

# **SANTA BARBARA COMMUNITY COLLEGE DISTRICT**

## **ADOPTED BUDGET**

*for the Fiscal Year*

**JULY 1, 2013 - JUNE 30, 2014**

**Dr. Lori Gaskin  
President**

### **BOARD OF TRUSTEES**

MARTY BLUM  
MARSHA S. CRONINGER  
VERONICA GALLARDO  
PETER HASLUND

CRAIG NIELSEN  
LISA A. MACKER  
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**SANTA BARBARA COMMUNITY COLLEGE DISTRICT**  
***2013-14 ADOPTED BUDGET***

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**SANTA BARBARA COMMUNITY COLLEGE DISTRICT**  
**2013 - 2014 Adopted Budget**  
**General Fund**  
**(Includes Unrestricted & Restricted Funds)**

	2012-2013 Adopted Budget	2012-2013 Unaudited Actual*	2013-2014 Adopted Budget	Variance A12-13 vs B13-14	
				\$	%
<b>REVENUES</b>					
Federal	\$2,716,192	\$2,837,267	\$3,550,760	\$713,493	26%
State	\$44,542,206	\$47,157,584	\$45,649,000	(\$1,508,584)	(3%)
Local	\$51,764,843	\$53,745,112	\$58,067,046	\$4,321,934	8%
Total Revenues	<u>\$99,023,241</u>	<u>\$103,739,963</u>	<u>\$107,266,806</u>	<u>\$3,526,843</u>	4%
<b>EXPENDITURES</b>					
Academic Salaries	\$41,658,893	\$42,558,298	\$42,417,092	(\$141,207)	(0%)
Classified and Other Nonacademic Salaries	\$21,803,615	\$22,245,806	\$24,428,461	\$2,182,656	10%
Employee Benefits	\$15,689,092	\$16,572,373	\$16,620,182	\$47,810	0%
Supplies & Materials	\$3,173,418	\$2,540,006	\$3,233,622	\$693,616	22%
Other Operating Expenses and Services	\$13,044,288	\$13,226,045	\$14,460,132	\$1,234,087	9%
Capital Outlay	\$584,659	\$508,607	\$849,573	\$340,966	58%
Other Outgo	\$863,633	\$625,245	\$702,854	\$77,610	9%
Total Expenditures	<u>\$96,817,598</u>	<u>\$98,276,380</u>	<u>\$102,711,917</u>	<u>\$4,435,537</u>	5%
Excess of Revenues over (under) Expenditures	<u>\$2,205,643</u>	<u>\$5,463,583</u>	<u>\$4,554,889</u>	<u>(\$908,695)</u>	<u>(41%)</u>
<b>Other Financing Sources (Uses)</b>					
Intrafund Transfers - In	\$1,554,241	\$1,794,177	\$1,127,310	(\$666,867)	(43%)
Intrafund Transfers - Out	\$1,517,541	\$1,762,032	\$1,047,076	(\$714,957)	(47%)
Interfund Transfers - In	\$0	\$18,000	\$0	(\$18,000)	100%
Interfund Transfers - Out	\$3,958,692	\$4,415,809	\$4,570,718	\$154,909	4%
Total Other Financing Sources (Uses)	<u>(\$3,921,992)</u>	<u>(\$4,365,665)</u>	<u>(\$4,490,484)</u>	<u>(\$124,819)</u>	3%
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	<u>(\$1,716,349)</u>	\$1,097,919	\$64,405	<u>(\$1,033,513)</u>	60%
Beginning Fund Balance	<u>\$25,694,200</u>	<u>\$25,694,200</u>	<u>\$26,792,118</u>		
Ending Fund Balance	<u>\$23,977,851</u>	<u>\$26,792,118</u>	<u>\$26,856,523</u>		

\*as of September 7, 2013

**SANTA BARBARA COMMUNITY COLLEGE DISTRICT**  
**2013 - 2014 Adopted Budget**  
**General Fund - Unrestricted**

	2012-2013	2012-2013	2013-2014	Variance	
	Adopted Budget	Unaudited Actual*	Adopted Budget	A12-13 vs B13-14 \$	%
<b>REVENUES</b>					
Federal	\$0	\$290	\$0	(\$290)	(100%)
State	\$36,221,776	\$37,322,776	\$35,991,005	(\$1,331,771)	(4%)
Local	\$46,694,924	\$49,621,988	\$51,372,772	\$1,750,784	4%
Total Revenues	<u>\$82,916,700</u>	<u>\$86,945,054</u>	<u>\$87,363,777</u>	<u>\$418,723</u>	<u>0%</u>
<b>EXPENDITURES</b>					
Academic Salaries	\$38,830,328	\$39,683,554	\$38,525,102	(\$1,158,452)	(3%)
Classified and Other Nonacademic Salaries	\$17,196,345	\$18,134,612	\$19,429,982	\$1,295,370	7%
Employee Benefits	\$14,063,577	\$14,896,668	\$14,655,040	(\$241,628)	(2%)
Supplies & Materials	\$2,469,645	\$2,056,698	\$2,324,984	\$268,286	13%
Other Operating Expenses and Services	\$7,820,679	\$6,872,486	\$8,122,259	\$1,249,773	18%
Capital Outlay	\$244,140	\$155,875	\$194,713	\$38,838	25%
Other Outgo	\$16,384	\$8,919	\$16,384	\$7,465	84%
Total Expenditures	<u>\$80,641,098</u>	<u>\$81,808,812</u>	<u>\$83,268,464</u>	<u>\$1,459,652</u>	<u>2%</u>
Excess of Revenues over (under) Expenditures	<u>\$2,275,602</u>	<u>\$5,136,242</u>	<u>\$4,095,313</u>	<u>(\$1,040,929)</u>	<u>(20%)</u>
<b>Other Financing Sources (Uses)</b>					
Intrafund Transfers - In	\$729,068	\$895,466	\$702,137	(\$193,329)	(22%)
Intrafund Transfers - Out	\$825,173	\$866,566	\$425,173	(\$441,393)	(51%)
Interfund Transfers - In	-	\$18,000	\$0	(\$18,000)	(100%)
Interfund Transfers - Out	\$3,895,846	\$4,085,224	\$4,307,872	\$222,648	5%
Total Other Financing Sources (Uses)	<u>(\$3,991,951)</u>	<u>(\$4,038,324)</u>	<u>(\$4,030,908)</u>	<u>\$7,416</u>	<u>(0%)</u>
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	<u>(\$1,716,349)</u>	<u>\$1,097,918</u>	<u>\$64,405</u>	<u>(\$1,033,513)</u>	<u>(94%)</u>
Beginning Fund Balance	<u>\$25,694,200</u>	<u>\$25,694,200</u>	<u>\$26,792,118</u>		
Ending Fund Balance	<u><u>\$23,977,851</u></u>	<u><u>\$26,792,118</u></u>	<u><u>\$26,856,523</u></u>		

\*as of September 7, 2013

**SANTA BARBARA COMMUNITY COLLEGE DISTRICT**  
**2013 - 2014 Adopted Budget**  
**General Fund - Restricted**

	2012-2013 Adopted Budget	2012-2013 Unaudited Actual*	2013-2014 Adopted Budget	Variance A12-13 vs B13-14	
				\$	%
<b>REVENUES</b>					
Federal	\$2,716,192	\$2,836,977	\$3,550,760	\$713,783	25%
State	\$8,320,430	\$9,834,808	\$9,657,995	(\$176,813)	(2%)
Local	\$5,069,919	\$4,123,124	\$6,694,274	\$2,571,150	62%
Total Revenues	<u>\$16,106,541</u>	<u>\$16,794,909</u>	<u>\$19,903,029</u>	<u>\$3,108,120</u>	<u>19%</u>
<b>EXPENDITURES</b>					
Academic Salaries	\$2,828,565	\$2,874,744	\$3,891,990	\$1,017,245	35%
Classified and Other Nonacademic Salaries	\$4,607,270	\$4,111,194	\$4,998,479	\$887,286	22%
Employee Benefits	\$1,625,515	\$1,675,705	\$1,965,143	\$289,438	17%
Supplies & Materials	\$703,773	\$483,308	\$908,638	\$425,330	88%
Other Operating Expenses and Services	\$5,223,609	\$6,353,559	\$6,337,873	(\$15,686)	(0%)
Capital Outlay	\$340,519	\$352,732	\$654,860	\$302,128	86%
Other Outgo	\$847,249	\$616,326	\$686,470	\$70,145	11%
Total Expenditures	<u>\$16,176,500</u>	<u>\$16,467,568</u>	<u>\$19,443,453</u>	<u>\$2,975,886</u>	<u>18%</u>
Excess of Revenues over (under) Expenditures	<u>(\$69,959)</u>	<u>\$327,341</u>	<u>\$459,576</u>	<u>\$132,234</u>	<u>40%</u>
<b>Other Financing Sources (Uses)</b>					
Intrafund Transfers - In	\$825,173	\$898,710	\$425,173	(\$473,537)	(53%)
Intrafund Transfers - Out	\$692,368	\$895,466	\$621,903	(\$273,563)	(31%)
Interfund Transfers - In	\$0	\$0	\$0	\$0	0%
Interfund Transfers - Out	\$62,846	\$330,585	\$262,846	(\$67,739)	(20%)
Total Other Financing Sources (Uses)	<u>\$69,959</u>	<u>(\$327,341)</u>	<u>(\$459,576)</u>	<u>(\$132,235)</u>	<u>40%</u>
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	\$0	\$0	\$0	(\$0)	(100%)
Beginning Fund Balance	<u>-</u>	<u>\$0</u>	<u>\$0</u>		
Ending Fund Balance	<u><u>-</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>		

\*as of September 7, 2013

**SANTA BARBARA COMMUNITY COLLEGE DISTRICT**  
**2013 - 2014 Adopted Budget**  
**General Fund**  
**(Includes Unrestricted & Restricted Funds)**  
**Fund Balance**

	June 30, 2012 Actual	2012-2013 Unaudited Actual* Revenues, Expenses & Transfers	June 30, 2013 Unaudited Actual*	2013-2014 Adopted Budget Revenues, Expenses & Transfers	June 30, 2014 Adopted Budget
	Ending Balance		Ending Balance		Ending Balance
Fund Balance					
Reserved for Restricted Purpose	\$0	\$0	\$0	\$0	\$0
Designated:					
State Mandated Contingency (5%)	\$4,226,847	\$67,855	\$4,294,702	\$84,115	\$4,378,817
Banked TLUs	\$1,184,108	\$51,710	\$1,264,736	\$0	\$1,264,736
General Apportionment Deferral	\$12,873,524	(\$3,373,749)	\$9,499,775	(\$1,113,217)	\$8,386,558
Total Designated	\$18,284,479	(\$3,254,185)	\$15,059,213	(\$1,029,102)	\$14,030,111
Undesignated	\$7,409,720	\$4,352,103	\$11,732,906	\$1,093,507	\$12,826,413
Total Fund Balance	\$25,694,200	\$1,097,919	\$26,792,118	\$64,405	\$26,856,523

\*as of September 7, 2013

**SANTA BARBARA COMMUNITY COLLEGE DISTRICT**  
**2013 - 2014 Adopted Budget**  
**General Fund**  
**(Includes Unrestricted & Restricted Funds)**  
**Interfund Transfers**

	2012-2013	2012-2013	2013-2014	Variance	
	Adopted Budget	Unaudited Actual*	Adopted Budget	A12-13 vs B13-14 \$	%
<b>INTERFUND TRANSFERS - IN</b>					
From Bookstore	\$0	\$18,000	\$0	(\$18,000)	(100%)
From Construction	\$0	\$0	\$0	\$0	0%
From Equipment	\$0	\$0	\$0	\$0	0%
From Trust	\$0	\$0	\$0	\$0	0%
Total	<u>\$0</u>	<u>\$18,000</u>	<u>\$0</u>	<u>(\$18,000)</u>	<u>(100%)</u>
<b>INTERFUND TRANSFERS - OUT</b>					
To Construction- District Projects Fund	\$2,191,846	\$2,459,585	\$2,575,638	\$116,053	5%
To Equipment Fund	\$1,655,000	\$1,655,000	\$1,723,234	\$68,234	4%
To Children's Center Fund	\$49,000	\$214,000	\$209,000	(\$5,000)	(2%)
To Presidents Community Outreach	\$30,000	\$30,000	\$30,000	\$0	0%
To Student Life Fund for Facility Rental	\$11,346	\$11,346	\$11,346	\$0	0%
To Athletics	\$21,500	\$45,878	\$21,500	(\$24,378)	(53%)
Total	<u>\$3,958,692</u>	<u>\$4,415,809</u>	<u>\$4,570,718</u>	<u>\$154,909</u>	<u>4%</u>

\*as of September 7, 2013

**SANTA BARBARA COMMUNITY COLLEGE DISTRICT**  
**2013 - 2014 Adopted Budget**  
**Fiduciary Funds**

	<b>Fund 71</b>	<b>Fund 72</b>	<b>Fund 74</b>	<b>Fund 75</b>	<b>Fund 79</b>	<b>Fund 81</b>	<b>Fund 77</b>	
	<b>Associated</b>	<b>Student</b>	<b>Financial</b>	<b>Scholarship</b>	<b>Special</b>	<b>Student</b>	<b>CLL/CE</b>	<b>TOTAL</b>
	<b>Students</b>	<b>Representation</b>	<b>Aid</b>		<b>Trust &amp;</b>	<b>Clubs</b>	<b>Trusts</b>	
		<b>Fee</b>			<b>Co-curricular</b>			
<b>REVENUES</b>								
Federal	\$0	\$0	\$30,000,000	\$0	\$0	\$0	\$0	\$30,000,000
State	\$0	\$0	\$750,000	\$0	\$0	\$0	\$0	\$750,000
Local	\$6,000	\$40,000	\$0	\$985,000	\$925,000	\$40,000	\$50,000	\$2,046,000
Total Revenues	<u>\$6,000</u>	<u>\$40,000</u>	<u>\$30,750,000</u>	<u>\$985,000</u>	<u>\$925,000</u>	<u>\$40,000</u>	<u>\$50,000</u>	<u>\$32,796,000</u>
<b>EXPENDITURES</b>								
Academic Salaries	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Classified and Other Nonacademic Salaries	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Employee Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Supplies & Materials	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Operating Expenses and Services	\$6,000	\$40,000	\$0	\$0	\$1,025,000	\$40,000	\$50,000	\$1,161,000
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Outgo	\$0	\$0	\$30,750,000	\$985,000	\$0	\$0	\$0	\$31,735,000
Total Expenditures	<u>\$6,000</u>	<u>\$40,000</u>	<u>\$30,750,000</u>	<u>\$985,000</u>	<u>\$1,025,000</u>	<u>\$40,000</u>	<u>\$50,000</u>	<u>\$32,896,000</u>
Excess of Revenues over (under) Expenditures	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>(\$100,000)</u>	<u>\$0</u>	<u>\$0</u>	<u>(\$100,000)</u>
Other Financing Sources (Uses)								
Interfund Transfers - In	\$0	\$0	\$0	\$0	\$265,846	\$0	\$0	\$265,846
Interfund Transfers - Out	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Other Financing Sources (Uses)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$265,846</u>	<u>\$0</u>	<u>\$0</u>	<u>\$265,846</u>
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	\$0	\$0	\$0	\$0	\$165,846	\$0	\$0	\$165,846
Beginning Fund Balance	<u>\$27,286</u>	<u>\$72,002</u>	<u>\$108,917</u>	<u>\$122,513</u>	<u>\$1,036,824</u>	<u>\$53,313</u>	<u>\$1,225,977</u>	<u>\$2,646,832</u>
Ending Fund Balance	<u>\$27,286</u>	<u>\$72,002</u>	<u>\$108,917</u>	<u>\$122,513</u>	<u>\$1,202,670</u>	<u>\$53,313</u>	<u>\$1,225,977</u>	<u>\$2,812,678</u>

\*as of September 7, 2013



**SANTA BARBARA COMMUNITY COLLEGE DISTRICT**  
**2013 - 2014 Adopted Budget**  
**Bookstore Fund**

	2012-2013 Adopted Budget	2012-2013 Unaudited Actual*	2013-2014 Adopted Budget	Variance A12-13 vs B13-14	
				\$	%
<b>REVENUES</b>					
Local	\$6,650,000	\$6,086,408	\$6,250,000	\$163,592	3%
Total Revenues	<u>\$6,650,000</u>	<u>\$6,086,408</u>	<u>\$6,250,000</u>	<u>\$163,592</u>	<u>3%</u>
<b>EXPENDITURES</b>					
Classified and Other Nonacademic Salaries	\$731,050	\$720,298	\$750,000	\$29,702	4%
Employee Benefits	\$262,762	\$261,097	\$245,000	(\$16,097)	(6%)
Supplies & Materials	\$4,725,000	\$4,245,175	\$4,500,000	\$254,825	6%
Other Operating Expenses and Services	\$500,000	\$484,390	\$455,000	(\$29,390)	(6%)
Capital Outlay	\$15,000	\$0	\$100,000	\$100,000	na
Other Outgo	\$15,000	\$16,000	\$0	(\$16,000)	na
Total Expenditures	<u>\$6,248,812</u>	<u>\$5,726,961</u>	<u>\$6,050,000</u>	<u>\$323,040</u>	<u>6%</u>
Excess of Revenues over (under) Expenditures	<u>\$401,188</u>	<u>\$359,448</u>	<u>\$200,000</u>	<u>\$169,950</u>	<u>47%</u>
<b>Other Financing Sources (Uses)</b>					
Interfund Transfers - Out - Student Life	\$18,000	\$18,000	\$0	(\$18,000)	na
Interfund Transfers - Out - Co-curricular Activities	\$75,000	\$75,000	\$0	(\$75,000)	na
Interfund Transfers - Out - School Relations	\$18,000	\$0	\$0	\$0	na
Interfund Transfers - Out - Internships	\$50,000	\$0	\$0	\$0	na
Interfund Transfers - Out - Learning Community	\$20,000	\$23,964	\$0	(\$23,964)	na
Interfund Transfers - Out - Transfer Success	\$45,000	\$25,167	\$0	(\$25,167)	na
Interfund Transfers - Out - Co-curricular Allocation	\$0	\$0	\$183,000	\$183,000	na
Total Other Financing Sources (Uses)	<u>\$226,000</u>	<u>\$142,131</u>	<u>\$183,000</u>	<u>\$40,869</u>	<u>29%</u>
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	<u>\$175,188</u>	<u>\$217,317</u>	<u>\$17,000</u>	<u>\$210,819</u>	<u>97%</u>
Beginning Fund Balance	<u>\$5,874,332</u>	<u>\$5,874,332</u>	<u>\$6,091,649</u>		
Ending Fund Balance	<u>\$6,049,520</u>	<u>\$6,091,649</u>	<u>\$6,108,649</u>		

\*as of September 7, 2013

**SANTA BARBARA COMMUNITY COLLEGE DISTRICT**  
**2013 - 2014 Adopted Budget**  
**Food Service Fund**

	2012-2013 Adopted Budget	2012-2013 Unaudited Actual*	2013-2014 Adopted Budget	Variance A12-13 vs B13-14	
				\$	%
<b>REVENUES</b>					
Federal	\$5,000	\$3,177	\$3,100	(\$77)	(2%)
Local	\$3,110,055	\$3,213,067	\$3,210,055	(\$3,012)	(0%)
Total Revenues	<u>\$3,115,055</u>	<u>\$3,216,244</u>	<u>\$3,213,155</u>	<u>(\$3,089)</u>	<u>(0%)</u>
<b>EXPENDITURES</b>					
Academic Salaries	\$0	\$0	\$0	\$0	0%
Classified and Other Nonacademic Salaries	\$997,645	\$1,040,394	\$965,657	(\$74,737)	(7%)
Employee Benefits	\$203,184	\$207,979	\$221,855	\$13,876	7%
Supplies & Materials	\$1,558,354	\$1,571,478	\$1,510,789	(\$60,689)	(4%)
Other Operating Expenses and Services	\$175,798	\$190,568	\$194,669	\$4,101	2%
Capital Outlay	\$155,074	\$220,138	\$150,341	(\$69,797)	(32%)
Other Outgo	\$0	\$0	\$0	\$0	0%
Total Expenditures	<u>\$3,090,055</u>	<u>\$3,230,557</u>	<u>\$3,043,311</u>	<u>(\$187,246)</u>	<u>(6%)</u>
Excess of Revenues over (under) Expenditures	<u>\$25,000</u>	<u>(\$14,313)</u>	<u>\$169,844</u>	<u>\$184,157</u>	<u>(1,287%)</u>
<b>Other Financing Sources (Uses)</b>					
Interfund Transfers - In	\$0	\$0	\$0	\$0	0%
Interfund Transfers - Out	\$0	\$22,504	\$20,000	(\$2,504)	(11%)
Total Other Financing Sources (Uses)	<u>(\$25,000)</u>	<u>(\$22,504)</u>	<u>(\$20,000)</u>	<u>(\$2,504)</u>	<u>11%</u>
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	<u>\$0</u>	<u>(\$36,817)</u>	<u>\$149,844</u>	<u>\$186,661</u>	<u>(507%)</u>
Beginning Fund Balance	<u>\$739,547</u>	<u>\$739,547</u>	<u>\$702,730</u>		
Ending Fund Balance	<u>\$739,547</u>	<u>\$702,730</u>	<u>\$852,575</u>		

\*as of September 7, 2013

**SANTA BARBARA COMMUNITY COLLEGE DISTRICT**  
**2013 - 2014 Adopted Budget**  
**Center for Lifelong Learning**

	2012-2013 Adopted Budget	2012-2013 Unaudited Actual*	2013-2014 Adopted Budget	Variance	
				A12-13 vs B13-14 \$	%
REVENUES					
Local	\$0	\$0	\$1,735,422	\$1,735,422	na
Total Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$1,735,422</u>	<u>\$1,735,422</u>	na
EXPENDITURES					
Academic Salaries	\$0	\$0	\$867,149	\$867,149	na
Classified and Other Nonacademic Salaries	\$0	\$0	\$507,162	\$507,162	na
Employee Benefits	\$0	\$0	\$240,444	\$240,444	na
Supplies & Materials	\$0	\$0	\$62,115	\$62,115	na
Other Operating Expenses and Services	\$0	\$0	\$163,000	\$163,000	na
Capital Outlay	\$0	\$0	\$0	\$0	na
Other Outgo	\$0	\$0	\$0	\$0	na
Total Expenditures	<u>\$0</u>	<u>\$0</u>	<u>\$1,839,869</u>	<u>\$1,839,869</u>	na
Excess of Revenues over (under) Expenditures	<u>\$0</u>	<u>\$0</u>	<u>(\$104,447)</u>	<u>(\$104,447)</u>	na
Other Financing Sources (Uses)					
Interfund Transfers - In	\$0	\$0	\$104,447	\$104,447	na
Interfund Transfers - Out	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	na
Total Other Financing Sources (Uses)	<u>\$0</u>	<u>\$0</u>	<u>\$104,447</u>	<u>(\$104,447)</u>	na
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	\$0	\$0	\$0	<u>\$0</u>	na
Beginning Fund Balance	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>		
Ending Fund Balance	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>		

\*as of September 7, 2013

**SANTA BARBARA COMMUNITY COLLEGE DISTRICT**  
**2013 - 2014 Adopted Budget**  
**Children's Center Fund**

	2012-2013	2012-2013	2013-2014	Variance	
	Adopted Budget	Unaudited Actual*	Adopted Budget	A12-13 vs B13-14 \$	%
<b>REVENUES</b>					
Federal	\$59,282	\$52,839	\$59,282	\$6,443	12%
State	\$94,850	\$96,818	\$94,850	(\$1,968)	(2%)
Local	\$479,482	\$339,937	\$375,000	\$35,063	10%
Total Revenues	<u>\$633,614</u>	<u>\$489,594</u>	<u>\$529,132</u>	<u>\$39,538</u>	<u>8%</u>
<b>EXPENDITURES</b>					
Academic Salaries	\$266,544	\$263,810	\$273,446	\$9,636	4%
Classified and Other Nonacademic Salaries	\$212,360	\$210,693	\$222,061	\$11,368	5%
Employee Benefits	\$165,853	\$172,247	\$206,199	\$33,952	20%
Supplies & Materials	\$36,890	\$37,760	\$40,852	\$3,092	8%
Other Operating Expenses and Services	\$750	\$300	\$750	\$450	150%
Capital Outlay	\$0	\$0	\$0	\$0	0%
Other Outgo	\$0	\$0	\$0	\$0	0%
Total Expenditures	<u>\$682,397</u>	<u>\$684,810</u>	<u>\$743,308</u>	<u>\$58,498</u>	<u>9%</u>
Excess of Revenues over (under) Expenditures	<u>(\$48,783)</u>	<u>(\$195,216)</u>	<u>(\$214,176)</u>	<u>(\$18,960)</u>	<u>10%</u>
<b>Other Financing Sources (Uses)</b>					
Interfund Transfers - In	\$49,000	\$214,000	\$209,000	(\$5,000)	(2%)
Interfund Transfers - Out	\$0	\$0	\$0	\$0	0%
Total Other Financing Sources (Uses)	<u>\$49,000</u>	<u>\$214,000</u>	<u>\$209,000</u>	<u>(\$5,000)</u>	<u>(2%)</u>
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	\$217	\$18,784	(\$5,176)	<u>(\$23,960)</u>	na
Beginning Fund Balance	<u>\$214,192</u>	<u>\$214,409</u>	<u>\$233,193</u>		
Ending Fund Balance	<u>\$214,409</u>	<u>\$233,193</u>	<u>\$228,017</u>		

\*as of September 7, 2013

**SANTA BARBARA COMMUNITY COLLEGE DISTRICT**  
**2013 - 2014 Adopted Budget**  
**Insurance Fund**

	2012-2013	2012-2013	2013-2014	Variance	
	Adopted Budget	Unaudited Actual*	Adopted Budget	A12-13 vs B13-14 \$	%
REVENUES					
Local	\$3,600	\$8,287	\$8,500	\$213	3%
Total Revenues	<u>\$3,600</u>	<u>\$8,287</u>	<u>\$8,500</u>	<u>\$213</u>	<u>3%</u>
EXPENDITURES					
Other Operating Expenses and Services	\$153,000	\$32,890	\$30,000	(\$2,890)	(10%)
Capital Outlay	\$0	\$0	\$0	\$0	0%
Total Expenditures	<u>\$153,000</u>	<u>\$32,890</u>	<u>\$30,000</u>	<u>(\$2,890)</u>	<u>(10%)</u>
Excess of Revenues over (under) Expenditures	<u>(\$149,400)</u>	<u>(\$24,603)</u>	<u>(\$21,500)</u>	\$3,103	(14%)
Other Financing Sources (Uses)					
Interfund Transfers - In	\$0	\$0	\$0	\$0	0%
Interfund Transfers - Out	\$0	\$0	\$0	\$0	0%
Total Other Financing Sources (Uses)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>0%</u>
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	<u>(\$149,400)</u>	<u>(\$24,603)</u>	<u>(\$21,500)</u>	<u>\$3,103</u>	<u>(14%)</u>
Beginning Fund Balance	<u>\$597,843</u>	<u>\$597,843</u>	<u>\$573,240</u>		
Ending Fund Balance	<u><u>\$448,443</u></u>	<u><u>\$573,240</u></u>	<u><u>\$551,740</u></u>		

\*as of September 7, 2013

**SANTA BARBARA COMMUNITY COLLEGE DISTRICT**  
**2013 - 2014 Adopted Budget**  
**Bond Interest & Redemption Fund**

	2012-2013 Adopted Budget	2012-2013 Unaudited Actual*	2013-2014 Adopted Budget	Variance A12-13 vs B13-14	
				\$	%
<b>REVENUES</b>					
Property Taxes	\$2,479,900	\$4,747,705	\$3,303,761	(\$1,443,944)	(44%)
Local	\$16,650	\$15,087	\$16,650	\$1,563	9%
Total Revenues	<u>\$2,496,550</u>	<u>\$4,762,792</u>	<u>\$3,320,411</u>	<u>(\$1,442,381)</u>	<u>(43%)</u>
<b>EXPENDITURES</b>					
Academic Salaries	\$0	\$0	\$0	\$0	0%
Classified and Other Nonacademic Salaries	\$0	\$0	\$0	\$0	0%
Employee Benefits	\$0	\$0	\$0	\$0	0%
Supplies and Materials	\$0	\$0	\$0	\$0	0%
Other Operating Expenses and Services	\$0	\$0	\$0	\$0	0%
Capital Outlay	\$0	\$0	\$0	\$0	0%
Other Outgo -Debt principal	\$1,339,850	\$1,340,250	\$1,782,001	\$441,751	25%
Other Outgo -Debt interest	\$1,156,700	\$1,156,700	\$1,538,411	\$381,711	25%
Total Expenditures	<u>\$2,496,550</u>	<u>\$2,496,950</u>	<u>\$3,320,412</u>	<u>\$823,462</u>	<u>25%</u>
Excess of Revenues over (under) Expenditures	<u>\$0</u>	<u>\$2,265,842</u>	<u>\$0</u>	<u>(\$2,265,842)</u>	na
<b>Other Financing Sources (Uses)</b>					
Interfund Transfers - In	\$0	\$0	\$0	\$0	0%
Interfund Transfers - Out	\$0	\$0	\$0	\$0	0%
Total Other Financing Sources (Uses)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>0%</u>
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	<u>\$0</u>	<u>\$2,265,842</u>	<u>\$0</u>	<u>(\$2,265,842)</u>	na
Beginning Fund Balance	<u>\$4,325,971</u>	<u>\$4,325,971</u>	<u>\$6,591,813</u>		
Ending Fund Balance	<u>\$4,325,971</u>	<u>\$6,591,813</u>	<u>\$6,591,814</u>		

\*as of September 7, 2013

**SANTA BARBARA COMMUNITY COLLEGE DISTRICT  
2013 - 2014 Adopted Budget  
Measure V Bond Fund**

	2008-2009 Audited Actual	2009-2010 Audited Actual	2010-2011 Audited Actual	2011-2012 Audited Actual	2012-2013 Unaudited Actual*	2013-2014 Adopted Budget	Total
<b>REVENUES</b>							
Bond Proceeds	\$47,000,000	\$0	\$0	\$0	\$14,900,000	\$0	\$61,900,000
Local	\$466,269	\$483,738	\$223,992	\$79,681	\$26,838	\$25,000	\$1,305,518
Total Revenues	<u>\$47,466,269</u>	<u>\$483,738</u>	<u>\$223,992</u>	<u>\$79,681</u>	<u>\$14,926,838</u>	<u>\$25,000</u>	<u>\$63,205,518</u>
<b>EXPENDITURES</b>							
Academic Salaries	\$7,837	\$0	\$22,687	\$18,335	\$42,616	\$3,000	\$94,475
Classified and Other Nonacademic Salaries	\$18,238	\$0	\$0	\$50,868	\$10,100	\$11,500	\$90,706
Employee Benefits	\$402	\$0	\$2,765	\$3,911	\$5,646	\$1,531	\$14,255
Supplies and Materials	\$4,614	\$62	\$2,755	\$1,410	\$2,314	\$2,000	\$13,155
Other Operating Expenses and Services	\$101,523	\$41,846	\$144,056	\$234,391	\$72,046	\$48,000	\$641,862
Capital Outlay	\$4,135,519	\$8,338,687	\$14,621,923	\$10,874,440	\$9,396,398	\$14,984,098	\$62,351,065
Other Outgo	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditures	<u>\$4,268,133</u>	<u>\$8,380,595</u>	<u>\$14,794,186</u>	<u>\$11,183,355</u>	<u>\$9,529,120</u>	<u>\$15,050,129</u>	<u>\$63,205,518</u>
Excess of Revenues over (under) Expenditures	<u>\$43,198,136</u>	<u>(\$7,896,857)</u>	<u>(\$14,570,194)</u>	<u>(\$11,103,674)</u>	<u>\$5,397,718</u>	<u>(\$15,025,129)</u>	<u>(\$0)</u>
<b>Other Financing Sources (Uses)</b>							
Interfund Transfers - In	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interfund Transfers - Out	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Other Financing Sources (Uses)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	<u>\$43,198,136</u>	<u>(\$7,896,857)</u>	<u>(\$14,570,194)</u>	<u>(\$11,103,674)</u>	<u>\$5,397,718</u>	<u>(\$15,025,129)</u>	<u>(\$0)</u>
Beginning Fund Balance	<u>\$0</u>	<u>\$43,198,136</u>	<u>\$35,301,279</u>	<u>\$20,731,085</u>	<u>\$9,627,411</u>	<u>\$15,025,129</u>	
Ending Fund Balance	<u>\$43,198,136</u>	<u>\$35,301,279</u>	<u>\$20,731,085</u>	<u>\$9,627,411</u>	<u>\$15,025,129</u>	<u>(\$0)</u>	

\*as of September 7, 2013

**SANTA BARBARA COMMUNITY COLLEGE DISTRICT**  
**2013 - 2014 Adopted Budget**  
**Construction - District Projects Fund**

	2012-2013	2012-2013	2013-14	Variance	
	Adopted Budget	Unaudited Actual*	Adopted Budget	A12-13 vs B13-14 \$	%
<b>REVENUES</b>					
State	\$0	\$0	\$183,792	\$183,792	100%
Local	\$349,217	\$34,494	\$349,217	\$314,723	912%
Total Revenues	<u>\$349,217</u>	<u>\$34,494</u>	<u>\$533,009</u>	<u>\$498,515</u>	1,445%
<b>EXPENDITURES</b>					
Academic Salaries	\$0	\$0	\$0	\$0	0%
Classified and Other Nonacademic Salaries	\$0	\$0	\$0	\$0	0%
Employee Benefits	\$0	\$0	\$0	\$0	0%
Supplies and Materials	\$0	\$0	\$0	\$0	0%
Other Operating Expenses and Services	\$191,846	\$77,613	\$196,846	\$119,233	154%
Capital Outlay	\$2,937,902	\$2,949,867	\$8,087,010	\$5,137,143	174%
Other Outgo	\$0	\$0	\$0	\$0	0%
Total Expenditures	<u>\$3,129,748</u>	<u>\$3,027,481</u>	<u>\$8,283,856</u>	<u>\$5,256,375</u>	174%
Excess of Revenues over (under) Expenditures	<u>(\$2,780,531)</u>	<u>(\$2,992,986)</u>	<u>(\$7,750,847)</u>	<u>(\$4,757,860)</u>	159%
<b>Other Financing Sources (Uses)</b>					
Interfund Transfers - In	\$2,191,846	\$2,459,585	\$2,575,638	\$116,053	5%
Interfund Transfers - Out	\$0	\$0	\$0	\$0	0%
Total Other Financing Sources (Uses)	<u>\$2,191,846</u>	<u>\$2,459,585</u>	<u>\$2,575,638</u>	<u>\$116,053</u>	5%
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	<u>(\$588,685)</u>	<u>(\$533,401)</u>	<u>(\$5,175,209)</u>	<u>(\$4,641,808)</u>	870%
Beginning Fund Balance	<u>\$9,649,172</u>	<u>\$9,649,172</u>	<u>\$9,115,771</u>		
Ending Fund Balance	<u>\$9,060,487</u>	<u>\$9,115,771</u>	<u>\$3,940,562</u>		

\*as of September 7, 2013



**SANTA BARBARA COMMUNITY COLLEGE DISTRICT  
2013 - 2014 Adopted Budget  
Equipment Replacement Fund**

	2012-2013	2012-2013	2013-2014	Variance	
	Adopted Budget	Unaudited Actual*	Adopted Budget	A12-13 vs B13-14 \$	%
<b>REVENUES</b>					
State	\$0	\$0	\$183,792	\$183,792	100%
Local	\$48,200	\$26,920	\$28,622	\$1,702	6%
Total Revenues	<u>\$48,200</u>	<u>\$26,920</u>	<u>\$212,414</u>	<u>\$185,494</u>	689%
<b>EXPENDITURES</b>					
Academic Salaries	\$0	\$0	\$0	\$0	0%
Classified and Other Nonacademic Salaries	\$0	\$35	\$0	(\$35)	(100%)
Employee Benefits	\$0	\$119	\$0	(\$119)	(100%)
Supplies & Materials	\$0	\$5	\$0	(\$5)	(100%)
Other Operating Expenses and Services	\$52,349	\$23,158	\$0	(\$23,158)	(100%)
Capital Outlay	\$3,645,209	\$1,275,843	\$5,083,134	\$3,807,291	298%
Total Expenditures	<u>\$3,697,558</u>	<u>\$1,299,159</u>	<u>\$5,083,134</u>	<u>\$3,783,975</u>	291%
Excess of Revenues over (under) Expenditures	<u>(\$3,649,358)</u>	<u>(\$1,272,239)</u>	<u>(\$4,870,720)</u>	<u>(\$3,598,481)</u>	283%
<b>Other Financing Sources (Uses)</b>					
Sale of Equipment	\$0	\$0	\$0	\$0	0%
Interfund Transfers - In	\$1,655,000	\$1,655,000	\$1,723,234	\$68,234	4%
Interfund Transfers - Out	\$0	\$0	\$0	\$0	0%
Total Other Financing Sources (Uses)	<u>\$1,655,000</u>	<u>\$1,655,000</u>	<u>\$1,723,234</u>	<u>\$68,234</u>	4%
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	<u>(\$1,994,358)</u>	<u>\$382,761</u>	<u>(\$3,147,486)</u>	<u>(\$3,530,247)</u>	(922%)
Beginning Fund Balance	<u>\$7,038,101</u>	<u>\$7,038,101</u>	<u>\$7,420,862</u>		
Ending Fund Balance	<u>\$5,043,743</u>	<u>\$7,420,862</u>	<u>\$4,273,376</u>		

\*as of September 7, 2013

**SANTA BARBARA COMMUNITY COLLEGE DISTRICT**  
**2013 - 2014 Adopted Budget**  
**DETAIL - Measure V Bond Fund**

	2012-13			2013-14		
	Adjusted Budget	Unaudited Actual*	Remaining Budget	Carry Forward Projects	Proposed Projects	Adopted Budget
<b>REVENUES</b>						
Bond Proceeds	\$15,000,000	\$14,900,000	\$100,000	\$0	\$0	\$0
Local	\$66,200	\$26,838	\$39,362	\$0	\$25,000	\$25,000
Total Revenues	<u>\$15,066,200</u>	<u>\$14,926,838</u>	<u>\$139,362</u>	<u>\$0</u>	<u>\$25,000</u>	<u>\$25,000</u>
<b>EXPENDITURES</b>						
Fund 42000 -- Bond Construction Fund						
4600 -- Bond Administration	\$200,000	\$147,823	\$52,177	\$207,800	\$0	\$207,800
6480 -- Modular Building Removal & Site Restoration	\$0	\$0	\$0	\$0	\$1,120,000	\$1,120,000
6531 -- Air Handler Student Services	\$132,900	\$0	\$132,900	\$0	\$0	\$0
6555 -- Horticulture Fencing And Path ADA	\$7,900	\$7,900	\$0	\$0	\$0	\$0
6582 -- Drama Music Modernization	\$1,190,059	\$71,226	\$1,118,833	\$250,000	\$0	\$250,000
6586 -- Luria Conference and Press Center	\$43,842	\$1,546	\$42,296	\$0	\$0	\$0
6587 -- Bridge Seismic Eval and Repairs	\$43,730	\$55,430	(\$11,700)	\$15,000	\$0	\$15,000
6611 -- Install Electronic Locks	\$169,456	\$135,696	\$33,760	\$0	\$0	\$0
6659 -- PE - Repair patio at Gym entry	\$50,000	\$0	\$50,000	\$50,000	\$0	\$50,000
6660 -- Emergency Notification System	\$40,357	\$42,645	(\$2,288)	\$0	\$0	\$0
6663 -- LRC Remodel	\$748,298	\$645,829	\$102,470	\$25,000	\$0	\$25,000
6678 -- Schott Center parking lot resurface	\$20,000	\$0	\$20,000	\$20,000	\$0	\$20,000
6680 -- Snack Shop East Campus	\$300,000	\$24,539	\$275,461	\$273,000	\$0	\$273,000
6681 -- Snack Shop West Campus	\$261,291	\$106,674	\$154,617	\$235,000	\$0	\$235,000
6685 -- Upgrade Emergency Phone System	\$715	\$715	\$0	\$0	\$0	\$0
6687 -- Wake Cosmetology Conversion	\$13,669	\$2,840	\$10,828	\$0	\$0	\$0
6696 -- Physical Science Repair Columns	\$60,000	\$2,800	\$57,200	\$60,000	\$0	\$60,000
6698 -- East Campus Water systems Upgrade	\$1,890,015	\$265,379	\$1,624,636	\$20,011	\$0	\$20,011
6700 -- Humanities Modernization	\$16,118,780	\$6,831,054	\$9,287,726	\$10,273,132	\$0	\$10,273,132
6701 -- Portable Building Permitting	\$30,552	\$7,946	\$22,606	\$0	\$0	\$0
6702 -- Campus Center Modernization	\$15,160	\$15,160	\$0	\$0	\$0	\$0
6722 -- Humanities Swing Space	\$659,662	\$648,288	\$11,374	\$0	\$0	\$0
6734 -- West Campus Classroom Building	\$2,699,680	\$515,630	\$2,184,050	\$2,501,186	\$0	\$2,501,186
Total Expenditures	<u>\$24,696,066</u>	<u>\$9,529,120</u>	<u>\$15,166,946</u>	<u>\$13,930,129</u>	<u>\$1,120,000</u>	<u>\$15,050,129</u>
Excess of Revenues over (under) Expenditures	<u>(\$9,629,866)</u>	<u>\$5,397,718</u>	<u>(\$15,027,585)</u>	<u>(\$13,930,129)</u>	<u>(\$1,095,000)</u>	<u>(\$15,025,129)</u>
<b>Other Financing Sources (Uses)</b>						
Interfund Transfers - IN						
From Unrestricted General Fund	\$0	\$0	\$0	\$0	\$0	\$0
From Unrestricted General Fund-Loan pymt	\$0	\$0	\$0	\$0	\$0	\$0
Interfund Transfers - Out - to Unrestr Gen Fund	\$0	\$0	\$0	\$0	\$0	\$0
Total Other Financing Sources (Uses)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	<u>(\$9,629,866)</u>	<u>\$5,397,718</u>	<u>(\$15,027,585)</u>	<u>(\$13,930,129)</u>	<u>(\$1,095,000)</u>	<u>(\$15,025,129)</u>
Beginning Fund Balance	<u>\$9,627,411</u>	<u>\$9,627,411</u>				<u>\$15,025,129</u>
Ending Fund Balance	<u>(\$2,455)</u>	<u>\$15,025,129</u>				<u>\$0</u>

\*as of September 7, 2013

**SANTA BARBARA COMMUNITY COLLEGE DISTRICT  
2013 - 2014 Adopted Budget  
DETAIL - Construction Fund**

	2012-2013			2013-14		
	Adjusted Budget	Unaudited Actual*	Remaining Budget	Carry Forward Projects	Proposed Projects	Adopted Budget
<b>REVENUES</b>						
State	\$0	\$0	\$0	\$0	\$183,792	\$183,792
Local Income	\$349,217	\$34,494	\$314,723	\$0	\$349,217	\$349,217
Total Revenues	\$349,217	\$34,494	\$314,723	\$0	\$533,009	\$533,009
<b>EXPENDITURES</b>						
<b>Fund 434500 -- District Projects</b>						
5000 -- Ongoing Campus Maintenance	\$730,000	\$611,447	\$118,553	\$0	\$730,000	\$730,000
5770 -- Long Range Development PI	\$85,375	\$54,344	\$31,031	\$150,000	\$0	\$150,000
6001 -- Replace Water Line at Stairs to Cliff Drive	\$0	\$0	\$0	\$0	\$250,000	\$250,000
6002 -- East Campus Main Entry Traffic Reconfiguration	\$0	\$0	\$0	\$0	\$200,000	\$200,000
6003 -- Campus Center HVAC Unit Replacement	\$0	\$0	\$0	\$0	\$180,000	\$180,000
6070 -- Fiscal Services Office Maintenance	\$0	\$0	\$0	\$0	\$200,000	\$200,000
6080 -- Cliff Drive Traffic & Safety Analysis	\$0	\$0	\$0	\$0	\$50,000	\$50,000
6200 -- Bike Racks and Lockers Installation	\$75,000	\$0	\$75,000	\$75,000	\$0	\$75,000
6525 -- Energy Efficiency	\$33,168	\$26,795	\$6,373	\$175,000	\$0	\$175,000
6547 -- Campus Wide Bathroom Upgrades	\$0	\$0	\$200,000	\$200,000	\$0	\$200,000
6582 -- Drama Music Modernization	\$2,038	\$0	\$2,038	\$0	\$0	\$0
6629 -- Photovoltaic System-Loan Pymt	\$191,846	\$70,615	\$121,231	\$0	\$191,846	\$191,846
6632 -- East Campus Main Entry Sign	\$50,000	\$0	\$50,000	\$50,000	\$0	\$50,000
6661 -- IDC replace flooring & paint	\$250,000	\$0	\$250,000	\$250,000	\$0	\$250,000
6712 -- BC Building Chiller Replacement	\$619,761	\$65,025	\$554,736	\$628,687	\$0	\$628,687
6713 -- Campus wide Fire Alarm Network	\$189,220	\$1,230	\$187,990	\$190,000	\$0	\$190,000
6715 -- Secondary HVAC Repairs for EMS	\$102,565	\$0	\$102,565	\$102,565	\$0	\$102,565
6720 -- DSA Certification of Completed Projects	\$43,040	\$36,598	\$6,442	\$9,000	\$0	\$9,000
6721 -- Drafting Labs	\$229,706	\$54,590	\$175,116	\$210,000	\$0	\$210,000
6723 -- EOPS Computer Lab	\$5,094	\$0	\$5,094	\$0	\$0	\$0
6725 -- Repave Asphalt Site work Campus wide	\$280,000	\$118,524	\$161,476	\$280,000	\$0	\$280,000
6726 -- Cliff Stabilization at Shoreline Dr.	\$100,000	\$4,931	\$95,069	\$95,000	\$0	\$95,000
6727 -- PS Bldg. Upgrade Elevator Controller	\$50,000	\$49,310	\$690	\$50,000	\$0	\$50,000
6728 -- Sports Pavilion Repair Leaks	\$100,000	\$0	\$100,000	\$100,000	\$0	\$100,000
6729 -- Repair EBS Cold room	\$0	\$12,352	(\$12,352)	\$0	\$0	\$0
6730 -- Exterior Paint LRC/Library Building	\$125,000	\$108,320	\$16,680	\$0	\$0	\$0
6731 -- Data Center Airflow	\$44,999	\$44,999	\$0	\$0	\$0	\$0
6732 -- Softball Storage Shed	\$68,000	\$31,909	\$36,091	\$65,035	\$0	\$65,035
6733 -- LED/Light Retrofit	\$1,450,984	\$1,450,984	\$0	\$667,452	\$0	\$667,452
6735 -- Major Maintenance Project Management	\$72,000	\$41,062	\$30,938	\$150,000	\$0	\$150,000
6736 -- Children's Center Deck Replacement	\$30,000	\$26,621	\$3,379	\$25,216	\$0	\$25,216
6737 -- Scoreboard Replacement at La Playa	\$200,000	\$16,230	\$183,770	\$195,338	\$0	\$195,338
6738 -- Install Electronic Locks District Wide	\$1,700,000	\$45,337	\$1,654,663	\$1,700,000	\$0	\$1,700,000
6706 -- Program Review Facilities 2010-11	\$31,934	\$26,912	\$5,022	\$0	\$0	\$0
6811 -- Program Review Facilities 2011-12	\$421,001	\$128,276	\$292,725	\$211,001	\$0	\$211,001
6911 -- Program Review Facilities 2012-13	\$5,500	\$1,068	\$4,432	\$4,432	\$0	\$4,432
6908 -- Program Review Tech Hardware 2012-13	\$10,000	\$0	\$10,000	\$10,000	\$0	\$10,000
6706 -- Program Review Facilities 2013-14	\$0	\$0	\$0	\$0	\$520,700	\$520,700
<b>Fund 434400 -- State Maintenance Projects</b>						
0000 -- Scheduled Maintenance & Repairs	\$0	\$0	\$0	\$0	\$367,584	\$367,584
Total Expenditures	\$7,296,231	\$3,027,481	\$4,468,750	\$5,593,726	\$2,690,130	\$8,283,856
Excess of Revenues over (under) Expenditures	(\$6,947,014)	(\$2,992,986)	(\$4,154,027)	(\$5,593,726)	(\$2,157,121)	(\$7,750,847)
<b>Other Financing Sources (Uses)</b>						
Interfund Transfers - IN						
From Unrestricted General Fund	\$2,000,000	\$2,000,000	\$0	\$0	\$2,000,000	\$2,000,000
From Unrestricted General Fund-Loan pymt	\$191,846	\$191,846	\$0	\$0	\$191,846	\$191,846
From Unrestricted General Fund - Schdl Maint match	\$0	\$0	\$0	\$0	\$183,792	\$183,792
From Restricted General Fund Parking Program	\$0	\$267,739	(\$267,739)	\$0	\$200,000	\$200,000
Interfund Transfers - Out - to Unrestr Gen Fund	\$0	\$0	\$0	\$0	\$0	\$0
Total Other Financing Sources (Uses)	\$2,191,846	\$2,459,585	(\$267,739)	\$0	\$2,575,638	\$2,575,638
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	(\$4,755,168)	(\$533,401)	(\$4,421,767)	(\$5,593,726)	\$418,517	(\$5,175,209)
Beginning Fund Balance	\$9,649,172	\$9,649,172				\$9,115,771
Ending Fund Balance	\$4,894,004	\$9,115,771				\$3,940,562

\*as of September 7, 2013

**SANTA BARBARA COMMUNITY COLLEGE DISTRICT**  
**2013 - 2014 Adopted Budget**  
**DETAIL - Equipment Fund**

	2012-2013			2013-2014		
	Adjusted Budget	Unaudited Actual*	Remaining Budget	Carry Forward Projects	Proposed Projects	Adopted Budget
<b>REVENUES</b>						
State	\$0	\$0	\$0	\$0	\$183,792	\$183,792
Local -- Interest	\$48,200	\$26,920	\$21,280	\$0	\$28,622	\$28,622
Total Revenues	<u>\$48,200</u>	<u>\$26,920</u>	<u>\$21,280</u>	<u>\$0</u>	<u>\$212,414</u>	<u>\$212,414</u>
<b>EXPENDITURES</b>						
<b>Fund 41000 -- Equipment</b>						
0000 -- Miscellaneous	\$0	\$0	\$0	\$0	\$16,820	\$16,820
0608 -- School of Media Arts	\$22,912	\$18,156	\$4,756	\$4,756	\$0	\$4,756
0612 -- Film Studies	\$0	\$0	\$0	\$0	\$14,000	\$14,000
0618 -- Multimedia Arts and Technology	\$0	\$0	\$0	\$0	\$52,519	\$52,519
1648 -- Earth & Planetary Science/Geography	\$1,192	\$9,545	(\$8,353)	\$0	\$0	\$0
2012 -- Drafting/CAD/Interior Design	\$0	\$0	\$0	\$0	\$27,158	\$27,158
4230 -- Duplicating - campus copiers	\$408,414	\$126,593	\$281,821	\$277,996	\$155,000	\$432,996
4271 -- Emergency Services & Preparedness	\$0	\$0	\$0	\$100,000	\$0	\$100,000
4650 -- Information Technology Division	\$1,314,643	\$462,470	\$852,173	\$852,173	\$404,999	\$1,257,172
4659 -- Administrative Systems (Banner Project)	\$52,349	\$23,316	\$29,033	\$28,111	\$0	\$28,111
4842 -- Health Services	\$0	\$0	\$0	\$0	\$16,000	\$16,000
<u>2010-11 Program Review Equip</u>						
6706 -- Program Review Facilities 10-11	\$0	\$41,220	(\$41,220)	\$0	\$0	\$0
6707 -- Program Review Equipment 10-11	\$1,800	\$154,070	(\$152,270)	\$0	\$0	\$0
6709 -- Program Review Tech Software 10-11	\$0	\$2,400	(\$2,400)	\$0	\$0	\$0
6710 -- Routine & Non-Routine Equip 10-11	\$0	\$1,057	(\$1,057)	\$0	\$0	\$0
<u>2011-12 Program Review Equip</u>						
6807 -- Program Review Equipment 11-12	\$108,995	\$60,686	\$48,308	\$39,995	\$0	\$39,995
6808 -- Program Review Tech Hardware 11-12	\$259,701	\$26,312	\$233,389	\$229,962	\$0	\$229,962
6809 -- Program Review Tech Software 11-12	\$195,561	\$5,700	\$189,861	\$186,435	\$0	\$186,435
6810 -- Program Review Non-Routine Eq 11-12	\$273,651	\$196,374	\$77,277	\$138,590	\$0	\$138,590
<u>2012-13 Program Review Equip</u>						
6908 -- Program Review Tech Hardware 12-13	\$301,851	\$88,388	\$213,463	\$207,353	\$0	\$207,353
6909 -- Program Review Tech Software 12-13	\$36,600	\$540	\$36,060	\$36,100	\$0	\$36,100
6910 -- Program Review Non-Routine Eq 12-13	\$66,131	\$47,491	\$18,640	\$4,131	\$0	\$4,131
6911 -- Program Review Facilities 12-13	\$800,000	\$0	\$800,000	\$700,000	\$0	\$700,000
<u>2013-14 Program Review Equip</u>						
6706 -- Program Review Facilities 13-14	\$0	\$0	\$0	\$0	\$2,000	\$2,000
6707 -- Program Review Equipment 13-14	\$0	\$0	\$0	\$0	\$531,379	\$531,379
6708 -- Program Review Tech Hardware 13-14	\$0	\$0	\$0	\$0	\$520,844	\$520,844
6709 -- Program Review Tech Software 13-14	\$0	\$0	\$0	\$0	\$278,238	\$278,238
6710 -- Program Review Non-Routine Eq 13-14	\$0	\$0	\$0	\$0	\$6,548	\$6,548
<b>Fund 41234 -- Instructional Equipment Block Grant</b>						
4072 -- Educational Programs Support Office	\$19,470	\$12,541	\$6,929	\$0	\$252,029	\$252,029
3510 -- CE Administration	\$39,119	\$22,299	\$16,820	\$0	\$0	\$0
Total Expenditures	<u>\$3,902,389</u>	<u>\$1,299,159</u>	<u>\$2,603,230</u>	<u>\$2,805,601</u>	<u>\$2,277,534</u>	<u>\$5,083,134</u>
Excess of Revenues over (under) Expenditures	<u>(\$3,854,189)</u>	<u>(\$1,272,239)</u>	<u>(\$2,581,950)</u>	<u>(\$2,805,601)</u>	<u>(\$2,065,120)</u>	<u>(\$4,870,720)</u>
<b>Other Financing Sources (Uses)</b>						
Sale of Equipment	\$0	\$0	\$0	\$0	\$0	\$0
<b>Interfund Transfers - IN</b>						
From Unrestricted General Fund	\$1,500,000	\$1,500,000	\$0	\$0	\$1,500,000	\$1,500,000
From Unrestricted General Fund - Block Grant District Matc	\$0	\$0	\$0	\$0	\$68,234	\$68,234
From Unrestricted General Fund-Copiers	\$155,000	\$155,000	\$0	\$0	\$155,000	\$155,000
Total Other Financing Sources (Uses)	<u>\$1,655,000</u>	<u>\$1,655,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,723,234</u>	<u>\$1,723,234</u>
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	<u>(\$2,199,189)</u>	<u>\$382,761</u>	<u>(\$2,581,950)</u>	<u>(\$2,805,601)</u>	<u>(\$341,886)</u>	<u>(\$3,147,486)</u>
Beginning Fund Balance	<u>\$7,038,101</u>	<u>\$7,038,101</u>				<u>\$7,420,862</u>
Ending Fund Balance	<u>\$4,838,912</u>	<u>\$7,420,862</u>				<u>\$4,273,376</u>

\*as of September 7, 2013