

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

ACCOUNTS	2015-2016 ADOPTED BUDGET	September 30, 2015 ACTUAL REVENUES	2015-2016 PROJECTED BUDGET
FEDERAL			
FIN AID ADM ALLOWANCES	118,373	4,510	118,373
TOTAL FEDERAL	118,373	4,510	118,373
STATE			
GENERAL APPORTIONMENT*	62,913,537	17,745,491	63,315,792
EDUCATION PROTECTION ACCOUNT - PROP 30	16,855,409	4,263,434	17,053,736
GROWTH/ACCESS-RESTORATION OF WORKLOAD REDUCTION	2,096,283	618,842	2,096,283
COLA	1,107,892	327,060	1,107,892
HOMEOWNERS EXEMPT	92,844	-	92,844
STATE LOTTERY REVENUE	3,767,820	-	3,767,820
MANDATED PROGRAM COSTS	12,613,744	-	12,613,744
OTHER STATE	845,433	219,099	845,433
TOTAL STATE	100,292,962	23,173,926	100,893,544
LOCAL			
PROP TAX SHIFT (ERAF)	1,133,894	33,609	1,133,894
SECURED TAX	15,228,978	-	15,228,978
SUPPLEMENTAL TAXES	237,520	57,223	237,520
UNSECURED TAX	520,962	428,464	520,962
PRIOR YRS TAXES	439,470	261,216	439,470
PROPERTY TAX - RDA PASS THRU	213,627	-	213,627
PROPERTY TAX - RDA RESIDUAL	2,396,518	-	2,396,518
RENTS	135,000	76,475	135,000
INTEREST	223,700	-	223,700
ENROLLMENT FEES	13,903,973	9,354,824	13,903,973
STUDENT RECORDS	438,000	14,797	438,000
NON-RESIDENT TUITION/INTENSIVE ESL	32,887,749	15,465,483	32,887,749
FEE BASED INSTRUCTION	350,000	-	350,000
OTHER STUDENT FEES & CHARGES	106,200	52,355	106,200
F1 APPLICATION FEES	319,100	48,300	319,100
OTHER LOCAL	686,300	18,695	686,300
I. D. CARD SERVICE CHARGE	1,179,700	511,950	1,179,700
LIBRARY CARDS	120	-	120
LIBRARY FINES	8,745	-	8,745
PARKING FINES	229,772	7,501	229,772
TOTAL LOCAL	70,639,328	26,330,892	70,639,328
TOTAL REVENUE	171,050,663	49,509,328	171,651,245
TRANSFER IN	103,070	6,445	103,070
SALE OF EQUIPMENT AND SUPPLIES	-	471	471
TOTAL OTHER FINANCING SOURCES	103,070	6,916	103,541
TOTAL REVENUE AND TRANSFERS	171,153,733	49,516,244	171,754,786

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

ACCOUNTS	2015-2016 ADOPTED BUDGET	September 30, 2015 ACTUAL EXPENDITURES	2015-2016 PROJECTED BUDGET
INSTRUCTION	26,413,943	3,272,848	26,413,943
ACADEMIC MANAGERS	6,156,799	1,062,340	6,156,799
NON-INSTRUCTION	6,464,172	799,838	6,464,172
HOURLY INSTRUCTION	32,945,787	6,351,787	32,945,787
HOURLY INSTRUCTION - FEE BASED INSTRUCTION	166,991	-	166,991
HOURLY NON-INSTRUCTION	4,721,917	878,234	4,721,917
VACANT POSITIONS	337,000	-	337,000
VACANCY SAVINGS	(168,500)	-	(168,500)
TOTAL ACADEMIC	77,038,109	12,365,047	77,038,109
CLASSIFIED REGULAR	20,158,590	3,244,192	20,158,590
CLASSIFIED MANAGERS	4,780,513	792,149	4,780,513
CLASS REG INSTRUCTION	3,299,393	412,566	3,299,393
CLASSIFIED HOURLY	1,948,396	414,554	1,948,396
CLASS HRLY INSTRUCTION	526,525	121,301	526,525
VACANT POSITIONS	2,500,000	-	2,500,000
VACANCY SAVINGS	(1,650,000)	-	(1,650,000)
TOTAL CLASSIFIED	31,563,417	4,984,762	31,563,417
STRS	6,261,096	1,006,391	6,261,096
PERS	3,986,081	602,607	3,986,081
OASDI/MEDICARE	3,412,378	642,767	3,412,378
H/W	13,166,728	317,095	13,166,728
RETIREEES' H/W	2,830,402	991,738	2,830,402
RETIREEE - OPEB	1,500,000	-	1,500,000
SUI	182,768	9,136	182,768
WORKERS' COMPENSATION	1,856,951	299,420	1,856,951
ALTERNATIVE RETIREMENT	500,000	-	500,000
BENEFITS REL TO FEE BASED INSTRUCTION	26,704	-	26,704
BENEFITS RELATED TO VACANT POSITIONS	624,140	-	624,140
BENEFITS RELATED TO VACANCY SAVINGS	(400,070)	-	(400,070)
TOTAL BENEFITS	33,947,178	3,869,154	33,947,178
SUPPLIES	1,098,158	178,182	1,098,158
TOTAL SUPPLIES	1,098,158	178,182	1,098,158
CONTRACTS/SERVICES	13,912,499	3,733,167	13,912,499
INSURANCE	966,480	820,622	966,480
UTILITIES	3,005,068	760,284	3,005,068
TOTAL SERVICES	17,884,047	5,314,073	17,884,047
EQUIPMENT	1,030,094	348,072	1,030,094
TECHNOLOGY REPLACEMENT	418,100	418,100	418,100
TCO - EQUIPMENT REPLACEMENT	500,000	-	500,000
TOTAL CAPITAL	1,948,194	766,172	1,948,194
TOTAL EXPENDITURES	163,479,103	27,477,390	163,479,103
OUTGOING TRANSFER/FINANCIAL AID	270,839	79,438	270,839
TOTAL TRANSFERS/FINANCIAL AID	270,839	79,438	270,839
TOTAL EXPENDITURES & TRANSFERS	163,749,942	27,556,828	163,749,942

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

ACCOUNTS	2015-2016 ADOPTED BUDGET	September 30, 2015 ACTUAL FUND BALANCE	2015-2016 PROJECTED BUDGET
TOTAL REVENUE AND TRANSFERS *	160,245,157	49,516,244	160,443,790
TOTAL EXPENDITURES AND TRANSFERS	159,945,546	27,556,828	159,945,546
VACANT POSITIONS WITH PAYROLL RELATED BENEFITS	3,461,140	-	3,461,140
VACANT SAVINGS WITH PAYROLL RELATED BENEFITS	(2,218,570)	-	(2,218,570)
OPERATING SURPLUS/(DEFICIT)	(942,959)	21,959,416	(744,326)
ONE-TIME ITEMS			
DEFICIT FACTOR TO APPORTIONMENT	(1,097,741)	-	(695,321)
MANDATED COST BLOCK GRANT	12,006,317	-	12,006,317
ONE-TIME BUDGET AUGMENTATION	(613,632)	-	(613,632)
EQUIPMENT, TECHNOLOGY REPLACEMENT, TCO-EQPT REPL	(1,948,194)	-	(1,948,194)
OPERATING SURPLUS/(DEFICIT) INCLUDING ONE-TIME ITEMS	7,403,791	21,959,416	8,004,844
BEGINNING BALANCE	13,781,577	13,781,577	13,781,577
ENDING FUND BALANCE	21,185,368	35,740,993	21,786,421
FUND BALANCE RATIO TO TTL EXPENDITURES & TRANSFERS **	12.94%	129.70%	13.30%

DESIGNATION OF FUND BALANCE

ACCOUNTS	2015-2016 ADOPTED BUDGET	September 30, 2015 ACTUAL FUND BALANCE	2015-2016 PROJECTED BUDGET
UNDESIGNATED FUND BALANCE	14,985,387	29,541,012	15,586,440
UNDESIGNATED FB RATIO TO TTL EXPENDITURES & TRANSFERS	9.16%	107.20%	9.53%
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%	22.50%	3.79%
TOTAL ENDING FUND BALANCE	21,185,368	35,740,993	21,786,421
FUND BALANCE RATIO TO TTL EXPENDITURES & TRANSFERS **	12.94%	129.70%	13.30%

* 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	September 30, 2015 ACTUAL REVENUES	2015-2016 PROJECTED BUDGET
FEDERAL			
PERKINS IV TITLE I-C	636,677	-	636,677
FWS-FEDERAL WORK STUDY	460,327	-	460,327
RADIO GRANTS	1,155,218	-	1,155,218
TANF-TEMPORARY ASSISTANCE FOR NEEDY FAMILIES	61,708	17,278	61,708
FEDERAL CARRYOVERS	1,770,872	23,462	1,770,872
OTHER FEDERAL	2,324,342	-	2,426,342
TOTAL FEDERAL	6,409,144	40,740	6,511,144
STATE			
LOTTERY	1,103,433	-	1,103,433
BASIC SKILLS INITIATIVE	356,040	98,616	356,040
SFAA-STUDENT FINANCIAL AID ADMIN	919,049	257,334	919,049
EOPS-EXTENDED OPPORTUNITY PROG & SERV	1,384,794	271,499	1,384,794
CARE-COOP AGENCIES RESOURCES FOR EDUCATION	93,465	14,864	93,465
DSPTS-DISABLED STUDENTS PROGRAM & SERVICES	1,696,232	474,945	1,696,232
CALWORKS	264,983	74,195	264,983
STUDENT SUCCESS (CREDIT)	3,022,977	846,434	3,022,977
STUDENT SUCCESS (NON-CREDIT)	41,933	11,741	41,933
STUDENT SUCCESS (STUDENT EQUITY)	1,035,343	289,896	1,035,343
EQUAL EMPLOYMENT OPPORTUNITY-STAFF/FACULTY DIVERSITY	7,940	2,223	7,940
ENROLLMENT GROWTH	106,787	-	106,787
PHYSICAL PLANT & INSTRUCTIONAL SUPPORT	1,408,210	394,299	1,408,210
STATE CARRYOVERS	3,413,521	130,867	3,413,521
OTHER STATE	795,250	-	795,250
TOTAL STATE	15,649,957	2,866,913	15,649,957
LOCAL			
PICO PROMISE	141,782	-	141,782
HEALTH FEES	1,437,117	654,686	1,437,117
PARKING FEES	1,858,884	881,755	1,858,884
DONATIONS-KCRW	2,400,417	191,225	2,400,417
COMMUNITY SERVICES	894,593	164,170	894,593
CONSOLIDATED CONTRACT ED-LOCAL	315,750	-	315,750
LOCAL CARRYOVERS	9,388	-	9,388
OTHER LOCAL	6,282,031	2,373,409	6,282,031
TOTAL LOCAL	13,339,962	4,265,245	13,339,962
TRANSFER IN	-	-	-
TOTAL TRANSFER IN	-	-	-
TOTAL REVENUE	35,399,063	7,172,898	35,501,063

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

ACCOUNTS	2015-2016 ADOPTED BUDGET	September 30, 2015 ACTUAL EXPENDITURES	2015-2016 PROJECTED BUDGET
INSTRUCTION	200,207	-	200,207
MANAGEMENT	1,673,749	234,784	1,705,657
NON-INSTRUCTION	1,471,557	211,515	1,493,410
HOURLY INSTRUCTION	55,940	14,098	57,595
HOURLY NON-INSTRUCTION	2,692,512	846,940	2,683,764
TOTAL ACADEMIC	6,093,965	1,307,337	6,140,633
CLASSIFIED REGULAR	3,690,915	580,598	3,690,201
CLASSIFIED MANAGERS	457,614	85,790	457,614
CLASS REG INSTRUCTION	79,720	2,436	79,720
CLASSIFIED HOURLY	1,856,760	244,666	1,862,474
CLASS HRLY INSTRUCTION	153,350	43,936	153,350
TOTAL CLASSIFIED	6,238,359	957,426	6,243,359
BENEFITS HOLDING ACCOUNT	3,326,154		3,015,054
STRS	-	93,285	93,285
PERS	-	84,402	84,402
OASDI/MEDICARE	-	92,796	92,796
H/W	-	16,420	16,420
SUI	-	1,157	1,157
WORKERS' COMP.	-	38,541	38,541
ALTERNATIVE RETIREMENT	-	-	-
TOTAL BENEFITS	3,326,154	326,601	3,341,655
TOTAL SUPPLIES	1,102,566	110,959	1,116,886
CONTRACTS/SERVICES	8,169,662	894,148	8,188,193
INSURANCE	4,708,640	2,036,588	4,708,640
UTILITIES	171,350	38,912	171,350
TOTAL SERVICES	13,049,652	2,969,648	13,068,183
BLDG & SITES	1,668,031	-	1,668,031
EQUIPMENT/LEASE PURCHASE	2,703,315	200,209	2,705,295
TOTAL CAPITAL	4,371,346	200,209	4,373,326
TOTAL EXPENDITURES	34,182,042	5,872,180	34,284,042
OTHER OUTGO - STUDENT AID	595,558	41,381	595,558
OTHER OUTGO - TRANSFERS	103,070	6,445	103,070
TOTAL OTHER OUTGO	698,628	47,826	698,628
TOTAL EXPENDITURES & OTHER OUTGO	34,880,670	5,920,006	34,982,670

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

ACCOUNTS	2015-2016 ADOPTED BUDGET	September 30, 2015 ACTUAL FUND BALANCE	2015-2016 PROJECTED BUDGET
TOTAL REVENUE AND TRANSFERS	35,399,063	7,172,898	35,501,063
TOTAL EXPENDITURES AND TRANSFERS	34,880,670	5,920,006	34,982,670
OPERATING SURPLUS/(DEFICIT)	518,393	1,252,892	518,393
BEGINNING BALANCE	6,903,337	6,903,337	6,903,337
ADJUSTMENT TO BEGINNING BALANCE	-	-	-
CONTINGENCY RESERVE/ENDING FUND BALANCE	7,421,730	8,156,229	7,421,730
FUND BALANCE RATIO TO TTL EXPENDITURES & TRANSFERS	21.28%	137.77%	21.22%

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

ACCOUNTS	2015-2016 ADOPTED BUDGET	September 30, 2015 ACTUAL	2015-2016 PROJECTED BUDGET
REVENUE			
STATE			
PHYSICAL PLANT & INSTRUCTIONAL SUPPORT	1,408,105	394,299	1,408,210
PROP 39 - CLEAN ENERGY PROJECTS	621,744	621,744	621,744
STATE CARRYOVERS	1,986,553	-	1,986,553
TOTAL STATE	4,016,402	1,016,043	4,016,507
LOCAL			
INTEREST	103,300	-	103,300
NON-RESIDENT CAPITAL CHARGE	2,992,428	1,368,832	2,992,428
LOCAL INCOME	137,688	21,521	137,688
TOTAL LOCAL	3,233,416	1,390,353	3,233,416
TOTAL REVENUES	7,249,818	2,406,396	7,249,923
EXPENDITURES			
SUPPLIES	107,000	-	107,000
CONTRACT SERVICES	1,006,345	98,817	1,006,345
CAPITAL OUTLAY	18,992,730	934,167	18,992,835
TOTAL EXPENDITURES	20,106,075	1,032,984	20,106,180
OTHER OUTGO - TRANSFERS	-	-	-
TOTAL TRANSFERS	-	-	-
TOTAL EXPENDITURES AND TRANSFERS	20,106,075	1,032,984	20,106,180
OPERATING SURPLUS/(DEFICIT)	(12,856,257)	1,373,412	(12,856,257)
BEGINNING BALANCE	12,856,257	12,856,257	12,856,257
ENDING FUND BALANCE	-	14,229,669	-

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

ACCOUNTS	2015-2016 ADOPTED BUDGET	September 30, 2015 ACTUAL	2015-2016 PROJECTED BUDGET
REVENUE			
OTHER FINANCING SOURCES	-	-	-
INTEREST	143,800	-	143,800
TOTAL REVENUE	143,800	-	143,800
EXPENDITURES			
SUPPLIES	50,000	-	50,000
CONTRACT SERVICES	98,000	-	98,000
CAPITAL OUTLAY	21,246,063	113,013	21,246,063
TOTAL EXPENDITURES	21,394,063	113,013	21,394,063
OPERATING SURPLUS/(DEFICIT)	(21,250,263)	(113,013)	(21,250,263)
BEGINNING BALANCE	21,250,263	21,250,263	21,250,263
ENDING FUND BALANCE	-	21,137,250	-

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

ACCOUNTS	2015-2016 ADOPTED BUDGET	September 30, 2015 ACTUAL	2015-2016 PROJECTED BUDGET
REVENUE			
OTHER FINANCING SOURCES	-	-	-
INTEREST	359,500	-	359,500
TOTAL REVENUE	359,500	-	359,500
EXPENDITURES			
SUPPLIES	50,000	-	50,000
CONTRACT SERVICES	760,000	21,351	760,000
CAPITAL OUTLAY	50,833,810	1,363,429	50,833,810
TOTAL EXPENDITURES	51,643,810	1,384,780	51,643,810
OPERATING SURPLUS/(DEFICIT)	(51,284,310)	(1,384,780)	(51,284,310)
BEGINNING BALANCE	51,284,310	51,284,310	51,284,310
ENDING FUND BALANCE	-	49,899,530	-

MEASURE AA FUND 42.4
2015-2016 REVENUE AND EXPENDITURE BUDGET

ACCOUNTS	2015-2016 ADOPTED BUDGET	September 30, 2015 ACTUAL	2015-2016 PROJECTED BUDGET
REVENUE			
OTHER FINANCING SOURCES	-	-	-
INTEREST	1,371,800	-	1,371,800
TOTAL REVENUE	1,371,800	-	1,371,800
EXPENDITURES			
SUPPLIES	113,500	484	113,500
CONTRACT SERVICES	2,492,000	16,809	2,492,000
CAPITAL OUTLAY	131,393,920	4,227,340	131,393,920
TOTAL EXPENDITURES	133,999,420	4,244,633	133,999,420
OPERATING SURPLUS/(DEFICIT)	(132,627,620)	(4,244,633)	(132,627,620)
BEGINNING BALANCE	132,627,620	132,627,620	132,627,620
ENDING FUND BALANCE	-	128,382,987	-

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

ACCOUNTS	2015-2016 ADOPTED BUDGET	September 30, 2015 ACTUAL	2015-2016 ADOPTED BUDGET
REVENUE			
FEDERAL GRANTS	33,772,016	5,694,817	33,772,016
FEDERAL LOANS	2,604,000	317,052	2,604,000
CAL GRANTS	2,165,000	535,462	2,165,000
TRANSFER	240,839	49,438	240,839
TOTAL REVENUE	38,781,855	6,596,769	38,781,855
EXPENDITURES			
FINANCIAL AID	38,781,855	8,323,508	38,781,855
TOTAL EXPENDITURES	38,781,855	8,323,508	38,781,855
ENDING FUND BALANCE*	-	(1,726,739)	-

*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
2015-2016 REVENUE AND EXPENDITURE BUDGET

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

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

ACCOUNTS	2015-2016 ADOPTED BUDGET	September 30, 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	2,544,189	6,452,500
LESS: COST OF GOODS	(4,543,800)	(1,774,548)	(4,543,800)
NET	1,908,700	769,641	1,908,700
VENDOR INCOME	675,068	104,435	675,068
AUXILIARY PROGRAM INCOME	370,450	18,115	370,450
NET INCOME	2,954,218	892,191	2,954,218
INTEREST	17,000	4,081	17,000
OTHER INCOME	-	-	-
TOTAL REVENUE	<u>2,971,218</u>	<u>896,272</u>	<u>2,971,218</u>
TOTAL FUNDS AVAILABLE	<u>5,531,730</u>	<u>3,459,001</u>	<u>5,533,947</u>
EXPENDITURES			
STAFFING	1,221,500	240,623	1,221,500
FRINGE BENEFITS	313,000	33,298	313,000
OPERATING	2,027,994	173,840	2,027,994
TOTAL EXPENDITURES	<u>3,562,494</u>	<u>447,761</u>	<u>3,562,494</u>
ENDING FUND BALANCE	<u>1,969,236</u>	<u>3,011,240</u>	<u>1,971,453</u>