

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2016-2017)

(Budget Report for Fiscal Year 2017-2018)

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

10/20/17

Date



District Superintendent

10/20/2017

Date

Contact: Lyndsay Maas

(805) 965-0581 2357

In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before October 10, 2017. 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: 2016-2017

Budget Year: 2017-2018

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	19,665,061	19,767,299		19,767,299
Other	1300	15,820,852	15,834,713		15,834,713
Total Instructional Salaries		35,485,913	35,602,012	0	35,602,012
Non-Instructional Salaries					
Contract or Regular	1200		5,353,274	206,958	5,560,232
Other	1400		1,402,893	3,959	1,406,852
Total Non-Instructional Salaries		0	6,756,167	210,917	6,967,084
Total Academic Salaries		35,485,913	42,358,179	210,917	42,569,096
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		16,074,002	315,960	16,389,962
Other	2300		895,854	36,647	932,501
Total Non-Instructional Salaries		0	16,969,856	352,607	17,322,463
Instructional Aides					
Regular Status	2200	2,046,722	2,322,853		2,322,853
Other	2400	1,545,059	1,545,059		1,545,059
Total Instructional Aides		3,591,781	3,867,912	0	3,867,912
Total Classified Salaries		3,591,781	20,837,768	352,607	21,190,375
Employee Benefits	3000	10,142,241	18,102,066	273,809	18,375,875
Supplies and Materials	4000		1,735,553	243,537	1,979,090
Other Operating Expenses	5000		8,754,827	144,391	8,899,218
Equipment Replacement	6420		38,039		38,039
Total Expenditures Prior to Exclusions		49,219,935	91,826,432	1,225,261	93,051,693

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2016-2017

Budget Year: 2017-2018

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		58,795		58,795
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		126,445		126,445
Objects to Exclude	Object Code				
Rents and Leases	5060		265,667		265,667
Lottery Expenditures					
Academic Salaries	1000	1,009,742	1,612,330	16,286	1,628,616
Classified Salaries	2000				0
Employee Benefits	3000	292,825	467,576	4,723	472,299
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: 2016-2017

Budget Year: 2017-2018

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		90,223		90,223
Equipment	6400				
Equipment - Additional	6410		117,964		117,964
Equipment - Replacement	6420		38,039		38,039
Total Equipment		0	156,003	0	156,003
Total Capital Outlay		0	246,226	0	246,226
Other Outgo	7000			41,439	41,439
Total Exclusions		1,302,567	2,777,039	62,448	2,839,487
Total for ECS 84362, 50% Law		47,917,368	89,049,393	1,162,813	90,212,206
Percent of CEE (Instructional Salary Cost / Total CEE)		53.81%	100.00%		
50% of Current Expense of Education			44,524,696		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		47,917,368	89,049,393	1,162,813	90,212,206
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		49,219,935	91,826,432	1,225,261	93,051,693
Capital Expenditures	6000	50,421	267,964		267,964
Equipment Replacement (Back out)	6420		(54,825)	0	(54,825)
Total Unrestricted General Fund Expenditures		49,270,356	92,039,571	1,225,261	93,264,832

For Year Ended June 30, 2017

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	34,074,794	3,980,296	38,055,090
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	415		415
Investments (at cost)	9120	19,686		19,686
Accounts Receivable	9130	9,082,363	7,032,777	16,115,140
Due from Other Funds	9140	460,262		460,262
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210	11,051		11,051
Prepaid Items	9220	2,440,355	6,920	2,447,275
TOTAL ASSETS		46,088,926	11,019,993	57,108,919
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	5,794,593	2,348,115	8,142,708
Accrued Salaries and Wages Payable	9520	2,557,072	2,328	2,559,400
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	2,187,455	11,462	2,198,917
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	7,607,619	6,517,743	14,125,362
TOTAL LIABILITIES		18,146,739	8,879,648	27,026,387

For Year Ended June 30, 2017

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	4,847,460		4,847,460
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		4,847,460	0	4,847,460
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751	1,359,790		1,359,790
Restricted Fund Balance	9752			0
Committed Fund Balance	9753			0
Assigned Fund Balance	9754	14,542,370		14,542,370
Total Designated Fund Balance		15,902,160	0	15,902,160
Uncommitted Fund Balance	9790	7,192,567	2,140,345	9,332,912
TOTAL FUND EQUITY		27,942,187	2,140,345	30,082,532
TOTAL LIABILITIES AND FUND EQUITY		46,088,926	11,019,993	57,108,919

- 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, 2017

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	7,341,353		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	14,779		
Due from Other Funds	9140			
TOTAL ASSETS		7,356,132	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, 2017

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	7,356,132		
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		7,356,132	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		7,356,132	0	0
TOTAL LIABILITIES AND FUND EQUITY		7,356,132	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, 2017

District ID: 650

Name: SANTA BARBARA

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112		304,323	(49,553)			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114		22,000				
Investments (at cost)	9120						
Accounts Receivable	9130		4,296	4,465			
Due from Other Funds	9140		20,680				
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210		70,511				
Prepaid Items	9220						
TOTAL ASSETS		0	421,810	(45,088)	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510		53,473				
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		73				
TOTAL LIABILITIES		0	53,546	0	0	0	0

- 31 Bookstore Fund
- 32 Cafeteria Fund
- 33 Child Development Fund
- 34 Farm Operation Fund
- 35 Revenue Bond Project Fund
- 39 Other Special Revenue Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 650

Name: SANTA BARBARA

Description	CA	31	32	33	34	35	39
	(Object)	Bookstore Fund	Cafeteria Fund	Child Development Fund	Farm Operation Fund	Revenue Bond Project Fund	Other Special Revenue Fund
FUND BALANCE (NON-GASB 54)							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	0
Unassigned	9790	0	0	0	0	0	0
Total Fund Balance		0	0	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	368,264	(45,088)	0	0	0
TOTAL FUND EQUITY		0	368,264	(45,088)	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	421,810	(45,088)	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

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	25,829,447	5,032,286	
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120	3,016		
Accounts Receivable	9130	178,654	13,057	
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220	4,900		
TOTAL ASSETS		26,016,017	5,045,343	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	1,836,375	1,581,154	
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		1,836,375	1,581,154	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

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		3,464,189	
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	3,464,189	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754	24,179,642		
Total Designated Fund Balance		24,179,642	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		24,179,642	3,464,189	0
TOTAL LIABILITIES AND FUND EQUITY		26,016,017	5,045,343	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2017

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	294,022			
In County Treasury	9112				(49,144)
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				1,538
Investments (at cost)	9120				
Accounts Receivable	9130	132,335			
Due from Other Funds	9140	930,620			
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210	1,077,108			15,975
Prepaid Items	9220	5,255			
Fixed Assets	9300				
Sites	9310				
Site Improvements	9320				
Accumulated Depreciation Site Improvements	9321				
Buildings	9330	5,974,517			
Accumulated Depreciation Buildings	9331	1,150,865			
Library Books	9340				
Equipment	9350	356,503			
Accumulated Depreciation Equipment	9351	317,408			
Work in Progress	9360				
Total Fixed Assets		4,862,747	0	0	0
TOTAL ASSETS		7,302,087	0	0	(31,631)

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2017

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	535,854			8,279
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				108,640
Total Current Liabilities and Deferred Revenue		535,854	0	0	116,919
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	535,854	0	0	116,919

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2017

District ID: 650

Name: SANTA BARBARA

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
FUND EQUITY					
Fund Balance Reserved	9710				
NonCash Assets	9711				
Amounts Restricted by Law for Specific Purposes	9712				
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715				
Assigned/Committed	9754				
Unassigned	9790				(148,550)
Total Reserved Fund Balance		0	0	0	(148,550)
Fund Balance (GASB 54)	9750				
Nonspendable Fund Balance	9751				
Restricted Fund Balance	9752				
Committed Fund Balance	9753				
Assigned Fund Balance	9754				
Total Designated Fund Balance		0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790	6,766,233			
Other Equity	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		6,766,233	0	0	(148,550)
TOTAL LIABILITIES AND FUND EQUITY		7,302,087	0	0	(31,631)

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

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	406,279	59,948
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120	3,510	
Accounts Receivable	9130	892	253
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		410,681	60,201

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 650

Name: SANTA BARBARA

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	4,150	2
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540		
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		4,150	2
Long-Term Liabilities	9600		
Bonds Payable	9610		
Revenue Bonds Payable	9620		
Certificates of Participation	9630		
Lease Purchase of Capital Lease	9640		
Compensated Absences Long Term	9650		
Post-Employment Benefits Long Term	9660		
Other Long-Term Liabilities	9670		
Total Long-Term Liabilities		0	0
TOTAL LIABILITIES	968	4,150	2

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 650

Name: SANTA BARBARA

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Reserved Fund Balance		0	0
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752	406,531	
Committed Fund Balance	9753		
Assigned Fund Balance	9754		60,199
Total Designated Fund Balance		406,531	60,199
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		406,531	60,199
TOTAL LIABILITIES AND FUND EQUITY		410,681	60,201

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 650

Name: SANTA BARBARA

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111								
In County Treasury	9112	(7,847)	152,052		334,604	351,433			1,073,588
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								2,800
Investments (at cost)	9120								
Accounts Receivable	9130				1,963				81,863
Due from Other Funds	9140	24,904							1,197,915
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
Fixed Assets	9300								
Sites	9310								(34)
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	(34)
TOTAL ASSETS		17,057	152,052	0	336,567	351,433	0	0	2,356,132

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

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	(971)	22			29,500			(10,606)
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	1,162	10,951			22,058			53,763
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570								44,137
Total Current Liabilities and Deferred Revenue		191	10,973	0	0	51,558	0	0	87,294
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	191	10,973	0	0	51,558	0	0	87,294

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

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	16,866	141,079		336,567	299,875			2,268,838
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
Total Reserved Fund Balance		16,866	141,079	0	336,567	299,875	0	0	2,268,838
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		16,866	141,079	0	336,567	299,875	0	0	2,268,838
TOTAL LIABILITIES AND FUND EQUITY		17,057	152,052	0	336,567	351,433	0	0	2,356,132

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

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		231,186	231,186
Temporary Assistance for Needy Families (TANF)	8140		36,638	36,638
Student Financial Aid	8150		354,279	354,279
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170		739,279	739,279
Other Federal Revenues	8190		2,546,103	2,546,103
Total Federal Revenues	8100	0	3,907,485	3,907,485
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	27,183,455		27,183,455
Other General Apportionment	8613	456,630		456,630
General Categorical Programs	8620			
Child Development	8621		72,018	72,018
Extended Opportunity Programs and Services(EOPS)	8622		1,534,010	1,534,010
Disabled Students Programs and Services(DSPS)	8623		1,440,685	1,440,685
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		178,880	178,880
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		5,207,647	5,207,647

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

District ID: 650

Name: SANTA BARBARA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
EPA Proceeds	8630	9,927,530		9,927,530
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		7,432,776	7,432,776
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	147,726		147,726
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	2,100,915	698,893	2,799,808
State Mandated Costs	8685	1,583,425		1,583,425
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	100,000	83,664	183,664
Total State Revenues	8600	41,499,681	16,648,573	58,148,254

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

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	25,575,391		25,575,391
Tax Allocation, Supplemental Roll	8812	640,334		640,334
Tax Allocation, Unsecured Roll	8813	938,419		938,419
Prior Years Taxes	8816	99,569		99,569
Education Revenues Augmentation Fund (ERAF)	8817	109,360		109,360
Redevelopment Agency Funds - Pass Through	8818			0
Redevelopment Agency Funds - Residual	8819	47,334		47,334
Redevelopment Agency Funds - Asset Liquidation	8819.1	1,367,411		1,367,411
Contributions, Gifts, Grants, and Endowments	8820	304,313	1,187,237	1,491,550
Contract Services	8830			
Contract Instructional Services	8831			0
Other Contract Services	8832			0
Sales and Commissions	8840	508,777		508,777
Rentals and Leases	8850	6,000	131,776	137,776
Interest and Investment Income	8860	389,639		389,639
Student Fees and Charges	8870			
Community Services Classes	8872		61,990	61,990
Dormitory	8873			0
Enrollment	8874	7,946,340		7,946,340
Contra Revenue Account	8874.1	162,170		162,170
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		575,869	575,869
Instructional Materials Fees and Sales of Materials	8877	19,138	18,506	37,644
Insurance	8878			0
Student Records	8879	59,560		59,560
Nonresident Tuition	8880	15,066,809		15,066,809
Parking Services and Public Transportation	8881		479,964	479,964
Other Student Fees and Charges	8885	675,875	16,875	692,750
Other Local Revenues	8890	870,092	446,803	1,316,895
Total Local Revenues	8800	54,786,531	2,919,020	57,705,551
Total Revenues		96,286,212	23,475,078	119,761,290

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

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 -- (8970/8981/8982/8983)	898#	348,203		348,203
Total Other Financing Sources	8900	348,203	0	348,203
Total Revenues and Other Financing Sources		96,634,415	23,475,078	120,109,493

For Actual Year: 2016-2017

Budget Year: 2017-2018

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	212,309	27,916	33,045			273,270
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300				86,603		86,603
Biological Sciences	0400	2,716,352	72,815	121,255	28,931		2,939,353
Business and Management	0500	2,243,055	66,465	7,696			2,317,216
Communications	0600	1,941,870	93,251	69,222	3,719		2,108,062
Computer and Information Science	0700	2,247,414	148,948	19,717	3,375		2,419,454
Education	0800	2,278,180	451,151	154,109	7,801		2,891,241
Engineering and Related Industrial Technology	0900	1,790,653	110,390	82,915	39,621		2,023,579
Fine and Applied Arts	1000	4,268,974	423,117	181,860	20,422		4,894,373
Foreign language	1100	1,790,780	40,177	13,178			1,844,135
Health	1200	4,201,645	344,045	177,567	38,125		4,761,382
Consumer Education And Home Economics	1300	1,922,681	411,450	146,384			2,480,515
Law	1400						0
Humanities(Letters)	1500	7,230,011	234,277	38,053			7,502,341
Library Science	1600	29,241		474			29,715
Mathematics	1700	3,922,891	179,681	51,458	28,547		4,182,577
Military Studies	1800						0
Physical Sciences	1900	2,954,756	73,894	170,362			3,199,012
Psychology	2000	814,618	9,487	7,772			831,877
Public Affairs and Services	2100	585,150	6,114	1,043			592,307
Social Sciences	2200	2,574,176	106,992	17,168			2,698,336
Commercial Services	3000	610,753	149,442	392,587	2,252		1,155,034
Interdisciplinary Studies	4900	4,187,148	819,848	230,303	4,536		5,241,835
Instruc Staff-Retirees' Bnfts & Retire Incents	5900		58,795				58,795
Sub-Total Instructional Activites		48,522,657	3,828,255	1,916,168	263,932		54,531,012
Total Expenditures for GF Activities*		50,538,931	43,103,433	20,360,835	1,303,683	5,634,911	120,941,793

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

For Actual Year: 2016-2017

Budget Year: 2017-2018

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	66,203	5,240,131	3,730,668	204,752		9,241,754
Course and Curriculum Development	6020	40,789	651,959	121,245	35,828		849,821
Academic / Faculty Senate	6030	58,204	300,852	10,760			369,816
Other Instructional Administration & Governance	6090		167,482	24			167,506
Total Instructional Admin. & Governance		165,196	6,360,424	3,862,697	240,580	0	10,628,897
Instructional Support Services	6100						
Learning Center	6110	1,606,176	243,496	27,622	8,408		1,885,702
Library	6120	6,393	929,939	73,311	214,115		1,223,758
Media	6130		32,173	2,654			34,827
Museums and Galleries	6140		82,142				82,142
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190						0
Total Instructional Support Services		1,612,569	1,287,750	103,587	222,523	0	3,226,429
Admissions and Records	6200	103	994,635	37,930			1,032,668
Student Counseling and Guidance	6300						
Counseling and Guidance	6310	5,825	2,672,568	35,480			2,713,873
Matriculation and Student Assessment	6320	31,063	3,611,103	671,189	49,307		4,362,662
Transfer Programs	6330	59,201	1,226,219	267,959	366,415		1,919,794
Career Guidance	6340	48	382,018	4,848			386,914
Other Student Counseling and Guidance	6390						0
Total Student Counseling and Guidance		96,137	7,891,908	979,476	415,722	0	9,383,243

CALIFORNIA COMMUNITY COLLEGES

Expend by Non-Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2016-2017

Budget Year: 2017-2018

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	9,307	1,526,723	204,504	34,388		1,774,922
Extended Opportunity Programs and Services (EOPS)	6430	4,265	1,037,077	44,598	3,415		1,089,355
Health Services	6440	1,239	874,429	74,749	13,306		963,723
Student Personnel Administration	6450	1,137	505,879	67,453			574,469
Financial Aid Administration	6460	779	983,987	3,866,230			4,850,996
Job Placement Services	6470		51,905	92,406			144,311
Veterans Services	6480						0
Miscellaneous Student Services	6490	2,717	1,052,040	568,025		345	1,623,127
Total Other Student Services		19,444	6,032,040	4,917,965	51,109	345	11,020,903
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,363,768	313,362			1,677,130
Custodial Services	6530	2,695	1,622,832	259,273			1,884,800
Grounds Maintenance and Repairs	6550	1,551	711,048	116,770			829,369
Utilities	6570			1,528,747			1,528,747
Other Operations and Maintenance of Plant	6590			38,623	16,273		54,896
Total Operation and Maintenance of Plant	6500	4,246	3,697,648	2,256,775	16,273	0	5,974,942
Planning, Policymaking and Coordinations	6600		1,449,713	211,545	1,201		1,662,459

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

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2016-2017

Budget Year: 2017-2018

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	264	811,050	804,706	1,038		1,617,058
Fiscal Operations	6720	161	2,372,975	2,328,198	2,588		4,703,922
Human Resources Management	6730	840	1,077,505	66,777			1,145,122
Noninstruct Staff Retirees' Benefits & Retirement *	6740		160,976				160,976
Staff Development	6750	21,642	597,680	62,384			681,706
Staff Diversity	6760						0
Logistical Services	6770		1,211,070	560,558			1,771,628
Management Information Systems	6780	2,002	3,975,688	1,605,867	67,988		5,651,545
Other General Institutional Support Services	6790			1,138			1,138
Total General Institutional Support Services	6700	24,909	10,206,944	5,429,628	71,614	0	15,733,095
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820						0
Community Use of Facilities	6830	59,639	126,254	49,672	5,263		240,828
Economic Development	6840						0
Other Community Services & Economic Development	6890						0
Total Community Services	6800	59,639	126,254	49,672	5,263	0	240,828

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2016-2017

Budget Year: 2017-2018

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		1,632				1,632
Farm Operations	6930			152			152
Food Services	6940		8,284				8,284
Parking	6950	4,994	627,060	322,036	15,466		969,556
Student and Co-Curricular Activities	6960	29,037	590,886	273,012			892,935
Student Housing	6970						0
Other Ancillary Services	6990			192			192
Total Ancillary Services	6900	34,031	1,227,862	595,392	15,466	0	1,872,751
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: 2016-2017

Budget Year: 2017-2018

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					4,456,947	4,456,947
Student Aid	7320					1,177,619	1,177,619
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	5,634,566	5,634,566
Sub-Total Non-Instructional Activites		2,016,274	39,275,178	18,444,667	1,039,751	5,634,911	66,410,781
Total Expenditures General Fund: activities *		50,538,931	43,103,433	20,360,835	1,303,683	5,634,911	120,941,793

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: SANTA BARBARA

I.	2017-2018 Appropriations Limit:			
A.	2016-2017 Appropriations Limit:			\$96,214,445
B.	2017-2018 Price Factor:	1.0369		
C.	Population factor:			
	1. 2015-2016 Second Period Actual FTES	13,210.26		
	2. 2016-2017 Second Period Actual FTES	12,303.90		
	3. 2016-2017 Population change factor (C2/C1)	0.9314		
D.	2016-2017 Limit adjusted by inflation and population factors (A * B * C.3)			\$92,920,896
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)			\$92,920,896
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.	2017-2018 Appropriations Limit (D + E.3 - F.3)			\$92,920,896
II.	2017-2018 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			31,737,000
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			150,000
C.	Local Property taxes			27,900,000
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			195,000
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2017-2018 Appropriations Subject to Limit			\$59,982,000

For Actual Year: 2016-2017

Budget Year: 2017-2018

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			3,907,485	4,352,747	3,907,485	4,352,747
State Revenues	8600	41,499,681	40,020,000	16,648,573	19,627,033	58,148,254	59,647,033
Local Revenues	8800	54,786,531	52,930,100	2,919,020	3,747,968	57,705,551	56,678,068
Total Revenues		96,286,212	92,950,100	23,475,078	27,727,748	119,761,290	120,677,848
EXPENDITURES:							
Academic Salaries	1000	42,569,096	42,219,109	4,097,409	4,586,021	46,666,505	46,805,130
Classified Salaries	2000	21,233,163	21,005,000	4,956,325	5,482,219	26,189,488	26,487,219
Employee Benefits	3000	18,375,873	20,808,079	2,410,498	2,704,956	20,786,371	23,513,035
Supplies and Materials	4000	1,979,088	1,639,523	913,547	1,902,327	2,892,635	3,541,850
Other Operating Expenses and Services	5000	9,164,885	10,064,821	8,303,315	10,608,601	17,468,200	20,673,422
Capital Outlay	6000	267,964	147,400	1,035,719	1,838,457	1,303,683	1,985,857
Total Expenditures		93,590,069	95,883,932	21,716,813	27,122,581	115,306,882	123,006,513
Excess /(Deficiency) of Revenues over Expenditures		2,696,143	(2,933,832)	1,758,265	605,167	4,454,408	(2,328,665)
Other Financing Sources	8900	348,203	613,184			348,203	613,184
Other Outgo	7000	4,097,676	897,780	1,537,235	1,093,077	5,634,911	1,990,857
Net Increase/(Decrease) in Fund Balance		(1,053,330)	(3,218,428)	221,030	(487,910)	(832,300)	(3,706,338)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	28,995,517	27,942,187	1,919,315	2,140,345	30,914,832	30,082,532
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	28,995,517		1,919,315		30,914,832	
Ending Fund Balance, June 30		27,942,187	24,723,759	2,140,345	1,652,435	30,082,532	26,376,194

For Actual Year: 2016-2017

Budget Year: 2017-2018

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	13,874	16,500				
Local Revenues	8800	3,873,076	6,075,000				
Total Revenues		3,886,950	6,091,500	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	4,406,125	7,230,615				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	4,406,125	7,230,615	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(4,406,125)	(7,230,615)	0	0	0	0
Net Increase/Decrease in Fund Balance		(519,175)	(1,139,115)	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	7,875,307	7,356,132		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	7,875,307			0		0
Ending Fund Balance, June 30		7,356,132	6,217,017	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

650 SANTA BARBARA

For Actual Year: 2016-2017

Budget Year: 2017-2018

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					20,108	21,500
State Revenues	8600					109,965	89,000
Local Revenues	8800			3,580,646	3,490,189	340,943	344,500
Total Income		0	0	3,580,646	3,490,189	471,016	455,000
Expenditures							
Academic Salaries	1000					187,918	131,745
Classified Salaries	2000			1,204,415	1,344,363	328,341	285,610
Employee Benefits	3000			258,489	392,748	217,668	220,134
Supplies and Materials	4000			1,716,102	1,586,596	13,324	15,658
Other Operating Expenses and Services	5000			257,062	244,510	826	900
Capital Outlay	6000			7,910	74,300		
Total Expenditures		0	0	3,443,978	3,642,517	748,077	654,047
Excess /(Deficiency) of Revenues over Expenditures		0	0	136,668	(152,328)	(277,061)	(199,047)
Other Financing Sources	8900				41,030	200,000	250,000
Other Outgo	7000			748	1,700		
Net Increase/(Decrease) in Fund Balance		0	0	135,920	(112,998)	(77,061)	50,953
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0	232,344	368,264	31,973	(45,088)
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		232,344		31,973	
Ending Fund Balance, June 30		0	0	368,264	255,266	(45,088)	5,865

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

650 SANTA BARBARA

For Actual Year: 2016-2017

Budget Year: 2017-2018

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: 2016-2017

Budget Year: 2017-2018

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	2,896,198	829,780	69,076	15,000		
Local Revenues	8800	927,873	60,000				
Total Income		3,824,071	889,780	69,076	15,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000					613,616	200
Other Operating Expenses and Services	5000	180,188	141,000	77,315		392,675	32,800
Capital Outlay	6000	6,454,108	8,864,105	9,488,928	4,218,347	5,240	
Total Expenditures		6,634,296	9,005,105	9,566,243	4,218,347	1,011,531	33,000
Excess /(Deficiency) of Revenues over Expenditures		(2,810,225)	(8,115,325)	(9,497,167)	(4,203,347)	(1,011,531)	(33,000)
Other Financing Sources	8900	3,890,495	615,000				
Other Outgo	7000					171,106	
Net Increase/(Decrease) in Fund Balance		1,080,270	(7,500,325)	(9,497,167)	(4,203,347)	(1,182,637)	(33,000)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	23,099,372	24,179,642	12,961,356	3,464,189		(1,182,637)
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	23,099,372		12,961,356		0	
Ending Fund Balance, June 30		24,179,642	16,679,317	3,464,189	(739,158)	(1,182,637)	(1,215,637)

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

650 SANTA BARBARA

For Actual Year: 2016-2017

Budget Year: 2017-2018

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	5,252,213	6,085,000				
Other Financing Sources	8900						
Total Income		5,252,213	6,085,000	0	0	0	0
Cost of Sales	5890	3,630,464	4,128,424				
Gross Profit or Loss		1,621,749	1,956,576	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	1,012,030	1,006,342				
Employee Benefits	3000	394,884	484,484				
Supplies and Materials	4000	5,294	6,000				
Other Operating Expenses and Services	5000	308,025	338,250				
Capital Outlay	6000	46,083	120,000				
Total Expenditures		1,766,316	1,955,076	0	0	0	0
Net Profit or Loss		(144,567)	1,500	0	0	0	0
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(144,567)	1,500	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	6,410,800	6,766,233		0		0
Prior Years Adjustments	9020	500,000					
Adjusted Beginning Balance	9030	6,910,800		0		0	
Ending Fund Balance, June 30		6,766,233	6,767,733	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

650 SANTA BARBARA

For Actual Year: 2016-2017

Budget Year: 2017-2018

Enterprise Funds

Description	Object Code	FUND: 59					
		OTHER ENTERPRISE FUND					
		Actual	Budget				
REVENUES:							
Local Revenues	8800	1,665,481	1,323,589				
Other Financing Sources	8900	54,362	40,000				
Total Income		1,719,843	1,363,589				
Cost of Sales	5890						
Gross Profit or Loss		1,719,843	1,363,589				
Expenditures							
Academic Salaries	1000	694,355	577,342				
Classified Salaries	2000	487,867	232,601				
Employee Benefits	3000	230,324	135,303				
Supplies and Materials	4000	153,678	129,400				
Other Operating Expenses and Services	5000	298,551	288,943				
Capital Outlay	6000	3,618					
Total Expenditures		1,868,393	1,363,589				
Net Profit or Loss		(148,550)	0				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(148,550)	0				
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	0	(148,550)				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0					
Ending Fund Balance, June 30		(148,550)	(148,550)				

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

650 SANTA BARBARA

For Actual Year: 2016-2017

Budget Year: 2017-2018

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	10,872	5,000	71,458	66,980		
Other Financing Sources	8900						
Total Income		10,872	5,000	71,458	66,980		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000			14,636	13,000		
Employee Benefits	3000			3,534	3,000		
Supplies and Materials	4000			1,793	1,000		
Other Operating Expenses and Services	5000	50,402	55,000	29,577	25,980		
Capital Outlay	6000			20,905	24,000		
Total Expenditures		50,402	55,000	70,445	66,980		
Net Profit or Loss		(39,530)	(50,000)	1,013	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(39,530)	(50,000)	1,013	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	446,061	406,531	59,186	60,199		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	446,061		59,186			
Ending Fund Balance, June 30		406,531	356,531	60,199	60,199		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

650 SANTA BARBARA

For Actual Year: 2016-2017

Budget Year: 2017-2018

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND	REPRESENTATION FEE TRUST FUND	Actual	Budget	Actual	Budget
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	5,165		31,451			
Total Income		5,165	0	31,451	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	3,961		8,716			
Other Operating Expenses and Services	5000	3,309		7,523			
Capital Outlay	6000						
Total Expenditures		7,270	0	16,239	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		(2,105)	0	15,212	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	1,600					
Net Increase/(Decrease) in Fund Balance		(3,705)	0	15,212	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	20,571	16,866	125,867	141,079		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	20,571		125,867		0	
Ending Fund Balance, June 30		16,866	16,866	141,079	141,079	0	0

For Actual Year: 2016-2017

Budget Year: 2017-2018

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	26,331,558					
State Revenues	8600	1,958,692					
Local Revenues	8800	386		1,926,271			
Total Income		28,290,636	0	1,926,271	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000			79,606			
Other Operating Expenses and Services	5000	797					
Capital Outlay	6000	28,112,546		13,352			
Total Expenditures		28,113,343	0	92,958	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		177,293	0	1,833,313	0	0	0
Other Financing Sources	8900						
Other Outgo	7000			1,758,237			
Net Increase/(Decrease) in Fund Balance		177,293	0	75,076	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	159,274	336,567	224,797	299,875		0
Prior Years Adjustments	9020			2			
Adjusted Beginning Balance	9030	159,274		224,799		0	
Ending Fund Balance, June 30		336,567	336,567	299,875	299,875	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

650 SANTA BARBARA

For Actual Year: 2016-2017

Budget Year: 2017-2018

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			1,104,088	10,000
Total Income		0	0	1,104,088	10,000
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000			613,616	200
Other Operating Expenses and Services	5000			395,780	32,800
Capital Outlay	6000			5,240	
Total Expenditures		0	0	1,014,636	33,000
Excess /(Deficiency) of Revenues over Expenditures		0	0	89,452	(23,000)
Other Financing Sources	8900			233,755	
Other Outgo	7000			319,394	
Net Increase/(Decrease) in Fund Balance		0	0	3,813	(23,000)
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	2,265,025	2,268,838
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		2,265,025	
Ending Fund Balance, June 30		0	0	2,268,838	2,245,838

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

District ID: 650

Name: SANTA BARBARA

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	200,000
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	3,829,845
41	CAPITAL OUTLAY PROJECTS FUND	12	RESTRICTED SUBFUND	60,650
11	UNRESTRICTED SUBFUND	79	OTHER TRUST FUNDS	7,650
59	OTHER ENTERPRISE FUND	79	OTHER TRUST FUNDS	54,362

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					980,672	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			980,672	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		2,100,915			698,893	
		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	1,009,742	602,588	16,286	1,628,616		1,628,616
Classified Salaries	2000				0		0
Employee Benefits	3000	292,825	174,751	4,723	472,299		472,299
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	184,727	184,727
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	184,727	184,727
Other Operating Expenses and Services	5000				0	95,270	95,270
Capital Outlay	6000						
Library Books	6300				0	129,894	129,894
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	129,894	129,894
Other Outgo	7000				0		0
Total Expenditures		1,302,567	777,339	21,009	2,100,915	409,891	2,510,806
Ending Balance					0	1,269,674	1,269,674

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					1,269,674	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			1,269,674	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		2,000,000			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	961,240	573,643	15,504	1,550,387		1,550,387
Classified Salaries	2000				0		0
Employee Benefits	3000	278,760	166,357	4,496	449,613		449,613
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	670,070	670,070
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	670,070	670,070
Other Operating Expenses and Services	5000				0	60,500	60,500
Capital Outlay	6000						
Library Books	6300				0	227,671	227,671
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	227,671	227,671
Other Outgo	7000				0		0
Total Expenditures		1,240,000	740,000	20,000	2,000,000	958,241	2,958,241
Ending Balance					0	791,433	

Annual Financial and Budget Report

For Actual Year: 2016-2017

District ID: 650

Name: SANTA BARBARA

EPA Revenue	9,927,530
--------------------	-----------

Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
Instructional Activities	0100-5900	9,927,530	0	0	9,927,530
TOTAL		9,927,530	0	0	9,927,530

Annual Financial and Budget Report

For Actual Year: 2016-2017

Budget Year: 2017-2018

District ID: 650

Name: SANTA BARBARA

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2015-16	4,125,566	2,770,186	6,895,752	N/A	N/A
2016-17	4,851,638	3,058,794	7,910,432	1,014,680	14.71%
2017-18	5,467,325	3,645,104	9,112,429	1,201,997	15.20%
2018-19	5,942,200	4,001,800	9,944,000	831,571	9.13%
2019-20	6,617,450	4,622,400	11,239,850	1,295,850	13.03%
2020-21	6,971,500	5,328,600	12,300,100	1,060,250	9.43%

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