

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2018-2019)
(Budget Report for Fiscal Year 2019-2020)


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

11/7/19
Date


District Superintendent

11-07-19
Date

Contact: Lyndsay Maas

(805) 965-0581 3094

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, 2019. Please submit the report to :

Chancellor's Office
California Community Colleges
Fiscal Services Unit
1102 Q Street, Suite 300
Sacramento, CA 95814-6511

CALIFORNIA COMMUNITY COLLEGES
 Annual Financial and Budget Report
 SUPPLEMENTAL DATA

Analysis of compliance with the 50 Percent Law (ECS 84362)

The Current Expense of Education

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 650

Name: SANTA BARBARA

	Object Code	Activity (ECSA)		Activity (ECSB)		Activity (ECSX)	
		ECS 84362 A Instructional Salary Cost AC 0100-5900 & AC 6110	ECS 84362 B Total CEE AC 0100 - 6799	ECS 84362 B Total CEE AC 0100 - 6799	Excluded Activities AC 6800 - 7390	Total	
Instructional Salaries							
Contract or Regular	1100	19,121,313	19,262,146	29,364	19,291,510		
Other	1300	18,555,820	18,556,741	3,266	18,560,007		
Total Instructional Salaries		37,677,133	37,818,887	32,630	37,851,517		
Non-Instructional Salaries							
Contract or Regular	1200		4,894,674	369,460	5,264,134		
Other	1400		1,527,503		1,527,503		
Total Non-Instructional Salaries		0	6,422,177	369,460	6,791,637		
Total Academic Salaries		37,677,133	44,241,064	402,090	44,643,154		
Classified Salaries							
Non-Instructional Salaries							
Regular Status	2100		16,207,189	771,953	16,979,142		
Other	2300		996,533	36,505	1,033,038		
Total Non-Instructional Salaries		0	17,203,722	808,458	18,012,180		
Instructional Aides							
Regular Status	2200	2,158,981	2,158,981	119,583	2,278,564		
Other	2400	1,091,654	1,092,358	68,687	1,161,045		
Total Instructional Aides		3,250,635	3,251,339	188,270	3,439,609		
Total Classified Salaries		3,250,635	20,455,061	996,728	21,451,789		
Employee Benefits							
	3000	11,370,446	20,706,246	522,401	21,228,647		
Supplies and Materials							
	4000		1,409,095	290,292	1,699,387		
Other Operating Expenses							
	5000	614,488	10,506,455	72,158	10,578,613		
Equipment Replacement							
	6420		134,993		134,993		
Total Expenditures Prior to Exclusions		52,912,702	97,452,914	2,283,669	99,736,583		

CALIFORNIA COMMUNITY COLLEGES
 Annual Financial and Budget Report
 SUPPLEMENTAL DATA

Analysis of compliance with the 50 Percent Law (ECS 84362)

The Current Expense of Education

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 650

Name: SANTA BARBARA

	TOP Code	Activity (ECSA)		Activity (ECSB)		Activity (ECSX)	
		ECS 84362 A Instructional Salary Cost AC 0100-5900 & AC 6110	ECS 84362 B Total CEE AC 0100 - 6799	ECS 84362 B Total CEE	Excluded Activities AC 6800 - 7390	Total	
Activities to Exclude							
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	334,310	334,310			334,310	
Student Health Services Above Amount Collected	6441					0	
Student Transportation	6491		128,543			128,543	
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740					0	
Objects to Exclude	Object Code						
Rents and Leases	5060		344,051		344,051	688,102	
Lottery Expenditures							
Academic Salaries	1000					0	
Classified Salaries	2000					0	
Employee Benefits	3000					0	
Supplies and Materials	4000						
Software	4100					0	
Books, Magazines, & Periodicals	4200					0	
Instructional Supplies & Materials	4300		530,401		21,690	552,091	
Noninstructional, Supplies & Materials	4400		4,179			4,179	
Total Supplies and Materials		0	534,580		21,690	556,270	
Other Operating Expenses and Services	5000		58,058			58,058	

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Analysis of compliance with the 50 Percent Law (ECS 84362)

The Current Expense of Education

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 650

Name: SANTA BARBARA

	Object	Activity (ECSA)		Activity (ECSB)		Activity (ECSX)	
		Instructional Salary Cost	ECS 84362 A	ECS 84362 B	Total CEE	Excluded	Activities
Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total			
Capital Outlay	6000						
Library Books	6300		183,972				183,972
Equipment	6400						
Equipment - Additional	6410		20,670				20,670
Equipment - Replacement	6420		184,278				184,278
Total Equipment		0	204,948		0		204,948
Total Capital Outlay		0	388,920		0		388,920
Other Outgo	7000						0
Total Exclusions			334,310	1,788,462	365,741		2,154,203
Total for ECS 84362, 50% Law			52,578,392	95,664,452	1,917,928		97,582,380
Percent of CEE (Instructional Salary Cost / Total CEE)			54.96%	100.00%			
50% of Current Expense of Education				47,832,226			
Nonexempted (Remaining) Deficiency from second preceding Fiscal Year							
Amount Required to be Expended for Salaries of Classroom Instructors			52,578,392	95,664,452	1,917,928		97,582,380
Reconciliation to Unrestricted General Fund Expenditures							
Total Expenditures Prior to Exclusions			52,912,702	97,452,914	2,283,669		99,736,583
Capital Expenditures	6000		134,330	405,708	22,980		428,688
Equipment Replacement (Back out)	6420			(101,332)	0		(101,332)
Total Unrestricted General Fund Expenditures			53,047,032	97,757,290	2,306,649		100,063,939

CALIFORNIA COMMUNITY COLLEGES
 COMBINED BALANCE SHEET

Governmental Funds Group
 10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2019

District ID: 650

Name: SANTA BARBARA

Description	CA (Object)	11		12		10	
		General Fund Unrestricted	General Fund Restricted	General Fund Restricted	General Fund COMBINED		
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111					0	
In County Treasury	9112	35,579,021		19,230,009		54,809,030	
Cash With Fiscal Agents	9113					0	
Revolving Cash Accounts	9114	413				413	
Investments (at cost)	9120	20,171				20,171	
Accounts Receivable	9130	6,492,412		6,708,470		13,200,882	
Due from Other Funds	9140	486,135				486,135	
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210	16,896				16,896	
Prepaid Items	9220	3,844,954		4,044		3,848,998	
TOTAL ASSETS		46,440,002		25,942,523		72,382,525	
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510	7,229,946		2,338,483		9,568,429	
Accrued Salaries and Wages Payable	9520	2,455,094		69,712		2,524,806	
Compensated Absences Payable Current	9530					0	
Due to Other Funds	9540	1,901,994		6,046		1,908,040	
Temporary Loans	9550					0	
Current Portion of Long-Term Debt	9560					0	
Deferred Revenues	9570	7,091,752		21,452,785		28,544,537	
TOTAL LIABILITIES		18,678,786		23,867,026		42,545,812	

CALIFORNIA COMMUNITY COLLEGES
COMBINED BALANCE SHEET

Governmental Funds Group
10 General Fund — Combined
(Total Unrestricted and Restricted)

For Year Ended June 30, 2019

District ID: 650

Name: SANTA BARBARA

Description	CA (Object)	11		12		10
		General Fund Unrestricted	General Fund Restricted	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					0
Reserve for Encumbrances Credit	9713					0
Reserve for Encumbrances Debit	9714					0
Reserve for Debt Services	9715					0
Assigned/Committed	9754					0
Unassigned	9790	27,761,216	2,075,497	2,075,497		29,836,713
Total Fund Balance		27,761,216	2,075,497	2,075,497		29,836,713
Fund Balance (GASB 54)	9750					
Nonspendable Fund Balance	9751					0
Restricted Fund Balance	9752					0
Committed Fund Balance	9753					0
Assigned Fund Balance	9754					0
Total Designated Fund Balance		0	0	0		0
Uncommitted Fund Balance	9790					0
TOTAL FUND EQUITY		27,761,216	2,075,497	2,075,497		29,836,713
TOTAL LIABILITIES AND FUND EQUITY		46,440,002	25,942,523	25,942,523		72,382,525

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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	3,555,526		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	13,781		
Due from Other Funds	9140			
TOTAL ASSETS		3,569,307	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

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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			
Assigned/Committed	9754			
Unassigned	9790	3,569,307		
Total Fund Balance		3,569,307	0	0
Fund Balance (GASB 54)				
Nonspendable Fund Balance	9750			
Restricted Fund Balance	9751			
Committed Fund Balance	9752			
Assigned Fund Balance	9753			
Total Designated Fund Balance	9754			
Uncommitted Fund Balance	9790	0	0	0
TOTAL FUND EQUITY		3,569,307	0	0
TOTAL LIABILITIES AND FUND EQUITY		3,569,307	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

- 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, 2019

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		159,954	41,689			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114		17,000				
Investments (at cost)	9120						
Accounts Receivable	9130		494	2,518			
Due from Other Funds	9140		2,118				
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210		63,119				
Prepaid Items	9220						
TOTAL ASSETS		0	242,685	44,207	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510		166,126				
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		166,126				
TOTAL LIABILITIES		0	166,126	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

- 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, 2019

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	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	76,559	44,207	0	0	0
Total Fund Balance		0	76,559	44,207	0	0	0
Fund Balance (GASB 54)							
Nondspendable Fund Balance	9750	0	0	0	0	0	0
Restricted Fund Balance	9751	0	0	0	0	0	0
Committed Fund Balance	9752	0	0	0	0	0	0
Assigned Fund Balance	9753	0	0	0	0	0	0
Total Designated Fund Balance	9754	0	0	0	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		0	76,559	44,207	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	242,685	44,207	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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	18,658,717						
Cash With Fiscal Agents	9113							
Revolving Cash Accounts	9114							
Investments (at cost)	9120	3,176						
Accounts Receivable	9130	95,205						
Due from Other Funds	9140							
Inventories, Stores, and Prepaid Items	9200							
Inventories and Stores	9210							
Prepaid items	9220							
TOTAL ASSETS		18,757,098	0	0				
LIABILITIES								
Current Liabilities and Deferred Revenue	9500							
Accounts Payable	9510	1,346,738						
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		1,346,738	0	0				

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 650

Name: SANTA BARBARA

Description	CA (Object)	41			42			43		
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund	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									
Reserve for Encumbrances Credit	9713									
Reserve for Encumbrances Debit	9714									
Reserve for Debt Services	9715									
Assigned/Committed	9754									
Unassigned	9790	17,410,360								
Total Fund Balance		17,410,360			0					0
Fund Balance (GASB 54)										
Nonspendable Fund Balance	9750									
Restricted Fund Balance	9751									
Committed Fund Balance	9752									
Assigned Fund Balance	9753									
Total Designated Fund Balance	9754				0					0
Uncommitted Fund Balance	9790									
TOTAL FUND EQUITY					17,410,360					0
TOTAL LIABILITIES AND FUND EQUITY					18,757,098					0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 650

Name: SANTA BARBARA

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
ASSETS					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111	271,636			
In County Treasury	9112	597,395			179,563
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114	14,678			1,538
Investments (at cost)	9120				
Accounts Receivable	9130	412,740			
Due from Other Funds	9140	2,965			
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210	1,279,942			15,976
Prepaid Items	9220	27,346			
Fixed Assets					
Sites	9300				
Site Improvements	9310				
Site Improvements	9320				
Accumulated Depreciation Site Improvements	9321				
Buildings	9330	5,973,986			
Accumulated Depreciation Buildings	9331	1,390,228			
Library Books	9340				
Equipment	9350	375,469			
Accumulated Depreciation Equipment	9351	334,003			
Work in Progress	9360				
Total Fixed Assets		4,625,224	0	0	0
TOTAL ASSETS		7,231,926	0	0	197,077

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund
52 Cafeteria Fund

53 Farm Operations Fund
59 Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 650

Name: SANTA BARBARA

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
LIABILITIES					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510	376,549			5,150
Accrued Salaries and Wages Payable	9520				3,777
Compensated Absences Payable Current	9530				
Due to Other Funds	9540	3,057			
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570	21,954			43,961
Total Current Liabilities and Deferred Revenue		401,560	0	0	52,888
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	401,560	0	0	52,888

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

Enterprise Funds:

- 51 Bookstore Fund
- 52 Cafeteria Fund
- 53 Farm Operations Fund
- 59 Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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	6,829,910			144,189
Total Reserved Fund Balance		6,829,910	0	0	144,189
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				
Other Equity	9800				
Contributed Capital	9810				
Retained Earnings	9850		456		
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		6,830,366	0	0	144,189
TOTAL LIABILITIES AND FUND EQUITY		7,231,926	0	0	197,077

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 650

Name: SANTA BARBARA

ASSETS	Description	CA (Object)	61		69 Other Internal Service Fund
			Self-Insurance Fund	Other Internal Service Fund	
	Cash, Investments, and Receivables	9100			
	Cash:				
	Awaiting Deposit and in Banks	9111			
	In County Treasury	9112	318,199		27,043
	Cash With Fiscal Agents	9113			
	Revolving Cash Accounts	9114			
	Investments (at cost)	9120	3,714		
	Accounts Receivable	9130	1,633		166
	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		323,546		27,209

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 650

Name: SANTA BARBARA

Description	CA (Object)	61		69 Other Internal Service Fund
		Self-Insurance Fund	Other Internal Service Fund	
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	4,500		285
Accrued Salaries and Wages Payable	9520			676
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		4,500		961
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	4,500		961

COMBINED BALANCE SHEET

For Year Ended June 30, 2019 District ID: 650 Name: SANTA BARBARA

Description	CA (Object)	61		69 Other Internal Service Fund
		Self-Insurance Fund	Other Internal Service Fund	
FUND EQUITY				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790		319,046	26,248
Total Reserved Fund Balance			319,046	26,248
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
Uncommitted(Unrestricted) Fund Balance	9790			
Other Equity	9800			
Contributed Capital	9810			
Retained Earnings	9850			
Investment in General Fixed Assets	9890			
TOTAL FUND EQUITY			319,046	26,248
TOTAL LIABILITIES AND FUND EQUITY			323,546	27,209

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 650

Name: SANTA BARBARA

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111								
In County Treasury	9112	41,447	136,148			209,092			103,216
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								2,800
Investments (at cost)	9120								
Accounts Receivable	9130				558,452	11,659			3,983
Due from Other Funds	9140	25,661							1,238,920
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
Fixed Assets									
Sites	9300								
Site Improvements	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	558,452	0	0	0	0
TOTAL ASSETS		67,108	136,148	0	558,452	220,751	0	0	1,348,919

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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							22,263									16,749
Accrued Salaries and Wages Payable	9520																
Compensated Absences Payable Current	9530																
Due to Other Funds	9540						263,303	704									31,889
Temporary Loans	9550																
Current Portion of Long-Term Debt	9560																
Deferred Revenues	9570		9,245														8,559
Total Current Liabilities and Deferred Revenue		0	9,245	0	263,303	22,967	0	0									57,197
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Long-Term Liabilities		0	9,245	0	263,303	22,967	0	0	0	0	0	0	0	0	0	0	57,197
TOTAL LIABILITIES	968	0	9,245	0	263,303	22,967	0	0	0	0	0	0	0	0	0	0	57,197

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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								
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790	67,108	126,903		295,149	197,784			1,291,722
Total Reserved Fund Balance		67,108	126,903	0	295,149	197,784	0	0	1,291,722
Fund Balance (GASB 54)									
Nonspendable Fund Balance	9750								
Restricted Fund Balance	9751								
Committed Fund Balance	9752								
Assigned Fund Balance	9753								
Total Designated Fund Balance	9754	0	0	0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity									
Contributed Capital	9800								
Retained Earnings	9810								
Investment in General Fixed Assets	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		67,108	126,903	0	295,149	197,784	0	0	1,291,722
TOTAL LIABILITIES AND FUND EQUITY		67,108	136,148	0	558,452	220,751	0	0	1,348,919

Details of General Fund Revenue

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

For Actual Year: 2018-2019 District ID: 650 Name: SANTA BARBARA

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
Federal Revenues				
Forest Revenues	8100			0
Higher Education Act	8110			0
Workforce Investment Act	8120			0
Temporary Assistance for Needy Families (TANF)	8130		295,897	295,897
Student Financial Aid	8140		36,238	36,238
Veterans Education	8150		326,348	326,348
Vocational and Technical Education Act (VATEA)	8160		8	8
Other Federal Revenues	8170		902,432	902,432
Total Federal Revenues	8190		1,807,038	1,807,038
State Revenues	8100	0	3,367,961	3,367,961
General Apportionments	8600			0
Apprenticeship Apportionment	8610			0
State General Apportionment	8611			0
Other General Apportionment	8612	26,394,876		26,394,876
General Categorical Programs	8613	939,176		939,176
Child Development	8620			
Extended Opportunity Programs and Services(EOPS)	8621		74,791	74,791
Disabled Students Programs and Services(DSPS)	8622		1,455,794	1,455,794
Temporary Assistance for Needy Families (TANF)	8623		1,619,088	1,619,088
California Work Opportunity and Responsibility to Kids (CalWORKs)	8624			0
Telecommunications and Technology Infrastructure Program (TTIP)	8625		181,797	181,797
Other General Categorical Programs	8626			0
Total State Revenues	8627		6,106,908	6,106,908

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

For Actual Year: 2018-2019

District ID: 650

Name: SANTA BARBARA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
EPA Proceeds	8630	11,781,712		11,781,712
Reimbursable Categorical Programs				
Instructional Improvement Grant	8650			0
Other Reimbursable Categorical Programs	8652		14,538,300	14,538,300
State Tax Subventions				
Homeowners' Property Tax Relief	8671	147,940		147,940
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
State Non-Tax Revenues				
State Lottery Proceeds	8681	2,404,503	1,074,500	3,479,003
State Mandated Costs	8685	363,178		363,178
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	100,000	3,732	103,732
Total State Revenues	8600	42,131,385	25,054,910	67,186,295

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Details of General Fund Revenue

For Actual Year: 2018-2019

District ID: 650

Name: SANTA BARBARA

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
Local Revenues				
Property Taxes	8800			
	8810			
Tax Allocation, Secured Roll	8811	28,261,814		28,261,814
Tax Allocation, Supplemental Roll	8812	525,949		525,949
Tax Allocation, Unsecured Roll	8813	861,050		861,050
Prior Years Taxes	8816	(1,377)		(1,377)
Education Revenues Augmentation Fund (ERAF)	8817	175,057		175,057
Redevelopment Agency Funds - Pass Through	8818			0
Redevelopment Agency Funds - Residual	8819	65,273		65,273
Redevelopment Agency Funds - Asset Liquidation	8819.1	1,715,648		1,715,648
Contributions, Gifts, Grants, and Endowments	8820	165,119	339,981	505,100
Contract Services	8830			
Contract Instructional Services	8831			0
Other Contract Services	8832			0
Sales and Commissions	8840	473,744		473,744
Rentals and Leases	8850	3,000	181,630	184,630
Interest and Investment Income	8860	878,579		878,579
Student Fees and Charges	8870			
Community Services Classes	8872		44,260	44,260
Dormitory	8873			0
Enrollment	8874	8,145,230		8,145,230
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		700,641	700,641
Instructional Materials Fees and Sales of Materials	8877	67,573		67,573
Insurance	8878			0
Student Records	8879			0
Nonresident Tuition	8880	13,243,298		13,243,298
Parking Services and Public Transportation	8881		489,948	489,948
Other Student Fees and Charges	8885	953,259	15,817	969,076
Other Local Revenues	8890	821,322	408,852	1,230,174
Total Local Revenues	8800	56,354,538	2,181,129	58,535,667
Total Revenues		98,485,923	30,604,000	129,089,923

CALIFORNIA COMMUNITY COLLEGES
 Annual Financial and Budget Report
 SUPPLEMENTAL DATA

Details of General Fund Revenue

For Actual Year: 2018-2019

District ID: 650

Name: SANTA BARBARA

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
Other Financing Sources				
Proceeds of General Fixed Assets	8900			
Proceeds of Long-Term Debt	8910			0
Incoming Transfers -- (8970/8981/8982/8983)	8940			0
	898#	800,826		800,826
Total Other Financing Sources	8900	800,826	0	800,826
Total Revenues and Other Financing Sources		99,286,749	30,604,000	129,890,749

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Expend by Instructional Activity
S10 General Fund - Combined
(Total Unrestricted and Restricted)

For Actual Year: 2018-2019 Budget Year: 2019-2020

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	257,466	8,747	31,792	170		298,175
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	3,219,062	63,290	134,624			3,416,976
Business and Management	0500	2,677,045	40,458	11,559	2,532		2,731,594
Communications	0600	2,216,597	23,493	68,355	155,638		2,464,083
Computer and Information Science	0700	2,086,323	137,089	26,422	2,598		2,252,432
Education	0800	2,480,871	410,986	152,300	68,391		3,112,548
Engineering and Related Industrial Technology	0900	1,587,531	65,400	86,494	93,756		1,833,181
Fine and Applied Arts	1000	5,612,632	355,678	321,663	64,620		6,354,593
Foreign language	1100	1,945,838	19,068	13,086			1,977,992
Health	1200	4,198,153	184,471	247,591	7,733		4,637,948
Consumer Education And Home Economics	1300	2,041,773	307,667	156,338	548		2,506,326
Law	1400			86			86
Humanities(Letters)	1500	6,870,132	198,556	35,472			7,104,160
Library Science	1600	70,874					70,874
Mathematics	1700	4,112,824	183,777	52,607	125,640		4,474,848
Military Studies	1800						0
Physical Sciences	1900	3,372,726	51,589	165,383	1,253		3,590,951
Psychology	2000	1,174,258	1,103	3,750	50		1,179,161
Public Affairs and Services	2100	621,286	1,028	1,685			623,999
Social Sciences	2200	3,079,940	91,628	11,943	102		3,183,613
Commercial Services	3000	610,848	127,085	420,131			1,158,064
Interdisciplinary Studies	4900	3,847,411	676,315	237,309	6,530		4,767,565
Instruc Staff-Retirees' Bnfts & Retire Incents	5900		350,342				350,342
Sub-Total Instructional Activities		52,083,590	3,297,770	2,178,590	529,561		58,089,511
Total Expenditures for GF Activities*		52,974,795	47,355,491	26,880,203	2,145,039	2,765,174	132,120,702

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

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: 2018-2019 Budget Year: 2019-2020

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		6,695,908	7,917,682	932,230		15,545,820
Course and Curriculum Development	6020		1,303,218	218,714	114,900		1,636,832
Academic / Faculty Senate	6030		287,448	9,534			296,982
Other Instructional Administration & Governance	6090		209,105	23			209,128
Total Instructional Admin. & Governance		0	8,495,679	8,145,953	1,047,130	0	17,688,762
Instructional Support Services	6100						
Learning Center	6110	856,688	368,688	28,103	18,190		1,271,669
Library	6120	263	894,948	84,054	192,414		1,171,679
Media	6130		26,085	7,928	262		34,275
Museums and Galleries	6140		103,364				103,364
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190						0
Total Instructional Support Services		856,951	1,393,085	120,085	210,866	0	2,580,987
Admissions and Records	6200		1,204,081	15,376			1,219,457
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		2,645,260	17,320	1,774		2,664,354
Matriculation and Student Assessment	6320		3,670,407	451,376	5,294		4,127,077
Transfer Programs	6330	12,077	1,105,786	48,106	2,511		1,168,480
Career Guidance	6340		465,161	4,338			469,499
Other Student Counseling and Guidance	6390						0
Total Student Counseling and Guidance		12,077	7,886,614	521,140	9,579	0	8,429,410

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: 2018-2019 Budget Year: 2019-2020 District ID: 650 Name: SANTA BARBARA

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Other Student Services	6400						
Cal Work Opportunity and Responsibility to Kids *	6410						0
Disabled Student Programs and Services (DSPS)	6420		1,887,083	222,824	48,929		2,158,836
Extended Opportunity Programs and Services (EOPS)	6430		1,092,781	45,570	824		1,139,175
Health Services	6440		781,703	102,012	15,745		899,460
Student Personnel Administration	6450		564,271	39,209	176		603,656
Financial Aid Administration	6460		1,091,781	4,854,384			5,946,165
Job Placement Services	6470		57,577	103,645			161,222
Veterans Services	6480		109,252	207			109,459
Miscellaneous Student Services	6490		1,027,714	633,266	303		1,661,283
Total Other Student Services		0	6,612,162	6,001,117	65,977	0	12,679,256
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,436,049	273,127	59,612		1,768,788
Custodial Services	6530		1,743,017	167,725	850		1,911,592
Grounds Maintenance and Repairs	6550		732,840	93,107			825,947
Utilities	6570			1,732,517			1,732,517
Other Operations and Maintenance of Plant	6590			112,059	46,187		158,246
Total Operation and Maintenance of Plant	6500	0	3,911,906	2,378,535	106,649	0	6,397,090
Planning, Policymaking and Coordinations	6600		1,296,010	268,163	26,335		1,590,508

* 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: 2018-2019 Budget Year: 2019-2020

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		1,107,062	930,767	12,066		2,049,895
Fiscal Operations	6720		2,314,708	2,992,548			5,307,256
Human Resources Management	6730		1,126,638	184,320	654		1,311,612
Noninstruct Staff Retirees' Benefits & Retirement *	6740		603,453				603,453
Staff Development	6750		650,241	71,424	85		721,750
Staff Diversity	6760						0
Logistical Services	6770		990,621	650,230	63,685		1,704,536
Management Information Systems	6780		3,769,892	1,758,723	22,037		5,550,652
Other General Institutional Support Services	6790		54,595	3,277	1,479		59,351
Total General Institutional Support Services	6700	0	10,617,210	6,591,289	100,006	0	17,308,505
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820		702,335	2,859			705,194
Community Use of Facilities	6830		394,348	39,856			434,204
Economic Development	6840						0
Other Community Services & Economic Development	6890						0
Total Community Services	6800	0	1,096,683	42,715	0	0	1,139,398

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

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: 2018-2019 Budget Year: 2019-2020 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		1,834				1,834
Farm Operations	6930						0
Food Services	6940		1,106				1,106
Parking	6950		805,734	299,772	25,781		1,131,287
Student and Co-Curricular Activities	6960	22,177	735,617	317,175			1,074,969
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	22,177	1,544,291	616,947	25,781	0	2,209,196
Auxiliary Operations	7000						
Contract Education	7010						0
Other Auxiliary Operations	7090						0
Total Auxiliary Operations	7000	0	0	0	0	0	0

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: 2018-2019 Budget Year: 2019-2020

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			293	23,155		23,448
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					1,703,000	1,703,000
Student Aid	7320					1,062,174	1,062,174
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	2,765,174	2,765,174
Sub-Total Non-Instructional Activities		891,205	44,057,721	24,701,613	1,615,478	2,765,174	74,031,191
Total Expenditures General Fund: activities *		52,974,795	47,355,491	26,880,203	2,145,039	2,765,174	132,120,702

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: SANTA BARBARA

I.	2019-2020 Appropriations Limit:				\$97,342,569
A.	2018-2019 Appropriations Limit:				
B.	2019-2020 Price Factor:	1.0385			
C.	Population factor:				
	1. 2017-2018 Second Period Actual FTES	12,433.35			
	2. 2018-2019 Second Period Actual FTES	12,549.45			
	3. 2018-2019 Population change factor (C2/C1)	1.0093			
D.	2018-2019 Limit adjusted by inflation and population factors (A * B * C.3)				\$102,030,397
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)				\$102,030,397
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.	2019-2020 Appropriations Limit (D + E.3 - F.3)				\$102,030,397
II.	2019-2020 Appropriations Subject to Limit:				
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)				42,867,000
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)				150,000
C.	Local Property taxes				29,870,000
D.	Estimated excess Debt Service taxes				0
E.	Estimated Parcel taxes, Square Foot taxes, etc.				0
F.	Interest on proceeds of taxes				0
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates				0
H.	2019-2020 Appropriations Subject to Limit				\$72,887,000

For Actual Year: 2018-2019

Budget Year: 2019-2020

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND	RESTRICTED SUBFUND	UNRESTRICTED SUBFUND	RESTRICTED SUBFUND	Actual	Budget
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100			3,367,961	3,458,970	3,367,961	3,458,970
State Revenues	8600	42,131,385	45,087,000	25,054,910	35,680,826	67,186,295	80,767,826
Local Revenues	8800	56,354,538	54,916,500	2,181,129	3,248,370	58,535,667	58,164,870
Total Revenues		98,485,923	100,003,500	30,604,000	42,388,166	129,089,923	142,391,666
EXPENDITURES:							
Academic Salaries	1000	44,658,303	45,085,055	4,894,803	4,005,040	49,553,106	49,090,095
Classified Salaries	2000	21,491,243	21,933,588	5,264,736	4,997,251	26,755,979	26,930,839
Employee Benefits	3000	21,228,647	23,411,007	2,792,554	2,885,721	24,021,201	26,296,728
Supplies and Materials	4000	1,699,388	1,464,475	1,185,686	1,957,818	2,885,074	3,422,293
Other Operating Expenses and Services	5000	10,578,613	10,068,175	13,416,516	24,931,320	23,995,129	34,999,495
Capital Outlay	6000	428,688	378,500	1,716,351	1,797,056	2,145,039	2,175,556
Total Expenditures		100,084,882	102,340,800	29,270,646	40,574,206	129,355,528	142,915,006
Excess/(Deficiency) of Revenues over Expenditures		(1,598,959)	(2,337,300)	1,333,354	1,813,960	(265,605)	(523,340)
Other Financing Sources		800,826	400,000			800,826	400,000
Other Outgo		1,366,140	1,316,390	1,399,034	2,128,653	2,765,174	3,445,043
Net Increase/(Decrease) in Fund Balance		(2,164,273)	(3,253,690)	(65,680)	(314,693)	(2,229,953)	(3,568,383)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	29,925,589	27,761,216	2,143,783	2,075,497	32,069,372	29,836,713
Prior Years Adjustments	9020	(100)		(2,606)		(2,706)	
Adjusted Beginning Balance	9030	29,925,489		2,141,177		32,066,666	
Ending Fund Balance, June 30		27,761,216	24,507,526	2,075,497	1,760,804	29,836,713	26,268,330

For Actual Year: 2018-2019

Budget Year: 2019-2020

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
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	13,889	15,000				
Local Revenues	8800	4,195,542	4,200,000				
Total Revenues		4,209,431	4,215,000	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	4,795,643	4,564,650				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo		4,795,643	4,564,650				
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(4,795,643)	(4,564,650)	0	0	0	0
Net Increase/Decrease in Fund Balance		(586,212)	(349,650)	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	4,155,519	3,569,307	0	0	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	4,155,519		0	0	0	0
Ending Fund Balance, June 30		3,569,307	3,219,657	0	0	0	0

For Actual Year: 2018-2019

Budget Year: 2019--2020

Special Revenue Funds

Description	Object Code	FUND: 31		FUND 32		FUND 33	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100					20,547	21,502
State Revenues	8600					127,266	115,000
Local Revenues	8800			3,194,508	3,201,900	357,006	370,000
Total Income		0	0	3,194,508	3,201,900	504,819	506,502
Expenditures							
Academic Salaries	1000				138,279	145,939	138,279
Classified Salaries	2000			1,300,213	1,182,080	322,779	345,249
Employee Benefits	3000			405,578	451,416	195,000	209,926
Supplies and Materials	4000			1,524,893	1,480,825	12,661	10,000
Other Operating Expenses and Services	5000			253,921	229,650	1,257	1,245
Capital Outlay	6000			10,886	5,000		
Total Expenditures		0	0	3,495,491	3,487,250	677,636	704,699
Excess/(Deficiency) of Revenues over Expenditures		0	0	(300,983)	(285,350)	(172,817)	(198,197)
Other Financing Sources	8900			245,000	200,000	200,000	200,000
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	(55,983)	(85,350)	27,183	1,803
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0	132,542	76,559	17,024	44,207
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		132,542		17,024	
Ending Fund Balance, June 30		0	0	76,559	(8,791)	44,207	46,010

For Actual Year: 2018-2019

Budget Year: 2019-2020

Special Revenue Funds

Description	Object Code	FUND: 34		FUND 35		FUND 39	
		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

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

650 SANTA BARBARA

Annual Financial and Budget Report

40 Capital Projects Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2018-2019

Budget Year: 2019-2020

Capital Projects Funds

Description	Object Code	FUND: 41		FUND 42		FUND 43	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	364,529	2,007,000				
Local Revenues	8800	251,093	205,000				
Total Income		615,622	2,212,000	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	5,056	5,000				
Other Operating Expenses and Services	5000	62,292	60,000				
Capital Outlay	6000	4,708,019	8,600,621				
Total Expenditures		4,775,367	8,665,621	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		(4,159,745)	(6,453,621)	0	0	0	0
Other Financing Sources	8900	930,089	500,000				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(3,229,656)	(5,953,621)	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	20,646,526	17,410,360	0	0	0	0
Prior Years Adjustments	9020	(6,510)					
Adjusted Beginning Balance	9030	20,640,016		0	0	0	0
Ending Fund Balance, June 30		17,410,360	11,456,739	0	0	0	0

For Actual Year: 2018-2019

Budget Year: 2019-2020

Enterprise Funds

Description	Object Code	FUND: 51 BOOKSTORE FUND		FUND 52 CAFETERIA FUND		FUND 53 FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Local Revenues	8800	5,012,166	5,000,000				
Other Financing Sources	8900						
Total Income		5,012,166	5,000,000	0	0	0	0
Cost of Sales	5890						
Gross Profit or Loss		5,012,166	5,000,000	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	864,824	910,870				
Employee Benefits	3000	323,296	370,226				
Supplies and Materials	4000	3,522,290	3,453,013				
Other Operating Expenses and Services	5000	301,300	255,182				
Capital Outlay	6000						
Total Expenditures		5,011,710	4,989,291	0	0	0	0
Net Profit or Loss		456	10,709	0	0	0	0
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		456	10,709	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	6,829,910	6,830,366		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	6,829,910		0		0	
Ending Fund Balance, June 30		6,830,366	6,841,075	0	0	0	0

For Actual Year: 2018-2019

Budget Year: 2019-2020

Enterprise Funds

Description	Object Code	FUND: 59	
		OTHER ENTERPRISE FUND Actual	Budget
REVENUES:			
Local Revenues	8800	596,978	514,603
Other Financing Sources	8900	25,825	30,000
Total Income		622,803	544,603
Cost of Sales	5890		
Gross Profit or Loss		622,803	544,603
Expenditures			
Academic Salaries	1000	206,988	224,995
Classified Salaries	2000	52,016	52,164
Employee Benefits	3000	33,003	42,235
Supplies and Materials	4000	52,821	16,100
Other Operating Expenses and Services	5000	132,703	130,000
Capital Outlay	6000	1,083	1,000
Total Expenditures		478,614	466,494
Net Profit or Loss		144,189	78,109
Other Outgo	7000		
Net Increase/(Decrease) in Fund Balance		144,189	78,109
Beginning Fund Balance:			
Net Beginning Balance, July 1	9010	0	144,189
Prior Years Adjustments	9020		
Adjusted Beginning Balance	9030	0	
Ending Fund Balance, June 30		144,189	222,298

For Actual Year: 2018-2019

Budget Year: 2019-2020

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69	
		Actual	Budget	Actual	Budget
REVENUES:					
Local Revenues	8800	6,347	5,000	59,150	55,000
Other Financing Sources	8900				
Total Income		6,347	5,000	59,150	55,000
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000			14,336	15,080
Employee Benefits	3000			1,349	1,418
Supplies and Materials	4000			2,135	500
Other Operating Expenses and Services	5000	54,000	304,000	37,046	26,000
Capital Outlay	6000			22,883	24,000
Total Expenditures		54,000	304,000	77,749	66,998
Net Profit or Loss		(47,653)	(299,000)	(18,599)	(11,998)
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		(47,653)	(299,000)	(18,599)	(11,998)
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010	366,699	319,046	44,847	26,248
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	366,699		44,847	
Ending Fund Balance, June 30		319,046	20,046	26,248	14,250

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

Fiduciary Funds Group

70 Fiduciary Funds Group -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

650 SANTA BARBARA

For Actual Year: 2018-2019

Budget Year: 2019-2020

Fiduciary Funds Group

Description	Object Code	FUND: 71		FUND 72		FUND 73	
		ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	48,207	60,000	27,800	35,000		
Total Income		48,207	60,000	27,800	35,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	8,878	10,000	34,414	30,000		
Other Operating Expenses and Services	5000	10,540	10,000	23,088	20,000		
Capital Outlay	6000			567			
Total Expenditures		19,418	20,000	58,069	50,000	0	0
Excess (Deficiency) of Revenues over Expenditures		28,789	40,000	(30,269)	(15,000)	0	0
Other Financing Sources	8900						
Other Outgo	7000	16,970	5,000				
Net Increase/(Decrease) in Fund Balance		11,819	35,000	(30,269)	(15,000)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	55,289	67,108	157,172	126,903		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	55,289		157,172		0	
Ending Fund Balance, June 30		67,108	102,108	126,903	111,903	0	0

For Actual Year: 2018-2019

Budget Year: 2019-2020

Fiduciary Funds Group

Description	Object Code	FUND: 74		FUND 75		FUND 76	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	21,883,002	29,000,000				
State Revenues	8600	2,559,767	3,000,000				
Local Revenues	8800	381		1,583,203	2,000,000		
Total Income		24,443,150	32,000,000	1,583,203	2,000,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000			57,629	78,000		
Other Operating Expenses and Services	5000	585		773	1,000		
Capital Outlay	6000			13,950			
Total Expenditures		585	0	72,352	79,000	0	0
Excess /(Deficiency) of Revenues over Expenditures		24,442,565	32,000,000	1,510,851	1,921,000	0	0
Other Financing Sources	8900						
Other Outgo	7000	24,576,181	31,999,000	1,384,109	1,400,000		
Net Increase/(Decrease) in Fund Balance		(133,616)	1,000	126,742	521,000	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	428,765	295,149	71,042	197,784		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	428,765		71,042		0	
Ending Fund Balance, June 30		295,149	296,149	197,784	718,784	0	0

Fiduciary Funds Group

Description	Object Code	FUND: 77		FUND 79	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			1,329,846	1,130,000
Total Income		0	0	1,329,846	1,130,000
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000			73,774	30,000
Employee Benefits	3000				1,000
Supplies and Materials	4000			706,580	600,000
Other Operating Expenses and Services	5000			517,037	400,000
Capital Outlay	6000			8,433	8,000
Total Expenditures		0	0	1,305,824	1,039,000
Excess/(Deficiency) of Revenues over Expenditures		0	0	24,022	91,000
Other Financing Sources	8900			42,868	
Other Outgo	7000			552,163	80,000
Net Increase/(Decrease) in Fund Balance		0	0	(485,273)	11,000
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	1,776,995	1,291,722
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		1,776,995	
Ending Fund Balance, June 30		0	0	1,291,722	1,302,722

CALIFORNIA COMMUNITY COLLEGES
 Annual Financial and Budget Report
 SUPPLEMENTAL DATA

Interfund Transfer Report

For Actual Year: 2018-2019

District ID: 650

Name: SANTA BARBARA

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
32	CAFETERIA FUND	11	UNRESTRICTED SUBFUND	245,000
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	200,000
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	915,000
79	OTHER TRUST FUNDS	71	ASSOCIATED STUDENTS TRUST FUND	15,930
11	UNRESTRICTED SUBFUND	79	OTHER TRUST FUNDS	458,626
59	OTHER ENTERPRISE FUND	79	OTHER TRUST FUNDS	25,825

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds
Lottery Actual Report
L10 GENERAL FUND

For Actual Year: 2018-2019 Budget Year: 2019-2020

District ID: 650

Name: SANTA BARBARA

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Instructional Materials Proposition 20	Unrestricted	
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010						1,250,162
Adjustments	9020						
Adjusted Beginning Balance	9030		0				1,250,162
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		2,404,503				1,074,500
		Instructional & Institutional Unrestricted					
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)		Instructional Materials Proposition 20	Total
Expenditures							
Academic Salaries	1000	1,114,041	666,002	40,283			1,820,326
Classified Salaries	2000	357,517	213,733	12,927			584,177
Employee Benefits	3000						0
Supplies & Materials	4000						
Software	4100						0
Books, Magazines, & Periodicals	4200						0
Instructional Supplies & Materials	4300					556,270	556,270
Noninstructional Supplies & Mtrls	4400						0
Total Supplies and Materials		0	0	0		556,270	556,270
Other Operating Expenses and Services	5000					58,058	58,058
Capital Outlay	6000						
Library Books	6300					204,948	204,948
Equipment	6400						
Equipment - Additional	6410						0
Equipment - Replacement	6420						0
Total Capital Outlay		0	0	0		204,948	204,948
Other Outgo	7000						0
Total Expenditures		1,471,558	879,735	53,210		819,276	3,223,779
Ending Balance						1,505,386	1,505,386

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds
Lottery Budget Report
L10 GENERAL FUND

For Actual Year: 2018-2019 Budget Year: 2019-2020

District ID: 650

Name: SANTA BARBARA

Activity Classification	Activity Code	Unrestricted		Restricted Prop 20		Total
		Instructional & Institutional Unrestricted	Support Activities (AC 6000-6700)	Instructional Materials Proposition 20	Instructional (AC 0100-4900)	
Lottery Adjustments and Proceeds:						
Net Beginning Balance, July 1	9010				1,505,386	
Adjustments	9020					
Adjusted Beginning Balance	9030		0		1,505,386	
Budget Fiscal Year Data						
State Lottery Proceeds:	8681		2,000,000		800,000	
		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	926,629	553,962	33,506	1,514,097	1,514,097
Classified Salaries	2000				0	0
Employee Benefits	3000	297,373	177,777	10,753	485,903	485,903
Supplies & Materials	4000					
Software	4100				0	0
Books, Magazines, & Periodicals	4200				0	856,765
Instructional Supplies & Materials	4300				0	0
Noninstructional Supplies & Mtrls	4400				0	0
Total Supplies and Materials		0	0	0	0	856,765
Other Operating Expenses and Services	5000				0	134,450
Capital Outlay	6000					
Library Books	6300				0	214,320
Equipment	6400					
Equipment - Additional	6410				0	0
Equipment - Replacement	6420				0	0
Total Capital Outlay		0	0	0	0	214,320
Other Outgo	7000				0	0
Total Expenditures		1,224,002	731,739	44,259	2,000,000	1,205,535
Ending Balance					0	1,099,851

For Actual Year: 2018-2019

District ID: 650

Name: SANTA BARBARA

EPA Revenue	11,781,712
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
Instructional Activities	0100-5900	11,781,712	0	0	11,781,712
TOTAL		11,781,712	0	0	11,781,712

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Pension Costs

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 650

Name: SANTA BARBARA

Fiscal Year	STRS		PERS		Increase		Rate
	Amount	Amount	Amount	Amount	Amount	Amount	
2015-16	3,996,804	2,688,192	6,684,996	N/A	N/A	N/A	N/A
2016-17	4,876,738	3,092,899	7,969,637	1,284,641	19.22%		19.22%
2017-18	4,933,979	3,238,099	8,172,078	202,441	2.54%		2.54%
2018-19	6,080,411	4,128,655	10,209,066	2,036,988	24.93%		24.93%
2019-20	6,846,756	4,973,978	11,820,734	1,611,668	15.79%		15.79%
2020-21	7,247,000	5,726,000	12,973,000	1,152,266	9.75%		9.75%

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.