

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2012-2013)
(Budget Report for Fiscal Year 2013-2014)

District: RANCHO SANTIAGO

District Code: 870

This is to certify that the Annual Financial and Budget Report has been prepared and the budget adopted in accordance with the *California Code of Regulations*, beginning with Section 58300. Further, to the best of my knowledge, the data contained in this report are correct.


District Chief Business Officer

9/26/13
Date

District Superintendent

9/30/13
Date

Contact: Peter Hardash

(714) 480-7340

In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before October 10, 2013. Please submit the report to :

Chancellor's Office
California Community Colleges
Fiscal Services Unit
1102 Q Street, Suite 300
Sacramento, CA 95814-6511

For Actual Year: 2012-2013

Budget Year: 2013-2014

District ID: 870

Name: RANCHO SANTIAGO

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Academic Salaries		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	22,542,762	22,542,762		22,542,762
Other	1300	19,177,136	19,177,136		19,177,136
Total Instructional Salaries		41,719,898	41,719,898	0	41,719,898
Non-Instructional Salaries					
Contract or Regular	1200		12,464,509	270,726	12,735,235
Other	1400		1,110,157		1,110,157
Total Non-Instructional Salaries		0	13,574,666	270,726	13,845,392
Total Academic Salaries		41,719,898	55,294,564	270,726	55,565,290
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		21,719,818	1,993,047	23,712,865
Other	2300		1,248,231	293,416	1,541,647
Total Non-Instructional Salaries		0	22,968,049	2,286,463	25,254,512
Instructional Aides					
Regular Status	2200	922,886	922,886		922,886
Other	2400	1,486,170	1,486,170		1,486,170
Total Instructional Aides		2,409,056	2,409,056	0	2,409,056
Total Classified Salaries		2,409,056	25,377,105	2,286,463	27,663,568
Employee Benefits	3000	15,854,191	35,284,639	1,087,999	36,372,638
Supplies and Materials	4000		711,818	22,635	734,453
Other Operating Expenses	5000	3,310,950	14,690,840	329,461	15,020,301
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		63,294,095	131,358,966	3,997,284	135,356,250

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2012-2013

Budget Year: 2013-2014

District ID: 870

Name: RANCHO SANTIAGO

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Exclusions		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Activities to Exclude	TOP Code				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	2,741,704	2,741,704		2,741,704
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		3,137,729		3,137,729
Objects to Exclude	Object Code				
Rents and Leases	5060		1,418,329	26,610	1,444,939
Lottery Expenditures					
Academic Salaries	1000				0
Classified Salaries	2000				0
Employee Benefits	3000				0
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300				0
Noninstructional, Supplies & Materials	4400				0
Total Supplies and Materials		0	0	0	0
Other Operating Expenses and Services	5000		3,164,887		3,164,887

For Actual Year: 2012-2013

Budget Year: 2013-2014

District ID: 870

Name: RANCHO SANTIAGO

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000				0
Total Exclusions		2,741,704	10,462,649	26,610	10,489,259
Total for ECS 84362, 50% Law		60,552,391	120,896,317	3,970,674	124,866,991
Percent of CEE (Instructional Salary Cost / Total CEE)		50.09%	100.00%		
50% of Current Expense of Education			60,448,158		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		60,552,391	120,896,317	3,970,674	124,866,991
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		63,294,095	131,358,966	3,997,284	135,356,250
Capital Expenditures	6000	41,066	1,023,228	3,139,994	4,163,222
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		63,335,161	132,382,194	7,137,278	139,519,472

For Year Ended June 30, 2013

District ID: 870

Name: RANCHO SANTIAGO

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	2,085,587	1,054,869	3,140,456
In County Treasury	9112	31,685,041	439,450	32,124,491
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	100,000		100,000
Investments (at cost)	9120			0
Accounts Receivable	9130	23,955,763	5,038,030	28,993,793
Due from Other Funds	9140	2,072,812	8,764	2,081,576
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	67,427	52,520	119,947
TOTAL ASSETS		59,966,630	6,593,633	66,560,263
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	2,131,309	697,427	2,828,736
Accrued Salaries and Wages Payable	9520	8,459,985	1,542,052	10,002,037
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	9,981,924		9,981,924
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	1,760,222	2,918,310	4,678,532
TOTAL LIABILITIES		22,333,440	5,157,789	27,491,229

For Year Ended June 30, 2013

District ID: 870

Name: RANCHO SANTIAGO

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			0
NonCash Assets	9711	67,427		67,427
Amounts Restricted by Law for Specific Purposes	9712	1,484,874		1,484,874
Reserve for Encumbrances Credit	9713	1,310,877		1,310,877
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790			0
Total Fund Balance		2,863,178	0	2,863,178
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751	2,546,030		2,546,030
Restricted Fund Balance	9752	1,395,777		1,395,777
Committed Fund Balance	9753			0
Assigned Fund Balance	9754	29,562,940	1,435,844	30,998,784
Total Designated Fund Balance		33,504,747	1,435,844	34,940,591
Uncommitted Fund Balance	9790	1,265,265		1,265,265
TOTAL FUND EQUITY		37,633,190	1,435,844	39,069,034
TOTAL LIABILITIES AND FUND EQUITY		59,966,630	6,593,633	66,560,263

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

Governmental Funds Group

- 20 Debt Service Funds:**
- 21 Bond Interest and Redemption Fund**
- 22 Revenue Bond Interest and Redemption Fund**
- 29 Other Debt Service Fund**

District ID: 870

Name: RANCHO SANTIAGO

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	15,743,779		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		15,743,779	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

- 20 Debt Service Funds:
- 21 Bond Interest and Redemption Fund
- 22 Revenue Bond Interest and Redemption Fund
- 29 Other Debt Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 870

Name: RANCHO SANTIAGO

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715	15,743,779		
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		15,743,779	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		15,743,779	0	0
TOTAL LIABILITIES AND FUND EQUITY		15,743,779	0	0

- 31 Bookstore Fund
- 32 Cafeteria Fund
- 33 Child Development Fund
- 34 Farm Operation Fund
- 35 Revenue Bond Project Fund
- 39 Other Special Revenue Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 870

Name: RANCHO SANTIAGO

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111	2,063,290		15			
In County Treasury	9112			125,429			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114	13,000					
Investments (at cost)	9120						
Accounts Receivable	9130	1,103,984		231,280			
Due from Other Funds	9140	30,665		193,037			
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210	1,131,719					
Prepaid Items	9220						
TOTAL ASSETS		4,342,658	0	549,761	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510	150,145		56,286			
Accrued Salaries and Wages Payable	9520	106,603		294,266			
Compensated Absences Payable Current	9530						
Due to Other Funds	9540	434,731		181,310			
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			17,899			
TOTAL LIABILITIES		691,479	0	549,761	0	0	0

- 31 Bookstore Fund
- 32 Cafeteria Fund
- 33 Child Development Fund
- 34 Farm Operation Fund
- 35 Revenue Bond Project Fund
- 39 Other Special Revenue Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 870

Name: RANCHO SANTIAGO

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
FUND BALANCE (NON-GASB 54)							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	1,131,719	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	0
Unassigned	9790	0	0	0	0	0	0
Total Fund Balance		1,131,719	1,131,719	1,131,719	1,131,719	1,131,719	1,131,719
Fund Balance (GASB 54)	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	2,519,460	0	0	0	0	0
Total Designated Fund Balance		2,519,460	0	0	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		3,651,179	0	0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		4,342,658	0	549,761	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 870

Name: RANCHO SANTIAGO

Description	CA (Object)	41	42
		Capital Outlay Projects Fund	Revenue Bond Construction Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	23,377,169	47,058,521
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	5,809	12,543
Due from Other Funds	9140	3,875,040	
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
TOTAL ASSETS		27,258,018	47,071,064
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	549,135	1,403,365
Accrued Salaries and Wages Payable	9520	52	
Compensated Absences Payable Current	9530		
Due to Other Funds	9540	3,941	
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570	32,038	
TOTAL LIABILITIES		585,166	1,403,365

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 870

Name: RANCHO SANTIAGO

Description	CA (Object)	41	42
		Capital Outlay Projects Fund	Revenue Bond Construction Fund
FUND BALANCE (NON-GASB 54)			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713	1,240,675	10,494,504
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Fund Balance		1,240,675	10,494,504
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754	25,432,177	35,173,195
Total Designated Fund Balance		25,432,177	35,173,195
Uncommitted Fund Balance	9790		
TOTAL FUND EQUITY		26,672,852	45,667,699
TOTAL LIABILITIES AND FUND EQUITY		27,258,018	47,071,064

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2013

District ID: 870

Name: RANCHO SANTIAGO

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
ASSETS					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111				
In County Treasury	9112				
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120				
Accounts Receivable	9130				
Due from Other Funds	9140				
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210				
Prepaid Items	9220				
Fixed Assets	9300				
Sites	9310				
Site Improvements	9320				
Accumulated Depreciation Site Improvements	9321				
Buildings	9330				
Accumulated Depreciation Buildings	9331				
Library Books	9340				
Equipment	9350				
Accumulated Depreciation Equipment	9351				
Work in Progress	9360				
Total Fixed Assets		0	0	0	0
TOTAL ASSETS		0	0	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2013

District ID: 870

Name: RANCHO SANTIAGO

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
LIABILITIES					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510				
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530				
Due to Other Funds	9540				
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				
Total Current Liabilities and Deferred Revenue		0	0	0	0
Long-Term Liabilities	9600				
Bonds Payable	9610				
Revenue Bonds Payable	9620				
Certificates of Participation	9630				
Lease Purchase of Capital Lease	9640				
Compensated Absences Long Term	9650				
Post-Employment Benefits Long Term	9660				
Other Long-Term Liabilities	9670				
Total Long-Term Liabilities		0	0	0	0
TOTAL LIABILITIES	968	0	0	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2013

District ID: 870

Name: RANCHO SANTIAGO

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
FUND EQUITY					
Fund Balance Reserved	9710				
NonCash Assets	9711				
Amounts Restricted by Law for Specific Purposes	9712				
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715				
Assigned/Committed	9754				
Unassigned	9790				
Total Reserved Fund Balance		0	0	0	0
Fund Balance (GASB 54)	9750				
Nonspendable Fund Balance	9751				
Restricted Fund Balance	9752				
Committed Fund Balance	9753				
Assigned Fund Balance	9754				
Total Designated Fund Balance		0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790				
Other Equity	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 870

Name: RANCHO SANTIAGO

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	6,504,386	32,790,488
Cash With Fiscal Agents	9113	75,000	
Revolving Cash Accounts	9114		
Investments (at cost)	9120		150,177
Accounts Receivable	9130	1,421	8,348
Due from Other Funds	9140	1,451,314	3,845,457
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
Fixed Assets	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
Total Fixed Assets		0	0
TOTAL ASSETS		8,032,121	36,794,470

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 870

Name: RANCHO SANTIAGO

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	40,024	2,260
Accrued Salaries and Wages Payable	9520	18,092	
Compensated Absences Payable Current	9530		
Due to Other Funds	9540	32,296	
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560	400,000	50,126,550
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		490,412	50,128,810
Long-Term Liabilities	9600		
Bonds Payable	9610		
Revenue Bonds Payable	9620		
Certificates of Participation	9630		
Lease Purchase of Capital Lease	9640		
Compensated Absences Long Term	9650		
Post-Employment Benefits Long Term	9660		
Other Long-Term Liabilities	9670		
Total Long-Term Liabilities		0	0
TOTAL LIABILITIES	968	490,412	50,128,810

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 870

Name: RANCHO SANTIAGO

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		(13,334,340)
Reserve for Encumbrances Credit	9713	255,343	
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Reserved Fund Balance		255,343	(13,334,340)
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752	7,286,366	
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		7,286,366	0
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		7,541,709	(13,334,340)
TOTAL LIABILITIES AND FUND EQUITY		8,032,121	36,794,470

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 870

Name: RANCHO SANTIAGO

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	315,335	33,570		692,225				1,361,202
In County Treasury	9112				1,162,042				5
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								900
Investments (at cost)	9120								
Accounts Receivable	9130		926		120,951				52,520
Due from Other Funds	9140	8,230			4,500				549,760
Student Loans Receivable	9150				143,375				
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
Fixed Assets	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
Total Fixed Assets		0	0	0	0	0	0	0	0
TOTAL ASSETS		323,565	34,496	0	2,123,093	0	0	0	1,964,387

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 870

Name: RANCHO SANTIAGO

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	(196)			22,789				21,213
Accrued Salaries and Wages Payable	9520	489							67,141
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	10,035			766,273				629,069
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570				9,866				
Total Current Liabilities and Deferred Revenue		10,328	0	0	798,928	0	0	0	717,423
Long-Term Liabilities	9600								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	0	0	0	0	0
TOTAL LIABILITIES	968	10,328	0	0	798,928	0	0	0	717,423

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 870

Name: RANCHO SANTIAGO

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712				829,143				
Reserve for Encumbrances Credit	9713								28,445
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754	313,237	34,496						
Unassigned	9790								
Total Reserved Fund Balance		313,237	34,496	0	829,143	0	0	0	28,445
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752								
Committed Fund Balance	9753								
Assigned Fund Balance	9754				495,022				1,218,519
Total Designated Fund Balance		0	0	0	495,022	0	0	0	1,218,519
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		313,237	34,496	0	1,324,165	0	0	0	1,246,964
TOTAL LIABILITIES AND FUND EQUITY		323,565	34,496	0	2,123,093	0	0	0	1,964,387

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

District ID: 870

Name: RANCHO SANTIAGO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Federal Revenues	8100			
Forest Revenues	8110			0
Higher Education Act	8120		3,416,715	3,416,715
Workforce Investment Act	8130		284,002	284,002
Temporary Assistance for Needy Families (TANF)	8140		99,290	99,290
Student Financial Aid	8150		2,145	2,145
Veterans Education	8160		6,180	6,180
Vocational and Technical Education Act (VATEA)	8170		1,541,783	1,541,783
Other Federal Revenues	8190		6,639,005	6,639,005
Total Federal Revenues	8100	0	11,989,120	11,989,120
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	1,389,973		1,389,973
State General Apportionment	8612	50,719,320		50,719,320
Other General Apportionment	8613	21,693,701		21,693,701
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,256,640	1,256,640
Disabled Students Programs and Services(DSPS)	8623		1,352,275	1,352,275
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		324,806	324,806
Telecommunications and Technology Infrastructure Program (TTIP)	8626		17,554	17,554
Other General Categorical Programs	8627		4,337,959	4,337,959

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

District ID: 870

Name: RANCHO SANTIAGO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
EPA Proceeds	8630			0
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		3,094,500	3,094,500
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	311,188		311,188
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	3,164,887	793,994	3,958,881
State Mandated Costs	8685	782,028		782,028
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690			0
Total State Revenues	8600	78,061,097	11,177,728	89,238,825

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

District ID: 870

Name: RANCHO SANTIAGO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	36,690,489		36,690,489
Tax Allocation, Supplemental Roll	8812	545,034		545,034
Tax Allocation, Unsecured Roll	8813	1,360,274		1,360,274
Prior Years Taxes	8816	900,619		900,619
Education Revenues Augmentation Fund (ERAF)	8817	(346,907)		(346,907)
Redevelopment Agency Funds - Pass Through	8818	139,027		139,027
Redevelopment Agency Funds - Residual	8819	3,458,143		3,458,143
Redevelopment Agency Funds - Asset Liquidation	8819.1	5,185,837		5,185,837
Contributions, Gifts, Grants, and Endowments	8820		11,937	11,937
Contract Services	8830			
Contract Instructional Services	8831		22,258	22,258
Other Contract Services	8832		3,470	3,470
Sales and Commissions	8840	406		406
Rentals and Leases	8850	347,181		347,181
Interest and Investment Income	8860	188,517		188,517
Student Fees and Charges	8870			
Community Services Classes	8872			0
Dormitory	8873			0
Enrollment	8874	8,621,927		8,621,927
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		1,069,999	1,069,999
Instructional Materials Fees and Sales of Materials	8877		72,743	72,743
Insurance	8878			0
Student Records	8879	52,707		52,707
Nonresident Tuition	8880	1,495,417		1,495,417
Parking Services and Public Transportation	8881		875,085	875,085
Other Student Fees and Charges	8885	75,164	87,686	162,850
Other Local Revenues	8890	450,133	224,876	675,009
Total Local Revenues	8800	59,163,968	2,368,054	61,532,022
Total Revenues		137,225,065	25,534,902	162,759,967

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

District ID: 870

Name: RANCHO SANTIAGO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910	20,007		20,007
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8981/8982/8983)	898#			0
Total Other Financing Sources	8900	20,007	0	20,007
Total Revenues and Other Financing Sources		137,245,072	25,534,902	162,779,974

For Actual Year: 2012-2013

Budget Year: 2013-2014

District ID: 870

Name: RANCHO SANTIAGO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natural Resources	0100			821			821
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	2,597,615	91,147	50,467			2,739,229
Business and Management	0500	3,644,054	255,809	172,160	109,846		4,181,869
Communications	0600	523,286	213,455	20,656	31,249		788,646
Computer and Information Science	0700	1,086,994	147,444	11,302	3,416		1,249,156
Education	0800	3,285,117	232,283	144,548	26,197		3,688,145
Engineering and Related Industrial Technology	0900	1,600,998	160,154	1,360,342	508,131		3,629,625
Fine and Applied Arts	1000	2,960,857	335,508	134,720	209,430		3,640,515
Foreign language	1100	1,246,310	29,099				1,275,409
Health	1200	3,099,454	479,917	39,985	44,060		3,663,416
Consumer Education And Home Economics	1300	882,071	41,096	11,132	31,114		965,413
Law	1400	188,018	7,392	3,213	4,057		202,680
Humanities(Letters)	1500	6,459,974	232,845	2,973			6,695,792
Library Science	1600	28,180	21,251				49,431
Mathematics	1700	5,327,391	396,789	5,002			5,729,182
Military Studies	1800						0
Physical Sciences	1900	3,050,365	194,514	63,978			3,308,857
Psychology	2000	814,055	25,809	999			840,863
Public Affairs and Services	2100	4,246,764	127,651	2,772,627	1,143		7,148,185
Social Sciences	2200	3,562,744	50,718	6,055			3,619,517
Commercial Services	3000			20,911			20,911
Interdisciplinary Studies	4900	13,841,396	2,724,907	1,112,232	99,563		17,778,098
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	2,741,704					2,741,704
Sub-Total Instructional Activites		61,187,347	5,767,788	5,934,123	1,068,206		73,957,464
Total Expenditures for GF Activities*		61,629,337	76,107,871	20,968,005	5,440,462	4,105,328	168,251,003

*Total Expenditures for GF Activities above is the grand total of Instructional and Non-Instructional activities.

For Actual Year: 2012-2013

Budget Year: 2013-2014

District ID: 870

Name: RANCHO SANTIAGO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Instructional Administration and Governance	6000						
Academic Administration	6010		9,772,169	166,367	31,515		9,970,051
Course and Curriculum Development	6020		199,970	214,282			414,252
Academic / Faculty Senate	6030		471,768				471,768
Other Instructional Administration & Governance	6090		184,953	32,944			217,897
Total Instructional Admin. & Governance		0	10,628,860	413,593	31,515	0	11,073,968
Instructional Support Services	6100						
Learning Center	6110	441,990	441,239	22,919	16,589		922,737
Library	6120		2,391,258	156,107	71,606		2,618,971
Media	6130		645,854	118	5,936		651,908
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150			345			345
Other Instructional Support Services	6190		249,597	21,636	32,115		303,348
Total Instructional Support Services		441,990	3,727,948	201,125	126,246	0	4,497,309
Admissions and Records	6200		4,444,910	10,807	4,934		4,460,651
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		6,224,505	53,894	2,915		6,281,314
Matriculation and Student Assessment	6320		678,749	39,344	29,008		747,101
Transfer Programs	6330		929,759	35,094			964,853
Career Guidance	6340		389,596	28,657	4,784		423,037
Other Student Counseling and Guidance	6390		269				269
Total Student Counseling and Guidance		0	8,222,878	156,989	36,707	0	8,416,574

CALIFORNIA COMMUNITY COLLEGES

Expend by Non-Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2012-2013

Budget Year: 2013-2014

District ID: 870

Name: RANCHO SANTIAGO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Other Student Services	6400						
Cal Work Opportunity and Responsibility to Kids *	6410						0
Disabled Student Programs and Services (DSPS)	6420		1,627,381	50,338			1,677,719
Extended Opportunity Programs and Services (EOPS)	6430		1,454,319	22,220	589	9,443	1,486,571
Health Services	6440		1,121,464	102,240	5,602		1,229,306
Student Personnel Administration	6450		245,822	21			245,843
Financial Aid Administration	6460		2,528,481	42,235	10,221		2,580,937
Job Placement Services	6470		1,011,167	5,655			1,016,822
Veterans Services	6480		46,380	1,452	3,058		50,890
Miscellaneous Student Services	6490		4,732,437	1,542,801	61,577		6,336,815
Total Other Student Services		0	12,767,451	1,766,962	81,047	9,443	14,624,903
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		956,567	820,226	9,681		1,786,474
Custodial Services	6530		3,602,208	314,948	11,091		3,928,247
Grounds Maintenance and Repairs	6550		421,248	364,558	7,456		793,262
Utilities	6570			3,828,437			3,828,437
Other Operations and Maintenance of Plant	6590			1,387			1,387
Total Operation and Maintenance of Plant	6500	0	4,980,023	5,329,556	28,228	0	10,337,807
Planning, Policymaking and Coordinations	6600		2,204,864	766,693	803		2,972,360

* California Work Opportunity and Responsibility to Kids (CalWORKS).

For Actual Year: 2012-2013

Budget Year: 2013-2014

District ID: 870

Name: RANCHO SANTIAGO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
General Institutional Support Services	6700						
Community Relations	6710		208,790	9,701	392		218,883
Fiscal Operations	6720		2,869,967	51,381	704		2,922,052
Human Resources Management	6730		1,032,386	83,165			1,115,551
Noninstruct Staff Retirees' Benefits & Retirement *	6740		3,137,729				3,137,729
Staff Development	6750		112,896	385,032	593		498,521
Staff Diversity	6760			14,293	231		14,524
Logistical Services	6770		2,903,196	2,028,603	11,866		4,943,665
Management Information Systems	6780		5,260,748	2,092,070	851,525		8,204,343
Other General Institutional Support Services	6790		1,834,364	467,005	20,298		2,321,667
Total General Institutional Support Services	6700	0	17,360,076	5,131,250	885,609	0	23,376,935
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820			1,370			1,370
Community Use of Facilities	6830		216,047				216,047
Economic Development	6840		2,143,569	842,502	11,393		2,997,464
Other Community Services & Economic Development	6890		311,216	37,889			349,105
Total Community Services	6800	0	2,670,832	881,761	11,393	0	3,563,986

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2012-2013

Budget Year: 2013-2014

District ID: 870

Name: RANCHO SANTIAGO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Ancillary Services	6900						
Bookstore	6910		86,654				86,654
Child Development Centers	6920						0
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		1,421,910	90,158	24,761		1,536,829
Student and Co-Curricular Activities	6960		368,054	199,351	682		568,087
Student Housing	6970						0
Other Ancillary Services	6990		562,917				562,917
Total Ancillary Services	6900	0	2,439,535	289,509	25,443	0	2,754,487
Auxiliary Operations	7000						
Contract Education	7010		2,999	4,994	1,019		9,012
Other Auxiliary Operations	7090		397,742				397,742
Total Auxiliary Operations	7000	0	400,741	4,994	1,019	0	406,754

For Actual Year: 2012-2013

Budget Year: 2013-2014

District ID: 870

Name: RANCHO SANTIAGO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Physical Property and Related Acquisitions	7100		491,965	80,643	3,139,312		3,711,920
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					3,505,076	3,505,076
Student Aid	7320					590,809	590,809
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	4,095,885	4,095,885
Sub-Total Non-Instructional Activities		441,990	70,340,083	15,033,882	4,372,256	4,105,328	94,293,539
Total Expenditures General Fund: activities *		61,629,337	76,107,871	20,968,005	5,440,462	4,105,328	168,251,003

* Total Expenditures for the General Fund: Instructional Activities and Non-Instructional Activities.

Gann Appropriations Limit

GANN Report

DISTRICT NAME: RANCHO SANTIAGO

I.	2013-2014 Appropriations Limit:			
A.	2012-2013 Appropriations Limit:			\$214,581,335
B.	2013-2014 Price Factor:	1.0512		
C.	Population factor:			
	1. 2011-2012 Second Period Actual FTES	27,930.00		
	2. 2012-2013 Second Period Actual FTES	28,192.00		
	3. 2012-2013 Population change factor (C2/C1)	1.0094		
D.	2012-2013 Limit adjusted by inflation and population factors (A * B * C.3)			\$227,688,238
E.	Adjustments to increase limit:			
	1. Transfers in of financial responsibility		\$0	
	2. Temporary voter approved increases		0	
	3. Total adjustments - increase			0
	Sub-Total (D + E.3)			\$227,688,238
F.	Adjustments to decrease limit:			
	1. Transfers out of financial responsibility		\$0	
	2. Lapses of voter approved increases		0	
	3. Total adjustments - decrease			0
G.	2013-2014 Appropriations Limit (D + E.3 - F.3)			\$227,688,238
II.	2013-2014 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			74,094,715
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			320,000
C.	Local Property taxes			51,072,934
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			54,490
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			615,775
H.	2013-2014 Appropriations Subject to Limit			\$124,926,364

For Actual Year: 2012-2013

Budget Year: 2013-2014

General Fund

Description	Object Code	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100			11,989,120	12,421,946	11,989,120	12,421,946
State Revenues	8600	78,061,097	79,701,092	11,177,728	13,572,093	89,238,825	93,273,185
Local Revenues	8800	59,163,968	61,767,627	2,368,054	2,808,974	61,532,022	64,576,601
Total Revenues		137,225,065	141,468,719	25,534,902	28,803,013	162,759,967	170,271,732
EXPENDITURES:							
Academic Salaries	1000	55,565,289	55,505,062	5,310,951	5,315,991	60,876,240	60,821,053
Classified Salaries	2000	27,663,569	30,398,089	8,734,722	9,437,602	36,398,291	39,835,691
Employee Benefits	3000	36,372,638	35,516,149	4,090,039	4,419,298	40,462,677	39,935,447
Supplies and Materials	4000	734,453	1,049,665	1,491,624	2,112,614	2,226,077	3,162,279
Other Operating Expenses and Services	5000	15,000,458	18,648,888	3,741,470	6,536,058	18,741,928	25,184,946
Capital Outlay	6000	4,163,222	1,425,148	1,277,240	970,467	5,440,462	2,395,615
Total Expenditures		139,499,629	142,543,001	24,646,046	28,792,030	164,145,675	171,335,031
Excess /(Deficiency) of Revenues over Expenditures		(2,274,564)	(1,074,282)	888,856	10,983	(1,385,708)	(1,063,299)
Other Financing Sources	8900	20,007	5,000			20,007	5,000
Other Outgo	7000	3,508,107	1,640,000	597,221	520,279	4,105,328	2,160,279
Net Increase/(Decrease) in Fund Balance		(5,762,664)	(2,709,282)	291,635	(509,296)	(5,471,029)	(3,218,578)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	43,608,426	37,633,190	1,144,209	1,435,844	44,752,635	39,069,034
Prior Years Adjustments	9020	(212,572)				(212,572)	
Adjusted Beginning Balance	9030	43,395,854		1,144,209		44,540,063	
Ending Fund Balance, June 30		37,633,190	34,923,908	1,435,844	926,548	39,069,034	35,850,456

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

870 RANCHO SANTIAGO

For Actual Year: 2012-2013

Budget Year: 2013-2014

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND REDEMPTION FUND		REVENUE BOND INTEREST AND REDEMPTION FUND		OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	145,433					
Local Revenues	8800	19,028,840	18,391,991				
Total Revenues		19,174,273	18,391,991	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983	1,315,000					
Total Other Financing Sources		1,315,000	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	5,741,878	7,816,742				
Debt Interest and Other Service Charges	7120	10,394,045	12,567,277				
Transfers Outgoing	7300 & 7400	1,315,000					
Reserve for Contingencies	7900						
Total Other Outgo	7000	17,450,923	20,384,019	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(16,135,923)	(20,384,019)	0	0	0	0
Net Increase/Decrease in Fund Balance		3,038,350	(1,992,028)	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	12,705,429	15,743,779		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	12,705,429		0		0	
Ending Fund Balance, June 30		15,743,779	13,751,751	0	0	0	0

For Actual Year: 2012-2013

Budget Year: 2013-2014

Special Revenue Funds

Description	Object	FUND: 31		FUND 32		FUND 33	
	Code	BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100					2,106,508	1,269,299
State Revenues	8600					3,182,490	3,252,949
Local Revenues	8800	6,599,197	6,791,700			459,701	561,366
Total Income		6,599,197	6,791,700	0	0	5,748,699	5,083,614
Expenditures							
Academic Salaries	1000					2,287,497	1,997,970
Classified Salaries	2000	877,051	884,364			1,391,630	1,164,213
Employee Benefits	3000	360,754	370,472			1,540,773	1,294,120
Supplies and Materials	4000	4,897,092	5,067,500			212,015	244,975
Other Operating Expenses and Services	5000	293,871	294,000			663,968	484,763
Capital Outlay	6000	31,866	43,750			16,670	26,563
Total Expenditures		6,460,634	6,660,086	0	0	6,112,553	5,212,604
Excess /(Deficiency) of Revenues over Expenditures		138,563	131,614	0	0	(363,854)	(128,990)
Other Financing Sources	8900					191,443	140,000
Other Outgo	7000	60,800	39,000				
Net Increase/(Decrease) in Fund Balance		77,763	92,614	0	0	(172,411)	11,010
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	3,573,416	3,651,179		0	172,411	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	3,573,416		0		172,411	
Ending Fund Balance, June 30		3,651,179	3,743,793	0	0	0	11,010

For Actual Year: 2012-2013

Budget Year: 2013-2014

Special Revenue Funds

Description	Object	FUND: 34		FUND 35		FUND 39	
	Code	FARM OPERATION FUND		REVENUE BOND PROJECT FUND		OTHER SPECIAL REVENUE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800						
Total Income		0	0	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	0

For Actual Year: 2012-2013

Budget Year: 2013-2014

Capital Projects Funds

Description	Object	FUND: 41		FUND 42	
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600	1,956,841	381,223		
Local Revenues	8800	3,477,703	900,336	265,564	221,955
Total Income		5,434,544	1,281,559	265,564	221,955
Expenditures					
Academic Salaries	1000	3,353			
Classified Salaries	2000	545			
Employee Benefits	3000	620			
Supplies and Materials	4000		3,000		
Other Operating Expenses and Services	5000	132,453	328,487	50,765	46,200
Capital Outlay	6000	1,766,197	12,308,765	24,016,413	44,196,114
Total Expenditures		1,903,168	12,640,252	24,067,178	44,242,314
Excess /(Deficiency) of Revenues over Expenditures		3,531,376	(11,358,693)	(23,801,614)	(44,020,359)
Other Financing Sources	8900	3,290,000	1,500,000		
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		6,821,376	(9,858,693)	(23,801,614)	(44,020,359)
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010	19,851,476	26,672,852	69,469,313	45,667,699
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	19,851,476		69,469,313	
Ending Fund Balance, June 30		26,672,852	16,814,159	45,667,699	1,647,340

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

870 RANCHO SANTIAGO

For Actual Year: 2012-2013

Budget Year: 2013-2014

Enterprise Funds

Description	Object	FUND: 51		FUND 52		FUND 53	
	Code	BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Local Revenues	8800						
Other Financing Sources	8900						
Total Income		0	0	0	0	0	0
Cost of Sales	5890						
Gross Profit or Loss		0	0	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0	0	0
Net Profit or Loss		0	0	0	0	0	0
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

870 RANCHO SANTIAGO

For Actual Year: 2012-2013

Budget Year: 2013-2014

Enterprise Funds

Description	Object	FUND: 59					
	Code	OTHER ENTERPRISE FUND					
		Actual	Budget				
REVENUES:							
Local Revenues	8800						
Other Financing Sources	8900						
Total Income		0	0				
Cost of Sales	5890						
Gross Profit or Loss		0	0				
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0				
Net Profit or Loss		0	0				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0				
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0					
Ending Fund Balance, June 30		0	0				

For Actual Year: 2012-2013

Budget Year: 2013-2014

Internal Service Funds

Description	Object	FUND: 61		FUND 69			
	Code	SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	3,876,468	4,369,774	10,419,461	8,219,428		
Other Financing Sources	8900	23,573					
Total Income		3,900,041	4,369,774	10,419,461	8,219,428		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	148,172	155,582				
Employee Benefits	3000	76,951	81,471	8,743,003	8,743,003		
Supplies and Materials	4000	2,971	7,889				
Other Operating Expenses and Services	5000	3,332,918	3,982,462	27,030	30,000		
Capital Outlay	6000	27,647	44,750				
Total Expenditures		3,588,659	4,272,154	8,770,033	8,773,003		
Net Profit or Loss		311,382	97,620	1,649,428	(553,575)		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		311,382	97,620	1,649,428	(553,575)		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	7,230,327	7,541,709	(14,983,768)	(13,334,340)		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	7,230,327		(14,983,768)			
Ending Fund Balance, June 30		7,541,709	7,639,329	(13,334,340)	(13,887,915)		

For Actual Year: 2012-2013

Budget Year: 2013-2014

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND	REPRESENTATION FEE TRUST FUND	Actual	Budget	Actual	Budget
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	71,172	76,840	20,769	18,524		
Total Income		71,172	76,840	20,769	18,524	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	10,308	12,000				
Employee Benefits	3000	350	500				
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	44,919	69,390	14,782	18,524		
Capital Outlay	6000						
Total Expenditures		55,577	81,890	14,782	18,524	0	0
Excess /(Deficiency) of Revenues over Expenditures		15,595	(5,050)	5,987	0	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		15,595	(5,050)	5,987	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	297,641	313,236		34,496		0
Prior Years Adjustments	9020			28,509			
Adjusted Beginning Balance	9030	297,641		28,509		0	
Ending Fund Balance, June 30		313,236	308,186	34,496	34,496	0	0

For Actual Year: 2012-2013

Budget Year: 2013-2014

Fiduciary Funds Group

Description	Object	FUND: 74		FUND 75		FUND 76	
	Code	FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	20,850,472	24,717,660				
State Revenues	8600	1,233,339	1,390,000				
Local Revenues	8800	13,937	18,822				
Total Income		22,097,748	26,126,482	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	59,371	95,232				
Capital Outlay	6000						
Total Expenditures		59,371	95,232	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		22,038,377	26,031,250	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	21,953,484	26,456,689				
Net Increase/(Decrease) in Fund Balance		84,893	(425,439)	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,239,272	1,324,165		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,239,272		0		0	
Ending Fund Balance, June 30		1,324,165	898,726	0	0	0	0

For Actual Year: 2012-2013

Budget Year: 2013-2014

Fiduciary Funds Group

Description	Object	FUND: 77		FUND 79	
	Code	DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			2,142,224	1,860,559
Total Income		0	0	2,142,224	1,860,559
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000			569,115	571,139
Employee Benefits	3000			166,885	168,071
Supplies and Materials	4000			26,403	34,700
Other Operating Expenses and Services	5000			1,216,220	956,152
Capital Outlay	6000			110,816	136,000
Total Expenditures		0	0	2,089,439	1,866,062
Excess /(Deficiency) of Revenues over Expenditures		0	0	52,785	(5,503)
Other Financing Sources	8900			60,800	39,000
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		0	0	113,585	33,497
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	1,133,379	1,246,964
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		1,133,379	
Ending Fund Balance, June 30		0	0	1,246,964	1,280,461

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

District ID: 870

Name: RANCHO SANTIAGO

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	191,443
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	3,290,000
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	23,573
79	OTHER TRUST FUNDS	31	BOOKSTORE FUND	60,800

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					559,003	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			559,003	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		3,164,887			793,994	
		Instructional & Institutional Unrestricted				Instructional Materials Propostition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0	3,588	3,588
Books, Magazines, & Periodicals	4200				0	17,356	17,356
Instructional Supplies & Materials	4300				0	702,876	702,876
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	723,820	723,820
Other Operating Expenses and Services	5000		3,164,887		3,164,887	155,988	3,320,875
Capital Outlay	6000						
Library Books	6300				0	32,068	32,068
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	32,068	32,068
Other Outgo	7000				0		0
Total Expenditures		0	3,164,887	0	3,164,887	911,876	4,076,763
Ending Balance					0	441,121	441,121

For Actual Year: 2012-2013

Budget Year: 2013-2014

District ID: 870

Name: RANCHO SANTIAGO

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					441,121	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			441,121	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		3,605,765			858,516	
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0	5,487	5,487
Books, Magazines, & Periodicals	4200				0	17,360	17,360
Instructional Supplies & Materials	4300				0	1,087,173	1,087,173
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	1,110,020	1,110,020
Other Operating Expenses and Services	5000		3,605,765		3,605,765	153,684	3,759,449
Capital Outlay	6000						
Library Books	6300				0	35,933	35,933
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	35,933	35,933
Other Outgo	7000				0		0
Total Expenditures		0	3,605,765	0	3,605,765	1,299,637	4,905,402
Ending Balance					0	0	

Annual Financial and Budget Report

For Actual Year: 2012-2013

District ID: 870

Name: RANCHO SANTIAGO

EPA Revenue	
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
Instructional Activities	0100-5900	20,761,952	0	0	20,761,952
TOTAL		20,761,952	0	0	20,761,952