

**LOS RIOS COMMUNITY COLLEGE DISTRICT
GENERAL FUND
2013-14 ACTUAL REVENUES AND EXPENDITURES
2014-2015 ADOPTED BUDGET - Z BUDGET**

DESCRIPTION	2013-2014 ACTUAL	2014-2015		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted	\$ 9,827,730	\$ 9,827,730	\$ 422,174	\$ 10,249,904
Committed	18,131,674	3,570,701	13,726,021	17,296,722
Restricted	3,438,798	1,578,929	2,178,393	3,757,322
Total Beginning Fund Balance	31,398,202	14,977,360	16,326,588	31,303,948
REVENUE:				
State Apportionment	133,647,810	149,796,866	(7,047,610)	142,749,256
Education Protection Account (EPA) Funds	37,920,228	33,354,697	7,283,319	40,638,016
Cost of Living Adjustment 2013-14, 1.57%; 2014-15, 0.85%	3,798,375	2,131,651	5,450	2,137,101
2012 -13 Recalculation (OTO); 2014-15 Projected Deficit	2,588,645	-	(1,457,209)	(1,457,209)
West Sacramento Basic Allocation	-	1,134,100	24	1,134,124
Growth - 2013-14, 2.5%; 2014-15, 3.5%	5,690,550	6,425,000	1,616,310	8,041,310
Local Property Tax	54,215,088	52,738,631	463,940	53,202,571
Enrollment Fees, 98%: 2013-14 & 2014-15, \$46/unit	14,894,477	14,892,283	(58,478)	14,833,805
Total Base Allocation, COLA & Growth	252,755,173	260,473,228	805,746	261,278,974
Lottery Funds	6,334,920	6,414,407	-	6,414,407
Other General Purpose	18,140,300	12,175,652	2,409,083	14,584,735
Restricted/Special Programs Revenue	37,630,160	39,855,502	8,822,523	48,678,025
Total Revenue	314,860,553	318,918,789	12,037,352	330,956,141
TOTAL REVENUE AND BEGINNING FUND BALANCE	\$ 346,258,755	\$ 333,896,149	\$ 28,363,940	\$ 362,260,089
EXPENDITURES/APPROPRIATIONS:				
Academic Salaries	\$133,632,224	\$ 133,560,235	\$ 6,669,472	\$ 140,229,707
Classified Salaries	71,992,706	67,438,868	6,161,146	73,600,014
Employee Benefits	61,428,578	62,555,224	1,246,561	63,801,785
Books, Supplies & Materials	5,735,509	10,489,469	3,391,477	13,880,946
Other Operating Expenses	26,574,709	30,987,808	2,855,850	33,843,658
Capital Outlay	4,897,701	4,454,896	6,217,662	10,672,558
Interfund Transfers/Other Outgo	10,693,380	9,479,838	1,581,902	11,061,740
Total Expenditures/Appropriations and Interfund Transfers	314,954,807	318,966,338	28,124,070	347,090,408
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	10,249,904	9,827,730	422,174	10,249,904
Committed	17,296,722	3,570,701	(182,304)	3,388,397
Restricted	3,757,322	1,531,380	-	1,531,380
Total Ending Fund Balance	31,303,948	14,929,811	239,870	15,169,681
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 346,258,755	\$ 333,896,149	\$ 28,363,940	\$ 362,260,089

LOS RIOS COMMUNITY COLLEGE DISTRICT
 INSTRUCTIONALLY- RELATED ACTIVITIES
 (Sub-Fund of the General Fund)
 2013-14 ACTUAL REVENUES AND EXPENDITURES
 2014-2015 ADOPTED BUDGET

DESCRIPTION	2013-2014 ACTUAL	2014-2015		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted	\$ 3,616,940	\$ 3,324,976	\$ 406,975	\$ 3,731,951
Total Beginning Fund Balance	3,616,940	3,324,976	406,975	3,731,951
REVENUE:				
Local - Other	1,499,449	1,267,480	11,988	1,279,468
INTERFUND TRANSFERS:				
Bookstore Fund	596,388	660,000	-	660,000
General Fund	10,000	10,000	-	10,000
Total Revenue and Transfers	2,105,837	1,937,480	11,988	1,949,468
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 5,722,777	\$ 5,262,456	\$ 418,963	\$ 5,681,419
EXPENDITURES/APPROPRIATIONS:				
Academic Salaries	\$ 16,730	\$ 5,400	\$ 771	\$ 6,171
Classified Salaries	132,363	101,740	43,018	144,758
Employee Benefits	9,031	6,320	3,421	9,741
Books, Supplies & Materials	743,799	714,540	1,473,515	2,188,055
Other Operating Expenses	981,379	1,098,280	630,028	1,728,308
Capital Outlay	5,452	5,000	52,012	57,012
Payments to Students	11,035	6,200	-	6,200
INTERFUND TRANSFERS OUT:				
General Fund	86,837	-	6,700	6,700
Scholarship Fund	4,200	-	5,200	5,200
Total Expenditures/Appropriations and Interfund Transfers	1,990,826	1,937,480	2,214,665	4,152,145
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	3,731,951	3,324,976	(1,795,702)	1,529,274
Total Ending Fund Balance	3,731,951	3,324,976	(1,795,702)	1,529,274
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 5,722,777	\$ 5,262,456	\$ 418,963	\$ 5,681,419

LOS RIOS COMMUNITY COLLEGE DISTRICT
CHILD DEVELOPMENT FUND
2013-14 ACTUAL REVENUES AND EXPENDITURES
2014-2015 ADOPTED BUDGET

DESCRIPTION	2013-2014 ACTUAL	2014-2015		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted	\$ 311,989	\$ 311,989	\$ 54,672	\$ 366,661
Total Beginning Fund Balance	311,989	311,989	54,672	366,661
REVENUE:				
Federal:				
Child Care Food Program	97,702	106,920	(1,920)	105,000
Total Federal Revenue	97,702	106,920	(1,920)	105,000
State:				
Apportionment	180,826	180,826	-	180,826
General/California Child Care	1,035,103	1,026,685	-	1,026,685
Child Care Food Program	5,031	6,080	(80)	6,000
Total State Revenue	1,220,960	1,213,591	(80)	1,213,511
Local:				
Fees	61,108	68,000	-	68,000
Interest Income & Other	1,000	2,500	(1,000)	1,500
Total Local Revenue	62,108	70,500	(1,000)	69,500
Total Revenue	1,380,770	1,391,011	(3,000)	1,388,011
INTERFUND TRANSFERS IN:				
General Fund (PDF & College Discretionary)	582,492	461,773	88,679	550,452
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 2,275,251	\$ 2,164,773	\$ 140,351	\$ 2,305,124
EXPENDITURES/APPROPRIATIONS:				
Classified Salaries	\$ 1,169,365	\$ 1,105,929	\$ 40,966	\$ 1,146,895
Employee Benefits	629,732	585,645	47,713	633,358
Books, Supplies and Food	99,464	140,074	(2,000)	138,074
Other Operating Expenses	10,029	19,136	(1,000)	18,136
Capital Outlay	-	2,000	10,000	12,000
Total Expenditures/Appropriations	1,908,590	1,852,784	95,679	1,948,463
ENDING FUND BALANCE, JUNE 30	366,661	311,989	44,672	356,661
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 2,275,251	\$ 2,164,773	\$ 140,351	\$ 2,305,124

**LOS RIOS COMMUNITY COLLEGE DISTRICT
CAPITAL OUTLAY PROJECTS FUND
2013-14 ACTUAL REVENUES AND EXPENDITURES
2014-2015 ADOPTED BUDGET**

DESCRIPTION	2013-2014 ACTUAL	2014-2015		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted - Contingency Fund	\$ 3,003,595	\$ 3,003,595	212,986	\$ 3,216,581
Board Designated - General Fund Shortfall	14,008,946	10,246,932	(212,986)	10,033,946
Committed Funds/Projects in Progress	62,938,143	-	65,910,268	65,910,268
Total Beginning Fund Balance	79,950,684	13,250,527	65,910,268	79,160,795
REVENUE:				
State Capital Outlay Projects	193,153	-	7,203,190	7,203,190
Cosumnes River College Parking Structure	707,021	-	-	-
Proposition 39 Projects	54,404	1,700,000	1,489,676	3,189,676
State Scheduled Maintenance and Special Repairs (SMSR)	367,118	6,000,000	(2,443,278)	3,556,722
Interest Income	78,290	586,051	(1)	586,050
Sale of Property	400,000	4,050,000	-	4,050,000
Other Local Revenue, including Donations	2,022,249	443,109	317,136	760,245
INTERFUND TRANSFERS IN:				
General Fund -				
Program Development (20%)/Major Construction Projects	5,717,068	5,564,883	764,363	6,329,246
Other District & College Projects	1,264,467	985,083	589,057	1,574,140
Other Funds	994,436	533,000	-	533,000
Total Revenue and Interfund Transfers	11,798,206	19,862,126	7,920,143	27,782,269
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 91,748,890	\$ 33,112,653	\$ 73,830,411	\$ 106,943,064
EXPENDITURES/APPROPRIATIONS:				
State Capital Outlay Projects	\$ 193,153	\$ -	\$ 7,203,190	\$ 7,203,190
Proposition 39 Projects	457,133	1,700,000	1,489,676	3,189,676
Cosumnes River College Parking Structure	707,021	-	-	-
Other Major Construction, including Information Technology	1,698,572	375,752	1,880,198	2,255,950
Program Development and/or Improvement Projects	1,543,123	350,878	9,297,597	9,648,475
College Projects	1,136,258	634,205	7,425,674	8,059,879
Future Program Improvement Projects	23,000	15,763,208	39,475,853	55,239,061
College Investments for Future Projects	182,335	464,050	3,249,067	3,713,117
Transfers Out to General Fund - Projected General Fund Shortfall	3,762,000	-	-	-
Other Transfers Out	2,885,501	574,033	559,156	1,133,189
General Project Reserve	-	-	3,250,000	3,250,000
Total Expenditures/Appropriations and Interfund Transfers	12,588,095	19,862,126	73,830,411	93,692,537
ENDING FUND BALANCE, JUNE 30:				
Uncommitted - Contingency Fund	3,216,581	3,003,595	212,986	3,216,581
Board Designated - General Fund Shortfall Reserve	10,033,946	10,246,932	(212,986)	10,033,946
Committed Funds/Projects in Progress	65,910,268	-	-	-
Total Ending Fund Balance	79,160,795	13,250,527	-	13,250,527
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 91,748,890	\$ 33,112,653	\$ 73,830,411	\$ 106,943,064

LOS RIOS COMMUNITY COLLEGE DISTRICT
 BOND PROJECTS FUND - MEASURE A
 2013-14 ACTUAL REVENUES AND EXPENDITURES
 2014-2015 ADOPTED BUDGET

DESCRIPTION	2013-2014 ACTUAL	2014-2015		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Committed	\$ 27,510,469	\$ -	\$ 14,580,157	\$ 14,580,157
Total Beginning Fund Balance	27,510,469	-	14,580,157	14,580,157
REVENUE:				
Bond Proceeds				
Interest Income	24,443	30,000	-	30,000
Total Revenue and Other Financing Sources	24,443	30,000	-	30,000
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 27,534,912	\$ 30,000	\$ 14,580,157	\$ 14,610,157
EXPENDITURES/APPROPRIATIONS:				
Bond Projects	\$ 12,940,391	\$ 15,000	\$ 14,580,157	\$ 14,595,157
Bond Service Costs	14,364	15,000	-	15,000
Total Expenditures/Appropriations	12,954,755	30,000	14,580,157	14,610,157
ENDING FUND BALANCE, JUNE 30:				
Committed	14,580,157	-	-	-
Total Ending Fund Balance	14,580,157	-	-	-
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 27,534,912	\$ 30,000	\$ 14,580,157	\$ 14,610,157

LOS RIOS COMMUNITY COLLEGE DISTRICT
 BOND PROJECTS FUND - MEASURE M
 2013-14 ACTUAL REVENUES AND EXPENDITURES
 2014-2015 ADOPTED BUDGET

DESCRIPTION	2013-2014 ACTUAL	2014-2015		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Committed	\$ 77,464,552	\$ -	\$ 51,063,008	\$ 51,063,008
Total Beginning Fund Balance	77,464,552	-	51,063,008	51,063,008
REVENUE:				
Bond Proceeds				
Local - Interest Income	91,349	70,000	-	70,000
Total Revenue	91,349	70,000	-	70,000
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 77,555,901	\$ 70,000	\$ 51,063,008	\$ 51,133,008
EXPENDITURES/APPROPRIATIONS:				
Bond Projects	\$ 26,489,576	\$ 60,000	\$ 51,063,008	\$ 51,123,008
Bond Service Costs	3,317	10,000	-	10,000
Total Expenditures/Appropriations	26,492,893	70,000	51,063,008	51,133,008
ENDING FUND BALANCE, JUNE 30:				
Committed	51,063,008	-	-	-
Total Ending Fund Balance	51,063,008	-	-	-
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 77,555,901	\$ 70,000	\$ 51,063,008	\$ 51,133,008

LOS RIOS COMMUNITY COLLEGE DISTRICT
 BOND INTEREST AND REDEMPTION FUND - MEASURE A
 2013-14 ACTUAL REVENUES AND EXPENDITURES
 2014-2015 ADOPTED BUDGET

DESCRIPTION	2013-2014 ACTUAL	2014-2015		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Restricted	\$ 9,164,024	\$ 9,526,107	\$ 18,619,507	\$ 28,145,614
Total Beginning Fund Balance	9,164,024	9,526,107	18,619,507	28,145,614
REVENUE:				
Local:				
Property Taxes	34,724,314	16,000,000	(3,276,403)	12,723,597
Interest Income	69,248	351,875	-	351,875
Interfund Transfers				
Captial Outlay Fund	2,843	-	-	-
Total Revenue	34,796,405	16,351,875	(3,276,403)	13,075,472
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 43,960,429	\$ 25,877,982	\$ 15,343,104	\$ 41,221,086
EXPENDITURES/APPROPRIATIONS:				
Bond Principal Repayment	\$ 6,805,000	\$ 7,540,000	\$ -	7,540,000
Bond Interest Expense	8,970,792	8,808,875	-	8,808,875
Bond Service Costs	39,023	3,000	-	3,000
Total Expenditures/Appropriations	15,814,815	16,351,875	-	16,351,875
ENDING FUND BALANCE, JUNE 30:				
Restricted	28,145,614	9,526,107	15,343,104	24,869,211
Total Ending Fund Balance	28,145,614	9,526,107	15,343,104	24,869,211
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 43,960,429	\$ 25,877,982	\$ 15,343,104	\$ 41,221,086

LOS RIOS COMMUNITY COLLEGE DISTRICT
 BOND INTEREST AND REDEMPTION FUND - MEASURE M
 2013-14 ACTUAL REVENUES AND EXPENDITURES
 2014-2015 ADOPTED BUDGET

DESCRIPTION	2013-2014 ACTUAL	2014-2015		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Restricted	\$ 3,710,848	\$ 3,720,800	\$ 4,270,596	\$ 7,991,396
Total Beginning Fund Balance	3,710,848	3,720,800	4,270,596	7,991,396
REVENUE:				
Local:				
Property Taxes	13,410,356	9,963,000	(503,558)	9,459,442
Interest Income	9,759	10,663	-	10,663
Total Revenue	13,420,115	9,973,663	(503,558)	9,470,105
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 17,130,963	\$ 13,694,463	\$ 3,767,038	\$ 17,461,501
EXPENDITURES/APPROPRIATIONS:				
Bond Principal Repayment	\$ 320,000	\$ 1,450,000	\$ -	\$ 1,450,000
Bond Interest Expense	8,799,248	8,522,663	-	8,522,663
Bond Service Costs	20,319	1,000	-	1,000
Total Expenditures/Appropriations	9,139,567	9,973,663	-	9,973,663
ENDING FUND BALANCE, JUNE 30:				
Restricted	7,991,396	3,720,800	3,767,038	7,487,838
Total Ending Fund Balance	7,991,396	3,720,800	3,767,038	7,487,838
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 17,130,963	\$ 13,694,463	\$ 3,767,038	\$ 17,461,501

LOS RIOS COMMUNITY COLLEGE DISTRICT
OTHER DEBT SERVICE FUND
2013-14 ACTUAL REVENUES AND EXPENDITURES
2014-2015 ADOPTED BUDGET

DESCRIPTION	2013-2014 ACTUAL	2014-2015		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1				
Committed	\$ 3,788,528	\$ 4,169,668	\$ 128,340	\$ 4,298,008
Total Beginning Fund Balance	3,788,528	4,169,668	128,340	4,298,008
REVENUE:				
Local - Interest Income	25,301	115,000	-	115,000
INTERFUND TRANSFERS IN:				
General Fund	320,000	320,000	-	320,000
Capital Outlay Projects Fund	680,204	229,580	450,920	680,500
Total Revenue and Interfund Transfers	1,025,505	664,580	450,920	1,115,500
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 4,814,033	\$ 4,834,248	\$ 579,260	\$ 5,413,508
EXPENDITURES/APPROPRIATIONS:				
Certificates of Participation (COP) Principal Repayment	\$ 220,000	\$ 230,000	\$ -	\$ 230,000
COP Interest Expense	257,439	249,189	-	249,189
COP Service Costs	1,250	1,250	-	1,250
INTERFUND TRANSFERS OUT:				
Capital Outlay Projects Fund	37,336	75,000	-	75,000
Total Expenditures/Appropriations and Interfund Transfers	516,025	555,439	-	555,439
ENDING FUND BALANCE, JUNE 30:				
Committed	4,298,008	4,278,809	579,260	4,858,069
Total Ending Fund Balance	4,298,008	4,278,809	579,260	4,858,069
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 4,814,033	\$ 4,834,248	\$ 579,260	\$ 5,413,508

LOS RIOS COMMUNITY COLLEGE DISTRICT
 SELF-INSURANCE FUND
 2013-14 ACTUAL REVENUES AND EXPENDITURES
 2014-2015 ADOPTED BUDGET

DESCRIPTION	2013-2014 ACTUAL	2014-2015		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Committed	\$ -	\$ 1,656,895	\$ (1,656,895)	\$ -
Total Beginning Fund Balance	-	1,656,895	(1,656,895)	-
REVENUE:				
Self-Insurance Revenue:				
Property, Liability and Workers' Compensation	3,614,726	2,811,459	16,884	2,828,343
Dental Premiums	3,678,187	3,811,219	14,963	3,826,182
Interest Income	23,000	50,000	-	50,000
Total Revenue	7,315,913	6,672,678	31,847	6,704,525
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 7,315,913	\$ 8,329,573	\$ (1,625,048)	\$ 6,704,525
EXPENDITURES/APPROPRIATIONS:				
Salaries & Employee Benefits	\$ 221,815	\$ 206,603	\$ 5,285	\$ 211,888
Insurance Premiums	1,540,075	1,606,900	32,000	1,638,900
Self-Insurance Claims:				
Property, Liability and Workers' Compensation	1,703,495	827,956	(20,401)	807,555
Dental Program	3,678,187	3,811,219	14,963	3,826,182
Administrative Costs	172,341	220,000	-	220,000
Total Expenditures/Appropriations	7,315,913	6,672,678	31,847	6,704,525
ENDING FUND BALANCE, JUNE 30:				
Committed	-	1,656,895	(1,656,895)	-
Total Ending Fund Balance	-	1,656,895	(1,656,895)	-
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 7,315,913	\$ 8,329,573	\$ (1,625,048)	\$ 6,704,525

LOS RIOS COMMUNITY COLLEGE DISTRICT
BOOKSTORE FUND
2013-14 ACTUAL REVENUES AND EXPENDITURES
2014-2015 ADOPTED BUDGET

DESCRIPTION	2013-2014 ACTUAL	2014-2015		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, MAY 1:				
Uncommitted	\$ 123,145	\$ 1,168,891	\$ (273,566)	\$ 895,325
Committed	11,335,425	9,789,679	107,982	9,897,661
Total Beginning Fund Balance	11,458,570	10,958,570	(165,584)	10,792,986
LOCAL REVENUE:				
Bookstore Sales	14,582,420	14,500,000	-	14,500,000
Interest and Other	165,491	150,000	-	150,000
Total Revenue	14,747,911	14,650,000	-	14,650,000
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 26,206,481	\$ 25,608,570	\$ (165,584)	\$ 25,442,986
EXPENDITURES/APPROPRIATIONS:				
Cost of Goods Sold	\$ 10,355,960	\$ 10,500,000	\$ -	\$ 10,500,000
Classified Salaries	1,964,013	1,700,000	-	1,700,000
Employee Benefits	638,749	510,000	-	510,000
Depreciation	161,716	200,000	-	200,000
Other Operating Expenses	731,068	613,500	-	613,500
Total Expenditures/Appropriations	13,851,506	13,523,500	-	13,523,500
INTERFUND TRANSFERS OUT:				
Capital Outlay Projects Fund	957,101	458,000	-	458,000
Instructionally-Related Activities	596,388	660,000	-	660,000
General Fund	8,500	8,500	-	8,500
Total InterFund Transfers Out	1,561,989	1,126,500	-	1,126,500
Total Expenditures/Appropriations and Transfers	15,413,495	14,650,000	-	14,650,000
ENDING FUND BALANCE, APRIL 30:				
Uncommitted	895,325	1,168,891	(273,566)	895,325
Committed	9,897,661	9,789,679	107,982	9,897,661
Total Ending Fund Balance	10,792,986	10,958,570	(165,584)	10,792,986
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 26,206,481	\$ 25,608,570	\$ (165,584)	\$ 25,442,986

LOS RIOS COMMUNITY COLLEGE DISTRICT
REGIONAL PERFORMING ARTS CENTER - ENTERPRISE FUND
2013-14 ACTUAL REVENUES AND EXPENDITURES
2014-2015 ADOPTED BUDGET

DESCRIPTION	2013-2014 ACTUAL	2014-2015		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1:				
Uncommitted	\$ 467,646	\$ 167,646	\$ (577,347)	\$ (409,701)
Committed	295,538	295,538	-	295,538
Total Beginning Fund Balance	763,184	463,184	(577,347)	(114,163)
LOCAL REVENUE:				
Ticket Sales	3,824,709	3,600,000	200,000	3,800,000
Interest and Other	752,474	800,000	-	800,000
Total Revenue	4,577,183	4,400,000	200,000	4,600,000
INTERFUND TRANSFERS:				
General Fund	263,097	275,000	-	275,000
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 5,603,464	\$ 5,138,184	\$ (377,347)	\$ 4,760,837
EXPENDITURES/APPROPRIATIONS:				
Classified Salaries	\$ 1,354,804	\$ 1,250,000	\$ -	\$ 1,250,000
Employee Benefits	315,043	260,000	-	260,000
Other Operating Expenses	4,047,780	3,165,000	-	3,165,000
Total Expenditures/Appropriations	5,717,627	4,675,000	-	4,675,000
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	(409,701)	167,646	(377,347)	(209,701)
Committed	295,538	295,538	-	295,538
Total Ending Fund Balance	(114,163)	463,184	(377,347)	85,837
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 5,603,464	\$ 5,138,184	\$ (377,347)	\$ 4,760,837

LOS RIOS COMMUNITY COLLEGE DISTRICT
 FIDUCIARY FUND - STUDENT FINANCIAL AID
 2013-14 ACTUAL REVENUES AND EXPENDITURES
 2014-2015 ADOPTED BUDGET

DESCRIPTION	2013-2014 ACTUAL	2014-2015		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1	\$ -	\$ -	\$ -	\$ -
REVENUE:				
Federal				
PELL	79,449,227	72,500,000	-	72,500,000
SEOG	2,114,700	1,811,176	-	1,811,176
Direct Loan	26,858,547	24,500,000	-	24,500,000
Other	265,235	247,000	-	247,000
State	4,970,664	4,800,000	-	4,800,000
Total Revenue	113,658,373	103,858,176	-	103,858,176
INTERFUND TRANSFERS IN:				
General Fund	2,490,790	1,863,099	139,803	2,002,902
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 116,149,163	\$ 105,721,275	\$ 139,803	\$ 105,861,078
EXPENDITURES/APPROPRIATIONS:				
Student Financial Aid	\$ 116,016,994	\$ 105,608,077	\$ 139,803	\$ 105,747,880
Operating Expenses	132,169	113,198	-	113,198
Total Expenditures/Appropriations	116,149,163	105,721,275	139,803	105,861,078
ENDING FUND BALANCE, JUNE 30	-	-	-	-
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 116,149,163	\$ 105,721,275	\$ 139,803	\$ 105,861,078

LOS RIOS COMMUNITY COLLEGE DISTRICT
 FIDUCIARY FUND - STUDENT ASSOCIATIONS
 2013-14 ACTUAL REVENUES AND EXPENDITURES
 2014-2015 ADOPTED BUDGET

DESCRIPTION	2013-2014 ACTUAL	2014-2015		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1				
Uncommitted	\$ 406,957	\$ 162,740	\$ 230,571	\$ 393,311
Committed	183,313	270,405	27,091	297,496
Total Beginning Fund Balance	590,270	433,145	257,662	690,807
LOCAL REVENUE:				
Student Card Sales	51,869	50,044	266	50,310
Student Representation Fees, net of waivers	151,978	103,270	(1,525)	101,745
Miscellaneous & Interest	11,313	7,870	2,076	9,946
Total Revenue and Interfund Transfers	215,160	161,184	817	162,001
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 805,430	\$ 594,329	\$ 258,479	\$ 852,808
EXPENDITURES/APPROPRIATIONS:				
Classified Salaries	\$ 7,444	\$ 5,500	\$ (5,302)	\$ 198
Employee Benefits	3	100	(98)	2
Books, Supplies & Materials	16,426	60,614	458,202	518,816
Other Operating Expenses	80,345	88,770	148,958	237,728
Scholarships/Awards	6,700	5,500	3,670	9,170
Capital Outlay	2,820	700	19,300	20,000
Interfund Transfers Out	885	-	1,700	1,700
Total Expenditures/Appropriations	114,623	161,184	626,430	787,614
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	393,311	162,740	(130,098)	32,642
Committed	297,496	270,405	(237,853)	32,552
Total Ending Fund Balance	690,807	433,145	(367,951)	65,194
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 805,430	\$ 594,329	\$ 258,479	\$ 852,808

LOS RIOS COMMUNITY COLLEGE DISTRICT
SCHOLARSHIP LOAN FUND
2013-14 ACTUAL REVENUES AND EXPENDITURES
2014-2015 ADOPTED BUDGET

DESCRIPTION	2013-2014 ACTUAL	2014-2015		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1				
Committed	\$ 661,228	\$ 556,036	\$ 101,624	\$ 657,660
Total Beginning Fund Balance	661,228	556,036	101,624	657,660
LOCAL REVENUE:				
Interest Income	2,100	2,000	-	2,000
Interfund Transfers	4,200	-	5,200	5,200
Total Revenue	6,300	2,000	5,200	7,200
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 667,528	\$ 558,036	\$ 106,824	\$ 664,860
EXPENDITURES/APPROPRIATIONS:				
Scholarships	\$ 9,868	\$ 2,000	\$ 48,000	\$ 50,000
Total Expenditures/Appropriations	9,868	2,000	48,000	50,000
ENDING FUND BALANCE, JUNE 30:				
Committed	657,660	556,036	58,824	614,860
Total Ending Fund Balance	657,660	556,036	58,824	614,860
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 667,528	\$ 558,036	\$ 106,824	\$ 664,860

LOS RIOS COMMUNITY COLLEGE DISTRICT
 FIDUCIARY FUND - FOUNDATION
 2013-2014 ACTUAL REVENUES AND EXPENDITURES
 2014-2015 ADOPTED BUDGET

DESCRIPTION	2013-2014 ACTUAL	2014-2015		
		TENTATIVE BUDGET	BUDGET MODIFICATIONS	ADOPTED BUDGET
BEGINNING FUND BALANCE, JULY 1				
Uncommitted	\$ 1,632,784	\$ 1,696,784	\$ (91,213)	\$ 1,605,571
Committed	9,284,219	9,505,219	1,046,645	10,551,864
Total Beginning Fund Balance	10,917,003	11,202,003	955,432	12,157,435
REVENUE:				
Local:				
Donations	1,585,844	955,000	-	955,000
In-Kind Donations	247,266	100,000	-	100,000
Investment Income (includes unrealized gains and/or losses)	1,160,105	460,000	-	460,000
Total Revenue	2,993,215	1,515,000	-	1,515,000
TOTAL REVENUE & BEGINNING FUND BALANCE	\$ 13,910,218	\$ 12,717,003	\$ 955,432	\$ 13,672,435
EXPENDITURES/APPROPRIATIONS:				
Auxiliary Activities	\$ 1,505,517	\$ 1,415,000	\$ -	\$ 1,415,000
In-Kind Contributions	247,266	100,000	-	100,000
Total Expenditures/Appropriations	1,752,783	1,515,000	-	1,515,000
ENDING FUND BALANCE, JUNE 30:				
Uncommitted	1,605,571	1,656,784	(91,213)	1,565,571
Committed	10,551,864	9,545,219	1,046,645	10,591,864
Total Ending Fund Balance	12,157,435	11,202,003	955,432	12,157,435
TOTAL EXPENDITURES/APPROPRIATIONS & ENDING FUND BALANCE	\$ 13,910,218	\$ 12,717,003	\$ 955,432	\$ 13,672,435