

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2015-2016)
(Budget Report for Fiscal Year 2016-2017)

District: RANCHO SANTIAGO

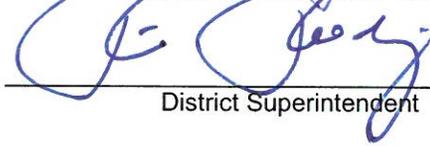
District Code: 870

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

9/29/16
Date



District Superintendent

9/30/16
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, 2016. 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: 2015-2016

Budget Year: 2016-2017

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	25,959,212	25,959,212		25,959,212
Other	1300	23,881,933	23,881,933		23,881,933
Total Instructional Salaries		49,841,145	49,841,145	0	49,841,145
Non-Instructional Salaries					
Contract or Regular	1200		12,537,118	307,743	12,844,861
Other	1400		1,156,100		1,156,100
Total Non-Instructional Salaries		0	13,693,218	307,743	14,000,961
Total Academic Salaries		49,841,145	63,534,363	307,743	63,842,106
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		22,706,025	2,485,659	25,191,684
Other	2300		1,081,474	391,085	1,472,559
Total Non-Instructional Salaries		0	23,787,499	2,876,744	26,664,243
Instructional Aides					
Regular Status	2200	775,256	775,256		775,256
Other	2400	1,623,839	1,623,839		1,623,839
Total Instructional Aides		2,399,095	2,399,095	0	2,399,095
Total Classified Salaries		2,399,095	26,186,594	2,876,744	29,063,338
Employee Benefits	3000	20,650,775	43,617,992	1,359,087	44,977,079
Supplies and Materials	4000		702,974	58,785	761,759
Other Operating Expenses	5000	4,243,704	17,644,501	772,155	18,416,656
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		77,134,719	151,686,424	5,374,514	157,060,938

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 870

Name: RANCHO SANTIAGO

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Exclusions		Instructional Salary Cost	Total CEE	Activities	
		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	5,952,358	5,952,358		5,952,358
Student Health Services Above Amount Collected	6441		133,566		133,566
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		4,329,121		4,329,121
Objects to Exclude	Object Code				
Rents and Leases	5060		1,401,033	27,719	1,428,752
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		4,421,852		4,421,852

For Actual Year: 2015-2016

Budget Year: 2016-2017

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		5,952,358	16,237,930	27,719	16,265,649
Total for ECS 84362, 50% Law		71,182,361	135,448,494	5,346,795	140,795,289
Percent of CEE (Instructional Salary Cost / Total CEE)		52.55%	100.00%		
50% of Current Expense of Education			67,724,247		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		71,182,361	135,448,494	5,346,795	140,795,289
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		77,134,719	151,686,424	5,374,514	157,060,938
Capital Expenditures	6000	55,550	1,725,302	1,577,298	3,302,600
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		77,190,269	153,411,726	6,951,812	160,363,538

For Year Ended June 30, 2016

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	1,442,169	2,499	1,444,668
In County Treasury	9112	68,720,446	18,755,161	87,475,607
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	100,000		100,000
Investments (at cost)	9120			0
Accounts Receivable	9130	4,193,385	6,822,561	11,015,946
Due from Other Funds	9140	1,149,434		1,149,434
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	160,057	160,783	320,840
TOTAL ASSETS		75,765,491	25,741,004	101,506,495
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	21,885,322	4,231,192	26,116,514
Accrued Salaries and Wages Payable	9520	8,673,135	2,212,490	10,885,625
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	5,057,141		5,057,141
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	3,215,608	15,690,587	18,906,195
TOTAL LIABILITIES		38,831,206	22,134,269	60,965,475

For Year Ended June 30, 2016

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	160,057		160,057
Amounts Restricted by Law for Specific Purposes	9712	70,108		70,108
Reserve for Encumbrances Credit	9713	1,097,080		1,097,080
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790			0
Total Fund Balance		1,327,245	0	1,327,245
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752	1,970,000		1,970,000
Committed Fund Balance	9753			0
Assigned Fund Balance	9754	22,560,050	3,606,735	26,166,785
Total Designated Fund Balance		24,530,050	3,606,735	28,136,785
Uncommitted Fund Balance	9790	11,076,990		11,076,990
TOTAL FUND EQUITY		36,934,285	3,606,735	40,541,020
TOTAL LIABILITIES AND FUND EQUITY		75,765,491	25,741,004	101,506,495

- 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, 2016

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	26,465,352		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		26,465,352	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, 2016

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	26,465,352		
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		26,465,352	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		26,465,352	0	0
TOTAL LIABILITIES AND FUND EQUITY		26,465,352	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, 2016

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	1,740,881					
In County Treasury	9112			851,506			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114	12,000					
Investments (at cost)	9120						
Accounts Receivable	9130	1,844,809		1,023,615			
Due from Other Funds	9140			32,961			
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210	1,713,125					
Prepaid Items	9220			2,580			
TOTAL ASSETS		5,310,815	0	1,910,662	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510	313,762		127,962			
Accrued Salaries and Wages Payable	9520	99,251		399,949			
Compensated Absences Payable Current	9530						
Due to Other Funds	9540	208,221		500,000			
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			422,082			
TOTAL LIABILITIES		621,234	0	1,449,993	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, 2016

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	1,713,125	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		1,713,125	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	2,976,456	0	460,669	0	0	0
Total Designated Fund Balance		2,976,456	0	460,669	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		4,689,581	0	460,669	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		5,310,815	0	1,910,662	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 870

Name: RANCHO SANTIAGO

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	60,581,261	1,810,359	43,194,025
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	77,815	4,622	24,390
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			931,204
TOTAL ASSETS		60,659,076	1,814,981	44,149,619
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	859,032	284,619	2,464,374
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	56,110		
TOTAL LIABILITIES		915,142	284,619	2,464,374

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 870

Name: RANCHO SANTIAGO

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond 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	5,578,517	97,353	31,875,132
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		5,578,517	97,353	31,875,132
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754	54,165,417	1,433,009	9,810,113
Total Designated Fund Balance		54,165,417	1,433,009	9,810,113
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		59,743,934	1,530,362	41,685,245
TOTAL LIABILITIES AND FUND EQUITY		60,659,076	1,814,981	44,149,619

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2016

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, 2016

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, 2016

District ID: 870

Name: RANCHO SANTIAGO

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 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, 2016

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	11,558,268	44,428,103
Cash With Fiscal Agents	9113	35,000	
Revolving Cash Accounts	9114		
Investments (at cost)	9120		151,559
Accounts Receivable	9130	6,605	27,714
Due from Other Funds	9140	218,591	3,691,394
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		11,818,464	48,298,770

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 870

Name: RANCHO SANTIAGO

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	37,448	(1,453)
Accrued Salaries and Wages Payable	9520	20,751	
Compensated Absences Payable Current	9530		
Due to Other Funds	9540	32,296	
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560	400,000	60,218,887
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		490,495	60,217,434
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	490,495	60,217,434

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

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		(11,918,664)
Reserve for Encumbrances Credit	9713	54,900	
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Reserved Fund Balance		54,900	(11,918,664)
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752	11,273,069	
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		11,273,069	0
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		11,327,969	(11,918,664)
TOTAL LIABILITIES AND FUND EQUITY		11,818,464	48,298,770

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

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	434,760	107,003		521,505				2,904,268
In County Treasury	9112				774,700				22
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								900
Investments (at cost)	9120								
Accounts Receivable	9130	16,120	8,003		1,485				12,188
Due from Other Funds	9140								532,209
Student Loans Receivable	9150				25,851				
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		450,880	115,006	0	1,323,541	0	0	0	3,449,587

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

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	7,521	42,414		9,150				43,647
Accrued Salaries and Wages Payable	9520	5,503							90,413
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	18,441							414,281
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570				89,212				
Total Current Liabilities and Deferred Revenue		31,465	42,414	0	98,362	0	0	0	548,341
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	31,465	42,414	0	98,362	0	0	0	548,341

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

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				809,143				
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
Total Reserved Fund Balance		0	0	0	809,143	0	0	0	0
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752	419,415							2,901,246
Committed Fund Balance	9753								
Assigned Fund Balance	9754		72,592		416,036				
Total Designated Fund Balance		419,415	72,592	0	416,036	0	0	0	2,901,246
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		419,415	72,592	0	1,225,179	0	0	0	2,901,246
TOTAL LIABILITIES AND FUND EQUITY		450,880	115,006	0	1,323,541	0	0	0	3,449,587

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

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			0
Higher Education Act	8120		3,249,083	3,249,083
Workforce Investment Act	8130		279,273	279,273
Temporary Assistance for Needy Families (TANF)	8140		92,201	92,201
Student Financial Aid	8150		7,582	7,582
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170		1,436,620	1,436,620
Other Federal Revenues	8190		4,946,774	4,946,774
Total Federal Revenues	8100	0	10,011,533	10,011,533
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	2,417,811		2,417,811
State General Apportionment	8612	59,359,515		59,359,515
Other General Apportionment	8613	885,652		885,652
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		2,061,403	2,061,403
Disabled Students Programs and Services(DSPS)	8623		1,888,300	1,888,300
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		412,835	412,835
Telecommunications and Technology Infrastructure Program (TTIP)	8626		4,695	4,695
Other General Categorical Programs	8627		14,951,440	14,951,440

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

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	23,577,290		23,577,290
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		12,008,145	12,008,145
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	292,410		292,410
Timber Yield Tax	8672	6		6
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	4,421,852	1,525,122	5,946,974
State Mandated Costs	8685	16,892,454		16,892,454
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	4,221,901	306,496	4,528,397
Total State Revenues	8600	112,068,891	33,158,436	145,227,327

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

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	42,434,836		42,434,836
Tax Allocation, Supplemental Roll	8812	1,084,842		1,084,842
Tax Allocation, Unsecured Roll	8813	1,422,655		1,422,655
Prior Years Taxes	8816	628,741		628,741
Education Revenues Augmentation Fund (ERAF)	8817	12,590,255		12,590,255
Redevelopment Agency Funds - Pass Through	8818	255,936		255,936
Redevelopment Agency Funds - Residual	8819	4,621,121		4,621,121
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820			0
Contract Services	8830			
Contract Instructional Services	8831		21,117	21,117
Other Contract Services	8832		2,032	2,032
Sales and Commissions	8840			0
Rentals and Leases	8850	478,503		478,503
Interest and Investment Income	8860	546,477		546,477
Student Fees and Charges	8870			
Community Services Classes	8872			0
Dormitory	8873			0
Enrollment	8874	8,677,600		8,677,600
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		1,172,732	1,172,732
Instructional Materials Fees and Sales of Materials	8877		72,062	72,062
Insurance	8878			0
Student Records	8879			0
Nonresident Tuition	8880	2,875,471		2,875,471
Parking Services and Public Transportation	8881		828,374	828,374
Other Student Fees and Charges	8885	8,073	64,920	72,993
Other Local Revenues	8890	423,400	179,533	602,933
Total Local Revenues	8800	76,047,910	2,340,770	78,388,680
Total Revenues		188,116,801	45,510,739	233,627,540

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

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	8,449		8,449
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8981/8982/8983)	898#			0
Total Other Financing Sources	8900	8,449	0	8,449
Total Revenues and Other Financing Sources		188,125,250	45,510,739	233,635,989

For Actual Year: 2015-2016

Budget Year: 2016-2017

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			175			175
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	3,279,587	79,734	94,919	206,251		3,660,491
Business and Management	0500	3,879,597	4,511	140,600	206,974		4,231,682
Communications	0600	587,357	137,203	50,040	14,352		788,952
Computer and Information Science	0700	1,194,776	296	4,705	1,594		1,201,371
Education	0800	3,595,995	125,942	228,412	43,528		3,993,877
Engineering and Related Industrial Technology	0900	2,075,579	87,165	2,305,329	1,487,561		5,955,634
Fine and Applied Arts	1000	3,614,509	229,772	118,925	85,809		4,049,015
Foreign language	1100	1,577,797		781			1,578,578
Health	1200	3,821,227	2,838	21,187	10,663		3,855,915
Consumer Education And Home Economics	1300	1,448,766	6	6,024	50,668		1,505,464
Law	1400	254,335		528			254,863
Humanities(Letters)	1500	8,700,946	614	25,144	24,673		8,751,377
Library Science	1600	19,871			284		20,155
Mathematics	1700	7,232,227	52,266	29,368	15,194		7,329,055
Military Studies	1800						0
Physical Sciences	1900	3,837,020	37,277	91,177	86,815		4,052,289
Psychology	2000	1,170,756					1,170,756
Public Affairs and Services	2100	4,622,512	49	2,778,569	13,438		7,414,568
Social Sciences	2200	4,539,974	5	420	284		4,540,683
Commercial Services	3000			220,939			220,939
Interdisciplinary Studies	4900	13,457,727	292,615	1,134,717	522,084		15,407,143
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	5,958,248					5,958,248
Sub-Total Instructional Activites		74,868,806	1,050,293	7,251,959	2,770,172		85,941,230
Total Expenditures for GF Activities*		75,408,019	89,038,378	32,071,284	7,307,308	17,971,925	221,796,914

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

For Actual Year: 2015-2016

Budget Year: 2016-2017

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		13,875,298	257,652	236,646		14,369,596
Course and Curriculum Development	6020		118,955	3,886			122,841
Academic / Faculty Senate	6030		614,502				614,502
Other Instructional Administration & Governance	6090		204,136	341,641			545,777
Total Instructional Admin. & Governance		0	14,812,891	603,179	236,646	0	15,652,716
Instructional Support Services	6100						
Learning Center	6110	248,234	435,506	2,300			686,040
Library	6120		2,488,032	127,080	138,661		2,753,773
Media	6130		657,909	1,289	3,014		662,212
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190		3,035,083	669,575			3,704,658
Total Instructional Support Services		248,234	6,616,530	800,244	141,675	0	7,806,683
Admissions and Records	6200		4,332,834	42,476	436,617		4,811,927
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		9,023,029	58,134	59,699		9,140,862
Matriculation and Student Assessment	6320		1,140,195	86,044	131,974		1,358,213
Transfer Programs	6330		1,167,665	121,453			1,289,118
Career Guidance	6340		227,985	4,542			232,527
Other Student Counseling and Guidance	6390						0
Total Student Counseling and Guidance		0	11,558,874	270,173	191,673	0	12,020,720

For Actual Year: 2015-2016

Budget Year: 2016-2017

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	290,979	1,061,230	146,965	60,219		1,559,393
Extended Opportunity Programs and Services (EOPS)	6430		1,828,598	58,665	11,993		1,899,256
Health Services	6440		1,287,951	79,268	12,844		1,380,063
Student Personnel Administration	6450		303,692	7			303,699
Financial Aid Administration	6460		2,480,038	50,292	16,114		2,546,444
Job Placement Services	6470		658,207	1,148			659,355
Veterans Services	6480		140,777	9,131	221		150,129
Miscellaneous Student Services	6490		6,982,028	2,141,442	181,089		9,304,559
Total Other Student Services		290,979	14,742,521	2,486,918	282,480	0	17,802,898
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,133,894	917,190	10,853		2,061,937
Custodial Services	6530		3,857,060	178,997	3,686		4,039,743
Grounds Maintenance and Repairs	6550		430,449	369,223	31,394		831,066
Utilities	6570			3,870,146			3,870,146
Other Operations and Maintenance of Plant	6590			20,578			20,578
Total Operation and Maintenance of Plant	6500	0	5,421,403	5,356,134	45,933	0	10,823,470
Planning, Policymaking and Coordinations	6600		2,233,643	1,022,019	441		3,256,103

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

For Actual Year: 2015-2016

Budget Year: 2016-2017

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		436,982	16,945	2,801		456,728
Fiscal Operations	6720		3,066,058	180,879	9,311		3,256,248
Human Resources Management	6730		1,402,232	147,978			1,550,210
Noninstruct Staff Retirees' Benefits & Retirement *	6740		4,629,727				4,629,727
Staff Development	6750		275,357	778,633	3,676		1,057,666
Staff Diversity	6760			16,306			16,306
Logistical Services	6770		3,124,065	2,856,230	41,958		6,022,253
Management Information Systems	6780		5,905,230	2,207,512	1,525,750		9,638,492
Other General Institutional Support Services	6790		2,829,989	6,607,821	4,492		9,442,302
Total General Institutional Support Services	6700	0	21,669,640	12,812,304	1,587,988	0	36,069,932
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820						0
Community Use of Facilities	6830		212,741				212,741
Economic Development	6840		1,914,506	502,735	5,389		2,422,630
Other Community Services & Economic Development	6890		212,449	392,261			604,710
Total Community Services	6800	0	2,339,696	894,996	5,389	0	3,240,081

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2015-2016

Budget Year: 2016-2017

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		85,756				85,756
Child Development Centers	6920						0
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		1,581,188	138,226	167,564		1,886,978
Student and Co-Curricular Activities	6960		204,645	76,213			280,858
Student Housing	6970						0
Other Ancillary Services	6990		601,961				601,961
Total Ancillary Services	6900	0	2,473,550	214,439	167,564	0	2,855,553
Auxiliary Operations	7000						
Contract Education	7010			2,184			2,184
Other Auxiliary Operations	7090		625,406				625,406
Total Auxiliary Operations	7000	0	625,406	2,184	0	0	627,590

For Actual Year: 2015-2016

Budget Year: 2016-2017

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		1,161,097	314,259	1,440,730		2,916,086
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					16,703,980	16,703,980
Student Aid	7320					1,267,945	1,267,945
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	17,971,925	17,971,925
Sub-Total Non-Instructional Activites		539,213	87,988,085	24,819,325	4,537,136	17,971,925	135,855,684
Total Expenditures General Fund: activities *		75,408,019	89,038,378	32,071,284	7,307,308	17,971,925	221,796,914

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: RANCHO SANTIAGO

I.	2016-2017 Appropriations Limit:			
A.	2015-2016 Appropriations Limit:			\$243,057,716
B.	2016-2017 Price Factor:	1.0537		
C.	Population factor:			
	1. 2014-2015 Second Period Actual FTES	29,052.94		
	2. 2015-2016 Second Period Actual FTES	28,889.40		
	3. 2015-2016 Population change factor (C2/C1)	0.9944		
D.	2015-2016 Limit adjusted by inflation and population factors (A * B * C.3)			\$254,675,700
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)			\$254,675,700
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.	2016-2017 Appropriations Limit (D + E.3 - F.3)			\$254,675,700
II.	2016-2017 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			85,566,272
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			292,411
C.	Local Property taxes			63,513,440
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			202,184
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			840,883
H.	2016-2017 Appropriations Subject to Limit			\$148,733,424

For Actual Year: 2015-2016

Budget Year: 2016-2017

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100			10,011,533	9,596,344	10,011,533	9,596,344
State Revenues	8600	112,068,891	98,343,706	33,158,436	65,090,739	145,227,327	163,434,445
Local Revenues	8800	76,047,910	75,222,236	2,340,770	2,892,501	78,388,680	78,114,737
Total Revenues		188,116,801	173,565,942	45,510,739	77,579,584	233,627,540	251,145,526
EXPENDITURES:							
Academic Salaries	1000	63,842,107	67,825,966	8,388,502	12,218,800	72,230,609	80,044,766
Classified Salaries	2000	29,063,337	32,110,668	11,868,603	13,889,206	40,931,940	45,999,874
Employee Benefits	3000	44,977,079	48,772,881	6,306,769	8,120,425	51,283,848	56,893,306
Supplies and Materials	4000	761,759	935,997	1,983,824	4,010,903	2,745,583	4,946,900
Other Operating Expenses and Services	5000	18,416,657	28,004,671	10,909,044	35,494,263	29,325,701	63,498,934
Capital Outlay	6000	3,302,600	1,990,852	4,004,708	4,930,492	7,307,308	6,921,344
Total Expenditures		160,363,539	179,641,035	43,461,450	78,664,089	203,824,989	258,305,124
Excess /(Deficiency) of Revenues over Expenditures		27,753,262	(6,075,093)	2,049,289	(1,084,505)	29,802,551	(7,159,598)
Other Financing Sources	8900	8,449	5,000			8,449	5,000
Other Outgo	7000	16,744,553	1,750,000	1,227,372	1,391,279	17,971,925	3,141,279
Net Increase/(Decrease) in Fund Balance		11,017,158	(7,820,093)	821,917	(2,475,784)	11,839,075	(10,295,877)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	25,917,127	36,934,285	2,784,818	3,606,735	28,701,945	40,541,020
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	25,917,127		2,784,818		28,701,945	
Ending Fund Balance, June 30		36,934,285	29,114,192	3,606,735	1,130,951	40,541,020	30,245,143

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

870 RANCHO SANTIAGO

For Actual Year: 2015-2016

Budget Year: 2016-2017

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	169,367					
Local Revenues	8800	28,280,559	28,606,564				
Total Revenues		28,449,926	28,606,564	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983	10,500					
Total Other Financing Sources		10,500	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	15,582,545	17,171,366				
Debt Interest and Other Service Charges	7120	14,159,394	13,837,047				
Transfers Outgoing	7300 & 7400	10,500					
Reserve for Contingencies	7900						
Total Other Outgo	7000	29,752,439	31,008,413	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(29,741,939)	(31,008,413)	0	0	0	0
Net Increase/Decrease in Fund Balance		(1,292,013)	(2,401,849)	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	27,757,365	26,465,352		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	27,757,365		0		0	
Ending Fund Balance, June 30		26,465,352	24,063,503	0	0	0	0

For Actual Year: 2015-2016

Budget Year: 2016-2017

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					2,359,955	1,335,712
State Revenues	8600					4,314,420	4,270,129
Local Revenues	8800	7,199,532	7,278,019			394,394	589,367
Total Income		7,199,532	7,278,019	0	0	7,068,769	6,195,208
Expenditures							
Academic Salaries	1000					2,283,214	2,106,041
Classified Salaries	2000	831,152	1,039,508			1,744,021	1,884,124
Employee Benefits	3000	269,818	389,169			1,609,863	1,534,694
Supplies and Materials	4000	4,962,698	5,726,736			434,826	381,003
Other Operating Expenses and Services	5000	301,076	357,441			526,398	443,894
Capital Outlay	6000	12,208	55,000			165,691	13,750
Total Expenditures		6,376,952	7,567,854	0	0	6,764,013	6,363,506
Excess /(Deficiency) of Revenues over Expenditures		822,580	(289,835)	0	0	304,756	(168,298)
Other Financing Sources	8900					140,000	250,000
Other Outgo	7000	469,403	616,934				31,654
Net Increase/(Decrease) in Fund Balance		353,177	(906,769)	0	0	444,756	50,048
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	4,336,289	4,689,581		0	15,913	460,669
Prior Years Adjustments	9020	115					
Adjusted Beginning Balance	9030	4,336,404			0	15,913	
Ending Fund Balance, June 30		4,689,581	3,782,812	0	0	460,669	510,717

For Actual Year: 2015-2016

Budget Year: 2016-2017

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: 2015-2016

Budget Year: 2016-2017

Capital Projects Funds

Description	Object	FUND: 41		FUND 42		FUND 43	
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	3,456,437	4,313,866				
Local Revenues	8800	3,759,361	3,569,789	91,329	37,194	304,899	350,000
Total Income		7,215,798	7,883,655	91,329	37,194	304,899	350,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	10,326	33,360				
Other Operating Expenses and Services	5000	116,901	405,884	7,105	46,200	29,640	65,000
Capital Outlay	6000	4,553,013	42,556,504	10,876,215	1,392,357	11,442,730	169,410,046
Total Expenditures		4,680,240	42,995,748	10,883,320	1,438,557	11,472,370	169,475,046
Excess /(Deficiency) of Revenues over Expenditures		2,535,558	(35,112,093)	(10,791,991)	(1,401,363)	(11,167,471)	(169,125,046)
Other Financing Sources	8900	16,693,259	1,500,000				128,000,000
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		19,228,817	(33,612,093)	(10,791,991)	(1,401,363)	(11,167,471)	(41,125,046)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	40,515,117	59,743,934	12,322,353	1,530,362	52,852,716	41,685,245
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	40,515,117		12,322,353		52,852,716	
Ending Fund Balance, June 30		59,743,934	26,131,841	1,530,362	128,999	41,685,245	560,199

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

870 RANCHO SANTIAGO

For Actual Year: 2015-2016

Budget Year: 2016-2017

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

870 RANCHO SANTIAGO

For Actual Year: 2015-2016

Budget Year: 2016-2017

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: 2015-2016

Budget Year: 2016-2017

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	4,915,255	4,658,725	12,312,750	12,122,578		
Other Financing Sources	8900						
Total Income		4,915,255	4,658,725	12,312,750	12,122,578		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	160,715	163,189				
Employee Benefits	3000	85,244	90,552	11,722,578	11,722,578		
Supplies and Materials	4000	7,945	47,889				
Other Operating Expenses and Services	5000	3,456,131	4,365,781	27,244	30,000		
Capital Outlay	6000	50,410	80,750				
Total Expenditures		3,760,445	4,748,161	11,749,822	11,752,578		
Net Profit or Loss		1,154,810	(89,436)	562,928	370,000		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		1,154,810	(89,436)	562,928	370,000		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	10,173,159	11,327,969	(12,481,592)	(11,918,664)		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	10,173,159		(12,481,592)			
Ending Fund Balance, June 30		11,327,969	11,238,533	(11,918,664)	(11,548,664)		

For Actual Year: 2015-2016

Budget Year: 2016-2017

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	168,611	198,622	105,921	114,007		
Total Income		168,611	198,622	105,921	114,007	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	28,747	19,409				
Employee Benefits	3000	1,420	962				
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	110,011	178,251	107,732	93,844		
Capital Outlay	6000						
Total Expenditures		140,178	198,622	107,732	93,844	0	0
Excess /(Deficiency) of Revenues over Expenditures		28,433	0	(1,811)	20,163	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		28,433	0	(1,811)	20,163	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	390,982	419,415	74,403	72,592		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	390,982		74,403		0	
Ending Fund Balance, June 30		419,415	419,415	72,592	92,755	0	0

For Actual Year: 2015-2016

Budget Year: 2016-2017

Fiduciary Funds Group

Description	Object	FUND: 74		FUND 75		FUND 76	
	Code	FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	22,590,011	26,663,265				
State Revenues	8600	2,503,976	2,243,050				
Local Revenues	8800	37,659	15,225				
Total Income		25,131,646	28,921,540	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	93,373	93,079				
Capital Outlay	6000						
Total Expenditures		93,373	93,079	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		25,038,273	28,828,461	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	25,095,919	28,923,315				
Net Increase/(Decrease) in Fund Balance		(57,646)	(94,854)	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,282,825	1,225,179		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,282,825		0		0	
Ending Fund Balance, June 30		1,225,179	1,130,325	0	0	0	0

For Actual Year: 2015-2016

Budget Year: 2016-2017

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			2,581,721	2,450,292
Total Income		0	0	2,581,721	2,450,292
Expenditures					
Academic Salaries	1000			44,321	61,627
Classified Salaries	2000			652,186	686,891
Employee Benefits	3000			158,561	196,181
Supplies and Materials	4000			76,470	117,532
Other Operating Expenses and Services	5000			1,068,398	1,349,083
Capital Outlay	6000			87,693	346,399
Total Expenditures		0	0	2,087,629	2,757,713
Excess /(Deficiency) of Revenues over Expenditures		0	0	494,092	(307,421)
Other Financing Sources	8900			469,403	397,556
Other Outgo	7000			125,000	599,816
Net Increase/(Decrease) in Fund Balance		0	0	838,495	(509,681)
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	2,062,751	2,901,246
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		2,062,751	
Ending Fund Balance, June 30		0	0	2,901,246	2,391,565

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

District ID: 870

Name: RANCHO SANTIAGO

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	140,000
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	16,568,259
79	OTHER TRUST FUNDS	31	BOOKSTORE FUND	469,403
41	CAPITAL OUTLAY PROJECTS FUND	79	OTHER TRUST FUNDS	125,000

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 870

Name: RANCHO SANTIAGO

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					820,868	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			820,868	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		4,421,852			1,525,122	
		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	66,523	66,523
Books, Magazines, & Periodicals	4200				0	40,761	40,761
Instructional Supplies & Materials	4300				0	804,464	804,464
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	911,748	911,748
Other Operating Expenses and Services	5000		4,421,852		4,421,852	40,169	4,462,021
Capital Outlay	6000						
Library Books	6300				0	99,641	99,641
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	99,641	99,641
Other Outgo	7000				0		0
Total Expenditures		0	4,421,852	0	4,421,852	1,051,558	5,473,410
Ending Balance					0	1,294,432	1,294,432

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					1,294,432	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			1,294,432	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		4,142,541			1,213,173	
		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	125,748	125,748
Books, Magazines, & Periodicals	4200				0	33,493	33,493
Instructional Supplies & Materials	4300				0	2,144,599	2,144,599
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	2,303,840	2,303,840
Other Operating Expenses and Services	5000		4,142,541		4,142,541	24,236	4,166,777
Capital Outlay	6000						
Library Books	6300				0	179,529	179,529
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	179,529	179,529
Other Outgo	7000				0		0
Total Expenditures		0	4,142,541	0	4,142,541	2,507,605	6,650,146
Ending Balance					0	0	

Annual Financial and Budget Report

For Actual Year: 2015-2016

District ID: 870

Name: RANCHO SANTIAGO

EPA Revenue	23,577,290
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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	23,577,290	0	0	23,577,290
TOTAL		23,577,290	0	0	23,577,290

Annual Financial and Budget Report

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 870

Name: RANCHO SANTIAGO

Fiscal Year	STRS		PERS		Total	Increase	
	Amount	Rate	Amount	Rate		Amount	Rate
2015-16	11,502,190	10.73%	4,707,635	11.85%	16,209,825	N/A	N/A
2016-17	13,831,961	12.58%	5,897,479	13.89%	19,729,440	3,519,615	21.71%
2017-18	15,028,257	14.43%	6,410,037	15.50%	21,438,294	1,708,854	8.66%
2018-19	16,260,441	16.28%	6,934,042	17.10%	23,194,483	1,756,189	8.19%
2019-20	17,529,591	18.13%	7,440,034	18.60%	24,969,625	1,775,142	7.65%
2020-21	18,215,001	19.10%	7,856,972	19.80%	26,071,973	1,102,348	4.41%

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