

California Community Colleges

**ANNUAL FINANCIAL AND BUDGET REPORT**  
(Financial Report for Fiscal Year 2010-2011)  
(Budget Report for Fiscal Year 2011-2012)

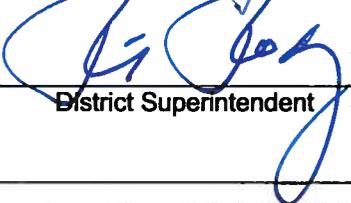
District: RANCHO SANTIAGO

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

  
\_\_\_\_\_  
District Superintendent

  
\_\_\_\_\_  
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, 2011. 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: 2010-2011

Budget Year: 2011-2012

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	21,929,537	21,929,537		21,929,537
Other	1300	20,601,619	20,601,619		20,601,619
<b>Total Instructional Salaries</b>		42,531,156	42,531,156	0	42,531,156
<b>Non-Instructional Salaries</b>					
Contract or Regular	1200		11,270,713	247,607	11,518,320
Other	1400		1,108,740	1,009	1,109,749
<b>Total Non-Instructional Salaries</b>		0	12,379,453	248,616	12,628,069
<b>Total Academic Salaries</b>		42,531,156	54,910,609	248,616	55,159,225
<b>Classified Salaries</b>					
<b>Non-Instructional Salaries</b>					
Regular Status	2100		21,862,319	1,841,437	23,703,756
Other	2300		1,148,945	166,993	1,315,938
<b>Total Non-Instructional Salaries</b>		0	23,011,264	2,008,430	25,019,694
<b>Instructional Aides</b>					
Regular Status	2200	878,444	878,444		878,444
Other	2400	1,243,243	1,243,243		1,243,243
<b>Total Instructional Aides</b>		2,121,687	2,121,687	0	2,121,687
<b>Total Classified Salaries</b>		2,121,687	25,132,951	2,008,430	27,141,381
<b>Employee Benefits</b>	3000	13,004,088	29,634,241	912,494	30,546,735
<b>Supplies and Materials</b>	4000		1,042,283	30,595	1,072,878
<b>Other Operating Expenses</b>	5000	3,223,490	14,674,081	309,394	14,983,475
<b>Equipment Replacement</b>	6420				0
<b>Total Expenditures Prior to Exclusions</b>		60,880,421	125,394,165	3,509,529	128,903,694

For Actual Year: 2010-2011

Budget Year: 2011-2012

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	2,567,618	2,567,618		2,567,618
Student Health Services Above Amount Collected	6441		1,800		1,800
Student Transportation	6491		37,199		37,199
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		2,498,433		2,498,433
<b>Objects to Exclude</b>	<b>Object Code</b>				
Rents and Leases	5060		1,806,948	28,107	1,835,055
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		3,112,536		3,112,536

For Actual Year: 2010-2011

Budget Year: 2011-2012

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>		2,567,618	10,024,534	28,107	10,052,641
<b>Total for ECS 84362, 50% Law</b>		58,312,803	115,369,631	3,481,422	118,851,053
<b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>		50.54%	100.00%		
<b>50% of Current Expense of Education</b>			57,684,816		
<b>Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year</b>					
<b>Amount Required to be Expended for Salaries of Classroom Instructors</b>		58,312,803	115,369,631	3,481,422	118,851,053
<b>Reconciliation to Unrestricted General Fund Expenditures</b>					
<b>Total Expenditures Prior to Exclusions</b>		60,880,421	125,394,165	3,509,529	128,903,694
<b>Capital Expenditures</b>	6000	39,471	1,173,058		1,173,058
<b>Equipment Replacement (Back out)</b>	6420		0	0	0
<b>Total Unrestricted General Fund Expenditures</b>		60,919,892	126,567,223	3,509,529	130,076,752

For Year Ended June 30, 2011

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	306,773	71,685	378,458
In County Treasury	9112	35,466,031	(384,372)	35,081,659
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	100,000		100,000
Investments (at cost)	9120			0
Accounts Receivable	9130	23,090,886	5,837,723	28,928,609
Due from Other Funds	9140	2,885,968	9,602	2,895,570
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	205,623	14,939	220,562
<b>TOTAL ASSETS</b>		62,055,281	5,549,577	67,604,858
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	3,112,627	675,856	3,788,483
Accrued Salaries and Wages Payable	9520	7,194,089	1,620,580	8,814,669
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	4,035,244	15,391	4,050,635
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	1,202,324	2,669,002	3,871,326
<b>TOTAL LIABILITIES</b>		15,544,284	4,980,829	20,525,113

For Year Ended June 30, 2011

District ID: 870

Name: RANCHO SANTIAGO

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>FUND EQUITY</b>				
Fund Balance Reserved	9710			0
NonCash Assets	9711	205,623	14,939	220,562
Amounts Restricted by Law for Specific Purposes	9712	1,210,928		1,210,928
Reserve for Encumbrances Credit	9713	818,655		818,655
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Total Reserved Fund Balance		2,235,206	14,939	2,250,145
<b>Designated Fund Balance</b>	9750			
Commitments by Contract or Other Legal Obligation	9751	7,428,885		7,428,885
Self Insurance Programs	9752	1,183,049		1,183,049
Payments Resulting from Court Orders	9753			0
Specific Future Purposes	9754	8,656,931	553,809	9,210,740
Total Designated Fund Balance		17,268,865	553,809	17,822,674
Uncommitted(Unrestricted) Fund Balance	9790	27,006,926		27,006,926
<b>TOTAL FUND EQUITY</b>		46,510,997	568,748	47,079,745
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		62,055,281	5,549,577	67,604,858

COMBINED BALANCE SHEET

For Year Ended June 30, 2011

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	11,761,568		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
<b>TOTAL ASSETS</b>		11,761,568	0	0
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560	4,417,344		
Deferred Revenues	9570			
<b>TOTAL LIABILITIES</b>		4,417,344	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, 2011

District ID: 870

Name: RANCHO SANTIAGO

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
<b>FUND EQUITY</b>				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715	7,344,224		
<b>Total Reserved Fund Balance</b>		7,344,224	0	0
<b>Designated Fund Balance</b>	9750			
Commitments by Contract or Other Legal Obligation	9751			
Self Insurance Programs	9752			
Payments Resulting from Court Orders	9753			
Specific Future Purposes	9754			
<b>Total Designated Fund Balance</b>		0	0	0
Uncommitted(Unrestricted) Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		7,344,224	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		11,761,568	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, 2011

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	2,220,789					
In County Treasury	9112			623,761			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114	10,310					
Investments (at cost)	9120						
Accounts Receivable	9130	543,649		576,579			
Due from Other Funds	9140			24,502			
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210	1,585,621					
Prepaid Items	9220						
<b>TOTAL ASSETS</b>		4,360,369	0	1,224,842	0	0	0
<b>LIABILITIES</b>							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510	108,914		177,861			
Accrued Salaries and Wages Payable	9520	92,895		263,286			
Compensated Absences Payable Current	9530						
Due to Other Funds	9540	458,187		317,490			
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			42,334			
<b>TOTAL LIABILITIES</b>		659,996	0	800,971	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, 2011

District ID: 870

Name: RANCHO SANTIAGO

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
<b>FUND EQUITY</b>							
Fund Balance Reserved	9710						
NonCash Assets	9711	1,585,621					
Amonts Restricted by Law for Specific Purposes	9712						
Reserve for Encumbrances Credit	9713			171,128			
Reserve for Encumbrances Debit	9714						
Reserve for Debt Services	9715						
Total Reserved Fund Balance		1,585,621	0	171,128	0	0	0
<b>Designated Fund Balance</b>	9750						
Commitments by Contract or Other Legal Obligation	9751						
Self Insurance Programs	9752						
Payments Resulting from Court Orders	9753						
Specific Future Purposes	9754	2,114,752		252,743			
Total Designated Fund Balance		2,114,752	0	252,743	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790						
<b>TOTAL FUND EQUITY</b>		3,700,373	0	423,871	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		4,360,369	0	1,224,842	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2011

District ID: 870

Name: RANCHO SANTIAGO

Description	CA (Object)	41	42
		Capital Outlay Projects Fund	Revenue Bond Construction Fund
<b>ASSETS</b>			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	19,609,312	98,927,758
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	13,752	78,215
Due from Other Funds	9140	30,164	
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		149,446
<b>TOTAL ASSETS</b>		19,653,228	99,155,419
<b>LIABILITIES</b>			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	106,107	1,171,273
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540	9,404	
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570	1,410,564	
<b>TOTAL LIABILITIES</b>		1,526,075	1,171,273

COMBINED BALANCE SHEET

For Year Ended June 30, 2011

District ID: 870

Name: RANCHO SANTIAGO

Description	CA (Object)	41	42
		Capital Outlay Projects Fund	Revenue Bond Construction Fund
<b>FUND EQUITY</b>			
Fund Balance Reserved	9710		
NonCash Assets	9711		149,446
Amonts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713	156,140	33,689,448
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Total Reserved Fund Balance		156,140	33,838,894
<b>Designated Fund Balance</b>	9750		
Commitments by Contract or Other Legal Obligation	9751		
Self Insurance Programs	9752		
Payments Resulting from Court Orders	9753		
Specific Future Purposes	9754	17,971,013	64,145,252
Total Designated Fund Balance		17,971,013	64,145,252
Uncommitted(Unrestricted) Fund Balance	9790		
<b>TOTAL FUND EQUITY</b>		18,127,153	97,984,146
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		19,653,228	99,155,419

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2011

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, 2011

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, 2011

District ID: 870

Name: RANCHO SANTIAGO

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
<b>FUND EQUITY</b>					
Fund Balance Reserved	9710				
NonCash Assets	9711				
Amounts Restricted by Law for Specific Purposes	9712				
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715				
Total Reserved Fund Balance		0	0	0	0
<b>Designated Fund Balance</b>	9750				
Commitments by Contract or Other Legal Obligation	9751				
Self Insurance Programs	9752				
Payments Resulting from Court Orders	9753				
Specific Future Purposes	9754				
Total Designated Fund Balance		0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790				
<b>Other Equity</b>	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
<b>TOTAL FUND EQUITY</b>		0	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2011

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	5,796	27,062,818
In County Treasury	9112	4,542,245	
Cash With Fiscal Agents	9113	75,000	
Revolving Cash Accounts	9114		
Investments (at cost)	9120		149,080
Accounts Receivable	9130	2,743	20,729
Due from Other Funds	9140	2,466,157	1,026,498
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>		7,091,941	28,259,125

COMBINED BALANCE SHEET

For Year Ended June 30, 2011

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	14,254	2,253
Accrued Salaries and Wages Payable	9520	16,705	
Compensated Absences Payable Current	9530		
Due to Other Funds	9540	32,295	
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560	684,502	43,949,329
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		747,756	43,951,582
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	747,756	43,951,582

COMBINED BALANCE SHEET

For Year Ended June 30, 2011

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		
Amonts Restricted by Law for Specific Purposes	9712		(15,692,457)
Reserve for Encumbrances Credit	9713	1,838	
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Total Reserved Fund Balance		1,838	(15,692,457)
<b>Designated Fund Balance</b>	9750		
Commitments by Contract or Other Legal Obligation	9751		
Self Insurance Programs	9752	6,342,347	
Payments Resulting from Court Orders	9753		
Specific Future Purposes	9754		
Total Designated Fund Balance		6,342,347	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>		6,344,185	(15,692,457)
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		7,091,941	28,259,125

COMBINED BALANCE SHEET

For Year Ended June 30, 2011

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	358,068			15,852				893,746
In County Treasury	9112				1,646,047				
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								1,540
Investments (at cost)	9120								
Accounts Receivable	9130				98,667				303
Due from Other Funds	9140	6,651							533,427
Student Loans Receivable	9150				217,670				
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>		364,719	0	0	1,978,236	0	0	0	1,429,016

COMBINED BALANCE SHEET

For Year Ended June 30, 2011

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				78				35,625
Accrued Salaries and Wages Payable	9520	146							58,851
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	34,138			646,579				519,881
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570				29,248				
Total Current Liabilities and Deferred Revenue		34,284	0	0	675,905	0	0	0	614,357
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	34,284	0	0	675,905	0	0	0	614,357

COMBINED BALANCE SHEET

For Year Ended June 30, 2011

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								
Amonts Restricted by Law for Specific Purposes	9712				893,621				
Reserve for Encumbrances Credit	9713	1,121							86,713
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
<b>Total Reserved Fund Balance</b>		1,121	0	0	893,621	0	0	0	86,713
<b>Designated Fund Balance</b>	9750								
Commitments by Contract or Other Legal Obligation	9751								
Self Insurance Programs	9752								
Payments Resulting from Court Orders	9753								
Specific Future Purposes	9754	329,314			408,710				727,946
<b>Total Designated Fund Balance</b>		329,314	0	0	408,710	0	0	0	727,946
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>		330,435	0	0	1,302,331	0	0	0	814,659
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		364,719	0	0	1,978,236	0	0	0	1,429,016

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2010-2011

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		2,015,331	2,015,331
Workforce Investment Act	8130		426,302	426,302
Temporary Assistance for Needy Families (TANF)	8140		103,860	103,860
Student Financial Aid	8150		8,963	8,963
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170		1,987,876	1,987,876
Other Federal Revenues	8190		7,866,640	7,866,640
<b>Total Federal Revenues</b>	8100	0	12,408,972	12,408,972
<b>State Revenues</b>	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	1,389,973		1,389,973
State General Apportionment	8612	89,168,017		89,168,017
Other General Apportionment	8613	792,720		792,720
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,280,830	1,280,830
Disabled Students Programs and Services(DSPS)	8623		1,447,512	1,447,512
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		201,620	201,620
Telecommunications and Technology Infrastructure Program (TTIP)	8626		26,002	26,002
Other General Categorical Programs	8627		4,923,205	4,923,205

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2010-2011

District ID: 870

Name: RANCHO SANTIAGO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Reimbursable Categorical Programs</b>	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		1,573,513	1,573,513
<b>State Tax Subventions</b>	8670			
Homeowners' Property Tax Relief	8671	328,270		328,270
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
<b>State Non-Tax Revenues</b>	8680			
State Lottery Proceeds	8681	3,112,536	497,765	3,610,301
State Mandated Costs	8685	544,145		544,145
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690			0
<b>Total State Revenues</b>	8600	95,335,661	9,950,447	105,286,108

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2010-2011

District ID: 870

Name: RANCHO SANTIAGO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Local Revenues</b>	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	36,047,336		36,047,336
Tax Allocation, Supplemental Roll	8812	510,125		510,125
Tax Allocation, Unsecured Roll	8813	1,506,106		1,506,106
Prior Years Taxes	8816	1,203,277		1,203,277
Education Revenues Augmentation Fund (ERAF)	8817	2,600,754		2,600,754
Redevelopment Agency Funds	8818	86,550		86,550
Contributions, Gifts, Grants, and Endowments	8820	67	33,858	33,925
Contract Services	8830			
Contract Instructional Services	8831		21,796	21,796
Other Contranct Services	8832		3,850	3,850
Sales and Commissions	8840			0
Rentals and Leases	8850	326,037		326,037
Interest and Investment Income	8860	322,963		322,963
Student Fees and Charges	8870			
Community Services Classes	8872			0
Dormitory	8873			0
Enrollment	8874	6,248,695		6,248,695
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		963,920	963,920
Instructional Materials Fees and Sales of Materials	8877		94,401	94,401
Insurance	8878			0
Student Records	8879	90,121		90,121
Nonresident Tuition	8880	1,971,055		1,971,055
Parking Services and Public Transportation	8881		927,902	927,902
Other Student Fees and Charges	8885	96,747		96,747
Other Local Revenues	8890	37,096	305,301	342,397
<b>Total Local Revenues</b>	8800	51,046,929	2,351,028	53,397,957
<b>Total Revenues</b>		146,382,590	24,710,447	171,093,037

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2010-2011

District ID: 870

Name: RANCHO SANTIAGO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Other Financing Sources</b>	8900			
Proceeds of General Fixed Assets	8910	6,779		6,779
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8981/8982/8983)	898#	10,500		10,500
<b>Total Other Financing Sources</b>	8900	17,279	0	17,279
<b>Total Revenues and Other Financing Sources</b>		146,399,869	24,710,447	171,110,316

For Actual Year: 2010-2011

Budget Year: 2011-2012

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						0
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	2,361,720	59,419	38,454	3,566		2,463,159
Business and Management	0500	3,611,535	75,365	130,072	69,303		3,886,275
Communications	0600	523,328	181,950	73,501	275,244		1,054,023
Computer and Information Science	0700	1,195,834	58,871	43,112	80,772		1,378,589
Education	0800	3,539,163	187,549	128,265	3,131		3,858,108
Engineering and Related Industrial Technology	0900	1,644,218	131,635	1,226,018	454,779		3,456,650
Fine and Applied Arts	1000	2,818,805	339,760	111,282	26,551		3,296,398
Foreign language	1100	1,228,100	17,301	112			1,245,513
Health	1200	3,097,578	443,768	60,660	202,918		3,804,924
Consumer Education And Home Economics	1300	1,032,385	26,557	15,865			1,074,807
Law	1400	158,765	13,556	4,177	2,400		178,898
Humanities(Letters)	1500	6,719,410	324,196	1,803	2,762		7,048,171
Library Science	1600	32,336	7,361				39,697
Mathematics	1700	5,151,245	352,465	3,832	1,170		5,508,712
Military Studies	1800						0
Physical Sciences	1900	2,683,612	206,495	54,120			2,944,227
Psychology	2000	721,362	12,721	412			734,495
Public Affairs and Services	2100	3,871,181	205,724	2,872,954	1,157		6,951,016
Social Sciences	2200	3,492,934	37,009	6,132	1,167		3,537,242
Commercial Services	3000	5,473		160,495			165,968
Interdisciplinary Studies	4900	12,562,776	2,242,918	1,327,204	119,435		16,252,333
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	2,567,618					2,567,618
<b>Sub-Total Instructional Activites</b>		59,019,378	4,924,620	6,258,470	1,244,355		71,446,823
<b>Total Expenditures for GF Activities*</b>		59,409,408	70,966,629	20,902,794	2,885,151	2,057,832	156,221,814

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

For Actual Year: 2010-2011

Budget Year: 2011-2012

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	503	8,543,814	280,638	218,710		9,043,665
Course and Curriculum Development	6020		206,521	216,116			422,637
Academic / Faculty Senate	6030		562,071				562,071
Other Instructional Administration & Governance	6090		109,480	33,070			142,550
<b>Total Instructional Admin. &amp; Governance</b>		503	9,421,886	529,824	218,710	0	10,170,923
Instructional Support Services	6100						
Learning Center	6110	389,527	413,675	35,031	40,833		879,066
Library	6120		2,335,472	113,544	80,188		2,529,204
Media	6130		592,701	9,414	2,331		604,446
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150			6,625	2,200		8,825
Other Instructional Support Services	6190		159,781	28,441	23,187		211,409
<b>Total Instructional Support Services</b>		389,527	3,501,629	193,055	148,739	0	4,232,950
Admissions and Records	6200		4,292,982	65,844	18,530		4,377,356
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		6,118,783	21,600	9,560		6,149,943
Matriculation and Student Assessment	6320		513,768	58,879	16,428		589,075
Transfer Programs	6330		898,394	31,716			930,110
Career Guidance	6340		406,225	33,259	26,503		465,987
Other Student Counseling and Guidance	6390						0
<b>Total Student Counseling and Guidance</b>		0	7,937,170	145,454	52,491	0	8,135,115

For Actual Year: 2010-2011

Budget Year: 2011-2012

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		1,672,933	179,409			1,852,342
Extended Opportunity Programs and Services (EOPS)	6430		1,450,686	34,923	8,337		1,493,946
Health Services	6440		1,107,455	76,147	16,807		1,200,409
Student Personnel Administration	6450		356,911				356,911
Financial Aid Administration	6460		2,214,769	103,311	31,035		2,349,115
Job Placement Services	6470		957,202	2,838	1,184		961,224
Veterans Services	6480			1,276			1,276
Miscellaneous Student Services	6490		4,287,606	1,523,045	71,204		5,881,855
<b>Total Other Student Services</b>		0	12,047,562	1,920,949	128,567	0	14,097,078
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,076,861	813,024	16,237		1,906,122
Custodial Services	6530		3,279,618	359,372	2,769		3,641,759
Grounds Maintenance and Repairs	6550		417,593	367,352	959		785,904
Utilities	6570			3,561,773			3,561,773
Other Operations and Maintenance of Plant	6590			21,171			21,171
<b>Total Operation and Maintenance of Plant</b>	6500	0	4,774,072	5,122,692	19,965	0	9,916,729
<b>Planning, Policymaking and Coordinations</b>	6600		2,179,584	484,634	919		2,665,137

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

For Actual Year: 2010-2011

Budget Year: 2011-2012

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		327,031	15,924	658		343,613
Fiscal Operations	6720		2,655,089	324,258	2,773		2,982,120
Human Resources Management	6730		1,044,521	166,611			1,211,132
Noninstruct Staff Retirees' Benefits & Retirement *	6740		2,498,433				2,498,433
Staff Development	6750		142,779	392,494	46,922		582,195
Staff Diversity	6760			16,482			16,482
Logistical Services	6770		2,846,941	1,906,982	27,384		4,781,307
Management Information Systems	6780		5,336,375	2,206,235	888,918		8,431,528
Other General Institutional Support Services	6790		1,759,467	465,176	71,551		2,296,194
<b>Total General Institutional Support Services</b>	6700	0	16,610,636	5,494,162	1,038,206	0	23,143,004
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820			1,593			1,593
Community Use of Facilities	6830		202,112				202,112
Economic Development	6840		1,854,416	279,935	11,113		2,145,464
Other Community Services & Economic Development	6880		376,380	124,185			500,565
<b>Total Community Services</b>	6800	0	2,432,908	405,713	11,113	0	2,849,734

\* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2010-2011

Budget Year: 2011-2012

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		30,688				30,688
Child Development Centers	6920						0
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		939,659	71,348			1,011,007
Student and Co-Curricular Activities	6960		362,163	87,832			449,995
Student Housing	6970						0
Other Ancillary Services	6990		579,398				579,398
<b>Total Ancillary Services</b>	6900	0	1,911,908	159,180	0	0	2,071,088
Auxiliary Operations	7000						
Contract Education	7010		9,328	41,556	2,256		53,140
Other Auxiliary Operations	7090		391,030	110			391,140
<b>Total Auxiliary Operations</b>	7000	0	400,358	41,666	2,256	0	444,280

For Actual Year: 2010-2011

Budget Year: 2011-2012

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		531,314	81,151	1,300		613,765
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
<b>Total Long-Term Debt and Other Financing</b>	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					1,521,041	1,521,041
Student Aid	7320					536,791	536,791
Other Outgo	7330						0
<b>Total Transfers, Student Aid and Other Outgo</b>	7300	0	0	0	0	2,057,832	2,057,832
<b>Sub-Total Non-Instructional Activites</b>		390,030	66,042,009	14,644,324	1,640,796	2,057,832	84,774,991
<b>Total Expenditures General Fund: activities *</b>		59,409,408	70,966,629	20,902,794	2,885,151	2,057,832	156,221,814

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: RANCHO SANTIAGO

I.	2011-2012 Appropriations Limit:			
A.	2010-2011 Appropriations Limit:			\$218,964,207
B.	2011-2012 Price Factor:	1.0251		
C.	Population factor:			
	1. 2009-2010 Second Period Actual FTES	30,319.18		
	2. 2010-2011 Second Period Actual FTES	30,478.73		
	3. 2010-2011 Population change factor (C2/C1)	1.0053		
D.	2010-2011 Limit adjusted by inflation and population factors (A * B * C.3)			\$225,649,848
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)			\$225,649,848
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.	2011-2012 Appropriations Limit (D + E.3 - F.3)			\$225,649,848
II.	2011-2012 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			79,811,896
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			349,722
C.	Local Property taxes			40,778,405
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			75,536
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			700,766
H.	2011-2012 Appropriations Subject to Limit			\$120,314,793

For Actual Year: 2010-2011

Budget Year: 2011-2012

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			12,408,972	10,111,452	12,408,972	10,111,452
State Revenues	8600	95,335,661	84,216,096	9,950,447	12,133,265	105,286,108	96,349,361
Local Revenues	8800	51,046,929	51,269,560	2,351,028	2,300,811	53,397,957	53,570,371
<b>Total Revenues</b>		146,382,590	135,485,656	24,710,447	24,545,528	171,093,037	160,031,184
<b>EXPENDITURES:</b>							
Academic Salaries	1000	55,159,225	54,003,453	5,674,944	4,380,349	60,834,169	58,383,802
Classified Salaries	2000	27,141,380	29,451,600	8,073,925	7,903,031	35,215,305	37,354,631
Employee Benefits	3000	30,546,733	37,061,888	3,779,830	3,508,656	34,326,563	40,570,544
Supplies and Materials	4000	1,072,878	1,141,774	1,378,776	1,665,915	2,451,654	2,807,689
Other Operating Expenses and Services	5000	14,983,476	19,596,246	3,467,664	5,585,030	18,451,140	25,181,276
Capital Outlay	6000	1,173,058	1,072,848	1,712,093	1,555,897	2,885,151	2,628,745
<b>Total Expenditures</b>		130,076,750	142,327,809	24,087,232	24,598,878	154,163,982	166,926,687
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		16,305,840	(6,842,153)	623,215	(53,350)	16,929,055	(6,895,503)
<b>Other Financing Sources</b>	8900	17,279	16,500			17,279	16,500
<b>Other Outgo</b>	7000	1,596,948	1,521,041	460,884	512,137	2,057,832	2,033,178
<b>Net Increase/(Decrease) in Fund Balance</b>		14,726,171	(8,346,694)	162,331	(565,487)	14,888,502	(8,912,181)
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	31,418,493	46,173,393	772,383	905,985	32,190,876	47,079,378
Prior Years Adjustments	9020	28,729		(28,729)		0	
Adjusted Beginning Balance	9030	31,447,222		743,654		32,190,876	
<b>Ending Fund Balance, June 30</b>		46,173,393	37,826,699	905,985	340,498	47,079,378	38,167,197

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

870 RANCHO SANTIAGO

For Actual Year: 2010-2011

Budget Year: 2011-2012

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	145,681					
Local Revenues	8800	18,141,163	18,232,589				
<b>Total Revenues</b>		18,286,844	18,232,589	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
<b>Total Other Financing Sources</b>		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	3,747,722	4,787,365				
Debt Interest and Other Service Charges	7120	12,869,502	12,844,811				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
<b>Total Other Outgo</b>	7000	16,617,224	17,632,176	0	0	0	0
<b>Net Other Financing Sources / (Other Outgo)</b>	8900 & 7000	(16,617,224)	(17,632,176)	0	0	0	0
<b>Net Increase/Decrease in Fund Balance</b>		1,669,620	600,413	0	0	0	0
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	5,674,604	7,344,224		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	5,674,604			0		0
<b>Ending Fund Balance, June 30</b>		7,344,224	7,944,637	0	0	0	0

For Actual Year: 2010-2011

Budget Year: 2011-2012

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					2,625,456	1,083,552
State Revenues	8600					4,013,239	3,344,112
Local Revenues	8800	6,193,594	7,052,000			250,261	551,706
<b>Total Income</b>		6,193,594	7,052,000	0	0	6,888,956	4,979,370
<b>Expenditures</b>							
Academic Salaries	1000					2,214,796	1,851,787
Classified Salaries	2000	845,207	959,319			1,375,226	1,074,617
Employee Benefits	3000	273,123	303,421			1,462,692	1,210,169
Supplies and Materials	4000	4,468,959	5,900,000			315,512	247,281
Other Operating Expenses and Services	5000	302,275	225,000			1,184,514	355,706
Capital Outlay	6000	208,696	50,000			154,893	24,205
<b>Total Expenditures</b>		6,098,260	7,437,740	0	0	6,707,633	4,763,765
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		95,334	(385,740)	0	0	181,323	215,605
<b>Other Financing Sources</b>	8900					147,022	147,022
<b>Other Outgo</b>	7000	172,000	150,694			89,687	117,120
<b>Net Increase/(Decrease) in Fund Balance</b>		(76,666)	(536,434)	0	0	238,658	245,507
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	3,777,039	3,700,373		0	185,213	423,871
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	3,777,039		0		185,213	
<b>Ending Fund Balance, June 30</b>		3,700,373	3,163,939	0	0	423,871	669,378

For Actual Year: 2010-2011

Budget Year: 2011-2012

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: 2010-2011

Budget Year: 2011-2012

**Capital Projects Funds**

Description	Object	FUND: 41		FUND 42	
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND	
		Actual	Budget	Actual	Budget
<b>REVENUES:</b>					
Federal Revenues	8100				
State Revenues	8600	810,504	1,210,042		
Local Revenues	8800	2,640,006	2,638,276	674,069	1,150,151
<b>Total Income</b>		3,450,510	3,848,318	674,069	1,150,151
<b>Expenditures</b>					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000	3,511	3,000		
Other Operating Expenses and Services	5000	1,162,987	303,464	113,358	85,000
Capital Outlay	6000	1,834,202	7,232,742	21,843,378	87,947,548
<b>Total Expenditures</b>		3,000,700	7,539,206	21,956,736	88,032,548
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		449,810	(3,690,888)	(21,282,667)	(86,882,397)
<b>Other Financing Sources</b>	8900	1,374,019	1,374,019		
<b>Other Outgo</b>	7000				
<b>Net Increase/(Decrease) in Fund Balance</b>		1,823,829	(2,316,869)	(21,282,667)	(86,882,397)
<b>Beginning Fund Balance:</b>					
Net Beginning Balance, July 1	9010	16,303,323	18,127,152	119,266,813	97,984,146
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	16,303,323		119,266,813	
<b>Ending Fund Balance, June 30</b>		18,127,152	15,810,283	97,984,146	11,101,749

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

870 RANCHO SANTIAGO

For Actual Year: 2010-2011

Budget Year: 2011-2012

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

For Actual Year: 2010-2011

Budget Year: 2011-2012

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: 2010-2011

Budget Year: 2011-2012

Internal Service Funds

Description	Object	FUND: 61		FUND 69			
	Code	SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
<b>REVENUES:</b>							
Local Revenues	8800	3,679,099	3,928,864	6,871,048	7,236,508		
Other Financing Sources	8900						
<b>Total Income</b>		3,679,099	3,928,864	6,871,048	7,236,508		
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	148,148	133,068				
Employee Benefits	3000	70,527	76,096	7,892,696	7,892,696		
Supplies and Materials	4000	79	5,889				
Other Operating Expenses and Services	5000	2,645,672	3,438,702	27,277	30,000		
Capital Outlay	6000		69,796				
<b>Total Expenditures</b>		2,864,426	3,723,551	7,919,973	7,922,696		
<b>Net Profit or Loss</b>		814,673	205,313	(1,048,925)	(686,188)		
<b>Other Outgo</b>	7000	10,500	10,500				
<b>Net Increase/(Decrease) in Fund Balance</b>		804,173	194,813	(1,048,925)	(686,188)		
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	5,540,012	6,344,185	(14,643,532)	(15,692,457)		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	5,540,012		(14,643,532)			
<b>Ending Fund Balance, June 30</b>		6,344,185	6,538,998	(15,692,457)	(16,378,645)		

For Actual Year: 2010-2011

Budget Year: 2011-2012

**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	83,711	93,300				
<b>Total Income</b>		83,711	93,300	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	10,220	16,420				
Employee Benefits	3000	347	4,330				
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	96,375	86,550				
Capital Outlay	6000						
<b>Total Expenditures</b>		106,942	107,300	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(23,231)	(14,000)	0	0	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		(23,231)	(14,000)	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	353,666	330,435		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	353,666		0		0	
<b>Ending Fund Balance, June 30</b>		330,435	316,435	0	0	0	0

For Actual Year: 2010-2011

Budget Year: 2011-2012

**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	22,229,155	21,132,067				
State Revenues	8600	924,397	911,911				
Local Revenues	8800	15,421	33,098				
<b>Total Income</b>		23,168,973	22,077,076	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	71,581	143,925				
Capital Outlay	6000						
<b>Total Expenditures</b>		71,581	143,925	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		23,097,392	21,933,151	0	0	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000	23,159,158	22,053,365				
<b>Net Increase/(Decrease) in Fund Balance</b>		(61,766)	(120,214)	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	1,364,097	1,302,331		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,364,097		0		0	
<b>Ending Fund Balance, June 30</b>		1,302,331	1,182,117	0	0	0	0

For Actual Year: 2010-2011

Budget Year: 2011-2012

**Fiduciary Funds Group**

Description	Object	FUND: 77		FUND 79	
	Code	DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
<b>REVENUES:</b>					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			1,639,043	1,762,300
<b>Total Income</b>		0	0	1,639,043	1,762,300
<b>Expenditures</b>					
Academic Salaries	1000				
Classified Salaries	2000			469,457	500,000
Employee Benefits	3000			131,180	143,800
Supplies and Materials	4000				500
Other Operating Expenses and Services	5000			826,590	1,197,833
Capital Outlay	6000			107,775	125,000
<b>Total Expenditures</b>		0	0	1,535,002	1,967,133
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	104,041	(204,833)
<b>Other Financing Sources</b>	8900			172,000	150,694
<b>Other Outgo</b>	7000				
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	276,041	(54,139)
<b>Beginning Fund Balance:</b>					
Net Beginning Balance, July 1	9010		0	538,618	814,659
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		538,618	
<b>Ending Fund Balance, June 30</b>		0	0	814,659	760,520

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2010-2011

District ID: 870

Name: RANCHO SANTIAGO

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	147,022
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	1,374,019
79	OTHER TRUST FUNDS	31	BOOKSTORE FUND	172,000
11	UNRESTRICTED SUBFUND	61	SELF-INSURANCE FUND	10,500

For Actual Year: 2010-2011

Budget Year: 2011-2012

District ID: 870

Name: RANCHO SANTIAGO

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					242,688	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			242,688	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		3,112,536			497,765	
		Instructional & Institutional Unrestricted				Instructional Materials Propostition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
<b>Expenditures</b>							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
<b>Supplies &amp; Materials</b>	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0	6,871	6,871
Instructional Supplies & Materials	4300				0	459,857	459,857
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		0	0	0	0	466,728	466,728
Other Operating Expenses and Services	5000		3,112,536		3,112,536	34,353	3,146,889
Capital Outlay	6000						
Library Books	6300				0	36,306	36,306
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	0	0	0	36,306	36,306
Other Outgo	7000				0		0
<b>Total Expenditures</b>		0	3,112,536	0	3,112,536	537,387	3,649,923
<b>Ending Balance</b>					0	203,066	203,066

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	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		3,276,087			498,376	
		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	1,015	1,015
Books, Magazines, & Periodicals	4200				0	9,240	9,240
Instructional Supplies & Materials	4300				0	590,719	590,719
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		0	0	0	0	600,974	600,974
Other Operating Expenses and Services	5000		3,276,087		3,276,087	62,627	3,338,714
Capital Outlay	6000						
Library Books	6300				0	37,841	37,841
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	0	0	0	37,841	37,841
Other Outgo	7000				0		0
<b>Total Expenditures</b>		0	3,276,087	0	3,276,087	701,442	3,977,529
<b>Ending Balance</b>					0	0	