

UNRESTRICTED GENERAL FUND 01.0 REVENUE BUDGET

ACCOUNTS	2007-2008 ADOPTED BUDGET	March 31, 2008 CURRENT REVENUES	2007-2008 PROJECTED REVENUES
FEDERAL			
FINANCIAL AID ADM ALLOWANCES	117,101	101,674	117,101
TOTAL FEDERAL	117,101	101,674	117,101
STATE			
PRINCIPAL APPORTIONMENT	67,940,795	52,464,326	69,086,946
STABILIZATION ADJUSTMENT	12,824,009	11,080,620	14,579,763
COLA	4,035,423	3,068,633	4,037,675
PRIOR YEAR APPORTIONMENT ADJUSTMENTS	-	1,784,262	1,784,262
HOMEOWNERS EXEMPT	99,401	47,231	94,454
STATE LOTTERY REVENUE	2,862,134	1,117,530	2,901,671
MANDATED COST RECOVERY	-	25,681	25,681
OTHER STATE	1,239,344	823,237	1,239,344
TOTAL STATE	89,001,106	70,411,520	93,749,796
LOCAL			
PROP TAX SHIFT (ERAF)	2,350,423	-	-
SECURED TAX	8,975,712	4,912,849	9,088,197
SUPPLEMENTAL TAXES	506,685	332,584	429,799
UNSECURED TAX	384,262	363,604	363,604
PRIOR YRS TAXES	450,713	631,288	631,288
RENTS	125,000	88,010	125,000
INTEREST	400,000	590,216	1,000,000
ENROLLMENT FEES	8,374,195	7,711,248	7,782,362
STUDENT RECORDS	280,000	135,089	280,000
NON-RESIDENT TUITION/INTENSIVE ESL	14,450,743	17,005,788	17,005,788
OTHER STUDENT FEES & CHARGES	150,000	181,298	185,000
F1 APPLICATION FEES	82,000	84,451	90,000
OTHER LOCAL	420,000	325,987	420,000
I. D. CARD SERVICE CHARGE	365,000	502,951	503,000
LIBRARY CARDS	500	160	500
LIBRARY FINES	16,000	13,044	16,000
PARKING FINES	250,000	205,399	300,000
TOTAL LOCAL	37,581,233	33,083,966	38,220,538
TOTAL REVENUES	126,699,440	103,597,160	132,087,435
TRANSFER IN	210,999	80,464	210,999
TOTAL REVENUES AND TRANSFERS	126,910,439	103,677,624	132,298,434

UNRESTRICTED GENERAL FUND 01.0 EXPENDITURE BUDGET

ACCOUNTS	2007-2008 ADOPTED BUDGET	March 31, 2008 CURRENT EXPENDITURES	2007-2008 PROJECTED EXPENDITURES
INSTRUCTION	21,203,756	14,219,547	23,147,249
ACADEMIC MANAGERS	3,977,087	2,760,160	4,564,365
NON-INSTRUCTION	5,035,094	3,180,615	5,287,318
HOURLY INSTRUCTION	25,176,718	17,135,592	25,611,454
HOURLY NON-INSTRUCTION	3,452,393	2,082,291	3,063,744
TOTAL ACADEMIC	58,845,048	39,378,205	61,674,130
CLASSIFIED REGULAR	16,148,029	11,820,806	17,935,161
CLASSIFIED MANAGERS	2,560,389	1,791,894	2,809,280
CLASS REG INSTRUCTION	2,128,000	1,533,367	2,399,496
CLASSIFIED HOURLY	1,922,731	1,405,810	2,054,021
CLASS HRLY INSTRUCTION	600,245	526,080	781,237
ONE-TIME OFF SCHEDULE/RETRO PAY	-	838,567	838,567
TOTAL CLASSIFIED	23,359,394	17,916,524	26,817,762
STRS	3,913,196	2,546,230	4,101,330
PERS	2,604,552	1,870,550	2,892,992
OASDI/MEDICARE	2,473,817	1,710,502	2,695,747
H/W	10,506,848	6,029,458	10,506,849
RETIREEES' H/W	1,891,905	1,516,353	1,891,905
SUI	140,757	28,136	143,477
WORKERS' COMP.	1,285,889	796,350	1,285,889
ALTERNATIVE RETIREMENT	525,000	295,232	525,000
BENEFITS RELATED TO ONE-TIME OFF SCHEDULE/RETRO PAY	-	167,450	167,450
TOTAL BENEFITS	23,341,964	14,960,261	24,210,639
TOTAL SUPPLIES	1,031,665	577,110	964,000
CONTRACTS/SERVICES	10,482,412	6,720,369	10,505,930
INSURANCE	851,930	860,891	860,891
UTILITIES	3,382,115	2,080,823	3,382,115
TOTAL SERVICES*	14,716,457	9,662,083	14,748,936
BLDG & SITES	10,000	105	10,000
EQUIPMENT	127,200	58,050	171,701
LEASE PURCHASES	673,986	365,012	659,736
TOTAL CAPITAL	811,186	423,167	841,437
TOTAL EXPENDITURES	122,105,714	82,917,350	129,256,904
OTHER TRANSFER FOR FIN AID	296,118	203,476	296,118
OTHER OUTGOING TRANSFER	1,000,000	1,000,000	1,000,000
TOTAL EXPENDITURES & TRANSFERS	123,401,832	84,120,826	130,553,022

*Lottery revenues are used to fund services.

UNRESTRICTED GENERAL FUND 01.0 FUND BALANCE ANALYSIS

ACCOUNTS	2007-2008 ADOPTED BUDGET	March 31, 2008 CURRENT FUND BALANCE	2007-2008 PROJECTED FUND BALANCE
TOTAL REVENUES AND TRANSFERS	123,949,191	100,509,790	128,693,682
TOTAL EXPENDITURES AND TRANSFERS	122,401,832	82,114,809	128,547,005
OPERATING SURPLUS/(DEFICIT)	1,547,359	18,394,981	146,677
ONE-TIME FUNDING/(EXPENDITURES)			
STABILIZATION 08-09	2,961,248	1,383,572	1,820,490
PRIOR YEAR ADJUSTMENT	-	1,784,262	1,784,262
PERFORMING ARTS CENTER	(1,000,000)	(1,000,000)	(1,000,000)
ONE-TIME OFF SCHEDULE/RETRO PAY WITH RELATED BENEFITS	-	(1,006,017)	(1,006,017)
OPERATING SURPLUS/(DEFICIT) WITH ONE-TIME ITEMS	3,508,607	19,556,798	1,745,412
BEGINNING BALANCE	15,960,596	15,960,596	15,960,596
ENDING FUND BALANCE PRIOR TO DESIGNATED RESERVES	19,469,203	35,517,394	17,706,008
FUND BALANCE RATIO TO TTL EXPENSES & TRANSFERS**	15.78%	42.22%	13.56%
DESIGNATED RESERVES FOR:			
GLOBAL EDUCATION INITIATIVE 2008-2010	(400,000)	-	(400,000)
UNFUNDED RETIREE BENEFITS	(2,000,000)	-	(2,000,000)
CSEA FUTURE COST OF HAY STUDY*	(1,000,000)	-	-
VACANT POSITIONS WITH RELATED PAYROLL BENEFITS (NOT INCLUDING H & W)	(3,150,874)	-	(3,150,874)
ESTIMATE OF BOARD OFFERED SALARY INCREASES/RETRO WITH RELATED PAYROLL BENEFITS (NOT INCLUDING H & W)*	(2,535,934)	-	-
POTENTIAL REVENUE DEFICIT - FTES LOSS & STABILIZATION	(2,961,248)	-	(2,961,248)
CONTINGENCY RESERVE/ENDING BALANCE	7,421,147	35,517,394	9,193,886
FUND BALANCE RATIO TO TTL EXPENSES & TRANSFERS**	5.60%	42.22%	6.76%

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

RESTRICTED GENERAL FUND 01.3 REVENUE BUDGET			
ACCOUNTS	2007-2008 ADOPTED BUDGET	March 31, 2008 CURRENT REVENUES	2007-2008 PROJECTED BUDGET
FEDERAL			
VTEA-VOCATIONAL AND TECHNICAL EDUCATION ACT	434,168	162,883	434,168
FWS-FEDERAL WORK STUDY	639,087	284,313	639,087
RADIO GRANTS	1,938,202	1,488,206	1,938,202
TANF-TEMPORARY ASSIST FOR NEEDY FAMILIES	79,378	60,327	79,378
TECH PREP	76,648	12,397	76,648
FEDERAL CARRYOVERS	957,258	637,638	957,257
OTHER FEDERAL	2,943,756	457,463	3,038,757
TOTAL FEDERAL	7,068,497	3,103,227	7,163,497
STATE			
LOTTERY	686,309	686,309	686,309
INSTRUCTIONAL EQUIP/LIBRARY MATERIALS	238,055	183,196	241,048
TTIP-TELECOM & TECH INFO PROGRAMS	36,363	27,636	36,363
SFAA-STUDENT FINANCIAL AID ADMIN	628,089	513,253	675,333
EOPS-EXTENDED OPPORTUNITY PROG & SERV	1,198,092	944,400	1,409,660
CARE-COOP AGENCIES RESOURCES FOR EDUCATION	94,422	78,250	102,960
DSPS-DISABLED STUDENTS PROGRAM & SERVICES	1,234,100	1,144,669	1,506,143
NON-CREDIT MATRICULATION	25,735	35,977	47,338
MATRICULATION	1,270,698	1,022,097	1,366,812
MATRICULATION-TRANSFER RELATED	64,500	69,500	69,500
STAFF/FACULTY DIVERSITY	21,117	16,901	22,238
CALWORKS	343,114	280,658	369,287
ENROLLMENT GROWTH	57,142	43,428	57,142
TRANSFER AND ARTICULATION	5,000	5,000	5,000
SCHEDULE OF MAINTENANCE-ONGOING	238,076	183,213	241,070
INSTRUCTIONAL EQUIP/LIBRARY MATERIALS-ONE-TIME	65,639	65,639	65,639
SCHEDULE OF MAINTENANCE-ONE-TIME	65,638	65,638	65,638
STATE CARRYOVERS	2,575,682	2,356,442	2,575,682
OTHER STATE	3,633,384	2,734,716	4,402,570
TOTAL STATE	12,481,155	10,456,922	13,945,732
LOCAL			
PICO PARTNERSHIP	150,000	70,064	150,000
HEALTH FEES	895,797	1,127,332	1,127,332
PARKING FEES	1,661,300	1,866,526	1,866,526
DONATIONS-KCRW	4,764,294	1,654,906	4,772,494
COMMUNITY SERVICES	750,000	717,513	750,000
COUNTY CALWORKS	81,144	53,221	81,144
CONSOLIDATED CONTRACT ED-LOCAL	22,530	26,889	22,530
PERFORMING ARTS CENTER	322,055	-	322,055
LOCAL CARRYOVERS	280,567	133,860	280,567
OTHER LOCAL	2,194,778	1,782,762	2,586,578
TOTAL LOCAL	11,122,465	7,433,073	11,959,226
TOTAL REVENUE	30,672,117	20,993,222	33,068,455
TRANSFERS IN - PERFORMING ARTS CENTER	1,000,000	1,000,000	1,000,000
TOTAL REVENUE AND TRANSFERS	31,672,117	21,993,222	34,068,455

RESTRICTED GENERAL FUND 01.3 EXPENDITURE BUDGET

ACCOUNTS	2007-2008 ADOPTED BUDGET	March 31, 2008 CURRENT EXPENDITURES	2007-2008 PROJECTED EXPENDITURES
INSTRUCTION	87,023	8,530	52,430
MANAGEMENT	1,669,461	734,183	1,851,540
NON-INSTRUCTION	993,699	929,743	1,129,625
HOURLY INSTRUCTION	129,503	20,175	129,963
HOURLY NON INSTRUCTION	2,127,823	1,666,734	2,433,074
TOTAL ACADEMIC	5,007,509	3,359,365	5,596,632
CLASSIFIED REGULAR	2,018,504	1,358,472	2,063,886
CLASSIFIED MANAGERS	444,364	210,860	444,364
CLASS REG INSTRUCTION	57,750	13,731	57,750
CLASSIFIED HOURLY	2,362,952	1,465,619	2,628,108
CLASS HRLY INSTRUCTION	788,000	165,075	931,756
TOTAL CLASSIFIED	5,671,570	3,213,757	6,125,864
BENEFITS HOLDING ACCOUNT FOR ALL BENE	2,422,648	-	1,367,898
STRS	-	234,331	234,331
PERS	-	164,229	164,229
OASDHI	-	190,232	190,232
H/W	-	461,469	461,469
SUI	-	2,899	2,899
WORKERS' COMP.	-	83,762	83,762
ALTERNATIVE RETIREMENT	-	34,282	34,282
TOTAL BENEFITS	2,422,648	1,171,204	2,539,102
TOTAL SUPPLIES	1,439,172	355,055	1,533,959
CONTRACTS/SERVICES	9,114,493	4,754,753	9,904,113
INSURANCE	1,972,500	1,965,520	1,972,500
UTILITIES	257,720	125,388	257,720
TOTAL SERVICES	11,344,713	6,845,661	12,134,333
BLDG & SITES	2,394,063	538,486	2,587,289
EQUIPMENT	2,546,105	821,237	2,585,920
TOTAL CAPITAL	4,940,168	1,359,723	5,173,209
TOTAL EXPENDITURES	30,825,780	16,304,765	33,103,099
OTHER OUTGO - FINANCIAL AND STUDENT AIDS	635,338	363,038	710,619
OTHER OUTGO - TRANSFERS	210,999	80,464	254,737
TOTAL OTHER OUTGO	846,337	443,502	965,356
TOTAL EXPENDITURES & OTHER OUTGO	31,672,117	16,748,267	34,068,455

RESTRICTED GENERAL FUND 01.3 FUND BALANCE ANALYSIS			
ACCOUNTS	2007-2008 ADOPTED BUDGET	March 31, 2008 CURRENT FUND BALANCE	2007-2008 PROJECTED FUND BALANCE
TOTAL REVENUES AND TRANSFERS	31,672,117	21,993,222	34,068,455
TOTAL EXPENDITURES AND TRANSFERS	31,672,117	16,748,267	34,068,455
OPERATING SURPLUS/(DEFICIT)	-	5,244,955	-
BEGINNING BALANCE	-	-	-
ADJUSTMENT TO BEGINNING BALANCE	-	-	-
CONTINGENCY RESERVE/ENDING FUND BALANCE	-	5,244,955	-
FUND BALANCE RATIO TO TTL EXPENDITURES & TRANSFER	0.00%	31.32%	0.00%

SPECIAL RESERVE FUND 40.0

ACCOUNTS	2007-2008 ADOPTED BUDGET	March 31, 2008 CURRENT	2007-2008 PROJECTED
REVENUES			
CAPITAL OUTLAY - LIBERAL ARTS	495,000	-	495,000
INTEREST	100,000	120,661	150,000
NONRESIDENT CAPITAL CHARGE	1,925,000	2,162,109	2,165,000
LOCAL INCOME - REDEVELOPMENT	6,167,070	6,405,718	6,405,718
TOTAL REVENUES	8,687,070	8,688,488	9,215,718
EXPENDITURES			
SUPPLIES	46,550	1,390	46,550
CONTRACT SERVICES	568,743	106,399	568,743
CAPITAL OUTLAY	11,029,943	7,244,403	11,558,591
TOTAL EXPENDITURES	11,645,236	7,352,192	12,173,884
OPERATING SURPLUS/(DEFICIT)	(2,958,166)	1,336,296	(2,958,166)
BEGINNING BALANCE	2,958,166	2,958,166	2,958,166
CONTINGENCY RESERVE/ENDING FUND BALANCE	-	4,294,462	-

EARTHQUAKE FUND 41.0

ACCOUNTS	2007-2008 ADOPTED BUDGET	March 31, 2008 CURRENT	2007-2008 PROJECTED
REVENUES			
FEDERAL/FEMA FUNDING	-	-	-
INTEREST	-	-	-
TOTAL REVENUES	-	-	-
EXPENDITURES			
CONTRACT SERVICE	4,515	-	4,515
CAPITAL OUTLAY	3,090,000	-	3,090,000
TRANSFER OUT	-	-	-
TOTAL EXPENDITURES	3,094,515	-	3,094,515
OPERATING SURPLUS/(DEFICIT)	(3,094,515)	-	(3,094,515)
BEGINNING BALANCE	3,094,515	3,094,515	3,094,515
CONTINGENCY RESERVE/ENDING FUND BALANCE	-	3,094,515	-

BOND FUND - PROP T 42.1

ACCOUNTS	2007-2008 ADOPTED BUDGET	March 31, 2008 CURRENT	2007-2008 PROJECTED
REVENUES			
INTEREST	-	-	-
OTHER FINANCING SOURCES	-	2,027	2,027
TOTAL REVENUES	-	2,027	2,027
EXPENSES			
SUPPLIES	-	-	-
CAPITAL OUTLAY	18,113	20,140	20,140
TOTAL EXPENSES	18,113	20,140	20,140
OPERATING SURPLUS/(DEFICIT)	(18,113)	(18,113)	(18,113)
BEGINNING BALANCE	18,113	18,113	18,113
CONTINGENCY RESERVE/ENDING FUND BALANCE	-	-	-

MEASURE U FUND 42.2

ACCOUNTS	2007-2008 ADOPTED BUDGET	March 31, 2008 CURRENT	2007-2008 PROJECTED
REVENUES			
OTHER FINANCING SOURCES	-	2,038	2,038
INTEREST	500,000	716,797	720,000
TOTAL REVENUES	500,000	718,835	722,038
EXPENDITURES			
SUPPLIES	10,000	40,420	60,000
CONTRACT SERVICES	55,000	136,053	140,000
CAPITAL OUTLAY****	22,915,713	793,200	23,002,751
TOTAL EXPENDITURES	22,980,713	969,673	23,202,751
OPERATING SURPLUS/(DEFICIT)	(22,480,713)	(250,838)	(22,480,713)
BEGINNING BALANCE	22,480,713	22,480,713	22,480,713
CONTINGENCY RESERVE/ENDING FUND BALANCE	-	22,229,875	-
**** Capital Outlay includes a transfer of expenditures to Fund 40.0 related to redevelopment reimbursement claims.			

MEASURE S FUND 42.3

ACCOUNTS	2007-2008 ADOPTED BUDGET	March 31, 2008 CURRENT	2007-2008 PROJECTED
REVENUES			
OTHER FINANCING SOURCES	-	4,748	4,748
INTEREST	1,600,000	1,006,284	1,600,000
TOTAL REVENUES	1,600,000	1,011,032	1,604,748
EXPENDITURES			
SUPPLIES	25,000	14,565	25,000
CONTRACT SERVICES	450,000	229,619	450,000
CAPITAL OUTLAY	38,287,131	3,097,856	38,291,879
TOTAL EXPENDITURES	38,762,131	3,342,040	38,766,879
OPERATING SURPLUS/(DEFICIT)	(37,162,131)	(2,331,008)	(37,162,131)
BEGINNING BALANCE	37,162,131	37,162,131	37,162,131
CONTINGENCY RESERVE/ENDING FUND BALANCE	-	34,831,123	-

STUDENT FINANCIAL AID 74.0

ACCOUNTS	2007-2008 ADOPTED BUDGET	March 31, 2008 CURRENT	2007-2008 PROJECTED
REVENUES			
FEDERAL GRANTS	12,554,354	8,939,030	12,554,354
CAL. GRANTS	1,226,500	755,601	1,226,500
TRANSFER	296,118	202,047	296,118
TOTAL REVENUES	14,076,972	9,896,678	14,076,972
EXPENDITURES			
FINANCIAL AID	14,076,972	9,930,324	14,076,972
OPERATING SURPLUS/(DEFICIT)	-	(33,646)	-
BEGINNING BALANCE	-	-	-
ENDING BALANCE	-	(33,646)	-
***Negative ending balance is a result of financial aid checks issued waiting to be drawn from G5.			

AUXILIARY FUND

ACCOUNTS	2007-2008 ADOPTED BUDGET	March 31, 2008 CURRENT	2007-2008 PROJECTED
BEGINNING BALANCE	2,604,032	2,604,032	2,604,032
ADJ. TO BEG. BALANCE	-	-	-
ADJUSTED BEGINNING BAL.	2,604,032	2,604,032	2,604,032
REVENUES			
GROSS SALES	7,846,932	7,201,817	7,921,998
LESS: COST OF GOODS	(5,589,513)	(5,770,725)	(5,903,839)
NET	2,257,419	1,431,092	2,018,159
VENDOR INCOME	655,120	518,652	727,210
AUXILIARY PROGRAM INCOME	239,600	228,887	301,231
NET INCOME	3,152,139	2,178,631	3,046,600
INTEREST	300,000	218,729	249,143
TOTAL REVENUES	3,452,139	2,397,360	3,295,743
TOTAL FUNDS AVAILABLE	6,056,171	5,001,392	5,899,775
EXPENDITURES			
STAFFING	1,133,585	908,884	1,133,585
FRINGE BENEFITS	255,109	158,407	255,109
OPERATING	2,647,265	1,714,476	2,971,481
TOTAL EXPENDITURES	4,035,959	2,781,767	4,360,175
ENDING FUND BALANCE	2,020,212	2,219,625	1,539,600