

California Community Colleges

**ANNUAL FINANCIAL AND BUDGET REPORT**

(Financial Report for Fiscal Year 2022-2023)

(Budget Report for Fiscal Year 2023-2024)

District: SANTA CLARITA

District Code: 660

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:**

Sharlene Coleal

**Electronic Certification Date:**

Tuesday, October 03, 2023

Contact: Balbir Chandi      Director, Fiscal Services

(661) 362-5416      Ext:      balbir.chandi@canyons.edu

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

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 660

Name: SANTA CLARITA

	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
<b>Instructional Salaries</b>					
Contract or Regular	1100	20,771,691	20,919,370		20,919,370
Other	1300	18,285,439	18,291,948		18,291,948
<b>Total Instructional Salaries</b>		39,057,130	39,211,318	0	39,211,318
<b>Non-Instructional Salaries</b>					
Contract or Regular	1200		7,654,489	1,968,555	9,623,044
Other	1400		1,792,634	79,091	1,871,725
<b>Total Non-Instructional Salaries</b>		0	9,447,123	2,047,646	11,494,769
<b>Total Academic Salaries</b>		39,057,130	48,658,441	2,047,646	50,706,087
<b>Classified Salaries</b>					
<b>Non-Instructional Salaries</b>					
Regular Status	2100		19,953,088	7,527,157	27,480,245
Other	2300		1,151,307	354,745	1,506,052
<b>Total Non-Instructional Salaries</b>		0	21,104,395	7,881,902	28,986,297
<b>Instructional Aides</b>					
Regular Status	2200	2,037,673	2,037,799		2,037,799
Other	2400	1,050,258	1,050,258	2,248	1,052,506
<b>Total Instructional Aides</b>		3,087,931	3,088,057	2,248	3,090,305
<b>Total Classified Salaries</b>		3,087,931	24,192,452	7,884,150	32,076,602
<b>Employee Benefits</b>	3000	14,609,123	28,350,568	4,475,756	32,826,324
<b>Supplies and Materials</b>	4000		934,603	176,408	1,111,011
<b>Other Operating Expenses</b>	5000	1,855,906	12,810,839	945,334	13,756,173
<b>Equipment Replacement</b>	6420		1,121,005	42,566	1,163,571
<b>Total Expenditures Prior to Exclusions</b>		58,610,090	116,067,908	15,571,860	131,639,768

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 660

Name: SANTA CLARITA

		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	678,947	678,947		678,947
Student Health Services Above Amount Collected	6441		12,896		12,896
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		570,969		570,969
<b>Objects to Exclude</b>	<b>Object Code</b>				
Rents and Leases	5060		225,633	177,093	402,726
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		3,756,652		3,756,652

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 660

Name: SANTA CLARITA

		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		25,187		25,187
Equipment	6400				
Equipment - Additional	6410		1,071,131	42,566	1,113,697
Equipment - Replacement	6420				0
Total Equipment		0	1,071,131	42,566	1,113,697
Total Capital Outlay		0	1,096,318	42,566	1,138,884
Other Outgo	7000				0
<b>Total Exclusions</b>		678,947	6,341,415	219,659	6,561,074
<b>Total for ECS 84362, 50% Law</b>		57,931,143	109,726,493	15,352,201	125,078,694
<b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>		52.80%	100.00%		
<b>50% of Current Expense of Education</b>			54,863,246		
<b>Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year</b>					
<b>Amount Required to be Expended for Salaries of Classroom Instructors</b>		57,931,143	109,726,493	15,352,201	125,078,694
<b>Reconciliation to Unrestricted General Fund Expenditures</b>					
<b>Total Expenditures Prior to Exclusions</b>		58,610,090	116,067,908	15,571,860	131,639,768
<b>Capital Expenditures</b>	6000	50,806	1,121,004	42,566	1,163,570
<b>Equipment Replacement (Back out)</b>	6420		(11,481)	0	(11,481)
<b>Total Unrestricted General Fund Expenditures</b>		58,660,896	117,177,431	15,614,426	132,791,857

## CALIFORNIA COMMUNITY COLLEGES

## Governmental Funds Group

## COMBINED BALANCE SHEET

## 10 General Fund — Combined

## (Total Unrestricted and Restricted)

For Year Ended June 30, 2023

District ID: 660

Name: SANTA CLARITA

		11	12	10
Description	CA (Object)	General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			0
In County Treasury	9112	26,667,233	18,452,144	45,119,377
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	149,000		149,000
Investments (at cost)	9120			0
Accounts Receivable	9130	20,013,768	13,083,428	33,097,196
Due from Other Funds	9140	200,000		200,000
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	2,212,683	214,466	2,427,149
<b>TOTAL ASSETS</b>		49,242,684	31,750,038	80,992,722
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	14,173,318	2,786,096	16,959,414
Accrued Salaries and Wages Payable	9520	13,063,776	2,113,706	15,177,482
Compensated Absences Payable Current	9530	899,048		899,048
Due to Other Funds	9540			0
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	3,921,855	20,645,357	24,567,212
<b>TOTAL LIABILITIES</b>		32,057,997	25,545,159	57,603,156

## CALIFORNIA COMMUNITY COLLEGES

## Governmental Funds Group

## COMBINED BALANCE SHEET

## 10 General Fund — Combined

## (Total Unrestricted and Restricted)

For Year Ended June 30, 2023

District ID: 660

Name: SANTA CLARITA

		11	12	10
Description	CA (Object)	General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			0
NonCash Assets	9711	2,361,683		2,361,683
Amounts Restricted by Law for Specific Purposes	9712		5,326,640	5,326,640
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790	14,823,004	878,239	15,701,243
Total Fund Balance		17,184,687	6,204,879	23,389,566
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752			0
Committed Fund Balance	9753			0
Assigned Fund Balance	9754			0
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			0
<b>TOTAL FUND EQUITY</b>		17,184,687	6,204,879	23,389,566
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		49,242,684	31,750,038	80,992,722

**CALIFORNIA COMMUNITY COLLEGES**

**Annual Financial and Budget Report**

**COMBINED BALANCE SHEET**

For Year Ended June 30, 2023

**Governmental Funds Group**

**20 Debt Service Funds:**

**21 Bond Interest and Redemption Fund**

**22 Revenue Bond Interest and Redemption Fund**

**29 Other Debt Service Fund**

District ID: 660

Name: SANTA CLARITA

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	23,325,783		987,348
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			1,201
Due from Other Funds	9140			
<b>TOTAL ASSETS</b>		23,325,783	0	988,549
<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**

**Annual Financial and Budget Report**

**COMBINED BALANCE SHEET**

For Year Ended June 30, 2023

**Governmental Funds Group**

**20 Debt Service Funds:**

**21 Bond Interest and Redemption Fund**

**22 Revenue Bond Interest and Redemption Fund**

**29 Other Debt Service Fund**

District ID: 660

Name: SANTA CLARITA

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	23,325,783		
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			988,549
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		23,325,783	0	988,549
<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>		23,325,783	0	988,549
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		23,325,783	0	988,549



CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

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, 2023

District ID: 660

Name: SANTA CLARITA

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						
In County Treasury	9112		21,456	490,578			668,177
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114			1000			
Investments (at cost)	9120						
Accounts Receivable	9130		3,260	102,207			6,423
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220			2,325			
<b>TOTAL ASSETS</b>		0	24,716	596,110	0	0	674,600
<b>LIABILITIES</b>							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510		4,063	220,935			
Accrued Salaries and Wages Payable	9520			19,647			
Compensated Absences Payable Current	9530						
Due to Other Funds	9540						
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			6,390			81,929
<b>TOTAL LIABILITIES</b>		0	4,063	246,972	0	0	81,929

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

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, 2023

District ID: 660

Name: SANTA CLARITA

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	574,036
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	349,138	0	0	18,635
Unassigned	9790	0	20,653	0	0	0	0
Total Fund Balance		0	20,653	349,138	0	0	592,671
<b>Fund Balance (GASB 54)</b>	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	0	0	0	0	0	0
Total Designated Fund Balance		0	0	0	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
<b>TOTAL FUND EQUITY</b>		0	20,653	349,138	0	0	592,671
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	24,716	596,110	0	0	674,600

**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, 2023

District ID: 660

Name: SANTA CLARITA

		<b>41</b>	<b>42</b>	<b>43</b>
	<b>CA</b>	<b>Capital Outlay</b>	<b>Revenue Bond</b>	<b>General Obligation</b>
<b>Description</b>	<b>(Object)</b>	<b>Projects Fund</b>	<b>Construction Fund</b>	<b>Bond Fund</b>
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	71,665,327		90,046,238
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	3,497,024		972,108
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			2,022
<b>TOTAL ASSETS</b>		<b>75,162,351</b>	<b>0</b>	<b>91,020,368</b>
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	66,894,938		4,932,137
Accrued Salaries and Wages Payable	9520			16,988
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570	19,364		
<b>TOTAL LIABILITIES</b>		<b>66,914,302</b>	<b>0</b>	<b>4,949,125</b>

**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, 2023

District ID: 660

Name: SANTA CLARITA

		<b>41</b>	<b>42</b>	<b>43</b>
	<b>CA</b>	<b>Capital Outlay</b>	<b>Revenue Bond</b>	<b>General Obligation</b>
<b>Description</b>	<b>(Object)</b>	<b>Projects Fund</b>	<b>Construction Fund</b>	<b>Bond Fund</b>
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			86,071,243
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754	8,248,049		
Unassigned	9790			
Total Fund Balance		8,248,049	0	86,071,243
<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>		8,248,049	0	86,071,243
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		75,162,351	0	91,020,368

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 660

Name: SANTA CLARITA

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
<b>ASSETS</b>					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111				
In County Treasury	9112				208,439
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120				
Accounts Receivable	9130				748,445
Due from Other Funds	9140				
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210				
Prepaid Items	9220				3,350
<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	960,234

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 660

Name: SANTA CLARITA

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
<b>LIABILITIES</b>					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510				92,615
Accrued Salaries and Wages Payable	9520				62,723
Compensated Absences Payable Current	9530				
Due to Other Funds	9540				200,000
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				31,184
Total Current Liabilities and Deferred Revenue		0	0	0	386,522
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	386,522

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 660

Name: SANTA CLARITA

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
<b>FUND EQUITY</b>					
Fund Balance Reserved	9710				
NonCash Assets	9711				
Amounts Restricted by Law for Specific Purposes	9712				
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715				
Assigned/Committed	9754				573,712
Unassigned	9790				
Total Reserved Fund Balance		0	0	0	573,712
<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	573,712
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0	0	960,234

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, 2023

District ID: 660

Name: SANTA CLARITA

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
<b>ASSETS</b>			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112		12,368,760
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130		130,217
Due from Other Funds	9140		
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>		0	12,498,977



**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, 2023

District ID: 660

Name: SANTA CLARITA

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service 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
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	0	0

## COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 660

Name: SANTA CLARITA

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		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		12,498,977
Unassigned	9790		
Total Reserved Fund Balance		0	12,498,977
<b>Fund Balance (GASB 54)</b>	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		0	0
Uncommitted(Unrestricted) Fund Balance	9790		
<b>Other Equity</b>	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
<b>TOTAL FUND EQUITY</b>		0	12,498,977
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	12,498,977

## COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 660

Name: SANTA CLARITA

		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
<b>ASSETS</b>									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111								
In County Treasury	9112	177,805	542,897		1,413,105	140,185			
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130	14,075	5,514		223,741	48,783			
Due from Other Funds	9140								
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
<b>Fixed Assets</b>	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
<b>Total Fixed Assets</b>		0	0	0	0	0	0	0	0
<b>TOTAL ASSETS</b>		191,880	548,411	0	1,636,846	188,968	0	0	0

## COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 660

Name: SANTA CLARITA

		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
<b>LIABILITIES</b>									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	1,668			326,649	13,491			
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	190,212	30,096		1,165,325				
Total Current Liabilities and Deferred Revenue		191,880	30,096	0	1,491,974	13,491	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	0	0	0	0
<b>TOTAL LIABILITIES</b>	968	191,880	30,096	0	1,491,974	13,491	0	0	0

## COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 660

Name: SANTA CLARITA

		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
<b>FUND EQUITY</b>									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712		518,315						
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754				144,872	175,477			
Unassigned	9790								
Total Reserved Fund Balance		0	518,315	0	144,872	175,477	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	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	518,315	0	144,872	175,477	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		191,880	548,411	0	1,636,846	188,968	0	0	0

## Annual Financial and Budget Report

## SUPPLEMENTAL DATA

For Actual Year: 2022-2023

District ID: 660

Name: SANTA CLARITA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Federal Revenues</b>	8100			
Forest Revenues	8110			0
Higher Education Act	8120		4,441,858	4,441,858
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		56,954	56,954
Student Financial Aid	8150	68,410		68,410
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170		610,520	610,520
Other Federal Revenues	8190	17,366	854,586	871,952
<b>Total Federal Revenues</b>	8100	85,776	5,963,918	6,049,694
<b>State Revenues</b>	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	72,647,722		72,647,722
Other General Apportionment	8613	907,974		907,974
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,054,436	1,054,436
Disabled Students Programs and Services(DSPS)	8623		1,635,947	1,635,947
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		348,960	348,960
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		22,632,503	22,632,503

## Annual Financial and Budget Report

## SUPPLEMENTAL DATA

For Actual Year: 2022-2023

District ID: 660

Name: SANTA CLARITA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>EPA Proceeds</b>	8630	8,137,404		8,137,404
<b>Reimbursable Categorical Programs</b>	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		5,896,039	5,896,039
<b>State Tax Subventions</b>	8670			
Homeowners' Property Tax Relief	8671	84,781		84,781
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
<b>State Non-Tax Revenues</b>	8680			
State Lottery Proceeds	8681	3,756,684	1,875,399	5,632,083
State Mandated Costs	8685	546,950		546,950
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	3,182,498		3,182,498
<b>Total State Revenues</b>	8600	89,264,013	33,443,284	122,707,297

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

For Actual Year: 2022-2023

District ID: 660

Name: SANTA CLARITA

**Details of General Fund Revenue**

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
<b>Local Revenues</b>	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	19,335,671		19,335,671
Tax Allocation, Supplemental Roll	8812	545,592		545,592
Tax Allocation, Unsecured Roll	8813	599,260		599,260
Prior Years Taxes	8816	1,064,984		1,064,984
Education Revenues Augmentation Fund (ERAF)	8817	14,175,839		14,175,839
Redevelopment Agency Funds - Pass Through	8818	74,346		74,346
Redevelopment Agency Funds - Residual	8819	101,479		101,479
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820	118,745	62,110	180,855
Contract Services	8830			
Contract Instructional Services	8831			0
Other Contranct Services	8832			0
Sales and Commissions	8840			0
Rentals and Leases	8850	1,373,148		1,373,148
Interest and Investment Income	8860	630,317	(373,715)	256,602
Student Fees and Charges	8870			
Community Services Classes	8872	125,335		125,335
Dormitory	8873			0
Enrollment	8874	7,689,811		7,689,811
Enrollment Contra Revenue for Uncollectible Receivables	8874.1	(24,818)		(24,818)
Enrollment Contra Revenue for HEERF Lost Revenue	8874.3			0
Enrollment Contra Revenue for AB19 College Promise Waivers	8874.5			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		778,695	778,695
Instructional Materials Fees and Sales of Materials	8877	34,850		34,850
Insurance	8878			0
Student Records	8879	33,311		33,311
Nonresident Tuition	8880	2,155,490		2,155,490
Parking Services and Public Transportation	8881		278,121	278,121
Baccalaureate Degree Program Fee	8882			0
Other Student Fees and Charges	8885	1,702		1,702
Other Local Revenues	8890	1,163,585	453,872	1,617,457
<b>Total Local Revenues</b>	8800	49,198,647	1,199,083	50,397,730
<b>Total Revenues</b>		138,548,436	40,606,285	179,154,721



Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

District ID: 660

Name: SANTA CLARITA

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			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	825,521	2,147,490	2,973,011
Total Other Financing Sources	8900	825,521	2,147,490	2,973,011
Total Revenues and Other Financing Sources		139,373,957	42,753,775	182,127,732

**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: 2022-2023

Budget Year: 2023-2024

District ID: 660

Name: SANTA CLARITA

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	69,611		17,647	2,409		89,667
Architecture and Related Technologies	0200	211,817					211,817
Environmental Sciences and Technologies	0300	68,413		3,518			71,931
Biological Sciences	0400	3,977,584	132,112	187,494	643,567		4,940,757
Business and Management	0500	3,109,694	82,253	5,307			3,197,254
Media and Communications	0600	1,932,687	152,056	57,002	363,564		2,505,309
Information Technology	0700	950,967	49,328	7,552	48,528		1,056,375
Education	0800	3,545,966	418,284	23,767	156,664		4,144,681
Engineering and Industrial Technologies	0900	2,122,830	935,975	345,433	1,222,570		4,626,808
Fine and Applied Arts	1000	3,265,427	921,501	177,473	63,105		4,427,506
Foreign language	1100	983,582	58,300	1,062			1,042,944
Health	1200	3,595,606	1,264,630	141,291	43,215		5,044,742
Family and Consumer Sciences	1300	1,906,372	295,129	352,507	152,963		2,706,971
Law	1400	365,425	107,682	24,193			497,300
Humanities(Letters)	1500	6,188,839	268,941	38,889			6,496,669
Library Science	1600						0
Mathematics	1700	4,628,899	150,971	9,840	762		4,790,472
Military Studies	1800						0
Physical Sciences	1900	4,130,103	195,626	138,501	78,600		4,542,830
Psychology	2000	1,877,682	27,036	111	893		1,905,722
Public and Protective Services	2100	659,962	70,805	3,574,869			4,305,636
Social Sciences	2200	5,995,010	193,582	19,275	42,755		6,250,622
Commercial Services	3000						0
Interdisciplinary Studies	4900	7,948,093	6,084,709	1,307,361	1,120,431		16,460,594
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	839,999	571,631				1,411,630
<b>Sub-Total Instructional Activites</b>		58,374,568	11,980,551	6,433,092	3,940,026		80,728,237
<b>Total Expenditures for GF Activities*</b>		58,374,568	77,868,631	28,439,365	8,549,857	8,105,452	181,337,873

\*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: 2022-2023

Budget Year: 2023-2024

District ID: 660

Name: SANTA CLARITA

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		2,818,901	265,390	12,335		3,096,626
Course and Curriculum Development	6020		523,788	48,572			572,360
Academic / Faculty Senate	6030		1,328,849	9,786			1,338,635
Other Instructional Administration & Governance	6090			6,316			6,316
<b>Total Instructional Admin. &amp; Governance</b>		0	4,671,538	330,064	12,335	0	5,013,937
Instructional Support Services	6100						
Learning Center	6110						0
Library	6120		1,034,556	3,598	206,467		1,244,621
Media	6130		360,404	17,568			377,972
Museums and Galleries	6140		60,191	6,788	9,294		76,273
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190						0
<b>Total Instructional Support Services</b>		0	1,455,151	27,954	215,761	0	1,698,866
Admissions and Records	6200		2,903,144	28,481	863		2,932,488
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		1,466,093	12,498			1,478,591
Matriculation and Student Assessment	6320		6,493,715	691,127	261,388		7,446,230
Transfer Programs	6330						0
Career Guidance	6340						0
Other Student Counseling and Guidance	6390						0
<b>Total Student Counseling and Guidance</b>		0	7,959,808	703,625	261,388	0	8,924,821

**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: 2022-2023

Budget Year: 2023-2024

District ID: 660

Name: SANTA CLARITA

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		1,181,967	40,027	19,548		1,241,542
Extended Opportunity Programs and Services (EOPS)	6430		739,994	46,694	9,791		796,479
Health Services	6440		892,303	419,290	5,143		1,316,736
Student Personnel Administration	6450		1,064,110	46,868	20,361		1,131,339
Financial Aid Administration	6460		1,540,834	115,731	30,363		1,686,928
Job Placement Services	6470		444,976	12,843	4,413		462,232
Veterans Services	6480		391,216	28,247	946		420,409
Miscellaneous Student Services	6490		953,918	49,439	148,657		1,152,014
<b>Total Other Student Services</b>		0	7,209,318	759,139	239,222	0	8,207,679
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,842,870	632,604	4,086		2,479,560
Custodial Services	6530		2,643,095	227,491	4,583		2,875,169
Grounds Maintenance and Repairs	6550		880,318	170,198	4,344		1,054,860
Utilities	6570						0
Other Operations and Maintenance of Plant	6590		207,046	3,959,054	4,480		4,170,580
<b>Total Operation and Maintenance of Plant</b>	6500	0	5,573,329	4,989,347	17,493	0	10,580,169
<b>Planning, Policymaking and Coordinations</b>	6600		1,354,902	170,298			1,525,200

\* 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: 2022-2023

Budget Year: 2023-2024

District ID: 660

Name: SANTA CLARITA

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		998,628	231,143	4,358		1,234,129
Fiscal Operations	6720		4,284,805	361,839	5,691		4,652,335
Human Resources Management	6730		1,797,970	385,609	13,007		2,196,586
Noninstruct Staff Retirees' Benefits & Retirement *	6740						0
Staff Development	6750		238,903	45,575			284,478
Staff Diversity	6760		8,117	112,241			120,358
Logistical Services	6770		3,009,900	2,996,213	674,599		6,680,712
Management Information Systems	6780		4,966,092	978,067	2,997,813		8,941,972
Other General Institutional Support Services	6790		2,967,284	8,671,481	72,803		11,711,568
<b>Total General Institutional Support Services</b>	6700	0	18,271,699	13,782,168	3,768,271	0	35,822,138
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820		97,659	49,390			147,049
Community Use of Facilities	6830		1,034,238	76,552	756		1,111,546
Economic Development	6840		1,213,163	19,733			1,232,896
Other Community Services & Economic Development	6890		2,930,828				2,930,828
<b>Total Community Services</b>	6800	0	5,275,888	145,675	756	0	5,422,319

\* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

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: 2022-2023

Budget Year: 2023-2024

District ID: 660

Name: SANTA CLARITA

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		254,465	18,256	38,628		311,349
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		695,307	84,854	19,365		799,526
Student and Co-Curricular Activities	6960		3,426,467	665,794	32,783		4,125,044
Student Housing	6970						0
Other Ancillary Services	6990		4,170,677	300,618	2,966		4,474,261
<b>Total Ancillary Services</b>	6900	0	8,546,916	1,069,522	93,742	0	9,710,180
Auxiliary Operations	7000						
Contract Education	7010						0
Other Auxiliary Operations	7090		763,443				763,443
<b>Total Auxiliary Operations</b>	7000	0	763,443	0	0	0	763,443

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: 2022-2023

Budget Year: 2023-2024

District ID: 660

Name: SANTA CLARITA

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Physical Property and Related Acquisitions	7100		1,902,944				1,902,944
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
<b>Total Long-Term Debt and Other Financing</b>	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					3,688,185	3,688,185
Student Aid	7320					539	539
Other Outgo	7390					4,416,728	4,416,728
<b>Total Transfers, Student Aid and Other Outgo</b>	7300	0	0	0	0	8,105,452	8,105,452
<b>Sub-Total Non-Instructional Activites</b>			65,888,080	22,006,273	4,609,831	8,105,452	100,609,636
<b>Total Expenditures General Fund: activities *</b>		58,374,568	77,868,631	28,439,365	8,549,857	8,105,452	181,337,873

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

## Gann Appropriations Limit

## GANN Report

DISTRICT NAME: SANTA CLARITA

I.	2023-2024 Appropriations Limit:			
A.	2022-2023 Appropriations Limit:			\$115,806,008
B.	2023-2024 Price Factor:	1.0444		
C.	Population factor:			
	1. 2021-2022 Second Period Actual FTES	13,828.63		
	2. 2022-2023 Second Period Actual FTES	13,161.82		
	3. 2022-2023 Population change factor (C2/C1)	0.9518		
D.	2022-2023 Limit adjusted by inflation and population factors (A * B * C.3)			\$115,118,111
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)			\$115,118,111
F.	Adjustments to decrease limit:			
	1. Transfers out of financial responsibility		\$0	
	2. Lapses of voter approved increases		0	
	3. Total adjustments - decrease			0
G.	2023-2024 Appropriations Limit (D + E.3 - F.3)			\$115,118,111
II.	2023-2024 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			111,867,223
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			200,000
C.	Local Property taxes			16,160,000
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			0
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2023-2024 Appropriations Subject to Limit			\$128,227,223



For Actual Year: 2022-2023

Budget Year: 2023-2024

## General Fund

Description	Object Code	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100	85,776	95,138	5,963,918	9,543,638	6,049,694	9,638,776
State Revenues	8600	89,264,013	113,717,690	33,443,284	56,478,834	122,707,297	170,196,524
Local Revenues	8800	49,198,647	31,787,800	1,199,083	5,295,229	50,397,730	37,083,029
<b>Total Revenues</b>		138,548,436	145,600,628	40,606,285	71,317,701	179,154,721	216,918,329
<b>EXPENDITURES:</b>							
Academic Salaries	1000	50,706,081	54,262,784	6,673,063	8,369,120	57,379,144	62,631,904
Classified Salaries	2000	32,076,605	36,528,459	8,383,247	12,239,017	40,459,852	48,767,476
Employee Benefits	3000	32,826,331	40,343,219	5,577,872	7,633,595	38,404,203	47,976,814
Supplies and Materials	4000	1,111,010	1,131,201	2,885,341	5,766,765	3,996,351	6,897,966
Other Operating Expenses and Services	5000	13,756,194	13,430,456	10,686,820	24,623,263	24,443,014	38,053,719
Capital Outlay	6000	1,163,570	1,219,664	7,386,287	11,483,107	8,549,857	12,702,771
<b>Total Expenditures</b>		131,639,791	146,915,783	41,592,630	70,114,867	173,232,421	217,030,650
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		6,908,645	(1,315,155)	(986,345)	1,202,834	5,922,300	(112,321)
<b>Other Financing Sources</b>	8900	825,521	2,386,148	2,147,490	902,077	2,973,011	3,288,225
<b>Other Outgo</b>	7000	3,836,342	1,006,297	4,269,110	8,304,061	8,105,452	9,310,358
<b>Net Increase/(Decrease) in Fund Balance</b>		3,897,824	64,696	(3,107,965)	(6,199,150)	789,859	(6,134,454)
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	13,286,863	17,184,687	9,312,844	6,204,879	22,599,707	23,389,566
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	13,286,863		9,312,844		22,599,707	
<b>Ending Fund Balance, June 30</b>		17,184,687	17,249,383	6,204,879	5,729	23,389,566	17,255,112

## REVENUES, EXPENDITURES, AND FUND BALANCE DATA

660 SANTA CLARITA

For Actual Year: 2022-2023

Budget Year: 2023-2024

## DEBT SERVICE FUNDS

Description	Object Code	Fund: 21 BOND INTEREST AND REDEMPTION FUND		Fund: 22 REVENUE BOND INTEREST AND REDEMPTION FUND		Fund: 29 OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	108,674					
Local Revenues	8800	28,710,721	28,819,395			1,981	6,375
<b>Total Revenues</b>		28,819,395	28,819,395	0	0	1,981	6,375
Other Financing Sources	8900						
Interfund Transfers In	8981					1,660,635	185,800
Other Incoming Transfers	8983						
<b>Total Other Financing Sources</b>		0	0	0	0	1,660,635	185,800
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	9,360,003	9,360,003			805,000	830,000
Debt Interest and Other Service Charges	7120	12,234,251	12,234,251			270,006	237,308
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
<b>Total Other Outgo</b>	7000	21,594,254	21,594,254	0	0	1,075,006	1,067,308
<b>Net Other Financing Sources / (Other Outgo)</b>	8900 & 7000	(21,594,254)	(21,594,254)	0	0	585,629	(881,508)
<b>Net Increase/Decrease in Fund Balance</b>		7,225,141	7,225,141	0	0	587,610	(875,133)
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	16,100,642	23,325,783		0	400,939	988,549
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	16,100,642		0		400,939	
<b>Ending Fund Balance, June 30</b>		23,325,783	30,550,924	0	0	988,549	113,416

## REVENUES, EXPENDITURES, AND FUND BALANCE DATA

660 SANTA CLARITA

For Actual Year: 2022-2023

Budget Year: 2023-2024

## Special Revenue Funds

Description	Object	FUND: 31		FUND 32		FUND 33	
	Code	BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100					24,222	59,749
State Revenues	8600					395,581	459,465
Local Revenues	8800			46,185	26,290	710,882	780,458
<b>Total Income</b>		0	0	46,185	26,290	1,130,685	1,299,672
<b>Expenditures</b>							
Academic Salaries	1000				207,955	122,176	207,955
Classified Salaries	2000				784,668	553,985	784,668
Employee Benefits	3000				313,519	195,164	313,519
Supplies and Materials	4000			331		7,458	32,359
Other Operating Expenses and Services	5000			30,775	46,943	27,158	322,416
Capital Outlay	6000					55,928	76,015
<b>Total Expenditures</b>		0	0	31,106	1,353,085	961,869	1,736,932
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	15,079	(1,326,795)	168,816	(437,260)
<b>Other Financing Sources</b>	8900						88,122
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	15,079	(1,326,795)	168,816	(349,138)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0	5,574	20,653	180,322	349,138
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		5,574		180,322	
<b>Ending Fund Balance, June 30</b>		0	0	20,653	(1,306,142)	349,138	0

## REVENUES, EXPENDITURES, AND FUND BALANCE DATA

660 SANTA CLARITA

For Actual Year: 2022-2023

Budget Year: 2023-2024

## Special Revenue Funds

Description	Object	FUND: 34		FUND 35		FUND 39	
	Code	FARM OPERATION FUND		REVENUE BOND PROJECT FUND		OTHER SPECIAL REVENUE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800					165,604	219,231
<b>Total Income</b>		0	0	0	0	165,604	219,231
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						19,871
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	0	0	0	19,871
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0	165,604	199,360
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000					182,403	185,800
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	(16,799)	13,560
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0	609,470	592,671
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		609,470	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	592,671	606,231

For Actual Year: 2022-2023

Budget Year: 2023-2024

## Capital Projects Funds

Description	Object	FUND: 41		FUND 42		FUND 43	
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	7,227,007					
Local Revenues	8800	1,349,760	1,006,621			(444,137)	6,369,326
<b>Total Income</b>		8,576,767	1,006,621	0	0	(444,137)	6,369,326
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000					94,510	301,085
Employee Benefits	3000					41,523	132,530
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	275,107	2,206,723			242,396	121,640
Capital Outlay	6000	8,271,748	9,395,311			19,132,839	91,885,313
<b>Total Expenditures</b>		8,546,855	11,602,034	0	0	19,511,268	92,440,568
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		29,912	(10,595,413)	0	0	(19,955,405)	(86,071,242)
<b>Other Financing Sources</b>	8900	1,075,340	3,099,504			70,000,000	
<b>Other Outgo</b>	7000					573,000	
<b>Net Increase/(Decrease) in Fund Balance</b>		1,105,252	(7,495,909)	0	0	49,471,595	(86,071,242)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	7,142,797	8,248,049		0	36,599,648	86,071,243
Prior Years Adjutments	9020						
Adjusted Beginning Balance	9030	7,142,797		0		36,599,648	
<b>Ending Fund Balance, June 30</b>		8,248,049	752,140	0	0	86,071,243	1

## REVENUES, EXPENDITURES, AND FUND BALANCE DATA

660 SANTA CLARITA

For Actual Year: 2022-2023

Budget Year: 2023-2024

## Enterprise Funds

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

## REVENUES, EXPENDITURES, AND FUND BALANCE DATA

660 SANTA CLARITA

For Actual Year: 2022-2023

Budget Year: 2023-2024

## Enterprise Funds

Description	Object	FUND: 59					
	Code	OTHER ENTERPRISE FUND					
		Actual	Budget				
<b>REVENUES:</b>							
Local Revenues	8800	1,778,076	2,073,165				
Other Financing Sources	8900						
<b>Total Income</b>		1,778,076	2,073,165				
<b>Cost of Sales</b>	5890						
<b>Gross Profit or Loss</b>		1,778,076	2,073,165				
<b>Expenditures</b>							
Academic Salaries	1000	50,113	11,750				
Classified Salaries	2000	520,719	782,521				
Employee Benefits	3000	148,012	205,137				
Supplies and Materials	4000	40,104	90,519				
Other Operating Expenses and Services	5000	804,797	1,434,529				
Capital Outlay	6000	2,400	115,900				
<b>Total Expenditures</b>		1,566,145	2,640,356				
<b>Net Profit or Loss</b>		211,931	(567,191)				
<b>Other Outgo</b>	7000	12,282	6,520				
<b>Net Increase/(Decrease) in Fund Balance</b>		199,649	(573,711)				
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	374,063	573,712				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	374,063					
<b>Ending Fund Balance, June 30</b>		573,712	1				

## REVENUES, EXPENDITURES, AND FUND BALANCE DATA

660 SANTA CLARITA

For Actual Year: 2022-2023

Budget Year: 2023-2024

## Internal Service Funds

Description	Object	FUND: 61		FUND 69			
	Code	SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
<b>REVENUES:</b>							
Local Revenues	8800			199,574	778,115		
Other Financing Sources	8900			14,457	14,688		
<b>Total Income</b>		0	0	214,031	792,803		
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000			577,822	555,688		
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	577,822	555,688		
<b>Net Profit or Loss</b>		0	0	(363,791)	237,115		
<b>Other Outgo</b>	7000				1,000,000		
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	(363,791)	(762,885)		
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0	12,862,768	12,498,977		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		12,862,768			
<b>Ending Fund Balance, June 30</b>		0	0	12,498,977	11,736,092		



## REVENUES, EXPENDITURES, AND FUND BALANCE DATA

660 SANTA CLARITA

For Actual Year: 2022-2023

Budget Year: 2023-2024

## Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800			81,083	105,570		
<b>Total Income</b>		0	0	81,083	105,570	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000			40,297	75,500		
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	40,297	75,500	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	40,786	30,070	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000			1,800	1,800		
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	38,986	28,270	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	0	0	479,329	518,315		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		479,329		0	
<b>Ending Fund Balance, June 30</b>		0	0	518,315	546,585	0	0

## REVENUES, EXPENDITURES, AND FUND BALANCE DATA

660 SANTA CLARITA

For Actual Year: 2022-2023

Budget Year: 2023-2024

## Fiduciary Funds Group

Description	Object	FUND: 74		FUND 75		FUND 76	
	Code	FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100	15,345,389	12,938,730				
State Revenues	8600	6,756,335	7,607,958				
Local Revenues	8800	57,535	75,511	595,136	757,119		
<b>Total Income</b>		22,159,259	20,622,199	595,136	757,119	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	11,748	220,563				
Capital Outlay	6000						
<b>Total Expenditures</b>		11,748	220,563	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		22,147,511	20,401,636	595,136	757,119	0	0
<b>Other Financing Sources</b>	8900	145,572	146,243				
<b>Other Outgo</b>	7000	22,247,295	20,692,751	515,191	932,596		
<b>Net Increase/(Decrease) in Fund Balance</b>		45,788	(144,872)	79,945	(175,477)	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	99,084	144,872	95,532	175,477		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	99,084		95,532		0	
<b>Ending Fund Balance, June 30</b>		144,872	0	175,477	0	0	0

## REVENUES, EXPENDITURES, AND FUND BALANCE DATA

660 SANTA CLARITA

For Actual Year: 2022-2023

Budget Year: 2023-2024

## Fiduciary Funds Group

Description	Object	FUND: 77		FUND 79	
	Code	DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
<b>REVENUES:</b>					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800				
<b>Total Income</b>		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
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		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
<b>Beginning Fund Balance:</b>					
Net Beginning Balance, July 1	9010		0		0
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		0	
<b>Ending Fund Balance, June 30</b>		0	0	0	0

## Annual Financial and Budget Report

## SUPPLEMENTAL DATA

For Actual Year: 2022-2023

District ID: 660

Name: SANTA CLARITA

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	1,582,592
29	OTHER DEBT SERVICE FUND	11	UNRESTRICTED SUBFUND	881,507
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	1,064,058
69	OTHER INTERNAL SERVICES FUND	11	UNRESTRICTED SUBFUND	14,457
74	STUDENT FINANCIAL AID TRUST FUND	11	UNRESTRICTED SUBFUND	145,572
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	823,721
29	OTHER DEBT SERVICE FUND	12	RESTRICTED SUBFUND	596,725
29	OTHER DEBT SERVICE FUND	39	OTHER SPECIAL REVENUE FUND	182,403
41	CAPITAL OUTLAY PROJECTS FUND	59	OTHER ENTERPRISE FUND	11,282
11	UNRESTRICTED SUBFUND	72	STUDENT REPRESENTATION FEE TRUST FUND	1,800

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: 2022-2023

Budget Year: 2023-2024

District ID: 660

Name: SANTA CLARITA

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0		632,325			
Adjustments	9020		0		0			
Adjusted Beginning Balance	9030		0		632,325			
Actual Fiscal Year Data								
State Lottery Proceeds:	8681		3,756,684		1,875,399			
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20		Total
	Object Code	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	Support Activities (AC 7320)	
<b>Expenditures</b>								
Academic Salaries	1000				0			0
Classified Salaries	2000				0			0
Employee Benefits	3000				0			0
<b>Supplies &amp; Materials</b>	4000							
Software	4100				0	129,675		129,675
Books, Magazines, & Periodicals	4200				0	5,386		5,386
Instructional Supplies & Materials	4300				0	860,420		860,420
Noninstructional Supplies & Mtrls	4400				0			0
<b>Total Supplies and Materials</b>		0	0	0	0	995,481		995,481
Other Operating Expenses and Services	5000	3,756,684			3,756,684	120,553		3,877,237
Capital Outlay	6000							
Library Books	6300				0	166,732		166,732
Equipment	6400							
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0			0
<b>Total Capital Outlay</b>		0	0	0	0	166,732		166,732
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
<b>Total Other Outgo</b>	7000	0	0	0	0			0
<b>Total Expenditures</b>		3,756,684	0	0	3,756,684	1,282,766		5,039,450
<b>Ending Balance</b>					0	1,224,958		1,224,958

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: 2022-2023

Budget Year: 2023-2024

District ID: 660

Name: SANTA CLARITA

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0			1,224,957		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		0			1,224,957		
Budget Fiscal Year Data								
State Lottery Proceeds:	8681		3,700,000			1,200,000		
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20		Total
	Object Code	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	Support Activities (AC 7320)	
<b>Expenditures</b>								
Academic Salaries	1000				0			0
Classified Salaries	2000				0			0
Employee Benefits	3000				0			0
<b>Supplies &amp; Materials</b>	4000							
Software	4100				0	160,477		160,477
Books, Magazines, & Periodicals	4200				0	7,280		7,280
Instructional Supplies & Materials	4300				0	2,141,788		2,141,788
Noninstructional Supplies & Mtrls	4400				0			0
<b>Total Supplies and Materials</b>		0	0	0	0	2,309,545		2,309,545
Other Operating Expenses and Services	5000	3,700,000			3,700,000	56,345		3,756,345
Capital Outlay	6000							
Library Books	6300				0	152,250		152,250
Equipment	6400							
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0			0
<b>Total Capital Outlay</b>		0	0	0	0	152,250		152,250
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
<b>Total Other Outgo</b>	7000	0	0	0	0			0
<b>Total Expenditures</b>		3,700,000	0	0	3,700,000	2,518,140		6,218,140
<b>Ending Balance</b>					0	(93,183)		

Annual Financial and Budget Report

For Actual Year: 2022-2023

District ID: 660

Name: SANTA CLARITA

EPA Revenue	8,137,404
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	Total
Instructional Activities	0100-5900	8,137,404	0	0	8,137,404
TOTAL		8,137,404	0	0	8,137,404

Annual Financial and Budget Report

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 660

Name: SANTA CLARITA

	STRS	PERS		Increase	
Fiscal Year	Amount	Amount	Total	Amount	Rate
2022-2023	8,262,852	9,712,480	17,975,332	N/A	N/A
2023-2024	9,227,129	12,101,585	21,328,714	3,353,382	18.66%
2024-2025	9,909,396	13,165,594	23,074,990	1,746,276	8.19%
2025-2026	10,440,761	14,094,239	24,535,000	1,460,010	6.33%
2026-2027	10,999,478	14,976,900	25,976,378	1,441,378	5.87%
2027-2028	11,586,919	16,403,503	27,990,422	2,014,044	7.75%

<b>Does the district have a plan to fund these expenses through 2026-27?</b>
Yes
<b>Explain Yes or No</b>
The district plans to fund future expenses with the additional state funding increases provided through the student centered funding formula.
<b>Does the district have an irrevocable trust?</b>
No