by Object</b>                              | <b>2009-10<br/>Actual<br/>Expenses</b> | <b>2010-11<br/>Actual<br/>Expenses</b> | <b>2011-12<br/>Tentative<br/>Budget</b> | <b>2011-12<br/>Adopted<br/>Budget</b> | <b>%<br/>Adpt/Tent<br/>Change</b> |
| 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   | 5,889,401                              | 1,834,202                              | 8,156,283                               | 7,232,742                             | (11.32)                           |
| Subtotal, Expenditures (1000 - 6000)                       | 6,086,148                              | 3,000,700                              | 8,506,103                               | 7,539,206                             | (11.37)                           |
| 7000 Other Outgo   |  |  |   |                                       |                                   |
| 7300 Interfund Transfers Out                               | 0                                      | 0                                      | 0                                       | 0                                     | -                                 |
| Subtotal   | 0                                      | 0                                      | 0                                       | 0                                     | -                                 |
| Subtotal, Expenditures (1000 - 7000)                       | 6,086,148                              | 3,000,700                              | 8,506,103                               | 7,539,206                             | (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)                           |
|  | 16,303,323                             | 18,127,152                             | 15,025,947                              | 15,810,283                            | 5.22                              |
| Total Expenditures, Other Outgo<br>and Ending 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**



**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>                         | <b>2009-10<br/>Actual<br/>Revenue</b> | <b>2010-11<br/>Actual<br/>Revenue</b> | <b>2011-12<br/>Tentative<br/>Budget</b> | <b>2011-12<br/>Adopted<br/>Budget</b> | <b>%<br/>Adpt/Tent<br/>Change</b> |
|--|---------------------------------------|---------------------------------------|---|---------------------------------------|-----------------------------------|
| 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                                     | -                                 |
| <b>Total Revenues</b>                            | <b>2,333,223</b>                      | <b>2,490,933</b>                      | <b>2,688,570</b>                        | <b>2,688,570</b>                      | -                                 |
| <b>Beginning Fund Balance</b>                    | <b>4,359,086</b>                      | <b>4,392,211</b>                      | <b>4,483,715</b>                        | <b>5,082,657</b>                      | <b>13.36</b>                      |
| <b>Total Revenues and Beginning Fund Balance</b> | <b>\$6,692,309</b>                    | <b>\$6,883,144</b>                    | <b>\$7,172,285</b>                      | <b>\$7,771,227</b>                    | <b>8.35</b>                       |

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

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

| <u>Expenditures by Object</u>                        | <b>2009-10<br/>Actual<br/>Expenses</b> | <b>2010-11<br/>Actual<br/>Expenses</b> | <b>2011-12<br/>Tentative<br/>Budget</b> | <b>2011-12<br/>Adopted<br/>Budget</b> | <b>%<br/>Adpt/Tent<br/>Change</b> |
|--|--|--|---|---------------------------------------|-----------------------------------|
| 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   | <u>51,251</u>                          | <u>70,527</u>                          | <u>76,096</u>                           | <u>76,096</u>                         | -                                 |
| 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   | <u>2,098,574</u>                       | <u>1,581,733</u>                       | <u>2,377,068</u>                        | <u>2,072,596</u>                      | (12.81)                           |

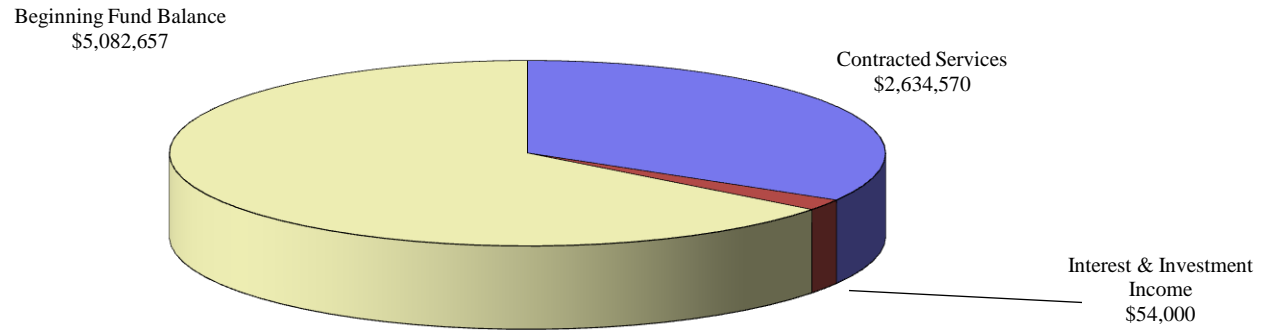
**Rancho Santiago Community College District**  
*Adopted Budget*  
**2011-12**

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

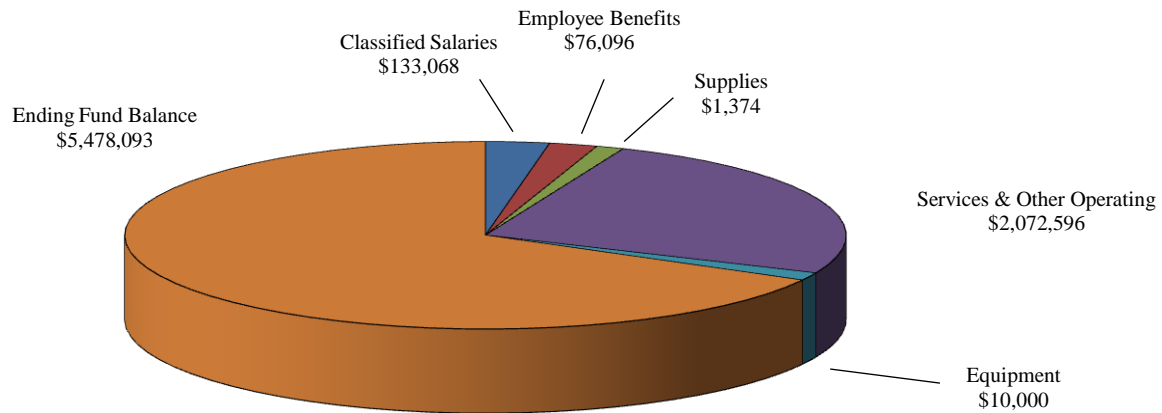
| <u><b>Expenditures by Object</b></u> |  | <b>2009-10</b>  | <b>2010-11</b>  | <b>2011-12</b>   | <b>2011-12</b> | <b>%</b>         |
|--------------------------------------|--|-----------------|-----------------|------------------|----------------|------------------|
|                                      |  | <b>Actual</b>   | <b>Actual</b>   | <b>Tentative</b> | <b>Adopted</b> | <b>Adpt/Tent</b> |
|                                      |  | <b>Expenses</b> | <b>Expenses</b> | <b>Budget</b>    | <b>Budget</b>  | <b>Change</b>    |
| 6000                                 | Capital Outlay                             | 1,477           | 0               | 10,000           | 10,000         | -                |
|                                      | Subtotal, Expenditures (1000 - 6000)       | 2,300,098       | 1,800,487       | 2,597,606        | 2,293,134      | (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            |
|                                      |  |                 |                 |                  |                |                  |
|                                      | Total Expenditures and Ending Fund Balance | \$6,692,309     | \$6,883,144     | \$7,172,285      | \$7,771,227    | 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>                  | <b>2009-10<br/>Actual<br/>Revenue</b> | <b>2010-11<br/>Actual<br/>Revenue</b> | <b>2011-12<br/>Tentative<br/>Budget</b> | <b>2011-12<br/>Adopted<br/>Budget</b> | <b>%<br/>Adpt/Tent<br/>Change</b> |
|---|---------------------------------------|---------------------------------------|---|---------------------------------------|-----------------------------------|
| 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)                            |

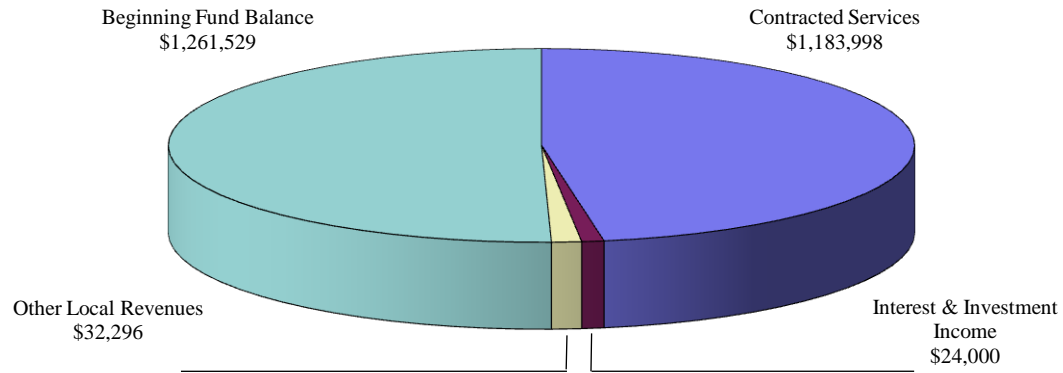
**Rancho Santiago Community College District**  
*Adopted Budget*  
**2011-12**

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

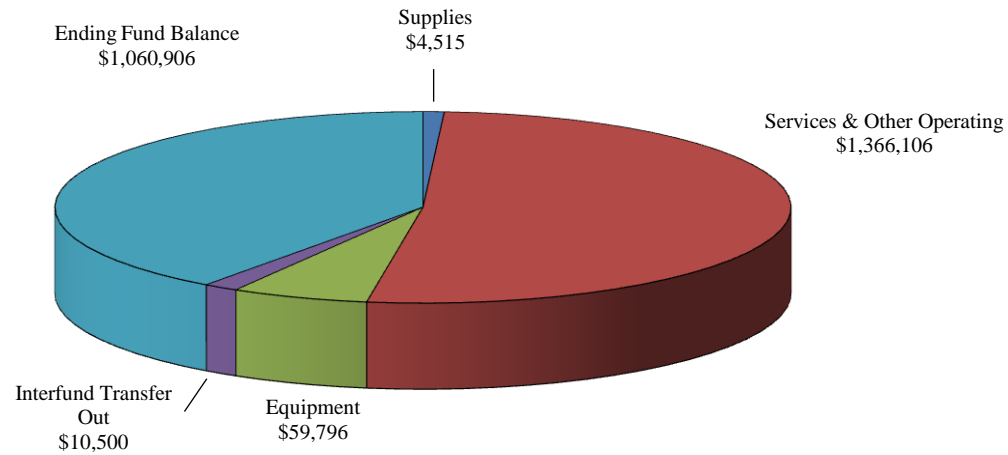
| <u>Expenditures by Object</u>              | <b>2009-10<br/>Actual<br/>Expenses</b> | <b>2010-11<br/>Actual<br/>Expenses</b> | <b>2011-12<br/>Tentative<br/>Budget</b> | <b>2011-12<br/>Adopted<br/>Budget</b> | <b>%<br/>Adpt/Tent<br/>Change</b> |
|--|--|--|---|---------------------------------------|-----------------------------------|
| 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         | 1,147,801                              | 1,261,529                              | 1,148,978                               | 1,060,906                             | (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**

| <b>Retiree Benefits Fund</b>              |                                       |                                       |   |                                       |                                   |
|---|---------------------------------------|---------------------------------------|---|---------------------------------------|-----------------------------------|
| <b>Revenue Budget</b>                     |                                       |                                       |   |                                       |                                   |
| <u>Revenue by Source</u>                  | <b>2009-10<br/>Actual<br/>Revenue</b> | <b>2010-11<br/>Actual<br/>Revenue</b> | <b>2011-12<br/>Tentative<br/>Budget</b> | <b>2011-12<br/>Adopted<br/>Budget</b> | <b>%<br/>Adpt/Tent<br/>Change</b> |
| 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                            | 6,615,941                             | 6,871,048                             | 7,136,508                               | 7,236,508                             | 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 | (\$6,511,994)                         | (\$7,772,484)                         | (\$9,438,624)                           | (\$8,455,950)                         | (10.41)                           |

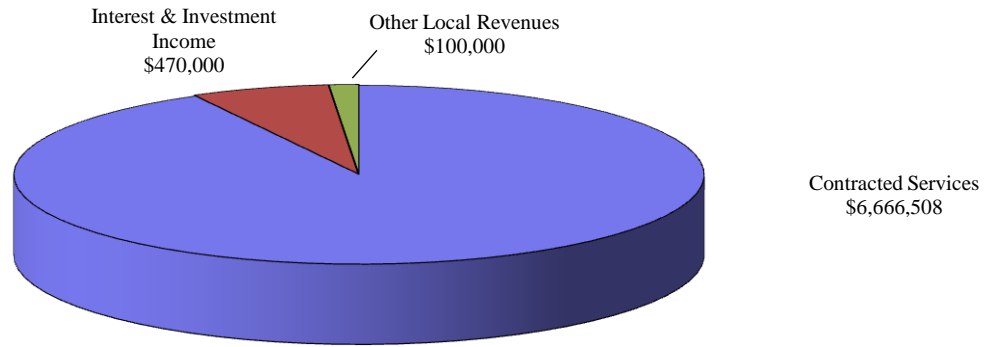
**Rancho Santiago Community College District**  
*Adopted Budget*  
**2011-12**

|                                      |  | <b>Retiree Benefits Fund<br/>Expenditure Budget</b> |  |   |                                       |                                   |
|--------------------------------------|--|---|--|---|---------------------------------------|-----------------------------------|
| <b><u>Expenditures by Object</u></b> |  | <b>2009-10<br/>Actual<br/>Expenses</b>              | <b>2010-11<br/>Actual<br/>Expenses</b> | <b>2011-12<br/>Tentative<br/>Budget</b> | <b>2011-12<br/>Adopted<br/>Budget</b> | <b>%<br/>Adpt/Tent<br/>Change</b> |
| 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)                           |

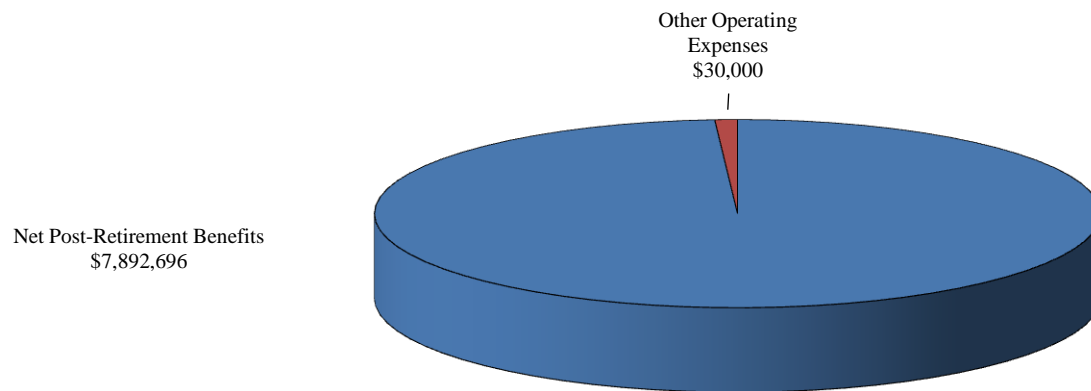
**Rancho Santiago Community College District**  
**Adopted Budget 2011-12**  
**Retiree Benefit Fund**

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**

|                                 |   | <b>Student Financial Aid Fund<br/>Revenue Budget</b> |                                       |   |                                       |                                   |
|---------------------------------|---|--|---------------------------------------|---|---------------------------------------|-----------------------------------|
| <b><u>Revenue by Source</u></b> |   | <b>2009-10<br/>Actual<br/>Revenue</b>                | <b>2010-11<br/>Actual<br/>Revenue</b> | <b>2011-12<br/>Tentative<br/>Budget</b> | <b>2011-12<br/>Adopted<br/>Budget</b> | <b>%<br/>Adpt/Tent<br/>Change</b> |
| 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                            | 15,751,858   | 23,168,973                            | 22,210,823                              | 22,077,076                            | (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**

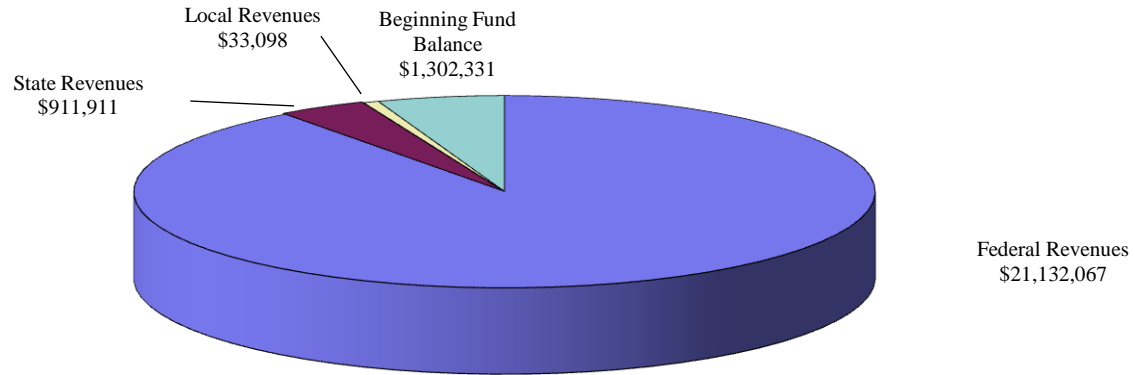
| <u>Expenditures by Object</u>              | <b>Student Financial Aid Fund<br/>Expenditure Budget</b> |  |   |                                       |                                   |
|--|--|--|---|---------------------------------------|-----------------------------------|
|  | <b>2009-10<br/>Actual<br/>Expenses</b>                   | <b>2010-11<br/>Actual<br/>Expenses</b> | <b>2011-12<br/>Tentative<br/>Budget</b> | <b>2011-12<br/>Adopted<br/>Budget</b> | <b>%<br/>Adpt/Tent<br/>Change</b> |
| 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                                   | 130,798  | 71,581                                 | 143,925                                 | 143,925                               | -                                 |
| 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                                   | 15,731,445   | 23,159,158                             | 22,020,112                              | 22,053,365                            | 0.15                              |
| Subtotal, Expenditures (1000 - 7000)       | 15,862,243   | 23,230,739                             | 22,164,037                              | 22,197,290                            | 0.15                              |

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

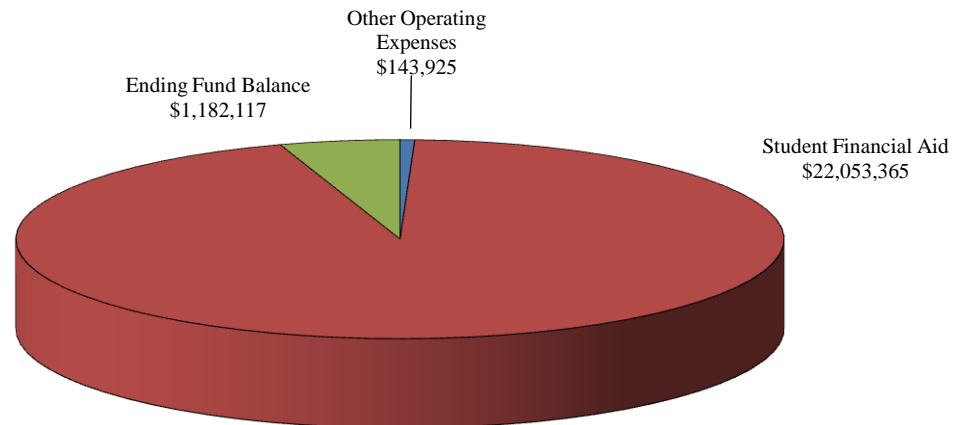
|  | <b>Student Financial Aid Fund<br/>Expenditure Budget</b> |  |   |                                       |                                   |
|--|--|--|---|---------------------------------------|-----------------------------------|
|  | <b>2009-10<br/>Actual<br/>Expenses</b>                   | <b>2010-11<br/>Actual<br/>Expenses</b> | <b>2011-12<br/>Tentative<br/>Budget</b> | <b>2011-12<br/>Adopted<br/>Budget</b> | <b>%<br/>Adpt/Tent<br/>Change</b> |
| <b><u>Expenditures by Object</u></b>       |  |  |   |                                       |                                   |
| 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                                   | 918,620  | 893,620                                | 918,620                                 | 868,620                               | (5.44)                            |
| 7900 Reserve for Contingencies             |  |  |   |                                       |                                   |
| 7910 Unrestricted Contingency              | 445,477  | 408,711                                | 162,630                                 | 313,497                               | 92.77                             |
| Total Fund Balance                         | 1,364,097  | 1,302,331                              | 1,081,250                               | 1,182,117                             | 9.33                              |
| Total Expenditures and Ending Fund Balance | \$17,226,340   | \$24,533,070                           | \$23,245,287                            | \$23,379,407                          | 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**

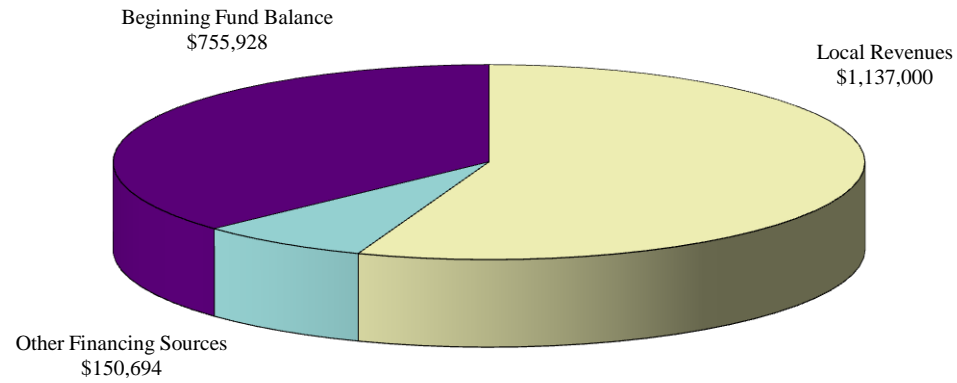
|                          |   | <b>Diversified Trust Fund<br/>Revenue Budget</b> |                                       |   |                                       |                                   |
|--------------------------|---|--|---------------------------------------|---|---------------------------------------|-----------------------------------|
| <u>Revenue by Source</u> |   | <b>2009-10<br/>Actual<br/>Revenue</b>            | <b>2010-11<br/>Actual<br/>Revenue</b> | <b>2011-12<br/>Tentative<br/>Budget</b> | <b>2011-12<br/>Adopted<br/>Budget</b> | <b>%<br/>Adpt/Tent<br/>Change</b> |
| 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<br>Financing Sources                          | <u>1,273,918</u>                                 | <u>1,157,497</u>                      | <u>1,287,694</u>                        | <u>1,287,694</u>                      | -                                 |
|                          | Beginning Fund Balance  | <u>555,706</u>                                   | <u>508,949</u>                        | <u>701,349</u>                          | <u>755,928</u>                        | 7.78                              |
|                          | Total Revenues, Other Financing Sources<br>and Beginning 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**

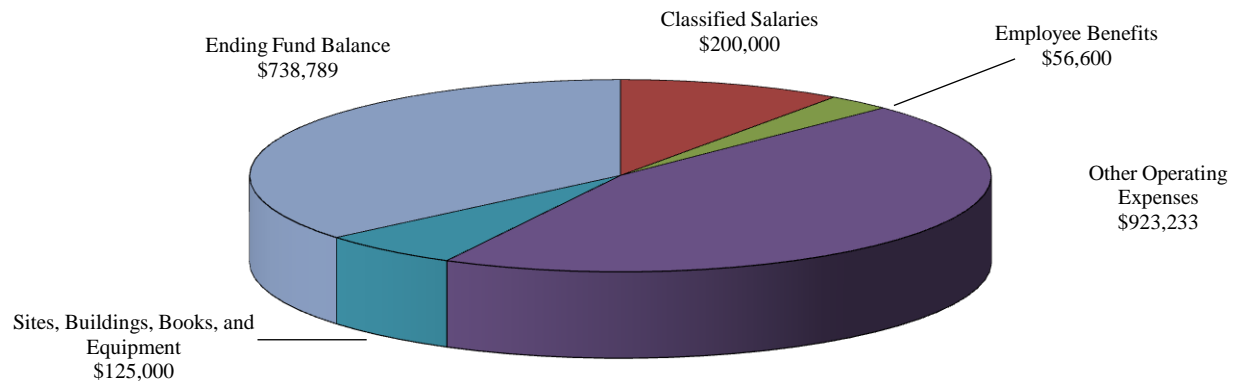
| <u>Expenditures by Object</u> |  | <b>Diversified Trust Fund<br/>Expenditure Budget</b> |  |   |                                       |                                   |
|-------------------------------|--|--|--|---|---------------------------------------|-----------------------------------|
|                               |  | <b>2009-10<br/>Actual<br/>Expenses</b>               | <b>2010-11<br/>Actual<br/>Expenses</b> | <b>2011-12<br/>Tentative<br/>Budget</b> | <b>2011-12<br/>Adopted<br/>Budget</b> | <b>%<br/>Adpt/Tent<br/>Change</b> |
| 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**

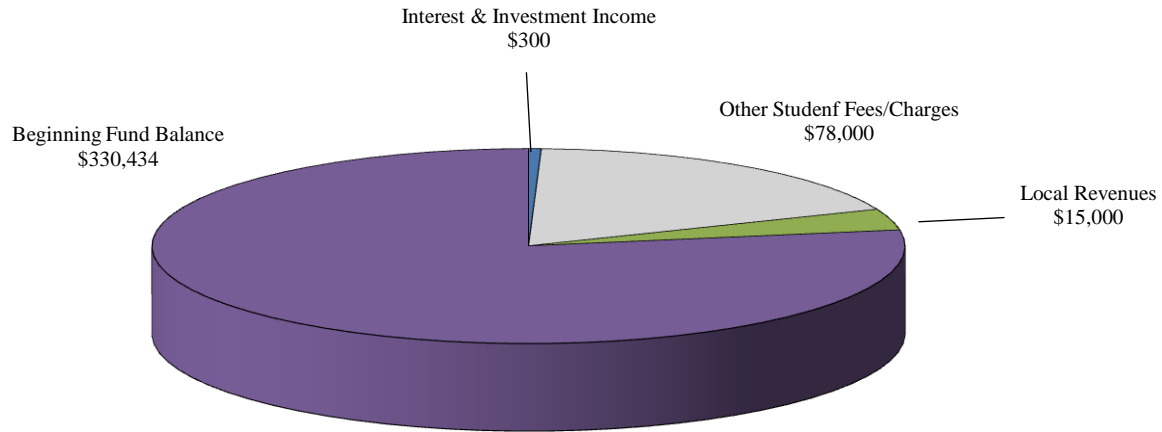
|                                 |   | <b>Associated Students Fund<br/>Revenue Budget</b> |                                       |   |                                       |                                   |
|---------------------------------|---|--|---------------------------------------|---|---------------------------------------|-----------------------------------|
| <b><u>Revenue by Source</u></b> |   | <b>2009-10<br/>Actual<br/>Revenue</b>              | <b>2010-11<br/>Actual<br/>Revenue</b> | <b>2011-12<br/>Tentative<br/>Budget</b> | <b>2011-12<br/>Adopted<br/>Budget</b> | <b>%<br/>Adpt/Tent<br/>Change</b> |
| 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<br>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<br>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**

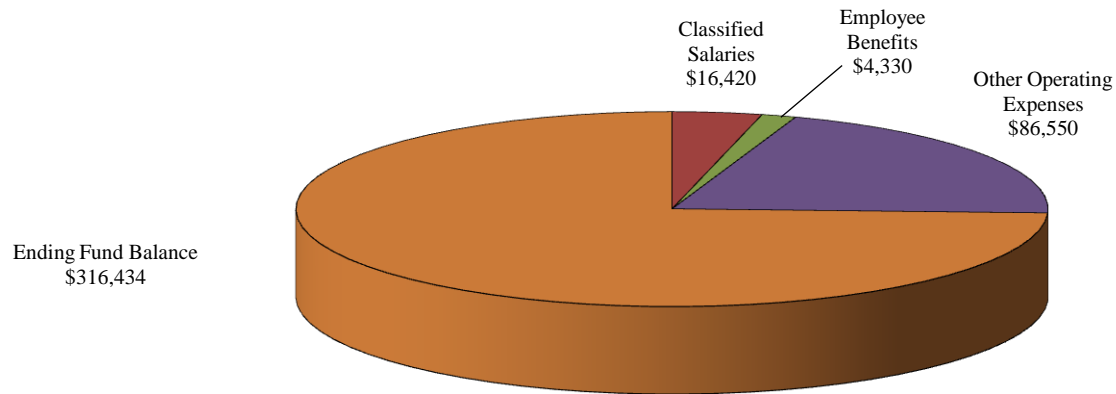
|  |                                      | <b>Associated Students Fund<br/>Expenditure Budget</b> |  |   |                                       |                                   |
|--|--------------------------------------|--|--|---|---------------------------------------|-----------------------------------|
|  |                                      | <b>2009-10<br/>Actual<br/>Expenses</b>                 | <b>2010-11<br/>Actual<br/>Expenses</b> | <b>2011-12<br/>Tentative<br/>Budget</b> | <b>2011-12<br/>Adopted<br/>Budget</b> | <b>%<br/>Adpt/Tent<br/>Change</b> |
| <b><u>Expenditures by Object</u></b>       |                                      |  |  |   |                                       |                                   |
| 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                       | 0  | 0                                      | 0                                       | 0                                     | -                                 |
|  | Subtotal, Expenditures (1000 - 6000) | <u>86,943</u>  | <u>106,943</u>                         | <u>107,300</u>                          | <u>107,300</u>                        | -                                 |
| 7300                                       | Interfund Transfers Out              | 0  | 0                                      | 0                                       | 0                                     | -                                 |
|  | 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**

|                           |   | <b>Bookstore Fund<br/>Revenue Budget</b> |                                       |   |                                       |                                   |
|---------------------------|---|--|---------------------------------------|---|---------------------------------------|-----------------------------------|
| <u>Revenues by Source</u> |   | <b>2009-10<br/>Actual<br/>Revenue</b>    | <b>2010-11<br/>Actual<br/>Revenue</b> | <b>2011-12<br/>Tentative<br/>Budget</b> | <b>2011-12<br/>Adopted<br/>Budget</b> | <b>%<br/>Adpt/Tent<br/>Change</b> |
| 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                    | 4,372,953                                | 3,777,039                             | 3,013,089                               | 3,700,373                             | 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                              |

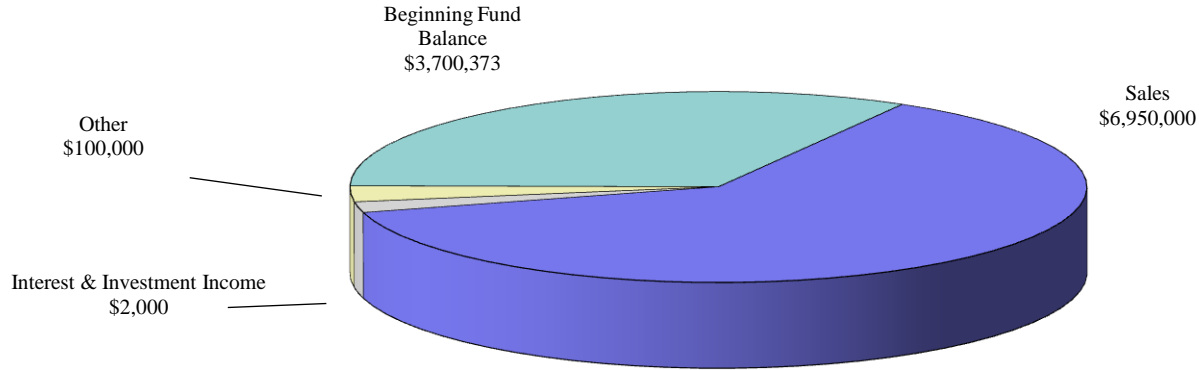
**Rancho Santiago Community College District**  
*Adopted Budget*  
**2011-12**

|                               |  | <b>Bookstore Fund<br/>Expenditure Budget</b> |  |   |                                       |                                   |
|-------------------------------|--|--|--|---|---------------------------------------|-----------------------------------|
| <u>Expenditures by Object</u> |  | <b>2009-10<br/>Actual<br/>Expenses</b>       | <b>2010-11<br/>Actual<br/>Expenses</b> | <b>2011-12<br/>Tentative<br/>Budget</b> | <b>2011-12<br/>Adopted<br/>Budget</b> | <b>%<br/>Adpt/Tent<br/>Change</b> |
| 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)       | <u>7,157,401</u>                             | <u>6,098,260</u>                       | <u>7,437,740</u>                        | <u>7,437,740</u>                      | -                                 |
| 7300                          | Interfund Transfers Out                    | 200,600                                      | 172,000                                | 154,000                                 | 150,694                               | (2.15)                            |
|                               | Subtotal, Expenditures (1000 - 7000)       | <u>7,358,001</u>                             | <u>6,270,260</u>                       | <u>7,591,740</u>                        | <u>7,588,434</u>                      | (0.04)                            |
| 7900                          | Reserve for Contingencies                  |  |  |   |                                       |                                   |
| 7910                          | Unrestricted Contingency                   | <u>3,777,039</u>                             | <u>3,700,373</u>                       | <u>2,473,349</u>                        | <u>3,163,939</u>                      | 27.92                             |
|                               | Total Expenditures and Ending 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                              |

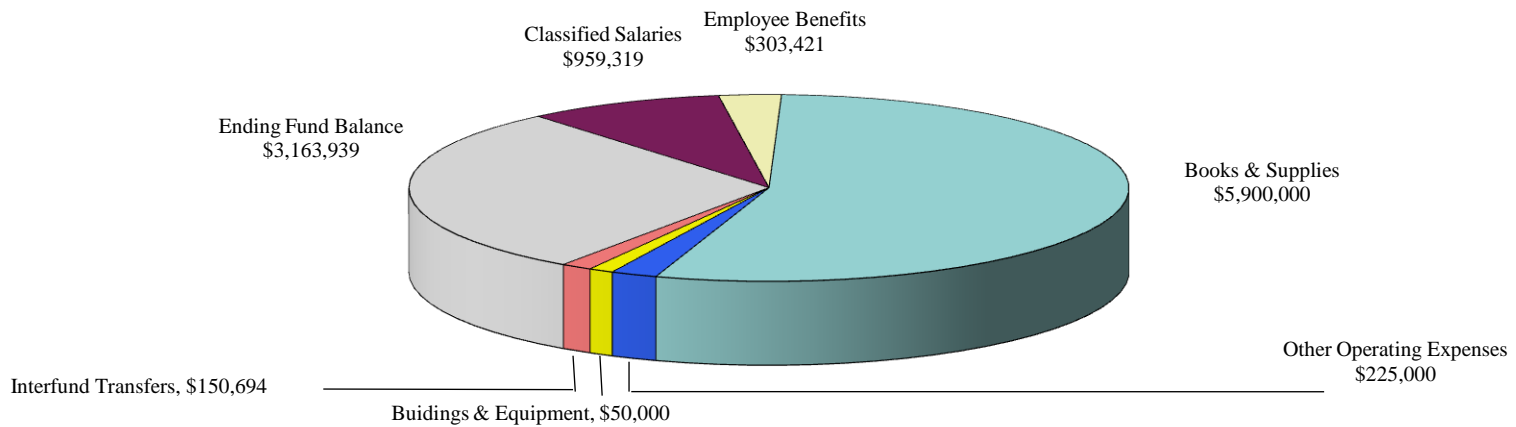
*Total of \$1,585,621 of inventory is budgeted in the Reserve for Contingency Account*

**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**

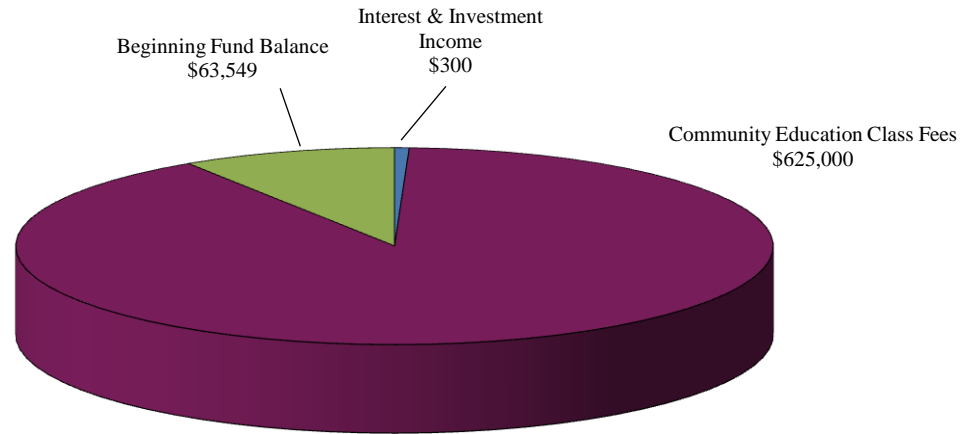
|                           |   | <b>Community Education Fund<br/>Revenue Budget</b> |                                       |   |                                       |                                   |
|---------------------------|---|--|---------------------------------------|---|---------------------------------------|-----------------------------------|
| <u>Revenues by Source</u> |   | <b>2009-10<br/>Actual<br/>Revenue</b>              | <b>2010-11<br/>Actual<br/>Revenue</b> | <b>2011-12<br/>Tentative<br/>Budget</b> | <b>2011-12<br/>Adopted<br/>Budget</b> | <b>%<br/>Adpt/Tent<br/>Change</b> |
| 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**

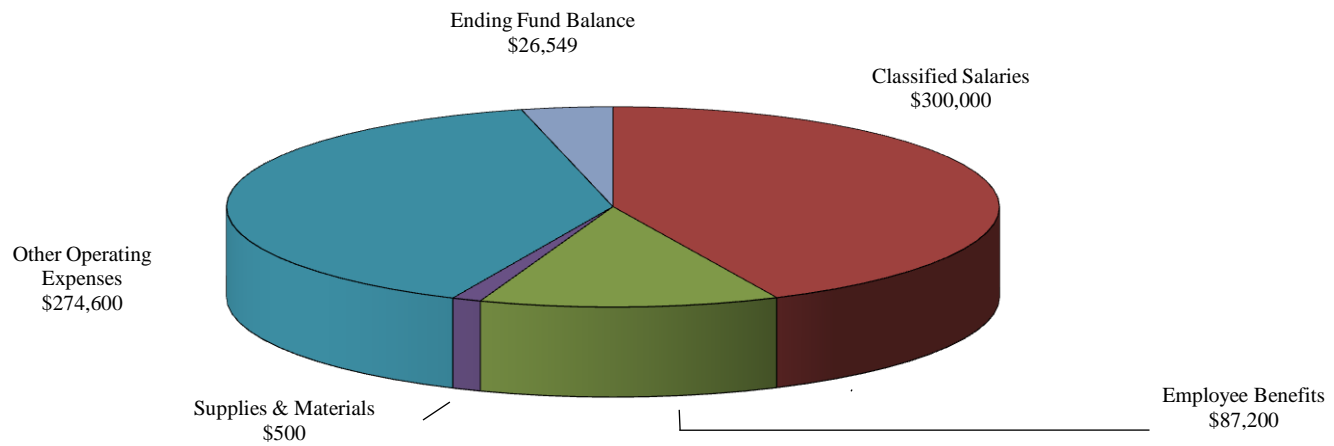
|                                      |  | <b>Community Education Fund<br/>Expenditure Budget</b> |  |   |                                       |                                   |
|--------------------------------------|--|--|--|---|---------------------------------------|-----------------------------------|
|                                      |  | <b>2009-10<br/>Actual<br/>Expenses</b>                 | <b>2010-11<br/>Actual<br/>Expenses</b> | <b>2011-12<br/>Tentative<br/>Budget</b> | <b>2011-12<br/>Adopted<br/>Budget</b> | <b>%<br/>Adpt/Tent<br/>Change</b> |
| <b><u>Expenditures by Object</u></b> |  |  |  |   |                                       |                                   |
| 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 | \$523,662  | \$683,131                              | \$690,769                               | \$688,849                             | (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**

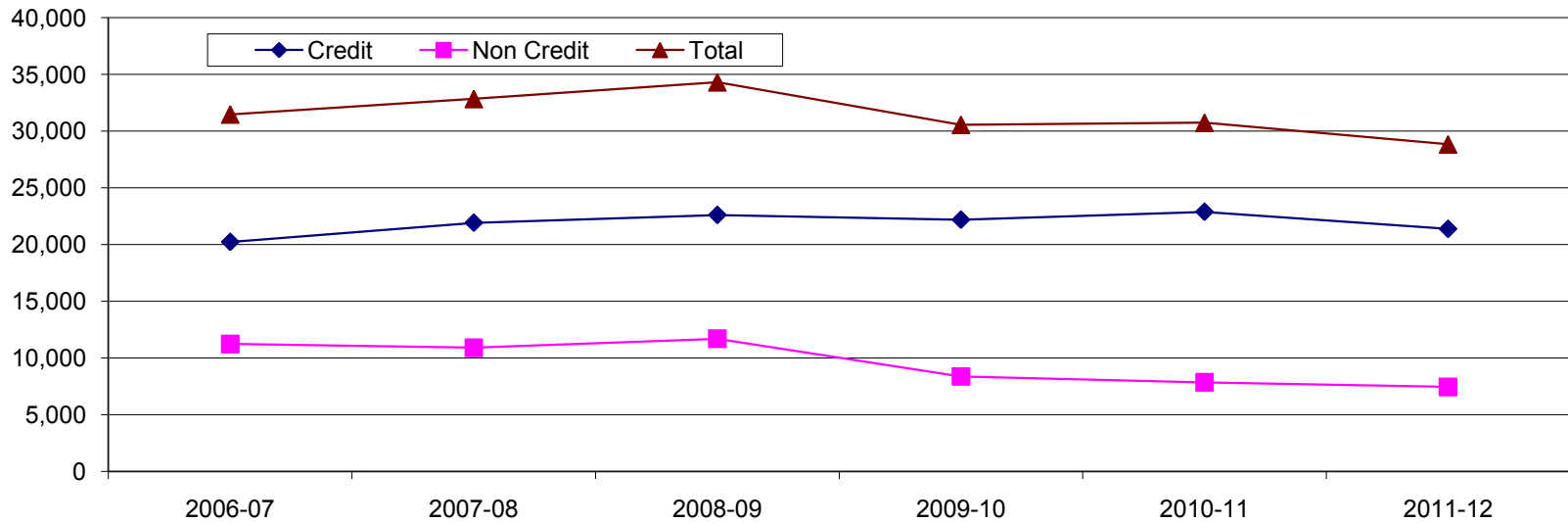
**Rancho Santiago Community College District**  
**Adopted Budget**  
**2011-12**

|  | 2010-11 Assumptions Tentative Budget |   | 2010-11 Assumptions Adopted Budget |   | 2011-12 Assumptions Tentative Budget |   | 2011-12 Assumptions Adopted Budget |   |
|--|--------------------------------------|---|------------------------------------|---|--------------------------------------|---|------------------------------------|---|
|  | *                                    |   | *                                  |   | *                                    |   | *                                  |   |
| <b>General Assumptions</b>   |                                      |   |                                    |   |                                      |   |                                    |   |
| 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 |
| <b>Revenue Assumptions</b>   |                                      |   |                                    |   |                                      |   |                                    |   |
| 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 |
| <b>Expense Assumptions</b>   |                                      |   |                                    |   |                                      |   |                                    |   |
| 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 |  |                   |         |                   |         |                   |         |                   |         |                   |         |                    |         |
|--|--|-------------------|---------|-------------------|---------|-------------------|---------|-------------------|---------|-------------------|---------|--------------------|---------|
|  |  | 2006-07<br>Actual |         | 2007-08<br>Actual |         | 2008-09<br>Actual |         | 2009-10<br>Actual |         | 2010-11<br>Actual |         | 2011-12<br>Targets |         |
| <b>SAC</b>                             |  |                   |         |                   |         |                   |         |                   |         |                   |         |                    |         |
| 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%  |
| <b>SCC</b>                             |  |                   |         |                   |         |                   |         |                   |         |                   |         |                    |         |
| 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%  |
| <b>Total</b>                           |  |                   |         |                   |         |                   |         |                   |         |                   |         |                    |         |
| 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<br>06-07    | Actual<br>07-08    | %<br>Change    | Actual<br>08-09    | %<br>Change   | Actual<br>09-10    | %<br>Change   | Actual<br>10-11    | %<br>Change   | Adopted<br>Budget<br>11-12 | %<br>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%         |
| <b>Revenues:</b>                 |                    |                    |                |                    |               |                    |               |                    |               |                            |                |
| 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%        |
| <b>State Income:</b>             |                    |                    |                |                    |               |                    |               |                    |               |                            |                |
| General Apportionment            | 86,468,171         | 89,192,625         | 3.15%          | 88,971,056         | -0.25%        | 84,219,852         | -5.34%        | 89,960,737         | 6.82%         | 79,200,314                 | -11.96%        |
| Lottory                          | 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%         |
| <b>Local Income:</b>             |                    |                    |                |                    |               |                    |               |                    |               |                            |                |
| Property Taxes                   | 37,571,944         | 41,038,655         | 9.23%          | 42,297,526         | 3.07%         | 40,655,149         | -3.88%        | 39,353,393         | -3.20%        | 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%         |
| <b>Total Available</b>           | <b>194,144,060</b> | <b>201,622,255</b> | <b>3.85%</b>   | <b>192,204,760</b> | <b>-4.67%</b> | <b>190,063,098</b> | <b>-1.11%</b> | <b>203,301,192</b> | <b>6.97%</b>  | <b>207,127,062</b>         | <b>1.88%</b>   |
| <b>Expenditures:</b>             |                    |                    |                |                    |               |                    |               |                    |               |                            |                |
| Academic Salaries                | 65,564,471         | 72,841,797         | 11.10%         | 68,289,247         | -6.25%        | 61,398,378         | -10.09%       | 60,834,168         | -0.92%        | 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%          |
| <b>Ending Balance</b>            | <b>24,300,813</b>  | <b>15,687,397</b>  | <b>-35.44%</b> | <b>16,867,113</b>  | <b>7.52%</b>  | <b>32,190,876</b>  | <b>90.85%</b> | <b>47,079,378</b>  | <b>46.25%</b> | <b>38,167,197</b>          | <b>-18.93%</b> |
| <b>Ending Balance (% of Exp)</b> | <b>14.31%</b>      | <b>8.44%</b>       |                | <b>9.62%</b>       |               | <b>20.39%</b>      |               | <b>30.14%</b>      |               | <b>22.59%</b>              |                |

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

