

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

ACCOUNTS	2014-2015 ADOPTED BUDGET	March 31, 2015 ACTUAL REVENUE	2014-2015 PROJECTED BUDGET
FEDERAL			
FIN AID ADM ALLOWANCES	120,468	118,373	120,468
TOTAL FEDERAL	120,468	118,373	120,468
STATE			
GENERAL APPORTIONMENT	59,394,673	48,205,152	59,110,589
EDUCATION PROTECTION ACCOUNT - PROP 30	15,754,781	11,956,615	15,944,670
ACCESS/RESTORATION OF WORKLOAD REDUCTION	2,696,760	-	2,384,967
COLA	896,634	741,367	895,317
PRIOR YEAR APPORTIONMENT ADJUSTMENTS	-	1,614,873	1,614,873
PRIOR YEAR APPORTIONMENT ADJUSTMENTS - EPA	-	(27,683)	(27,683)
HOMEOWNERS EXEMPT	95,357	46,424	95,400
STATE LOTTERY REVENUE	3,402,888	939,369	3,370,468
MANDATED COST BLOCK GRANT	594,489	1,544,990	1,544,990
OTHER STATE	833,411	633,392	833,411
TOTAL STATE	83,668,993	65,654,499	85,767,002
LOCAL			
PROP TAX SHIFT (ERAF)	1,721,467	618,397	618,397
SECURED TAX	12,960,567	7,357,209	10,604,216
SUPPLEMENTAL TAXES	132,304	210,602	246,656
UNSECURED TAX	476,047	520,962	520,962
PRIOR YRS TAXES	99,794	439,470	653,436
PROPERTY TAX - RDA PASS THRU	522,824	213,627	213,627
PROPERTY TAX - RDA RESIDUAL	665,487	2,396,518	2,396,518
RENTS	150,000	73,832	160,000
INTEREST	155,200	82,291	161,900
ENROLLMENT FEES	13,324,522	13,360,368	13,589,739
STUDENT RECORDS	447,300	202,141	443,100
NON-RESIDENT TUITION/INTENSIVE ESL	30,388,369	29,657,626	30,995,563
FEE BASED INSTRUCTION	750,000	632,475	750,000
OTHER STUDENT FEES & CHARGES	110,100	88,720	109,000
F1 APPLICATION FEES	310,900	200,829	310,900
OTHER LOCAL	649,100	404,425	649,100
I. D. CARD SERVICE CHARGE	1,180,100	1,018,161	1,168,900
LIBRARY CARDS	100	80	100
LIBRARY FINES	9,720	3,302	9,720
PARKING FINES	235,700	131,420	235,700
TOTAL LOCAL	64,289,601	57,612,455	63,837,534
TOTAL REVENUE	148,079,062	123,385,327	149,725,004
TRANSFER IN	117,710	60,760	130,017
SALE OF EQUIPMENT AND SUPPLIES	-	9,884	9,884
TOTAL OTHER FINANCING SOURCES	117,710	70,644	139,901
TOTAL REVENUE AND TRANSFERS	148,196,772	123,455,971	149,864,905

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

ACCOUNTS	2014-2015 ADOPTED BUDGET	March 31, 2015 ACTUAL EXPENDITURES	2014-2015 PROJECTED BUDGET
INSTRUCTION	25,052,003	16,305,518	24,942,642
ACADEMIC MANAGERS	6,160,401	4,352,501	6,474,067
NON-INSTRUCTION	6,619,309	4,134,344	6,636,704
HOURLY INSTRUCTION	29,791,549	20,799,605	30,432,225
HOURLY INSTRUCTION - FEE BASED INSTRUCTION	188,758	228,101	302,583
HOURLY NON-INSTRUCTION	4,284,683	3,161,379	4,342,265
VACANT POSITIONS	1,072,543	-	292,612
VACANCY SAVINGS	(536,272)	-	(256,035)
TOTAL ACADEMIC	72,632,974	48,981,448	73,167,063
CLASSIFIED REGULAR	20,427,173	13,248,124	20,284,512
CLASSIFIED MANAGERS	4,130,193	2,874,182	4,309,790
CLASS REG INSTRUCTION	3,005,933	1,981,932	3,070,388
CLASSIFIED HOURLY	1,776,979	1,655,301	2,619,397
CLASS HRLY INSTRUCTION	565,197	316,970	489,979
VACANT POSITIONS	2,958,019	-	2,987,940
VACANCY SAVINGS	(1,479,009)	-	(2,614,448)
TOTAL CLASSIFIED	31,384,485	20,076,509	31,147,558
STRS	4,902,396	3,359,441	4,963,386
PERS	3,835,787	2,497,221	3,855,036
OASDI/MEDICARE	3,300,210	2,290,852	3,336,181
H/W	12,864,112	7,604,054	12,864,112
RETIREEES' H/W	2,813,910	2,250,311	2,813,910
RETIREE - OPEB	1,000,000	1,000,000	1,000,000
SUI	180,749	90,323	181,692
WORKERS' COMPENSATION	1,669,415	1,128,822	1,703,660
ALTERNATIVE RETIREMENT	500,000	284,095	500,000
BENEFITS REL TO FEE BASED INSTRUCTION	32,750	33,542	52,498
BENEFITS RELATED TO VACANT POSITIONS	886,720	-	721,726
BENEFITS RELATED TO VACANCY SAVINGS	(443,360)	-	(631,510)
TOTAL BENEFITS	31,542,689	20,538,661	31,360,691
SUPPLIES	979,115	527,080	1,045,334
TOTAL SUPPLIES	979,115	527,080	1,045,334
CONTRACTS/SERVICES	12,371,638	7,500,751	12,828,543
INSURANCE	981,837	926,085	963,837
UTILITIES	2,913,574	2,115,970	3,006,288
TOTAL SERVICES	16,267,049	10,542,806	16,798,668
TOTAL EXPENDITURES	152,806,312	100,666,504	153,519,314
OUTGOING TRANSFER/FINANCIAL AID	304,208	185,622	314,958
TOTAL TRANSFERS/FINANCIAL AID	304,208	185,622	314,958
TOTAL EXPENDITURES & TRANSFERS	153,110,520	100,852,126	153,834,272

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

ACCOUNTS	2014-2015 ADOPTED BUDGET	March 31, 2015 ACTUAL FUND BALANCE	2014-2015 PROJECTED BUDGET
TOTAL REVENUE AND TRANSFERS	147,975,622	120,064,460	148,082,431
TOTAL EXPENDITURES AND TRANSFERS	150,651,879	100,852,126	153,333,987
VACANT POSITIONS WITH PAYROLL RELATED BENEFITS	4,917,282	-	4,002,278
VACANT SAVINGS WITH PAYROLL RELATED BENEFITS	(2,458,641)	-	(3,501,993)
OPERATING SURPLUS/(DEFICIT)	(5,134,898)	19,212,334	(5,751,841)
ONE-TIME ITEMS			
PRIOR YEAR APPORTIONMENT ADJ	-	1,614,873	1,614,873
DEFICIT FACTOR TO APPORTIONMENT	(604,987)	-	(1,609,037)
MANDATED COST BLOCK GRANT	594,489	1,544,990	1,544,990
MEDICARE PART D SUBS & EDD REFUND	231,648	231,648	231,648
OPERATING SURPLUS/(DEFICIT) WITH ONE-TIME ITEMS	(4,913,748)	22,603,845	(3,969,367)
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	34,320,388	7,747,176
FUND BALANCE RATIO TO TTL EXPENDITURES & TRANSFERS **	4.44%	34.03%	5.04%
ENDING FUND BALANCE - UNDESIGNATED	6,802,795	34,320,388	7,747,176
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	36,575,624	10,002,412
FUND BALANCE RATIO TO TTL EXPENDITURES & TRANSFERS **	5.92%	36.27%	6.50%

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

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

ACCOUNTS	2014-2015 ADOPTED BUDGET	March 31, 2015 ACTUAL REVENUE	2014-2015 PROJECTED BUDGET
FEDERAL			
PERKINS IV TITLE I-C	619,899	232,420	619,899
FWS-FEDERAL WORK STUDY	447,536	250,637	447,536
RADIO GRANTS	1,095,218	1,010,362	1,443,373
TANF-TEMPORARY ASSISTANCE FOR NEEDY FAMILIES	58,251	49,367	64,956
FEDERAL CARRYOVERS	1,594,704	961,800	1,594,704
OTHER FEDERAL	2,360,575	421,267	2,689,681
TOTAL FEDERAL	6,176,183	2,925,853	6,860,149
STATE			
LOTTERY	903,926	80,120	903,926
BASIC SKILLS INITIATIVE	359,257	283,948	359,257
SFAA-STUDENT FINANCIAL AID ADMIN	864,209	656,799	864,209
EOPS-EXTENDED OPPORTUNITY PROG & SERV	969,639	775,711	1,020,673
CARE-COOP AGENCIES RESOURCES FOR EDUCATION	53,086	42,468	55,879
DSPS-DISABLED STUDENTS PROGRAM & SERVICES	1,310,405	1,685,409	2,217,643
CALWORKS	285,634	211,987	278,929
STUDENT SUCCESS (CREDIT)	1,645,754	2,297,463	3,022,977
STUDENT SUCCESS (NON-CREDIT)	57,425	33,546	44,140
STUDENT SUCCESS (STUDENT EQUITY)	-	828,274	1,089,834
EQUAL EMPLOYMENT OPPORTUNITY-STAFF/FACULTY DIVERSITY	7,940	6,034	7,940
ENROLLMENT GROWTH	-	72,615	106,787
PHYSICAL PLANT & INSTRUCTIONAL SUPPORT	1,420,113	1,079,287	1,420,113
STATE CARRYOVERS	942,386	933,302	942,386
OTHER STATE	756,628	216,105	1,514,179
TOTAL STATE	9,576,402	9,203,068	13,848,872
LOCAL			
PICO PROMISE	156,782	78,391	156,782
HEALTH FEES	1,384,094	1,288,021	1,384,094
PARKING FEES	1,893,552	1,761,858	1,893,552
DONATIONS-KCRW	2,174,594	1,314,819	2,421,385
COMMUNITY SERVICES	704,503	462,031	704,503
COUNTY CALWORKS	38,000	23,752	38,000
CONSOLIDATED CONTRACT ED-LOCAL	350,000	7,000	350,000
LOCAL CARRYOVERS	195,733	169,705	224,004
OTHER LOCAL	5,913,914	5,239,303	5,980,636
TOTAL LOCAL	12,811,172	10,344,880	13,152,956
TRANSFER IN	361,996	-	361,996
TOTAL TRANSFER IN	361,996	-	361,996
TOTAL REVENUE	28,925,753	22,473,801	34,223,973

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

ACCOUNTS	2014-2015 ADOPTED BUDGET	March 31, 2015 ACTUAL EXPENDITURES	2014-2015 PROJECTED BUDGET
INSTRUCTION	16,000	17,805	74,022
MANAGEMENT	1,301,365	808,251	1,359,431
NON-INSTRUCTION	1,126,184	955,876	1,361,167
HOURLY INSTRUCTION	258,940	80,179	337,595
HOURLY NON-INSTRUCTION	2,335,616	2,435,829	3,794,080
TOTAL ACADEMIC	5,038,105	4,297,940	6,926,295
CLASSIFIED REGULAR	2,885,679	2,023,678	3,691,431
CLASSIFIED MANAGERS	373,219	251,612	440,098
CLASS REG INSTRUCTION	172,677	-	52,600
CLASSIFIED HOURLY	1,902,884	1,155,778	2,093,158
CLASS HRLY INSTRUCTION	234,376	181,126	309,370
TOTAL CLASSIFIED	5,568,835	3,612,194	6,586,657
BENEFITS HOLDING ACCOUNT	2,575,095		1,391,872
STRS	-	312,617	312,617
PERS	-	291,993	291,993
OASDI/MEDICARE	-	276,563	276,563
H/W	-	657,808	657,808
SUI	-	3,763	3,763
WORKERS' COMP.	-	124,768	124,768
ALTERNATIVE RETIREMENT	-	49,122	49,122
TOTAL BENEFITS	2,575,095	1,716,634	3,108,506
TOTAL SUPPLIES	1,061,299	515,881	1,078,333
CONTRACTS/SERVICES	4,915,591	2,739,878	6,178,636
INSURANCE	4,309,140	2,948,772	4,309,140
UTILITIES	140,600	112,692	140,600
TOTAL SERVICES	9,365,331	5,801,342	10,628,376
BLDG & SITES	1,738,394	262,009	1,738,394
EQUIPMENT/LEASE PURCHASE	2,894,647	1,712,474	3,441,454
TOTAL CAPITAL	4,633,041	1,974,483	5,179,848
TOTAL EXPENDITURES	28,241,706	17,918,474	33,508,015
OTHER OUTGO - STUDENT AID	475,065	283,347	494,669
OTHER OUTGO - TRANSFERS	117,710	60,760	130,017
TOTAL OTHER OUTGO	592,775	344,107	624,686
TOTAL EXPENDITURES & OTHER OUTGO	28,834,481	18,262,581	34,132,701

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

ACCOUNTS	2014-2015 ADOPTED BUDGET	March 31, 2015 ACTUAL FUND BALANCE	2014-2015 PROJECTED BUDGET
TOTAL REVENUE AND TRANSFERS	28,925,753	22,473,801	34,223,973
TOTAL EXPENDITURES AND TRANSFERS	28,834,481	18,262,581	34,132,701
OPERATING SURPLUS/(DEFICIT)	91,272	4,211,220	91,272
BEGINNING BALANCE	6,050,541	6,050,541	6,050,541
CONTINGENCY RESERVE/ENDING FUND BALANCE	6,141,813	10,261,761	6,141,813
FUND BALANCE RATIO TO TTL EXPENDITURES & TRANSFERS	21.30%	56.19%	17.99%

CAPITAL OUTLAY FUND 40.0
2014-2015 REVENUE AND EXPENDITURE BUDGET

ACCOUNTS	2014-2015 ADOPTED BUDGET	March 31, 2015 ACTUAL	2014-2015 PROJECTED BUDGET
REVENUE			
STATE			
PHYSICAL PLANT & INSTRUCTIONAL SUPPORT	1,420,112	1,079,284	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	1,782,484	2,123,312
LOCAL			
PROPERTY TAX - RDA PASS THRU	-	236,114	236,114
RENTS	47,000	43,900	47,000
INTEREST	88,000	45,523	88,000
NON-RESIDENT CAPITAL CHARGE	2,623,794	2,795,252	2,890,561
LOCAL INCOME	151,500	97,286	151,500
TOTAL LOCAL	2,910,294	3,218,075	3,413,175
TOTAL REVENUES	5,033,606	5,000,559	5,536,487
EXPENDITURES			
SUPPLIES	57,500	13,141	57,500
CONTRACT SERVICES	570,450	412,507	570,450
CAPITAL OUTLAY	16,552,686	2,352,509	17,055,567
TOTAL EXPENDITURES	17,180,636	2,778,157	17,683,517
OTHER OUTGO - TRANSFERS	361,996	-	361,996
TOTAL TRANSFERS	361,996	-	361,996
TOTAL EXPENDITURES AND TRANSFERS	17,542,632	2,778,157	18,045,513
OPERATING SURPLUS/(DEFICIT)	(12,509,026)	2,222,402	(12,509,026)
BEGINNING BALANCE	12,509,026	12,509,026	12,509,026
ENDING FUND BALANCE	-	14,731,428	-

**MEASURE U FUND 42.2
2014-2015 REVENUE AND EXPENDITURE BUDGET**

ACCOUNTS	2014-2015 ADOPTED BUDGET	March 31, 2015 ACTUAL	2014-2015 PROJECTED BUDGET
REVENUE			
OTHER FINANCING SOURCES	-	-	-
INTEREST	148,000	83,426	148,000
TOTAL REVENUE	148,000	83,426	148,000
EXPENDITURES			
SUPPLIES	25,000	-	25,000
CONTRACT SERVICES	327,000	-	327,000
CAPITAL OUTLAY	23,462,409	2,094,714	23,462,409
TOTAL EXPENDITURES	23,814,409	2,094,714	23,814,409
OPERATING SURPLUS/(DEFICIT)	(23,666,409)	(2,011,288)	(23,666,409)
BEGINNING BALANCE	23,666,409	23,666,409	23,666,409
ENDING FUND BALANCE	-	21,655,121	-

MEASURE S FUND 42.3
2014-2015 REVENUE AND EXPENDITURE BUDGET

ACCOUNTS	2014-2015 ADOPTED BUDGET	March 31, 2015 ACTUAL	2014-2015 PROJECTED BUDGET
REVENUE			
OTHER FINANCING SOURCES	-	-	-
INTEREST	362,000	205,111	362,000
TOTAL REVENUE	362,000	205,111	362,000
EXPENDITURES			
SUPPLIES	100,000	-	100,000
CONTRACT SERVICES	2,340,000	217,185	2,340,000
CAPITAL OUTLAY	55,664,254	2,876,190	55,664,254
TOTAL EXPENDITURES	58,104,254	3,093,375	58,104,254
OPERATING SURPLUS/(DEFICIT)	(57,742,254)	(2,888,264)	(57,742,254)
BEGINNING BALANCE	57,742,254	57,742,254	57,742,254
ENDING FUND BALANCE	-	54,853,990	-

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

ACCOUNTS	2014-2015 ADOPTED BUDGET	March 31, 2015 ACTUAL	2014-2015 PROJECTED BUDGET
REVENUE			
OTHER FINANCING SOURCES	145,000,000	144,710,829	145,000,000
INTEREST	931,000	222,576	450,000
TOTAL REVENUE	145,931,000	144,933,405	145,450,000
EXPENDITURES			
SUPPLIES	112,500	19,053	112,500
CONTRACT SERVICES	2,523,000	114,131	2,523,000
CAPITAL OUTLAY	169,267,303	21,667,168	168,786,303
TOTAL EXPENDITURES	171,902,803	21,800,352	171,421,803
OPERATING SURPLUS/(DEFICIT)	(25,971,803)	123,133,053	(25,971,803)
BEGINNING BALANCE	25,971,803	25,971,803	25,971,803
ENDING FUND BALANCE	-	149,104,856	-

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

ACCOUNTS	2014-2015 ADOPTED BUDGET	March 31, 2015 ACTUAL	2014-2015 PROJECTED BUDGET
REVENUE			
FEDERAL GRANTS	32,812,125	23,495,671	32,812,125
FEDERAL LOANS	2,800,000	1,854,125	2,800,000
CAL GRANTS	1,370,000	1,082,875	1,370,000
TRANSFER	274,208	155,622	274,208
TOTAL REVENUE	37,256,333	26,588,293	37,256,333
EXPENDITURES			
FINANCIAL AID	37,256,333	28,623,666	37,256,333
TOTAL EXPENDITURES	37,256,333	28,623,666	37,256,333
ENDING FUND BALANCE*	-	(2,035,373)	-

*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	March 31, 2015 ACTUAL	2014-2015 PROJECTED BUDGET
BEGINNING BALANCE	15,078	15,078	15,078
REVENUE			
TRANSFER	30,000	30,000	30,000
INTEREST	80	66	80
TOTAL REVENUE	30,080	30,066	30,080
TOTAL FUNDS AVAILABLE	45,158	45,144	45,158
EXPENDITURES			
SCHOLARSHIP	30,000	30,000	30,000
TOTAL EXPENDITURES	30,000	30,000	30,000
ENDING FUND BALANCE	15,158	15,144	15,158

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

ACCOUNTS	2014-2015 ADOPTED BUDGET	March 31, 2015 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	5,793,543	6,291,099
LESS: COST OF GOODS	<u>(4,254,164)</u>	<u>(4,018,090)</u>	<u>(4,313,308)</u>
NET	1,906,756	1,775,453	1,977,791
VENDOR INCOME	624,969	462,393	678,028
AUXILIARY PROGRAM INCOME	<u>339,037</u>	<u>339,581</u>	<u>383,060</u>
NET INCOME	2,870,762	2,577,427	3,038,879
INTEREST	14,000	12,155	16,280
OTHER INCOME	-	-	-
TOTAL REVENUE	<u>2,884,762</u>	<u>2,589,582</u>	<u>3,055,159</u>
TOTAL FUNDS AVAILABLE	<u>5,048,082</u>	<u>4,752,902</u>	<u>5,218,479</u>
EXPENDITURES			
STAFFING	1,116,400	849,016	1,116,400
FRINGE BENEFITS	304,500	197,453	304,500
OPERATING	<u>2,089,226</u>	<u>997,871</u>	<u>2,115,918</u>
TOTAL EXPENDITURES	<u>3,510,126</u>	<u>2,044,340</u>	<u>3,536,818</u>
ENDING FUND BALANCE	<u>1,537,956</u>	<u>2,708,562</u>	<u>1,681,661</u>