

Rancho Santiago Community College District

Fund: 11,13

Proj: ALL

Tops: ALL

Dept: 1XXXX-SAC

CF0030- Cash Flow and Budget Comparison

December Month End

1/9/15 1:51 PM

Object	Object	FY 2013/14	FY 2014/15 Allocated Budget	FY 2014-15								Balance	% Used
				Actuals									
				JUL	AUG	SEP	OCT	NOV	DEC	YTD			
8682	State Mandated Costs	558,213	1,147,494								1,147,494		
86XX	State Revenues	558,213	1,147,494								1,147,494		
8840	Counseling Income	56							19	19	(19)		
8842	Sales-Catalogs/Program Ads	540			225	120	35	25	10	415	(415)		
8850	Rentals Short-Term	19,326	15,000	5,594		4,340	696	2,202	5,056	17,888	(2,888)	119%	
8851	Leases-Facilities/Land/Bldg	62,621	48,480		4,701	5,306	4,228	2,551	3,110	19,895	28,585	41%	
8874	CCC Enrollment Fees	4,661,853	4,265,560	1,374,254	724,542	77,442	113,895	8,498	988,497	3,287,127	978,433	77%	
8879	Student Records/Transcripts	31,935		4,772	2,572	2,110	2,270	1,565	1,206	14,495	(14,495)		
8880	Nonresident Tuition	1,258,949	1,258,770	488,616	326,663	13,254	1,805	6,395	357,937	1,194,669	64,101	95%	
8885	Student ID & ASB Fees	89,210	76,910	1,320	6,081	3,885	2,258	64,357	780	78,679	(1,769)	102%	
8887	Student Representation Fee				(1)			282	19,610	19,891	(19,891)		
8890	Other Local Revenues	78,793	52,640		20,479	9,405	6,800	3,716	14,146	54,545	(1,905)	104%	
88XX	Local Revenues	6,203,282	5,717,360	1,874,555	1,085,260	115,862	131,986	89,590	1,390,369	4,687,623	1,029,737	82%	
	Total Revenues	6,761,495	6,864,854	1,874,555	1,085,260	115,862	131,986	89,590	1,390,369	4,687,623	2,177,231	68%	
1110	Contract Instructors	15,797,764	17,737,848	38,583	1,668,073	1,693,188	1,721,504	1,730,399	1,693,693	8,545,439	9,192,409	48%	
1112	Contract Extension-Instructors	75,584	68,803	1,113	9,644	5,785	3,422	5,563	6,952	32,479	36,324	47%	
1116	Sub Instructors - Long Term	31,840	105,674			8,368	16,640	11,126	11,126	47,261	58,413	45%	
1190	Sabbaticals - Instructional	325,964	218,814		26,332	26,332	26,332	26,332	26,332	131,661	87,153	60%	
11XX	Academic Instr Salaries Reg	16,231,151	18,131,139	39,695	1,704,049	1,733,674	1,767,898	1,773,421	1,738,103	8,756,840	9,374,299	48%	
1210	Academic Management	3,376,715	3,188,262	288,464	334,085	263,677	269,926	283,315	291,934	1,731,402	1,456,860	54%	
1220	Contract Librarians	450,962	544,953		51,714	51,713	56,896	53,441	53,441	267,205	277,748	49%	
1226	Sub Librarians - Long Term		4,772								4,772		
1230	Contract Counselors	1,170,648	1,176,760	95,305	95,755	95,530	91,596	91,596	90,283	560,064	616,696	48%	
1232	Contract Extension-Counselors	0		5,156						5,156	(5,156)		
1250	Contract Coordinator	1,752,835	1,701,275	79,412	167,532	156,098	152,164	159,669	162,379	877,254	824,021	52%	
1252	Contract Extension-Coordinator	46,174	34,490	4,126	8,448	5,627			4,089	22,290	12,200	65%	
1256	Sub Coordinators - Long Term		57,985								57,985		
1260	Physicians/Psychiatrists/Psych	163,953											
1280	Contract - Reassigned Time	663,859	740,857		67,245	74,629	81,034	75,286	77,020	375,214	365,643	51%	
1282	Contract Ext - Reassigned Time		31,990					1,898	1,423	3,321	28,669	10%	
1290	Sabbaticals-Non-Instructional		94,414				7,868	7,868	7,868	23,603	70,811	25%	
12XX	Academic Non-Instr Sal Reg	7,625,144	7,575,758	472,464	724,778	647,274	659,484	673,072	688,438	3,865,511	3,710,247	51%	
1310	Part-Time Instructors	11,518,279	11,020,680	16,836	5,636	1,025,818	1,336,213	1,449,277	1,208,219	5,041,999	5,978,681	46%	
1311	Sub Instructors,Short Term	244,735	151,528	8,453	15,491	7,343	23,365	25,513	14,793	94,959	56,569	63%	
1313	Beyond Contract-Instructors	1,103,787	808,522			136,708	162,900	175,192	172,087	646,886	161,636	80%	
1314	Int/Sum-Beyond Contract	1,578,885	1,021,299	578,611	57,077	1,148	(1,320)	809	809	637,134	384,165	62%	
1315	Int/Sum-Instructors,Part-Time	1,513,836	1,047,744	323,173	724,485	7,963	1,005	365	1,723	1,058,714	(10,970)	101%	
1390	Instructional Banked LHE	170,601					(135,876)			(135,876)	135,876		
13XX	Academic Instr Sal Non-Reg	16,130,123	14,049,773	927,074	802,689	1,178,980	1,386,287	1,651,155	1,397,631	7,343,816	6,705,957	52%	
1410	Part-Time Academic Management		38,660								38,660		
1420	Part-Time Librarians	21,042	20,256			2,031	2,032	2,032	2,032	8,127	12,129	40%	
1421	Sub Librarians,Short Term	3,854	316		792			369	931	2,092	(1,776)	662%	
1424	Int/Sum Beyond Contr-Librarian	35,232	20,403	12,559	2,947					15,505	4,898	76%	
1425	Int/Sum-Librarians, Part-Time	434											
1430	Part-Time Counselors	50,355	45,054			5,206	10,470	4,473	4,473	24,621	20,433	55%	
1433	Beyond Contract - Counselors	11,684	16,502	3,213						3,213	13,289	19%	
1434	Int/Sum Beyond Contr-Counselor	32,865	33,732	30,262	2,155					32,417	1,315	96%	
1435	Int/Sum - Counselors,Part-Time	19,931	14,442	4,176	5,147					9,323	5,119	65%	
1450	Part-Time Coordinators	17,131	7,539				871	1,089	2,214	4,175	3,365	55%	
1453	Beyond Contract - Coordinators	7,039	6,467								6,467		
1454	Int/Sum Beyond Contr-Coordinat	34,669	20,851	10,165						10,165	10,686	49%	
1455	Int/Sum - Coordinators, PT	1,761	2,154				436			436	1,718	20%	

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				Actuals									
				JUL	AUG	SEP	OCT	NOV	DEC	YTD			
1460	Part-Time Physicians/Psych	8,267	6,080				2,660			2,660	3,420	44%	
1480	Part-Time Reassigned Time	51,146	110,325	2,304	1,005	12,824	7,294	10,774	7,388	41,589	68,736	38%	
1483	Beyond Contr - Reassigned Time	295,762	301,742			29,263	30,600	30,524	35,631	126,018	175,724	42%	
1484	Int/Sum Beynd Contr-Reassigned	45,362	25,997	24,853			3,838			28,691	(2,694)	110%	
1485	Int/Sum - Reassigned Time, PT	10,846	8,144	1,099	7,727					8,826	(682)	108%	
1490	Non-Instructional Banked LHE	42,345											
14XX	Academic Non-Instr Sal Non-Reg	689,726	678,664	88,629	19,773	49,324	58,201	49,261	52,669	317,857	360,807	47%	
1XXX	Academic Salaries	40,676,144	40,435,334	1,527,863	3,251,289	3,609,252	3,871,870	4,146,909	3,876,841	20,284,024	20,151,310	50%	
2110	Classified Management	730,428	894,619	65,702	65,702	65,702	65,702	71,400	67,229	401,437	493,182	45%	
2120	Confidential Employees	81,258	81,258	6,771	6,771	6,771	6,771	7,059	6,829	40,974	40,284	50%	
2130	Classified Employees	8,276,328	8,818,857	686,292	684,996	692,024	691,669	692,410	711,914	4,159,305	4,659,552	47%	
21XX	Class Non-Instr Salaries Reg	9,088,013	9,794,734	758,765	757,469	764,497	764,143	770,870	785,972	4,601,716	5,193,018	47%	
2210	Inst Assistants - Full-Time	719,385	725,814	60,978	64,760	56,591	56,591	56,591	55,332	350,841	374,973	48%	
22XX	Class Instr Aides Sal Reg	719,385	725,814	60,978	64,760	56,591	56,591	56,591	55,332	350,841	374,973	48%	
2310	Classified Employees - Ongoing	424,540	542,732	32,703	30,648	32,159	27,758	29,416	28,148	180,832	361,900	33%	
2320	Classified Employees - Hourly	300,463	94,432	5,006	17,151	17,555	24,799	28,539	24,535	117,585	(23,153)	125%	
2340	Student Assistants - Hourly	3,280	6,263	0	362	410	281	541	400	1,994	4,269	32%	
2350	Overtime - Classified Employee	2,868	7,164	179	732	1,745	572	1,346	2,470	7,044	120	98%	
23XX	Class Non-Instr Sal Non-Reg	731,151	650,591	37,888	48,893	51,869	53,410	59,842	55,552	307,454	343,137	47%	
2410	Inst Assistant - Ongoing	557,175	745,283	15,747	31,285	42,504	63,679	62,872	69,825	285,912	459,371	38%	
2420	Inst Assistant - Hourly	256,062	264,911	1,139	1,736	23,146	44,863	41,801	36,374	149,059	115,852	56%	
2440	Instructional Assciates	516,340	405,002	17,415	48,540	47,205	72,813	66,576	50,436	302,984	102,018	75%	
2450	Overtime - Inst Classified			100						100	(100)		
24XX	Class Instr Aides Sal Non-Reg	1,329,577	1,415,196	34,400	81,561	112,855	181,354	171,249	156,635	738,055	677,141	52%	
2XXX	Classified Salaries	11,868,126	12,586,335	892,031	952,683	985,812	1,055,497	1,058,552	1,053,492	5,998,067	6,588,268	48%	
3111	STRS - Instructional	2,381,687	2,735,989	78,459	205,257	236,658	261,800	272,193	252,399	1,306,766	1,429,223	48%	
3211	PERS - Instructional	135,777	138,438	8,454	10,195	11,684	13,730	14,196	13,305	71,564	66,874	52%	
3311	OASDHI - Instructional	75,353	74,432	4,529	5,947	6,263	7,226	7,531	7,055	38,551	35,881	52%	
3321	Medicare - Instructional	466,132	449,242	14,333	35,859	41,860	48,449	49,926	45,622	236,049	213,193	53%	
3331	PARS - Instructional	48,164	13,095	1,158	2,860	3,614	5,148	5,167	4,442	22,389	(9,294)	171%	
3411	H & W - Instructional	2,965,019	3,931,483	23,399	302,398	342,688	340,595	340,897	339,143	1,689,119	2,242,364	43%	
3431	H & W - Retiree Fund Inst	348,036	328,711	10,638	26,761	31,051	35,511	36,763	33,936	174,659	154,052	53%	
3511	SUI - Instructional	17,400	23,740	532	1,338	1,552	1,775	1,838	1,697	8,733	15,007	37%	
3611	WCI - Instructional	835,277	788,892	25,530	64,225	74,523	85,226	88,231	81,446	419,181	369,711	53%	
3911	Other Benefits - Instructional	219,153	243,175	1,597	22,999	23,023	23,040	23,148	23,658	117,465	125,710	48%	
3XX1	Benefits Instructional	7,491,996	8,727,197	168,629	677,840	772,916	822,499	839,890	802,702	4,084,476	4,642,721	47%	
3115	STRS - Non-Instructional	609,598	663,556	44,806	55,665	55,765	57,374	57,240	58,265	329,115	334,441	50%	
3215	PERS - Non-Instructional	1,207,278	1,277,910	99,474	102,277	102,954	106,334	104,758	103,238	619,035	658,875	48%	
3315	OASDHI - Non-Instructional	656,740	695,687	53,517	54,752	52,522	51,551	51,305	54,789	318,435	377,252	46%	
3325	Medicare - Non-Instructional	253,256	272,467	19,299	21,818	21,217	21,728	21,848	21,840	127,751	144,716	47%	
3335	PARS - Non-Instructional	3,533	4,166	126	173	238	317	333	289	1,476	2,690	35%	
3415	H & W - Non-Instructional	3,494,680	4,170,688	283,914	320,337	320,108	325,353	323,323	324,800	1,897,836	2,272,852	46%	
3435	H & W - Retiree Fund Non-Inst	185,445	191,110	13,852	15,830	15,460	15,671	15,866	15,906	92,586	98,524	48%	
3515	SUI - Non-Instructional	9,267	24,816	693	791	773	784	793	795	4,628	20,188	19%	
3615	WCI - Non-Instructional	445,053	454,786	33,244	37,991	37,103	37,609	38,077	38,173	222,197	232,589	49%	
3915	Other Benefits - Non-Instruct	334,949	352,285	25,653	28,245	27,734	28,051	28,000	27,402	165,084	187,201	47%	
3XX5	Benefits Non Instructional	7,199,800	8,107,471	574,577	637,879	633,875	644,773	641,543	645,495	3,778,142	4,329,329	47%	
3XXX	Employee Benefits	14,691,797	16,834,668	743,206	1,315,719	1,406,791	1,467,272	1,481,433	1,448,198	7,862,618	8,972,050	47%	
	Salaries and Benefits	67,236,066	69,856,337	3,163,100	5,519,691	6,001,855	6,394,639	6,686,894	6,378,530	34,144,709	35,711,628	49%	
4210	Books, Mags & Ref Mat, Non-Lib		70								70		
42XX	Other Books		70								70		
4310	Instructional Supplies	66,406	794	1,699	289	(1,988)				0	794	0%	
43XX	Instructional Supplies	66,406	794	1,699	289	(1,988)				0	794	0%	
4510	Gasoline	35,142	46,535	761	175	4,055	1,114	7,918	3,125	17,149	29,386	37%	
4520	Repair & Replacement Parts	126,848	162,021	2,169	3,798	9,527	12,038	5,466	6,328	39,326	122,695	24%	
45XX	Maintenance Supplies	161,990	208,556	2,930	3,972	13,582	13,153	13,384	9,454	56,475	152,081	27%	
4610	Non-Instructional Supplies	269,903	305,208	822	5,525	43,109	13,754	9,442	35,598	108,250	196,958	35%	

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				Actuals									
				Description	Actuals	JUL	AUG	SEP	OCT	NOV	DEC		YTD
46XX	Non-Instructional Supplies	269,903	305,208	822	5,525	43,109	13,754	9,442	35,598	108,250	196,958	35%	
4710	Food and Food Service Supplies	62	6,713		630	11				641	6,072	10%	
47XX	Food Supplies	62	6,713		630	11				641	6,072	10%	
4XXX	Supplies & Materials	498,361	521,341	5,452	10,416	54,713	26,907	22,826	45,052	165,366	355,975	32%	
5100	Contracted Services	102,019	64,713	4,446	384	2,500	6,420	(5,268)	12,342	20,824	43,889	32%	
51XX	Personal & Consultant Svcs	102,019	64,713	4,446	384	2,500	6,420	(5,268)	12,342	20,824	43,889	32%	
5210	Conference Expenses	12,312	45,138	85	2,790	35	2,248	379	2,422	7,959	37,179	18%	
5220	Mileage/Parking Expenses	487	467				41	51	40	132	335	28%	
5235	District Business/Sponsorships		2,000								2,000		
52XX	Travel & Conference Expenses	12,800	47,605	85	2,790	35	2,289	430	2,462	8,091	39,514	17%	
5300	Inst Dues & Memberships	31,304	52,844	8,544		485	875	27,430	120	37,454	15,390	71%	
53XX	Dues & Memberships	31,304	52,844	8,544		485	875	27,430	120	37,454	15,390	71%	
5515	Electricity	1,702,212	1,646,708		192,814	229,643	282,585	245,217	96,582	1,046,842	599,866	64%	
5520	Gas (Heat)	107,102	134,357	126	8,082	2,415	2,683	3,880	6,288	23,474	110,883	17%	
5535	Laundry & Dry Cleaning Service	7,160	11,271		644	2,564	1,364	951	1,626	7,148	4,123	63%	
5545	Other Housekeeping Services	15,344	27,903			4,753				4,753	23,150	17%	
5550	Security Systems & Services		416								416		
5565	Trash Disposal	33,889	35,846		2,823	2,823	2,823	2,823	2,823	14,115	21,731	39%	
5570	Water	222,105	178,100	1,671	23,424	10,091	21,404	15,712	15,336	87,639	90,461	49%	
55XX	Utilities & Housekeeping Svcs	2,087,812	2,034,601	1,797	227,788	252,289	310,858	268,583	122,655	1,183,970	850,631	58%	
5605	Contracted Repair Services	169,151	207,052		21,257	15,374	12,919	16,049	15,661	81,260	125,792	39%	
5610	Lease Agreement - Equipment	89,999	97,888		6,171	7,499	8,851	7,591	7,591	37,703	60,185	39%	
5611	Lease Agreement - Facility	90,751	121,896	4,200		4,440	20,245		2,356	31,241	90,655	26%	
5630	Maint Contract - Office Equip	5,680	7,389		2,018		1,251		99	3,368	4,021	46%	
5631	Maint Contract - Other Equip	27,191	32,102	1,079	68	1,776	469	34	1,776	5,201	26,901	16%	
5640	Maint/Oper Service Agreements	207,062	239,240	37	26,471	26,151	13,183	4,967	20,074	90,884	148,356	38%	
5650	Rental - Facility (Short-term)	10,536	10,142	4,490					1,018	5,508	4,634	54%	
5651	Rental - Other (Short-term)	13,073	13,597		116	116	113	116	113	574	13,023	4%	
5652	Rental-Equipment (Short-term)	2,864	6,745		191	177	548	550		1,465	5,280	22%	
5660	Software Support Service	600	25,387	6,483					300	6,783	18,604	27%	
56XX	Rents, Leases & Repairs	616,907	761,438	16,289	56,293	55,533	57,578	29,307	48,987	263,987	497,451	35%	
5810	Bank/Credit Card Use Fees	108,586	130,303								130,303		
5815	Class Schedules/Printing	28,440	32,000		5,269	7,925				13,194	18,806	41%	
5825	Copyrights/Royalties Expenses	6,026	5,669				2,437			2,437	3,232	43%	
5845	Excess/Copies Usage	31,794	45,641		1,266	1,258	4,823	3,300	2,621	13,268	32,373	29%	
5850	Fingerprinting	1,312	172					64		64	108	37%	
5865	Indirect Costs	(158,139)			(167)	(30,908)				(31,075)	31,075		
5870	Instructional Agreements	53,455	69,865	1,624	1,708	1,832	2,157	2,145	2,141	11,608	58,257	17%	
5871	Instructional Agrmt - Equip	19,862	21,677	1,353	1,424	1,527	1,798	1,788	1,784	9,673	12,004	45%	
5872	Instructional Agrmt - Facility	812,202	819,588	5,413	7,952	6,106	7,191	7,150	7,138	40,950	778,638	5%	
5873	Instructional Agrmt - Salary	2,100,775	2,418,809	18,674	47,415	91,460	120,998	51,942	202,105	532,594	1,886,215	22%	
5880	Internet Services	27,819	26,941	16,790			9,619			26,409	532	98%	
5895	Other Licenses & Fees	98,628	74,551	1,200	38,547	13,558	5,569	(495)		58,380	16,171	78%	
58XX	Other Operating Exp & Services	3,130,760	3,645,216	45,054	103,415	92,757	154,594	65,895	215,789	677,503	2,967,713	19%	
5905	Other Participant Travel Exp	9,970											
5925	Postage	180											
5930	Professional Expense/Allowance	4,038	4,038	336	336	336	336	336	352	2,034	2,004	50%	
5940	Reproduction/Printing Expenses	26,351	34,867		8,111	3,007	1,520	2,189	5,989	20,816	14,051	60%	
5950	Software License and Fees	71,902	11,554	600			500			1,100	10,454	10%	
5966	Transportation - Student	40,169	68,600			2,734	8,724	5,374	537	17,370	51,230	25%	
5996	Salaries Clearing Account				4,004		(3,272)	(732)		0	(0)		
5999	Special Project Holding Acct	88,614	86,142	(5)				76,914		76,909	9,233	89%	
59XX	Other	241,223	205,201	931	12,451	6,077	7,810	84,081	6,878	118,229	86,972	58%	
5XXX	Other Operating Exp & Services	6,222,826	6,811,618	77,146	403,120	409,677	540,424	470,458	409,234	2,310,059	4,501,559	34%	
6205	Buildings - Contracted Svcs	400											
62XX	Buildings	400											
6310	Library Books	11,292	11,659	623	45	3,056	1,367	43	717	5,849	5,810	50%	

Object	Object Description	FY 2013/14 Actuals	FY 2014/15 Allocated Budget	FY 2014-15									Balance	% Used
				Actuals										
				JUL	AUG	SEP	OCT	NOV	DEC	YTD				
6315	Library Books - Periodicals	14,048	14,273			14,158				14,158	115	99%		
63XX	Library Books	25,340	25,932	623	45	17,214	1,367	43	717	20,007	5,925	77%		
6410	Equipment - All Other > \$1,000	178,426	120,847		3,494		8,838			12,332	108,515	10%		
6412	Equipment - Modular Furniture	6,376												
6413	Equipment - Other Contract Svc	18,147												
6419	Equip/Software - >\$200 <\$1,000	189,635	15,794			2,593	1,648	247		4,487	11,307	28%		
64XX	Equipment	392,583	136,641		3,494	2,593	10,486	247		16,820	119,821	12%		
6XXX	Capital Outlay	418,323	162,573	623	3,539	19,807	11,853	290	717	36,827	125,746	23%		
7200	Intrafund Transfers Out	(15,992)												
72XX	Intrafund Transfers Out	(15,992)												
7910	Unrestricted Contingency		209,481								209,481			
79XX	Reserve for Contingencies		209,481								209,481			
7XXX	Other Outgo	(15,992)	209,481								209,481			
	Non Salary Accounts	7,123,518	7,705,013	83,220	417,075	484,196	579,183	493,574	455,002	2,512,252	5,192,761	33%		
	Total Expenditures	74,359,584	77,561,350	3,246,320	5,936,766	6,486,051	6,973,822	7,180,468	6,833,533	36,656,961	40,904,389	47%		
	Total Net	(67,598,089)	(70,696,496)	(1,371,765)	(4,851,506)	(6,370,189)	(6,841,836)	(7,090,878)	(5,443,163)	(31,969,338)	(38,727,158)	45%		