

**UNRESTRICTED GENERAL FUND 01.0
2017-2018 REVENUE BUDGET**

ACCOUNTS	2017-2018 ADOPTED BUDGET	December 31, 2017 ACTUAL REVENUES	2017-2018 PROJECTED BUDGET
FEDERAL			
FIN AID ADM ALLOWANCES	107,933	63,937	107,933
TOTAL FEDERAL	107,933	63,937	107,933
STATE			
GENERAL APPORTIONMENT	61,230,146	31,986,478	62,700,349
EDUCATION PROTECTION ACCOUNT - PROP 30/55	15,019,386	7,509,694	15,019,386
COLA	1,860,805		1,879,856
PRIOR YEAR APPORTIONMENT ADJUSTMENTS	-		1,221,218
HOMEOWNERS EXEMPT	95,788	14,200	95,800
STATE LOTTERY REVENUE	3,573,817	1,807,882	3,402,371
MANDATED PROGRAM COSTS	616,667	1,210,138	1,232,791
STATE ON-BEHALF PENSION CONTRIBUTION TO STRS	3,996,071	-	3,996,071
OTHER STATE	1,204,361	410,963	1,204,361
TOTAL STATE	87,597,041	42,939,355	90,752,203
LOCAL			
PROP TAX SHIFT (ERAF)	13,824,023	531,901	12,405,701
SECURED TAX	13,775,270	6,213,111	14,519,220
SUPPLEMENTAL TAXES	361,103	119,782	361,103
UNSECURED TAX	573,351	562,937	573,000
PRIOR YRS TAXES	100,329	554,950	554,950
PROPERTY TAX - RDA PASS THRU	1,415,450	1,757,821	1,757,821
PROPERTY TAX - RDA RESIDUAL	2,307,502	-	2,185,221
RENTS	150,000	37,126	150,000
INTEREST	329,900	111,398	445,000
ENROLLMENT FEES	14,132,977	9,207,221	13,878,911
UPPER DIVISION FEES	65,520	26,394	65,520
STUDENT RECORDS	405,800	92,710	402,800
NON-RESIDENT TUITION/INTENSIVE ESL	35,920,056	21,448,135	34,790,856
FEE BASED INSTRUCTION	309,069	1,005	309,069
OTHER STUDENT FEES & CHARGES	88,700	50,331	88,050
F1 APPLICATION FEES	257,100	90,888	218,000
OTHER LOCAL	706,500	95,977	706,500
I. D. CARD SERVICE CHARGE	1,078,000	604,997	1,104,400
LIBRARY FINES	7,075	222	7,075
PARKING FINES	203,662	65,316	203,662
TOTAL LOCAL	86,011,387	41,572,222	84,726,859
TOTAL REVENUE	173,716,361	84,575,514	175,586,995
TRANSFER IN	165,891	31,134	168,491
SALE OF EQUIPMENT AND SUPPLIES	-	5,104	5,104
TOTAL OTHER FINANCING SOURCES	165,891	36,238	173,595
TOTAL REVENUE AND TRANSFERS	173,882,252	84,611,752	175,760,590

**UNRESTRICTED GENERAL FUND 01.0
2017-2018 EXPENDITURE BUDGET**

ACCOUNTS	2017-2018 ADOPTED BUDGET	December 31, 2017 ACTUAL EXPENDITURES	2017-2018 PROJECTED BUDGET
INSTRUCTION	29,264,953	11,497,479	28,256,826
ACADEMIC MANAGERS	7,102,482	2,957,567	6,784,103
NON-INSTRUCTION	6,865,613	2,457,080	6,288,925
HOURLY INSTRUCTION	32,301,769	15,956,857	34,769,968
HOURLY INSTRUCTION - FEE BASED INSTRUCTION	77,001	-	77,001
HOURLY NON-INSTRUCTION	4,710,045	1,953,046	4,720,045
SUPPLEMENTAL RETIREMENT PLAN - FACULTY	-	574,225	574,225
SUPPLEMENTAL RETIREMENT PLAN - ACADEMIC MANAGERS	-	140,282	140,282
VACANT POSITIONS	139,360	-	-
VACANCY SAVINGS	(91,978)	-	-
TOTAL ACADEMIC	80,369,245	35,536,536	81,611,375
CLASSIFIED REGULAR	23,708,300	9,670,185	22,772,032
CLASSIFIED MANAGERS	6,072,998	2,548,647	5,926,865
CLASS REG INSTRUCTION	3,498,757	1,410,191	3,541,208
CLASSIFIED HOURLY	1,579,134	1,010,108	1,869,740
CLASS HRLY INSTRUCTION	566,478	183,553	573,081
SUPPLEMENTAL RETIREMENT PLAN - CSEA	-	390,191	390,191
SUPPLEMENTAL RETIREMENT PLAN - CLASSIFIED MANAGERS	-	209,423	209,423
VACANT POSITIONS	1,052,817	-	815,604
VACANCY SAVINGS	(694,859)	-	(672,873)
TOTAL CLASSIFIED	35,783,625	15,422,298	35,425,271
STRS	8,179,588	3,686,370	7,792,710
STATE ON-BEHALF PENSION CONTRIB TO STRS	3,996,071	-	3,996,071
PERS	6,027,797	2,540,547	5,846,446
OASDI/MEDICARE	3,866,289	1,707,682	3,799,896
H/W	15,612,979	5,204,293	15,180,829
RETIREEES' H/W	3,930,807	1,905,963	4,306,085
SUI	167,639	73,119	187,624
WORKERS' COMPENSATION	2,128,685	913,719	2,127,018
ALTERNATIVE RETIREMENT	530,000	240,092	530,000
BENEFITS REL TO FEE BASED INSTRUCTION	19,844	-	19,844
BENEFITS RELATED TO VACANT POSITIONS	286,126	-	195,747
BENEFITS RELATED TO VACANCY SAVINGS	(188,843)	-	(161,491)
TOTAL BENEFITS	44,556,982	16,271,785	43,820,779
SUPPLIES	1,027,740	351,199	1,062,120
TCO-SUPPLIES	76,440	30,999	76,440
TOTAL SUPPLIES	1,104,180	382,198	1,138,560
CONTRACTS/SERVICES	13,731,828	5,150,424	13,766,975
INSURANCE	1,133,798	997,046	1,133,798
UTILITIES	3,493,432	1,959,137	3,857,971
TOTAL SERVICES	18,359,058	8,106,607	18,758,744
EQUIPMENT	-	-	-
TECHNOLOGY REPLACEMENT	-	-	-
TCO - EQUIPMENT REPLACEMENT	-	-	-
TOTAL CAPITAL	-	-	-
TOTAL EXPENDITURES	180,173,090	75,719,424	180,754,729
OTHER OUTGO - TRANSFERS	333,689	130,294	333,689
OTHER OUTGO - STUDENT AID	2,500	-	2,500
TOTAL TRANSFERS/FINANCIAL AID	336,189	130,294	336,189
TOTAL EXPENDITURES & TRANSFERS	180,509,279	75,849,718	181,090,918

**UNRESTRICTED GENERAL FUND 01.0
2017-2018 FUND BALANCE BUDGET**

ACCOUNTS	2017-2018 ADOPTED BUDGET	December 31, 2017 ACTUAL FUND BALANCE	2017-2018 PROJECTED BUDGET
TOTAL REVENUE AND TRANSFERS *	167,277,982	84,012,159	167,423,928
TOTAL EXPENDITURES AND TRANSFERS	179,140,050	69,346,474	174,127,451
VACANT POSITIONS WITH PAYROLL RELATED BENEFITS	1,478,303	-	1,011,351
VACANT SAVINGS WITH PAYROLL RELATED BENEFITS	(975,680)	-	(834,364)
OPERATING SURPLUS/(DEFICIT)	(12,364,691)	14,665,685	(6,880,510)
ONE-TIME ITEMS			
FTES BORROWING	6,604,270	-	6,515,851
PRIOR YEAR APPORTIONMENT ADJ	-	-	1,221,218
MANDATED COST BLOCK GRANT	-	599,593	599,593
SUPPLEMENTAL RETIREMENT PLAN	-	(6,229,422)	(6,229,422)
ONE-TIME BUDGET AUGMENTATION	(790,166)	(242,823)	(480,618)
TOTAL COST OF OWNERSHIP-SUPPLIES	(76,440)	(30,999)	(76,440)
OPERATING SURPLUS/(DEFICIT) INCLUDING ONE-TIME ITEMS	(6,627,027)	8,762,034	(5,330,328)
BEGINNING BALANCE	21,371,774	21,371,774	21,371,774
ENDING FUND BALANCE	14,744,747	30,133,808	16,041,446
FUND BALANCE RATIO TO TTL EXPENDITURES & TRANSFERS**	8.17%	39.73%	8.86%

DESIGNATION OF FUND BALANCE

ACCOUNTS	2017-2018 ADOPTED BUDGET	December 31, 2017 ACTUAL FUND BALANCE	2017-2018 PROJECTED BUDGET
UNDESIGNATED FUND BALANCE	10,907,356	26,420,725	12,328,363
UNDESIGNATED FB RATIO TO TTL EXPENDITURES & TRANSFERS	6.03%	34.83%	6.82%
DESIGNATED RESERVE FOR:			
CLASSIFIED EMPLOYEE WELFARE FUND	461,846	461,846	461,846
RESERVE FOR FUTURE STRS AND PERS INCREASES	3,375,545	3,251,237	3,251,237
TOTAL	3,837,391	3,713,083	3,713,083
DESIGNATED FB RATIO TO TTL EXPENDITURES & TRANSFERS	2.12%	4.90%	2.05%
TOTAL ENDING FUND BALANCE	14,744,747	30,133,808	16,041,446
FUND BALANCE RATIO TO TTL EXPENDITURES & TRANSFERS**	8.17%	39.73%	8.86%

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

**RESTRICTED GENERAL FUND 01.3
2017-2018 REVENUE BUDGET**

ACCOUNTS	2017-2018 ADOPTED BUDGET	December 31, 2017 ACTUAL FUND BALANCE	2017-2018 PROJECTED BUDGET
FEDERAL			
PERKINS IV TITLE I-C	709,844	88,280	709,844
FWS-FEDERAL WORK STUDY	514,817	17,274	514,817
TANF-TEMPORARY ASSISTANCE FOR NEEDY FAMILIES	56,669	-	59,646
FEDERAL CARRYOVERS	1,481,415	509,902	1,481,415
OTHER FEDERAL	2,080,856	7,771	2,427,094
TOTAL FEDERAL	4,843,601	623,227	5,192,816
STATE			
LOTTERY	1,174,954	196,740	1,174,954
BASIC SKILLS INITIATIVE	356,040	248,120	477,154
SFAA-STUDENT FINANCIAL AID ADMIN	907,505	469,191	907,505
EOPS-EXTENDED OPPORTUNITY PROG & SERV	1,249,776	649,884	1,269,299
CARE-COOP AGENCIES RESOURCES FOR EDUCATION	84,352	43,863	85,670
DSPS-DISABLED STUDENTS PROGRAM & SERVICES	1,759,226	914,798	1,759,226
CALWORKS	301,627	156,846	322,102
STUDENT SUCCESS (CREDIT)	5,098,137	2,651,031	5,098,137
STUDENT SUCCESS (NON-CREDIT)	78,714	33,293	78,714
STUDENT SUCCESS (STUDENT EQUITY)	1,560,701	811,565	1,994,770
EQUAL EMPLOYMENT OPPORTUNITY	50,000	50,000	50,000
NURSING EDUCATION-ENROLLMENT GROWTH ASSOC DEGREE NURSING P	154,000	-	154,000
NURSING EDUCATION-ASSESSMENT, REMEDIATION, & RETENTION FOR AA	114,000	-	114,000
STRONG WORKFORCE PROGRAM	985,024	512,212	985,024
ADULT EDUCATION BLOCK GRANT	386,508	193,254	386,508
PHYSICAL PLANT & INSTRUCTIONAL SUPPORT	726,994	320,877	594,571
STATE ON-BEHALF PENSION CONTRIBUTION TO STRS	366,455	-	366,455
STATE CARRYOVERS	10,728,595	7,662,141	10,728,595
OTHER STATE	1,167,999	882,652	1,224,396
TOTAL STATE	27,250,607	15,796,467	27,771,080
LOCAL			
PICO PROMISE	147,800	73,900	147,800
HEALTH FEES	1,297,747	805,486	1,297,747
PARKING FEES	1,686,804	979,366	1,686,804
DONATIONS-KCRW	3,287,698	989,447	3,105,054
RADIO GRANTS	1,286,109	979,746	1,399,638
COMMUNITY SERVICES	693,991	241,942	693,991
CONSOLIDATED CONTRACT ED-LOCAL	318,059	55,012	318,059
LOCAL CARRYOVERS	221,811	408,187	404,455
OTHER LOCAL	6,311,595	2,963,924	6,311,595
TOTAL LOCAL	15,251,614	7,497,010	15,365,143
TOTAL REVENUE	47,345,822	23,916,704	48,329,039

**RESTRICTED GENERAL FUND 01.3
2017-2018 EXPENDITURE BUDGET**

ACCOUNTS	2017-2018 ADOPTED BUDGET	December 31, 2017 ACTUAL FUND BALANCE	2017-2018 PROJECTED BUDGET
INSTRUCTION	21,515	-	21,515
MANAGEMENT	2,248,190	671,363	2,377,863
NON-INSTRUCTION	2,473,636	956,797	2,504,227
HOURLY INSTRUCTION	136,499	-	114,745
HOURLY NON-INSTRUCTION	5,851,092	2,378,024	6,039,253
TOTAL ACADEMIC	10,730,932	4,006,184	11,057,603
CLASSIFIED REGULAR	5,181,124	1,942,333	5,121,134
CLASSIFIED MANAGERS	534,162	239,165	564,148
CLASS REG INSTRUCTION	83,366	16,762	51,778
CLASSIFIED HOURLY	2,260,933	835,292	2,345,101
CLASS HRLY INSTRUCTION	322,000	76,488	322,000
TOTAL CLASSIFIED	8,381,585	3,110,040	8,404,161
BENEFITS HOLDING ACCOUNT	6,094,520	-	4,345,355
STRS	-	410,474	410,474
STATE ON-BEHALF PENSION CONTRIB TO STRS	-	-	-
PERS	-	385,428	385,428
OASDI/MEDICARE	-	270,057	270,057
H/W	-	599,927	599,927
SUI	-	3,445	3,445
WORKERS' COMP.	-	127,122	127,122
ALTERNATIVE RETIREMENT	-	46,511	46,511
TOTAL BENEFITS	6,094,520	1,842,964	6,188,319
TOTAL SUPPLIES	1,758,690	366,660	1,785,239
CONTRACTS/SERVICES	9,176,621	2,852,560	9,511,480
INSURANCE	4,716,220	2,033,660	4,716,220
UTILITIES	162,600	69,278	162,600
TOTAL SERVICES	14,055,441	4,955,498	14,390,300
BLDG & SITES	1,656,974	185,500	1,708,712
EQUIPMENT/LEASE PURCHASE	4,284,506	1,293,920	4,148,061
TOTAL CAPITAL	5,941,480	1,479,420	5,856,773
TOTAL EXPENDITURES	46,962,648	15,760,766	47,682,395
OTHER OUTGO - STUDENT AID	620,034	194,019	880,904
OTHER OUTGO - TRANSFERS	165,891	31,134	168,491
TOTAL OTHER OUTGO	785,925	225,153	1,049,395
TOTAL EXPENDITURES & OTHER OUTGO	47,748,573	15,985,919	48,731,790

**RESTRICTED GENERAL FUND 01.3
2017-2018 FUND BALANCE BUDGET**

ACCOUNTS	2017-2018 ADOPTED BUDGET	December 31, 2017 ACTUAL FUND BALANCE	2017-2018 PROJECTED BUDGET
TOTAL REVENUE AND TRANSFERS	47,345,822	23,916,704	48,329,039
TOTAL EXPENDITURES AND TRANSFERS	47,748,573	15,985,919	48,731,790
OPERATING SURPLUS/(DEFICIT)	(402,751)	7,930,785	(402,751)
BEGINNING BALANCE	8,237,731	8,237,731	8,237,731
CONTINGENCY RESERVE/ENDING FUND BALANCE	7,834,980	16,168,516	7,834,980
FUND BALANCE RATIO TO TTL EXPENDITURES & TRANSFERS	16.41%	101.14%	16.08%

**CAPITAL OUTLAY FUND 40.0
2017-2018 REVENUE AND EXPENDITURE BUDGET**

ACCOUNTS	2017-2018 ADOPTED BUDGET	December 31, 2017 ACTUAL FUND BALANCE	2017-2018 PROJECTED BUDGET
REVENUE			
STATE			
PHYSICAL PLANT & INSTRUCTIONAL SUPPORT	726,993	366,336	726,993
PROP 39 - CLEAN ENERGY PROJECTS	737,067	737,067	737,067
STATE CARRYOVERS	3,733,269	3,733,269	3,733,269
TOTAL STATE	5,197,329	4,836,672	5,197,329
LOCAL			
PROPERTY TAX - RDA PASS THRU	-	-	-
RENTS	274,525	-	274,525
INTEREST	200,000	68,570	200,000
NON-RESIDENT CAPITAL CHARGE	2,981,120	1,764,553	2,981,120
LOCAL INCOME	6,000	1,812	6,000
TOTAL LOCAL	3,461,645	1,834,935	3,461,645
TOTAL REVENUES	8,658,974	6,671,607	8,658,974
EXPENDITURES			
SUPPLIES	1,500	-	1,500
CONTRACT SERVICES	1,864,172	1,069,714	1,864,172
CAPITAL OUTLAY	22,131,108	1,778,787	22,131,108
TOTAL EXPENDITURES	23,996,780	2,848,501	23,996,780
TOTAL EXPENDITURES AND TRANSFERS	23,996,780	2,848,501	23,996,780
OPERATING SURPLUS/(DEFICIT)	(15,337,806)	3,823,106	(15,337,806)
BEGINNING BALANCE	15,337,806	15,337,806	15,337,806
ENDING FUND BALANCE	-	19,160,912	-

MEASURE U FUND 42.2
2017-2018 ADOPTED REVENUE AND EXPENDITURE BUDGET

ACCOUNTS	2017-2018 ADOPTED BUDGET	December 31, 2017 ACTUAL FUND BALANCE	2017-2018 PROJECTED BUDGET
REVENUE			
OTHER FINANCING SOURCES	-	-	-
INTEREST	75,000	28,532	75,000
TOTAL REVENUE	75,000	28,532	75,000
EXPENDITURES			
SUPPLIES	-	-	-
CONTRACT SERVICES	-	-	-
CAPITAL OUTLAY	9,451,289	9,404,805	9,451,289
TOTAL EXPENDITURES	9,451,289	9,404,805	9,451,289
OPERATING SURPLUS/(DEFICIT)	(9,376,289)	(9,376,273)	(9,376,289)
BEGINNING BALANCE	9,376,289	9,376,289	9,376,289
ENDING FUND BALANCE	-	16	-

**MEASURE S FUND 42.3
2017-2018 REVENUE AND EXPENDITURE BUDGET**

ACCOUNTS	2017-2018 ADOPTED BUDGET	December 31, 2017 ACTUAL FUND BALANCE	2017-2018 PROJECTED BUDGET
REVENUE			
OTHER FINANCING SOURCES	-	-	-
INTEREST	629,000	188,526	629,000
TOTAL REVENUE	629,000	188,526	629,000
EXPENDITURES			
SUPPLIES	-	-	-
CONTRACT SERVICES	176,000	33,594	176,000
CAPITAL OUTLAY	54,009,256	4,318,371	54,009,256
TOTAL EXPENDITURES	54,185,256	4,351,965	54,185,256
OPERATING SURPLUS/(DEFICIT)	(53,556,256)	(4,163,439)	(53,556,256)
BEGINNING BALANCE	53,556,256	53,556,256	53,556,256
ENDING FUND BALANCE	-	49,392,817	-

**MEASURE AA FUND 42.4
2017-2018 REVENUE AND EXPENDITURE BUDGET**

ACCOUNTS	2017-2018 ADOPTED BUDGET	December 31, 2017 ACTUAL FUND BALANCE	2017-2018 PROJECTED BUDGET
REVENUE			
OTHER FINANCING SOURCES	-	-	-
INTEREST	644,000	244,590	644,000
TOTAL REVENUE	644,000	244,590	644,000
EXPENDITURES			
SUPPLIES	37,500	28,043	37,500
CONTRACT SERVICES	195,000	136,434	195,000
CAPITAL OUTLAY	66,631,466	12,345,738	66,631,466
TOTAL EXPENDITURES	66,863,966	12,510,215	66,863,966
OPERATING SURPLUS/(DEFICIT)	(66,219,966)	(12,265,625)	(66,219,966)
BEGINNING BALANCE	66,219,966	66,219,966	66,219,966
ENDING FUND BALANCE	-	53,954,341	-

**STUDENT FINANCIAL AID FUND 74.0
2017-2018 REVENUE AND EXPENDITURE BUDGET**

ACCOUNTS	2017-2018 ADOPTED BUDGET	December 31, 2017 ACTUAL FUND BALANCE	2017-2018 PROJECTED BUDGET
REVENUE			
FEDERAL GRANTS	28,927,066	14,283,404	28,927,066
FEDERAL LOANS	3,000,000	1,139,129	3,000,000
CAL GRANTS	2,954,500	1,279,306	2,954,500
FULL TIME STUDENT SUCCESS GRANT	911,908	911,608	911,908
CALIFORNIA COMPETITION GRANT	400,000	309,000	400,000
NON-RESIDENT DREAMER WORLD	-	157,723	157,723
TRANSFER	303,689	100,294	303,689
TOTAL REVENUE	36,497,163	18,180,464	36,654,886
EXPENDITURES			
FINANCIAL AID	36,497,163	18,110,208	36,654,886
TOTAL EXPENDITURES	36,497,163	18,110,208	36,654,886
ENDING FUND BALANCE	-	70,256	-

SCHOLARSHIP TRUST FUND 75.0
2017-2018 ADOPTED REVENUE AND EXPENDITURE BUDGET

ACCOUNTS	2017-2018 ADOPTED BUDGET	December 31, 2017 ACTUAL FUND BALANCE	2017-2018 PROJECTED BUDGET
BEGINNING BALANCE	15,515	15,515	15,515
REVENUE			
TRANSFER	30,000	30,000	30,000
INTEREST	230	24	230
TOTAL REVENUE	30,230	30,024	30,230
TOTAL FUNDS AVAILABLE	45,745	45,539	45,745
EXPENDITURES			
SCHOLARSHIP	30,000	15,000	30,000
TOTAL EXPENDITURES	30,000	15,000	30,000
ENDING FUND BALANCE	15,745	30,539	15,745

**AUXILIARY FUND
2017-2018 REVENUE AND EXPENDITURE BUDGET**

ACCOUNTS	2017-2018 ADOPTED BUDGET	December 31, 2017 ACTUAL	2017-2018 PROJECTED BUDGET
BEGINNING BALANCE	2,408,566	2,429,016	2,408,566
ADJ. TO BEG. BALANCE	-	-	20,452
ADJUSTED BEGINNING BALANCE	<u>2,408,566</u>	<u>2,429,016</u>	<u>2,429,018</u>
REVENUE			
GROSS SALES	5,485,366	2,349,438	5,485,366
LESS: COST OF GOODS	<u>(3,832,214)</u>	<u>(1,631,406)</u>	<u>(3,832,214)</u>
NET	1,653,152	718,032	1,653,152
VENDOR INCOME	726,000	318,013	726,000
AUXILIARY PROGRAM INCOME	<u>388,803</u>	<u>187,269</u>	<u>382,303</u>
NET INCOME	2,767,955	1,223,314	2,761,455
INTEREST	<u>21,000</u>	<u>12,475</u>	<u>21,000</u>
TOTAL REVENUE	<u>2,788,955</u>	<u>1,235,789</u>	<u>2,782,455</u>
TOTAL FUNDS AVAILABLE	<u>5,197,521</u>	<u>3,664,805</u>	<u>5,211,473</u>
EXPENDITURES			
STAFFING	1,053,550	446,786	1,053,550
FRINGE BENEFITS	319,827	120,932	319,827
OPERATING	<u>1,530,308</u>	<u>506,390</u>	<u>1,530,308</u>
TOTAL EXPENDITURES	<u>2,903,685</u>	<u>1,074,108</u>	<u>2,903,685</u>
ENDING FUND BALANCE	<u>2,293,836</u>	<u>2,590,697</u>	<u>2,307,788</u>