

**UNRESTRICTED GENERAL FUND 01.0
2015-2016 REVENUE BUDGET**

ACCOUNTS	2015-2016 ADOPTED BUDGET	December 31, 2015 ACTUAL REVENUES	2015-2016 PROJECTED BUDGET
FEDERAL			
FIN AID ADM ALLOWANCES	118,373	65,937	120,812
TOTAL FEDERAL	118,373	65,937	120,812
STATE			
GENERAL APPORTIONMENT	62,913,537	34,105,888	63,388,526
EDUCATION PROTECTION ACCOUNT - PROP 30	16,855,409	8,526,868	17,053,736
GROWTH/ACCESS-RESTORATION OF WORKLOAD REDUCTION	2,096,283	-	351,684
COLA	1,107,892	606,700	1,107,892
HOMEOWNERS EXEMPT	92,844	14,471	92,844
STATE LOTTERY REVENUE	3,767,820	-	3,692,102
MANDATED PROGRAM COSTS	12,613,744	5,505,971	12,634,759
OTHER STATE	845,433	406,898	845,433
TOTAL STATE	100,292,962	49,166,796	99,166,976
LOCAL			
PROP TAX SHIFT (ERAF)	1,133,894	182,751	1,133,894
SECURED TAX	15,228,978	5,549,285	15,214,420
SUPPLEMENTAL TAXES	237,520	139,755	237,520
UNSECURED TAX	520,962	535,520	535,520
PRIOR YRS TAXES	439,470	417,719	439,470
PROPERTY TAX - RDA PASS THRU	213,627	-	213,627
PROPERTY TAX - RDA RESIDUAL	2,396,518	-	2,396,518
RENTS	135,000	127,404	213,980
INTEREST	223,700	38,336	204,000
ENROLLMENT FEES	13,903,973	9,146,200	13,840,231
STUDENT RECORDS	438,000	194,795	429,200
NON-RESIDENT TUITION/INTENSIVE ESL	32,887,749	19,418,154	32,086,214
FEE BASED INSTRUCTION	350,000	170,844	288,869
OTHER STUDENT FEES & CHARGES	106,200	55,432	101,700
F1 APPLICATION FEES	319,100	131,292	319,100
OTHER LOCAL	686,300	68,466	686,300
I. D. CARD SERVICE CHARGE	1,179,700	659,552	1,130,400
LIBRARY CARDS	120	20	120
LIBRARY FINES	8,745	3,226	8,745
PARKING FINES	229,772	85,299	229,772
TOTAL LOCAL	70,639,328	36,924,050	69,709,600
TOTAL REVENUE	171,050,663	86,156,783	168,997,388
TRANSFER IN	103,070	32,169	105,003
SALE OF EQUIPMENT AND SUPPLIES	-	582	582
TOTAL OTHER FINANCING SOURCES	103,070	32,751	105,585
TOTAL REVENUE AND TRANSFERS	171,153,733	86,189,534	169,102,973

**UNRESTRICTED GENERAL FUND 01.0
2015-2016 EXPENDITURE BUDGET**

ACCOUNTS	2015-2016 ADOPTED BUDGET	December 31, 2015 ACTUAL EXPENDITURES	2015-2016 PROJECTED BUDGET
INSTRUCTION	26,413,943	10,470,174	26,243,237
ACADEMIC MANAGERS	6,156,799	2,570,937	6,266,775
NON-INSTRUCTION	6,464,172	2,291,222	6,363,812
HOURLY INSTRUCTION	32,945,787	15,513,668	32,945,787
HOURLY INSTRUCTION - FEE BASED INSTRUCTION	166,991	147,279	223,141
HOURLY NON-INSTRUCTION	4,721,917	2,019,580	4,721,917
VACANT POSITIONS	337,000	-	-
VACANCY SAVINGS	(168,500)	-	-
TOTAL ACADEMIC	77,038,109	33,012,860	76,764,669
CLASSIFIED REGULAR	20,158,590	8,251,452	20,351,809
CLASSIFIED MANAGERS	4,780,513	2,072,758	4,804,716
CLASS REG INSTRUCTION	3,299,393	1,229,492	3,209,617
CLASSIFIED HOURLY	1,948,396	1,081,818	2,525,727
CLASS HRLY INSTRUCTION	526,525	282,971	526,525
VACANT POSITIONS	2,500,000	-	2,500,000
VACANCY SAVINGS	(1,650,000)	-	(2,075,000)
TOTAL CLASSIFIED	31,563,417	12,918,491	31,843,394
STRS	6,261,096	2,605,836	6,246,374
PERS	3,986,081	1,666,565	4,003,306
OASDI/MEDICARE	3,412,378	1,525,127	3,427,046
H/W	13,166,728	4,364,462	13,239,371
RETIREEES' H/W	2,830,402	1,769,002	3,194,445
RETIREEE - OPEB	1,500,000	-	1,500,000
SUI	182,768	73,170	183,068
WORKERS' COMPENSATION	1,856,951	790,739	1,866,146
ALTERNATIVE RETIREMENT	500,000	149,410	500,000
BENEFITS REL TO FEE BASED INSTRUCTION	26,704	23,565	35,703
BENEFITS RELATED TO VACANT POSITIONS	624,140	-	550,000
BENEFITS RELATED TO VACANCY SAVINGS	(400,070)	-	(456,500)
TOTAL BENEFITS	33,947,178	12,967,876	34,288,959
SUPPLIES	1,098,158	423,377	1,211,459
TOTAL SUPPLIES	1,098,158	423,377	1,211,459
CONTRACTS/SERVICES	13,912,499	5,760,638	14,205,405
INSURANCE	966,480	899,945	967,380
UTILITIES	3,005,068	1,404,089	3,007,568
TOTAL SERVICES	17,884,047	8,064,672	18,180,353
EQUIPMENT	1,030,094	431,900	1,166,847
TECHNOLOGY REPLACEMENT	418,100	32,130	418,100
TCO - EQUIPMENT REPLACEMENT	500,000	-	500,000
TOTAL CAPITAL	1,948,194	464,030	2,084,947
TOTAL EXPENDITURES	163,479,103	67,851,306	164,373,781
OUTGOING TRANSFER/FINANCIAL AID	270,839	160,689	270,839
TOTAL TRANSFERS/FINANCIAL AID	270,839	160,689	270,839
TOTAL EXPENDITURES & TRANSFERS	163,749,942	68,011,995	164,644,620

**UNRESTRICTED GENERAL FUND 01.0
2015-2016 FUND BALANCE BUDGET**

ACCOUNTS	2015-2016 ADOPTED BUDGET	December 31, 2015 ACTUAL FUND BALANCE	2015-2016 PROJECTED BUDGET
TOTAL REVENUE AND TRANSFERS *	160,245,157	80,683,563	157,760,696
TOTAL EXPENDITURES AND TRANSFERS	159,945,546	67,108,468	161,162,179
VACANT POSITIONS WITH PAYROLL RELATED BENEFITS	3,461,140	-	3,050,000
VACANT SAVINGS WITH PAYROLL RELATED BENEFITS	(2,218,570)	-	(2,531,500)
OPERATING SURPLUS/(DEFICIT)	(942,959)	13,575,095	(3,919,983)
ONE-TIME ITEMS			
DEFICIT FACTOR TO APPORTIONMENT	(1,097,741)	-	(685,055)
MANDATED COST BLOCK GRANT	12,006,317	5,505,971	12,027,332
ONE-TIME BUDGET AUGMENTATION	(613,632)	(439,497)	(878,994)
EQUIPMENT, TECHNOLOGY REPLACEMENT, TCO-EQPT REPL	(1,948,194)	(464,030)	(2,084,947)
OPERATING SURPLUS/(DEFICIT) INCLUDING ONE-TIME ITEMS	7,403,791	18,177,539	4,458,353
BEGINNING BALANCE	13,781,577	13,781,577	13,781,577
ENDING FUND BALANCE	21,185,368	31,959,116	18,239,930
FUND BALANCE RATIO TO TTL EXPENDITURES & TRANSFERS **	12.94%	46.99%	11.08%

DESIGNATION OF FUND BALANCE

ACCOUNTS	2015-2016 ADOPTED BUDGET	December 31, 2015 ACTUAL FUND BALANCE	2015-2016 PROJECTED BUDGET
UNDESIGNATED FUND BALANCE	14,985,387	25,759,135	12,039,949
UNDESIGNATED FB RATIO TO TTL EXPENDITURES & TRANSFERS	9.16%	37.87%	7.32%
DESIGNATED RESERVE FOR:			
CLASSIFIED EMPLOYEE WELFARE FUND	371,754	371,754	371,754
NEW FACULTY TO BE HIRED	1,945,604	1,945,604	1,945,604
RESERVE FOR FUTURE STRS AND PERS INCREASES	3,882,623	3,882,623	3,882,623
TOTAL	6,199,981	6,199,981	6,199,981
DESIGNATED FB RATIO TO TTL EXPENDITURES & TRANSFERS	3.79%	9.12%	3.77%
TOTAL ENDING FUND BALANCE	21,185,368	31,959,116	18,239,930
FUND BALANCE RATIO TO TTL EXPENDITURES & TRANSFERS **	12.94%	46.99%	11.08%

* In 2015-2016, the District will receive \$1.16M in State funding to support hiring of full-time faculty. This amount is accounted for within the General Apportionment line items.

** Chancellor's Office recommended ratio is 5%.

**RESTRICTED GENERAL FUND 01.3
2015-2016 REVENUE BUDGET**

ACCOUNTS	2015-2016 ADOPTED BUDGET	December 31, 2015 ACTUAL REVENUES	2015-2016 PROJECTED BUDGET
FEDERAL			
PERKINS IV TITLE I-C	636,677	67,517	636,677
FWS-FEDERAL WORK STUDY	460,327	-	460,327
RADIO GRANTS	1,155,218	421,407	1,155,218
TANF-TEMPORARY ASSISTANCE FOR NEEDY FAMILIES	61,708	32,785	61,708
FEDERAL CARRYOVERS	1,770,872	-	1,770,872
OTHER FEDERAL	2,324,342	26,224	2,712,433
TOTAL FEDERAL	6,409,144	547,933	6,797,235
STATE			
LOTTERY	1,103,433	59,656	1,103,433
BASIC SKILLS INITIATIVE	356,040	183,143	352,199
SFAA-STUDENT FINANCIAL AID ADMIN	919,049	477,905	919,049
EOPS-EXTENDED OPPORTUNITY PROG & SERV	1,384,794	504,212	1,384,794
CARE-COOP AGENCIES RESOURCES FOR EDUCATION	93,465	27,604	93,465
DSPS-DISABLED STUDENTS PROGRAM & SERVICES	1,696,232	882,041	1,696,232
CALWORKS	264,983	137,791	264,983
STUDENT SUCCESS (CREDIT)	3,022,977	1,571,948	3,022,977
STUDENT SUCCESS (NON-CREDIT)	41,933	21,805	41,933
STUDENT SUCCESS (STUDENT EQUITY)	1,035,343	538,378	1,035,343
EQUAL EMPLOYMENT OPPORTUNITY-STAFF/FACULTY DIVERSITY	7,940	4,129	7,940
ENROLLMENT GROWTH	106,787	-	106,787
PHYSICAL PLANT & INSTRUCTIONAL SUPPORT	1,408,210	732,268	1,408,210
STATE CARRYOVERS	3,413,521	1,991,053	3,412,269
OTHER STATE	795,250	218,854	796,502
TOTAL STATE	15,649,957	7,350,787	15,646,116
LOCAL			
PICO PROMISE	141,782	70,892	141,782
HEALTH FEES	1,437,117	840,649	1,437,117
PARKING FEES	1,858,884	1,048,496	1,858,884
DONATIONS-KCRW	2,400,417	569,743	2,452,146
COMMUNITY SERVICES	894,593	280,592	894,593
CONSOLIDATED CONTRACT ED-LOCAL	315,750	-	315,750
LOCAL CARRYOVERS	9,388	2,239	9,388
OTHER LOCAL	6,282,031	2,973,404	6,298,015
TOTAL LOCAL	13,339,962	5,786,015	13,407,675
TOTAL REVENUE	35,399,063	13,684,735	35,851,026

**RESTRICTED GENERAL FUND 01.3
2015-2016 EXPENDITURE BUDGET**

ACCOUNTS	2015-2016 ADOPTED BUDGET	December 31, 2015 ACTUAL EXPENDITURES	2015-2016 PROJECTED BUDGET
INSTRUCTION	200,207	5,051	200,207
MANAGEMENT	1,673,749	696,780	1,709,825
NON-INSTRUCTION	1,471,557	668,712	1,491,342
HOURLY INSTRUCTION	55,940	20,121	63,279
HOURLY NON-INSTRUCTION	2,692,512	1,890,514	2,771,980
TOTAL ACADEMIC	6,093,965	3,281,178	6,236,633
CLASSIFIED REGULAR	3,690,915	1,500,045	3,707,900
CLASSIFIED MANAGERS	457,614	200,572	438,518
CLASS REG INSTRUCTION	79,720	12,659	79,720
CLASSIFIED HOURLY	1,856,760	685,099	1,860,654
CLASS HRLY INSTRUCTION	153,350	105,536	159,655
TOTAL CLASSIFIED	6,238,359	2,503,911	6,246,447
BENEFITS HOLDING ACCOUNT	3,326,154		2,078,776
STRS	-	257,752	257,752
PERS	-	219,584	219,584
OASDI/MEDICARE	-	214,154	214,154
H/W	-	403,068	403,068
SUI	-	2,808	2,808
WORKERS' COMP.	-	97,271	97,271
ALTERNATIVE RETIREMENT	-	15,194	15,194
TOTAL BENEFITS	3,326,154	1,209,831	3,288,607
TOTAL SUPPLIES	1,102,566	312,948	1,180,772
CONTRACTS/SERVICES	8,169,662	2,167,457	8,286,072
INSURANCE	4,708,640	2,285,928	4,708,640
UTILITIES	171,350	74,682	171,350
TOTAL SERVICES	13,049,652	4,528,067	13,166,062
BLDG & SITES	1,668,031	226,496	1,632,601
EQUIPMENT/LEASE PURCHASE	2,703,315	955,071	2,770,860
TOTAL CAPITAL	4,371,346	1,181,567	4,403,461
TOTAL EXPENDITURES	34,182,042	13,017,502	34,521,982
OTHER OUTGO - STUDENT AID	595,558	302,560	705,648
OTHER OUTGO - TRANSFERS	103,070	32,169	105,003
TOTAL OTHER OUTGO	698,628	334,729	810,651
TOTAL EXPENDITURES & OTHER OUTGO	34,880,670	13,352,231	35,332,633

**RESTRICTED GENERAL FUND 01.3
2015-2016 FUND BALANCE BUDGET**

ACCOUNTS	2015-2016 ADOPTED BUDGET	December 31, 2015 ACTUAL FUND BALANCE	2015-2016 PROJECTED BUDGET
TOTAL REVENUE AND TRANSFERS	35,399,063	13,684,735	35,851,026
TOTAL EXPENDITURES AND TRANSFERS	34,880,670	13,352,231	35,332,633
OPERATING SURPLUS/(DEFICIT)	518,393	332,504	518,393
BEGINNING BALANCE	6,903,337	6,903,337	6,903,337
CONTINGENCY RESERVE/ENDING FUND BALANCE	7,421,730	7,235,841	7,421,730
FUND BALANCE RATIO TO TTL EXPENDITURES & TRANSFERS	21.28%	54.19%	21.01%

**CAPITAL OUTLAY FUND 40.0
2015-2016 REVENUE AND EXPENDITURE BUDGET**

ACCOUNTS	2015-2016 ADOPTED BUDGET	December 31, 2015 ACTUAL	2015-2016 PROJECTED BUDGET
REVENUE			
STATE			
PHYSICAL PLANT & INSTRUCTIONAL SUPPORT	1,408,105	732,270	1,408,210
PROP 39 - CLEAN ENERGY PROJECTS	621,744	621,744	621,744
STATE CARRYOVERS	1,986,553	1,986,552	1,986,553
TOTAL STATE	4,016,402	3,340,566	4,016,507
LOCAL			
RENTS	-	2,850	2,850
INTEREST	103,300	27,217	103,300
NON-RESIDENT CAPITAL CHARGE	2,992,428	1,727,201	2,992,428
LOCAL INCOME	137,688	32,732	137,688
TOTAL LOCAL	3,233,416	1,790,000	3,236,266
TOTAL REVENUES	7,249,818	5,130,566	7,252,773
EXPENDITURES			
SUPPLIES	107,000	-	107,000
CONTRACT SERVICES	1,006,345	154,601	1,006,345
CAPITAL OUTLAY	18,992,730	2,071,757	18,995,685
TOTAL EXPENDITURES	20,106,075	2,226,358	20,109,030
TOTAL EXPENDITURES AND TRANSFERS	20,106,075	2,226,358	20,109,030
OPERATING SURPLUS/(DEFICIT)	(12,856,257)	2,904,208	(12,856,257)
BEGINNING BALANCE	12,856,257	12,856,257	12,856,257
ENDING FUND BALANCE	-	15,760,465	-

**MEASURE U FUND 42.2
2015-2016 REVENUE AND EXPENDITURE BUDGET**

ACCOUNTS	2015-2016 ADOPTED BUDGET	December 31, 2015 ACTUAL	2015-2016 PROJECTED BUDGET
REVENUE			
OTHER FINANCING SOURCES	-	-	-
INTEREST	143,800	38,156	143,800
TOTAL REVENUE	143,800	38,156	143,800
EXPENDITURES			
SUPPLIES	50,000	-	50,000
CONTRACT SERVICES	98,000	-	98,000
CAPITAL OUTLAY	21,246,063	766,379	21,246,063
TOTAL EXPENDITURES	21,394,063	766,379	21,394,063
OPERATING SURPLUS/(DEFICIT)	(21,250,263)	(728,223)	(21,250,263)
BEGINNING BALANCE	21,250,263	21,250,263	21,250,263
ENDING FUND BALANCE	-	20,522,040	-

**MEASURE S FUND 42.3
2015-2016 REVENUE AND EXPENDITURE BUDGET**

ACCOUNTS	2015-2016 ADOPTED BUDGET	December 31, 2015 ACTUAL	2015-2016 PROJECTED BUDGET
REVENUE			
OTHER FINANCING SOURCES	-	-	-
INTEREST	359,500	93,552	359,500
TOTAL REVENUE	359,500	93,552	359,500
EXPENDITURES			
SUPPLIES	50,000	-	50,000
CONTRACT SERVICES	760,000	64,493	760,000
CAPITAL OUTLAY	50,833,810	4,282,995	50,833,810
TOTAL EXPENDITURES	51,643,810	4,347,488	51,643,810
OPERATING SURPLUS/(DEFICIT)	(51,284,310)	(4,253,936)	(51,284,310)
BEGINNING BALANCE	51,284,310	51,284,310	51,284,310
ENDING FUND BALANCE	-	47,030,374	-

MEASURE AA FUND 42.4
2015-2016 REVENUE AND EXPENDITURE BUDGET

ACCOUNTS	2015-2016 ADOPTED BUDGET	December 31, 2015 ACTUAL	2015-2016 PROJECTED BUDGET
REVENUE			
OTHER FINANCING SOURCES	-	-	-
INTEREST	1,371,800	247,179	1,371,800
TOTAL REVENUE	1,371,800	247,179	1,371,800
EXPENDITURES			
SUPPLIES	113,500	484	113,500
CONTRACT SERVICES	2,492,000	55,146	2,492,000
CAPITAL OUTLAY	131,393,920	10,018,331	131,393,920
TOTAL EXPENDITURES	133,999,420	10,073,961	133,999,420
OPERATING SURPLUS/(DEFICIT)	(132,627,620)	(9,826,782)	(132,627,620)
BEGINNING BALANCE	132,627,620	132,627,620	132,627,620
ENDING FUND BALANCE	-	122,800,838	-

**STUDENT FINANCIAL AID FUND 74.0
2015-2016 REVENUE AND EXPENDITURE BUDGET**

ACCOUNTS	2015-2016 ADOPTED BUDGET	December 31, 2015 ACTUAL	2015-2016 PROJECTED BUDGET
REVENUE			
FEDERAL GRANTS	33,772,016	14,743,072	33,772,016
FEDERAL LOANS	2,604,000	751,701	2,604,000
CAL GRANTS	2,165,000	1,441,807	2,165,000
TRANSFER	240,839	130,689	240,839
TOTAL REVENUE	38,781,855	17,067,269	38,781,855
EXPENDITURES			
FINANCIAL AID	38,781,855	17,020,177	38,781,855
TOTAL EXPENDITURES	38,781,855	17,020,177	38,781,855
ENDING FUND BALANCE	-	47,092	-

SCHOLARSHIP TRUST FUND 75.0
2015-2016 REVENUE AND EXPENDITURE BUDGET

ACCOUNTS	2015-2016 ADOPTED BUDGET	December 31, 2015 ACTUAL	2015-2016 PROJECTED BUDGET
BEGINNING BALANCE	15,188	15,188	15,188
REVENUE			
TRANSFER	30,000	30,000	30,000
INTEREST	110	2	110
TOTAL REVENUE	30,110	30,002	30,110
TOTAL FUNDS AVAILABLE	45,298	45,190	45,298
EXPENDITURES			
SCHOLARSHIP	30,000	30,000	30,000
TOTAL EXPENDITURES	30,000	30,000	30,000
ENDING FUND BALANCE	15,298	15,190	15,298

**AUXILIARY FUND
2015-2016 REVENUE AND EXPENDITURE BUDGET**

ACCOUNTS	2015-2016 ADOPTED BUDGET	December 31, 2015 ACTUAL	2015-2016 PROJECTED BUDGET
BEGINNING BALANCE	2,560,512	2,562,729	2,560,512
ADJ. TO BEG. BALANCE	-	-	2,217
ADJUSTED BEGINNING BALANCE	<u>2,560,512</u>	<u>2,562,729</u>	<u>2,562,729</u>
REVENUE			
GROSS SALES	6,452,500	2,925,614	6,452,500
LESS: COST OF GOODS	(4,543,800)	(2,051,366)	(4,543,800)
NET	1,908,700	874,248	1,908,700
VENDOR INCOME	675,068	288,000	675,068
AUXILIARY PROGRAM INCOME	370,450	207,491	370,450
NET INCOME	2,954,218	1,369,739	2,954,218
INTEREST	17,000	8,163	17,000
OTHER INCOME	-	-	-
TOTAL REVENUE	<u>2,971,218</u>	<u>1,377,902</u>	<u>2,971,218</u>
TOTAL FUNDS AVAILABLE	<u>5,531,730</u>	<u>3,940,631</u>	<u>5,533,947</u>
EXPENDITURES			
STAFFING	1,221,500	481,273	1,221,500
FRINGE BENEFITS	313,000	106,740	313,000
OPERATING	2,027,994	479,371	2,027,994
TOTAL EXPENDITURES	<u>3,562,494</u>	<u>1,067,384</u>	<u>3,562,494</u>
ENDING FUND BALANCE	<u>1,969,236</u>	<u>2,873,247</u>	<u>1,971,453</u>