

California Community Colleges

**ANNUAL FINANCIAL AND BUDGET REPORT**

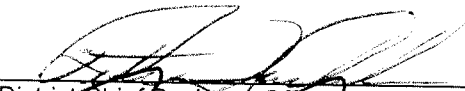
(Financial Report for Fiscal Year 2009-2010)

(Budget Report for Fiscal Year 2010-2011)

District: RANCHO SANTIAGO

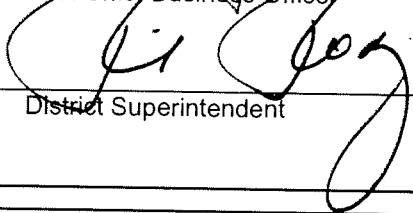
District Code: 870

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

Date

10/12/10

  
District Superintendent

Date

10/12/10

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 15, 2010. 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: 2009-2010

Budget Year: 2010-2011

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	
Academic Salaries	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
<b>Instructional Salaries</b>					
Contract or Regular	1100	22,580,957	22,580,957		22,580,957
Other	1300	20,138,524	20,138,524		20,138,524
<b>Total Instructional Salaries</b>		42,719,481	42,719,481	0	42,719,481
<b>Non-Instructional Salaries</b>					
Contract or Regular	1200		11,969,412	358,133	12,327,545
Other	1400		841,002	2,018	843,020
<b>Total Non-Instructional Salaries</b>		0	12,810,414	360,151	13,170,565
<b>Total Academic Salaries</b>		42,719,481	55,529,895	360,151	55,890,046
<b>Classified Salaries</b>					
<b>Non-Instructional Salaries</b>					
Regular Status	2100		23,251,841	1,986,181	25,238,022
Other	2300		1,150,187	191,431	1,341,618
<b>Total Non-Instructional Salaries</b>		0	24,402,028	2,177,612	26,579,640
<b>Instructional Aides</b>					
Regular Status	2200	911,770	911,770		911,770
Other	2400	1,260,702	1,260,702		1,260,702
<b>Total Instructional Aides</b>		2,172,472	2,172,472	0	2,172,472
<b>Total Classified Salaries</b>		2,172,472	26,574,500	2,177,612	28,752,112
<b>Employee Benefits</b>	3000	12,089,442	27,668,093	898,187	28,566,280
<b>Supplies and Materials</b>	4000		901,980	29,923	931,903
<b>Other Operating Expenses</b>	5000	3,505,458	15,070,769	466,324	15,537,093
<b>Equipment Replacement</b>	6420				0
<b>Total Expenditures Prior to Exclusions</b>		60,486,853	125,745,237	3,932,197	129,677,434

For Actual Year: 2009-2010

Budget Year: 2010-2011

District ID: 870

Name: RANCHO SANTIAGO

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Exclusions	Object	Instructional Salary Cost	Total CEE	Activities	
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
<b>Activities to Exclude</b>					
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	2,332,429	2,332,429		2,332,429
Student Health Services Above Amount Collected	6441		330		330
Student Transportation	6491		34,153		34,153
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		2,122,764		2,122,764
<b>Objects to Exclude</b>					
Rents and Leases	5060		2,006,491	24,775	2,031,266
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		18,189		18,189
Noninstructional, Supplies & Materials	4400		380		380
Total Supplies and Materials		0	18,569	0	18,569
Other Operating Expenses and Services	5000		3,988,729		3,988,729

For Actual Year: 2009-2010

Budget Year: 2010-2011

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		3,104		3,104
Equipment - Replacement	6420				0
Total Equipment		0	3,104	0	3,104
Total Capital Outlay		0	3,104	0	3,104
Other Outgo	7000				0
<b>Total Exclusions</b>		2,332,429	10,506,569	24,775	10,531,344
<b>Total for ECS 84362, 50% Law</b>		58,154,424	115,238,668	3,907,422	119,146,090
<b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>		50.46%	100.00%		
<b>50% of Current Expense of Education</b>			57,619,334		
<b>Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year</b>					
<b>Amount Required to be Expended for Salaries of Classroom Instructors</b>		58,154,424	115,238,668	3,907,422	119,146,090
<b>Reconciliation to Unrestricted General Fund Expenditures</b>					
<b>Total Expenditures Prior to Exclusions</b>		60,486,853	125,745,237	3,932,197	129,677,434
<b>Capital Expenditures</b>	6000	119,923	1,095,014	2,983	1,097,997
<b>Equipment Replacement (Back out)</b>	6420		0	0	0
<b>Total Unrestricted General Fund Expenditures</b>		60,606,776	126,840,251	3,935,180	130,775,431

For Year Ended June 30, 2010

District ID: 870

Name: RANCHO SANTIAGO

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	(673,500)	1,182,527	509,027
In County Treasury	9112	26,939,881	(1,598,883)	25,340,998
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	100,000		100,000
Investments (at cost)	9120			0
Accounts Receivable	9130	17,921,054	6,090,059	24,011,113
Due from Other Funds	9140	2,291,586	944	2,292,530
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	19,169	100	19,269
<b>TOTAL ASSETS</b>		46,598,190	5,674,747	52,272,937
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	2,732,320	1,038,572	3,770,892
Accrued Salaries and Wages Payable	9520	6,659,381	1,570,713	8,230,094
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	3,867,942	37,878	3,905,820
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	1,554,087	2,621,166	4,175,253
<b>TOTAL LIABILITIES</b>		14,813,730	5,268,329	20,082,059

For Year Ended June 30, 2010

District ID: 870

Name: RANCHO SANTIAGO

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>FUND EQUITY</b>				
Fund Balance Reserved	9710			0
NonCash Assets	9711	19,169	100	19,269
Amounts Restricted by Law for Specific Purposes	9712	1,067,284		1,067,284
Reserve for Encumbrances Credit	9713	1,245,868		1,245,868
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Total Reserved Fund Balance		2,332,321	100	2,332,421
<b>Designated Fund Balance</b>	9750			
Commitments by Contract or Other Legal Obligation	9751	6,122,898		6,122,898
Self Insurance Programs	9752			0
Payments Resulting from Court Orders	9753			0
Specific Future Purposes	9754	10,291,460	406,318	10,697,778
Total Designated Fund Balance		16,414,358	406,318	16,820,676
Uncommitted(Unrestricted) Fund Balance	9790	13,037,781		13,037,781
<b>TOTAL FUND EQUITY</b>		31,784,460	406,418	32,190,878
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		46,598,190	5,674,747	52,272,937

- 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, 2010

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
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	10,007,057		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	10,769		
Due from Other Funds	9140			
<b>TOTAL ASSETS</b>		10,017,826	0	0
<b>LIABILITIES</b>				
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	4,343,222		
Deferred Revenues	9570			
<b>TOTAL LIABILITIES</b>		4,343,222	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, 2010

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
<b>FUND EQUITY</b>				
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	5,674,604		
<b>Total Reserved Fund Balance</b>		5,674,604	0	0
<b>Designated Fund Balance</b>	9750			
Commitments by Contract or Other Legal Obligation	9751			
Self Insurance Programs	9752			
Payments Resulting from Court Orders	9753			
Specific Future Purposes	9754			
<b>Total Designated Fund Balance</b>		0	0	0
Uncommitted(Unrestricted) Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		5,674,604	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		10,017,826	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, 2010

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
<b>ASSETS</b>							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111	3,270,955		133,517			
In County Treasury	9112			228,189			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114	10,310					
Investments (at cost)	9120						
Accounts Receivable	9130	397,382		808,894			
Due from Other Funds	9140			13,094			
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210	1,104,716					
Prepaid Items	9220						
<b>TOTAL ASSETS</b>		4,783,363	0	1,183,694	0	0	0
<b>LIABILITIES</b>							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510	65,581		188,220			
Accrued Salaries and Wages Payable	9520	98,966		274,206			
Compensated Absences Payable Current	9530						
Due to Other Funds	9540	841,777		531,576			
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			4,479			
<b>TOTAL LIABILITIES</b>		1,006,324	0	998,481	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, 2010

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
<b>FUND EQUITY</b>							
Fund Balance Reserved	9710						
NonCash Assets	9711	1,104,716					
Amonts Restricted by Law for Specific Purposes	9712						
Reserve for Encumbrances Credit	9713	763,801					
Reserve for Encumbrances Debit	9714						
Reserve for Debt Services	9715						
<b>Total Reserved Fund Balance</b>		1,868,517	0	0	0	0	0
<b>Designated Fund Balance</b>	9750						
Commitments by Contract or Other Legal Obligation	9751						
Self Insurance Programs	9752						
Payments Resulting from Court Orders	9753						
Specific Future Purposes	9754	1,908,522		185,213			
<b>Total Designated Fund Balance</b>		1,908,522	0	185,213	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790						
<b>TOTAL FUND EQUITY</b>		3,777,039	0	185,213	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		4,783,363	0	1,183,694	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

District ID: 870

Name: RANCHO SANTIAGO

Description	CA (Object)	41	42
		Capital Outlay Projects Fund	Revenue Bond Construction Fund
<b>ASSETS</b>			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	17,257,143	120,802,625
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	671,765	93,077
Due from Other Funds	9140	542	37,878
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		857,861
<b>TOTAL ASSETS</b>		17,929,450	121,791,441
<b>LIABILITIES</b>			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	108,785	2,524,628
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	1,517,341	
<b>TOTAL LIABILITIES</b>		1,626,126	2,524,628

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

District ID: 870

Name: RANCHO SANTIAGO

Description	CA (Object)	41	42
		Capital Outlay Projects Fund	Revenue Bond Construction Fund
<b>FUND EQUITY</b>			
Fund Balance Reserved	9710		
NonCash Assets	9711		857,861
Amonts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713	1,280,338	42,685,210
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Total Reserved Fund Balance		1,280,338	43,543,071
<b>Designated Fund Balance</b>	9750		
Commitments by Contract or Other Legal Obligation	9751		
Self Insurance Programs	9752		
Payments Resulting from Court Orders	9753		
Specific Future Purposes	9754	15,022,986	75,723,742
Total Designated Fund Balance		15,022,986	75,723,742
Uncommitted(Unrestricted) Fund Balance	9790		
<b>TOTAL FUND EQUITY</b>		16,303,324	119,266,813
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		17,929,450	121,791,441

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2010

District ID: 870

Name: RANCHO SANTIAGO

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
<b>ASSETS</b>					
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				
<b>Fixed Assets</b>	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				
<b>Total Fixed Assets</b>		0	0	0	0
<b>TOTAL ASSETS</b>		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, 2010

District ID: 870

Name: RANCHO SANTIAGO

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
<b>LIABILITIES</b>					
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
<b>TOTAL LIABILITIES</b>	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, 2010

District ID: 870

Name: RANCHO SANTIAGO

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
<b>FUND EQUITY</b>					
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				
Total Reserved Fund Balance		0	0	0	0
<b>Designated Fund Balance</b>	9750				
Commitments by Contract or Other Legal Obligation	9751				
Self Insurance Programs	9752				
Payments Resulting from Court Orders	9753				
Specific Future Purposes	9754				
Total Designated Fund Balance		0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790				
<b>Other Equity</b>	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
<b>TOTAL FUND EQUITY</b>		0	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

District ID: 870

Name: RANCHO SANTIAGO

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>ASSETS</b>			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111	23,051	48,014
In County Treasury	9112	3,898,219	25,217,519
Cash With Fiscal Agents	9113	75,000	
Revolving Cash Accounts	9114		
Investments (at cost)	9120		148,326
Accounts Receivable	9130	35,260	19,324
Due from Other Funds	9140	2,305,252	1,048,109
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
<b>Fixed Assets</b>	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		
<b>Total Fixed Assets</b>		0	0
<b>TOTAL ASSETS</b>		6,336,782	26,481,292



COMBINED BALANCE SHEET

For Year Ended June 30, 2010

District ID: 870

Name: RANCHO SANTIAGO

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>LIABILITIES</b>			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	11,383	2,139
Accrued Salaries and Wages Payable	9520	16,600	
Compensated Absences Payable Current	9530		
Due to Other Funds	9540	36,976	
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560	731,812	41,122,684
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		796,771	41,124,823
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
<b>TOTAL LIABILITIES</b>	968	796,771	41,124,823

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

District ID: 870

Name: RANCHO SANTIAGO

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
<b>FUND EQUITY</b>			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amonts Restricted by Law for Specific Purposes	9712		(14,643,531)
Reserve for Encumbrances Credit	9713	1,838	
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Total Reserved Fund Balance		1,838	(14,643,531)
<b>Designated Fund Balance</b>	9750		
Commitments by Contract or Other Legal Obligation	9751		
Self Insurance Programs	9752	5,538,173	
Payments Resulting from Court Orders	9753		
Specific Future Purposes	9754		
Total Designated Fund Balance		5,538,173	0
Uncommitted(Unrestricted) Fund Balance	9790		
<b>Other Equity</b>	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
<b>TOTAL FUND EQUITY</b>		5,540,011	(14,643,531)
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		6,336,782	26,481,292

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

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
<b>ASSETS</b>									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	371,815			93,408				911,054
In County Treasury	9112				777,666				
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								1,540
Investments (at cost)	9120								
Accounts Receivable	9130				227,187				
Due from Other Funds	9140	5,568							533,957
Student Loans Receivable	9150				267,011				
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
<b>Fixed Assets</b>	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								
<b>Total Fixed Assets</b>		0	0	0	0	0	0	0	0
<b>TOTAL ASSETS</b>		377,383	0	0	1,365,272	0	0	0	1,446,551

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

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
<b>LIABILITIES</b>									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510				97				
Accrued Salaries and Wages Payable	9520	596							68,905
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	23,120							839,028
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570				1,077				
Total Current Liabilities and Deferred Revenue		23,716	0	0	1,174	0	0	0	907,933
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
<b>TOTAL LIABILITIES</b>	968	23,716	0	0	1,174	0	0	0	907,933

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

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
<b>FUND EQUITY</b>									
Fund Balance Reserved	9710								
NonCash Assets	9711				267,011				
Amounts Restricted by Law for Specific Purposes	9712				918,620				
Reserve for Encumbrances Credit	9713	1,120							81,280
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
<b>Total Reserved Fund Balance</b>		<b>1,120</b>	<b>0</b>	<b>0</b>	<b>1,185,631</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>81,280</b>
<b>Designated Fund Balance</b>	9750								
Commitments by Contract or Other Legal Obligation	9751								
Self Insurance Programs	9752								
Payments Resulting from Court Orders	9753								
Specific Future Purposes	9754	352,547			178,467				457,338
<b>Total Designated Fund Balance</b>		<b>352,547</b>	<b>0</b>	<b>0</b>	<b>178,467</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>457,338</b>
Uncommitted(Unrestricted) Fund Balance	9790								
<b>Other Equity</b>	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
<b>TOTAL FUND EQUITY</b>		<b>353,667</b>	<b>0</b>	<b>0</b>	<b>1,364,098</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>538,618</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		<b>377,383</b>	<b>0</b>	<b>0</b>	<b>1,365,272</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,446,551</b>

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2009-2010

District ID: 870

Name: RANCHO SANTIAGO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Federal Revenues</b>	8100			
Forest Revenues	8110	3,301		3,301
Higher Education Act	8120		3,268,109	3,268,109
Workforce Investment Act	8130		396,206	396,206
Temporary Assistance for Needy Families (TANF)	8140		125,577	125,577
Student Financial Aid	8150		22,230	22,230
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170		1,547,958	1,547,958
Other Federal Revenues	8190	943,418	6,067,831	7,011,249
<b>Total Federal Revenues</b>	8100	946,719	11,427,911	12,374,630
<b>State Revenues</b>	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	1,356,805		1,356,805
State General Apportionment	8612	83,439,227		83,439,227
Other General Apportionment	8613	781,666		781,666
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,396,602	1,396,602
Disabled Students Programs and Services(DSPS)	8623		1,717,375	1,717,375
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		196,308	196,308
Telecommunications and Technology Infrastructure Program (TTIP)	8626		92,027	92,027
Other General Categorical Programs	8627		5,846,621	5,846,621

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2009-2010

District ID: 870

Name: RANCHO SANTIAGO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Reimbursable Categorical Programs</b>	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		1,921,908	1,921,908
<b>State Tax Subventions</b>	8670			
Homeowners' Property Tax Relief	8671	337,217		337,217
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
<b>State Non-Tax Revenues</b>	8680			
State Lottery Proceeds	8681	4,010,402	629,391	4,639,793
State Mandated Costs	8685			0
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690			0
<b>Total State Revenues</b>	8600	89,925,317	11,800,232	101,725,549

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2009-2010

District ID: 870

Name: RANCHO SANTIAGO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Local Revenues</b>	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	37,027,384		37,027,384
Tax Allocation, Supplemental Roll	8812	525,884		525,884
Tax Allocation, Unsecured Roll	8813	598,133		598,133
Prior Years Taxes	8816	2,343,104		2,343,104
Education Revenues Augmentation Fund (ERAF)	8817	4,616,440		4,616,440
Redevelopment Agency Funds	8818	160,644		160,644
Contributions, Gifts, Grants, and Endowments	8820	1,752		1,752
Contract Services	8830			
Contract Instructional Services	8831		65,909	65,909
Other Contranct Services	8832		2,975	2,975
Sales and Commissions	8840	1,140		1,140
Rentals and Leases	8850	304,358		304,358
Interest and Investment Income	8860	821,002	113,150	934,152
Student Fees and Charges	8870			
Community Services Classes	8872			0
Dormitory	8873			0
Enrollment	8874	7,043,658		7,043,658
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		943,276	943,276
Instructional Materials Fees and Sales of Materials	8877		100,294	100,294
Insurance	8878			0
Student Records	8879	127,254		127,254
Nonresident Tuition	8880	2,576,914		2,576,914
Parking Services and Public Transportation	8881		908,284	908,284
Other Student Fees and Charges	8885	123,077		123,077
Other Local Revenues	8890	95,100	577,646	672,746
<b>Total Local Revenues</b>	8800	56,365,844	2,711,534	59,077,378
<b>Total Revenues</b>		147,237,880	25,939,677	173,177,557



Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2009-2010

District ID: 870

Name: RANCHO SANTIAGO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Other Financing Sources</b>	8900			
Proceeds of General Fixed Assets	8910	6,786		6,786
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8981/8982/8983)	898#	11,642		11,642
<b>Total Other Financing Sources</b>	8900	18,428	0	18,428
<b>Total Revenues and Other Financing Sources</b>		147,256,308	25,939,677	173,195,985

For Actual Year: 2009-2010

Budget Year: 2010-2011

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	11,073					11,073
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	2,159,870	28,458	37,924	10,000		2,236,252
Business and Management	0500	3,341,353	110,324	181,736	92,551		3,725,964
Communications	0600	503,429	143,737	31,851	92,750		771,767
Computer and Information Science	0700	1,223,132	17,151	29,603	119,178		1,389,064
Education	0800	3,809,242	146,065	81,291	88,017		4,124,615
Engineering and Related Industrial Technology	0900	1,643,404	125,891	1,472,749	383,687		3,625,731
Fine and Applied Arts	1000	2,782,915	320,928	102,530	10,364		3,216,737
Foreign language	1100	1,234,778	17,081				1,251,859
Health	1200	3,046,897	508,239	56,261	224,255		3,835,652
Consumer Education And Home Economics	1300	1,656,099	56,998	62,380			1,775,477
Law	1400	183,788	19,900	1,443	40,207		245,338
Humanities(Letters)	1500	6,038,182	292,020	3,159	3,307		6,336,668
Library Science	1600	26,314	5,985				32,299
Mathematics	1700	5,008,717	304,038	2,580	6,212		5,321,547
Military Studies	1800						0
Physical Sciences	1900	2,511,575	202,127	51,317	8,854		2,773,873
Psychology	2000	685,881	14,174				700,055
Public Affairs and Services	2100	4,246,200	163,394	2,999,174	6,599		7,415,367
Social Sciences	2200	3,174,158	26,841				3,200,999
Commercial Services	3000	20,759		310,938			331,697
Interdisciplinary Studies	4900	12,827,201	2,237,841	1,276,399	245,667		16,587,108
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	2,332,429					2,332,429
<b>Sub-Total Instructional Activites</b>		58,467,396	4,741,192	6,701,335	1,331,648		71,241,571
<b>Total Expenditures for GF Activities*</b>		58,892,961	71,687,987	22,097,932	2,947,418	2,245,924	157,872,222

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

For Actual Year: 2009-2010

Budget Year: 2010-2011

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		9,244,860	239,435	15,624		9,499,919
Course and Curriculum Development	6020		253,171	200,690			453,861
Academic / Faculty Senate	6030		475,777	52			475,829
Other Instructional Administration & Governance	6090		164,896	53,058			217,954
<b>Total Instructional Admin. &amp; Governance</b>		0	10,138,704	493,235	15,624	0	10,647,563
Instructional Support Services	6100						
Learning Center	6110	425,565	391,373	10,211	72,168		899,317
Library	6120		2,354,009	128,075	79,415		2,561,499
Media	6130		641,598	35,187	27,598		704,383
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150			8,250	3,774		12,024
Other Instructional Support Services	6190		391,247	33,165	789		425,201
<b>Total Instructional Support Services</b>		425,565	3,778,227	214,888	183,744	0	4,602,424
Admissions and Records	6200		4,138,334	49,297	7,433		4,195,064
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		5,369,663	12,530	955		5,383,148
Matriculation and Student Assessment	6320		466,304	64,248	738		531,290
Transfer Programs	6330		947,458	65,529	3,958		1,016,945
Career Guidance	6340		432,807	33,563	541		466,911
Other Student Counseling and Guidance	6390						0
<b>Total Student Counseling and Guidance</b>		0	7,216,232	175,870	6,192	0	7,398,294

For Actual Year: 2009-2010

Budget Year: 2010-2011

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		1,604,508	207,681			1,812,189
Extended Opportunity Programs and Services (EOPS)	6430		1,469,455	19,702	2,354		1,491,511
Health Services	6440		1,075,966	57,189	1,064		1,134,219
Student Personnel Administration	6450		394,826	33,199			428,025
Financial Aid Administration	6460		2,259,703	124,150	7,807		2,391,660
Job Placement Services	6470		1,084,019	3,197			1,087,216
Veterans Services	6480			991			991
Miscellaneous Student Services	6490		4,283,288	2,355,596	67,753		6,706,637
<b>Total Other Student Services</b>		0	12,171,765	2,801,705	78,978	0	15,052,448
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,096,463	680,382	13,198		1,790,043
Custodial Services	6530		3,165,142	331,288	1,109		3,497,539
Grounds Maintenance and Repairs	6550		408,665	307,950	8,350		724,965
Utilities	6570			3,419,314			3,419,314
Other Operations and Maintenance of Plant	6590			5,135			5,135
<b>Total Operation and Maintenance of Plant</b>	6500	0	4,670,270	4,744,069	22,657	0	9,436,996
<b>Planning, Policymaking and Coordinations</b>	6600		2,202,694	376,488			2,579,182

\* California Work Opportunity and Responsibility to Kids (CalWORKs).

For Actual Year: 2009-2010

Budget Year: 2010-2011

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		361,687	13,425			375,112
Fiscal Operations	6720		2,738,279	801,132			3,539,411
Human Resources Management	6730		1,060,791	48,159			1,108,950
Noninstruct Staff Retirees' Benefits & Retirement *	6740		2,122,764				2,122,764
Staff Development	6750		220,057	294,980	23,906		538,943
Staff Diversity	6760			35,649			35,649
Logistical Services	6770		3,309,070	1,949,742	10,574		5,269,386
Management Information Systems	6780		5,670,650	2,294,988	891,607		8,857,245
Other General Institutional Support Services	6790		1,878,610	468,447			2,347,057
<b>Total General Institutional Support Services</b>	6700	0	17,361,908	5,906,522	926,087	0	24,194,517
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820			1,598			1,598
Community Use of Facilities	6830		197,357				197,357
Economic Development	6840		1,796,644	93,981	8,281		1,898,906
Other Community Services & Economic Development	6880		398,520	376,151			774,671
<b>Total Community Services</b>	6800	0	2,392,521	471,730	8,281	0	2,872,532

\* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2009-2010

Budget Year: 2010-2011

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						0
Child Development Centers	6920						0
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		883,712	63,276			946,988
Student and Co-Curricular Activities	6960		442,563	77,927	4,881		525,371
Student Housing	6970						0
Other Ancillary Services	6990		558,666				558,666
<b>Total Ancillary Services</b>	6900	0	1,884,941	141,203	4,881	0	2,031,025
Auxiliary Operations	7000						
Contract Education	7010		36,038	6,602	1,253		43,893
Other Auxiliary Operations	7090		401,063				401,063
<b>Total Auxiliary Operations</b>	7000	0	437,101	6,602	1,253	0	444,956

For Actual Year: 2009-2010

Budget Year: 2010-2011

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				
<b>Physical Property and Related Acquisitions</b>	7100		554,098	14,988	360,640		929,726
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
<b>Total Long-Term Debt and Other Financing</b>	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					1,521,041	1,521,041
Student Aid	7320					724,883	724,883
Other Outgo	7330						0
<b>Total Transfers, Student Aid and Other Outgo</b>	7300	0	0	0	0	2,245,924	2,245,924
<b>Sub-Total Non-Instructional Activites</b>		425,565	66,946,795	15,396,597	1,615,770	2,245,924	86,630,651
<b>Total Expenditures General Fund: activities *</b>		58,892,961	71,687,987	22,097,932	2,947,418	2,245,924	157,872,222

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: RANCHO SANTIAGO

I.	2010-2011 Appropriations Limit:			
A.	2009-2010 Appropriations Limit:			\$251,394,032
B.	2010-2011 Price Factor:	0.9746		
C.	Population factor:			
	1. 2008-2009 Second Period Actual FTES	33,924.21		
	2. 2009-2010 Second Period Actual FTES	30,319.18		
	3. 2009-2010 Population change factor (C2/C1)	0.8937		
D.	2009-2010 Limit adjusted by inflation and population factors (A * B * C.3)			\$218,964,207
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)			\$218,964,207
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.	2010-2011 Appropriations Limit (D + E.3 - F.3)			\$218,964,207
II.	2010-2011 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			75,301,070
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			337,217
C.	Local Property taxes			45,051,828
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			151,602
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			694,972
H.	2010-2011 Appropriations Subject to Limit			\$120,146,745



For Actual Year: 2009-2010

Budget Year: 2010-2011

General Fund

Description	Object Code	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100	946,719		11,427,911	9,885,271	12,374,630	9,885,271
State Revenues	8600	89,925,317	79,734,131	11,800,232	10,905,616	101,725,549	90,639,747
Local Revenues	8800	56,365,844	55,479,897	2,711,534	2,281,938	59,077,378	57,761,835
<b>Total Revenues</b>		147,237,880	135,214,028	25,939,677	23,072,825	173,177,557	158,286,853
<b>EXPENDITURES:</b>							
Academic Salaries	1000	55,890,046	55,675,387	5,508,332	4,399,642	61,398,378	60,075,029
Classified Salaries	2000	28,752,111	29,677,336	8,240,148	7,985,787	36,992,259	37,663,123
Employee Benefits	3000	28,566,282	34,125,865	3,624,029	3,301,303	32,190,311	37,427,168
Supplies and Materials	4000	931,903	1,288,026	1,054,698	1,514,459	1,986,601	2,802,485
Other Operating Expenses and Services	5000	15,537,093	20,245,063	4,574,238	4,383,985	20,111,331	24,629,048
Capital Outlay	6000	1,097,997	967,096	1,849,421	1,548,959	2,947,418	2,516,055
<b>Total Expenditures</b>		130,775,432	141,978,773	24,850,866	23,134,135	155,626,298	165,112,908
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		16,462,448	(6,764,745)	1,088,811	(61,310)	17,551,259	(6,826,055)
<b>Other Financing Sources</b>	8900	18,428	16,500			18,428	16,500
<b>Other Outgo</b>	7000	1,667,613	24,670,248	578,311	711,073	2,245,924	25,381,321
<b>Net Increase/(Decrease) in Fund Balance</b>		14,813,263	(31,418,493)	510,500	(772,383)	15,323,763	(32,190,876)
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	16,566,608	31,418,493	300,505	772,383	16,867,113	32,190,876
Prior Years Adjustments	9020	38,622		(38,622)		0	
Adjusted Beginning Balance	9030	16,605,230		261,883		16,867,113	
<b>Ending Fund Balance, June 30</b>		31,418,493	0	772,383	0	32,190,876	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

870 RANCHO SANTIAGO

For Actual Year: 2009-2010

Budget Year: 2010-2011

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
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	127,584					
Local Revenues	8800	16,389,281	17,953,758				
<b>Total Revenues</b>		16,516,865	17,953,758	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
<b>Total Other Financing Sources</b>		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	2,749,324	3,747,722				
Debt Interest and Other Service Charges	7120	12,804,694	12,799,716				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900		7,080,924				
<b>Total Other Outgo</b>	7000	15,554,018	23,628,362	0	0	0	0
<b>Net Other Financing Sources / (Other Outgo)</b>	8900 & 7000	(15,554,018)	(23,628,362)	0	0	0	0
<b>Net Increase/Decrease in Fund Balance</b>		962,847	(5,674,604)	0	0	0	0
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	4,711,757	5,674,604		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	4,711,757			0		0
<b>Ending Fund Balance, June 30</b>		5,674,604	0	0	0	0	0

For Actual Year: 2009-2010

Budget Year: 2010-2011

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
<b>REVENUES:</b>							
Federal Revenues	8100					1,247,908	2,971,748
State Revenues	8600					4,005,772	4,062,037
Local Revenues	8800	6,762,087	7,052,000			332,219	272,928
<b>Total Income</b>		6,762,087	7,052,000	0	0	5,585,899	7,306,713
<b>Expenditures</b>							
Academic Salaries	1000					2,138,141	2,328,449
Classified Salaries	2000	971,740	959,319			1,259,455	1,542,702
Employee Benefits	3000	312,566	303,421			1,264,271	1,416,091
Supplies and Materials	4000	5,603,372	5,900,000			255,399	371,419
Other Operating Expenses and Services	5000	223,361	225,000			471,072	1,373,611
Capital Outlay	6000	46,362	50,000			114,793	56,981
<b>Total Expenditures</b>		7,157,401	7,437,740	0	0	5,503,131	7,089,253
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(395,314)	(385,740)	0	0	82,768	217,460
<b>Other Financing Sources</b>	8900					147,022	147,022
<b>Other Outgo</b>	7000	200,600	3,391,299			113,888	549,695
<b>Net Increase/(Decrease) in Fund Balance</b>		(595,914)	(3,777,039)	0	0	115,902	(185,213)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	4,372,953	3,777,039		0	69,311	185,213
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	4,372,953		0		69,311	
<b>Ending Fund Balance, June 30</b>		3,777,039	0	0	0	185,213	0

For Actual Year: 2009-2010

Budget Year: 2010-2011

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
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800						
<b>Total Income</b>		0	0	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	0	0

For Actual Year: 2009-2010

Budget Year: 2010-2011

Capital Projects Funds

Description	Object	FUND: 41		FUND 42	
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND	
		Actual	Budget	Actual	Budget
<b>REVENUES:</b>					
Federal Revenues	8100				
State Revenues	8600	4,225,133	2,020,547		
Local Revenues	8800	3,726,882	420,344	1,683,030	1,245,988
<b>Total Income</b>		7,952,015	2,440,891	1,683,030	1,245,988
<b>Expenditures</b>					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000		6,355		
Other Operating Expenses and Services	5000	196,747	136,852	138,719	99,679
Capital Outlay	6000	5,889,401	5,680,238	24,829,060	105,583,484
<b>Total Expenditures</b>		6,086,148	5,823,445	24,967,779	105,683,163
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		1,865,867	(3,382,554)	(23,284,749)	(104,437,175)
<b>Other Financing Sources</b>	8900	1,374,019	1,374,019		
<b>Other Outgo</b>	7000		14,294,788		14,829,638
<b>Net Increase/(Decrease) in Fund Balance</b>		3,239,886	(16,303,323)	(23,284,749)	(119,266,813)
<b>Beginning Fund Balance:</b>					
Net Beginning Balance, July 1	9010	13,063,437	16,303,323	142,551,562	119,266,813
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	13,063,437		142,551,562	
<b>Ending Fund Balance, June 30</b>		16,303,323	0	119,266,813	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

870 RANCHO SANTIAGO

For Actual Year: 2009-2010

Budget Year: 2010-2011

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

870 RANCHO SANTIAGO

For Actual Year: 2009-2010

Budget Year: 2010-2011

Enterprise Funds

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

For Actual Year: 2009-2010

Budget Year: 2010-2011

Internal Service Funds

Description	Object	FUND: 61		FUND 69			
	Code	SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
<b>REVENUES:</b>							
Local Revenues	8800	3,715,296	3,927,915	6,615,941	7,136,508		
Other Financing Sources	8900						
<b>Total Income</b>		3,715,296	3,927,915	6,615,941	7,136,508		
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	148,068	148,068				
Employee Benefits	3000	51,251	55,614	8,106,542	9,319,824		
Supplies and Materials	4000	728	5,889				
Other Operating Expenses and Services	5000	3,053,350	3,666,656	24,996	30,000		
Capital Outlay	6000	3,912	69,796				
<b>Total Expenditures</b>		3,257,309	3,946,023	8,131,538	9,349,824		
<b>Net Profit or Loss</b>		457,987	(18,108)	(1,515,597)	(2,213,316)		
<b>Other Outgo</b>	7000	10,500	5,521,904		(16,856,848)		
<b>Net Increase/(Decrease) in Fund Balance</b>		447,487	(5,540,012)	(1,515,597)	14,643,532		
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	5,092,525	5,540,012	(13,127,935)	(14,643,532)		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	5,092,525		(13,127,935)			
<b>Ending Fund Balance, June 30</b>		5,540,012	0	(14,643,532)	0		



For Actual Year: 2009-2010

Budget Year: 2010-2011

**Fiduciary Funds Group**

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	66,680	88,300				
<b>Total Income</b>		66,680	88,300	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	20,516	16,420				
Employee Benefits	3000	4,506	4,330				
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	61,921	71,550				
Capital Outlay	6000						
<b>Total Expenditures</b>		86,943	92,300	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(20,263)	(4,000)	0	0	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000		349,666				
<b>Net Increase/(Decrease) in Fund Balance</b>		(20,263)	(353,666)	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	373,929	353,666		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	373,929		0		0	
<b>Ending Fund Balance, June 30</b>		353,666	0	0	0	0	0

For Actual Year: 2009-2010

Budget Year: 2010-2011

**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
<b>REVENUES:</b>							
Federal Revenues	8100	14,802,808	16,939,645				
State Revenues	8600	909,447	876,881				
Local Revenues	8800	39,603	33,098				
<b>Total Income</b>		15,751,858	17,849,624	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	130,798	143,925				
Capital Outlay	6000						
<b>Total Expenditures</b>		130,798	143,925	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		15,621,060	17,705,699	0	0	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000	15,731,445	19,069,796				
<b>Net Increase/(Decrease) in Fund Balance</b>		(110,385)	(1,364,097)	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	1,474,482	1,364,097		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,474,482		0		0	
<b>Ending Fund Balance, June 30</b>		1,364,097	0	0	0	0	0

For Actual Year: 2009-2010

Budget Year: 2010-2011

**Fiduciary Funds Group**

Description	Object	FUND: 77		FUND 79	
	Code	DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
<b>REVENUES:</b>					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			1,569,432	1,707,250
<b>Total Income</b>		0	0	1,569,432	1,707,250
<b>Expenditures</b>					
Academic Salaries	1000				
Classified Salaries	2000			436,852	468,796
Employee Benefits	3000			122,684	143,057
Supplies and Materials	4000				500
Other Operating Expenses and Services	5000			1,090,883	1,128,676
Capital Outlay	6000			163,107	85,000
<b>Total Expenditures</b>		0	0	1,813,526	1,826,029
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	(244,094)	(118,779)
<b>Other Financing Sources</b>	8900			200,600	154,000
<b>Other Outgo</b>	7000			1,142	573,839
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	(44,636)	(538,618)
<b>Beginning Fund Balance:</b>					
Net Beginning Balance, July 1	9010		0	583,254	538,618
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		583,254	
<b>Ending Fund Balance, June 30</b>		0	0	538,618	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2009-2010

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	147,022
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	1,374,019
79	OTHER TRUST FUNDS	31	BOOKSTORE FUND	200,600
11	UNRESTRICTED SUBFUND	61	SELF-INSURANCE FUND	10,500
11	UNRESTRICTED SUBFUND	79	OTHER TRUST FUNDS	1,142

For Actual Year: 2009-2010

Budget Year: 2010-2011

District ID: 870

Name: RANCHO SANTIAGO

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030			0		0	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681			4,010,402		629,391	
		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)	
<b>Expenditures</b>							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
<b>Supplies &amp; Materials</b>	4000						
Software	4100				0	10,222	10,222
Books, Magazines, & Periodicals	4200				0	12,219	12,219
Instructional Supplies & Materials	4300	13,290	4,899		18,189	298,626	316,815
Noninstructional Supplies & Mtrls	4400	380			380		380
<b>Total Supplies and Materials</b>		13,670	4,899	0	18,569	321,067	339,636
Other Operating Expenses and Services	5000	2,009	3,986,720		3,988,729	17,333	4,006,062
Capital Outlay	6000						
Library Books	6300				0	48,303	48,303
Equipment	6400						
Equipment - Additional	6410	3,104			3,104		3,104
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		3,104	0	0	3,104	48,303	51,407
Other Outgo	7000				0		0
<b>Total Expenditures</b>		18,783	3,991,619	0	4,010,402	386,703	4,397,105
<b>Ending Balance</b>					0	242,688	242,688

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					242,688	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			242,688	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		3,317,453			404,510	
		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)	
<b>Expenditures</b>							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
<b>Supplies &amp; Materials</b>	4000						
Software	4100				0	2,246	2,246
Books, Magazines, & Periodicals	4200				0	19,918	19,918
Instructional Supplies & Materials	4300				0	545,003	545,003
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		0	0	0	0	567,167	567,167
Other Operating Expenses and Services	5000		3,317,453		3,317,453	27,765	3,345,218
Capital Outlay	6000						
Library Books	6300				0	52,266	52,266
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	0	0	0	52,266	52,266
Other Outgo	7000				0		0
<b>Total Expenditures</b>		0	3,317,453	0	3,317,453	647,198	3,964,651
<b>Ending Balance</b>					0	0	