

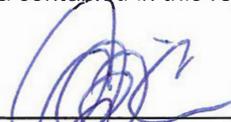
California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2019-2020)
(Budget Report for Fiscal Year 2020-2021)

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.



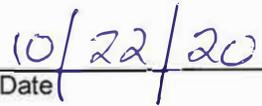
District Chief Business Officer



Date



District Superintendent



Date

Contact: Adam O'Connor

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, 2020. 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: 2019-2020

Budget Year: 2020-2021

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	30,521,540	30,521,540		30,521,540
Other	1300	27,904,529	27,904,529		27,904,529
Total Instructional Salaries		58,426,069	58,426,069	0	58,426,069
Non-Instructional Salaries					
Contract or Regular	1200		14,174,524	217,672	14,392,196
Other	1400		1,997,165		1,997,165
Total Non-Instructional Salaries		0	16,171,689	217,672	16,389,361
Total Academic Salaries		58,426,069	74,597,758	217,672	74,815,430
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		27,016,387	3,280,615	30,297,002
Other	2300		1,359,026	401,467	1,760,493
Total Non-Instructional Salaries		0	28,375,413	3,682,082	32,057,495
Instructional Aides					
Regular Status	2200	474,438	474,438		474,438
Other	2400	1,763,846	1,763,846		1,763,846
Total Instructional Aides		2,238,284	2,238,284	0	2,238,284
Total Classified Salaries		2,238,284	30,613,697	3,682,082	34,295,779
Employee Benefits	3000	29,941,713	59,010,739	1,935,041	60,945,780
Supplies and Materials	4000		1,358,361	38,040	1,396,401
Other Operating Expenses	5000	5,482,527	17,935,948	501,163	18,437,111
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		96,088,593	183,516,503	6,373,998	189,890,501

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 870

Name: RANCHO SANTIAGO

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Exclusions		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Activities to Exclude	TOP Code				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	3,497,538	3,497,538		3,497,538
Student Health Services Above Amount Collected	6441		15,427		15,427
Student Transportation	6491		3,108		3,108
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		4,346,203		4,346,203
Objects to Exclude	Object Code				
Rents and Leases	5060		632,478	(18,023)	614,455
Lottery Expenditures					
Academic Salaries	1000				0
Classified Salaries	2000				0
Employee Benefits	3000				0
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300				0
Noninstructional, Supplies & Materials	4400				0
Total Supplies and Materials		0	0	0	0
Other Operating Expenses and Services	5000		3,549,384		3,549,384

For Actual Year: 2019-2020

Budget Year: 2020-2021

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		3,497,538	12,044,138	(18,023)	12,026,115
Total for ECS 84362, 50% Law		92,591,055	171,472,365	6,392,021	177,864,386
Percent of CEE (Instructional Salary Cost / Total CEE)		54.00%	100.00%		
50% of Current Expense of Education			85,736,182		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		92,591,055	171,472,365	6,392,021	177,864,386
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		96,088,593	183,516,503	6,373,998	189,890,501
Capital Expenditures	6000	429,478	1,203,218	1,078,705	2,281,923
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		96,518,071	184,719,721	7,452,703	192,172,424

For Year Ended June 30, 2020

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	1,667,040	78,858	1,745,898
In County Treasury	9112	57,067,208	100,147,152	157,214,360
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	100,000		100,000
Investments (at cost)	9120			0
Accounts Receivable	9130	8,497,912	19,384,242	27,882,154
Due from Other Funds	9140	574,287	571,043	1,145,330
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	361,261	512,322	873,583
TOTAL ASSETS		68,267,708	120,693,617	188,961,325
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	11,153,424	12,200,256	23,353,680
Accrued Salaries and Wages Payable	9520	9,960,199	2,038,623	11,998,822
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	6,253,421	789,003	7,042,424
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	2,857,034	102,297,014	105,154,048
TOTAL LIABILITIES		30,224,078	117,324,896	147,548,974

For Year Ended June 30, 2020

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	361,261		361,261
Amounts Restricted by Law for Specific Purposes	9712	102,892		102,892
Reserve for Encumbrances Credit	9713	1,575,130		1,575,130
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790			0
Total Fund Balance		2,039,283	0	2,039,283
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752	1,970,000	3,368,721	5,338,721
Committed Fund Balance	9753			0
Assigned Fund Balance	9754	26,480,749		26,480,749
Total Designated Fund Balance		28,450,749	3,368,721	31,819,470
Uncommitted Fund Balance	9790	7,553,598		7,553,598
TOTAL FUND EQUITY		38,043,630	3,368,721	41,412,351
TOTAL LIABILITIES AND FUND EQUITY		68,267,708	120,693,617	188,961,325

- 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, 2020

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	33,490,114		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		33,490,114	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, 2020

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	33,490,114		
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		33,490,114	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		33,490,114	0	0
TOTAL LIABILITIES AND FUND EQUITY		33,490,114	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, 2020

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	689,296		75,000			
In County Treasury	9112	21		889,807			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114	12,000					
Investments (at cost)	9120						
Accounts Receivable	9130	1,371,272		1,019,399			
Due from Other Funds	9140	572,995		140,008			
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210	2,086,940					
Prepaid Items	9220			2,705			
TOTAL ASSETS		4,732,524	0	2,126,919	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510	509,885		20,103			
Accrued Salaries and Wages Payable	9520	100,466		253,517			
Compensated Absences Payable Current	9530						
Due to Other Funds	9540	310,877		143,845			
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			599,562			
TOTAL LIABILITIES		921,228	0	1,017,027	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, 2020

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	0	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		0	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	3,811,296	0	1,109,892	0	0	0
Total Designated Fund Balance		3,811,296	0	1,109,892	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		3,811,296	0	1,109,892	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		4,732,524	0	2,126,919	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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	5,432		238,513
In County Treasury	9112	90,862,246		38,205,621
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	93,182		39,910
Due from Other Funds	9140	3,568,830		3,446
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220	7,382		324,135
TOTAL ASSETS		94,537,072	0	38,811,625
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	1,074,854		2,320,098
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	3,446		
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570	128,994		
TOTAL LIABILITIES		1,207,294	0	2,320,098

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754	93,329,778		36,491,527
Total Designated Fund Balance		93,329,778	0	36,491,527
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		93,329,778	0	36,491,527
TOTAL LIABILITIES AND FUND EQUITY		94,537,072	0	38,811,625

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2020

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, 2020

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, 2020

District ID: 870

Name: RANCHO SANTIAGO

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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	7,829,137	
In County Treasury	9112		43,048,124
Cash With Fiscal Agents	9113	85,000	
Revolving Cash Accounts	9114		
Investments (at cost)	9120		161,458
Accounts Receivable	9130	7,840	43,502
Due from Other Funds	9140	1,139,241	652,940
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
Fixed Assets	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
Total Fixed Assets		0	0
TOTAL ASSETS		9,061,218	43,906,024

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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	102,261	1,588
Accrued Salaries and Wages Payable	9520	26,152	
Compensated Absences Payable Current	9530		
Due to Other Funds	9540	4,210	
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560	400,000	79,606,000
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		532,623	79,607,588
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	532,623	79,607,588

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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		(35,701,564)
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	(35,701,564)
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752	8,528,595	
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		8,528,595	0
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		8,528,595	(35,701,564)
TOTAL LIABILITIES AND FUND EQUITY		9,061,218	43,906,024

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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	1,306,529	170,324		1,574,811				3,783,533
In County Treasury	9112				135,222				(132)
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114	500							900
Investments (at cost)	9120								42,151,138
Accounts Receivable	9130	62,213	42,988		511,478				(3,487)
Due from Other Funds	9140				363,948				604,462
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	0	0	0	0	0	0
TOTAL ASSETS		1,369,242	213,312	0	2,585,459	0	0	0	46,536,414

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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	32,112	48,670		4,756				133,215
Accrued Salaries and Wages Payable	9520	19,203							34,311
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	1,260			186,937				498,200
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570				1,356,655				65,675
Total Current Liabilities and Deferred Revenue		52,575	48,670	0	1,548,348	0	0	0	731,401
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	52,575	48,670	0	1,548,348	0	0	0	731,401

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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	1,316,667							45,805,013
Committed Fund Balance	9753								
Assigned Fund Balance	9754		164,642		1,037,111				
Total Designated Fund Balance		1,316,667	164,642	0	1,037,111	0	0	0	45,805,013
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		1,316,667	164,642	0	1,037,111	0	0	0	45,805,013
TOTAL LIABILITIES AND FUND EQUITY		1,369,242	213,312	0	2,585,459	0	0	0	46,536,414

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

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	666		666
Higher Education Act	8120		2,623,567	2,623,567
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		98,243	98,243
Student Financial Aid	8150		4,801	4,801
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170		1,550,993	1,550,993
Other Federal Revenues	8190		5,200,370	5,200,370
Total Federal Revenues	8100	666	9,477,974	9,478,640
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	3,951,786		3,951,786
State General Apportionment	8612	57,780,065		57,780,065
Other General Apportionment	8613	2,054,776		2,054,776
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		2,053,744	2,053,744
Disabled Students Programs and Services(DSPS)	8623		1,728,656	1,728,656
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		524,675	524,675
Telecommunications and Technology Infrastructure Program (TTIP)	8626		148	148
Other General Categorical Programs	8627		83,870,241	83,870,241

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

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	19,755,427		19,755,427
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		33,224,234	33,224,234
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	267,061		267,061
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	3,549,384	1,259,930	4,809,314
State Mandated Costs	8685	859,434		859,434
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	7,584,025	1,069,106	8,653,131
Total State Revenues	8600	95,801,958	123,730,734	219,532,692

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

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	52,062,939		52,062,939
Tax Allocation, Supplemental Roll	8812	1,089,843		1,089,843
Tax Allocation, Unsecured Roll	8813	1,583,620		1,583,620
Prior Years Taxes	8816	446,879		446,879
Education Revenues Augmentation Fund (ERAF)	8817	23,482,497		23,482,497
Redevelopment Agency Funds - Pass Through	8818	530,959		530,959
Redevelopment Agency Funds - Residual	8819	6,275,689		6,275,689
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820		3,227	3,227
Contract Services	8830			
Contract Instructional Services	8831		45,000	45,000
Other Contract Services	8832		3,802	3,802
Sales and Commissions	8840	225		225
Rentals and Leases	8850	214,044		214,044
Interest and Investment Income	8860	3,292,512		3,292,512
Student Fees and Charges	8870			
Community Services Classes	8872			0
Dormitory	8873			0
Enrollment	8874	9,401,047		9,401,047
Enrollment Contra Revenue for Uncollectible Receivables	8874.1	(342,493)		(342,493)
Enrollment Contra Revenue for AB19 College Promise Waivers	8874.5			0
Enrollment Contra Revenue for COVID Refunds	8874.7	-368520		-368520
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		1,194,722	1,194,722
Instructional Materials Fees and Sales of Materials	8877		161,145	161,145
Insurance	8878			0
Student Records	8879	135		135
Nonresident Tuition	8880	3,166,362		3,166,362
Parking Services and Public Transportation	8881		572,597	572,597
Other Student Fees and Charges	8885	204		204
Other Local Revenues	8890	1,423,128	380,630	1,803,758
Total Local Revenues	8800	102,259,070	2,361,123	104,620,193
Total Revenues		198,061,694	135,569,831	333,631,525

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

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	39,189		39,189
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#		26,137	26,137
Total Other Financing Sources	8900	39,189	26,137	65,326
Total Revenues and Other Financing Sources		198,100,883	135,595,968	333,696,851

For Actual Year: 2019-2020

Budget Year: 2020-2021

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						0
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	4,267,015	9,712	84,730	65,739		4,427,196
Business and Management	0500	4,901,736		162,605	32,473		5,096,814
Communications	0600	830,379		33,878	296,918		1,161,175
Computer and Information Science	0700	1,471,797		3,736			1,475,533
Education	0800	4,440,101	215,545	285,074	7,200		4,947,920
Engineering and Related Industrial Technology	0900	2,083,151		3,737,535	867,816		6,688,502
Fine and Applied Arts	1000	4,942,008	9,525	219,618	169,313		5,340,464
Foreign language	1100	1,440,942		649			1,441,591
Health	1200	4,944,469		121,524	196,980		5,262,973
Consumer Education And Home Economics	1300	2,690,782		56,871			2,747,653
Law	1400	672,256		733			672,989
Humanities(Letters)	1500	10,841,985		13,832			10,855,817
Library Science	1600	43,956					43,956
Mathematics	1700	7,693,512	30,936				7,724,448
Military Studies	1800						0
Physical Sciences	1900	4,982,684	18,915	116,538	64,730		5,182,867
Psychology	2000	1,912,894		5,320	27,586		1,945,800
Public Affairs and Services	2100	4,707,879	973	2,132,356	116,336		6,957,544
Social Sciences	2200	6,020,126		28,584			6,048,710
Commercial Services	3000			258,640			258,640
Interdisciplinary Studies	4900	20,029,253	169,376	994,490	460,318		21,653,437
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	3,497,538					3,497,538
Sub-Total Instructional Activites		92,414,463	454,982	8,256,713	2,305,409		103,431,567
Total Expenditures for GF Activities*		92,492,495	113,461,359	115,161,003	5,542,590	7,967,438	334,624,885

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

For Actual Year: 2019-2020

Budget Year: 2020-2021

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		14,951,764	964,438	250,869		16,167,071
Course and Curriculum Development	6020		263,676	16,825			280,501
Academic / Faculty Senate	6030		720,712				720,712
Other Instructional Administration & Governance	6090		10,334	154,915			165,249
Total Instructional Admin. & Governance		0	15,946,486	1,136,178	250,869	0	17,333,533
Instructional Support Services	6100						
Learning Center	6110	78,032	342,760	4,040			424,832
Library	6120		3,087,638	13,899	143,889		3,245,426
Media	6130		716,673	278	13,323		730,274
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190		6,245,068	906,602	497,975		7,649,645
Total Instructional Support Services		78,032	10,392,139	924,819	655,187	0	12,050,177
Admissions and Records	6200		5,741,264	7,586	4,069		5,752,919
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		11,708,359	77,156	5,119		11,790,634
Matriculation and Student Assessment	6320		1,459,997	37,224	4,212		1,501,433
Transfer Programs	6330		1,577,519	89,966			1,667,485
Career Guidance	6340		285,646	15,059			300,705
Other Student Counseling and Guidance	6390						0
Total Student Counseling and Guidance		0	15,031,521	219,405	9,331	0	15,260,257

For Actual Year: 2019-2020

Budget Year: 2020-2021

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		1,598,683	31,100	37,466		1,667,249
Extended Opportunity Programs and Services (EOPS)	6430		2,247,190	25,147	53,141		2,325,478
Health Services	6440		1,374,144	75,956	10,831		1,460,931
Student Personnel Administration	6450		413,931				413,931
Financial Aid Administration	6460		2,924,858	58,608	25,472		3,008,938
Job Placement Services	6470		1,165,060	23,188			1,188,248
Veterans Services	6480		551,396	30,283	2,901		584,580
Miscellaneous Student Services	6490		8,914,311	600,859	29,207		9,544,377
Total Other Student Services		0	19,189,573	845,141	159,018	0	20,193,732
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,697,441	1,363,888	66,203		3,127,532
Custodial Services	6530		4,161,744	344,826	20,230		4,526,800
Grounds Maintenance and Repairs	6550		787,809	346,165	4,506		1,138,480
Utilities	6570			2,998,535			2,998,535
Other Operations and Maintenance of Plant	6590		431	6,490	10,332		17,253
Total Operation and Maintenance of Plant	6500	0	6,647,425	5,059,904	101,271	0	11,808,600
Planning, Policymaking and Coordinations	6600		2,512,237	1,189,967	1,411		3,703,615

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

For Actual Year: 2019-2020

Budget Year: 2020-2021

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		626,776	603,427			1,230,203
Fiscal Operations	6720		3,315,456	71,289			3,386,745
Human Resources Management	6730		1,798,078	332,881			2,130,959
Noninstruct Staff Retirees' Benefits & Retirement *	6740		4,346,203				4,346,203
Staff Development	6750		111,604	674,481			786,085
Staff Diversity	6760			31,394			31,394
Logistical Services	6770		4,121,997	2,716,150	3,264		6,841,411
Management Information Systems	6780		7,910,259	3,836,089	940,908		12,687,256
Other General Institutional Support Services	6790		7,095,297	56,515,017	31,093		63,641,407
Total General Institutional Support Services	6700	0	29,325,670	64,780,728	975,265	0	95,081,663
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820		20				20
Community Use of Facilities	6830		233,584	1,013			234,597
Economic Development	6840		1,906,794	32,057,295	2,055		33,966,144
Other Community Services & Economic Development	6890		249,107	306,095			555,202
Total Community Services	6800	0	2,389,505	32,364,403	2,055	0	34,755,963

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2019-2020

Budget Year: 2020-2021

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		259,361				259,361
Child Development Centers	6920						0
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		2,137,463	200,323	1,547		2,339,333
Student and Co-Curricular Activities	6960		289,812	37,287			327,099
Student Housing	6970						0
Other Ancillary Services	6990		710,843				710,843
Total Ancillary Services	6900	0	3,397,479	237,610	1,547	0	3,636,636
Auxiliary Operations	7000						
Contract Education	7010		334,834	15,859	2,821		353,514
Other Auxiliary Operations	7090		585,636				585,636
Total Auxiliary Operations	7000	0	920,470	15,859	2,821	0	939,150

For Actual Year: 2019-2020

Budget Year: 2020-2021

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		1,512,608	122,690	1,074,337		2,709,635
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					7,040,069	7,040,069
Student Aid	7320					927,369	927,369
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	7,967,438	7,967,438
Sub-Total Non-Instructional Activites		78,032	113,006,377	106,904,290	3,237,181	7,967,438	231,193,318
Total Expenditures General Fund: activities *		92,492,495	113,461,359	115,161,003	5,542,590	7,967,438	334,624,885

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: RANCHO SANTIAGO

I.	2020-2021 Appropriations Limit:			
A.	2019-2020 Appropriations Limit:			\$266,450,015
B.	2020-2021 Price Factor:	1.0373		
C.	Population factor:			
	1. 2018-2019 Second Period Actual FTES	27,072.40		
	2. 2019-2020 Second Period Actual FTES	26,311.25		
	3. 2019-2020 Population change factor (C2/C1)	0.9719		
D.	2019-2020 Limit adjusted by inflation and population factors (A * B * C.3)			\$268,622,081
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)			\$268,622,081
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.	2020-2021 Appropriations Limit (D + E.3 - F.3)			\$268,622,081
II.	2020-2021 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			78,920,547
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			288,123
C.	Local Property taxes			88,584,479
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			642,086
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			942,299
H.	2020-2021 Appropriations Subject to Limit			\$167,492,936

For Actual Year: 2019-2020

Budget Year: 2020-2021

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	666		9,477,974	11,496,858	9,478,640	11,496,858
State Revenues	8600	95,801,958	93,850,039	123,730,734	154,094,550	219,532,692	247,944,589
Local Revenues	8800	102,259,070	99,970,127	2,361,123	3,550,179	104,620,193	103,520,306
Total Revenues		198,061,694	193,820,166	135,569,831	169,141,587	333,631,525	362,961,753
EXPENDITURES:							
Academic Salaries	1000	74,815,429	76,469,001	9,331,718	9,404,932	84,147,147	85,873,933
Classified Salaries	2000	34,295,780	37,853,671	15,673,098	18,375,885	49,968,878	56,229,556
Employee Benefits	3000	60,945,781	61,770,553	10,892,048	13,652,478	71,837,829	75,423,031
Supplies and Materials	4000	1,396,400	1,875,619	2,467,487	7,351,151	3,863,887	9,226,770
Other Operating Expenses and Services	5000	18,437,112	23,474,259	92,860,004	116,717,104	111,297,116	140,191,363
Capital Outlay	6000	2,281,923	1,058,529	3,260,667	3,210,658	5,542,590	4,269,187
Total Expenditures		192,172,425	202,501,632	134,485,022	168,712,208	326,657,447	371,213,840
Excess /(Deficiency) of Revenues over Expenditures		5,889,269	(8,681,466)	1,084,809	429,379	6,974,078	(8,252,087)
Other Financing Sources	8900	39,189	5,000	26,137		65,326	5,000
Other Outgo	7000	6,643,874	3,725,000	1,323,564	2,789,778	7,967,438	6,514,778
Net Increase/(Decrease) in Fund Balance		(715,416)	(12,401,466)	(212,618)	(2,360,399)	(928,034)	(14,761,865)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	38,759,046	38,043,630	3,581,339	3,368,721	42,340,385	41,412,351
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	38,759,046		3,581,339		42,340,385	
Ending Fund Balance, June 30		38,043,630	25,642,164	3,368,721	1,008,322	41,412,351	26,650,486

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

870 RANCHO SANTIAGO

For Actual Year: 2019-2020

Budget Year: 2020-2021

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	156,061					
Local Revenues	8800	34,738,662	32,818,659				
Total Revenues		34,894,723	32,818,659	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983	5,254,620	124,000				
Total Other Financing Sources		5,254,620	124,000	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	20,072,963	21,292,919				
Debt Interest and Other Service Charges	7120	15,219,786	13,202,774				
Transfers Outgoing	7300 & 7400	144,692	124,000				
Reserve for Contingencies	7900						
Total Other Outgo	7000	35,437,441	34,619,693	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(30,182,821)	(34,495,693)	0	0	0	0
Net Increase/Decrease in Fund Balance		4,711,902	(1,677,034)	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	28,778,212	33,490,114		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	28,778,212			0		0
Ending Fund Balance, June 30		33,490,114	31,813,080	0	0	0	0

For Actual Year: 2019-2020

Budget Year: 2020-2021

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					2,396,903	2,159,172
State Revenues	8600		70,000			5,672,348	5,797,815
Local Revenues	8800	3,998,569	5,162,642			269,172	385,235
Total Income		3,998,569	5,232,642	0	0	8,338,423	8,342,222
Expenditures							
Academic Salaries	1000					2,680,743	2,470,986
Classified Salaries	2000	942,147	975,014			2,219,317	2,289,144
Employee Benefits	3000	449,972	538,425			2,506,302	2,373,270
Supplies and Materials	4000	2,885,955	3,394,809			275,617	975,781
Other Operating Expenses and Services	5000	313,687	142,934			331,805	693,467
Capital Outlay	6000	1,782				245,279	242,892
Total Expenditures		4,593,543	5,051,182	0	0	8,259,063	9,045,540
Excess /(Deficiency) of Revenues over Expenditures		(594,974)	181,460	0	0	79,360	(703,318)
Other Financing Sources	8900	311,763				140,000	
Other Outgo	7000						154,004
Net Increase/(Decrease) in Fund Balance		(283,211)	181,460	0	0	219,360	(857,322)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	4,094,507	3,811,296		0	890,532	1,109,892
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	4,094,507		0		890,532	
Ending Fund Balance, June 30		3,811,296	3,992,756	0	0	1,109,892	252,570

For Actual Year: 2019-2020

Budget Year: 2020-2021

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: 2019-2020

Budget Year: 2020-2021

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	1,080,015	19,466,136				
Local Revenues	8800	6,330,663	4,936,982			994,983	450,000
Total Income		7,410,678	24,403,118	0	0	994,983	450,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	37,495	16,802				30,000
Other Operating Expenses and Services	5000	128,791	474,431			10,189	65,000
Capital Outlay	6000	7,846,068	94,916,311			42,082,051	36,846,527
Total Expenditures		8,012,354	95,407,544	0	0	42,092,240	36,941,527
Excess /(Deficiency) of Revenues over Expenditures		(601,676)	(71,004,426)	0	0	(41,097,257)	(36,491,527)
Other Financing Sources	8900	6,500,000	3,500,000			56,385,421	
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		5,898,324	(67,504,426)	0	0	15,288,164	(36,491,527)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	87,431,454	93,329,778	0	0	21,203,363	36,491,527
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	87,431,454		0		21,203,363	
Ending Fund Balance, June 30		93,329,778	25,825,352	0	0	36,491,527	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

870 RANCHO SANTIAGO

For Actual Year: 2019-2020

Budget Year: 2020-2021

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: 2019-2020

Budget Year: 2020-2021

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: 2019-2020

Budget Year: 2020-2021

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	4,329,121	5,132,293	12,854,604	13,348,406		
Other Financing Sources	8900						
Total Income		4,329,121	5,132,293	12,854,604	13,348,406		
Expenditures							
Academic Salaries	1000	31,715	32,959				
Classified Salaries	2000	243,854	246,242				
Employee Benefits	3000	137,173	153,731	9,927,050	12,698,406		
Supplies and Materials	4000	3,149	53,889				
Other Operating Expenses and Services	5000	2,546,550	4,916,469	23,539	35,000		
Capital Outlay	6000	1,853	75,950				
Total Expenditures		2,964,294	5,479,240	9,950,589	12,733,406		
Net Profit or Loss		1,364,827	(346,947)	2,904,015	615,000		
Other Outgo	7000				3,990,521		
Net Increase/(Decrease) in Fund Balance		1,364,827	(346,947)	2,904,015	(3,375,521)		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	7,163,768	8,528,595	(38,605,579)	(35,701,564)		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	7,163,768		(38,605,579)			
Ending Fund Balance, June 30		8,528,595	8,181,648	(35,701,564)	(39,077,085)		

For Actual Year: 2019-2020

Budget Year: 2020-2021

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		1,200				
Local Revenues	8800	586,126	465,108	155,789	118,698		
Total Income		586,126	466,308	155,789	118,698	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	169,482	191,956				
Employee Benefits	3000	61,845	70,462				
Supplies and Materials	4000	4,171	55,000				
Other Operating Expenses and Services	5000	250,415	322,475	85,655	137,548		
Capital Outlay	6000	9,957	50,000				
Total Expenditures		495,870	689,893	85,655	137,548	0	0
Excess /(Deficiency) of Revenues over Expenditures		90,256	(223,585)	70,134	(18,850)	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		90,256	(223,585)	70,134	(18,850)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,226,411	1,316,667	94,508	164,642		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,226,411		94,508		0	
Ending Fund Balance, June 30		1,316,667	1,093,082	164,642	145,792	0	0

For Actual Year: 2019-2020

Budget Year: 2020-2021

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	27,641,891	28,992,689				
State Revenues	8600	6,784,234	6,386,253				
Local Revenues	8800	21,736	6,000				
Total Income		34,447,861	35,384,942	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	509	5,632				
Capital Outlay	6000						
Total Expenditures		509	5,632	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		34,447,352	35,379,310	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	34,556,471	35,397,942				
Net Increase/(Decrease) in Fund Balance		(109,119)	(18,632)	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,151,235	1,037,111		0		0
Prior Years Adjustments	9020	(5,005)					
Adjusted Beginning Balance	9030	1,146,230		0		0	
Ending Fund Balance, June 30		1,037,111	1,018,479	0	0	0	0

For Actual Year: 2019-2020

Budget Year: 2020-2021

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			1,872	23,700
Local Revenues	8800			3,793,193	4,291,175
Total Income		0	0	3,795,065	4,314,875
Expenditures					
Academic Salaries	1000			15,641	22,423
Classified Salaries	2000			653,101	452,976
Employee Benefits	3000			328,814	242,357
Supplies and Materials	4000			63,195	163,226
Other Operating Expenses and Services	5000			984,074	1,752,127
Capital Outlay	6000			93,174	738,116
Total Expenditures		0	0	2,137,999	3,371,225
Excess /(Deficiency) of Revenues over Expenditures		0	0	1,657,066	943,650
Other Financing Sources	8900			217,806	4,048,301
Other Outgo	7000			129,500	9,500
Net Increase/(Decrease) in Fund Balance		0	0	1,745,372	4,982,451
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	44,075,594	45,805,012
Prior Years Adjustments	9020			(15,954)	
Adjusted Beginning Balance	9030	0		44,059,640	
Ending Fund Balance, June 30		0	0	45,805,012	50,787,463

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

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	6,500,000
31	BOOKSTORE FUND	12	RESTRICTED SUBFUND	311,763
76	INVESTMENT TRUST FUND	12	RESTRICTED SUBFUND	70,371
79	OTHER TRUST FUNDS	12	RESTRICTED SUBFUND	17,935
12	RESTRICTED SUBFUND	74	STUDENT FINANCIAL AID TRUST FUND	26,136

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 870

Name: RANCHO SANTIAGO

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					2,073,057	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			2,073,057	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		3,549,384			1,259,930	
		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	5,087	5,087
Books, Magazines, & Periodicals	4200				0	42,912	42,912
Instructional Supplies & Materials	4300				0	1,154,184	1,154,184
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	1,202,183	1,202,183
Other Operating Expenses and Services	5000		3,549,384		3,549,384	121,563	3,670,947
Capital Outlay	6000						
Library Books	6300				0	260,013	260,013
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	260,013	260,013
Other Outgo	7000				0		0
Total Expenditures		0	3,549,384	0	3,549,384	1,583,759	5,133,143
Ending Balance					0	1,749,228	1,749,228

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 870

Name: RANCHO SANTIAGO

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					1,749,228	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			1,749,228	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		4,142,482			1,353,211	
		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	5,760	5,760
Books, Magazines, & Periodicals	4200				0	43,005	43,005
Instructional Supplies & Materials	4300				0	2,567,176	2,567,176
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	2,615,941	2,615,941
Other Operating Expenses and Services	5000		3,625,685		3,625,685	240,302	3,865,987
Capital Outlay	6000						
Library Books	6300				0	246,196	246,196
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	246,196	246,196
Other Outgo	7000				0		0
Total Expenditures		0	3,625,685	0	3,625,685	3,102,439	6,728,124
Ending Balance					516,797	0	

Annual Financial and Budget Report

For Actual Year: 2019-2020

District ID: 870

Name: RANCHO SANTIAGO

EPA Revenue	19,755,427
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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	19,755,427	0	0	19,755,427
TOTAL		19,755,427	0	0	19,755,427

Annual Financial and Budget Report

For Actual Year: 2019-2020

Budget Year: 2020-2021

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	15,209,680	6,867,803	22,077,483	3,576,505	19.33%
2018-19	22,633,347	11,902,374	34,535,721	12,458,238	56.43%
2019-20	22,759,114	10,128,572	32,887,686	-1,648,035	-4.77%
2020-21	22,820,537	13,006,985	35,827,522	2,939,836	8.94%

Does the district have a plan to fund these expenses through 2020-21?
Yes
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.