

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

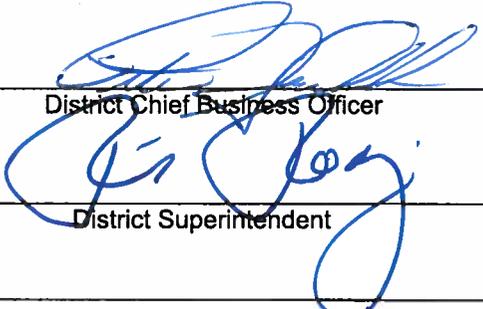
(Financial Report for Fiscal Year 2011-2012)

(Budget Report for Fiscal Year 2012-2013)

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

10/5/12
Date

District Superintendent

10/2/12
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, 2012. 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: 2011-2012

Budget Year: 2012-2013

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	23,042,653	23,042,653		23,042,653
Other	1300	18,397,589	18,397,589		18,397,589
Total Instructional Salaries		41,440,242	41,440,242	0	41,440,242
Non-Instructional Salaries					
Contract or Regular	1200		12,502,046	267,378	12,769,424
Other	1400		864,390		864,390
Total Non-Instructional Salaries		0	13,366,436	267,378	13,633,814
Total Academic Salaries		41,440,242	54,806,678	267,378	55,074,056
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		22,380,362	1,769,294	24,149,656
Other	2300		1,051,652	186,993	1,238,645
Total Non-Instructional Salaries		0	23,432,014	1,956,287	25,388,301
Instructional Aides					
Regular Status	2200	871,035	871,035		871,035
Other	2400	1,372,832	1,372,832		1,372,832
Total Instructional Aides		2,243,867	2,243,867	0	2,243,867
Total Classified Salaries		2,243,867	25,675,881	1,956,287	27,632,168
Employee Benefits	3000	16,056,720	34,796,801	916,116	35,712,917
Supplies and Materials	4000		879,980	39,494	919,474
Other Operating Expenses	5000	3,334,411	14,766,095	564,503	15,330,598
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		63,075,240	130,925,435	3,743,778	134,669,213

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2011-2012

Budget Year: 2012-2013

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	2,870,092	2,870,092		2,870,092
Student Health Services Above Amount Collected	6441		19,412		19,412
Student Transportation	6491		1,116		1,116
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		2,793,944		2,793,944
Objects to Exclude	Object Code				
Rents and Leases	5060		1,437,720	28,109	1,465,829
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		3,833,379		3,833,379

For Actual Year: 2011-2012

Budget Year: 2012-2013

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		2,870,092	10,955,663	28,109	10,983,772
Total for ECS 84362, 50% Law		60,205,148	119,969,772	3,715,669	123,685,441
Percent of CEE (Instructional Salary Cost / Total CEE)		50.18%	100.00%		
50% of Current Expense of Education			59,984,886		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		60,205,148	119,969,772	3,715,669	123,685,441
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		63,075,240	130,925,435	3,743,778	134,669,213
Capital Expenditures	6000	65,394	1,433,498	4,437	1,437,935
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		63,140,634	132,358,933	3,748,215	136,107,148

For Year Ended June 30, 2012

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	2,033,903	66,493	2,100,396
In County Treasury	9112	30,098,400	931,808	31,030,208
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	100,000		100,000
Investments (at cost)	9120			0
Accounts Receivable	9130	29,639,093	5,493,868	35,132,961
Due from Other Funds	9140	1,487,443	1,177	1,488,620
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	175,296	71,799	247,095
TOTAL ASSETS		63,534,135	6,565,145	70,099,280
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	1,852,392	859,109	2,711,501
Accrued Salaries and Wages Payable	9520	8,368,533	954,618	9,323,151
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	8,027,970	536,020	8,563,990
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	1,676,814	3,071,189	4,748,003
TOTAL LIABILITIES		19,925,709	5,420,936	25,346,645

For Year Ended June 30, 2012

District ID: 870

Name: RANCHO SANTIAGO

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
FUND EQUITY				
Fund Balance Reserved	9710			0
NonCash Assets	9711	175,295	71,799	247,094
Amounts Restricted by Law for Specific Purposes	9712	1,396,891		1,396,891
Reserve for Encumbrances Credit	9713	1,202,563		1,202,563
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Total Reserved Fund Balance		2,774,749	71,799	2,846,548
Designated Fund Balance	9750			
Commitments by Contract or Other Legal Obligation	9751	3,379,421		3,379,421
Self Insurance Programs	9752	1,375,425		1,375,425
Payments Resulting from Court Orders	9753			0
Specific Future Purposes	9754	34,821,310	1,072,410	35,893,720
Total Designated Fund Balance		39,576,156	1,072,410	40,648,566
Uncommitted(Unrestricted) Fund Balance	9790	1,257,521		1,257,521
TOTAL FUND EQUITY		43,608,426	1,144,209	44,752,635
TOTAL LIABILITIES AND FUND EQUITY		63,534,135	6,565,145	70,099,280

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

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	12,699,978		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	5,451		
Due from Other Funds	9140			
TOTAL ASSETS		12,705,429	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, 2012

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 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	12,705,429		
Total Reserved Fund Balance		12,705,429	0	0
Designated Fund Balance	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
Uncommitted(Unrestricted) Fund Balance	9790			
TOTAL FUND EQUITY		12,705,429	0	0
TOTAL LIABILITIES AND FUND EQUITY		12,705,429	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, 2012

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	2,178,874					
In County Treasury	9112			205,494			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114	10,310					
Investments (at cost)	9120						
Accounts Receivable	9130	905,233		365,975			
Due from Other Funds	9140			4,411			
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210	1,178,147					
Prepaid Items	9220						
TOTAL ASSETS		4,272,564	0	575,880	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510	105,932		110,434			
Accrued Salaries and Wages Payable	9520	76,210		146,172			
Compensated Absences Payable Current	9530						
Due to Other Funds	9540	517,006		139,361			
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			7,502			
TOTAL LIABILITIES		699,148	0	403,469	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, 2012

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 EQUITY							
Fund Balance Reserved	9710						
NonCash Assets	9711	1,178,147					
Amonts Restricted by Law for Specific Purposes	9712						
Reserve for Encumbrances Credit	9713			164,707			
Reserve for Encumbrances Debit	9714						
Reserve for Debt Services	9715						
Total Reserved Fund Balance		1,178,147	0	164,707	0	0	0
Designated Fund Balance	9750						
Commitments by Contract or Other Legal Obligation	9751						
Self Insurance Programs	9752						
Payments Resulting from Court Orders	9753						
Specific Future Purposes	9754	2,395,269		7,704			
Total Designated Fund Balance		2,395,269	0	7,704	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790						
TOTAL FUND EQUITY		3,573,416	0	172,411	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		4,272,564	0	575,880	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

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	1,548	
In County Treasury	9112	21,283,678	72,240,650
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	7,622	27,433
Due from Other Funds	9140	735,799	
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
TOTAL ASSETS		22,028,647	72,268,083
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	850,819	2,798,770
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540	27,849	
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570	1,298,503	
TOTAL LIABILITIES		2,177,171	2,798,770

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 870

Name: RANCHO SANTIAGO

Description	CA (Object)	41	42
		Capital Outlay Projects Fund	Revenue Bond Construction Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amonts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713	1,939,836	22,571,462
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Total Reserved Fund Balance		1,939,836	22,571,462
Designated Fund Balance	9750		
Commitments by Contract or Other Legal Obligation	9751		
Self Insurance Programs	9752		
Payments Resulting from Court Orders	9753		
Specific Future Purposes	9754	17,911,640	46,897,851
Total Designated Fund Balance		17,911,640	46,897,851
Uncommitted(Unrestricted) Fund Balance	9790		
TOTAL FUND EQUITY		19,851,476	69,469,313
TOTAL LIABILITIES AND FUND EQUITY		22,028,647	72,268,083

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2012

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, 2012

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, 2012

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				
Total Reserved Fund Balance		0	0	0	0
Designated Fund Balance	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				
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, 2012

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	3,733,491	28,541,750
Cash With Fiscal Agents	9113	75,000	
Revolving Cash Accounts	9114		
Investments (at cost)	9120		149,684
Accounts Receivable	9130	1,399	10,660
Due from Other Funds	9140	3,916,867	3,578,965
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		7,726,757	32,281,059

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

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	49,670	1,847
Accrued Salaries and Wages Payable	9520	13,029	
Compensated Absences Payable Current	9530		
Due to Other Funds	9540	33,731	
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560	400,000	47,262,980
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		496,430	47,264,827
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	496,430	47,264,827

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

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		
Amonts Restricted by Law for Specific Purposes	9712		(14,983,768)
Reserve for Encumbrances Credit	9713	3,183	
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Total Reserved Fund Balance		3,183	(14,983,768)
Designated Fund Balance	9750		
Commitments by Contract or Other Legal Obligation	9751		
Self Insurance Programs	9752	7,227,144	
Payments Resulting from Court Orders	9753		
Specific Future Purposes	9754		
Total Designated Fund Balance		7,227,144	0
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		7,230,327	(14,983,768)
TOTAL LIABILITIES AND FUND EQUITY		7,726,757	32,281,059

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

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	302,094			4,736				2,413,891
In County Treasury	9112				1,453,819				5
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								18,040
Investments (at cost)	9120								
Accounts Receivable	9130				1,682				600
Due from Other Funds	9140	6,196							584,681
Student Loans Receivable	9150				182,010				
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		308,290	0	0	1,642,247	0	0	0	3,017,217

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

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	350			105				33,636
Accrued Salaries and Wages Payable	9520	(566)							40,426
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	10,865			388,354				533,345
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570				14,516				1,276,431
Total Current Liabilities and Deferred Revenue		10,649	0	0	402,975	0	0	0	1,883,838
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	10,649	0	0	402,975	0	0	0	1,883,838

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

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				851,416				
Reserve for Encumbrances Credit	9713	1,546							92,719
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Total Reserved Fund Balance		1,546	0	0	851,416	0	0	0	92,719
Designated Fund Balance	9750								
Commitments by Contract or Other Legal Obligation	9751								
Self Insurance Programs	9752								
Payments Resulting from Court Orders	9753								
Specific Future Purposes	9754	296,095			387,856				1,040,660
Total Designated Fund Balance		296,095	0	0	387,856	0	0	0	1,040,660
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		297,641	0	0	1,239,272	0	0	0	1,133,379
TOTAL LIABILITIES AND FUND EQUITY		308,290	0	0	1,642,247	0	0	0	3,017,217

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2011-2012

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	9,215		9,215
Higher Education Act	8120		2,388,177	2,388,177
Workforce Investment Act	8130		411,696	411,696
Temporary Assistance for Needy Families (TANF)	8140		107,115	107,115
Student Financial Aid	8150		12,535	12,535
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170		1,386,343	1,386,343
Other Federal Revenues	8190		7,675,245	7,675,245
Total Federal Revenues	8100	9,215	11,981,111	11,990,326
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	1,389,973		1,389,973
State General Apportionment	8612	81,597,569		81,597,569
Other General Apportionment	8613	775,673		775,673
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,301,244	1,301,244
Disabled Students Programs and Services(DSPS)	8623		1,524,642	1,524,642
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		270,760	270,760
Telecommunications and Technology Infrastructure Program (TTIP)	8626		49,098	49,098
Other General Categorical Programs	8627		4,479,728	4,479,728

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2011-2012

District ID: 870

Name: RANCHO SANTIAGO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		2,491,844	2,491,844
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	319,546		319,546
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	3,833,379	899,471	4,732,850
State Mandated Costs	8685	157,777		157,777
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	(828)		(828)
Total State Revenues	8600	88,073,089	11,016,787	99,089,876

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2011-2012

District ID: 870

Name: RANCHO SANTIAGO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	35,897,784		35,897,784
Tax Allocation, Supplemental Roll	8812	229,754		229,754
Tax Allocation, Unsecured Roll	8813	1,471,379		1,471,379
Prior Years Taxes	8816	851,293		851,293
Education Revenues Augmentation Fund (ERAF)	8817	(2,511,684)		(2,511,684)
Redevelopment Agency Funds - Pass Through	8818	1,429,768		1,429,768
Redevelopment Agency Funds - Residual	8819			0
Contributions, Gifts, Grants, and Endowments	8820		(79)	(79)
Contract Services	8830			
Contract Instructional Services	8831		53,803	53,803
Other Contract Services	8832		2,795	2,795
Sales and Commissions	8840	250		250
Rentals and Leases	8850	347,800		347,800
Interest and Investment Income	8860	315,940		315,940
Student Fees and Charges	8870			
Community Services Classes	8872			0
Dormitory	8873			0
Enrollment	8874	7,588,394		7,588,394
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		961,766	961,766
Instructional Materials Fees and Sales of Materials	8877		85,157	85,157
Insurance	8878			0
Student Records	8879	75,389		75,389
Nonresident Tuition	8880	1,616,463		1,616,463
Parking Services and Public Transportation	8881		859,906	859,906
Other Student Fees and Charges	8885	91,207		91,207
Other Local Revenues	8890	(20,296)	265,891	245,595
Total Local Revenues	8800	47,383,441	2,229,239	49,612,680
Total Revenues		135,465,745	25,227,137	160,692,882

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2011-2012

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	41,176		41,176
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8981/8982/8983)	898#			0
Total Other Financing Sources	8900	41,176	0	41,176
Total Revenues and Other Financing Sources		135,506,921	25,227,137	160,734,058

For Actual Year: 2011-2012

Budget Year: 2012-2013

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 Natual Resources	0100						0
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	2,493,473	98,743	41,609	1,998		2,635,823
Business and Management	0500	3,605,796	91,861	124,166	5,249		3,827,072
Communications	0600	501,866	178,979	33,142	123,531		837,518
Computer and Information Science	0700	1,164,662	37,104	19,154	73,970		1,294,890
Education	0800	3,381,268	224,607	129,191	14,371		3,749,437
Engineering and Related Industrial Technology	0900	1,670,897	139,994	1,353,745	454,886		3,619,522
Fine and Applied Arts	1000	3,072,190	323,705	96,455	5,138		3,497,488
Foreign language	1100	1,231,735	13,600				1,245,335
Health	1200	3,062,577	494,094	36,982	52,934		3,646,587
Consumer Education And Home Economics	1300	1,001,580	36,107	2,278			1,039,965
Law	1400	173,822	4,883	6,563	1,943		187,211
Humanities(Letters)	1500	6,549,799	252,711	1,544			6,804,054
Library Science	1600	29,462	12,128				41,590
Mathematics	1700	5,248,299	412,379	1,251	32,458		5,694,387
Military Studies	1800						0
Physical Sciences	1900	2,807,381	220,584	55,819	784		3,084,568
Psychology	2000	763,015	15,548	528			779,091
Public Affairs and Services	2100	4,195,923	175,415	2,730,731	578		7,102,647
Social Sciences	2200	3,386,582	38,730	1,223			3,426,535
Commercial Services	3000	4,127		14,452			18,579
Interdisciplinary Studies	4900	13,742,791	2,780,736	1,130,996	268,939		17,923,462
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	2,870,092					2,870,092
Sub-Total Instructional Activites		60,957,337	5,551,908	5,779,829	1,036,779		73,325,853
Total Expenditures for GF Activities*		61,381,920	74,620,887	21,399,710	2,900,440	2,757,844	163,060,801

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

For Actual Year: 2011-2012

Budget Year: 2012-2013

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		9,740,560	241,080	124,420		10,106,060
Course and Curriculum Development	6020		295,509	137,872			433,381
Academic / Faculty Senate	6030		465,623				465,623
Other Instructional Administration & Governance	6090		181,988	33,231			215,219
Total Instructional Admin. & Governance		0	10,683,680	412,183	124,420	0	11,220,283
Instructional Support Services	6100						
Learning Center	6110	424,583	470,365	34,576	24,609		954,133
Library	6120		2,563,497	126,791	81,467		2,771,755
Media	6130		612,145	8,894	16,898		637,937
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150			37	2,713		2,750
Other Instructional Support Services	6190		187,014	49,230	34,993		271,237
Total Instructional Support Services		424,583	3,833,021	219,528	160,680	0	4,637,812
Admissions and Records	6200		4,257,590	43,328	2,955		4,303,873
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		5,878,318	29,693	21,269		5,929,280
Matriculation and Student Assessment	6320		691,181	96,801	32,743		820,725
Transfer Programs	6330		914,898	34,831			949,729
Career Guidance	6340		330,005	10,753	1,847		342,605
Other Student Counseling and Guidance	6390						0
Total Student Counseling and Guidance		0	7,814,402	172,078	55,859	0	8,042,339

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2011-2012

Budget Year: 2012-2013

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		1,643,803	35,069			1,678,872
Extended Opportunity Programs and Services (EOPS)	6430		1,369,273	25,587	4,451		1,399,311
Health Services	6440		1,035,086	52,572	1,547		1,089,205
Student Personnel Administration	6450		375,584	17			375,601
Financial Aid Administration	6460		2,508,017	93,132	59,836		2,660,985
Job Placement Services	6470		978,531	18,692			997,223
Veterans Services	6480			1,557			1,557
Miscellaneous Student Services	6490		4,539,134	1,504,570	49,601		6,093,305
Total Other Student Services		0	12,449,428	1,731,196	115,435	0	14,296,059
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		932,768	745,335	11,535		1,689,638
Custodial Services	6530		3,448,024	340,633	8,822		3,797,479
Grounds Maintenance and Repairs	6550		445,581	335,665	854		782,100
Utilities	6570			3,443,161			3,443,161
Other Operations and Maintenance of Plant	6590			4,560	600		5,160
Total Operation and Maintenance of Plant	6500	0	4,826,373	4,869,354	21,811	0	9,717,538
Planning, Policymaking and Coordinations	6600		2,200,559	779,171	6,353		2,986,083

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

For Actual Year: 2011-2012

Budget Year: 2012-2013

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		339,567	10,928			350,495
Fiscal Operations	6720		2,785,415	352,711	2,031		3,140,157
Human Resources Management	6730		1,022,386	134,938	1,417		1,158,741
Noninstruct Staff Retirees' Benefits & Retirement *	6740		2,793,944				2,793,944
Staff Development	6750		164,096	386,489	15,812		566,397
Staff Diversity	6760			1,659			1,659
Logistical Services	6770		2,875,284	2,198,590	58,444		5,132,318
Management Information Systems	6780		5,346,572	2,283,731	1,152,854		8,783,157
Other General Institutional Support Services	6790		1,776,801	479,176	52,826		2,308,803
Total General Institutional Support Services	6700	0	17,104,065	5,848,222	1,283,384	0	24,235,671
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820			1,863			1,863
Community Use of Facilities	6830		197,157				197,157
Economic Development	6840		2,170,340	916,815	14,820		3,101,975
Other Community Services & Economic Development	6880		326,979	359,667			686,646
Total Community Services	6800	0	2,694,476	1,278,345	14,820	0	3,987,641

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2011-2012

Budget Year: 2012-2013

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		59,737				59,737
Child Development Centers	6920						0
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		1,248,961	45,292	73,507		1,367,760
Student and Co-Curricular Activities	6960		408,943	135,114	3,171		547,228
Student Housing	6970						0
Other Ancillary Services	6990		545,860				545,860
Total Ancillary Services	6900	0	2,263,501	180,406	76,678	0	2,520,585
Auxiliary Operations	7000						
Contract Education	7010		7,759	500			8,259
Other Auxiliary Operations	7090		407,728				407,728
Total Auxiliary Operations	7000	0	415,487	500	0	0	415,987

For Actual Year: 2011-2012

Budget Year: 2012-2013

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		526,397	85,570	1,266		613,233
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					2,109,019	2,109,019
Student Aid	7320					648,825	648,825
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	2,757,844	2,757,844
Sub-Total Non-Instructional Activites		424,583	69,068,979	15,619,881	1,863,661	2,757,844	89,734,948
Total Expenditures General Fund: activities *		61,381,920	74,620,887	21,399,710	2,900,440	2,757,844	163,060,801

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: RANCHO SANTIAGO

I.	2012-2013 Appropriations Limit:			
A.	2011-2012 Appropriations Limit:			\$225,649,848
B.	2012-2013 Price Factor:	1.0377		
C.	Population factor:			
	1. 2010-2011 Second Period Actual FTES	30,478.73		
	2. 2011-2012 Second Period Actual FTES	27,929.57		
	3. 2011-2012 Population change factor (C2/C1)	0.9164		
D.	2011-2012 Limit adjusted by inflation and population factors (A * B * C.3)			\$214,581,335
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)			\$214,581,335
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.	2012-2013 Appropriations Limit (D + E.3 - F.3)			\$214,581,335
II.	2012-2013 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			78,829,115
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			364,243
C.	Local Property taxes			42,595,282
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			81,875
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			624,623
H.	2012-2013 Appropriations Subject to Limit			\$121,245,892

For Actual Year: 2011-2012

Budget Year: 2012-2013

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	9,215		11,981,111	12,061,850	11,990,326	12,061,850
State Revenues	8600	88,073,089	84,269,217	11,016,787	12,452,618	99,089,876	96,721,835
Local Revenues	8800	47,383,441	52,300,045	2,229,239	2,471,602	49,612,680	54,771,647
Total Revenues		135,465,745	136,569,262	25,227,137	26,986,070	160,692,882	163,555,332
EXPENDITURES:							
Academic Salaries	1000	55,074,053	53,594,001	5,149,222	5,192,710	60,223,275	58,786,711
Classified Salaries	2000	27,631,949	30,115,743	8,569,101	8,876,191	36,201,050	38,991,934
Employee Benefits	3000	35,712,899	34,891,053	3,865,583	4,033,294	39,578,482	38,924,347
Supplies and Materials	4000	919,473	1,060,781	1,196,570	2,434,910	2,116,043	3,495,691
Other Operating Expenses and Services	5000	15,330,598	21,279,891	3,953,069	4,748,111	19,283,667	26,028,002
Capital Outlay	6000	1,437,935	1,363,648	1,462,505	1,561,889	2,900,440	2,925,537
Total Expenditures		136,106,907	142,305,117	24,196,050	26,847,105	160,302,957	169,152,222
Excess /(Deficiency) of Revenues over Expenditures		(641,162)	(5,735,855)	1,031,087	138,965	389,925	(5,596,890)
Other Financing Sources	8900	41,176	5,000			41,176	5,000
Other Outgo	7000	2,042,885	1,500,000	714,959	567,313	2,757,844	2,067,313
Net Increase/(Decrease) in Fund Balance		(2,642,871)	(7,230,855)	316,128	(428,348)	(2,326,743)	(7,659,203)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	46,173,393	43,608,426	905,985	1,144,209	47,079,378	44,752,635
Prior Years Adjustments	9020	77,904		(77,904)		0	
Adjusted Beginning Balance	9030	46,251,297		828,081		47,079,378	
Ending Fund Balance, June 30		43,608,426	36,377,571	1,144,209	715,861	44,752,635	37,093,432

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

870 RANCHO SANTIAGO

For Actual Year: 2011-2012

Budget Year: 2012-2013

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	144,204	144,000				
Local Revenues	8800	18,290,021	15,664,174				
Total Revenues		18,434,225	15,808,174	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983	6,059					
Total Other Financing Sources		6,059	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	4,787,365	5,741,878				
Debt Interest and Other Service Charges	7120	8,291,714	9,529,609				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900		8,660,730				
Total Other Outgo	7000	13,079,079	23,932,217	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(13,073,020)	(23,932,217)	0	0	0	0
Net Increase/Decrease in Fund Balance		5,361,205	(8,124,043)	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	7,344,224	12,705,429		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	7,344,224		0		0	
Ending Fund Balance, June 30		12,705,429	4,581,386	0	0	0	0

For Actual Year: 2011-2012

Budget Year: 2012-2013

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					2,417,875	1,320,475
State Revenues	8600					3,422,072	3,097,593
Local Revenues	8800	6,279,332	6,400,667			265,023	782,548
Total Income		6,279,332	6,400,667	0	0	6,104,970	5,200,616
Expenditures							
Academic Salaries	1000					2,313,220	2,019,577
Classified Salaries	2000	888,036	959,319			1,360,231	1,220,766
Employee Benefits	3000	350,970	379,190			1,523,781	1,406,994
Supplies and Materials	4000	4,735,608	4,625,231			236,294	212,968
Other Operating Expenses and Services	5000	267,008	274,000			803,773	436,783
Capital Outlay	6000	13,973	50,000			68,474	6,058
Total Expenditures		6,255,595	6,287,740	0	0	6,305,773	5,303,146
Excess /(Deficiency) of Revenues over Expenditures		23,737	112,927	0	0	(200,803)	(102,530)
Other Financing Sources	8900						
Other Outgo	7000	150,694	115,861			50,657	
Net Increase/(Decrease) in Fund Balance		(126,957)	(2,934)	0	0	(251,460)	(102,530)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	3,700,373	3,573,416		0	423,871	172,411
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	3,700,373		0		423,871	
Ending Fund Balance, June 30		3,573,416	3,570,482	0	0	172,411	69,881

For Actual Year: 2011-2012

Budget Year: 2012-2013

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: 2011-2012

Budget Year: 2012-2013

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	40,968	1,168,775		
Local Revenues	8800	2,599,342	2,615,050	509,056	360,000
Total Income		2,640,310	3,783,825	509,056	360,000
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000	1,297	8,000		
Other Operating Expenses and Services	5000	328,505	394,286	78,608	60,000
Capital Outlay	6000	2,695,203	7,099,673	28,945,281	60,035,267
Total Expenditures		3,025,005	7,501,959	29,023,889	60,095,267
Excess /(Deficiency) of Revenues over Expenditures		(384,695)	(3,718,134)	(28,514,833)	(59,735,267)
Other Financing Sources	8900	2,109,019	1,500,000		
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		1,724,324	(2,218,134)	(28,514,833)	(59,735,267)
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010	18,127,152	19,851,476	97,984,146	69,469,313
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	18,127,152		97,984,146	
Ending Fund Balance, June 30		19,851,476	17,633,342	69,469,313	9,734,046

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

870 RANCHO SANTIAGO

For Actual Year: 2011-2012

Budget Year: 2012-2013

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: 2011-2012

Budget Year: 2012-2013

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: 2011-2012

Budget Year: 2012-2013

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	3,946,054	4,316,536	9,711,207	8,269,428		
Other Financing Sources	8900						
Total Income		3,946,054	4,316,536	9,711,207	8,269,428		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	139,732	139,732				
Employee Benefits	3000	75,185	78,468	8,977,687	8,743,003		
Supplies and Materials	4000	796	5,889				
Other Operating Expenses and Services	5000	2,837,659	3,772,462	24,831	30,000		
Capital Outlay	6000	6,540	69,796				
Total Expenditures		3,059,912	4,066,347	9,002,518	8,773,003		
Net Profit or Loss		886,142	250,189	708,689	(503,575)		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		886,142	250,189	708,689	(503,575)		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	6,344,185	7,230,327	(15,692,457)	(14,983,768)		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	6,344,185		(15,692,457)			
Ending Fund Balance, June 30		7,230,327	7,480,516	(14,983,768)	(15,487,343)		

For Actual Year: 2011-2012

Budget Year: 2012-2013

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	67,373	72,120				
Total Income		67,373	72,120	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	10,299	12,000				
Employee Benefits	3000	350	500				
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	89,518	73,800				
Capital Outlay	6000						
Total Expenditures		100,167	86,300	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		(32,794)	(14,180)	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(32,794)	(14,180)	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	330,435	297,641		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	330,435		0		0	
Ending Fund Balance, June 30		297,641	283,461	0	0	0	0

For Actual Year: 2011-2012

Budget Year: 2012-2013

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	22,004,420	24,606,159				
State Revenues	8600	1,128,187	911,911				
Local Revenues	8800	12,982	17,025				
Total Income		23,145,589	25,535,095	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	64,958	114,601				
Capital Outlay	6000						
Total Expenditures		64,958	114,601	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		23,080,631	25,420,494	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	23,143,690	25,527,457				
Net Increase/(Decrease) in Fund Balance		(63,059)	(106,963)	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,302,331	1,239,272		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,302,331		0		0	
Ending Fund Balance, June 30		1,239,272	1,132,309	0	0	0	0

For Actual Year: 2011-2012

Budget Year: 2012-2013

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			1,901,768	1,681,209
Total Income		0	0	1,901,768	1,681,209
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000			509,970	514,247
Employee Benefits	3000			146,347	150,785
Supplies and Materials	4000				2,000
Other Operating Expenses and Services	5000			860,860	974,603
Capital Outlay	6000			216,565	126,000
Total Expenditures		0	0	1,733,742	1,767,635
Excess /(Deficiency) of Revenues over Expenditures		0	0	168,026	(86,426)
Other Financing Sources	8900			150,694	115,861
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		0	0	318,720	29,435
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	814,659	1,133,379
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		814,659	
Ending Fund Balance, June 30		0	0	1,133,379	1,162,814

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2011-2012

District ID: 870

Name: RANCHO SANTIAGO

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	2,109,019
79	OTHER TRUST FUNDS	31	BOOKSTORE FUND	150,694

For Actual Year: 2011-2012

Budget Year: 2012-2013

District ID: 870

Name: RANCHO SANTIAGO

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					203,066	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			203,066	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		3,833,379			899,471	
		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							
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0	13,810	13,810
Instructional Supplies & Materials	4300				0	437,577	437,577
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	451,387	451,387
Other Operating Expenses and Services	5000		3,833,379		3,833,379	51,289	3,884,668
Capital Outlay							
Library Books	6300				0	40,859	40,859
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	40,859	40,859
Other Outgo	7000				0		0
Total Expenditures		0	3,833,379	0	3,833,379	543,535	4,376,914
Ending Balance					0	559,002	559,002

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					559,002	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			559,002	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		3,515,440			843,705	
		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	14,351	14,351
Books, Magazines, & Periodicals	4200				0	14,958	14,958
Instructional Supplies & Materials	4300				0	1,270,834	1,270,834
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	1,300,143	1,300,143
Other Operating Expenses and Services	5000		3,515,440		3,515,440	63,143	3,578,583
Capital Outlay	6000						
Library Books	6300				0	39,421	39,421
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	39,421	39,421
Other Outgo	7000				0		0
Total Expenditures		0	3,515,440	0	3,515,440	1,402,707	4,918,147
Ending Balance					0	0	