

ANNUAL FINANCIAL AND BUDGET REPORT

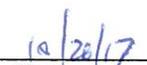
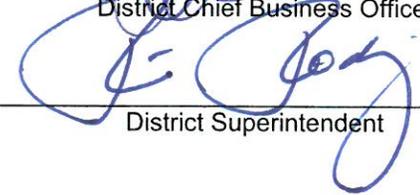
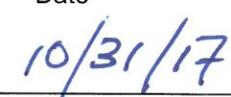
(Financial Report for Fiscal Year 2016-2017)

(Budget Report for Fiscal Year 2017-2018)

District: RANCHO SANTIAGO

District Code: 870

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

 _____ District Chief Business Officer	 _____ Date
 _____ District Superintendent	 _____ Date

Contact: Peter Hardash

(714) 480-7340

In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before October 10, 2017. Please submit the report to :

Chancellor's Office
California Community Colleges
Fiscal Services Unit
1102 Q Street, Suite 300
Sacramento, CA 95814-6511

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2016-2017

Budget Year: 2017-2018

District ID: 870

Name: RANCHO SANTIAGO

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	Total
		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	
Instructional Salaries					
Contract or Regular	1100	27,875,156	27,875,156		27,875,156
Other	1300	25,434,404	25,434,404		25,434,404
Total Instructional Salaries		53,309,560	53,309,560	0	53,309,560
Non-Instructional Salaries					
Contract or Regular	1200		12,521,873	323,390	12,845,263
Other	1400		1,364,460		1,364,460
Total Non-Instructional Salaries		0	13,886,333	323,390	14,209,723
Total Academic Salaries		53,309,560	67,195,893	323,390	67,519,283
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		23,536,033	2,580,911	26,116,944
Other	2300		1,419,585	488,271	1,907,856
Total Non-Instructional Salaries		0	24,955,618	3,069,182	28,024,800
Instructional Aides					
Regular Status	2200	657,681	657,681		657,681
Other	2400	1,978,286	1,978,286		1,978,286
Total Instructional Aides		2,635,967	2,635,967	0	2,635,967
Total Classified Salaries		2,635,967	27,591,585	3,069,182	30,660,767
Employee Benefits	3000	21,679,003	45,613,673	1,476,278	47,089,951
Supplies and Materials	4000		1,018,167	40,573	1,058,740
Other Operating Expenses	5000	4,080,449	16,299,592	316,670	16,616,262
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		81,704,979	157,718,910	5,226,093	162,945,003

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2016-2017

Budget Year: 2017-2018

District ID: 870

Name: RANCHO SANTIAGO

Exclusions	TOP Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	Total
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	
Activities to Exclude	TOP Code				
Instructional Staff--Retirees' Benefits and Retirement Incentives	5900	2,868,168	2,868,168		2,868,168
Student Health Services Above Amount Collected	6441		154,003		154,003
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		3,886,478		3,886,478
Objects to Exclude	Object Code				
Rents and Leases	5060		640,665	19,627	660,292
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		4,324,568		4,324,568

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2016-2017

Budget Year: 2017-2018

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		2,868,168	11,873,882	19,627	11,893,509
Total for ECS 84362, 50% Law		78,836,811	145,845,028	5,206,466	151,051,494
Percent of CEE (Instructional Salary Cost / Total CEE)		54.06%	100.00%		
50% of Current Expense of Education			72,922,514		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		78,836,811	145,845,028	5,206,466	151,051,494
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		81,704,979	157,718,910	5,226,093	162,945,003
Capital Expenditures	6000	1,416,325	3,662,705	2,314,510	5,977,215
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		83,121,304	161,381,615	7,540,603	168,922,218

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	1,600,702	3,423	1,604,125
In County Treasury	9112	46,960,975	34,878,445	81,839,420
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	100,000		100,000
Investments (at cost)	9120			0
Accounts Receivable	9130	3,033,449	9,579,353	12,612,802
Due from Other Funds	9140	1,894,411		1,894,411
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	1,147,750	232,888	1,380,638
TOTAL ASSETS		54,737,287	44,694,109	99,431,396
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	3,952,886	1,787,617	5,740,503
Accrued Salaries and Wages Payable	9520	9,668,545	2,249,518	11,918,063
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	2,261,790		2,261,790
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	3,599,749	37,026,792	40,626,541
TOTAL LIABILITIES		19,482,970	41,063,927	60,546,897

For Year Ended June 30, 2017

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	136,139		136,139
Amounts Restricted by Law for Specific Purposes	9712	78,351		78,351
Reserve for Encumbrances Credit	9713	476,454		476,454
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790			0
Total Fund Balance		690,944	0	690,944
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	23,691,741	3,630,182	27,321,923
Total Designated Fund Balance		25,661,741	3,630,182	29,291,923
Uncommitted Fund Balance	9790	8,901,632		8,901,632
TOTAL FUND EQUITY		35,254,317	3,630,182	38,884,499
TOTAL LIABILITIES AND FUND EQUITY		54,737,287	44,694,109	99,431,396

- 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, 2017

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	24,805,790		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		24,805,790	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

- 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, 2017

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	24,805,790		
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		24,805,790	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		24,805,790	0	0
TOTAL LIABILITIES AND FUND EQUITY		24,805,790	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, 2017

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	2,886,571					
In County Treasury	9112			1,427,517			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114	12,000					
Investments (at cost)	9120						
Accounts Receivable	9130	1,239,706		628,234			
Due from Other Funds	9140			140,000			
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210	1,381,562					
Prepaid Items	9220						
TOTAL ASSETS		5,519,839	0	2,195,751	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510	101,030		65,734			
Accrued Salaries and Wages Payable	9520	103,839		406,094			
Compensated Absences Payable Current	9530						
Due to Other Funds	9540	550,801		500,000			
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			513,482			
TOTAL LIABILITIES		755,670	0	1,485,310	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, 2017

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	1,381,562	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		1,381,562	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	3,382,607	0	710,441	0	0	0
Total Designated Fund Balance		3,382,607	0	710,441	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		4,764,169	0	710,441	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		5,519,839	0	2,195,751	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

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	5,292		
In County Treasury	9112	71,371,534		9,650,701
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140	365,687		
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			224,573
TOTAL ASSETS		71,742,513	0	9,875,274
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	508,850		449,260
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	124,006		
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570	71,836		
TOTAL LIABILITIES		704,692	0	449,260

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

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	5,285,593		
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		5,285,593	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754	65,752,228		9,426,014
Total Designated Fund Balance		65,752,228	0	9,426,014
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		71,037,821	0	9,426,014
TOTAL LIABILITIES AND FUND EQUITY		71,742,513	0	9,875,274

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2017

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, 2017

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, 2017

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, 2017

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	11,860,115	53,962,281
Cash With Fiscal Agents	9113	35,000	
Revolving Cash Accounts	9114		
Investments (at cost)	9120		151,558
Accounts Receivable	9130		
Due from Other Funds	9140	1,126,273	124,019
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		13,021,388	54,237,858

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

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	26,624	
Accrued Salaries and Wages Payable	9520	21,913	
Compensated Absences Payable Current	9530		
Due to Other Funds	9540	32,296	200,382
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560	400,000	65,186,819
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		480,833	65,387,201
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	480,833	65,387,201

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

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		(11,149,343)
Reserve for Encumbrances Credit	9713	20,476	
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Reserved Fund Balance		20,476	(11,149,343)
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752	12,520,079	
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		12,520,079	0
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		12,540,555	(11,149,343)
TOTAL LIABILITIES AND FUND EQUITY		13,021,388	54,237,858

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 870

Name: RANCHO SANTIAGO

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	302,573	11,714		266,096				2,548,956
In County Treasury	9112				1,208,889				12
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								900
Investments (at cost)	9120								
Accounts Receivable	9130	554,059	105,777		1,463,894				99,596
Due from Other Funds	9140								532,209
Student Loans Receivable	9150				(7,774)				
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		856,632	117,491	0	2,931,105	0	0	0	3,181,673

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

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	3,108	42,248						156,310
Accrued Salaries and Wages Payable	9520	6,128							54,679
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	61,985							449,883
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570				1,767,281				
Total Current Liabilities and Deferred Revenue		71,221	42,248	0	1,767,281	0	0	0	660,872
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	71,221	42,248	0	1,767,281	0	0	0	660,872

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

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								
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	0	0	0	0
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752	785,411							2,520,801
Committed Fund Balance	9753								
Assigned Fund Balance	9754		75,243		1,163,824				
Total Designated Fund Balance		785,411	75,243	0	1,163,824	0	0	0	2,520,801
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		785,411	75,243	0	1,163,824	0	0	0	2,520,801
TOTAL LIABILITIES AND FUND EQUITY		856,632	117,491	0	2,931,105	0	0	0	3,181,673

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

District ID: 870

Name: RANCHO SANTIAGO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Federal Revenues	8100			
Forest Revenues	8110	9,909		9,909
Higher Education Act	8120		3,267,422	3,267,422
Workforce Investment Act	8130		162,021	162,021
Temporary Assistance for Needy Families (TANF)	8140		104,795	104,795
Student Financial Aid	8150		4,591	4,591
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170		1,352,133	1,352,133
Other Federal Revenues	8190		4,761,065	4,761,065
Total Federal Revenues	8100	9,909	9,652,027	9,661,936
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	2,778,062		2,778,062
State General Apportionment	8612	53,726,458		53,726,458
Other General Apportionment	8613	899,991		899,991
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		2,064,619	2,064,619
Disabled Students Programs and Services(DSPS)	8623		1,987,255	1,987,255
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		521,740	521,740
Telecommunications and Technology Infrastructure Program (TTIP)	8626		2,064	2,064
Other General Categorical Programs	8627		18,229,174	18,229,174

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

District ID: 870

Name: RANCHO SANTIAGO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
EPA Proceeds	8630	22,186,845		22,186,845
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		24,253,389	24,253,389
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	282,136		282,136
Timber Yield Tax	8672	4		4
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	4,324,568	1,437,686	5,762,254
State Mandated Costs	8685	3,469,310		3,469,310
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	3,398,303	391,041	3,789,344
Total State Revenues	8600	91,065,677	48,886,968	139,952,645

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

District ID: 870

Name: RANCHO SANTIAGO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	44,221,208		44,221,208
Tax Allocation, Supplemental Roll	8812	1,226,014		1,226,014
Tax Allocation, Unsecured Roll	8813	1,386,744		1,386,744
Prior Years Taxes	8816	490,436		490,436
Education Revenues Augmentation Fund (ERAF)	8817	18,917,141		18,917,141
Redevelopment Agency Funds - Pass Through	8818	565,445		565,445
Redevelopment Agency Funds - Residual	8819	5,032,170		5,032,170
Redevelopment Agency Funds - Asset Liquidation	8819.1	70,563		70,563
Contributions, Gifts, Grants, and Endowments	8820			0
Contract Services	8830			
Contract Instructional Services	8831		40,545	40,545
Other Contract Services	8832		31,021	31,021
Sales and Commissions	8840			0
Rentals and Leases	8850	522,537		522,537
Interest and Investment Income	8860	808,845		808,845
Student Fees and Charges	8870			
Community Services Classes	8872			0
Dormitory	8873			0
Enrollment	8874	8,850,604		8,850,604
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		1,172,900	1,172,900
Instructional Materials Fees and Sales of Materials	8877		107,845	107,845
Insurance	8878			0
Student Records	8879	180		180
Nonresident Tuition	8880	3,247,986		3,247,986
Parking Services and Public Transportation	8881		690,914	690,914
Other Student Fees and Charges	8885	8,873	30,348	39,221
Other Local Revenues	8890	68,988	212,577	281,565
Total Local Revenues	8800	85,417,734	2,286,150	87,703,884
Total Revenues		176,493,320	60,825,145	237,318,465

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

District ID: 870

Name: RANCHO SANTIAGO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910	24,476		24,476
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	124,006		124,006
Total Other Financing Sources	8900	148,482	0	148,482
Total Revenues and Other Financing Sources		176,641,802	60,825,145	237,466,947

CALIFORNIA COMMUNITY COLLEGES

Expend by Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2016-2017

Budget Year: 2017-2018

District ID: 870

Name: RANCHO SANTIAGO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natual Resources	0100			27			27
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	3,443,959	85,356	135,269	194,529		3,859,113
Business and Management	0500	4,224,259	22	177,408	353,752		4,755,441
Communications	0600	768,166		42,860	248,008		1,059,034
Computer and Information Science	0700	1,282,477	4	31,895	66,309		1,380,685
Education	0800	3,905,426	157,272	332,353	69,606		4,464,657
Engineering and Related Industrial Technology	0900	1,975,766	11,573	2,493,195	512,603		4,993,137
Fine and Applied Arts	1000	4,137,748	2,536	202,429	217,804		4,560,517
Foreign language	1100	1,523,310		217	1,101		1,524,628
Health	1200	4,102,225	167	81,371	107,658		4,291,421
Consumer Education And Home Economics	1300	1,837,439		46,858	21,997		1,906,294
Law	1400	391,134		4,053	21,653		416,840
Humanities(Letters)	1500	9,387,873	1,087	1,221	5,867		9,396,048
Library Science	1600	30,547					30,547
Mathematics	1700	7,429,776	13,729	24,372	43,064		7,510,941
Military Studies	1800						0
Physical Sciences	1900	4,239,683	63,487	100,606	26,847		4,430,623
Psychology	2000	1,278,852					1,278,852
Public Affairs and Services	2100	4,952,460		1,773,019	490,323		7,215,802
Social Sciences	2200	5,165,151	2,447	6,152			5,173,750
Commercial Services	3000			233,226			233,226
Interdisciplinary Studies	4900	16,843,878	152,383	1,097,144	1,490,074		19,583,479
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	2,868,168					2,868,168
Sub-Total Instructional Activites		79,788,297	490,063	6,783,675	3,871,195		90,933,230
Total Expenditures for GF Activities*		79,944,637	96,473,520	41,897,925	10,277,177	10,530,209	239,123,468

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

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2016-2017

Budget Year: 2017-2018

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		14,417,147	539,568	372,492		15,329,207
Course and Curriculum Development	6020		332,556	18,674	4,796		356,026
Academic / Faculty Senate	6030		547,707				547,707
Other Instructional Administration & Governance	6090		226,781	333,921			560,702
Total Instructional Admin. & Governance		0	15,524,191	892,163	377,288	0	16,793,642
Instructional Support Services	6100						
Learning Center	6110	156,340	360,799	25,035			542,174
Library	6120		2,697,115	50,049	241,096		2,988,260
Media	6130		563,702	1,561			565,263
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190		4,306,648	577,535	81,250		4,965,433
Total Instructional Support Services		156,340	7,928,264	654,180	322,346	0	9,061,130
Admissions and Records	6200		4,409,620	28,885	468,310		4,906,815
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		10,331,173	117,748	76,248		10,525,169
Matriculation and Student Assessment	6320		1,480,713	90,836	17,240		1,588,789
Transfer Programs	6330		1,317,298	143,874			1,461,172
Career Guidance	6340		240,192	11,798			251,990
Other Student Counseling and Guidance	6390						0
Total Student Counseling and Guidance		0	13,369,376	364,256	93,488	0	13,827,120

For Actual Year: 2016-2017

Budget Year: 2017-2018

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		1,469,083	208,007	63,879		1,740,969
Extended Opportunity Programs and Services (EOPS)	6430		2,083,766	55,662	10,827		2,150,255
Health Services	6440		1,308,067	82,026	7,793		1,397,886
Student Personnel Administration	6450		360,298				360,298
Financial Aid Administration	6460		2,498,823	61,264	8,430		2,568,517
Job Placement Services	6470		805,835	1,785			807,620
Veterans Services	6480		505,441	9,800	6,967		522,208
Miscellaneous Student Services	6490		8,153,568	1,908,008	694,886		10,756,462
Total Other Student Services		0	17,184,881	2,326,552	792,782	0	20,304,215
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,111,575	1,394,821	197,780		2,704,176
Custodial Services	6530		4,005,154	281,719	13,131		4,300,004
Grounds Maintenance and Repairs	6550		438,117	384,942	73,734		896,793
Utilities	6570			3,369,047			3,369,047
Other Operations and Maintenance of Plant	6590			6,714			6,714
Total Operation and Maintenance of Plant	6500	0	5,554,846	5,437,243	284,645	0	11,276,734
Planning, Policymaking and Coordinations	6600		2,318,883	879,608	3,452		3,201,943

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

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2016-2017

Budget Year: 2017-2018

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		372,828	274,128	12,849		659,805
Fiscal Operations	6720		2,945,716	211,457			3,157,173
Human Resources Management	6730		1,402,873	186,717	1		1,589,591
Noninstruct Staff Retirees' Benefits & Retirement *	6740		3,886,478				3,886,478
Staff Development	6750		385,741	842,818			1,228,559
Staff Diversity	6760			9,809			9,809
Logistical Services	6770		3,186,062	2,557,279	349,418		6,092,759
Management Information Systems	6780		6,390,664	2,840,779	1,235,056		10,466,499
Other General Institutional Support Services	6790		4,025,325	16,606,109	99,084		20,730,518
Total General Institutional Support Services	6700	0	22,595,687	23,529,096	1,696,408	0	47,821,191
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820						0
Community Use of Facilities	6830		210,265	2,055			212,320
Economic Development	6840		1,922,544	591,903	10,175		2,524,622
Other Community Services & Economic Development	6890		220,438	22,667			243,105
Total Community Services	6800	0	2,353,247	616,625	10,175	0	2,980,047

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2016-2017

Budget Year: 2017-2018

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		87,515				87,515
Child Development Centers	6920						0
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		1,802,156	133,278	47,519		1,982,953
Student and Co-Curricular Activities	6960		256,728	75,955			332,683
Student Housing	6970						0
Other Ancillary Services	6990		674,482				674,482
Total Ancillary Services	6900	0	2,820,881	209,233	47,519	0	3,077,633
Auxiliary Operations	7000						
Contract Education	7010			4,791	2,865		7,656
Other Auxiliary Operations	7090		716,671				716,671
Total Auxiliary Operations	7000	0	716,671	4,791	2,865	0	724,327

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2016-2017

Budget Year: 2017-2018

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		1,206,910	171,618	2,306,704		3,685,232
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					9,389,992	9,389,992
Student Aid	7320					1,140,217	1,140,217
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	10,530,209	10,530,209
Sub-Total Non-Instructional Activites		156,340	95,983,457	35,114,250	6,405,982	10,530,209	148,190,238
Total Expenditures General Fund: activities *		79,944,637	96,473,520	41,897,925	10,277,177	10,530,209	239,123,468

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: RANCHO SANTIAGO

I.	2017-2018 Appropriations Limit:			
A.	2016-2017 Appropriations Limit:			\$254,675,700
B.	2017-2018 Price Factor:	1.0369		
C.	Population factor:			
	1. 2015-2016 Second Period Actual FTES	28,889.40		
	2. 2016-2017 Second Period Actual FTES	28,931.71		
	3. 2016-2017 Population change factor (C2/C1)	1.0015		
D.	2016-2017 Limit adjusted by inflation and population factors (A * B * C.3)			\$264,469,343
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)			\$264,469,343
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.	2017-2018 Appropriations Limit (D + E.3 - F.3)			\$264,469,343
II.	2017-2018 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			80,174,620
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			292,411
C.	Local Property taxes			74,418,388
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			280,117
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			838,263
H.	2017-2018 Appropriations Subject to Limit			\$154,327,273

For Actual Year: 2016-2017

Budget Year: 2017-2018

General Fund

Description	Object Code	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	9,909		9,652,027	8,041,791	9,661,936	8,041,791
State Revenues	8600	91,065,677	90,291,866	48,886,968	78,278,258	139,952,645	168,570,124
Local Revenues	8800	85,417,734	87,067,347	2,286,150	2,941,539	87,703,884	90,008,886
Total Revenues		176,493,320	177,359,213	60,825,145	89,261,588	237,318,465	266,620,801
EXPENDITURES:							
Academic Salaries	1000	67,519,283	68,442,059	10,423,308	10,231,880	77,942,591	78,673,939
Classified Salaries	2000	30,660,767	32,715,298	12,882,793	14,930,977	43,543,560	47,646,275
Employee Benefits	3000	47,089,952	53,352,804	7,842,054	10,063,261	54,932,006	63,416,065
Supplies and Materials	4000	1,058,740	1,072,131	2,721,168	3,587,070	3,779,908	4,659,201
Other Operating Expenses and Services	5000	16,616,262	21,598,569	21,501,755	47,964,469	38,118,017	69,563,038
Capital Outlay	6000	5,977,215	2,482,607	4,299,962	4,095,916	10,277,177	6,578,523
Total Expenditures		168,922,219	179,663,468	59,671,040	90,873,573	228,593,259	270,537,041
Excess /(Deficiency) of Revenues over Expenditures		7,571,101	(2,304,255)	1,154,105	(1,611,985)	8,725,206	(3,916,240)
Other Financing Sources	8900	148,482	5,000			148,482	5,000
Other Outgo	7000	9,399,551	1,750,000	1,130,658	960,216	10,530,209	2,710,216
Net Increase/(Decrease) in Fund Balance		(1,679,968)	(4,049,255)	23,447	(2,572,201)	(1,656,521)	(6,621,456)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	36,934,285	35,254,317	3,606,735	3,630,182	40,541,020	38,884,499
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	36,934,285		3,606,735		40,541,020	
Ending Fund Balance, June 30		35,254,317	31,205,062	3,630,182	1,057,981	38,884,499	32,263,043

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

870 RANCHO SANTIAGO

For Actual Year: 2016-2017

Budget Year: 2017-2018

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	162,565					
Local Revenues	8800	29,184,316	24,809,224				
Total Revenues		29,346,881	24,809,224	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
Total Other Financing Sources		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	17,171,366	17,592,284				
Debt Interest and Other Service Charges	7120	13,835,077	12,995,923				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	31,006,443	30,588,207	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(31,006,443)	(30,588,207)	0	0	0	0
Net Increase/Decrease in Fund Balance		(1,659,562)	(5,778,983)	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	26,465,352	24,805,790		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	26,465,352		0		0	
Ending Fund Balance, June 30		24,805,790	19,026,807	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

870 RANCHO SANTIAGO

For Actual Year: 2016-2017

Budget Year: 2017-2018

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					2,317,147	1,294,158
State Revenues	8600					4,274,259	4,640,012
Local Revenues	8800	6,205,445	6,404,819			380,522	599,050
Total Income		6,205,445	6,404,819	0	0	6,971,928	6,533,220
Expenditures							
Academic Salaries	1000					2,325,338	2,088,439
Classified Salaries	2000	850,137	1,021,146			1,899,963	2,148,659
Employee Benefits	3000	290,858	399,629			1,780,858	1,643,367
Supplies and Materials	4000	4,156,108	4,930,155			331,157	344,355
Other Operating Expenses and Services	5000	200,720	305,996			470,878	555,124
Capital Outlay	6000		55,000			53,962	9,715
Total Expenditures		5,497,823	6,711,926	0	0	6,862,156	6,789,659
Excess /(Deficiency) of Revenues over Expenditures		707,622	(307,107)	0	0	109,772	(256,439)
Other Financing Sources	8900					140,000	250,000
Other Outgo	7000	631,100	239,045				13,473
Net Increase/(Decrease) in Fund Balance		76,522	(546,152)	0	0	249,772	(19,912)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	4,689,581	4,764,169		0	460,669	710,441
Prior Years Adjustments	9020	(1,934)					
Adjusted Beginning Balance	9030	4,687,647			0	460,669	
Ending Fund Balance, June 30		4,764,169	4,218,017	0	0	710,441	690,529

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

870 RANCHO SANTIAGO

For Actual Year: 2016-2017

Budget Year: 2017-2018

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

870 RANCHO SANTIAGO

For Actual Year: 2016-2017

Budget Year: 2017-2018

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	4,313,866	2,364,832				
Local Revenues	8800	4,160,704	4,055,161	12,442		238,272	350,000
Total Income		8,474,570	6,419,993	12,442	0	238,272	350,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	12,140	21,525				
Other Operating Expenses and Services	5000	76,800	390,353	1,781		21,397	65,000
Capital Outlay	6000	7,367,149	52,540,043	1,541,023		32,476,106	136,933,879
Total Expenditures		7,456,089	52,951,921	1,542,804	0	32,497,503	136,998,879
Excess /(Deficiency) of Revenues over Expenditures		1,018,481	(46,531,928)	(1,530,362)	0	(32,259,231)	(136,648,879)
Other Financing Sources	8900	10,399,412	1,500,000				128,000,000
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		11,417,893	(45,031,928)	(1,530,362)	0	(32,259,231)	(8,648,879)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	59,619,928	71,037,821	1,530,362	0	41,685,245	9,426,014
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	59,619,928		1,530,362		41,685,245	
Ending Fund Balance, June 30		71,037,821	26,005,893	0	0	9,426,014	777,135

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

870 RANCHO SANTIAGO

For Actual Year: 2016-2017

Budget Year: 2017-2018

Enterprise Funds

Description	Object Code	FUND: 51		FUND 52		FUND 53	
		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: 2016-2017

Budget Year: 2017-2018

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				

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

870 RANCHO SANTIAGO

For Actual Year: 2016-2017

Budget Year: 2017-2018

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69			
		SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	4,987,158	4,708,725	12,525,249	12,297,578		
Other Financing Sources	8900						
Total Income		4,987,158	4,708,725	12,525,249	12,297,578		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	166,490	164,919				
Employee Benefits	3000	90,537	99,058	11,722,578	11,722,578		
Supplies and Materials	4000	1,066	47,889				
Other Operating Expenses and Services	5000	3,510,835	4,554,981	33,350	35,000		
Capital Outlay	6000	5,644	81,950				
Total Expenditures		3,774,572	4,948,797	11,755,928	11,757,578		
Net Profit or Loss		1,212,586	(240,072)	769,321	540,000		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		1,212,586	(240,072)	769,321	540,000		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	11,327,969	12,540,555	(11,918,664)	(11,149,343)		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	11,327,969		(11,918,664)			
Ending Fund Balance, June 30		12,540,555	12,300,483	(11,149,343)	(10,609,343)		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

870 RANCHO SANTIAGO

For Actual Year: 2016-2017

Budget Year: 2017-2018

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	549,690	557,020	104,851	104,853		
Total Income		549,690	557,020	104,851	104,853	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	41,981	56,493				
Employee Benefits	3000	2,188	4,507				
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	139,525	402,661	102,200	95,452		
Capital Outlay	6000		13,271				
Total Expenditures		183,694	476,932	102,200	95,452	0	0
Excess /(Deficiency) of Revenues over Expenditures		365,996	80,088	2,651	9,401	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		365,996	80,088	2,651	9,401	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	419,415	785,411	72,592	75,243		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	419,415		72,592		0	
Ending Fund Balance, June 30		785,411	865,499	75,243	84,644	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2016-2017

Budget Year: 2017-2018

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	22,116,950	26,650,765				
State Revenues	8600	3,136,451	2,243,050				
Local Revenues	8800	8,004	15,225				
Total Income		25,261,405	28,909,040	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	56,721	93,079				
Capital Outlay	6000						
Total Expenditures		56,721	93,079	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		25,204,684	28,815,961	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	25,266,039	28,910,815				
Net Increase/(Decrease) in Fund Balance		(61,355)	(94,854)	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,225,179	1,163,824		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,225,179		0		0	
Ending Fund Balance, June 30		1,163,824	1,068,970	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

870 RANCHO SANTIAGO

For Actual Year: 2016-2017

Budget Year: 2017-2018

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			2,576	
Local Revenues	8800			2,660,167	2,473,725
Total Income		0	0	2,662,743	2,473,725
Expenditures					
Academic Salaries	1000			30,199	33,428
Classified Salaries	2000			486,722	570,080
Employee Benefits	3000			171,039	216,885
Supplies and Materials	4000			204,214	169,302
Other Operating Expenses and Services	5000			1,383,255	1,269,108
Capital Outlay	6000			189,447	621,349
Total Expenditures		0	0	2,464,876	2,880,152
Excess /(Deficiency) of Revenues over Expenditures		0	0	197,867	(406,427)
Other Financing Sources	8900			631,100	420,129
Other Outgo	7000			1,209,412	203,316
Net Increase/(Decrease) in Fund Balance		0	0	(380,445)	(189,614)
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	2,901,246	2,520,801
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		2,901,246	
Ending Fund Balance, June 30		0	0	2,520,801	2,331,187

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

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	9,250,000
79	OTHER TRUST FUNDS	31	BOOKSTORE FUND	631,100
11	UNRESTRICTED SUBFUND	41	CAPITAL OUTLAY PROJECTS FUND	124,006
41	CAPITAL OUTLAY PROJECTS FUND	79	OTHER TRUST FUNDS	1,149,412

For Actual Year: 2016-2017

Budget Year: 2017-2018

District ID: 870

Name: RANCHO SANTIAGO

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		
Actual Fiscal Year Data							
State Lottery Proceeds:	8681	4,324,568			1,437,686		
		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	60,726	60,726
Books, Magazines, & Periodicals	4200				0	93,019	93,019
Instructional Supplies & Materials	4300				0	1,175,755	1,175,755
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	1,329,500	1,329,500
Other Operating Expenses and Services	5000		4,324,568		4,324,568	14,875	4,339,443
Capital Outlay	6000						
Library Books	6300				0	184,304	184,304
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	184,304	184,304
Other Outgo	7000				0		0
Total Expenditures		0	4,324,568	0	4,324,568	1,528,679	5,853,247
Ending Balance					0	1,203,439	1,203,439

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds
Lottery Budget Report
L10 GENERAL FUND

For Actual Year: 2016-2017

Budget Year: 2017-2018

District ID: 870

Name: RANCHO SANTIAGO

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					1,203,439	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			1,203,439	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		4,122,815			1,355,446	
		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	174,446	174,446
Books, Magazines, & Periodicals	4200				0	134,207	134,207
Instructional Supplies & Materials	4300				0	1,958,750	1,958,750
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	2,267,403	2,267,403
Other Operating Expenses and Services	5000		3,933,630		3,933,630	27,170	3,960,800
Capital Outlay	6000						
Library Books	6300				0	264,312	264,312
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	264,312	264,312
Other Outgo	7000				0		0
Total Expenditures		0	3,933,630	0	3,933,630	2,558,885	6,492,515
Ending Balance					189,185	0	

Annual Financial and Budget Report

For Actual Year: 2016-2017

District ID: 870

Name: RANCHO SANTIAGO

EPA Revenue	22,186,845
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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	22,186,845	0	0	22,186,845
TOTAL		22,186,845	0	0	22,186,845

Annual Financial and Budget Report

For Actual Year: 2016-2017

Budget Year: 2017-2018

District ID: 870

Name: RANCHO SANTIAGO

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2015-16	11,502,190	4,707,635	16,209,825	N/A	N/A
2016-17	12,632,832	5,868,146	18,500,978	2,291,153	14.13%
2017-18	15,046,249	7,319,363	22,365,612	3,864,634	20.89%
2018-19	16,266,470	8,288,964	24,555,434	2,189,822	9.79%
2019-20	17,511,096	9,328,389	26,839,485	2,284,051	9.30%
2020-21	18,176,735	10,506,404	28,683,139	1,843,654	6.87%

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 increase in each budget year.