

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2017-2018)

(Budget Report for Fiscal Year 2018-2019)

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.


District Chief Business Officer

10/17/18
Date


District Superintendent

10/17/18
Date

Contact: Lyndsay Maas

(805) 965-0581 2357

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

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

For Actual Year: 2017-2018

Budget Year: 2018-2019

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	18,613,258	18,722,070	37,772	18,759,842
Other	1300	15,606,036	15,662,964	88,700	15,751,664
Total Instructional Salaries		34,219,294	34,385,034	126,472	34,511,506
Non-Instructional Salaries					
Contract or Regular	1200		4,775,012	286,057	5,061,069
Other	1400		1,257,708		1,257,708
Total Non-Instructional Salaries		0	6,032,720	286,057	6,318,777
Total Academic Salaries		34,219,294	40,417,754	412,529	40,830,283
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		15,058,333	574,125	15,632,458
Other	2300		863,221	19,549	882,770
Total Non-Instructional Salaries		0	15,921,554	593,674	16,515,228
Instructional Aides					
Regular Status	2200	1,923,031	1,923,573		1,923,573
Other	2400	1,185,397	1,190,448	34,451	1,224,899
Total Instructional Aides		3,108,428	3,114,021	34,451	3,148,472
Total Classified Salaries		3,108,428	19,035,575	628,125	19,663,700
Employee Benefits	3000	10,324,556	18,806,847	353,172	19,160,019
Supplies and Materials	4000		1,442,660	323,588	1,766,248
Other Operating Expenses	5000	593,116	9,631,037	110,565	9,741,602
Equipment Replacement	6420		49,669		49,669
Total Expenditures Prior to Exclusions		48,245,394	89,383,542	1,827,979	91,211,521

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2017-2018

Budget Year: 2018-2019

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	44,224	44,224		44,224
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		159,935		159,935
Objects to Exclude	Object Code				
Rents and Leases	5060		346,358		346,358
Lottery Expenditures					
Academic Salaries	1000	979,803	610,369	16,062	626,431
Classified Salaries	2000				0
Employee Benefits	3000	313,537	195,318	5,140	200,458
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: 2017-2018

Budget Year: 2018-2019

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		8,879		8,879
Equipment	6400				
Equipment - Additional	6410		84,389		84,389
Equipment - Replacement	6420		49,669		49,669
Total Equipment		0	134,058	0	134,058
Total Capital Outlay		0	142,937	0	142,937
Other Outgo	7000		9,600		9,600
Total Exclusions		1,337,564	1,508,741	21,202	1,529,943
Total for ECS 84362, 50% Law		46,907,830	87,874,801	1,806,777	89,681,578
Percent of CEE (Instructional Salary Cost / Total CEE)		53.38%	100.00%		
50% of Current Expense of Education			43,937,400		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		46,907,830	87,874,801	1,806,777	89,681,578
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		48,245,394	89,383,542	1,827,979	91,211,521
Capital Expenditures	6000	63,592	173,800		173,800
Equipment Replacement (Back out)	6420		(67,727)	0	(67,727)
Total Unrestricted General Fund Expenditures		48,308,986	89,489,615	1,827,979	91,317,594

For Year Ended June 30, 2018

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	39,886,697	8,131,372	48,018,069
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	415		415
Investments (at cost)	9120	19,816		19,816
Accounts Receivable	9130	4,454,745	5,996,212	10,450,957
Due from Other Funds	9140	339,105	229	339,334
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210	16,002		16,002
Prepaid Items	9220	2,543,785		2,543,785
TOTAL ASSETS		47,260,565	14,127,813	61,388,378
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	5,394,269	2,461,838	7,856,107
Accrued Salaries and Wages Payable	9520	2,321,085	78,632	2,399,717
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	1,948,332	3,896	1,952,228
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	7,671,290	9,439,664	17,110,954
TOTAL LIABILITIES		17,334,976	11,984,030	29,319,006

For Year Ended June 30, 2018

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	5,216,020		5,216,020
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		5,216,020	0	5,216,020
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751	1,359,787		1,359,787
Restricted Fund Balance	9752			0
Committed Fund Balance	9753			0
Assigned Fund Balance	9754	15,648,059		15,648,059
Total Designated Fund Balance		17,007,846	0	17,007,846
Uncommitted Fund Balance	9790	7,701,723	2,143,783	9,845,506
TOTAL FUND EQUITY		29,925,589	2,143,783	32,069,372
TOTAL LIABILITIES AND FUND EQUITY		47,260,565	14,127,813	61,388,378

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 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	4,141,789		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	13,730		
Due from Other Funds	9140			
TOTAL ASSETS		4,155,519	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, 2018

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	4,155,519		
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		4,155,519	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		4,155,519	0	0
TOTAL LIABILITIES AND FUND EQUITY		4,155,519	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, 2018

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		116,409	10,554			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114		17,000				
Investments (at cost)	9120						
Accounts Receivable	9130		3,584	6,470			
Due from Other Funds	9140		657				
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210		72,654				
Prepaid Items	9220						
TOTAL ASSETS		0	210,304	17,024	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510		73,074				
Accrued Salaries and Wages Payable	9520		4,150				
Compensated Absences Payable Current	9530						
Due to Other Funds	9540						
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570		538				
TOTAL LIABILITIES		0	77,762	0	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, 2018

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	132,542	0	0	0	0
Total Fund Balance		0	132,542	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	0	17,024	0	0	0
TOTAL FUND EQUITY		0	132,542	17,024	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	210,304	17,024	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

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	22,606,373		
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120	3,120		
Accounts Receivable	9130	3,599		
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220	9,862		
TOTAL ASSETS		22,622,954	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	1,976,428		
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		1,976,428	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

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	20,646,526		
Unassigned	9790			
Total Fund Balance		20,646,526	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		20,646,526	0	0
TOTAL LIABILITIES AND FUND EQUITY		22,622,954	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2018

District ID: 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	374,152			
In County Treasury	9112				111,026
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				1,538
Investments (at cost)	9120				
Accounts Receivable	9130	329,040			290
Due from Other Funds	9140	689,016			
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210	1,169,008			15,976
Prepaid Items	9220	30,754			
Fixed Assets	9300				
Sites	9310				
Site Improvements	9320				
Accumulated Depreciation Site Improvements	9321				
Buildings	9330	5,983,679			
Accumulated Depreciation Buildings	9331	1,272,970			
Library Books	9340				
Equipment	9350	365,776			
Accumulated Depreciation Equipment	9351	324,520			
Work in Progress	9360				
Total Fixed Assets		4,751,965	0	0	0
TOTAL ASSETS		7,343,935	0	0	128,830

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2018

District ID: 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	514,025			19,085
Accrued Salaries and Wages Payable	9520				2,049
Compensated Absences Payable Current	9530				
Due to Other Funds	9540				
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				107,696
Total Current Liabilities and Deferred Revenue		514,025	0	0	128,830
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	514,025	0	0	128,830

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2018

District ID: 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	6,829,910			
Other Equity	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		6,829,910	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		7,343,935	0	0	128,830

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

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	365,903	46,327
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120	3,649	
Accounts Receivable	9130	1,397	449
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		370,949	46,776

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

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	4,250	300
Accrued Salaries and Wages Payable	9520		1,629
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		4,250	1,929
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	4,250	1,929

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

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		44,847
Unassigned	9790		
Total Reserved Fund Balance		0	44,847
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752	366,699	
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		366,699	0
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		366,699	44,847
TOTAL LIABILITIES AND FUND EQUITY		370,949	46,776

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

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	30,066	166,694		426,802	89,142			610,012
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								2,800
Investments (at cost)	9120								
Accounts Receivable	9130				1,963	4,032			21,286
Due from Other Funds	9140	25,205							1,226,264
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		55,271	166,694	0	428,765	93,174	0	0	1,860,362

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

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	18				13,215			25,762
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540					8,917			30,453
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570		9,522						27,152
Total Current Liabilities and Deferred Revenue		18	9,522	0	0	22,132	0	0	83,367
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	18	9,522	0	0	22,132	0	0	83,367

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

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	55,289	157,172		428,765	71,042			1,776,995
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
Total Reserved Fund Balance		55,289	157,172	0	428,765	71,042	0	0	1,776,995
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752								
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		0	0	0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		55,289	157,172	0	428,765	71,042	0	0	1,776,995
TOTAL LIABILITIES AND FUND EQUITY		55,307	166,694	0	428,765	93,174	0	0	1,860,362

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

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		221,909	221,909
Temporary Assistance for Needy Families (TANF)	8140		36,636	36,636
Student Financial Aid	8150	15,223	448,409	463,632
Veterans Education	8160		1,384	1,384
Vocational and Technical Education Act (VATEA)	8170		962,083	962,083
Other Federal Revenues	8190		2,343,663	2,343,663
Total Federal Revenues	8100	15,223	4,014,084	4,029,307
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	24,818,974		24,818,974
Other General Apportionment	8613	429,988		429,988
General Categorical Programs	8620			
Child Development	8621		93,006	93,006
Extended Opportunity Programs and Services(EOPS)	8622		1,429,389	1,429,389
Disabled Students Programs and Services(DSPS)	8623		1,482,801	1,482,801
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		180,530	180,530
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		5,313,235	5,313,235

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

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	9,597,230		9,597,230
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		10,279,189	10,279,189
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	150,230		150,230
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	2,120,230	828,063	2,948,293
State Mandated Costs	8685	693,569		693,569
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	100,000	220,579	320,579
Total State Revenues	8600	37,910,221	19,826,792	57,737,013

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

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	26,689,450		26,689,450
Tax Allocation, Supplemental Roll	8812	650,562		650,562
Tax Allocation, Unsecured Roll	8813	954,285		954,285
Prior Years Taxes	8816	1,090,783		1,090,783
Education Revenues Augmentation Fund (ERAF)	8817	122,721		122,721
Redevelopment Agency Funds - Pass Through	8818			0
Redevelopment Agency Funds - Residual	8819	56,605		56,605
Redevelopment Agency Funds - Asset Liquidation	8819.1	1,966,561		1,966,561
Contributions, Gifts, Grants, and Endowments	8820	112,157	871,539	983,696
Contract Services	8830			
Contract Instructional Services	8831		1,925	1,925
Other Contract Services	8832			0
Sales and Commissions	8840	444,487		444,487
Rentals and Leases	8850	6,000	132,259	138,259
Interest and Investment Income	8860	674,409		674,409
Student Fees and Charges	8870			
Community Services Classes	8872		48,970	48,970
Dormitory	8873			0
Enrollment	8874	6,993,643		6,993,643
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		587,871	587,871
Instructional Materials Fees and Sales of Materials	8877	76,301	600	76,901
Insurance	8878			0
Student Records	8879			0
Nonresident Tuition	8880	14,673,186		14,673,186
Parking Services and Public Transportation	8881		473,136	473,136
Other Student Fees and Charges	8885	507,516	14,375	521,891
Other Local Revenues	8890	864,262	405,766	1,270,028
Total Local Revenues	8800	55,882,928	2,536,441	58,419,369
Total Revenues		93,808,372	26,377,317	120,185,689

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

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	800	7,000	7,800
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	450,766		450,766
Total Other Financing Sources	8900	451,566	7,000	458,566
Total Revenues and Other Financing Sources		94,259,938	26,384,317	120,644,255

For Actual Year: 2017-2018

Budget Year: 2018-2019

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	229,526	36,197	11,573	6,735		284,031
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	2,864,999	90,747	111,013			3,066,759
Business and Management	0500	2,479,206	41,493	5,663			2,526,362
Communications	0600	1,994,277	61,249	57,535	93,424		2,206,485
Computer and Information Science	0700	1,864,871	152,166	26,146	1,878		2,045,061
Education	0800	2,114,482	435,045	171,981	18,934		2,740,442
Engineering and Related Industrial Technology	0900	1,550,365	112,051	70,596	38,424		1,771,436
Fine and Applied Arts	1000	4,566,374	435,974	210,487	39,577		5,252,412
Foreign language	1100	1,668,419	39,231	12,374			1,720,024
Health	1200	3,938,008	232,778	229,694	151,422		4,551,902
Consumer Education And Home Economics	1300	1,755,843	310,368	194,595	8,705		2,269,511
Law	1400						0
Humanities(Letters)	1500	6,360,652	321,306	33,334			6,715,292
Library Science	1600	11,528					11,528
Mathematics	1700	3,872,280	191,441	55,752	3,896		4,123,369
Military Studies	1800						0
Physical Sciences	1900	3,110,146	69,292	138,756	18,542		3,336,736
Psychology	2000	947,833	13,303	4,413			965,549
Public Affairs and Services	2100	534,622	6,144	1,455			542,221
Social Sciences	2200	2,694,389	112,224	15,807			2,822,420
Commercial Services	3000	574,388	118,776	437,553			1,130,717
Interdisciplinary Studies	4900	3,852,593	775,526	196,935	4,557		4,829,611
Instruc Staff-Retirees' Bnfts & Retire Incents	5900		361,458				361,458
Sub-Total Instructional Activites		46,984,801	3,916,769	1,985,662	386,094		53,273,326
Total Expenditures for GF Activities*		48,305,551	43,209,801	23,745,875	1,328,937	2,067,251	118,657,415

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

For Actual Year: 2017-2018

Budget Year: 2018-2019

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	117,807	5,326,012	6,012,470	249,155		11,705,444
Course and Curriculum Development	6020	76,622	1,268,701	305,620	193,404		1,844,347
Academic / Faculty Senate	6030	65,343	304,962	10,364			380,669
Other Instructional Administration & Governance	6090		182,540	11,145			193,685
Total Instructional Admin. & Governance		259,772	7,082,215	6,339,599	442,559	0	14,124,145
Instructional Support Services	6100						
Learning Center	6110	868,501	244,477	59,710	730		1,173,418
Library	6120	6,758	855,839	66,186	196,949		1,125,732
Media	6130		24,851	801			25,652
Museums and Galleries	6140		94,642				94,642
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190						0
Total Instructional Support Services		875,259	1,219,809	126,697	197,679	0	2,419,444
Admissions and Records	6200		1,010,105	36,075			1,046,180
Student Counseling and Guidance	6300						
Counseling and Guidance	6310	10,845	2,489,829	24,104			2,524,778
Matriculation and Student Assessment	6320	40,969	3,544,542	507,047	4,245		4,096,803
Transfer Programs	6330	2,860	1,054,861	102,647	140,376		1,300,744
Career Guidance	6340	294	401,158	6,934			408,386
Other Student Counseling and Guidance	6390						0
Total Student Counseling and Guidance		54,968	7,490,390	640,732	144,621	0	8,330,711

For Actual Year: 2017-2018

Budget Year: 2018-2019

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	12,640	1,605,559	227,186	63,585		1,908,970
Extended Opportunity Programs and Services (EOPS)	6430	4,605	1,045,845	34,951	491	1,000	1,086,892
Health Services	6440	1,207	759,382	60,031	12,331		832,951
Student Personnel Administration	6450	1,028	526,183	90,435			617,646
Financial Aid Administration	6460	10	1,037,925	4,176,678			5,214,613
Job Placement Services	6470	15	54,322	112,101			166,438
Veterans Services	6480			13			13
Miscellaneous Student Services	6490	2,220	1,027,966	593,000		1,100	1,624,286
Total Other Student Services		21,725	6,057,182	5,294,395	76,407	2,100	11,451,809
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,271,672	552,818	11,099		1,835,589
Custodial Services	6530	2,331	1,511,033	279,269	2,060		1,794,693
Grounds Maintenance and Repairs	6550	870	698,229	104,975	10,805		814,879
Utilities	6570			1,642,735			1,642,735
Other Operations and Maintenance of Plant	6590			37,541	4,400		41,941
Total Operation and Maintenance of Plant	6500	3,201	3,480,934	2,617,338	28,364	0	6,129,837
Planning, Policymaking and Coordinations	6600		1,046,653	139,617			1,186,270

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

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 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	48	941,468	883,509	2,550		1,827,575
Fiscal Operations	6720		2,089,254	2,426,766	4,084		4,520,104
Human Resources Management	6730	504	979,666	135,908	1,989		1,118,067
Noninstruct Staff Retirees' Benefits & Retirement *	6740		623,906				623,906
Staff Development	6750	7,699	586,546	76,734			670,979
Staff Diversity	6760						0
Logistical Services	6770	1,900	1,215,868	596,351	21,362		1,835,481
Management Information Systems	6780	2,092	3,751,276	1,709,097	16,840		5,479,305
Other General Institutional Support Services	6790						0
Total General Institutional Support Services	6700	12,243	10,187,984	5,828,365	46,825	0	16,075,417
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820		315,140	5,164			320,304
Community Use of Facilities	6830	63,504	266,275	41,011	6,388		377,178
Economic Development	6840						0
Other Community Services & Economic Development	6890						0
Total Community Services	6800	63,504	581,415	46,175	6,388	0	697,482

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2017-2018

Budget Year: 2018-2019

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		454				454
Child Development Centers	6920						0
Farm Operations	6930						0
Food Services	6940		1,276	100			1,376
Parking	6950	2,454	551,195	312,728			866,377
Student and Co-Curricular Activities	6960	27,624	583,420	375,320			986,364
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	30,078	1,136,345	688,148	0	0	1,854,571
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: 2017-2018

Budget Year: 2018-2019

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			3,072			3,072
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					1,048,953	1,048,953
Student Aid	7320					1,016,198	1,016,198
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	2,065,151	2,065,151
Sub-Total Non-Instructional Activites		1,320,750	39,293,032	21,760,213	942,843	2,067,251	65,384,089
Total Expenditures General Fund: activities *		48,305,551	43,209,801	23,745,875	1,328,937	2,067,251	118,657,415

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: SANTA BARBARA

I.	2018-2019 Appropriations Limit:			
A.	2017-2018 Appropriations Limit:			\$92,920,896
B.	2018-2019 Price Factor:	1.0367		
C.	Population factor:			
	1. 2016-2017 Second Period Actual FTES	12,303.90		
	2. 2017-2018 Second Period Actual FTES	12,433.35		
	3. 2017-2018 Population change factor (C2/C1)	1.0105		
D.	2017-2018 Limit adjusted by inflation and population factors (A * B * C.3)			\$97,342,569
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)			\$97,342,569
F.	Adjustments to decrease limit:			
	1. Transfers out of financial responsibility		\$0	
	2. Lapses of voter approved increases		0	
	3. Total adjustments - decrease			0
G.	2018-2019 Appropriations Limit (D + E.3 - F.3)			\$97,342,569
II.	2018-2019 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			44,070,000
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			165,000
C.	Local Property taxes			32,930,000
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			395,700
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2018-2019 Appropriations Subject to Limit			\$77,560,700

For Actual Year: 2017-2018

Budget Year: 2018-2019

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	15,223		4,014,084	4,842,108	4,029,307	4,842,108
State Revenues	8600	37,910,221	47,245,000	19,826,792	33,504,016	57,737,013	80,749,016
Local Revenues	8800	55,882,928	54,703,300	2,536,441	3,528,705	58,419,369	58,232,005
Total Revenues		93,808,372	101,948,300	26,377,317	41,874,829	120,185,689	143,823,129
EXPENDITURES:							
Academic Salaries	1000	40,852,895	42,634,555	4,286,625	4,559,179	45,139,520	47,193,734
Classified Salaries	2000	19,705,295	20,452,031	5,058,623	5,624,357	24,763,918	26,076,388
Employee Benefits	3000	19,160,014	20,962,269	2,451,900	2,652,040	21,611,914	23,614,309
Supplies and Materials	4000	1,766,356	1,790,243	1,095,909	1,851,056	2,862,265	3,641,299
Other Operating Expenses and Services	5000	9,742,576	10,414,309	11,141,034	23,294,890	20,883,610	33,709,199
Capital Outlay	6000	173,800	335,600	1,155,137	1,798,368	1,328,937	2,133,968
Total Expenditures		91,400,936	96,589,007	25,189,228	39,779,890	116,590,164	136,368,897
Excess /(Deficiency) of Revenues over Expenditures		2,407,436	5,359,293	1,188,089	2,094,939	3,595,525	7,454,232
Other Financing Sources	8900	451,566	829,602	7,000		458,566	829,602
Other Outgo	7000	875,600	7,731,390	1,191,651	2,552,250	2,067,251	10,283,640
Net Increase/(Decrease) in Fund Balance		1,983,402	(1,542,495)	3,438	(457,311)	1,986,840	(1,999,806)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	27,942,187	29,925,589	2,140,345	2,143,783	30,082,532	32,069,372
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	27,942,187		2,140,345		30,082,532	
Ending Fund Balance, June 30		29,925,589	28,383,094	2,143,783	1,686,472	32,069,372	30,069,566

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

650 SANTA BARBARA

For Actual Year: 2017-2018

Budget Year: 2018-2019

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	14,086	15,000				
Local Revenues	8800	4,015,914	3,960,000				
Total Revenues		4,030,000	3,975,000	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	7,230,613	4,796,400				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	7,230,613	4,796,400	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(7,230,613)	(4,796,400)	0	0	0	0
Net Increase/Decrease in Fund Balance		(3,200,613)	(821,400)	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	7,356,132	4,155,519		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	7,356,132		0		0	
Ending Fund Balance, June 30		4,155,519	3,334,119	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

650 SANTA BARBARA

For Actual Year: 2017-2018

Budget Year: 2018-2019

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					21,642	21,500
State Revenues	8600					123,511	122,000
Local Revenues	8800			3,457,588	3,461,650	347,474	333,500
Total Income		0	0	3,457,588	3,461,650	492,627	477,000
Expenditures							
Academic Salaries	1000					136,868	129,266
Classified Salaries	2000			1,378,687	1,281,549	322,378	319,818
Employee Benefits	3000			400,532	383,877	202,574	212,194
Supplies and Materials	4000			1,595,865	1,535,923	14,927	15,658
Other Operating Expenses and Services	5000			291,123	247,620	826	900
Capital Outlay	6000			26,115	22,000	2,942	
Total Expenditures		0	0	3,692,322	3,470,969	680,515	677,836
Excess /(Deficiency) of Revenues over Expenditures		0	0	(234,734)	(9,319)	(187,888)	(200,836)
Other Financing Sources	8900			116	100,000	250,000	200,000
Other Outgo	7000			1,104			
Net Increase/(Decrease) in Fund Balance		0	0	(235,722)	90,681	62,112	(836)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0	368,264	132,542	(45,088)	17,024
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		368,264		(45,088)	
Ending Fund Balance, June 30		0	0	132,542	223,223	17,024	16,188

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

650 SANTA BARBARA

For Actual Year: 2017-2018

Budget Year: 2018-2019

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: 2017-2018

Budget Year: 2018-2019

Capital Projects Funds

Description	Object Code	FUND: 41		FUND 42		FUND 43	
		CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	757,430					
Local Revenues	8800	506,673	60,000	16,093			
Total Income		1,264,103	60,000	16,093	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	1,964					
Employee Benefits	3000	676					
Supplies and Materials	4000	8,348		7,959			
Other Operating Expenses and Services	5000	153,204	60,000	35,071			
Capital Outlay	6000	5,286,076	6,435,161	3,437,252			
Total Expenditures		5,450,268	6,495,161	3,480,282	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		(4,186,165)	(6,435,161)	(3,464,189)	0	0	0
Other Financing Sources	8900	653,049	915,000				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(3,533,116)	(5,520,161)	(3,464,189)	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	24,179,642	20,646,526	3,464,189	0	(1,182,637)	0
Prior Years Adustments	9020					1,182,637	
Adjusted Beginning Balance	9030	24,179,642		3,464,189		0	
Ending Fund Balance, June 30		20,646,526	15,126,365	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

650 SANTA BARBARA

For Actual Year: 2017-2018

Budget Year: 2018-2019

Enterprise Funds

Description	Object Code	FUND: 51		FUND 52		FUND 53	
		BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Local Revenues	8800	4,961,929	4,800,000				
Other Financing Sources	8900						
Total Income		4,961,929	4,800,000	0	0	0	0
Cost of Sales	5890	3,366,308	3,298,000				
Gross Profit or Loss		1,595,621	1,502,000	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	812,226	834,237				
Employee Benefits	3000	346,132	358,722				
Supplies and Materials	4000	1,905	2,000				
Other Operating Expenses and Services	5000	370,816	225,000				
Capital Outlay	6000	484					
Total Expenditures		1,531,563	1,419,959	0	0	0	0
Net Profit or Loss		64,058	82,041	0	0	0	0
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		64,058	82,041	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	6,766,233	6,829,910		0		0
Prior Years Adjustments	9020	(381)					
Adjusted Beginning Balance	9030	6,765,852		0		0	
Ending Fund Balance, June 30		6,829,910	6,911,951	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

650 SANTA BARBARA

For Actual Year: 2017-2018

Budget Year: 2018-2019

Enterprise Funds

Description	Object Code	FUND: 59					
		OTHER ENTERPRISE FUND					
		Actual	Budget				
REVENUES:							
Local Revenues	8800	1,264,863	418,970				
Other Financing Sources	8900	233,365					
Total Income		1,498,228	418,970				
Cost of Sales	5890						
Gross Profit or Loss		1,498,228	418,970				
Expenditures							
Academic Salaries	1000	561,825	163,880				
Classified Salaries	2000	243,459	53,324				
Employee Benefits	3000	140,104	35,373				
Supplies and Materials	4000	111,528	20,470				
Other Operating Expenses and Services	5000	287,605	141,060				
Capital Outlay	6000	5,157	2,500				
Total Expenditures		1,349,678	416,607				
Net Profit or Loss		148,550	2,363				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		148,550	2,363				
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	(148,550)	0				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	(148,550)					
Ending Fund Balance, June 30		0	2,363				

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

650 SANTA BARBARA

For Actual Year: 2017-2018

Budget Year: 2018-2019

Internal Service Funds

Description	Object	FUND: 61		FUND 69			
	Code	SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	11,480	5,000	56,701	55,000		
Other Financing Sources	8900						
Total Income		11,480	5,000	56,701	55,000		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000			16,324	14,500		
Employee Benefits	3000			1,772	1,368		
Supplies and Materials	4000			473	500		
Other Operating Expenses and Services	5000	51,312	51,000	32,551	26,000		
Capital Outlay	6000			20,933	24,000		
Total Expenditures		51,312	51,000	72,053	66,368		
Net Profit or Loss		(39,832)	(46,000)	(15,352)	(11,368)		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(39,832)	(46,000)	(15,352)	(11,368)		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	406,531	366,699	60,199	44,847		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	406,531		60,199			
Ending Fund Balance, June 30		366,699	320,699	44,847	33,479		

For Actual Year: 2017-2018

Budget Year: 2018-2019

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	65,401	60,000	29,496	35,000		
Total Income		65,401	60,000	29,496	35,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	6,867	10,000	5,419	10,000		
Other Operating Expenses and Services	5000	10,511	10,000	7,984	10,000		
Capital Outlay	6000						
Total Expenditures		17,378	20,000	13,403	20,000	0	0
Excess /(Deficiency) of Revenues over Expenditures		48,023	40,000	16,093	15,000	0	0
Other Financing Sources	8900	6,487					
Other Outgo	7000	16,087	5,000				
Net Increase/(Decrease) in Fund Balance		38,423	35,000	16,093	15,000	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	16,866	55,289	141,079	157,172		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	16,866		141,079		0	
Ending Fund Balance, June 30		55,289	90,289	157,172	172,172	0	0

For Actual Year: 2017-2018

Budget Year: 2018-2019

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	25,686,949	29,000,000				
State Revenues	8600	2,881,186	3,000,000				
Local Revenues	8800	378		1,408,789	2,000,000		
Total Income		28,568,513	32,000,000	1,408,789	2,000,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000			78,655	78,000		
Other Operating Expenses and Services	5000	993		5,846	1,000		
Capital Outlay	6000			10,846	4,000		
Total Expenditures		993	0	95,347	83,000	0	0
Excess /(Deficiency) of Revenues over Expenditures		28,567,520	32,000,000	1,313,442	1,917,000	0	0
Other Financing Sources	8900						
Other Outgo	7000	28,475,322	32,000,000	1,542,275	1,800,000		
Net Increase/(Decrease) in Fund Balance		92,198	0	(228,833)	117,000	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	336,567	428,765	299,875	71,042		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	336,567		299,875		0	
Ending Fund Balance, June 30		428,765	428,765	71,042	188,042	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

650 SANTA BARBARA

For Actual Year: 2017-2018

Budget Year: 2018-2019

Fiduciary Funds Group

Description	Object Code	FUND: 77		FUND 79	
		DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			1,073,761	1,140,000
Total Income		0	0	1,073,761	1,140,000
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000			31,970	
Employee Benefits	3000				
Supplies and Materials	4000			496,728	600,000
Other Operating Expenses and Services	5000			430,387	360,000
Capital Outlay	6000			1,440	5,000
Total Expenditures		0	0	960,525	965,000
Excess /(Deficiency) of Revenues over Expenditures		0	0	113,236	175,000
Other Financing Sources	8900			33,435	100,000
Other Outgo	7000			638,514	170,000
Net Increase/(Decrease) in Fund Balance		0	0	(491,843)	105,000
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	2,268,838	1,776,995
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		2,268,838	
Ending Fund Balance, June 30		0	0	1,776,995	1,881,995

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

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	250,000
43	GENERAL OBLIGATION BOND FUND	11	UNRESTRICTED SUBFUND	615,000
11	UNRESTRICTED SUBFUND	79	OTHER TRUST FUNDS	304,862
32	CAFETERIA FUND	79	OTHER TRUST FUNDS	116
59	OTHER ENTERPRISE FUND	79	OTHER TRUST FUNDS	191,648

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					1,271,593	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			1,271,593	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		2,120,230			828,063	
		Instructional & Institutional Unrestricted				Instructional Materials Propostition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000	979,803	610,369	16,062	1,606,234		1,606,234
Classified Salaries	2000				0		0
Employee Benefits	3000	313,537	195,319	5,140	513,996		513,996
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0	513,207	513,207
Instructional Supplies & Materials	4300				0		0
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	513,207	513,207
Other Operating Expenses and Services	5000				0	111,262	111,262
Capital Outlay	6000						
Library Books	6300				0	220,939	220,939
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	220,939	220,939
Other Outgo	7000				0		0
Total Expenditures		1,293,340	805,688	21,202	2,120,230	845,408	2,965,638
Ending Balance					0	1,254,248	1,254,248

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 650

Name: SANTA BARBARA

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					1,254,248	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			1,254,248	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		2,000,000			480,000	
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000	976,378	582,677	15,748	1,574,803		1,574,803
Classified Salaries	2000				0		0
Employee Benefits	3000	263,622	157,323	4,252	425,197		425,197
Supplies & Materials	4000						
Software	4100				0	20,671	20,671
Books, Magazines, & Periodicals	4200				0	3,000	3,000
Instructional Supplies & Materials	4300				0	616,923	616,923
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	640,594	640,594
Other Operating Expenses and Services	5000				0	60,000	60,000
Capital Outlay	6000						
Library Books	6300				0	190,000	190,000
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	190,000	190,000
Other Outgo	7000				0		0
Total Expenditures		1,240,000	740,000	20,000	2,000,000	890,594	2,890,594
Ending Balance					0	843,654	

Annual Financial and Budget Report

For Actual Year: 2017-2018

District ID: 650

Name: SANTA BARBARA

EPA Revenue	9,597,230
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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	9,597,230	0	0	9,597,230
TOTAL		9,597,230	0	0	9,597,230

Annual Financial and Budget Report

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 650

Name: SANTA BARBARA

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2015-16	3,996,804	2,688,192	6,684,996	N/A	N/A
2016-17	4,876,738	3,092,899	7,969,637	1,284,641	19.22%
2017-18	4,933,979	3,238,099	8,172,078	202,441	2.54%
2018-19	6,091,530	3,956,491	10,048,021	1,875,943	22.96%
2019-20	6,617,450	4,622,400	11,239,850	1,191,829	11.86%
2020-21	6,971,500	5,328,600	12,300,100	1,060,250	9.43%

Does the district have a plan to fund these expenses through 2020-21?
Yes
Explain Yes or No
Santa Barbara City College is actively creating and analyzing 5-year fiscal projections to plan for future expenditures.