

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2013-2014)

(Budget Report for Fiscal Year 2014-2015)

District: RANCHO SANTIAGO

District Code: 870

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


District Chief Business Officer

9/29/14
Date

District Superintendent

10/1/14
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, 2014. 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: 2013-2014

Budget Year: 2014-2015

District ID: 870

Name: RANCHO SANTIAGO

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Academic Salaries		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	23,233,447	23,233,447		23,233,447
Other	1300	22,165,086	22,165,086		22,165,086
Total Instructional Salaries		45,398,533	45,398,533	0	45,398,533
Non-Instructional Salaries					
Contract or Regular	1200		13,180,756	310,104	13,490,860
Other	1400		1,108,478		1,108,478
Total Non-Instructional Salaries		0	14,289,234	310,104	14,599,338
Total Academic Salaries		45,398,533	59,687,767	310,104	59,997,871
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		22,920,927	2,050,679	24,971,606
Other	2300		1,177,641	432,844	1,610,485
Total Non-Instructional Salaries		0	24,098,568	2,483,523	26,582,091
Instructional Aides					
Regular Status	2200	947,104	947,104		947,104
Other	2400	1,610,827	1,610,827		1,610,827
Total Instructional Aides		2,557,931	2,557,931	0	2,557,931
Total Classified Salaries		2,557,931	26,656,499	2,483,523	29,140,022
Employee Benefits	3000	13,862,173	33,086,474	1,120,503	34,206,977
Supplies and Materials	4000		772,471	32,674	805,145
Other Operating Expenses	5000	3,448,003	15,603,888	834,328	16,438,216
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		65,266,640	135,807,099	4,781,132	140,588,231

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2013-2014

Budget Year: 2014-2015

District ID: 870

Name: RANCHO SANTIAGO

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Exclusions		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Activities to Exclude	TOP Code				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	2,522,181	2,522,181		2,522,181
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491		878		878
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		3,101,265		3,101,265
Objects to Exclude	Object Code				
Rents and Leases	5060		1,390,287	24,628	1,414,915
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		3,758,209		3,758,209

For Actual Year: 2013-2014

Budget Year: 2014-2015

District ID: 870

Name: RANCHO SANTIAGO

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000				0
Total Exclusions		2,522,181	10,772,820	24,628	10,797,448
Total for ECS 84362, 50% Law		62,744,459	125,034,279	4,756,504	129,790,783
Percent of CEE (Instructional Salary Cost / Total CEE)		50.18%	100.00%		
50% of Current Expense of Education			62,517,140		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		62,744,459	125,034,279	4,756,504	129,790,783
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		65,266,640	135,807,099	4,781,132	140,588,231
Capital Expenditures	6000	255,951	2,090,228	1,817,668	3,907,896
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		65,522,591	137,897,327	6,598,800	144,496,127

For Year Ended June 30, 2014

District ID: 870

Name: RANCHO SANTIAGO

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	2,308,502	155,021	2,463,523
In County Treasury	9112	26,926,010	1,564,772	28,490,782
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	100,000		100,000
Investments (at cost)	9120			0
Accounts Receivable	9130	14,223,350	5,982,557	20,205,907
Due from Other Funds	9140	1,912,048	21,928	1,933,976
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	115,197	56,978	172,175
TOTAL ASSETS		45,585,107	7,781,256	53,366,363
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	2,422,763	1,337,601	3,760,364
Accrued Salaries and Wages Payable	9520	8,830,035	1,553,007	10,383,042
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	5,335,392		5,335,392
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	1,730,225	2,553,417	4,283,642
TOTAL LIABILITIES		18,318,415	5,444,025	23,762,440

For Year Ended June 30, 2014

District ID: 870

Name: RANCHO SANTIAGO

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			0
NonCash Assets	9711	115,197		115,197
Amounts Restricted by Law for Specific Purposes	9712	2,380,570		2,380,570
Reserve for Encumbrances Credit	9713	1,486,171		1,486,171
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790			0
Total Fund Balance		3,981,938	0	3,981,938
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751	2,147,093		2,147,093
Restricted Fund Balance	9752	1,700,000		1,700,000
Committed Fund Balance	9753			0
Assigned Fund Balance	9754	18,214,693	2,337,231	20,551,924
Total Designated Fund Balance		22,061,786	2,337,231	24,399,017
Uncommitted Fund Balance	9790	1,222,968		1,222,968
TOTAL FUND EQUITY		27,266,692	2,337,231	29,603,923
TOTAL LIABILITIES AND FUND EQUITY		45,585,107	7,781,256	53,366,363

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 870

Name: RANCHO SANTIAGO

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	16,065,547		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		16,065,547	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 870

Name: RANCHO SANTIAGO

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715	16,065,547		
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		16,065,547	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		16,065,547	0	0
TOTAL LIABILITIES AND FUND EQUITY		16,065,547	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, 2014

District ID: 870

Name: RANCHO SANTIAGO

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111	2,801,087		353			
In County Treasury	9112			155,486			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114	12,000					
Investments (at cost)	9120						
Accounts Receivable	9130	721,049		397,188			
Due from Other Funds	9140			347,352			
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210	1,257,333					
Prepaid Items	9220			8,743			
TOTAL ASSETS		4,791,469	0	909,122	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510	37,671		67,262			
Accrued Salaries and Wages Payable	9520	112,511		294,827			
Compensated Absences Payable Current	9530						
Due to Other Funds	9540	448,512		505,755			
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			41,278			
TOTAL LIABILITIES		598,694	0	909,122	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, 2014

District ID: 870

Name: RANCHO SANTIAGO

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
FUND BALANCE (NON-GASB 54)							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	1,257,333	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		1,257,333	0	0	0	0	0
Fund Balance (GASB 54)	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	2,935,442	0	0	0	0	0
Total Designated Fund Balance		2,935,442	0	0	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		4,192,775	0	0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		4,791,469	0	909,122	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 870

Name: RANCHO SANTIAGO

Description	CA (Object)	41	42
		Capital Outlay Projects Fund	Revenue Bond Construction Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	35,647,561	20,533,616
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	12,190	8,630
Due from Other Funds	9140	445,542	
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		425,863
TOTAL ASSETS		36,105,293	20,968,109
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	713,671	2,495,268
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540	62,361	
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570	574,437	
TOTAL LIABILITIES		1,350,469	2,495,268

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 870

Name: RANCHO SANTIAGO

Description	CA (Object)	41	42
		Capital Outlay Projects Fund	Revenue Bond Construction Fund
FUND BALANCE (NON-GASB 54)			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713	3,483,978	2,037,503
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Fund Balance		3,483,978	2,037,503
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754	31,270,846	16,435,338
Total Designated Fund Balance		31,270,846	16,435,338
Uncommitted Fund Balance	9790		
TOTAL FUND EQUITY		34,754,824	18,472,841
TOTAL LIABILITIES AND FUND EQUITY		36,105,293	20,968,109

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2014

District ID: 870

Name: RANCHO SANTIAGO

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

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2014

District ID: 870

Name: RANCHO SANTIAGO

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

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2014

District ID: 870

Name: RANCHO SANTIAGO

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 870

Name: RANCHO SANTIAGO

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	7,168,133	38,070,621
Cash With Fiscal Agents	9113	75,000	
Revolving Cash Accounts	9114		
Investments (at cost)	9120		150,548
Accounts Receivable	9130	2,505	13,364
Due from Other Funds	9140	2,126,964	1,693,787
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
Fixed Assets	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
Total Fixed Assets		0	0
TOTAL ASSETS		9,372,602	39,928,320

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 870

Name: RANCHO SANTIAGO

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	8,796	2,194
Accrued Salaries and Wages Payable	9520	19,835	
Compensated Absences Payable Current	9530		
Due to Other Funds	9540	32,295	
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560	400,000	52,853,271
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		460,926	52,855,465
Long-Term Liabilities	9600		
Bonds Payable	9610		
Revenue Bonds Payable	9620		
Certificates of Participation	9630		
Lease Purchase of Capital Lease	9640		
Compensated Absences Long Term	9650		
Post-Employment Benefits Long Term	9660		
Other Long-Term Liabilities	9670		
Total Long-Term Liabilities		0	0
TOTAL LIABILITIES	968	460,926	52,855,465

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 870

Name: RANCHO SANTIAGO

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		(12,927,145)
Reserve for Encumbrances Credit	9713	211,618	
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Reserved Fund Balance		211,618	(12,927,145)
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752	8,700,058	
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		8,700,058	0
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		8,911,676	(12,927,145)
TOTAL LIABILITIES AND FUND EQUITY		9,372,602	39,928,320

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 870

Name: RANCHO SANTIAGO

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	335,178	31,593		242,607				1,611,211
In County Treasury	9112				1,145,455				5
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								900
Investments (at cost)	9120								
Accounts Receivable	9130		2,843		61,635				49,556
Due from Other Funds	9140								532,208
Student Loans Receivable	9150				118,841				
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
Fixed Assets	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
Total Fixed Assets		0	0	0	0	0	0	0	0
TOTAL ASSETS		335,178	34,436	0	1,568,538	0	0	0	2,193,880

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 870

Name: RANCHO SANTIAGO

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	4,744			489				26,151
Accrued Salaries and Wages Payable	9520	1,158							73,667
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	10,159			267,724				623,642
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570								
Total Current Liabilities and Deferred Revenue		16,061	0	0	268,213	0	0	0	723,460
Long-Term Liabilities	9600								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	0	0	0	0	0
TOTAL LIABILITIES	968	16,061	0	0	268,213	0	0	0	723,460

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 870

Name: RANCHO SANTIAGO

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712				809,142				
Reserve for Encumbrances Credit	9713								70,823
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
Total Reserved Fund Balance		0	0	0	809,142	0	0	0	70,823
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752								
Committed Fund Balance	9753								
Assigned Fund Balance	9754	319,117	34,436		491,183				1,399,597
Total Designated Fund Balance		319,117	34,436	0	491,183	0	0	0	1,399,597
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		319,117	34,436	0	1,300,325	0	0	0	1,470,420
TOTAL LIABILITIES AND FUND EQUITY		335,178	34,436	0	1,568,538	0	0	0	2,193,880

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2013-2014

District ID: 870

Name: RANCHO SANTIAGO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Federal Revenues	8100			
Forest Revenues	8110	19,017		19,017
Higher Education Act	8120		3,626,935	3,626,935
Workforce Investment Act	8130		181,548	181,548
Temporary Assistance for Needy Families (TANF)	8140		97,055	97,055
Student Financial Aid	8150		4,308	4,308
Veterans Education	8160		(6,180)	(6,180)
Vocational and Technical Education Act (VATEA)	8170		1,902,725	1,902,725
Other Federal Revenues	8190		5,598,539	5,598,539
Total Federal Revenues	8100	19,017	11,404,930	11,423,947
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	1,389,973		1,389,973
State General Apportionment	8612	58,137,335		58,137,335
Other General Apportionment	8613	930,613		930,613
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,541,889	1,541,889
Disabled Students Programs and Services(DSPS)	8623		1,399,963	1,399,963
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		394,197	394,197
Telecommunications and Technology Infrastructure Program (TTIP)	8626		14,517	14,517
Other General Categorical Programs	8627		5,885,477	5,885,477

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2013-2014

District ID: 870

Name: RANCHO SANTIAGO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
EPA Proceeds	8630	20,419,045		20,419,045
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		3,228,969	3,228,969
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	299,914		299,914
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	3,758,209	1,025,499	4,783,708
State Mandated Costs	8685	788,436		788,436
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690			0
Total State Revenues	8600	85,723,525	13,490,511	99,214,036

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2013-2014

District ID: 870

Name: RANCHO SANTIAGO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	38,030,727		38,030,727
Tax Allocation, Supplemental Roll	8812	918,574		918,574
Tax Allocation, Unsecured Roll	8813	1,393,980		1,393,980
Prior Years Taxes	8816	760,440		760,440
Education Revenues Augmentation Fund (ERAF)	8817	(7,795)		(7,795)
Redevelopment Agency Funds - Pass Through	8818	213,891		213,891
Redevelopment Agency Funds - Residual	8819	3,743,150		3,743,150
Redevelopment Agency Funds - Asset Liquidation	8819.1	1,316,893		1,316,893
Contributions, Gifts, Grants, and Endowments	8820		4,614	4,614
Contract Services	8830			
Contract Instructional Services	8831		918	918
Other Contract Services	8832		9,502	9,502
Sales and Commissions	8840			0
Rentals and Leases	8850	346,267		346,267
Interest and Investment Income	8860	173,852		173,852
Student Fees and Charges	8870			
Community Services Classes	8872			0
Dormitory	8873			0
Enrollment	8874	8,423,979		8,423,979
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		1,128,987	1,128,987
Instructional Materials Fees and Sales of Materials	8877		63,622	63,622
Insurance	8878			0
Student Records	8879	44,991		44,991
Nonresident Tuition	8880	1,520,765		1,520,765
Parking Services and Public Transportation	8881		930,964	930,964
Other Student Fees and Charges	8885	154,251	52,060	206,311
Other Local Revenues	8890	548,743	243,104	791,847
Total Local Revenues	8800	57,582,708	2,433,771	60,016,479
Total Revenues		143,325,250	27,329,212	170,654,462

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2013-2014

District ID: 870

Name: RANCHO SANTIAGO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910	6,102		6,102
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8981/8982/8983)	898#	94,565		94,565
Total Other Financing Sources	8900	100,667	0	100,667
Total Revenues and Other Financing Sources		143,425,917	27,329,212	170,755,129

For Actual Year: 2013-2014

Budget Year: 2014-2015

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			708			708
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	2,765,211	93,886	55,400	15,911		2,930,408
Business and Management	0500	3,754,594	264,529	128,298	115,941		4,263,362
Communications	0600	587,544	188,002	56,843	80,650		913,039
Computer and Information Science	0700	1,117,888	167,743	582	53,958		1,340,171
Education	0800	3,289,769	241,443	158,726	83,617		3,773,555
Engineering and Related Industrial Technology	0900	1,843,099	145,160	1,407,163	378,517		3,773,939
Fine and Applied Arts	1000	3,005,027	330,045	118,112	10,551		3,463,735
Foreign language	1100	1,487,298	31,748				1,519,046
Health	1200	3,457,518	462,962	42,977	13,400		3,976,857
Consumer Education And Home Economics	1300	1,112,369	38,245	15,306	22,279		1,188,199
Law	1400	209,875	8,618	2,168	472		221,133
Humanities(Letters)	1500	7,334,656	238,108	1,487	37,587		7,611,838
Library Science	1600	21,656	24,658				46,314
Mathematics	1700	5,866,608	421,970	16,099	2,372		6,307,049
Military Studies	1800						0
Physical Sciences	1900	3,290,720	146,997	50,560	31,201		3,519,478
Psychology	2000	941,190	29,150				970,340
Public Affairs and Services	2100	4,218,474	98,076	2,792,318	18,327		7,127,195
Social Sciences	2200	4,017,817	53,235	2,855	602		4,074,509
Commercial Services	3000			32,801			32,801
Interdisciplinary Studies	4900	12,272,483	2,562,183	1,108,969	321,052		16,264,687
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	2,522,181					2,522,181
Sub-Total Instructional Activites		63,115,977	5,546,758	5,991,372	1,186,437		75,840,544
Total Expenditures for GF Activities*		63,521,040	78,625,800	22,658,925	5,392,060	10,022,415	180,220,240

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

For Actual Year: 2013-2014

Budget Year: 2014-2015

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		10,285,740	189,856	30,034		10,505,630
Course and Curriculum Development	6020		219,797	93,213			313,010
Academic / Faculty Senate	6030		568,623				568,623
Other Instructional Administration & Governance	6090		257,576	35,795			293,371
Total Instructional Admin. & Governance		0	11,331,736	318,864	30,034	0	11,680,634
Instructional Support Services	6100						
Learning Center	6110	405,063	439,071	43,576	82,515		970,225
Library	6120		2,458,495	130,501	93,465		2,682,461
Media	6130		621,429	523	3,079		625,031
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190		570,621	23,270	127,807		721,698
Total Instructional Support Services		405,063	4,089,616	197,870	306,866	0	4,999,415
Admissions and Records	6200		4,436,740	7,558	1,987		4,446,285
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		6,577,698	104,230	9,395		6,691,323
Matriculation and Student Assessment	6320		769,542	67,198	10,025		846,765
Transfer Programs	6330		955,252	51,241			1,006,493
Career Guidance	6340		314,434	16,366			330,800
Other Student Counseling and Guidance	6390						0
Total Student Counseling and Guidance		0	8,616,926	239,035	19,420	0	8,875,381

For Actual Year: 2013-2014

Budget Year: 2014-2015

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		1,310,521	123,623			1,434,144
Extended Opportunity Programs and Services (EOPS)	6430		1,489,742	38,246	10,657		1,538,645
Health Services	6440		1,199,328	125,952	19,452		1,344,732
Student Personnel Administration	6450		283,316				283,316
Financial Aid Administration	6460		2,662,375	49,058	33,856		2,745,289
Job Placement Services	6470		830,050	10,340			840,390
Veterans Services	6480		196,441	12,336	2,057		210,834
Miscellaneous Student Services	6490		4,987,891	1,350,375	54,058		6,392,324
Total Other Student Services		0	12,959,664	1,709,930	120,080	0	14,789,674
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,109,168	718,422	8,488		1,836,078
Custodial Services	6530		3,548,122	287,783	13,010		3,848,915
Grounds Maintenance and Repairs	6550		400,866	350,238	5,361		756,465
Utilities	6570			3,982,430			3,982,430
Other Operations and Maintenance of Plant	6590			1,483			1,483
Total Operation and Maintenance of Plant	6500	0	5,058,156	5,340,356	26,859	0	10,425,371
Planning, Policymaking and Coordinations	6600		2,124,355	894,288			3,018,643

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

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2013-2014

Budget Year: 2014-2015

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		212,254	143,862			356,116
Fiscal Operations	6720		2,982,369	44,401	18,553		3,045,323
Human Resources Management	6730		1,124,324	136,636	212		1,261,172
Noninstruct Staff Retirees' Benefits & Retirement *	6740		3,101,265				3,101,265
Staff Development	6750		127,655	508,957	1,202		637,814
Staff Diversity	6760			20,456			20,456
Logistical Services	6770		2,868,398	2,468,701	16,560		5,353,659
Management Information Systems	6780		5,621,560	2,198,519	1,598,753		9,418,832
Other General Institutional Support Services	6790		2,320,199	830,418	88,311		3,238,928
Total General Institutional Support Services	6700	0	18,358,024	6,351,950	1,723,591	0	26,433,565
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820			1,787			1,787
Community Use of Facilities	6830		218,652				218,652
Economic Development	6840		2,015,514	640,585	51,477		2,707,576
Other Community Services & Economic Development	6890		243,798	403,782			647,580
Total Community Services	6800	0	2,477,964	1,046,154	51,477	0	3,575,595

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2013-2014

Budget Year: 2014-2015

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		87,410				87,410
Child Development Centers	6920						0
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		1,537,892	122,823	104,622		1,765,337
Student and Co-Curricular Activities	6960		382,218	333,714			715,932
Student Housing	6970						0
Other Ancillary Services	6990		555,300				555,300
Total Ancillary Services	6900	0	2,562,820	456,537	104,622	0	3,123,979
Auxiliary Operations	7000						
Contract Education	7010			2,645	15,245		17,890
Other Auxiliary Operations	7090		423,244				423,244
Total Auxiliary Operations	7000	0	423,244	2,645	15,245	0	441,134

For Actual Year: 2013-2014

Budget Year: 2014-2015

District ID: 870

Name: RANCHO SANTIAGO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Physical Property and Related Acquisitions	7100		639,797	102,366	1,805,442		2,547,605
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					9,257,238	9,257,238
Student Aid	7320					765,177	765,177
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	10,022,415	10,022,415
Sub-Total Non-Instructional Activites		405,063	73,079,042	16,667,553	4,205,623	10,022,415	104,379,696
Total Expenditures General Fund: activities *		63,521,040	78,625,800	22,658,925	5,392,060	10,022,415	180,220,240

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: RANCHO SANTIAGO

I.	2014-2015 Appropriations Limit:			
A.	2013-2014 Appropriations Limit:			\$227,688,238
B.	2014-2015 Price Factor:	0.9977		
C.	Population factor:			
	1. 2012-2013 Second Period Actual FTES	28,192.21		
	2. 2013-2014 Second Period Actual FTES	28,952.14		
	3. 2013-2014 Population change factor (C2/C1)	1.0270		
D.	2013-2014 Limit adjusted by inflation and population factors (A * B * C.3)			\$233,297,998
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)			\$233,297,998
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.	2014-2015 Appropriations Limit (D + E.3 - F.3)			\$233,297,998
II.	2014-2015 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			81,582,885
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			310,913
C.	Local Property taxes			48,078,504
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			39,749
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			646,598
H.	2014-2015 Appropriations Subject to Limit			\$129,365,453

For Actual Year: 2013-2014

Budget Year: 2014-2015

General Fund

Description	Object Code	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	19,017		11,404,930	9,804,468	11,423,947	9,804,468
State Revenues	8600	85,723,525	88,196,454	13,490,511	21,788,097	99,214,036	109,984,551
Local Revenues	8800	57,582,708	57,884,904	2,433,771	3,011,918	60,016,479	60,896,822
Total Revenues		143,325,250	146,081,358	27,329,212	34,604,483	170,654,462	180,685,841
EXPENDITURES:							
Academic Salaries	1000	59,997,871	56,895,053	5,738,462	6,615,284	65,736,333	63,510,337
Classified Salaries	2000	29,140,022	31,646,329	9,008,225	9,851,978	38,148,247	41,498,307
Employee Benefits	3000	34,206,977	38,732,403	4,055,283	5,064,806	38,262,260	43,797,209
Supplies and Materials	4000	805,145	1,145,799	1,522,783	2,533,796	2,327,928	3,679,595
Other Operating Expenses and Services	5000	16,438,216	18,067,664	3,892,781	9,947,615	20,330,997	28,015,279
Capital Outlay	6000	3,907,896	1,328,791	1,484,164	1,273,160	5,392,060	2,601,951
Total Expenditures		144,496,127	147,816,039	25,701,698	35,286,639	170,197,825	183,102,678
Excess /(Deficiency) of Revenues over Expenditures		(1,170,877)	(1,734,681)	1,627,514	(682,156)	456,637	(2,416,837)
Other Financing Sources	8900	100,667	5,000			100,667	5,000
Other Outgo	7000	9,296,288	1,100,000	726,127	793,273	10,022,415	1,893,273
Net Increase/(Decrease) in Fund Balance		(10,366,498)	(2,829,681)	901,387	(1,475,429)	(9,465,111)	(4,305,110)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	37,633,190	27,266,692	1,435,844	2,337,231	39,069,034	29,603,923
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	37,633,190		1,435,844		39,069,034	
Ending Fund Balance, June 30		27,266,692	24,437,011	2,337,231	861,802	29,603,923	25,298,813

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

870 RANCHO SANTIAGO

For Actual Year: 2013-2014

Budget Year: 2014-2015

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND REDEMPTION FUND		REVENUE BOND INTEREST AND REDEMPTION FUND		OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	145,626					
Local Revenues	8800	20,560,608	19,810,400				
Total Revenues		20,706,234	19,810,400	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983	1,183,700					
Total Other Financing Sources		1,183,700	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	8,348,880	8,139,758				
Debt Interest and Other Service Charges	7120	12,035,586	12,897,156				
Transfers Outgoing	7300 & 7400	1,183,700					
Reserve for Contingencies	7900						
Total Other Outgo	7000	21,568,166	21,036,914	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(20,384,466)	(21,036,914)	0	0	0	0
Net Increase/Decrease in Fund Balance		321,768	(1,226,514)	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	15,743,779	16,065,547		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	15,743,779		0		0	
Ending Fund Balance, June 30		16,065,547	14,839,033	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

870 RANCHO SANTIAGO

For Actual Year: 2013-2014

Budget Year: 2014-2015

Special Revenue Funds

Description	Object	FUND: 31		FUND 32		FUND 33	
	Code	BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100					2,073,871	1,423,752
State Revenues	8600					2,967,395	3,068,353
Local Revenues	8800	7,101,980	7,166,007			512,601	551,004
Total Income		7,101,980	7,166,007	0	0	5,553,867	5,043,109
Expenditures							
Academic Salaries	1000					2,257,621	1,881,272
Classified Salaries	2000	912,976	992,875			1,315,593	1,326,087
Employee Benefits	3000	363,974	322,830			1,430,342	1,278,352
Supplies and Materials	4000	4,970,215	5,222,480			236,650	184,941
Other Operating Expenses and Services	5000	192,165	321,032			598,731	600,845
Capital Outlay	6000	82,054	88,815			45,862	6,300
Total Expenditures		6,521,384	6,948,032	0	0	5,884,799	5,277,797
Excess /(Deficiency) of Revenues over Expenditures		580,596	217,975	0	0	(330,932)	(234,688)
Other Financing Sources	8900					337,238	350,000
Other Outgo	7000	39,000	24,000			6,306	115,312
Net Increase/(Decrease) in Fund Balance		541,596	193,975	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	3,651,179	4,192,775		0	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	3,651,179		0		0	
Ending Fund Balance, June 30		4,192,775	4,386,750	0	0	0	0

For Actual Year: 2013-2014

Budget Year: 2014-2015

Special Revenue Funds

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

For Actual Year: 2013-2014

Budget Year: 2014-2015

Capital Projects Funds

Description	Object	FUND: 41		FUND 42	
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600	861,256	4,029,468		
Local Revenues	8800	2,671,993	2,547,990	124,968	262,194
Total Income		3,533,249	6,577,458	124,968	262,194
Expenditures					
Academic Salaries	1000	(26)			
Classified Salaries	2000				
Employee Benefits	3000	(6)			
Supplies and Materials	4000				
Other Operating Expenses and Services	5000	162,873	334,062	30,439	111,200
Capital Outlay	6000	4,208,436	19,515,336	27,289,387	216,513,835
Total Expenditures		4,371,277	19,849,398	27,319,826	216,625,035
Excess /(Deficiency) of Revenues over Expenditures		(838,028)	(13,271,940)	(27,194,858)	(216,362,841)
Other Financing Sources	8900	8,920,000	750,000		198,000,000
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		8,081,972	(12,521,940)	(27,194,858)	(18,362,841)
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010	26,672,852	34,754,824	45,667,699	18,472,841
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	26,672,852		45,667,699	
Ending Fund Balance, June 30		34,754,824	22,232,884	18,472,841	110,000

For Actual Year: 2013-2014

Budget Year: 2014-2015

Enterprise Funds

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

For Actual Year: 2013-2014

Budget Year: 2014-2015

Enterprise Funds

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

For Actual Year: 2013-2014

Budget Year: 2014-2015

Internal Service Funds

Description	Object	FUND: 61		FUND 69			
	Code	SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	4,365,922	4,462,225	8,785,536	8,300,355		
Other Financing Sources	8900						
Total Income		4,365,922	4,462,225	8,785,536	8,300,355		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	158,024	158,024				
Employee Benefits	3000	79,998	80,968	8,350,167	8,350,167		
Supplies and Materials	4000	898	7,889				
Other Operating Expenses and Services	5000	2,659,278	4,168,522	28,174	30,000		
Capital Outlay	6000	3,192	44,750				
Total Expenditures		2,901,390	4,460,153	8,378,341	8,380,167		
Net Profit or Loss		1,464,532	2,072	407,195	(79,812)		
Other Outgo	7000	94,565					
Net Increase/(Decrease) in Fund Balance		1,369,967	2,072	407,195	(79,812)		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	7,541,709	8,911,676	(13,334,340)	(12,927,145)		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	7,541,709		(13,334,340)			
Ending Fund Balance, June 30		8,911,676	8,913,748	(12,927,145)	(13,006,957)		

For Actual Year: 2013-2014

Budget Year: 2014-2015

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND	REPRESENTATION FEE TRUST FUND	Actual	Budget	Actual	Budget
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	96,679	198,000	21,332	63,000		
Total Income		96,679	198,000	21,332	63,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	10,263	12,000				
Employee Benefits	3000	565	500				
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	79,970	138,780	21,392	58,900		
Capital Outlay	6000						
Total Expenditures		90,798	151,280	21,392	58,900	0	0
Excess /(Deficiency) of Revenues over Expenditures		5,881	46,720	(60)	4,100	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		5,881	46,720	(60)	4,100	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	313,236	319,117	34,496	34,436		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	313,236		34,496		0	
Ending Fund Balance, June 30		319,117	365,837	34,436	38,536	0	0

For Actual Year: 2013-2014

Budget Year: 2014-2015

Fiduciary Funds Group

Description	Object	FUND: 74		FUND 75		FUND 76	
	Code	FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	23,488,975	26,630,464				
State Revenues	8600	1,783,733	1,896,350				
Local Revenues	8800	13,901	18,822				
Total Income		25,286,609	28,545,636	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	35,525	50,079				
Capital Outlay	6000						
Total Expenditures		35,525	50,079	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		25,251,084	28,495,557	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	25,274,924	28,543,814				
Net Increase/(Decrease) in Fund Balance		(23,840)	(48,257)	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,324,165	1,300,325		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,324,165		0		0	
Ending Fund Balance, June 30		1,300,325	1,252,068	0	0	0	0

For Actual Year: 2013-2014

Budget Year: 2014-2015

Fiduciary Funds Group

Description	Object	FUND: 77		FUND 79	
	Code	DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			2,019,338	2,350,100
Total Income		0	0	2,019,338	2,350,100
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000			568,239	576,254
Employee Benefits	3000			151,309	146,965
Supplies and Materials	4000			63,818	37,559
Other Operating Expenses and Services	5000			929,360	956,152
Capital Outlay	6000			122,136	136,000
Total Expenditures		0	0	1,834,862	1,852,930
Excess /(Deficiency) of Revenues over Expenditures		0	0	184,476	497,170
Other Financing Sources	8900			39,000	24,000
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		0	0	223,476	521,170
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	1,246,964	1,470,420
Prior Years Adjustments	9020			(20)	
Adjusted Beginning Balance	9030	0		1,246,944	
Ending Fund Balance, June 30		0	0	1,470,420	1,991,590

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2013-2014

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	337,238
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	8,920,000
79	OTHER TRUST FUNDS	31	BOOKSTORE FUND	39,000
11	UNRESTRICTED SUBFUND	61	SELF-INSURANCE FUND	94,565

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					441,121	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			441,121	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		3,758,209			1,025,499	
		Instructional & Institutional Unrestricted				Instructional Materials Propostition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0	25,577	25,577
Books, Magazines, & Periodicals	4200				0	19,985	19,985
Instructional Supplies & Materials	4300				0	617,595	617,595
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	663,157	663,157
Other Operating Expenses and Services	5000		3,758,209		3,758,209	94,999	3,853,208
Capital Outlay	6000						
Library Books	6300				0	20,989	20,989
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	20,989	20,989
Other Outgo	7000				0		0
Total Expenditures		0	3,758,209	0	3,758,209	779,145	4,537,354
Ending Balance					0	687,475	687,475

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	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		3,720,335			988,214	
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0	12,795	12,795
Books, Magazines, & Periodicals	4200				0	21,346	21,346
Instructional Supplies & Materials	4300				0	1,487,376	1,487,376
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	1,521,517	1,521,517
Other Operating Expenses and Services	5000		3,720,335		3,720,335	132,604	3,852,939
Capital Outlay	6000						
Library Books	6300				0	21,568	21,568
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	21,568	21,568
Other Outgo	7000				0		0
Total Expenditures		0	3,720,335	0	3,720,335	1,675,689	5,396,024
Ending Balance					0	0	

Annual Financial and Budget Report

For Actual Year: 2013-2014

District ID: 870

Name: RANCHO SANTIAGO

EPA Revenue	20,419,045
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
Instructional Activities	0100-5900	20,419,045	0	0	20,419,045
TOTAL		20,419,045	0	0	20,419,045