

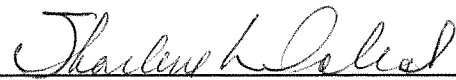
California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2017-2018)
(Budget Report for Fiscal Year 2018-2019)

District: SANTA CLARITA

District Code: 660

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

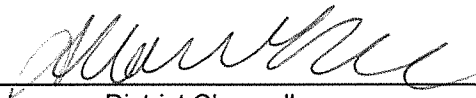


District Chief Business Officer

gpc

10-3-18

Date



District Chancellor

10-3-18

Date

Contact: Sharlene Coleal
(661) 362-3405

In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before October 10, 2018. Please submit the report to :

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

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 660

Name: SANTA CLARITA

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	Total
		ECS 84362 A	ECS 84362 B	Excluded	
Academic Salaries		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	
Instructional Salaries					
Contract or Regular	1100	16,647,452	16,753,036		16,753,036
Other	1300	17,022,846	17,028,114		17,028,114
Total Instructional Salaries		33,670,298	33,781,150	0	33,781,150
Non-Instructional Salaries					
Contract or Regular	1200		5,499,142	1,711,603	7,210,745
Other	1400		1,281,267	126,912	1,408,179
Total Non-Instructional Salaries		0	6,780,409	1,838,515	8,618,924
Total Academic Salaries		33,670,298	40,561,559	1,838,515	42,400,074
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		15,644,006	6,331,599	21,975,605
Other	2300		1,256,067	450,318	1,706,385
Total Non-Instructional Salaries		0	16,900,073	6,781,917	23,681,990
Instructional Aides					
Regular Status	2200	1,213,038	1,213,038		1,213,038
Other	2400	1,143,282	1,173,261		1,173,261
Total Instructional Aides		2,356,320	2,386,299	0	2,386,299
Total Classified Salaries		2,356,320	19,286,372	6,781,917	26,068,289
Employee Benefits	3000	10,694,213	19,433,455	3,188,807	22,622,262
Supplies and Materials	4000		718,480	89,696	808,176
Other Operating Expenses	5000	1,697,007	11,038,336	490,182	11,528,518
Equipment Replacement	6420		1,083,135	57,152	1,140,287
Total Expenditures Prior to Exclusions		48,417,838	92,121,337	12,446,269	104,567,606

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 660

Name: SANTA CLARITA

Exclusions	TOP Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	Total
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	
Activities to Exclude	TOP Code				
Instructional Staff--Retirees' Benefits and Retirement Incentives	5900	323,917	323,917		323,917
Student Health Services Above Amount Collected	6441		41,818		41,818
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		367,036		367,036
Objects to Exclude	Object Code				
Rents and Leases	5060		350,840	141,309	492,149
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		2,736,034		2,736,034

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2017-2018

Budget Year: 2018-2019

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		11,782		11,782
Equipment	6400				
Equipment - Additional	6410		1,071,353	57,151	1,128,504
Equipment - Replacement	6420				0
Total Equipment		0	1,071,353	57,151	1,128,504
Total Capital Outlay		0	1,083,135	57,151	1,140,286
Other Outgo	7000				0
Total Exclusions		323,917	4,902,780	198,460	5,101,240
Total for ECS 84362, 50% Law		48,093,921	87,218,557	12,247,809	99,466,366
Percent of CEE (Instructional Salary Cost / Total CEE)		55.14%	100.00%		
50% of Current Expense of Education			43,609,278		
Nonexempted (Remaining) Deficiency from second preceding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		48,093,921	87,218,557	12,247,809	99,466,366
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		48,417,838	92,121,337	12,446,269	104,567,606
Capital Expenditures	6000	161,005	1,083,138	57,152	1,140,290
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		48,578,843	93,204,475	12,503,421	105,707,896

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2018

District ID: 660

Name: SANTA CLARITA

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			0
In County Treasury	9112	20,231,358	7,033,191	27,264,549
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	104,000		104,000
Investments (at cost)	9120			0
Accounts Receivable	9130	4,456,182	3,732,623	8,188,805
Due from Other Funds	9140	130,000		130,000
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	921,729	284,502	1,206,231
TOTAL ASSETS		25,843,269	11,050,316	36,893,585
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	3,321,241	1,658,347	4,979,588
Accrued Salaries and Wages Payable	9520	9,697,034	1,657,226	11,354,260
Compensated Absences Payable Current	9530	619,167		619,167
Due to Other Funds	9540			0
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	1,344,536	5,058,048	6,402,584
TOTAL LIABILITIES		14,981,978	8,373,621	23,355,599

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2018

District ID: 660

Name: SANTA CLARITA

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	1,025,729		1,025,729
Amounts Restricted by Law for Specific Purposes	9712		2,674,883	2,674,883
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754	27,729		27,729
Unassigned	9790	9,807,833	1,812	9,809,645
Total Fund Balance		10,861,291	2,676,695	13,537,986
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		10,861,291	2,676,695	13,537,986
TOTAL LIABILITIES AND FUND EQUITY		25,843,269	11,050,316	36,893,585

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

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
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	17,098,668		700,583
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			1,863
Due from Other Funds	9140			
TOTAL ASSETS		17,098,668	0	702,446
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

Governmental Funds Group

Annual Financial and Budget Report

20 Debt Service Funds:

21 Bond Interest and Redemption Fund

22 Revenue Bond Interest and Redemption Fund

29 Other Debt Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 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
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712	17,098,668		
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			702,446
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		17,098,668	0	702,446
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		17,098,668	0	702,446
TOTAL LIABILITIES AND FUND EQUITY		17,098,668	0	702,446

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

- 31 Bookstore Fund
- 32 Cafeteria Fund
- 33 Child Development Fund
- 34 Farm Operation Fund
- 35 Revenue Bond Project Fund
- 39 Other Special Revenue Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 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
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112		57,064	199,154			643,513
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114			1000			
Investments (at cost)	9120						
Accounts Receivable	9130		5,104	38,164			3,596
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	62,168	238,318	0	0	647,109
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510		12,916	1,983			
Accrued Salaries and Wages Payable	9520			65,701			
Compensated Absences Payable Current	9530						
Due to Other Funds	9540						
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			11,065			23,448
TOTAL LIABILITIES		0	12,916	78,749	0	0	23,448

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

- 31 Bookstore Fund
- 32 Cafeteria Fund
- 33 Child Development Fund
- 34 Farm Operation Fund
- 35 Revenue Bond Project Fund
- 39 Other Special Revenue Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 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
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	605,556
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	159,569	0	0	18,105
Unassigned	9790	0	49,251	0	0	0	0
Total Fund Balance		0	49,251	159,569	0	0	623,661
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		0	49,251	159,569	0	0	623,661
TOTAL LIABILITIES AND FUND EQUITY		0	62,167	238,318	0	0	647,109

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, 2018

District ID: 660

Name: SANTA CLARITA

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	4,565,405		61,673,754
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	114,681		398,022
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		4,680,086	0	62,071,776
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	43,250		2,624,394
Accrued Salaries and Wages Payable	9520			13,537
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570	13,579		
TOTAL LIABILITIES		56,829	0	2,637,931

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, 2018

District ID: 660

Name: SANTA CLARITA

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			59,433,845
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754	4,623,257		
Unassigned	9790			
Total Fund Balance		4,623,257	0	59,433,845
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		4,623,257	0	59,433,845
TOTAL LIABILITIES AND FUND EQUITY		4,680,086	0	62,071,776

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2018

District ID: 660

Name: SANTA CLARITA

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
ASSETS					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111				
In County Treasury	9112				156,555
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120				
Accounts Receivable	9130				444,679
Due from Other Funds	9140				
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210				
Prepaid Items	9220				2,135
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	603,369

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2018

District ID: 660

Name: SANTA CLARITA

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				42,892
Accrued Salaries and Wages Payable	9520				69,073
Compensated Absences Payable Current	9530				
Due to Other Funds	9540				130,000
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				21,364
Total Current Liabilities and Deferred Revenue		0	0	0	263,329
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	263,329

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2018

District ID: 660

Name: SANTA CLARITA

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
FUND EQUITY					
Fund Balance Reserved	9710				
NonCash Assets	9711				
Amounts Restricted by Law for Specific Purposes	9712				
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715				
Assigned/Committed	9754				340,041
Unassigned	9790				
Total Reserved Fund Balance		0	0	0	340,041
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	340,041
TOTAL LIABILITIES AND FUND EQUITY		0	0	0	603,370

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, 2018

District ID: 660

Name: SANTA CLARITA

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112		13,164,672
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130		67,696
Due from Other Funds	9140		
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		0	13,232,368

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, 2018

District ID: 660

Name: SANTA CLARITA

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510		5,341
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	5,341
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	0	5,341

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, 2018

District ID: 660

Name: SANTA CLARITA

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		13,227,027
Unassigned	9790		
Total Reserved Fund Balance		0	13,227,027
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		0	13,227,027
TOTAL LIABILITIES AND FUND EQUITY		0	13,232,368

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 660

Name: SANTA CLARITA

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111								
In County Treasury	9112	97,544	322,789		558,545				
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130	3,616	1,760		1,245,707				
Due from Other Funds	9140								
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		101,160	324,549	0	1,804,252	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 660

Name: SANTA CLARITA

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	1,695	355		1,364,889				
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	99,465	9,793		322,671				
Total Current Liabilities and Deferred Revenue		101,160	10,148	0	1,687,560	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	0	0	0	0
TOTAL LIABILITIES	968	101,160	10,148	0	1,687,560	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 660

Name: SANTA CLARITA

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712		314,401						
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754				116,692				
Unassigned	9790								
Total Reserved Fund Balance		0	314,401	0	116,692	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	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	314,401	0	116,692	0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		101,160	324,549	0	1,804,252	0	0	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

District ID: 660

Name: SANTA CLARITA

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
Federal Revenues	8100			
Forest Revenues	8110			0
Higher Education Act	8120		480,311	480,311
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		70,445	70,445
Student Financial Aid	8150	64,898		64,898
Veterans Education	8160	3,542		3,542
Vocational and Technical Education Act (VATEA)	8170		492,067	492,067
Other Federal Revenues	8190	62,822	1,289,209	1,352,031
Total Federal Revenues	8100	131,262	2,332,032	2,463,294
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	47,713,251		47,713,251
Other General Apportionment	8613	527,427		527,427
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		665,163	665,163
Disabled Students Programs and Services(DSPS)	8623		1,285,612	1,285,612
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		389,765	389,765
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		14,660,656	14,660,656

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

District ID: 660

Name: SANTA CLARITA

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
EPA Proceeds	8630	12,620,789		12,620,789
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		6,491,800	6,491,800
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	93,658		93,658
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	2,736,034	1,065,457	3,801,491
State Mandated Costs	8685	926,132		926,132
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	2,440,674		2,440,674
Total State Revenues	8600	67,057,965	24,558,453	91,616,418

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

District ID: 660

Name: SANTA CLARITA

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	14,829,539		14,829,539
Tax Allocation, Supplemental Roll	8812	438,071		438,071
Tax Allocation, Unsecured Roll	8813	538,597		538,597
Prior Years Taxes	8816	463,034		463,034
Education Revenues Augmentation Fund (ERAF)	8817	9,116,315		9,116,315
Redevelopment Agency Funds - Pass Through	8818	44,679		44,679
Redevelopment Agency Funds - Residual	8819	8,405		8,405
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820	227,939	20,310	248,249
Contract Services	8830			
Contract Instructional Services	8831			0
Other Contract Services	8832			0
Sales and Commissions	8840			0
Rentals and Leases	8850	1,722,650		1,722,650
Interest and Investment Income	8860	237,882		237,882
Student Fees and Charges	8870			
Community Services Classes	8872	149,146		149,146
Dormitory	8873			0
Enrollment	8874	8,656,510		8,656,510
Contra Revenue Account	8874.1	42,396		42,396
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		902,465	902,465
Instructional Materials Fees and Sales of Materials	8877	40,365		40,365
Insurance	8878			0
Student Records	8879	109,843		109,843
Nonresident Tuition	8880	2,008,165		2,008,165
Parking Services and Public Transportation	8881		1,013,577	1,013,577
Other Student Fees and Charges	8885	20,059		20,059
Other Local Revenues	8890	1,312,301	361,417	1,673,718
Total Local Revenues	8800	39,965,896	2,297,769	42,263,665
Total Revenues		107,155,123	29,188,254	136,343,377

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

District ID: 660

Name: SANTA CLARITA

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund 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#	630,886	1,341,112	1,971,998
Total Other Financing Sources	8900	630,886	1,341,112	1,971,998
Total Revenues and Other Financing Sources		107,786,009	30,529,366	138,315,375

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: 2017-2018

Budget Year: 2018-2019

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	28,191		1,755			29,946
Architecture and Environmental Design	0200	147,394					147,394
Environmental Sciences and Technologies	0300	56,332	12,625	2,295	519		71,771
Biological Sciences	0400	2,922,993	40,043	99,854	88,631		3,151,521
Business and Management	0500	2,175,071	85,885	27,980	2,108		2,291,044
Communications	0600	1,510,576	254,440	185,861	197,842		2,148,719
Computer and Information Science	0700	628,443	47,585	4,377	28,709		709,114
Education	0800	2,724,791	318,648	35,022	11,544		3,090,005
Engineering and Related Industrial Technology	0900	1,377,216	612,491	303,928	189,462		2,483,097
Fine and Applied Arts	1000	3,360,289	896,686	231,526	397,417		4,885,918
Foreign language	1100	981,319	17,104	1,692			1,000,115
Health	1200	2,646,213	723,343	234,244	5,720		3,609,520
Consumer Education And Home Economics	1300	1,330,309	211,359	311,998	83		1,853,749
Law	1400	245,765	58,715	13,835			318,315
Humanities(Letters)	1500	5,612,706	233,154	57,035			5,902,895
Library Science	1600						0
Mathematics	1700	4,744,900	149,315	15,898			4,910,113
Military Studies	1800						0
Physical Sciences	1900	3,281,259	56,907	95,841	77,773		3,511,780
Psychology	2000	1,640,903	32,544	619			1,674,066
Public Affairs and Services	2100	453,277	51,491	3,899,925	6,909		4,411,602
Social Sciences	2200	5,622,126	120,433	45,167	15,117		5,802,843
Commercial Services	3000						0
Interdisciplinary Studies	4900	5,793,974	4,478,148	2,970,666	449,284		13,692,072
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	324,278	367,445				691,723
Sub-Total Instructional Activites		47,608,325	8,768,361	8,539,518	1,471,118		66,387,322
Total Expenditures for GF Activities*		47,608,325	58,574,742	23,146,877	3,905,808	4,613,240	137,848,992

*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: 2017-2018

Budget Year: 2018-2019

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		2,294,305	164,341	13,895		2,472,541
Course and Curriculum Development	6020		265,869	32,871			298,740
Academic / Faculty Senate	6030		686,655	6,008			692,663
Other Instructional Administration & Governance	6090		1,103	1,272	742		3,117
Total Instructional Admin. & Governance		0	3,247,932	204,492	14,637	0	3,467,061
Instructional Support Services	6100						
Learning Center	6110						0
Library	6120		876,438	13,548	190,113		1,080,099
Media	6130		195,432	19,578			215,010
Museums and Galleries	6140		115,354	5,276	1,822		122,452
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190						0
Total Instructional Support Services		0	1,187,224	38,402	191,935	0	1,417,561
Admissions and Records	6200		2,200,227	18,084	4,073		2,222,384
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		810,583	3,161			813,744
Matriculation and Student Assessment	6320		3,166,895	89,974	47,350		3,304,219
Transfer Programs	6330		176,347	11,237	29,081		216,665
Career Guidance	6340						0
Other Student Counseling and Guidance	6390		529,486	20,163			549,649
Total Student Counseling and Guidance		0	4,683,311	124,535	76,431	0	4,884,277

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: 2017-2018

Budget Year: 2018-2019

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		1,302,005	73,060	5,052		1,380,117
Extended Opportunity Programs and Services (EOPS)	6430		434,293	25,649	996		460,938
Health Services	6440		782,148	264,742	10,666		1,057,556
Student Personnel Administration	6450		1,017,235	49,424	570		1,067,229
Financial Aid Administration	6460		1,124,240	65,423	1,002		1,190,665
Job Placement Services	6470		392,402	7,001			399,403
Veterans Services	6480		186,978	12,088	291		199,357
Miscellaneous Student Services	6490		544,698	35,629	34,135		614,462
Total Other Student Services		0	5,783,999	533,016	52,712	0	6,369,727
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,402,060	546,630	4,511		1,953,201
Custodial Services	6530		1,777,354	300,998			2,078,352
Grounds Maintenance and Repairs	6550		638,264	96,123	2,503		736,890
Utilities	6570						0
Other Operations and Maintenance of Plant	6590		169,029	2,668,402			2,837,431
Total Operation and Maintenance of Plant	6500	0	3,986,707	3,612,153	7,014	0	7,605,874
Planning, Policymaking and Coordinations	6600		754,742	137,166			891,908

* 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: 2017-2018

Budget Year: 2018-2019

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		609,910	315,411	3,656		928,977
Fiscal Operations	6720		3,036,563	(166,479)	705		2,870,789
Human Resources Management	6730		1,583,498	255,422	318		1,839,238
Noninstruct Staff Retirees' Benefits & Retirement *	6740						0
Staff Development	6750		168,650	30,272			198,922
Staff Diversity	6760		44,042	19,418			63,460
Logistical Services	6770		1,874,325	186,345	44,208		2,104,878
Management Information Systems	6780		3,238,853	641,758	1,867,358		5,747,969
Other General Institutional Support Services	6790		3,972,034	6,665,289	14,856		10,652,179
Total General Institutional Support Services	6700	0	14,527,875	7,947,436	1,931,101	0	24,406,412
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820		113,952	40,528			154,480
Community Use of Facilities	6830		1,036,320	44,065			1,080,385
Economic Development	6840		924,441	831,021	3,635		1,759,097
Other Community Services & Economic Development	6890		2,427,643	3,712	1,314		2,432,669
Total Community Services	6800	0	4,502,356	919,326	4,949	0	5,426,631

* 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: 2017-2018

Budget Year: 2018-2019

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		24,507				24,507
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		724,189	381,501	96,000		1,201,690
Student and Co-Curricular Activities	6960		2,704,663	539,337	50,092		3,294,092
Student Housing	6970						0
Other Ancillary Services	6990		3,483,350	151,911	5,746		3,641,007
Total Ancillary Services	6900	0	6,936,709	1,072,749	151,838	0	8,161,296
Auxiliary Operations	7000						
Contract Education	7010						0
Other Auxiliary Operations	7090		673,125				673,125
Total Auxiliary Operations	7000	0	673,125	0	0	0	673,125

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: 2017-2018

Budget Year: 2018-2019

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		1,322,174				1,322,174
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					3,935,939	3,935,939
Student Aid	7320						0
Other Outgo	7390					677,301	677,301
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	4,613,240	4,613,240
Sub-Total Non-Instructional Activites			49,806,381	14,607,359	2,434,690	4,613,240	71,461,670
Total Expenditures General Fund: activities *		47,608,325	58,574,742	23,146,877	3,905,808	4,613,240	137,848,992

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: SANTA CLARITA

I.	2018-2019 Appropriations Limit:			
A.	2017-2018 Appropriations Limit:			\$189,799,854
B.	2018-2019 Price Factor:	1.0367		
C.	Population factor:			
	1. 2016-2017 Second Period Actual FTES	16,429.00		
	2. 2017-2018 Second Period Actual FTES	16,691.00		
	3. 2017-2018 Population change factor (C2/C1)	1.0159		
D.	2017-2018 Limit adjusted by inflation and population factors (A * B * C.3)			\$199,894,080
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)			\$199,894,080
F.	Adjustments to decrease limit:			
	1. Transfers out of financial responsibility		\$0	
	2. Lapses of voter approved increases		0	
	3. Total adjustments - decrease			0
G.	2018-2019 Appropriations Limit (D + E.3 - F.3)			\$199,894,080
II.	2018-2019 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			74,452,300
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			100,000
C.	Local Property taxes			14,160,000
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.	2018-2019 Appropriations Subject to Limit			\$88,712,300

For Actual Year: 2017-2018

Budget Year: 2018-2019

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	131,262	102,044	2,332,032	2,939,173	2,463,294	3,041,217
State Revenues	8600	67,057,965	80,189,488	24,558,453	36,012,527	91,616,418	116,202,015
Local Revenues	8800	39,965,896	29,516,211	2,297,769	2,759,332	42,263,665	32,275,543
Total Revenues		107,155,123	109,807,743	29,188,254	41,711,032	136,343,377	151,518,775
EXPENDITURES:							
Academic Salaries	1000	42,400,073	43,104,789	4,334,397	4,994,512	46,734,470	48,099,301
Classified Salaries	2000	26,068,293	26,926,444	7,093,948	8,414,925	33,162,241	35,341,369
Employee Benefits	3000	22,622,262	25,619,841	3,664,094	4,698,364	26,286,356	30,318,205
Supplies and Materials	4000	808,177	1,017,884	915,342	1,182,155	1,723,519	2,200,039
Other Operating Expenses and Services	5000	11,528,511	12,701,326	9,894,847	21,337,351	21,423,358	34,038,677
Capital Outlay	6000	1,140,290	1,285,373	2,765,518	1,471,092	3,905,808	2,756,465
Total Expenditures		104,567,606	110,655,657	28,668,146	42,098,399	133,235,752	152,754,056
Excess /(Deficiency) of Revenues over Expenditures		2,587,517	(847,914)	520,108	(387,367)	3,107,625	(1,235,281)
Other Financing Sources	8900	630,886	1,766,566	1,341,112	528,220	1,971,998	2,294,786
Other Outgo	7000	2,989,277	881,730	1,623,963	2,815,736	4,613,240	3,697,466
Net Increase/(Decrease) in Fund Balance		229,126	36,922	237,257	(2,674,883)	466,383	(2,637,961)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	10,632,165	10,861,291	2,439,439	2,676,696	13,071,604	13,537,987
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	10,632,165		2,439,439		13,071,604	
Ending Fund Balance, June 30		10,861,291	10,898,213	2,676,696	1,813	13,537,987	10,900,026

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

660 SANTA CLARITA

For Actual Year: 2017-2018

Budget Year: 2018-2019

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21 BOND INTEREST AND REDEMPTION FUND		Fund: 22 REVENUE BOND INTEREST AND REDEMPTION FUND		Fund: 29 OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
		REVENUES:					
Federal Revenues	8100						
State Revenues	8600	126,085					
Local Revenues	8800	17,896,340	18,022,425			20,781	1,000
Total Revenues		18,022,425	18,022,425	0	0	20,781	1,000
Other Financing Sources	8900						
Interfund Transfers In	8981					804,832	673,535
Other Incoming Transfers	8983						
Total Other Financing Sources		0	0	0	0	804,832	673,535
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	2,999,703	9,952,250				
Debt Interest and Other Service Charges	7120	10,274,508	9,506,069			286,727	
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	13,274,211	19,458,319	0	0	286,727	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(13,274,211)	(19,458,319)	0	0	518,105	673,535
Net Increase/Decrease in Fund Balance		4,748,214	(1,435,894)	0	0	538,886	674,535
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	12,350,454	17,098,668		0	163,560	702,446
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	12,350,454			0	163,560	
Ending Fund Balance, June 30		17,098,668	15,662,774	0	0	702,446	1,376,981

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

660 SANTA CLARITA

For Actual Year: 2017-2018

Budget Year: 2018-2019

Special Revenue Funds

Description	Object	FUND: 31		FUND 32		FUND 33	
	Code	BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100					96,276	97,713
State Revenues	8600					378,695	386,042
Local Revenues	8800			75,496	65,700	678,611	695,500
Total Income		0	0	75,496	65,700	1,153,582	1,179,255
Expenditures							
Academic Salaries	1000					218,867	240,055
Classified Salaries	2000					766,902	712,871
Employee Benefits	3000					245,957	256,615
Supplies and Materials	4000					9,151	7,500
Other Operating Expenses and Services	5000			69,738	114,951	36,663	117,783
Capital Outlay	6000					2,376	4,000
Total Expenditures		0	0	69,738	114,951	1,279,916	1,338,824
Excess /(Deficiency) of Revenues over Expenditures		0	0	5,758	(49,251)	(126,334)	(159,569)
Other Financing Sources	8900					75,000	
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	5,758	(49,251)	(51,334)	(159,569)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0	43,493	49,251	210,903	159,569
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		43,493		210,903	
Ending Fund Balance, June 30		0	0	49,251	0	159,569	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

660 SANTA CLARITA

For Actual Year: 2017-2018

Budget Year: 2018-2019

Special Revenue Funds

Description	Object Code	FUND: 34		FUND 35		FUND 39	
		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					206,461	201,150
Total Income		0	0	0	0	206,461	201,150
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						18,255
Capital Outlay	6000						
Total Expenditures		0	0	0	0	0	18,255
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	206,461	182,895
Other Financing Sources	8900						
Other Outgo	7000					187,084	188,160
Net Increase/(Decrease) in Fund Balance		0	0	0	0	19,377	(5,265)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	604,284	623,661
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		604,284	
Ending Fund Balance, June 30		0	0	0	0	623,661	618,396

For Actual Year: 2017-2018

Budget Year: 2018-2019

Capital Projects Funds

Description	Object Code	FUND: 41		FUND 42		FUND 43	
		CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	564,085					
Local Revenues	8800	302,589	217,840			1,109,501	375,000
Total Income		866,674	217,840	0	0	1,109,501	375,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					105,720	310,000
Employee Benefits	3000					33,838	124,000
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	300,201	477,429			17,300	34,000
Capital Outlay	6000	729,268	4,329,670			17,730,235	59,340,845
Total Expenditures		1,029,469	4,807,099	0	0	17,887,093	59,808,845
Excess /(Deficiency) of Revenues over Expenditures		(162,795)	(4,589,259)	0	0	(16,777,592)	(59,433,845)
Other Financing Sources	8900	167,520	55,277				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		4,725	(4,533,982)	0	0	(16,777,592)	(59,433,845)
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	4,618,532	4,623,257		0	76,211,437	59,433,845
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	4,618,532			0	76,211,437	
Ending Fund Balance, June 30		4,623,257	89,275	0	0	59,433,845	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

660 SANTA CLARITA

For Actual Year: 2017-2018

Budget Year: 2018-2019

Enterprise Funds

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

For Actual Year: 2017-2018

Budget Year: 2018-2019

Enterprise Funds

Description	Object Code	FUND: 59					
		OTHER ENTERPRISE FUND					
		Actual	Budget				
REVENUES:							
Local Revenues	8800	1,762,398	1,657,274				
Other Financing Sources	8900						
Total Income		1,762,398	1,657,274				
Cost of Sales	5890						
Gross Profit or Loss		1,762,398	1,657,274				
Expenditures							
Academic Salaries	1000	40,770	27,970				
Classified Salaries	2000	524,453	584,011				
Employee Benefits	3000	144,006	186,680				
Supplies and Materials	4000	46,392	44,495				
Other Operating Expenses and Services	5000	773,621	812,908				
Capital Outlay	6000	8,269	6,500				
Total Expenditures		1,537,511	1,662,564				
Net Profit or Loss		224,887	(5,290)				
Other Outgo	7000	18,448	20,277				
Net Increase/(Decrease) in Fund Balance		206,439	(25,567)				
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	133,602	340,041				
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	133,602					
Ending Fund Balance, June 30		340,041	314,474				

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

660 SANTA CLARITA

For Actual Year: 2017-2018

Budget Year: 2018-2019

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69			
		SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800			191,476	125,000		
Other Financing Sources	8900			991,196	12,700		
Total Income		0	0	1,182,672	137,700		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000			350,806	439,500		
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	350,806	439,500		
Net Profit or Loss		0	0	831,866	(301,800)		
Other Outgo	7000				750,000		
Net Increase/(Decrease) in Fund Balance		0	0	831,866	(1,051,800)		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0	12,395,161	13,227,027		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		12,395,161			
Ending Fund Balance, June 30		0	0	13,227,027	12,175,227		

For Actual Year: 2017-2018

Budget Year: 2018-2019

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800			52,526	51,000		
Total Income		0	0	52,526	51,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000				1,000		
Other Operating Expenses and Services	5000			17,372	46,500		
Capital Outlay	6000			355	28,000		
Total Expenditures		0	0	17,727	75,500	0	0
Excess /(Deficiency) of Revenues over Expenditures		0	0	34,799	(24,500)	0	0
Other Financing Sources	8900						
Other Outgo	7000			1,800	1,800		
Net Increase/(Decrease) in Fund Balance		0	0	32,999	(26,300)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	0	0	281,402	314,401	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		281,402		0	
Ending Fund Balance, June 30		0	0	314,401	288,101	0	0

For Actual Year: 2017-2018

Budget Year: 2018-2019

Fiduciary Funds Group

Description	Object Code	FUND: 74		FUND 75		FUND 76	
		FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	16,443,744	23,462,930				
State Revenues	8600	2,253,376	2,400,000				
Local Revenues	8800	9,860	1,000				
Total Income		18,706,980	25,863,930	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	29,370	117,692				
Capital Outlay	6000						
Total Expenditures		29,370	117,692	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		18,677,610	25,746,238	0	0	0	0
Other Financing Sources	8900	132,726	154,310				
Other Outgo	7000	18,829,846	26,017,240				
Net Increase/(Decrease) in Fund Balance		(19,510)	(116,692)	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	136,202	116,692		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	136,202		0		0	
Ending Fund Balance, June 30		116,692	0	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

660 SANTA CLARITA

For Actual Year: 2017-2018

Budget Year: 2018-2019

Fiduciary Funds Group

Description	Object Code	FUND: 77		FUND 79	
		DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800				
Total Income		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
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0
Other Financing Sources	8900				
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		0	0	0	0
Begining Fund Balance:					
Net Beginning Balance, July 1	9010		0		0
Prior Years Adujstments	9020				
Adjusted Beginning Balance	9030	0		0	
Ending Fund Balance, June 30		0	0	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

District ID: 660

Name: SANTA CLARITA

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	1,341,112
29	OTHER DEBT SERVICE FUND	11	UNRESTRICTED SUBFUND	299,171
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	75,000
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	149,072
69	OTHER INTERNAL SERVICES FUND	11	UNRESTRICTED SUBFUND	991,196
74	STUDENT FINANCIAL AID TRUST FUND	11	UNRESTRICTED SUBFUND	132,726
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	629,086
29	OTHER DEBT SERVICE FUND	12	RESTRICTED SUBFUND	318,576
29	OTHER DEBT SERVICE FUND	39	OTHER SPECIAL REVENUE FUND	187,085
41	CAPITAL OUTLAY PROJECTS FUND	59	OTHER ENTERPRISE FUND	18,448
11	UNRESTRICTED SUBFUND	72	STUDENT REPRESENTATION FEE TRUST FUND	1,800

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds
Lottery Actual Report
L10 GENERAL FUND

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 660

Name: SANTA CLARITA

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030			0		0	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681			2,736,034		1,065,457	
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0	134,608	134,608
Books, Magazines, & Periodicals	4200				0	7,679	7,679
Instructional Supplies & Materials	4300				0	735,511	735,511
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	877,798	877,798
Other Operating Expenses and Services	5000		2,736,034		2,736,034	88,666	2,824,700
Capital Outlay	6000						
Library Books	6300				0	98,993	98,993
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	98,993	98,993
Other Outgo	7000				0		0
Total Expenditures		0	2,736,034	0	2,736,034	1,065,457	3,801,491
Ending Balance					0	0	0

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: 2017-2018

Budget Year: 2018-2019

District ID: 660

Name: SANTA CLARITA

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		Total
		Instructional & Institutional Unrestricted	Support Activities	Support Activities	Total Unrestricted	Instructional Materials Proposition 20	
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030		0			0	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		2,695,945			998,179	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials							
Software	4100				0	103,790	103,790
Books, Magazines, & Periodicals	4200				0	5,140	5,140
Instructional Supplies & Materials	4300				0	850,599	850,599
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	959,529	959,529
Other Operating Expenses and Services	5000		2,695,945		2,695,945	13,150	2,709,095
Capital Outlay							
Library Books	6300				0	25,500	25,500
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	25,500	25,500
Other Outgo	7000				0		0
Total Expenditures		0	2,695,945	0	2,695,945	998,179	3,694,124
Ending Balance					0	0	

Annual Financial and Budget Report

For Actual Year: 2017-2018

District ID: 660

Name: SANTA CLARITA

EPA Revenue	12,620,789
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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	12,620,789	0	0	12,620,789
TOTAL		12,620,789	0	0	12,620,789

Note:

2017-18 EPA Revenue of \$12,239,190 is comprised of revenue/revenue adjustments from prior fiscal year:

- \$12,776,272 - 2017-18 EPA Revenue as of Second Principal Apportionment
- (\$ 155,483) – 2016-17 EPA Adjustments Received in 2017-18
- **\$ 12,620,789** - Net EPA Revenue Including Prior Year Adjustments

Annual Financial and Budget Report

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 660

Name: SANTA CLARITA

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2015-16	3,355,309	2,981,359	6,336,668	N/A	N/A
2016-17	4,139,430	3,905,792	8,045,222	1,708,554	26.96%
2017-18	5,506,022	4,545,543	10,051,565	2,006,343	24.94%
2018-19	6,412,042	5,473,637	11,885,679	1,834,114	18.25%
2019-20	7,402,258	6,526,574	13,928,832	2,043,153	17.19%
2020-21	8,083,632	7,634,661	15,718,293	1,789,461	12.85%

Does the district have a plan to fund these expenses through 2020-21?

Yes

Explain Yes or No

The District plans to fund future increases with additional State funding increases provided through the Student Centered Funding Formula.