

California Community Colleges

**ANNUAL FINANCIAL AND BUDGET REPORT**

(Financial Report for Fiscal Year 2015-2016)

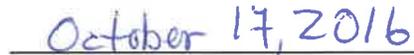
(Budget Report for Fiscal Year 2016-2017)

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

  
Date

  
District Superintendent

  
Date

Contact:

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, 2016. 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: 2015-2016

Budget Year: 2016-2017

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
<b>Instructional Salaries</b>					
Contract or Regular	1100	19,133,479	19,474,615	86,584	19,561,199
Other	1300	17,205,821	17,351,757		17,351,757
<b>Total Instructional Salaries</b>		36,339,300	36,826,372	86,584	36,912,956
<b>Non-Instructional Salaries</b>					
Contract or Regular	1200		4,854,551	142,828	4,997,379
Other	1400		1,256,144		1,256,144
<b>Total Non-Instructional Salaries</b>		0	6,110,695	142,828	6,253,523
<b>Total Academic Salaries</b>		36,339,300	42,937,067	229,412	43,166,479
<b>Classified Salaries</b>					
<b>Non-Instructional Salaries</b>					
Regular Status	2100		15,800,010	337,294	16,137,304
Other	2300		1,214,042	74,224	1,288,266
<b>Total Non-Instructional Salaries</b>		0	17,014,052	411,518	17,425,570
<b>Instructional Aides</b>					
Regular Status	2200	2,066,651	2,099,225	100,724	2,199,949
Other	2400	1,543,134	1,603,205	82,185	1,685,390
<b>Total Instructional Aides</b>		3,609,785	3,702,430	182,909	3,885,339
<b>Total Classified Salaries</b>		3,609,785	20,716,482	594,427	21,310,909
<b>Employee Benefits</b>	3000	9,585,103	16,989,034	249,105	17,238,139
<b>Supplies and Materials</b>	4000		2,028,636	259,123	2,287,759
<b>Other Operating Expenses</b>	5000		9,337,161	124,064	9,461,225
<b>Equipment Replacement</b>	6420		43,592		43,592
<b>Total Expenditures Prior to Exclusions</b>		49,534,188	92,051,972	1,456,131	93,508,103

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2015-2016

Budget Year: 2016-2017

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
<b>Activities to Exclude</b>	<b>TOP Code</b>				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	53,560	53,560		53,560
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		103,377		103,377
<b>Objects to Exclude</b>	<b>Object Code</b>				
Rents and Leases	5060		275,987		275,987
Lottery Expenditures					
Academic Salaries	1000	1,221,138	1,949,882	19,696	1,969,578
Classified Salaries	2000				0
Employee Benefits	3000	329,707	526,468	5,318	531,786
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: 2015-2016

Budget Year: 2016-2017

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		78,425		78,425
Equipment	6400				
Equipment - Additional	6410		98,236		98,236
Equipment - Replacement	6420		47,977		47,977
Total Equipment		0	146,213	0	146,213
Total Capital Outlay		0	224,638	0	224,638
Other Outgo	7000			5,840	5,840
<b>Total Exclusions</b>		1,604,405	3,133,912	30,854	3,164,766
<b>Total for ECS 84362, 50% Law</b>		47,929,783	86,851,409	1,425,277	88,276,686
<b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>		55.19%	100.00%		
<b>50% of Current Expense of Education</b>			43,425,704		
<b>Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year</b>					
<b>Amount Required to be Expended for Salaries of Classroom Instructors</b>		47,929,783	86,851,409	1,425,277	88,276,686
<b>Reconciliation to Unrestricted General Fund Expenditures</b>					
<b>Total Expenditures Prior to Exclusions</b>		49,534,188	89,985,321	1,456,131	91,441,452
<b>Capital Expenditures</b>	6000	53,856	262,431	1,077	263,508
<b>Equipment Replacement (Back out)</b>	6420		(59,793)	(252)	(60,045)
<b>Total Unrestricted General Fund Expenditures</b>		49,588,044	90,187,959	1,456,956	91,644,915

For Year Ended June 30, 2016

District ID: 650

Name: SANTA BARBARA

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			0
In County Treasury	9112	45,157,952	2,157,060	47,315,012
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	435		435
Investments (at cost)	9120	19,491		19,491
Accounts Receivable	9130	4,160,673	4,544,484	8,705,157
Due from Other Funds	9140	35,788	51,500	87,288
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210	33,635		33,635
Prepaid Items	9220	3,402	457	3,859
<b>TOTAL ASSETS</b>		49,411,376	6,753,501	56,164,877
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	5,407,266	1,539,341	6,946,607
Accrued Salaries and Wages Payable	9520	2,553,403		2,553,403
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	4,308,083	21,782	4,329,865
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	8,147,108	3,273,063	11,420,171
<b>TOTAL LIABILITIES</b>		20,415,860	4,834,186	25,250,046

For Year Ended June 30, 2016

District ID: 650

Name: SANTA BARBARA

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712	4,670,840		4,670,840
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
<b>Total Fund Balance</b>		4,670,840	0	4,670,840
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751	1,515,477		1,515,477
Restricted Fund Balance	9752			0
Committed Fund Balance	9753			0
Assigned Fund Balance	9754	14,012,520		14,012,520
<b>Total Designated Fund Balance</b>		15,527,997	0	15,527,997
Uncommitted Fund Balance	9790	8,796,680	1,919,315	10,715,995
<b>TOTAL FUND EQUITY</b>		28,995,517	1,919,315	30,914,832
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		49,411,377	6,753,501	56,164,878

- 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, 2016

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
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	7,864,550		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	10,756		
Due from Other Funds	9140			
<b>TOTAL ASSETS</b>		7,875,306	0	0
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
<b>TOTAL LIABILITIES</b>		0	0	0

- 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, 2016

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
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715	7,875,306		
Assigned/Committed	9754			
Unassigned	9790			
<b>Total Fund Balance</b>		7,875,306	0	0
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		7,875,306	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		7,875,306	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, 2016

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
<b>ASSETS</b>							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112		225,440	30,739			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114		23,000				
Investments (at cost)	9120						
Accounts Receivable	9130		1,278	1,235			
Due from Other Funds	9140		2,608				
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210		47,863				
Prepaid Items	9220						
<b>TOTAL ASSETS</b>		0	300,189	31,974	0	0	0
<b>LIABILITIES</b>							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510		67,844				
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540						
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						
<b>TOTAL LIABILITIES</b>		0	67,844	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, 2016

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
<b>FUND BALANCE (NON-GASB 54)</b>							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	0
Unassigned	9790	0	0	0	0	0	0
Total Fund Balance		0	0	0	0	0	0
<b>Fund Balance (GASB 54)</b>	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	0	0	0	0	0	0
Total Designated Fund Balance		0	0	0	0	0	0
Uncommitted Fund Balance	9790	0	232,345	31,974	0	0	0
<b>TOTAL FUND EQUITY</b>		0	232,345	31,974	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	300,189	31,974	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 650

Name: SANTA BARBARA

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	24,329,905	13,496,719	
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120	3,016		
Accounts Receivable	9130	872,249	83,567	
Due from Other Funds	9140	500,000		
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220	9,800		
<b>TOTAL ASSETS</b>		25,714,970	13,580,286	0
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	2,615,599	618,929	
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
<b>TOTAL LIABILITIES</b>		2,615,599	618,929	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 650

Name: SANTA BARBARA

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712		12,961,357	
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754	23,099,371		
Unassigned	9790			
<b>Total Fund Balance</b>		<b>23,099,371</b>	<b>12,961,357</b>	<b>0</b>
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
<b>Total Designated Fund Balance</b>		<b>0</b>	<b>0</b>	<b>0</b>
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		<b>23,099,371</b>	<b>12,961,357</b>	<b>0</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		<b>25,714,970</b>	<b>13,580,286</b>	<b>0</b>

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2016

District ID: 650

Name: SANTA BARBARA

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
<b>ASSETS</b>					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111	1,355,403			
In County Treasury	9112				171,760
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				1,538
Investments (at cost)	9120				
Accounts Receivable	9130	66,624			
Due from Other Funds	9140	3,017,935			
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210	1,200,151			15,976
Prepaid Items	9220	5,206			
<b>Fixed Assets</b>	9300				
Sites	9310				
Site Improvements	9320				
Accumulated Depreciation Site Improvements	9321				
Buildings	9330	3,027,559			
Accumulated Depreciation Buildings	9331	1,065,667			
Library Books	9340				
Equipment	9350	340,551			
Accumulated Depreciation Equipment	9351	311,293			
Work in Progress	9360				
<b>Total Fixed Assets</b>		1,991,150	0	0	0
<b>TOTAL ASSETS</b>		7,636,469	0	0	189,274

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2016

District ID: 650

Name: SANTA BARBARA

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
<b>LIABILITIES</b>					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510	225,667			7,933
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530				
Due to Other Funds	9540	500,000			55
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				181,286
Total Current Liabilities and Deferred Revenue		725,667	0	0	189,274
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	500,000			
Total Long-Term Liabilities		500,000	0	0	0
<b>TOTAL LIABILITIES</b>	968	1,225,667	0	0	189,274

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2016

District ID: 650

Name: SANTA BARBARA

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
<b>FUND EQUITY</b>					
Fund Balance Reserved	9710				
NonCash Assets	9711				
Amounts Restricted by Law for Specific Purposes	9712				
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715				
Assigned/Committed	9754				
Unassigned	9790				
Total Reserved Fund Balance		0	0	0	0
<b>Fund Balance (GASB 54)</b>	9750				
Nonspendable Fund Balance	9751				
Restricted Fund Balance	9752				
Committed Fund Balance	9753				
Assigned Fund Balance	9754				
Total Designated Fund Balance		0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790	6,410,802			
<b>Other Equity</b>	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
<b>TOTAL FUND EQUITY</b>		6,410,802	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		7,636,469	0	0	189,274

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 650

Name: SANTA BARBARA

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>ASSETS</b>			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	446,044	149,141
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120	3,510	
Accounts Receivable	9130	655	162
Due from Other Funds	9140		
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
<b>Fixed Assets</b>	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
<b>Total Fixed Assets</b>		0	0
<b>TOTAL ASSETS</b>		450,209	149,303

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 650

Name: SANTA BARBARA

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>LIABILITIES</b>			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	4,150	90,117
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		4,150	90,117
Long-Term Liabilities	9600		
Bonds Payable	9610		
Revenue Bonds Payable	9620		
Certificates of Participation	9630		
Lease Purchase of Capital Lease	9640		
Compensated Absences Long Term	9650		
Post-Employment Benefits Long Term	9660		
Other Long-Term Liabilities	9670		
Total Long-Term Liabilities		0	0
<b>TOTAL LIABILITIES</b>	968	4,150	90,117

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 650

Name: SANTA BARBARA

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
<b>FUND EQUITY</b>			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Reserved Fund Balance		0	0
<b>Fund Balance (GASB 54)</b>	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752	446,059	
Committed Fund Balance	9753		
Assigned Fund Balance	9754		59,186
Total Designated Fund Balance		446,059	59,186
Uncommitted(Unrestricted) Fund Balance	9790		
<b>Other Equity</b>	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
<b>TOTAL FUND EQUITY</b>		446,059	59,186
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		450,209	149,303

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

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
<b>ASSETS</b>									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111								
In County Treasury	9112	(3,822)	137,116		84,565	264,888			1,048,359
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								2,800
Investments (at cost)	9120								
Accounts Receivable	9130				1,963	3,000			93,425
Due from Other Funds	9140	24,719			72,818				1,240,337
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
<b>Fixed Assets</b>	9300								
Sites	9310								
Site Improvements	9320								(34)
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
<b>Total Fixed Assets</b>		0	0	0	0	0	0	0	(34)
<b>TOTAL ASSETS</b>		20,897	137,116	0	159,346	267,888	0	0	2,384,887

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

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
<b>LIABILITIES</b>									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	182	16		72	41,563			23,682
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	144				1,526			71,820
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570		11,233						24,359
Total Current Liabilities and Deferred Revenue		326	11,249	0	72	43,089	0	0	119,861
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
<b>TOTAL LIABILITIES</b>	968	326	11,249	0	72	43,089	0	0	119,861

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

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
<b>FUND EQUITY</b>									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712	20,571	125,867		159,274	224,799			2,265,026
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
<b>Total Reserved Fund Balance</b>		20,571	125,867	0	159,274	224,799	0	0	2,265,026
<b>Fund Balance (GASB 54)</b>	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752								
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
<b>Total Designated Fund Balance</b>		0	0	0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790								
<b>Other Equity</b>	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
<b>TOTAL FUND EQUITY</b>		20,571	125,867	0	159,274	224,799	0	0	2,265,026
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		20,897	137,116	0	159,346	267,888	0	0	2,384,887

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

District ID: 650

Name: SANTA BARBARA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Federal Revenues</b>	8100			
Forest Revenues	8110			0
Higher Education Act	8120			0
Workforce Investment Act	8130		258,201	258,201
Temporary Assistance for Needy Families (TANF)	8140		35,123	35,123
Student Financial Aid	8150		371,137	371,137
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170		724,487	724,487
Other Federal Revenues	8190		1,383,577	1,383,577
<b>Total Federal Revenues</b>	8100	0	2,772,525	2,772,525
<b>State Revenues</b>	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	31,355,075		31,355,075
Other General Apportionment	8613	475,735		475,735
General Categorical Programs	8620			
Child Development	8621		82,672	82,672
Extended Opportunity Programs and Services(EOPS)	8622		1,364,541	1,364,541
Disabled Students Programs and Services(DSPS)	8623		1,349,729	1,349,729
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		151,810	151,810
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		4,486,547	4,486,547

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

District ID: 650

Name: SANTA BARBARA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>EPA Proceeds</b>	8630	11,352,338		11,352,338
<b>Reimbursable Categorical Programs</b>	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		6,297,920	6,297,920
<b>State Tax Subventions</b>	8670			
Homeowners' Property Tax Relief	8671	148,004		148,004
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
<b>State Non-Tax Revenues</b>	8680			
State Lottery Proceeds	8681	2,501,364	868,477	3,369,841
State Mandated Costs	8685	8,299,240		8,299,240
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690		19,768	19,768
<b>Total State Revenues</b>	8600	54,131,756	14,621,464	68,753,220

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

District ID: 650

Name: SANTA BARBARA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
<b>Local Revenues</b>	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	24,227,868		24,227,868
Tax Allocation, Supplemental Roll	8812	510,077		510,077
Tax Allocation, Unsecured Roll	8813	994,358		994,358
Prior Years Taxes	8816	89,927		89,927
Education Revenues Augmentation Fund (ERAF)	8817	231,623		231,623
Redevelopment Agency Funds - Pass Through	8818			0
Redevelopment Agency Funds - Residual	8819	62,253		62,253
Redevelopment Agency Funds - Asset Liquidation	8819.1	966,970		966,970
Contributions, Gifts, Grants, and Endowments	8820	248,137	1,659,443	1,907,580
Contract Services	8830			
Contract Instructional Services	8831			0
Other Contract Services	8832			0
Sales and Commissions	8840	963,363		963,363
Rentals and Leases	8850		685,464	685,464
Interest and Investment Income	8860	244,193		244,193
Student Fees and Charges	8870			
Community Services Classes	8872		53,740	53,740
Dormitory	8873			0
Enrollment	8874	8,354,718		8,354,718
Contra Revenue Account	8874.1	170,504		170,504
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		612,157	612,157
Instructional Materials Fees and Sales of Materials	8877	65,645	13,760	79,405
Insurance	8878			0
Student Records	8879	57,323		57,323
Nonresident Tuition	8880	17,789,318		17,789,318
Parking Services and Public Transportation	8881		474,132	474,132
Other Student Fees and Charges	8885	610,707	16,009	626,716
Other Local Revenues	8890	910,456	394,902	1,305,358
<b>Total Local Revenues</b>	8800	56,497,440	3,909,607	60,407,047
<b>Total Revenues</b>		110,629,196	21,303,596	131,932,792

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

District ID: 650

Name: SANTA BARBARA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Other Financing Sources</b>	8900			
Proceeds of General Fixed Assets	8910	1,000		1,000
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8981/8982/8983)	898#	256,213		256,213
<b>Total Other Financing Sources</b>	8900	257,213	0	257,213
<b>Total Revenues and Other Financing Sources</b>		110,886,409	21,303,596	132,190,005

For Actual Year: 2015-2016

Budget Year: 2016-2017

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	245,443	38,847	28,285			312,575
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	2,643,379	95,711	115,250			2,854,340
Business and Management	0500	2,275,513	52,171	6,786			2,334,470
Communications	0600	1,877,188	81,658	60,500	23,799		2,043,145
Computer and Information Science	0700	2,208,780	164,630	27,131	7,409		2,407,950
Education	0800	2,079,583	413,685	212,255			2,705,523
Engineering and Related Industrial Technology	0900	1,718,957	119,836	90,625	27,266		1,956,684
Fine and Applied Arts	1000	4,423,050	443,801	185,636	42,059		5,094,546
Foreign language	1100	1,884,097	50,729	13,001			1,947,827
Health	1200	4,259,858	352,294	182,495	12,200		4,806,847
Consumer Education And Home Economics	1300	1,888,898	525,663	439,268	5,482		2,859,311
Law	1400						0
Humanities(Letters)	1500	7,345,748	165,081	41,591			7,552,420
Library Science	1600						0
Mathematics	1700	3,662,578	131,347	34,893			3,828,818
Military Studies	1800						0
Physical Sciences	1900	2,790,268	92,010	152,276			3,034,554
Psychology	2000	854,339	14,965	6,058			875,362
Public Affairs and Services	2100	575,229	8,633	121			583,983
Social Sciences	2200	2,561,298	110,232	12,380			2,683,910
Commercial Services	3000	572,440	176,075	363,691	8,432		1,120,638
Interdisciplinary Studies	4900	6,670,933	740,581	310,781	4,382		7,726,677
Instruc Staff-Retirees' Bnfts & Retire Incents	5900		53,560				53,560
<b>Sub-Total Instructional Activites</b>		50,537,579	3,831,509	2,283,023	131,029		56,783,140
<b>Total Expenditures for GF Activities*</b>		51,707,497	39,880,313	20,211,753	933,503	21,504,700	134,237,766

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

For Actual Year: 2015-2016

Budget Year: 2016-2017

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	(10,263)	4,458,892	3,303,707	219,043		7,971,379
Course and Curriculum Development	6020	7,334	515,839	8,268			531,441
Academic / Faculty Senate	6030	34,438	173,729	6,222			214,389
Other Instructional Administration & Governance	6090	191	168,418	77			168,686
<b>Total Instructional Admin. &amp; Governance</b>		31,700	5,316,878	3,318,274	219,043	0	8,885,895
Instructional Support Services	6100						
Learning Center	6110	909,464	239,737	24,665	11,494		1,185,360
Library	6120	9,280	922,571	114,728	252,632		1,299,211
Media	6130	194	29,728	3,074			32,996
Museums and Galleries	6140		89,773				89,773
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190						0
<b>Total Instructional Support Services</b>		918,938	1,281,809	142,467	264,126	0	2,607,340
Admissions and Records	6200		946,173	32,041			978,214
Student Counseling and Guidance	6300						
Counseling and Guidance	6310	1,522	2,426,856	46,196			2,474,574
Matriculation and Student Assessment	6320	47,363	2,709,879	771,688	15,688		3,544,618
Transfer Programs	6330	52,220	1,173,081	247,276	55,175		1,527,752
Career Guidance	6340	149	418,304	2,447			420,900
Other Student Counseling and Guidance	6390						0
<b>Total Student Counseling and Guidance</b>		101,254	6,728,120	1,067,607	70,863	0	7,967,844

For Actual Year: 2015-2016

Budget Year: 2016-2017

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	5,995	1,012,864	266,815	49,550		1,335,224
Extended Opportunity Programs and Services (EOPS)	6430	3,804	951,369	46,273	25,533	3,742	1,030,721
Health Services	6440	1,520	718,280	94,528			814,328
Student Personnel Administration	6450	1,152	492,922	45,967	6,455		546,496
Financial Aid Administration	6460	1,172	1,132,918	3,037,169	4,876		4,176,135
Job Placement Services	6470		65,719	100,695	4,036		170,450
Veterans Services	6480						0
Miscellaneous Student Services	6490	15,889	1,095,376	735,832	74,123		1,921,220
<b>Total Other Student Services</b>		29,532	5,469,448	4,327,279	164,573	3,742	9,994,574
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510	87	1,419,744	275,476			1,695,307
Custodial Services	6530	3,236	1,649,976	235,900			1,889,112
Grounds Maintenance and Repairs	6550	154	669,503	109,423			779,080
Utilities	6570			1,604,701			1,604,701
Other Operations and Maintenance of Plant	6590			49,158	23,110		72,268
<b>Total Operation and Maintenance of Plant</b>	6500	3,477	3,739,223	2,274,658	23,110	0	6,040,468
<b>Planning, Policymaking and Coordinations</b>	6600	58	1,321,699	335,400	2,800		1,659,957

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

For Actual Year: 2015-2016

Budget Year: 2016-2017

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	409	885,855	773,643			1,659,907
Fiscal Operations	6720	289	2,157,854	2,559,418	1,396		4,718,957
Human Resources Management	6730	445	1,016,475	149,771	617		1,167,308
Noninstruct Staff Retirees' Benefits & Retirement *	6740		64,143				64,143
Staff Development	6750	(447)	595,032	57,370			651,955
Staff Diversity	6760			5,539			5,539
Logistical Services	6770	2,298	1,312,991	604,295			1,919,584
Management Information Systems	6780	2,704	3,895,183	1,593,810	50,288		5,541,985
Other General Institutional Support Services	6790						0
<b>Total General Institutional Support Services</b>	6700	5,698	9,927,533	5,743,846	52,301	0	15,729,378
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820			1,881			1,881
Community Use of Facilities	6830	52,787	129,986	49,737			232,510
Economic Development	6840						0
Other Community Services & Economic Development	6890		(16,660)				(16,660)
<b>Total Community Services</b>	6800	52,787	113,326	51,618	0	0	217,731

\* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2015-2016

Budget Year: 2016-2017

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	724	8,912				9,636
Farm Operations	6930			3			3
Food Services	6940			598			598
Parking	6950	2,556	516,821	378,287	4,833		902,497
Student and Co-Curricular Activities	6960	23,194	678,862	254,513			956,569
Student Housing	6970						0
Other Ancillary Services	6990						0
<b>Total Ancillary Services</b>	6900	26,474	1,204,595	633,401	4,833	0	1,869,303
Auxiliary Operations	7000						
Contract Education	7010						0
Other Auxiliary Operations	7090						0
<b>Total Auxiliary Operations</b>	7000	0	0	0	0	0	0

For Actual Year: 2015-2016

Budget Year: 2016-2017

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				
<b>Physical Property and Related Acquisitions</b>	7100			2,139	825		2,964
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
<b>Total Long-Term Debt and Other Financing</b>	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					21,495,118	21,495,118
Student Aid	7320					5,840	5,840
Other Outgo	7390						0
<b>Total Transfers, Student Aid and Other Outgo</b>	7300	0	0	0	0	21,500,958	21,500,958
<b>Sub-Total Non-Instructional Activites</b>		1,169,918	36,048,804	17,928,730	802,474	21,504,700	77,454,626
<b>Total Expenditures General Fund: activities *</b>		51,707,497	39,880,313	20,211,753	933,503	21,504,700	134,237,766

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: SANTA BARBARA

I.	2016-2017 Appropriations Limit:			
A.	2015-2016 Appropriations Limit:			\$98,842,869
B.	2016-2017 Price Factor:	1.0537		
C.	Population factor:			
	1. 2014-2015 Second Period Actual FTES	14,273.67		
	2. 2015-2016 Second Period Actual FTES	13,185.38		
	3. 2015-2016 Population change factor (C2/C1)	0.9238		
D.	2015-2016 Limit adjusted by inflation and population factors (A * B * C.3)			\$96,214,445
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)			\$96,214,445
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.	2016-2017 Appropriations Limit (D + E.3 - F.3)			\$96,214,445
II.	2016-2017 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			40,212,344
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			155,100
C.	Local Property taxes			24,662,000
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			150,000
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2016-2017 Appropriations Subject to Limit			\$65,179,444

For Actual Year: 2015-2016

Budget Year: 2016-2017

General Fund

Description	Object Code	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100			2,772,525	3,852,376	2,772,525	3,852,376
State Revenues	8600	54,131,756	44,527,435	14,621,464	14,444,578	68,753,220	58,972,013
Local Revenues	8800	56,497,440	52,429,908	3,909,607	4,446,125	60,407,047	56,876,033
<b>Total Revenues</b>		110,629,196	96,957,343	21,303,596	22,743,079	131,932,792	119,700,422
<b>EXPENDITURES:</b>							
Academic Salaries	1000	43,166,480	43,481,959	3,246,329	5,617,411	46,412,809	49,099,370
Classified Salaries	2000	21,356,458	20,870,140	4,574,853	5,401,998	25,931,311	26,272,138
Employee Benefits	3000	17,238,140	18,556,563	2,005,550	2,639,019	19,243,690	21,195,582
Supplies and Materials	4000	2,287,847	2,157,395	644,524	1,222,025	2,932,371	3,379,420
Other Operating Expenses and Services	5000	9,737,212	9,881,598	7,542,170	5,731,434	17,279,382	15,613,032
Capital Outlay	6000	263,508	291,370	669,995	996,620	933,503	1,287,990
<b>Total Expenditures</b>		94,049,645	95,239,025	18,683,421	21,608,507	112,733,066	116,847,532
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		16,579,551	1,718,318	2,620,175	1,134,572	19,199,726	2,852,890
<b>Other Financing Sources</b>	8900	257,213	78,998			257,213	78,998
<b>Other Outgo</b>	7000	19,301,639	4,071,234	2,203,061	1,486,287	21,504,700	5,557,521
<b>Net Increase/(Decrease) in Fund Balance</b>		(2,464,875)	(2,273,918)	417,114	(351,715)	(2,047,761)	(2,625,633)
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	31,460,392	28,995,517	1,502,201	1,919,315	32,962,593	30,914,832
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	31,460,392		1,502,201		32,962,593	
<b>Ending Fund Balance, June 30</b>		28,995,517	26,721,599	1,919,315	1,567,600	30,914,832	28,289,199

For Actual Year: 2015-2016

Budget Year: 2016-2017

**DEBT SERVICE FUNDS**

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND REDEMPTION FUND		REVENUE BOND INTEREST AND REDEMPTION FUND		OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	16,254	16,548				
Local Revenues	8800	5,806,297	3,918,801				
<b>Total Revenues</b>		5,822,551	3,935,349	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
<b>Total Other Financing Sources</b>		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	4,589,031	4,589,030				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
<b>Total Other Outgo</b>	7000	4,589,031	4,589,030	0	0	0	0
<b>Net Other Financing Sources / (Other Outgo)</b>	8900 & 7000	(4,589,031)	(4,589,030)	0	0	0	0
<b>Net Increase/Decrease in Fund Balance</b>		1,233,520	(653,681)	0	0	0	0
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	6,641,787	7,875,307		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	6,641,787			0		0
<b>Ending Fund Balance, June 30</b>		7,875,307	7,221,626	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

650 SANTA BARBARA

For Actual Year: 2015-2016

Budget Year: 2016-2017

Special Revenue Funds

Description	Object Code	FUND: 31		FUND 32		FUND 33	
		BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100			5,473		18,931	21,644
State Revenues	8600					80,039	100,000
Local Revenues	8800			3,860,313	3,975,680	328,378	403,871
<b>Total Income</b>		0	0	3,865,786	3,975,680	427,348	525,515
<b>Expenditures</b>							
Academic Salaries	1000					195,974	186,235
Classified Salaries	2000			1,381,342	1,319,790	310,177	303,476
Employee Benefits	3000			313,395	317,455	205,783	222,804
Supplies and Materials	4000			1,942,651	2,046,020	14,284	13,000
Other Operating Expenses and Services	5000			275,065	319,800	584	
Capital Outlay	6000			51,909	72,300		
<b>Total Expenditures</b>		0	0	3,964,362	4,075,365	726,802	725,515
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	(98,576)	(99,685)	(299,454)	(200,000)
<b>Other Financing Sources</b>	8900			18,344		200,000	200,000
<b>Other Outgo</b>	7000			30,532	84,580		
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	(110,764)	(184,265)	(99,454)	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0	343,108	232,344	131,427	31,973
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		343,108		131,427	
<b>Ending Fund Balance, June 30</b>		0	0	232,344	48,079	31,973	31,973

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

650 SANTA BARBARA

For Actual Year: 2015-2016

Budget Year: 2016-2017

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
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800						
<b>Total Income</b>		0	0	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	0	0

For Actual Year: 2015-2016

Budget Year: 2016-2017

Capital Projects Funds

Description	Object	FUND: 41		FUND 42		FUND 43	
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	2,704,855	8,130,000	62,703			
Local Revenues	8800	75,489	975,316	15,229,076			
<b>Total Income</b>		2,780,344	9,105,316	15,291,779	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	17,930		876	1,000		
Other Operating Expenses and Services	5000	146,811	59,845	98,628	100,000		
Capital Outlay	6000	6,900,074	20,486,839	4,880,920	12,647,919		
<b>Total Expenditures</b>		7,064,815	20,546,684	4,980,424	12,748,919	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(4,284,471)	(11,441,368)	10,311,355	(12,748,919)	0	0
<b>Other Financing Sources</b>	8900	19,698,785	3,829,845				
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		15,414,314	(7,611,523)	10,311,355	(12,748,919)	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	7,685,058	23,099,372	2,650,001	12,961,356		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	7,685,058		2,650,001		0	
<b>Ending Fund Balance, June 30</b>		23,099,372	15,487,849	12,961,356	212,437	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

650 SANTA BARBARA

For Actual Year: 2015-2016

Budget Year: 2016-2017

Enterprise Funds

Description	Object Code	FUND: 51		FUND 52		FUND 53	
		BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Local Revenues	8800	5,311,989	5,510,000				
Other Financing Sources	8900						
<b>Total Income</b>		5,311,989	5,510,000	0	0	0	0
<b>Cost of Sales</b>	5890	3,543,992	3,541,360				
<b>Gross Profit or Loss</b>		1,767,997	1,968,640	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	921,591	896,870				
Employee Benefits	3000	338,487	377,442				
Supplies and Materials	4000	375,333	451,500				
Other Operating Expenses and Services	5000	54,415					
Capital Outlay	6000		3,555,000				
<b>Total Expenditures</b>		1,689,826	5,280,812	0	0	0	0
<b>Net Profit or Loss</b>		78,171	(3,312,172)	0	0	0	0
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		78,171	(3,312,172)	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	6,332,629	6,410,800		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	6,332,629		0		0	
<b>Ending Fund Balance, June 30</b>		6,410,800	3,098,628	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

650 SANTA BARBARA

For Actual Year: 2015-2016

Budget Year: 2016-2017

Enterprise Funds

Description	Object	FUND: 59					
	Code	OTHER ENTERPRISE FUND					
		Actual	Budget				
<b>REVENUES:</b>							
Local Revenues	8800	1,748,254	2,007,906				
Other Financing Sources	8900	125,203	120,871				
<b>Total Income</b>		1,873,457	2,128,777				
<b>Cost of Sales</b>	5890						
<b>Gross Profit or Loss</b>		1,873,457	2,128,777				
<b>Expenditures</b>							
Academic Salaries	1000	763,621	889,133				
Classified Salaries	2000	498,470	488,893				
Employee Benefits	3000	230,052	248,567				
Supplies and Materials	4000	175,204	153,100				
Other Operating Expenses and Services	5000	306,212	340,084				
Capital Outlay	6000	27,761	9,000				
<b>Total Expenditures</b>		2,001,320	2,128,777				
<b>Net Profit or Loss</b>		(127,863)	0				
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		(127,863)	0				
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	127,863	0				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	127,863					
<b>Ending Fund Balance, June 30</b>		0	0				

For Actual Year: 2015-2016

Budget Year: 2016-2017

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69			
		SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
<b>REVENUES:</b>							
Local Revenues	8800	2,173	5,000	41,694	35,000		
Other Financing Sources	8900			2,400			
<b>Total Income</b>		2,173	5,000	44,094	35,000		
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000			929			
Employee Benefits	3000			87			
Supplies and Materials	4000			402	1,000		
Other Operating Expenses and Services	5000	55,009	50,000	4,788	21,665		
Capital Outlay	6000						
<b>Total Expenditures</b>		55,009	50,000	6,206	22,665		
<b>Net Profit or Loss</b>		(52,836)	(45,000)	37,888	12,335		
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		(52,836)	(45,000)	37,888	12,335		
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	498,897	446,061	21,298	59,186		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	498,897		21,298			
<b>Ending Fund Balance, June 30</b>		446,061	401,061	59,186	71,521		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

650 SANTA BARBARA

For Actual Year: 2015-2016

Budget Year: 2016-2017

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
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	6,945		33,697			
<b>Total Income</b>		6,945	0	33,697	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	1,230		14,230			
Other Operating Expenses and Services	5000	3,146		7,720			
Capital Outlay	6000						
<b>Total Expenditures</b>		4,376	0	21,950	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		2,569	0	11,747	0	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000	2,550					
<b>Net Increase/(Decrease) in Fund Balance</b>		19	0	11,747	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	20,552	20,571	114,120	125,867		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	20,552		114,120		0	
<b>Ending Fund Balance, June 30</b>		20,571	20,571	125,867	125,867	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

650 SANTA BARBARA

For Actual Year: 2015-2016

Budget Year: 2016-2017

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
<b>REVENUES:</b>							
Federal Revenues	8100	29,276,472					
State Revenues	8600	1,766,774					
Local Revenues	8800	346		2,145,834			
<b>Total Income</b>		31,043,592	0	2,145,834	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000			78,377			
Other Operating Expenses and Services	5000	898		1,978			
Capital Outlay	6000						
<b>Total Expenditures</b>		898	0	80,355	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		31,042,694	0	2,065,479	0	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000	31,091,009		1,970,951			
<b>Net Increase/(Decrease) in Fund Balance</b>		(48,315)	0	94,528	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	207,589	159,274	130,269	224,797		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	207,589		130,269		0	
<b>Ending Fund Balance, June 30</b>		159,274	159,274	224,797	224,797	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

650 SANTA BARBARA

For Actual Year: 2015-2016

Budget Year: 2016-2017

Fiduciary Funds Group

Description	Object Code	FUND: 77		FUND 79	
		DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
<b>REVENUES:</b>					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			1,398,482	
<b>Total Income</b>		0	0	1,398,482	0
<b>Expenditures</b>					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000			896,253	
Other Operating Expenses and Services	5000			470,692	
Capital Outlay	6000			144,493	
<b>Total Expenditures</b>		0	0	1,511,438	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	(112,956)	0
<b>Other Financing Sources</b>	8900			305,522	
<b>Other Outgo</b>	7000			453,180	
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	(260,614)	0
<b>Beginning Fund Balance:</b>					
Net Beginning Balance, July 1	9010		0	2,525,639	2,265,025
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		2,525,639	
<b>Ending Fund Balance, June 30</b>		0	0	2,265,025	2,265,025

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

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	200,000
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	19,084,486
51	BOOKSTORE FUND	11	UNRESTRICTED SUBFUND	500,000
41	CAPITAL OUTLAY PROJECTS FUND	12	RESTRICTED SUBFUND	614,299
51	BOOKSTORE FUND	32	CAFETERIA FUND	20,000
32	CAFETERIA FUND	52	CAFETERIA FUND	7,930
11	UNRESTRICTED SUBFUND	71	ASSOCIATED STUDENTS TRUST FUND	300

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 650

Name: SANTA BARBARA

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					1,139,001	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			1,139,001	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		2,501,364			868,477	
		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)	
<b>Expenditures</b>							
Academic Salaries	1000	1,221,138	728,744	19,696	1,969,578		1,969,578
Classified Salaries	2000				0		0
Employee Benefits	3000	329,707	196,761	5,318	531,786		531,786
<b>Supplies &amp; Materials</b>	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0	500,000	500,000
Instructional Supplies & Materials	4300				0	187,897	187,897
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		0	0	0	0	687,897	687,897
Other Operating Expenses and Services	5000				0	188,304	188,304
Capital Outlay	6000						
Library Books	6300				0	150,605	150,605
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	0	0	0	150,605	150,605
Other Outgo	7000				0		0
<b>Total Expenditures</b>		1,550,845	925,505	25,014	2,501,364	1,026,806	3,528,170
<b>Ending Balance</b>					0	980,672	980,672

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					980,672	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			980,672	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		2,000,000			480,000	
		<b>Instructional &amp; Institutional Unrestricted</b>				<b>Instructional Materials Proposition 20</b>	<b>Total</b>
		<b>Instructional Activities</b> (AC 0100-5900)	<b>Support Activities</b> (AC 6000-6700)	<b>Support Activities</b> (AC 6800-7390)	<b>Total Unrestricted</b>	<b>Instructional</b> (AC 0100-4900)	
<b>Expenditures</b>							
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
<b>Supplies &amp; Materials</b>	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	256,597	256,597
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		0	0	0	0	256,597	256,597
Other Operating Expenses and Services	5000				0	120,038	120,038
Capital Outlay	6000						
Library Books	6300				0	103,365	103,365
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	0	0	0	103,365	103,365
Other Outgo	7000				0		0
<b>Total Expenditures</b>		1,240,000	740,000	20,000	2,000,000	480,000	2,480,000
<b>Ending Balance</b>					0	980,672	

Annual Financial and Budget Report

For Actual Year: 2015-2016

District ID: 650

Name: SANTA BARBARA

<b>EPA Revenue</b>	11,352,338
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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	11,352,338	0	0	11,352,338
<b>TOTAL</b>		11,352,338	0	0	11,352,338

Annual Financial and Budget Report

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 650

Name: SANTA BARBARA

Fiscal Year	STRS		PERS		Total	Increase	
	Amount	Rate	Amount	Rate		Amount	Rate
2015-16	3,644,916	10.73%	2,597,258	11.85%	6,242,174	N/A	N/A
2016-17	4,136,728	12.58%	2,649,776	13.89%	6,786,504	544,330	8.72%
2017-18	4,745,071	14.43%	2,956,913	15.50%	7,701,984	915,480	13.49%
2018-19	5,353,413	16.28%	3,262,143	17.10%	8,615,556	913,572	11.86%
2019-20	5,961,756	18.13%	3,548,296	18.60%	9,510,052	894,496	10.38%
2020-21	6,280,724	19.10%	3,777,218	19.80%	10,057,942	547,890	5.76%

<b>Does the district have a plan to fund these expenses through 2020-21?</b>
Yes
<b>Explain Yes or No</b>
Santa Barbara City College is activity involved in creating and analyzing 5 year projections to plan for future expenditures.