

**UNRESTRICTED GENERAL FUND 01.0
2014-2015 REVENUE BUDGET**

ACCOUNTS	2014-2015 ADOPTED BUDGET	December 31, 2014 ACTUAL REVENUE	2014-2015 PROJECTED BUDGET
FEDERAL			
FIN AID ADM ALLOWANCES	120,468	75,403	120,468
TOTAL FEDERAL	120,468	75,403	120,468
STATE			
GENERAL APPORTIONMENT	59,394,673	32,610,109	60,452,835
EDUCATION PROTECTION ACCOUNT - PROP 30	15,754,781	7,931,472	15,862,943
ACCESS/RESTORATION OF WORKLOAD REDUCTION	2,696,760	-	2,693,237
COLA	896,634	462,701	895,561
PRIOR YEAR APPORTIONMENT ADJUSTMENTS	-	682,018	682,018
HOMEOWNERS EXEMPT	95,357	-	95,400
STATE LOTTERY REVENUE	3,402,888	13,927	3,363,708
MANDATED COST BLOCK GRANT	594,489	-	1,543,662
OTHER STATE	833,411	433,374	833,411
TOTAL STATE	83,668,993	42,133,601	86,422,775
LOCAL			
PROP TAX SHIFT (ERAF)	1,721,467	490,567	490,567
SECURED TAX	12,960,567	5,230,669	10,948,310
SUPPLEMENTAL TAXES	132,304	84,898	246,656
UNSECURED TAX	476,047	486,732	486,732
PRIOR YRS TAXES	99,794	536,579	653,436
PROPERTY TAX - RDA PASS THRU	522,824	-	213,627
PROPERTY TAX - RDA RESIDUAL	665,487	604,192	1,792,327
RENTS	150,000	48,424	140,000
INTEREST	155,200	37,672	167,300
ENROLLMENT FEES	13,324,522	8,821,993	13,788,832
STUDENT RECORDS	447,300	175,908	442,200
NON-RESIDENT TUITION/INTENSIVE ESL	30,388,369	17,416,428	30,388,369
FEE BASED INSTRUCTION	750,000	606,823	750,000
OTHER STUDENT FEES & CHARGES	110,100	50,058	108,800
F1 APPLICATION FEES	310,900	123,729	310,900
OTHER LOCAL	649,100	343,079	649,100
I. D. CARD SERVICE CHARGE	1,180,100	681,178	1,166,500
LIBRARY CARDS	100	80	100
LIBRARY FINES	9,720	3,302	9,720
PARKING FINES	235,700	59,249	235,700
TOTAL LOCAL	64,289,601	35,801,560	62,989,176
TOTAL REVENUE	148,079,062	78,010,564	149,532,419
TRANSFER IN	117,710	34,039	130,017
SALE OF EQUIPMENT AND SUPPLIES	-	3,587	3,587
TOTAL OTHER FINANCING SOURCES	117,710	37,626	133,604
TOTAL REVENUE AND TRANSFERS	148,196,772	78,048,190	149,666,023

**UNRESTRICTED GENERAL FUND 01.0
2014-2015 EXPENDITURE BUDGET**

ACCOUNTS	2014-2015 ADOPTED BUDGET	December 31, 2014 ACTUAL EXPENDITURES	2014-2015 PROJECTED BUDGET
INSTRUCTION	25,052,003	9,770,592	24,893,853
ACADEMIC MANAGERS	6,160,401	2,718,752	6,492,850
NON-INSTRUCTION	6,619,309	2,395,244	6,636,704
HOURLY INSTRUCTION	29,791,549	14,509,453	29,791,549
HOURLY INSTRUCTION - FEE BASED INSTRUCTION	188,758	244,819	302,583
HOURLY NON-INSTRUCTION	4,284,683	2,085,920	4,356,784
VACANT POSITIONS	1,072,543	-	471,624
VACANCY SAVINGS	(536,272)	-	(353,718)
TOTAL ACADEMIC	72,632,974	31,724,780	72,592,229
CLASSIFIED REGULAR	20,427,173	8,279,504	20,279,976
CLASSIFIED MANAGERS	4,130,193	1,782,086	4,267,565
CLASS REG INSTRUCTION	3,005,933	1,194,528	3,092,976
CLASSIFIED HOURLY	1,776,979	1,118,492	2,049,411
CLASS HRLY INSTRUCTION	565,197	251,816	565,197
VACANT POSITIONS	2,958,019	-	3,491,833
VACANCY SAVINGS	(1,479,009)	-	(2,618,875)
TOTAL CLASSIFIED	31,384,485	12,626,426	31,128,083
STRS	4,902,396	2,121,286	4,922,347
PERS	3,835,787	1,550,921	3,847,243
OASDI/MEDICARE	3,300,210	1,465,258	3,314,425
H/W	12,864,112	4,228,442	12,864,112
RETIREEES' H/W	2,813,910	1,528,563	2,813,910
RETIREE - OPEB	1,000,000	-	1,000,000
SUI	180,749	71,201	181,056
WORKERS' COMPENSATION	1,669,415	720,852	1,679,641
ALTERNATIVE RETIREMENT	500,000	205,040	500,000
BENEFITS REL TO FEE BASED INSTRUCTION	32,750	42,476	52,498
BENEFITS RELATED TO VACANT POSITIONS	886,720	-	871,963
BENEFITS RELATED TO VACANCY SAVINGS	(443,360)	-	(653,972)
TOTAL BENEFITS	31,542,689	11,934,039	31,393,223
SUPPLIES	979,115	369,301	1,008,272
TOTAL SUPPLIES	979,115	369,301	1,008,272
CONTRACTS/SERVICES	12,371,638	5,425,050	12,388,878
INSURANCE	981,837	911,312	963,837
UTILITIES	2,913,574	1,544,918	2,935,584
TOTAL SERVICES	16,267,049	7,881,280	16,288,299
TOTAL EXPENDITURES	152,806,312	64,535,826	152,410,105
OUTGOING TRANSFER/FINANCIAL AID	304,208	128,451	314,958
TOTAL TRANSFERS/FINANCIAL AID	304,208	128,451	314,958
TOTAL EXPENDITURES & TRANSFERS	153,110,520	64,664,277	152,725,063

**UNRESTRICTED GENERAL FUND 01.0
2014-2015 FUND BALANCE BUDGET**

ACCOUNTS	2014-2015 ADOPTED BUDGET	December 31, 2014 ACTUAL FUND BALANCE	2014-2015 PROJECTED BUDGET
TOTAL REVENUE AND TRANSFERS	147,975,622	77,134,524	147,812,956
TOTAL EXPENDITURES AND TRANSFERS	150,651,879	64,664,277	151,516,208
VACANT POSITIONS WITH PAYROLL RELATED BENEFITS	4,917,282	-	4,835,420
VACANT SAVINGS WITH PAYROLL RELATED BENEFITS	(2,458,641)	-	(3,626,565)
OPERATING SURPLUS/(DEFICIT)	(5,134,898)	12,470,247	(4,912,107)
ONE-TIME ITEMS			
PRIOR YEAR APPORTIONMENT ADJ	-	682,018	682,018
DEFICIT FACTOR TO APPORTIONMENT	(604,987)	-	(604,261)
MANDATED COST BLOCK GRANT	594,489	-	1,543,662
MEDICARE PART D SUBS & EDD REFUND	231,648	231,648	231,648
OPERATING SURPLUS/(DEFICIT) WITH ONE-TIME ITEMS	(4,913,748)	13,383,913	(3,059,040)
BEGINNING BALANCE***	12,609,047	12,609,047	12,609,047
TRANSFER TO DESIGNATED RESERVE - NET	(892,504)	(892,504)	(892,504)
ENDING FUND BALANCE, NET OF DESIGNATED RESERVES	6,802,795	25,100,456	8,657,503
FUND BALANCE RATIO TO TTL EXPENDITURES & TRANSFERS **	4.44%	38.82%	5.67%
ENDING FUND BALANCE - UNDESIGNATED	6,802,795	25,100,456	8,657,503
DESIGNATED RESERVE FOR:			
CLASSIFIED EMPLOYEE WELFARE FUND	278,862	278,862	278,862
NEW FACULTY TO BE HIRED	1,976,374	1,976,374	1,976,374
TOTAL	2,255,236	2,255,236	2,255,236
TOTAL FUND BALANCE	9,058,031	27,355,692	10,912,739
FUND BALANCE RATIO TO TTL EXPENDITURES & TRANSFERS **	5.92%	42.30%	7.15%

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

**RESTRICTED GENERAL FUND 01.3
2014-2015 REVENUE BUDGET**

ACCOUNTS	2014-2015 ADOPTED BUDGET	December 31, 2014 ACTUAL REVENUE	2014-2015 PROJECTED BUDGET
FEDERAL			
PERKINS IV TITLE I-C	619,899	14,436	619,899
FWS-FEDERAL WORK STUDY	447,536	140,865	447,538
RADIO GRANTS	1,095,218	1,010,362	1,443,373
TANF-TEMPORARY ASSISTANCE FOR NEEDY FAMILIES	58,251	30,291	58,251
FEDERAL CARRYOVERS	1,594,704	438,619	1,594,702
OTHER FEDERAL	2,360,575	100,430	2,672,581
TOTAL FEDERAL	6,176,183	1,735,003	6,836,344
STATE			
LOTTERY	903,926	80,120	903,926
BASIC SKILLS INITIATIVE	359,257	186,814	359,257
SFAA-STUDENT FINANCIAL AID ADMIN	864,209	443,519	864,209
EOPS-EXTENDED OPPORTUNITY PROG & SERV	969,639	504,212	969,639
CARE-COOP AGENCIES RESOURCES FOR EDUCATION	53,086	27,605	53,086
DSPS-DISABLED STUDENTS PROGRAM & SERVICES	1,310,405	681,411	2,217,643
CALWORKS	285,634	148,530	278,929
STUDENT SUCCESS (CREDIT)	1,645,754	1,571,948	3,022,977
STUDENT SUCCESS (NON-CREDIT)	57,425	22,953	44,140
STUDENT SUCCESS (STUDENT EQUITY)	-	566,714	1,089,834
EQUAL EMPLOYMENT OPPORTUNITY-STAFF/FACULTY DIVERSITY	7,940	4,129	7,940
ENROLLMENT GROWTH	-	-	106,787
PHYSICAL PLANT & INSTRUCTIONAL SUPPORT	1,420,113	738,460	1,420,113
STATE CARRYOVERS	942,386	933,300	942,386
OTHER STATE	756,628	12,307	957,600
TOTAL STATE	9,576,402	5,922,022	13,238,466
LOCAL			
PICO PROMISE	156,782	78,391	156,782
HEALTH FEES	1,384,094	836,368	1,384,094
PARKING FEES	1,893,552	1,040,472	1,893,552
DONATIONS-KCRW	2,174,594	720,991	2,174,594
COMMUNITY SERVICES	704,503	285,523	704,503
COUNTY CALWORKS	38,000	19,399	38,000
CONSOLIDATED CONTRACT ED-LOCAL	350,000	-	350,000
LOCAL CARRYOVERS	195,733	151,141	224,004
OTHER LOCAL	5,913,914	2,853,613	5,966,236
TOTAL LOCAL	12,811,172	5,985,898	12,891,765
TRANSFER IN	361,996	23,704	361,996
TOTAL TRANSFER IN	361,996	23,704	361,996
TOTAL REVENUE	28,925,753	13,666,627	33,328,571

**RESTRICTED GENERAL FUND 01.3
2014-2015 EXPENDITURE BUDGET**

ACCOUNTS	2014-2015 ADOPTED BUDGET	December 31, 2014 ACTUAL EXPENDITURES	2014-2015 PROJECTED BUDGET
INSTRUCTION	16,000	7,470	57,507
MANAGEMENT	1,301,365	496,304	1,330,205
NON-INSTRUCTION	1,126,184	649,043	1,354,923
HOURLY INSTRUCTION	258,940	27,960	389,520
HOURLY NON-INSTRUCTION	2,335,616	1,701,323	3,599,712
TOTAL ACADEMIC	5,038,105	2,882,100	6,731,867
CLASSIFIED REGULAR	2,885,679	1,260,259	3,654,433
CLASSIFIED MANAGERS	373,219	152,299	444,575
CLASS REG INSTRUCTION	172,677	762,988	52,600
CLASSIFIED HOURLY	1,902,884	124,550	2,106,113
CLASS HRLY INSTRUCTION	234,376	-	314,376
TOTAL CLASSIFIED	5,568,835	2,300,096	6,572,097
BENEFITS HOLDING ACCOUNT	2,575,095		2,095,797
STRS	-	201,804	201,804
PERS	-	185,828	185,828
OASDI/MEDICARE	-	180,160	180,160
H/W	-	356,747	356,747
SUI	-	2,466	2,466
WORKERS' COMP.	-	81,092	81,092
ALTERNATIVE RETIREMENT	-	34,248	34,248
TOTAL BENEFITS	2,575,095	1,042,345	3,138,142
TOTAL SUPPLIES	1,061,299	239,008	1,052,330
CONTRACTS/SERVICES	4,915,591	1,715,215	6,061,869
INSURANCE	4,309,140	2,185,226	4,309,140
UTILITIES	140,600	70,876	140,600
TOTAL SERVICES	9,365,331	3,971,317	10,511,609
BLDG & SITES	1,738,394	250,044	1,738,394
EQUIPMENT/LEASE PURCHASE	2,894,647	877,907	2,878,949
TOTAL CAPITAL	4,633,041	1,127,951	4,617,343
TOTAL EXPENDITURES	28,241,706	11,562,817	32,623,388
OTHER OUTGO - STUDENT AID	475,065	151,469	483,894
OTHER OUTGO - TRANSFERS	117,710	34,039	130,017
TOTAL OTHER OUTGO	592,775	185,508	613,911
TOTAL EXPENDITURES & OTHER OUTGO	28,834,481	11,748,325	33,237,299

**RESTRICTED GENERAL FUND 01.3
2014-2015 FUND BALANCE BUDGET**

ACCOUNTS	2014-2015 ADOPTED BUDGET	December 31, 2014 ACTUAL FUND BALANCE	2014-2015 PROJECTED BUDGET
TOTAL REVENUE AND TRANSFERS	28,925,753	13,666,627	33,328,571
TOTAL EXPENDITURES AND TRANSFERS	28,834,481	11,748,325	33,237,299
OPERATING SURPLUS/(DEFICIT)	91,272	1,918,302	91,272
BEGINNING BALANCE	6,050,541	6,050,541	6,050,541
CONTINGENCY RESERVE/ENDING FUND BALANCE	6,141,813	7,968,843	6,141,813
FUND BALANCE RATIO TO TTL EXPENDITURES & TRANSFERS	21.30%	67.83%	18.48%

CAPITAL OUTLAY FUND 40.0
2014-2015 REVENUE AND EXPENDITURE BUDGET

ACCOUNTS	2014-2015 ADOPTED BUDGET	December 31, 2014 ACTUAL	2014-2015 PROJECTED BUDGET
REVENUE			
STATE			
PHYSICAL PLANT & INSTRUCTIONAL SUPPORT	1,420,112	738,457	1,420,112
PROP 39 - CLEAN ENERGY PROJECTS	606,330	606,330	606,330
STATE CARRYOVERS	96,870	96,870	96,870
TOTAL STATE	2,123,312	1,441,657	2,123,312
LOCAL			
PROPERTY TAX - RDA PASS THRU	-	-	236,114
RENTS	47,000	26,800	47,000
INTEREST	88,000	22,047	88,000
NON-RESIDENT CAPITAL CHARGE	2,623,794	1,663,759	2,623,794
LOCAL INCOME	151,500	66,323	151,500
TOTAL LOCAL	2,910,294	1,778,929	3,146,408
TOTAL REVENUES	5,033,606	3,220,586	5,269,720
EXPENDITURES			
SUPPLIES	57,500	6,812	57,500
CONTRACT SERVICES	570,450	299,983	570,450
CAPITAL OUTLAY	16,552,686	1,576,402	16,788,800
TOTAL EXPENDITURES	17,180,636	1,883,197	17,416,750
OTHER OUTGO - TRANSFERS	361,996	23,704	361,996
TOTAL TRANSFERS	361,996	23,704	361,996
TOTAL EXPENDITURES AND TRANSFERS	17,542,632	1,906,901	17,778,746
OPERATING SURPLUS/(DEFICIT)	(12,509,026)	1,313,685	(12,509,026)
BEGINNING BALANCE	12,509,026	12,509,026	12,509,026
ENDING FUND BALANCE	-	13,822,711	-

MEASURE U FUND 42.2
2014-2015 REVENUE AND EXPENDITURE BUDGET

ACCOUNTS	2014-2015 ADOPTED BUDGET	December 31, 2014 ACTUAL	2014-2015 PROJECTED BUDGET
REVENUE			
OTHER FINANCING SOURCES	-	-	-
INTEREST	148,000	42,741	148,000
TOTAL REVENUE	148,000	42,741	148,000
EXPENDITURES			
SUPPLIES	25,000	-	25,000
CONTRACT SERVICES	327,000	-	327,000
CAPITAL OUTLAY	23,462,409	890,909	23,462,409
TOTAL EXPENDITURES	23,814,409	890,909	23,814,409
OPERATING SURPLUS/(DEFICIT)	(23,666,409)	(848,168)	(23,666,409)
BEGINNING BALANCE	23,666,409	23,666,409	23,666,409
ENDING FUND BALANCE	-	22,818,241	-

**MEASURE S FUND 42.3
2014-2015 REVENUE AND EXPENDITURE BUDGET**

ACCOUNTS	2014-2015 ADOPTED BUDGET	December 31, 2014 ACTUAL	2014-2015 PROJECTED BUDGET
REVENUE			
OTHER FINANCING SOURCES	-	-	-
INTEREST	362,000	104,341	362,000
TOTAL REVENUE	362,000	104,341	362,000
EXPENDITURES			
SUPPLIES	100,000	-	100,000
CONTRACT SERVICES	2,340,000	146,002	2,340,000
CAPITAL OUTLAY	55,664,254	192,365	55,664,254
TOTAL EXPENDITURES	58,104,254	338,367	58,104,254
OPERATING SURPLUS/(DEFICIT)	(57,742,254)	(234,026)	(57,742,254)
BEGINNING BALANCE	57,742,254	57,742,254	57,742,254
ENDING FUND BALANCE	-	57,508,228	-

**MEASURE AA FUND 42.4
2014-2015 REVENUE AND EXPENDITURE BUDGET**

ACCOUNTS	2014-2015 ADOPTED BUDGET	December 31, 2014 ACTUAL	2014-2015 PROJECTED BUDGET
REVENUE			
OTHER FINANCING SOURCES	145,000,000	144,710,829	145,000,000
INTEREST	931,000	50,587	931,000
TOTAL REVENUE	145,931,000	144,761,416	145,931,000
EXPENDITURES			
SUPPLIES	112,500	18,655	112,500
CONTRACT SERVICES	2,523,000	73,576	2,523,000
CAPITAL OUTLAY	169,267,303	12,178,108	169,267,303
TOTAL EXPENDITURES	171,902,803	12,270,339	171,902,803
OPERATING SURPLUS/(DEFICIT)	(25,971,803)	132,491,077	(25,971,803)
BEGINNING BALANCE	25,971,803	25,971,803	25,971,803
ENDING FUND BALANCE	-	158,462,880	-

**STUDENT FINANCIAL AID FUND 74.0
2014-2015 REVENUE AND EXPENDITURE BUDGET**

ACCOUNTS	2014-2015 ADOPTED BUDGET	December 31, 2014 ACTUAL	2014-2015 PROJECTED BUDGET
REVENUE			
FEDERAL GRANTS	32,812,125	15,605,038	32,812,125
FEDERAL LOANS	2,800,000	922,280	2,800,000
CAL GRANTS	1,370,000	1,055,580	1,370,000
TRANSFER	274,208	87,702	274,208
TOTAL REVENUE	37,256,333	17,670,600	37,256,333
EXPENDITURES			
FINANCIAL AID	37,256,333	17,767,057	37,256,333
TOTAL EXPENDITURES	37,256,333	17,767,057	37,256,333
ENDING FUND BALANCE*	-	(96,457)	-

*Negative ending balance is a result of a timing difference between financial aid check issuance and deposit of Federal and CAL Grant Funds.

SCHOLARSHIP TRUST FUND 75.0
2014-2015 REVENUE AND EXPENDITURE BUDGET

ACCOUNTS	2014-2015 ADOPTED BUDGET	December 31, 2014 ACTUAL	2014-2015 PROJECTED BUDGET
BEGINNING BALANCE	15,078	15,078	15,078
REVENUE			
TRANSFER	30,000	30,000	30,000
INTEREST	80	22	80
TOTAL REVENUE	30,080	30,022	30,080
TOTAL FUNDS AVAILABLE	45,158	45,100	45,158
EXPENDITURES			
SCHOLARSHIP	30,000	30,000	30,000
TOTAL EXPENDITURES	30,000	30,000	30,000
ENDING FUND BALANCE	15,158	15,100	15,158

**AUXILIARY FUND
2014-2015 REVENUE AND EXPENDITURE BUDGET**

ACCOUNTS	2014-2015 ADOPTED BUDGET	December 31, 2014 ACTUAL	2014-2015 PROJECTED BUDGET
BEGINNING BALANCE	2,163,320	2,163,320	2,163,320
ADJ. TO BEG. BALANCE	-	-	-
ADJUSTED BEGINNING BALANCE	<u>2,163,320</u>	<u>2,163,320</u>	<u>2,163,320</u>
REVENUE			
GROSS SALES	6,160,920	3,075,501	6,160,920
LESS: COST OF GOODS	<u>(4,254,164)</u>	<u>(2,283,271)</u>	<u>(4,254,164)</u>
NET	1,906,756	792,230	1,906,756
VENDOR INCOME	624,969	306,917	624,969
AUXILIARY PROGRAM INCOME	<u>339,037</u>	<u>262,194</u>	<u>339,037</u>
NET INCOME	2,870,762	1,361,341	2,870,762
INTEREST	14,000	8,163	14,000
OTHER INCOME	-	-	-
TOTAL REVENUE	<u>2,884,762</u>	<u>1,369,504</u>	<u>2,884,762</u>
TOTAL FUNDS AVAILABLE	<u>5,048,082</u>	<u>3,532,824</u>	<u>5,048,082</u>
EXPENDITURES			
STAFFING	1,116,400	508,317	1,116,400
FRINGE BENEFITS	304,500	114,700	304,500
OPERATING	<u>2,089,226</u>	<u>547,277</u>	<u>2,089,226</u>
TOTAL EXPENDITURES	<u>3,510,126</u>	<u>1,170,294</u>	<u>3,510,126</u>
ENDING FUND BALANCE	<u>1,537,956</u>	<u>2,362,530</u>	<u>1,537,956</u>