

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2020-2021)
(Budget Report for Fiscal Year 2021-2022)

District: RANCHO SANTIAGO

District Code: 870

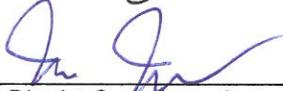
This is to certify that the Annual Financial and Budget Report has been prepared and the budget adopted in accordance with the *California Code of Regulations*, beginning with Section 58300. Further, to the best of my knowledge, the data contained in this report are correct.



District Chief Business Officer

9/28/21

Date



District Superintendent

9/30/21

Date

Contact: Iris Ingram

(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, 2021. 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: 2020-2021

Budget Year: 2021-2022

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	30,094,025	30,094,025		30,094,025
Other	1300	26,698,779	26,698,779		26,698,779
Total Instructional Salaries		56,792,804	56,792,804	0	56,792,804
Non-Instructional Salaries					
Contract or Regular	1200		13,428,119	202,651	13,630,770
Other	1400		2,237,036		2,237,036
Total Non-Instructional Salaries		0	15,665,155	202,651	15,867,806
Total Academic Salaries		56,792,804	72,457,959	202,651	72,660,610
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		27,760,563	3,121,161	30,881,724
Other	2300		1,109,111	349,234	1,458,345
Total Non-Instructional Salaries		0	28,869,674	3,470,395	32,340,069
Instructional Aides					
Regular Status	2200	497,852	497,852		497,852
Other	2400	1,533,516	1,533,516		1,533,516
Total Instructional Aides		2,031,368	2,031,368	0	2,031,368
Total Classified Salaries		2,031,368	30,901,042	3,470,395	34,371,437
Employee Benefits					
	3000	27,602,916	56,511,818	1,765,982	58,277,800
Supplies and Materials					
	4000		624,975	4,181	629,156
Other Operating Expenses					
	5000	5,407,045	16,737,842	469,869	17,207,711
Equipment Replacement					
	6420				0
Total Expenditures Prior to Exclusions		91,834,133	177,233,636	5,913,078	183,146,714

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2020-2021

Budget Year: 2021-2022

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	3,951,657	3,951,657		3,951,657
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		5,429,711		5,429,711
Objects to Exclude	Object Code				
Rents and Leases	5060		616,029	4,902	620,931
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		4,985,883		4,985,883

For Actual Year: 2020-2021

Budget Year: 2021-2022

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		3,951,657	14,983,280	4,902	14,988,182
Total for ECS 84362, 50% Law		87,882,476	162,250,356	5,908,176	168,158,532
Percent of CEE (Instructional Salary Cost / Total CEE)		54.16%	100.00%		
50% of Current Expense of Education			81,125,178		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		87,882,476	162,250,356	5,908,176	168,158,532
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		91,834,133	177,233,636	5,913,078	183,146,714
Capital Expenditures	6000	187,179	472,981	1,333,594	1,806,575
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		92,021,312	177,706,617	7,246,672	184,953,289

For Year Ended June 30, 2021

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	1,718,667	3,612,997	5,331,664
In County Treasury	9112	82,046,946	92,143,110	174,190,056
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	100,000		100,000
Investments (at cost)	9120	166,141	184,388	350,529
Accounts Receivable	9130	14,594,414	28,390,224	42,984,638
Due from Other Funds	9140	555,151	17,927,037	18,482,188
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	289,038	547,632	836,670
TOTAL ASSETS		99,470,357	142,805,388	242,275,745
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	16,179,991	12,771,805	28,951,796
Accrued Salaries and Wages Payable	9520	10,299,779	2,171,951	12,471,730
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	24,043,954	34,548,918	58,592,872
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	2,576,565	88,879,377	91,455,942
TOTAL LIABILITIES		53,100,289	138,372,051	191,472,340

For Year Ended June 30, 2021

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	289,039		289,039
Amounts Restricted by Law for Specific Purposes	9712	43,186		43,186
Reserve for Encumbrances Credit	9713	1,996,638		1,996,638
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790			0
Total Fund Balance		2,328,863	0	2,328,863
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752	1,970,000	4,433,337	6,403,337
Committed Fund Balance	9753			0
Assigned Fund Balance	9754	28,492,167		28,492,167
Total Designated Fund Balance		30,462,167	4,433,337	34,895,504
Uncommitted Fund Balance	9790	13,579,038		13,579,038
TOTAL FUND EQUITY		46,370,068	4,433,337	50,803,405
TOTAL LIABILITIES AND FUND EQUITY		99,470,357	142,805,388	242,275,745

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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	32,979,294		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		32,979,294	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, 2021

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	32,979,294		
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		32,979,294	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		32,979,294	0	0
TOTAL LIABILITIES AND FUND EQUITY		32,979,294	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, 2021

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	3,951,329		12,914			
In County Treasury	9112	21		2,446,871			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114	12,000					
Investments (at cost)	9120			4,924			
Accounts Receivable	9130	1,879,132		394,700			
Due from Other Funds	9140	620,736		34,083			
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210	1,205,726					
Prepaid Items	9220			26,954			
TOTAL ASSETS		7,668,944	0	2,920,446	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510	794,399		78,878			
Accrued Salaries and Wages Payable	9520	73,873		299,819			
Compensated Absences Payable Current	9530						
Due to Other Funds	9540	169,643		165,651			
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			1,001,214			
TOTAL LIABILITIES		1,037,915	0	1,545,562	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, 2021

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	6,631,029	0	1,374,884	0	0	0
Total Designated Fund Balance		6,631,029	0	1,374,884	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		6,631,029	0	1,374,884	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		7,668,944	0	2,920,446	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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	5,384		14,207,674
In County Treasury	9112	95,659,118		
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120	192,498		28,591
Accounts Receivable	9130	49,167		7,822
Due from Other Funds	9140	2,502,648		
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220	775,550		
TOTAL ASSETS		99,184,365	0	14,244,087
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	2,223,143		393,185
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			107,110
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570	20,388		
TOTAL LIABILITIES		2,243,531	0	500,295

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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	96,940,834		13,743,792
Total Designated Fund Balance		96,940,834	0	13,743,792
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		96,940,834	0	13,743,792
TOTAL LIABILITIES AND FUND EQUITY		99,184,365	0	14,244,087

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2021

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, 2021

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, 2021

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, 2021

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	9,861,723	
In County Treasury	9112		41,723,492
Cash With Fiscal Agents	9113	135,000	
Revolving Cash Accounts	9114		
Investments (at cost)	9120	19,845	246,743
Accounts Receivable	9130	4,574	20,270
Due from Other Funds	9140	213,266	568,639
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		10,234,408	42,559,144

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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	44,463	497
Accrued Salaries and Wages Payable	9520	27,337	
Compensated Absences Payable Current	9530		
Due to Other Funds	9540	4,868	
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560	400,000	81,598,846
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		476,668	81,599,343
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	476,668	81,599,343

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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		(39,040,199)
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	(39,040,199)
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752	9,757,740	
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		9,757,740	0
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		9,757,740	(39,040,199)
TOTAL LIABILITIES AND FUND EQUITY		10,234,408	42,559,144

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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	1,434,565	244,021		1,604,297				3,524,993
In County Treasury	9112				1,399,859				(3,251)
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114	500							900
Investments (at cost)	9120				2,817				56,882,719
Accounts Receivable	9130	(95,060)	1,198		50,225				(3,488)
Due from Other Funds	9140	5,290	1,306		13,321				1,060,533
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		1,345,295	246,525	0	3,070,519	0	0	0	61,462,406

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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	2,004	19,884		16,018				116,163
Accrued Salaries and Wages Payable	9520	14,911							18,598
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	15,443			348,883				771,872
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570				1,728,826				67,368
Total Current Liabilities and Deferred Revenue		32,358	19,884	0	2,093,727	0	0	0	974,001
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	32,358	19,884	0	2,093,727	0	0	0	974,001

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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	1,312,937							60,488,405
Committed Fund Balance	9753								
Assigned Fund Balance	9754		226,641		976,792				
Total Designated Fund Balance		1,312,937	226,641	0	976,792	0	0	0	60,488,405
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		1,312,937	226,641	0	976,792	0	0	0	60,488,405
TOTAL LIABILITIES AND FUND EQUITY		1,345,295	246,525	0	3,070,519	0	0	0	61,462,406

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

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	8,943		8,943
Higher Education Act	8120		2,375,782	2,375,782
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		75,074	75,074
Student Financial Aid	8150		27,756	27,756
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170		1,415,973	1,415,973
Other Federal Revenues	8190		16,312,196	16,312,196
Total Federal Revenues	8100	8,943	20,206,781	20,215,724
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	3,901,642		3,901,642
State General Apportionment	8612	33,897,251		33,897,251
Other General Apportionment	8613	2,234,682		2,234,682
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		2,017,009	2,017,009
Disabled Students Programs and Services(DSPS)	8623		1,756,926	1,756,926
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		572,410	572,410
Telecommunications and Technology Infrastructure Program (TTIP)	8626		1,075	1,075
Other General Categorical Programs	8627		100,493,953	100,493,953

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

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	38,108,762		38,108,762
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		15,314,980	15,314,980
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	260,951		260,951
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	4,985,883	2,023,357	7,009,240
State Mandated Costs	8685	809,978		809,978
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	6,337,820	1,068,040	7,405,860
Total State Revenues	8600	90,536,969	123,247,750	213,784,719

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

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	54,438,308		54,438,308
Tax Allocation, Supplemental Roll	8812	1,102,156		1,102,156
Tax Allocation, Unsecured Roll	8813	1,599,178		1,599,178
Prior Years Taxes	8816	386,086		386,086
Education Revenues Augmentation Fund (ERAF)	8817	25,332,588		25,332,588
Redevelopment Agency Funds - Pass Through	8818	574,739		574,739
Redevelopment Agency Funds - Residual	8819	7,552,267		7,552,267
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820			0
Contract Services	8830			
Contract Instructional Services	8831		36,795	36,795
Other Contract Services	8832		7,338	7,338
Sales and Commissions	8840			0
Rentals and Leases	8850	84,444		84,444
Interest and Investment Income	8860	1,473,202	184,388	1,657,590
Student Fees and Charges	8870			
Community Services Classes	8872			0
Dormitory	8873			0
Enrollment	8874	9,660,888		9,660,888
Enrollment Contra Revenue for Uncollectible Receivables	8874.1	(297,845)		(297,845)
Enrollment Contra Revenue for HEERF Lost Revenue	8874.3			0
Enrollment Contra Revenue for AB19 College Promise Waivers	8874.5			0
Enrollment Contra Revenue for COVID Refunds (Fall 2020 only)	8874.7	-717,421		-717,421
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		1,035,808	1,035,808
Instructional Materials Fees and Sales of Materials	8877		153,390	153,390
Insurance	8878			0
Student Records	8879	150		150
Nonresident Tuition	8880	2,600,988		2,600,988
Parking Services and Public Transportation	8881		43,714	43,714
Other Student Fees and Charges	8885	3,337,269		3,337,269
Other Local Revenues	8890		501,970	501,970
Total Local Revenues	8800	107,126,997	1,963,403	109,090,400
Total Revenues		197,672,909	145,417,934	343,090,843

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

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	32,615		32,615
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	1,822,179	798,264	2,620,443
Total Other Financing Sources	8900	1,854,794	798,264	2,653,058
Total Revenues and Other Financing Sources		199,527,703	146,216,198	345,743,901

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 870

Name: RANCHO SANTIAGO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natural Resources	0100						0
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	4,345,180		137,668	24,005		4,506,853
Business and Management	0500	4,355,886		122,289	72,690		4,550,865
Communications	0600	834,918		42,746	3,847		881,511
Computer and Information Science	0700	1,423,953		29,567	67,100		1,520,620
Education	0800	4,235,659	234,711	257,159	15,445		4,742,974
Engineering and Related Industrial Technology	0900	2,029,491		3,876,356	788,659		6,694,506
Fine and Applied Arts	1000	4,291,567		212,041	36,651		4,540,259
Foreign language	1100	1,479,621		1,139	2,291		1,483,051
Health	1200	4,829,252		164,856	150,954		5,145,062
Consumer Education And Home Economics	1300	2,732,108		71,262	58,895		2,862,265
Law	1400	706,194		8,934			715,128
Humanities(Letters)	1500	10,467,168	3,175	40,650			10,510,993
Library Science	1600	41,382					41,382
Mathematics	1700	7,149,011		1,990			7,151,001
Military Studies	1800						0
Physical Sciences	1900	5,310,454	23,571	226,582			5,560,607
Psychology	2000	1,952,337		15,095			1,967,432
Public Affairs and Services	2100	4,645,484	11,876	2,171,017	100,107		6,928,484
Social Sciences	2200	5,825,462		7,750	1,398		5,834,610
Commercial Services	3000			136,167			136,167
Interdisciplinary Studies	4900	17,664,510	23,597	1,112,756	492,521		19,293,384
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	3,951,657					3,951,657
Sub-Total Instructional Activites		88,271,294	296,930	8,636,024	1,814,563		99,018,811
Total Expenditures for GF Activities*		88,353,520	113,333,110	113,388,912	5,296,454	15,980,851	336,352,847

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

For Actual Year: 2020-2021

Budget Year: 2021-2022

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		15,666,220	692,212	192,950		16,551,382
Course and Curriculum Development	6020		383,998	70,300			454,298
Academic / Faculty Senate	6030		650,047				650,047
Other Instructional Administration & Governance	6090		65,318	87,213			152,531
Total Instructional Admin. & Governance		0	16,765,583	849,725	192,950	0	17,808,258
Instructional Support Services	6100						
Learning Center	6110	82,226	373,266	1,554			457,046
Library	6120		2,913,636	1,525	175,887		3,091,048
Media	6130		741,001	1,880	6,643		749,524
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190		6,752,637	1,193,228	323,648		8,269,513
Total Instructional Support Services		82,226	10,780,540	1,198,187	506,178	0	12,567,131
Admissions and Records	6200		5,255,641	7,180			5,262,821
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		11,550,423	22,283	26,874		11,599,580
Matriculation and Student Assessment	6320		1,116,854	46,700			1,163,554
Transfer Programs	6330		1,247,310	18,919			1,266,229
Career Guidance	6340		376,751	17,642			394,393
Other Student Counseling and Guidance	6390		2,660	1,586			4,246
Total Student Counseling and Guidance		0	14,293,998	107,130	26,874	0	14,428,002

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2020-2021

Budget Year: 2021-2022

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		1,583,821	6,758	2,780		1,593,359
Extended Opportunity Programs and Services (EOPS)	6430		2,195,606	65,206	8,617		2,269,429
Health Services	6440		1,165,140	40,374	1,292		1,206,806
Student Personnel Administration	6450		415,703				415,703
Financial Aid Administration	6460		2,875,576	130,189	20,501		3,026,266
Job Placement Services	6470		849,290	200			849,490
Veterans Services	6480		566,770	9,290	25,948		602,008
Miscellaneous Student Services	6490		8,758,994	620,754	592,867		9,972,615
Total Other Student Services		0	18,410,900	872,771	652,005	0	19,935,676
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,758,450	1,117,957			2,876,407
Custodial Services	6530		3,775,291	83,786	36,275		3,895,352
Grounds Maintenance and Repairs	6550		864,205	256,713	9,372		1,130,290
Utilities	6570			3,195,096			3,195,096
Other Operations and Maintenance of Plant	6590				944		944
Total Operation and Maintenance of Plant	6500	0	6,397,946	4,653,552	46,591	0	11,098,089
Planning, Policymaking and Coordinations	6600		2,880,577	769,038	5,305		3,654,920

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

For Actual Year: 2020-2021

Budget Year: 2021-2022

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		748,983	273,309	6,939		1,029,231
Fiscal Operations	6720		3,422,798	84,398	2,343		3,509,539
Human Resources Management	6730		1,722,918	382,490	2,821		2,108,229
Noninstruct Staff Retirees' Benefits & Retirement *	6740		5,429,711				5,429,711
Staff Development	6750		350,539	202,447	11,728		564,714
Staff Diversity	6760			22,302			22,302
Logistical Services	6770		4,363,129	2,598,906	48,111		7,010,146
Management Information Systems	6780		7,993,873	4,321,383	638,131		12,953,387
Other General Institutional Support Services	6790		6,479,480	53,453,741			59,933,221
Total General Institutional Support Services	6700	0	30,511,431	61,338,976	710,073	0	92,560,480
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820						0
Community Use of Facilities	6830		259,262				259,262
Economic Development	6840		1,648,966	34,016,805	2,821		35,668,592
Other Community Services & Economic Development	6890		248,939	309,691			558,630
Total Community Services	6800	0	2,157,167	34,326,496	2,821	0	36,486,484

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2020-2021

Budget Year: 2021-2022

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		176,570				176,570
Child Development Centers	6920						0
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		2,033,168	156,907			2,190,075
Student and Co-Curricular Activities	6960		323,117	338,351			661,468
Student Housing	6970						0
Other Ancillary Services	6990		697,761				697,761
Total Ancillary Services	6900	0	3,230,616	495,258	0	0	3,725,874
Auxiliary Operations	7000						
Contract Education	7010		205,125	40			205,165
Other Auxiliary Operations	7090		665,965				665,965
Total Auxiliary Operations	7000	0	871,090	40	0	0	871,130

For Actual Year: 2020-2021

Budget Year: 2021-2022

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		1,480,691	134,535	1,339,094		2,954,320
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					14,546,070	14,546,070
Student Aid	7320					1,434,781	1,434,781
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	15,980,851	15,980,851
Sub-Total Non-Instructional Activites		82,226	113,036,180	104,752,888	3,481,891	15,980,851	237,334,036
Total Expenditures General Fund: activities *		88,353,520	113,333,110	113,388,912	5,296,454	15,980,851	336,352,847

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: RANCHO SANTIAGO

I.	2021-2022 Appropriations Limit:			
A.	2020-2021 Appropriations Limit:			\$268,622,081
B.	2021-2022 Price Factor:	1.0573		
C.	Population factor:			
	1. 2019-2020 Second Period Actual FTES	26,311.00		
	2. 2020-2021 Second Period Actual FTES	24,600.00		
	3. 2020-2021 Population change factor (C2/C1)	0.9350		
D.	2020-2021 Limit adjusted by inflation and population factors (A * B * C.3)			\$265,553,208
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)			\$265,553,208
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.	2021-2022 Appropriations Limit (D + E.3 - F.3)			\$265,553,208
II.	2021-2022 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			80,115,418
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			278,767
C.	Local Property taxes			97,197,168
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			473,665
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			959,290
H.	2021-2022 Appropriations Subject to Limit			\$177,105,728

For Actual Year: 2020-2021

Budget Year: 2021-2022

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	8,943		20,206,781	39,357,906	20,215,724	39,357,906
State Revenues	8600	90,536,969	93,176,726	123,247,750	120,467,394	213,784,719	213,644,120
Local Revenues	8800	107,126,997	110,247,646	1,963,403	4,240,705	109,090,400	114,488,351
Total Revenues		197,672,909	203,424,372	145,417,934	164,066,005	343,090,843	367,490,377
EXPENDITURES:							
Academic Salaries	1000	72,660,611	79,560,416	10,327,414	9,229,430	82,988,025	88,789,846
Classified Salaries	2000	34,371,435	39,603,800	15,181,994	16,770,898	49,553,429	56,374,698
Employee Benefits	3000	58,277,800	66,559,017	10,867,376	13,883,899	69,145,176	80,442,916
Supplies and Materials	4000	629,155	1,189,622	3,218,120	5,741,923	3,847,275	6,931,545
Other Operating Expenses and Services	5000	17,207,711	28,933,655	92,333,926	115,107,832	109,541,637	144,041,487
Capital Outlay	6000	1,806,575	419,321	3,489,879	4,759,091	5,296,454	5,178,412
Total Expenditures		184,953,287	216,265,831	135,418,709	165,493,073	320,371,996	381,758,904
Excess /(Deficiency) of Revenues over Expenditures		12,719,622	(12,841,459)	9,999,225	(1,427,068)	22,718,847	(14,268,527)
Other Financing Sources	8900	1,854,794	2,366,566	798,264		2,653,058	2,366,566
Other Outgo	7000	6,247,978	3,620,000	9,732,873	1,875,454	15,980,851	5,495,454
Net Increase/(Decrease) in Fund Balance		8,326,438	(14,094,893)	1,064,616	(3,302,522)	9,391,054	(17,397,415)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	38,043,630	46,370,068	3,368,721	4,433,337	41,412,351	50,803,405
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	38,043,630		3,368,721		41,412,351	
Ending Fund Balance, June 30		46,370,068	32,275,175	4,433,337	1,130,815	50,803,405	33,405,990

For Actual Year: 2020-2021

Budget Year: 2021-2022

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	140,196					
Local Revenues	8800	33,812,961	32,108,936				
Total Revenues		33,953,157	32,108,936	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983	277,655					
Total Other Financing Sources		277,655	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	21,292,919	24,353,392				
Debt Interest and Other Service Charges	7120	13,200,713	10,145,766				
Transfers Outgoing	7300 & 7400	248,000					
Reserve for Contingencies	7900						
Total Other Outgo	7000	34,741,632	34,499,158	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(34,463,977)	(34,499,158)	0	0	0	0
Net Increase/Decrease in Fund Balance		(510,820)	(2,390,222)	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	33,490,114	32,979,294		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	33,490,114			0		0
Ending Fund Balance, June 30		32,979,294	30,589,072	0	0	0	0

For Actual Year: 2020-2021

Budget Year: 2021-2022

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					2,336,061	2,687,889
State Revenues	8600		70,000			5,138,335	6,479,058
Local Revenues	8800	1,338,475	3,795,073			100,726	385,235
Total Income		1,338,475	3,865,073	0	0	7,575,122	9,552,182
Expenditures							
Academic Salaries	1000					2,739,131	2,475,100
Classified Salaries	2000	670,089	900,754			1,376,707	2,583,111
Employee Benefits	3000	428,460	560,013			2,372,138	2,774,526
Supplies and Materials	4000	1,659,243	2,209,532			346,523	1,141,722
Other Operating Expenses and Services	5000	90,891	165,175			316,011	966,535
Capital Outlay	6000	(169)				159,620	348,838
Total Expenditures		2,848,514	3,835,474	0	0	7,310,130	10,289,832
Excess /(Deficiency) of Revenues over Expenditures		(1,510,039)	29,599	0	0	264,992	(737,650)
Other Financing Sources	8900	4,326,221	385,000				
Other Outgo	7000		114,205				299,115
Net Increase/(Decrease) in Fund Balance		2,816,182	300,394	0	0	264,992	(1,036,765)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	3,811,296	6,631,029		0	1,109,892	1,374,884
Prior Years Adjustments	9020	3,551					
Adjusted Beginning Balance	9030	3,814,847		0		1,109,892	
Ending Fund Balance, June 30		6,631,029	6,931,423	0	0	1,374,884	338,119

For Actual Year: 2020-2021

Budget Year: 2021-2022

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: 2020-2021

Budget Year: 2021-2022

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	45,000	30,192,000				
Local Revenues	8800	4,848,024	5,060,897			261,857	270,552
Total Income		4,893,024	35,252,897	0	0	261,857	270,552
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	24,525	15,495			112,640	70,988
Other Operating Expenses and Services	5000	132,058	413,682			15,915	65,000
Capital Outlay	6000	7,417,178	102,619,626			22,881,037	13,806,537
Total Expenditures		7,573,761	103,048,803	0	0	23,009,592	13,942,525
Excess /(Deficiency) of Revenues over Expenditures		(2,680,737)	(67,795,906)	0	0	(22,747,735)	(13,671,973)
Other Financing Sources	8900	6,291,793	3,500,000				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		3,611,056	(64,295,906)	0	0	(22,747,735)	(13,671,973)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	93,329,778	96,940,834	0	0	36,491,527	13,743,792
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	93,329,778		0		36,491,527	
Ending Fund Balance, June 30		96,940,834	32,644,928	0	0	13,743,792	71,819

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

870 RANCHO SANTIAGO

For Actual Year: 2020-2021

Budget Year: 2021-2022

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: 2020-2021

Budget Year: 2021-2022

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: 2020-2021

Budget Year: 2021-2022

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	4,217,095	5,087,293	10,900,582	11,128,640		
Other Financing Sources	8900						
Total Income		4,217,095	5,087,293	10,900,582	11,128,640		
Expenditures							
Academic Salaries	1000	40,300	34,253				
Classified Salaries	2000	248,413	252,265				
Employee Benefits	3000	138,795	163,250	10,224,861	10,478,640		
Supplies and Materials	4000	2,078	53,889				
Other Operating Expenses and Services	5000	2,558,364	4,477,469	23,835	35,000		
Capital Outlay	6000		40,950				
Total Expenditures		2,987,950	5,022,076	10,248,696	10,513,640		
Net Profit or Loss		1,229,145	65,217	651,886	615,000		
Other Outgo	7000			3,990,521	1,992,846		
Net Increase/(Decrease) in Fund Balance		1,229,145	65,217	(3,338,635)	(1,377,846)		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	8,528,595	9,757,740	(35,701,564)	(39,040,199)		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	8,528,595		(35,701,564)			
Ending Fund Balance, June 30		9,757,740	9,822,957	(39,040,199)	(40,418,045)		

For Actual Year: 2020-2021

Budget Year: 2021-2022

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND	REPRESENTATION FEE TRUST FUND	ASSOCIATED STUDENTS TRUST FUND	REPRESENTATION FEE TRUST FUND	BODY CENTER FEE TRUST FUND	BODY CENTER FEE TRUST FUND
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600		1,200				
Local Revenues	8800	313,998	343,431	71,642	74,282		
Total Income		313,998	344,631	71,642	74,282	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	147,879	149,281				
Employee Benefits	3000	56,495	48,818				
Supplies and Materials	4000		33,000				
Other Operating Expenses and Services	5000	113,354	367,850	9,643	73,581		
Capital Outlay	6000		30,000				
Total Expenditures		317,728	628,949	9,643	73,581	0	0
Excess /(Deficiency) of Revenues over Expenditures		(3,730)	(284,318)	61,999	701	0	0
Other Financing Sources	8900		37,304				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(3,730)	(247,014)	61,999	701	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,316,667	1,312,937	164,642	226,641		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,316,667		164,642		0	
Ending Fund Balance, June 30		1,312,937	1,065,923	226,641	227,342	0	0

For Actual Year: 2020-2021

Budget Year: 2021-2022

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	27,677,124	44,953,800				
State Revenues	8600	9,587,989	8,055,839				
Local Revenues	8800	40,512	6,000				
Total Income		37,305,625	53,015,639	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	1,022	5,632				
Capital Outlay	6000						
Total Expenditures		1,022	5,632	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		37,304,603	53,010,007	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	37,364,922	53,028,639				
Net Increase/(Decrease) in Fund Balance		(60,319)	(18,632)	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,037,111	976,792		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,037,111		0		0	
Ending Fund Balance, June 30		976,792	958,160	0	0	0	0

For Actual Year: 2020-2021

Budget Year: 2021-2022

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			1,488	23,700
Local Revenues	8800			11,574,039	4,344,332
Total Income		0	0	11,575,527	4,368,032
Expenditures					
Academic Salaries	1000			16,423	20,023
Classified Salaries	2000			514,454	292,063
Employee Benefits	3000			293,830	200,177
Supplies and Materials	4000			79,795	113,979
Other Operating Expenses and Services	5000			1,021,520	1,369,234
Capital Outlay	6000			209,613	467,600
Total Expenditures		0	0	2,135,635	2,463,076
Excess /(Deficiency) of Revenues over Expenditures		0	0	9,439,892	1,904,956
Other Financing Sources	8900			5,243,501	2,125,711
Other Outgo	7000				7,600
Net Increase/(Decrease) in Fund Balance		0	0	14,683,393	4,023,067
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	45,805,012	60,488,405
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		45,805,012	
Ending Fund Balance, June 30		0	0	60,488,405	64,511,472

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

District ID: 870

Name: RANCHO SANTIAGO

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	6,242,900
31	BOOKSTORE FUND	12	RESTRICTED SUBFUND	4,326,221
41	CAPITAL OUTLAY PROJECTS FUND	12	RESTRICTED SUBFUND	48,893
79	OTHER TRUST FUNDS	12	RESTRICTED SUBFUND	1,307,613
79	OTHER TRUST FUNDS	69	OTHER INTERNAL SERVICES FUND	3,990,521

Activity Classification	Object 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		
Actual Fiscal Year Data								
State Lottery Proceeds:	8681		4,985,883			2,023,357		
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20		Total
	Object Code	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	Support Activities (AC 7320)	
Expenditures								
Academic Salaries	1000				0			0
Classified Salaries	2000				0			0
Employee Benefits	3000				0			0
Supplies & Materials								
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0	40,396		40,396
Instructional Supplies & Materials	4300				0	982,551		982,551
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	1,022,947		1,022,947
Other Operating Expenses and Services	5000		4,985,883		4,985,883	133,281		5,119,164
Capital Outlay								
Library Books	6300				0	179,679		179,679
Equipment	6400							
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	179,679		179,679
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	4,985,883	0	4,985,883	1,335,907		6,321,790
Ending Balance					0	2,436,678		2,436,678

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 870

Name: RANCHO SANTIAGO

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			Total
		Instructional & Institutional Unrestricted	Support Activities	Support Activities	Total Unrestricted	Instructional Materials Proposition 20	Support Activities	
	Object Code	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	Support Activities (AC 7320)	
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010					2,436,678		
Adjustments	9020							
Adjusted Beginning Balance	9030		0			2,436,678		
Budget Fiscal Year Data								
State Lottery Proceeds:	8681		4,143,784			1,652,430		
Expenditures								
Academic Salaries	1000				0			0
Classified Salaries	2000				0			0
Employee Benefits	3000				0			0
Supplies & Materials	4000							
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0	66,070		66,070
Instructional Supplies & Materials	4300				0	3,474,301		3,474,301
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	3,540,371		3,540,371
Other Operating Expenses and Services	5000		4,143,784		4,143,784	280,332		4,424,116
Capital Outlay	6000							
Library Books	6300				0	268,405		268,405
Equipment	6400							
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	268,405		268,405
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	4,143,784	0	4,143,784	4,089,108		8,232,892
Ending Balance					0	0		

Annual Financial and Budget Report

For Actual Year: 2020-2021

District ID: 870

Name: RANCHO SANTIAGO

EPA Revenue	38,108,762
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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	38,108,762	0	0	38,108,762
TOTAL		38,108,762	0	0	38,108,762

Annual Financial and Budget Report

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 870

Name: RANCHO SANTIAGO

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2020-21	20,242,621	10,499,498	30,742,119	N/A	N/A
2021-22	23,727,411	14,279,431	38,006,842	7,264,723	23.63%
2022-23	26,784,489	16,267,706	43,052,195	5,045,353	13.27%
2023-24	26,784,489	16,890,990	43,675,479	623,284	1.45%
2024-25	26,784,489	17,264,960	44,049,449	373,970	0.86%
2025-26	26,784,489	17,327,289	44,111,778	62,329	0.14%

Does the district have a plan to fund these expenses through 2025-26?
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.