

QUARTERLY FINANCIAL STATUS REPORT

SECOND QUARTER REPORT

as of December 31, 2018

WEST LOS ANGELES COLLEGE

Sub GL	Description	2017-2018									2018-2019												
		A			B			C			D	E	F	G		H		I		J	K		L
		1st QTR as of 9/30/17 ACTUAL	%ofYE Budget (A/D)	%ofYE Expend (A/E)	2nd QTR as of 12/31/17 ACTUAL	%ofYE Budget (B/D)	%ofYE Expend (B/E)	3rd QTR as of 3/31/18 ACTUAL	%ofYE Budget (C/D)	%ofYE Expend (C/E)	2017-2018 YE BUDGET FINAL	2017-2018 FY EXPEND FINAL	%ofYE Budget (E/D)	2018-2019 CUR BUDGET as of 09/30/18	1st QTR as of 09/30/18 ACTUAL	% of Bud (G/F)	2nd QTR as of 12/31/18 ACTUAL	% of Bud (H/F)	3rd QTR as of 3/31/19 PROJECTED	% of Bud (I/F)	TOTAL EXPEND PROJECTED	Difference BUD - TTL PROJ EXP (F-J) \$ (K/F) %	
110000	TEACHING, REG	1,105,931	13.8	13.8	3,315,066	41.2	41.2	5,576,168	69.4	69.4	8,038,664	8,036,917	100.0	8,587,938	1,275,820	14.9	3,651,384	42.5	5,956,327	69.4	8,584,840	3,098	0.0
120000	NON-TCHNG, REG	1,064,595	23.5	23.5	2,237,486	49.3	49.3	3,402,259	75.0	75.0	4,534,968	4,534,950	100.0	4,945,522	1,185,233	24.0	2,398,358	48.5	2,818,654	57.0	3,757,049	1,188,473	24.0
130000	TEACHING, HRLY	1,419,081	12.7	12.7	3,980,838	35.7	38.9	7,446,976	66.7	72.7	11,163,769	10,237,110	91.7	6,990,790	1,648,914	23.6	4,240,887	60.7	7,677,993	>100.	10,554,682	(3,563,892)	(51.0)
140000	NON-TCHNG, HRLY	125,132	23.5	23.5	238,924	44.8	44.9	351,177	65.9	65.9	532,775	532,538	100.0	264,400	65,069	24.6	123,437	46.7	249,988	94.5	379,091	(114,691)	(43.4)
190000	MISC-CERTIF SAL	0	0.0	0	0	0.0	0	0	0.0	0.0	0	0	0.0	0	0.0	0	0.0	0	0.0	0	0	0	0.0
	TTL CERTIF SAL	3,714,740	15.3	15.3	9,772,314	40.3	41.9	16,776,580	69.1	71.9	24,270,176	23,341,516	96.2	20,788,650	4,175,036	20.1	10,414,067	50.1	16,702,962	80.3	23,275,662	(2,487,012)	(12.0)
200000	NON-CERTIFCTD SAL	-	>100.	>100.	0	0.0	0.0	-	>100.	>100.	0	0	0.0	0	0.0	0	0.0	0	0.0	0	0	0	0.0
210000	CLASSIFIED, REG	1,722,562	26.2	26.2	3,450,543	52.5	52.5	4,974,067	75.7	75.7	6,566,594	6,566,830	>100.	7,406,662	1,723,361	23.3	3,472,293	46.9	5,386,589	72.7	7,111,448	295,214	4.0
220000	INSTR'L AIDE, REG	206,482	24.2	24.2	443,106	52.0	52.0	657,228	77.1	77.1	852,215	852,209	100.0	883,564	194,224	22.0	411,891	46.6	664,926	75.3	862,190	21,374	2.4
230000	SUB/RELIEF, UNCLSS	185,772	45.9	45.9	280,634	69.4	68.8	405,242	>100.	99.3	404,417	408,006	>100.	249,767	105,726	42.3	193,782	77.6	371,094	>100.	373,625	(123,858)	(49.6)
240000	INSTR'L AIDE, N-PERM	44,900	19.6	19.6	116,583	50.8	50.8	169,643	73.9	73.8	229,587	229,714	>100.	184,864	46,654	25.2	150,142	81.2	137,391	74.3	186,042	(1,178)	(0.6)
290000	MISC. CLASSIF SAL	-	>100.	>100.	0	0.0	0.0	-	>100.	>100.	0	0	0.0	0	0.0	0	0.0	0	0.0	0	0	0	0.0
	TTL CLASSIF SAL	2,159,716	26.8	26.8	4,290,866	53.3	53.3	6,206,179	77.1	77.0	8,052,813	8,056,760	>100.	8,724,857	2,069,965	23.7	4,228,108	48.5	6,560,000	75.2	8,533,305	191,552	2.2
420000	BOOKS	1,310	6.3	6.3	7,061	33.9	>100.	7,061	33.9	>100.	20,823	0	0.0	21,043	0	0.0	4,346	20.7	0	0.0	0	21,043	100.0
440000	INSTR'L MEDIA MAT'L	8,722	12.8	12.8	8,722	12.8	>100.	16,045	23.5	>100.	68,186	4,100	6.0	81,454	1,500	1.8	1,500	1.8	0	0.0	0	81,454	100.0
450000	SUPPLIES	36,209	12.6	12.6	94,857	33.0	48.5	146,304	50.8	74.8	287,830	195,609	68.0	290,591	59,136	20.4	127,518	43.9	201,361	69.3	269,221	21,370	7.4
460000	BOOKSTORE	0	0.0	0.0	0	0.0	0.0	0	0.0	0.0	0	0	0.0	0	0.0	0	0.0	0	0.0	0	0	0	0.0
490000	MISC SUPPL & BKS	0	0.0	0.0	0	0.0	0.0	0	0.0	0.0	0	0	0.0	0	0.0	0	0.0	0	0.0	0	0	0	0.0
	TTL PRINT & SUPPL	46,241	12.3	12.3	110,641	29.4	55.4	169,410	45.0	84.8	376,839	199,709	53.0	393,088	60,636	15.4	133,363	33.9	201,361	51.2	269,221	123,867	31.5
540000	INSURANCE	0	0.0	0.0	0	0.0	0.0	0	0.0	0.0	0	0	0.0	0	0.0	0	0.0	0	0.0	0	0	0	0.0
550000	UTILIT & HSKPING	328,797	21.2	21.2	671,429	43.3	50.8	968,671	62.5	73.3	1,549,963	1,320,757	85.2	2,865,432	395,974	13.8	702,164	24.5	1,017,521	35.5	1,387,362	1,478,070	51.6
560000	CONTRACTS & RNTL	130,257	17.3	17.3	276,038	36.6	55.3	427,209	56.7	85.5	753,335	499,568	66.3	680,139	34,449	5.1	167,027	24.6	496,110	72.9	580,139	100,000	14.7
570000	LEGAL, ELECT, AUDIT	0	0.0	0.0	0	0.0	0.0	0	0.0	0.0	0	0	0.0	0	0.0	0	0.0	0	0.0	0	0	0	0.0
580000	OTHER EXPENSE	211,289	24.1	24.1	236,187	26.9	65.6	301,895	34.4	83.9	876,634	359,969	41.1	834,897	97,541	11.7	195,231	23.4	344,486	41.3	410,752	424,145	50.8
590000	MISC OTH EXP	0	0.0	0.0	0	0.0	0.0	0	0.0	0.0	0	0	0.0	0	0.0	0	0.0	0	0.0	0	0	0	0.0
	TTL OPER EXP	670,342	21.1	21.1	1,183,655	37.2	54.3	1,697,775	53.4	77.9	3,179,932	2,180,293	68.6	4,380,468	527,963	12.1	1,064,422	24.3	1,858,116	42.4	2,378,253	2,002,215	45.7
610000	SITES	0	0.0	0.0	0	0.0	0.0	0	0.0	0.0	0	0	0.0	0	0.0	0	0.0	0	0.0	0	0	0	0.0
620000	BUILDINGS	0	0.0	0.0	0	0.0	0.0	0	0.0	0.0	0	0	0.0	0	0.0	0	0.0	0	0.0	0	0	0	0.0
640000	EQUIPMENT	22,001	23.1	23.1	31,321	32.9	60.9	41,935	44.1	81.5	95,084	51,449	54.1	119,147	8,543	7.2	20,591	17.3	33,538	28.1	41,147	78,000	65.5
650000	OTH CAPITAL OUTLY	3,635	19.8	19.8	3,635	19.8	100.0	3,635	19.8	100.0	18,327	3,636	19.8	18,420	1,790	9.7	1,790	9.7	3,624	19.7	3,624	14,796	80.3
690000	MISC.	0	0.0	0.0	0	0.0	0.0	0	0.0	0.0	0	0	0.0	0	0.0	0	0.0	0	0.0	0	0	0	0.0
	TTL CAPITAL OUTLY	25,636	22.6	22.6	34,956	30.8	63.5	45,569	40.2	82.7	113,411	55,085	48.6	137,567	10,333	7.5	22,381	16.3	37,162	27.0	44,771	92,796	67.5
710000	DEBT SERVICE	0	0.0	0.0	0	0.0	0.0	0	0.0	0.0	0	0	0.0	0	0.0	0	0.0	0	0.0	0	0	0	0.0
720000	TUITION TRANSFERS	0	0.0	0.0	0	0.0	0.0	0	0.0	0.0	0	0	0.0	0	0.0	0	0.0	0	0.0	0	0	0	0.0
730000	INTERFUND TRANSF	0	0.0	0.0	0	0.0	0.0	0	0.0	0.0	0	0	0.0	0	0.0	0	0.0	0	0.0	0	0	0	0.0
739700	INTRAFUND beTw locs	0	0.0	0.0	0	0.0	0.0	0	0.0	0.0	0	0	0.0	0	0.0	0	0.0	0	0.0	0	0	0	0.0
739800	INTRAFUND - UNRES	0	0.0	0.0	0	0.0	0.0	0	0.0	0.0	0	0	0.0	0	0.0	0	0.0	0	0.0	0	0	0	0.0
739900	INTRAFUND TRANSF	116,740	>100.	>100.	116,740	>100.	>100.	116,740	>100.	>100.	102,648	102,648	100.0	225,964	225,964	100.0	225,964	100.0	225,964	100.0	225,964	0	0.0
740000	REALLOCATION/ADJ	0	0.0	0.0	0	0.0	0.0	0	0.0	0.0	0	0	0.0	0	0.0	0	0.0	0	0.0	0	0	0	0.0
750000	LOANS/GRANTS	0	0.0	0.0	0	0.0	0.0	0	0.0	0.0	0	0	0.0	0	0.0	0	0.0	0	0.0	0	0	0	0.0
790000	CONTING/UNALLOC	0	0.0	0.0	0	0.0	0.0	0	0.0	0.0	32,280	0	0.0	460,397	0.0	0.0	0.0	0.0	0.0	0.0	0	460,397	100.0
	TTL OTHER	116,740	86.5	86.5	116,740	86.5	>100.	116,740	86.5	>100.	134,928	102,648	76.1	686,361	225,964	32.9	225,964	32.9	225,964	32.9	225,964	460,397	67.1
	LESS INTRA/UNRES	0	0.0	0.0	0	0.0	0.0	0	0.0	0.0	0	0	0.0	0	0.0	0.0	0.0	0	0.0	0	0	0	0.0
	TOTAL UNRESTRICTED w/o Benefits	6,733,416	18.6	19.8	15,509,172	42.9	45.7	25,012,254	69.2	73.7	36,128,099	33,936,011	93.93	35,110,991	7,069,896	20.1	16,088,305	45.8	25,585,565	72.9	34,727,176	383,815	1.1
3x0000	MISC EMPL BEN	2,365,411	25.6	25.6	4,610,243	49.8	49.9	6,958,483	75.2	75.2	9,257,623	9,247,912	99.9	9,737,884	2,603,937	26.7	5,063,094	52.0	7,418,666	76.2	9,859,501	(121,617)	(1.2)
	TOTAL UNRESTRICTED w/ Benefits	9,098,826	20.0	20.0	20,119,415	44.3	46.6	31,970,737	70.4	74.0 </													