



Quarterly Financial Status Report, CCFS-311Q
CERTIFY QUARTERLY DATA

District: (560) SEQUOIAS

CHANGE THE PERIOD

Fiscal Year: 2020-2021

Quarter Ended: (Q3) Mar 31, 2021

Your Quarterly Data is Certified for this quarter.

Chief Business Officer

CBO Name: Ron Ballesteros-Perez

CBO Phone: 559-730-3734

CBO Signature:

Date Signed: 4/15/21

Chief Executive Officer Name: Brent Calvin

CEO Signature:

Date Signed: 4/15/21

Electronic Cert Date: 04/14/2021

District Contact Person

Name: Megan Shults

Title: College Accountant

Telephone: 559-730-3791

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California Community Colleges, Chancellor's Office
Fiscal Services Unit
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Sacramento, California 95811

Send questions to:
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Quarterly Financial Status Report, CCFS-311Q
VIEW QUARTERLY DATA

CHANGE THE PERIOD ▾

Fiscal Year: 2020-2021

Quarter Ended: (Q3) Mar 31, 2021

District: (560) SEQUOIAS

Line	Description	As of June 30 for the fiscal year specified			
		Actual 2017-18	Actual 2018-19	Actual 2019-20	Projected 2020-2021
I. Unrestricted General Fund Revenue, Expenditure and Fund Balance:					
A.	Revenues:				
A.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	65,217,054	71,351,062	77,561,721	77,453,368
A.2	Other Financing Sources (Object 8900)	10,828	16,251	60,339	56,025
A.3	Total Unrestricted Revenue (A.1 + A.2)	65,227,882	71,367,313	77,622,060	77,509,393
B.	Expenditures:				
B.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	57,879,270	62,051,851	66,348,296	71,421,722
B.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	4,091,868	7,277,119	14,244,875	561,195
B.3	Total Unrestricted Expenditures (B.1 + B.2)	61,971,138	69,328,970	80,593,171	71,982,922
C.	Revenues Over(Under) Expenditures (A.3 - B.3)	3,256,744	2,038,343	-2,971,111	5,526,471
D.	Fund Balance, Beginning	16,276,639	19,832,805	21,857,616	21,870,666
D.1	Prior Year Adjustments + (-)	299,422	-13,532	2,984,161	319,297
D.2	Adjusted Fund Balance, Beginning (D + D.1)	16,576,061	19,819,273	24,841,777	22,189,966
E.	Fund Balance, Ending (C. + D.2)	19,832,805	21,857,616	21,870,666	27,716,433
F.1	Percentage of GF Fund Balance to GF Expenditures (E. / B.3)	32%	31.5%	27.1%	38.5%

II. Annualized Attendance FTES: This data is being captured in CCFS-320 and is no longer required here.

G.1	Annualized FTES (excluding apprentice and non-resident)				
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III. Total General Fund Cash Balance (Unrestricted and Restricted)

As of the specified quarter ended for each fiscal year			
2017-18	2018-19	2019-20	2020-2021

H.1	Cash, excluding borrowed funds		25,409,782	36,664,449	34,961,002
H.2	Cash, borrowed funds only		0	0	0
H.3	Total Cash (H.1 + H.2)	23,165,597	25,409,782	36,664,449	34,961,002

IV. Unrestricted General Fund Revenue, Expenditure and Fund Balance:

Line	Description	Adopted Budget (Col. 1)	Annual Current Budget (Col. 2)	Year-to-Date Actuals (Col. 3)	Percentage (Col. 3/Col. 2)
Revenues:					
I.					
I.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	77,372,141	77,453,368	56,288,472	72.7%
I.2	Other Financing Sources (Object 8900)	0	56,025	305,500	545.3%
I.3	Total Unrestricted Revenue (I.1 + I.2)	77,372,141	77,509,393	56,593,972	73%
Expenditures:					
J.					
J.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	71,099,288	71,421,727	50,468,964	70.7%
J.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	561,195	561,195	88,847	15.8%
J.3	Total Unrestricted Expenditures (J.1 + J.2)	71,660,483	71,982,922	50,557,811	70.2%
K.	Revenues Over(Under) Expenditures (I.3 - J.3)	5,711,658	5,526,471	6,036,161	
L	Adjusted Fund Balance, Beginning	22,189,964	22,189,964	22,189,964	
L.1	Fund Balance, Ending (C. + L.2)	27,901,622	27,716,435	28,226,125	
M	Percentage of GF Fund Balance to GF Expenditures (L.1 / J.3)	38.9%	38.5%		

V. Has the district settled any employee contracts during this quarter?

NO

VI. Did the district have significant events for the quarter (include incurrence of long-term debt, settlement of audit findings or legal suits, significant differences in budgeted revenues or expenditures, borrowing of funds (TRANS), issuance of COPs, etc.)?

NO

If yes, list events and their financial ramifications. (Enter explanation below, include additional pages if needed.)

VII. Does the district have significant fiscal problems that must be addressed?

This year?
Next year?

NO
NO

If yes, what are the problems and what actions will be taken? (Enter explanation below, include additional pages if needed.)



Balance Sheet Summary

Extended Information System

Beginning Fund: 11000 Unrestricted General Fund
Ending Fund: 19250 Child Development Center
Records listed: 90

Fiscal Year: 21

Ending Period: 09

	Account Code	Account Title	Ending Balance
Assets			
Cash			
	91110	County Treasury General	\$0.00
	91112	County Treasury Payroll	\$0.00
	91120	County Treasury Payroll	\$0.00
	91122	County Treasury Payroll	\$0.00
	91210	UB, Revolving Admin Account	\$0.00
	91235	VC, Trust Account	\$0.00
	91405	Vault COH	\$8,000.00
	91450	Cash with Trustee	\$20,000.00
	91460	Claim on Cash	\$34,961,001.62
	91490	Cash Interfund	\$0.00
Cash total			\$34,989,001.62
Accounts Receivable			
	91610	Student A/R	\$5,847,995.69
	91611	Allow Doubtful Accts Student A/R	(\$2,563,074.49)
	91651	Non-Student A/R	\$647.50
	91652	Third Party A/R	\$345,313.31
	91653	Third Party Clearing A/R	(\$14.00)
	91655	Federal Accounts Receivable	\$70,245.07
	91660	State Accounts Receivable	\$10,472.00
	91665	Local Accounts Receivable	\$135,375.81
	91680	Co-Curr Accounts Receivable	\$0.00
	91681	Revolving Fund Clearing	\$320.00
	91682	Scholarship Receivable	\$0.00
	91683	Do not use	\$0.00
	91684	Do not use	\$0.00
	91685	Credit Card Accounts Receivable	\$11,975.53
	91690	Miscellaneous Accounts Receivable	\$0.00
Accounts Receivable total			\$3,859,256.42
Notes Receivable			
	91790	Notes Receivable	\$0.00
Notes Receivable total			\$0.00
Due from Other Funds			
	91800	Due From Other Funds	\$552.61
Due from Other Funds total			\$552.61
Prepaid Expense and Deferred Charges			
	92900	Pre-paid Expenses	\$432,450.37
Prepaid Expense and Deferred Charges total			\$432,450.37
Assets total			\$39,281,261.02
Liabilities			
Accounts Payable			
	95100	Vendors Payable	(\$192,211.71)
	95110	Sales Tax Payable	(\$9,037.47)
	95115	Clubs/Trusts-Sales Tax Payable	\$0.00
	95120	Use Tax Payable	\$0.00
	95131	Interbank Transfers DT/C1	\$0.00
	95137	Interbank Transfers DT/BC	\$0.00
	95140	Unapplied Payments	(\$3,074.20)
	95148	Interbank Transfers DT/ST	\$0.00
	95151	STRS Payable - ER	(\$13,557.58)
	95152	PERS Payable - ER	\$26.10
	95153	FICA Payable - ER	\$0.00
	95154	Medicare Payable - ER	\$0.00

Balance Sheet Summary

	Account Code	Account Title	Ending Balance
	95155	Health & Welfare Payable - ER	(\$343,154.63)
	95156	State Unemployment Insurance - ER	(\$6,851.23)
	95157	Workers Compensation Payable - ER	(\$9,959.50)
	95158	Alternate Retirement Payable - ER	\$0.00
	95159	Life Insurance Payable - ER	\$4,211.55
	95160	Dental & Vision Payable - ER	(\$337,237.52)
	95161	Retiree Incentive	\$0.00
	95162	Medical Co-Pays - ER	\$0.00
	95171	STRS Payable - EE	(\$8,543.55)
	95172	PERS Payable - EE	(\$29.53)
	95173	FICA Payable - EE	\$0.00
	95174	Medicare Payable - EE	\$0.00
	95175	Health & Welfare Payable - EE	\$0.00
	95176	Federal Income Tax Payable - EE	\$0.00
	95177	State Income Tax Payable - EE	\$0.00
	95178	Alternate Retirement Payable - EE	\$0.00
	95179	Life Insurance Payable - Ret	\$0.00
	95180	Voluntary Deductions Payable - EE	\$0.00
	95181	Dental & Vision Pay Ret - COBRA	\$0.00
	95182	Dental & Vision - EE	\$0.00
	95189	Deferred Pay	(\$1,668,428.04)
	95190	Vendors Payable Accrual	(\$471,448.00)
	95195	Reserve for Encumbrance	\$0.00
	95198	Accounts Payable Clearing	(\$0.01)
	95199	Payroll Clearing	\$0.00
Accounts Payable total			(\$3,059,295.32)
Due to Other Funds			
	95200	Due to Other Funds	\$0.00
	95201	Bookstore and Tuition, FACTS	\$0.00
	95202	Books only, FACTS	\$0.00
	95203	Bookstore Old Debt	\$0.00
	95204	Bookstore FACTS Repayment	\$0.00
	95205	Bookstore Credit	\$0.00
Due to Other Funds total			\$0.00
Current Liabilities			
	95300	Deferred Revenue	\$0.00
	95540	Valley Bus Bank-Line of Credit	\$0.00
	95550	Notes Payable	\$0.00
	95555	Notes Payable - TRANS	\$0.00
Current Liabilities total			\$0.00
Non-current Liabilities			
	96110	Compensatory Time Liability	(\$166,161.75)
	96120	Vacation Liability	(\$1,596,695.62)
Non-current Liabilities total			(\$1,762,857.37)
Liabilities total			(\$4,822,152.69)
Fund Balance			
Fund Balance			
	99010	Unrestricted Fund Balance	(\$21,870,666.61)
	99099	Adjustments to Unrest Fund Balance	(\$319,296.78)
	99110	Prepaid Expense Fund Balance	\$0.00
	99310	Restricted Fund Balance	\$0.00
Fund Balance total			(\$22,189,963.39)
Control Accounts			
	99800	Revenue Control	(\$80,545,512.26)
	99805	Budgeted Revenue Control	\$123,995,329.00
	99810	Expenditure Control	\$64,788,665.20
	99815	Budgeted Expenditure Control	(\$109,257,362.00)
	99830	Transfer Control	\$3,487,702.12
	99835	Budgeted Transfer Control	(\$9,211,496.00)

Balance Sheet Summary

	Account Code	Account Title	Ending Balance
	99855	Encumbrance Control	\$4,378,102.57
	99860	Encumbrance Reserve	(\$4,378,102.57)
	99870	Budgeted Change to Fund	(\$5,526,471.00)
Control Accounts total			(\$12,269,144.94)
Fund Balance total			(\$34,459,108.33)
Total Liabilities and Fund Balance			(\$39,281,261.02)



Extended Information System

Budget Summary

Adopted Budget for Fiscal Year 2021

Location: All

Date Range: 7/01/2020 to 03/31/2021

Fund From: 11000 Unrestricted General Fund

Fund To: 12999

Account	Description	Adopted Budget	Current	YTD	Encumbrance	Balance	%Exp	%Bal
10000	Academic Salaries	\$29,978,784.00	\$23,418,751.29	\$23,418,751.29	\$0.00	6,560,032.71	78.12	21.88
20000	Class & Other Non-Acad Salaries	\$14,387,048.00	\$9,951,420.97	\$9,951,420.97	\$0.00	4,435,627.03	69.17	30.83
30000	Employee Benefits	\$17,876,599.00	\$12,274,640.08	\$12,274,640.08	\$0.00	5,601,958.92	68.66	31.34
40000	Supplies & Materials	\$1,071,450.00	\$460,298.20	\$460,298.20	\$274,666.38	336,485.42	68.60	31.40
50000	Other Operating Expenses & Services	\$6,295,645.00	\$4,001,700.13	\$4,001,700.13	\$876,383.07	1,417,561.80	77.48	22.52
60000	Capital Outlay	\$1,489,762.00	\$362,153.54	\$362,153.54	\$56,141.23	1,071,467.23	28.08	71.92
70000	Other Outgo	\$561,195.00	\$88,846.66	\$88,846.66	\$0.00	472,348.34	15.83	84.17
	Expenses	\$71,660,483.00	\$50,557,810.87	\$50,557,810.87	\$1,207,190.68	19,895,481.45		
80000	Revenues	\$77,372,141.00	\$56,593,971.93	\$56,593,971.93	\$0.00	20,778,169.07	73.15	26.85

Adopted

Account	Description	Budget	Current	YTD	Encumbrance	Balance	% Exp	% Bal
11100	Instructor Salaries, Credit	\$16,227,609.00	\$12,582,773.34	\$12,582,773.34		\$3,644,835.66	77.54	22.46
12100	Dean Salaries	\$1,122,882.00	\$841,240.82	\$841,240.82		\$281,641.18	74.92	25.08
12200	Division Chair Salaries	\$837,613.00	\$665,862.50	\$665,862.50		\$171,750.50	79.50	20.50
12300	Counselors Salaries	\$803,209.00	\$637,455.34	\$637,455.34		\$165,753.66	79.36	20.64
12400	Librarians Salaries	\$361,358.00	\$270,813.00	\$270,813.00		\$90,545.00	74.94	25.06
12500	Academic Administrators Salari	\$1,491,282.00	\$1,119,749.66	\$1,119,749.66		\$371,532.34	75.09	24.91
12600	Work Experience Coord Salaries	\$118,733.00	\$94,986.08	\$94,986.08		\$23,746.92	80.00	20.00
12700	Reassigned Time Salaries	\$601,789.00	\$519,177.66	\$519,177.66		\$82,611.34	86.27	13.73
12800	Other Non Instr Sal Cont/Reg S	\$218,073.00	\$172,937.91	\$172,937.91		\$45,135.09	79.30	20.70
13100	Part-time Instr Sal	\$3,946,985.00	\$2,983,181.40	\$2,983,181.40		\$963,803.60	75.58	24.42
13101	Part-time Instructors Sal - Pa	\$189,419.00	\$97,767.52	\$97,767.52		\$91,651.48	51.61	48.39
13120	Hourly Overload, Reg Status -	\$2,146,945.00	\$1,977,917.09	\$1,977,917.09		\$169,027.91	92.13	7.87
13300	Substitutes Salaries		\$59,067.48	\$59,067.48		(\$59,067.48)		
13310	Summer School Salaries Part-ti	\$117,388.00	\$183,418.82	\$183,418.82		(\$66,030.82)	156.25	-56.25

Budget Summary

Adopted Budget for Fiscal Year 2021

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Account	Description	Adopted Budget	Current	YTD	Encumbrance	Balance	% Exp	% Bal
13311	Summer School Salaries, Reg St	\$695,623.00	\$436,953.09	\$436,953.09		\$258,669.91	62.81	37.19
13320	Stipends	\$169,828.00	\$201,536.75	\$201,536.75		(\$31,708.75)	118.67	-18.67
13330	Police Academy Hourly Salaries	\$116,031.00	\$70,925.17	\$70,925.17		\$45,105.83	61.13	38.87
13340	Adjunct Office Hours Salaries	\$75,000.00	\$47,575.85	\$47,575.85		\$27,424.15	63.43	36.57
14100	Non Instructional Salaries, Ot	\$83,204.00	\$26,859.03	\$26,859.03		\$56,344.97	32.28	67.72
14200	Hourly Counselor	\$81,712.00	\$67,360.87	\$67,360.87		\$14,351.13	82.44	17.56
14202	Summer School Counselors	\$40,400.00	\$3,096.51	\$3,096.51		\$37,303.49	7.66	92.34
14300	Hourly Librarian	\$205,138.00	\$168,633.35	\$168,633.35		\$36,504.65	82.20	17.80
14302	Summer School Librarian	\$41,321.00	\$26,281.09	\$26,281.09		\$15,039.91	63.60	36.40
14303	Summer School Division Chair		\$15,597.84	\$15,597.84		(\$15,597.84)		
14400	Contract Education Trainer		\$20,495.98	\$20,495.98		(\$20,495.98)		
18010	Inst'l Retiree Over 65 Incenti	\$287,242.00	\$267,922.00	\$267,922.00		\$19,320.00	93.27	6.73
19900	Instructional Abatements		(\$140,834.86)	(\$140,834.86)		\$140,834.86		
	Total for 10000	\$29,978,784.00	\$23,418,751.29	\$23,418,751.29		\$6,560,032.71		
21110	Classified, Mo Salaries Reg	\$8,358,079.00	\$6,074,320.19	\$6,074,320.19		\$2,283,758.81	72.68	27.32
21510	Classified Administrators	\$2,994,670.00	\$2,135,023.59	\$2,135,023.59		\$859,646.41	71.29	28.71
21610	Confidential Monthly Salaries	\$622,807.00	\$465,234.03	\$465,234.03		\$157,572.97	74.70	25.30
22100	Direct Instructional Reg	\$846,924.00	\$519,292.43	\$519,292.43		\$327,631.57	61.32	38.68
23010	Classified Overtime	\$97,583.00	\$45,762.47	\$45,762.47		\$51,820.53	46.90	53.10
23020	Classified Substitute	\$42,170.00	\$49,501.19	\$49,501.19		(\$7,331.19)	117.38	-17.38
23030	Classified Seasonal	\$17,415.00	\$1,781.04	\$1,781.04		\$15,633.96	10.23	89.77
23040	Classified Short-Term Project	\$54,780.00	\$38,912.61	\$38,912.61		\$15,867.39	71.03	28.97
23050	Classified Professional Expert	\$42,563.00	\$35,712.72	\$35,712.72		\$6,850.28	83.91	16.09
23090	Student Help	\$476,223.00	\$141,036.56	\$141,036.56		\$335,186.44	29.62	70.38
24100	Instr Aid - Non Reg Sched	\$734.00				\$734.00		100.00
24500	Instr Aid - Professional Exper	\$272,070.00	\$231,054.96	\$231,054.96		\$41,015.04	84.92	15.08
24600	Instr Aid - Student	\$253,725.00	\$112,788.74	\$112,788.74		\$140,936.26	44.45	55.55
24700	Instr Aid - Student Large Lect	\$28,139.00	\$13,701.50	\$13,701.50		\$14,437.50	48.69	51.31
28010	Non-Inst'l Ret Over 65 Incenti	\$279,166.00	\$280,249.50	\$280,249.50		(\$1,083.50)	100.39	-0.39

Budget Summary

Adopted Budget for Fiscal Year 2021

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Account	Description	Adopted Budget	Current	YTD	Encumbrance	Balance	% Exp	% Bal
29900	Classified Salary Abatements		(\$192,950.56)	(\$192,950.56)		\$192,950.56		
	Total for 20000	\$14,387,048.00	\$9,951,420.97	\$9,951,420.97		\$4,435,627.03		
	(10000 through 20000)	\$44,365,832.00	\$33,370,172.26	\$33,370,172.26		\$10,995,659.74		
30000	Employee Benefits	\$790,102.00				\$790,102.00		100.00
31100	STRS Acad Instr & Instru Aides	\$3,866,232.00	\$2,896,295.94	\$2,896,295.94		\$969,936.06	74.91	25.09
31200	STRS Class & Other Non-Acad Em	\$40,600.00	\$20,671.96	\$20,671.96		\$19,928.04	50.92	49.08
31300	STRS Academic (Non-Instruction	\$427,592.00	\$411,286.20	\$411,286.20		\$16,305.80	96.19	3.81
32100	PERS Academic Instr & Instr Ai	\$83,420.00	\$102,833.17	\$102,833.17		(\$19,413.17)	123.27	-23.27
32200	PERS Classified & Other Non-Ac	\$2,710,597.00	\$1,743,579.65	\$1,743,579.65		\$967,017.35	64.32	35.68
32300	PERS Academic (Non-Instruction	\$27,201.00	\$170,838.39	\$170,838.39		(\$143,637.39)	628.06	-528.06
33100	OASDI Academic Instr & Instr A	\$16,425.00	\$34,057.40	\$34,057.40		(\$17,632.40)	207.35	-107.35
33200	OASDI Class & Other Non-Academ	\$826,761.00	\$513,684.27	\$513,684.27		\$313,076.73	62.13	37.87
33300	OASDI Academic Non-Instruction	\$8,148.00	\$45,970.03	\$45,970.03		(\$37,822.03)	564.19	-464.19
33400	Medicare Academic & Instr Aide	\$378,997.00	\$291,344.72	\$291,344.72		\$87,652.28	76.87	23.13
33500	Medicare Class & Other Non-Aca	\$204,845.00	\$134,171.10	\$134,171.10		\$70,673.90	65.50	34.50
33600	Medicare Academic Non-Instruct	\$48,047.00	\$51,186.18	\$51,186.18		(\$3,139.18)	106.53	-6.53
34100	H&W Academic Instr & Instr Aid	\$3,289,725.00	\$2,467,045.44	\$2,467,045.44		\$822,679.56	74.99	25.01
34200	H&W Class & Other Non-Academic	\$2,922,543.00	\$2,015,424.89	\$2,015,424.89		\$907,118.11	68.96	31.04
34300	H&W Academic Non-Instructional	\$459,191.00	\$443,446.30	\$443,446.30		\$15,744.70	96.57	3.43
34410	H&W Under 65 (non-deduct)In	\$253,455.00	\$132,439.00	\$132,439.00		\$121,016.00	52.25	47.75
34411	H&W Over65 (non-deduct) Instru		\$217,128.00	\$217,128.00		(\$217,128.00)		
34420	H&W Under65 (non-deduct) Non-I	\$436,099.00	\$305,046.80	\$305,046.80		\$131,052.20	69.95	30.05
34421	H&W Over65 (non-deduct)Non-Ins		\$89,835.72	\$89,835.72		(\$89,835.72)		
35100	SUI Academic Instr & Instr Aid	\$13,566.00	\$10,286.68	\$10,286.68		\$3,279.32	75.83	24.17
35200	SUI Classified & Other Non-Aca	\$5,814.00	\$4,422.56	\$4,422.56		\$1,391.44	76.07	23.93
35300	SUI Academic Non-Instructional	\$2,115.00	\$1,775.66	\$1,775.66		\$339.34	83.96	16.04
36100	W/C Academic Instr & Instr Aid	\$615,975.00	\$492,599.83	\$492,599.83		\$123,375.17	79.97	20.03
36200	W/C Class & Other Non-Academic	\$275,781.00	\$205,179.89	\$205,179.89		\$70,601.11	74.40	25.60
36300	W/C Academic Non-Instructional	\$81,271.00	\$80,963.73	\$80,963.73		\$307.27	99.62	0.38

Budget Summary

Adopted Budget for Fiscal Year 2021

Account	Description	Adopted Budget	Current	YTD	Encumbrance	Balance	% Exp	% Bal
37100	ARS Academic Instr & Instr Aid	\$45,071.00	\$35,558.92	\$35,558.92		\$9,512.08	78.90	21.10
37200	ARS Class & Other Non-Academic	\$4,554.00	\$4,391.23	\$4,391.23		\$162.77	96.43	3.57
37300	ARS Other Academic Non-Instr		\$1,557.67	\$1,557.67		(\$1,557.67)		
38100	Academic Instr & Instr Aides	\$22,100.00	\$15,198.06	\$15,198.06		\$6,901.94	68.77	31.23
38200	Class & Other Non-Academic	\$19,308.00	\$14,299.37	\$14,299.37		\$5,008.63	74.06	25.94
38300	Academic Non-Instructional	\$1,064.00	\$1,229.42	\$1,229.42		(\$165.42)	115.55	-15.55
39900	Benefit Abatements		(\$679,108.10)	(\$679,108.10)		\$679,108.10		
	Total for 30000	\$17,876,599.00	\$12,274,640.08	\$12,274,640.08		\$5,601,958.92		
	(10000 through 30000)	\$62,242,431.00	\$45,644,812.34	\$45,644,812.34		\$16,597,618.66		
40000	Supplies & Materials	\$87,440.00				\$87,440.00		100.00
41000	Software	\$12,700.00	\$5,219.28	\$5,219.28		\$7,480.72	41.10	58.90
42000	Books, Magazines & Periodicals	\$700.00	\$865.16	\$865.16	\$4,900.00	(\$5,065.16)	823.59	-723.59
43100	Instr Supplies & Materials	\$194,130.00	\$52,234.94	\$52,234.94	\$11,823.49	\$130,071.57	33.00	67.00
43110	Instr Audio - Visual Materials	\$15,660.00				\$15,660.00		100.00
43120	Lighting	\$1,000.00				\$1,000.00		100.00
43200	Student Material Fees & Suppli		\$50,519.83	\$50,519.83	\$2,566.25	(\$53,086.08)		
43300	Testing Materials	\$700.00				\$700.00		100.00
43600	Duplication / Print Shop Mater	\$51,907.00	\$6,040.32	\$6,040.32	\$6,848.24	\$39,018.44	24.83	75.17
44100	Non-Instr Supplies & Materials	\$563,213.00	\$314,749.44	\$314,749.44	\$164,021.80	\$84,441.76	85.01	14.99
44200	Grounds Supplies	\$17,000.00	\$1,928.33	\$1,928.33	\$711.43	\$14,360.24	15.53	84.47
44310	Fuel/Oil	\$87,000.00	\$19,360.91	\$19,360.91	\$60,791.43	\$6,847.66	92.13	7.87
44410	Cleaning Supplies	\$40,000.00	\$9,379.99	\$9,379.99	\$23,003.74	\$7,616.27	80.96	19.04
	Total for 40000	\$1,071,450.00	\$460,298.20	\$460,298.20	\$274,666.38	\$336,485.42		
	(10000 through 40000)	\$63,313,881.00	\$46,105,110.54	\$46,105,110.54	\$274,666.38	\$16,934,104.08		
50000	Other Operating Expenses & Ser	\$33,607.00				\$33,607.00		100.00
51100	Contract Services	\$543,509.00	\$344,486.97	\$344,486.97	\$88,992.14	\$110,029.89	79.76	20.24
51102	Instruction Contract Services	\$72,589.00	\$31,462.70	\$31,462.70		\$41,126.30	43.34	56.66
51177	Irrigation		\$100.13	\$100.13		(\$100.13)		

Budget Summary

Adopted Budget for Fiscal Year 2021

Account	Description	Adopted Budget	Current	YTD	Encumbrance	Balance	% Exp	% Bal
51178	Irrigation Labor		\$121.25	\$121.25		(\$121.25)		
51179	Labor/Misc Repairs		\$1,315.67	\$1,315.67		(\$1,315.67)		
51200	Audit Expense	\$41,493.00	\$40,675.00	\$40,675.00		\$818.00	98.03	1.97
51400	Dues & Memberships	\$119,755.00	\$122,254.31	\$122,254.31		(\$2,499.31)	102.09	-2.09
51500	Election Expense	\$100,000.00	\$3,322.30	\$3,322.30		\$96,677.70	3.32	96.68
51610	Insurance Premiums	\$602,010.00	\$563,466.83	\$563,466.83		\$38,543.17	93.60	6.40
51615	Theft/Damage Insurance Claims	\$5,000.00	(\$22,002.68)	(\$22,002.68)		\$27,002.68	-440.05	540.05
51620	Student Insurance	\$80,975.00	\$89,148.75	\$89,148.75		(\$8,173.75)	110.09	-10.09
51700	Interest Expense	\$141,232.00	\$65,397.38	\$65,397.38		\$75,834.62	46.30	53.70
51810	Legal - Human Resources Issues	\$40,000.00	\$47,162.64	\$47,162.64		(\$7,162.64)	117.91	-17.91
51820	Legal - All Other Issues	\$130,347.00	\$27,657.79	\$27,657.79		\$102,689.21	21.22	78.78
51830	Legal - Advertisements	\$3,000.00	\$988.32	\$988.32		\$2,011.68	32.94	67.06
51900	Personal & Consultant Services	\$66,980.00	\$8,810.00	\$8,810.00		\$58,170.00	13.15	86.85
52010	Travel & Conference Faculty	\$77,000.00	\$2,791.00	\$2,791.00		\$74,209.00	3.62	96.38
52020	Travel & Conference Staff/Admini	\$59,435.00	\$9,078.45	\$9,078.45		\$50,356.55	15.27	84.73
52030	Travel & Conference Trustees/O	\$8,000.00				\$8,000.00		100.00
52040	Travel & Conference Students	\$94,458.00	\$11,112.00	\$11,112.00		\$83,346.00	11.76	88.24
52050	Work Required Mileage	\$32,700.00	\$3,078.35	\$3,078.35		\$29,621.65	9.41	90.59
52110	Facilities Rental	\$32,700.00	\$3,654.00	\$3,654.00		\$29,046.00	11.17	88.83
52160	Equip Rental/Lease/Software Li	\$682,495.00	\$641,720.99	\$641,720.99	\$95,686.89	(\$54,912.88)	108.05	-8.05
52170	Vehicle Rental	\$31,000.00	\$13,480.00	\$13,480.00	\$11,520.00	\$6,000.00	80.65	19.35
52210	Building Repairs	\$258,405.00	\$181,978.22	\$181,978.22	\$105,485.90	(\$29,059.12)	111.25	-11.25
52211	Building Repairs #1	\$26,358.00				\$26,358.00		100.00
52212	Building Repairs #2	\$100,000.00	\$81,068.77	\$81,068.77		\$18,931.23	81.07	18.93
52213	Building Repairs #3	\$70,000.00	\$11,378.85	\$11,378.85		\$58,621.15	16.26	83.74
52214	Building Repairs #4	\$70,000.00	\$8,610.00	\$8,610.00		\$61,390.00	12.30	87.70
52215	Building Repairs #5	\$70,000.00	\$21,550.00	\$21,550.00	\$104,753.19	(\$56,303.19)	180.43	-80.43
52220	Equipment Repairs	\$86,397.00	\$39,257.94	\$39,257.94	\$15,026.32	\$32,112.74	62.83	37.17
52230	Vehicle Repairs	\$36,770.00	\$32,968.11	\$32,968.11		\$3,801.89	89.66	10.34
52240	Maintenance Agreements	\$626,869.00	\$397,113.08	\$397,113.08	\$61,545.51	\$168,210.41	73.17	26.83

Budget Summary

Adopted Budget for Fiscal Year 2021

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Account	Description	Adopted Budget	Current	YTD	Encumbrance	Balance	% Exp	% Bal
52400	Postage	\$70,000.00	\$30,102.72	\$30,102.72	\$18,210.66	\$21,686.62	69.02	30.98
52510	Electricity	\$1,176,321.00	\$728,380.48	\$728,380.48	\$189,066.74	\$258,873.78	77.99	22.01
52520	Gas	\$108,000.00	\$115,490.23	\$115,490.23	\$27,809.77	(\$35,300.00)	132.69	-32.69
52530	Generator Fuel	\$5,000.00	\$1,297.91	\$1,297.91	\$702.09	\$3,000.00	40.00	60.00
52540	Water	\$81,000.00	\$71,589.87	\$71,589.87	\$52,820.13	(\$43,410.00)	153.59	-53.59
52550	Telephone	\$156,611.00	\$78,350.58	\$78,350.58	\$70,057.07	\$8,203.35	94.76	5.24
52560	Waste Disposal	\$68,000.00	\$47,714.79	\$47,714.79	\$11,672.88	\$8,612.33	87.33	12.67
52570	Hazardous Waste Removal	\$20,000.00	\$18,406.00	\$18,406.00	\$2,374.00	(\$780.00)	103.90	-3.90
52590	Sewer	\$56,500.00	\$36,224.26	\$36,224.26	\$20,659.78	(\$384.04)	100.68	-0.68
52610	Bank Charges	\$47,269.00	\$37,829.07	\$37,829.07		\$9,439.93	80.03	19.97
52615	Bad Debt Expense	\$150,000.00	\$37,807.05	\$37,807.05		\$112,192.95	25.20	74.80
52625	Advertising (Non-Legal)	\$84,529.00	\$48,875.62	\$48,875.62		\$35,653.38	57.82	42.18
52635	Fingerprinting	\$4,250.00	\$1,120.00	\$1,120.00		\$3,130.00	26.35	73.65
52645	TB Testing	\$1,800.00	\$340.00	\$340.00		\$1,460.00	18.89	81.11
52650	Accreditation	\$6,000.00	\$2,250.00	\$2,250.00		\$3,750.00	37.50	62.50
52665	Credit Card Fees	\$35,000.00	\$34,800.34	\$34,800.34		\$199.66	99.43	0.57
52680	Property Taxes		\$21,346.40	\$21,346.40		(\$21,346.40)		
52685	Taxes/Assessments	\$1,800.00				\$1,800.00		100.00
58000	Indirect Support	(\$119,519.00)	(\$93,432.31)	(\$93,432.31)		(\$26,086.69)		
	Total for 50000	\$6,295,645.00	\$4,001,700.13	\$4,001,700.13	\$876,383.07	\$1,417,561.80		
	(10000 through 50000)	\$69,609,526.00	\$50,106,810.67	\$50,106,810.67	\$1,151,049.45	\$18,351,665.88		
60000	Capital Outlay	\$525,233.00				\$525,233.00		100.00
63000	Library Books	\$154,440.00	\$147,474.53	\$147,474.53	\$24,500.00	(\$17,534.53)	111.35	-11.35
63100	Textbooks	\$11,000.00	\$56.50	\$56.50		\$10,943.50	0.51	99.49
64100	New Equipment (\$200-\$5000)	\$464,089.00	\$11,959.91	\$11,959.91	\$14,642.10	\$437,486.99	5.73	94.27
64110	New Equipment (over \$5000)	\$335,000.00	\$202,662.60	\$202,662.60	\$16,999.13	\$115,338.27	65.57	34.43
	Total for 60000	\$1,489,762.00	\$362,153.54	\$362,153.54	\$56,141.23	\$1,071,467.23		
	(10000 through 60000)	\$71,099,288.00	\$50,468,964.21	\$50,468,964.21	\$1,207,190.68	\$19,423,133.11		

Budget Summary

Adopted Budget for Fiscal Year 2021

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Account	Description	Adopted Budget	Current	YTD	Encumbrance	Balance	% Exp	% Bal
71000	Debt Retirement (Long Term Deb	\$458,784.00	\$87,678.66	\$87,678.66		\$371,105.34	19.11	80.89
73000	Interfund Transfers Out	\$96,911.00				\$96,911.00		100.00
75100	Return of Title IV Funds	\$500.00				\$500.00		100.00
76000	Other Payment to/for Students	\$5,000.00	\$1,168.00	\$1,168.00		\$3,832.00	23.36	76.64
	Total for 70000	\$561,195.00	\$88,846.66	\$88,846.66		\$472,348.34		
	(10000 through 70000)	\$71,660,483.00	\$50,557,810.87	\$50,557,810.87	\$1,207,190.68	\$19,895,481.45		
81250	Forest Reserve Revenue	\$7,000.00				\$7,000.00		100.00
81990	Other Federal Revenue		\$525.68	\$525.68		(\$525.68)		
	Subtotal Federal Revenue	\$7,000.00	\$525.68	\$525.68		\$6,474.32		
86100	General Apportionment	\$41,829,891.00	\$29,548,620.00	\$29,548,620.00		\$12,281,271.00	70.64	29.36
86120	2% Enrollment Fee	\$162,130.00	\$162,130.00	\$162,130.00			100.00	0.00
86291	Part-Time Faculty Parity	\$219,631.00	\$219,631.00	\$219,631.00			100.00	0.00
86301	EPA Proceeds	\$11,466,843.00	\$8,551,308.00	\$8,551,308.00		\$2,915,535.00	74.57	25.43
86710	Timber Tax	\$1,274.00	\$4.35	\$4.35		\$1,269.65	0.34	99.66
86720	Homeowners Tax Relief	\$163,874.00	\$60,231.26	\$60,231.26		\$103,642.74	36.75	63.25
86730	Payment in Lieu of Taxes	\$44.00	\$5.48	\$5.48		\$38.52	12.45	87.55
86810	Lottery	\$1,500,000.00	\$557,747.29	\$557,747.29		\$942,252.71	37.18	62.82
86820	Mandated Costs Reimbursement	\$313,302.00	\$313,302.00	\$313,302.00			100.00	0.00
86900	Other State Revenues	\$459,162.00	\$459,162.00	\$459,162.00			100.00	0.00
	Subtotal State Revenue	\$56,116,151.00	\$39,872,141.38	\$39,872,141.38		\$16,244,009.62		
88110	Secured Tax Allocation	\$15,862,207.00	\$9,116,292.14	\$9,116,292.14		\$6,745,914.86	57.47	42.53
88120	Supplemental Tax Allocation	\$547,218.00	\$264.04	\$264.04		\$546,953.96	0.05	99.95
88130	Unsecured Tax Allocation	\$502,790.00	\$976,952.87	\$976,952.87		(\$474,162.87)	194.31	-94.31
88150	Redevelopment Agency		\$130,132.90	\$130,132.90		(\$130,132.90)		
88160	Prior Year Taxes	\$38,351.00	\$197,323.06	\$197,323.06		(\$158,972.06)	514.52	-414.52
88170	ERAF		(\$48,245.24)	(\$48,245.24)		\$48,245.24		
88190	RDA Residual		\$523,072.84	\$523,072.84		(\$523,072.84)		

Budget Summary

Adopted Budget for Fiscal Year 2021

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Account	Description	Adopted Budget	Current	YTD	Encumbrance	Balance	% Exp	% Bal
88191	RDA Residual - Asset Liquidati		\$3,056.80	\$3,056.80		(\$3,056.80)		
88552	Testing Revenue		\$7,519.85	\$7,519.85		(\$7,519.85)		
88600	Rentals & Leases Income	\$213,434.00	\$337,061.14	\$337,061.14		(\$123,627.14)	157.92	-57.92
88700	Interest & Investment Income	\$505,000.00	\$418,313.33	\$418,313.33		\$86,686.67	82.83	17.17
88801	Enrollment	\$2,858,117.00	\$4,026,725.00	\$4,026,725.00		(\$1,168,608.00)	140.89	-40.89
88803	Instructional Materials Fees		\$86,263.00	\$86,263.00		(\$86,263.00)		
88804	Non-Resident Tuition	\$410,000.00	\$469,967.50	\$469,967.50		(\$59,967.50)	114.63	-14.63
88810	Contra Revenue - Enrollment Fe	(\$50,000.00)	(\$32,394.58)	(\$32,394.58)		(\$17,605.42)		
88821	Enrollment Status Verification	\$1,000.00	\$37.00	\$37.00		\$963.00	3.70	96.30
88823	Class Audit Fees/Credit by Exa	\$2,000.00	\$505.00	\$505.00		\$1,495.00	25.25	74.75
88824	Intern'l Student Application F	\$500.00	\$300.00	\$300.00		\$200.00	60.00	40.00
88827	Official Transcripts	\$25,000.00	\$12,505.35	\$12,505.35		\$12,494.65	50.02	49.98
88829	Diploma/Mailing	\$200.00				\$200.00		100.00
88849	Miscellaneous Student Charges	\$400.00	\$70.63	\$70.63		\$329.37	17.66	82.34
88912	Gate Receipts	\$12,701.00				\$12,701.00		100.00
88916	Library Lost Books		(\$817.00)	(\$817.00)		\$817.00		
88921	Library GoPrints	\$60,000.00	\$2,685.00	\$2,685.00		\$57,315.00	4.48	95.53
88990	Miscellaneous Local Revenue	\$260,072.00	\$188,213.98	\$188,213.98		\$71,858.02	72.37	27.63
89210	Interfund Transfers In		\$305,500.26	\$305,500.26		(\$305,500.26)		
	Subtotal Local Revenue	\$21,248,990.00	\$16,721,304.87	\$16,721,304.87		\$4,527,685.13		
	Total for 80000	\$77,372,141.00	\$56,593,971.93	\$56,593,971.93		\$20,778,169.07		
	Revenues	\$77,372,141.00	\$56,593,971.93	\$56,593,971.93		\$20,778,169.07		
	Expenses	\$71,660,483.00	\$50,557,810.87	\$50,557,810.87	\$1,207,190.68	\$19,895,481.45		



Extended Information System

Location: All

Date Range: 7/01/2020 to 03/31/2021

Fund From: 11000 Unrestricted General Fund

Fund To: 12999

Budget Summary

Working Budget for Fiscal Year 2021

Account	Description	Working Budget	Current	YTD	Encumbrance	Balance	%Exp	%Bal
10000	Academic Salaries	\$30,030,113.00	\$23,418,751.29	\$23,418,751.29	\$0.00	6,611,361.71	77.98	22.02
20000	Class & Other Non-Acad Salaries	\$14,069,135.00	\$9,951,420.97	\$9,951,420.97	\$0.00	4,117,714.03	70.73	29.27
30000	Employee Benefits	\$17,715,018.00	\$12,274,640.08	\$12,274,640.08	\$0.00	5,440,377.92	69.29	30.71
40000	Supplies & Materials	\$1,128,509.00	\$460,298.20	\$460,298.20	\$274,666.38	393,544.42	65.13	34.87
50000	Other Operating Expenses & Services	\$6,690,152.00	\$4,001,700.13	\$4,001,700.13	\$876,383.07	1,812,068.80	72.91	27.09
60000	Capital Outlay	\$1,788,800.00	\$362,153.54	\$362,153.54	\$56,141.23	1,370,505.23	23.38	76.62
70000	Other Outgo	\$561,195.00	\$88,846.66	\$88,846.66	\$0.00	472,348.34	15.83	84.17
	Expenses	\$71,982,922.00	\$50,557,810.87	\$50,557,810.87	\$1,207,190.68	20,217,920.45		
80000	Revenues	\$77,509,393.00	\$56,593,971.93	\$56,593,971.93	\$0.00	20,915,421.07	73.02	26.98

Working Budget

Account	Description	Budget	Current	YTD	Encumbrance	Balance	% Exp	% Bal
11100	Instructor Salaries, Credit	\$16,111,827.00	\$12,582,773.34	\$12,582,773.34		\$3,529,053.66	78.10	21.90
12100	Dean Salaries	\$1,122,882.00	\$841,240.82	\$841,240.82		\$281,641.18	74.92	25.08
12200	Division Chair Salaries	\$837,613.00	\$665,862.50	\$665,862.50		\$171,750.50	79.50	20.50
12300	Counselors Salaries	\$803,209.00	\$637,455.34	\$637,455.34		\$165,753.66	79.36	20.64
12400	Librarians Salaries	\$361,358.00	\$270,813.00	\$270,813.00		\$90,545.00	74.94	25.06
12500	Academic Administrators Salari	\$1,491,282.00	\$1,119,749.66	\$1,119,749.66		\$371,532.34	75.09	24.91
12600	Work Experience Coord Salaries	\$118,733.00	\$94,986.08	\$94,986.08		\$23,746.92	80.00	20.00
12700	Reassigned Time Salaries	\$668,558.00	\$519,177.66	\$519,177.66		\$149,380.34	77.66	22.34
12800	Other Non Instr Sal Cont/Reg S	\$218,073.00	\$172,937.91	\$172,937.91		\$45,135.09	79.30	20.70
13100	Part-time Instr Sal	\$3,946,985.00	\$2,983,181.40	\$2,983,181.40		\$963,803.60	75.58	24.42
13101	Part-time Instructors Sal - Pa	\$192,710.00	\$97,767.52	\$97,767.52		\$94,942.48	50.73	49.27
13120	Hourly Overload, Reg Status -	\$2,146,345.00	\$1,977,917.09	\$1,977,917.09		\$168,427.91	92.15	7.85
13300	Substitutes Salaries	\$36,450.00	\$59,067.48	\$59,067.48		(\$22,617.48)	162.05	-62.05
13310	Summer School Salaries Part-ti	\$117,388.00	\$183,418.82	\$183,418.82		(\$66,030.82)	156.25	-56.25

Budget Summary

Working Budget for Fiscal Year 2021

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Account	Description	Working Budget	Current	YTD	Encumbrance	Balance	% Exp	% Bal
13311	Summer School Salaries, Reg St	\$695,623.00	\$436,953.09	\$436,953.09		\$258,669.91	62.81	37.19
13320	Stipends	\$176,828.00	\$201,536.75	\$201,536.75		(\$24,708.75)	113.97	-13.97
13330	Police Academy Hourly Salaries	\$116,031.00	\$70,925.17	\$70,925.17		\$45,105.83	61.13	38.87
13340	Adjunct Office Hours Salaries	\$80,867.00	\$47,575.85	\$47,575.85		\$33,291.15	58.83	41.17
14100	Non Instructional Salaries, Ot	\$83,204.00	\$26,859.03	\$26,859.03		\$56,344.97	32.28	67.72
14200	Hourly Counselor	\$130,046.00	\$67,360.87	\$67,360.87		\$62,685.13	51.80	48.20
14202	Summer School Counselors	\$40,400.00	\$3,096.51	\$3,096.51		\$37,303.49	7.66	92.34
14300	Hourly Librarian	\$205,138.00	\$168,633.35	\$168,633.35		\$36,504.65	82.20	17.80
14302	Summer School Librarian	\$41,321.00	\$26,281.09	\$26,281.09		\$15,039.91	63.60	36.40
14303	Summer School Division Chair		\$15,597.84	\$15,597.84		(\$15,597.84)		
14400	Contract Education Trainer		\$20,495.98	\$20,495.98		(\$20,495.98)		
18010	Inst'l Retiree Over 65 Incenti	\$287,242.00	\$267,922.00	\$267,922.00		\$19,320.00	93.27	6.73
19900	Instructional Abatelements		(\$140,834.86)	(\$140,834.86)		\$140,834.86		
	Total for 10000	\$30,030,113.00	\$23,418,751.29	\$23,418,751.29		\$6,611,361.71		
21110	Classified, Mo Salaries Reg	\$8,264,203.00	\$6,074,320.19	\$6,074,320.19		\$2,189,882.81	73.50	26.50
21510	Classified Administrators	\$2,868,396.00	\$2,135,023.59	\$2,135,023.59		\$733,372.41	74.43	25.57
21610	Confidential Monthly Salaries	\$622,807.00	\$465,234.03	\$465,234.03		\$157,572.97	74.70	25.30
22100	Direct Instructional Reg	\$805,847.00	\$519,292.43	\$519,292.43		\$286,554.57	64.44	35.56
23010	Classified Overtime	\$77,583.00	\$45,762.47	\$45,762.47		\$31,820.53	58.99	41.01
23020	Classified Substitute	\$18,010.00	\$49,501.19	\$49,501.19		(\$31,491.19)	274.85	-174.85
23030	Classified Seasonal	\$17,415.00	\$1,781.04	\$1,781.04		\$15,633.96	10.23	89.77
23040	Classified Short-Term Project	\$54,780.00	\$38,912.61	\$38,912.61		\$15,867.39	71.03	28.97
23050	Classified Professional Expert	\$45,563.00	\$35,712.72	\$35,712.72		\$9,850.28	78.38	21.62
23090	Student Help	\$460,697.00	\$141,036.56	\$141,036.56		\$319,660.44	30.61	69.39
24100	Instr Aid - Non Reg Sched	\$734.00				\$734.00		100.00
24500	Instr Aid - Professional Exper	\$272,070.00	\$231,054.96	\$231,054.96		\$41,015.04	84.92	15.08
24600	Instr Aid - Student	\$253,725.00	\$112,788.74	\$112,788.74		\$140,936.26	44.45	55.55
24700	Instr Aid - Student Large Lect	\$28,139.00	\$13,701.50	\$13,701.50		\$14,437.50	48.69	51.31
28010	Non-Inst'l Ret Over 65 Incenti	\$279,166.00	\$280,249.50	\$280,249.50		(\$1,083.50)	100.39	-0.39

Budget Summary

Working Budget for Fiscal Year 2021

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		Working Budget						
Account	Description	Budget	Current	YTD	Encumbrance	Balance	% Exp	% Bal
29900	Classified Salary Abatements		(\$192,950.56)	(\$192,950.56)		\$192,950.56		
	Total for 20000	\$14,069,135.00	\$9,951,420.97	\$9,951,420.97		\$4,117,714.03		
	(10000 through 20000)	\$44,099,248.00	\$33,370,172.26	\$33,370,172.26		\$10,729,075.74		
30000	Employee Benefits	\$724,034.00				\$724,034.00		100.00
31100	STRS Acad Instr & Instru Aides	\$3,869,776.00	\$2,896,295.94	\$2,896,295.94		\$973,480.06	74.84	25.16
31200	STRS Class & Other Non-Acad Em	\$40,600.00	\$20,671.96	\$20,671.96		\$19,928.04	50.92	49.08
31300	STRS Academic (Non-Instruction	\$435,684.00	\$411,286.20	\$411,286.20		\$24,397.80	94.40	5.60
32100	PERS Academic Instr & Instr Ai	\$83,420.00	\$102,833.17	\$102,833.17		(\$19,413.17)	123.27	-23.27
32200	PERS Classified & Other Non-Ac	\$2,664,623.00	\$1,743,579.65	\$1,743,579.65		\$921,043.35	65.43	34.57
32300	PERS Academic (Non-Instruction	\$27,201.00	\$170,838.39	\$170,838.39		(\$143,637.39)	628.06	-528.06
33100	OASDI Academic Instr & Instr A	\$16,425.00	\$34,057.40	\$34,057.40		(\$17,632.40)	207.35	-107.35
33200	OASDI Class & Other Non-Academ	\$812,994.00	\$513,684.27	\$513,684.27		\$299,309.73	63.18	36.82
33300	OASDI Academic Non-Instruction	\$8,148.00	\$45,970.03	\$45,970.03		(\$37,822.03)	564.19	-464.19
33400	Medicare Academic & Instr Aide	\$377,963.00	\$291,344.72	\$291,344.72		\$86,618.28	77.08	22.92
33500	Medicare Class & Other Non-Aca	\$204,350.00	\$134,171.10	\$134,171.10		\$70,178.90	65.66	34.34
33600	Medicare Academic Non-Instruct	\$46,311.00	\$51,186.18	\$51,186.18		(\$4,875.18)	110.53	-10.53
34100	H&W Academic Instr & Instr Aid	\$3,309,826.00	\$2,467,045.44	\$2,467,045.44		\$842,780.56	74.54	25.46
34200	H&W Class & Other Non-Academic	\$2,886,092.00	\$2,015,424.89	\$2,015,424.89		\$870,667.11	69.83	30.17
34300	H&W Academic Non-Instructional	\$436,770.00	\$443,446.30	\$443,446.30		(\$6,676.30)	101.53	-1.53
34410	H&W Under 65 (non-deduct)In	\$253,455.00	\$132,439.00	\$132,439.00		\$121,016.00	52.25	47.75
34411	H&W Over65 (non-deduct) Instru		\$217,128.00	\$217,128.00		(\$217,128.00)		
34420	H&W Under65 (non-deduct) Non-I	\$436,099.00	\$305,046.80	\$305,046.80		\$131,052.20	69.95	30.05
34421	H&W Over65 (non-deduct)Non-Ins		\$89,835.72	\$89,835.72		(\$89,835.72)		
35100	SUI Academic Instr & Instr Aid	\$13,522.00	\$10,286.68	\$10,286.68		\$3,235.32	76.07	23.93
35200	SUI Classified & Other Non-Aca	\$5,808.00	\$4,422.56	\$4,422.56		\$1,385.44	76.15	23.85
35300	SUI Academic Non-Instructional	\$2,054.00	\$1,775.66	\$1,775.66		\$278.34	86.45	13.55
36100	W/C Academic Instr & Instr Aid	\$617,431.00	\$492,599.83	\$492,599.83		\$124,831.17	79.78	20.22
36200	W/C Class & Other Non-Academic	\$268,915.00	\$205,179.89	\$205,179.89		\$63,735.11	76.30	23.70
36300	W/C Academic Non-Instructional	\$81,723.00	\$80,963.73	\$80,963.73		\$759.27	99.07	0.93

Budget Summary

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Account	Description	Working Budget	Current	YTD	Encumbrance	Balance	% Exp	% Bal
37100	ARS Academic Instr & Instr Aid	\$45,071.00	\$35,558.92	\$35,558.92		\$9,512.08	78.90	21.10
37200	ARS Class & Other Non-Academic	\$4,554.00	\$4,391.23	\$4,391.23		\$162.77	96.43	3.57
37300	ARS Other Academic Non-Instr		\$1,557.67	\$1,557.67		(\$1,557.67)		
38100	Academic Instr & Instr Aides	\$22,225.00	\$15,198.06	\$15,198.06		\$7,026.94	68.38	31.62
38200	Class & Other Non-Academic	\$18,880.00	\$14,299.37	\$14,299.37		\$4,580.63	75.74	24.26
38300	Academic Non-Instructional	\$1,064.00	\$1,229.42	\$1,229.42		(\$165.42)	115.55	-15.55
39900	Benefit Abatements		(\$679,108.10)	(\$679,108.10)		\$679,108.10		
	Total for 30000	\$17,715,018.00	\$12,274,640.08	\$12,274,640.08		\$5,440,377.92		
	(10000 through 30000)	\$61,814,266.00	\$45,644,812.34	\$45,644,812.34		\$16,169,453.66		
40000	Supplies & Materials	\$88,482.00				\$88,482.00		100.00
41000	Software	\$12,700.00	\$5,219.28	\$5,219.28		\$7,480.72	41.10	58.90
42000	Books, Magazines & Periodicals	\$700.00	\$865.16	\$865.16	\$4,900.00	(\$5,065.16)	823.59	-723.59
43100	Instr Supplies & Materials	\$201,055.00	\$52,234.94	\$52,234.94	\$11,823.49	\$136,996.57	31.86	68.14
43110	Instr Audio - Visual Materials	\$15,660.00				\$15,660.00		100.00
43120	Lighting	\$1,000.00				\$1,000.00		100.00
43200	Student Material Fees & Suppli	\$77,936.00	\$50,519.83	\$50,519.83	\$2,566.25	\$24,849.92	68.11	31.89
43300	Testing Materials	\$700.00				\$700.00		100.00
43600	Duplication / Print Shop Mater	\$51,907.00	\$6,040.32	\$6,040.32	\$6,848.24	\$39,018.44	24.83	75.17
44100	Non-Instr Supplies & Materials	\$543,375.00	\$314,749.44	\$314,749.44	\$164,021.80	\$64,603.76	88.11	11.89
44200	Grounds Supplies	\$7,807.00	\$1,928.33	\$1,928.33	\$711.43	\$5,167.24	33.81	66.19
44310	Fuel/Oil	\$87,000.00	\$19,360.91	\$19,360.91	\$60,791.43	\$6,847.66	92.13	7.87
44410	Cleaning Supplies	\$40,187.00	\$9,379.99	\$9,379.99	\$23,003.74	\$7,803.27	80.58	19.42
	Total for 40000	\$1,128,509.00	\$460,298.20	\$460,298.20	\$274,666.38	\$393,544.42		
	(10000 through 40000)	\$62,942,775.00	\$46,105,110.54	\$46,105,110.54	\$274,666.38	\$16,562,998.08		
50000	Other Operating Expenses & Ser	\$138,280.00				\$138,280.00		100.00
51100	Contract Services	\$575,718.00	\$344,486.97	\$344,486.97	\$88,992.14	\$142,238.89	75.29	24.71
51102	Instruction Contract Services	\$72,589.00	\$31,462.70	\$31,462.70		\$41,126.30	43.34	56.66
51177	Irrigation		\$100.13	\$100.13		(\$100.13)		

Budget Summary

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Working Budget

Account	Description	Current	YTD	Encumbrance	Balance	% Exp	% Bal
51178	Irrigation Labor	\$121.25	\$121.25		(\$121.25)		
51179	Labor/Misc Repairs	\$1,315.67	\$1,315.67		(\$1,315.67)		
51200	Audit Expense	\$41,493.00	\$40,675.00		\$818.00	98.03	1.97
51400	Dues & Memberships	\$119,955.00	\$122,254.31		(\$2,299.31)	101.92	-1.92
51500	Election Expense	\$100,000.00	\$3,322.30		\$96,677.70	3.32	96.68
51610	Insurance Premiums	\$602,010.00	\$563,466.83		\$38,543.17	93.60	6.40
51615	Theft/Damage Insurance Claims	\$5,000.00	(\$22,002.68)		\$27,002.68	-440.05	540.05
51620	Student Insurance	\$77,188.00	\$89,148.75		(\$11,960.75)	115.50	-15.50
51700	Interest Expense	\$141,232.00	\$65,397.38		\$75,834.62	46.30	53.70
51810	Legal - Human Resources Issues	\$40,000.00	\$47,162.64		(\$7,162.64)	117.91	-17.91
51820	Legal - All Other Issues	\$130,347.00	\$27,657.79		\$102,689.21	21.22	78.78
51830	Legal - Advertisements	\$3,000.00	\$988.32		\$2,011.68	32.94	67.06
51900	Personal & Consultant Services	\$66,980.00	\$8,810.00		\$58,170.00	13.15	86.85
52010	Travel & Conference Faculty	\$93,810.00	\$2,791.00		\$91,019.00	2.98	97.02
52020	Travel & Conference Staff/Admi	\$56,939.00	\$9,078.45		\$47,860.55	15.94	84.06
52030	Travel & Conference Trustees/O	\$8,000.00			\$8,000.00		100.00
52040	Travel & Conference Students	\$94,458.00	\$11,112.00		\$83,346.00	11.76	88.24
52050	Work Required Mileage	\$32,013.00	\$3,078.35		\$28,934.65	9.62	90.38
52110	Facilities Rental	\$32,100.00	\$3,654.00		\$28,446.00	11.38	88.62
52160	Equip Rental/Lease/Software Li	\$684,329.00	\$641,720.99	\$95,686.89	(\$53,078.88)	107.76	-7.76
52170	Vehicle Rental	\$31,000.00	\$13,480.00	\$11,520.00	\$6,000.00	80.65	19.35
52210	Building Repairs	\$441,295.00	\$181,978.22	\$105,485.90	\$153,830.88	65.14	34.86
52211	Building Repairs #1	\$26,358.00			\$26,358.00		100.00
52212	Building Repairs #2	\$100,000.00	\$81,068.77		\$18,931.23	81.07	18.93
52213	Building Repairs #3	\$70,000.00	\$11,378.85		\$58,621.15	16.26	83.74
52214	Building Repairs #4	\$70,000.00	\$8,610.00		\$61,390.00	12.30	87.70
52215	Building Repairs #5	\$153,848.00	\$21,550.00	\$104,753.19	\$27,544.81	82.10	17.90
52220	Equipment Repairs	\$93,260.00	\$39,257.94	\$15,026.32	\$38,975.74	58.21	41.79
52230	Vehicle Repairs	\$26,270.00	\$32,968.11		(\$6,698.11)	125.50	-25.50
52240	Maintenance Agreements	\$644,049.00	\$397,113.08	\$61,545.51	\$185,390.41	71.21	28.79

Budget Summary

Working Budget for Fiscal Year 2021

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Working Budget

Account	Description	Budget	Current	YTD	Encumbrance	Balance	% Exp	% Bal
52400	Postage	\$70,000.00	\$30,102.72	\$30,102.72	\$18,210.66	\$21,686.62	69.02	30.98
52510	Electricity	\$1,141,611.00	\$728,380.48	\$728,380.48	\$189,066.74	\$224,163.78	80.36	19.64
52520	Gas	\$108,000.00	\$115,490.23	\$115,490.23	\$27,809.77	(\$35,300.00)	132.69	-32.69
52530	Generator Fuel	\$5,000.00	\$1,297.91	\$1,297.91	\$702.09	\$3,000.00	40.00	60.00
52540	Water	\$81,000.00	\$71,589.87	\$71,589.87	\$52,820.13	(\$43,410.00)	153.59	-53.59
52550	Telephone	\$156,611.00	\$78,350.58	\$78,350.58	\$70,057.07	\$8,203.35	94.76	5.24
52560	Waste Disposal	\$68,000.00	\$47,714.79	\$47,714.79	\$11,672.88	\$8,612.33	87.33	12.67
52570	Hazardous Waste Removal	\$20,780.00	\$18,406.00	\$18,406.00	\$2,374.00		100.00	0.00
52590	Sewer	\$56,500.00	\$36,224.26	\$36,224.26	\$20,659.78	(\$384.04)	100.68	-0.68
52610	Bank Charges	\$47,269.00	\$37,829.07	\$37,829.07		\$9,439.93	80.03	19.97
52615	Bad Debt Expense	\$150,000.00	\$37,807.05	\$37,807.05		\$112,192.95	25.20	74.80
52625	Advertising (Non-Legal)	\$84,529.00	\$48,875.62	\$48,875.62		\$35,653.38	57.82	42.18
52635	Fingerprinting	\$4,250.00	\$1,120.00	\$1,120.00		\$3,130.00	26.35	73.65
52645	TB Testing	\$1,800.00	\$340.00	\$340.00		\$1,460.00	18.89	81.11
52650	Accreditation	\$6,000.00	\$2,250.00	\$2,250.00		\$3,750.00	37.50	62.50
52665	Credit Card Fees	\$35,000.00	\$34,800.34	\$34,800.34		\$199.66	99.43	0.57
52680	Property Taxes		\$21,346.40	\$21,346.40		(\$21,346.40)		
52685	Taxes/Assessments	\$1,800.00				\$1,800.00		100.00
58000	Indirect Support	(\$119,519.00)	(\$93,432.31)	(\$93,432.31)		(\$26,086.69)		
	Total for 50000	\$6,690,152.00	\$4,001,700.13	\$4,001,700.13	\$876,383.07	\$1,812,068.80		
	(10000 through 50000)	\$69,632,927.00	\$50,106,810.67	\$50,106,810.67	\$1,151,049.45	\$18,375,066.88		
60000	Capital Outlay	\$484,371.00				\$484,371.00		100.00
63000	Library Books	\$172,565.00	\$147,474.53	\$147,474.53	\$24,500.00	\$590.47	99.66	0.34
63100	Textbooks	\$11,000.00	\$56.50	\$56.50		\$10,943.50	0.51	99.49
64100	New Equipment (\$200-\$5000)	\$567,736.00	\$11,959.91	\$11,959.91	\$14,642.10	\$541,133.99	4.69	95.31
64110	New Equipment (over \$5000)	\$553,128.00	\$202,662.60	\$202,662.60	\$16,999.13	\$333,466.27	39.71	60.29
	Total for 60000	\$1,788,800.00	\$362,153.54	\$362,153.54	\$56,141.23	\$1,370,505.23		
	(10000 through 60000)	\$71,421,727.00	\$50,468,964.21	\$50,468,964.21	\$1,207,190.68	\$19,745,572.11		

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Account	Description	Working				% Bal
		Budget	Current	YTD	Encumbrance	
71000	Debt Retirement (Long Term Deb	\$458,784.00	\$87,678.66	\$87,678.66	\$371,105.34	80.89
73000	Interfund Transfers Out	\$96,911.00			\$96,911.00	100.00
75100	Return of Title IV Funds	\$500.00			\$500.00	100.00
76000	Other Payment to/for Students	\$5,000.00	\$1,168.00	\$1,168.00	\$3,832.00	76.64
	Total for 70000	\$561,195.00	\$88,846.66	\$88,846.66	\$472,348.34	
	(10000 through 70000)	\$71,982,922.00	\$50,557,810.87	\$50,557,810.87	\$20,217,920.45	
81250	Forest Reserve Revenue	\$7,000.00			\$7,000.00	100.00
81990	Other Federal Revenue		\$525.68	\$525.68	(\$525.68)	
	Subtotal Federal Revenue	\$7,000.00	\$525.68	\$525.68	\$6,474.32	
86100	General Apportionment	\$41,829,891.00	\$29,548,620.00	\$29,548,620.00	\$12,281,271.00	29.36
86120	2% Enrollment Fee	\$162,130.00	\$162,130.00	\$162,130.00	100.00	0.00
86291	Part-Time Faculty Parity	\$222,922.00	\$219,631.00	\$219,631.00	\$3,291.00	1.48
86301	EPA Proceeds	\$11,466,843.00	\$8,551,308.00	\$8,551,308.00	\$2,915,535.00	25.43
86710	Timber Tax	\$1,274.00	\$4.35	\$4.35	\$1,269.65	99.66
86720	Homeowners Tax Relief	\$163,874.00	\$60,231.26	\$60,231.26	\$103,642.74	63.25
86730	Payment in Lieu of Taxes	\$44.00	\$5.48	\$5.48	\$38.52	87.55
86810	Lottery	\$1,500,000.00	\$557,747.29	\$557,747.29	\$942,252.71	62.82
86820	Mandated Costs Reimbursement	\$313,302.00	\$313,302.00	\$313,302.00	100.00	0.00
86900	Other State Revenues	\$459,162.00	\$459,162.00	\$459,162.00	100.00	0.00
	Subtotal State Revenue	\$56,119,442.00	\$39,872,141.38	\$39,872,141.38	\$16,247,300.62	
88110	Secured Tax Allocation	\$15,862,207.00	\$9,116,292.14	\$9,116,292.14	\$6,745,914.86	42.53
88120	Supplemental Tax Allocation	\$547,218.00	\$264.04	\$264.04	\$546,953.96	99.95
88130	Unsecured Tax Allocation	\$502,790.00	\$976,952.87	\$976,952.87	(\$474,162.87)	-94.31
88150	Redevelopment Agency		\$130,132.90	\$130,132.90	(\$130,132.90)	
88160	Prior Year Taxes	\$38,351.00	\$197,323.06	\$197,323.06	(\$158,972.06)	-414.52
88170	ERAF		(\$48,245.24)	(\$48,245.24)	\$48,245.24	
88190	RDA Residual		\$523,072.84	\$523,072.84	(\$523,072.84)	

Budget Summary

Working Budget for Fiscal Year 2021

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Account	Description	Working Budget	Current	YTD	Encumbrance	Balance	% Exp	% Bal
88191	RDA Residual - Asset Liquidati		\$3,056.80	\$3,056.80		(\$3,056.80)		
88552	Testing Revenue		\$7,519.85	\$7,519.85		(\$7,519.85)		
88600	Rentals & Leases Income	\$213,434.00	\$337,061.14	\$337,061.14		(\$123,627.14)	157.92	-57.92
88700	Interest & Investment Income	\$505,000.00	\$418,313.33	\$418,313.33		\$86,686.67	82.83	17.17
88801	Enrollment	\$2,858,117.00	\$4,026,725.00	\$4,026,725.00		(\$1,168,608.00)	140.89	-40.89
88803	Instructional Materials Fees	\$77,936.00	\$86,263.00	\$86,263.00		(\$8,327.00)	110.68	-10.68
88804	Non-Resident Tuition	\$410,000.00	\$469,967.50	\$469,967.50		(\$59,967.50)	114.63	-14.63
88810	Contra Revenue - Enrollment Fe	(\$50,000.00)	(\$32,394.58)	(\$32,394.58)		(\$17,605.42)		
88821	Enrollment Status Verification	\$1,000.00	\$37.00	\$37.00		\$963.00	3.70	96.30
88823	Class Audit Fees/Credit by Exa	\$2,000.00	\$505.00	\$505.00		\$1,495.00	25.25	74.75
88824	Intern'l Student Application F	\$500.00	\$300.00	\$300.00		\$200.00	60.00	40.00
88827	Official Transcripts	\$25,000.00	\$12,505.35	\$12,505.35		\$12,494.65	50.02	49.98
88829	Diploma/Mailing	\$200.00				\$200.00		100.00
88849	Miscellaneous Student Charges	\$400.00	\$70.63	\$70.63		\$329.37	17.66	82.34
88912	Gate Receipts	\$12,701.00				\$12,701.00		100.00
88916	Library Lost Books		(\$817.00)	(\$817.00)		\$817.00		
88921	Library GoPrints	\$60,000.00	\$2,685.00	\$2,685.00		\$57,315.00	4.48	95.53
88990	Miscellaneous Local Revenue	\$260,072.00	\$188,213.98	\$188,213.98		\$71,858.02	72.37	27.63
89210	Interfund Transfers In	\$56,025.00	\$305,500.26	\$305,500.26		(\$249,475.26)	545.29	-445.29
	Subtotal Local Revenue	\$21,382,951.00	\$16,721,304.87	\$16,721,304.87		\$4,661,646.13		
	Total for 80000	\$77,509,393.00	\$56,593,971.93	\$56,593,971.93		\$20,915,421.07		
	Revenues	\$77,509,393.00	\$56,593,971.93	\$56,593,971.93		\$20,915,421.07		
	Expenses	\$71,982,922.00	\$50,557,810.87	\$50,557,810.87	\$1,207,190.68	\$20,217,920.45		