

SANTA BARBARA COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET

for the Fiscal Year

JULY 1, 2012 - JUNE 30, 2013

Dr. Lori Gaskin
President

BOARD OF TRUSTEES

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SANTA BARBARA COMMUNITY COLLEGE DISTRICT
2012-13 ADOPTED BUDGET

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SANTA BARBARA COMMUNITY COLLEGE DISTRICT
2012 - 2013 Adopted Budget
General Fund
(Includes Unrestricted & Restricted Funds)

	2011-2012 Unaudited Actual *	2012-2013 Adopted Budget	Increase (Decrease) in Budget	%	
REVENUES					See comments on following pages.
Federal	\$ 2,849,253	\$ 2,716,192	\$ (133,061)	(5%)	
State	50,049,748	44,542,206	(5,507,542)	(11%)	
Local	54,049,308	51,764,843	(2,284,465)	(4%)	
Total Revenues	106,948,309	99,023,241	(7,925,068)	(7%)	
EXPENDITURES					
Academic Salaries	42,763,386	41,658,893	(1,104,493)	(3%)	43%
Classified and Other Nonacademic Salaries	22,821,889	21,803,615	(1,018,274)	(4%)	23%
Employee Benefits	16,212,624	15,689,092	(523,532)	(3%)	16%
Supplies & Materials	2,617,745	3,173,418	555,673	21%	3%
Other Operating Expenses and Services	12,034,967	13,007,588	972,621	8%	13%
Capital Outlay	477,937	584,659	106,722	22%	1% ▲
Other Outgo	787,866	863,633	75,767	10%	1%
Total Expenditures	97,716,414	96,780,898	(935,516)	(1%)	
Excess of Revenues over (under) Expenditures	9,231,895	2,242,343	(6,989,552)	(76%)	
Other Financing Sources (Uses)					
Intrafund Transfers - In	945,872	1,554,241	608,369	64%	
Intrafund Transfers - Out	945,872	1,554,241	608,369	64%	
Interfund Transfers - In	47,841	0	(47,841)	(100%)	
Interfund Transfers - Out	6,057,002	3,958,692	(2,098,310)	(35%)	
Total Other Financing Sources (Uses)	(6,009,161)	(3,958,692)	2,050,469	(34%)	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	3,222,734	(1,716,349)	\$ (4,939,083)	(153%)	
Beginning Fund Balance	22,464,291	25,687,025			
Ending Fund Balance	\$ 25,687,025	\$ 23,970,676			

* As of 8-24-12

**SANTA BARBARA COMMUNITY COLLEGE DISTRICT
2012 - 2013 Adopted Budget
General Fund - Unrestricted**

	2011-2012 Unaudited Actual *	2012-2013 Adopted Budget	Increase (Decrease) in Budget	%	
REVENUES					
Federal	\$ 250	\$ 0	\$ (250)	(100%)	
State	42,710,712	36,221,776	(6,488,936)	(15%)	
Local	50,803,241	46,694,924	(4,108,317)	(8%)	
Total Revenues	<u>93,514,203</u>	<u>82,916,700</u>	<u>(10,597,503)</u>	<u>(11%)</u>	
EXPENDITURES					
Academic Salaries	40,144,363	38,830,328	(1,314,035)	(3%)	48%
Classified and Other Nonacademic Salaries	18,862,901	17,196,345	(1,666,556)	(9%)	21%
Employee Benefits	14,742,303	14,063,577	(678,726)	(5%)	17%
Supplies & Materials	2,117,786	2,469,645	351,859	17%	3%
Other Operating Expenses and Services	7,521,140	7,820,679	299,539	4%	10%
Capital Outlay	227,943	244,140	16,197	7%	0%
Other Outgo	16,737	16,384	(353)	(2%)	0%
Total Expenditures	<u>83,633,173</u>	<u>80,641,098</u>	<u>(2,992,075)</u>	<u>(4%)</u>	
Excess of Revenues over (under) Expenditures	<u>9,881,030</u>	<u>2,275,602</u>	<u>(7,605,428)</u>		
Other Financing Sources (Uses)					
Intrafund Transfers - In	120,699	729,068	608,369	504%	
Intrafund Transfers - Out	825,173	825,173	0	0%	
Interfund Transfers - In	46,300	0	(46,300)	(100%)	
Interfund Transfers - Out	6,000,122	3,895,846	(2,104,276)	(35%)	
Total Other Financing Sources (Uses)	<u>(6,658,296)</u>	<u>(3,991,951)</u>	<u>(1,542,207)</u>	23%	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	3,222,734	(1,716,349)	\$ <u>(4,939,083)</u>	<u>(153%)</u>	
Beginning Fund Balance	<u>22,464,291</u>	<u>25,687,025</u>			
Ending Fund Balance	\$ <u>25,687,025</u>	\$ <u>23,970,676</u>			

(\$ 226,000) Lottery reduction
 \$ 102,000 Other State Revenue
 State Apportionment:
 \$ 645,000 Deficit factor decrease
 (\$4,610,000) Workload Reduction
 (\$ 526,000) Recalc
 (\$1,874,000) State Apport replace by local prop tax and enrollment fees

(\$7,761,000) JPA transfer will not reoccur
 \$1,842,000 Increase in enrollment fees
 \$1,298,000 Int'l & Out-of-State Tuition
 (\$ 92,000) Donations may not reoccur
 \$ 806,000 CE fees
 \$ 69,000 Property Tax
 (\$ 24,000) Interest
 (\$ 246,000) Other Revenue

Categorical backfill

Transfer to Children's Center \$ 49,000
 Transfer to Equipment Fund \$1,500,000 - general purpose
 \$ 155,000 - copiers
 Transfer to Construction Fund \$2,000,000 - general purpose
 \$ 191,846 - Energy loan pymt

* As of 8-24-12

SANTA BARBARA COMMUNITY COLLEGE DISTRICT
2012 - 2013 Adopted Budget
General Fund - Restricted

	2011-2012 Unaudited Actual *	2012-2013 Adopted Budget	Increase (Decrease) in Budget	%
REVENUES				
Federal	\$ 2,849,003	\$ 2,716,192	\$ (132,811)	(5%)
State	7,339,036	8,320,430	981,394	13%
Local	3,246,067	5,069,919	1,823,852	56%
Total Revenues	<u>13,434,106</u>	<u>16,106,541</u>	<u>2,672,435</u>	20%
EXPENDITURES				
Academic Salaries	2,619,023	2,828,565	209,542	8%
Classified and Other Nonacademic Salaries	3,958,988	4,607,270	648,282	16%
Employee Benefits	1,470,321	1,625,515	155,194	11%
Supplies & Materials	499,959	703,773	203,814	41%
Other Operating Expenses and Services	4,513,827	5,186,909	673,082	15%
Capital Outlay	249,994	340,519	90,525	36%
Other Outgo	771,129	847,249	76,120	10%
Total Expenditures	<u>14,083,241</u>	<u>16,139,800</u>	<u>2,056,559</u>	15%
Excess of Revenues over (under) Expenditures	<u>(649,135)</u>	<u>(33,259)</u>	<u>615,876</u>	(95%)
Other Financing Sources (Uses)				
Intrafund Transfers - In	825,173	825,173	0	0%
Intrafund Transfers - Out	120,699	729,068	608,369	504%
Interfund Transfers - In	1,541	0	(1,541)	(100%)
Interfund Transfers - Out	56,880	62,846	5,966	10%
Total Other Financing Sources (Uses)	<u>649,135</u>	<u>33,259</u>	<u>612,794</u>	94%
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	0	0	\$ <u>0</u>	0%
Beginning Fund Balance	<u>0</u>	<u>0</u>		
Ending Fund Balance	\$ <u>0</u>	\$ <u>0</u>		

Pending grants are not budgeted until awards are made.

Expenses are budgeted in relation to awarded grant revenue.

* As of 8-24-12

SANTA BARBARA COMMUNITY COLLEGE DISTRICT
2012 - 2013 Adopted Budget
General Fund
Fund Balance

	June 30, 2011	2011-2012	June 30, 2012	2012-2013 Adopted Budgeted	June 30, 2013
	Audited Ending Balance	Unaudited Revenues, Expenses & Transfers *	Unaudited Ending Balance *	Revenues, Expenses & Transfers	Adopted Budget Ending Balance
Fund Balance					
Reserved for Restricted Purpose	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Designated:					
State Mandated Contingency (5%)	4,448,200	33,500	4,481,700	(254,900)	4,226,800
Designation-Banked TLU's	1,247,444	(63,336)	1,184,108	0	1,184,108
Total Designated	<u>5,695,644</u>	<u>(29,836)</u>	<u>5,665,808</u>	<u>(254,900)</u>	<u>5,410,908</u>
Undesignated	16,768,647	3,252,570	20,021,217	(1,461,449)	18,559,768
Total Fund Balance	<u>\$ 22,464,291</u>	<u>\$ 3,222,734</u>	<u>\$ 25,687,025</u>	<u>\$ (1,716,349)</u>	<u>\$ 23,970,676</u>

* As of 8-24-12

Fund Balance	22,464,291	25,687,025	23,970,676
State revenue deferral - need for cash reserves			
General Apportionment Deferral	<u>(11,436,457)</u>	<u>(14,281,882)</u>	<u>(12,873,524)</u>
Net Fund Balance after deferrals	<u>11,027,834</u>	<u>11,405,143</u>	<u>11,097,152</u>

SANTA BARBARA COMMUNITY COLLEGE DISTRICT
2012 - 2013 Adopted Budget
General Fund
Interfund Transfers

	2010-2011		2011-2012		Increase		2012-2013		Increase	
	Audited		Unaudited		(Decrease)	%	Adopted		(Decrease)	%
	Actual		Actual *				Budget			
INTERFUND TRANSFERS - IN										
From Bookstore	\$ 0		\$ 5,300		\$ 5,300	100%	\$		\$ (5,300)	(100%)
From Construction	41,000		41,000		0	0%	\$		(41,000)	(100%)
From Equipment	203,850				(203,850)	(100%)			0	0%
From Trust			1,541							
Total	<u>\$ 244,850</u>		<u>\$ 47,841</u>		<u>\$ (198,550)</u>	<u>(81%)</u>	<u>\$ 0</u>		<u>\$ (46,300)</u>	<u>(97%)</u>
INTERFUND TRANSFERS - OUT										
To Rehab/Construction Fund	\$ 3,189,176		\$ 2,795,692		\$ (393,484)	(12%)	\$ 2,191,846		\$ (603,846)	(22%)
To Equipment Fund	4,900,000		2,941,497		(1,958,503)	(40%)	1,655,000		(1,286,497)	(44%)
To Children's Center Fund	271,535		295,301		23,766	9%	49,000		(246,301)	(83%)
To Trust - Athletics	15,295		24,512		9,217	60%	62,846		38,334	156%
Total	<u>\$ 8,376,006</u>		<u>\$ 6,057,002</u>		<u>\$ (2,319,004)</u>	<u>(28%)</u>	<u>\$ 3,958,692</u>		<u>\$ (2,098,310)</u>	<u>(35%)</u>

* As of 8-24-12

SANTA BARBARA COMMUNITY COLLEGE DISTRICT
2012 - 2013 Adopted Budget
Bond Interest & Redemption Fund

	2011-2012 Unaudited Actual *	2012-2013 Adopted Budget	Increase (Decrease) in Budget	%
REVENUES				
Property Taxes	\$ 3,467,103	\$ 2,479,900	\$ (987,203)	(28%)
Local	20,226	16,650	(3,576)	(18%)
Total Revenues	<u>3,487,329</u>	<u>2,496,550</u>	<u>(990,779)</u>	<u>(28%)</u>
EXPENDITURES				
Academic Salaries	0	0	0	0%
Classified and Other Nonacademic Salaries	0	0	0	0%
Employee Benefits	0	0	0	0%
Supplies and Materials	0	0	0	0%
Other Operating Expenses and Services	0	0	0	0%
Capital Outlay	0	0	0	0%
Other Outgo -Debt interest & principal	2,421,850	2,496,550	74,700	3%
Total Expenditures	<u>2,421,850</u>	<u>2,496,550</u>	<u>74,700</u>	<u>3%</u>
Excess of Revenues over (under) Expenditures	<u>1,065,479</u>	<u>0</u>	<u>(1,065,479)</u>	<u>(100%)</u>
Other Financing Sources (Uses)				
Interfund Transfers - In	0	0	0	0%
Interfund Transfers - Out	0	0	0	0%
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0%</u>
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	1,065,479	0	\$ <u>(1,065,479)</u>	<u>(100%)</u>
Beginning Fund Balance	<u>3,260,492</u>	4,325,971		
Ending Fund Balance	<u>\$ 4,325,971</u>	<u>\$ 4,325,971</u>		

* As of 8-24-12

**SANTA BARBARA COMMUNITY COLLEGE DISTRICT
2012 - 2013 Adopted Budget
Bookstore Fund**

	2011-2012 Unaudited Actual *	2012-2013 Adopted Budget	Increase (Decrease) in Budget	%
REVENUES				
Local	\$ 6,248,816	\$ 6,650,000	401,184	6%
Total Revenues	<u>6,248,816</u>	<u>6,650,000</u>	<u>401,184</u>	6%
EXPENDITURES				
Classified and Other Nonacademic Salaries	699,141	731,050	31,909	5%
Employee Benefits	241,551	262,762	21,211	9%
Supplies & Materials	4,507,921	4,725,000	217,079	5%
Other Operating Expenses and Services	524,471	500,000	(24,471)	(5%)
Capital Outlay	28,534	15,000	(13,534)	(47%)
Other Outgo	15,960	15,000	(960)	(6%)
Total Expenditures	<u>6,017,578</u>	<u>6,248,812</u>	<u>231,234</u>	4%
Excess of Revenues over (under) Expenditures	<u>231,238</u>	<u>401,188</u>	<u>169,950</u>	73%
Other Financing Sources (Uses)				
Interfund Transfers - Out - Student Life	18,000	18,000	0	0%
Interfund Transfers - Out - Co-curricular Activities	55,500	75,000	19,500	(35%)
Interfund Transfers - Out - School Relations	5,300	18,000	12,700	(240%)
Transfer to Foundation for SBCC-Internships		50,000	50,000	100%
Transfer to Foundation for SBCC-Learning Community	20,000	20,000	0	0%
Transfer to Foundation for SBCC-Transfer Success		45,000	45,000	100%
Total Other Financing Sources (Uses)	<u>98,800</u>	<u>226,000</u>	<u>127,200</u>	(129%)
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	132,438	175,188	\$ <u>42,750</u>	32%
Beginning Fund Balance	<u>5,741,894</u>	<u>5,874,332</u>		
Ending Fund Balance	\$ <u><u>5,874,332</u></u>	\$ <u><u>6,049,520</u></u>		

Library reserve books →

Ending Balance is held in \$0.9M inventory, \$1.7M fixed assets, \$0.2M operating cash and \$3.2M reserves for building maintenance, book purchases for one semester and contingency.

* As of 8-24-12

**SANTA BARBARA COMMUNITY COLLEGE DISTRICT
2012 - 2013 Adopted Budget
Food Service Fund**

	2011-2012 Unaudited Actual *	2012-2013 Adopted Budget	Increase (Decrease) in Budget	%
REVENUES				
Federal	\$ 4,760	\$ 5,000	\$ 240	5%
Local	3,175,118	3,110,055	(65,063)	(2%)
Total Revenues	<u>3,179,878</u>	<u>3,115,055</u>	<u>(64,823)</u>	<u>(2%)</u>
EXPENDITURES				
Academic Salaries	0	0	0	0%
Classified and Other Nonacademic Salaries	989,888	997,645	7,757	1%
Employee Benefits	202,468	203,184	716	0%
Supplies & Materials	1,550,587	1,558,354	7,767	1%
Other Operating Expenses and Services	149,216	175,798	26,582	18%
Capital Outlay	133,061	155,074	22,013	17%
Other Outgo	0	0	0	0%
Total Expenditures	<u>3,025,220</u>	<u>3,090,055</u>	<u>64,835</u>	<u>2%</u>
Excess of Revenues over (under) Expenditures	<u>154,658</u>	<u>25,000</u>	<u>(129,658)</u>	<u>(84%)</u>
Other Financing Sources (Uses)				
Interfund Transfers - In	0	0	0	0%
Interfund Transfers - Out	20,000	25,000	5,000	25%
Total Other Financing Sources (Uses)	<u>(20,000)</u>	<u>(25,000)</u>	<u>5,000</u>	<u>(25%)</u>
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	134,658	0	\$ <u>(134,658)</u>	<u>(100%)</u>
Beginning Fund Balance	<u>604,899</u>	<u>739,557</u>		
Ending Fund Balance	\$ <u><u>739,557</u></u>	\$ <u><u>739,557</u></u>		

Replace equipment,
renovate snack shops

* As of 8-24-12

**SANTA BARBARA COMMUNITY COLLEGE DISTRICT
2012 - 2013 Adopted Budget
Children's Center Fund**

	2011-2012 Unaudited Actual *	2012-2013 Adopted Budget	Increase (Decrease) in Budget	%	
REVENUES					
Federal	\$ 58,057	\$ 59,282	\$ 1,225	2%	
State	93,965	94,850	885	1%	
Local	321,647	479,482	157,835	49%	Increase revenue by expanding operating months from 8 to 9
Total Revenues	<u>473,669</u>	<u>633,614</u>	<u>159,945</u>	34%	
EXPENDITURES					
Academic Salaries	327,217	266,544	(60,673)	(19%)	One instructor vacancy not filled
Classified and Other Nonacademic Salaries	181,577	212,360	30,783	17%	
Employee Benefits	182,194	165,853	(16,341)	(9%)	
Supplies & Materials	39,423	36,890	(2,533)	(6%)	
Other Operating Expenses and Services	335	750	415	124%	
Capital Outlay	0	0	0	0%	
Other Outgo	0	0	0	0%	
Total Expenditures	<u>730,746</u>	<u>682,397</u>	<u>(48,349)</u>	(7%)	
Excess of Revenues over (under) Expenditures	<u>(257,077)</u>	<u>(48,783)</u>	<u>208,294</u>	(81%)	
Other Financing Sources (Uses)					
Interfund Transfers - In	295,301	49,000	(246,301)	(83%)	Reduced support from General Fund
Interfund Transfers - Out	0	0	0	0%	
Total Other Financing Sources (Uses)	<u>295,301</u>	<u>49,000</u>	<u>(246,301)</u>	(83%)	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	38,224	217	\$ <u>(38,007)</u>	(99%)	
Beginning Fund Balance	<u>175,968</u>	<u>214,192</u>			
Ending Fund Balance	\$ <u>214,192</u>	\$ <u>214,409</u>	\$		

* As of 8-24-12

SANTA BARBARA COMMUNITY COLLEGE DISTRICT
2012 - 2013 Adopted Budget
Equipment Replacement Fund

	2011-2012 Unaudited Actual *	2012-2013 Adopted Budget	Increase (Decrease) in Budget	%
REVENUES				
Federal	\$ 0	\$ 0	\$ 0	0%
State	0	0	0	0%
Local	51,192	48,200	(2,992)	(6%)
Total Revenues	<u>51,192</u>	<u>48,200</u>	<u>(2,992)</u>	<u>(6%)</u>
EXPENDITURES				
Academic Salaries	0	0	0	0%
Classified and Other Nonacademic Salaries	0	0	0	0%
Employee Benefits	0	0	0	0%
Supplies & Materials	0	0	0	0%
Other Operating Expenses and Services	71,273	43,970	(27,303)	(38%)
Capital Outlay	1,595,475	2,761,810	1,166,335	73%
Total Expenditures	<u>1,666,748</u>	<u>2,805,780</u>	<u>1,139,032</u>	<u>68%</u>
Excess of Revenues over (under) Expenditures	<u>(1,615,556)</u>	<u>(2,757,580)</u>	<u>(1,142,024)</u>	71%
Other Financing Sources (Uses)				
Sale of Equipment	975	0	(975)	(100%)
Interfund Transfers - In	2,953,924	1,655,000	(1,298,924)	(44%)
Interfund Transfers - Out	0	0	0	0%
Total Other Financing Sources (Uses)	<u>2,954,899</u>	<u>1,655,000</u>	<u>(1,299,899)</u>	<u>(44%)</u>
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	1,339,343	(1,102,580)	<u>\$ (2,441,923)</u>	<u>(182%)</u>
Beginning Fund Balance	<u>5,698,758</u>	<u>7,038,101</u>		
Ending Fund Balance	<u>\$ 7,038,101</u>	<u>\$ 5,935,521</u>		

Banner project support

\$ 59K State funded instructional equip
\$402K Copiers
\$0.8M Computer & server replacement
\$1.5M Program Review requests & other projects

* As of 8-24-12

SANTA BARBARA COMMUNITY COLLEGE DISTRICT
2012 - 2013 Adopted Budget
Bond Construction Fund

	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	Total
	Audited	Audited	Audited	Unaudited	Adopted	
	Actual	Actual	Actual	Actual *	Budget	
REVENUES						
Bond Proceeds	\$ 47,000,000	\$ 0	\$ 0	\$ 0	\$ 15,000,000	\$ 62,000,000
Local	466,269	483,738	223,992	79,681	66,200	1,319,880
Total Revenues	<u>47,466,269</u>	<u>483,738</u>	<u>223,992</u>	<u>79,681</u>	<u>15,066,200</u>	<u>63,319,880</u>
EXPENDITURES						
Academic Salaries	7,837	0	22,687	18,335	0	48,859
Classified and Other Nonacademic Salaries	18,238	0	0	50,868	0	69,106
Employee Benefits	402	0	2,765	3,911	0	7,078
Supplies and Materials	4,614	62	2,755	1,410	0	8,841
Other Operating Expenses and Services	101,523	41,846	144,056	234,391	200,000	721,816
Capital Outlay	4,135,519	8,338,687	14,621,923	10,874,440	24,493,611	62,464,180
Other Outgo	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>24,693,611</u>	<u>63,319,880</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>(9,627,411)</u>	<u>0</u>
Other Financing Sources (Uses)						
Interfund Transfers - In	0	0	0	0	0	0
Interfund Transfers - Out	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>43,198,136</u>	<u>(7,896,857)</u>	<u>(14,570,194)</u>	<u>(11,103,674)</u>	<u>(9,627,411)</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>	
Ending Fund Balance	<u>\$ 43,198,136</u>	<u>\$ 35,301,279</u>	<u>\$ 20,731,085</u>	<u>\$ 9,627,411</u>	<u>\$ 0</u>	

* As of 8-24-12

SANTA BARBARA COMMUNITY COLLEGE DISTRICT
2012 - 2013 Adopted Budget
Rehabilitation/Construction Fund

	2011-2012 Unaudited Actual *	2012-2013 Adopted Budget	Increase (Decrease) in Budget	%	
REVENUES					
Federal	\$ 0	0	\$ 0	0%	
State	0	0	0	0%	
Local	764,257	64,040	(700,217)	(92%)	Interest
Total Revenues	<u>764,257</u>	<u>64,040</u>	<u>(700,217)</u>	<u>(92%)</u>	
EXPENDITURES					
Academic Salaries	0	0	0	0%	
Classified and Other Nonacademic Salaries	0	0	0	0%	
Employee Benefits	0	0	0	0%	
Supplies and Materials	0	0	0	0%	
Other Operating Expenses and Services	75,461	191,846	116,385	154%	
Capital Outlay	1,225,543	2,905,275	1,679,732	137%	
Other Outgo	0	0	0	0%	
Total Expenditures	<u>1,301,004</u>	<u>3,097,121</u>	<u>1,796,117</u>	<u>138%</u>	
Excess of Revenues over (under) Expenditures	<u>(536,747)</u>	<u>(3,033,081)</u>	<u>(2,496,334)</u>	465%	
Other Financing Sources (Uses)					
Interfund Transfers - In	2,795,692	2,191,846	(603,846)	(22%)	
Interfund Transfers - Out	41,000	0	(41,000)	(100%)	
Total Other Financing Sources (Uses)	<u>2,754,692</u>	<u>2,191,846</u>	<u>(562,846)</u>	<u>(20%)</u>	From the General Fund: \$2,000,000 General Purpose, \$191,846 Energy Loan Payment
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	2,217,945	(841,235)	<u>\$ (3,059,180)</u>	<u>(138%)</u>	
Beginning Fund Balance	<u>7,431,122</u>	<u>9,649,067</u>			
Ending Fund Balance	<u>\$ 9,649,067</u>	<u>\$ 8,807,832</u>			

* As of 8-24-12

SANTA BARBARA COMMUNITY COLLEGE DISTRICT
2012 - 2013 Adopted Budget
Insurance Fund

	2011-2012 Unaudited Actual *	2012-2013 Adopted Budget	Increase (Decrease) in Budget	%
REVENUES				
Local	\$ 5,965	\$ 3,600	\$ (2,365)	(40%)
Total Revenues	<u>5,965</u>	<u>3,600</u>	<u>(2,365)</u>	(40%)
EXPENDITURES				
Other Operating Expenses and Services	97,485	153,000	55,515	57%
Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	0%
Total Expenditures	<u>97,485</u>	<u>153,000</u>	<u>55,515</u>	57%
Excess of Revenues over (under) Expenditures	<u>(91,520)</u>	<u>(149,400)</u>	<u>(57,880)</u>	63%
Other Financing Sources (Uses)				
Interfund Transfers - In	0	0	0	0%
Interfund Transfers - Out	<u>0</u>	<u>0</u>	<u>0</u>	0%
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	0%
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	<u>(91,520)</u>	<u>(149,400)</u>	<u>\$ (57,880)</u>	63%
Beginning Fund Balance	<u>689,363</u>	<u>597,843</u>		
Ending Fund Balance	<u>\$ 597,843</u>	<u>\$ 448,443</u>		

* As of 8-24-12

SANTA BARBARA COMMUNITY COLLEGE DISTRICT
2012 - 2013 Adopted Budget
Fiduciary Funds

	Fund 71	Fund 72	Fund 74	Fund 75	Fund 79	Fund 81	Fund 77	TOTAL
	Associated Students	Student Representation Fee	Financial Aid	Scholarship	Special Trust & Co-curricular	Student Clubs	Adult Ed Trusts	
REVENUES								
Federal	\$ 0	\$ 0	\$ 30,000,000	\$ 0	\$ 0	\$ 0	\$ 0	\$ 30,000,000
State	0	0	580,000	0	0	0	0	580,000
Local	6,000	40,000	0	850,000	758,654	40,000	50,000	1,744,654
Total Revenues	<u>6,000</u>	<u>40,000</u>	<u>30,580,000</u>	<u>850,000</u>	<u>758,654</u>	<u>40,000</u>	<u>50,000</u>	<u>32,324,654</u>
EXPENDITURES								
Academic Salaries	0	0	0	0	0	0		0
Classified and Other Nonacademic Salaries	0	0	0	0	0	0		0
Employee Benefits	0	0	0	0	0	0		0
Supplies & Materials	0	0	0	0	0	0		0
Other Operating Expenses and Services	6,000	40,000	0	0	800,000	40,000	50,000	936,000
Capital Outlay	0	0	0	0	0	0		0
Other Outgo	0	0	30,580,000	850,000	0	0		31,430,000
Total Expenditures	<u>6,000</u>	<u>40,000</u>	<u>30,580,000</u>	<u>850,000</u>	<u>800,000</u>	<u>40,000</u>	<u>50,000</u>	<u>32,366,000</u>
Excess of Revenues over (under) Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(41,346)</u>	<u>0</u>	<u>0</u>	<u>(41,346)</u>
Other Financing Sources (Uses)								
Interfund Transfers - In	0	0	0	0	180,846	0	0	180,846
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>180,846</u>	<u>0</u>	<u>0</u>	<u>180,846</u>
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	0	0	0	0	139,500	0	0	139,500
Beginning Fund Balance	<u>31,024</u>	<u>62,897</u>	<u>88,037</u>	<u>81,283</u>	<u>998,673</u>	<u>45,904</u>	<u>1,207,510</u>	<u>2,515,328</u>
Ending Fund Balance	<u>\$ 31,024</u>	<u>\$ 62,897</u>	<u>\$ 88,037</u>	<u>\$ 81,283</u>	<u>\$ 1,138,173</u>	<u>\$ 45,904</u>	<u>\$ 1,207,510</u>	<u>\$ 2,654,828</u>

**SANTA BARBARA COMMUNITY COLLEGE DISTRICT
2012 - 2013 Adopted Budget
Appendix - Equipment Fund**

	2011-2012			2012-2013		
	Adjusted Budget *	Unaudited Actual *	Remaining Budget	Prog Review fwd projects from 2011-12	Proposed Projects 2012-13	Adopted Budget
REVENUES						
886000 -- Interest	\$ 44,900	\$ 51,193	\$ (6,293)	\$	\$ 48,200	\$ 48,200
Total Revenues	44,900	51,193	(6,293)	0	48,200	48,200
EXPENDITURES						
0608 -- School of Media Arts	30,286	7,626	22,660	22,660		22,660
4230 -- Duplicating - campus copiers	276,500	29,586	246,914	246,914	155,000	401,914
4650 -- Information Technology Division	1,400,000	831,538	568,462	568,462	231,538	800,000
4659 -- Administrative Systems (Banner Project)	103,843	59,873	43,970	43,970		43,970
41234 - Instructional Equip Block Grant	73,584	14,373	59,211	59,211		59,211
<u>2010-11 Program Review Equip</u>						
6707 -- Program Review Equipment 2010-11	375,467	93,352	282,115	203,471		203,471
6708 -- Program Review Tech Hardware 2010-11	136,369	37,464	98,905	0		0
6709 -- Program Review Tech Software 2010-11	137,652	15,334	122,318	0		0
6710 -- Routine & Non-Routine Equip 2010-11	220,758	27,620	193,138	0		0
<u>2011-12 Program Review Equip</u>						
6807 -- Program Review Equipment 11-12	189,907	77,243	112,664	112,664		112,664
6808 -- Program Review Tech Hardware 11-12	543,044	322,423	220,621	220,621		220,621
6809 -- Program Review Tech Software 11-12	230,186	45,723	184,463	184,463		184,463
6810 -- Program Review Non-Routine Eq 11-12	361,400	104,594	256,806	256,806		256,806
<u>2012-13 Program Review Equip</u>						
TBD					500,000	500,000
Total Expenditures	4,078,996	1,666,749	2,412,247	1,919,242	886,538	2,805,780
Excess of Revenues over (under) Expenditures	(4,034,096)	(1,615,556)	(2,418,540)	(1,919,242)	(838,338)	(2,757,580)
Other Financing Sources (Uses)						
Sale of Equipment	0	975	(975)	0	0	0
Interfund Transfers - IN						
From Unrestricted General Fund	1,500,000	1,500,000	0		1,500,000	1,500,000
From Unrestricted General Fund-Prog Review	1,286,497	1,286,497	0			0
From Geology Trust - for bus	12,427	12,427	0			0
From Unrestricted General Fund-Copiers	155,000	155,000	0		155,000	155,000
Total Other Financing Sources (Uses)	2,953,924	2,954,899	(975)	0	1,655,000	1,655,000
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	(1,080,172)	1,339,343	(2,419,515)	(1,919,242)	816,662	(1,102,580)
Beginning Fund Balance	5,698,758	5,698,758				7,038,101
Ending Fund Balance	\$ 4,618,586	\$ 7,038,101				5,935,521

Planned copier purchases for 2012-13 & contingency for unplanned equipment failure

Balance of Banner implementation budget

Remainder of Instructional Block Grant funding

Program Review 12-13 & priority purchases as needed

* As of 8-24-12

SANTA BARBARA COMMUNITY COLLEGE DISTRICT
2012 - 2013 Adopted Budget
Appendix - Construction Fund

	2011-2012			2012-2013		
	Adjusted Budget *	Unaudited Actual *	Remaining Budget	Carry Forward Projects	Proposed Projects	Adopted Budget
REVENUES						
State Revenue - Drama-Music	\$ 80,000	0	80,000			
Interest	96,100	68,197	27,903		64,040	64,040
Local Income (Aspect Education rent)	511,300	696,060	(184,760)		0	0
Total Revenues	<u>687,400</u>	<u>764,257</u>	<u>(76,857)</u>	<u>0</u>	<u>64,040</u>	<u>64,040</u>
EXPENDITURES						
Fund 434300 -- State Capital Projects						
6582 -- Drama Music Modernization	80,000	0	80,000	0		0
Fund 434500 -- District Projects						
5000 -- Miscellaneous Projects	847,750	604,776	242,974		730,000	730,000
5770 -- Long Range Development PI	85,375	0	85,375	85,375		85,375
6525 -- Energy Efficiency	33,168	0	33,168	33,168		33,168
6582 -- Drama Music Modernization	9,930	87,892	(77,962)	0		0
6587 -- Bridge Seismic Eval & Repairs		19,197	(19,197)	0		0
6629 -- Photovoltaic System-Loan Pymt	197,065	75,461	121,604	0	191,846	191,846
6632 -- East Campus Main Entry Sign	50,000	0	50,000	50,000		50,000
6693 -- ECC Remodel	18,789	0	18,789	0		0
6711 -- Schott Center Kitchen Upgrade	39,676	38,850	826	0		0
6712 -- BC Building Chiller Replacement	445,583	2,926	442,657	442,657		442,657
6713 -- Campuswide Fire Alarm Network	189,220	0	189,220	189,220		189,220
6714 -- Campuswide Roof Repairs	29,000	317	28,683	0		0
6715 -- Secondary HVAC Repairs for EMS	364,574	26,555	338,019	338,019		338,019
6716 -- BC Building Roof Restoration	77,433	33,910	43,523	0		0
6718 -- Upgrade HVAC in A-110 & A-111	15,000	13,812	1,188	0		0
6719 -- Museum of Natural History Observatory	4,416	4,416	0	0		0
6720 -- DSA Certification of Completed Projects	20,000	7,695	12,305	12,305		12,305
6721 -- Channels Relocation & Drafting Labs	30,000	25,294	4,706	4,706		4,706
6723 -- EOPS Computer Lab	45,000	39,478	5,522	5,522		5,522
6724 -- LRC Roof Restoration	140,000	139,615	385	0		0
6725 -- Repave Asphalt Sitework Campuswide	300,000	0	300,000	300,000		300,000
6726 -- Cliff Stabilization at Shoreline Dr.	100,000	0	100,000	100,000		100,000
6727 -- PS Bldg Upgrade Elevator Controller	50,000	0	50,000	50,000		50,000
6728 -- Sports Pavillion Repair Leaks	100,000	0	100,000	100,000		100,000
6729 -- Repair EBS Coldroom	15,000	0	15,000	0		0
6706 -- Program Review Facilities 2010-11	181,963	72,767	109,196	30,909		30,909
6811 -- Program Review Facilities 2011-12	541,747	108,043	433,704	433,394		433,394
Total Expenditures	<u>4,010,689</u>	<u>1,301,004</u>	<u>2,709,685</u>	<u>2,175,275</u>	<u>921,846</u>	<u>3,097,121</u>
Excess of Revenues over (under) Expenditures	<u>(3,323,289)</u>	<u>(536,747)</u>	<u>(2,786,542)</u>	<u>(2,175,275)</u>	<u>(857,806)</u>	<u>(3,033,081)</u>
Other Financing Sources (Uses)						
Interfund Transfers - IN						
From Unrestricted General Fund	2,541,747	2,598,627	(56,880)		2,000,000	2,000,000
From Unrestricted General Fund-Loan pymt	197,065	197,065	0		191,846	191,846
Interfund Transfers - Out - to Unrestr Gen Fund	(41,000)	(41,000)	0		0	0
Total Other Financing Sources (Uses)	<u>2,697,812</u>	<u>2,754,692</u>	<u>(56,880)</u>	<u>0</u>	<u>2,191,846</u>	<u>2,191,846</u>
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	(625,477)	2,217,945	\$ (2,843,422)	\$ (2,175,275)	\$ 1,334,040	(841,235)
Beginning Fund Balance	<u>7,431,122</u>	<u>7,431,122</u>				<u>9,649,067</u>
Ending Fund Balance	<u>\$ 6,805,645</u>	<u>\$ 9,649,067</u>				<u>\$ 8,807,832</u>

* As of 8-24-12