

California Community Colleges

**ANNUAL FINANCIAL AND BUDGET REPORT**

(Financial Report for Fiscal Year 2017-2018)

(Budget Report for Fiscal Year 2018-2019)

District: RANCHO SANTIAGO

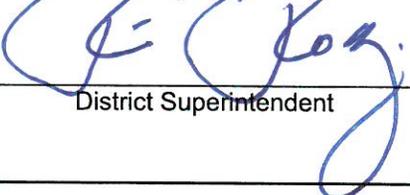
District Code: 870

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

9/27/18

  
District Superintendent

Date

9/27/18

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, 2018. 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: 2017-2018

Budget Year: 2018-2019

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	27,265,657	27,265,657		27,265,657
Other	1300	27,900,130	27,900,130		27,900,130
<b>Total Instructional Salaries</b>		55,165,787	55,165,787	0	55,165,787
<b>Non-Instructional Salaries</b>					
Contract or Regular	1200		12,383,597	202,568	12,586,165
Other	1400		1,743,628		1,743,628
<b>Total Non-Instructional Salaries</b>		0	14,127,225	202,568	14,329,793
<b>Total Academic Salaries</b>		55,165,787	69,293,012	202,568	69,495,580
<b>Classified Salaries</b>					
<b>Non-Instructional Salaries</b>					
Regular Status	2100		23,958,144	2,869,557	26,827,701
Other	2300		1,267,299	492,378	1,759,677
<b>Total Non-Instructional Salaries</b>		0	25,225,443	3,361,935	28,587,378
<b>Instructional Aides</b>					
Regular Status	2200	645,392	645,392		645,392
Other	2400	2,013,787	2,013,787		2,013,787
<b>Total Instructional Aides</b>		2,659,179	2,659,179	0	2,659,179
<b>Total Classified Salaries</b>		2,659,179	27,884,622	3,361,935	31,246,557
<b>Employee Benefits</b>					
	3000	24,991,499	51,031,604	1,702,184	52,733,788
<b>Supplies and Materials</b>					
	4000		1,026,232	65,534	1,091,766
<b>Other Operating Expenses</b>					
	5000	4,892,420	16,556,632	280,723	16,837,355
<b>Equipment Replacement</b>					
	6420				0
<b>Total Expenditures Prior to Exclusions</b>		87,708,885	165,792,102	5,612,944	171,405,046

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2017-2018

Budget Year: 2018-2019

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	3,096,350	3,096,350		3,096,350
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		4,185,311		4,185,311
<b>Objects to Exclude</b>	<b>Object Code</b>				
Rents and Leases	5060		671,143	3,454	674,597
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		4,218,563		4,218,563

For Actual Year: 2017-2018

Budget Year: 2018-2019

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>		3,096,350	12,171,367	3,454	12,174,821
<b>Total for ECS 84362, 50% Law</b>		84,612,535	153,620,735	5,609,490	159,230,225
<b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>		55.08%	100.00%		
<b>50% of Current Expense of Education</b>			76,810,368		
<b>Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year</b>					
<b>Amount Required to be Expended for Salaries of Classroom Instructors</b>		84,612,535	153,620,735	5,609,490	159,230,225
<b>Reconciliation to Unrestricted General Fund Expenditures</b>					
<b>Total Expenditures Prior to Exclusions</b>		87,708,885	165,792,102	5,612,944	171,405,046
<b>Capital Expenditures</b>	6000	847,590	2,275,764	2,992,234	5,267,998
<b>Equipment Replacement (Back out)</b>	6420		0	0	0
<b>Total Unrestricted General Fund Expenditures</b>		88,556,475	168,067,866	8,605,178	176,673,044

For Year Ended June 30, 2018

District ID: 870

Name: RANCHO SANTIAGO

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	1,367,430	6,358	1,373,788
In County Treasury	9112	54,896,286	60,145,943	115,042,229
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	100,092		100,092
Investments (at cost)	9120			0
Accounts Receivable	9130	3,273,224	9,890,538	13,163,762
Due from Other Funds	9140	1,784,121		1,784,121
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	279,573	304,329	583,902
<b>TOTAL ASSETS</b>		61,700,726	70,347,168	132,047,894
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	3,755,984	7,732,259	11,488,243
Accrued Salaries and Wages Payable	9520	8,283,832	2,215,573	10,499,405
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	9,492,722		9,492,722
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	2,264,975	57,030,756	59,295,731
<b>TOTAL LIABILITIES</b>		23,797,513	66,978,588	90,776,101

For Year Ended June 30, 2018

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	279,573		279,573
Amounts Restricted by Law for Specific Purposes	9712	75,870		75,870
Reserve for Encumbrances Credit	9713	913,183		913,183
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790			0
<b>Total Fund Balance</b>		1,268,626	0	1,268,626
<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	25,155,416	3,368,580	28,523,996
<b>Total Designated Fund Balance</b>		27,125,416	3,368,580	30,493,996
Uncommitted Fund Balance	9790	9,509,171		9,509,171
<b>TOTAL FUND EQUITY</b>		37,903,213	3,368,580	41,271,793
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		61,700,726	70,347,168	132,047,894

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

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	31,292,625		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
<b>TOTAL ASSETS</b>		31,292,625	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

**CALIFORNIA COMMUNITY COLLEGES**

**Governmental Funds Group**

**Annual Financial and Budget Report**

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

**COMBINED BALANCE SHEET**

For Year Ended June 30, 2018

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	31,292,625		
Assigned/Committed	9754			
Unassigned	9790			
<b>Total Fund Balance</b>		31,292,625	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>		31,292,625	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		31,292,625	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, 2018

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	2,587,642		282,669			
In County Treasury	9112	(28,421)		1,112,885			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114	12,000					
Investments (at cost)	9120						
Accounts Receivable	9130	1,311,594		854,625			
Due from Other Funds	9140	7,327		140,000			
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210	1,599,516					
Prepaid Items	9220			2,945			
<b>TOTAL ASSETS</b>		5,489,658	0	2,393,124	0	0	0
<b>LIABILITIES</b>							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510	324,404		30,350			
Accrued Salaries and Wages Payable	9520	88,806		475,305			
Compensated Absences Payable Current	9530						
Due to Other Funds	9540	906,884		510,845			
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			497,485			
<b>TOTAL LIABILITIES</b>		1,320,094	0	1,513,985	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, 2018

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	4,169,564	0	879,139	0	0	0
Total Designated Fund Balance		4,169,564	0	879,139	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
<b>TOTAL FUND EQUITY</b>		4,169,564	0	879,139	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		5,489,658	0	2,393,124	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 870

Name: RANCHO SANTIAGO

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	5,292		
In County Treasury	9112	77,359,099		54,437,507
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	104,884		77,727
Due from Other Funds	9140	5,032,763		537,900
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220	833		777,684
<b>TOTAL ASSETS</b>		82,502,871	0	55,830,818
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	1,139,655		364,700
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	537,900		26,295
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570	461,810		
<b>TOTAL LIABILITIES</b>		2,139,365	0	390,995

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

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	10,629,687		48,950,705
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
<b>Total Fund Balance</b>		10,629,687	0	48,950,705
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754	69,733,819		6,489,118
<b>Total Designated Fund Balance</b>		69,733,819	0	6,489,118
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		80,363,506	0	55,439,823
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		82,502,871	0	55,830,818

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2018

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, 2018

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, 2018

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, 2018

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	(18,644)	
In County Treasury	9112	14,234,705	59,226,327
Cash With Fiscal Agents	9113	91,824	
Revolving Cash Accounts	9114		
Investments (at cost)	9120		154,247
Accounts Receivable	9130	18,863	80,322
Due from Other Funds	9140	951,689	2,675,238
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>		15,278,437	62,136,134

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 870

Name: RANCHO SANTIAGO

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>LIABILITIES</b>			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	193,991	3,017
Accrued Salaries and Wages Payable	9520	23,520	
Compensated Absences Payable Current	9530		
Due to Other Funds	9540	32,296	
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560	400,000	69,627,736
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		649,807	69,630,753
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	649,807	69,630,753

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

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		(7,494,619)
Reserve for Encumbrances Credit	9713	93,025	
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Reserved Fund Balance		93,025	(7,494,619)
<b>Fund Balance (GASB 54)</b>	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752	14,535,605	
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		14,535,605	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>		14,628,630	(7,494,619)
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		15,278,437	62,136,134

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

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	848,648	97,103		187,006				3,635,253
In County Treasury	9112				1,312,552				(3,251)
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								900
Investments (at cost)	9120								
Accounts Receivable	9130	252,465	41,839		1,592,126				4,732
Due from Other Funds	9140				212,000				532,208
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>		1,101,113	138,942	0	3,295,909	0	0	0	4,169,842

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

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	20,093	42,953		116				58,127
Accrued Salaries and Wages Payable	9520	4,373							50,852
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	31,951							334,354
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570				2,168,241				13,425
Total Current Liabilities and Deferred Revenue		56,417	42,953	0	2,168,357	0	0	0	456,758
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	56,417	42,953	0	2,168,357	0	0	0	456,758

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

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	1,044,696							3,713,084
Committed Fund Balance	9753								
Assigned Fund Balance	9754		95,989		1,127,552				
Total Designated Fund Balance		1,044,696	95,989	0	1,127,552	0	0	0	3,713,084
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>		1,044,696	95,989	0	1,127,552	0	0	0	3,713,084
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		1,101,113	138,942	0	3,295,909	0	0	0	4,169,842

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

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	18,675		18,675
Higher Education Act	8120		2,478,345	2,478,345
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		106,371	106,371
Student Financial Aid	8150		4,075	4,075
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170		1,471,310	1,471,310
Other Federal Revenues	8190		4,435,679	4,435,679
<b>Total Federal Revenues</b>	8100	18,675	8,495,780	8,514,455
<b>State Revenues</b>	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	2,860,475		2,860,475
State General Apportionment	8612	50,232,114		50,232,114
Other General Apportionment	8613	883,020		883,020
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		2,156,433	2,156,433
Disabled Students Programs and Services(DSPS)	8623		1,929,363	1,929,363
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		553,266	553,266
Telecommunications and Technology Infrastructure Program (TTIP)	8626		14,122	14,122
Other General Categorical Programs	8627		30,858,156	30,858,156

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

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	22,725,961		22,725,961
<b>Reimbursable Categorical Programs</b>	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		14,678,856	14,678,856
<b>State Tax Subventions</b>	8670			
Homeowners' Property Tax Relief	8671	273,739		273,739
Timber Yield Tax	8672	6		6
Other State Tax Subventions	8673			0
<b>State Non-Tax Revenues</b>	8680			
State Lottery Proceeds	8681	4,218,563	1,637,596	5,856,159
State Mandated Costs	8685	1,630,875		1,630,875
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	4,219,377	812,219	5,031,596
<b>Total State Revenues</b>	8600	87,044,130	52,640,011	139,684,141

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

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	46,635,287		46,635,287
Tax Allocation, Supplemental Roll	8812	1,539,296		1,539,296
Tax Allocation, Unsecured Roll	8813	1,498,655		1,498,655
Prior Years Taxes	8816	553,264		553,264
Education Revenues Augmentation Fund (ERAF)	8817	26,389,168		26,389,168
Redevelopment Agency Funds - Pass Through	8818	428,615		428,615
Redevelopment Agency Funds - Residual	8819	5,795,822		5,795,822
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820		2,715	2,715
Contract Services	8830			
Contract Instructional Services	8831		46,774	46,774
Other Contract Services	8832		1,638	1,638
Sales and Commissions	8840			0
Rentals and Leases	8850	305,461		305,461
Interest and Investment Income	8860	1,418,945		1,418,945
Student Fees and Charges	8870			
Community Services Classes	8872			0
Dormitory	8873			0
Enrollment	8874	8,578,846		8,578,846
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		1,200,562	1,200,562
Instructional Materials Fees and Sales of Materials	8877		101,836	101,836
Insurance	8878			0
Student Records	8879			0
Nonresident Tuition	8880	3,687,654		3,687,654
Parking Services and Public Transportation	8881		661,636	661,636
Other Student Fees and Charges	8885	5,233	22,812	28,045
Other Local Revenues	8890	824,617	250,306	1,074,923
<b>Total Local Revenues</b>	8800	97,660,863	2,288,279	99,949,142
<b>Total Revenues</b>		184,723,668	63,424,070	248,147,738

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

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	9,143		9,143
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#			0
<b>Total Other Financing Sources</b>	8900	9,143	0	9,143
<b>Total Revenues and Other Financing Sources</b>		184,732,811	63,424,070	248,156,881

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 870

Name: RANCHO SANTIAGO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natual Resources	0100						0
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	3,504,057	74,763	166,426	277,554		4,022,800
Business and Management	0500	4,586,005	1,217	117,769	211,026		4,916,017
Communications	0600	752,678	18,779	33,542	274,329		1,079,328
Computer and Information Science	0700	1,150,813		3,339	107,364		1,261,516
Education	0800	4,160,510	156,508	271,394	17,033		4,605,445
Engineering and Related Industrial Technology	0900	2,075,138		2,690,553	298,948		5,064,639
Fine and Applied Arts	1000	4,246,078	7,830	202,177	140,294		4,596,379
Foreign language	1100	1,391,933		1,410			1,393,343
Health	1200	4,420,090	4,461	91,749	192,094		4,708,394
Consumer Education And Home Economics	1300	1,976,230		30,969	74,019		2,081,218
Law	1400	453,717		11,014			464,731
Humanities(Letters)	1500	9,635,193	5,502	16,325			9,657,020
Library Science	1600	35,139	3,372				38,511
Mathematics	1700	7,855,583	26,014		65,320		7,946,917
Military Studies	1800						0
Physical Sciences	1900	4,628,087	12,814	101,148	55,839		4,797,888
Psychology	2000	1,471,669					1,471,669
Public Affairs and Services	2100	4,901,111	10,298	2,398,562	109,321		7,419,292
Social Sciences	2200	5,463,876	3,513	5,309			5,472,698
Commercial Services	3000			280,543			280,543
Interdisciplinary Studies	4900	18,962,791	158,761	779,682	612,239		20,513,473
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	3,096,350					3,096,350
<b>Sub-Total Instructional Activites</b>		84,767,048	483,832	7,201,911	2,435,380		94,888,171
<b>Total Expenditures for GF Activities*</b>		84,901,660	101,083,558	45,579,760	7,719,088	6,485,521	245,769,587

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

For Actual Year: 2017-2018

Budget Year: 2018-2019

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		14,571,900	694,249	264,973		15,531,122
Course and Curriculum Development	6020		345,085	4,000			349,085
Academic / Faculty Senate	6030		596,289				596,289
Other Instructional Administration & Governance	6090		752	181,916			182,668
<b>Total Instructional Admin. &amp; Governance</b>		0	15,514,026	880,165	264,973	0	16,659,164
Instructional Support Services	6100						
Learning Center	6110	134,612	343,205	1,341	40,993		520,151
Library	6120		2,852,521	44,799	248,116		3,145,436
Media	6130		657,281	161	749		658,191
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190		4,887,782	129,053	98,044		5,114,879
<b>Total Instructional Support Services</b>		134,612	8,740,789	175,354	387,902	0	9,438,657
Admissions and Records	6200		4,879,768	6,154			4,885,922
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		10,457,137	102,651	38,590		10,598,378
Matriculation and Student Assessment	6320		1,597,693	86,897	25,017		1,709,607
Transfer Programs	6330		1,343,420	120,880			1,464,300
Career Guidance	6340		256,027	14,639			270,666
Other Student Counseling and Guidance	6390						0
<b>Total Student Counseling and Guidance</b>		0	13,654,277	325,067	63,607	0	14,042,951

For Actual Year: 2017-2018

Budget Year: 2018-2019

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		1,599,388	110,986	515		1,710,889
Extended Opportunity Programs and Services (EOPS)	6430		2,178,030	48,290	21,992		2,248,312
Health Services	6440		1,138,837	55,366	4,857		1,199,060
Student Personnel Administration	6450		358,945				358,945
Financial Aid Administration	6460		2,641,749	127,562	21,124		2,790,435
Job Placement Services	6470		884,805	1,325	2,423		888,553
Veterans Services	6480		305,959	17,068	8,217		331,244
Miscellaneous Student Services	6490		7,968,760	1,177,640	138,385		9,284,785
<b>Total Other Student Services</b>		0	17,076,473	1,538,237	197,513	0	18,812,223
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,387,302	1,494,716	83,576		2,965,594
Custodial Services	6530		4,042,807	334,306	20,860		4,397,973
Grounds Maintenance and Repairs	6550		453,086	378,976			832,062
Utilities	6570			3,608,296			3,608,296
Other Operations and Maintenance of Plant	6590			6,325	6,940		13,265
<b>Total Operation and Maintenance of Plant</b>	6500	0	5,883,195	5,822,619	111,376	0	11,817,190
<b>Planning, Policymaking and Coordinations</b>	6600		2,361,762	629,284	215		2,991,261

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

For Actual Year: 2017-2018

Budget Year: 2018-2019

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		739,697	386,875	15,588		1,142,160
Fiscal Operations	6720		2,828,688	(439,087)	863		2,390,464
Human Resources Management	6730		1,524,102	311,170	2,043		1,837,315
Noninstruct Staff Retirees' Benefits & Retirement *	6740		4,185,311				4,185,311
Staff Development	6750		274,342	661,151	1,434		936,927
Staff Diversity	6760			58,899			58,899
Logistical Services	6770		3,464,068	2,543,571	(32,148)		5,975,491
Management Information Systems	6780		6,782,512	2,723,264	1,128,819		10,634,595
Other General Institutional Support Services	6790		4,838,607	11,282,704	25,629		16,146,940
<b>Total General Institutional Support Services</b>	6700	0	24,637,327	17,528,547	1,142,228	0	43,308,102
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820						0
Community Use of Facilities	6830		236,921	30			236,951
Economic Development	6840		1,913,846	10,976,330	60,745		12,950,921
Other Community Services & Economic Development	6890		246,184	5,063			251,247
<b>Total Community Services</b>	6800	0	2,396,951	10,981,423	60,745	0	13,439,119

\* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2017-2018

Budget Year: 2018-2019

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		171,782				171,782
Child Development Centers	6920						0
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		2,177,317	233,910	63,231		2,474,458
Student and Co-Curricular Activities	6960		317,182	84,584	1,385		403,151
Student Housing	6970						0
Other Ancillary Services	6990		685,888				685,888
<b>Total Ancillary Services</b>	6900	0	3,352,169	318,494	64,616	0	3,735,279
Auxiliary Operations	7000						
Contract Education	7010		190,528	6,031			196,559
Other Auxiliary Operations	7090		500,711				500,711
<b>Total Auxiliary Operations</b>	7000	0	691,239	6,031	0	0	697,270

For Actual Year: 2017-2018

Budget Year: 2018-2019

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		1,411,750	166,474	2,990,533		4,568,757
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					5,376,300	5,376,300
Student Aid	7320					1,109,221	1,109,221
Other Outgo	7390						0
<b>Total Transfers, Student Aid and Other Outgo</b>	7300	0	0	0	0	6,485,521	6,485,521
<b>Sub-Total Non-Instructional Activites</b>		134,612	100,599,726	38,377,849	5,283,708	6,485,521	150,881,416
<b>Total Expenditures General Fund: activities *</b>		84,901,660	101,083,558	45,579,760	7,719,088	6,485,521	245,769,587

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: RANCHO SANTIAGO

I.	2018-2019 Appropriations Limit:			
A.	2017-2018 Appropriations Limit:			\$264,469,343
B.	2018-2019 Price Factor:	1.0367		
C.	Population factor:			
	1. 2016-2017 Second Period Actual FTES	28,931.71		
	2. 2017-2018 Second Period Actual FTES	29,174.38		
	3. 2017-2018 Population change factor (C2/C1)	1.0084		
D.	2017-2018 Limit adjusted by inflation and population factors (A * B * C.3)			\$276,478,441
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)			\$276,478,441
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.	2018-2019 Appropriations Limit (D + E.3 - F.3)			\$276,478,441
II.	2018-2019 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			75,425,890
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			288,123
C.	Local Property taxes			87,191,079
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			388,767
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			866,989
H.	2018-2019 Appropriations Subject to Limit			\$162,426,870

For Actual Year: 2017-2018

Budget Year: 2018-2019

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	18,675		8,495,780	8,896,895	8,514,455	8,896,895
State Revenues	8600	87,044,130	86,090,288	52,640,011	138,385,241	139,684,141	224,475,529
Local Revenues	8800	97,660,863	99,543,846	2,288,279	2,964,047	99,949,142	102,507,893
<b>Total Revenues</b>		184,723,668	185,634,134	63,424,070	150,246,183	248,147,738	335,880,317
<b>EXPENDITURES:</b>							
Academic Salaries	1000	69,637,548	69,444,168	9,864,270	8,369,735	79,501,818	77,813,903
Classified Salaries	2000	31,104,595	32,841,744	13,305,438	16,527,796	44,410,033	49,369,540
Employee Benefits	3000	52,733,787	55,424,195	9,339,580	10,648,396	62,073,367	66,072,591
Supplies and Materials	4000	1,091,765	1,292,110	2,153,443	4,134,000	3,245,208	5,426,110
Other Operating Expenses and Services	5000	16,837,353	21,795,138	25,497,199	108,430,098	42,334,552	130,225,236
Capital Outlay	6000	5,267,998	1,615,238	2,451,090	3,203,113	7,719,088	4,818,351
<b>Total Expenditures</b>		176,673,046	182,412,593	62,611,020	151,313,138	239,284,066	333,725,731
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		8,050,622	3,221,541	813,050	(1,066,955)	8,863,672	2,154,586
<b>Other Financing Sources</b>	8900	9,143	5,000			9,143	5,000
<b>Other Outgo</b>	7000	5,410,869	3,750,000	1,074,652	1,313,923	6,485,521	5,063,923
<b>Net Increase/(Decrease) in Fund Balance</b>		2,648,896	(523,459)	(261,602)	(2,380,878)	2,387,294	(2,904,337)
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	35,254,317	37,903,213	3,630,182	3,368,580	38,884,499	41,271,793
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	35,254,317		3,630,182		38,884,499	
<b>Ending Fund Balance, June 30</b>		37,903,213	37,379,754	3,368,580	987,702	41,271,793	38,367,456

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

870 RANCHO SANTIAGO

For Actual Year: 2017-2018

Budget Year: 2018-2019

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	161,246					
Local Revenues	8800	31,729,413	31,214,693				
<b>Total Revenues</b>		31,890,659	31,214,693	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983	5,235,620					
<b>Total Other Financing Sources</b>		5,235,620	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	17,592,284	18,687,248				
Debt Interest and Other Service Charges	7120	13,009,720	15,323,162				
Transfers Outgoing	7300 & 7400	37,440					
Reserve for Contingencies	7900						
<b>Total Other Outgo</b>	7000	30,639,444	34,010,410	0	0	0	0
<b>Net Other Financing Sources / (Other Outgo)</b>	8900 & 7000	(25,403,824)	(34,010,410)	0	0	0	0
<b>Net Increase/Decrease in Fund Balance</b>		6,486,835	(2,795,717)	0	0	0	0
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	24,805,790	31,292,625		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	24,805,790		0		0	
<b>Ending Fund Balance, June 30</b>		31,292,625	28,496,908	0	0	0	0

For Actual Year: 2017-2018

Budget Year: 2018-2019

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					2,228,411	1,363,882
State Revenues	8600					4,732,001	4,913,659
Local Revenues	8800	5,743,967	6,048,208			352,163	340,387
<b>Total Income</b>		5,743,967	6,048,208	0	0	7,312,575	6,617,928
<b>Expenditures</b>							
Academic Salaries	1000					2,458,199	2,216,278
Classified Salaries	2000	882,192	977,907			1,939,058	2,271,112
Employee Benefits	3000	382,911	391,866			2,101,475	1,905,042
Supplies and Materials	4000	4,293,127	4,445,751			369,724	512,281
Other Operating Expenses and Services	5000	210,694	240,424			401,814	573,656
Capital Outlay	6000	14,870	13,491			13,607	100,000
<b>Total Expenditures</b>		5,783,794	6,069,439	0	0	7,283,877	7,578,369
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(39,827)	(21,231)	0	0	28,698	(960,441)
<b>Other Financing Sources</b>	8900					140,000	250,000
<b>Other Outgo</b>	7000	554,532	41,603				
<b>Net Increase/(Decrease) in Fund Balance</b>		(594,359)	(62,834)	0	0	168,698	(710,441)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	4,764,169	4,169,564		0	710,441	879,139
Prior Years Adjustments	9020	(246)					
Adjusted Beginning Balance	9030	4,763,923			0	710,441	
<b>Ending Fund Balance, June 30</b>		4,169,564	4,106,730	0	0	879,139	168,698

For Actual Year: 2017-2018

Budget Year: 2018-2019

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: 2017-2018

Budget Year: 2018-2019

**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	2,171,823	616,399				
Local Revenues	8800	7,556,303	4,610,512			496,655	450,000
<b>Total Income</b>		9,728,126	5,226,911	0	0	496,655	450,000
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	10,048	20,818				
Other Operating Expenses and Services	5000	12,839	383,336			21,502	65,000
Capital Outlay	6000	5,630,854	57,910,424			24,461,344	112,964,669
<b>Total Expenditures</b>		5,653,741	58,314,578	0	0	24,482,846	113,029,669
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		4,074,385	(53,087,667)	0	0	(23,986,191)	(112,579,669)
<b>Other Financing Sources</b>	8900	5,251,300	3,500,000			70,000,000	58,000,000
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		9,325,685	(49,587,667)	0	0	46,013,809	(54,579,669)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	71,037,821	80,363,506	0	0	9,426,014	55,439,823
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	71,037,821		0		9,426,014	
<b>Ending Fund Balance, June 30</b>		80,363,506	30,775,839	0	0	55,439,823	860,154

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

870 RANCHO SANTIAGO

For Actual Year: 2017-2018

Budget Year: 2018-2019

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

870 RANCHO SANTIAGO

For Actual Year: 2017-2018

Budget Year: 2018-2019

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: 2017-2018

Budget Year: 2018-2019

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	5,061,592	5,118,193	15,411,980	12,372,578		
Other Financing Sources	8900						
<b>Total Income</b>		5,061,592	5,118,193	15,411,980	12,372,578		
<b>Expenditures</b>							
Academic Salaries	1000		29,714				
Classified Salaries	2000	173,077	208,378				
Employee Benefits	3000	100,158	137,347	11,722,578	11,722,578		
Supplies and Materials	4000	8,283	53,889				
Other Operating Expenses and Services	5000	2,662,113	4,687,419	34,678	35,000		
Capital Outlay	6000	14,886	75,950				
<b>Total Expenditures</b>		2,958,517	5,192,697	11,757,256	11,757,578		
<b>Net Profit or Loss</b>		2,103,075	(74,504)	3,654,724	615,000		
<b>Other Outgo</b>	7000	15,000					
<b>Net Increase/(Decrease) in Fund Balance</b>		2,088,075	(74,504)	3,654,724	615,000		
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	12,540,555	14,628,630	(11,149,343)	(7,494,619)		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	12,540,555		(11,149,343)			
<b>Ending Fund Balance, June 30</b>		14,628,630	14,554,126	(7,494,619)	(6,879,619)		

For Actual Year: 2017-2018

Budget Year: 2018-2019

**Fiduciary Funds Group**

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND	REPRESENTATION FEE TRUST FUND	Actual	Budget	Actual	Budget
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	539,093	509,744	106,821	100,460		
<b>Total Income</b>		539,093	509,744	106,821	100,460	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	34,959	72,525				
Employee Benefits	3000	2,763	44,993				
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	242,086	427,250	86,075	118,350		
Capital Outlay	6000						
<b>Total Expenditures</b>		279,808	544,768	86,075	118,350	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		259,285	(35,024)	20,746	(17,890)	0	0
<b>Other Financing Sources</b>	8900	13,225					
<b>Other Outgo</b>	7000	13,225					
<b>Net Increase/(Decrease) in Fund Balance</b>		259,285	(35,024)	20,746	(17,890)	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	785,411	1,044,696	75,243	95,989		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	785,411		75,243		0	
<b>Ending Fund Balance, June 30</b>		1,044,696	1,009,672	95,989	78,099	0	0

For Actual Year: 2017-2018

Budget Year: 2018-2019

**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	24,135,332	26,640,765				
State Revenues	8600	4,868,835	5,229,187				
Local Revenues	8800	(20,175)	6,000				
<b>Total Income</b>		28,983,992	31,875,952	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	3,372	5,632				
Capital Outlay	6000						
<b>Total Expenditures</b>		3,372	5,632	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		28,980,620	31,870,320	0	0	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000	29,016,892	31,888,952				
<b>Net Increase/(Decrease) in Fund Balance</b>		(36,272)	(18,632)	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	1,163,824	1,127,552		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,163,824		0		0	
<b>Ending Fund Balance, June 30</b>		1,127,552	1,108,920	0	0	0	0

For Actual Year: 2017-2018

Budget Year: 2018-2019

**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			2,165	
Local Revenues	8800			2,348,613	2,513,705
<b>Total Income</b>		0	0	2,350,778	2,513,705
<b>Expenditures</b>					
Academic Salaries	1000			32,289	13,420
Classified Salaries	2000			430,418	457,761
Employee Benefits	3000			186,205	205,695
Supplies and Materials	4000			106,385	177,524
Other Operating Expenses and Services	5000			992,580	1,347,683
Capital Outlay	6000			(22,515)	520,173
<b>Total Expenditures</b>		0	0	1,725,362	2,722,256
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	625,416	(208,551)
<b>Other Financing Sources</b>	8900			727,613	190,008
<b>Other Outgo</b>	7000			174,094	149,419
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	1,178,935	(167,962)
<b>Beginning Fund Balance:</b>					
Net Beginning Balance, July 1	9010		0	2,520,801	3,713,084
Prior Years Adjustments	9020			13,348	
Adjusted Beginning Balance	9030	0		2,534,149	
<b>Ending Fund Balance, June 30</b>		0	0	3,713,084	3,545,122

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SUPPLEMENTAL DATA

For Actual Year: 2017-2018

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	5,236,300
79	OTHER TRUST FUNDS	31	BOOKSTORE FUND	554,532
41	CAPITAL OUTLAY PROJECTS FUND	61	SELF-INSURANCE FUND	15,000

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 870

Name: RANCHO SANTIAGO

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					1,203,439	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			1,203,439	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		4,218,563			1,637,596	
		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	4,959	4,959
Books, Magazines, & Periodicals	4200				0	92,502	92,502
Instructional Supplies & Materials	4300				0	1,090,815	1,090,815
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		0	0	0	0	1,188,276	1,188,276
Other Operating Expenses and Services	5000		4,218,563		4,218,563	90,163	4,308,726
<b>Capital Outlay</b>							
Library Books	6300				0	147,558	147,558
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	0	0	0	147,558	147,558
Other Outgo	7000				0		0
<b>Total Expenditures</b>		0	4,218,563	0	4,218,563	1,425,997	5,644,560
<b>Ending Balance</b>					0	1,415,038	1,415,038

For Actual Year: 2017-2018

Budget Year: 2018-2019

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	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		4,536,786			1,592,382	
		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	12,895	12,895
Books, Magazines, & Periodicals	4200				0	101,881	101,881
Instructional Supplies & Materials	4300				0	2,542,787	2,542,787
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		0	0	0	0	2,657,563	2,657,563
Other Operating Expenses and Services	5000		4,536,786		4,536,786	151,260	4,688,046
Capital Outlay	6000						
Library Books	6300				0	198,597	198,597
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	0	0	0	198,597	198,597
Other Outgo	7000				0		0
<b>Total Expenditures</b>		0	4,536,786	0	4,536,786	3,007,420	7,544,206
<b>Ending Balance</b>					0	0	

Annual Financial and Budget Report

For Actual Year: 2017-2018

District ID: 870

Name: RANCHO SANTIAGO

<b>EPA Revenue</b>	22,725,961
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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	22,725,961	0	0	22,725,961
<b>TOTAL</b>		22,725,961	0	0	22,725,961

Annual Financial and Budget Report

For Actual Year: 2017-2018

Budget Year: 2018-2019

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	16,554,618	7,835,626	24,390,244	2,312,761	10.48%
2019-20	17,926,455	8,903,543	26,829,998	2,439,754	10.00%
2020-21	18,660,128	9,977,700	28,637,828	1,807,830	6.74%

<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.

**CALIFORNIA COMMUNITY COLLEGES  
CHANCELLOR'S OFFICE**

Invoice # 1718-610  
Due Date: February 1, 2019

Student Representation Fees adopted on or after January 1, 2014 (ECS 76060.5)  
Fiscal Year 2017-2018

Bill To:  
District: RANCHO SANTIAGO

Item	Amount
Gross Student Representation Fee	\$42,953
Retained Administrative Fee (ECS 76060.5(g)(3))	(\$3,007)
<b>Payment due to California Community Colleges Chancellor's Office</b>	<b>\$39,946</b>

California Community Colleges, Chancellor's Office 1102 Q Street, Sacramento, CA 95814-6511

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