

Agreed-Upon Procedures Report

June 30, 2025

Santa Barbara Community

College District

Parking Fees Program

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Parking Fees Program
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Independent Accountant's Report

Board of Trustees
Santa Barbara Community College District
Santa Barbara, California

We have performed the procedures enumerated below, with respect to the agreement between Santa Barbara Community College District (the District) and the City of Santa Barbara (the City) for the year ended June 30, 2025. The District's management is responsible for compliance with the agreement and the records associated with the statement of revenues and expenditures, proportion of revenues and expenditures attributed to the La Playa Parking Lots, and loans to parking fees program.

The District has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of testing for compliance with the agreement with the City. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The District's management is responsible for the statement of revenues and expenditures, proportion of revenues and expenditures attributed to La Playa Parking Lots, and loans to parking fees program for the year ended June 30, 2025. The sufficiency of these procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and the associated findings are as follows:

1. Verified that the District's Statement of Revenues and Expenditures for the Parking Fees Program agrees to the District's general ledger. Tested a sample of revenue and expenditure transactions posted to the general ledger for the Program ensured that they were appropriately accounted for and recorded.

	<u>Other Parking Lots</u>	<u>La Playa Parking Lots</u>	<u>Total All Parking Lots</u>
Revenues			
Parking fees	\$ 326,622	\$ 85,758	\$ 412,380
Public transportation fees	534,125	140,239	674,364
Parking fines	<u>215,736</u>	<u>56,647</u>	<u>272,383</u>
Total revenues	<u>1,076,483</u>	<u>282,644</u>	<u>1,359,127</u>
Expenditures			
Operations and maintenance			
Salaries	416,307	146,735	563,042
Benefits	130,741	46,085	176,826
Supplies	7,384	2,602	9,986
Public transportation expense	508,514	179,240	687,754
Repairs and maintenance	3,843	1,355	5,198
Parking program fees	76,815	27,079	103,894
Other contracts	18,886	6,653	25,539
Court fees	40,570	14,298	54,868
Utilities	35,251	12,427	47,678
Insurance	<u>4,640</u>	<u>1,635</u>	<u>6,275</u>
Total expenditures	<u>1,242,951</u>	<u>438,109</u>	<u>1,681,060</u>
Other Revenues and (Expenditures)			
Capital outlay	(3,704)	(1,306)	(5,010)
Transfers from other funds	<u>278,440</u>	<u>73,115</u>	<u>351,555</u>
Total other revenues and (expenditures)	<u>274,736</u>	<u>71,809</u>	<u>346,545</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ 108,268</u>	<u>\$ (83,656)</u>	<u>\$ 24,612</u>

Results: There were no findings in the current year.

2. We recalculated the District’s schedule of “Proportion of Revenues and Expenditures Attributed to La Playa Parking Lots” and ensured that the schedule agreed to the Statement of Revenues and Expenditures for the Parking Fees Program for the year ending June 30, 2025.

<u>Total Parking Revenues</u>	<u>Total Spaces Including Leadbetter Beach Parking</u>	<u>Per Space</u>
\$ 1,710,685	2,361	<u>\$ 724.56</u>
<u>Total Operations and Maintenance Expense</u>	<u>Total Spaces Excluding Leadbetter Beach Parking</u>	
\$ 1,681,060	1,884	<u>\$ 892.28</u>
<u>Other Expenditures</u>	<u>Total Spaces Excluding Leadbetter Beach Parking</u>	
\$ 5,010	1,884	<u>\$ 2.66</u>
<u>La Playa Spaces</u>	<u>Revenues Per Space</u>	
491	\$ 724.56	\$ 355,759
<u>La Playa Spaces</u>	<u>Operations and Maintenance Expenditure Per Space</u>	
491	\$ 892.28	438,109
<u>La Playa Spaces</u>	<u>Other Expenditures</u>	
491	\$ 2.66	<u>1,306</u>
Deficiency of Revenues Over Expenditures		<u>\$ (83,656)</u>

Results: There were no findings in the current year.

3. We verified the Parking Fees Program received any new loans during the fiscal year from the District’s Construction Fund. If any repayments were made by the Parking Fees Program during the year, we verified the repayment was reflected in the June 30, 2025 balance on the “Loans to Parking Fees Program” schedule and traced the payment of funds to the District’s Construction Fund.

1985-1986 and 1986-1987	\$ 307,840
1987-1988	231
1988-1989	42,185
1989-1990	27,127
1990-1991	338,195
1991-1992	22,060
1993-1994	6,142,806
2014-2015	1,770
2019-2020	158,649
2021-2022	43,028
2023-2024	515,948
2024-2025	<u>351,555</u>
Subtotal all loans for maintenance and improvements	7,951,394
Less repayments	<u>2,953,533</u>
Balance due at June 30, 2025	<u><u>\$ 4,997,861</u></u>

Results : During the fiscal year, the Parking Fees program did not receive any new loans from the District’s Construction Fund. The Program received, however, an additional loan from the District’s Unrestricted General Fund in the amount of \$351,555. There were no repayments made during the year, resulting in a balance due to the Unrestricted General Fund of \$4,997,861 and reflected in the balance on the “Loans to Parking Fees Program Schedule” as of June 30, 2025.

The District is responsible for the ongoing maintenance and improvements of the parking facilities. Such expenses are incurred by the District’s Construction Fund with repayments made from an excess of revenues over expenditures within the Parking Fees Program. There is no set repayment schedule or due date currently in place.

We were engaged by Santa Barbara Community College District to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an audit, examination, or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the statement of revenues and expenditures, proportion of revenues and expenditures attributed to La Playa Parking Lots, and loans to parking fees program. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Santa Barbara Community College District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the Board of Trustees and management of the Santa Barbara Community College District and is not intended to be, and should not be, used by anyone other than these specified parties.

Eide Sully LLP

Ontario, California
February 6, 2026