

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2025-2026)

(Budget Report for Fiscal Year 2026-2027)

District: RANCHO SANTIAGO

District Code: 870

I, the District Chief Business Officer, hereby certify that the Annual Financial and Budget Report has been prepared and the budget adopted in accordance with the California Code of Regulations beginning with section 58300 and to the best of my knowledge, the data contained in this report are true and correct.

Chief Business Officer: Iris Ingram

Electronic Certification Date: Wednesday, September 30, 2026

Contact: Emily Day AVC of Fiscal Services
(714) 480-7320 Ext: Day_Emily@rscdd.edu

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

For Actual Year: 2025-2026

Budget Year: 2026-2027

District ID: 870

Name: RANCHO SANTIAGO

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Academic Salaries		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	39,297,259	39,297,259		39,297,259
Other	1300	55,807,656	55,807,656		55,807,656
Total Instructional Salaries		95,104,915	95,104,915	0	95,104,915
Non-Instructional Salaries					
Contract or Regular	1200		21,816,798	305,867	22,122,665
Other	1400		3,458,861		3,458,861
Total Non-Instructional Salaries		0	25,275,659	305,867	25,581,526
Total Academic Salaries		95,104,915	120,380,574	305,867	120,686,441
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		44,320,969	5,326,879	49,647,848
Other	2300		2,156,343	553,284	2,709,627
Total Non-Instructional Salaries		0	46,477,312	5,880,163	52,357,475
Instructional Aides					
Regular Status	2200	1,044,865	1,044,865		1,044,865
Other	2400	1,763,238	1,763,238		1,763,238
Total Instructional Aides		2,808,103	2,808,103	0	2,808,103
Total Classified Salaries		2,808,103	49,285,415	5,880,163	55,165,578
Employee Benefits	3000	38,878,837	80,920,174	3,271,654	84,191,828
Supplies and Materials	4000		1,618,595	21,087	1,639,682
Other Operating Expenses	5000	8,084,711	25,944,964	1,431,269	27,376,233
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		144,876,566	278,149,722	10,910,040	289,059,762

Annual Financial and Budget Report

The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2025-2026

Budget Year: 2026-2027

District ID: 870

Name: RANCHO SANTIAGO

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Exclusions		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Activities to Exclude	TOP Code				
Instructional Staff–Retirees' Benefits and Retirement Incentives	5900	2,856,874	2,856,874		2,856,874
Student Health Services Above Amount Collected	6441		39,797		39,797
Student Transportation	6491		1,821		1,821
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		3,785,546		3,785,546
Objects to Exclude	Object Code				
Rents and Leases	5060		641,087	32,564	673,651
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		6,234,907	118,095	6,353,002

For Actual Year: 2025-2026

Budget Year: 2026-2027

District ID: 870

Name: RANCHO SANTIAGO

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000				0
Total Exclusions		2,856,874	13,560,032	150,659	13,710,691
Total for ECS 84362, 50% Law		142,019,692	264,589,690	10,759,381	275,349,071
Percent of CEE (Instructional Salary Cost / Total CEE)		53.68%	100.00%		
50% of Current Expense of Education			132,294,845		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		142,019,692	264,589,690	10,759,381	275,349,071
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		144,876,566	278,149,722	10,910,040	289,059,762
Capital Expenditures	6000	42,864	694,218	2,518,176	3,212,394
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		144,919,430	278,843,940	13,428,216	292,272,156

CALIFORNIA COMMUNITY COLLEGES

COMBINED BALANCE SHEET

Governmental Funds Group

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2026

District ID: 870

Name: RANCHO SANTIAGO

		11	12	10
	CA	General Fund	General Fund	General Fund
Description	(Object)	Unrestricted	Restricted	COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	2,528,497	1,092,965	3,621,462
In County Treasury	9112	99,526,150	64,761,530	164,287,680
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	76,292		76,292
Investments (at cost)	9120			0
Accounts Receivable	9130	36,329,160	6,217,436	42,546,596
Due from Other Funds	9140	712,548	75,268	787,816
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	909,106	979,107	1,888,213
TOTAL ASSETS		140,081,753	73,126,306	213,208,059
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	6,056,061	6,846,118	12,902,179
Accrued Salaries and Wages Payable	9520	9,650,783	3,270,311	12,921,094
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	10,476,681	628,522	11,105,203
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	1,990,903	56,053,877	58,044,780
TOTAL LIABILITIES		28,174,428	66,798,828	94,973,256

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2026

District ID: 870

Name: RANCHO SANTIAGO

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			0
NonCash Assets	9711	909,106		909,106
Amounts Restricted by Law for Specific Purposes	9712			0
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754	84,960,264	6,327,478	91,287,742
Unassigned	9790	26,037,955		26,037,955
Total Fund Balance		111,907,325	6,327,478	118,234,803
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752			0
Committed Fund Balance	9753			0
Assigned Fund Balance	9754			0
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			0
TOTAL FUND EQUITY		111,907,325	6,327,478	118,234,803
TOTAL LIABILITIES AND FUND EQUITY		140,081,753	73,126,306	213,208,059

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2026

Governmental Funds Group

20 Debt Service Funds:

21 Bond Interest and Redemption Fund

22 Revenue Bond Interest and Redemption Fund

29 Other Debt Service Fund

District ID: 870

Name: RANCHO SANTIAGO

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	41,263,046		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		41,263,046	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		0	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2026

Governmental Funds Group

20 Debt Service Funds:

21 Bond Interest and Redemption Fund

22 Revenue Bond Interest and Redemption Fund

29 Other Debt Service Fund

District ID: 870

Name: RANCHO SANTIAGO

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715	41,263,046		
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		41,263,046	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		41,263,046	0	0
TOTAL LIABILITIES AND FUND EQUITY		41,263,046	0	0

Annual Financial and Budget Report

30 Special Revenue Funds:

COMBINED BALANCE SHEET

31 Bookstore Fund

34 Farm Operation Fund

32 Cafeteria Fund

35 Revenue Bond Project Fund

33 Child Development Fund

39 Other Special Revenue Fund

For Year Ended June 30, 2026

District ID: 870

Name: RANCHO SANTIAGO

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111	1,059,340		877,089			
In County Treasury	9112	21		9,922,167			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114	12,050					
Investments (at cost)	9120						
Accounts Receivable	9130	1,826,936		862,870			
Due from Other Funds	9140	222,384		26,635			
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210	521,141					
Prepaid Items	9220			3,689			
TOTAL ASSETS		3,641,872	0	11,692,450	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510	562,217		128,252			
Accrued Salaries and Wages Payable	9520	150,053		773,404			
Compensated Absences Payable Current	9530						
Due to Other Funds	9540	432,968		168,815			
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			7,093,011			
TOTAL LIABILITIES		1,145,238	0	8,163,482	0	0	0

Annual Financial and Budget Report

30 Special Revenue Funds:

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, 2026

District ID: 870

Name: RANCHO SANTIAGO

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
FUND BALANCE (NON-GASB 54)							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	2,496,634	0	3,528,968	0	0	0
Unassigned	9790	0	0	0	0	0	0
Total Fund Balance		2,496,634	0	3,528,968	0	0	0
Fund Balance (GASB 54)	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	0	0	0	0	0	0
Total Designated Fund Balance		0	0	0	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		2,496,634	0	3,528,968	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		3,641,872	0	11,692,450	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2026

District ID: 870

Name: RANCHO SANTIAGO

		41	42	43
	CA	Capital Outlay	Revenue Bond	General Obligation
Description	(Object)	Projects Fund	Construction Fund	Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	24		
In County Treasury	9112	113,638,398		
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	366,012		
Due from Other Funds	9140	4,366,607		
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		118,371,041	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	8,479,689		
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	166,780		
TOTAL LIABILITIES		8,646,469	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2026

District ID: 870

Name: RANCHO SANTIAGO

		41	42	43
	CA	Capital Outlay	Revenue Bond	General Obligation
Description	(Object)	Projects Fund	Construction Fund	Bond Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754	109,724,572		
Unassigned	9790			
Total Fund Balance		109,724,572	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		109,724,572	0	0
TOTAL LIABILITIES AND FUND EQUITY		118,371,041	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2026

District ID: 870

Name: RANCHO SANTIAGO

		51	52	53	59
	CA	Bookstore	Cafeteria	Farm	Other
Description	(Object)	Fund	Fund	Operations	Enterprise
		Fund	Fund	Fund	Fund
ASSETS					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111				
In County Treasury	9112				
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120				
Accounts Receivable	9130				
Due from Other Funds	9140				
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210				
Prepaid Items	9220				
Fixed Assets	9300				
Sites	9310				
Site Improvements	9320				
Accumulated Depreciation Site Improvements	9321				
Buildings	9330				
Accumulated Depreciation Buildings	9331				
Library Books	9340				
Equipment	9350				
Accumulated Depreciation Equipment	9351				
Work in Progress	9360				
Total Fixed Assets		0	0	0	0
TOTAL ASSETS		0	0	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2026

District ID: 870

Name: RANCHO SANTIAGO

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
LIABILITIES					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510				
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530				
Due to Other Funds	9540				
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				
Total Current Liabilities and Deferred Revenue		0	0	0	0
Long-Term Liabilities	9600				
Bonds Payable	9610				
Revenue Bonds Payable	9620				
Certificates of Participation	9630				
Lease Purchase of Capital Lease	9640				
Compensated Absences Long Term	9650				
Post-Employment Benefits Long Term	9660				
Other Long-Term Liabilities	9670				
Total Long-Term Liabilities		0	0	0	0
TOTAL LIABILITIES	968	0	0	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2026

District ID: 870

Name: RANCHO SANTIAGO

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2026

District ID: 870

Name: RANCHO SANTIAGO

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111	1,002,507	
In County Treasury	9112	13,761,351	26,009,120
Cash With Fiscal Agents	9113	110,000	
Revolving Cash Accounts	9114		
Investments (at cost)	9120		188,226
Accounts Receivable	9130	203,611	87,170
Due from Other Funds	9140	352,607	
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
Fixed Assets	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
Total Fixed Assets		0	0
TOTAL ASSETS		15,430,076	26,284,516

COMBINED BALANCE SHEET

For Year Ended June 30, 2026

District ID: 870

Name: RANCHO SANTIAGO

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	124,610	
Accrued Salaries and Wages Payable	9520	45,149	
Compensated Absences Payable Current	9530		
Due to Other Funds	9540	6,364	
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560	400,000	81,411,328
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		576,123	81,411,328
Long-Term Liabilities	9600		
Bonds Payable	9610		
Revenue Bonds Payable	9620		
Certificates of Participation	9630		
Lease Purchase of Capital Lease	9640		
Compensated Absences Long Term	9650		
Post-Employment Benefits Long Term	9660		
Other Long-Term Liabilities	9670		
Total Long-Term Liabilities		0	0
TOTAL LIABILITIES	968	576,123	81,411,328

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2026

District ID: 870

Name: RANCHO SANTIAGO

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		(55,126,812)
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754	14,853,953	
Unassigned	9790		
Total Reserved Fund Balance		14,853,953	(55,126,812)
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		0	0
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		14,853,953	(55,126,812)
TOTAL LIABILITIES AND FUND EQUITY		15,430,076	26,284,516

COMBINED BALANCE SHEET

For Year Ended June 30, 2026

District ID: 870

Name: RANCHO SANTIAGO

		71	72	73	74	75	76	77	79
	CA	Associated	Student	Student Body	Student	Scholarship	Investment	Deferred	Other
Description	(Object)	Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	1,181,040	202,532		2,110,281				3,079,109
In County Treasury	9112				489,217				(3,251)
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114	500							900
Investments (at cost)	9120								109,678,907
Accounts Receivable	9130	2,545	272		562,530				85,075
Due from Other Funds	9140	428,675	104,536		626,484				104,763
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
Fixed Assets	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
Total Fixed Assets		0	0	0	0	0	0	0	0
TOTAL ASSETS		1,612,760	307,340	0	3,788,512	0	0	0	112,945,503

COMBINED BALANCE SHEET

For Year Ended June 30, 2026

District ID: 870

Name: RANCHO SANTIAGO

		71	72	73	74	75	76	77	79
	CA	Associated	Student	Student Body	Student	Scholarship	Investment	Deferred	Other
Description	(Object)	Students	Representation	Center Fee	Financial Aid	and Loan	Trust Fund	Compensation	Trust Fund
		Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	9,763	48,609		1,845,275				(169,239)
Accrued Salaries and Wages Payable	9520	22,239							39,448
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	2,350	7,318		161,032				13,992
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570				932,538				31,209
Total Current Liabilities and Deferred Revenue		34,352	55,927	0	2,938,845	0	0	0	(84,590)
Long-Term Liabilities	9600								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	0	0	0	0	0
TOTAL LIABILITIES	968	34,352	55,927	0	2,938,845	0	0	0	(84,590)

COMBINED BALANCE SHEET

For Year Ended June 30, 2026

District ID: 870

Name: RANCHO SANTIAGO

		71	72	73	74	75	76	77	79
	CA	Associated	Student	Student Body	Student	Scholarship	Investment	Deferred	Other
Description	(Object)	Students	Representation	Center Fee	Financial Aid	and Loan		Compensation	
		Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712								
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754	1,578,408	251,413		849,667				113,030,093
Unassigned	9790								
Total Reserved Fund Balance		1,578,408	251,413	0	849,667	0	0	0	113,030,093
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752								
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		0	0	0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		1,578,408	251,413	0	849,667	0	0	0	113,030,093
TOTAL LIABILITIES AND FUND EQUITY		1,612,760	307,340	0	3,788,512	0	0	0	112,945,503

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2025-2026

District ID: 870

Name: RANCHO SANTIAGO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Federal Revenues	8100			
Forest Revenues	8110	5,002		5,002
Higher Education Act	8120		5,321,322	5,321,322
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		109,103	109,103
Student Financial Aid	8150		9,624	9,624
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170		1,589,636	1,589,636
Other Federal Revenues	8190		4,596,893	4,596,893
Total Federal Revenues	8100	5,002	11,626,578	11,631,580
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	6,557,824		6,557,824
State General Apportionment	8612	68,284,171		68,284,171
Other General Apportionment	8613	4,862,434		4,862,434
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		2,622,508	2,622,508
Disabled Students Programs and Services(DSPS)	8623		2,408,621	2,408,621
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		1,013,604	1,013,604
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		57,503,116	57,503,116

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2025-2026

District ID: 870

Name: RANCHO SANTIAGO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
EPA Proceeds	8630	58,911,463		58,911,463
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		3,294,008	3,294,008
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	241,993		241,993
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	6,353,002	2,807,369	9,160,371
State Mandated Costs	8685	1,052,295		1,052,295
Other State Non-Tax Revnues	8686			0
Other State Revenues	8690	8,041,346	6,559,018	14,600,364
Total State Revenues	8600	154,304,528	76,208,244	230,512,772

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Details of General Fund Revenue

SUPPLEMENTAL DATA

For Actual Year: 2025-2026

District ID: 870

Name: RANCHO SANTIAGO

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	68,063,709		68,063,709
Tax Allocation, Supplemental Roll	8812	1,676,939		1,676,939
Tax Allocation, Unsecured Roll	8813	2,141,035		2,141,035
Prior Years Taxes	8816	686,668		686,668
Education Revenues Augmentation Fund (ERAF)	8817	45,236,299		45,236,299
Redevelopment Agency Funds - Pass Through	8818	877,877		877,877
Redevelopment Agency Funds - Residual	8819	9,297,027		9,297,027
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820	85,722		85,722
Contract Services	8830			
Contract Instructional Services	8831		28,750	28,750
Other Contranct Services	8832		1,918,550	1,918,550
Sales and Commissions	8840			0
Rentals and Leases	8850	768,963		768,963
Interest and Investment Income	8860	8,033,211		8,033,211
Student Fees and Charges	8870			
Community Services Classes	8872			0
Dormitory	8873			0
Enrollment	8874	10,500,919		10,500,919
Enrollment Contra Revenue for Uncollectible Receivables	8874.1	(4,433,433)		(4,433,433)
Enrollment Contra Revenue for HEERF Lost Revenue	8874.3			0
Enrollment Contra Revenue for California College Promise	8874.5			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		1,231,304	1,231,304
Instructional Materials Fees and Sales of Materials	8877		169,790	169,790
Insurance	8878			0
Student Records	8879			0
Nonresident Tuition	8880	4,807,596		4,807,596
Parking Services and Public Transportation	8881		467,545	467,545
Baccalaureate Degree Program Fee	8882	176,904		176,904
Other Student Fees and Charges	8885	325		325
Other Local Revenues	8890	2,225,115	414,205	2,639,320
Total Local Revenues	8800	150,144,876	4,230,144	154,375,020
Total Revenues		304,454,406	92,064,966	396,519,372

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2025-2026

District ID: 870

Name: RANCHO SANTIAGO

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910	50,808		50,808
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	7,317		7,317
Total Other Financing Sources	8900	58,125	0	58,125
Total Revenues and Other Financing Sources		304,512,531	92,064,966	396,577,497

CALIFORNIA COMMUNITY COLLEGES

Expend by Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2025-2026

Budget Year: 2026-2027

District ID: 870

Name: RANCHO SANTIAGO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natual Resources	0100						0
Architecture and Related Technologies	0200						0
Environmental Sciences and Technologies	0300	5,943					5,943
Biological Sciences	0400	6,032,011		101,668	38,755		6,172,434
Business and Management	0500	7,709,627		627,074	29		8,336,730
Media and Communications	0600	1,973,682		28,394			2,002,076
Information Technology	0700	1,885,983		19,174			1,905,157
Education	0800	6,193,640	38,704	435,546	38,237		6,706,127
Engineering and Industrial Technologies	0900	4,270,900		5,008,925	753,843		10,033,668
Fine and Applied Arts	1000	6,794,235	5,101	192,190	188,609		7,180,135
Foreign language	1100	2,003,441					2,003,441
Health	1200	7,535,797		230,256	317,063		8,083,116
Family and Consumer Sciences	1300	6,322,279		198,535	26,293		6,547,107
Law	1400	1,466,467		19,653			1,486,120
Humanities(Letters)	1500	12,987,815	1,855	6,107			12,995,777
Library Science	1600	82,305		292			82,597
Mathematics	1700	9,028,358	27,340				9,055,698
Military Studies	1800						0
Physical Sciences	1900	7,209,068	6,347	100,323	6,807		7,322,545
Psychology	2000	3,092,169		2,540			3,094,709
Public and Protective Services	2100	9,002,233	152,000	3,144,708	769,350		13,068,291
Social Sciences	2200	8,683,958		15,280			8,699,238
Commercial Services	3000	20,644		159,125			179,769
Interdisciplinary Studies	4900	33,448,524		1,132,205	1,719,956		36,300,685
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	2,856,874					2,856,874
Sub-Total Instructional Activites		138,605,953	231,347	11,421,995	3,858,942		154,118,237
Total Expenditures for GF Activities*		138,637,104	176,451,339	60,818,732	8,516,229	14,014,498	398,437,902

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

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2025-2026

Budget Year: 2026-2027

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		25,677,697	966,957	352,910		26,997,564
Course and Curriculum Development	6020		1,325,619	500			1,326,119
Academic / Faculty Senate	6030		1,630,111				1,630,111
Other Instructional Administration & Governance	6090		24,563	92,725			117,288
Total Instructional Admin. & Governance		0	28,657,990	1,060,182	352,910	0	30,071,082
Instructional Support Services	6100						
Learning Center	6110	31,151	979,576	2,731			1,013,458
Library	6120		3,554,056	141,029	106,457		3,801,542
Media	6130						0
Museums and Galleries	6140		9,173				9,173
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190		12,271,473	910,382	228,734		13,410,589
Total Instructional Support Services		31,151	16,814,278	1,054,142	335,191	0	18,234,762
Admissions and Records	6200		7,679,105	2,135	1,766		7,683,006
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		19,520,251	294,443	7,389		19,822,083
Matriculation and Student Assessment	6320		1,870,873	37,647			1,908,520
Transfer Programs	6330		1,846,348	217,576			2,063,924
Career Guidance	6340		290,364	13,847			304,211
Other Student Counseling and Guidance	6390						0
Total Student Counseling and Guidance		0	23,527,836	563,513	7,389	0	24,098,738

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2025-2026

Budget Year: 2026-2027

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		2,120,820	180,636	7,791		2,309,247
Extended Opportunity Programs and Services (EOPS)	6430		3,188,833	63,317			3,252,150
Health Services	6440		2,208,728	340,500	5,272		2,554,500
Student Personnel Administration	6450		646,836				646,836
Financial Aid Administration	6460		3,606,110	189,216	3,350		3,798,676
Job Placement Services	6470		1,861,447				1,861,447
Veterans Services	6480		1,139,604	34,138			1,173,742
Miscellaneous Student Services	6490		15,585,822	1,761,344	703,163		18,050,329
Total Other Student Services		0	30,358,200	2,569,151	719,576	0	33,646,927
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		2,882,258	1,687,265	80,193		4,649,716
Custodial Services	6530		4,989,742	302,901	15,967		5,308,610
Grounds Maintenance and Repairs	6550		1,495,746	136,100			1,631,846
Utilities	6570			4,744,607			4,744,607
Other Operations and Maintenance of Plant	6590		92	18,825			18,917
Total Operation and Maintenance of Plant	6500	0	9,367,838	6,889,698	96,160	0	16,353,696
Planning, Policymaking and Coordinations	6600		3,992,836	1,162,664	4,146		5,159,646

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

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2025-2026

Budget Year: 2026-2027

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		865,269	439,312	20,665		1,325,246
Fiscal Operations	6720		5,537,407	143,547	1,566		5,682,520
Human Resources Management	6730		5,512,661	582,321	12,347		6,107,329
Noninstruct Staff Retirees' Benefits & Retirement *	6740		3,785,546				3,785,546
Staff Development	6750		290,543	1,352,094			1,642,637
Staff Diversity	6760			97,485			97,485
Logistical Services	6770		5,303,783	580,467	79,132		5,963,382
Management Information Systems	6780		12,217,299	6,821,687	383,073		19,422,059
Other General Institutional Support Services	6790		11,358,804	16,673,788	101,727		28,134,319
Total General Institutional Support Services	6700	0	44,871,312	26,690,701	598,510	0	72,160,523
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820						0
Community Use of Facilities	6830		340,411				340,411
Economic Development	6840		898,784	7,704,136	21,463		8,624,383
Other Community Services & Economic Development	6890		367,580	254,101			621,681
Total Community Services	6800	0	1,606,775	7,958,237	21,463	0	9,586,475

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2025-2026 Budget Year: 2026-2027 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						0
Child Development Centers	6920						0
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		4,088,294	456,123	2,496		4,546,913
Student and Co-Curricular Activities	6960		657,057	334,026			991,083
Student Housing	6970						0
Other Ancillary Services	6990		883,420				883,420
Total Ancillary Services	6900	0	5,628,771	790,149	2,496	0	6,421,416
Auxiliary Operations	7000						
Contract Education	7010		226,279	5,053			231,332
Other Auxiliary Operations	7090		1,293,048				1,293,048
Total Auxiliary Operations	7000	0	1,519,327	5,053	0	0	1,524,380

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2025-2026

Budget Year: 2026-2027

District ID: 870

Name: RANCHO SANTIAGO

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Physical Property and Related Acquisitions	7100		2,195,724	651,112	2,517,680		5,364,516
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					13,122,977	13,122,977
Student Aid	7320					891,521	891,521
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	14,014,498	14,014,498
Sub-Total Non-Instructional Activites		31,151	176,219,992	49,396,737	4,657,287	14,014,498	244,319,665
Total Expenditures General Fund: activities *		138,637,104	176,451,339	60,818,732	8,516,229	14,014,498	398,437,902

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: RANCHO SANTIAGO

I.	2026-2027 Appropriations Limit:			
A.	2025-2026 Appropriations Limit:			\$260,271,250
B.	2026-2027 Price Factor:	1.0495		
C.	Population factor:			
	1. 2024-2025 Second Period Actual FTES	31,099.48		
	2. 2025-2026 Second Period Actual FTES	33,147.83		
	3. 2025-2026 Population change factor (C2/C1)	1.0659		
D.	2025-2026 Limit adjusted by inflation and population factors (A * B * C.3)			\$291,155,570
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)			\$291,155,570
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.	2026-2027 Appropriations Limit (D + E.3 - F.3)			\$291,155,570
II.	2026-2027 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			146,913,468
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			261,247
C.	Local Property taxes			137,660,111
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			1,300,644
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			1,353,368
H.	2026-2027 Appropriations Subject to Limit			\$284,782,102

For Actual Year: 2025-2026

Budget Year: 2026-2027

General Fund

	Object Code	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
Description		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	5,002	0	11,626,578	13,153,757	11,631,580	13,153,757
State Revenues	8600	154,304,528	163,080,165	76,208,244	89,523,565	230,512,772	252,603,730
Local Revenues	8800	150,144,876	155,037,268	4,230,144	12,602,227	154,375,020	167,639,495
Total Revenues		304,454,406	318,117,433	92,064,966	115,279,549	396,519,372	433,396,982
EXPENDITURES:							
Academic Salaries	1000	120,686,441	114,095,900	15,758,671	13,442,001	136,445,112	127,537,901
Classified Salaries	2000	55,165,578	61,657,790	22,905,484	29,096,151	78,071,062	90,753,941
Employee Benefits	3000	84,191,828	92,964,915	16,380,441	19,994,687	100,572,269	112,959,602
Supplies and Materials	4000	1,639,682	2,041,700	3,332,016	7,712,470	4,971,698	9,754,170
Other Operating Expenses and Services	5000	27,376,233	50,089,135	28,470,801	43,920,281	55,847,034	94,009,416
Capital Outlay	6000	3,212,394	541,349	5,303,835	3,344,301	8,516,229	3,885,650
Total Expenditures		292,272,156	321,390,789	92,151,248	117,509,891	384,423,404	438,900,680
Excess /(Deficiency) of Revenues over Expenditures		12,182,250	(3,273,356)	(86,282)	(2,230,342)	12,095,968	(5,503,698)
Other Financing Sources	8900	58,125	5,000		0	58,125	5,000
Other Outgo	7000	13,164,870	8,730,879	849,628	2,420,131	14,014,498	11,151,010
Net Increase/(Decrease) in Fund Balance		(924,495)	(11,999,235)	(935,910)	(4,650,473)	(1,860,405)	(16,649,708)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	115,494,859	111,907,325	7,263,388	6,327,478	122,758,247	118,234,803
Prior Years Adjustments	9020	(2,663,039)				(2,663,039)	
Adjusted Beginning Balance	9030	112,831,820		7,263,388		120,095,208	
Ending Fund Balance, June 30		111,907,325	99,908,090	6,327,478	1,677,005	118,234,803	101,585,095

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

870 RANCHO SANTIAGO

For Actual Year: 2025-2026

Budget Year: 2026-2027

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND REDEMPTION FUND		REVENUE BOND INTEREST AND REDEMPTION FUND		OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	138,369					
Local Revenues	8800	41,438,791	40,083,933				
Total Revenues		41,577,160	40,083,933	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
Total Other Financing Sources		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	31,184,049	34,395,000				
Debt Interest and Other Service Charges	7120	8,024,787	6,143,447				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	39,208,836	40,538,447	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(39,208,836)	(40,538,447)	0	0	0	0
Net Increase/Decrease in Fund Balance		2,368,324	(454,514)	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	38,894,722	41,263,046		0	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	38,894,722		0		0	
Ending Fund Balance, June 30		41,263,046	40,808,532	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

870 RANCHO SANTIAGO

For Actual Year: 2025-2026

Budget Year: 2026-2027

Special Revenue Funds

Description	Object	FUND: 31		FUND 32		FUND 33	
	Code	BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100					3,483,914	2,945,331
State Revenues	8600					8,551,667	16,408,142
Local Revenues	8800	2,710,628	3,671,644			297,343	149,300
Total Income		2,710,628	3,671,644	0	0	12,332,924	19,502,773
Expenditures							
Academic Salaries	1000					3,281,318	3,293,286
Classified Salaries	2000	1,304,356	1,268,394			4,613,207	5,974,531
Employee Benefits	3000	720,376	789,587			2,970,883	3,251,625
Supplies and Materials	4000	1,972,193	2,762,781			431,267	1,262,332
Other Operating Expenses and Services	5000	227,796	302,944			321,819	5,922,555
Capital Outlay	6000	45,000	79,500			102,701	595,855
Total Expenditures		4,269,721	5,203,206	0	0	11,721,195	20,300,184
Excess /(Deficiency) of Revenues over Expenditures		(1,559,093)	(1,531,562)	0	0	611,729	(797,411)
Other Financing Sources	8900						
Other Outgo	7000		114,205				
Net Increase/(Decrease) in Fund Balance		(1,559,093)	(1,645,767)	0	0	611,729	(797,411)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	4,055,727	2,496,634		0	2,917,239	3,528,968
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	4,055,727		0		2,917,239	
Ending Fund Balance, June 30		2,496,634	850,867	0	0	3,528,968	2,731,557

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

870 RANCHO SANTIAGO

For Actual Year: 2025-2026

Budget Year: 2026-2027

Special Revenue Funds

Description	Object	FUND: 34		FUND 35		FUND 39	
	Code	FARM OPERATION FUND		REVENUE BOND PROJECT FUND		OTHER SPECIAL REVENUE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800						
Total Income		0	0	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	0

For Actual Year: 2025-2026

Budget Year: 2026-2027

Capital Projects Funds

	Object	FUND: 41		FUND 42		FUND 43	
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
Description		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	9,904,939	9,117,512				
Total Income		9,904,939	9,117,512	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	29,920	115,603				
Other Operating Expenses and Services	5000	447,685	1,047,608				
Capital Outlay	6000	28,771,589	94,693,469				
Total Expenditures		29,249,194	95,856,680	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		(19,344,255)	(86,739,168)	0	0	0	0
Other Financing Sources	8900	8,982,831	3,550,000				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(10,361,424)	(83,189,168)	0	0	0	0
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	120,085,996	109,724,572	0	0	0	0
Prior Years Adjutments	9020						
Adjusted Beginning Balance	9030	120,085,996		0		0	
Ending Fund Balance, June 30		109,724,572	26,535,404	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

870 RANCHO SANTIAGO

For Actual Year: 2025-2026

Budget Year: 2026-2027

Enterprise Funds

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

For Actual Year: 2025-2026

Budget Year: 2026-2027

Enterprise Funds

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

For Actual Year: 2025-2026

Budget Year: 2026-2027

Internal Service Funds

	Object	FUND: 61		FUND 69			
Description	Code	SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	5,543,074	3,333,193	7,565,676	6,942,439		
Other Financing Sources	8900	3,900,000	4,700,000				
Total Income		9,443,074	8,033,193	7,565,676	6,942,439		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	398,378	421,032				
Employee Benefits	3000	221,845	235,014	5,893,990	5,893,990		
Supplies and Materials	4000	21,248	70,889				
Other Operating Expenses and Services	5000	7,112,436	8,446,253	12,491	20,000		
Capital Outlay	6000	8,975	47,950				
Total Expenditures		7,762,882	9,221,138	5,906,481	5,913,990		
Net Profit or Loss		1,680,192	(1,187,945)	1,659,195	1,028,449		
Other Outgo	7000			24,000,000			
Net Increase/(Decrease) in Fund Balance		1,680,192	(1,187,945)	(22,340,805)	1,028,449		
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	13,173,761	14,853,953	(32,786,007)	(55,126,812)		
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	13,173,761		(32,786,007)			
Ending Fund Balance, June 30		14,853,953	13,666,008	(55,126,812)	(54,098,363)		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

870 RANCHO SANTIAGO

For Actual Year: 2025-2026

Budget Year: 2026-2027

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	436,241	382,150	105,530	96,512		
Total Income		436,241	382,150	105,530	96,512	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	198,941	313,462				
Employee Benefits	3000	89,035	96,417				
Supplies and Materials	4000	37,881	109,165				
Other Operating Expenses and Services	5000	158,804	195,385	86,886	104,531		
Capital Outlay	6000		35,000				
Total Expenditures		484,661	749,429	86,886	104,531	0	0
Excess /(Deficiency) of Revenues over Expenditures		(48,420)	(367,279)	18,644	(8,019)	0	0
Other Financing Sources	8900						
Other Outgo	7000	14,237	28,000	7,317			
Net Increase/(Decrease) in Fund Balance		(62,657)	(395,279)	11,327	(8,019)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,641,065	1,578,408	240,086	251,413		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,641,065		240,086		0	
Ending Fund Balance, June 30		1,578,408	1,183,129	251,413	243,394	0	0

For Actual Year: 2025-2026	Budget Year: 2026-2027	Fiduciary Funds Group					
Description	Object	FUND: 74		FUND 75		FUND 76	
	Code	FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	38,896,948	27,275,537				
State Revenues	8600	14,817,093	4,515,444				
Local Revenues	8800	182,716	50,000				
Total Income		53,896,757	31,840,981	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	1,146	5,632				
Capital Outlay	6000						
Total Expenditures		1,146	5,632	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		53,895,611	31,835,349	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	53,791,100	31,809,981				
Net Increase/(Decrease) in Fund Balance		104,511	25,368	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	745,156	849,667		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	745,156		0		0	
Ending Fund Balance, June 30		849,667	875,035	0	0	0	0

For Actual Year: 2025-2026

Budget Year: 2026-2027

Fiduciary Funds Group

Description	Object	FUND: 77		FUND 79	
	Code	DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			14,163,494	8,222,454
Total Income		0	0	14,163,494	8,222,454
Expenditures					
Academic Salaries	1000				783
Classified Salaries	2000			345,587	581,327
Employee Benefits	3000			191,078	287,270
Supplies and Materials	4000			91,090	218,330
Other Operating Expenses and Services	5000			1,023,750	2,300,659
Capital Outlay	6000			48,470	171,239
Total Expenditures		0	0	1,699,975	3,559,608
Excess /(Deficiency) of Revenues over Expenditures		0	0	12,463,519	4,662,846
Other Financing Sources	8900			24,240,146	464,625
Other Outgo	7000				4,750
Net Increase/(Decrease) in Fund Balance		0	0	36,703,665	5,122,721
Begining Fund Balance:					
Net Beginning Balance, July 1	9010		0	76,326,428	113,030,093
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		76,326,428	
Ending Fund Balance, June 30		0	0	113,030,093	118,152,814

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2025-2026

District ID: 870

Name: RANCHO SANTIAGO

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	8,982,831
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	3,900,000
79	OTHER TRUST FUNDS	11	UNRESTRICTED SUBFUND	240,146
79	OTHER TRUST FUNDS	69	OTHER INTERNAL SERVICES FUND	24,000,000
11	UNRESTRICTED SUBFUND	72	STUDENT REPRESENTATION FEE TRUST FUND	7,317

CALIFORNIA COMMUNITY COLLEGES

Receipt and Expenditures of Lottery Proceeds

Annual Financial and Budget Report

Lottery Actual Report

SUPPLEMENTAL DATA

L10 GENERAL FUND

For Actual Year: 2025-2026

Budget Year: 2026-2027

District ID: 870

Name: RANCHO SANTIAGO

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0			4,334,310		
Adjustments	9020		0			23,750		
Adjusted Beginning Balance	9030		0			4,358,060		
Actual Fiscal Year Data								
State Lottery Proceeds:	8681		6,353,002			2,807,369		
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20		Total
	Object Code	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	Support Activities (AC 7320)	
Expenditures								
Academic Salaries	1000				0			0
Classified Salaries	2000				0			0
Employee Benefits	3000				0			0
Supplies & Materials	4000							
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0	87,948		87,948
Instructional Supplies & Materials	4300				0	1,113,819		1,113,819
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	1,201,767		1,201,767
Other Operating Expenses and Services	5000	1,472,149	4,762,758	118,095	6,353,002	586,554		6,939,556
Capital Outlay	6000							
Library Books	6300				0	207,414		207,414
Equipment	6400							
Equipment - Additional	6410				0	1,698,550		1,698,550
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	1,905,964		1,905,964
Other Outgo	7000				0			0
Direct Aid to Students	7500				0		63,683	63,683
Total Other Outgo	7000	0	0	0	0		63,683	63,683
Total Expenditures		1,472,149	4,762,758	118,095	6,353,002	3,694,285	63,683	10,110,970
Ending Balance					0	3,407,461		3,407,461

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds

Lottery Budget Report

L10 GENERAL FUND

For Actual Year: 2025-2026

Budget Year: 2026-2027

District ID: 870

Name: RANCHO SANTIAGO

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0			3,407,461		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		0			3,407,461		
Budget Fiscal Year Data								
State Lottery Proceeds:	8681		6,435,184			2,845,029		
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20		Total
	Object Code	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	Support Activities (AC 7320)	
Expenditures								
Academic Salaries	1000				0			0
Classified Salaries	2000				0			0
Employee Benefits	3000				0			0
Supplies & Materials	4000							
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0	111,104		111,104
Instructional Supplies & Materials	4300				0	4,735,298		4,735,298
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	4,846,402		4,846,402
Other Operating Expenses and Services	5000		5,517,608	17,355	5,534,963	867,234		6,402,197
Capital Outlay	6000							
Library Books	6300				0	264,052		264,052
Equipment	6400							
Equipment - Additional	6410				0	49,802		49,802
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	313,854		313,854
Other Outgo	7000				0			0
Direct Aid to Students	7500				0		225,000	225000
Total Other Outgo	7000	0	0	0	0		225,000	225000
Total Expenditures		0	5,517,608	17,355	5,534,963	6,027,490	225,000	11,787,453
Ending Balance					900,221	0		

Annual Financial and Budget Report

For Actual Year: 2025-2026

District ID: 870

Name: RANCHO SANTIAGO

EPA Revenue	58,911,463
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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	58,911,463	0	0	58,911,463
TOTAL		58,911,463	0	0	58,911,463

Annual Financial and Budget Report

For Actual Year: 2025-2026

Budget Year: 2026-2027

District ID: 870

Name: RANCHO SANTIAGO

	STRS	PERS		Increase	
Fiscal Year	Amount	Amount	Total	Amount	Rate
2025-2026	31,955,557	21,269,857	53,225,414	N/A	N/A
2026-2027	31,589,744	25,271,305	56,861,049	3,635,635	6.83%
2027-2028	31,589,744	25,654,204	57,243,948	382,899	0.67%
2028-2029	31,589,744	24,792,682	56,382,426	-861,522	-1.51%
2029-2030	31,589,744	24,026,885	55,616,629	-765,797	-1.36%
2030-2031	31,589,744	24,026,885	55,616,629		0.00%

Does the district have a plan to fund these expenses through 2030-31?
Yes
Explain Yes or No
The District will need to make reduction in excess of any new revenue to pay for these cost increase in each budget year.
Does the district have an irrevocable trust?
No