

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2019-2020)

(Budget Report for Fiscal Year 2020-2021)

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



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, 2020. 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: 2019-2020

Budget Year: 2020-2021

District ID: 660

Name: SANTA CLARITA

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Academic Salaries		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	18,631,207	18,765,689		18,765,689
Other	1300	16,171,336	16,178,924		16,178,924
Total Instructional Salaries		34,802,543	34,944,613	0	34,944,613
Non-Instructional Salaries					
Contract or Regular	1200		6,049,363	1,754,594	7,803,957
Other	1400		1,523,638	113,876	1,637,514
Total Non-Instructional Salaries		0	7,573,001	1,868,470	9,441,471
Total Academic Salaries		34,802,543	42,517,614	1,868,470	44,386,084
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		17,766,702	6,932,892	24,699,594
Other	2300		1,436,043	437,413	1,873,456
Total Non-Instructional Salaries		0	19,202,745	7,370,305	26,573,050
Instructional Aides					
Regular Status	2200	1,470,389	1,485,138		1,485,138
Other	2400	1,020,532	1,172,349		1,172,349
Total Instructional Aides		2,490,921	2,657,487	0	2,657,487
Total Classified Salaries		2,490,921	21,860,232	7,370,305	29,230,537
Employee Benefits	3000	12,884,473	23,403,745	3,753,817	27,157,562
Supplies and Materials	4000		666,876	169,927	836,803
Other Operating Expenses	5000	2,381,755	11,228,771	630,599	11,859,370
Equipment Replacement	6420		1,107,843	32,576	1,140,419
Total Expenditures Prior to Exclusions		52,559,692	100,785,081	13,825,694	114,610,775

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 660

Name: SANTA CLARITA

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Exclusions		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
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		12,538		12,538
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		343,731	98,491	442,222
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		2,627,316		2,627,316

For Actual Year: 2019-2020

Budget Year: 2020-2021

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		8,295		8,295
Equipment	6400				
Equipment - Additional	6410		1,099,548	32,576	1,132,124
Equipment - Replacement	6420				0
Total Equipment		0	1,099,548	32,576	1,132,124
Total Capital Outlay		0	1,107,843	32,576	1,140,419
Other Outgo	7000				0
Total Exclusions		323,917	4,782,381	131,067	4,913,448
Total for ECS 84362, 50% Law		52,235,775	96,002,700	13,694,627	109,697,327
Percent of CEE (Instructional Salary Cost / Total CEE)		54.41%	100.00%		
50% of Current Expense of Education			48,001,350		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		52,235,775	96,002,700	13,694,627	109,697,327
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		52,559,692	100,785,081	13,825,694	114,610,775
Capital Expenditures	6000	88,077	1,107,843	32,576	1,140,419
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		52,647,769	101,892,924	13,858,270	115,751,194

For Year Ended June 30, 2020

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	15,021,710	(653,939)	14,367,771
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	129,000		129,000
Investments (at cost)	9120			0
Accounts Receivable	9130	14,911,992	11,317,460	26,229,452
Due from Other Funds	9140			0
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	1,115,882	219,505	1,335,387
TOTAL ASSETS		31,178,584	10,883,026	42,061,610
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	7,823,035	1,038,228	8,861,263
Accrued Salaries and Wages Payable	9520	9,870,006	1,613,715	11,483,721
Compensated Absences Payable Current	9530	651,878		651,878
Due to Other Funds	9540			0
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	1,446,654	5,686,486	7,133,140
TOTAL LIABILITIES		19,791,573	8,338,429	28,130,002

For Year Ended June 30, 2020

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	1,244,882		1,244,882
Amounts Restricted by Law for Specific Purposes	9712		2,543,787	2,543,787
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790	10,142,128	810	10,142,938
Total Fund Balance		11,387,010	2,544,597	13,931,607
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		11,387,010	2,544,597	13,931,607
TOTAL LIABILITIES AND FUND EQUITY		31,178,583	10,883,026	42,061,609

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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			402,395
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			323
Due from Other Funds	9140			
TOTAL ASSETS		0	0	402,718
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

- 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, 2020

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	13,986,305		
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			402,718
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		13,986,305	0	402,718
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		13,986,305	0	402,718
TOTAL LIABILITIES AND FUND EQUITY		13,986,305	0	402,718

- 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, 2020

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		22,717	271,673			686,907
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114			1,000			
Investments (at cost)	9120						
Accounts Receivable	9130		1,041	17,170			1,983
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220			1,696			
TOTAL ASSETS		0	23,758	291,539	0	0	688,890
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510		843	49,870			
Accrued Salaries and Wages Payable	9520			55,637			
Compensated Absences Payable Current	9530						
Due to Other Funds	9540						
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						27,433
TOTAL LIABILITIES		0	843	105,507	0	0	27,433

- 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, 2020

District ID: 660

Name: SANTA CLARITA

Description	CA	31	32	33	34	35	39
	(Object)	Bookstore Fund	Cafeteria Fund	Child Development Fund	Farm Operation Fund	Revenue Bond Project Fund	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	642,659
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	186,031	0	0	18,799
Unassigned	9790	0	22,915	0	0	0	0
Total Fund Balance		0	22,915	186,031	0	0	661,458
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	22,915	186,031	0	0	661,458
TOTAL LIABILITIES AND FUND EQUITY		0	23,758	291,538	0	0	688,891

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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	3,505,604		84,812,976
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	14,222		262,189
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		3,519,826	0	85,075,165
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	38,668		5,009,656
Accrued Salaries and Wages Payable	9520			13,332
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570	14,364		
TOTAL LIABILITIES		53,032	0	5,022,988

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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			80,052,177
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754	3,467,891		
Unassigned	9790			
Total Fund Balance		3,467,891	0	80,052,177
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		3,467,891	0	80,052,177
TOTAL LIABILITIES AND FUND EQUITY		3,520,923	0	85,075,165

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2020

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				282,768
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120				
Accounts Receivable	9130				146,475
Due from Other Funds	9140				
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210				
Prepaid Items	9220				
Fixed Assets	9300				
Sites	9310				
Site Improvements	9320				
Accumulated Depreciation Site Improvements	9321				
Buildings	9330				
Accumulated Depreciation Buildings	9331				
Library Books	9340				
Equipment	9350				
Accumulated Depreciation Equipment	9351				
Work in Progress	9360				
Total Fixed Assets		0	0	0	0
TOTAL ASSETS		0	0	0	429,243

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2020

District ID: 660

Name: SANTA CLARITA

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
LIABILITIES					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510				65,879
Accrued Salaries and Wages Payable	9520				50,773
Compensated Absences Payable Current	9530				
Due to Other Funds	9540				
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				
Total Current Liabilities and Deferred Revenue		0	0	0	116,652
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				15,000
Total Long-Term Liabilities		0	0	0	15,000
TOTAL LIABILITIES	968	0	0	0	131,652

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2020

District ID: 660

Name: SANTA CLARITA

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	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				299,191
Unassigned	9790				
Total Reserved Fund Balance		0	0	0	299,191
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	299,191
TOTAL LIABILITIES AND FUND EQUITY		0	0	0	430,843

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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		11,109,902
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130		37,725
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	11,147,627

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 660

Name: SANTA CLARITA

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510		
Accrued Salaries and Wages Payable	9520		668
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	668
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	668

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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		
Unassigned	9790		11,146,959
Total Reserved Fund Balance		0	11,146,959
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	11,146,959
TOTAL LIABILITIES AND FUND EQUITY		0	11,147,627

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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	99,731	432,111		17,169	73,020			
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130	3,200	1,248		734,658	18,833			
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		102,931	433,359	0	751,827	91,853	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	1,036			615,623	4,350			
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	101,895	20,189						
Total Current Liabilities and Deferred Revenue		102,931	20,189	0	615,623	4,350	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	102,931	20,189	0	615,623	4,350	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712		413,170						
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754				136,204	87,504			
Unassigned	9790								
Total Reserved Fund Balance		0	413,170	0	136,204	87,504	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	413,170	0	136,204	87,504	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		102,931	433,359	0	751,827	91,854	0	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

District ID: 660

Name: SANTA CLARITA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Federal Revenues	8100			
Forest Revenues	8110			0
Higher Education Act	8120		2,290,503	2,290,503
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		64,976	64,976
Student Financial Aid	8150	78,643		78,643
Veterans Education	8160	7,185		7,185
Vocational and Technical Education Act (VATEA)	8170		501,449	501,449
Other Federal Revenues	8190	55,312	1,274,855	1,330,167
Total Federal Revenues	8100	141,140	4,131,783	4,272,923
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	56,950,947		56,950,947
Other General Apportionment	8613	521,664		521,664
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		775,376	775,376
Disabled Students Programs and Services(DSPS)	8623		1,218,026	1,218,026
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		374,340	374,340
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		17,381,901	17,381,901

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

District ID: 660

Name: SANTA CLARITA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
EPA Proceeds	8630	9,026,369		9,026,369
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		7,680,628	7,680,628
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	88,248		88,248
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	2,627,316	941,759	3,569,075
State Mandated Costs	8685	496,276		496,276
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	3,924,318		3,924,318
Total State Revenues	8600	73,635,138	28,372,030	102,007,168

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

District ID: 660

Name: SANTA CLARITA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	16,539,558		16,539,558
Tax Allocation, Supplemental Roll	8812	463,865		463,865
Tax Allocation, Unsecured Roll	8813	571,144		571,144
Prior Years Taxes	8816	339,167		339,167
Education Revenues Augmentation Fund (ERAF)	8817	9,814,138		9,814,138
Redevelopment Agency Funds - Pass Through	8818	32,886		32,886
Redevelopment Agency Funds - Residual	8819	24,243		24,243
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820	240,088		240,088
Contract Services	8830			
Contract Instructional Services	8831			0
Other Contract Services	8832			0
Sales and Commissions	8840			0
Rentals and Leases	8850	1,207,655		1,207,655
Interest and Investment Income	8860	162,807		162,807
Student Fees and Charges	8870			
Community Services Classes	8872	181,465		181,465
Dormitory	8873			0
Enrollment	8874	8,482,649		8,482,649
Enrollment Contra Revenue for Uncollectible Receivables	8874.1	(105,688)		(105,688)
Enrollment Contra Revenue for AB19 College Promise Waivers	8874.5			0
Enrollment Contra Revenue for COVID Refunds	8874.7	-85245		-85245
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		931,309	931,309
Instructional Materials Fees and Sales of Materials	8877	38,180		38,180
Insurance	8878			0
Student Records	8879	104,380		104,380
Nonresident Tuition	8880	2,322,267		2,322,267
Parking Services and Public Transportation	8881		670,224	670,224
Other Student Fees and Charges	8885	1,870		1,870
Other Local Revenues	8890	1,024,746	205,064	1,229,810
Total Local Revenues	8800	41,360,175	1,806,597	43,166,772
Total Revenues		115,136,453	34,310,410	149,446,863

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

District ID: 660

Name: SANTA CLARITA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	2,322,441	1,469,988	3,792,429
Total Other Financing Sources	8900	2,322,441	1,469,988	3,792,429
Total Revenues and Other Financing Sources		117,458,894	35,780,398	153,239,292

For Actual Year: 2019-2020

Budget Year: 2020-2021

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	25,353		4,439			29,792
Architecture and Environmental Design	0200	174,503					174,503
Environmental Sciences and Technologies	0300	61,113		1,315			62,428
Biological Sciences	0400	3,047,106	88,800	80,815	16,054		3,232,775
Business and Management	0500	2,449,354	101,125	11,199	1,825		2,563,503
Communications	0600	1,495,207	257,223	42,393	94,162		1,888,985
Computer and Information Science	0700	706,541	61,658	3,314	1,198		772,711
Education	0800	2,731,216	259,565	45,876			3,036,657
Engineering and Related Industrial Technology	0900	1,554,673	749,898	383,427	207,134		2,895,132
Fine and Applied Arts	1000	3,588,419	976,497	165,902	109,307		4,840,125
Foreign language	1100	1,131,888	38,150	1,163			1,171,201
Health	1200	2,968,196	1,112,089	382,516	32,646		4,495,447
Consumer Education And Home Economics	1300	1,452,092	300,481	255,469	1,463		2,009,505
Law	1400	241,673	77,060	12,971			331,704
Humanities(Letters)	1500	6,138,673	236,950	12,027	41		6,387,691
Library Science	1600						0
Mathematics	1700	4,598,301	125,920	48,851	10,017		4,783,089
Military Studies	1800						0
Physical Sciences	1900	3,664,783	103,696	100,014	99		3,868,592
Psychology	2000	1,743,392	27,400	1,032	61		1,771,885
Public Affairs and Services	2100	531,788	41,999	4,867,589	2,919		5,444,295
Social Sciences	2200	5,831,946	143,879	22,431			5,998,256
Commercial Services	3000						0
Interdisciplinary Studies	4900	7,076,699	5,381,188	2,657,210	247,278		15,362,375
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	324,326	367,500				691,826
Sub-Total Instructional Activites		51,537,242	10,451,078	9,099,953	724,204		71,812,477
Total Expenditures for GF Activities*		51,537,242	67,772,945	24,386,386	2,892,943	5,802,469	152,391,985

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

For Actual Year: 2019-2020

Budget Year: 2020-2021

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		2,653,505	167,077	5,776		2,826,358
Course and Curriculum Development	6020		361,312	28,952			390,264
Academic / Faculty Senate	6030		857,124	3,507			860,631
Other Instructional Administration & Governance	6090			4,046			4,046
Total Instructional Admin. & Governance		0	3,871,941	203,582	5,776	0	4,081,299
Instructional Support Services	6100						
Learning Center	6110						0
Library	6120		974,879	6,059	158,914		1,139,852
Media	6130		197,114	9,791			206,905
Museums and Galleries	6140		154,767	9,246			164,013
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190						0
Total Instructional Support Services		0	1,326,760	25,096	158,914	0	1,510,770
Admissions and Records	6200		2,511,094	43,596	4,337		2,559,027
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		1,063,657	4,316	9,128		1,077,101
Matriculation and Student Assessment	6320		5,223,787	126,618	18,611		5,369,016
Transfer Programs	6330		293,510	14,860			308,370
Career Guidance	6340						0
Other Student Counseling and Guidance	6390		327,366	15,671			343,037
Total Student Counseling and Guidance		0	6,908,320	161,465	27,739	0	7,097,524

For Actual Year: 2019-2020

Budget Year: 2020-2021

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		1,446,974	71,131	3,147		1,521,252
Extended Opportunity Programs and Services (EOPS)	6430		538,767	39,980	17,293		596,040
Health Services	6440		936,151	384,068	47,328		1,367,547
Student Personnel Administration	6450		1,229,192	41,600	911		1,271,703
Financial Aid Administration	6460		1,270,975	37,980	61,805		1,370,760
Job Placement Services	6470		583,390	4,481			587,871
Veterans Services	6480		279,343	22,751	3,573		305,667
Miscellaneous Student Services	6490		645,740	19,035	3,509		668,284
Total Other Student Services		0	6,930,532	621,026	137,566	0	7,689,124
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,479,589	443,624	41,663		1,964,876
Custodial Services	6530		2,135,840	177,536	4,993		2,318,369
Grounds Maintenance and Repairs	6550		593,820	123,618	4,733		722,171
Utilities	6570						0
Other Operations and Maintenance of Plant	6590		180,899	2,310,824	904		2,492,627
Total Operation and Maintenance of Plant	6500	0	4,390,148	3,055,602	52,293	0	7,498,043
Planning, Policymaking and Coordinations	6600		723,970	147,749	1,700		873,419

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

For Actual Year: 2019-2020

Budget Year: 2020-2021

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		677,615	208,913	129		886,657
Fiscal Operations	6720		3,439,046	63,219	16,920		3,519,185
Human Resources Management	6730		1,704,500	222,761	8,690		1,935,951
Noninstruct Staff Retirees' Benefits & Retirement *	6740						0
Staff Development	6750		190,678	30,679			221,357
Staff Diversity	6760		18,621	32,252			50,873
Logistical Services	6770		2,895,104	441,357	672,620		4,009,081
Management Information Systems	6780		3,803,279	604,371	1,043,638		5,451,288
Other General Institutional Support Services	6790		3,091,374	8,325,449	1,265		11,418,088
Total General Institutional Support Services	6700	0	15,820,217	9,929,001	1,743,262	0	27,492,480
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820		157,783	30,661	198		188,642
Community Use of Facilities	6830		994,598	39,750			1,034,348
Economic Development	6840		1,053,060	150,326			1,203,386
Other Community Services & Economic Development	6890		2,758,227	2,198			2,760,425
Total Community Services	6800	0	4,963,668	222,935	198	0	5,186,801

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2019-2020

Budget Year: 2020-2021

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		31,972	9,524			41,496
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		833,037	177,284	4,576		1,014,897
Student and Co-Curricular Activities	6960		2,895,976	446,543	11,488		3,354,007
Student Housing	6970						0
Other Ancillary Services	6990		3,792,641	243,030	20,890		4,056,561
Total Ancillary Services	6900	0	7,553,626	876,381	36,954	0	8,466,961
Auxiliary Operations	7000						
Contract Education	7010						0
Other Auxiliary Operations	7090		800,865				800,865
Total Auxiliary Operations	7000	0	800,865	0	0	0	800,865

For Actual Year: 2019-2020

Budget Year: 2020-2021

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		1,520,726				1,520,726
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					4,450,906	4,450,906
Student Aid	7320						0
Other Outgo	7390					1,351,563	1,351,563
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	5,802,469	5,802,469
Sub-Total Non-Instructional Activites			57,321,867	15,286,433	2,168,739	5,802,469	80,579,508
Total Expenditures General Fund: activities *		51,537,242	67,772,945	24,386,386	2,892,943	5,802,469	152,391,985

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: SANTA CLARITA

I.	2020-2021 Appropriations Limit:			
A.	2019-2020 Appropriations Limit:			\$200,781,050
B.	2020-2021 Price Factor:	1.0373		
C.	Population factor:			
	1. 2018-2019 Second Period Actual FTES	16,143.08		
	2. 2019-2020 Second Period Actual FTES	16,685.71		
	3. 2019-2020 Population change factor (C2/C1)	1.0336		
D.	2019-2020 Limit adjusted by inflation and population factors (A * B * C.3)			\$215,268,061
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)			\$215,268,061
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.	2020-2021 Appropriations Limit (D + E.3 - F.3)			\$215,268,061
II.	2020-2021 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			79,384,566
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			100,000
C.	Local Property taxes			14,510,137
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.	2020-2021 Appropriations Subject to Limit			\$93,994,703

For Actual Year: 2019-2020

Budget Year: 2020-2021

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	141,140	97,865	4,131,783	5,168,675	4,272,923	5,266,540
State Revenues	8600	73,635,138	81,859,013	28,372,030	36,939,892	102,007,168	118,798,905
Local Revenues	8800	41,360,175	28,786,149	1,806,597	1,859,902	43,166,772	30,646,051
Total Revenues		115,136,453	110,743,027	34,310,410	43,968,469	149,446,863	154,711,496
EXPENDITURES:							
Academic Salaries	1000	44,386,084	45,512,231	5,367,068	6,068,205	49,753,152	51,580,436
Classified Salaries	2000	29,230,536	27,853,149	8,312,706	9,407,280	37,543,242	37,260,429
Employee Benefits	3000	27,157,559	25,619,087	4,856,234	4,800,982	32,013,793	30,420,069
Supplies and Materials	4000	836,806	808,656	1,061,137	2,436,949	1,897,943	3,245,605
Other Operating Expenses and Services	5000	11,859,369	10,402,786	10,629,074	18,877,821	22,488,443	29,280,607
Capital Outlay	6000	1,140,419	1,121,985	1,752,524	2,399,812	2,892,943	3,521,797
Total Expenditures		114,610,773	111,317,894	31,978,743	43,991,049	146,589,516	155,308,943
Excess /(Deficiency) of Revenues over Expenditures		525,680	(574,867)	2,331,667	(22,580)	2,857,347	(597,447)
Other Financing Sources	8900	2,322,441	2,566,108	1,469,988	2,006,843	3,792,429	4,572,951
Other Outgo	7000	2,694,892	1,948,440	3,107,577	4,528,050	5,802,469	6,476,490
Net Increase/(Decrease) in Fund Balance		153,229	42,801	694,078	(2,543,787)	847,307	(2,500,986)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	11,233,781	11,387,010	1,850,519	2,544,597	13,084,300	13,931,607
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	11,233,781		1,850,519		13,084,300	
Ending Fund Balance, June 30		11,387,010	11,429,811	2,544,597	810	13,931,607	11,430,621

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

660 SANTA CLARITA

For Actual Year: 2019-2020

Budget Year: 2020-2021

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND REDEMPTION FUND		REVENUE BOND INTEREST AND REDEMPTION FUND		OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	85,313					
Local Revenues	8800	18,537,143	18,622,456			3,238	1,000
Total Revenues		18,622,456	18,622,456	0	0	3,238	1,000
Other Financing Sources	8900						
Interfund Transfers In	8981					1,398,116	798,672
Other Incoming Transfers	8983						
Total Other Financing Sources		0	0	0	0	1,398,116	798,672
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	8,743,678	4,814,335			745,000	760,000
Debt Interest and Other Service Charges	7120	11,161,828	12,795,943			359,081	332,707
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	19,905,506	17,610,278	0	0	1,104,081	1,092,707
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(19,905,506)	(17,610,278)	0	0	294,035	(294,035)
Net Increase/Decrease in Fund Balance		(1,283,050)	1,012,178	0	0	297,273	(293,035)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	15,269,355	13,986,305		0	105,445	402,718
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	15,269,355		0		105,445	
Ending Fund Balance, June 30		13,986,305	14,998,483	0	0	402,718	109,683

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2019-2020

Budget Year: 2020-2021

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
REVENUES:							
Federal Revenues	8100					68,467	59,851
State Revenues	8600					463,623	251,766
Local Revenues	8800			57,718	200	530,332	280,390
Total Income		0	0	57,718	200	1,062,422	592,007
Expenditures							
Academic Salaries	1000					235,218	118,732
Classified Salaries	2000					809,709	641,298
Employee Benefits	3000					285,462	216,447
Supplies and Materials	4000			194		6,437	15,970
Other Operating Expenses and Services	5000			57,398	23,115	25,379	18,160
Capital Outlay	6000			19,757		1,944	4,431
Total Expenditures		0	0	77,349	23,115	1,364,149	1,015,038
Excess /(Deficiency) of Revenues over Expenditures		0	0	(19,631)	(22,915)	(301,727)	(423,031)
Other Financing Sources	8900					487,758	237,000
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	(19,631)	(22,915)	186,031	(186,031)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0	42,546	22,915	0	186,031
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		42,546		0	
Ending Fund Balance, June 30		0	0	22,915	0	186,031	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

660 SANTA CLARITA

For Actual Year: 2019-2020

Budget Year: 2020-2021

Special Revenue Funds

Description	Object	FUND: 34		FUND 35		FUND 39	
	Code	FARM OPERATION FUND		REVENUE BOND PROJECT FUND		OTHER SPECIAL REVENUE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800					201,421	205,300
Total Income		0	0	0	0	201,421	205,300
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						19,099
Capital Outlay	6000						
Total Expenditures		0	0	0	0	0	19,099
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	201,421	186,201
Other Financing Sources	8900						
Other Outgo	7000					183,640	183,822
Net Increase/(Decrease) in Fund Balance		0	0	0	0	17,781	2,379
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	643,682	661,463
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		643,682	
Ending Fund Balance, June 30		0	0	0	0	661,463	663,842

For Actual Year: 2019-2020

Budget Year: 2020-2021

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
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	231,000	166,000				
Local Revenues	8800	319,602	224,105			1,352,180	800,000
Total Income		550,602	390,105	0	0	1,352,180	800,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					113,340	273,092
Employee Benefits	3000					39,856	87,013
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	264,733	187,317			28,546	45,200
Capital Outlay	6000	553,975	3,707,781			24,471,047	80,446,872
Total Expenditures		818,708	3,895,098	0	0	24,652,789	80,852,177
Excess /(Deficiency) of Revenues over Expenditures		(268,106)	(3,504,993)	0	0	(23,300,609)	(80,052,177)
Other Financing Sources	8900	296,343	37,101			85,331,500	
Other Outgo	7000					601,500	
Net Increase/(Decrease) in Fund Balance		28,237	(3,467,892)	0	0	61,429,391	(80,052,177)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	3,439,655	3,467,892		0	18,622,786	80,052,177
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	3,439,655		0		18,622,786	
Ending Fund Balance, June 30		3,467,892	0	0	0	80,052,177	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

660 SANTA CLARITA

For Actual Year: 2019-2020

Budget Year: 2020-2021

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
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

660 SANTA CLARITA

For Actual Year: 2019-2020

Budget Year: 2020-2021

Enterprise Funds

Description	Object Code	FUND: 59					
		OTHER ENTERPRISE FUND					
		Actual	Budget				
REVENUES:							
Local Revenues	8800	1,170,059	660,050				
Other Financing Sources	8900						
Total Income		1,170,059	660,050				
Cost of Sales	5890		4,900				
Gross Profit or Loss		1,170,059	655,150				
Expenditures							
Academic Salaries	1000	29,012	35,808				
Classified Salaries	2000	448,714	357,217				
Employee Benefits	3000	156,287	137,363				
Supplies and Materials	4000	24,469	40,156				
Other Operating Expenses and Services	5000	504,060	553,796				
Capital Outlay	6000	4,363					
Total Expenditures		1,166,905	1,124,340				
Net Profit or Loss		3,154	(469,190)				
Other Outgo	7000	16,866	2,101				
Net Increase/(Decrease) in Fund Balance		(13,712)	(471,291)				
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	312,903	299,191				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	312,903					
Ending Fund Balance, June 30		299,191	(172,100)				

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

660 SANTA CLARITA

For Actual Year: 2019-2020

Budget Year: 2020-2021

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			215,216	180,000		
Other Financing Sources	8900			12,700	12,700		
Total Income		0	0	227,916	192,700		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000			380,314	439,500		
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	380,314	439,500		
Net Profit or Loss		0	0	(152,398)	(246,800)		
Other Outgo	7000			1,500,000	1,500,000		
Net Increase/(Decrease) in Fund Balance		0	0	(1,652,398)	(1,746,800)		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0	12,799,357	11,146,959		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		12,799,357			
Ending Fund Balance, June 30		0	0	11,146,959	9,400,159		

For Actual Year: 2019-2020

Budget Year: 2020-2021

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			68,257	51,000		
Total Income		0	0	68,257	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			3,623	46,500		
Capital Outlay	6000			260	28,000		
Total Expenditures		0	0	3,883	75,500	0	0
Excess /(Deficiency) of Revenues over Expenditures		0	0	64,374	(24,500)	0	0
Other Financing Sources	8900						
Other Outgo	7000			1,800	1,800		
Net Increase/(Decrease) in Fund Balance		0	0	62,574	(26,300)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	0	0	350,596	413,170		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		350,596		0	
Ending Fund Balance, June 30		0	0	413,170	386,870	0	0

For Actual Year: 2019-2020

Budget Year: 2020-2021

Fiduciary Funds Group

Description	Object	FUND: 74		FUND 75		FUND 76	
	Code	FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	19,277,263	16,967,690				
State Revenues	8600	2,959,293	2,500,000				
Local Revenues	8800	10,999	5,000	394,937	750,000		
Total Income		22,247,555	19,472,690	394,937	750,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	6,625	136,830				
Capital Outlay	6000						
Total Expenditures		6,625	136,830	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		22,240,930	19,335,860	394,937	750,000	0	0
Other Financing Sources	8900	165,867	155,897				
Other Outgo	7000	22,402,423	19,627,961	384,117	837,504		
Net Increase/(Decrease) in Fund Balance		4,374	(136,204)	10,820	(87,504)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	131,830	136,204	76,684	87,504		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	131,830		76,684		0	
Ending Fund Balance, June 30		136,204	0	87,504	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

660 SANTA CLARITA

For Actual Year: 2019-2020

Budget Year: 2020-2021

Fiduciary Funds Group

Description	Object	FUND: 77		FUND 79	
	Code	DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800				
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
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0		0
Prior Years Adjustments	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: 2019-2020

District ID: 660

Name: SANTA CLARITA

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	1,169,908
29	OTHER DEBT SERVICE FUND	11	UNRESTRICTED SUBFUND	591,701
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	474,217
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	25,000
43	GENERAL OBLIGATION BOND FUND	11	UNRESTRICTED SUBFUND	254,477
69	OTHER INTERNAL SERVICES FUND	11	UNRESTRICTED SUBFUND	12,700
74	STUDENT FINANCIAL AID TRUST FUND	11	UNRESTRICTED SUBFUND	165,867
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	820,641
29	OTHER DEBT SERVICE FUND	12	RESTRICTED SUBFUND	622,775
33	CHILD DEVELOPMENT FUND	12	RESTRICTED SUBFUND	13,541
29	OTHER DEBT SERVICE FUND	39	OTHER SPECIAL REVENUE FUND	183,640
43	GENERAL OBLIGATION BOND FUND	59	OTHER ENTERPRISE FUND	16,866
11	UNRESTRICTED SUBFUND	69	OTHER INTERNAL SERVICES FUND	1,500,000
11	UNRESTRICTED SUBFUND	72	STUDENT REPRESENTATION FEE TRUST FUND	1,800

For Actual Year: 2019-2020

Budget Year: 2020-2021

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			2,627,316		941,759	
		Instructional & Institutional Unrestricted				Instructional Materials Propostition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0	135,329	135,329
Books, Magazines, & Periodicals	4200				0	40,229	40,229
Instructional Supplies & Materials	4300				0	613,242	613,242
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	788,800	788,800
Other Operating Expenses and Services	5000		2,627,316		2,627,316	27,713	2,655,029
Capital Outlay	6000						
Library Books	6300				0	146,389	146,389
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	146,389	146,389
Other Outgo	7000				0		0
Total Expenditures		0	2,627,316	0	2,627,316	962,902	3,590,218
Ending Balance					0	(21,143)	(21,143)

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					(21,143)	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			(21,143)	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		2,752,695			970,225	
		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	114,522	114,522
Books, Magazines, & Periodicals	4200				0	6,830	6,830
Instructional Supplies & Materials	4300				0	747,514	747,514
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	868,866	868,866
Other Operating Expenses and Services	5000		2,627,316		2,627,316	29,150	2,656,466
Capital Outlay	6000						
Library Books	6300				0	144,250	144,250
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	144,250	144,250
Other Outgo	7000				0		0
Total Expenditures		0	2,627,316	0	2,627,316	1,042,266	3,669,582
Ending Balance					125,379	(93,184)	

Annual Financial and Budget Report

For Actual Year: 2019-2020

District ID: 660

Name: SANTA CLARITA

EPA Revenue	9,026,369
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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	9,026,369	0	9,026,369
TOTAL		0	9,026,369	0	9,026,369

Annual Financial and Budget Report

For Actual Year: 2019-2020

Budget Year: 2020-2021

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	5,057,083	4,592,555	9,649,638	1,604,416	19.94%
2018-19	6,022,760	5,887,559	11,910,319	2,260,681	23.43%
2019-20	6,848,561	6,561,724	13,410,285	1,499,966	12.59%
2020-21	6,830,908	6,913,662	13,744,570	334,285	2.49%

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.