

California Community Colleges

**ANNUAL FINANCIAL AND BUDGET REPORT**  
(Financial Report for Fiscal Year 2022-2023)  
(Budget Report for Fiscal Year 2023-2024)

District: RANCHO SANTIAGO

District Code: 870

I, the District Chief Business Officer, hereby 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 and to the best of my knowledge, the data contained in this report are true and correct.

**Chief Business Officer:** Iris Ingram

**Electronic Certification Date:** Wednesday, September 27, 2023

Contact: Adam O'Connor    AVC of Fiscal Services  
(714) 480-7320    Ext:            oconnor\_adam@rsccd.edu

**The Chancellor's Office no longer requires a report to be submitted electronically (PDF) or by mail, as districts certify through the application. No further action is required by the district.**

For Actual Year: 2022-2023

Budget Year: 2023-2024

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
<b>Instructional Salaries</b>					
Contract or Regular	1100	30,734,283	30,734,283		30,734,283
Other	1300	36,821,058	36,821,058		36,821,058
<b>Total Instructional Salaries</b>		67,555,341	67,555,341	0	67,555,341
<b>Non-Instructional Salaries</b>					
Contract or Regular	1200		15,134,735	258,058	15,392,793
Other	1400		2,615,208		2,615,208
<b>Total Non-Instructional Salaries</b>		0	17,749,943	258,058	18,008,001
<b>Total Academic Salaries</b>		67,555,341	85,305,284	258,058	85,563,342
<b>Classified Salaries</b>					
<b>Non-Instructional Salaries</b>					
Regular Status	2100		30,746,449	3,552,623	34,299,072
Other	2300		1,658,863	297,060	1,955,923
<b>Total Non-Instructional Salaries</b>		0	32,405,312	3,849,683	36,254,995
<b>Instructional Aides</b>					
Regular Status	2200	562,787	562,787		562,787
Other	2400	1,477,442	1,477,442		1,477,442
<b>Total Instructional Aides</b>		2,040,229	2,040,229	0	2,040,229
<b>Total Classified Salaries</b>		2,040,229	34,445,541	3,849,683	38,295,224
<b>Employee Benefits</b>	3000	29,226,791	61,280,564	2,204,877	63,485,441
<b>Supplies and Materials</b>	4000		1,295,421	23,452	1,318,873
<b>Other Operating Expenses</b>	5000	6,333,414	21,713,976	652,616	22,366,592
<b>Equipment Replacement</b>	6420				0
<b>Total Expenditures Prior to Exclusions</b>		105,155,775	204,040,786	6,988,686	211,029,472

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2022-2023

Budget Year: 2023-2024

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
<b>Activities to Exclude</b>	<b>TOP Code</b>				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	2,947,056	2,947,056		2,947,056
Student Health Services Above Amount Collected	6441		63,934		63,934
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		4,350,756		4,350,756
<b>Objects to Exclude</b>	<b>Object Code</b>				
Rents and Leases	5060		669,262	49,270	718,532
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		5,483,139	84,867	5,568,006

For Actual Year: 2022-2023

Budget Year: 2023-2024

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
<b>Total Exclusions</b>		2,947,056	13,514,147	134,137	13,648,284
<b>Total for ECS 84362, 50% Law</b>		102,208,719	190,526,639	6,854,549	197,381,188
<b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>		53.65%	100.00%		
<b>50% of Current Expense of Education</b>			95,263,320		
<b>Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year</b>					
<b>Amount Required to be Expended for Salaries of Classroom Instructors</b>		102,208,719	190,526,639	6,854,549	197,381,188
<b>Reconciliation to Unrestricted General Fund Expenditures</b>					
<b>Total Expenditures Prior to Exclusions</b>		105,155,775	204,040,786	6,988,686	211,029,472
<b>Capital Expenditures</b>	6000	34,557	1,067,404	3,718,790	4,786,194
<b>Equipment Replacement (Back out)</b>	6420		0	0	0
<b>Total Unrestricted General Fund Expenditures</b>		105,190,332	205,108,190	10,707,476	215,815,666

For Year Ended June 30, 2023

District ID: 870

Name: RANCHO SANTIAGO

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	1,477,764	2,562,721	4,040,485
In County Treasury	9112	93,509,606	77,812,511	171,322,117
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	80,173		80,173
Investments (at cost)	9120			0
Accounts Receivable	9130	9,721,080	7,777,647	17,498,727
Due from Other Funds	9140	945,867	1,467,482	2,413,349
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	588,235	429,659	1,017,894
<b>TOTAL ASSETS</b>		106,322,725	90,050,020	196,372,745
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	13,196,619	8,432,488	21,629,107
Accrued Salaries and Wages Payable	9520	11,819,482	2,228,180	14,047,662
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	9,504,419	482,928	9,987,347
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	1,806,270	72,816,882	74,623,152
<b>TOTAL LIABILITIES</b>		36,326,790	83,960,478	120,287,268

For Year Ended June 30, 2023

District ID: 870

Name: RANCHO SANTIAGO

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			0
NonCash Assets	9711	588,235		588,235
Amounts Restricted by Law for Specific Purposes	9712	77,827		77,827
Reserve for Encumbrances Credit	9713	346,016		346,016
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754	68,983,857	6,089,542	75,073,399
Unassigned	9790			0
<b>Total Fund Balance</b>		<b>69,995,935</b>	<b>6,089,542</b>	<b>76,085,477</b>
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752			0
Committed Fund Balance	9753			0
Assigned Fund Balance	9754			0
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			0
<b>TOTAL FUND EQUITY</b>		<b>69,995,935</b>	<b>6,089,542</b>	<b>76,085,477</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		<b>106,322,725</b>	<b>90,050,020</b>	<b>196,372,745</b>

**CALIFORNIA COMMUNITY COLLEGES**

**Annual Financial and Budget Report**

**COMBINED BALANCE SHEET**

For Year Ended June 30, 2023

**Governmental Funds Group**

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

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
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	35,260,619		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
<b>TOTAL ASSETS</b>		35,260,619	0	0
<b>LIABILITIES</b>				
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			
<b>TOTAL LIABILITIES</b>		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, 2023

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
<b>FUND BALANCE (NON-GASB 54)</b>				
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	35,260,619		
Assigned/Committed	9754			
Unassigned	9790			
<b>Total Fund Balance</b>		35,260,619	0	0
<b>Fund Balance (GASB 54)</b>	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			
<b>TOTAL FUND EQUITY</b>		35,260,619	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		35,260,619	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, 2023

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
<b>ASSETS</b>							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111	5,038,928		776,293			
In County Treasury	9112	21		2,946,629			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114	12,050					
Investments (at cost)	9120						
Accounts Receivable	9130	2,074,000		886,595			
Due from Other Funds	9140	110,339		24,555			
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210	934,053					
Prepaid Items	9220			17,271			
<b>TOTAL ASSETS</b>		8,169,391	0	4,651,343	0	0	0
<b>LIABILITIES</b>							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510	877,196		58,373			
Accrued Salaries and Wages Payable	9520	128,547		548,327			
Compensated Absences Payable Current	9530						
Due to Other Funds	9540	709,911		162,158			
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			1,882,100			
<b>TOTAL LIABILITIES</b>		1,715,654	0	2,650,958	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, 2023

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
<b>FUND BALANCE (NON-GASB 54)</b>							
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	6,453,737	0	2,000,385	0	0	0
Unassigned	9790	0	0	0	0	0	0
<b>Total Fund Balance</b>		<b>6,453,737</b>	<b>0</b>	<b>2,000,385</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund Balance (GASB 54)</b>	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	0	0	0	0	0	0
Total Designated Fund Balance		0	0	0	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
<b>TOTAL FUND EQUITY</b>		<b>6,453,737</b>	<b>0</b>	<b>2,000,385</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		<b>8,169,391</b>	<b>0</b>	<b>4,651,343</b>	<b>0</b>	<b>0</b>	<b>0</b>

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 870

Name: RANCHO SANTIAGO

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	5,340		
In County Treasury	9112	114,600,027		
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	356,288		
Due from Other Funds	9140	4,708,112		
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220	11,761		
<b>TOTAL ASSETS</b>		119,681,528	0	0
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	15,941,622		
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	14,826		
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570	219,829		
<b>TOTAL LIABILITIES</b>		16,176,277	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 870

Name: RANCHO SANTIAGO

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
<b>FUND BALANCE (NON-GASB 54)</b>				
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	103,505,251		
Unassigned	9790			
Total Fund Balance		103,505,251	0	0
<b>Fund Balance (GASB 54)</b>	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			
<b>TOTAL FUND EQUITY</b>		103,505,251	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		119,681,528	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2023

District ID: 870

Name: RANCHO SANTIAGO

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
<b>ASSETS</b>					
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				
<b>Fixed Assets</b>	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				
<b>Total Fixed Assets</b>		0	0	0	0
<b>TOTAL ASSETS</b>		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, 2023

District ID: 870

Name: RANCHO SANTIAGO

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
<b>LIABILITIES</b>					
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
<b>TOTAL LIABILITIES</b>	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, 2023

District ID: 870

Name: RANCHO SANTIAGO

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
<b>FUND EQUITY</b>					
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
<b>Fund Balance (GASB 54)</b>	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				
<b>Other Equity</b>	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
<b>TOTAL FUND EQUITY</b>		0	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 870

Name: RANCHO SANTIAGO

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>ASSETS</b>			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	9,210,315	41,774,628
Cash With Fiscal Agents	9113	135,000	
Revolving Cash Accounts	9114		
Investments (at cost)	9120		166,067
Accounts Receivable	9130	27,514	129,537
Due from Other Funds	9140	839,021	1,221,421
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
<b>Fixed Assets</b>	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		
<b>Total Fixed Assets</b>		0	0
<b>TOTAL ASSETS</b>		10,211,850	43,291,653



COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 870

Name: RANCHO SANTIAGO

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>LIABILITIES</b>			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	92,891	
Accrued Salaries and Wages Payable	9520	36,419	
Compensated Absences Payable Current	9530		
Due to Other Funds	9540	5,196	
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560	400,000	81,038,311
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		534,506	81,038,311
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
<b>TOTAL LIABILITIES</b>	968	534,506	81,038,311

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 870

Name: RANCHO SANTIAGO

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>FUND EQUITY</b>			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		(37,746,658)
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754	9,677,344	
Unassigned	9790		
Total Reserved Fund Balance		9,677,344	(37,746,658)
<b>Fund Balance (GASB 54)</b>	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		0	0
Uncommitted(Unrestricted) Fund Balance	9790		
<b>Other Equity</b>	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
<b>TOTAL FUND EQUITY</b>		9,677,344	(37,746,658)
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		10,211,850	43,291,653

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

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
<b>ASSETS</b>									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	1,644,912	270,413		892,670				3,755,823
In County Treasury	9112				679,574				(3,251)
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114	500							900
Investments (at cost)	9120								58,306,705
Accounts Receivable	9130	2,545	272		1,646,930				241,364
Due from Other Funds	9140	1,830	392		2,467,683				805,121
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
<b>Fixed Assets</b>	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								
<b>Total Fixed Assets</b>		0	0	0	0	0	0	0	0
<b>TOTAL ASSETS</b>		1,649,787	271,077	0	5,686,857	0	0	0	63,106,662

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

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
<b>LIABILITIES</b>									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	14,379	47,471		34,930				(12,058)
Accrued Salaries and Wages Payable	9520	14,180	7,150						42,228
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	53,977			115,434				1,565,812
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570				4,779,090				25,780
Total Current Liabilities and Deferred Revenue		82,536	54,621	0	4,929,454	0	0	0	1,621,762
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
<b>TOTAL LIABILITIES</b>	968	82,536	54,621	0	4,929,454	0	0	0	1,621,762

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

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
<b>FUND EQUITY</b>									
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	1,567,251	216,456		757,403				61,484,900
Unassigned	9790								
<b>Total Reserved Fund Balance</b>		<b>1,567,251</b>	<b>216,456</b>	<b>0</b>	<b>757,403</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>61,484,900</b>
<b>Fund Balance (GASB 54)</b>	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752								
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
<b>Total Designated Fund Balance</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Uncommitted(Unrestricted) Fund Balance	9790								
<b>Other Equity</b>	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
<b>TOTAL FUND EQUITY</b>		<b>1,567,251</b>	<b>216,456</b>	<b>0</b>	<b>757,403</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>61,484,900</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		<b>1,649,787</b>	<b>271,077</b>	<b>0</b>	<b>5,686,857</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>63,106,662</b>

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

District ID: 870

Name: RANCHO SANTIAGO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Federal Revenues</b>	8100			
Forest Revenues	8110			0
Higher Education Act	8120		3,344,843	3,344,843
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		(2,918)	(2,918)
Student Financial Aid	8150		5,332	5,332
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170		1,390,790	1,390,790
Other Federal Revenues	8190		10,220,853	10,220,853
<b>Total Federal Revenues</b>	8100	0	14,958,900	14,958,900
<b>State Revenues</b>	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	4,665,132		4,665,132
State General Apportionment	8612	56,674,594		56,674,594
Other General Apportionment	8613	4,164,905		4,164,905
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		2,273,576	2,273,576
Disabled Students Programs and Services(DSPS)	8623		1,609,814	1,609,814
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		762,139	762,139
Telecommunications and Technology Infrastructure Program (TTIP)	8626		257	257
Other General Categorical Programs	8627		50,684,364	50,684,364

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

District ID: 870

Name: RANCHO SANTIAGO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>EPA Proceeds</b>	8630	32,382,910		32,382,910
<b>Reimbursable Categorical Programs</b>	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		1,576,641	1,576,641
<b>State Tax Subventions</b>	8670			
Homeowners' Property Tax Relief	8671	261,247		261,247
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
<b>State Non-Tax Revenues</b>	8680			
State Lottery Proceeds	8681	5,568,006	2,782,061	8,350,067
State Mandated Costs	8685	877,418		877,418
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	5,927,653	1,966,222	7,893,875
<b>Total State Revenues</b>	8600	110,521,865	61,655,074	172,176,939

**CALIFORNIA COMMUNITY COLLEGES**  
**Annual Financial and Budget Report**

**Details of General Fund Revenue**

**SUPPLEMENTAL DATA**

For Actual Year: 2022-2023

District ID: 870

Name: RANCHO SANTIAGO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
<b>Local Revenues</b>	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	59,590,079		59,590,079
Tax Allocation, Supplemental Roll	8812	2,551,559		2,551,559
Tax Allocation, Unsecured Roll	8813	1,725,853		1,725,853
Prior Years Taxes	8816	449,785		449,785
Education Revenues Augmentation Fund (ERAF)	8817	26,641,918		26,641,918
Redevelopment Agency Funds - Pass Through	8818	755,956		755,956
Redevelopment Agency Funds - Residual	8819	8,293,190		8,293,190
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820			0
Contract Services	8830			
Contract Instructional Services	8831	19,500	27,500	47,000
Other Contract Services	8832		755,300	755,300
Sales and Commissions	8840			0
Rentals and Leases	8850	410,046		410,046
Interest and Investment Income	8860	4,279,489		4,279,489
Student Fees and Charges	8870			
Community Services Classes	8872			0
Dormitory	8873			0
Enrollment	8874	8,987,854		8,987,854
Enrollment Contra Revenue for Uncollectible Receivables	8874.1	(471,056)		(471,056)
Enrollment Contra Revenue for HEERF Lost Revenue	8874.3			0
Enrollment Contra Revenue for AB19 College Promise Waivers	8874.5			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		969,496	969,496
Instructional Materials Fees and Sales of Materials	8877		197,629	197,629
Insurance	8878			0
Student Records	8879	605		605
Nonresident Tuition	8880	3,452,993		3,452,993
Parking Services and Public Transportation	8881		255,431	255,431
Baccalaureate Degree Program Fee	8882	59,556		59,556
Other Student Fees and Charges	8885			0
Other Local Revenues	8890	1,750,438	287,596	2,038,034
<b>Total Local Revenues</b>	8800	118,497,765	2,492,952	120,990,717
<b>Total Revenues</b>		229,019,630	79,106,926	308,126,556



Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

District ID: 870

Name: RANCHO SANTIAGO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Other Financing Sources</b>	8900			
Proceeds of General Fixed Assets	8910	3,928		3,928
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	947,436		947,436
<b>Total Other Financing Sources</b>	8900	951,364	0	951,364
<b>Total Revenues and Other Financing Sources</b>		229,970,994	79,106,926	309,077,920

For Actual Year: 2022-2023

Budget Year: 2023-2024

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 Related Technologies	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	4,840,979		154,008	69,148		5,064,135
Business and Management	0500	5,468,354		93,886	138,124		5,700,364
Media and Communications	0600	1,291,074		71,107	115,894		1,478,075
Information Technology	0700	1,443,654		6,661			1,450,315
Education	0800	5,062,067	391,339	386,475	6,483		5,846,364
Engineering and Industrial Technologies	0900	2,673,508		3,871,760	366,802		6,912,070
Fine and Applied Arts	1000	5,045,857		175,608	210,818		5,432,283
Foreign language	1100	1,793,364		2,129	5,269		1,800,762
Health	1200	5,395,201		153,591	44,309		5,593,101
Family and Consumer Sciences	1300	3,310,747	252	94,357	45,850		3,451,206
Law	1400	728,716		9,418	2,491		740,625
Humanities(Letters)	1500	10,783,931		36,811			10,820,742
Library Science	1600	54,755					54,755
Mathematics	1700	7,377,112	1,914	11,078	4,097		7,394,201
Military Studies	1800						0
Physical Sciences	1900	5,437,809	31,028	80,282	28,415		5,577,534
Psychology	2000	2,230,511		18,339	2,673		2,251,523
Public and Protective Services	2100	6,108,701	8,393	2,899,791	93,968		9,110,853
Social Sciences	2200	6,660,423	16,517	11,887	8,539		6,697,366
Commercial Services	3000			275,421			275,421
Interdisciplinary Studies	4900	21,649,244		1,025,737	1,443,192		24,118,173
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	2,947,056					2,947,056
<b>Sub-Total Instructional Activites</b>		100,303,063	449,443	9,378,346	2,586,072		112,716,924
<b>Total Expenditures for GF Activities*</b>		100,382,120	125,058,036	56,718,597	8,567,900	8,051,757	298,778,410

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

For Actual Year: 2022-2023

Budget Year: 2023-2024

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		18,748,049	719,189	261,563		19,728,801
Course and Curriculum Development	6020		637,592				637,592
Academic / Faculty Senate	6030		786,848				786,848
Other Instructional Administration & Governance	6090		23,997	100,359			124,356
<b>Total Instructional Admin. &amp; Governance</b>		0	20,196,486	819,548	261,563	0	21,277,597
Instructional Support Services	6100						
Learning Center	6110	79,057	598,440	1,446			678,943
Library	6120		3,064,720	52,147	208,354		3,325,221
Media	6130		288				288
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190		7,539,849	216,906	122,973		7,879,728
<b>Total Instructional Support Services</b>		79,057	11,203,297	270,499	331,327	0	11,884,180
Admissions and Records	6200		5,196,361	1,488	12,364		5,210,213
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		13,826,474	81,240			13,907,714
Matriculation and Student Assessment	6320		1,144,183	31,004	6,645		1,181,832
Transfer Programs	6330		1,541,793	138,109	8,745		1,688,647
Career Guidance	6340		279,363	10,583			289,946
Other Student Counseling and Guidance	6390			9,477			9,477
<b>Total Student Counseling and Guidance</b>		0	16,791,813	270,413	15,390	0	17,077,616

For Actual Year: 2022-2023

Budget Year: 2023-2024

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		1,648,637	68,342	8,192		1,725,171
Extended Opportunity Programs and Services (EOPS)	6430		2,542,876	150,438	13,236		2,706,550
Health Services	6440		1,334,366	40,514			1,374,880
Student Personnel Administration	6450		522,310				522,310
Financial Aid Administration	6460		2,929,567	87,913	12,711		3,030,191
Job Placement Services	6470		966,921				966,921
Veterans Services	6480		746,631	88,849	5,155		840,635
Miscellaneous Student Services	6490		10,009,282	1,161,400	410,408		11,581,090
<b>Total Other Student Services</b>		0	20,700,590	1,597,456	449,702	0	22,747,748
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,774,200	1,431,724	87,890		3,293,814
Custodial Services	6530		4,242,069	184,400			4,426,469
Grounds Maintenance and Repairs	6550		856,659	175,277			1,031,936
Utilities	6570			4,854,834			4,854,834
Other Operations and Maintenance of Plant	6590		46,814	11,090	3,419		61,323
<b>Total Operation and Maintenance of Plant</b>	6500	0	6,919,742	6,657,325	91,309	0	13,668,376
<b>Planning, Policymaking and Coordinations</b>	6600		3,405,424	911,159	1,656		4,318,239

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

For Actual Year: 2022-2023

Budget Year: 2023-2024

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		580,574	691,399			1,271,973
Fiscal Operations	6720		4,136,512	89,928	2,373		4,228,813
Human Resources Management	6730		2,961,647	167,688	4,868		3,134,203
Noninstruct Staff Retirees' Benefits & Retirement *	6740		4,350,756				4,350,756
Staff Development	6750		118,809	861,750	10,517		991,076
Staff Diversity	6760			50,619			50,619
Logistical Services	6770		4,158,326	2,419,372			6,577,698
Management Information Systems	6780		9,039,862	4,748,001	616,908		14,404,771
Other General Institutional Support Services	6790		7,320,381	20,386,226	423,147		28,129,754
<b>Total General Institutional Support Services</b>	6700	0	32,666,867	29,414,983	1,057,813	0	63,139,663
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820						0
Community Use of Facilities	6830		313,366				313,366
Economic Development	6840		1,085,954	6,351,814	25,710		7,463,478
Other Community Services & Economic Development	6890		295,719	295,501			591,220
<b>Total Community Services</b>	6800	0	1,695,039	6,647,315	25,710	0	8,368,064

\* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2022-2023

Budget Year: 2023-2024

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		153,393				153,393
Child Development Centers	6920						0
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		2,308,554	158,603			2,467,157
Student and Co-Curricular Activities	6960		412,797	458,733	59,991		931,521
Student Housing	6970						0
Other Ancillary Services	6990		758,052				758,052
<b>Total Ancillary Services</b>	6900	0	3,632,796	617,336	59,991	0	4,310,123
Auxiliary Operations	7000						
Contract Education	7010		31,600	64			31,664
Other Auxiliary Operations	7090		699,708				699,708
<b>Total Auxiliary Operations</b>	7000	0	731,308	64	0	0	731,372

For Actual Year: 2022-2023

Budget Year: 2023-2024

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				
<b>Physical Property and Related Acquisitions</b>	7100		1,468,870	132,665	3,675,003		5,276,538
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
<b>Total Long-Term Debt and Other Financing</b>	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					3,981,990	3,981,990
Student Aid	7320					4,067,767	4,067,767
Other Outgo	7390					2,000	2,000
<b>Total Transfers, Student Aid and Other Outgo</b>	7300	0	0	0	0	8,051,757	8,051,757
<b>Sub-Total Non-Instructional Activites</b>		79,057	124,608,593	47,340,251	5,981,828	8,051,757	186,061,486
<b>Total Expenditures General Fund: activities *</b>		100,382,120	125,058,036	56,718,597	8,567,900	8,051,757	298,778,410

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: RANCHO SANTIAGO

I.	2023-2024 Appropriations Limit:			
A.	2022-2023 Appropriations Limit:			\$191,491,126
B.	2023-2024 Price Factor:			1.0444
C.	Population factor:			
	1.	2021-2022 Second Period Actual FTES	24,804.51	
	2.	2022-2023 Second Period Actual FTES	25,602.96	
	3.	2022-2023 Population change factor (C2/C1)	1.0322	
D.	2022-2023 Limit adjusted by inflation and population factors (A * B * C.3)			\$206,433,117
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)			\$206,433,117
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.	2023-2024 Appropriations Limit (D + E.3 - F.3)			\$206,433,117
II.	2023-2024 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			98,140,044
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			261,247
C.	Local Property taxes			105,487,528
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			391,972
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			1,009,617
H.	2023-2024 Appropriations Subject to Limit			\$203,271,174



For Actual Year: 2022-2023

Budget Year: 2023-2024

General Fund

Description	Object Code	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100		0	14,958,900	9,150,411	14,958,900	9,150,411
State Revenues	8600	110,521,865	123,735,886	61,655,074	112,473,854	172,176,939	236,209,740
Local Revenues	8800	118,497,765	119,067,191	2,492,952	7,664,148	120,990,717	126,731,339
<b>Total Revenues</b>		229,019,630	242,803,077	79,106,926	129,288,413	308,126,556	372,091,490
<b>EXPENDITURES:</b>							
Academic Salaries	1000	86,319,958	84,398,462	11,172,488	14,488,887	97,492,446	98,887,349
Classified Salaries	2000	37,538,608	47,750,813	15,437,145	25,211,062	52,975,753	72,961,875
Employee Benefits	3000	63,485,440	75,207,527	11,486,517	18,080,538	74,971,957	93,288,065
Supplies and Materials	4000	1,318,873	1,367,784	2,915,058	7,930,156	4,233,931	9,297,940
Other Operating Expenses and Services	5000	22,366,593	43,615,323	30,118,073	63,211,338	52,484,666	106,826,661
Capital Outlay	6000	4,786,194	401,070	3,781,706	3,323,155	8,567,900	3,724,225
<b>Total Expenditures</b>		215,815,666	252,740,979	74,910,987	132,245,136	290,726,653	384,986,115
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		13,203,964	(9,937,902)	4,195,939	(2,956,723)	17,399,903	(12,894,625)
<b>Other Financing Sources</b>	8900	951,364	5,000		0	951,364	5,000
<b>Other Outgo</b>	7000	3,575,227	3,513,713	4,476,530	1,851,808	8,051,757	5,365,521
<b>Net Increase/(Decrease) in Fund Balance</b>		10,580,101	(13,446,615)	(280,591)	(4,808,531)	10,299,510	(18,255,146)
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	59,415,834	69,995,935	6,370,133	6,089,542	65,785,967	76,085,477
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	59,415,834		6,370,133		65,785,967	
<b>Ending Fund Balance, June 30</b>		69,995,935	56,549,320	6,089,542	1,281,011	76,085,477	57,830,331

For Actual Year: 2022-2023

Budget Year: 2023-2024

**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
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	142,226					
Local Revenues	8800	37,876,357	35,671,878				
<b>Total Revenues</b>		38,018,583	35,671,878	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
<b>Total Other Financing Sources</b>		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	25,133,441	27,317,845				
Debt Interest and Other Service Charges	7120	9,315,321	8,559,298				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
<b>Total Other Outgo</b>	7000	34,448,762	35,877,143	0	0	0	0
<b>Net Other Financing Sources / (Other Outgo)</b>	8900 & 7000	(34,448,762)	(35,877,143)	0	0	0	0
<b>Net Increase/Decrease in Fund Balance</b>		3,569,821	(205,265)	0	0	0	0
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	31,690,798	35,260,619		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	31,690,798		0		0	
<b>Ending Fund Balance, June 30</b>		35,260,619	35,055,354	0	0	0	0

For Actual Year: 2022-2023

Budget Year: 2023-2024

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
<b>REVENUES:</b>							
Federal Revenues	8100					3,519,882	2,271,371
State Revenues	8600					6,311,351	9,365,887
Local Revenues	8800	3,179,209	3,118,644			145,854	243,532
<b>Total Income</b>		3,179,209	3,118,644	0	0	9,977,087	11,880,790
<b>Expenditures</b>							
Academic Salaries	1000					3,087,073	2,819,931
Classified Salaries	2000	964,384	1,020,532			2,531,319	3,592,175
Employee Benefits	3000	534,449	540,090			2,800,446	3,073,309
Supplies and Materials	4000	2,623,436	2,591,370			655,416	1,658,354
Other Operating Expenses and Services	5000	232,646	226,348			277,084	1,155,835
Capital Outlay	6000	69,669	79,500			143,751	570,650
<b>Total Expenditures</b>		4,424,584	4,457,840	0	0	9,495,089	12,870,254
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(1,245,375)	(1,339,196)	0	0	481,998	(989,464)
<b>Other Financing Sources</b>	8900	197,000					
<b>Other Outgo</b>	7000	220,390	114,205				
<b>Net Increase/(Decrease) in Fund Balance</b>		(1,268,765)	(1,453,401)	0	0	481,998	(989,464)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	7,722,502	6,453,737		0	1,518,387	2,000,385
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	7,722,502		0		1,518,387	
<b>Ending Fund Balance, June 30</b>		6,453,737	5,000,336	0	0	2,000,385	1,010,921

For Actual Year: 2022-2023

Budget Year: 2023-2024

**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
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800						
<b>Total Income</b>		0	0	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	0	0

For Actual Year: 2022-2023

Budget Year: 2023-2024

**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
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	15,404,981	2,908,009				
Local Revenues	8800	8,584,594	6,559,050				
<b>Total Income</b>		23,989,575	9,467,059	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	137,660	130,061				
Other Operating Expenses and Services	5000	237,895	686,696				
Capital Outlay	6000	32,251,709	76,917,459				
<b>Total Expenditures</b>		32,627,264	77,734,216	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(8,637,689)	(68,267,157)	0	0	0	0
<b>Other Financing Sources</b>	8900	3,542,000	3,500,000				
<b>Other Outgo</b>	7000	700,000					
<b>Net Increase/(Decrease) in Fund Balance</b>		(5,795,689)	(64,767,157)	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	109,300,940	103,505,251	0	0	0	0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	109,300,940		0		0	
<b>Ending Fund Balance, June 30</b>		103,505,251	38,738,094	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

870 RANCHO SANTIAGO

For Actual Year: 2022-2023

Budget Year: 2023-2024

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

870 RANCHO SANTIAGO

For Actual Year: 2022-2023

Budget Year: 2023-2024

Enterprise Funds

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

For Actual Year: 2022-2023

Budget Year: 2023-2024

Internal Service Funds

Description	Object	FUND: 61		FUND 69			
	Code	SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
<b>REVENUES:</b>							
Local Revenues	8800	4,562,107	5,603,193	7,814,168	6,815,026		
Other Financing Sources	8900						
<b>Total Income</b>		4,562,107	5,603,193	7,814,168	6,815,026		
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	318,767	362,291				
Employee Benefits	3000	162,056	201,157	6,642,814	6,465,026		
Supplies and Materials	4000	4,018	50,889				
Other Operating Expenses and Services	5000	4,330,446	5,596,756	17,686	35,000		
Capital Outlay	6000		40,950				
<b>Total Expenditures</b>		4,815,287	6,252,043	6,660,500	6,500,026		
<b>Net Profit or Loss</b>		(253,180)	(648,850)	1,153,668	315,000		
<b>Other Outgo</b>	7000			2,937,058			
<b>Net Increase/(Decrease) in Fund Balance</b>		(253,180)	(648,850)	(1,783,390)	315,000		
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	9,930,524	9,677,344	(35,963,268)	(37,746,658)		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	9,930,524		(35,963,268)			
<b>Ending Fund Balance, June 30</b>		9,677,344	9,028,494	(37,746,658)	(37,431,658)		



For Actual Year: 2022-2023

Budget Year: 2023-2024

**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
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	541,106	350,150	102,721	86,962		
<b>Total Income</b>		541,106	350,150	102,721	86,962	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	122,872	265,672				
Employee Benefits	3000	26,556	52,151				
Supplies and Materials	4000		33,000				
Other Operating Expenses and Services	5000	217,124	304,277	103,627	111,531		
Capital Outlay	6000		30,000				
<b>Total Expenditures</b>		366,552	685,100	103,627	111,531	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		174,554	(334,950)	(906)	(24,569)	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000			7,146			
<b>Net Increase/(Decrease) in Fund Balance</b>		174,554	(334,950)	(8,052)	(24,569)	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	1,392,697	1,567,251	224,508	216,456		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,392,697		224,508		0	
<b>Ending Fund Balance, June 30</b>		1,567,251	1,232,301	216,456	191,887	0	0

For Actual Year: 2022-2023

Budget Year: 2023-2024

**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
<b>REVENUES:</b>							
Federal Revenues	8100	36,390,049	26,086,027				
State Revenues	8600	12,818,414	11,345,863				
Local Revenues	8800	109,601	10,000				
<b>Total Income</b>		49,318,064	37,441,890	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	1,319	5,632				
Capital Outlay	6000						
<b>Total Expenditures</b>		1,319	5,632	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		49,316,745	37,436,258	0	0	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000	49,385,343	37,450,890				
<b>Net Increase/(Decrease) in Fund Balance</b>		(68,598)	(14,632)	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	826,001	757,403		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	826,001		0		0	
<b>Ending Fund Balance, June 30</b>		757,403	742,771	0	0	0	0

For Actual Year: 2022-2023

Budget Year: 2023-2024

**Fiduciary Funds Group**

Description	Object	FUND: 77		FUND 79	
	Code	DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
<b>REVENUES:</b>					
Federal Revenues	8100				
State Revenues	8600			505	4,300
Local Revenues	8800			6,481,023	5,146,695
<b>Total Income</b>		0	0	6,481,528	5,150,995
<b>Expenditures</b>					
Academic Salaries	1000				783
Classified Salaries	2000			651,761	384,736
Employee Benefits	3000			227,264	189,125
Supplies and Materials	4000			173,723	182,537
Other Operating Expenses and Services	5000			1,415,068	1,922,335
Capital Outlay	6000			28,329	129,400
<b>Total Expenditures</b>		0	0	2,496,145	2,808,916
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	3,985,383	2,342,079
<b>Other Financing Sources</b>	8900			3,460,147	194,205
<b>Other Outgo</b>	7000			300,000	4,750
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	7,145,530	2,531,534
<b>Beginning Fund Balance:</b>					
Net Beginning Balance, July 1	9010		0	54,339,370	61,484,900
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		54,339,370	
<b>Ending Fund Balance, June 30</b>		0	0	61,484,900	64,016,434

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

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	3,542,000
31	BOOKSTORE FUND	12	RESTRICTED SUBFUND	197,000
79	OTHER TRUST FUNDS	12	RESTRICTED SUBFUND	2,700
79	OTHER TRUST FUNDS	31	BOOKSTORE FUND	220,389
11	UNRESTRICTED SUBFUND	41	CAPITAL OUTLAY PROJECTS FUND	700,000
79	OTHER TRUST FUNDS	69	OTHER INTERNAL SERVICES FUND	2,937,058
11	UNRESTRICTED SUBFUND	72	STUDENT REPRESENTATION FEE TRUST FUND	7,146

SUPPLEMENTAL DATA

L10 GENERAL FUND

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 870

Name: RANCHO SANTIAGO

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0			3,202,163		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		0			3,202,163		
Actual Fiscal Year Data								
State Lottery Proceeds:	8681		5,568,006			2,782,061		
		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)	
<b>Expenditures</b>								
Academic Salaries	1000				0			0
Classified Salaries	2000				0			0
Employee Benefits	3000				0			0
<b>Supplies &amp; Materials</b>	4000							
Software	4100				0	246,093		246,093
Books, Magazines, & Periodicals	4200				0	51,459		51,459
Instructional Supplies & Materials	4300				0	1,181,452		1,181,452
Noninstructional Supplies & Mtrls	4400				0			0
<b>Total Supplies and Materials</b>		0	0	0	0	1,479,004		1,479,004
Other Operating Expenses and Services	5000	443,299	5,039,840	84,867	5,568,006	61,924		5,629,930
Capital Outlay	6000							
Library Books	6300				0	183,807		183,807
Equipment	6400							
Equipment - Additional	6410				0	455,536		455,536
Equipment - Replacement	6420				0			0
<b>Total Capital Outlay</b>		0	0	0	0	639,343		639,343
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
<b>Total Other Outgo</b>	7000	0	0	0	0			0
<b>Total Expenditures</b>		443,299	5,039,840	84,867	5,568,006	2,180,271		7,748,277
<b>Ending Balance</b>					0	3,803,953		3,803,953

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0			3,803,953		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		0			3,803,953		
Budget Fiscal Year Data								
State Lottery Proceeds:	8681		4,910,371			1,997,439		
		<b>Instructional &amp; Institutional Unrestricted</b>				<b>Instructional Materials Proposition 20</b>		<b>Total</b>
	Object Code	<b>Instructional Activities</b>	<b>Support Activities</b>	<b>Support Activities</b>	<b>Total</b>	<b>Instructional</b>	<b>Support Activities</b>	
		(AC 0100-5900)	(AC 6000-6700)	(AC 6800-7390)	Unrestricted	(AC 0100-4900)	(AC 7320)	
<b>Expenditures</b>								
Academic Salaries	1000				0			0
Classified Salaries	2000				0			0
Employee Benefits	3000				0			0
<b>Supplies &amp; Materials</b>	4000							
Software	4100				0	422,851		422,851
Books, Magazines, & Periodicals	4200				0	54,747		54,747
Instructional Supplies & Materials	4300				0	4,747,765		4,747,765
Noninstructional Supplies & Mtrls	4400				0			0
<b>Total Supplies and Materials</b>		0	0	0	0	5,225,363		5,225,363
Other Operating Expenses and Services	5000		4,910,371		4,910,371	52,711		4,963,082
Capital Outlay	6000							
Library Books	6300				0	260,528		260,528
Equipment	6400							
Equipment - Additional	6410				0	212,790		212,790
Equipment - Replacement	6420				0			0
<b>Total Capital Outlay</b>		0	0	0	0	473,318		473,318
Other Outgo	7000				0			0
Direct Aid to Students	7500				0		50,000	50000
<b>Total Other Outgo</b>	7000	0	0	0	0		50,000	50000
<b>Total Expenditures</b>		0	4,910,371	0	4,910,371	5,751,392	50,000	10,711,763
<b>Ending Balance</b>					0	0		

Annual Financial and Budget Report

For Actual Year: 2022-2023

District ID: 870

Name: RANCHO SANTIAGO

<b>EPA Revenue</b>	32,382,910
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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	32,382,910	0	0	32,382,910
<b>TOTAL</b>		32,382,910	0	0	32,382,910

Annual Financial and Budget Report

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 870

Name: RANCHO SANTIAGO

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2022-2023	23,181,795	14,226,347	37,408,142	N/A	N/A
2023-2024	27,300,588	19,874,428	47,175,016	9,766,874	26.11%
2024-2025	27,300,588	20,634,245	47,934,833	759,817	1.61%
2025-2026	27,300,588	21,081,196	48,381,784	446,951	0.93%
2026-2027	27,300,588	21,379,164	48,679,752	297,968	0.62%
2027-2028	27,300,588	22,347,558	49,648,146	968,394	1.99%

<b>Does the district have a plan to fund these expenses through 2026-27?</b>
Yes
<b>Explain Yes or No</b>
The District will need to make reductions in excess of any new revenue to pay for these cost increase in each budget year.
<b>Does the district have an irrevocable trust?</b>
Yes