

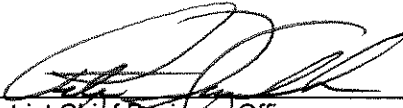

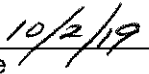
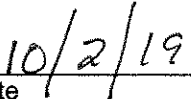
California Community Colleges

**ANNUAL FINANCIAL AND BUDGET REPORT**  
(Financial Report for Fiscal Year 2018-2019)  
(Budget Report for Fiscal Year 2019-2020)

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	 _____ District Superintendent	 _____ Date 10/2/19	 _____ Date 10/2/19
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Contact: Peter Hardash

(714) 480-7340

In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before October 10, 2019. Please submit the report to :

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

For Actual Year: 2018-2019

Budget Year: 2019-2020

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	29,055,030	29,055,030		29,055,030
Other	1300	29,240,110	29,240,110		29,240,110
<b>Total Instructional Salaries</b>		58,295,140	58,295,140	0	58,295,140
<b>Non-Instructional Salaries</b>					
Contract or Regular	1200		13,504,967	250,622	13,755,589
Other	1400		2,088,503		2,088,503
<b>Total Non-Instructional Salaries</b>		0	15,593,470	250,622	15,844,092
<b>Total Academic Salaries</b>		58,295,140	73,888,610	250,622	74,139,232
<b>Classified Salaries</b>					
<b>Non-Instructional Salaries</b>					
Regular Status	2100		26,062,083	3,124,881	29,186,964
Other	2300		1,230,612	511,581	1,742,193
<b>Total Non-Instructional Salaries</b>		0	27,292,695	3,636,462	30,929,157
<b>Instructional Aides</b>					
Regular Status	2200	408,486	408,486		408,486
Other	2400	1,902,734	1,902,734		1,902,734
<b>Total Instructional Aides</b>		2,311,220	2,311,220	0	2,311,220
<b>Total Classified Salaries</b>		2,311,220	29,603,915	3,636,462	33,240,377
<b>Employee Benefits</b>	3000	29,760,603	59,290,619	1,913,111	61,203,730
<b>Supplies and Materials</b>	4000		1,479,896	32,818	1,512,714
<b>Other Operating Expenses</b>	5000	5,163,935	16,472,438	499,720	16,972,158
<b>Equipment Replacement</b>	6420				0
<b>Total Expenditures Prior to Exclusions</b>		95,530,898	180,735,478	6,332,733	187,068,211

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2018-2019

Budget Year: 2019-2020

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	3,309,893	3,309,893		3,309,893
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		4,165,618		4,165,618
<b>Objects to Exclude</b>	<b>Object Code</b>				
Rents and Leases	5060		647,137	30,865	678,002
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		5,277,791		5,277,791

For Actual Year: 2018-2019

Budget Year: 2019-2020

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>		3,309,893	13,400,439	30,865	13,431,304
<b>Total for ECS 84362, 50% Law</b>		92,221,005	167,335,039	6,301,868	173,636,907
<b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>		55.11%	100.00%		
<b>50% of Current Expense of Education</b>			83,667,520		
<b>Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year</b>					
<b>Amount Required to be Expended for Salaries of Classroom Instructors</b>		92,221,005	167,335,039	6,301,868	173,636,907
<b>Reconciliation to Unrestricted General Fund Expenditures</b>					
<b>Total Expenditures Prior to Exclusions</b>		95,530,898	180,735,478	6,332,733	187,068,211
<b>Capital Expenditures</b>	6000	610,799	1,346,818	2,324,292	3,671,110
<b>Equipment Replacement (Back out)</b>	6420		0	0	0
<b>Total Unrestricted General Fund Expenditures</b>		96,141,697	182,082,296	8,657,025	190,739,321

For Year Ended June 30, 2019

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	3,435,756	290,865	3,726,621
In County Treasury	9112	59,856,286	103,763,785	163,620,071
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	100,000		100,000
Investments (at cost)	9120			0
Accounts Receivable	9130	4,450,809	12,638,475	17,089,284
Due from Other Funds	9140	181,895	31,943	213,838
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	330,894	254,008	584,902
<b>TOTAL ASSETS</b>		68,355,640	116,979,076	185,334,716
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	4,445,437	10,090,467	14,535,904
Accrued Salaries and Wages Payable	9520	9,870,199	2,066,604	11,936,803
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	7,069,759	386,696	7,456,455
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	8,211,199	100,853,970	109,065,169
<b>TOTAL LIABILITIES</b>		29,596,594	113,397,737	142,994,331

For Year Ended June 30, 2019

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	330,894		330,894
Amounts Restricted by Law for Specific Purposes	9712	96,706		96,706
Reserve for Encumbrances Credit	9713	1,008,718		1,008,718
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790			0
Total Fund Balance		1,436,318	0	1,436,318
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752	1,970,000		1,970,000
Committed Fund Balance	9753			0
Assigned Fund Balance	9754	26,646,063	3,581,339	30,227,402
Total Designated Fund Balance		28,616,063	3,581,339	32,197,402
Uncommitted Fund Balance	9790	8,706,665		8,706,665
<b>TOTAL FUND EQUITY</b>		38,759,046	3,581,339	42,340,385
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		68,355,640	116,979,076	185,334,716

- 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, 2019

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	28,778,212		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
<b>TOTAL ASSETS</b>		28,778,212	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, 2019

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	28,778,212		
Assigned/Committed	9754			
Unassigned	9790			
<b>Total Fund Balance</b>		28,778,212	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>		28,778,212	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		28,778,212	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, 2019

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	1,695,085		296,500			
In County Treasury	9112	21		396,851			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114	12,000					
Investments (at cost)	9120						
Accounts Receivable	9130	1,555,864		436,365			
Due from Other Funds	9140	124,356		772,516			
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210	1,573,186					
Prepaid Items	9220			2,471			
<b>TOTAL ASSETS</b>		4,960,512	0	1,904,703	0	0	0
<b>LIABILITIES</b>							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510	736,649		46,415			
Accrued Salaries and Wages Payable	9520	118,965		333,244			
Compensated Absences Payable Current	9530						
Due to Other Funds	9540	10,391		179,098			
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			455,414			
<b>TOTAL LIABILITIES</b>		866,005	0	1,014,171	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, 2019

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	0	0	0	0	0	0
Unassigned	9790	0	0	0	0	0	0
Total Fund Balance		0	0	0	0	0	0
<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	4,094,507	0	890,532	0	0	0
Total Designated Fund Balance		4,094,507	0	890,532	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
<b>TOTAL FUND EQUITY</b>		4,094,507	0	890,532	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		4,960,512	0	1,904,703	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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	626,947		
In County Treasury	9112	83,962,372		26,105,418
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	164,155		53,995
Due from Other Funds	9140	3,680,008		11,480
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220	7,383		1,091,280
<b>TOTAL ASSETS</b>		88,440,865	0	27,262,173
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	927,756		6,058,810
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	11,480		
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570	70,175		
<b>TOTAL LIABILITIES</b>		1,009,411	0	6,058,810

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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			
Unassigned	9790			
Total Fund Balance		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	87,431,454		21,203,363
Total Designated Fund Balance		87,431,454	0	21,203,363
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		87,431,454	0	21,203,363
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		88,440,865	0	27,262,173

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2019

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, 2019

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, 2019

District ID: 870

Name: RANCHO SANTIAGO

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	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, 2019

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	6,319,036	37,693,833
Cash With Fiscal Agents	9113	104,417	
Revolving Cash Accounts	9114		
Investments (at cost)	9120		157,746
Accounts Receivable	9130	18,221	133,615
Due from Other Funds	9140	1,230,691	935,330
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>		7,672,365	38,920,524



COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 870

Name: RANCHO SANTIAGO

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
<b>LIABILITIES</b>			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	77,188	3,411
Accrued Salaries and Wages Payable	9520	25,808	
Compensated Absences Payable Current	9530		
Due to Other Funds	9540	5,601	
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560	400,000	77,522,692
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		508,597	77,526,103
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	508,597	77,526,103

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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		(38,605,579)
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	(38,605,579)
<b>Fund Balance (GASB 54)</b>	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752	7,163,768	
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		7,163,768	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>		7,163,768	(38,605,579)
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		7,672,365	38,920,524

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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	1,045,954	111,741		184,145				3,736,466
In County Treasury	9112				1,920,341				(3,251)
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114	500							900
Investments (at cost)	9120								40,000,000
Accounts Receivable	9130	196,919	22,918		120,346				(3,488)
Due from Other Funds	9140				441,836				552,246
Student Loans Receivable	9150				(7,775)				
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>		1,243,373	134,659	0	2,658,893	0	0	0	44,282,873

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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	7,970	40,151		3,600				61,601
Accrued Salaries and Wages Payable	9520	8,332							54,982
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	660			290,390				8,228
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570				1,213,668				82,468
Total Current Liabilities and Deferred Revenue		16,962	40,151	0	1,507,658	0	0	0	207,279
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	16,962	40,151	0	1,507,658	0	0	0	207,279

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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								
Unassigned	9790								
Total Reserved Fund Balance		0	0	0	0	0	0	0	0
<b>Fund Balance (GASB 54)</b>	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752	1,226,411							
Committed Fund Balance	9753								
Assigned Fund Balance	9754		94,508		1,151,235				44,075,594
Total Designated Fund Balance		1,226,411	94,508	0	1,151,235	0	0	0	44,075,594
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>		1,226,411	94,508	0	1,151,235	0	0	0	44,075,594
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		1,243,373	134,659	0	2,658,893	0	0	0	44,282,873

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

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		2,504,474	2,504,474
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		104,894	104,894
Student Financial Aid	8150		3,546	3,546
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170		2,890,675	2,890,675
Other Federal Revenues	8190		3,992,333	3,992,333
<b>Total Federal Revenues</b>	8100	0	9,495,922	9,495,922
<b>State Revenues</b>	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	3,210,086		3,210,086
State General Apportionment	8612	52,656,233		52,656,233
Other General Apportionment	8613	2,236,781		2,236,781
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		2,261,401	2,261,401
Disabled Students Programs and Services(DSPS)	8623		1,771,889	1,771,889
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		561,710	561,710
Telecommunications and Technology Infrastructure Program (TTIP)	8626		90	90
Other General Categorical Programs	8627		50,200,541	50,200,541

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

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	25,493,388		25,493,388
<b>Reimbursable Categorical Programs</b>	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		20,441,247	20,441,247
<b>State Tax Subventions</b>	8670			
Homeowners' Property Tax Relief	8671	270,103		270,103
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
<b>State Non-Tax Revenues</b>	8680			
State Lottery Proceeds	8681	5,277,791	2,222,329	7,500,120
State Mandated Costs	8685	852,184		852,184
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	10,887,238	2,019,508	12,906,746
<b>Total State Revenues</b>	8600	100,883,804	79,478,715	180,362,519

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

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	49,676,516		49,676,516
Tax Allocation, Supplemental Roll	8812	1,628,366		1,628,366
Tax Allocation, Unsecured Roll	8813	1,498,172		1,498,172
Prior Years Taxes	8816	654,053		654,053
Education Revenues Augmentation Fund (ERAF)	8817	21,394,784		21,394,784
Redevelopment Agency Funds - Pass Through	8818	472,784		472,784
Redevelopment Agency Funds - Residual	8819	6,095,642		6,095,642
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820		5,300	5,300
Contract Services	8830			
Contract Instructional Services	8831		66,626	66,626
Other Contract Services	8832		12,143	12,143
Sales and Commissions	8840	367		367
Rentals and Leases	8850	208,808		208,808
Interest and Investment Income	8860	2,765,823		2,765,823
Student Fees and Charges	8870			
Community Services Classes	8872			0
Dormitory	8873			0
Enrollment	8874	9,234,325		9,234,325
Contra Revenue Account	8874.1	(890,789)		(890,789)
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		1,193,440	1,193,440
Instructional Materials Fees and Sales of Materials	8877		165,693	165,693
Insurance	8878			0
Student Records	8879	489		489
Nonresident Tuition	8880	3,391,208		3,391,208
Parking Services and Public Transportation	8881		661,642	661,642
Other Student Fees and Charges	8885	68,256		68,256
Other Local Revenues	8890	903,627	457,952	1,361,579
<b>Total Local Revenues</b>	8800	97,102,431	2,562,796	99,665,227
<b>Total Revenues</b>		197,986,235	91,537,433	289,523,668



Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

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	19,820		19,820
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#			0
<b>Total Other Financing Sources</b>	8900	19,820	0	19,820
<b>Total Revenues and Other Financing Sources</b>		198,006,055	91,537,433	289,543,488

For Actual Year: 2018-2019

Budget Year: 2019-2020

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	4,044,361	106,885	106,508	43,344		4,301,098
Business and Management	0500	5,153,301	5,625	133,484	217,088		5,509,498
Communications	0600	816,434	4,920	129,045	181,873		1,132,272
Computer and Information Science	0700	1,288,580		5,362	37,992		1,331,934
Education	0800	4,068,992	177,265	343,469	21,743		4,611,469
Engineering and Related Industrial Technology	0900	1,985,437		3,051,817	208,515		5,245,769
Fine and Applied Arts	1000	4,723,908	1,754	196,241	59,019		4,980,922
Foreign language	1100	1,599,896		1,514			1,601,410
Health	1200	5,006,760	264	177,903	143,299		5,328,226
Consumer Education And Home Economics	1300	2,414,561		188,617	4,269		2,607,447
Law	1400	490,744		5,461	5,336		501,541
Humanities(Letters)	1500	10,354,981	131	29,436			10,384,548
Library Science	1600	42,398					42,398
Mathematics	1700	8,241,098	28,937	6,978			8,277,013
Military Studies	1800						0
Physical Sciences	1900	4,864,824	19,791	104,713			4,989,328
Psychology	2000	1,608,119		4,170	13,836		1,626,125
Public Affairs and Services	2100	5,170,774	5,930	2,359,561	4,045		7,540,310
Social Sciences	2200	5,846,159	1,887	4,858			5,852,904
Commercial Services	3000			237,825			237,825
Interdisciplinary Studies	4900	21,367,920	170,558	774,391	941,057		23,253,926
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	3,309,893					3,309,893
<b>Sub-Total Instructional Activites</b>		92,399,140	523,947	7,861,353	1,881,416		102,665,856
<b>Total Expenditures for GF Activities*</b>		92,471,909	113,101,312	69,179,955	5,773,766	7,947,954	288,474,896

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

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 870

Name: RANCHO SANTIAGO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Instructional Administration and Governance	6000						
Academic Administration	6010		14,850,511	784,687	204,595		15,839,793
Course and Curriculum Development	6020		435,629	698			436,327
Academic / Faculty Senate	6030		725,621				725,621
Other Instructional Administration & Governance	6090		4	151,333			151,337
<b>Total Instructional Admin. &amp; Governance</b>		0	16,011,765	936,718	204,595	0	17,153,078
Instructional Support Services	6100						
Learning Center	6110	72,769	284,563	1,888			359,220
Library	6120		3,100,828	19,939	130,851		3,251,618
Media	6130		718,531	2,652	24,231		745,414
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190		5,845,632	360,287	266,021		6,471,940
<b>Total Instructional Support Services</b>		72,769	9,949,554	384,766	421,103	0	10,828,192
Admissions and Records	6200		5,412,695	6,938			5,419,633
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		11,682,545	129,571	52,495		11,864,611
Matriculation and Student Assessment	6320		1,599,742	153,278			1,753,020
Transfer Programs	6330		1,523,911	125,798			1,649,709
Career Guidance	6340		273,404	20,018			293,422
Other Student Counseling and Guidance	6390						0
<b>Total Student Counseling and Guidance</b>		0	15,079,602	428,665	52,495	0	15,560,762

For Actual Year: 2018-2019

Budget Year: 2019-2020

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		1,593,573	88,228	6,811		1,688,612
Extended Opportunity Programs and Services (EOPS)	6430		2,377,097	47,902	14,745		2,439,744
Health Services	6440		1,146,312	57,709	1,757		1,205,778
Student Personnel Administration	6450		404,277				404,277
Financial Aid Administration	6460		2,798,510	47,828	4,764		2,851,102
Job Placement Services	6470		1,156,204	8,028	4,451		1,168,683
Veterans Services	6480		446,504	38,349	3,274		488,127
Miscellaneous Student Services	6490		8,481,182	1,125,820	31,579		9,638,581
<b>Total Other Student Services</b>		0	18,403,659	1,413,864	67,381	0	19,884,904
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,614,405	1,240,356	55,182		2,909,943
Custodial Services	6530		4,152,280	316,455	62,303		4,531,038
Grounds Maintenance and Repairs	6550		541,660	442,151			983,811
Utilities	6570			3,119,277			3,119,277
Other Operations and Maintenance of Plant	6590			7,090	1,095		8,185
<b>Total Operation and Maintenance of Plant</b>	6500	0	6,308,345	5,125,329	118,580	0	11,552,254
<b>Planning, Policymaking and Coordinations</b>	6600		2,400,345	671,844	1,536		3,073,725

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

For Actual Year: 2018-2019

Budget Year: 2019-2020

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		636,290	277,189	4,139		917,618
Fiscal Operations	6720		3,218,735	(82,626)			3,136,109
Human Resources Management	6730		1,726,920	326,807			2,053,727
Noninstruct Staff Retirees' Benefits & Retirement *	6740		4,165,618				4,165,618
Staff Development	6750		135,852	976,729			1,112,581
Staff Diversity	6760			65,701			65,701
Logistical Services	6770		4,083,452	2,751,707	13,713		6,848,872
Management Information Systems	6780		7,390,092	3,274,316	453,049		11,117,457
Other General Institutional Support Services	6790		9,172,769	17,465,547	104,874		26,743,190
<b>Total General Institutional Support Services</b>	6700	0	30,529,728	25,055,370	575,775	0	56,160,873
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820						0
Community Use of Facilities	6830		235,575	12,997			248,572
Economic Development	6840		1,771,487	26,656,358	85,781		28,513,626
Other Community Services & Economic Development	6890		300,970	230,844			531,814
<b>Total Community Services</b>	6800	0	2,308,032	26,900,199	85,781	0	29,294,012

\* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2018-2019

Budget Year: 2019-2020

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		213,571				213,571
Child Development Centers	6920						0
Farm Operations	6930						0
Food Services	6940			169			169
Parking	6950		2,372,129	123,172	3,609		2,498,910
Student and Co-Curricular Activities	6960		314,455	102,968	67,331		484,754
Student Housing	6970						0
Other Ancillary Services	6990		793,654				793,654
<b>Total Ancillary Services</b>	6900	0	3,693,809	226,309	70,940	0	3,991,058
Auxiliary Operations	7000						
Contract Education	7010		312,010	11,240	3,550		326,800
Other Auxiliary Operations	7090		600,113				600,113
<b>Total Auxiliary Operations</b>	7000	0	912,123	11,240	3,550	0	926,913

For Actual Year: 2018-2019

Budget Year: 2019-2020

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		1,567,708	157,360	2,290,614		4,015,682
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					6,330,372	6,330,372
Student Aid	7320					1,617,582	1,617,582
Other Outgo	7390						0
<b>Total Transfers, Student Aid and Other Outgo</b>	7300	0	0	0	0	7,947,954	7,947,954
<b>Sub-Total Non-Instructional Activites</b>		72,769	112,577,365	61,318,602	3,892,350	7,947,954	185,809,040
<b>Total Expenditures General Fund: activities *</b>		92,471,909	113,101,312	69,179,955	5,773,766	7,947,954	288,474,896

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: RANCHO SANTIAGO

I.	2019-2020 Appropriations Limit:			
A.	2018-2019 Appropriations Limit:			\$276,478,441
B.	2019-2020 Price Factor:	1.0385		
C.	Population factor:			
	1. 2017-2018 Second Period Actual FTES	29,174.38		
	2. 2018-2019 Second Period Actual FTES	27,072.40		
	3. 2018-2019 Population change factor (C2/C1)	0.9280		
D.	2018-2019 Limit adjusted by inflation and population factors (A * B * C.3)			\$266,450,015
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)			\$266,450,015
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.	2019-2020 Appropriations Limit (D + E.3 - F.3)			\$266,450,015
II.	2019-2020 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			80,285,171
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			288,123
C.	Local Property taxes			88,584,479
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			637,629
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			881,388
H.	2019-2020 Appropriations Subject to Limit			\$168,914,014



For Actual Year: 2018-2019

Budget Year: 2019-2020

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			9,495,922	8,475,002	9,495,922	8,475,002
State Revenues	8600	100,883,804	92,394,149	79,478,715	168,456,969	180,362,519	260,851,118
Local Revenues	8800	97,102,431	102,732,595	2,562,796	3,332,446	99,665,227	106,065,041
<b>Total Revenues</b>		197,986,235	195,126,744	91,537,433	180,264,417	289,523,668	375,391,161
<b>EXPENDITURES:</b>							
Academic Salaries	1000	74,139,234	72,248,811	9,809,172	8,415,287	83,948,406	80,664,098
Classified Salaries	2000	33,240,376	35,449,995	15,276,310	16,724,168	48,516,686	52,174,163
Employee Benefits	3000	61,203,728	59,121,490	11,904,401	11,189,581	73,108,129	70,311,071
Supplies and Materials	4000	1,512,713	1,589,345	2,560,648	5,008,308	4,073,361	6,597,653
Other Operating Expenses and Services	5000	16,972,160	25,994,019	48,134,434	136,758,308	65,106,594	162,752,327
Capital Outlay	6000	3,671,110	1,761,707	2,102,656	2,972,934	5,773,766	4,734,641
<b>Total Expenditures</b>		190,739,321	196,165,367	89,787,621	181,068,586	280,526,942	377,233,953
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		7,246,914	(1,038,623)	1,749,812	(804,169)	8,996,726	(1,842,792)
<b>Other Financing Sources</b>	8900	19,820	5,000			19,820	5,000
<b>Other Outgo</b>	7000	6,410,901	3,750,000	1,537,053	1,754,928	7,947,954	5,504,928
<b>Net Increase/(Decrease) in Fund Balance</b>		855,833	(4,783,623)	212,759	(2,559,097)	1,068,592	(7,342,720)
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	37,903,213	38,759,046	3,368,580	3,581,339	41,271,793	42,340,385
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	37,903,213		3,368,580		41,271,793	
<b>Ending Fund Balance, June 30</b>		38,759,046	33,975,423	3,581,339	1,022,242	42,340,385	34,997,665

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

870 RANCHO SANTIAGO

For Actual Year: 2018-2019

Budget Year: 2019-2020

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	146,137					
Local Revenues	8800	31,350,808	33,360,540				
<b>Total Revenues</b>		31,496,945	33,360,540	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983	144,692					
<b>Total Other Financing Sources</b>		144,692	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	18,687,248	20,072,963				
Debt Interest and Other Service Charges	7120	15,324,110	14,446,593				
Transfers Outgoing	7300 & 7400	144,692					
Reserve for Contingencies	7900		27,619,196				
<b>Total Other Outgo</b>	7000	34,156,050	62,138,752	0	0	0	0
<b>Net Other Financing Sources / (Other Outgo)</b>	8900 & 7000	(34,011,358)	(62,138,752)	0	0	0	0
<b>Net Increase/Decrease in Fund Balance</b>		(2,514,413)	(28,778,212)	0	0	0	0
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	31,292,625	28,778,212		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	31,292,625		0		0	
<b>Ending Fund Balance, June 30</b>		28,778,212	0	0	0	0	0

For Actual Year: 2018-2019

Budget Year: 2019-2020

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					2,323,509	1,832,115
State Revenues	8600	68,732				5,423,925	5,512,639
Local Revenues	8800	5,367,608	5,745,888			341,291	385,235
<b>Total Income</b>		5,436,340	5,745,888	0	0	8,088,725	7,729,989
<b>Expenditures</b>							
Academic Salaries	1000					2,593,968	2,285,372
Classified Salaries	2000	986,274	1,002,505			2,124,138	2,383,635
Employee Benefits	3000	534,273	449,141			2,550,972	2,016,924
Supplies and Materials	4000	3,761,591	3,926,430			434,872	678,513
Other Operating Expenses and Services	5000	173,091	219,915			444,548	640,034
Capital Outlay	6000	16,361	23,491			68,834	438,447
<b>Total Expenditures</b>		5,471,590	5,621,482	0	0	8,217,332	8,442,925
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(35,250)	124,406	0	0	(128,607)	(712,936)
<b>Other Financing Sources</b>	8900					140,000	250,000
<b>Other Outgo</b>	7000		8,280				209,111
<b>Net Increase/(Decrease) in Fund Balance</b>		(35,250)	116,126	0	0	11,393	(672,047)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	4,169,564	4,094,507		0	879,139	890,532
Prior Years Adjustments	9020	(39,807)					
Adjusted Beginning Balance	9030	4,129,757			0	879,139	
<b>Ending Fund Balance, June 30</b>		4,094,507	4,210,633	0	0	890,532	218,485

For Actual Year: 2018-2019

Budget Year: 2019-2020

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: 2018-2019

Budget Year: 2019-2020

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	1,325,755	20,317,015				
Local Revenues	8800	5,847,452	4,742,190			926,692	450,000
<b>Total Income</b>		7,173,207	25,059,205	0	0	926,692	450,000
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	29,073	26,744				
Other Operating Expenses and Services	5000	141,973	429,258			27,312	65,000
Capital Outlay	6000	7,072,485	81,260,143			35,135,840	79,191,888
<b>Total Expenditures</b>		7,243,531	81,716,145	0	0	35,163,152	79,256,888
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(70,324)	(56,656,940)	0	0	(34,236,460)	(78,806,888)
<b>Other Financing Sources</b>	8900	7,138,272	3,500,000				58,000,000
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		7,067,948	(53,156,940)	0	0	(34,236,460)	(20,806,888)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	80,363,506	87,431,454	0	0	55,439,823	21,203,363
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	80,363,506		0		55,439,823	
<b>Ending Fund Balance, June 30</b>		87,431,454	34,274,514	0	0	21,203,363	396,475

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

870 RANCHO SANTIAGO

For Actual Year: 2018-2019

Budget Year: 2019-2020

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

For Actual Year: 2018-2019

Budget Year: 2019-2020

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: 2018-2019

Budget Year: 2019-2020

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	6,422,018	5,118,193	14,297,886	13,348,406		
Other Financing Sources	8900			10,000,000			
<b>Total Income</b>		6,422,018	5,118,193	24,297,886	13,348,406		
<b>Expenditures</b>							
Academic Salaries	1000	30,519	31,716				
Classified Salaries	2000	231,945	239,268				
Employee Benefits	3000	161,030	157,306	15,370,467	12,698,406		
Supplies and Materials	4000	7,531	53,889				
Other Operating Expenses and Services	5000	2,452,127	4,774,969	38,379	35,000		
Capital Outlay	6000	3,728	75,950				
<b>Total Expenditures</b>		2,886,880	5,333,098	15,408,846	12,733,406		
<b>Net Profit or Loss</b>		3,535,138	(214,905)	8,889,040	615,000		
<b>Other Outgo</b>	7000	11,000,000		40,000,000	15,000,000		
<b>Net Increase/(Decrease) in Fund Balance</b>		(7,464,862)	(214,905)	(31,110,960)	(14,385,000)		
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	14,628,630	7,163,768	(7,494,619)	(38,605,579)		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	14,628,630		(7,494,619)			
<b>Ending Fund Balance, June 30</b>		7,163,768	6,948,863	(38,605,579)	(52,990,579)		



For Actual Year: 2018-2019

Budget Year: 2019-2020

**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	1,201					
Local Revenues	8800	545,636	524,108	108,274	103,997		
<b>Total Income</b>		546,837	524,108	108,274	103,997	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	49,909	173,494				
Employee Benefits	3000	13,485	79,075				
Supplies and Materials	4000		60,000				
Other Operating Expenses and Services	5000	283,605	444,500	109,755	144,347		
Capital Outlay	6000		97,000				
<b>Total Expenditures</b>		346,999	854,069	109,755	144,347	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		199,838	(329,961)	(1,481)	(40,350)	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000	18,123					
<b>Net Increase/(Decrease) in Fund Balance</b>		181,715	(329,961)	(1,481)	(40,350)	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	1,044,696	1,226,411	95,989	94,508		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,044,696		95,989		0	
<b>Ending Fund Balance, June 30</b>		1,226,411	896,450	94,508	54,158	0	0

For Actual Year: 2018-2019

Budget Year: 2019-2020

**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	23,535,989	27,091,053				
State Revenues	8600	5,074,270	4,544,320				
Local Revenues	8800	58,501	6,000				
<b>Total Income</b>		28,668,760	31,641,373	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	1,496	5,632				
Capital Outlay	6000						
<b>Total Expenditures</b>		1,496	5,632	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		28,667,264	31,635,741	0	0	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000	28,643,581	31,654,373				
<b>Net Increase/(Decrease) in Fund Balance</b>		23,683	(18,632)	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	1,127,552	1,151,235		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,127,552		0		0	
<b>Ending Fund Balance, June 30</b>		1,151,235	1,132,603	0	0	0	0

For Actual Year: 2018-2019

Budget Year: 2019-2020

**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			23,645	
Local Revenues	8800			2,152,797	4,393,274
<b>Total Income</b>		0	0	2,176,442	4,393,274
<b>Expenditures</b>					
Academic Salaries	1000			20,657	21,687
Classified Salaries	2000			452,673	493,700
Employee Benefits	3000			223,734	204,175
Supplies and Materials	4000			74,542	156,089
Other Operating Expenses and Services	5000			1,073,627	1,517,585
Capital Outlay	6000			38,922	603,854
<b>Total Expenditures</b>		0	0	1,884,155	2,997,090
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	292,287	1,396,184
<b>Other Financing Sources</b>	8900			40,209,098	15,177,780
<b>Other Outgo</b>	7000			138,875	129,500
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	40,362,510	16,444,464
<b>Beginning Fund Balance:</b>					
Net Beginning Balance, July 1	9010		0	3,713,084	44,075,594
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		3,713,084	
<b>Ending Fund Balance, June 30</b>		0	0	44,075,594	60,520,058

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

District ID: 870

Name: RANCHO SANTIAGO

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	140,000
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	6,138,272
79	OTHER TRUST FUNDS	11	UNRESTRICTED SUBFUND	52,100
41	CAPITAL OUTLAY PROJECTS FUND	61	SELF-INSURANCE FUND	1,000,000
69	OTHER INTERNAL SERVICES FUND	61	SELF-INSURANCE FUND	10,000,000
79	OTHER TRUST FUNDS	69	OTHER INTERNAL SERVICES FUND	40,000,000
79	OTHER TRUST FUNDS	71	ASSOCIATED STUDENTS TRUST FUND	18,123

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 870

Name: RANCHO SANTIAGO

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					1,415,038	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			1,415,038	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		5,277,791			2,222,329	
		Instructional & Institutional Unrestricted				Instructional Materials Propostition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
<b>Expenditures</b>							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
<b>Supplies &amp; Materials</b>							
Software	4100				0	3,169	3,169
Books, Magazines, & Periodicals	4200				0	42,087	42,087
Instructional Supplies & Materials	4300				0	1,193,566	1,193,566
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		0	0	0	0	1,238,822	1,238,822
Other Operating Expenses and Services	5000	2,266,812	3,010,979		5,277,791	87,962	5,365,753
<b>Capital Outlay</b>							
Library Books	6300				0	237,526	237,526
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	0	0	0	237,526	237,526
Other Outgo	7000				0		0
<b>Total Expenditures</b>		2,266,812	3,010,979	0	5,277,791	1,564,310	6,842,101
<b>Ending Balance</b>					0	2,073,057	2,073,057

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					2,073,057	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			2,073,057	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		4,062,080			1,433,675	
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
<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	13,213	13,213
Books, Magazines, & Periodicals	4200				0	61,157	61,157
Instructional Supplies & Materials	4300				0	3,087,327	3,087,327
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		0	0	0	0	3,161,697	3,161,697
Other Operating Expenses and Services	5000		3,799,670		3,799,670	149,400	3,949,070
Capital Outlay	6000						
Library Books	6300				0	195,635	195,635
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	0	0	0	195,635	195,635
Other Outgo	7000				0		0
<b>Total Expenditures</b>		0	3,799,670	0	3,799,670	3,506,732	7,306,402
<b>Ending Balance</b>					262,410	0	

Annual Financial and Budget Report

For Actual Year: 2018-2019

District ID: 870

Name: RANCHO SANTIAGO

<b>EPA Revenue</b>	25,493,388
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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	25,493,388	0	0	25,493,388
<b>TOTAL</b>		25,493,388	0	0	25,493,388

Annual Financial and Budget Report

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 870

Name: RANCHO SANTIAGO

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2015-16	11,502,190	4,707,635	16,209,825	N/A	N/A
2016-17	12,632,832	5,868,146	18,500,978	2,291,153	14.13%
2017-18	15,209,680	6,867,803	22,077,483	3,576,505	19.33%
2018-19	22,633,347	11,902,374	34,535,721	12,458,238	56.43%
2019-20	18,142,651	10,609,379	28,752,030	-5,783,691	-16.75%
2020-21	19,423,575	12,232,742	31,656,317	2,904,287	10.10%

<b>Does the district have a plan to fund these expenses through 2020-21?</b>
No
<b>Explain Yes or No</b>
The District will need to make budget reductions in excess of any new revenue to pay for these cost increase in each budget year.