

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2014-2015)
(Budget Report for Fiscal Year 2015-2016)

District: SANTA BARBARA

District Code: 650

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


District Chief Business Officer


Date


District Superintendent


Date

Contact:

In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before October 10, 2015. 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: 2014-2015

Budget Year: 2015-2016

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	19,391,067	19,666,476		19,666,476
Other	1300	18,449,428	18,692,079	3,628	18,695,707
Total Instructional Salaries		37,840,495	38,358,555	3,628	38,362,183
Non-Instructional Salaries					
Contract or Regular	1200		4,411,925	197,115	4,609,040
Other	1400		1,035,021		1,035,021
Total Non-Instructional Salaries		0	5,446,946	197,115	5,644,061
Total Academic Salaries		37,840,495	43,805,501	200,743	44,006,244
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		15,601,512	416,031	16,017,543
Other	2300		994,297	33,549	1,027,846
Total Non-Instructional Salaries		0	16,595,809	449,580	17,045,389
Instructional Aides					
Regular Status	2200	2,049,207	2,188,865	102,200	2,291,065
Other	2400	1,377,734	1,426,644	89,577	1,516,221
Total Instructional Aides		3,426,941	3,615,509	191,777	3,807,286
Total Classified Salaries		3,426,941	20,211,318	641,357	20,852,675
Employee Benefits	3000	9,144,329	16,137,119	255,761	16,392,880
Supplies and Materials	4000		2,071,904	191,346	2,263,250
Other Operating Expenses	5000		8,741,607	100,683	8,842,290
Equipment Replacement	6420		43,232		43,232
Total Expenditures Prior to Exclusions		50,411,765	91,010,681	1,389,890	92,400,571

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2014-2015

Budget Year: 2015-2016

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	65,520	65,520		65,520
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		114,339		114,339
Objects to Exclude	Object Code				
Rents and Leases	5060		252,155		252,155
Lottery Expenditures					
Academic Salaries	1000	1,091,903	1,743,522	17,611	1,761,133
Classified Salaries	2000				0
Employee Benefits	3000	272,975	435,880	4,403	440,283
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: 2014-2015

Budget Year: 2015-2016

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		76,620		76,620
Equipment	6400				
Equipment - Additional	6410		139,647		139,647
Equipment - Replacement	6420		50,317		50,317
Total Equipment		0	189,964	0	189,964
Total Capital Outlay		0	266,584	0	266,584
Other Outgo	7000			16,539	16,539
Total Exclusions		1,430,398	2,878,000	38,553	2,916,553
Total for ECS 84362, 50% Law		48,981,367	88,132,681	1,351,337	89,484,018
Percent of CEE (Instructional Salary Cost / Total CEE)		55.58%	100.00%		
50% of Current Expense of Education			44,066,340		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		48,981,367	88,132,681	1,351,337	89,484,018
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		50,411,765	91,010,681	1,389,890	92,400,571
Capital Expenditures	6000	70,332	242,797	9	242,806
Equipment Replacement (Back out)	6420		(43,168)	0	(43,168)
Total Unrestricted General Fund Expenditures		50,482,097	91,210,310	1,389,899	92,600,209

For Year Ended June 30, 2015

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	46,863,051	4,119,220	50,982,271
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114			0
Investments (at cost)	9120	19,382		19,382
Accounts Receivable	9130	4,039,618	3,889,686	7,929,304
Due from Other Funds	9140	12,661		12,661
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210	61,166		61,166
Prepaid Items	9220	6,379	10,800	17,179
TOTAL ASSETS		51,002,257	8,019,706	59,021,963
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	1,505,157	1,646,319	3,151,476
Accrued Salaries and Wages Payable	9520	4,308,475	7,084	4,315,559
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	4,220,956	68,700	4,289,656
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	9,507,277	4,795,401	14,302,678
TOTAL LIABILITIES		19,541,865	6,517,504	26,059,369

For Year Ended June 30, 2015

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	4,558,595		4,558,595
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		4,558,595	0	4,558,595
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751	1,264,593		1,264,593
Restricted Fund Balance	9752		1,502,202	1,502,202
Committed Fund Balance	9753			0
Assigned Fund Balance	9754	13,675,785		13,675,785
Total Designated Fund Balance		14,940,378	1,502,202	16,442,580
Uncommitted Fund Balance	9790	11,961,419		11,961,419
TOTAL FUND EQUITY		31,460,392	1,502,202	32,962,594
TOTAL LIABILITIES AND FUND EQUITY		51,002,257	8,019,706	59,021,963

- 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, 2015

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	6,635,431		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	6,356		
Due from Other Funds	9140			
TOTAL ASSETS		6,641,787	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, 2015

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	6,641,787		
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		6,641,787	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		6,641,787	0	0
TOTAL LIABILITIES AND FUND EQUITY		6,641,787	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, 2015

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		23,238				
In County Treasury	9112		333,054	128,022			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130		1,196	4,199			
Due from Other Funds	9140		5,120				
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210		92,260				
Prepaid Items	9220						
TOTAL ASSETS		0	454,868	132,221	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510		110,107	794			
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540		105				
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570		1,548				
TOTAL LIABILITIES		0	111,760	794	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, 2015

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	92,260	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	92,260	0	0	0	0
Fund Balance (GASB 54)	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	0	0	0	0	0	0
Total Designated Fund Balance		0	0	0	0	0	0
Uncommitted Fund Balance	9790	0	250,848	131,427	0	0	0
TOTAL FUND EQUITY		0	343,108	131,427	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	454,868	132,221	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

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	10,966,827	2,695,479	
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120	1,512		
Accounts Receivable	9130	3,621	1,822	
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		10,971,960	2,697,301	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	1,019,017	47,300	
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	2,267,885		
Deferred Revenues	9570			
TOTAL LIABILITIES		3,286,902	47,300	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

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		2,650,001	
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	2,650,001	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754	7,685,058		
Total Designated Fund Balance		7,685,058	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		7,685,058	2,650,001	0
TOTAL LIABILITIES AND FUND EQUITY		10,971,960	2,697,301	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2015

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	774,979			1,538
In County Treasury	9112				367,451
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120				
Accounts Receivable	9130	107,031			
Due from Other Funds	9140	3,048,148			
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210	1,200,202			
Prepaid Items	9220				
Fixed Assets	9300				
Sites	9310				
Site Improvements	9320				
Accumulated Depreciation Site Improvements	9321				
Buildings	9330	2,876,262			
Accumulated Depreciation Buildings	9331	1,322,546			
Library Books	9340				
Equipment	9350				
Accumulated Depreciation Equipment	9351				
Work in Progress	9360				
Total Fixed Assets		1,553,716	0	0	0
TOTAL ASSETS		6,684,076	0	0	368,989

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2015

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	242,680			19,721
Accrued Salaries and Wages Payable	9520				2,470
Compensated Absences Payable Current	9530				
Due to Other Funds	9540	8,114			
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570	100,653			218,935
Total Current Liabilities and Deferred Revenue		351,447	0	0	241,126
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	351,447	0	0	241,126

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2015

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	1,200,202			
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	5,132,427			
Unassigned	9790				
Total Reserved Fund Balance		6,332,629	0	0	0
Fund Balance (GASB 54)	9750				
Nonspendable Fund Balance	9751				
Restricted Fund Balance	9752				
Committed Fund Balance	9753				
Assigned Fund Balance	9754				127,863
Total Designated Fund Balance		0	0	0	127,863
Uncommitted(Unrestricted) Fund Balance	9790				
Other Equity	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		6,332,629	0	0	127,863
TOTAL LIABILITIES AND FUND EQUITY		6,684,076	0	0	368,989

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

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	494,871	21,276
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120	3,510	
Accounts Receivable	9130	516	22
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		498,897	21,298

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 650

Name: SANTA BARBARA

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
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 Current Liabilities and Deferred Revenue		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
TOTAL LIABILITIES	968	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

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	498,897	
Committed Fund Balance	9753		
Assigned Fund Balance	9754		21,298
Total Designated Fund Balance		498,897	21,298
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		498,897	21,298
TOTAL LIABILITIES AND FUND EQUITY		498,897	21,298

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

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								2,000
In County Treasury	9112	(4,046)	126,774		(304,813)	314,602			1,249,816
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130				512,477	32,896			89,565
Due from Other Funds	9140	24,604				420			1,238,333
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		20,558	126,774	0	207,664	347,918	0	0	2,579,714

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

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	6	500		75	194,032			26,001
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540					23,617			7,794
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570		12,154						20,120
Total Current Liabilities and Deferred Revenue		6	12,654	0	75	217,649	0	0	53,915
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	6	12,654	0	75	217,649	0	0	53,915

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

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	20,552	114,120		207,589	130,269			2,525,799
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
Total Reserved Fund Balance		20,552	114,120	0	207,589	130,269	0	0	2,525,799
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		20,552	114,120	0	207,589	130,269	0	0	2,525,799
TOTAL LIABILITIES AND FUND EQUITY		20,558	126,774	0	207,664	347,918	0	0	2,579,714

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2014-2015

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		305,856	305,856
Temporary Assistance for Needy Families (TANF)	8140		36,703	36,703
Student Financial Aid	8150		333,889	333,889
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170		737,618	737,618
Other Federal Revenues	8190		1,395,381	1,395,381
Total Federal Revenues	8100	0	2,809,447	2,809,447
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	26,063,918		26,063,918
Other General Apportionment	8613	510,491		510,491
General Categorical Programs	8620			
Child Development	8621		79,691	79,691
Extended Opportunity Programs and Services(EOPS)	8622		990,158	990,158
Disabled Students Programs and Services(DSPS)	8623		1,413,913	1,413,913
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		157,104	157,104
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		2,505,255	2,505,255

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2014-2015

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	12,226,911		12,226,911
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		4,542,836	4,542,836
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	150,050		150,050
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	2,201,417	603,467	2,804,884
State Mandated Costs	8685	961,791		961,791
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	427		427
Total State Revenues	8600	42,115,005	10,292,424	52,407,429

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2014-2015

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	23,178,789		23,178,789
Tax Allocation, Supplemental Roll	8812	414,511		414,511
Tax Allocation, Unsecured Roll	8813	1,097,281		1,097,281
Prior Years Taxes	8816	(123,009)		(123,009)
Education Revenues Augmentation Fund (ERAF)	8817	87,053		87,053
Redevelopment Agency Funds - Pass Through	8818			0
Redevelopment Agency Funds - Residual	8819	31,941		31,941
Redevelopment Agency Funds - Asset Liquidation	8819.1	1,008,574		1,008,574
Contributions, Gifts, Grants, and Endowments	8820	85,199	1,227,609	1,312,808
Contract Services	8830			
Contract Instructional Services	8831			0
Other Contract Services	8832			0
Sales and Commissions	8840	967,996		967,996
Rentals and Leases	8850	49,023	948,224	997,247
Interest and Investment Income	8860	189,598		189,598
Student Fees and Charges	8870			
Community Services Classes	8872		50,881	50,881
Dormitory	8873			0
Enrollment	8874	9,261,140		9,261,140
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		678,304	678,304
Instructional Materials Fees and Sales of Materials	8877	91,540	5,405	96,945
Insurance	8878			0
Student Records	8879	74,498		74,498
Nonresident Tuition	8880	16,275,747		16,275,747
Parking Services and Public Transportation	8881		489,797	489,797
Other Student Fees and Charges	8885	934,810	13,322	948,132
Other Local Revenues	8890	483,212	342,280	825,492
Total Local Revenues	8800	54,107,903	3,755,822	57,863,725
Total Revenues		96,222,908	16,857,693	113,080,601

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2014-2015

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	501		501
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8981/8982/8983)	898#	105,950	101,770	207,720
Total Other Financing Sources	8900	106,451	101,770	208,221
Total Revenues and Other Financing Sources		96,329,359	16,959,463	113,288,822

For Actual Year: 2014-2015

Budget Year: 2015-2016

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	240,164	43,508	31,164	2,500		317,336
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	2,677,026	84,320	124,980	3,141		2,889,467
Business and Management	0500	2,220,454	41,260	25,100			2,286,814
Communications	0600	1,935,668	36,117	53,938	46,946		2,072,669
Computer and Information Science	0700	1,940,398	137,330	27,293	7,876		2,112,897
Education	0800	2,355,981	278,307	206,019			2,840,307
Engineering and Related Industrial Technology	0900	1,765,605	135,769	99,787	23,858		2,025,019
Fine and Applied Arts	1000	4,619,316	460,243	187,327	24,160		5,291,046
Foreign language	1100	1,959,320	43,512	15,033			2,017,865
Health	1200	3,987,814	320,553	188,798	13,477		4,510,642
Consumer Education And Home Economics	1300	2,064,757	429,139	469,252	4,516		2,967,664
Law	1400						0
Humanities(Letters)	1500	7,829,584	156,985	78,004			8,064,573
Library Science	1600						0
Mathematics	1700	4,008,660	86,286	37,542			4,132,488
Military Studies	1800						0
Physical Sciences	1900	2,849,221	71,039	148,040			3,068,300
Psychology	2000	955,653	985	8,857			965,495
Public Affairs and Services	2100	565,208	1,178	2,064			568,450
Social Sciences	2200	2,622,868	117,270	17,192			2,757,330
Commercial Services	3000	610,179	171,668	347,143	8,043		1,137,033
Interdisciplinary Studies	4900	4,795,647	742,548	238,134	16,509		5,792,838
Instruc Staff-Retirees' Bnfts & Retire Incents	5900		29,653				29,653
Sub-Total Instructional Activites		50,003,523	3,387,670	2,305,667	151,026		55,847,886
Total Expenditures for GF Activities*		51,130,095	38,902,596	17,579,516	624,081	2,709,757	110,946,045

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

For Actual Year: 2014-2015

Budget Year: 2015-2016

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	39,731	5,087,963	1,824,552	27,840		6,980,086
Course and Curriculum Development	6020	7,252	472,340	3,108			482,700
Academic / Faculty Senate	6030	13,424	203,761	5,168			222,353
Other Instructional Administration & Governance	6090		166,880	16			166,896
Total Instructional Admin. & Governance		60,407	5,930,944	1,832,844	27,840	0	7,852,035
Instructional Support Services	6100						
Learning Center	6110	850,396	363,476	27,717	8,903		1,250,492
Library	6120	4,241	914,207	72,889	137,912		1,129,249
Media	6130	140	28,068	4,177			32,385
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190						0
Total Instructional Support Services		854,777	1,305,751	104,783	146,815	0	2,412,126
Admissions and Records	6200		912,018	33,341			945,359
Student Counseling and Guidance	6300						
Counseling and Guidance	6310	485	2,405,722	35,491			2,441,698
Matriculation and Student Assessment	6320	22,173	1,621,963	284,848	2,641		1,931,625
Transfer Programs	6330	25,441	1,025,539	138,080	23,359		1,212,419
Career Guidance	6340		333,204	4,129			337,333
Other Student Counseling and Guidance	6390						0
Total Student Counseling and Guidance		48,099	5,386,428	462,548	26,000	0	5,923,075

For Actual Year: 2014-2015

Budget Year: 2015-2016

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	63,230	1,168,623	202,242	124,117		1,558,212
Extended Opportunity Programs and Services (EOPS)	6430	5,054	1,087,763	26,282	32,604		1,151,703
Health Services	6440	(74)	672,531	100,723			773,180
Student Personnel Administration	6450		428,293	34,198	11,567		474,058
Financial Aid Administration	6460		1,005,212	2,967,443	4,265		3,976,920
Job Placement Services	6470		72,198	104,588			176,786
Veterans Services	6480						0
Miscellaneous Student Services	6490	20,728	1,487,919	993,146	2,836		2,504,629
Total Other Student Services		88,938	5,922,539	4,428,622	175,389	0	10,615,488
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,484,387	269,406			1,753,793
Custodial Services	6530		1,583,957	235,488			1,819,445
Grounds Maintenance and Repairs	6550		662,435	103,149			765,584
Utilities	6570			1,653,353			1,653,353
Other Operations and Maintenance of Plant	6590			84,126			84,126
Total Operation and Maintenance of Plant	6500	0	3,730,779	2,345,522	0	0	6,076,301
Planning, Policymaking and Coordinations	6600		1,197,239	378,302	353		1,575,894

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

For Actual Year: 2014-2015

Budget Year: 2015-2016

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	72	467,242	704,793			1,172,107
Fiscal Operations	6720	(347)	2,141,472	2,185,333	5,320		4,331,778
Human Resources Management	6730		1,081,686	105,179	1,531		1,188,396
Noninstruct Staff Retirees' Benefits & Retirement *	6740		52,863				52,863
Staff Development	6750	34,923	678,941	60,007			773,871
Staff Diversity	6760						0
Logistical Services	6770	5	1,339,902	569,451	5,428		1,914,786
Management Information Systems	6780	7	3,768,568	1,442,568	64,334		5,275,477
Other General Institutional Support Services	6790						0
Total General Institutional Support Services	6700	34,660	9,530,674	5,067,331	76,613	0	14,709,278
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820	(4,474)	(127)	(64)			(4,665)
Community Use of Facilities	6830	39,148	406,882	62,558	12,186		520,774
Economic Development	6840						0
Other Community Services & Economic Development	6890		6,008				6,008
Total Community Services	6800	34,674	412,763	62,494	12,186	0	522,117

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2014-2015

Budget Year: 2015-2016

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	122	14,644				14,766
Farm Operations	6930						0
Food Services	6940		2,716	1,017	9		3,742
Parking	6950	8	500,673	337,084	7,850		845,615
Student and Co-Curricular Activities	6960	4,887	667,758	216,682			889,327
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	5,017	1,185,791	554,783	7,859	0	1,753,450
Auxiliary Operations	7000						
Contract Education	7010			89			89
Other Auxiliary Operations	7090						0
Total Auxiliary Operations	7000	0	0	89	0	0	89

For Actual Year: 2014-2015

Budget Year: 2015-2016

District ID: 650

Name: SANTA BARBARA

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Physical Property and Related Acquisitions	7100			3,190			3,190
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					2,110,636	2,110,636
Student Aid	7320					599,121	599,121
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	2,709,757	2,709,757
Sub-Total Non-Instructional Activites		1,126,572	35,514,926	15,273,849	473,055	2,709,757	55,098,159
Total Expenditures General Fund: activities *		51,130,095	38,902,596	17,579,516	624,081	2,709,757	110,946,045

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: SANTA BARBARA

I.	2015-2016 Appropriations Limit:			
A.	2014-2015 Appropriations Limit:			\$88,902,791
B.	2015-2016 Price Factor:	1.0382		
C.	Population factor:			
	1. 2013-2014 Second Period Actual FTES	13,328.51		
	2. 2014-2015 Second Period Actual FTES	14,273.67		
	3. 2014-2015 Population change factor (C2/C1)	1.0709		
D.	2014-2015 Limit adjusted by inflation and population factors (A * B * C.3)			\$98,842,868
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)			\$98,842,868
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.	2015-2016 Appropriations Limit (D + E.3 - F.3)			\$98,842,868
II.	2015-2016 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			37,367,028
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			150,050
C.	Local Property taxes			26,041,987
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.	2015-2016 Appropriations Subject to Limit			\$63,709,065

For Actual Year: 2014-2015

Budget Year: 2015-2016

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			2,809,447	3,845,427	2,809,447	3,845,427
State Revenues	8600	42,115,005	52,976,432	10,292,424	12,875,066	52,407,429	65,851,498
Local Revenues	8800	54,107,903	54,663,437	3,755,822	4,280,325	57,863,725	58,943,762
Total Revenues		96,222,908	107,639,869	16,857,693	21,000,818	113,080,601	128,640,687
EXPENDITURES:							
Academic Salaries	1000	44,276,002	44,422,054	2,936,269	4,318,792	47,212,271	48,740,846
Classified Salaries	2000	20,991,046	21,185,273	4,055,821	4,976,751	25,046,867	26,162,024
Employee Benefits	3000	16,109,995	17,514,887	1,663,558	2,070,700	17,773,553	19,585,587
Supplies and Materials	4000	2,263,152	2,483,118	827,809	899,544	3,090,961	3,382,662
Other Operating Expenses and Services	5000	9,094,445	10,077,606	5,394,110	6,598,785	14,488,555	16,676,391
Capital Outlay	6000	242,806	250,343	381,275	566,070	624,081	816,413
Total Expenditures		92,977,446	95,933,281	15,258,842	19,430,642	108,236,288	115,363,923
Excess /(Deficiency) of Revenues over Expenditures		3,245,462	11,706,588	1,598,851	1,570,176	4,844,313	13,276,764
Other Financing Sources	8900	106,451	87,892	101,770		208,221	87,892
Other Outgo	7000	1,282,647	19,309,486	1,427,110	1,610,176	2,709,757	20,919,662
Net Increase/(Decrease) in Fund Balance		2,069,266	(7,515,006)	273,511	(40,000)	2,342,777	(7,555,006)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	29,391,126	31,460,392	1,228,690	1,502,201	30,619,816	32,962,593
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	29,391,126		1,228,690		30,619,816	
Ending Fund Balance, June 30		31,460,392	23,945,386	1,502,201	1,462,201	32,962,593	25,407,587

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

650 SANTA BARBARA

For Actual Year: 2014-2015

Budget Year: 2015-2016

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	3,935,626	3,935,349				
Total Revenues		3,935,626	3,935,349	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
Total Other Financing Sources		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110						
Debt Interest and Other Service Charges	7120	4,550,487	4,589,030				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	4,550,487	4,589,030	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(4,550,487)	(4,589,030)	0	0	0	0
Net Increase/Decrease in Fund Balance		(614,861)	(653,681)	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	7,256,648	6,641,787		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	7,256,648		0		0	
Ending Fund Balance, June 30		6,641,787	5,988,106	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

650 SANTA BARBARA

For Actual Year: 2014-2015

Budget Year: 2015-2016

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			6,256		38,813	40,958
State Revenues	8600					90,296	100,000
Local Revenues	8800			3,959,608	3,950,100	337,233	354,013
Total Income		0	0	3,965,864	3,950,100	466,342	494,971
Expenditures							
Academic Salaries	1000					176,186	175,919
Classified Salaries	2000			1,410,640	1,344,491	292,581	312,252
Employee Benefits	3000			313,708	257,637	205,218	193,800
Supplies and Materials	4000			1,950,405	1,855,500	15,884	13,000
Other Operating Expenses and Services	5000			309,124	268,300	826	
Capital Outlay	6000			86,818	57,250		
Total Expenditures		0	0	4,070,695	3,783,178	690,695	694,971
Excess /(Deficiency) of Revenues over Expenditures		0	0	(104,831)	166,922	(224,353)	(200,000)
Other Financing Sources	8900					157,833	157,833
Other Outgo	7000			10,552	8,000		
Net Increase/(Decrease) in Fund Balance		0	0	(115,383)	158,922	(66,520)	(42,167)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0	458,491	343,108	197,947	131,427
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		458,491		197,947	
Ending Fund Balance, June 30		0	0	343,108	502,030	131,427	89,260

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

650 SANTA BARBARA

For Actual Year: 2014-2015

Budget Year: 2015-2016

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: 2014-2015

Budget Year: 2015-2016

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	1,759,833	1,849,855				
Local Revenues	8800	468,123	433,368	10,559	15,030,000		
Total Income		2,227,956	2,283,223	10,559	15,030,000	0	0
Expenditures							
Academic Salaries	1000			29,694	30,000		
Classified Salaries	2000			6,337	10,000		
Employee Benefits	3000			3,742	5,000		
Supplies and Materials	4000			2,276	2,000		
Other Operating Expenses and Services	5000	108,097	196,000	51,850	75,000		
Capital Outlay	6000	9,439,868	4,391,869	3,140,739	9,000,000		
Total Expenditures		9,547,965	4,587,869	3,234,638	9,122,000	0	0
Excess /(Deficiency) of Revenues over Expenditures		(7,320,009)	(2,304,646)	(3,224,079)	5,908,000	0	0
Other Financing Sources	8900	1,735,417	19,482,986				
Other Outgo	7000	1,770	518,085				
Net Increase/(Decrease) in Fund Balance		(5,586,362)	16,660,255	(3,224,079)	5,908,000	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	13,271,420	7,685,058	5,874,080	2,650,001		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	13,271,420		5,874,080		0	
Ending Fund Balance, June 30		7,685,058	24,345,313	2,650,001	8,558,001	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

650 SANTA BARBARA

For Actual Year: 2014-2015

Budget Year: 2015-2016

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	5,846,985	6,190,000				
Other Financing Sources	8900						
Total Income		5,846,985	6,190,000	0	0	0	0
Cost of Sales	5890						
Gross Profit or Loss		5,846,985	6,190,000	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	841,805	814,551				
Employee Benefits	3000	294,851	358,074				
Supplies and Materials	4000	4,006,999	4,300,000				
Other Operating Expenses and Services	5000	497,057	500,000				
Capital Outlay	6000		120,000				
Total Expenditures		5,640,712	6,092,625	0	0	0	0
Net Profit or Loss		206,273	97,375	0	0	0	0
Other Outgo	7000	103,000	48,688				
Net Increase/(Decrease) in Fund Balance		103,273	48,687	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	6,229,356	6,332,629		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	6,229,356		0		0	
Ending Fund Balance, June 30		6,332,629	6,381,316	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

650 SANTA BARBARA

For Actual Year: 2014-2015

Budget Year: 2015-2016

Enterprise Funds

Description	Object	FUND: 59					
	Code	OTHER ENTERPRISE FUND					
		Actual	Budget				
REVENUES:							
Local Revenues	8800	1,855,112	2,099,942				
Other Financing Sources	8900	123,728	90,000				
Total Income		1,978,840	2,189,942				
Cost of Sales	5890						
Gross Profit or Loss		1,978,840	2,189,942				
Expenditures							
Academic Salaries	1000	775,201	938,475				
Classified Salaries	2000	395,792	476,580				
Employee Benefits	3000	192,990	270,787				
Supplies and Materials	4000	202,222	176,100				
Other Operating Expenses and Services	5000	271,973	268,000				
Capital Outlay	6000	14,769	5,000				
Total Expenditures		1,852,947	2,134,942				
Net Profit or Loss		125,893	55,000				
Other Outgo	7000		55,000				
Net Increase/(Decrease) in Fund Balance		125,893	0				
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,970	127,863				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,970					
Ending Fund Balance, June 30		127,863	127,863				

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

650 SANTA BARBARA

For Actual Year: 2014-2015

Budget Year: 2015-2016

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	10,473		81			
Other Financing Sources	8900						
Total Income		10,473	0	81	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	48,249	42,000				
Capital Outlay	6000						
Total Expenditures		48,249	42,000	0	0		
Net Profit or Loss		(37,776)	(42,000)	81	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(37,776)	(42,000)	81	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	536,673	498,897	21,217	21,298		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	536,673		21,217			
Ending Fund Balance, June 30		498,897	456,897	21,298	21,298		

For Actual Year: 2014-2015

Budget Year: 2015-2016

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	4,589		38,882			
Total Income		4,589	0	38,882	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	2,076		16,499			
Other Operating Expenses and Services	5000	3,127		5,032			
Capital Outlay	6000						
Total Expenditures		5,203	0	21,531	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		(614)	0	17,351	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	2,750					
Net Increase/(Decrease) in Fund Balance		(3,364)	0	17,351	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	23,916	20,552	96,769	114,120		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	23,916		96,769		0	
Ending Fund Balance, June 30		20,552	20,552	114,120	114,120	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

650 SANTA BARBARA

For Actual Year: 2014-2015

Budget Year: 2015-2016

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	31,339,136					
State Revenues	8600	1,349,605					
Local Revenues	8800	162		1,155,210			
Total Income		32,688,903	0	1,155,210	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	25		57,288			
Other Operating Expenses and Services	5000	905		884			
Capital Outlay	6000						
Total Expenditures		930	0	58,172	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		32,687,973	0	1,097,038	0	0	0
Other Financing Sources	8900			4,900			
Other Outgo	7000	32,684,095		1,090,237			
Net Increase/(Decrease) in Fund Balance		3,878	0	11,701	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	203,711	207,589	118,568	130,269		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	203,711		118,568		0	
Ending Fund Balance, June 30		207,589	207,589	130,269	130,269	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

650 SANTA BARBARA

For Actual Year: 2014-2015

Budget Year: 2015-2016

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			1,163,207	1
Total Income		0	0	1,163,207	1
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000			655,929	1
Other Operating Expenses and Services	5000			459,470	
Capital Outlay	6000			18,627	
Total Expenditures		0	0	1,134,026	1
Excess /(Deficiency) of Revenues over Expenditures		0	0	29,181	0
Other Financing Sources	8900			332,500	
Other Outgo	7000			296,406	
Net Increase/(Decrease) in Fund Balance		0	0	65,275	0
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	2,460,364	2,525,639
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		2,460,364	
Ending Fund Balance, June 30		0	0	2,525,639	2,525,639

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2014-2015

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	157,833
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	1,038,786
11	UNRESTRICTED SUBFUND	32	CAFETERIA FUND	1,814
75	SCHOLARSHIP AND LOAN TRUST FUND	32	CAFETERIA FUND	4,900
11	UNRESTRICTED SUBFUND	79	OTHER TRUST FUNDS	19,223
59	OTHER ENTERPRISE FUND	79	OTHER TRUST FUNDS	123,728

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	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		2,201,417			603,467	
		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	1,091,903	651,619	17,611	1,761,133		1,761,133
Classified Salaries	2000				0		0
Employee Benefits	3000	272,975	162,905	4,403	440,283		440,283
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	147,621	147,621
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	147,621	147,621
Other Operating Expenses and Services	5000				0	85,282	85,282
Capital Outlay	6000						
Library Books	6300				0	52,820	52,820
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	52,820	52,820
Other Outgo	7000				0		0
Total Expenditures		1,364,878	814,524	22,014	2,201,416	285,723	2,487,139
Ending Balance					1	1,139,001	1,139,002

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010		1			1,139,001	
Adjustments	9020						
Adjusted Beginning Balance	9030		1			1,139,001	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		1,979,900			480,000	
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000	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	120,038	120,038
Capital Outlay	6000						
Library Books	6300				0	103,365	103,365
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	103,365	103,365
Other Outgo	7000				0		0
Total Expenditures		1,227,538	732,563	19,799	1,979,900	480,000	2,459,900
Ending Balance					1	1,139,001	

Annual Financial and Budget Report

For Actual Year: 2014-2015

District ID: 650

Name: SANTA BARBARA

EPA Revenue	12,226,911
--------------------	------------

Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
Instructional Activities	0100-5900	12,226,911	0	0	12,226,911
TOTAL		12,226,911	0	0	12,226,911

Annual Financial and Budget Report

For Actual Year: 2014-2015

Budget Year: 2015-2016

District ID: 650

Name: SANTA BARBARA

Fiscal Year	STRS		PERS		Other	Total	Increase	
	Amount	Rate	Amount	Rate			Amount	Rate
2013-14	2,959,135	8.25%	2,357,017	11.44%		5,316,152	N/A	N/A
2014-15	3,399,763	8.88%	2,487,041	11.77%		5,886,804	570,652	10.73%
2015-16	4,108,047	10.73%	2,503,098	11.85%		6,611,145	724,341	12.30%
2016-17	4,816,331	12.58%	2,756,641	13.05%		7,572,972	961,827	14.55%
2017-18	5,524,614	14.43%	3,507,338	16.60%		9,031,952	1,458,980	19.27%
2018-19	6,232,898	16.28%	3,845,394	18.20%		10,078,292	1,046,340	11.58%
2019-20	6,941,182	18.13%	4,204,580	19.90%		11,145,762	1,067,470	10.59%
2020-21	7,312,553	19.10%	4,310,222	20.40%		11,622,775	477,013	4.28%

Does the district have a plan to fund these expenses through 2020-21?

Yes

Explain Yes or No

DRAFT FOR DISCUSSION PURPOSES ONLY

SBCC has a 3 page document explaining the plan. It is too long to attach here. The first few lines are included below:

The funding for the following years is based on the assumptions listed below applied to each year:

2015-16: This year is included in the budget for the current fiscal year.

1. In the current year (2015-16) there is approximately \$11.6 million in revenue over expenses. Of this approximately \$7.4 million in one-time revenue leaving a balance of \$4.2 million in ongoing funding available for transfers, with the conversion of one-time funding and increase in Prop 98 funding the excess of revenues over expenses should increase in future years.