

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2022-2023)
(Budget Report for Fiscal Year 2023-2024)

District: SANTA BARBARA

District Code: 650

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

Chief Business Officer: Brian Fahnestock@pipeline.sbcc.edu

Electronic Certification Date: Tuesday, October 17, 2023

Contact: Rudy Hill	Controller
(805) 730-4242	Ext: rhill4@sbcc.edu

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

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 650

Name: SANTA BARBARA

	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	19,950,556	19,950,556		19,950,556
Other	1300	17,874,105	17,874,105		17,874,105
Total Instructional Salaries		37,824,661	37,824,661	0	37,824,661
Non-Instructional Salaries					
Contract or Regular	1200		5,524,463	344,841	5,869,304
Other	1400		1,383,686	3,160	1,386,846
Total Non-Instructional Salaries		0	6,908,149	348,001	7,256,150
Total Academic Salaries		37,824,661	44,732,810	348,001	45,080,811
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		19,305,936	845,707	20,151,643
Other	2300		843,722	93,403	937,125
Total Non-Instructional Salaries		0	20,149,658	939,110	21,088,768
Instructional Aides					
Regular Status	2200	2,440,577	2,440,577		2,440,577
Other	2400	995,800	995,800		995,800
Total Instructional Aides		3,436,377	3,436,377	0	3,436,377
Total Classified Salaries		3,436,377	23,586,035	939,110	24,525,145
Employee Benefits	3000	17,722,551	29,535,750	276,575	29,812,325
Supplies and Materials	4000		1,034,627	542,088	1,576,715
Other Operating Expenses	5000	574,298	13,664,972	8,000	13,672,972
Equipment Replacement	6420		83,446		83,446
Total Expenditures Prior to Exclusions		59,557,887	112,637,640	2,113,774	114,751,414

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 650

Name: SANTA BARBARA

		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
Activities to Exclude	TOP Code				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900				0
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740				0
Objects to Exclude	Object Code				
Rents and Leases	5060				0
Lottery Expenditures					
Academic Salaries	1000	1,024,070	1,682,507	26,528	1,709,035
Classified Salaries	2000	405,042	665,468	10,492	675,960
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				0

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 650

Name: SANTA BARBARA

		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				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000				0
Total Exclusions		1,429,112	2,347,975	37,020	2,384,995
Total for ECS 84362, 50% Law		58,128,775	110,289,665	2,076,754	112,366,419
Percent of CEE (Instructional Salary Cost / Total CEE)		52.71%	100.00%		
50% of Current Expense of Education			55,144,832		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		58,128,775	110,289,665	2,076,754	112,366,419
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		59,557,887	112,637,640	2,113,774	114,751,414
Capital Expenditures	6000	101,514	578,632	600	579,232
Equipment Replacement (Back out)	6420		(83,444)	0	(83,444)
Total Unrestricted General Fund Expenditures		59,659,401	113,132,828	2,114,374	115,247,202

For Year Ended June 30, 2023

District ID: 650

Name: SANTA BARBARA

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	49,211,016		49,211,016
In County Treasury	9112		51,319,577	51,319,577
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	1,129,823		1,129,823
Investments (at cost)	9120	21,193		21,193
Accounts Receivable	9130	5,874,621	5,007,736	10,882,357
Due from Other Funds	9140	284,862	52	284,914
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210	12,710		12,710
Prepaid Items	9220	1,190,359	11,820	1,202,179
TOTAL ASSETS		57,724,584	56,339,185	114,063,769
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	10,810,495	12,441,419	23,251,914
Accrued Salaries and Wages Payable	9520	5,849,771	491,062	6,340,833
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	1,724,787	131,127	1,855,914
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	5,083,804	33,512,104	38,595,908
TOTAL LIABILITIES		23,468,857	46,575,712	70,044,569

For Year Ended June 30, 2023

District ID: 650

Name: SANTA BARBARA

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			0
Amounts Restricted by Law for Specific Purposes	9712	4,941,391		4,941,391
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790			0
Total Fund Balance		4,941,391	0	4,941,391
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751	14,824,173		14,824,173
Restricted Fund Balance	9752			0
Committed Fund Balance	9753			0
Assigned Fund Balance	9754			0
Total Designated Fund Balance		14,824,173	0	14,824,173
Uncommitted Fund Balance	9790	14,490,163	9,763,473	24,253,636
TOTAL FUND EQUITY		34,255,727	9,763,473	44,019,200
TOTAL LIABILITIES AND FUND EQUITY		57,724,584	56,339,185	114,063,769

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

Governmental Funds Group

- 20 Debt Service Funds:**
- 21 Bond Interest and Redemption Fund**
- 22 Revenue Bond Interest and Redemption Fund**
- 29 Other Debt Service Fund**

District ID: 650

Name: SANTA BARBARA

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	4,694,204		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	22,369		
Due from Other Funds	9140			
TOTAL ASSETS		4,716,573	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		0	0	0

CALIFORNIA COMMUNITY COLLEGES

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, 2023

District ID: 650

Name: SANTA BARBARA

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		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
Uncommitted Fund Balance	9790	4,716,573		
TOTAL FUND EQUITY		4,716,573	0	0
TOTAL LIABILITIES AND FUND EQUITY		4,716,573	0	0

- 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, 2023

District ID: 650

Name: SANTA BARBARA

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			141,996			
In County Treasury	9112		648,889				
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114		9,000				
Investments (at cost)	9120						
Accounts Receivable	9130		(3,788)	57,264			
Due from Other Funds	9140		8,880				
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210		30,503				
Prepaid Items	9220						
TOTAL ASSETS		0	693,484	199,260	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510		46,947	1,637			
Accrued Salaries and Wages Payable	9520		9,650	7,541			
Compensated Absences Payable Current	9530						
Due to Other Funds	9540		514				
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570		4,883				
TOTAL LIABILITIES		0	61,994	9,178	0	0	0

- 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, 2023

District ID: 650

Name: SANTA BARBARA

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
FUND BALANCE (NON-GASB 54)							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	0
Unassigned	9790	0	0	0	0	0	0
Total Fund Balance		0	0	0	0	0	0
Fund Balance (GASB 54)	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	0	0	0	0	0	0
Total Designated Fund Balance		0	0	0	0	0	0
Uncommitted Fund Balance	9790	0	631,490	190,082	0	0	0
TOTAL FUND EQUITY		0	631,490	190,082	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	693,484	199,260	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 650

Name: SANTA BARBARA

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	28,997,407		
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120	3,337		
Accounts Receivable	9130	103,303		
Due from Other Funds	9140	1,040,000		
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		30,144,047	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	6,938,323		
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	1,040,000		
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570	141,097		
TOTAL LIABILITIES		8,119,420	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 650

Name: SANTA BARBARA

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			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		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
Uncommitted Fund Balance	9790	22,024,627		
TOTAL FUND EQUITY		22,024,627	0	0
TOTAL LIABILITIES AND FUND EQUITY		30,144,047	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2023

District ID: 650

Name: SANTA BARBARA

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	1,658,452			
In County Treasury	9112				88,537
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				1,542
Investments (at cost)	9120				
Accounts Receivable	9130	515,163			16,664
Due from Other Funds	9140	110,124			
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210	1,009,596			15,977
Prepaid Items	9220	34,969			
Fixed Assets	9300				
Sites	9310				
Site Improvements	9320				
Accumulated Depreciation Site Improvements	9321				
Buildings	9330	5,973,986			
Accumulated Depreciation Buildings	9331	1,868,955			
Library Books	9340				
Equipment	9350	375,469			
Accumulated Depreciation Equipment	9351	363,946			
Work in Progress	9360				
Total Fixed Assets		4,116,554	0	0	0
TOTAL ASSETS		7,444,858	0	0	122,720

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2023

District ID: 650

Name: SANTA BARBARA

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	501,630			1,922
Accrued Salaries and Wages Payable	9520	95,473			
Compensated Absences Payable Current	9530				
Due to Other Funds	9540				
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570	17,441			2,569
Total Current Liabilities and Deferred Revenue		614,544	0	0	4,491
Long-Term Liabilities	9600				
Bonds Payable	9610				
Revenue Bonds Payable	9620				
Certificates of Participation	9630				
Lease Purchase of Capital Lease	9640				
Compensated Absences Long Term	9650				
Post-Employment Benefits Long Term	9660				
Other Long-Term Liabilities	9670				
Total Long-Term Liabilities		0	0	0	0
TOTAL LIABILITIES	968	614,544	0	0	4,491

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2023

District ID: 650

Name: SANTA BARBARA

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
FUND EQUITY					
Fund Balance Reserved	9710				
NonCash Assets	9711				
Amounts Restricted by Law for Specific Purposes	9712				
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715				
Assigned/Committed	9754				
Unassigned	9790				
Total Reserved Fund Balance		0	0	0	0
Fund Balance (GASB 54)	9750				
Nonspendable Fund Balance	9751				
Restricted Fund Balance	9752				
Committed Fund Balance	9753				
Assigned Fund Balance	9754				
Total Designated Fund Balance		0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790	6,830,314			118,229
Other Equity	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		6,830,314	0	0	118,229
TOTAL LIABILITIES AND FUND EQUITY		7,444,858	0	0	122,720

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 650

Name: SANTA BARBARA

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	112,882	9,332
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120	3,901	
Accounts Receivable	9130	3,171	11
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		119,954	9,343

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 650

Name: SANTA BARBARA

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510		311
Accrued Salaries and Wages Payable	9520		1,016
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	1,327
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	1,327

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 650

Name: SANTA BARBARA

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		
Total Reserved Fund Balance		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
Uncommitted(Unrestricted) Fund Balance	9790	119,954	8,016
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		119,954	8,016
TOTAL LIABILITIES AND FUND EQUITY		119,954	9,343

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 650

Name: SANTA BARBARA

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	122,879	84,493		1,803,718				1,060,900
Cash With Fiscal Agents	9113					254,780			
Revolving Cash Accounts	9114								2,800
Investments (at cost)	9120								
Accounts Receivable	9130				1,889,506				32,931
Due from Other Funds	9140	15,890							582,983
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		138,769	84,493	0	3,693,224	254,780	0	0	1,679,614

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 650

Name: SANTA BARBARA

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	225	14,463			4,835			63,193
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	554				7,172			14,771
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570	35,943	5,172		2,931,130				
Total Current Liabilities and Deferred Revenue		36,722	19,635	0	2,931,130	12,007	0	0	77,964
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	36,722	19,635	0	2,931,130	12,007	0	0	77,964

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 650

Name: SANTA BARBARA

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								
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
Total Reserved Fund Balance		0	0	0	0	0	0	0	0
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752								
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		0	0	0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790	102,047	64,858		762,094	242,773			1,601,650
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		102,047	64,858	0	762,094	242,773	0	0	1,601,650
TOTAL LIABILITIES AND FUND EQUITY		138,769	84,493	0	3,693,224	254,780	0	0	1,679,614

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

District ID: 650

Name: SANTA BARBARA

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			0
Workforce Investment Act	8130		315,320	315,320
Temporary Assistance for Needy Families (TANF)	8140		7,100	7,100
Student Financial Aid	8150		134,196	134,196
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170		799,273	799,273
Other Federal Revenues	8190		2,243,955	2,243,955
Total Federal Revenues	8100	0	3,499,844	3,499,844
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	40,915,433		40,915,433
Other General Apportionment	8613	3,352,036		3,352,036
General Categorical Programs	8620			
Child Development	8621		63,670	63,670
Extended Opportunity Programs and Services(EOPS)	8622		1,874,328	1,874,328
Disabled Students Programs and Services(DSPS)	8623		1,661,591	1,661,591
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		151,189	151,189
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		537,237	537,237

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

District ID: 650

Name: SANTA BARBARA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
EPA Proceeds	8630	6,201,622		6,201,622
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		42,065,197	42,065,197
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	142,319		142,319
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	2,870,221	1,502,029	4,372,250
State Mandated Costs	8685	412,232		412,232
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	3,296,122	7,136,720	10,432,842
Total State Revenues	8600	57,189,985	54,991,961	112,181,946

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Details of General Fund Revenue

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

District ID: 650

Name: SANTA BARBARA

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	36,678,297		36,678,297
Tax Allocation, Supplemental Roll	8812	1,517,271		1,517,271
Tax Allocation, Unsecured Roll	8813	1,321,637		1,321,637
Prior Years Taxes	8816	388,088		388,088
Education Revenues Augmentation Fund (ERAF)	8817			0
Redevelopment Agency Funds - Pass Through	8818	351,149		351,149
Redevelopment Agency Funds - Residual	8819			0
Redevelopment Agency Funds - Asset Liquidation	8819.1	794,334		794,334
Contributions, Gifts, Grants, and Endowments	8820	78,118	517,343	595,461
Contract Services	8830			
Contract Instructional Services	8831			0
Other Contract Services	8832			0
Sales and Commissions	8840	122,653		122,653
Rentals and Leases	8850	3,000	378,264	381,264
Interest and Investment Income	8860	1,366,821	230	1,367,051
Student Fees and Charges	8870			
Community Services Classes	8872	44,861		44,861
Dormitory	8873			0
Enrollment	8874			0
Enrollment Contra Revenue for Uncollectible Receivables	8874.1	141,290		141,290
Enrollment Contra Revenue for HEERF Lost Revenue	8874.3			0
Enrollment Contra Revenue for AB19 College Promise Waivers	8874.5	7064488		7064488
Field Trips and Use of Nondistrict Facilities	8875	38,590		38,590
Health Services	8876		656,923	656,923
Instructional Materials Fees and Sales of Materials	8877	25,468		25,468
Insurance	8878			0
Student Records	8879	941		941
Nonresident Tuition	8880	8,746,400		8,746,400
Parking Services and Public Transportation	8881		315,682	315,682
Baccalaureate Degree Program Fee	8882			0
Other Student Fees and Charges	8885	34,665	210,747	245,412
Other Local Revenues	8890	568,212	10,619	578,831
Total Local Revenues	8800	59,286,283	2,089,808	61,376,091
Total Revenues		116,476,268	60,581,613	177,057,881

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

District ID: 650

Name: SANTA BARBARA

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#	328,772	936,231	1,265,003
Total Other Financing Sources	8900	328,772	936,231	1,265,003
Total Revenues and Other Financing Sources		116,805,040	61,517,844	178,322,884

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 650

Name: SANTA BARBARA

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	297,737	42,873	22,942			363,552
Architecture and Related Technologies	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	3,503,106	108,481	86,516	16,228		3,714,331
Business and Management	0500	2,882,076	42,616	1,774			2,926,466
Media and Communications	0600	2,567,877	90,206	86,678	255,352		3,000,113
Information Technology	0700	2,157,930	171,536	24,567	1,473		2,355,506
Education	0800	2,570,386	414,535	164,632	15,001		3,164,554
Engineering and Industrial Technologies	0900	1,679,230	144,978	180,515	31,695		2,036,418
Fine and Applied Arts	1000	6,047,247	679,220	331,902	40,424		7,098,793
Foreign language	1100	2,160,384	47,470	7,574			2,215,428
Health	1200	3,897,741	275,175	220,922	159,915		4,553,753
Family and Consumer Sciences	1300	1,973,124	324,959	68,680			2,366,763
Law	1400						0
Humanities(Letters)	1500	7,281,647	315,086	5,902			7,602,635
Library Science	1600	60,729	75				60,804
Mathematics	1700	4,625,294	35,545	3,918			4,664,757
Military Studies	1800						0
Physical Sciences	1900	4,217,757	88,594	168,120	17,183		4,491,654
Psychology	2000	1,336,076	3,301	457			1,339,834
Public and Protective Services	2100	640,451	11,491	584			652,526
Social Sciences	2200	3,537,761	26,033	3,118	10,760		3,577,672
Commercial Services	3000	906,699	194,135	445,720			1,546,554
Interdisciplinary Studies	4900	4,383,478	983,386	236,361	2,142		5,605,367
Instruc Staff-Retirees' Bnfts & Retire Incents	5900		747,415				747,415
Sub-Total Instructional Activites		56,726,730	4,747,110	2,060,882	550,173		64,084,895
Total Expenditures for GF Activities*		58,421,348	56,081,589	47,470,862	3,562,803	7,092,143	172,628,745

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

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 650

Name: SANTA BARBARA

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	90,244	7,729,791	27,271,104	1,647,552		36,738,691
Course and Curriculum Development	6020	40,910	891,811	437,365	113,628		1,483,714
Academic / Faculty Senate	6030	46,049	189,662	1,553			237,264
Other Instructional Administration & Governance	6090		398,815	13,391			412,206
Total Instructional Admin. & Governance		177,203	9,210,079	27,723,413	1,761,180	0	38,871,875
Instructional Support Services	6100						
Learning Center	6110	1,381,554	133,927	62,523	64,798		1,642,802
Library	6120	472	956,272	25,485	225,075		1,207,304
Media	6130						0
Museums and Galleries	6140	26,514	47,172				73,686
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190	44,078	118,007				162,085
Total Instructional Support Services		1,452,618	1,255,378	88,008	289,873	0	3,085,877
Admissions and Records	6200	1,942	1,655,165	27,250			1,684,357
Student Counseling and Guidance	6300						
Counseling and Guidance	6310	4,549	4,269,471	121,094			4,395,114
Matriculation and Student Assessment	6320	43,024	1,073,353	271,985	9,983		1,398,345
Transfer Programs	6330	5,021	1,137,065	82,212	831		1,225,129
Career Guidance	6340	2,415	592,881	6,631			601,927
Other Student Counseling and Guidance	6390		2,128				2,128
Total Student Counseling and Guidance		55,009	7,074,898	481,922	10,814	0	7,622,643

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 650

Name: SANTA BARBARA

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		1,737,887	101,147	60,102		1,899,136
Extended Opportunity Programs and Services (EOPS)	6430		1,393,945	76,509		10,583	1,481,037
Health Services	6440		1,866,980	116,607			1,983,587
Student Personnel Administration	6450	1,150	685,039	26,839			713,028
Financial Aid Administration	6460	138	1,507,075	1,747,335	1,952		3,256,500
Job Placement Services	6470		62,310	86,481	9,915		158,706
Veterans Services	6480		137,624	7,079	18,014		162,717
Miscellaneous Student Services	6490		2,222,176	790,488	30,647	16,889	3,060,200
Total Other Student Services		1,288	9,613,036	2,952,485	120,630	27,472	12,714,911
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510	118	1,514,836	1,335,503	118,277		2,968,734
Custodial Services	6530		2,097,391	129,175			2,226,566
Grounds Maintenance and Repairs	6550		978,936	96,496	9,433		1,084,865
Utilities	6570			2,129,635			2,129,635
Other Operations and Maintenance of Plant	6590			213,247	259,322		472,569
Total Operation and Maintenance of Plant	6500	118	4,591,163	3,904,056	387,032	0	8,882,369
Planning, Policymaking and Coordinations	6600	568	1,786,974	1,360,783			3,148,325

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

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 650

Name: SANTA BARBARA

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	741	1,049,033	721,036			1,770,810
Fiscal Operations	6720	103	2,890,067	2,631,094	173		5,521,437
Human Resources Management	6730		1,585,512	254,859	2,364		1,842,735
Noninstruct Staff Retirees' Benefits & Retirement *	6740		899,790				899,790
Staff Development	6750		810,637	51,626			862,263
Staff Diversity	6760						0
Logistical Services	6770		2,267,194	1,522,702	105,293		3,895,189
Management Information Systems	6780		3,971,334	2,509,703	315,212		6,796,249
Other General Institutional Support Services	6790		217,288	315,101	5,166		537,555
Total General Institutional Support Services	6700	844	13,690,855	8,006,121	428,208	0	22,126,028
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820	330	752,040				752,370
Community Use of Facilities	6830	664	7,834	35,495			43,993
Economic Development	6840						0
Other Community Services & Economic Development	6890		24,437				24,437
Total Community Services	6800	994	784,311	35,495	0	0	820,800

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 650

Name: SANTA BARBARA

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Ancillary Services	6900						
Bookstore	6910						0
Child Development Centers	6920						0
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		800,086	167,414	6,017		973,517
Student and Co-Curricular Activities	6960	4,034	872,534	662,991			1,539,559
Student Housing	6970						0
Other Ancillary Services	6990			42			42
Total Ancillary Services	6900	4,034	1,672,620	830,447	6,017	0	2,513,118
Auxiliary Operations	7000						
Contract Education	7010						0
Other Auxiliary Operations	7090						0
Total Auxiliary Operations	7000	0	0	0	0	0	0

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 650

Name: SANTA BARBARA

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				8,876		8,876
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					5,154,249	5,154,249
Student Aid	7320					1,910,422	1,910,422
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	7,064,671	7,064,671
Sub-Total Non-Instructional Activites		1,694,618	51,334,479	45,409,980	3,012,630	7,092,143	108,543,850
Total Expenditures General Fund: activities *		58,421,348	56,081,589	47,470,862	3,562,803	7,092,143	172,628,745

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: SANTA BARBARA

I.	2023-2024 Appropriations Limit:			
A.	2022-2023 Appropriations Limit:			\$92,402,029
B.	2023-2024 Price Factor:	1.0444		
C.	Population factor:			
	1. 2021-2022 Second Period Actual FTES	9,840.28		
	2. 2022-2023 Second Period Actual FTES	10,358.00		
	3. 2022-2023 Population change factor (C2/C1)	1.0526		
D.	2022-2023 Limit adjusted by inflation and population factors (A * B * C.3)			\$101,580,825
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)			\$101,580,825
F.	Adjustments to decrease limit:			
	1. Transfers out of financial responsibility		\$0	
	2. Lapses of voter approved increases		0	
	3. Total adjustments - decrease			0
G.	2023-2024 Appropriations Limit (D + E.3 - F.3)			\$101,580,825
II.	2023-2024 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			49,454,378
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			142,319
C.	Local Property taxes			41,226,026
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			0
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2023-2024 Appropriations Subject to Limit			\$90,822,723

For Actual Year: 2022-2023

Budget Year: 2023-2024

General Fund

Description	Object Code	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100		0	3,499,844	4,895,075	3,499,844	4,895,075
State Revenues	8600	57,189,985	58,203,026	54,991,961	53,523,164	112,181,946	111,726,190
Local Revenues	8800	59,286,283	60,751,770	2,089,808	2,789,114	61,376,091	63,540,884
Total Revenues		116,476,268	118,954,796	60,581,613	61,207,353	177,057,881	180,162,149
EXPENDITURES:							
Academic Salaries	1000	45,073,614	48,823,119	5,823,352	3,421,611	50,896,966	52,244,730
Classified Salaries	2000	24,517,837	27,333,939	5,626,837	3,039,083	30,144,674	30,373,022
Employee Benefits	3000	29,811,396	28,104,470	3,649,901	2,449,974	33,461,297	30,554,444
Supplies and Materials	4000	1,579,348	2,054,671	2,050,331	2,449,974	3,629,679	4,504,645
Other Operating Expenses and Services	5000	13,431,322	12,894,739	30,409,861	2,449,974	43,841,183	15,344,713
Capital Outlay	6000	579,232	528,970	2,983,571	37,720,107	3,562,803	38,249,077
Total Expenditures		114,992,749	119,739,908	50,543,853	51,530,723	165,536,602	171,270,631
Excess /(Deficiency) of Revenues over Expenditures		1,483,519	(785,112)	10,037,760	9,676,630	11,521,279	8,891,518
Other Financing Sources	8900	328,772	400,000	936,231	225,000	1,265,003	625,000
Other Outgo	7000	3,789,042	3,200,000	3,303,101	7,502,843	7,092,143	10,702,843
Net Increase/(Decrease) in Fund Balance		(1,976,751)	(3,585,112)	7,670,890	2,398,787	5,694,139	(1,186,325)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	36,232,478	34,255,727	2,092,583	9,763,473	38,325,061	44,019,200
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	36,232,478		2,092,583		38,325,061	
Ending Fund Balance, June 30		34,255,727	30,670,615	9,763,473	12,162,260	44,019,200	42,832,875

For Actual Year: 2022-2023

Budget Year: 2023-2024

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	12,475	14,000				
Local Revenues	8800	5,043,596	4,761,050				
Total Revenues		5,056,071	4,775,050	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
Total Other Financing Sources		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110						
Debt Interest and Other Service Charges	7120	4,497,600	4,775,050				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	4,497,600	4,775,050	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(4,497,600)	(4,775,050)	0	0	0	0
Net Increase/Decrease in Fund Balance		558,471	0	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	4,158,102	4,716,573		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	4,158,102			0		0
Ending Fund Balance, June 30		4,716,573	4,716,573	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

650 SANTA BARBARA

For Actual Year: 2022-2023

Budget Year: 2023-2024

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					15,573	22,000
State Revenues	8600					241,010	242,670
Local Revenues	8800			984,221	670,000	332,532	311,000
Total Income		0	0	984,221	670,000	589,115	575,670
Expenditures							
Academic Salaries	1000					171,286	180,683
Classified Salaries	2000			685,834	644,196	354,880	326,632
Employee Benefits	3000			284,883	335,494	240,420	251,890
Supplies and Materials	4000			539,764	393,254	12,365	16,000
Other Operating Expenses and Services	5000			76,641	53,850	242	1,000
Capital Outlay	6000			15,731	23,270		
Total Expenditures		0	0	1,602,853	1,450,064	779,193	776,205
Excess /(Deficiency) of Revenues over Expenditures		0	0	(618,632)	(780,064)	(190,078)	(200,535)
Other Financing Sources	8900			625,000	600,000	278,000	200,000
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	6,368	(180,064)	87,922	(535)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0	625,122	631,490	102,160	190,082
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		625,122		102,160	
Ending Fund Balance, June 30		0	0	631,490	451,426	190,082	189,547

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

650 SANTA BARBARA

For Actual Year: 2022-2023

Budget Year: 2023-2024

Special Revenue Funds

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

For Actual Year: 2022-2023

Budget Year: 2023-2024

Capital Projects Funds

Description	Object	FUND: 41		FUND 42		FUND 43	
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	4,233,234					
Local Revenues	8800	788,002	120,000				
Total Income		5,021,236	120,000	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	19,809	24,000				
Other Operating Expenses and Services	5000	199,058	175,243				
Capital Outlay	6000	4,195,346	18,718,738				
Total Expenditures		4,414,213	18,917,981	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		607,023	(18,797,981)	0	0	0	0
Other Financing Sources	8900	1,996,634	1,250,000				
Other Outgo	7000	396,634					
Net Increase/(Decrease) in Fund Balance		2,207,023	(17,547,981)	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	19,817,604	22,024,627	0	0	0	0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	19,817,604		0		0	
Ending Fund Balance, June 30		22,024,627	4,476,646	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

650 SANTA BARBARA

For Actual Year: 2022-2023

Budget Year: 2023-2024

Enterprise Funds

Description	Object	FUND: 51		FUND 52		FUND 53	
	Code	BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Local Revenues	8800	3,692,313	3,500,000				
Other Financing Sources	8900	401,421	275,000				
Total Income		4,093,734	3,775,000	0	0	0	0
Cost of Sales	5890	2,616,661	2,450,000				
Gross Profit or Loss		1,477,073	1,325,000	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	806,483	678,700				
Employee Benefits	3000	366,823	321,300				
Supplies and Materials	4000	853					
Other Operating Expenses and Services	5000	164,167	200,000				
Capital Outlay	6000	138,745	125,000				
Total Expenditures		1,477,071	1,325,000	0	0	0	0
Net Profit or Loss		2	0	0	0	0	0
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		2	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	6,830,312	6,830,314		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	6,830,312		0		0	
Ending Fund Balance, June 30		6,830,314	6,830,314	0	0	0	0

For Actual Year: 2022-2023

Budget Year: 2023-2024

Enterprise Funds

Description	Object	FUND: 59					
	Code	OTHER ENTERPRISE FUND					
		Actual	Budget				
REVENUES:							
Local Revenues	8800	180,667	117,450				
Other Financing Sources	8900						
Total Income		180,667	117,450				
Cost of Sales	5890						
Gross Profit or Loss		180,667	117,450				
Expenditures							
Academic Salaries	1000	58,094	40,431				
Classified Salaries	2000	53,638	1,000				
Employee Benefits	3000	31,823	4,085				
Supplies and Materials	4000	2,985	4,330				
Other Operating Expenses and Services	5000	27,333	75,500				
Capital Outlay	6000						
Total Expenditures		173,873	125,346				
Net Profit or Loss		6,794	(7,896)				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		6,794	(7,896)				
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	111,435	118,229				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	111,435					
Ending Fund Balance, June 30		118,229	110,333				

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

650 SANTA BARBARA

For Actual Year: 2022-2023

Budget Year: 2023-2024

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	9,712	5,000	60			
Other Financing Sources	8900	794,000	750,000	55,000	55,000		
Total Income		803,712	755,000	55,060	55,000		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000			11,406	10,000		
Employee Benefits	3000			196	980		
Supplies and Materials	4000			2,780	500		
Other Operating Expenses and Services	5000	803,654	730,000	30,179	25,000		
Capital Outlay	6000			5,975	18,565		
Total Expenditures		803,654	730,000	50,536	55,045		
Net Profit or Loss		58	25,000	4,524	(45)		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		58	25,000	4,524	(45)		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	119,896	119,954	3,492	8,016		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	119,896		3,492			
Ending Fund Balance, June 30		119,954	144,954	8,016	7,971		

For Actual Year: 2022-2023

Budget Year: 2023-2024

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND	REPRESENTATION FEE TRUST FUND	Actual	Budget	Actual	Budget
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	63,957	1,470	24,484	19,000		
Total Income		63,957	1,470	24,484	19,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	2,168	4,000	82,478	4,500		
Other Operating Expenses and Services	5000	1,366	3,100	2,205	5,000		
Capital Outlay	6000	421		120			
Total Expenditures		3,955	7,100	84,803	9,500	0	0
Excess /(Deficiency) of Revenues over Expenditures		60,002	(5,630)	(60,319)	9,500	0	0
Other Financing Sources	8900						
Other Outgo	7000	5,615	250				
Net Increase/(Decrease) in Fund Balance		54,387	(5,880)	(60,319)	9,500	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	47,660	102,047	125,177	64,858		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	47,660		125,177		0	
Ending Fund Balance, June 30		102,047	96,167	64,858	74,358	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

650 SANTA BARBARA

For Actual Year: 2022-2023

Budget Year: 2023-2024

Fiduciary Funds Group

Description	Object	FUND: 74		FUND 75		FUND 76	
	Code	FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	11,920,903	30,340,000				
State Revenues	8600	5,001,604	5,750,000				
Local Revenues	8800			2,263,001			
Total Income		16,922,507	36,090,000	2,263,001	0	0	0
Expenditures							
Academic Salaries	1000	1,825					
Classified Salaries	2000						
Employee Benefits	3000	413					
Supplies and Materials	4000			42,742			
Other Operating Expenses and Services	5000			3,756			
Capital Outlay	6000			193			
Total Expenditures		2,238	0	46,691	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		16,920,269	36,090,000	2,216,310	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	16,638,531	18,025,000	2,126,590			
Net Increase/(Decrease) in Fund Balance		281,738	18,065,000	89,720	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	480,356	762,094	153,053	242,773		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	480,356		153,053		0	
Ending Fund Balance, June 30		762,094	18,827,094	242,773	242,773	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

650 SANTA BARBARA

For Actual Year: 2022-2023

Budget Year: 2023-2024

Fiduciary Funds Group

Description	Object Code	FUND: 77		FUND 79	
		DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			880,702	
Total Income		0	0	880,702	0
Expenditures					
Academic Salaries	1000			6,437	
Classified Salaries	2000			80,577	
Employee Benefits	3000			1,009	
Supplies and Materials	4000			429,300	
Other Operating Expenses and Services	5000			388,374	
Capital Outlay	6000			4,920	
Total Expenditures		0	0	910,617	0
Excess /(Deficiency) of Revenues over Expenditures		0	0	(29,915)	0
Other Financing Sources	8900			5,615	
Other Outgo	7000			29,045	10,000
Net Increase/(Decrease) in Fund Balance		0	0	(53,345)	(10,000)
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	1,654,995	1,601,650
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		1,654,995	
Ending Fund Balance, June 30		0	0	1,601,650	1,591,650

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

District ID: 650

Name: SANTA BARBARA

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
32	CAFETERIA FUND	11	UNRESTRICTED SUBFUND	625,000
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	278,000
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	950,000
43	GENERAL OBLIGATION BOND FUND	11	UNRESTRICTED SUBFUND	650,000
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	794,000
69	OTHER INTERNAL SERVICES FUND	11	UNRESTRICTED SUBFUND	55,000
79	OTHER TRUST FUNDS	71	ASSOCIATED STUDENTS TRUST FUND	5,615

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0			1,763,389		
Adjustments	9020		0			2,017		
Adjusted Beginning Balance	9030		0			1,765,406		
Actual Fiscal Year Data								
State Lottery Proceeds:	8681		2,870,221			1,502,029		
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20		Total
	Object Code	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	Support Activities (AC 7320)	
Expenditures								
Academic Salaries	1000	984,175	686,974	27,635	1,698,784			1,698,784
Classified Salaries	2000				0			0
Employee Benefits	3000	374,919	261,701	10,528	647,148			647,148
Supplies & Materials								
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0			0
Instructional Supplies & Materials	4300				0	919,880		919,880
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	919,880		919,880
Other Operating Expenses and Services	5000				0	11,514		11,514
Capital Outlay								
Library Books	6300				0			0
Equipment	6400							
Equipment - Additional	6410				0	189,853		189,853
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	189,853		189,853
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		1,359,094	948,675	38,163	2,345,932	1,121,247		3,467,179
Ending Balance					524,289	2,146,188		2,670,477

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 650

Name: SANTA BARBARA

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0			2,146,188		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		0			2,146,188		
Budget Fiscal Year Data								
State Lottery Proceeds:	8681		2,000,000			1,200,000		
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20		Total
	Object Code	Instructional Activities	Support Activities	Support Activities	Total	Instructional	Support Activities	
		(AC 0100-5900)	(AC 6000-6700)	(AC 6800-7390)	Unrestricted	(AC 0100-4900)	(AC 7320)	
Expenditures								
Academic Salaries	1000	848,726	586,727	25,432	1,460,885			1,460,885
Classified Salaries	2000				0			0
Employee Benefits	3000	313,208	216,522	9,385	539,115			539,115
Supplies & Materials	4000							
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0			0
Instructional Supplies & Materials	4300				0	1,069,197		1,069,197
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	1,069,197		1,069,197
Other Operating Expenses and Services	5000				0	13,300		13,300
Capital Outlay	6000							
Library Books	6300				0			0
Equipment	6400							
Equipment - Additional	6410				0	316,500		316,500
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	316,500		316,500
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		1,161,934	803,249	34,817	2,000,000	1,398,997		3,398,997
Ending Balance					0	1,947,191		

Annual Financial and Budget Report

For Actual Year: 2022-2023

District ID: 650

Name: SANTA BARBARA

EPA Revenue	6,201,622
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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	6,309,987	0	0	6,309,987
TOTAL		6,309,987	0	0	6,309,987

Annual Financial and Budget Report

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 650

Name: SANTA BARBARA

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2022-2023	11,153,676	6,663,648	17,817,324	N/A	N/A
2023-2024	9,893,911	6,333,153	16,227,064	-1,590,260	-8.93%
2024-2025	10,075,257	6,536,479	16,611,736	384,672	2.37%
2025-2026	10,321,451	6,686,903	17,008,354	396,618	2.39%
2026-2027	10,487,928	6,686,903	17,174,831	166,477	0.98%
2027-2028	10,658,350	6,686,903	17,345,253	170,422	0.99%

Does the district have a plan to fund these expenses through 2026-27?
Yes
Explain Yes or No
The district has plans to continue its current funding of these expenses through 27-28; amounts include on-behalf payments.
Does the district have an irrevocable trust?
No