

COUNTY OF SANTA BARBARA, CALIFORNIA  
 STATEMENT OF ACTIVITIES  
 GOVERNMENTWIDE  
 FOR THE FISCAL YEAR ENDED June 30, 2015 (in thousands)

Functions/Programs				Program Revenues			Net (Expense) Revenue and Changes in Net Position		
	Direct	Indirect	Total	Charges for	Operating	Capital	Governmental	Business-type	Total
	Expenses	Expenses	Expenses	Services	Grants and Contributions	Grants and Contributions	Activities	Activities	
Governmental activities:									
Policy & executive	\$ 15,741	\$ (5,020)	\$ 10,721	\$ 4,259	\$ 1,009	\$ --	\$ (5,453)	\$ --	\$ (5,453)
Public safety	271,134	5,554	276,688	44,118	71,449	--	(161,121)	--	(161,121)
Health & public assistance	330,552	4,580	335,132	86,215	234,337	--	(14,580)	--	(14,580)
Community resources & public facilities	84,462	4,326	88,788	27,537	31,249	44	(29,958)	--	(29,958)
General government & support services	47,456	(9,690)	37,766	13,577	2,940	--	(21,249)	--	(21,249)
General county programs	2,535	(73)	2,462	8,885	5,636	--	12,059	--	12,059
Interest on long-term debt	2,651	--	2,651	--	--	--	(2,651)	--	(2,651)
Total governmental activities	<u>754,531</u>	<u>(323)</u>	<u>754,208</u>	<u>184,591</u>	<u>346,620</u>	<u>44</u>	<u>(222,953)</u>	<u>--</u>	<u>(222,953)</u>
Business-type activities:									
Resource Recovery	25,997	253	26,250	23,184	860	--	--	(2,206)	(2,206)
Laguna Sanitation	6,200	70	6,270	11,069	127	--	--	4,926	4,926
Total business-type activities	<u>32,197</u>	<u>323</u>	<u>32,520</u>	<u>34,253</u>	<u>987</u>	<u>--</u>	<u>--</u>	<u>2,720</u>	<u>2,720</u>
Total primary government	<u>\$ 786,728</u>	<u>\$ --</u>	<u>\$ 786,728</u>	<u>\$ 218,844</u>	<u>\$ 347,607</u>	<u>\$ 44</u>	<u>(222,953)</u>	<u>2,720</u>	<u>(220,233)</u>
General Revenues:									
Taxes:									
Property							180,498	--	180,498
Sales							8,768	--	8,768
Transient occupancy							8,550	--	8,550
Payments in lieu of taxes							3,933	--	3,933
Motor vehicle in-lieu tax							150	--	150
Franchise fees							3,301	--	3,301
Other general revenues							982	--	982
Restricted for community resources and public facilities:									
Sales tax, allocated to roads							6,538	--	6,538
Property tax, levied for flood control districts							9,374	--	9,374
Property tax, levied for county service areas							1,207	--	1,207
Property tax, levied for water agency							2,470	--	2,470
Property tax, levied for lighting districts							432	--	432
Property tax, levied for community facilities districts							501	--	501
Property tax, residual distribution from the redevelopment property tax trust fund							7,026	--	7,026
Restricted for public safety:									
Property tax, levied for fire district							42,631	--	42,631
Unrestricted investment earnings							1,661	254	1,915
Gain (loss) on sale of capital assets							258	(38)	220
Total general revenues							<u>278,280</u>	<u>216</u>	<u>278,496</u>
Change in net position							<u>55,327</u>	<u>2,936</u>	<u>58,263</u>
Net position - beginning							819,967	95,753	915,720
Prior period adjustment (Note 24)							(601,341)	(10,639)	(611,980)
Net position - beginning, as restated							<u>218,626</u>	<u>85,114</u>	<u>303,740</u>
Net position - ending							<u>\$ 273,953</u>	<u>\$ 88,050</u>	<u>\$ 362,003</u>

The notes to the financial statements are an integral part of this statement.