

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2011-2012)

(Budget Report for Fiscal Year 2012-2013)

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: Joseph Sullivan

(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, 2012. 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: 2011-2012

Budget Year: 2012-2013

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	17,792,295	18,152,555	4,671	18,157,226
Other	1300	15,806,535	15,962,608	29,836	15,992,444
Total Instructional Salaries		33,598,830	34,115,163	34,507	34,149,670
Non-Instructional Salaries					
Contract or Regular	1200		4,851,480	177,152	5,028,632
Other	1400		966,060		966,060
Total Non-Instructional Salaries		0	5,817,540	177,152	5,994,692
Total Academic Salaries		33,598,830	39,932,703	211,659	40,144,362
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		13,983,032	332,382	14,315,414
Other	2300		888,636	71,762	960,398
Total Non-Instructional Salaries		0	14,871,668	404,144	15,275,812
Instructional Aides					
Regular Status	2200	2,032,255	2,121,483	92,107	2,213,590
Other	2400	1,252,772	1,312,391	61,108	1,373,499
Total Instructional Aides		3,285,027	3,433,874	153,215	3,587,089
Total Classified Salaries		3,285,027	18,305,542	557,359	18,862,901
Employee Benefits	3000	7,599,243	14,522,252	212,878	14,735,130
Supplies and Materials	4000		1,957,231	160,555	2,117,786
Other Operating Expenses	5000		7,250,525	51,152	7,301,677
Equipment Replacement	6420		17,373		17,373
Total Expenditures Prior to Exclusions		44,483,100	81,985,626	1,193,603	83,179,229

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2011-2012

Budget Year: 2012-2013

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	113,360	113,360		113,360
Student Health Services Above Amount Collected	6441		6,220		6,220
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		181,403		181,403
Objects to Exclude	Object Code				
Rents and Leases	5060		219,464		219,464
Lottery Expenditures					
Academic Salaries	1000	1,095,900	1,740,870	23,686	1,764,556
Classified Salaries	2000				0
Employee Benefits	3000	273,975	435,217	5,922	441,139
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: 2011-2012

Budget Year: 2012-2013

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		78,493		78,493
Equipment	6400				
Equipment - Additional	6410		117,078	15,000	132,078
Equipment - Replacement	6420		17,373		17,373
Total Equipment		0	134,451	15,000	149,451
Total Capital Outlay		0	212,944	15,000	227,944
Other Outgo	7000			16,737	16,737
Total Exclusions		1,483,235	2,909,478	61,345	2,970,823
Total for ECS 84362, 50% Law		42,999,865	79,076,148	1,132,258	80,208,406
Percent of CEE (Instructional Salary Cost / Total CEE)		54.38%	100.00%		
50% of Current Expense of Education			39,538,074		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		42,999,865	79,076,148	1,132,258	80,208,406
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		44,483,100	81,985,626	1,193,603	83,179,229
Capital Expenditures	6000	23,666	192,092	35,852	227,944
Equipment Replacement (Back out)	6420		(17,373)	0	(17,373)
Total Unrestricted General Fund Expenditures		44,506,766	82,160,345	1,229,455	83,389,800

For Year Ended June 30, 2012

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	22,677,570	1,939,339	24,616,909
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114			0
Investments (at cost)	9120	19,185		19,185
Accounts Receivable	9130	18,530,023	1,688,800	20,218,823
Due from Other Funds	9140	32,711		32,711
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210	68,560		68,560
Prepaid Items	9220	12,328		12,328
TOTAL ASSETS		41,340,377	3,628,139	44,968,516
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	1,174,312	409,338	1,583,650
Accrued Salaries and Wages Payable	9520	455,938	88,589	544,527
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	4,518,914	57,862	4,576,776
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	9,497,013	3,072,350	12,569,363
TOTAL LIABILITIES		15,646,177	3,628,139	19,274,316

For Year Ended June 30, 2012

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	80,888		80,888
Amounts Restricted by Law for Specific Purposes	9712	1,688,800		1,688,800
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		1,769,688	0	1,769,688
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751	1,184,108		1,184,108
Restricted Fund Balance	9752			0
Committed Fund Balance	9753			0
Assigned Fund Balance	9754	6,198,047		6,198,047
Total Designated Fund Balance		7,382,155	0	7,382,155
Uncommitted Fund Balance	9790	16,542,357		16,542,357
TOTAL FUND EQUITY		25,694,200	0	25,694,200
TOTAL LIABILITIES AND FUND EQUITY		41,340,377	3,628,139	44,968,516

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

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	4,318,874		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	7,097		
Due from Other Funds	9140			
TOTAL ASSETS		4,325,971	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

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	4,325,971		
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		4,325,971	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		4,325,971	0	0
TOTAL LIABILITIES AND FUND EQUITY		4,325,971	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, 2012

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		792,961				
In County Treasury	9112			167,626			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130		5,278	47,049			
Due from Other Funds	9140		1,728				
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210		46,656				
Prepaid Items	9220						
TOTAL ASSETS		0	846,623	214,675	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510		94,552	483			
Accrued Salaries and Wages Payable	9520		11,682				
Compensated Absences Payable Current	9530						
Due to Other Funds	9540		842				
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						
TOTAL LIABILITIES		0	107,076	483	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, 2012

District ID: 650

Name: SANTA BARBARA

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
FUND BALANCE (NON-GASB 54)							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	46,656	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	46,656	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	692,891	214,192	0	0	0
Total Designated Fund Balance		0	692,891	214,192	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		0	739,547	214,192	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	846,623	214,675	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

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	19,216,935	10,194,396	
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120	3,011		
Accounts Receivable	9130	82,302	16,410	
Due from Other Funds	9140	56,880		
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		19,359,128	10,210,806	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	854,257	578,253	
Accrued Salaries and Wages Payable	9520		4,962	
Compensated Absences Payable Current	9530			
Due to Other Funds	9540		180	
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560	1,817,596		
Deferred Revenues	9570			
TOTAL LIABILITIES		2,671,853	583,395	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

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		9,627,411	
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	9,627,411	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754	16,687,275		
Total Designated Fund Balance		16,687,275	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		16,687,275	9,627,411	0
TOTAL LIABILITIES AND FUND EQUITY		19,359,128	10,210,806	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2012

District ID: 650

Name: SANTA BARBARA

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
ASSETS					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111	165,085			
In County Treasury	9112				
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120				
Accounts Receivable	9130	6,331			
Due from Other Funds	9140	3,344,449			
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210	935,385			
Prepaid Items	9220	4,632			
Fixed Assets	9300				
Sites	9310				
Site Improvements	9320				
Accumulated Depreciation Site Improvements	9321				
Buildings	9330	2,837,995			
Accumulated Depreciation Buildings	9331	1,150,197			
Library Books	9340				
Equipment	9350				
Accumulated Depreciation Equipment	9351				
Work in Progress	9360				
Total Fixed Assets		1,687,798	0	0	0
TOTAL ASSETS		6,143,680	0	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2012

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	159,486			
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530				
Due to Other Funds	9540	6,034			
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570	103,827			
Total Current Liabilities and Deferred Revenue		269,347	0	0	0
Long-Term Liabilities	9600				
Bonds Payable	9610				
Revenue Bonds Payable	9620				
Certificates of Participation	9630				
Lease Purchase of Capital Lease	9640				
Compensated Absences Long Term	9650				
Post-Employment Benefits Long Term	9660				
Other Long-Term Liabilities	9670				
Total Long-Term Liabilities		0	0	0	0
TOTAL LIABILITIES	968	269,347	0	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2012

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	940,017			
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		940,017	0	0	0
Fund Balance (GASB 54)	9750				
Nonspendable Fund Balance	9751				
Restricted Fund Balance	9752				
Committed Fund Balance	9753				
Assigned Fund Balance	9754	4,934,315			
Total Designated Fund Balance		4,934,315	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		5,874,332	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		6,143,679	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

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	605,736	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120	3,505	
Accounts Receivable	9130	1,117	37
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		610,358	37

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

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	12,515	
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		12,515	0
Long-Term Liabilities	9600		
Bonds Payable	9610		
Revenue Bonds Payable	9620		
Certificates of Participation	9630		
Lease Purchase of Capital Lease	9640		
Compensated Absences Long Term	9650		
Post-Employment Benefits Long Term	9660		
Other Long-Term Liabilities	9670		
Total Long-Term Liabilities		0	0
TOTAL LIABILITIES	968	12,515	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 650

Name: SANTA BARBARA

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Reserved Fund Balance		0	0
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752	597,843	
Committed Fund Balance	9753		
Assigned Fund Balance	9754		21,066
Total Designated Fund Balance		597,843	21,066
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		597,843	21,066
TOTAL LIABILITIES AND FUND EQUITY		610,358	21,066

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

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	2,949	88,039		(38,169)	304,248			1,185,537
In County Treasury	9112								
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130				147,232	2,410			40,324
Due from Other Funds	9140	24,337							1,170,739
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		27,286	88,039	0	109,063	306,658	0	0	2,396,600

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

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				146	162,968			23,150
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540					21,177			25,835
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570		16,037						31,500
Total Current Liabilities and Deferred Revenue		0	16,037	0	146	184,145	0	0	80,485
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	0	16,037	0	146	184,145	0	0	80,485

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

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	27,286	72,002		108,917	122,513			2,316,115
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
Total Reserved Fund Balance		27,286	72,002	0	108,917	122,513	0	0	2,316,115
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		27,286	72,002	0	108,917	122,513	0	0	2,316,115
TOTAL LIABILITIES AND FUND EQUITY		27,286	88,039	0	109,063	306,658	0	0	2,396,600

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2011-2012

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	250		250
Higher Education Act	8120			0
Workforce Investment Act	8130		921,612	921,612
Temporary Assistance for Needy Families (TANF)	8140		35,493	35,493
Student Financial Aid	8150		337,458	337,458
Veterans Education	8160		537,773	537,773
Vocational and Technical Education Act (VATEA)	8170		1,030,070	1,030,070
Other Federal Revenues	8190			0
Total Federal Revenues	8100	250	2,862,406	2,862,656
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	40,099,801		40,099,801
Other General Apportionment	8613	404,789		404,789
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		825,000	825,000
Disabled Students Programs and Services(DSPS)	8623		759,960	759,960
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		126,636	126,636
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		1,636,230	1,636,230

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2011-2012

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			0
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		3,515,771	3,515,771
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	155,078		155,078
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	2,205,695	462,036	2,667,731
State Mandated Costs	8685			0
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	427		427
Total State Revenues	8600	42,865,790	7,325,633	50,191,423

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2011-2012

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	20,596,135		20,596,135
Tax Allocation, Supplemental Roll	8812	208,782		208,782
Tax Allocation, Unsecured Roll	8813	861,855		861,855
Prior Years Taxes	8816	(68,626)		(68,626)
Education Revenues Augmentation Fund (ERAF)	8817			0
Redevelopment Agency Funds - Pass Through	8818	93,489		93,489
Redevelopment Agency Funds - Residual	8819	449,118		449,118
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820	92,089	1,740,664	1,832,753
Contract Services	8830			
Contract Instructional Services	8831	16,440		16,440
Other Contract Services	8832			0
Sales and Commissions	8840	573,628		573,628
Rentals and Leases	8850	277,663		277,663
Interest and Investment Income	8860	174,232		174,232
Student Fees and Charges	8870			
Community Services Classes	8872		42,323	42,323
Dormitory	8873			0
Enrollment	8874	7,119,241		7,119,241
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		647,620	647,620
Instructional Materials Fees and Sales of Materials	8877	391,778	28,820	420,598
Insurance	8878			0
Student Records	8879	75,044		75,044
Nonresident Tuition	8880	11,642,275		11,642,275
Parking Services and Public Transportation	8881		446,347	446,347
Other Student Fees and Charges	8885	222,236	93,805	316,041
Other Local Revenues	8890	7,922,786	246,488	8,169,274
Total Local Revenues	8800	50,648,165	3,246,067	53,894,232
Total Revenues		93,514,205	13,434,106	106,948,311

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2011-2012

District ID: 650

Name: SANTA BARBARA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8981/8982/8983)	898#	166,999	826,714	993,713
Total Other Financing Sources	8900	166,999	826,714	993,713
Total Revenues and Other Financing Sources		93,681,204	14,260,820	107,942,024

For Actual Year: 2011-2012

Budget Year: 2012-2013

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 Natural Resources	0100	196,904	35,727	10,354			242,985
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300	7,048					7,048
Biological Sciences	0400	2,446,277	68,891	115,964			2,631,132
Business and Management	0500	1,634,504	18,884	4,085			1,657,473
Communications	0600	1,555,311	32,547	342,997	31,757		1,962,612
Computer and Information Science	0700	1,892,417	124,862	14,100	20,127		2,051,506
Education	0800	1,934,221	150,908	121,481	20,896		2,227,506
Engineering and Related Industrial Technology	0900	1,656,913	118,407	100,114	5,866		1,881,300
Fine and Applied Arts	1000	4,581,236	409,409	368,874	4,995		5,364,514
Foreign language	1100	1,683,191	19,789	11,485			1,714,465
Health	1200	3,555,411	468,268	637,299			4,660,978
Consumer Education And Home Economics	1300	2,496,938	297,348	505,393	643		3,300,322
Law	1400						0
Humanities(Letters)	1500	6,475,300	147,360	31,903	989		6,655,552
Library Science	1600						0
Mathematics	1700	3,259,260	85,281	33,093			3,377,634
Military Studies	1800						0
Physical Sciences	1900	2,559,369	52,534	123,188			2,735,091
Psychology	2000	839,300	22,024	14,588			875,912
Public Affairs and Services	2100	468,550	6,778	1,261			476,589
Social Sciences	2200	2,055,741	81,272	13,808			2,150,821
Commercial Services	3000	413,652	151,467	337,192			902,311
Interdisciplinary Studies	4900	5,157,247	716,709	440,135	4,227		6,318,318
Instruc Staff-Retirees' Bnfts & Retire Incents	5900		113,360				113,360
Sub-Total Instructional Activites		44,868,790	3,121,825	3,227,314	89,500		51,307,429
Total Expenditures for GF Activities*		45,619,401	36,171,329	14,652,709	477,934	7,790,742	104,712,115

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

For Actual Year: 2011-2012

Budget Year: 2012-2013

District ID: 650

Name: SANTA BARBARA

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Instructional Administration and Governance	6000						
Academic Administration	6010		3,654,035	921,995	74,006		4,650,036
Course and Curriculum Development	6020		333,623	4,009			337,632
Academic / Faculty Senate	6030		293,167	3,674			296,841
Other Instructional Administration & Governance	6090		131,874				131,874
Total Instructional Admin. & Governance		0	4,412,699	929,678	74,006	0	5,416,383
Instructional Support Services	6100						
Learning Center	6110	739,734	452,614	34,159	857		1,227,364
Library	6120		879,318	76,582	162,972		1,118,872
Media	6130		28,586				28,586
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190						0
Total Instructional Support Services		739,734	1,360,518	110,741	163,829	0	2,374,822
Admissions and Records	6200		926,618	26,717			953,335
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		2,059,765	21,614			2,081,379
Matriculation and Student Assessment	6320		1,391,576	30,431			1,422,007
Transfer Programs	6330		820,777	46,696	4,190		871,663
Career Guidance	6340		389,530	4,072			393,602
Other Student Counseling and Guidance	6390						0
Total Student Counseling and Guidance		0	4,661,648	102,813	4,190	0	4,768,651

For Actual Year: 2011-2012

Budget Year: 2012-2013

District ID: 650

Name: SANTA BARBARA

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Other Student Services	6400						
Cal Work Opportunity and Responsibility to Kids *	6410						0
Disabled Student Programs and Services (DSPS)	6420		1,136,435	95,264	10,278		1,241,977
Extended Opportunity Programs and Services (EOPS)	6430		853,890	24,875			878,765
Health Services	6440		581,260	70,389	2,191		653,840
Student Personnel Administration	6450		307,316	30,483			337,799
Financial Aid Administration	6460		988,255	2,471,785			3,460,040
Job Placement Services	6470		74,901	67,970			142,871
Veterans Services	6480						0
Miscellaneous Student Services	6490		1,367,034	764,900	11,715		2,143,649
Total Other Student Services		0	5,309,091	3,525,666	24,184	0	8,858,941
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		870,636	255,041			1,125,677
Custodial Services	6530		1,777,704	165,041			1,942,745
Grounds Maintenance and Repairs	6550		547,683	57,031			604,714
Utilities	6570			1,408,181			1,408,181
Other Operations and Maintenance of Plant	6590			18,193			18,193
Total Operation and Maintenance of Plant	6500	0	3,196,023	1,903,487	0	0	5,099,510
Planning, Policymaking and Coordinations	6600		1,623,732	457,446	909		2,082,087

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

For Actual Year: 2011-2012

Budget Year: 2012-2013

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		2,284,653	721,396			3,006,049
Fiscal Operations	6720		1,625,034	1,537,221			3,162,255
Human Resources Management	6730		923,368	149,197			1,072,565
Noninstruct Staff Retirees' Benefits & Retirement *	6740		120,506				120,506
Staff Development	6750		607,511	7,061			614,572
Staff Diversity	6760						0
Logistical Services	6770		1,162,170	195,578			1,357,748
Management Information Systems	6780		3,415,205	1,436,600	85,431		4,937,236
Other General Institutional Support Services	6790						0
Total General Institutional Support Services	6700	0	10,138,447	4,047,053	85,431	0	14,270,931
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820	10,877		6,070			16,947
Community Use of Facilities	6830		336,092	39,123	20,852		396,067
Economic Development	6840						0
Other Community Services & Economic Development	6890						0
Total Community Services	6800	10,877	336,092	45,193	20,852	0	413,014

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2011-2012

Budget Year: 2012-2013

District ID: 650

Name: SANTA BARBARA

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Ancillary Services	6900						
Bookstore	6910						0
Child Development Centers	6920						0
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		448,809	110,499	33		559,341
Student and Co-Curricular Activities	6960		635,827	166,102	15,000		816,929
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	1,084,636	276,601	15,033	0	1,376,270
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: 2011-2012

Budget Year: 2012-2013

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						0
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					7,002,874	7,002,874
Student Aid	7320					787,868	787,868
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	7,790,742	7,790,742
Sub-Total Non-Instructional Activites		750,611	33,049,504	11,425,395	388,434	7,790,742	53,404,686
Total Expenditures General Fund: activities *		45,619,401	36,171,329	14,652,709	477,934	7,790,742	104,712,115

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: SANTA BARBARA

I.	2012-2013 Appropriations Limit:			
A.	2011-2012 Appropriations Limit:			\$97,346,774
B.	2012-2013 Price Factor:	1.0377		
C.	Population factor:			
	1. 2010-2011 Second Period Actual FTES	15,881.86		
	2. 2011-2012 Second Period Actual FTES	14,946.65		
	3. 2011-2012 Population change factor (C2/C1)	0.9411		
D.	2011-2012 Limit adjusted by inflation and population factors (A * B * C.3)			\$95,066,861
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)			\$95,066,861
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.	2012-2013 Appropriations Limit (D + E.3 - F.3)			\$95,066,861
II.	2012-2013 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			40,164,430
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			155,078
C.	Local Property taxes			21,658,999
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.	2012-2013 Appropriations Subject to Limit			\$62,128,507

For Actual Year: 2011-2012

Budget Year: 2012-2013

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	250		2,862,406	2,716,192	2,862,656	2,716,192
State Revenues	8600	42,865,790	36,221,776	7,325,633	8,320,430	50,191,423	44,542,206
Local Revenues	8800	50,648,165	46,694,924	3,246,067	5,069,919	53,894,232	51,764,843
Total Revenues		93,514,205	82,916,700	13,434,106	16,106,541	106,948,311	99,023,241
EXPENDITURES:							
Academic Salaries	1000	40,144,366	38,830,328	2,619,022	2,828,565	42,763,388	41,658,893
Classified Salaries	2000	18,862,900	17,196,345	3,958,993	4,607,270	22,821,893	21,803,615
Employee Benefits	3000	14,735,128	14,063,577	1,470,321	1,625,515	16,205,449	15,689,092
Supplies and Materials	4000	2,117,780	2,469,645	499,962	703,773	2,617,742	3,173,418
Other Operating Expenses and Services	5000	7,521,143	7,820,679	4,513,824	5,186,909	12,034,967	13,007,588
Capital Outlay	6000	227,944	244,140	249,990	340,519	477,934	584,659
Total Expenditures		83,609,261	80,624,714	13,312,112	15,292,551	96,921,373	95,917,265
Excess /(Deficiency) of Revenues over Expenditures		9,904,944	2,291,986	121,994	813,990	10,026,938	3,105,976
Other Financing Sources	8900	166,999	729,068	826,714	825,173	993,713	1,554,241
Other Outgo	7000	6,842,034	4,737,403	948,708	1,639,163	7,790,742	6,376,566
Net Increase/(Decrease) in Fund Balance		3,229,909	(1,716,349)	0	0	3,229,909	(1,716,349)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	22,464,291	25,694,200	0	0	22,464,291	25,694,200
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	22,464,291		0		22,464,291	
Ending Fund Balance, June 30		25,694,200	23,977,851	0	0	25,694,200	23,977,851

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

650 SANTA BARBARA

For Actual Year: 2011-2012

Budget Year: 2012-2013

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						
Local Revenues	8800	3,487,329	2,496,550				
Total Revenues		3,487,329	2,496,550	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	2,421,850	2,496,550				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	2,421,850	2,496,550	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(2,421,850)	(2,496,550)	0	0	0	0
Net Increase/Decrease in Fund Balance		1,065,479	0	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	3,260,492	4,325,971		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	3,260,492			0		0
Ending Fund Balance, June 30		4,325,971	4,325,971	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

650 SANTA BARBARA

For Actual Year: 2011-2012

Budget Year: 2012-2013

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			4,760	5,000	58,057	59,282
State Revenues	8600					93,965	94,850
Local Revenues	8800			3,175,118	3,110,055	321,647	479,482
Total Income		0	0	3,179,878	3,115,055	473,669	633,614
Expenditures							
Academic Salaries	1000					327,217	266,544
Classified Salaries	2000			989,888	997,645	181,577	212,360
Employee Benefits	3000			202,468	203,184	182,194	165,853
Supplies and Materials	4000			1,550,587	1,558,354	39,423	36,890
Other Operating Expenses and Services	5000			149,216	175,798	335	750
Capital Outlay	6000			133,061	155,074		
Total Expenditures		0	0	3,025,220	3,090,055	730,746	682,397
Excess /(Deficiency) of Revenues over Expenditures		0	0	154,658	25,000	(257,077)	(48,783)
Other Financing Sources	8900					295,301	49,000
Other Outgo	7000			20,000	25,000		
Net Increase/(Decrease) in Fund Balance		0	0	134,658	0	38,224	217
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0	604,889	739,547	175,968	214,192
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		604,889		175,968	
Ending Fund Balance, June 30		0	0	739,547	739,547	214,192	214,409

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

650 SANTA BARBARA

For Actual Year: 2011-2012

Budget Year: 2012-2013

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: 2011-2012

Budget Year: 2012-2013

Capital Projects Funds

Description	Object	FUND: 41		FUND 42		FUND 43	
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	816,425	112,240	79,681	15,066,200		
Total Income		816,425	112,240	79,681	15,066,200	0	0
Expenditures							
Academic Salaries	1000			18,335			
Classified Salaries	2000			50,868			
Employee Benefits	3000			3,911			
Supplies and Materials	4000			1,410			
Other Operating Expenses and Services	5000	155,198	235,816	234,391	200,000		
Capital Outlay	6000	2,812,448	5,667,085	10,874,440	24,493,611		
Total Expenditures		2,967,646	5,902,901	11,183,355	24,693,611	0	0
Excess /(Deficiency) of Revenues over Expenditures		(2,151,221)	(5,790,661)	(11,103,674)	(9,627,411)	0	0
Other Financing Sources	8900	5,749,616	3,846,846				
Other Outgo	7000	41,000					
Net Increase/(Decrease) in Fund Balance		3,557,395	(1,943,815)	(11,103,674)	(9,627,411)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	13,129,880	16,687,275	20,731,085	9,627,411		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	13,129,880		20,731,085		0	
Ending Fund Balance, June 30		16,687,275	14,743,460	9,627,411	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

650 SANTA BARBARA

For Actual Year: 2011-2012

Budget Year: 2012-2013

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	6,248,816	6,650,000				
Other Financing Sources	8900						
Total Income		6,248,816	6,650,000	0	0	0	0
Cost of Sales	5890	4,507,921	4,725,000				
Gross Profit or Loss		1,740,895	1,925,000	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	699,141	731,050				
Employee Benefits	3000	241,551	262,762				
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	573,005	500,000				
Capital Outlay	6000		15,000				
Total Expenditures		1,513,697	1,508,812	0	0	0	0
Net Profit or Loss		227,198	416,188	0	0	0	0
Other Outgo	7000	94,760	241,000				
Net Increase/(Decrease) in Fund Balance		132,438	175,188	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	5,741,894	5,874,332		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	5,741,894		0		0	
Ending Fund Balance, June 30		5,874,332	6,049,520	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

650 SANTA BARBARA

For Actual Year: 2011-2012

Budget Year: 2012-2013

Enterprise Funds

Description	Object Code	FUND: 59					
		OTHER ENTERPRISE FUND					
		Actual	Budget				
REVENUES:							
Local Revenues	8800						
Other Financing Sources	8900						
Total Income		0	0				
Cost of Sales	5890						
Gross Profit or Loss		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				
Net Profit or Loss		0	0				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0				
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0					
Ending Fund Balance, June 30		0	0				

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

650 SANTA BARBARA

For Actual Year: 2011-2012

Budget Year: 2012-2013

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	5,965	3,600	137	135		
Other Financing Sources	8900						
Total Income		5,965	3,600	137	135		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	97,485	153,000				
Capital Outlay	6000						
Total Expenditures		97,485	153,000	0	0		
Net Profit or Loss		(91,520)	(149,400)	137	135		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(91,520)	(149,400)	137	135		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	689,363	597,843	20,928	21,065		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	689,363		20,928			
Ending Fund Balance, June 30		597,843	448,443	21,065	21,200		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

650 SANTA BARBARA

For Actual Year: 2011-2012

Budget Year: 2012-2013

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	3,454	6,000	37,480	40,000		
Total Income		3,454	6,000	37,480	40,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	2,273		24,242			
Other Operating Expenses and Services	5000	944	6,000	1,403	40,000		
Capital Outlay	6000			2,730			
Total Expenditures		3,217	6,000	28,375	40,000	0	0
Excess /(Deficiency) of Revenues over Expenditures		237	0	9,105	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	3,975					
Net Increase/(Decrease) in Fund Balance		(3,738)	0	9,105	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	31,024	27,286	62,897	72,002		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	31,024		62,897		0	
Ending Fund Balance, June 30		27,286	27,286	72,002	72,002	0	0

For Actual Year: 2011-2012

Budget Year: 2012-2013

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	31,543,352	30,000,000				
State Revenues	8600	628,620	580,000				
Local Revenues	8800	327		1,004,819	850,000		
Total Income		32,172,299	30,580,000	1,004,819	850,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000			23,940			
Other Operating Expenses and Services	5000	1,762		15,679			
Capital Outlay	6000			12,634			
Total Expenditures		1,762	0	52,253	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		32,170,537	30,580,000	952,566	850,000	0	0
Other Financing Sources	8900						
Other Outgo	7000	32,149,657	30,580,000	911,336	850,000		
Net Increase/(Decrease) in Fund Balance		20,880	0	41,230	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	88,037	108,917	81,283	122,513		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	88,037		81,283		0	
Ending Fund Balance, June 30		108,917	108,917	122,513	122,513	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

650 SANTA BARBARA

For Actual Year: 2011-2012

Budget Year: 2012-2013

Fiduciary Funds Group

Description	Object	FUND: 77		FUND 79	
	Code	DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			952,874	848,654
Total Income		0	0	952,874	848,654
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000			581,168	
Other Operating Expenses and Services	5000			329,093	890,000
Capital Outlay	6000			34,418	
Total Expenditures		0	0	944,679	890,000
Excess /(Deficiency) of Revenues over Expenditures		0	0	8,195	(41,346)
Other Financing Sources	8900			185,037	180,846
Other Outgo	7000			129,204	
Net Increase/(Decrease) in Fund Balance		0	0	64,028	139,500
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	2,252,087	2,316,115
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		2,252,087	
Ending Fund Balance, June 30		0	0	2,316,115	2,455,615

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2011-2012

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	295,301
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	5,737,189
79	OTHER TRUST FUNDS	11	UNRESTRICTED SUBFUND	24,512
79	OTHER TRUST FUNDS	32	CAFETERIA FUND	20,000
11	UNRESTRICTED SUBFUND	41	CAPITAL OUTLAY PROJECTS FUND	41,000
11	UNRESTRICTED SUBFUND	51	BOOKSTORE FUND	5,300
79	OTHER TRUST FUNDS	51	BOOKSTORE FUND	73,500
79	OTHER TRUST FUNDS	71	ASSOCIATED STUDENTS TRUST FUND	3,975
12	RESTRICTED SUBFUND	79	OTHER TRUST FUNDS	1,541
41	CAPITAL OUTLAY PROJECTS FUND	79	OTHER TRUST FUNDS	12,427

For Actual Year: 2011-2012

Budget Year: 2012-2013

District ID: 650

Name: SANTA BARBARA

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					475,355	
Adjustments	9020					56,986	
Adjusted Beginning Balance	9030		0			532,341	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		2,205,695			462,036	
		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	1,095,900	644,970	23,686	1,764,556		1,764,556
Classified Salaries	2000				0		0
Employee Benefits	3000	273,975	161,243	5,921	441,139		441,139
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	195,918	195,918
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	195,918	195,918
Other Operating Expenses and Services	5000				0	185,232	185,232
Capital Outlay	6000						
Library Books	6300				0	80,886	80,886
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	80,886	80,886
Other Outgo	7000				0		0
Total Expenditures		1,369,875	806,213	29,607	2,205,695	462,036	2,667,731
Ending Balance					0	532,341	532,341

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					532,341	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			532,341	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		1,979,900			400,000	
		Instructional & Institutional Unrestricted				Instructional Materials Propositition 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	983,713	578,945	21,262	1,583,920		1,583,920
Classified Salaries	2000				0		0
Employee Benefits	3000	245,928	144,736	5,315	395,979		395,979
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	240,000	240,000
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	240,000	240,000
Other Operating Expenses and Services	5000				0	160,000	160,000
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0		0
Other Outgo	7000				0		0
Total Expenditures		1,229,641	723,681	26,577	1,979,899	400,000	2,379,899
Ending Balance					1	532,341	

Annual Financial and Budget Report

For Actual Year: 2011-2012

District ID: 650

Name: SANTA BARBARA

EPA Revenue	
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
TOTAL					