

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

ACCOUNTS	2015-2016 ADOPTED BUDGET	March 31, 2016 ACTUAL REVENUES	2015-2016 PROJECTED BUDGET
FEDERAL			
FIN AID ADM ALLOWANCES	118,373	103,192	120,812
TOTAL FEDERAL	118,373	103,192	120,812
STATE			
GENERAL APPORTIONMENT	62,913,537	46,472,703	61,666,685
EDUCATION PROTECTION ACCOUNT - PROP 30	16,855,409	12,681,045	16,894,391
GROWTH/ACCESS-RESTORATION OF WORKLOAD REDUCTION	2,096,283	-	293,833
COLA	1,107,892	849,922	1,107,543
PRIOR YEAR APPORTIONMENT ADJUSTMENTS	-	363,002	363,002
PRIOR YEAR APPORTIONMENT ADJUSTMENTS - EPA	-	(48,279)	(48,279)
HOMEOWNERS EXEMPT	92,844	48,240	97,900
STATE LOTTERY REVENUE	3,767,820	1,189,574	3,707,157
MANDATED PROGRAM COSTS	12,613,744	10,403,573	12,634,554
OTHER STATE	845,433	956,037	1,195,433
TOTAL STATE	100,292,962	72,915,817	97,912,219
LOCAL			
PROP TAX SHIFT (ERAF)	1,133,894	240,857	5,995,062
SECURED TAX	15,228,978	7,896,882	13,255,817
SUPPLEMENTAL TAXES	237,520	257,186	433,781
UNSECURED TAX	520,962	567,993	567,993
PRIOR YRS TAXES	439,470	357,242	448,317
PROPERTY TAX - RDA PASS THRU	213,627	473,520	473,520
PROPERTY TAX - RDA RESIDUAL	2,396,518	630,842	630,842
RENTS	135,000	193,376	215,000
INTEREST	223,700	82,668	204,000
ENROLLMENT FEES	13,903,973	13,662,742	14,016,228
STUDENT RECORDS	438,000	307,337	430,900
NON-RESIDENT TUITION/INTENSIVE ESL	32,887,749	31,503,970	32,967,485
FEE BASED INSTRUCTION	350,000	170,844	288,869
OTHER STUDENT FEES & CHARGES	106,200	98,135	102,100
F1 APPLICATION FEES	319,100	201,210	319,100
OTHER LOCAL	686,300	94,423	686,300
I. D. CARD SERVICE CHARGE	1,179,700	987,170	1,135,000
LIBRARY CARDS	120	40	120
LIBRARY FINES	8,745	5,078	8,745
PARKING FINES	229,772	141,622	229,772
TOTAL LOCAL	70,639,328	57,873,137	72,408,951
TOTAL REVENUE	171,050,663	130,892,146	170,441,982
TRANSFER IN	103,070	55,680	105,003
SALE OF EQUIPMENT AND SUPPLIES	-	582	582
TOTAL OTHER FINANCING SOURCES	103,070	56,262	105,585
TOTAL REVENUE AND TRANSFERS	171,153,733	130,948,408	170,547,567

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

ACCOUNTS	2015-2016 ADOPTED BUDGET	March 31, 2016 ACTUAL EXPENDITURES	2015-2016 PROJECTED BUDGET
INSTRUCTION	26,413,943	17,464,467	25,957,855
ACADEMIC MANAGERS	6,156,799	4,144,764	6,461,121
NON-INSTRUCTION	6,464,172	3,868,757	6,431,886
HOURLY INSTRUCTION	32,945,787	21,806,145	32,593,679
HOURLY INSTRUCTION - FEE BASED INSTRUCTION	166,991	147,278	223,141
HOURLY NON-INSTRUCTION	4,721,917	3,085,699	4,662,214
VACANT POSITIONS	337,000	-	-
VACANCY SAVINGS	(168,500)	-	-
TOTAL ACADEMIC	77,038,109	50,517,110	76,329,896
CLASSIFIED REGULAR	20,158,590	13,294,496	20,523,293
CLASSIFIED MANAGERS	4,780,513	3,349,876	5,062,261
CLASS REG INSTRUCTION	3,299,393	2,023,451	3,245,192
CLASSIFIED HOURLY	1,948,396	1,722,752	2,569,903
CLASS HRLY INSTRUCTION	526,525	389,096	604,653
VACANT POSITIONS	2,500,000	-	2,500,000
VACANCY SAVINGS	(1,650,000)	-	(2,287,500)
TOTAL CLASSIFIED	31,563,417	20,779,671	32,217,802
STRS	6,261,096	4,119,865	6,218,218
PERS	3,986,081	2,640,661	4,057,395
OASDI/MEDICARE	3,412,378	2,394,445	3,457,940
H/W	13,166,728	7,876,097	13,538,500
RETIREEES' H/W	2,830,402	2,360,971	3,194,445
RETIREEE - OPEB	1,500,000	1,500,000	1,500,000
SUI	182,768	94,527	183,144
WORKERS' COMPENSATION	1,856,951	1,238,576	1,868,763
ALTERNATIVE RETIREMENT	500,000	237,817	500,000
BENEFITS REL TO FEE BASED INSTRUCTION	26,704	23,566	35,703
BENEFITS RELATED TO VACANT POSITIONS	624,140	-	550,000
BENEFITS RELATED TO VACANCY SAVINGS	(400,070)	-	(503,250)
TOTAL BENEFITS	33,947,178	22,486,525	34,600,858
SUPPLIES	1,098,158	661,156	1,243,353
TOTAL SUPPLIES	1,098,158	661,156	1,243,353
CONTRACTS/SERVICES	13,912,499	8,238,580	14,031,115
INSURANCE	966,480	976,850	967,380
UTILITIES	3,005,068	2,155,982	3,007,568
TOTAL SERVICES	17,884,047	11,371,412	18,006,063
BUILDING & EQUIPMENT	1,030,094	617,060	668,633
TECHNOLOGY REPLACEMENT	418,100	32,130	418,100
TCO - EQUIPMENT REPLACEMENT	500,000	-	500,000
TOTAL CAPITAL	1,948,194	649,190	1,586,733
TOTAL EXPENDITURES	163,479,103	106,465,064	163,984,705
OUTGOING TRANSFER/FINANCIAL AID	270,839	212,941	273,339
TOTAL TRANSFERS/FINANCIAL AID	270,839	212,941	273,339
TOTAL EXPENDITURES & TRANSFERS	163,749,942	106,678,005	164,258,044

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

ACCOUNTS	2015-2016 ADOPTED BUDGET	March 31, 2016 ACTUAL FUND BALANCE	2015-2016 PROJECTED BUDGET
TOTAL REVENUE AND TRANSFERS *	160,245,157	120,488,442	158,539,812
TOTAL EXPENDITURES AND TRANSFERS	159,945,546	105,462,377	161,656,810
VACANT POSITIONS WITH PAYROLL RELATED BENEFITS	3,461,140	-	3,050,000
VACANT SAVINGS WITH PAYROLL RELATED BENEFITS	(2,218,570)	-	(2,790,750)
OPERATING SURPLUS/(DEFICIT)	(942,959)	15,026,065	(3,376,248)
ONE-TIME ITEMS			
PRIOR YEAR APPORTIONMENT ADJ	-	314,723	314,723
FUNDING FOR BACCALAUREATE PILOT DEGREE	-	350,000	350,000
DEFICIT FACTOR TO APPORTIONMENT	(1,097,741)	-	(684,300)
MANDATED COST BLOCK GRANT	12,006,317	9,795,243	12,027,332
ONE-TIME BUDGET AUGMENTATION	(613,632)	(566,438)	(755,251)
EQUIPMENT, TECHNOLOGY REPLACEMENT, TCO-EQPT REPL	(1,948,194)	(649,190)	(1,586,733)
OPERATING SURPLUS/(DEFICIT) INCLUDING ONE-TIME ITEMS	7,403,791	24,270,403	6,289,523
BEGINNING BALANCE	13,781,577	13,781,577	13,781,577
ENDING FUND BALANCE	21,185,368	38,051,980	20,071,100
FUND BALANCE RATIO TO TTL EXPENDITURES & TRANSFERS **	12.94%	35.67%	12.22%

DESIGNATION OF FUND BALANCE

ACCOUNTS	2015-2016 ADOPTED BUDGET	March 31, 2016 ACTUAL FUND BALANCE	2015-2016 PROJECTED BUDGET
UNDESIGNATED FUND BALANCE	14,985,387	31,851,999	13,871,119
UNDESIGNATED FB RATIO TO TTL EXPENDITURES & TRANSFERS	9.16%	29.86%	8.45%
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%	5.81%	3.77%
TOTAL ENDING FUND BALANCE	21,185,368	38,051,980	20,071,100
FUND BALANCE RATIO TO TTL EXPENDITURES & TRANSFERS **	12.94%	35.67%	12.22%

* In 2015-2016, the District will receive \$1.17M 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	March 31, 2016 ACTUAL REVENUES	2015-2016 PROJECTED BUDGET
FEDERAL			
PERKINS IV TITLE I-C	636,677	211,854	636,677
FWS-FEDERAL WORK STUDY	460,327	172,969	460,327
RADIO GRANTS	1,155,218	844,863	1,155,218
TANF-TEMPORARY ASSISTANCE FOR NEEDY FAMILIES	61,708	46,905	61,717
FEDERAL CARRYOVERS	1,770,872	1,221,892	1,770,872
OTHER FEDERAL	2,324,342	551,606	2,718,650
TOTAL FEDERAL	6,409,144	3,050,089	6,803,461
STATE			
LOTTERY	1,103,433	81,225	1,103,433
BASIC SKILLS INITIATIVE	356,040	267,671	352,199
SFAA-STUDENT FINANCIAL AID ADMIN	919,049	698,477	919,049
EOPS-EXTENDED OPPORTUNITY PROG & SERV	1,384,794	1,052,443	1,384,794
CARE-COOP AGENCIES RESOURCES FOR EDUCATION	93,465	71,033	93,465
DSPS-DISABLED STUDENTS PROGRAM & SERVICES	1,696,232	1,785,608	2,349,484
CALWORKS	264,983	203,428	267,669
STUDENT SUCCESS (CREDIT)	3,022,977	4,676,526	6,153,324
STUDENT SUCCESS (NON-CREDIT)	41,933	62,589	82,354
STUDENT SUCCESS (STUDENT EQUITY)	1,035,343	1,446,912	1,903,831
EQUAL EMPLOYMENT OPPORTUNITY-STAFF/FACULTY DIVERSITY	7,940	6,609	7,940
ENROLLMENT GROWTH	106,787	81,158	106,787
PHYSICAL PLANT & INSTRUCTIONAL SUPPORT	1,408,210	1,070,238	1,408,210
STATE CARRYOVERS	3,413,521	2,030,245	3,413,521
OTHER STATE	795,250	471,515	1,170,250
TOTAL STATE	15,649,957	14,005,677	20,716,310
LOCAL			
PICO PROMISE	141,782	141,782	141,782
HEALTH FEES	1,437,117	1,281,433	1,437,117
PARKING FEES	1,858,884	1,775,093	1,858,884
DONATIONS-KCRW	2,400,417	985,250	2,452,146
COMMUNITY SERVICES	894,593	465,441	894,593
CONSOLIDATED CONTRACT ED-LOCAL	315,750	-	315,750
LOCAL CARRYOVERS	9,388	2,239	9,388
OTHER LOCAL	6,282,031	5,185,183	6,313,015
TOTAL LOCAL	13,339,962	9,836,421	13,422,675
TOTAL REVENUE	35,399,063	26,892,187	40,942,446

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

ACCOUNTS	2015-2016 ADOPTED BUDGET	March 31, 2016 ACTUAL EXPENDITURES	2015-2016 PROJECTED BUDGET
INSTRUCTION	200,207	10,102	191,378
MANAGEMENT	1,673,749	1,154,852	1,948,165
NON-INSTRUCTION	1,471,557	1,177,379	1,768,794
HOURLY INSTRUCTION	55,940	39,181	80,450
HOURLY NON-INSTRUCTION	2,692,512	2,796,234	4,882,523
TOTAL ACADEMIC	6,093,965	5,177,748	8,871,310
CLASSIFIED REGULAR	3,690,915	2,440,277	4,330,736
CLASSIFIED MANAGERS	457,614	282,252	541,336
CLASS REG INSTRUCTION	79,720	23,239	74,113
CLASSIFIED HOURLY	1,856,760	1,021,920	2,000,781
CLASS HRLY INSTRUCTION	153,350	136,819	176,362
TOTAL CLASSIFIED	6,238,359	3,904,507	7,123,328
BENEFITS HOLDING ACCOUNT	3,326,154		2,084,685
STRS	-	413,038	413,038
PERS	-	352,063	352,063
OASDI/MEDICARE	-	335,691	335,691
H/W	-	773,424	773,424
SUI	-	4,342	4,342
WORKERS' COMP.	-	150,942	150,942
ALTERNATIVE RETIREMENT	-	26,015	26,015
TOTAL BENEFITS	3,326,154	2,055,515	4,140,200
TOTAL SUPPLIES	1,102,566	437,784	1,350,260
CONTRACTS/SERVICES	8,169,662	3,495,421	8,956,354
INSURANCE	4,708,640	3,872,832	4,708,640
UTILITIES	171,350	111,637	171,350
TOTAL SERVICES	13,049,652	7,479,890	13,836,344
BLDG & SITES	1,668,031	226,496	1,632,601
EQUIPMENT/LEASE PURCHASE	2,703,315	1,347,899	2,984,096
TOTAL CAPITAL	4,371,346	1,574,395	4,616,697
TOTAL EXPENDITURES	34,182,042	20,629,839	39,938,139
OTHER OUTGO - STUDENT AID	595,558	364,950	706,311
OTHER OUTGO - TRANSFERS	103,070	55,680	105,003
TOTAL OTHER OUTGO	698,628	420,630	811,314
TOTAL EXPENDITURES & OTHER OUTGO	34,880,670	21,050,469	40,749,453

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

ACCOUNTS	2015-2016 ADOPTED BUDGET	March 31, 2016 ACTUAL FUND BALANCE	2015-2016 PROJECTED BUDGET
TOTAL REVENUE AND TRANSFERS	35,399,063	26,892,187	40,942,446
TOTAL EXPENDITURES AND TRANSFERS	34,880,670	21,050,469	40,749,453
OPERATING SURPLUS/(DEFICIT)	518,393	5,841,718	192,993
BEGINNING BALANCE	6,903,337	6,903,337	6,903,337
CONTINGENCY RESERVE/ENDING FUND BALANCE	7,421,730	12,745,055	7,096,330
FUND BALANCE RATIO TO TTL EXPENDITURES & TRANSFERS	21.28%	60.55%	17.41%

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

ACCOUNTS	2015-2016 ADOPTED BUDGET	March 31, 2016 ACTUAL	2015-2016 PROJECTED BUDGET
REVENUE			
STATE			
PHYSICAL PLANT & INSTRUCTIONAL SUPPORT	1,408,105	1,070,241	1,408,210
PROP 39 - CLEAN ENERGY PROJECTS	621,744	621,744	621,744
STATE CARRYOVERS	1,986,553	1,986,553	1,986,553
TOTAL STATE	4,016,402	3,678,538	4,016,507
LOCAL			
PROPERTY TAX - RDA PASS THRU	-	523,370	523,370
RENTS	-	2,850	2,850
INTEREST	103,300	54,435	103,300
NON-RESIDENT CAPITAL CHARGE	2,992,428	2,801,744	2,992,428
LOCAL INCOME	137,688	70,068	137,688
TOTAL LOCAL	3,233,416	3,452,467	3,759,636
TOTAL REVENUES	7,249,818	7,131,005	7,776,143
EXPENDITURES			
SUPPLIES	107,000	-	107,000
CONTRACT SERVICES	1,006,345	269,061	1,006,345
CAPITAL OUTLAY	18,992,730	2,838,405	19,519,055
TOTAL EXPENDITURES	20,106,075	3,107,466	20,632,400
TOTAL EXPENDITURES AND TRANSFERS	20,106,075	3,107,466	20,632,400
OPERATING SURPLUS/(DEFICIT)	(12,856,257)	4,023,539	(12,856,257)
BEGINNING BALANCE	12,856,257	12,856,257	12,856,257
ENDING FUND BALANCE	-	16,879,796	-

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

ACCOUNTS	2015-2016 ADOPTED BUDGET	March 31, 2016 ACTUAL	2015-2016 PROJECTED BUDGET
REVENUE			
OTHER FINANCING SOURCES	-	-	-
INTEREST	143,800	74,758	143,800
TOTAL REVENUE	143,800	74,758	143,800
EXPENDITURES			
SUPPLIES	50,000	-	50,000
CONTRACT SERVICES	98,000	-	98,000
CAPITAL OUTLAY	21,246,063	1,387,330	21,246,063
TOTAL EXPENDITURES	21,394,063	1,387,330	21,394,063
OPERATING SURPLUS/(DEFICIT)	(21,250,263)	(1,312,572)	(21,250,263)
BEGINNING BALANCE	21,250,263	21,250,263	21,250,263
ENDING FUND BALANCE	-	19,937,691	-

MEASURE S FUND 42.3
2015-2016 REVENUE AND EXPENDITURE BUDGET

ACCOUNTS	2015-2016 ADOPTED BUDGET	March 31, 2016 ACTUAL	2015-2016 PROJECTED BUDGET
REVENUE			
OTHER FINANCING SOURCES	-	-	-
INTEREST	359,500	177,992	359,500
TOTAL REVENUE	359,500	177,992	359,500
EXPENDITURES			
SUPPLIES	50,000	-	50,000
CONTRACT SERVICES	760,000	98,310	760,000
CAPITAL OUTLAY	50,833,810	5,779,874	50,833,810
TOTAL EXPENDITURES	51,643,810	5,878,184	51,643,810
OPERATING SURPLUS/(DEFICIT)	(51,284,310)	(5,700,192)	(51,284,310)
BEGINNING BALANCE	51,284,310	51,284,310	51,284,310
ENDING FUND BALANCE	-	45,584,118	-

**MEASURE AA FUND 42.4
2015-2016 REVENUE AND EXPENDITURE BUDGET**

ACCOUNTS	2015-2016 ADOPTED BUDGET	March 31, 2016 ACTUAL	2015-2016 PROJECTED BUDGET
REVENUE			
OTHER FINANCING SOURCES	-	-	-
INTEREST	1,371,800	469,874	1,371,800
TOTAL REVENUE	1,371,800	469,874	1,371,800
EXPENDITURES			
SUPPLIES	113,500	484	113,500
CONTRACT SERVICES	2,492,000	175,855	2,492,000
CAPITAL OUTLAY	131,393,920	29,257,653	131,393,920
TOTAL EXPENDITURES	133,999,420	29,433,992	133,999,420
OPERATING SURPLUS/(DEFICIT)	(132,627,620)	(28,964,118)	(132,627,620)
BEGINNING BALANCE	132,627,620	132,627,620	132,627,620
ENDING FUND BALANCE	-	103,663,502	-

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

ACCOUNTS	2015-2016 ADOPTED BUDGET	March 31, 2016 ACTUAL	2015-2016 PROJECTED BUDGET
REVENUE			
FEDERAL GRANTS	33,772,016	21,689,563	33,772,016
FEDERAL LOANS	2,604,000	1,796,000	2,604,000
CAL GRANTS	2,165,000	1,441,320	2,165,000
FULL-TIME STUDENT SUCCESS GRANT	-	518,000	518,000
TRANSFER	240,839	182,941	240,839
TOTAL REVENUE	38,781,855	25,627,824	39,299,855
EXPENDITURES			
FINANCIAL AID	38,781,855	26,470,396	39,299,855
TOTAL EXPENDITURES	38,781,855	26,470,396	39,299,855
ENDING FUND BALANCE	-	(842,572)	-

*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	March 31, 2016 ACTUAL	2015-2016 PROJECTED BUDGET
BEGINNING BALANCE	15,188	15,188	15,188
REVENUE			
TRANSFER	30,000	30,000	30,000
INTEREST	110	32	110
TOTAL REVENUE	30,110	30,032	30,110
TOTAL FUNDS AVAILABLE	45,298	45,220	45,298
EXPENDITURES			
SCHOLARSHIP	30,000	30,000	30,000
TOTAL EXPENDITURES	30,000	30,000	30,000
ENDING FUND BALANCE	15,298	15,220	15,298

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

ACCOUNTS	2015-2016 ADOPTED BUDGET	March 31, 2016 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	5,395,639	6,452,500
LESS: COST OF GOODS	<u>(4,543,800)</u>	<u>(3,770,634)</u>	<u>(4,543,800)</u>
NET	1,908,700	1,625,005	1,908,700
VENDOR INCOME	675,068	444,193	675,068
AUXILIARY PROGRAM INCOME	<u>370,450</u>	<u>278,733</u>	<u>370,450</u>
NET INCOME	2,954,218	2,347,931	2,954,218
INTEREST	17,000	13,055	17,000
OTHER INCOME	-	-	-
TOTAL REVENUE	<u>2,971,218</u>	<u>2,360,986</u>	<u>2,971,218</u>
TOTAL FUNDS AVAILABLE	<u>5,531,730</u>	<u>4,923,715</u>	<u>5,533,947</u>
EXPENDITURES			
STAFFING	1,221,500	809,003	1,221,500
FRINGE BENEFITS	313,000	197,073	313,000
OPERATING	<u>2,027,994</u>	<u>902,869</u>	<u>2,027,994</u>
TOTAL EXPENDITURES	<u>3,562,494</u>	<u>1,908,945</u>	<u>3,562,494</u>
ENDING FUND BALANCE	<u>1,969,236</u>	<u>3,014,770</u>	<u>1,971,453</u>