

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2021-2022)

(Budget Report for Fiscal Year 2022-2023)

District: RANCHO SANTIAGO

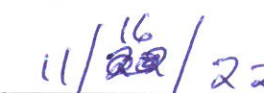
District Code: 870

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


District Chief Business Officer


Date


District Superintendent


Date

Contact: Adam Oconnor AVC of Fiscal Services

(714) 480-7320 Ext: oconnor_adam@rsccd.edu

In accordance with the California Code of Regulations, title 5, section 58305(d): Each district shall submit a copy of its adopted annual financial and budget report to the Chancellor's Office on or before October 10th.

Please submit the report electronically to: fiscalstandards@cccco.edu

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 870

Name: RANCHO SANTIAGO

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	Total
Academic Salaries		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	
Instructional Salaries					
Contract or Regular	1100	29,849,203	29,849,203		29,849,203
Other	1300	29,702,994	29,702,994		29,702,994
Total Instructional Salaries		59,552,197	59,552,197	0	59,552,197
Non-Instructional Salaries					
Contract or Regular	1200		14,140,745	229,534	14,370,279
Other	1400		2,597,826		2,597,826
Total Non-Instructional Salaries		0	16,738,571	229,534	16,968,105
Total Academic Salaries		59,552,197	76,290,768	229,534	76,520,302
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		27,664,169	3,091,437	30,755,606
Other	2300		1,463,491	203,834	1,667,325
Total Non-Instructional Salaries		0	29,127,660	3,295,271	32,422,931
Instructional Aides					
Regular Status	2200	444,774	444,774		444,774
Other	2400	1,635,704	1,635,704		1,635,704
Total Instructional Aides		2,080,478	2,080,478	0	2,080,478
Total Classified Salaries		2,080,478	31,208,138	3,295,271	34,503,409
Employee Benefits	3000	29,835,160	60,921,541	1,926,358	62,847,899
Supplies and Materials	4000		1,176,429	10,571	1,187,000
Other Operating Expenses	5000	5,932,236	17,560,355	739,484	18,299,839
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		97,400,071	187,157,231	6,201,218	193,358,449

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 870

Name: RANCHO SANTIAGO

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Exclusions		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Activities to Exclude	TOP Code				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	4,111,878	4,111,878		4,111,878
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		5,902,025		5,902,025
Objects to Exclude	Object Code				
Rents and Leases	5060		690,776	22,141	712,917
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		4,015,645		4,015,645

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year 2021-2022

Budget Year: 2022-2023

District ID: 870

Name: RANCHO SANTIAGO

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
ECS 84362 A		ECS 84362 B	Excluded		
Instructional Salary Cost		Total CEE	Activities	Total	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	
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		4,111,878	14,720,324	22,141	14,742,465
Total for ECS 84362, 50% Law		93,288,193	172,436,907	6,179,077	178,615,984
Percent of CEE (Instructional Salary Cost / Total CEE)		54.10%	100.00%		
50% of Current Expense of Education			86,218,454		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		93,288,193	172,436,907	6,179,077	178,615,984
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		97,400,071	187,157,231	6,201,218	193,358,449
Capital Expenditures	6000	220,553	371,341	1,870,334	2,241,675
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		97,620,624	187,528,572	8,071,552	195,600,124

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	1,199,335	96,737	1,296,072
In County Treasury	9112	77,790,315	84,985,404	162,775,719
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	100,000		100,000
Investments (at cost)	9120			0
Accounts Receivable	9130	11,431,018	6,307,911	17,738,929
Due from Other Funds	9140	468,089	964,411	1,432,500
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	309,055	534,994	844,049
TOTAL ASSETS		91,297,812	92,889,457	184,187,269
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	13,466,588	25,964,719	39,431,307
Accrued Salaries and Wages Payable	9520	10,873,369	2,109,296	12,982,665
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	5,603,163	8,310,953	13,914,116
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	1,938,858	50,134,356	52,073,214
TOTAL LIABILITIES		31,881,978	86,519,324	118,401,302

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	309,055		309,055
Amounts Restricted by Law for Specific Purposes	9712	44,710		44,710
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	54,595,991	6,370,133	60,966,124
Unassigned	9790	2,469,440		2,469,440
Total Fund Balance		59,415,834	6,370,133	65,785,967
Fund Balance (GASB 54)	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
TOTAL FUND EQUITY		59,415,834	6,370,133	65,785,967
TOTAL LIABILITIES AND FUND EQUITY		91,297,812	92,889,457	184,187,269

- 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, 2022

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	31,690,798		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		31,690,798	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, 2022

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	31,690,798		
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		31,690,798	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		31,690,798	0	0
TOTAL LIABILITIES AND FUND EQUITY		31,690,798	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, 2022

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	5,669,915		16,280			
In County Treasury	9112	21		2,814,248			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114	12,050					
Investments (at cost)	9120						
Accounts Receivable	9130	2,017,655		417,053			
Due from Other Funds	9140	59,321		21,367			
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210	1,088,343					
Prepaid Items	9220			21,284			
TOTAL ASSETS		8,847,305	0	3,290,232	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510	872,660		82,326			
Accrued Salaries and Wages Payable	9520	97,003		362,478			
Compensated Absences Payable Current	9530						
Due to Other Funds	9540	155,140		177,291			
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			1,149,750			
TOTAL LIABILITIES		1,124,803	0	1,771,845	0	0	0

31 Bookstore Fund

34 Farm Operation Fund

32 Cafeteria Fund

35 Revenue Bond Project Fund

33 Child Development Fund

39 Other Special Revenue Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 870

Name: RANCHO SANTIAGO

Description	CA	31	32	33	34	35	39
	(Object)	Bookstore Fund	Cafeteria Fund	Child Development Fund	Farm Operation Fund	Revenue Bond Project Fund	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	7,722,502	0	1,518,387	0	0	0
Unassigned	9790	0	0	0	0	0	0
Total Fund Balance		7,722,502	0	1,518,387	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	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
TOTAL FUND EQUITY		7,722,502	0	1,518,387	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		8,847,305	0	3,290,232	0	0	0

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	5,328		
In County Treasury	9112	103,630,918		9,519,484
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	60,354		5,819
Due from Other Funds	9140	12,082,089		16,200
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220	394,525		
TOTAL ASSETS		116,173,214	0	9,541,503
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	6,814,173		397,173
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	16,200		9,144,330
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570	41,901		
TOTAL LIABILITIES		6,872,274	0	9,541,503

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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	109,300,940		
Unassigned	9790			
Total Fund Balance		109,300,940	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		109,300,940	0	0
TOTAL LIABILITIES AND FUND EQUITY		116,173,214	0	9,541,503

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, 2022

District ID: 870

Name: RANCHO SANTIAGO

Description	CA	51	52	53	59
	(Object)	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, 2022

District ID: 870

Name: RANCHO SANTIAGO

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 870

Name: RANCHO SANTIAGO

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	9,394,353	43,196,983
Cash With Fiscal Agents	9113	135,000	
Revolving Cash Accounts	9114		
Investments (at cost)	9120		163,236
Accounts Receivable	9130	5,273	24,468
Due from Other Funds	9140	922,595	470,852
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		10,457,221	43,855,539

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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	96,058	1,917
Accrued Salaries and Wages Payable	9520	27,690	
Compensated Absences Payable Current	9530		
Due to Other Funds	9540	2,949	
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560	400,000	79,816,890
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		526,697	79,818,807
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	526,697	79,818,807

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 870

Name: RANCHO SANTIAGO

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		(35,963,268)
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754	9,930,524	
Unassigned	9790		
Total Reserved Fund Balance		9,930,524	(35,963,268)
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
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		9,930,524	(35,963,268)
TOTAL LIABILITIES AND FUND EQUITY		10,457,221	43,855,539

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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	1,109,622	177,493		918,010				3,513,046
In County Treasury	9112				535,422				(3,251)
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114	500							900
Investments (at cost)	9120								51,055,562
Accounts Receivable	9130	(95,060)	1,198		73,924				495,771
Due from Other Funds	9140	410,373	99,747		207,044				710,401
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		1,425,435	278,438	0	1,734,400	0	0	0	55,772,429

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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	6,333	53,930		48,964				309,317
Accrued Salaries and Wages Payable	9520	11,665			40,946				39,160
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	14,740							1,010,491
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570				818,489				74,091
Total Current Liabilities and Deferred Revenue		32,738	53,930	0	908,399	0	0	0	1,433,059
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	32,738	53,930	0	908,399	0	0	0	1,433,059

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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	1,392,697	224,508		826,001				54,339,370
Unassigned	9790								
Total Reserved Fund Balance		1,392,697	224,508	0	826,001	0	0	0	54,339,370
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	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		1,392,697	224,508	0	826,001	0	0	0	54,339,370
TOTAL LIABILITIES AND FUND EQUITY		1,425,435	278,438	0	1,734,400	0	0	0	55,772,429

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

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	9,009		9,009
Higher Education Act	8120		2,657,564	2,657,564
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		81,781	81,781
Student Financial Aid	8150		17,804	17,804
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170		1,162,992	1,162,992
Other Federal Revenues	8190		21,934,243	21,934,243
Total Federal Revenues	8100	9,009	25,854,384	25,863,393
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	3,835,723		3,835,723
State General Apportionment	8612	31,263,016		31,263,016
Other General Apportionment	8613	4,181,479		4,181,479
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,763,364	1,763,364
Disabled Students Programs and Services(DSPS)	8623		1,798,818	1,798,818
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		567,494	567,494
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		48,733,778	48,733,778

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

District ID: 870

Name: RANCHO SANTIAGO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
EPA Proceeds	8630	52,402,187		52,402,187
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		1,436,487	1,436,487
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	257,769		257,769
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	4,015,645	1,932,762	5,948,407
State Mandated Costs	8685	847,080		847,080
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	7,046,789	1,985,956	9,032,745
Total State Revenues	8600	103,849,688	58,218,659	162,068,347

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Details of General Fund Revenue

For Actual Year 2021-2022

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	56,266,309		56,266,309
Tax Allocation, Supplemental Roll	8812	1,305,939		1,305,939
Tax Allocation, Unsecured Roll	8813	1,729,240		1,729,240
Prior Years Taxes	8816	453,706		453,706
Education Revenues Augmentation Fund (ERAF)	8817	25,219,979		25,219,979
Redevelopment Agency Funds - Pass Through	8818	675,355		675,355
Redevelopment Agency Funds - Residual	8819	8,460,116		8,460,116
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820			0
Contract Services	8830			
Contract Instructional Services	8831		32,500	32,500
Other Contract Services	8832	60,000	22,089	82,089
Sales and Commissions	8840			0
Rentals and Leases	8850	365,141		365,141
Interest and Investment Income	8860	736,130	(184,388)	551,742
Student Fees and Charges	8870			
Community Services Classes	8872			0
Dormitory	8873			0
Enrollment	8874	8,497,753		8,497,753
Enrollment Contra Revenue for Uncollectible Receivables	8874.1	(320,819)		(320,819)
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		946,841	946,841
Instructional Materials Fees and Sales of Materials	8877		157,723	157,723
Insurance	8878			0
Student Records	8879	486		486
Nonresident Tuition	8880	2,779,742		2,779,742
Parking Services and Public Transportation	8881		306,401	306,401
Other Student Fees and Charges	8885			0
Other Local Revenues	8890	2,030,546	321,080	2,351,626
Total Local Revenues	8800	108,259,623	1,602,246	109,861,869
Total Revenues		212,118,320	85,675,289	297,793,609

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

District ID: 870

Name: RANCHO SANTIAGO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910	31,243		31,243
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	1,189,927	373,178	1,563,105
Total Other Financing Sources	8900	1,221,170	373,178	1,594,348
Total Revenues and Other Financing Sources		213,339,490	86,048,467	299,387,957

For Actual Year 2021-2022

Budget Year: 2022-2023

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	4,608,680	385	327,845	35,290		4,972,200
Business and Management	0500	4,829,734		127,404	4,502		4,961,640
Communications	0600	1,080,143		14,872	250,050		1,345,065
Computer and Information Science	0700	1,434,640	(829)	12,555	19,343		1,465,709
Education	0800	4,573,095	297,074	345,553	12,456		5,228,178
Engineering and Related Industrial Technology	0900	2,405,822		3,550,392	991,172		6,947,386
Fine and Applied Arts	1000	4,470,827		159,512	61,429		4,691,768
Foreign language	1100	1,576,469		1,496			1,577,965
Health	1200	5,023,184		147,672	78,213		5,249,069
Consumer Education And Home Economics	1300	3,028,436		102,358	42,131		3,172,925
Law	1400	600,677		1,696			602,373
Humanities(Letters)	1500	10,419,396		1,071			10,420,467
Library Science	1600	51,223					51,223
Mathematics	1700	7,083,575					7,083,575
Military Studies	1800						0
Physical Sciences	1900	5,166,066	14,360	98,176	22,393		5,300,995
Psychology	2000	1,947,226		9,963	21,215		1,978,404
Public Affairs and Services	2100	5,363,212	8,753	2,922,408	437,045		8,731,418
Social Sciences	2200	5,869,913		5,836	2,995		5,878,744
Commercial Services	3000			336,382			336,382
Interdisciplinary Studies	4900	21,635,240		1,478,082	1,181,033		24,294,355
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	4,111,878					4,111,878
Sub-Total Instructional Activites		95,279,436	319,743	9,643,273	3,159,267		108,401,719
Total Expenditures for GF Activities*		95,367,642	119,238,001	51,765,035	6,825,049	11,209,668	284,405,395

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

For Actual Year: 2021-2022

Budget Year: 2022-2023

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		16,638,282	839,195	195,153		17,672,630
Course and Curriculum Development	6020		727,440				727,440
Academic / Faculty Senate	6030		722,575				722,575
Other Instructional Administration & Governance	6090		30,386	93,528			123,914
Total Instructional Admin. & Governance		0	18,118,683	932,723	195,153	0	19,246,559
Instructional Support Services	6100						
Learning Center	6110	88,206	516,259	1,581			606,046
Library	6120		2,752,781	(11,427)	194,898		2,936,252
Media	6130		356,980	217			357,197
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190		8,185,343	881,539	308,832		9,375,714
Total Instructional Support Services		88,206	11,811,363	871,910	503,730	0	13,275,209
Admissions and Records	6200		5,051,036	40			5,051,076
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		12,554,331	64,283			12,618,614
Matriculation and Student Assessment	6320		1,116,034	23,489			1,139,523
Transfer Programs	6330		1,300,705	26,673			1,327,378
Career Guidance	6340		348,310	7,454			355,764
Other Student Counseling and Guidance	6390			9,377			9,377
Total Student Counseling and Guidance		0	15,319,380	131,276	0	0	15,450,656

For Actual Year: 2021-2022

Budget Year: 2022-2023

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		1,632,237	15,482			1,647,719
Extended Opportunity Programs and Services (EOPS)	6430		2,201,316	41,573	6,007		2,248,896
Health Services	6440		1,103,294	62,975			1,166,269
Student Personnel Administration	6450		482,125				482,125
Financial Aid Administration	6460		2,779,594	109,133	17,269		2,905,996
Job Placement Services	6470		824,398	3,088			827,486
Veterans Services	6480		684,053	37,977	7,788		729,818
Miscellaneous Student Services	6490		8,919,525	1,078,455	272,682		10,270,662
Total Other Student Services		0	18,626,542	1,348,683	303,746	0	20,278,971
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,602,364	1,139,250	8,893		2,750,507
Custodial Services	6530		3,904,727	211,120	59,686		4,175,533
Grounds Maintenance and Repairs	6550		817,460	181,117			998,577
Utilities	6570			4,024,917			4,024,917
Other Operations and Maintenance of Plant	6590		1,739	15,456			17,195
Total Operation and Maintenance of Plant	6500	0	6,326,290	5,571,860	68,579	0	11,966,729
Planning, Policymaking and Coordinations	6600		3,375,227	696,437			4,071,664

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

For Actual Year 2021-2022

Budget Year: 2022-2023

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		555,151	329,300			884,451
Fiscal Operations	6720		3,790,125	109,757	13,572		3,913,454
Human Resources Management	6730		2,110,581	535,258	4,931		2,650,770
Noninstruct Staff Retirees' Benefits & Retirement *	6740		5,902,025				5,902,025
Staff Development	6750		137,985	424,880	1,440		564,305
Staff Diversity	6760			10,744			10,744
Logistical Services	6770		4,116,231	2,588,412	1,602		6,706,245
Management Information Systems	6780		8,179,846	5,135,367	630,375		13,945,588
Other General Institutional Support Services	6790		8,072,057	9,454,583	17,215		17,543,855
Total General Institutional Support Services	6700	0	32,864,001	18,588,301	669,135	0	52,121,437
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820						0
Community Use of Facilities	6830		131,922				131,922
Economic Development	6840		1,451,838	13,026,194	3,494		14,481,526
Other Community Services & Economic Development	6890		278,283	295,573			573,856
Total Community Services	6800	0	1,862,043	13,321,767	3,494	0	15,187,304

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year 2021-2022

Budget Year: 2022-2023

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		142,391				142,391
Child Development Centers	6920						0
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		2,077,257	217,278			2,294,535
Student and Co-Curricular Activities	6960		337,999	322,379			660,378
Student Housing	6970						0
Other Ancillary Services	6990		743,761				743,761
Total Ancillary Services	6900	0	3,301,408	539,657	0	0	3,841,065
Auxiliary Operations	7000						
Contract Education	7010		105,369				105,369
Other Auxiliary Operations	7090		728,856	8,470			737,326
Total Auxiliary Operations	7000	0	834,225	8,470	0	0	842,695

For Actual Year 2021-2022

Budget Year: 2022-2023

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		1,428,060	110,638	1,921,945		3,460,643
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					8,730,975	8,730,975
Student Aid	7320					2,478,693	2,478,693
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	11,209,668	11,209,668
Sub-Total Non-Instructional Activites		88,206	118,918,258	42,121,762	3,665,782	11,209,668	176,003,676
Total Expenditures General Fund: activities *		95,367,642	119,238,001	51,765,035	6,825,049	11,209,668	284,405,395

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: RANCHO SANTIAGO

I.	2022-2023 Appropriations Limit:			
A.	2021-2022 Appropriations Limit:			\$177,105,728
B.	2022-2023 Price Factor:	1.0755		
C.	Population factor:			
	1. 2020-2021 Second Period Actual FTES	24,599.75		
	2. 2021-2022 Second Period Actual FTES	24,804.51		
	3. 2021-2022 Population change factor (C2/C1)	1.0083		
D.	2021-2022 Limit adjusted by inflation and population factors (A * B * C.3)			\$192,058,171
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)			\$192,058,171
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.	2022-2023 Appropriations Limit (D + E.3 - F.3)			\$192,058,171
II.	2022-2023 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			82,749,964
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			298,303
C.	Local Property taxes			108,909,489
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			450,011
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			916,641
H.	2022-2023 Appropriations Subject to Limit			\$191,491,126

For Actual Year 2021-2022

Budget Year: 2022-2023

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	9,009	0	25,854,384	23,460,189	25,863,393	23,460,189
State Revenues	8600	103,849,688	96,790,880	58,218,659	80,156,086	162,068,347	176,946,966
Local Revenues	8800	108,259,623	121,614,239	1,602,246	4,991,215	109,861,869	126,605,454
Total Revenues		212,118,320	218,405,119	85,675,289	108,607,490	297,793,609	327,012,609
EXPENDITURES:							
Academic Salaries	1000	76,520,303	76,413,469	12,737,903	10,934,084	89,258,206	87,347,553
Classified Salaries	2000	34,503,410	38,954,368	16,089,989	18,583,953	50,593,399	57,538,321
Employee Benefits	3000	62,847,899	69,183,324	11,906,139	14,752,480	74,754,038	83,935,804
Supplies and Materials	4000	1,187,002	1,279,550	3,187,905	6,315,803	4,374,907	7,595,353
Other Operating Expenses and Services	5000	18,299,838	30,756,649	29,090,290	53,936,554	47,390,128	84,693,203
Capital Outlay	6000	2,241,675	510,691	4,583,374	4,349,796	6,825,049	4,860,487
Total Expenditures		195,600,127	217,098,051	77,595,600	108,872,670	273,195,727	325,970,721
Excess /(Deficiency) of Revenues over Expenditures		16,518,193	1,307,068	8,079,689	(265,180)	24,597,882	1,041,888
Other Financing Sources	8900	1,221,170	5,000	373,178	0	1,594,348	5,000
Other Outgo	7000	4,693,597	3,620,000	6,516,071	4,871,113	11,209,668	8,491,113
Net Increase/(Decrease) in Fund Balance		13,045,766	(2,307,932)	1,936,796	(5,136,293)	14,982,562	(7,444,225)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	46,370,068	59,415,834	4,433,337	6,370,133	50,803,405	65,785,967
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	46,370,068		4,433,337		50,803,405	
Ending Fund Balance, June 30		59,415,834	57,107,902	6,370,133	1,233,840	65,785,967	58,341,742

For Actual Year 2021-2022

Budget Year: 2022-2023

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21 BOND INTEREST AND REDEMPTION FUND		Fund: 22 REVENUE BOND INTEREST AND REDEMPTION FUND		Fund: 29 OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
		REVENUES:					
Federal Revenues	8100						
State Revenues	8600	132,253					
Local Revenues	8800	33,076,890	36,034,087				
Total Revenues		33,209,143	36,034,087	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
Total Other Financing Sources		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	24,353,392	25,133,441				
Debt Interest and Other Service Charges	7120	10,144,247	9,307,979				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900		33,283,465				
Total Other Outgo	7000	34,497,639	67,724,885	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(34,497,639)	(67,724,885)	0	0	0	0
Net Increase/Decrease in Fund Balance		(1,288,496)	(31,690,798)	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	32,979,294	31,690,798		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	32,979,294		0		0	
Ending Fund Balance, June 30		31,690,798	0	0	0	0	0

For Actual Year 2021-2022

Budget Year: 2022-2023

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					2,977,895	2,777,015
State Revenues	8600					5,568,770	7,501,722
Local Revenues	8800	2,502,151	2,956,261			154,455	277,800
Total Income		2,502,151	2,956,261	0	0	8,701,120	10,556,537
Expenditures							
Academic Salaries	1000					2,852,586	2,652,074
Classified Salaries	2000	738,183	901,428			2,079,755	2,659,499
Employee Benefits	3000	394,025	528,951			2,766,219	2,884,296
Supplies and Materials	4000	1,915,790	2,270,319			427,916	1,396,991
Other Operating Expenses and Services	5000	148,684	240,264			331,438	872,270
Capital Outlay	6000		45,000			99,703	537,515
Total Expenditures		3,196,682	3,985,962	0	0	8,557,617	11,002,645
Excess /(Deficiency) of Revenues over Expenditures		(694,531)	(1,029,701)	0	0	143,503	(446,108)
Other Financing Sources	8900	1,786,004					
Other Outgo	7000		114,205				220,221
Net Increase/(Decrease) in Fund Balance		1,091,473	(1,143,906)	0	0	143,503	(666,329)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	6,631,029	7,722,502		0	1,374,884	1,518,387
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	6,631,029		0		1,374,884	
Ending Fund Balance, June 30		7,722,502	6,578,596	0	0	1,518,387	852,058

For Actual Year 2021-2022

Budget Year: 2022-2023

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 2021-2022

Budget Year: 2022-2023

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	20,546,114	27,806,725				
Local Revenues	8800	4,194,158	4,760,897			42,601	
Total Income		24,740,272	32,567,622	0	0	42,601	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	9,340	13,367			116,091	
Other Operating Expenses and Services	5000	125,711	410,410			6,863	
Capital Outlay	6000	16,934,157	105,795,888			13,663,439	
Total Expenditures		17,069,208	106,219,665	0	0	13,786,393	0
Excess /(Deficiency) of Revenues over Expenditures		7,671,064	(73,652,043)	0	0	(13,743,792)	0
Other Financing Sources	8900	4,689,042	3,500,000				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		12,360,106	(70,152,043)	0	0	(13,743,792)	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	96,940,834	109,300,940	0	0	13,743,792	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	96,940,834		0		13,743,792	
Ending Fund Balance, June 30		109,300,940	39,148,897	0	0	0	0

For Actual Year 2021-2022

Budget Year: 2022-2023

Enterprise Funds

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

For Actual Year 2021-2022

Budget Year: 2022-2023

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 2021-2022

Budget Year: 2022-2023

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	4,273,111	5,073,193	11,568,343	6,815,026		
Other Financing Sources	8900						
Total Income		4,273,111	5,073,193	11,568,343	6,815,026		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	302,394	317,783				
Employee Benefits	3000	148,465	166,180	6,465,026	6,465,026		
Supplies and Materials	4000	(53,492)	53,889				
Other Operating Expenses and Services	5000	3,677,368	5,419,523	33,540	35,000		
Capital Outlay	6000	25,592	40,950				
Total Expenditures		4,100,327	5,998,325	6,498,566	6,500,026		
Net Profit or Loss		172,784	(925,132)	5,069,777	315,000		
Other Outgo	7000			1,992,846	2,937,058		
Net Increase/(Decrease) in Fund Balance		172,784	(925,132)	3,076,931	(2,622,058)		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	9,757,740	9,930,524	(39,040,199)	(35,963,268)		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	9,757,740		(39,040,199)			
Ending Fund Balance, June 30		9,930,524	9,005,392	(35,963,268)	(38,585,326)		

For Actual Year 2021-2022

Budget Year: 2022-2023

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND	REPRESENTATION FEE TRUST FUND	Actual	Budget	Actual	Budget
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	415,029	356,150	100,803	85,962		
Total Income		415,029	356,150	100,803	85,962	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	137,620	265,672				
Employee Benefits	3000	46,637	50,957				
Supplies and Materials	4000		33,000				
Other Operating Expenses and Services	5000	151,012	274,277	102,936	102,531		
Capital Outlay	6000		30,000				
Total Expenditures		335,269	653,906	102,936	102,531	0	0
Excess /(Deficiency) of Revenues over Expenditures		79,760	(297,756)	(2,133)	(16,569)	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		79,760	(297,756)	(2,133)	(16,569)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,312,937	1,392,697	226,641	224,508		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,312,937		226,641		0	
Ending Fund Balance, June 30		1,392,697	1,094,941	224,508	207,939	0	0

For Actual Year 2021-2022

Budget Year: 2022-2023

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	41,866,648	26,592,575				
State Revenues	8600	8,323,458	6,337,987				
Local Revenues	8800	16,355	10,000				
Total Income		50,206,461	32,940,562	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	573	5,632				
Capital Outlay	6000						
Total Expenditures		573	5,632	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		50,205,888	32,934,930	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	50,356,679	32,949,562				
Net Increase/(Decrease) in Fund Balance		(150,791)	(14,632)	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	976,792	826,001		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	976,792		0		0	
Ending Fund Balance, June 30		826,001	811,369	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

870 RANCHO SANTIAGO

For Actual Year 2021-2022

Budget Year: 2022-2023

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			1,764	4,300
Local Revenues	8800			(6,263,631)	4,103,058
Total Income		0	0	(6,261,867)	4,107,358
Expenditures					
Academic Salaries	1000			16,916	3,600
Classified Salaries	2000			555,033	334,673
Employee Benefits	3000			342,954	179,991
Supplies and Materials	4000			47,465	111,335
Other Operating Expenses and Services	5000			1,567,235	1,961,612
Capital Outlay	6000			9,296	139,400
Total Expenditures		0	0	2,538,899	2,730,611
Excess /(Deficiency) of Revenues over Expenditures		0	0	(8,800,766)	1,376,747
Other Financing Sources	8900			2,651,731	3,131,263
Other Outgo	7000				4,750
Net Increase/(Decrease) in Fund Balance		0	0	(6,149,035)	4,503,260
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	60,488,405	54,339,370
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		60,488,405	
Ending Fund Balance, June 30		0	0	54,339,370	58,842,630

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

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	4,661,416
31	BOOKSTORE FUND	12	RESTRICTED SUBFUND	1,786,004
41	CAPITAL OUTLAY PROJECTS FUND	12	RESTRICTED SUBFUND	27,626
79	OTHER TRUST FUNDS	12	RESTRICTED SUBFUND	692,825
79	OTHER TRUST FUNDS	69	OTHER INTERNAL SERVICES FUND	1,992,846

Annual Financial and Budget Report

Lottery Actual Report

SUPPLEMENTAL DATA

L10 GENERAL FUND

For Actual Year 2021-2022

Budget Year: 2022-2023

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			2,436,678		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		0			2,436,678		
Actual Fiscal Year Data								
State Lottery Proceeds:	8681		4,015,645			1,932,762		
		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	4000							
Software	4100				0	1,388		1,388
Books, Magazines, & Periodicals	4200				0	43,384		43,384
Instructional Supplies & Materials	4300				0	758,533		758,533
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	803,305		803,305
Other Operating Expenses and Services	5000	635,939	3,379,706		4,015,645	184,894		4,200,539
Capital Outlay	6000							
Library Books	6300				0	179,078		179,078
Equipment	6400							
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	179,078		179,078
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		635,939	3,379,706	0	4,015,645	1,167,277		5,182,922
Ending Balance					0	3,202,163		3,202,163

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

Budget Year: 2022-2023

Receipt and Expenditures of Lottery Proceeds

Lottery Budget Report

L10 GENERAL FUND

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		
Budget Fiscal Year Data								
State Lottery Proceeds:	8681		4,284,722			1,688,685		
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20		Total
	Object Code	Instructional Activities	Support Activities	Support Activities	Total	Instructional	Support Activities	
		(AC 0100-5900)	(AC 6000-6700)	(AC 6800-7390)	Unrestricted	(AC 0100-4900)	(AC 7320)	
Expenditures								
Academic Salaries	1000				0			0
Classified Salaries	2000				0			0
Employee Benefits	3000				0			0
Supplies & Materials	4000							
Software	4100				0	3,906		3,906
Books, Magazines, & Periodicals	4200				0	48,648		48,648
Instructional Supplies & Materials	4300				0	4,191,979		4,191,979
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	4,244,533		4,244,533
Other Operating Expenses and Services	5000		3,315,175	10,974	3,326,149	370,560		3,696,709
Capital Outlay	6000							
Library Books	6300				0	275,755		275,755
Equipment	6400							
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	275,755		275,755
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	3,315,175	10,974	3,326,149	4,890,848		8,216,997
Ending Balance					958,573	0		

Annual Financial and Budget Report

For Actual Year 2021-2022

District ID: 870

Name: RANCHO SANTIAGO

EPA Revenue	52,402,187
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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	52,402,187	0	0	52,402,187
TOTAL		52,402,187	0	0	52,402,187

Annual Financial and Budget Report

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 870

Name: RANCHO SANTIAGO

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2021-22	22,219,611	11,524,582	33,744,193	N/A	N/A
2022-23	25,302,120	15,183,807	40,485,927	6,741,734	19.98%
2023-24	25,302,120	15,082,063	40,384,183	-101,744	-0.25%
2024-25	25,302,120	14,722,966	40,025,086	-359,097	-0.89%
2025-26	25,302,120	14,184,321	39,486,441	-538,645	-1.35%
2026-27	25,302,120	13,525,977	38,828,097	-658,344	-1.67%

Does the district have a plan to fund these expenses through 2026-27?

Yes

Explain Yes or No

The District will need to make reductions in excess of any new revenue to pay for these cost increase in each budget year.