

California Community Colleges

**ANNUAL FINANCIAL AND BUDGET REPORT**  
(Financial Report for Fiscal Year 2014-2015)  
(Budget Report for Fiscal Year 2015-2016)

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

9/29/15

  
District Superintendent

Date

9/29/15

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, 2015. 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: 2014-2015

Budget Year: 2015-2016

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
<b>Instructional Salaries</b>					
Contract or Regular	1100	24,572,146	24,572,146		24,572,146
Other	1300	22,662,453	22,662,453		22,662,453
<b>Total Instructional Salaries</b>		47,234,599	47,234,599	0	47,234,599
<b>Non-Instructional Salaries</b>					
Contract or Regular	1200		12,819,465	311,682	13,131,147
Other	1400		1,213,416		1,213,416
<b>Total Non-Instructional Salaries</b>		0	14,032,881	311,682	14,344,563
<b>Total Academic Salaries</b>		47,234,599	61,267,480	311,682	61,579,162
<b>Classified Salaries</b>					
<b>Non-Instructional Salaries</b>					
Regular Status	2100		23,176,545	2,381,155	25,557,700
Other	2300		988,265	360,677	1,348,942
<b>Total Non-Instructional Salaries</b>		0	24,164,810	2,741,832	26,906,642
<b>Instructional Aides</b>					
Regular Status	2200	926,184	926,184		926,184
Other	2400	1,758,343	1,758,343		1,758,343
<b>Total Instructional Aides</b>		2,684,527	2,684,527	0	2,684,527
<b>Total Classified Salaries</b>		2,684,527	26,849,337	2,741,832	29,591,169
<b>Employee Benefits</b>	3000	14,774,592	34,886,822	1,306,994	36,193,816
<b>Supplies and Materials</b>	4000		649,264	37,310	686,574
<b>Other Operating Expenses</b>	5000	3,502,156	15,535,136	1,082,527	16,617,663
<b>Equipment Replacement</b>	6420				0
<b>Total Expenditures Prior to Exclusions</b>		68,195,874	139,188,039	5,480,345	144,668,384

For Actual Year: 2014-2015

Budget Year: 2015-2016

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
<b>Activities to Exclude</b>	<b>TOP Code</b>				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	2,604,024	2,604,024		2,604,024
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		3,693,526		3,693,526
<b>Objects to Exclude</b>	<b>Object Code</b>				
Rents and Leases	5060		1,387,979	30,077	1,418,056
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		3,844,324		3,844,324

For Actual Year: 2014-2015

Budget Year: 2015-2016

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
<b>Total Exclusions</b>		2,604,024	11,529,853	30,077	11,559,930
<b>Total for ECS 84362, 50% Law</b>		65,591,850	127,658,186	5,450,268	133,108,454
<b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>		51.38%	100.00%		
<b>50% of Current Expense of Education</b>			63,829,093		
<b>Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year</b>					
<b>Amount Required to be Expended for Salaries of Classroom Instructors</b>		65,591,850	127,658,186	5,450,268	133,108,454
<b>Reconciliation to Unrestricted General Fund Expenditures</b>					
<b>Total Expenditures Prior to Exclusions</b>		68,195,874	139,188,039	5,480,345	144,668,384
<b>Capital Expenditures</b>	6000	43,322	1,282,576	2,663,591	3,946,167
<b>Equipment Replacement (Back out)</b>	6420		0	0	0
<b>Total Unrestricted General Fund Expenditures</b>		68,239,196	140,470,615	8,143,936	148,614,551

For Year Ended June 30, 2015

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	3,475,543	43,834	3,519,377
In County Treasury	9112	40,773,214	17,780,985	58,554,199
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	100,100		100,100
Investments (at cost)	9120			0
Accounts Receivable	9130	2,576,402	7,239,568	9,815,970
Due from Other Funds	9140	478,773	47,392	526,165
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	74,418	147,562	221,980
<b>TOTAL ASSETS</b>		47,478,450	25,259,341	72,737,791
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	3,434,605	3,115,800	6,550,405
Accrued Salaries and Wages Payable	9520	9,070,516	1,693,316	10,763,832
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	5,974,998		5,974,998
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	3,081,204	17,665,407	20,746,611
<b>TOTAL LIABILITIES</b>		21,561,323	22,474,523	44,035,846

For Year Ended June 30, 2015

District ID: 870

Name: RANCHO SANTIAGO

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			0
NonCash Assets	9711	74,418		74,418
Amounts Restricted by Law for Specific Purposes	9712	54,366		54,366
Reserve for Encumbrances Credit	9713	279,502		279,502
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790			0
Total Fund Balance		408,286	0	408,286
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752	1,940,000		1,940,000
Committed Fund Balance	9753			0
Assigned Fund Balance	9754	22,635,038	2,784,818	25,419,856
Total Designated Fund Balance		24,575,038	2,784,818	27,359,856
Uncommitted Fund Balance	9790	933,803		933,803
<b>TOTAL FUND EQUITY</b>		25,917,127	2,784,818	28,701,945
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		47,478,450	25,259,341	72,737,791

- 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, 2015

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	27,757,365		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
<b>TOTAL ASSETS</b>		27,757,365	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			
Deferred Revenues	9570			
<b>TOTAL LIABILITIES</b>		0	0	0

- 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, 2015

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 BALANCE (NON-GASB 54)</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	27,757,365		
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		27,757,365	0	0
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		27,757,365	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		27,757,365	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, 2015

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	1,154,507					
In County Treasury	9112			412,791			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114	12,000					
Investments (at cost)	9120						
Accounts Receivable	9130	1,196,317		425,218			
Due from Other Funds	9140			172,423			
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210	1,575,207					
Prepaid Items	9220			2,460			
<b>TOTAL ASSETS</b>		3,938,031	0	1,012,892	0	0	0
<b>LIABILITIES</b>							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510	42,220		170,378			
Accrued Salaries and Wages Payable	9520	109,058		249,957			
Compensated Absences Payable Current	9530						
Due to Other Funds	9540	(549,536)		569,690			
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			6,954			
<b>TOTAL LIABILITIES</b>		(398,258)	0	996,979	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, 2015

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 BALANCE (NON-GASB 54)</b>							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	1,575,207	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	0
Unassigned	9790	0	0	0	0	0	0
Total Fund Balance		1,575,207	0	0	0	0	0
<b>Fund Balance (GASB 54)</b>	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	2,761,082	0	15,913	0	0	0
Total Designated Fund Balance		2,761,082	0	15,913	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
<b>TOTAL FUND EQUITY</b>		4,336,289	0	15,913	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		3,938,031	0	1,012,892	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 870

Name: RANCHO SANTIAGO

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	39,599,384	12,683,973	54,058,672
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	13,202	39,766	20,591
Due from Other Funds	9140	1,708,080	42,490	190,675
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
<b>TOTAL ASSETS</b>		41,320,666	12,766,229	54,269,938
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	668,227	330,776	1,374,732
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	83,375	113,100	42,490
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570	53,947		
<b>TOTAL LIABILITIES</b>		805,549	443,876	1,417,222

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 870

Name: RANCHO SANTIAGO

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713	2,882,590	2,467,920	17,916,226
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
<b>Total Fund Balance</b>		2,882,590	2,467,920	17,916,226
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754	37,632,527	9,854,433	34,936,490
<b>Total Designated Fund Balance</b>		37,632,527	9,854,433	34,936,490
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		40,515,117	12,322,353	52,852,716
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		41,320,666	12,766,229	54,269,938

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2015

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, 2015

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, 2015

District ID: 870

Name: RANCHO SANTIAGO

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 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				
Assigned/Committed	9754				
Unassigned	9790				
Total Reserved Fund Balance		0	0	0	0
<b>Fund Balance (GASB 54)</b>	9750				
Nonspendable Fund Balance	9751				
Restricted Fund Balance	9752				
Committed Fund Balance	9753				
Assigned Fund Balance	9754				
Total Designated Fund Balance		0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790				
<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, 2015

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		
In County Treasury	9112	8,257,620	41,269,946
Cash With Fiscal Agents	9113	75,000	
Revolving Cash Accounts	9114		
Investments (at cost)	9120		150,916
Accounts Receivable	9130	3,088	15,468
Due from Other Funds	9140	2,325,665	990,229
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>		10,661,373	42,426,559

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

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	35,622	2,264
Accrued Salaries and Wages Payable	9520	16,673	
Compensated Absences Payable Current	9530		
Due to Other Funds	9540	35,919	
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560	400,000	54,905,887
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		488,214	54,908,151
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	488,214	54,908,151

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 870

Name: RANCHO SANTIAGO

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>FUND EQUITY</b>			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		(12,481,592)
Reserve for Encumbrances Credit	9713	98,930	
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Reserved Fund Balance		98,930	(12,481,592)
<b>Fund Balance (GASB 54)</b>	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752	10,074,229	
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		10,074,229	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>		10,173,159	(12,481,592)
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		10,661,373	42,426,559

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

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	389,761	(3,402)		26,855				1,702,621
In County Treasury	9112				1,450,113				710
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								900
Investments (at cost)	9120								
Accounts Receivable	9130	16,119	77,805		34,481				88,379
Due from Other Funds	9140				1,544				532,208
Student Loans Receivable	9150				92,554				
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>		405,880	74,403	0	1,605,547	0	0	0	2,324,818

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

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	1,868			270				59,940
Accrued Salaries and Wages Payable	9520	5,265							88,305
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	7,765			317,466				113,822
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570				4,986				
Total Current Liabilities and Deferred Revenue		14,898	0	0	322,722	0	0	0	262,067
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	14,898	0	0	322,722	0	0	0	262,067

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

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								
Amounts Restricted by Law for Specific Purposes	9712				809,143				
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
Total Reserved Fund Balance		0	0	0	809,143	0	0	0	0
<b>Fund Balance (GASB 54)</b>	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752	390,982							2,062,751
Committed Fund Balance	9753								
Assigned Fund Balance	9754		74,403		473,682				
Total Designated Fund Balance		390,982	74,403	0	473,682	0	0	0	2,062,751
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>		390,982	74,403	0	1,282,825	0	0	0	2,062,751
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		405,880	74,403	0	1,605,547	0	0	0	2,324,818

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2014-2015

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			0
Higher Education Act	8120		3,511,881	3,511,881
Workforce Investment Act	8130		152,286	152,286
Temporary Assistance for Needy Families (TANF)	8140		96,818	96,818
Student Financial Aid	8150		16,044	16,044
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170		1,813,232	1,813,232
Other Federal Revenues	8190		5,535,453	5,535,453
<b>Total Federal Revenues</b>	8100	0	11,125,714	11,125,714
<b>State Revenues</b>	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	1,494,100		1,494,100
State General Apportionment	8612	54,571,608		54,571,608
Other General Apportionment	8613	942,321		942,321
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,530,510	1,530,510
Disabled Students Programs and Services(DSPS)	8623		1,935,163	1,935,163
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		391,181	391,181
Telecommunications and Technology Infrastructure Program (TTIP)	8626		14,452	14,452
Other General Categorical Programs	8627		9,217,113	9,217,113

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2014-2015

District ID: 870

Name: RANCHO SANTIAGO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>EPA Proceeds</b>	8630	24,593,717		24,593,717
<b>Reimbursable Categorical Programs</b>	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		8,122,379	8,122,379
<b>State Tax Subventions</b>	8670			
Homeowners' Property Tax Relief	8671	295,240		295,240
Timber Yield Tax	8672	6		6
Other State Tax Subventions	8673			0
<b>State Non-Tax Revenues</b>	8680			
State Lottery Proceeds	8681	3,844,324	1,104,150	4,948,474
State Mandated Costs	8685	2,087,869		2,087,869
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690			0
<b>Total State Revenues</b>	8600	87,829,185	22,314,948	110,144,133

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2014-2015

District ID: 870

Name: RANCHO SANTIAGO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
<b>Local Revenues</b>	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	39,961,546		39,961,546
Tax Allocation, Supplemental Roll	8812	1,144,948		1,144,948
Tax Allocation, Unsecured Roll	8813	1,529,150		1,529,150
Prior Years Taxes	8816	662,064		662,064
Education Revenues Augmentation Fund (ERAF)	8817	281,777		281,777
Redevelopment Agency Funds - Pass Through	8818	147,273		147,273
Redevelopment Agency Funds - Residual	8819	3,673,735		3,673,735
Redevelopment Agency Funds - Asset Liquidation	8819.1	2,111,500		2,111,500
Contributions, Gifts, Grants, and Endowments	8820		61	61
Contract Services	8830			
Contract Instructional Services	8831		45,083	45,083
Other Contract Services	8832		10,889	10,889
Sales and Commissions	8840	722		722
Rentals and Leases	8850	350,740		350,740
Interest and Investment Income	8860	271,538		271,538
Student Fees and Charges	8870			
Community Services Classes	8872			0
Dormitory	8873			0
Enrollment	8874	8,744,537		8,744,537
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		1,231,808	1,231,808
Instructional Materials Fees and Sales of Materials	8877		72,577	72,577
Insurance	8878			0
Student Records	8879	44,578		44,578
Nonresident Tuition	8880	2,100,223		2,100,223
Parking Services and Public Transportation	8881		936,649	936,649
Other Student Fees and Charges	8885	334,885	47,220	382,105
Other Local Revenues	8890	446,910	223,316	670,226
<b>Total Local Revenues</b>	8800	61,806,126	2,567,603	64,373,729
<b>Total Revenues</b>		149,635,311	36,008,265	185,643,576

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2014-2015

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	8,977		8,977
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8981/8982/8983)	898#			0
<b>Total Other Financing Sources</b>	8900	8,977	0	8,977
<b>Total Revenues and Other Financing Sources</b>		149,644,288	36,008,265	185,652,553

For Actual Year: 2014-2015

Budget Year: 2015-2016

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			158			158
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	3,078,540	93,167	80,453	259,980		3,512,140
Business and Management	0500	3,612,719	227,434	151,520	14,035		4,005,708
Communications	0600	618,222	158,156	87,050	221,780		1,085,208
Computer and Information Science	0700	1,214,050	128,586	21,051	43,715		1,407,402
Education	0800	3,434,605	218,809	169,925	38,973		3,862,312
Engineering and Related Industrial Technology	0900	2,032,650	137,518	1,396,065	362,469		3,928,702
Fine and Applied Arts	1000	3,123,353	360,166	124,619	87,777		3,695,915
Foreign language	1100	1,609,393	17,390	926			1,627,709
Health	1200	3,525,290	333,220	53,393	33,457		3,945,360
Consumer Education And Home Economics	1300	1,286,091	27,641	19,457	21,919		1,355,108
Law	1400	233,292	2,635				235,927
Humanities(Letters)	1500	8,084,173	141,155	12,351	61,781		8,299,460
Library Science	1600	16,409	15,417	838	15,805		48,469
Mathematics	1700	6,632,012	164,477	24,963	93,162		6,914,614
Military Studies	1800						0
Physical Sciences	1900	3,631,412	45,300	78,408	31,154		3,786,274
Psychology	2000	1,033,128	6,008	182	19,783		1,059,101
Public Affairs and Services	2100	4,405,657	66,110	2,833,670	37,074		7,342,511
Social Sciences	2200	4,403,793	22,483	2,528	14,081		4,442,885
Commercial Services	3000			139,602			139,602
Interdisciplinary Studies	4900	12,075,240	1,546,528	1,098,256	640,230		15,360,254
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	2,604,024					2,604,024
<b>Sub-Total Instructional Activites</b>		66,654,053	3,712,200	6,295,415	1,997,175		78,658,843
<b>Total Expenditures for GF Activities*</b>		66,926,619	82,171,954	27,869,776	6,435,576	3,150,606	186,554,531

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

For Actual Year: 2014-2015

Budget Year: 2015-2016

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		11,003,791	193,960	23,624		11,221,375
Course and Curriculum Development	6020		179,655	2,125			181,780
Academic / Faculty Senate	6030		619,426				619,426
Other Instructional Administration & Governance	6090		196,243	93,555			289,798
<b>Total Instructional Admin. &amp; Governance</b>		0	11,999,115	289,640	23,624	0	12,312,379
Instructional Support Services	6100						
Learning Center	6110	272,566	372,060	28,654	17,799		691,079
Library	6120		2,562,124	112,194	166,426		2,840,744
Media	6130		626,711	12,327	17,229		656,267
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190		1,585,131	68,310	6,162		1,659,603
<b>Total Instructional Support Services</b>		272,566	5,146,026	221,485	207,616	0	5,847,693
Admissions and Records	6200		4,407,545	7,636	135,550		4,550,731
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		7,224,320	86,417	43,538		7,354,275
Matriculation and Student Assessment	6320		879,919	54,066	49,301		983,286
Transfer Programs	6330		1,143,120	57,013			1,200,133
Career Guidance	6340		233,483	4,613			238,096
Other Student Counseling and Guidance	6390						0
<b>Total Student Counseling and Guidance</b>		0	9,480,842	202,109	92,839	0	9,775,790

For Actual Year: 2014-2015

Budget Year: 2015-2016

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		1,301,930	140,116	16,425		1,458,471
Extended Opportunity Programs and Services (EOPS)	6430		1,619,081	50,302			1,669,383
Health Services	6440		1,237,987	69,812	3,019		1,310,818
Student Personnel Administration	6450		309,675				309,675
Financial Aid Administration	6460		2,593,701	45,445	37,061		2,676,207
Job Placement Services	6470		668,910	526			669,436
Veterans Services	6480		171,963	6,063	1,211		179,237
Miscellaneous Student Services	6490		5,553,559	1,455,855	26,118		7,035,532
<b>Total Other Student Services</b>		0	13,456,806	1,768,119	83,834	0	15,308,759
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,129,097	688,537	2,396		1,820,030
Custodial Services	6530		3,648,508	196,940	3,869		3,849,317
Grounds Maintenance and Repairs	6550		414,540	348,393			762,933
Utilities	6570			3,826,336			3,826,336
Other Operations and Maintenance of Plant	6590			2,427			2,427
<b>Total Operation and Maintenance of Plant</b>	6500	0	5,192,145	5,062,633	6,265	0	10,261,043
<b>Planning, Policymaking and Coordinations</b>	6600		2,198,824	911,162			3,109,986

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

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2014-2015

Budget Year: 2015-2016

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		437,492	115,891	260		553,643
Fiscal Operations	6720		2,939,158	14,190	750		2,954,098
Human Resources Management	6730		1,198,298	93,919	3,836		1,296,053
Noninstruct Staff Retirees' Benefits & Retirement *	6740		3,693,526				3,693,526
Staff Development	6750		184,469	587,603			772,072
Staff Diversity	6760			9,263			9,263
Logistical Services	6770		3,046,858	2,640,018	19,310		5,706,186
Management Information Systems	6780		6,145,660	2,292,629	1,143,272		9,581,561
Other General Institutional Support Services	6790		2,752,108	5,778,838	18,448		8,549,394
<b>Total General Institutional Support Services</b>	6700	0	20,397,569	11,532,351	1,185,876	0	33,115,796
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820			1,029			1,029
Community Use of Facilities	6830		233,394	6,787			240,181
Economic Development	6840		1,954,294	376,981	30,950		2,362,225
Other Community Services & Economic Development	6890		209,536	388,971			598,507
<b>Total Community Services</b>	6800	0	2,397,224	773,768	30,950	0	3,201,942

\* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2014-2015

Budget Year: 2015-2016

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		90,710				90,710
Child Development Centers	6920						0
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		1,238,703	123,229	10,915		1,372,847
Student and Co-Curricular Activities	6960		212,246	450,395	266		662,907
Student Housing	6970						0
Other Ancillary Services	6990		517,755				517,755
<b>Total Ancillary Services</b>	6900	0	2,059,414	573,624	11,181	0	2,644,219
Auxiliary Operations	7000						
Contract Education	7010			1,632			1,632
Other Auxiliary Operations	7090		614,447				614,447
<b>Total Auxiliary Operations</b>	7000	0	614,447	1,632	0	0	616,079

For Actual Year: 2014-2015

Budget Year: 2015-2016

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		1,109,797	230,202	2,660,666		4,000,665
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					2,389,948	2,389,948
Student Aid	7320					760,658	760,658
Other Outgo	7390						0
<b>Total Transfers, Student Aid and Other Outgo</b>	7300	0	0	0	0	3,150,606	3,150,606
<b>Sub-Total Non-Instructional Activites</b>		272,566	78,459,754	21,574,361	4,438,401	3,150,606	107,895,688
<b>Total Expenditures General Fund: activities *</b>		66,926,619	82,171,954	27,869,776	6,435,576	3,150,606	186,554,531

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: RANCHO SANTIAGO

I.	2015-2016 Appropriations Limit:			
A.	2014-2015 Appropriations Limit:			\$233,297,998
B.	2015-2016 Price Factor:	1.0382		
C.	Population factor:			
	1. 2013-2014 Second Period Actual FTES	28,952.14		
	2. 2014-2015 Second Period Actual FTES	29,052.94		
	3. 2014-2015 Population change factor (C2/C1)	1.0035		
D.	2014-2015 Limit adjusted by inflation and population factors (A * B * C.3)			\$243,057,716
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)			\$243,057,716
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.	2015-2016 Appropriations Limit (D + E.3 - F.3)			\$243,057,716
II.	2015-2016 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			85,663,159
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			360,129
C.	Local Property taxes			60,050,220
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			61,143
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			769,432
H.	2015-2016 Appropriations Subject to Limit			\$145,365,219

For Actual Year: 2014-2015

Budget Year: 2015-2016

**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			11,125,714	10,168,614	11,125,714	10,168,614
State Revenues	8600	87,829,185	107,173,946	22,314,948	40,744,593	110,144,133	147,918,539
Local Revenues	8800	61,806,126	70,665,236	2,567,603	2,812,613	64,373,729	73,477,849
<b>Total Revenues</b>		149,635,311	177,839,182	36,008,265	53,725,820	185,643,576	231,565,002
<b>EXPENDITURES:</b>							
Academic Salaries	1000	61,579,162	65,313,184	7,248,036	7,803,068	68,827,198	73,116,252
Classified Salaries	2000	29,591,168	30,452,290	9,666,467	12,130,441	39,257,635	42,582,731
Employee Benefits	3000	36,193,816	41,590,822	4,819,924	6,426,461	41,013,740	48,017,283
Supplies and Materials	4000	686,575	884,884	1,699,439	3,076,914	2,386,014	3,961,798
Other Operating Expenses and Services	5000	16,617,663	35,708,931	8,866,099	21,215,340	25,483,762	56,924,271
Capital Outlay	6000	3,946,167	1,690,958	2,489,409	3,812,638	6,435,576	5,503,596
<b>Total Expenditures</b>		148,614,551	175,641,069	34,789,374	54,464,862	183,403,925	230,105,931
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		1,020,760	2,198,113	1,218,891	(739,042)	2,239,651	1,459,071
<b>Other Financing Sources</b>	8900	8,977	5,000			8,977	5,000
<b>Other Outgo</b>	7000	2,379,302	3,250,000	771,304	862,433	3,150,606	4,112,433
<b>Net Increase/(Decrease) in Fund Balance</b>		(1,349,565)	(1,046,887)	447,587	(1,601,475)	(901,978)	(2,648,362)
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	27,266,692	25,917,127	2,337,231	2,784,818	29,603,923	28,701,945
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	27,266,692		2,337,231		29,603,923	
<b>Ending Fund Balance, June 30</b>		25,917,127	24,870,240	2,784,818	1,183,343	28,701,945	26,053,583

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

870 RANCHO SANTIAGO

For Actual Year: 2014-2015

Budget Year: 2015-2016

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	167,456					
Local Revenues	8800	25,917,348	26,207,000				
<b>Total Revenues</b>		26,084,804	26,207,000	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983	6,075,775					
<b>Total Other Financing Sources</b>		6,075,775	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	8,139,758	15,582,544				
Debt Interest and Other Service Charges	7120	12,329,003	14,156,949				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
<b>Total Other Outgo</b>	7000	20,468,761	29,739,493	0	0	0	0
<b>Net Other Financing Sources / (Other Outgo)</b>	8900 & 7000	(14,392,986)	(29,739,493)	0	0	0	0
<b>Net Increase/Decrease in Fund Balance</b>		11,691,818	(3,532,493)	0	0	0	0
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	16,065,547	27,757,365		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	16,065,547		0		0	
<b>Ending Fund Balance, June 30</b>		27,757,365	24,224,872	0	0	0	0

For Actual Year: 2014-2015

Budget Year: 2015-2016

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					2,241,739	1,381,954
State Revenues	8600					3,433,874	3,770,403
Local Revenues	8800	7,373,542	7,571,160			419,529	552,749
<b>Total Income</b>		7,373,542	7,571,160	0	0	6,095,142	5,705,106
<b>Expenditures</b>							
Academic Salaries	1000					2,189,560	2,053,204
Classified Salaries	2000	999,526	1,039,508			1,461,488	1,664,661
Employee Benefits	3000	381,829	389,169			1,422,649	1,353,652
Supplies and Materials	4000	5,005,727	5,552,900			330,977	329,288
Other Operating Expenses and Services	5000	339,978	364,032			671,914	512,366
Capital Outlay	6000	43,523	55,000			142,641	12,900
<b>Total Expenditures</b>		6,770,583	7,400,609	0	0	6,219,229	5,926,071
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		602,959	170,551	0	0	(124,087)	(220,965)
<b>Other Financing Sources</b>	8900					140,000	250,000
<b>Other Outgo</b>	7000	459,445	476,220				
<b>Net Increase/(Decrease) in Fund Balance</b>		143,514	(305,669)	0	0	15,913	29,035
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	4,192,775	4,336,289		0	0	15,913
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	4,192,775		0		0	
<b>Ending Fund Balance, June 30</b>		4,336,289	4,030,620	0	0	15,913	44,948

For Actual Year: 2014-2015

Budget Year: 2015-2016

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: 2014-2015

Budget Year: 2015-2016

**Capital Projects Funds**

Description	Object	FUND: 41		FUND 42		FUND 43	
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	4,029,468	3,456,437				
Local Revenues	8800	3,291,915	2,976,656	59,650	52,194	172,417	175,000
<b>Total Income</b>		7,321,383	6,433,093	59,650	52,194	172,417	175,000
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000		2,000				
Other Operating Expenses and Services	5000	211,347	270,034	9,982	46,200	29,885	65,000
Capital Outlay	6000	3,599,743	19,089,577	6,200,156	11,629,243	17,289,816	180,748,775
<b>Total Expenditures</b>		3,811,090	19,361,611	6,210,138	11,675,443	17,319,701	180,813,775
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		3,510,293	(12,928,518)	(6,150,488)	(11,623,249)	(17,147,284)	(180,638,775)
<b>Other Financing Sources</b>	8900	2,250,000	3,000,000			70,000,000	128,000,000
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		5,760,293	(9,928,518)	(6,150,488)	(11,623,249)	52,852,716	(52,638,775)
<b>Begining Fund Balance:</b>							
Net Beginning Balance, July 1	9010	34,754,824	40,515,117	18,472,841	12,322,353		52,852,716
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	34,754,824		18,472,841		0	
<b>Ending Fund Balance, June 30</b>		40,515,117	30,586,599	12,322,353	699,104	52,852,716	213,941

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

870 RANCHO SANTIAGO

For Actual Year: 2014-2015

Budget Year: 2015-2016

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: 2014-2015

Budget Year: 2015-2016

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: 2014-2015

Budget Year: 2015-2016

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	4,601,095	4,602,225	8,824,255	8,550,167		
Other Financing Sources	8900						
<b>Total Income</b>		4,601,095	4,602,225	8,824,255	8,550,167		
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	159,367	159,368				
Employee Benefits	3000	84,001	85,319	8,350,167	8,350,167		
Supplies and Materials	4000	(5,877)	47,889				
Other Operating Expenses and Services	5000	3,072,181	4,288,545	28,535	30,000		
Capital Outlay	6000	29,940	79,750				
<b>Total Expenditures</b>		3,339,612	4,660,871	8,378,702	8,380,167		
<b>Net Profit or Loss</b>		1,261,483	(58,646)	445,553	170,000		
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		1,261,483	(58,646)	445,553	170,000		
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	8,911,676	10,173,159	(12,927,145)	(12,481,592)		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	8,911,676		(12,927,145)			
<b>Ending Fund Balance, June 30</b>		10,173,159	10,114,513	(12,481,592)	(12,311,592)		

For Actual Year: 2014-2015

Budget Year: 2015-2016

**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
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	184,807	198,000	76,854	73,000		
<b>Total Income</b>		184,807	198,000	76,854	73,000	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	19,294	19,409				
Employee Benefits	3000	859	962				
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	92,789	131,775	36,887	73,900		
Capital Outlay	6000						
<b>Total Expenditures</b>		112,942	152,146	36,887	73,900	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		71,865	45,854	39,967	(900)	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		71,865	45,854	39,967	(900)	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	319,117	390,982	34,436	74,403		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	319,117		34,436		0	
<b>Ending Fund Balance, June 30</b>		390,982	436,836	74,403	73,503	0	0

For Actual Year: 2014-2015

Budget Year: 2015-2016

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	23,608,996	26,639,741				
State Revenues	8600	2,159,299	1,894,200				
Local Revenues	8800	9,666	18,822				
<b>Total Income</b>		25,777,961	28,552,763	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	12,669	50,079				
Capital Outlay	6000						
<b>Total Expenditures</b>		12,669	50,079	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		25,765,292	28,502,684	0	0	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000	25,782,792	28,550,941				
<b>Net Increase/(Decrease) in Fund Balance</b>		(17,500)	(48,257)	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	1,300,325	1,282,825		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,300,325		0		0	
<b>Ending Fund Balance, June 30</b>		1,282,825	1,234,568	0	0	0	0

For Actual Year: 2014-2015

Budget Year: 2015-2016

**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			2,336,890	2,545,355
<b>Total Income</b>		0	0	2,336,890	2,545,355
<b>Expenditures</b>					
Academic Salaries	1000			969	11,627
Classified Salaries	2000			620,113	679,232
Employee Benefits	3000			143,065	163,132
Supplies and Materials	4000			55,829	50,259
Other Operating Expenses and Services	5000			1,200,766	1,508,613
Capital Outlay	6000			183,262	132,968
<b>Total Expenditures</b>		0	0	2,204,004	2,545,831
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	132,886	(476)
<b>Other Financing Sources</b>	8900			461,945	476,220
<b>Other Outgo</b>	7000			2,500	
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	592,331	475,744
<b>Beginning Fund Balance:</b>					
Net Beginning Balance, July 1	9010		0	1,470,420	2,062,751
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		1,470,420	
<b>Ending Fund Balance, June 30</b>		0	0	2,062,751	2,538,495

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2014-2015

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	140,000
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	2,250,000
79	OTHER TRUST FUNDS	31	BOOKSTORE FUND	459,445

For Actual Year: 2014-2015

Budget Year: 2015-2016

District ID: 870

Name: RANCHO SANTIAGO

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					687,475	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			687,475	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		3,844,324			1,104,150	
		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>							
Software	4100				0	99,887	99,887
Books, Magazines, & Periodicals	4200				0	13,308	13,308
Instructional Supplies & Materials	4300				0	751,698	751,698
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		0	0	0	0	864,893	864,893
Other Operating Expenses and Services	5000		3,844,324		3,844,324	53,154	3,897,478
<b>Capital Outlay</b>							
Library Books	6300				0	52,710	52,710
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	0	0	0	52,710	52,710
Other Outgo	7000				0		0
<b>Total Expenditures</b>		0	3,844,324	0	3,844,324	970,757	4,815,081
<b>Ending Balance</b>					0	820,868	820,868

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					820,868	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			820,868	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		4,125,006			1,208,038	
		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	11,063	11,063
Books, Magazines, & Periodicals	4200				0	17,662	17,662
Instructional Supplies & Materials	4300				0	1,697,924	1,697,924
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		0	0	0	0	1,726,649	1,726,649
Other Operating Expenses and Services	5000		4,125,006		4,125,006	227,779	4,352,785
Capital Outlay	6000						
Library Books	6300				0	74,478	74,478
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	0	0	0	74,478	74,478
Other Outgo	7000				0		0
<b>Total Expenditures</b>		0	4,125,006	0	4,125,006	2,028,906	6,153,912
<b>Ending Balance</b>					0	0	

Annual Financial and Budget Report

For Actual Year: 2014-2015

District ID: 870

Name: RANCHO SANTIAGO

<b>EPA Revenue</b>	24,593,717
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
Instructional Activities	0100-5900	24,593,717	0	0	24,593,717
<b>TOTAL</b>		24,593,717	0	0	24,593,717

Annual Financial and Budget Report

For Actual Year: 2014-2015

Budget Year: 2015-2016

District ID: 870

Name: RANCHO SANTIAGO

Fiscal Year	STRS		PERS		Other	Total	Increase	
	Amount	Rate	Amount	Rate			Amount	Rate
2013-14	5,022,338	8.25%	4,302,377	11.44%		9,324,715	N/A	N/A
2014-15	5,669,244	8.88%	4,571,283	11.77%		10,240,527	915,812	9.82%
2015-16	7,554,540	10.73%	4,972,311	11.85%		12,526,851	2,286,324	22.33%
2016-17	8,634,006	12.58%	5,736,159	13.05%		14,370,165	1,843,314	14.71%
2017-18	9,745,856	14.43%	6,260,668	16.60%		16,006,524	1,636,359	11.39%
2018-19	10,891,061	16.28%	6,800,912	18.20%		17,691,973	1,685,449	10.53%
2019-20	12,070,622	18.13%	7,392,142	19.90%		19,462,764	1,770,791	10.01%
2020-21	12,707,649	19.10%	7,571,250	20.40%		20,278,899	816,135	4.19%

<b>Does the district have a plan to fund these expenses through 2020-21?</b>
No
<b>Explain Yes or No</b>
The District will need to make budget reductions in excess of any new revenues to pay for these cost increases in each budget year.