

California Community Colleges

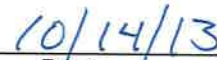
ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2012-2013)
(Budget Report for Fiscal Year 2013-2014)

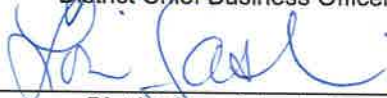
District: SANTA BARBARA

District Code: 650

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


District Chief Business Officer


Date


District Superintendent


Date

Contact: Joseph Sullivan

(805) 965-058 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, 2013. 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: 2012-2013

Budget Year: 2013-2014

District ID: 650

Name: SANTA BARBARA

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Academic Salaries		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	18,507,888	18,843,062		18,843,062
Other	1300	14,188,320	14,339,813	755,421	15,095,234
Total Instructional Salaries		32,696,208	33,182,875	755,421	33,938,296
Non-Instructional Salaries					
Contract or Regular	1200		4,420,089	175,825	4,595,914
Other	1400		1,060,778		1,060,778
Total Non-Instructional Salaries		0	5,480,867	175,825	5,656,692
Total Academic Salaries		32,696,208	38,663,742	931,246	39,594,988
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		14,020,360	257,644	14,278,004
Other	2300		798,391	13,076	811,467
Total Non-Instructional Salaries		0	14,818,751	270,720	15,089,471
Instructional Aides					
Regular Status	2200	1,929,772	2,019,150	92,786	2,111,936
Other	2400	865,175	891,269	82,798	974,067
Total Instructional Aides		2,794,947	2,910,419	175,584	3,086,003
Total Classified Salaries		2,794,947	17,729,170	446,304	18,175,474
Employee Benefits	3000	8,013,717	14,420,156	283,036	14,703,192
Supplies and Materials	4000		1,764,217	292,481	2,056,698
Other Operating Expenses	5000		6,934,121	62,721	6,996,842
Equipment Replacement	6420		18,381		18,381
Total Expenditures Prior to Exclusions		43,504,872	79,529,787	2,015,788	81,545,575

For Actual Year: 2012-2013

Budget Year: 2013-2014

District ID: 650

Name: SANTA BARBARA

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Exclusions		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Activities to Exclude	TOP Code				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	52,478	52,478		52,478
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		183,234		183,234
Objects to Exclude	Object Code				
Rents and Leases	5060		198,161	7,379	205,540
Lottery Expenditures					
Academic Salaries	1000	1,015,347	1,621,280	16,377	1,637,657
Classified Salaries	2000				0
Employee Benefits	3000	263,990	421,532	4,257	425,789
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: 2012-2013

Budget Year: 2013-2014

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		55,617		55,617
Equipment	6400				
Equipment - Additional	6410		81,877		81,877
Equipment - Replacement	6420		18,381		18,381
Total Equipment		0	100,258	0	100,258
Total Capital Outlay		0	155,875	0	155,875
Other Outgo	7000			8,919	8,919
Total Exclusions		1,331,815	2,632,560	36,932	2,669,492
Total for ECS 84362, 50% Law		42,173,057	76,897,227	1,978,856	78,876,083
Percent of CEE (Instructional Salary Cost / Total CEE)		54.84%	100.00%		
50% of Current Expense of Education			38,448,614		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		42,173,057	76,897,227	1,978,856	78,876,083
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		43,504,872	79,529,787	2,015,788	81,545,575
Capital Expenditures	6000	30,020	155,875		155,875
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		43,534,892	79,685,662	2,015,788	81,701,450

For Year Ended June 30, 2013

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	31,699,727	221,751	31,921,478
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114			0
Investments (at cost)	9120	19,252		19,252
Accounts Receivable	9130	14,600,299	3,332,372	17,932,671
Due from Other Funds	9140	22,356		22,356
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210	62,610		62,610
Prepaid Items	9220	74,379		74,379
TOTAL ASSETS		46,478,623	3,554,123	50,032,746
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	1,383,318	980,105	2,363,423
Accrued Salaries and Wages Payable	9520	4,918,563	8,795	4,927,358
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	4,187,097	1,341	4,188,438
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	9,764,114	2,563,882	12,327,996
TOTAL LIABILITIES		20,253,092	3,554,123	23,807,215

For Year Ended June 30, 2013

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	136,989		136,989
Amounts Restricted by Law for Specific Purposes	9712	3,332,372		3,332,372
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		3,469,361	0	3,469,361
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751	1,264,593		1,264,593
Restricted Fund Balance	9752			0
Committed Fund Balance	9753			0
Assigned Fund Balance	9754	4,378,817		4,378,817
Total Designated Fund Balance		5,643,410	0	5,643,410
Uncommitted Fund Balance	9790	17,112,760		17,112,760
TOTAL FUND EQUITY		26,225,531	0	26,225,531
TOTAL LIABILITIES AND FUND EQUITY		46,478,623	3,554,123	50,032,746

- 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, 2013

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	6,487,142		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	4,621		
Due from Other Funds	9140			
TOTAL ASSETS		6,491,763	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, 2013

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	6,491,763		
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		6,491,763	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		6,491,763	0	0
TOTAL LIABILITIES AND FUND EQUITY		6,491,763	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, 2013

District ID: 650

Name: SANTA BARBARA

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111		792,911				
In County Treasury	9112			230,401			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130		164	5,433			
Due from Other Funds	9140		5,290				
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210		48,470				
Prepaid Items	9220						
TOTAL ASSETS		0	846,835	235,834	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510		121,632	2,280			
Accrued Salaries and Wages Payable	9520		21,459	128			
Compensated Absences Payable Current	9530						
Due to Other Funds	9540		1,014				
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			450			
TOTAL LIABILITIES		0	144,105	2,858	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, 2013

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	48,470	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	654,260	232,976	0	0	0
Total Designated Fund Balance		0	654,260	232,976	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		0	702,730	232,976	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	846,835	235,834	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 650

Name: SANTA BARBARA

Description	CA (Object)	41	42
		Capital Outlay Projects Fund	Revenue Bond Construction Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	19,405,174	16,810,794
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120	3,016	
Accounts Receivable	9130	12,742	9,085
Due from Other Funds	9140		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
TOTAL ASSETS		19,420,932	16,819,879
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	1,251,371	1,694,355
Accrued Salaries and Wages Payable	9520		395
Compensated Absences Payable Current	9530		
Due to Other Funds	9540		
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560	1,696,365	
Deferred Revenues	9570		
TOTAL LIABILITIES		2,947,736	1,694,750

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 650

Name: SANTA BARBARA

Description	CA (Object)	41	42
		Capital Outlay Projects Fund	Revenue Bond Construction Fund
FUND BALANCE (NON-GASB 54)			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		15,125,129
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Fund Balance		0	15,125,129
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754	16,473,196	
Total Designated Fund Balance		16,473,196	0
Uncommitted Fund Balance	9790		
TOTAL FUND EQUITY		16,473,196	15,125,129
TOTAL LIABILITIES AND FUND EQUITY		19,420,932	16,819,879

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2013

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	684,863			
In County Treasury	9112				
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120				
Accounts Receivable	9130	10,614			
Due from Other Funds	9140	2,999,850			
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210	1,047,813			
Prepaid Items	9220	4,127			
Fixed Assets	9300				
Sites	9310				
Site Improvements	9320				
Accumulated Depreciation Site Improvements	9321				
Buildings	9330	2,837,995			
Accumulated Depreciation Buildings	9331	1,209,156			
Library Books	9340				
Equipment	9350				
Accumulated Depreciation Equipment	9351				
Work in Progress	9360				
Total Fixed Assets		1,628,839	0	0	0
TOTAL ASSETS		6,376,106	0	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2013

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	185,779			
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530				
Due to Other Funds	9540	10,653			
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570	88,025			
Total Current Liabilities and Deferred Revenue		284,457	0	0	0
Long-Term Liabilities	9600				
Bonds Payable	9610				
Revenue Bonds Payable	9620				
Certificates of Participation	9630				
Lease Purchase of Capital Lease	9640				
Compensated Absences Long Term	9650				
Post-Employment Benefits Long Term	9660				
Other Long-Term Liabilities	9670				
Total Long-Term Liabilities		0	0	0	0
TOTAL LIABILITIES	968	284,457	0	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2013

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	1,047,813			
Amounts Restricted by Law for Specific Purposes	9712				
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715				
Assigned/Committed	9754				
Unassigned	9790				
Total Reserved Fund Balance		1,047,813	0	0	0
Fund Balance (GASB 54)	9750				
Nonspendable Fund Balance	9751				
Restricted Fund Balance	9752				
Committed Fund Balance	9753				
Assigned Fund Balance	9754	5,043,836			
Total Designated Fund Balance		5,043,836	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		6,091,649	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		6,376,106	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

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	572,006	21,123
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120	3,510	
Accounts Receivable	9130	444	17
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		575,960	21,140

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

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	2,720	
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		2,720	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	2,720	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

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	573,240	
Committed Fund Balance	9753		
Assigned Fund Balance	9754		21,139
Total Designated Fund Balance		573,240	21,139
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		573,240	21,139
TOTAL LIABILITIES AND FUND EQUITY		575,960	21,139

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

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	(75)	101,868		98,113	219,633			1,182,827
In County Treasury	9112								
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130				62,338	39,347			29,525
Due from Other Funds	9140	24,423							1,174,671
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		24,348	101,868	0	160,451	258,980	0	0	2,387,023

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

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	5			76	176,678			29,903
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540					15,797			10,688
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570		15,638						22,905
Total Current Liabilities and Deferred Revenue		5	15,638	0	76	192,475	0	0	63,496
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	5	15,638	0	76	192,475	0	0	63,496

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

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	24,343	86,230		160,375	66,505			2,323,527
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
Total Reserved Fund Balance		24,343	86,230	0	160,375	66,505	0	0	2,323,527
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		24,343	86,230	0	160,375	66,505	0	0	2,323,527
TOTAL LIABILITIES AND FUND EQUITY		24,348	101,868	0	160,451	258,980	0	0	2,387,023

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

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	290		290
Higher Education Act	8120			0
Workforce Investment Act	8130		444,399	444,399
Temporary Assistance for Needy Families (TANF)	8140		36,779	36,779
Student Financial Aid	8150		367,421	367,421
Veterans Education	8160		2,056	2,056
Vocational and Technical Education Act (VATEA)	8170		643,518	643,518
Other Federal Revenues	8190		1,342,806	1,342,806
Total Federal Revenues	8100	290	2,836,979	2,837,269
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	23,353,433		23,353,433
Other General Apportionment	8613	507,168		507,168
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		818,991	818,991
Disabled Students Programs and Services(DSPS)	8623		805,550	805,550
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		130,665	130,665
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		1,756,869	1,756,869

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

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	11,245,308		11,245,308
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		5,932,325	5,932,325
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	153,043		153,043
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	2,063,447	390,408	2,453,855
State Mandated Costs	8685			0
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	427		427
Total State Revenues	8600	37,322,826	9,834,808	47,157,634

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

District ID: 650

Name: SANTA BARBARA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	20,952,397		20,952,397
Tax Allocation, Supplemental Roll	8812	277,601		277,601
Tax Allocation, Unsecured Roll	8813	936,710		936,710
Prior Years Taxes	8816	(59,366)		(59,366)
Education Revenues Augmentation Fund (ERAF)	8817			0
Redevelopment Agency Funds - Pass Through	8818	74,164		74,164
Redevelopment Agency Funds - Residual	8819	766,272		766,272
Redevelopment Agency Funds - Asset Liquidation	8819.1	1,619,369		1,619,369
Contributions, Gifts, Grants, and Endowments	8820	159,487	1,530,977	1,690,464
Contract Services	8830			
Contract Instructional Services	8831			0
Other Contract Services	8832			0
Sales and Commissions	8840	629,545		629,545
Rentals and Leases	8850	693	804,792	805,485
Interest and Investment Income	8860	107,426		107,426
Student Fees and Charges	8870			
Community Services Classes	8872		64,470	64,470
Dormitory	8873			0
Enrollment	8874	9,740,307		9,740,307
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		716,542	716,542
Instructional Materials Fees and Sales of Materials	8877	355,225	25,208	380,433
Insurance	8878			0
Student Records	8879	86,528		86,528
Nonresident Tuition	8880	13,532,722		13,532,722
Parking Services and Public Transportation	8881		468,354	468,354
Other Student Fees and Charges	8885	236,179	79,316	315,495
Other Local Revenues	8890	206,729	433,464	640,193
Total Local Revenues	8800	49,621,988	4,123,123	53,745,111
Total Revenues		86,945,104	16,794,910	103,740,014

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

District ID: 650

Name: SANTA BARBARA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8981/8982/8983)	898#	913,466	898,710	1,812,176
Total Other Financing Sources	8900	913,466	898,710	1,812,176
Total Revenues and Other Financing Sources		87,858,570	17,693,620	105,552,190

For Actual Year: 2012-2013

Budget Year: 2013-2014

District ID: 650

Name: SANTA BARBARA

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natual Resources	0100	212,585	47,170	10,229			269,984
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	2,157,163	73,380	112,038			2,342,581
Business and Management	0500	1,583,719	20,033	5,704	1,443		1,610,899
Communications	0600	1,499,512	28,347	361,656	26,914		1,916,429
Computer and Information Science	0700	1,741,881	110,770	21,535			1,874,186
Education	0800	1,908,472	245,845	147,947	8,181		2,310,445
Engineering and Related Industrial Technology	0900	1,729,743	117,256	87,171			1,934,170
Fine and Applied Arts	1000	4,088,111	381,117	191,667	6,578		4,667,473
Foreign language	1100	1,544,865	28,941	9,502			1,583,308
Health	1200	3,537,903	353,412	234,281	594		4,126,190
Consumer Education And Home Economics	1300	2,065,213	307,284	271,256	3,237		2,646,990
Law	1400						0
Humanities(Letters)	1500	6,648,064	145,125	35,834			6,829,023
Library Science	1600						0
Mathematics	1700	3,333,847	120,730	38,225			3,492,802
Military Studies	1800						0
Physical Sciences	1900	2,520,420	43,905	138,569			2,702,894
Psychology	2000	730,921	6,367	9,503			746,791
Public Affairs and Services	2100	478,726	8,386	2,054			489,166
Social Sciences	2200	2,104,591	83,124	15,619			2,203,334
Commercial Services	3000	485,733	174,932	353,920			1,014,585
Interdisciplinary Studies	4900	4,825,374	695,390	310,508			5,831,272
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	85,242					85,242
Sub-Total Instructional Activites		43,282,085	2,991,514	2,357,218	46,947		48,677,764
Total Expenditures for GF Activities*		45,635,076	35,511,877	16,147,829	508,607	6,739,548	104,542,937

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

For Actual Year: 2012-2013

Budget Year: 2013-2014

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	35,913	5,678,150	938,210	102,034		6,754,307
Course and Curriculum Development	6020	7,463	333,245	4,470			345,178
Academic / Faculty Senate	6030	24,502	233,229	4,094			261,825
Other Instructional Administration & Governance	6090		108,790				108,790
Total Instructional Admin. & Governance		67,878	6,353,414	946,774	102,034	0	7,470,100
Instructional Support Services	6100						
Learning Center	6110	867,391	296,966	30,907	9,411		1,204,675
Library	6120	3,453	839,371	134,258	93,895		1,070,977
Media	6130	67	10,202	384			10,653
Museums and Galleries	6140	2,610					2,610
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190						0
Total Instructional Support Services		873,521	1,146,539	165,549	103,306	0	2,288,915
Admissions and Records	6200		797,595	22,478			820,073
Student Counseling and Guidance	6300						
Counseling and Guidance	6310	882	2,363,398	31,042			2,395,322
Matriculation and Student Assessment	6320	79,473	1,371,061	24,170			1,474,704
Transfer Programs	6330	29,540	973,621	170,122	56,896		1,230,179
Career Guidance	6340	129	388,166	4,311			392,606
Other Student Counseling and Guidance	6390						0
Total Student Counseling and Guidance		110,024	5,096,246	229,645	56,896	0	5,492,811

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: 2012-2013

Budget Year: 2013-2014

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	124,754	931,246	71,958	37,160		1,165,118
Extended Opportunity Programs and Services (EOPS)	6430	46,429	893,837	31,225		9	971,500
Health Services	6440	43,222	610,448	62,871			716,541
Student Personnel Administration	6450		368,865	21,665			390,530
Financial Aid Administration	6460	18,603	999,548	4,616,653	43,559		5,678,363
Job Placement Services	6470	1,661	63,388	73,024			138,073
Veterans Services	6480						0
Miscellaneous Student Services	6490	50,446	1,337,292	887,667	22,818		2,298,223
Total Other Student Services		285,115	5,204,624	5,765,063	103,537	9	11,358,348
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,233,942	238,648			1,472,590
Custodial Services	6530		1,436,553	93,049			1,529,602
Grounds Maintenance and Repairs	6550		482,486	54,745			537,231
Utilities	6570			1,428,684			1,428,684
Other Operations and Maintenance of Plant	6590			21,811			21,811
Total Operation and Maintenance of Plant	6500	0	3,152,981	1,836,937	0	0	4,989,918
Planning, Policymaking and Coordinations	6600		1,059,222	336,710	789		1,396,721

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

For Actual Year: 2012-2013

Budget Year: 2013-2014

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		417,743	609,074			1,026,817
Fiscal Operations	6720		1,765,201	1,408,502			3,173,703
Human Resources Management	6730		804,425	48,468			852,893
Noninstruct Staff Retirees' Benefits & Retirement *	6740		180,091				180,091
Staff Development	6750	32,584	599,414	9,771			641,769
Staff Diversity	6760						0
Logistical Services	6770	200	1,231,507	482,502			1,714,209
Management Information Systems	6780		3,447,414	1,363,000	95,098		4,905,512
Other General Institutional Support Services	6790						0
Total General Institutional Support Services	6700	32,784	8,445,795	3,921,317	95,098	0	12,494,994
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820	917,404	25,119	158,622			1,101,145
Community Use of Facilities	6830	42,370	250,677	51,268			344,315
Economic Development	6840						0
Other Community Services & Economic Development	6890		30,305				30,305
Total Community Services	6800	959,774	306,101	209,890	0	0	1,475,765

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2012-2013

Budget Year: 2013-2014

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		3,371				3,371
Farm Operations	6930			378			378
Food Services	6940			796			796
Parking	6950	4,254	396,676	215,337			616,267
Student and Co-Curricular Activities	6960	19,641	557,799	139,481			716,921
Student Housing	6970						0
Other Ancillary Services	6990			91			91
Total Ancillary Services	6900	23,895	957,846	356,083	0	0	1,337,824
Auxiliary Operations	7000						
Contract Education	7010			165			165
Other Auxiliary Operations	7090						0
Total Auxiliary Operations	7000	0	0	165	0	0	165

For Actual Year: 2012-2013

Budget Year: 2013-2014

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					6,114,123	6,114,123
Student Aid	7320					625,416	625,416
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	6,739,539	6,739,539
Sub-Total Non-Instructional Activites		2,352,991	32,520,363	13,790,611	461,660	6,739,548	55,865,173
Total Expenditures General Fund: activities *		45,635,076	35,511,877	16,147,829	508,607	6,739,548	104,542,937

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: SANTA BARBARA

I.	2013-2014 Appropriations Limit:			
A.	2012-2013 Appropriations Limit:			\$95,066,861
B.	2013-2014 Price Factor:	1.0512		
C.	Population factor:			
	1. 2011-2012 Second Period Actual FTES	14,946.65		
	2. 2012-2013 Second Period Actual FTES	14,341.85		
	3. 2012-2013 Population change factor (C2/C1)	0.9595		
D.	2012-2013 Limit adjusted by inflation and population factors (A * B * C.3)			\$95,886,946
E.	Adjustments to increase limit:			
	1. Transfers in of financial responsibility		\$0	
	2. Temporary voter approved increases		0	
	3. Total adjustments - increase			0
	Sub-Total (D + E.3)			\$95,886,946
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.	2013-2014 Appropriations Limit (D + E.3 - F.3)			\$95,886,946
II.	2013-2014 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			37,169,274
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			153,043
C.	Local Property taxes			24,426,510
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.	2013-2014 Appropriations Subject to Limit			\$61,898,827

For Actual Year: 2012-2013

Budget Year: 2013-2014

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	290		2,836,979	3,832,926	2,837,269	3,832,926
State Revenues	8600	37,322,826	36,146,105	9,834,808	9,266,234	47,157,634	45,412,339
Local Revenues	8800	49,621,988	51,217,672	4,123,123	6,656,526	53,745,111	57,874,198
Total Revenues		86,945,104	87,363,777	16,794,910	19,755,686	103,740,014	107,119,463
EXPENDITURES:							
Academic Salaries	1000	39,594,988	38,525,102	2,874,744	3,891,989	42,469,732	42,417,091
Classified Salaries	2000	18,175,474	19,429,982	4,122,657	4,991,676	22,298,131	24,421,658
Employee Benefits	3000	14,703,192	14,655,040	1,675,898	1,964,515	16,379,090	16,619,555
Supplies and Materials	4000	2,056,698	2,324,984	483,308	904,841	2,540,006	3,229,825
Other Operating Expenses and Services	5000	7,202,381	8,122,259	6,405,442	6,316,697	13,607,823	14,438,956
Capital Outlay	6000	155,875	194,713	352,732	644,369	508,607	839,082
Total Expenditures		81,888,608	83,252,080	15,914,781	18,714,087	97,803,389	101,966,167
Excess /(Deficiency) of Revenues over Expenditures		5,056,496	4,111,697	880,129	1,041,599	5,936,625	5,153,296
Other Financing Sources	8900	913,466	702,137	898,710	529,620	1,812,176	1,231,757
Other Outgo	7000	4,960,709	4,749,429	1,778,839	1,571,219	6,739,548	6,320,648
Net Increase/(Decrease) in Fund Balance		1,009,253	64,405	0	0	1,009,253	64,405
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	25,694,200	26,703,453	0	0	25,694,200	26,703,453
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	25,694,200		0		25,694,200	
Ending Fund Balance, June 30		26,703,453	26,767,858	0	0	26,703,453	26,767,858

For Actual Year: 2012-2013

Budget Year: 2013-2014

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	4,647,655	3,303,761				
Local Revenues	8800	15,087	16,650				
Total Revenues		4,662,742	3,320,411	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
Total Other Financing Sources		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110						
Debt Interest and Other Service Charges	7120	2,496,950	3,320,411				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	2,496,950	3,320,411	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(2,496,950)	(3,320,411)	0	0	0	0
Net Increase/Decrease in Fund Balance		2,165,792	0	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	4,325,971	6,491,763		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	4,325,971			0		0
Ending Fund Balance, June 30		6,491,763	6,491,763	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

650 SANTA BARBARA

For Actual Year: 2012-2013

Budget Year: 2013-2014

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					52,838	59,282
State Revenues	8600			3,176	3,100	96,818	96,818
Local Revenues	8800			3,213,067	3,210,055	339,937	375,000
Total Income		0	0	3,216,243	3,213,155	489,593	531,100
Expenditures							
Academic Salaries	1000					263,810	273,446
Classified Salaries	2000			1,040,394	965,657	210,693	222,061
Employee Benefits	3000			207,979	221,855	172,247	206,199
Supplies and Materials	4000			1,571,478	1,510,789	37,760	40,852
Other Operating Expenses and Services	5000			190,568	194,669	300	750
Capital Outlay	6000			220,138	149,802		
Total Expenditures		0	0	3,230,557	3,042,772	684,810	743,308
Excess /(Deficiency) of Revenues over Expenditures		0	0	(14,314)	170,383	(195,217)	(212,208)
Other Financing Sources	8900					214,000	209,000
Other Outgo	7000			22,504	20,000		
Net Increase/(Decrease) in Fund Balance		0	0	(36,818)	150,383	18,783	(3,208)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0	739,547	702,729	214,192	232,975
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		739,547		214,192	
Ending Fund Balance, June 30		0	0	702,729	853,112	232,975	229,767

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

650 SANTA BARBARA

For Actual Year: 2012-2013

Budget Year: 2013-2014

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: 2012-2013

Budget Year: 2013-2014

Capital Projects Funds

Description	Object Code	FUND: 41		FUND 42	
		CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600		367,587		
Local Revenues	8800	61,414	377,839	26,838	25,000
Total Income		61,414	745,426	26,838	25,000
Expenditures					
Academic Salaries	1000		12,000	42,616	3,000
Classified Salaries	2000			10,100	11,500
Employee Benefits	3000			5,646	1,531
Supplies and Materials	4000			2,314	2,000
Other Operating Expenses and Services	5000	100,829	196,846	72,046	48,000
Capital Outlay	6000	4,225,710	13,158,144	9,396,398	14,984,098
Total Expenditures		4,326,539	13,366,990	9,529,120	15,050,129
Excess /(Deficiency) of Revenues over Expenditures		(4,265,125)	(12,621,564)	(9,502,282)	(15,025,129)
Other Financing Sources	8900	4,051,046	4,298,872	15,000,000	
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		(214,079)	(8,322,692)	5,497,718	(15,025,129)
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010	16,687,275	16,473,196	9,627,411	15,125,129
Prior Years Adustments	9020				
Adjusted Beginning Balance	9030	16,687,275		9,627,411	
Ending Fund Balance, June 30		16,473,196	8,150,504	15,125,129	100,000

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

650 SANTA BARBARA

For Actual Year: 2012-2013

Budget Year: 2013-2014

Enterprise Funds

Description	Object Code	FUND: 51		FUND 52		FUND 53	
		BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Local Revenues	8800	6,086,408	6,250,000				
Other Financing Sources	8900						
Total Income		6,086,408	6,250,000	0	0	0	0
Cost of Sales	5890	4,245,175	4,500,000				
Gross Profit or Loss		1,841,233	1,750,000	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	720,298	750,000				
Employee Benefits	3000	261,097	245,000				
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	515,521	455,000				
Capital Outlay	6000		100,000				
Total Expenditures		1,496,916	1,550,000	0	0	0	0
Net Profit or Loss		344,317	200,000	0	0	0	0
Other Outgo	7000	127,000	183,000				
Net Increase/(Decrease) in Fund Balance		217,317	17,000	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	5,874,332	6,091,649		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	5,874,332		0		0	
Ending Fund Balance, June 30		6,091,649	6,108,649	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

650 SANTA BARBARA

For Actual Year: 2012-2013

Budget Year: 2013-2014

Enterprise Funds

Description	Object Code	FUND: 59					
		OTHER ENTERPRISE FUND					
		Actual	Budget				
REVENUES:							
Local Revenues	8800						
Other Financing Sources	8900						
Total Income		0	0				
Cost of Sales	5890						
Gross Profit or Loss		0	0				
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0				
Net Profit or Loss		0	0				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0				
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0					
Ending Fund Balance, June 30		0	0				

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

650 SANTA BARBARA

For Actual Year: 2012-2013

Budget Year: 2013-2014

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	8,287	8,500	74			
Other Financing Sources	8900						
Total Income		8,287	8,500	74	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	32,890	30,000				
Capital Outlay	6000						
Total Expenditures		32,890	30,000	0	0		
Net Profit or Loss		(24,603)	(21,500)	74	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(24,603)	(21,500)	74	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	597,843	573,240	21,065	21,139		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	597,843		21,065			
Ending Fund Balance, June 30		573,240	551,740	21,139	21,139		

For Actual Year: 2012-2013

Budget Year: 2013-2014

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	4,553	6,000	36,010	40,000		
Total Income		4,553	6,000	36,010	40,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	1,341		20,306			
Other Operating Expenses and Services	5000	1,330	6,000	1,475	40,000		
Capital Outlay	6000						
Total Expenditures		2,671	6,000	21,781	40,000	0	0
Excess /(Deficiency) of Revenues over Expenditures		1,882	0	14,229	0	0	0
Other Financing Sources	8900	200					
Other Outgo	7000	5,025					
Net Increase/(Decrease) in Fund Balance		(2,943)	0	14,229	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	27,286	24,343	72,002	86,231		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	27,286		72,002		0	
Ending Fund Balance, June 30		24,343	24,343	86,231	86,231	0	0

For Actual Year: 2012-2013

Budget Year: 2013-2014

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	31,372,629	30,000,000				
State Revenues	8600	805,413	750,000				
Local Revenues	8800	33,538		886,516	985,000		
Total Income		32,211,580	30,750,000	886,516	985,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000			47,075			
Other Operating Expenses and Services	5000	1,548		28,939			
Capital Outlay	6000						
Total Expenditures		1,548	0	76,014	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		32,210,032	30,750,000	810,502	985,000	0	0
Other Financing Sources	8900						
Other Outgo	7000	32,158,574	30,750,000	866,511	985,000		
Net Increase/(Decrease) in Fund Balance		51,458	0	(56,009)	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	108,917	160,375	122,513	66,504		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	108,917		122,513		0	
Ending Fund Balance, June 30		160,375	160,375	66,504	66,504	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

650 SANTA BARBARA

For Actual Year: 2012-2013

Budget Year: 2013-2014

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			985,847	1,015,000
Total Income		0	0	985,847	1,015,000
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000			653,938	
Other Operating Expenses and Services	5000			399,276	1,115,000
Capital Outlay	6000			1,141	
Total Expenditures		0	0	1,054,355	1,115,000
Excess /(Deficiency) of Revenues over Expenditures		0	0	(68,508)	(100,000)
Other Financing Sources	8900			281,416	265,846
Other Outgo	7000			205,495	
Net Increase/(Decrease) in Fund Balance		0	0	7,413	165,846
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	2,316,115	2,323,528
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		2,316,115	
Ending Fund Balance, June 30		0	0	2,323,528	2,489,374

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

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	214,000
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	4,051,046
79	OTHER TRUST FUNDS	11	UNRESTRICTED SUBFUND	87,223
71	ASSOCIATED STUDENTS TRUST FUND	32	CAFETERIA FUND	200
79	OTHER TRUST FUNDS	32	CAFETERIA FUND	22,304
11	UNRESTRICTED SUBFUND	51	BOOKSTORE FUND	18,000
79	OTHER TRUST FUNDS	51	BOOKSTORE FUND	93,000
79	OTHER TRUST FUNDS	71	ASSOCIATED STUDENTS TRUST FUND	4,025
12	RESTRICTED SUBFUND	79	OTHER TRUST FUNDS	32,144

For Actual Year: 2012-2013

Budget Year: 2013-2014

District ID: 650

Name: SANTA BARBARA

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					654,372	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			654,372	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		2,063,447			390,408	
		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	1,015,347	605,933	16,377	1,637,657		1,637,657
Classified Salaries	2000				0		0
Employee Benefits	3000	263,990	157,542	4,258	425,790		425,790
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	156,318	156,318
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	156,318	156,318
Other Operating Expenses and Services	5000				0	195,812	195,812
Capital Outlay	6000						
Library Books	6300				0	38,278	38,278
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	38,278	38,278
Other Outgo	7000				0		0
Total Expenditures		1,279,337	763,475	20,635	2,063,447	390,408	2,453,855
Ending Balance					0	654,372	654,372

For Actual Year: 2012-2013

Budget Year: 2013-2014

District ID: 650

Name: SANTA BARBARA

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					654,372	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			654,372	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		1,979,900			630,000	
		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	974,237	581,399	15,713	1,571,349		1,571,349
Classified Salaries	2000				0		0
Employee Benefits	3000	253,301	151,164	4,086	408,551		408,551
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	224,597	224,597
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	224,597	224,597
Other Operating Expenses and Services	5000				0	261,403	261,403
Capital Outlay	6000						
Library Books	6300				0	144,000	144,000
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	144,000	144,000
Other Outgo	7000				0		0
Total Expenditures		1,227,538	732,563	19,799	1,979,900	630,000	2,609,900
Ending Balance					0	654,372	

Annual Financial and Budget Report

For Actual Year: 2012-2013

District ID: 650

Name: SANTA BARBARA

EPA Revenue	11,245,308
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
TOTAL					