

**ANNUAL FINANCIAL AND BUDGET REPORT**

(Financial Report for Fiscal Year 2018-2019)

(Budget Report for Fiscal Year 2019-2020)

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

9/14



Date



District Chancellor



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, 2019. Please submit the report to:

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

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 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	17,832,715	17,943,094		17,943,094
Other	1300	16,927,954	16,927,954		16,927,954
<b>Total Instructional Salaries</b>		34,760,669	34,871,048	0	34,871,048
<b>Non-Instructional Salaries</b>					
Contract or Regular	1200		5,672,624	1,797,213	7,469,837
Other	1400		1,472,222	112,046	1,584,268
<b>Total Non-Instructional Salaries</b>		0	7,144,846	1,909,259	9,054,105
<b>Total Academic Salaries</b>		34,760,669	42,015,894	1,909,259	43,925,153
<b>Classified Salaries</b>					
<b>Non-Instructional Salaries</b>					
Regular Status	2100		16,781,628	6,903,973	23,685,601
Other	2300		1,166,937	385,957	1,552,894
<b>Total Non-Instructional Salaries</b>		0	17,948,565	7,289,930	25,238,495
<b>Instructional Aides</b>					
Regular Status	2200	1,395,896	1,400,107		1,400,107
Other	2400	1,095,783	1,165,719		1,165,719
<b>Total Instructional Aides</b>		2,491,679	2,565,826	0	2,565,826
<b>Total Classified Salaries</b>		2,491,679	20,514,391	7,289,930	27,804,321
<b>Employee Benefits</b>	3000	11,563,880	21,201,281	3,571,947	24,773,228
<b>Supplies and Materials</b>	4000		753,764	145,563	899,327
<b>Other Operating Expenses</b>	5000	2,212,469	11,949,218	767,542	12,716,760
<b>Equipment Replacement</b>	6420		1,158,919	19,224	1,178,143
<b>Total Expenditures Prior to Exclusions</b>		51,028,697	97,593,467	13,703,465	111,296,932

CALIFORNIA COMMUNITY COLLEGES

Analysis of compliance with the 50 Percent Law (ECS 84362)

Annual Financial and Budget Report

The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 660

Name: SANTA CLARITA

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Exclusions		Instructional Salary Cost	Total CEE	Activities	
		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	323,917	323,917		323,917
Student Health Services Above Amount Collected	6441		71,976		71,976
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		367,036		367,036
<b>Objects to Exclude</b>	<b>Object Code</b>				
Rents and Leases	5060		412,954	148,385	561,339
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		2,810,496		2,810,496

For Actual Year: 2018-2019

Budget Year: 2019-2020

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				0
Equipment	6400				
Equipment - Additional	6410		1,158,918	18,775	1,177,693
Equipment - Replacement	6420				0
Total Equipment		0	1,158,918	18,775	1,177,693
Total Capital Outlay		0	1,158,918	18,775	1,177,693
Other Outgo	7000				0
<b>Total Exclusions</b>		323,917	5,145,297	167,160	5,312,457
<b>Total for ECS 84362, 50% Law</b>		50,704,780	92,448,170	13,536,305	105,984,475
<b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>		54.85%	100.00%		
<b>50% of Current Expense of Education</b>			46,224,085		
<b>Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year</b>					
<b>Amount Required to be Expended for Salaries of Classroom Instructors</b>		50,704,780	92,448,170	13,536,305	105,984,475
<b>Reconciliation to Unrestricted General Fund Expenditures</b>					
<b>Total Expenditures Prior to Exclusions</b>		51,028,697	97,593,467	13,703,465	111,296,932
Capital Expenditures	6000	171,506	1,158,919	19,223	1,178,142
Equipment Replacement (Back out)	6420		0	0	0
<b>Total Unrestricted General Fund Expenditures</b>		51,200,203	98,752,386	13,722,688	112,475,074

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2019

District ID: 660

Name: SANTA CLARITA

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			0
In County Treasury	9112	20,070,822	601,351	20,672,173
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	129,000		129,000
Investments (at cost)	9120			0
Accounts Receivable	9130	4,215,332	9,947,687	14,163,019
Due from Other Funds	9140	10,000		10,000
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	1,560,082	372,238	1,932,320
<b>TOTAL ASSETS</b>		25,985,236	10,921,276	36,906,512
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	3,466,035	1,434,897	4,900,932
Accrued Salaries and Wages Payable	9520	9,338,416	1,807,594	11,146,010
Compensated Absences Payable Current	9530	556,162		556,162
Due to Other Funds	9540			0
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	1,390,842	5,828,266	7,219,108
<b>TOTAL LIABILITIES</b>		14,751,455	9,070,757	23,822,212

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2019

District ID: 660

Name: SANTA CLARITA

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			0
NonCash Assets	9711	1,689,082		1,689,082
Amounts Restricted by Law for Specific Purposes	9712		1,849,595	1,849,595
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754	47,509		47,509
Unassigned	9790	9,497,190	924	9,498,114
<b>Total Fund Balance</b>		<b>11,233,781</b>	<b>1,850,519</b>	<b>13,084,300</b>
<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>		<b>11,233,781</b>	<b>1,850,519</b>	<b>13,084,300</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		<b>25,985,236</b>	<b>10,921,276</b>	<b>36,906,512</b>

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, 2019

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			(824,225)
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			929,670
Due from Other Funds	9140			
<b>TOTAL ASSETS</b>		0	0	105,445
<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, 2019

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	15,269,355		
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			105,445
Assigned/Committed	9754			
Unassigned	9790			
<b>Total Fund Balance</b>		15,269,355	0	105,445
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
<b>Total Designated Fund Balance</b>		0	0	0
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		15,269,355	0	105,445
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		15,269,355	0	105,445



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, 2019

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		38,530	49,719			663,091
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114			1000			
Investments (at cost)	9120						
Accounts Receivable	9130		6,839	25,832			3,549
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220			486			
<b>TOTAL ASSETS</b>		0	45,369	77,037	0	0	666,640
<b>LIABILITIES</b>							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510		2,823	1,670			
Accrued Salaries and Wages Payable	9520			65,635			
Compensated Absences Payable Current	9530						
Due to Other Funds	9540						
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			9,732			22,958
<b>TOTAL LIABILITIES</b>		0	2,823	77,037	0	0	22,958

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, 2019

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	625,198
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	18,484
Unassigned	9790	0	42,546	0	0	0	0
<b>Total Fund Balance</b>		0	42,546	0	0	0	643,682
<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	42,546	0	0	0	643,682
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	45,369	77,037	0	0	666,640

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, 2019

District ID: 660

Name: SANTA CLARITA

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	3,555,545		21,555,386
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	77,682		158,619
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			600
<b>TOTAL ASSETS</b>		3,633,227	0	21,714,605
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	177,490		3,078,895
Accrued Salaries and Wages Payable	9520			12,924
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570	16,082		
<b>TOTAL LIABILITIES</b>		193,572	0	3,091,819

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, 2019

District ID: 660

Name: SANTA CLARITA

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			18,622,789
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754	3,439,655		
Unassigned	9790			
<b>Total Fund Balance</b>		<b>3,439,655</b>	<b>0</b>	<b>18,622,789</b>
<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>		<b>3,439,655</b>	<b>0</b>	<b>18,622,789</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		<b>3,633,227</b>	<b>0</b>	<b>21,714,608</b>

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

COMBINED BALANCE SHEET

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2019

District ID: 660

Name: SANTA CLARITA

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
<b>ASSETS</b>					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111				
In County Treasury	9112				50,649
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120				
Accounts Receivable	9130				583,412
Due from Other Funds	9140				
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210				
Prepaid Items	9220				400
<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	634,461

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

COMBINED BALANCE SHEET

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2019

District ID: 660

Name: SANTA CLARITA

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
<b>LIABILITIES</b>					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510				34,459
Accrued Salaries and Wages Payable	9520				61,791
Compensated Absences Payable Current	9530				
Due to Other Funds	9540				10,000
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				215,308
<b>Total Current Liabilities and Deferred Revenue</b>		0	0	0	321,558
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				
<b>Total Long-Term Liabilities</b>		0	0	0	0
<b>TOTAL LIABILITIES</b>	968	0	0	0	321,558

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

COMBINED BALANCE SHEET

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2019

District ID: 660

Name: SANTA CLARITA

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
<b>FUND EQUITY</b>					
Fund Balance Reserved	9710				
NonCash Assets	9711				
Amounts Restricted by Law for Specific Purposes	9712				
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715				
Assigned/Committed	9754				312,903
Unassigned	9790				
<b>Total Reserved Fund Balance</b>		0	0	0	312,903
<b>Fund Balance (GASB 54)</b>	9750				
Nonspendable Fund Balance	9751				
Restricted Fund Balance	9752				
Committed Fund Balance	9753				
Assigned Fund Balance	9754				
<b>Total Designated Fund Balance</b>		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	312,903
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0	0	634,461

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

COMBINED BALANCE SHEET

69 Other Internal Service Fund

For Year Ended June 30, 2019

District ID: 660

Name: SANTA CLARITA

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>ASSETS</b>			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112		12,727,528
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130		71,829
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	12,799,357



CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

COMBINED BALANCE SHEET

69 Other Internal Service Fund

For Year Ended June 30, 2019

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

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, 2019

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		12,799,357
Unassigned	9790		
<b>Total Reserved Fund Balance</b>		0	12,799,357
<b>Fund Balance (GASB 54)</b>	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
<b>Total Designated Fund Balance</b>		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	12,799,357
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	12,799,357

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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
<b>ASSETS</b>									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111								
In County Treasury	9112	96,514	359,698		246,326	76,630			
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130	497	1,960		193,752	54			
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								
<b>Total Fixed Assets</b>		0	0	0	0	0	0	0	0
<b>TOTAL ASSETS</b>		97,011	361,658	0	440,078	76,684	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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
<b>LIABILITIES</b>									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	581	1,525		265,010				
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	96,430	9,537		43,238				
<b>Total Current Liabilities and Deferred Revenue</b>		<b>97,011</b>	<b>11,062</b>	<b>0</b>	<b>308,248</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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								
<b>Total Long-Term Liabilities</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL LIABILITIES</b>	<b>968</b>	<b>97,011</b>	<b>11,062</b>	<b>0</b>	<b>308,248</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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
<b>FUND EQUITY</b>									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712		350,596						
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754				131,830	76,684			
Unassigned	9790								
<b>Total Reserved Fund Balance</b>		0	350,596	0	131,830	76,684	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								
<b>Total Designated Fund Balance</b>		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	350,596	0	131,830	76,684	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		97,011	361,658	0	440,078	76,684	0	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

District ID: 660

Name: SANTA CLARITA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
<b>Federal Revenues</b>	8100			
Forest Revenues	8110			0
Higher Education Act	8120		659,107	659,107
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		69,779	69,779
Student Financial Aid	8150	73,290		73,290
Veterans Education	8160	7,410		7,410
Vocational and Technical Education Act (VATEA)	8170		474,729	474,729
Other Federal Revenues	8190	93,582	1,378,722	1,472,304
<b>Total Federal Revenues</b>	8100	174,282	2,582,337	2,756,619
<b>State Revenues</b>	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	48,744,280		48,744,280
Other General Apportionment	8613	538,723		538,723
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		709,719	709,719
Disabled Students Programs and Services(DSPS)	8623		1,217,571	1,217,571
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		395,788	395,788
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		15,379,747	15,379,747

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

District ID: 660

Name: SANTA CLARITA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
<b>EPA Proceeds</b>	8630	15,103,406		15,103,406
<b>Reimbursable Categorical Programs</b>	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		8,187,406	8,187,406
<b>State Tax Subventions</b>	8670			
Homeowners' Property Tax Refief	8671	91,174		91,174
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
<b>State Non-Tax Revenues</b>	8680			
State Lottery Proceeds	8681	2,810,496	1,193,381	4,003,877
State Mandated Costs	8685	487,552		487,552
Other State Non-Tax Revnues	8686			0
Other State Revenues	8690	2,523,892		2,523,892
<b>Total State Revenues</b>	8600	70,299,523	27,083,612	97,383,135

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

District ID: 660

Name: SANTA CLARITA

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	15,863,341		15,863,341
Tax Allocation, Supplemental Roll	8812	475,830		475,830
Tax Allocation, Unsecured Roll	8813	573,778		573,778
Prior Years Taxes	8816	494,824		494,824
Education Revenues Augmentation Fund (ERAF)	8817	8,707,766		8,707,766
Redevelopment Agency Funds - Pass Through	8818	37,482		37,482
Redevelopment Agency Funds - Residual	8819	67,040		67,040
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820	226,574	31,716	258,290
Contract Services	8830			
Contract Instructional Services	8831			0
Other Contract Services	8832			0
Sales and Commissions	8840			0
Rentals and Leases	8850	1,841,865		1,841,865
Interest and Investment Income	8860	255,105		255,105
Student Fees and Charges	8870			
Community Services Classes	8872	195,814		195,814
Dormitory	8873			0
Enrollment	8874	8,578,617		8,578,617
Contra Revenue Account	8874.1	182,746		182,746
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		910,606	910,606
Instructional Materials Fees and Sales of Materials	8877	40,000		40,000
Insurance	8878			0
Student Records	8879	116,011		116,011
Nonresident Tuition	8880	2,386,958		2,386,958
Parking Services and Public Transportation	8881		762,613	762,613
Other Student Fees and Charges	8885	(31,450)		(31,450)
Other Local Revenues	8890	1,326,726	508,343	1,835,069
<b>Total Local Revenues</b>	8800	41,339,027	2,213,278	43,552,305
<b>Total Revenues</b>		111,812,832	31,879,227	143,692,059



Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

District ID: 660

Name: SANTA CLARITA

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
<b>Other Financing Sources</b>	8900			
Proceeds of General Fixed Assets	8910			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers – (8970/8981/8982/8983)	898#	1,033,744	629,402	1,663,146
<b>Total Other Financing Sources</b>	8900	1,033,744	629,402	1,663,146
<b>Total Revenues and Other Financing Sources</b>		112,846,576	32,508,629	145,355,205

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: 2018-2019

Budget Year: 2019-2020

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	25,750		8,264			34,014
Architecture and Environmental Design	0200	132,413					132,413
Environmental Sciences and Technologies	0300	51,433		2,157			53,590
Biological Sciences	0400	2,969,123	69,531	110,723	47,887		3,197,264
Business and Management	0500	2,353,986	126,844	14,936	1,172		2,496,938
Communications	0600	1,562,389	242,423	55,548	26,985		1,887,345
Computer and Information Science	0700	684,309	55,269	2,774	25,598		767,950
Education	0800	2,783,527	290,327	56,475	17,619		3,147,948
Engineering and Related Industrial Technology	0900	1,569,035	546,324	250,286	147,673		2,513,318
Fine and Applied Arts	1000	3,630,479	938,767	248,542	226,525		5,044,313
Foreign language	1100	1,172,345	17,380	1,212			1,190,937
Health	1200	2,788,442	883,108	505,082	76,756		4,253,388
Consumer Education And Home Economics	1300	1,524,370	234,965	320,986	17,206		2,097,527
Law	1400	207,824	74,055	15,670			297,549
Humanities(Letters)	1500	5,725,955	229,101	55,195			6,010,251
Library Science	1600						0
Mathematics	1700	4,973,360	140,702	22,751			5,136,813
Military Studies	1800						0
Physical Sciences	1900	3,504,571	136,383	112,407	52,185		3,805,546
Psychology	2000	1,705,321	21,723	3,031			1,730,075
Public Affairs and Services	2100	538,618	30,412	4,701,205	4,773		5,275,008
Social Sciences	2200	5,887,099	121,146	39,451			6,047,696
Commercial Services	3000						0
Interdisciplinary Studies	4900	6,031,154	5,348,804	3,179,355	500,858		15,060,171
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	324,377	367,558				691,935
<b>Sub-Total Instructional Activites</b>		50,145,880	9,874,822	9,706,050	1,145,237		70,871,989
<b>Total Expenditures for GF Activities*</b>		50,145,880	64,052,964	25,678,419	2,944,694	2,986,935	145,808,892

\*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: 2018-2019

Budget Year: 2019-2020

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		2,822,260	319,768	197,942		3,339,970
Course and Curriculum Development	6020		265,961	105,231			371,192
Academic / Faculty Senate	6030		712,616	6,860			719,476
Other Instructional Administration & Governance	6090			8,061	3,306		11,367
<b>Total Instructional Admin. &amp; Governance</b>		0	3,800,837	439,920	201,248	0	4,442,005
Instructional Support Services	6100						
Learning Center	6110						0
Library	6120		941,726	17,862	193,215		1,152,803
Media	6130		202,784	21,262			224,046
Museums and Galleries	6140		133,059	6,798			139,857
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190						0
<b>Total Instructional Support Services</b>		0	1,277,569	45,922	193,215	0	1,516,706
Admissions and Records	6200		2,324,509	23,718	20,347		2,368,574
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		953,258	2,180			955,438
Matriculation and Student Assessment	6320		3,221,043	135,551	25,980		3,382,574
Transfer Programs	6330		324,391	12,157			336,548
Career Guidance	6340						0
Other Student Counseling and Guidance	6390		662,290	24,468			686,758
<b>Total Student Counseling and Guidance</b>		0	5,160,982	174,356	25,980	0	5,361,318

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: 2018-2019

Budget Year: 2019-2020

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		1,325,924	116,395	1,575		1,443,894
Extended Opportunity Programs and Services (EOPS)	6430		477,702	37,573	21,004		536,279
Health Services	6440		814,246	325,168	21,360		1,160,774
Student Personnel Administration	6450		992,619	45,192	13,469		1,051,280
Financial Aid Administration	6460		1,279,391	28,778	24,320		1,332,489
Job Placement Services	6470		582,021	5,789	215		588,025
Veterans Services	6480		249,928	18,846	12,316		281,090
Miscellaneous Student Services	6490		547,059	25,414	40,228		612,701
<b>Total Other Student Services</b>		0	6,268,890	603,155	134,487	0	7,006,532
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,526,095	561,287	34,383		2,121,765
Custodial Services	6530		2,080,211	217,512	3,073		2,300,796
Grounds Maintenance and Repairs	6550		689,822	142,027	3,003		834,852
Utilities	6570						0
Other Operations and Maintenance of Plant	6590		174,482	2,496,542			2,671,024
<b>Total Operation and Maintenance of Plant</b>	6500	0	4,470,610	3,417,368	40,459	0	7,928,437
<b>Planning, Policymaking and Coordinations</b>	6600		744,780	106,835			851,615

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

CALIFORNIA COMMUNITY COLLEGES

Expend by Non-Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2018-2019

Budget Year: 2019-2020

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		642,951	277,972			920,923
Fiscal Operations	6720		3,224,095	68,260	30,733		3,323,088
Human Resources Management	6730		1,716,250	381,919	14,870		2,113,039
Noninstruct Staff Retirees' Benefits & Retirement *	6740						0
Staff Development	6750		181,864	36,497			218,361
Staff Diversity	6760		31,233	19,746			50,979
Logistical Services	6770		2,028,739	269,956	43,309		2,342,004
Management Information Systems	6780		3,541,928	673,942	1,110,644		5,326,514
Other General Institutional Support Services	6790		4,217,237	7,022,538	15,837		11,255,612
<b>Total General Institutional Support Services</b>	6700	0	15,584,297	8,750,830	1,215,393	0	25,550,520
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820		132,689	39,089			171,778
Community Use of Facilities	6830		1,115,881	58,667			1,174,548
Economic Development	6840		1,012,594	1,108,053	723		2,121,370
Other Community Services & Economic Development	6890		2,620,540	1,875			2,622,415
<b>Total Community Services</b>	6800	0	4,881,704	1,207,684	723	0	6,090,111

\* 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: 2018-2019

Budget Year: 2019-2020

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		30,863				30,863
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		819,876	416,584	(51,618)		1,184,842
Student and Co-Curricular Activities	6960		2,874,147	560,307	15,633		3,450,087
Student Housing	6970						0
Other Ancillary Services	6990		3,705,910	225,690	3,590		3,935,190
<b>Total Ancillary Services</b>	6900	0	7,430,796	1,202,581	(32,395)	0	8,600,982
Auxiliary Operations	7000						
Contract Education	7010						0
Other Auxiliary Operations	7090		766,175				766,175
<b>Total Auxiliary Operations</b>	7000	0	766,175	0	0	0	766,175

CALIFORNIA COMMUNITY COLLEGES

Expend by Non-Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2018-2019

Budget Year: 2019-2020

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				
<b>Physical Property and Related Acquisitions</b>	7100		1,466,993				1,466,993
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						0
Student Aid	7320						0
Other Outgo	7390					2,986,935	2,986,935
<b>Total Transfers, Student Aid and Other Outgo</b>	7300	0	0	0	0	2,986,935	2,986,935
<b>Sub-Total Non-Instructional Activites</b>			54,178,142	15,972,369	1,799,457	2,986,935	74,936,903
<b>Total Expenditures General Fund: activities *</b>		50,145,880	64,052,964	25,678,419	2,944,694	2,986,935	145,808,892

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: SANTA CLARITA

I.	2019-2020 Appropriations Limit:			
A.	2018-2019 Appropriations Limit:			\$199,894,080
B.	2019-2020 Price Factor:	1.0385		
C.	Population factor:			
	1. 2017-2018 Second Period Actual FTES	16,691.00		
	2. 2018-2019 Second Period Actual FTES	16,143.00		
	3. 2018-2019 Population change factor (C2/C1)	0.9672		
D.	2018-2019 Limit adjusted by inflation and population factors (A * B * C.3)			\$200,781,050
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)			\$200,781,050
F.	Adjustments to decrease limit:			
	1. Transfers out of financial responsibility		\$0	
	2. Lapses of voter approved increases		0	
	3. Total adjustments - decrease			0
G.	2019-2020 Appropriations Limit (D + E.3 - F.3)			\$200,781,050
II.	2019-2020 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			79,709,220
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.	2019-2020 Appropriations Subject to Limit			\$93,969,220



For Actual Year: 2018-2019

Budget Year: 2019-2020

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100	174,282	97,392	2,582,337	2,874,477	2,756,619	2,971,869
State Revenues	8600	70,299,523	83,074,081	27,083,612	36,821,819	97,383,135	119,895,900
Local Revenues	8800	41,339,027	29,990,378	2,213,278	2,529,430	43,552,305	32,519,808
<b>Total Revenues</b>		<b>111,812,832</b>	<b>113,161,851</b>	<b>31,879,227</b>	<b>42,225,726</b>	<b>143,692,059</b>	<b>155,387,577</b>
<b>EXPENDITURES:</b>							
Academic Salaries	1000	43,925,153	43,897,562	5,037,825	5,639,562	48,962,978	49,537,124
Classified Salaries	2000	27,804,322	28,298,315	8,185,340	8,764,022	35,989,662	37,062,337
Employee Benefits	3000	24,773,229	25,346,855	4,472,975	4,722,545	29,246,204	30,069,400
Supplies and Materials	4000	899,327	968,286	1,091,014	1,673,878	1,990,341	2,642,164
Other Operating Expenses and Services	5000	12,716,760	14,055,718	10,971,318	19,292,697	23,688,078	33,348,415
Capital Outlay	6000	1,178,142	1,104,825	1,766,552	1,417,755	2,944,694	2,522,580
<b>Total Expenditures</b>		<b>111,296,933</b>	<b>113,671,561</b>	<b>31,525,024</b>	<b>41,510,459</b>	<b>142,821,957</b>	<b>155,182,020</b>
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		<b>515,899</b>	<b>(509,710)</b>	<b>354,203</b>	<b>715,267</b>	<b>870,102</b>	<b>205,557</b>
<b>Other Financing Sources</b>	8900	1,033,744	2,511,967	629,402	1,097,526	1,663,146	3,609,493
<b>Other Outgo</b>	7000	1,177,153	1,700,524	1,809,782	3,662,387	2,986,935	5,362,911
<b>Net Increase/(Decrease) in Fund Balance</b>		<b>372,490</b>	<b>301,733</b>	<b>(826,177)</b>	<b>(1,849,594)</b>	<b>(453,687)</b>	<b>(1,547,861)</b>
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	10,861,291	11,233,781	2,676,696	1,850,519	13,537,987	13,084,300
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	10,861,291		2,676,696		13,537,987	
<b>Ending Fund Balance, June 30</b>		<b>11,233,781</b>	<b>11,535,514</b>	<b>1,850,519</b>	<b>925</b>	<b>13,084,300</b>	<b>11,536,439</b>

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

660 SANTA CLARITA

For Actual Year: 2018-2019

Budget Year: 2019-2020

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND REDEMPTION FUND		REVENUE BOND INTEREST AND REDEMPTION FUND		OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	118,390					
Local Revenues	8800	18,815,417	18,933,807			1,970	1,000
<b>Total Revenues</b>		18,933,807	18,933,807	0	0	1,970	1,000
Other Financing Sources	8900						
Interfund Transfers In	8981					523,735	1,104,082
Other Incoming Transfers	8983						
<b>Total Other Financing Sources</b>		0	0	0	0	523,735	1,104,082
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	10,063,211	10,063,211			745,000	745,000
Debt Interest and Other Service Charges	7120	10,699,909	9,952,250			377,706	359,082
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
<b>Total Other Outgo</b>	7000	20,763,120	20,015,461	0	0	1,122,706	1,104,082
<b>Net Other Financing Sources / (Other Outgo)</b>	8900 & 7000	(20,763,120)	(20,015,461)	0	0	(598,971)	0
<b>Net Increase/Decrease in Fund Balance</b>		(1,829,313)	(1,081,654)	0	0	(597,001)	1,000
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	17,098,668	15,269,355		0	702,446	105,445
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	17,098,668		0		702,446	
<b>Ending Fund Balance, June 30</b>		15,269,355	14,187,701	0	0	105,445	106,445

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

660 SANTA CLARITA

For Actual Year: 2018-2019

Budget Year: 2019-2020

Special Revenue Funds

Description	Object Code	FUND: 31		FUND 32		FUND 33	
		BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100					101,649	115,157
State Revenues	8600					428,794	407,756
Local Revenues	8800			71,879	65,700	683,519	715,383
<b>Total Income</b>		0	0	71,879	65,700	1,213,962	1,238,296
<b>Expenditures</b>							
Academic Salaries	1000			2,340		229,996	195,199
Classified Salaries	2000					826,729	763,890
Employee Benefits	3000			155		267,486	246,776
Supplies and Materials	4000					10,460	9,000
Other Operating Expenses and Services	5000			76,089	108,246	34,262	118,000
Capital Outlay	6000					5,112	5,431
<b>Total Expenditures</b>		0	0	78,584	108,246	1,374,045	1,338,296
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	(6,705)	(42,546)	(160,083)	(100,000)
<b>Other Financing Sources</b>	8900					514	100,000
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	(6,705)	(42,546)	(159,569)	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0	49,251	42,546	159,569	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		49,251		159,569	
<b>Ending Fund Balance, June 30</b>		0	0	42,546	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

660 SANTA CLARITA

For Actual Year: 2018-2019

Budget Year: 2019-2020

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
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800					208,181	205,300
<b>Total Income</b>		0	0	0	0	208,181	205,300
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						18,784
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	0	0	0	18,784
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0	208,181	186,516
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000					188,160	183,640
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	20,021	2,876
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0	623,661	643,682
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		623,661	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	643,682	646,558

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

660 SANTA CLARITA

For Actual Year: 2018-2019

Budget Year: 2019-2020

Capital Projects Funds

Description	Object	FUND: 41		FUND 42		FUND 43	
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	327,429	238,080			794,142	300,000
<b>Total Income</b>		327,429	238,080	0	0	794,142	300,000
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000					111,672	198,328
Employee Benefits	3000					37,910	86,090
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	409,267	321,693			22,600	22,700
Capital Outlay	6000	1,469,084	3,408,632			41,433,019	18,615,668
<b>Total Expenditures</b>		1,878,351	3,730,325	0	0	41,605,201	18,922,786
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(1,550,922)	(3,492,245)	0	0	(40,811,059)	(18,622,786)
<b>Other Financing Sources</b>	8900	367,320	52,590				
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		(1,183,602)	(3,439,655)	0	0	(40,811,059)	(18,622,786)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	4,623,257	3,439,655		0	59,433,845	18,622,786
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	4,623,257			0	59,433,845	
<b>Ending Fund Balance, June 30</b>		3,439,655	0	0	0	18,622,786	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

660 SANTA CLARITA

For Actual Year: 2018-2019

Budget Year: 2019-2020

Enterprise Funds

Description	Object Code	FUND: 51		FUND 52		FUND 53	
		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: 2018-2019

Budget Year: 2019-2020

Enterprise Funds

Description	Object	FUND: 59					
	Code	OTHER ENTERPRISE FUND					
		Actual	Budget				
<b>REVENUES:</b>							
Local Revenues	8800	1,449,112	1,762,615				
Other Financing Sources	8900						
<b>Total Income</b>		1,449,112	1,762,615				
<b>Cost of Sales</b>	5890						
<b>Gross Profit or Loss</b>		1,449,112	1,762,615				
<b>Expenditures</b>							
Academic Salaries	1000	26,518	44,377				
Classified Salaries	2000	565,698	601,324				
Employee Benefits	3000	165,915	185,254				
Supplies and Materials	4000	37,659	90,614				
Other Operating Expenses and Services	5000	674,477	1,131,859				
Capital Outlay	6000	5,983	4,500				
<b>Total Expenditures</b>		1,476,250	2,057,928				
<b>Net Profit or Loss</b>		(27,138)	(295,313)				
<b>Other Outgo</b>	7000		17,590				
<b>Net Increase/(Decrease) in Fund Balance</b>		(27,138)	(312,903)				
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	340,041	312,903				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	340,041					
<b>Ending Fund Balance, June 30</b>		312,903	0				

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

660 SANTA CLARITA

For Actual Year: 2018-2019

Budget Year: 2019-2020

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69			
		SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
<b>REVENUES:</b>							
Local Revenues	8800			273,426	180,000		
Other Financing Sources	8900			12,700	12,700		
<b>Total Income</b>		0	0	286,126	192,700		
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000			363,796	439,500		
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	363,796	439,500		
<b>Net Profit or Loss</b>		0	0	(77,670)	(246,800)		
<b>Other Outgo</b>	7000			350,000	1,500,000		
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	(427,670)	(1,746,800)		
<b>Begining Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0	13,227,027	12,799,357		
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	0		13,227,027			
<b>Ending Fund Balance, June 30</b>		0	0	12,799,357	11,052,557		



REVENUES, EXPENDITURES, AND FUND BALANCE DATA

660 SANTA CLARITA

For Actual Year: 2018-2019

Budget Year: 2019-2020

Fiduciary Funds Group

Description	Object Code	FUND: 71		FUND 72		FUND 73	
		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			54,664	51,000		
<b>Total Income</b>		0	0	54,664	51,000	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000				1,000		
Other Operating Expenses and Services	5000			16,669	46,500		
Capital Outlay	6000				28,000		
<b>Total Expenditures</b>		0	0	16,669	75,500	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	37,995	(24,500)	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	36,195	(26,300)	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	0	0	314,401	350,596		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		314,401		0	
<b>Ending Fund Balance, June 30</b>		0	0	350,596	324,296	0	0

CALIFORNIA COMMUNITY COLLEGES

Fiduciary Funds Group

Annual Financial and Budget Report

70 Fiduciary Funds Group – Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

660 SANTA CLARITA

For Actual Year: 2018-2019

Budget Year: 2019-2020

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
<b>REVENUES:</b>							
Federal Revenues	8100	15,587,523	18,966,893				
State Revenues	8600	2,528,147	2,351,268				
Local Revenues	8800	17,507	5,000	76,684	750,000		
<b>Total Income</b>		18,133,177	21,323,161	76,684	750,000	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	2,369	136,830				
Capital Outlay	6000						
<b>Total Expenditures</b>		2,369	136,830	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		18,130,808	21,186,331	76,684	750,000	0	0
<b>Other Financing Sources</b>	8900	166,310	155,631				
<b>Other Outgo</b>	7000	18,281,980	21,473,792		826,684		
<b>Net Increase/(Decrease) in Fund Balance</b>		15,138	(131,830)	76,684	(76,684)	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	116,692	131,830		76,684		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	116,692		0		0	
<b>Ending Fund Balance, June 30</b>		131,830	0	76,684	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

660 SANTA CLARITA

For Actual Year: 2018-2019

Budget Year: 2019-2020

Fiduciary Funds Group

Description	Object	FUND: 77		FUND 79	
	Code	DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
<b>REVENUES:</b>					
Federal Revenues	8100				
State Revenues	8600				
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: 2018-2019

District ID: 660

Name: SANTA CLARITA

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	629,402
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	514
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	367,320
69	OTHER INTERNAL SERVICES FUND	11	UNRESTRICTED SUBFUND	12,700
74	STUDENT FINANCIAL AID TRUST FUND	11	UNRESTRICTED SUBFUND	166,310
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	681,944
29	OTHER DEBT SERVICE FUND	12	RESTRICTED SUBFUND	335,575
29	OTHER DEBT SERVICE FUND	39	OTHER SPECIAL REVENUE FUND	188,160
11	UNRESTRICTED SUBFUND	69	OTHER INTERNAL SERVICES FUND	350,000
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: 2018-2019

Budget Year: 2019-2020

District ID: 660

Name: SANTA CLARITA

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		Total
		Instructional & Institutional Unrestricted	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	
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		2,810,496			1,193,381	
Instructional & Institutional Unrestricted							
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
<b>Supplies &amp; Materials</b>	<b>4000</b>						
Software	4100				0	164,548	164,548
Books, Magazines, & Periodicals	4200				0	28,548	28,548
Instructional Supplies & Materials	4300				0	701,671	701,671
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		0	0	0	0	894,767	894,767
Other Operating Expenses and Services	5000		2,810,496		2,810,496	12,664	2,823,160
Capital Outlay	6000						
Library Books	6300				0	192,766	192,766
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	0	0	0	192,766	192,766
Other Outgo	7000				0		0
<b>Total Expenditures</b>		0	2,810,496	0	2,810,496	1,100,197	3,910,693
<b>Ending Balance</b>					0	93,184	93,184

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: 2018-2019

Budget Year: 2019-2020

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					93,184	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			93,184	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		2,752,695			1,027,646	
<b>Expenditures</b>							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
<b>Supplies &amp; Materials</b>	<b>4000</b>						
Software	4100				0	107,790	107,790
Books, Magazines, & Periodicals	4200				0	21,850	21,850
Instructional Supplies & Materials	4300				0	821,493	821,493
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		0	0	0	0	951,133	951,133
Other Operating Expenses and Services	5000		2,752,695		2,752,695	21,657	2,774,352
Capital Outlay	6000						
Library Books	6300				0	148,040	148,040
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	0	0	0	148,040	148,040
Other Outgo	7000				0		0
<b>Total Expenditures</b>		0	2,752,695	0	2,752,695	1,120,830	3,873,525
<b>Ending Balance</b>					0	0	

Annual Financial and Budget Report

For Actual Year: 2018-2019

District ID: 660

Name: SANTA CLARITA

EPA Revenue	15,103,406
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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	0	15,103,406	0	15,103,406
TOTAL		0	15,103,406	0	15,103,406

Note:

2018-19 EPA Revenue of \$15,103,406 is comprised of revenue/revenue adjustments from prior fiscal year:

- \$15,293,743 - 2018-19 EPA Revenue as of Second Principal Apportionment
- (\$ 190,337) – 2017-18 EPA Adjustments Received in 2018-19
- **\$ 15,103,406** - Net EPA Revenue Including Prior Year Adjustments

Annual Financial and Budget Report

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 660

Name: SANTA CLARITA

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2015-16	3,355,309	2,579,804	5,935,113	N/A	N/A
2016-17	4,139,430	2,714,650	6,854,080	918,967	15.48%
2017-18	5,057,083	2,891,263	7,948,346	1,094,266	15.97%
2018-19	6,658,827	3,374,406	10,033,233	2,084,887	26.23%
2019-20	7,126,893	3,520,771	10,647,664	614,431	6.12%
2020-21	8,161,177	3,719,874	11,881,051	1,233,387	11.58%

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 the additional State funding increases provided through the Student Centered Funding Formula.