

**WEST HILLS COMMUNITY COLLEGE DISTRICT - FY 2005-06  
BUDGET STATUS AS OF: 12/31/05**

**50.0%**

<b>SUBCLASS</b>	<b>BUDGETED</b>	<b>ACTUAL TO DATE</b>	<b>PERCENT</b>	<b>BALANCE</b>
<b>GENERAL FUND 11:</b>				
39000 Beg Bal	\$ 4,574,592	\$ 4,574,592	100.0%	\$ -
48000 Revenues - budgeted at 4,844 FTES	\$ 23,739,253	\$ 11,769,975	49.6%	\$ 11,969,278
<b>TOTAL GF 11 REVENUES</b>	<b>\$ 28,313,845</b>	<b>\$ 16,344,567</b>	<b>57.7%</b>	<b>\$ 11,969,278</b>

**COALINGA REVENUE**

48000 Revenues (based on 33% of 4,844 FTES = 1,599)	\$ 7,833,953	\$ 3,884,092	49.6%	\$ 3,949,862
	<b>\$ 7,833,953</b>	<b>\$ 3,884,092</b>	<b>49.6%</b>	<b>\$ 3,949,862</b>

**COALINGA EXPENSES**

51000 Academic Salaries	\$ 3,669,048	\$ 1,561,567	42.6%	\$ 2,107,481
52000 Classified Salaries	\$ 1,119,674	\$ 539,470	48.2%	\$ 580,204
53000 Employee Benefits	\$ 1,402,586	\$ 554,869	39.6%	\$ 847,717
54000 Supplies & Materials	\$ 283,732	\$ 136,475	48.1%	\$ 147,257
55000 Other Operating Expenses	\$ 2,229,117	\$ 765,263	34.3%	\$ 1,463,854
5562 - Contract Services	\$ 14,092	\$ 14,479	102.7%	\$ (387)
5564 - ITS Maintenance Agrments	\$ 222,580	\$ 190,408	85.5%	\$ 32,172
5573 - Legal (Labor/contracts)	\$ 132,810	\$ 73,237	55.1%	\$ 59,573
5591 - Bad Debt Expenses	\$ 123,200	\$ 930	0.8%	\$ 122,270
5599 - Advertising/Background ck	\$ 95,217	\$ 50,223	52.7%	\$ 44,994
56000 Capital Outlay	\$ 184,107	\$ 29,916	16.2%	\$ 154,191
57000 Other Outgo	\$ -	\$ -	0.0%	\$ -
5717 - Debt reduction	\$ 415,737	\$ 251,280	60.4%	\$ 164,457
5731 - Transfers	\$ 631,655	\$ 9,738	1.5%	\$ 621,917
Percentage of General Fund Budget 37.22%	<b>\$ 10,523,555</b>	<b>\$ 4,177,855</b>	<b>39.7%</b>	<b>\$ 6,345,700</b>

**NET: \$ (2,689,602) \$ (293,763)**

**NDC REVENUE**

48000 Revenues (based on 6% of 4,844 FTES = 291)	\$ 1,424,355	\$ 706,199	49.6%	\$ 718,157
	<b>\$ 1,424,355</b>	<b>\$ 706,199</b>	<b>49.6%</b>	<b>\$ 718,157</b>

**NDC EXPENSES**

51000 Academic Salaries	\$ 666,419	\$ 301,527	45.2%	\$ 364,892
52000 Classified Salaries	\$ 128,527	\$ 66,706	51.9%	\$ 61,821
53000 Employee Benefits	\$ 188,726	\$ 91,934	48.7%	\$ 96,792
54000 Supplies & Materials	\$ 11,722	\$ 3,250	27.7%	\$ 8,472
55000 Other Operating Expenses	\$ 117,949	\$ 83,906	71.1%	\$ 34,043
5562 - Contract Services	\$ 2,600	\$ 1,380	53.1%	\$ 1,220
5564 - ITS Maintenance Agrments	\$ 17,950	\$ 15,355	85.5%	\$ 2,595
5573 - Legal (Labor/contracts)	\$ 24,510	\$ 13,515	55.1%	\$ 10,995
5591 - Bad Debt Expenses	\$ -	\$ -	0.0%	\$ -
5599 - Advertising/Background ck	\$ 17,366	\$ 9,151	52.7%	\$ 8,215
56000 Capital Outlay	\$ 29,436	\$ 1,501	5.1%	\$ 27,935
57000 Other Outgo	\$ -	\$ -	0.0%	\$ -
5717 - Debt reduction	\$ 26,525	\$ 13,263	50.0%	\$ 13,262
5731 - Transfers	\$ 25,764	\$ -	0.0%	\$ 25,764
Percentage of General Fund Budget 4.40%	<b>\$ 1,257,494</b>	<b>\$ 601,488</b>	<b>47.8%</b>	<b>\$ 656,006</b>

**NET: \$ 166,861 \$ 104,711**

SUBCLASS	BUDGETED	ACTUAL TO DATE	PERCENT	BALANCE
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**LEMOORE REVENUE**

48000 Revenues(based on 60% of 4,844 FTES = 2,906)	\$ 14,243,552	\$ 7,061,985	49.6%	\$ 7,181,567
	<b>\$ 14,243,552</b>	<b>\$ 7,061,985</b>	<b>49.6%</b>	<b>\$ 7,181,567</b>

**LEMOORE EXPENSES**

51000 Academic Salaries	\$ 4,006,554	\$ 1,824,205	45.5%	\$ 2,182,349
52000 Classified Salaries	\$ 943,809	\$ 446,721	47.3%	\$ 497,088
53000 Employee Benefits	\$ 1,199,081	\$ 534,194	44.6%	\$ 664,887
54000 Supplies & Materials	\$ 249,148	\$ 76,105	30.5%	\$ 173,043
55000 Other Operating Expenses	\$ 853,610	\$ 358,642	42.0%	\$ 494,968
5562 - Contract Services	\$ 8,407	\$ 7,037	83.7%	\$ 1,370
5564 - ITS Maintenance Agrments	\$ 104,110	\$ 89,062	85.5%	\$ 15,048
5573 - Legal (Labor/contracts)	\$ 79,230	\$ 43,690	55.1%	\$ 35,540
5591 - Bad Debt Expenses	\$ 96,800	\$ 732	0.8%	\$ 96,068
5599 - Advertising/Background ck	\$ 148,682	\$ 82,024	55.2%	\$ 66,658
56000 Capital Outlay	\$ 354,239	\$ 106,509	30.1%	\$ 247,730
57000 Other Outgo	\$ 3,600	\$ -	0.0%	\$ 3,600
5717 - Debt reduction	\$ 153,846	\$ 76,923	50.0%	\$ 76,923
5731 - Transfers	\$ 190,645	\$ -	0.0%	\$ 190,645
Percentage of General Fund Budget 29.62%	<b>\$ 8,391,761</b>	<b>\$ 3,645,844</b>	<b>43.4%</b>	<b>\$ 4,745,917</b>

**NET: \$ 5,851,791 \$ 3,416,141**

**LNAS REVENUE**

48000 Revenues (based on 1% of 4,844 FTES = 48)	\$ 237,393	\$ 117,700	49.6%	\$ 119,693
	<b>\$ 237,393</b>	<b>\$ 117,700</b>	<b>49.6%</b>	<b>\$ 119,693</b>

**LNAS EXPENSES**

51000 Academic Salaries	\$ 177,746	\$ 25,441	14.3%	\$ 152,305
52000 Classified Salaries	\$ 30,297	\$ 5,287	17.5%	\$ 25,010
53000 Employee Benefits	\$ 47,261	\$ 4,405	9.3%	\$ 42,856
54000 Supplies & Materials	\$ 1,100	\$ 95	8.6%	\$ 1,005
55000 Other Operating Expenses	\$ 12,655	\$ 6,871	54.3%	\$ 5,784
5562 - Contract Services	\$ 120	\$ 217	180.8%	\$ (97)
5564 - ITS Maintenance Agrments	\$ 3,590	\$ 3,071	85.5%	\$ 519
5573 - Legal (Labor/contracts)	\$ 1,140	\$ 628	55.1%	\$ 512
5591 - Bad Debt Expenses	\$ -	\$ -	0.0%	\$ -
5599 - Advertising/Background ck	\$ 2,450	\$ 1,356	55.3%	\$ 1,094
56000 Capital Outlay	\$ -	\$ -	0.0%	\$ -
57000 Other Outgo	\$ -	\$ -	0.0%	\$ -
5717 - Debt reduction	\$ 5,305	\$ 2,652	50.0%	\$ 2,653
5731 - Transfers	\$ 2,000	\$ -	0.0%	\$ 2,000
Percentage of General Fund Budget .99%	<b>\$ 283,664</b>	<b>\$ 50,023</b>	<b>17.6%</b>	<b>\$ 233,641</b>

**NET: \$ (46,271) \$ 67,676**

SUBCLASS	BUDGETED	ACTUAL TO DATE	PERCENT	BALANCE
<b>ADMINISTRATIVE OVERHEAD DISTRICT</b>				
51000 Academic Salaries	\$ 548,791	\$ 238,771	43.5%	\$ 310,020
52000 Classified Salaries	\$ 1,987,411	\$ 940,806	47.3%	\$ 1,046,605
53000 Employee Benefits	\$ 1,200,059	\$ 557,875	46.5%	\$ 642,184
54000 Supplies & Materials	\$ 53,615	\$ 943	1.8%	\$ 52,672
55000 Other Operating Expenses	\$ 773,956	\$ 414,111	53.5%	\$ 359,845
5562 - Contract Services	\$ 5,050	\$ 1,336	26.5%	\$ 3,714
5564 - ITS Maintenance Agrments	\$ 10,770	\$ 9,213	85.5%	\$ 1,557
5573 - Legal (Labor/contracts)	\$ 47,595	\$ 26,245	55.1%	\$ 21,350
5591 - Bad Debt Expenses	\$ -	\$ -	0.0%	\$ -
5599 - Advertising/Background ck	\$ 7,170	\$ 2,725	38.0%	\$ 4,445
56000 Capital Outlay	\$ 83,906	\$ 14,945	17.8%	\$ 68,961
57000 Other Outgo	\$ -	\$ -	0.0%	\$ -
5717 - Debt reduction	\$ 102,739	\$ 94,782	92.3%	\$ 7,957
5731 - Transfers	\$ 366,793	\$ -	0.0%	\$ 366,793
Percentage of General Fund Budget 18.34%	<b>\$ 5,187,855</b>	<b>\$ 2,301,752</b>	<b>44.4%</b>	<b>\$ 2,886,103</b>
<b>GENERAL FUND 11:</b>				
Beg Bal	\$ 1,741,273	\$ -	0.0%	\$ 1,741,273
Increase(Decrease)	\$ 2,833,319	\$ -	0.0%	\$ 2,833,319
57900 Reserve/Contingencies End Balance	\$ 2,669,516	\$ -	0.0%	\$ 2,669,516
Percentage of General Fund Budget 9.43%	<b>\$ 2,669,516</b>	<b>\$ -</b>	<b>0.0%</b>	<b>\$ 2,669,516</b>
<b>TOTAL GF 11 EXPENSES</b>	<b>\$ 28,313,845</b>	<b>\$ 10,776,962</b>	<b>38.1%</b>	<b>\$ 17,536,883</b>

SUBCLASS	BUDGETED	ACTUAL TO DATE	PERCENT	BALANCE
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**GENERAL FUND 12:**

Beg Bal	\$ -	\$ -	0.0%	\$ -
Revenues	\$ 7,816,716	\$ 3,015,077	38.6%	\$ 4,801,639
	<b>\$ 7,816,716</b>	<b>\$ 3,015,077</b>	<b>38.6%</b>	<b>\$ 4,801,639</b>
Academic Salaries	\$ 1,060,705	\$ 680,484	64.2%	\$ 380,221
Classified Salaries	\$ 2,408,893	\$ 1,029,779	42.7%	\$ 1,379,114
Employee Benefits	\$ 1,275,343	\$ 489,667	38.4%	\$ 785,676
Supplies & Materials	\$ 332,896	\$ 52,999	15.9%	\$ 279,897
Other Operating Expenses	\$ 1,288,441	\$ 391,133	30.4%	\$ 897,308
Capital Outlay	\$ 866,180	\$ 143,752	16.6%	\$ 722,428
Other Outgo-Student Aid	\$ 584,258	\$ 148,868	25.5%	\$ 435,390
	<b>\$ 7,816,716</b>	<b>\$ 2,936,683</b>	<b>37.6%</b>	<b>\$ 4,880,033</b>

**ALL OTHER FUNDS**

Beg Bal	\$ 2,302,285	\$ 2,302,285	100.0%	\$ -
Revenues	\$ 24,713,928	\$ 8,610,506	34.8%	\$ 16,103,422
	<b>\$ 27,016,213</b>	<b>\$ 10,912,791</b>	<b>40.4%</b>	<b>\$ 16,103,422</b>
Academic Salaries	\$ 50,449	\$ 31,186	61.8%	\$ 19,263
Classified Salaries	\$ 2,833,274	\$ 1,220,435	43.1%	\$ 1,612,839
Employee Benefits	\$ 1,111,667	\$ 494,488	44.5%	\$ 617,179
Supplies & Materials	\$ 1,837,505	\$ 1,141,456	62.1%	\$ 696,049
Other Operating Expenses	\$ 1,307,687	\$ 328,913	25.2%	\$ 978,774
Capital Outlay	\$ 11,683,254	\$ 6,887,010	58.9%	\$ 4,796,244
Other Outgo	\$ 8,192,378	\$ 3,204,811	39.1%	\$ 4,987,567
	<b>\$ 27,016,213</b>	<b>\$ 13,308,299</b>	<b>49.3%</b>	<b>\$ 13,707,914</b>

OVERALL BEGINNING BALANCES:	\$ 6,876,877	\$ 6,876,877	100.0%
OVERALL REVENUES TODATE:	\$ 56,269,897	\$ 23,395,558	41.6%
<b>TOTAL:</b>	<b>\$ 63,146,774</b>	<b>\$ 30,272,435</b>	<b>47.9%</b>
OVERALL EXPENDITURES TODATE:	\$ 60,477,258	\$ 27,021,944	44.7%
OVERALL ENDING BALANCES TODATE:	\$ 2,669,516	\$ -	0.0%
<b>TOTAL:</b>	<b>\$ 63,146,774</b>	<b>\$ 27,021,944</b>	<b>42.8%</b>
<b>DIFFERENCE:</b>	<b>\$ -</b>	<b>\$ 3,250,491</b>	