

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2020-2021)
(Budget Report for Fiscal Year 2021-2022)

District: SANTA BARBARA

District Code: 650

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.

Lyndsay M. Maas

District Chief Business Officer

Date

Kindred Murillo

District Superintendent

Date

Contact: Lyndsay Maas

(805) 730-4066

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, 2021. 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: 2020-2021

Budget Year: 2021-2022

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	18,043,924	18,043,924		18,043,924
Other	1300	14,874,556	14,874,556		14,874,556
Total Instructional Salaries		32,918,480	32,918,480	0	32,918,480
Non-Instructional Salaries					
Contract or Regular	1200		4,961,479	245,790	5,207,269
Other	1400		1,403,028		1,403,028
Total Non-Instructional Salaries		0	6,364,507	245,790	6,610,297
Total Academic Salaries		32,918,480	39,282,987	245,790	39,528,777
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		16,288,866	734,670	17,023,536
Other	2300		279,926	26,604	306,530
Total Non-Instructional Salaries		0	16,568,792	761,274	17,330,066
Instructional Aides					
Regular Status	2200	2,026,052	2,026,052		2,026,052
Other	2400	591,973	591,973	224	592,197
Total Instructional Aides		2,618,025	2,618,025	224	2,618,249
Total Classified Salaries		2,618,025	19,186,817	761,498	19,948,315
Employee Benefits	3000	16,730,713	25,242,558	414,922	25,657,480
Supplies and Materials	4000		759,917	36,549	796,466
Other Operating Expenses	5000	758,376	7,346,576	21,512	7,368,088
Equipment Replacement	6420		71,294		71,294
Total Expenditures Prior to Exclusions		53,025,594	91,890,149	1,480,271	93,370,420

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 650

Name: SANTA BARBARA

		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	587,180			0
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		840,181		840,181
Objects to Exclude	Object Code				
Rents and Leases	5060		275,365		275,365
Lottery Expenditures					
Academic Salaries	1000	1,012,688	1,642,647	27,919	1,670,566
Classified Salaries	2000				0
Employee Benefits	3000	436,857	708,612	12,044	720,656
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: 2020-2021

Budget Year: 2021-2022

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		2,036,725	3,466,805	39,963	3,506,768
Total for ECS 84362, 50% Law		50,988,869	88,423,344	1,440,308	89,863,652
Percent of CEE (Instructional Salary Cost / Total CEE)		57.66%	100.00%		
50% of Current Expense of Education			44,211,672		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		50,988,869	88,423,344	1,440,308	89,863,652
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		53,025,594	91,890,149	1,480,271	93,370,420
Capital Expenditures	6000	76,699	219,842	99,765	319,607
Equipment Replacement (Back out)	6420		(71,294)	0	(71,294)
Total Unrestricted General Fund Expenditures		53,102,293	92,038,697	1,580,036	93,618,733

For Year Ended June 30, 2021

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			0
In County Treasury	9112	38,015,674	15,599,689	53,615,363
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	415		415
Investments (at cost)	9120	20,789		20,789
Accounts Receivable	9130	10,798,827	17,187,353	27,986,180
Due from Other Funds	9140	288,766		288,766
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210	13,225		13,225
Prepaid Items	9220	3,605,044		3,605,044
TOTAL ASSETS		52,742,740	32,787,042	85,529,782
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	7,645,662	3,368,347	11,014,009
Accrued Salaries and Wages Payable	9520	2,330,328	45,635	2,375,963
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	2,553,367	26,231	2,579,598
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	5,192,029	27,621,756	32,813,785
TOTAL LIABILITIES		17,721,386	31,061,969	48,783,355

For Year Ended June 30, 2021

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			0
Restricted Fund Balance	9752	14,824,173		14,824,173
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	15,255,790	1,725,072	16,980,862
TOTAL FUND EQUITY		35,021,354	1,725,072	36,746,426
TOTAL LIABILITIES AND FUND EQUITY		52,742,740	32,787,041	85,529,781

- 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, 2021

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	3,806,757		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	3,085		
Due from Other Funds	9140			
TOTAL ASSETS		3,809,842	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

- 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, 2021

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	3,809,842		
TOTAL FUND EQUITY		3,809,842	0	0
TOTAL LIABILITIES AND FUND EQUITY		3,809,842	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, 2021

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						
In County Treasury	9112		996,926	(4,462)			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114		15,000				
Investments (at cost)	9120						
Accounts Receivable	9130		133	108,018			
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210		19,633				
Prepaid Items	9220						
TOTAL ASSETS		0	1,031,692	103,556	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510		3,694	1,396			
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540		17				
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570		4,883				
TOTAL LIABILITIES		0	8,594	1,396	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, 2021

District ID: 650

Name: SANTA BARBARA

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	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	1,023,098	102,160	0	0	0
Total Fund Balance		0	1,023,098	102,160	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	0	0	0	0	0
TOTAL FUND EQUITY		0	1,023,098	102,160	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	1,031,692	103,556	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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	14,382,996		
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120	3,273		
Accounts Receivable	9130	13,377		
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220	62,810		
TOTAL ASSETS		14,462,456	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	1,213,189		
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	91,907		
TOTAL LIABILITIES		1,305,096	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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	13,157,360		
Total Fund Balance		13,157,360	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			
TOTAL FUND EQUITY		13,157,360	0	0
TOTAL LIABILITIES AND FUND EQUITY		14,462,456	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2021

District ID: 650

Name: SANTA BARBARA

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
ASSETS					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111	504,237			
In County Treasury	9112				1,312
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				1,538
Investments (at cost)	9120				
Accounts Receivable	9130	486,155			3,833
Due from Other Funds	9140	512,512			
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210	1,021,232			15,976
Prepaid Items	9220	30,224			
Fixed Assets	9300				
Sites	9310				
Site Improvements	9320				
Accumulated Depreciation Site Improvements	9321				
Buildings	9330	5,973,986			
Accumulated Depreciation Buildings	9331	1,629,592			
Library Books	9340				
Equipment	9350	375,469			
Accumulated Depreciation Equipment	9351	349,543			
Work in Progress	9360				
Total Fixed Assets		4,370,320	0	0	0
TOTAL ASSETS		6,924,680	0	0	22,659

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2021

District ID: 650

Name: SANTA BARBARA

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
LIABILITIES					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510	772,709			13,607
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				2,569
Total Current Liabilities and Deferred Revenue		772,709	0	0	16,176
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	772,709	0	0	16,176

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2021

District ID: 650

Name: SANTA BARBARA

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				
Unassigned	9790	6,151,971			6,483
Total Reserved Fund Balance		6,151,971	0	0	6,483
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		6,151,971	0	0	6,483
TOTAL LIABILITIES AND FUND EQUITY		6,924,680	0	0	22,659

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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	(2,299)	(35,871)
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120	3,827	
Accounts Receivable	9130	274	14
Due from Other Funds	9140	105,764	40,000
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		107,566	4,143

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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	87,670	682
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540		
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		87,670	682
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	87,670	682

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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		3,461
Total Reserved Fund Balance		0	3,461
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	19,896	
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		19,896	3,461
TOTAL LIABILITIES AND FUND EQUITY		107,566	4,143

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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	11,907	130,489		1,054,038	120,695			829,786
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								2,800
Investments (at cost)	9120								
Accounts Receivable	9130	(9,829)			1,386,103	2,674			40,116
Due from Other Funds	9140	26,194							808,529
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		28,272	130,489	0	2,440,141	123,369	0	0	1,681,231

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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					(652)			14,460
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540					1,861			17,471
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570	14,825	6,860						15,908
Total Current Liabilities and Deferred Revenue		14,825	6,860	0	0	1,209	0	0	47,839
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	14,825	6,860	0	0	1,209	0	0	47,839

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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	13,447			2,440,141	122,160			
Total Reserved Fund Balance		13,447	0	0	2,440,141	122,160	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		123,629						1,633,392
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		13,447	123,629	0	2,440,141	122,160	0	0	1,633,392
TOTAL LIABILITIES AND FUND EQUITY		28,272	130,489	0	2,440,141	123,369	0	0	1,681,231

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

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		282,929	282,929
Temporary Assistance for Needy Families (TANF)	8140		6,490	6,490
Student Financial Aid	8150		140,396	140,396
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170		923,548	923,548
Other Federal Revenues	8190		17,266,449	17,266,449
Total Federal Revenues	8100	0	18,619,812	18,619,812
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	19,796,319		19,796,319
Other General Apportionment	8613			0
General Categorical Programs	8620			
Child Development	8621		67,009	67,009
Extended Opportunity Programs and Services(EOPS)	8622		1,059,385	1,059,385
Disabled Students Programs and Services(DSPS)	8623		1,335,628	1,335,628
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		143,839	143,839
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		31,153,598	31,153,598

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

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	20,397,296		20,397,296
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		466,445	466,445
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	145,354		145,354
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	2,391,221	969,354	3,360,575
State Mandated Costs	8685	387,299		387,299
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	3,729,218		3,729,218
Total State Revenues	8600	46,846,707	35,195,258	82,041,965

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Details of General Fund Revenue

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

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	31,187,538		31,187,538
Tax Allocation, Supplemental Roll	8812	598,343		598,343
Tax Allocation, Unsecured Roll	8813	729,492		729,492
Prior Years Taxes	8816	439,429		439,429
Education Revenues Augmentation Fund (ERAF)	8817			0
Redevelopment Agency Funds - Pass Through	8818			0
Redevelopment Agency Funds - Residual	8819	49,098		49,098
Redevelopment Agency Funds - Asset Liquidation	8819.1	2,554,195		2,554,195
Contributions, Gifts, Grants, and Endowments	8820	7,100	747,447	754,547
Contract Services	8830			
Contract Instructional Services	8831			0
Other Contract Services	8832	20,778		20,778
Sales and Commissions	8840	5,332		5,332
Rentals and Leases	8850	3,000	157,736	160,736
Interest and Investment Income	8860	100,156		100,156
Student Fees and Charges	8870			
Community Services Classes	8872			0
Dormitory	8873			0
Enrollment	8874	6,856,053		6,856,053
Enrollment Contra Revenue for Uncollectible Receivables	8874.1			0
Enrollment Contra Revenue for HEERF Lost Revenue	8874.3			0
Enrollment Contra Revenue for AB19 College Promise Waivers	8874.5			0
Enrollment Contra Revenue for COVID Refunds (Fall 2020 only)	8874.7			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		705,059	705,059
Instructional Materials Fees and Sales of Materials	8877	170,217		170,217
Insurance	8878			0
Student Records	8879	33,952		33,952
Nonresident Tuition	8880	7,174,498		7,174,498
Parking Services and Public Transportation	8881		83,256	83,256
Other Student Fees and Charges	8885	3,104		3,104
Other Local Revenues	8890	246,087	669,697	915,784
Total Local Revenues	8800	50,178,372	2,363,195	52,541,567
Total Revenues		97,025,079	56,178,265	153,203,344

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

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#	7,211,612		7,211,612
Total Other Financing Sources	8900	7,211,612	0	7,211,612
Total Revenues and Other Financing Sources		104,236,691	56,178,265	160,414,956

For Actual Year: 2020-2021

Budget Year: 2021-2022

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	260,411	45,706	18,850	20,225		345,192
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	3,310,675	79,443	17,354	14,569		3,422,041
Business and Management	0500	2,344,177	25,729	9,751			2,379,657
Communications	0600	2,253,180	63,110	85,606	223,610		2,625,506
Computer and Information Science	0700	1,922,366	154,665	2,937	25,613		2,105,581
Education	0800	1,809,701	350,911	123,502	23,088		2,307,202
Engineering and Related Industrial Technology	0900	1,485,977	103,444	52,879	40,023		1,682,323
Fine and Applied Arts	1000	4,883,302	460,408	134,581	89,524		5,567,815
Foreign language	1100	2,025,290	47,851	97,749			2,170,890
Health	1200	3,840,420	224,892	207,160	11,960		4,284,432
Consumer Education And Home Economics	1300	1,522,649	317,355	84,476	32,583		1,957,063
Law	1400						0
Humanities(Letters)	1500	6,160,845	270,634	4,573			6,436,052
Library Science	1600	50,541					50,541
Mathematics	1700	4,280,965	170,035	660			4,451,660
Military Studies	1800						0
Physical Sciences	1900	3,516,513	27,386	59,726			3,603,625
Psychology	2000	1,184,145	6,266	88			1,190,499
Public Affairs and Services	2100	687,173	7,283				694,456
Social Sciences	2200	3,291,231	130,837	259			3,422,327
Commercial Services	3000	692,151	143,425	372,155			1,207,731
Interdisciplinary Studies	4900	3,450,907	944,734	144,071	3,617		4,543,329
Instruc Staff-Retirees' Bnfts & Retire Incents	5900		587,180				587,180
Sub-Total Instructional Activites		48,972,619	4,161,294	1,416,377	484,812		55,035,102
Total Expenditures for GF Activities*		50,924,743	46,739,202	34,327,413	2,508,020	16,488,967	150,988,345

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

For Actual Year: 2020-2021

Budget Year: 2021-2022

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	3,360	6,908,104	19,592,882	702,458		27,206,804
Course and Curriculum Development	6020	20,556	1,732,660	115,603	6,861		1,875,680
Academic / Faculty Senate	6030	35,320	118,374	11,249			164,943
Other Instructional Administration & Governance	6090		231,302	24,227			255,529
Total Instructional Admin. & Governance		59,236	8,990,440	19,743,961	709,319	0	29,502,956
Instructional Support Services	6100						
Learning Center	6110	1,339,711	269,350	886	19,660		1,629,607
Library	6120	2,438	913,358	57,613	188,667		1,162,076
Media	6130			30,000			30,000
Museums and Galleries	6140	13,118	76,586				89,704
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190						0
Total Instructional Support Services		1,355,267	1,259,294	88,499	208,327	0	2,911,387
Admissions and Records	6200	600	1,272,447	16,615	1,031		1,290,693
Student Counseling and Guidance	6300						
Counseling and Guidance	6310	16,440	4,348,873	3,379			4,368,692
Matriculation and Student Assessment	6320	191	939,724	103,543	13,182		1,056,640
Transfer Programs	6330	6,522	1,030,242	10,026			1,046,790
Career Guidance	6340	2,264	472,052	11,001			485,317
Other Student Counseling and Guidance	6390						0
Total Student Counseling and Guidance		25,417	6,790,891	127,949	13,182	0	6,957,439

CALIFORNIA COMMUNITY COLLEGES

Expend by Non-Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2020-2021

Budget Year: 2021-2022

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	3,659	1,560,009	118,242	5,596	31	1,687,537
Extended Opportunity Programs and Services (EOPS)	6430	579	1,222,137	13,596		12,351	1,248,663
Health Services	6440	31	875,392	84,217			959,640
Student Personnel Administration	6450	298	562,952	8,770			572,020
Financial Aid Administration	6460	45	1,206,196	4,641,397			5,847,638
Job Placement Services	6470		56,615	83,057			139,672
Veterans Services	6480		117,088				117,088
Miscellaneous Student Services	6490	302	1,516,168	232,891	4,300		1,753,661
Total Other Student Services		4,914	7,116,557	5,182,170	9,896	12,382	12,325,919
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510	499,279	898,323	854,017	318,644		2,570,263
Custodial Services	6530		1,811,799	32,342	21,870		1,866,011
Grounds Maintenance and Repairs	6550		900,402	58,538			958,940
Utilities	6570			1,395,018			1,395,018
Other Operations and Maintenance of Plant	6590			32,976			32,976
Total Operation and Maintenance of Plant	6500	499,279	3,610,524	2,372,891	340,514	0	6,823,208
Planning, Policymaking and Coordinations	6600		1,343,915	192,390			1,536,305

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

For Actual Year: 2020-2021

Budget Year: 2021-2022

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		936,788	315,313	104		1,252,205
Fiscal Operations	6720		2,327,861	1,273,673			3,601,534
Human Resources Management	6730		1,362,024	67,440	7,253		1,436,717
Noninstruct Staff Retirees' Benefits & Retirement *	6740		840,181				840,181
Staff Development	6750		439,964	48,639			488,603
Staff Diversity	6760						0
Logistical Services	6770		1,348,093	1,218,522	159,595		2,726,210
Management Information Systems	6780		3,436,753	1,905,645	367,633		5,710,031
Other General Institutional Support Services	6790		155,295	125,088	2,500		282,883
Total General Institutional Support Services	6700	0	10,846,959	4,954,320	537,085	0	16,338,364
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820	7,411	612,655	1,316			621,382
Community Use of Facilities	6830		35,677	29,445	55,902		121,024
Economic Development	6840						0
Other Community Services & Economic Development	6890		20,542				20,542
Total Community Services	6800	7,411	668,874	30,761	55,902	0	762,948

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2020-2021

Budget Year: 2021-2022

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			9,041			9,041
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		418,066	128,759	11,107		557,932
Student and Co-Curricular Activities	6960		259,941	61,880			321,821
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	678,007	199,680	11,107	0	888,794
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: 2020-2021

Budget Year: 2021-2022

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			1,800	136,845		138,645
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					11,495,326	11,495,326
Student Aid	7320					4,981,259	4,981,259
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	16,476,585	16,476,585
Sub-Total Non-Instructional Activites		1,952,124	42,577,908	32,911,036	2,023,208	16,488,967	95,953,243
Total Expenditures General Fund: activities *		50,924,743	46,739,202	34,327,413	2,508,020	16,488,967	150,988,345

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: SANTA BARBARA

I.	2021-2022 Appropriations Limit:			
A.	2020-2021 Appropriations Limit:			\$106,788,656
B.	2021-2022 Price Factor:	1.0573		
C.	Population factor:			
	1. 2019-2020 Second Period Actual FTES	12,662.26		
	2. 2020-2021 Second Period Actual FTES	11,496.92		
	3. 2020-2021 Population change factor (C2/C1)	0.9080		
D.	2020-2021 Limit adjusted by inflation and population factors (A * B * C.3)			\$102,520,143
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)			\$102,520,143
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.	2021-2022 Appropriations Limit (D + E.3 - F.3)			\$102,520,143
II.	2021-2022 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			44,428,545
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			145,000
C.	Local Property taxes			33,535,000
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			0
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2021-2022 Appropriations Subject to Limit			\$78,108,545

For Actual Year: 2020-2021

Budget Year: 2021-2022

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			18,619,812	27,704,561	18,619,812	27,704,561
State Revenues	8600	46,846,707	47,073,545	35,195,258	68,428,157	82,041,965	115,501,702
Local Revenues	8800	50,178,372	58,170,400	2,363,195	2,623,489	52,541,567	60,793,889
Total Revenues		97,025,079	105,243,945	56,178,265	98,756,207	153,203,344	204,000,152
EXPENDITURES:							
Academic Salaries	1000	39,528,777	42,749,502	5,185,103	3,680,268	44,713,880	46,429,770
Classified Salaries	2000	19,946,930	21,594,362	4,446,428	4,435,528	24,393,358	26,029,890
Employee Benefits	3000	25,657,271	21,913,544	2,899,436	2,784,996	28,556,707	24,698,540
Supplies and Materials	4000	632,941	1,640,600	1,387,472	1,834,126	2,020,413	3,474,726
Other Operating Expenses and Services	5000	7,307,845	10,212,338	24,999,155	46,381,161	32,307,000	56,593,499
Capital Outlay	6000	319,607	424,500	2,188,413	5,183,686	2,508,020	5,608,186
Total Expenditures		93,393,371	98,534,846	41,106,007	64,299,765	134,499,378	162,834,611
Excess /(Deficiency) of Revenues over Expenditures		3,631,708	6,709,099	15,072,258	34,456,442	18,703,966	41,165,541
Other Financing Sources	8900	7,211,612	550,000		1,450,000	7,211,612	2,000,000
Other Outgo	7000	1,250,764	4,110,000	15,238,203	18,724,106	16,488,967	22,834,106
Net Increase/(Decrease) in Fund Balance		9,592,556	3,149,099	(165,945)	17,182,336	9,426,611	20,331,435
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	25,428,798	35,021,354	1,891,017	1,725,072	27,319,815	36,746,426
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	25,428,798		1,891,017		27,319,815	
Ending Fund Balance, June 30		35,021,354	38,170,453	1,725,072	18,907,408	36,746,426	57,077,861

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2020-2021

Budget Year: 2021-2022

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	13,595	14,000				
Local Revenues	8800	4,603,854	4,559,000				
Total Revenues		4,617,449	4,573,000	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	4,249,874	4,775,050				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	4,249,874	4,775,050	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(4,249,874)	(4,775,050)	0	0	0	0
Net Increase/Decrease in Fund Balance		367,575	(202,050)	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	3,442,267	3,809,842		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	3,442,267		0		0	
Ending Fund Balance, June 30		3,809,842	3,607,792	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

650 SANTA BARBARA

For Actual Year: 2020-2021

Budget Year: 2021-2022

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					21,072	21,502
State Revenues	8600					161,883	121,000
Local Revenues	8800			8,148	731,750	252,831	245,500
Total Income		0	0	8,148	731,750	435,786	388,002
Expenditures							
Academic Salaries	1000				681,889	145,600	156,848
Classified Salaries	2000			519,584	298,654	254,950	271,985
Employee Benefits	3000			288,354	404,570	197,004	211,046
Supplies and Materials	4000			5,449	89,470	6,968	15,658
Other Operating Expenses and Services	5000			21,304	5,000	926	900
Capital Outlay	6000						
Total Expenditures		0	0	834,691	1,479,583	605,448	656,437
Excess /(Deficiency) of Revenues over Expenditures		0	0	(826,543)	(747,833)	(169,662)	(268,435)
Other Financing Sources	8900			1,747,551	900,000	266,452	165,000
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	921,008	152,167	96,790	(103,435)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0	102,090	1,023,098	5,370	102,160
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		102,090		5,370	
Ending Fund Balance, June 30		0	0	1,023,098	1,175,265	102,160	(1,275)

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

650 SANTA BARBARA

For Actual Year: 2020-2021

Budget Year: 2021-2022

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: 2020-2021

Budget Year: 2021-2022

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	48,453	3,500,000				
Local Revenues	8800	489,938	620,000				
Total Income		538,391	4,120,000	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	1,332	5,000				
Other Operating Expenses and Services	5000	90,107	61,000				
Capital Outlay	6000	3,808,114	3,593,300				
Total Expenditures		3,899,553	3,659,300	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		(3,361,162)	460,700	0	0	0	0
Other Financing Sources	8900	212,507	1,280,000				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(3,148,655)	1,740,700	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	16,306,015	13,157,360	0	0	0	0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	16,306,015		0		0	
Ending Fund Balance, June 30		13,157,360	14,898,060	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

650 SANTA BARBARA

For Actual Year: 2020-2021

Budget Year: 2021-2022

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	3,080,070	4,847,532				
Other Financing Sources	8900						
Total Income		3,080,070	4,847,532	0	0	0	0
Cost of Sales	5890	2,429,432	3,417,103				
Gross Profit or Loss		650,638	1,430,429	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	626,263	599,395				
Employee Benefits	3000	318,247	320,228				
Supplies and Materials	4000	2,006	2,500				
Other Operating Expenses and Services	5000	301,797	288,181				
Capital Outlay	6000	3,441					
Total Expenditures		1,251,754	1,210,304	0	0	0	0
Net Profit or Loss		(601,116)	220,125	0	0	0	0
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(601,116)	220,125	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	6,753,087	6,151,971		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	6,753,087		0		0	
Ending Fund Balance, June 30		6,151,971	6,372,096	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

650 SANTA BARBARA

For Actual Year: 2020-2021

Budget Year: 2021-2022

Enterprise Funds

Description	Object Code	FUND: 59					
		OTHER ENTERPRISE FUND					
		Actual	Budget				
REVENUES:							
Local Revenues	8800	70,295	117,450				
Other Financing Sources	8900	1,124	35,000				
Total Income		71,419	152,450				
Cost of Sales	5890						
Gross Profit or Loss		71,419	152,450				
Expenditures							
Academic Salaries	1000	19,300	40,348				
Classified Salaries	2000	49,747	51,468				
Employee Benefits	3000	22,885	26,335				
Supplies and Materials	4000	3,655	4,330				
Other Operating Expenses and Services	5000	80,784	75,500				
Capital Outlay	6000						
Total Expenditures		176,371	197,981				
Net Profit or Loss		(104,952)	(45,531)				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(104,952)	(45,531)				
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	111,435	6,483				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	111,435					
Ending Fund Balance, June 30		6,483	(39,048)				

For Actual Year: 2020-2021

Budget Year: 2021-2022

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	4,782	5,000	136	55,000		
Other Financing Sources	8900	630,764	700,000	40,000			
Total Income		635,546	705,000	40,136	55,000		
Expenditures							
Academic Salaries	1000			11,286	10,000		
Classified Salaries	2000			186	942		
Employee Benefits	3000			29	500		
Supplies and Materials	4000			3,825	25,000		
Other Operating Expenses and Services	5000	635,546	530,000	22,883	23,000		
Capital Outlay	6000						
Total Expenditures		635,546	530,000	38,209	59,442		
Net Profit or Loss		0	175,000	1,927	(4,442)		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	175,000	1,927	(4,442)		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	19,896	19,896	1,534	3,461		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	19,896		1,534			
Ending Fund Balance, June 30		19,896	194,896	3,461	(981)		

For Actual Year: 2020-2021

Budget Year: 2021-2022

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND	REPRESENTATION FEE TRUST FUND	ASSOCIATED STUDENTS TRUST FUND	REPRESENTATION FEE TRUST FUND	BODY CENTER FEE TRUST FUND	BODY CENTER FEE TRUST FUND
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	4,787	7,350	4,124	9,500		
Total Income		4,787	7,350	4,124	9,500	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	255	4,000	4,604	4,500		
Other Operating Expenses and Services	5000		3,100	1,249	5,000		
Capital Outlay	6000						
Total Expenditures		255	7,100	5,853	9,500	0	0
Excess /(Deficiency) of Revenues over Expenditures		4,532	250	(1,729)	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	800	250				
Net Increase/(Decrease) in Fund Balance		3,732	0	(1,729)	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	9,715	13,447	125,358	123,629		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	9,715		125,358		0	
Ending Fund Balance, June 30		13,447	13,447	123,629	123,629	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

650 SANTA BARBARA

For Actual Year: 2020-2021

Budget Year: 2021-2022

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	19,053,272	15,170,000				
State Revenues	8600	2,867,540	2,875,000				
Local Revenues	8800	987		1,791,473			
Total Income		21,921,799	18,045,000	1,791,473	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000			1,209			
Other Operating Expenses and Services	5000			1,762,121			
Capital Outlay	6000						
Total Expenditures		0	0	1,763,330	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		21,921,799	18,045,000	28,143	0	0	0
Other Financing Sources	8900	311,246					
Other Outgo	7000	20,126,200	18,025,000				
Net Increase/(Decrease) in Fund Balance		2,106,845	20,000	28,143	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	333,296	2,440,141	94,017	122,160		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	333,296		94,017		0	
Ending Fund Balance, June 30		2,440,141	2,460,141	122,160	122,160	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

650 SANTA BARBARA

For Actual Year: 2020-2021

Budget Year: 2021-2022

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			397,305	
Total Income		0	0	397,305	0
Expenditures					
Academic Salaries	1000			289	
Classified Salaries	2000			654	
Employee Benefits	3000			198	
Supplies and Materials	4000			142,601	
Other Operating Expenses and Services	5000			98,331	
Capital Outlay	6000			8,698	
Total Expenditures		0	0	250,771	0
Excess /(Deficiency) of Revenues over Expenditures		0	0	146,534	0
Other Financing Sources	8900			237,551	10,000
Other Outgo	7000			72,763	10,000
Net Increase/(Decrease) in Fund Balance		0	0	311,322	0
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	1,322,070	1,633,392
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		1,322,070	
Ending Fund Balance, June 30		0	0	1,633,392	1,633,392

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

District ID: 650

Name: SANTA BARBARA

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	230,000
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	200,000
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	630,764
69	OTHER INTERNAL SERVICES FUND	11	UNRESTRICTED SUBFUND	40,000
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	6,393,138
32	CAFETERIA FUND	12	RESTRICTED SUBFUND	1,747,551
33	CHILD DEVELOPMENT FUND	12	RESTRICTED SUBFUND	36,452
51	BOOKSTORE FUND	12	RESTRICTED SUBFUND	924,833
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	311,246
79	OTHER TRUST FUNDS	71	ASSOCIATED STUDENTS TRUST FUND	800
59	OTHER ENTERPRISE FUND	79	OTHER TRUST FUNDS	1,124

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010					1,270,334		
Adjustments	9020							
Adjusted Beginning Balance	9030		0			1,270,334		
Actual Fiscal Year Data								
State Lottery Proceeds:	8681		2,391,221			969,654		
		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	1,012,688	629,959	27,919	1,670,566			1,670,566
Classified Salaries	2000				0			0
Employee Benefits	3000	436,857	271,755	12,043	720,655			720,655
Supplies & Materials								
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0			0
Instructional Supplies & Materials	4300				0	304,640		304,640
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	304,640		304,640
Other Operating Expenses and Services	5000				0	530		530
Capital Outlay								
Library Books	6300				0	195,341		195,341
Equipment	6400							
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	195,341		195,341
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		1,449,545	901,714	39,962	2,391,221	500,511		2,891,732
Ending Balance					0	1,739,477		1,739,477

CALIFORNIA COMMUNITY COLLEGES

Receipt and Expenditures of Lottery Proceeds

Annual Financial and Budget Report

Lottery Budget Report

SUPPLEMENTAL DATA

L10 GENERAL FUND

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 650

Name: SANTA BARBARA

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010					1,739,477		
Adjustments	9020							
Adjusted Beginning Balance	9030		0			1,739,477		
Budget Fiscal Year Data								
State Lottery Proceeds:	8681		2,000,000			1,411,637		
		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	847,005	526,893	23,352	1,397,250			1,397,250
Classified Salaries	2000				0			0
Employee Benefits	3000	365,384	227,294	10,072	602,750			602,750
Supplies & Materials	4000							
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0			0
Instructional Supplies & Materials	4300				0	965,837		965,837
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	965,837		965,837
Other Operating Expenses and Services	5000				0	54,300		54,300
Capital Outlay	6000							
Library Books	6300				0	391,500		391,500
Equipment	6400							
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	391,500		391,500
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		1,212,389	754,187	33,424	2,000,000	1,411,637		3,411,637
Ending Balance					0	1,739,477		

Annual Financial and Budget Report

For Actual Year: 2020-2021

District ID: 650

Name: SANTA BARBARA

EPA Revenue	20,397,296
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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	20,397,296	0	0	20,397,296
TOTAL		20,397,296	0	0	20,397,296

Annual Financial and Budget Report

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 650

Name: SANTA BARBARA

	STRS	PERS		Increase	
Fiscal Year	Amount	Amount	Total	Amount	Rate
2020-21	9,786,919	4,596,152	14,383,071	N/A	N/A
2021-22	9,267,321	5,464,956	14,732,277	349,206	2.43%
2022-23	9,378,083	5,574,255	14,952,338	220,061	1.49%
2023-24	9,491,060	5,685,740	15,176,800	224,462	1.50%
2024-25	9,779,152	5,970,027	15,749,179	572,379	3.77%
2025-26	10,081,649	6,268,528	16,350,177	600,998	3.82%

Does the district have a plan to fund these expenses through 2025-26?
Yes
Explain Yes or No
Santa Barbara City College is actively creating and analyzing 5-year fiscal projections to plan for future expenditures