

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2013-2014)
(Budget Report for Fiscal Year 2014-2015)

District: SANTA BARBARA

District Code: 650

This is to certify that the Annual Financial and Budget Report has been prepared and the budget adopted in accordance with the *California Code of Regulations*, beginning with Section 58300. Further, to the best of my knowledge, the data contained in this report are correct.


District Chief Business Officer

10/21/14
Date


District Superintendent

10/21/14
Date

Contact: Joseph Sullivan

(805) 730-4066

In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before October 10, 2014. 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: 2013-2014

Budget Year: 2014-2015

District ID: 650

Name: SANTA BARBARA

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Academic Salaries		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	18,237,780	18,979,285		18,979,285
Other	1300	15,738,235	15,975,224	9,593	15,984,817
Total Instructional Salaries		33,976,015	34,954,509	9,593	34,964,102
Non-Instructional Salaries					
Contract or Regular	1200		4,246,688	220,133	4,466,821
Other	1400		1,114,394		1,114,394
Total Non-Instructional Salaries		0	5,361,082	220,133	5,581,215
Total Academic Salaries		33,976,015	40,315,591	229,726	40,545,317
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		14,685,469	251,026	14,936,495
Other	2300		856,432	56,887	913,319
Total Non-Instructional Salaries		0	15,541,901	307,913	15,849,814
Instructional Aides					
Regular Status	2200	2,036,244	2,135,040	98,509	2,233,549
Other	2400	1,101,280	1,109,248	64,271	1,173,519
Total Instructional Aides		3,137,524	3,244,288	162,780	3,407,068
Total Classified Salaries		3,137,524	18,786,189	470,693	19,256,882
Employee Benefits	3000	8,149,303	14,778,561	167,458	14,946,019
Supplies and Materials	4000		1,871,815	177,316	2,049,131
Other Operating Expenses	5000		8,280,461	64,774	8,345,235
Equipment Replacement	6420		47,473		47,473
Total Expenditures Prior to Exclusions		45,262,842	84,080,090	1,109,967	85,190,057

For Actual Year: 2013-2014

Budget Year: 2014-2015

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	52,520	52,520		52,520
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		139,486		139,486
Objects to Exclude	Object Code				
Rents and Leases	5060		202,415		202,415
Lottery Expenditures					
Academic Salaries	1000	1,060,138	1,692,801	17,099	1,709,900
Classified Salaries	2000				0
Employee Benefits	3000	265,035	423,201	4,275	427,476
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: 2013-2014

Budget Year: 2014-2015

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		92,879		92,879
Equipment	6400				
Equipment - Additional	6410		108,157		108,157
Equipment - Replacement	6420		83,765		83,765
Total Equipment		0	191,922	0	191,922
Total Capital Outlay		0	284,801	0	284,801
Other Outgo	7000			16,556	16,556
Total Exclusions		1,377,693	2,795,224	37,930	2,833,154
Total for ECS 84362, 50% Law		43,885,149	81,284,866	1,072,037	82,356,903
Percent of CEE (Instructional Salary Cost / Total CEE)		53.99%	100.00%		
50% of Current Expense of Education			40,642,433		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		43,885,149	81,284,866	1,072,037	82,356,903
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		45,262,842	84,080,090	1,109,967	85,190,057
Capital Expenditures	6000	66,949	284,800		284,800
Equipment Replacement (Back out)	6420		(83,766)	0	(83,766)
Total Unrestricted General Fund Expenditures		45,329,791	84,281,124	1,109,967	85,391,091

For Year Ended June 30, 2014

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	36,117,031	(587,211)	35,529,820
In County Treasury	9112			0
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114			0
Investments (at cost)	9120	19,314		19,314
Accounts Receivable	9130	8,753,430	4,081,385	12,834,815
Due from Other Funds	9140	117,288		117,288
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210	63,418		63,418
Prepaid Items	9220	106,075		106,075
TOTAL ASSETS		45,176,556	3,494,174	48,670,730
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	645,267	1,334,444	1,979,711
Accrued Salaries and Wages Payable	9520	3,386,019		3,386,019
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	4,302,450	270	4,302,720
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	9,922,114	930,770	10,852,884
TOTAL LIABILITIES		18,255,850	2,265,484	20,521,334

For Year Ended June 30, 2014

District ID: 650

Name: SANTA BARBARA

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712	4,081,385		4,081,385
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790			0
Total Fund Balance		4,081,385	0	4,081,385
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751	1,314,979		1,314,979
Restricted Fund Balance	9752		1,228,690	1,228,690
Committed Fund Balance	9753	13,727,717		13,727,717
Assigned Fund Balance	9754	4,575,906		4,575,906
Total Designated Fund Balance		19,618,602	1,228,690	20,847,292
Uncommitted Fund Balance	9790			0
TOTAL FUND EQUITY		23,699,987	1,228,690	24,928,677
TOTAL LIABILITIES AND FUND EQUITY		41,955,837	3,494,174	45,450,011

- 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, 2014

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	7,249,534		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	7,114		
Due from Other Funds	9140			
TOTAL ASSETS		7,256,648	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		0	0	0

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

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	7,256,648		
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		7,256,648	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		7,256,648	0	0
TOTAL LIABILITIES AND FUND EQUITY		7,256,648	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, 2014

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		415,644	196,994			
In County Treasury	9112						
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130		1,219	4,021			
Due from Other Funds	9140		6,276				
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210		90,075				
Prepaid Items	9220						
TOTAL ASSETS		0	513,214	201,015	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510		52,438	3,067			
Accrued Salaries and Wages Payable	9520		2,283				
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	54,721	3,067	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, 2014

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	90,075	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	90,075	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	368,418	197,948	0	0	0
Total Designated Fund Balance		0	368,418	197,948	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		0	458,493	197,948	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	513,214	201,015	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

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	16,281,610	6,238,100	
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120	5,804		
Accounts Receivable	9130	61,348	5,804	
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		16,348,762	6,243,904	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	522,996	369,824	
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	2,551,556		
Deferred Revenues	9570			
TOTAL LIABILITIES		3,074,552	369,824	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

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		5,874,080	
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	5,874,080	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754	13,271,422		
Total Designated Fund Balance		13,271,422	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		13,271,422	5,874,080	0
TOTAL LIABILITIES AND FUND EQUITY		16,345,974	6,243,904	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2014

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	911,639			225,198
In County Treasury	9112				
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120				
Accounts Receivable	9130	162,321			
Due from Other Funds	9140	3,007,801			
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210	1,102,857			
Prepaid Items	9220	6,775			
Fixed Assets	9300				
Sites	9310				
Site Improvements	9320				
Accumulated Depreciation Site Improvements	9321				
Buildings	9330	2,837,995			
Accumulated Depreciation Buildings	9331	1,267,497			
Library Books	9340				
Equipment	9350				
Accumulated Depreciation Equipment	9351				
Work in Progress	9360				
Total Fixed Assets		1,570,498	0	0	0
TOTAL ASSETS		6,761,891	0	0	225,198

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2014

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	332,035			26,203
Accrued Salaries and Wages Payable	9520				2,891
Compensated Absences Payable Current	9530				
Due to Other Funds	9540	110,474			
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570	90,026			194,134
Total Current Liabilities and Deferred Revenue		532,535	0	0	223,228
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	532,535	0	0	223,228

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2014

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	1,102,857			
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		1,102,857	0	0	0
Fund Balance (GASB 54)	9750				
Nonspendable Fund Balance	9751				
Restricted Fund Balance	9752				1,970
Committed Fund Balance	9753				
Assigned Fund Balance	9754	5,126,499			
Total Designated Fund Balance		5,126,499	0	0	1,970
Uncommitted(Unrestricted) Fund Balance	9790				
Other Equity	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		6,229,356	0	0	1,970
TOTAL LIABILITIES AND FUND EQUITY		6,761,891	0	0	225,198

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

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	536,121	21,196
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120	3,510	
Accounts Receivable	9130	542	21
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		540,173	21,217

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

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	3,500	
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		3,500	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	3,500	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 650

Name: SANTA BARBARA

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Reserved Fund Balance		0	0
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752	536,673	
Committed Fund Balance	9753		
Assigned Fund Balance	9754		21,217
Total Designated Fund Balance		536,673	21,217
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		536,673	21,217
TOTAL LIABILITIES AND FUND EQUITY		540,173	21,217

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

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	(597)	112,095		95,717	193,909			1,190,684
In County Treasury	9112								
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130				108,069	94,603			61,293
Due from Other Funds	9140	24,513							103,000
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
Fixed Assets	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
Total Fixed Assets		0	0	0	0	0	0	0	0
TOTAL ASSETS		23,916	112,095	0	203,786	288,512	0	0	1,354,977

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

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				76	155,099			38,249
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540					14,844			9,852
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570		15,327						25,365
Total Current Liabilities and Deferred Revenue		0	15,327	0	76	169,943	0	0	73,466
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	15,327	0	76	169,943	0	0	73,466

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

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	23,916	96,768		203,710	118,569			2,460,523
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
Total Reserved Fund Balance		23,916	96,768	0	203,710	118,569	0	0	2,460,523
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		23,916	96,768	0	203,710	118,569	0	0	2,460,523
TOTAL LIABILITIES AND FUND EQUITY		23,916	112,095	0	203,786	288,512	0	0	2,533,989

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2013-2014

District ID: 650

Name: SANTA BARBARA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Federal Revenues	8100			
Forest Revenues	8110			0
Higher Education Act	8120			0
Workforce Investment Act	8130		493,769	493,769
Temporary Assistance for Needy Families (TANF)	8140		36,802	36,802
Student Financial Aid	8150		374,584	374,584
Veterans Education	8160		3,861	3,861
Vocational and Technical Education Act (VATEA)	8170		713,605	713,605
Other Federal Revenues	8190		1,375,339	1,375,339
Total Federal Revenues	8100	0	2,997,960	2,997,960
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	29,987,348		29,987,348
Other General Apportionment	8613	495,167		495,167
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		990,158	990,158
Disabled Students Programs and Services(DSPS)	8623		970,820	970,820
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		166,888	166,888
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		1,916,505	1,916,505

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2013-2014

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	10,287,305		10,287,305
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		4,168,090	4,168,090
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	152,703		152,703
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	2,137,376	1,257,351	3,394,727
State Mandated Costs	8685	401,572		401,572
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	427		427
Total State Revenues	8600	43,461,898	9,469,812	52,931,710

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2013-2014

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	22,147,350		22,147,350
Tax Allocation, Supplemental Roll	8812	400,585		400,585
Tax Allocation, Unsecured Roll	8813	870,030		870,030
Prior Years Taxes	8816	(60,600)		(60,600)
Education Revenues Augmentation Fund (ERAF)	8817	80,702		80,702
Redevelopment Agency Funds - Pass Through	8818			0
Redevelopment Agency Funds - Residual	8819	289,825		289,825
Redevelopment Agency Funds - Asset Liquidation	8819.1	1,002,381		1,002,381
Contributions, Gifts, Grants, and Endowments	8820	56,844	1,466,929	1,523,773
Contract Services	8830			
Contract Instructional Services	8831			0
Other Contract Services	8832			0
Sales and Commissions	8840	667,948		667,948
Rentals and Leases	8850	3,000	731,750	734,750
Interest and Investment Income	8860	144,043		144,043
Student Fees and Charges	8870			
Community Services Classes	8872		53,870	53,870
Dormitory	8873			0
Enrollment	8874	8,547,372		8,547,372
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		1,066,644	1,066,644
Instructional Materials Fees and Sales of Materials	8877	118,694	59,669	178,363
Insurance	8878			0
Student Records	8879	81,989		81,989
Nonresident Tuition	8880	13,773,126		13,773,126
Parking Services and Public Transportation	8881		509,747	509,747
Other Student Fees and Charges	8885	225,818	44,469	270,287
Other Local Revenues	8890	719,309	371,992	1,091,301
Total Local Revenues	8800	49,068,416	4,305,070	53,373,486
Total Revenues		92,530,314	16,772,842	109,303,156

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2013-2014

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#	550,676	392,200	942,876
Total Other Financing Sources	8900	550,676	392,200	942,876
Total Revenues and Other Financing Sources		93,080,990	17,165,042	110,246,032

For Actual Year: 2013-2014

Budget Year: 2014-2015

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	184,197	43,799	10,012			238,008
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	2,411,187	81,002	117,445			2,609,634
Business and Management	0500	1,870,095	31,323	8,545	3,975		1,913,938
Communications	0600	1,737,045	35,287	40,624	32,115		1,845,071
Computer and Information Science	0700	1,740,004	117,479	39,286	5,376		1,902,145
Education	0800	2,149,204	166,040	89,259	19,749		2,424,252
Engineering and Related Industrial Technology	0900	1,760,451	138,669	78,636	11,942		1,989,698
Fine and Applied Arts	1000	4,138,435	439,962	185,320	13,063		4,776,780
Foreign language	1100	1,532,388	33,922	20,484			1,586,794
Health	1200	3,744,842	322,323	145,891			4,213,056
Consumer Education And Home Economics	1300	1,931,480	385,143	443,263	25,348		2,785,234
Law	1400						0
Humanities(Letters)	1500	6,891,328	171,250	53,108			7,115,686
Library Science	1600						0
Mathematics	1700	3,456,428	133,074	45,582			3,635,084
Military Studies	1800			1,866			1,866
Physical Sciences	1900	2,624,390	46,693	153,034			2,824,117
Psychology	2000	801,214	15,689	12,144			829,047
Public Affairs and Services	2100	514,564	10,453	825			525,842
Social Sciences	2200	2,272,313	95,532	19,496			2,387,341
Commercial Services	3000	473,051	174,405	338,852			986,308
Interdisciplinary Studies	4900	4,791,786	736,741	416,317	2,412		5,947,256
Instruc Staff-Retirees' Bnfts & Retire Incents	5900		52,520				52,520
Sub-Total Instructional Activites		45,024,402	3,231,306	2,219,989	113,980		50,589,677
Total Expenditures for GF Activities*		46,212,823	37,053,762	15,533,585	895,192	6,634,307	106,329,669

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

For Actual Year: 2013-2014

Budget Year: 2014-2015

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	23,965	4,854,307	1,262,870	79,563		6,220,705
Course and Curriculum Development	6020	7,368	354,811	3,342			365,521
Academic / Faculty Senate	6030	16,775	219,128	5,309			241,212
Other Instructional Administration & Governance	6090		118,971	169			119,140
Total Instructional Admin. & Governance		48,108	5,547,217	1,271,690	79,563	0	6,946,578
Instructional Support Services	6100						
Learning Center	6110	840,694	312,506	34,433	2,852		1,190,485
Library	6120	2,518	930,016	73,177	201,026		1,206,737
Media	6130	221	27,523	4,185			31,929
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190						0
Total Instructional Support Services		843,433	1,270,045	111,795	203,878	0	2,429,151
Admissions and Records	6200		788,620	26,743			815,363
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		2,378,156	24,206			2,402,362
Matriculation and Student Assessment	6320	28,019	1,283,252	21,368	1,747		1,334,386
Transfer Programs	6330	29,801	1,069,405	153,809	112,408		1,365,423
Career Guidance	6340	68	386,938	2,963			389,969
Other Student Counseling and Guidance	6390						0
Total Student Counseling and Guidance		57,888	5,117,751	202,346	114,155	0	5,492,140

For Actual Year: 2013-2014

Budget Year: 2014-2015

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	75,660	1,074,890	133,952	61,419		1,345,921
Extended Opportunity Programs and Services (EOPS)	6430	4,517	1,035,435	31,379			1,071,331
Health Services	6440	141	634,551	68,613	20,593		723,898
Student Personnel Administration	6450		393,631	31,195			424,826
Financial Aid Administration	6460		996,018	2,881,251	32,727		3,909,996
Job Placement Services	6470		60,718	104,230			164,948
Veterans Services	6480						0
Miscellaneous Student Services	6490	21,410	1,490,497	816,340	113,072		2,441,319
Total Other Student Services		101,728	5,685,740	4,066,960	227,811	0	10,082,239
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,323,672	267,614	2,308		1,593,594
Custodial Services	6530		1,536,301	177,529			1,713,830
Grounds Maintenance and Repairs	6550		628,220	80,474	38		708,732
Utilities	6570			1,546,417			1,546,417
Other Operations and Maintenance of Plant	6590			35,812			35,812
Total Operation and Maintenance of Plant	6500	0	3,488,193	2,107,846	2,346	0	5,598,385
Planning, Policymaking and Coordinations	6600		1,159,819	405,405	931		1,566,155

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

For Actual Year: 2013-2014

Budget Year: 2014-2015

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	16	496,094	713,799			1,209,909
Fiscal Operations	6720	48,457	2,325,026	2,212,552	31,899		4,617,934
Human Resources Management	6730		960,097	94,431	7,348		1,061,876
Noninstruct Staff Retirees' Benefits & Retirement *	6740		88,353				88,353
Staff Development	6750	32,416	637,281	15,844			685,541
Staff Diversity	6760						0
Logistical Services	6770		1,259,107	209,032	5,871		1,474,010
Management Information Systems	6780		3,558,909	1,376,013	58,567		4,993,489
Other General Institutional Support Services	6790						0
Total General Institutional Support Services	6700	80,889	9,324,867	4,621,671	103,685	0	14,131,112
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820	10,311	281	315			10,907
Community Use of Facilities	6830	40,833	285,060	58,657	31,871		416,421
Economic Development	6840						0
Other Community Services & Economic Development	6890						0
Total Community Services	6800	51,144	285,341	58,972	31,871	0	427,328

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2013-2014

Budget Year: 2014-2015

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			375			375
Child Development Centers	6920	131	12,340				12,471
Farm Operations	6930						0
Food Services	6940			301			301
Parking	6950		511,125	237,128	16,972		765,225
Student and Co-Curricular Activities	6960	5,100	631,398	202,364			838,862
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	5,231	1,154,863	440,168	16,972	0	1,617,234
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: 2013-2014

Budget Year: 2014-2015

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					5,911,759	5,911,759
Student Aid	7320					705,992	705,992
Other Outgo	7390					16,556	16,556
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	6,634,307	6,634,307
Sub-Total Non-Instructional Activites		1,188,421	33,822,456	13,313,596	781,212	6,634,307	55,739,992
Total Expenditures General Fund: activities *		46,212,823	37,053,762	15,533,585	895,192	6,634,307	106,329,669

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: SANTA BARBARA

I.	2014-2015 Appropriations Limit:			
A.	2013-2014 Appropriations Limit:			\$95,886,946
B.	2014-2015 Price Factor:	0.9977		
C.	Population factor:			
	1. 2012-2013 Second Period Actual FTES	14,341.85		
	2. 2013-2014 Second Period Actual FTES	13,328.51		
	3. 2013-2014 Population change factor (C2/C1)	0.9293		
D.	2013-2014 Limit adjusted by inflation and population factors (A * B * C.3)			\$88,902,791
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)			\$88,902,791
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.	2014-2015 Appropriations Limit (D + E.3 - F.3)			\$88,902,791
II.	2014-2015 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			38,762,477
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			152,703
C.	Local Property taxes			24,395,291
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.	2014-2015 Appropriations Subject to Limit			\$63,460,471

For Actual Year: 2013-2014

Budget Year: 2014-2015

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			2,997,960	4,783,653	2,997,960	4,783,653
State Revenues	8600	43,461,898	37,973,064	9,469,812	9,510,842	52,931,710	47,483,906
Local Revenues	8800	49,068,416	51,763,075	4,305,070	3,966,890	53,373,486	55,729,965
Total Revenues		92,530,314	89,736,139	16,772,842	18,261,385	109,303,156	107,997,524
EXPENDITURES:							
Academic Salaries	1000	40,543,277	41,962,448	2,838,121	4,223,803	43,381,398	46,186,251
Classified Salaries	2000	19,277,743	20,258,793	4,039,554	4,542,782	23,317,297	24,801,575
Employee Benefits	3000	14,946,019	16,479,696	1,621,871	1,907,556	16,567,890	18,387,252
Supplies and Materials	4000	2,049,130	2,402,659	693,535	906,508	2,742,665	3,309,167
Other Operating Expenses and Services	5000	8,547,649	9,614,590	4,243,271	5,399,435	12,790,920	15,014,025
Capital Outlay	6000	284,800	234,813	610,392	503,655	895,192	738,468
Total Expenditures		85,648,618	90,952,999	14,046,744	17,483,739	99,695,362	108,436,738
Excess /(Deficiency) of Revenues over Expenditures		6,881,696	(1,216,860)	2,726,098	777,646	9,607,794	(439,214)
Other Financing Sources	8900	550,676	176,001	392,200	346,218	942,876	522,219
Other Outgo	7000	4,744,699	1,584,225	1,889,608	1,272,325	6,634,307	2,856,550
Net Increase/(Decrease) in Fund Balance		2,687,673	(2,625,084)	1,228,690	(148,461)	3,916,363	(2,773,545)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	26,703,453	29,391,126	0	1,228,690	26,703,453	30,619,816
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	26,703,453		0		26,703,453	
Ending Fund Balance, June 30		29,391,126	26,766,042	1,228,690	1,080,229	30,619,816	27,846,271

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

650 SANTA BARBARA

For Actual Year: 2013-2014

Budget Year: 2014-2015

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	3,753,510	3,320,411				
Total Revenues		3,753,510	3,320,411	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	2,988,625	4,549,338				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	2,988,625	4,549,338	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(2,988,625)	(4,549,338)	0	0	0	0
Net Increase/Decrease in Fund Balance		764,885	(1,228,927)	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	6,491,763	7,256,648		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	6,491,763			0		0
Ending Fund Balance, June 30		7,256,648	6,027,721	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

650 SANTA BARBARA

For Actual Year: 2013-2014

Budget Year: 2014-2015

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			8,216	11,200	45,483	49,896
State Revenues	8600					105,327	115,090
Local Revenues	8800			3,547,986	3,648,000	282,808	378,400
Total Income		0	0	3,556,202	3,659,200	433,618	543,386
Expenditures							
Academic Salaries	1000					274,773	226,913
Classified Salaries	2000			1,301,118	1,180,920	200,494	267,905
Employee Benefits	3000			244,342	272,020	187,126	187,101
Supplies and Materials	4000			1,781,360	1,852,050	14,293	19,300
Other Operating Expenses and Services	5000			252,923	226,100	960	
Capital Outlay	6000			201,641	70,000		
Total Expenditures		0	0	3,781,384	3,601,090	677,646	701,219
Excess /(Deficiency) of Revenues over Expenditures		0	0	(225,182)	58,110	(244,028)	(157,833)
Other Financing Sources	8900					209,000	157,833
Other Outgo	7000			19,056	13,010		
Net Increase/(Decrease) in Fund Balance		0	0	(244,238)	45,100	(35,028)	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0	702,729	458,491	232,975	197,947
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		702,729		232,975	
Ending Fund Balance, June 30		0	0	458,491	503,591	197,947	197,947

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

650 SANTA BARBARA

For Actual Year: 2013-2014

Budget Year: 2014-2015

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: 2013-2014

Budget Year: 2014-2015

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	367,584	1,759,733				
Local Revenues	8800	897,519	559,911	33,459	32,655		
Total Income		1,265,103	2,319,644	33,459	32,655	0	0
Expenditures							
Academic Salaries	1000			34,841			
Classified Salaries	2000			15,678			
Employee Benefits	3000			4,527			
Supplies and Materials	4000	6,778		871			
Other Operating Expenses and Services	5000	107,477	198,746	110,580			
Capital Outlay	6000	9,028,170	12,096,030	9,118,011	5,906,736		
Total Expenditures		9,142,425	12,294,776	9,284,508	5,906,736	0	0
Excess /(Deficiency) of Revenues over Expenditures		(7,877,322)	(9,975,132)	(9,251,049)	(5,874,081)	0	0
Other Financing Sources	8900	4,675,546	1,489,654				
Other Outgo	7000		370,607				
Net Increase/(Decrease) in Fund Balance		(3,201,776)	(8,856,085)	(9,251,049)	(5,874,081)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	16,473,196	13,271,420	15,125,129	5,874,080		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	16,473,196		15,125,129		0	
Ending Fund Balance, June 30		13,271,420	4,415,335	5,874,080	(1)	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

650 SANTA BARBARA

For Actual Year: 2013-2014

Budget Year: 2014-2015

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	6,185,488	6,300,000				
Other Financing Sources	8900						
Total Income		6,185,488	6,300,000	0	0	0	0
Cost of Sales	5890						
Gross Profit or Loss		6,185,488	6,300,000	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	760,052	799,877				
Employee Benefits	3000	285,968	310,597				
Supplies and Materials	4000	4,326,670	4,500,000				
Other Operating Expenses and Services	5000	513,750	510,000				
Capital Outlay	6000	58,341	100,000				
Total Expenditures		5,944,781	6,220,474	0	0	0	0
Net Profit or Loss		240,707	79,526	0	0	0	0
Other Outgo	7000	103,000	183,000				
Net Increase/(Decrease) in Fund Balance		137,707	(103,474)	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	6,091,649	6,229,356		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	6,091,649		0		0	
Ending Fund Balance, June 30		6,229,356	6,125,882	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

650 SANTA BARBARA

For Actual Year: 2013-2014

Budget Year: 2014-2015

Enterprise Funds

Description	Object Code	FUND: 59					
		OTHER ENTERPRISE FUND					
		Actual	Budget				
REVENUES:							
Local Revenues	8800	1,767,589	1,948,500				
Other Financing Sources	8900	76,891	50,000				
Total Income		1,844,480	1,998,500				
Cost of Sales	5890						
Gross Profit or Loss		1,844,480	1,998,500				
Expenditures							
Academic Salaries	1000	759,688	802,586				
Classified Salaries	2000	401,387	404,544				
Employee Benefits	3000	200,367	229,185				
Supplies and Materials	4000	220,448	279,000				
Other Operating Expenses and Services	5000	240,079	278,185				
Capital Outlay	6000	20,541	5,000				
Total Expenditures		1,842,510	1,998,500				
Net Profit or Loss		1,970	0				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		1,970	0				
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		1,970				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0					
Ending Fund Balance, June 30		1,970	1,970				

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

650 SANTA BARBARA

For Actual Year: 2013-2014

Budget Year: 2014-2015

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69			
		SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	5,433	2,000	78			
Other Financing Sources	8900						
Total Income		5,433	2,000	78	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	42,000	42,000				
Capital Outlay	6000						
Total Expenditures		42,000	42,000	0	0		
Net Profit or Loss		(36,567)	(40,000)	78	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(36,567)	(40,000)	78	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	573,240	536,673	21,139	21,217		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	573,240		21,139			
Ending Fund Balance, June 30		536,673	496,673	21,217	21,217		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

650 SANTA BARBARA

For Actual Year: 2013-2014

Budget Year: 2014-2015

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	3,403	1	35,829			
Total Income		3,403	1	35,829	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	854		24,015			
Other Operating Expenses and Services	5000	926		1,276			
Capital Outlay	6000						
Total Expenditures		1,780	0	25,291	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		1,623	1	10,538	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	2,050	1				
Net Increase/(Decrease) in Fund Balance		(427)	0	10,538	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	24,343	23,916	86,231	96,769		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	24,343		86,231		0	
Ending Fund Balance, June 30		23,916	23,916	96,769	96,769	0	0

For Actual Year: 2013-2014

Budget Year: 2014-2015

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	32,658,921					
State Revenues	8600	1,008,070					
Local Revenues	8800	711		1,162,563			
Total Income		33,667,702	0	1,162,563	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000			77,557			
Other Operating Expenses and Services	5000	901		1,708			
Capital Outlay	6000						
Total Expenditures		901	0	79,265	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		33,666,801	0	1,083,298	0	0	0
Other Financing Sources	8900	7,634					
Other Outgo	7000	33,631,099		1,031,234			
Net Increase/(Decrease) in Fund Balance		43,336	0	52,064	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	160,375	203,711	66,504	118,568		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	160,375		66,504		0	
Ending Fund Balance, June 30		203,711	203,711	118,568	118,568	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

650 SANTA BARBARA

For Actual Year: 2013-2014

Budget Year: 2014-2015

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			1,112,312	
Total Income		0	0	1,112,312	0
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000			647,773	
Other Operating Expenses and Services	5000			414,178	
Capital Outlay	6000			4,296	
Total Expenditures		0	0	1,066,247	0
Excess /(Deficiency) of Revenues over Expenditures		0	0	46,065	0
Other Financing Sources	8900			294,852	
Other Outgo	7000			204,081	
Net Increase/(Decrease) in Fund Balance		0	0	136,836	0
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	2,323,528	2,460,364
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		2,323,528	
Ending Fund Balance, June 30		0	0	2,460,364	2,460,364

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2013-2014

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	209,000
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	4,675,547
74	STUDENT FINANCIAL AID TRUST FUND	11	UNRESTRICTED SUBFUND	7,634
79	OTHER TRUST FUNDS	11	UNRESTRICTED SUBFUND	79,571
79	OTHER TRUST FUNDS	32	CAFETERIA FUND	19,056
79	OTHER TRUST FUNDS	51	BOOKSTORE FUND	103,000
79	OTHER TRUST FUNDS	71	ASSOCIATED STUDENTS TRUST FUND	2,050
11	UNRESTRICTED SUBFUND	79	OTHER TRUST FUNDS	79,760

For Actual Year: 2013-2014

Budget Year: 2014-2015

District ID: 650

Name: SANTA BARBARA

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030		0			0	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		2,137,376			1,242,351	
		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	1,060,138	632,663	17,099	1,709,900		1,709,900
Classified Salaries	2000	265,035	158,166	4,275	427,476		427,476
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	147,292	147,292
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	147,292	147,292
Other Operating Expenses and Services	5000				0	169,780	169,780
Capital Outlay	6000						
Library Books	6300				0	104,022	104,022
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	104,022	104,022
Other Outgo	7000				0		0
Total Expenditures		1,325,173	790,829	21,374	2,137,376	421,094	2,558,470
Ending Balance					0	821,257	821,257

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					821,257	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			821,257	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		1,979,900			480,000	
		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	982,030	586,050	15,839	1,583,919		1,583,919
Classified Salaries	2000				0		0
Employee Benefits	3000	245,508	146,513	3,960	395,981		395,981
Supplies & Materials	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
Total Supplies and Materials		0	0	0	0	256,597	256,597
Other Operating Expenses and Services	5000				0	117,403	117,403
Capital Outlay	6000						
Library Books	6300				0	106,000	106,000
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	106,000	106,000
Other Outgo	7000				0		0
Total Expenditures		1,227,538	732,563	19,799	1,979,900	480,000	2,459,900
Ending Balance					0	821,257	

Annual Financial and Budget Report

For Actual Year: 2013-2014

District ID: 650

Name: SANTA BARBARA

EPA Revenue	10,287,305
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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	10,287,305	0	0	10,287,305
TOTAL		10,287,305	0	0	10,287,305