

# **West Hills Community College District**

## **2024-2025**

### **TENTATIVE BUDGET**

## **Report**

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Coalinga College Lemoore College Firebaugh Center

“Once You Go Here, You Can Go Anywhere”™

## Table of Contents

Mission & Vision.....	3
Introduction .....	3
Budget Policies and Procedures.....	4
Budget Development Calendar .....	5
Executive Summary.....	7
Student Centered Funding Formula (SCFF).....	7
Budget Assumptions Summary .....	7
Economic Assumptions .....	7
Revenue Budget Assumptions .....	8
Expenditure Budget Assumptions.....	8
Fund Accounting .....	8
Budget Worksheets.....	10

## Mission & Vision

“The relentless pursuit of student success”

To cultivate learning, provide economic opportunity, and increase equity among our diverse students, employees, and communities.

## Introduction

The California Constitution requires that the Governor submit a budget to the legislature by January 10<sup>th</sup> of each year. Law requires that changes to revenue, Proposition 98, and changes to programs budgeted based upon enrollment, caseload and population be submitted by May 14<sup>th</sup>. The May Revised budget typically includes significant changes to California Community College budgets, which then goes through the legislative review process. The legislature must convene prior to June 15<sup>th</sup> to approve a budget. The state has until June 30<sup>th</sup> to adopt a budget.

Proposition 98 called the “Classroom Instructional Improvement and Accountability Act”, passed in 1988 by the California voters, provides a minimum percentage of the general fund to K-12 and community college districts. This minimum funding requirement is commonly called the minimum guarantee. The state calculates the minimum guarantee by comparing three main formulas or “tests.” Each test considers certain inputs, such as state General Fund revenue, per capita personal income, and student attendance. The state can choose to fund at the minimum guarantee or any level above it. It also can suspend the guarantee with a two-thirds vote of each house of the Legislature, allowing the state to provide less funding than the formulas require that year. The state meets the guarantee through a combination of state General Fund and local property tax revenue. Roughly 11% of the minimum guarantee goes to community college while the remainder is allocated to K-12 districts.

Adoption of the Tentative Budget gives the district spending authority while the final budget is being developed. It is the responsibility of the West Hills Community College District to prepare a balanced budget that supports the mission, vision, goals, and priorities of the district. The budget serves as a resource to our constituents depicting utilization of resources. It is important to note that this is a tentative budget based upon the Governor’s May Revision on May 12, 2024, and the adopted State budget may include changes from the May revision or trailer bills, which will be reflected in the district’s adopted budget.

The West Hills Community College District’s (WHCCD) annual budget development decisions are tied to our mission, our core commitment of fiscal stability, and our “*relentless pursuit of student success*”.

## Budget Policies and Procedures

The annual budget development process adheres to the following the West Hills Community College District board policies and procedures:

*WHCCD BP/AP 6200-Budget Preparation and Resource Allocation*

*WHCCD BP/AP 6250-Budget Management*

*WHCCD AP 6305-Reserves*

## Budget Development Calendar

STEP	DATE	ITEM	RESPONSIBILITY
1	October/ November	VC/CBO will review and recommend the Full-Time Faculty number of positions to CEC using the data Full-Time Obligation Number (FON) report, compliance with 50% law, retirements, replacements, etc. CEC will meet to review the number of positions available and send to the College Presidents.	VC/CBO CEC College Presidents
2	December	College Presidents will make recommendations on the specific faculty positions to be filled. CEC will convene and meet to approve positions.	College Presidents CEC
3	3 <sup>rd</sup> week in January	District Budget Office (DBO) will distribute budget worksheets to CEC members. This includes all unrestricted, restricted, auxiliary, enterprise, and fiduciary funds. Contracts, utilities, and other liability expenses at the District level will be evaluated for any economic price increases.	VC/CBO DBO
4	Last day in March	CEC members will submit respective college/department proposed budget worksheets and priority lists for augmentation requests to the DBO. This includes any ongoing or one-time funding requests. DBO will submit District Office proposed budget worksheets and priority lists to VC/CBO.	CEC DBO
5	Second week in April	CEC shall convene and review all budget worksheets and priority lists.	CEC
6	April 15	VC/CBO will notify Superintendent of Schools of newspaper publication of date, location, and time of public display of proposed budget document.	VC/CBO
7	By mid-May	Business Services will assemble Tentative Budget.	VC/CBO
8	End of May/ Beginning of June	May Revision will be reviewed and recommendations for available funding will be made to CEC from the Vice Chancellor of Business and Fiscal Services. CEC will convene and allocate available funding to prioritized listings in Tentative Budget Chancellor will submit Proposed Tentative Budget to Board of Trustees for approval.	VC/CBO CEC Chancellor
9	10 days prior to June Board meeting	Proposed Tentative Budget shall be posted on the District's website for public view.	VC/CBO
10	June Board meeting	Board of Trustees to hold a public hearing and the VC/CBO will present the Proposed Tentative Budget for Board approval.	Board of Trustees VC/CBO
11	Before June 30	VC/CBO will forward a copy of the approved Tentative Budget to the Fresno County Superintendent of Schools.	VC/CBO
12	Last week of July	All recommendations and revisions from the Chancellor, College Presidents, and DBO shall be submitted to the VC/CBO	VC/CBO
13	10 days prior to	Proposed Budget shall be posted on the District's website for public view.	VC/CBO

	August Board meeting		
<b>14</b>	August Board meeting	Board of Trustees to hold a public hearing and the VC/CBO will present the Proposed Budget for Board adoption. Changes made after the budget is adopted will be submitted to the DBO and require CEC and Board approval for new grants. Changes to existing budgets will require a budget transfer request to be submitted to the DBO. Budget transfers shall contain a detailed description of the reason for the transfer.	Board of Trustees VC/CBO DBO
<b>15</b>	Immediately following August Board meeting	VC/CBO will forward a copy of the Adopted Budget to the Fresno County Superintendent of Schools and the California Community Colleges Chancellor's Office. Budget transfers will be allowed following adoption of the budget.	VC/CBO

*CEC: Chancellor's Executive Cabinet (Chancellor, Vice Chancellor, Associate Vice Chancellors, Directors, and College Presidents)*

*DBO: District Budget Office*

*VC/CBO: Vice Chancellor of Business and Fiscal Services/Chief Business Officer*

## Executive Summary

### Student Centered Funding Formula (SCFF)

Community Colleges are funded under the Student-Centered Funding Formula (SCFF). The SCFF is comprised of three components. The first component is tied to the base allocation and comprises of 70% of the formula. Each college is given a base allocation depending upon their size and whether the District has any centers. There are allocations given for credit, non-credit, special admit, incarcerated and Career Development and College Preparation (CDC) Full Time Equivalent Students (FTES). The calculation includes a three-year average to minimize the impact of any sudden spikes or declines in enrollment. The second component is tied to a Supplemental Allocation and comprises of 20% of the formula. There are allocations for the headcount of AB540 students and Pell grant and Promise grant recipients. The third component is tied to the Student Success Allocation and comprises of 10% of the formula. There are allocations given to headcounts of various definitions of what is considered student success. Additionally, if a student who fits one of these definitions of success receives a Pell or Promise grant, there is an additional allocation given. The calculation includes a three-year average.

## Budget Assumptions Summary

### Economic Assumptions

In January the Governor was projecting a state deficit of \$37.9 billion. Early action by the legislature and the Governor reduced the budget shortfall by approximately \$17.3 billion; however, revenues were \$7 billion lower than expected. These two factors updated the estimated total state deficit in the May Revised budget to \$27.6 billion. The Governor is proposing an 1.07% cost of living adjustment (COLA) for fiscal year 2024-25. The COLA has been tentatively applied to the three components of the SCFF as ongoing funding but may change in the adopted budget to reflect the final COLA approved by the legislature and signed by the Governor.

Enrollment has steadily increased since the COVID-19 pandemic. As of P2, the district has increased 636 full-time equivalent students (FTES) as compared to P2 of the previous year.

The ECA is no longer in place and actual FTES will be entering the funding formula. This will have a progressive effect on the revenue allocation the district will earn in the upcoming years. The new hold harmless provision will lock in the district's 2024-25 revenue as the district's new funding floor, but future COLAs will no longer be applied. The district must increase its allocation via the SCFF to experience an increase in revenue.

Proposed actions that include withdrawals from the Proposition 98 Rainy Day Fund, a change in accounting that spreads the Proposition 98 overpayment over future years, funding shifts, delays, reductions and pull back of unspent program funds are among the many one-time and on-going strategies the Governor is proposing to close the budget deficit.

The WHCCD is taking a conservative approach to the budget in anticipation of additional state revenue declines, one-time resources being used to pay for on-going expenses, potential deficit factor from the State Chancellor's Office and possible deferrals in payments.

## Revenue Budget Assumptions

*Cost Of Living Allowance (COLA):* The Governor is proposing a COLA increase of 1.07%, subject to change based on actual COLA approved by the legislature and signed by the Governor. These figures are included in the revenue assumptions with a deficit factor of 3.065%.

*Growth:* Although there is 0.5% growth in the proposed budget, the district has not experienced growth, thus, this funding is not included in the budget.

*Full Time Equivalent Students (FTES):* The District experienced decline in FTES during the pandemic but has made steady upward progress. Prior to the pandemic, the District certified 5,841.60 FTES in 2019-2020. The district's 2023-2024 projected is approximately 5,300, exceeding the goal of 5,000 FTES.

## Expenditure Budget Assumptions

*Step & Column Increases:* The salary schedules of the District include step increases for faculty, classified and management. The District has assumed a salary escalator of 2% to account for these increases.

*Pension increases:* CalSTRS is expected to remain at 19.10% in 2024-2025. CalPERS is expected to increase from 26.68% in 2023-2024 to 27.05% in 2024-2025. These costs have been included in the budget.

*Other Operating Expenses increases:* Utilities have increased significantly. Included in the budget is a 20% escalator for Gas & Electric.

*Other Post Employment Benefit (OPEB):* The 2024-2025 tentative budget includes the estimated annual required contribution along with the Pay-Go obligation.

*Capital Outlay:* The state has not allocated any scheduled maintenance funds in FY24-25. Districtwide maintenance funding is being funded through a transfer from the unrestricted general fund.

## Fund Accounting

Per the California Community College Budget and Accounting Manual, "Because of the varied sources of revenue, some with restrictions and some without restrictions, governmental accounting systems should be organized and operated on a fund basis. A fund, defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. [GASB Codification Section 1300, NCGA-1] Fund accounting, therefore, is used as a control device to separate financial resources and ensure that they are used for their intended purposes with the fund as the basic recording entity for reporting specified assets and liabilities and related transactional movements of its resources." The governmental fund category includes the following funds:

*General Unrestricted sub funds.* Designated to account for resources available for the general purposes of district operations and support of its educational program.

*General Restricted sub funds.* Designated to account for resources available for the operation and support of the educational programs that are specifically restricted by laws, regulations, donors, or other outside agencies as to their expenditure.



*Capital projects funds.* Designated to account for the accumulation and expenditure of moneys for the acquisition or construction of significant capital outlay items, and Scheduled Maintenance and Special Repairs (SMSR) projects.

*Bond funds.* Designated to account for the proceeds from the sale of bonds under Proposition 39, and the related expenditures related to the acquisition and construction of projects voted and approved by the local property owners.

*Debt service funds.* Designated only to record transactions related to the receipt and expenditure of local revenues derived from the property tax levied for the payment of the principal and interest on outstanding bonds of the district.

*Child Development funds.* Designated to account for all revenues for, or from the operation of, childcare and development services, including student fees for child development services.

*Cafeteria funds.* Designated to receive all moneys from the sale of food or for any other services performed by the cafeteria when recovery of the cost of providing such services is not the objective of the governing board.

*Farm funds.* Designated to receive all moneys from the sale of produce, livestock, and other products of any farm operation of the district.

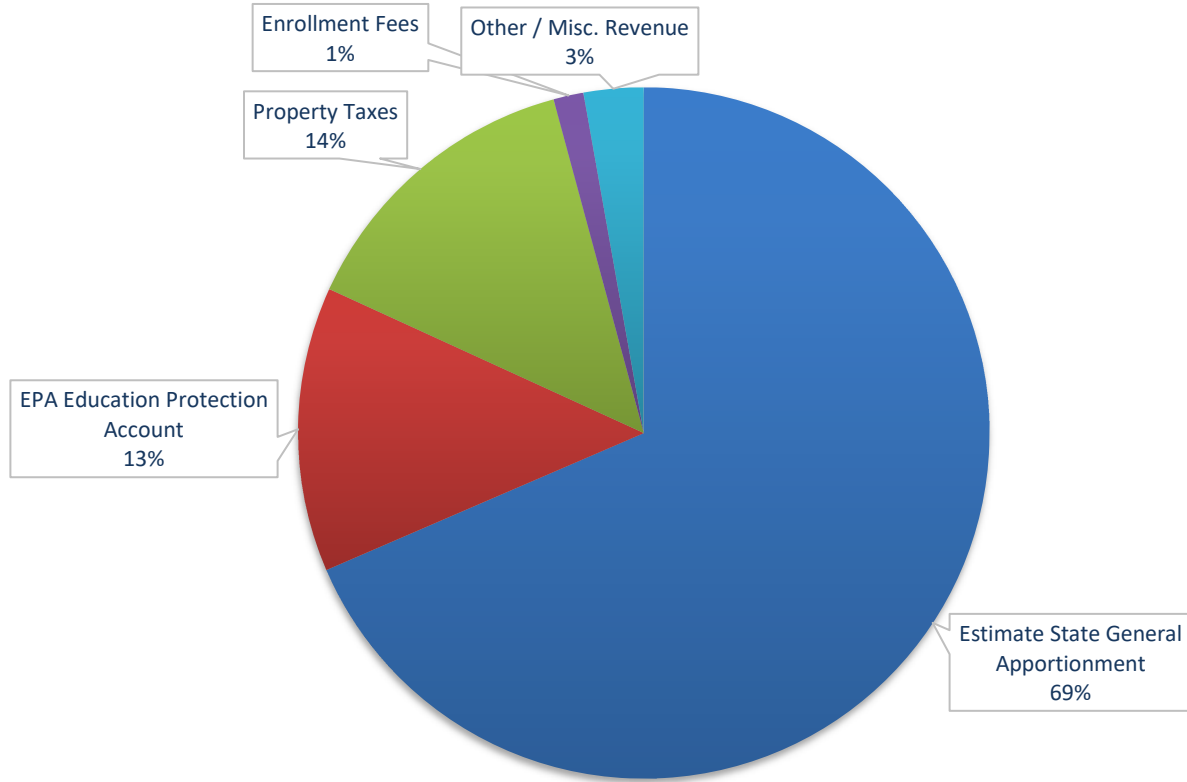
*Self-Insurance funds.* Designated to account for income and expenditures of the self-insurance program. This fund is maintained in the county treasury and used to provide for payments on premiums, deductibles, investigations, and losses, etc.

*Other Special Revenue Funds.* Designated to account for all other specific revenue sources that are legally restricted to expenditures for specified purposes that are not an integral part of the district's instructional or administrative and support operation (e.g., residential living).

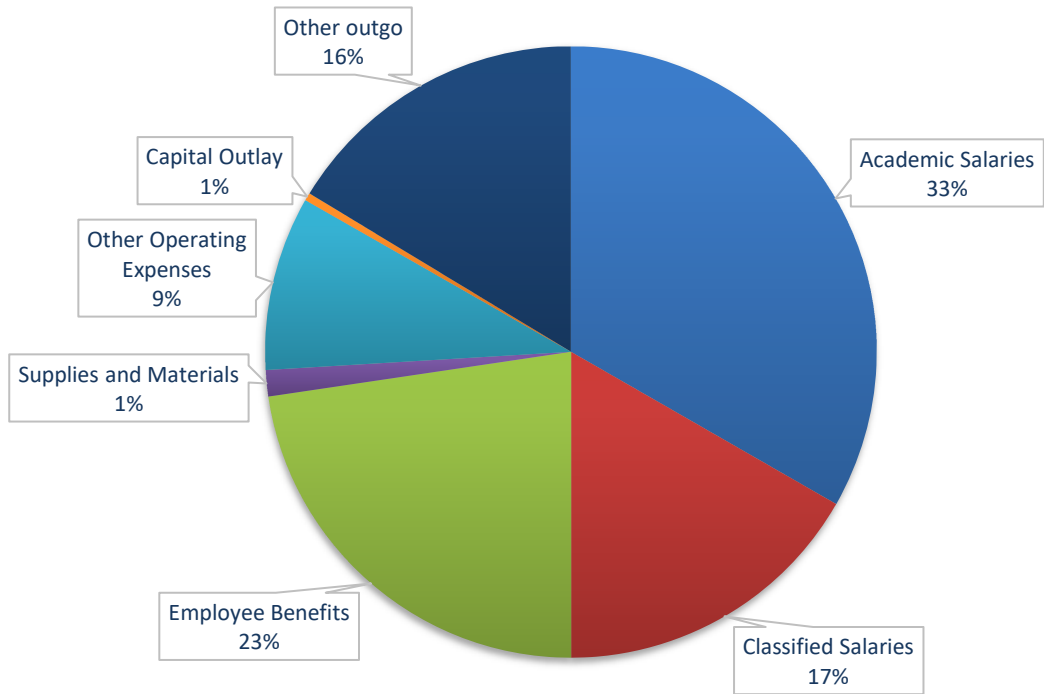
*Financial Aid Funds.* Designated to account for the deposit and direct payment of government-funded student financial aid, including grants and loans or other moneys intended for similar purposes and the required district matching share of payments to students.

*Other Trust Funds.* Designated used to account for all other moneys held in a trustee capacity by the college or district for individuals, organizations, or clubs. (e.g., other post-employments benefits trust)

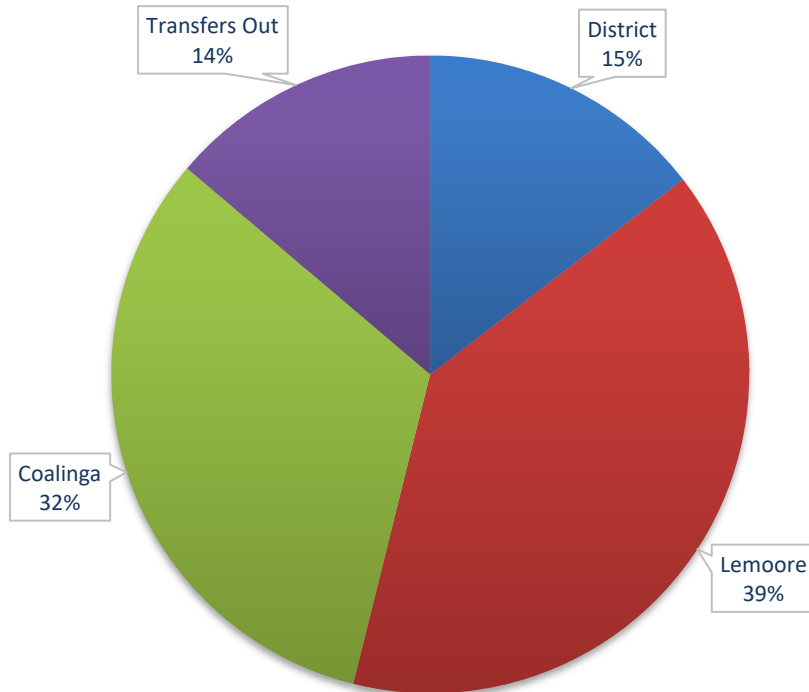
## Unrestricted Revenue



## Unrestricted Expenditures by Subclass



## Unrestricted Expenditures by Location



**WEST HILLS COMMUNITY COLLEGE DISTRICT  
TENTATIVE BUDGET - FY 2024-2025**

**General Fund 11 - Unrestricted**

**FTES:**

Actuals FTES 2023-24	5,350.00	
Target FTES 2024-25	5,300.00	
<b>Total FY 2024-25 FTES:</b>	<b>5,300.00</b>	

**ESTIMATED BEGINNING BALANCE:**

**\$ 33,616,248**

**REVENUES:**

**Computational Revenue**

Estimate State General Apportionment	\$ 41,909,865	
FTFH (15-16)	\$ 387,301	
EPA Education Protection Account	\$ 8,148,235	
Property Taxes:	\$ 8,548,989	
Enrollment Fees:	\$ 857,737.00	

**Total Computational Revenue (including COLA) \$ 59,852,127**

**Other / Misc. Revenue**

Lottery (Unrestricted)	\$ 1,322,000	
Interest	\$ 45,000	
PT Fac Hours	\$ 180,000	
Other Local Revenue	\$ 55,000	
FTFH	\$ 786,764	

**Total Misc. Revenue: \$ 2,388,764**

**TOTAL REVENUE \$ 62,240,891**

**EXPENDITURES:**

**Proposed Tentative Budget**

**Tentative Budget Includes**

- Increase PERS from 26.68% to 27.05%
- Decrease In Workers Comp from 1.6087% to 1.4988%
- Escalation in Utilities: Gas & Electric at 20%
- Anticipated Interfund Transfers for District Support to Auxiliary Funds and scheduled transfers to Capital Projects
- Contingency of 1% per board policy

**TOTAL EXPENDITURES \$62,240,891**

**Net Increase (Decrease) to Fund Balance \$ -**

**Ending Fund Balance \$ 33,616,248**

**General Fund 12 - Restricted**

Categorical Program budgets are prepared based on Chancellor's Office allocation notices. Restricted fund budget changes are made throughout the year as Final Allocation Notices and Final Grant Award Notices are received.

013	Philanthropy	\$	7,828.00
014	Kern-Industrial/Manufactg/Const	\$	100,000.00
058	Open Education Resources Improve Project (OIP)	\$	509,700.00
081	DGLF Adult Literacy	\$	10,000.00
083	TRF Equine Science	\$	28,488.00
084	8th Gr Career Acad Smr 21	\$	7,161.00
092	Contib, Gifts, Grants	\$	1,319.00
093	ACCJC/Lumina Fndtn/DQPP	\$	267.00
101	National Farm Jobs Program	\$	204,229.00
110	ITA/Truck Driving	\$	132,000.00
120	Stdnt Svs/Clga	\$	525,455.00
124	CAMP 21-26	\$	508,380.00
131	UB WHCC	\$	367,000.00
132	UBMS WHL 22-27	\$	330,000.00
136	DOL/WIA Veterans/Adult	\$	400,000.00
137	UB WHL 2	\$	317,800.00
140	Federal Workstudy	\$	354,746.00
142	Recovery Block Grant	\$	1,382,512.00
144	State Block Grant	\$	3,988.00
149	HEP 2020-2026	\$	491,098.00
149	HEP2EAST 2024-2029	\$	474,999.00
151	Ag/Food Innovation	\$	4,188,349
152	Education Pathway	\$	207,413
156	NSF/CORES	\$	598,668
156	NSF/CHORUS	\$	437,948
159	TANF	\$	80,245
160	VTEA 1C - Econ Dev	\$	347,561
173	USDA/NIFA	\$	347,300
173	Agricultural/Food Industry	\$	348,000
173	Broadband Technical Assistance (BTA)	\$	993,500
188	Comm Adult Reentry Program	\$	37,808
198	Veterans Resource Center	\$	105,321
200	EOPS	\$	1,466,582
201	EOPS	\$	525,825
202	CARE	\$	284,189
203	CARE	\$	124,381
204	Staff Dvlpmt	\$	85,278
205	Umoja Campus Programs	\$	150,000
206	HR Mgmt	\$	208,333
206	Staff Diversity	\$	304,588
208	UCB Puente Project	\$	147,000
209	LGBTQ+	\$	165,110
210	DSPS	\$	1,075,704
210	DSPS Print/Electronic Access	\$	19,663
210	DSPS Deaf & Hard of Hearing	\$	44,333
210	DSPS Carryover	\$	355,930
211	SWR/CRC Reg Bus & Entrep	\$	54,285
211	SWR/Advan Manftg Prog	\$	50,300
211	SWR/CRC Reg Hospitality	\$	21,300
211	SWR/Strength Sect CTE Path	\$	77,461
211	SW Rgn/CRC Ag, Water Env Sect	\$	50,024
211	SWR/Strength CTE Pathwys	\$	53,481
211	CCCCO/SWP Local RD7 2022-2023	\$	78,725
212	BFAP Fin Aid Admin	\$	350,531
212	BFAP Carryover	\$	39,000
214	State Lottery Funds	\$	1,011,365
215	NextUp	\$	209,016

216	NextUp Carryover	\$	410,089
217	Strong Workforce Round 8 Regional	\$	960,370
217	Strong Workforce Round 8 Local	\$	724,822
218	CAI Teacher Assistant	\$	120,000
218	CAI Truck Driving	\$	417,749
218	CAI Culinary Arts	\$	143,000
220	CalWorks	\$	442,620
221	CalWorks Carryover	\$	168,650
222	CalWorks Workstudy	\$	108,870
223	CCC Guided Pathways 2022-23	\$	194,500
229	Student Transfer Achievement Reform Act 21	\$	1,087,904
229	Student Equity and Achievement	\$	198,290
229	Student Equity and Achievement Carryover	\$	2,703,320
230	Classified Professional Dev	\$	27,300
232	Plant Maint. & Instrl Support	\$	240,830
233	IEPI/PRT	\$	170,000
236	Financial Aid Technology	\$	215,571
237	ELL Healthcare Pathway	\$	227,462
237	CCCCO/Adult Ed/AB104	\$	1,448,162
238	Technology & Data Security	\$	576,640
242	Student Housing Feasibility Study	\$	7,602
244	CCCCO/Westside Works	\$	99,800
244	Apprenticeship Pathways Demo Proj	\$	200,000
246	Nurse Enrollment	\$	101,115
251	Song-Brown RN Ed Program	\$	490,779
252	Dual Enrol/CCAP	\$	67,601
253	Farmworkers Advancement Program (FAP)	\$	885,765
267	ZTC Degree Tech Assistance	\$	599,196
269	CA State Park	\$	247,500
269	CA State Park - Route to Parks	\$	27,900
270	ECE	\$	425
271	CA Promise Grant 2019-2020	\$	433,663
272	MESA	\$	1,548,652
273	RSN Incarcerated/Formerly	\$	418,234
273	RSN Juvenile Justice	\$	577,556
274	MentorLinks	\$	19,500
276	Awd for Innovation/DOF Cont.	\$	2,794
279	CSAC LEAP Financial Aid Admin	\$	1,965,770
291	Oth, Comm Svcs/Econ	\$	342,700
292	Early Action Emergency FA	\$	828,776
292	CCCCO/Outreach	\$	189,050
293	CCCCO/Basic Needs Ctr	\$	786,401
293	CCCCO/Mental Health Supp	\$	779,079
293	CCCCO/Food & Housing Support	\$	708,876
293	CCCCO/Homeless & Housing Insecurity Prog	\$	766,676
295	Workforce & Econ Development	\$	35,600
299	Equitab Place Support Complet	\$	519,911
299	Ethnic Studies	\$	31,286
299	CRPP IBP - DEIA	\$	428,700
		\$	<u>44,498,543</u>

### Budget Summary Report

Summary By: Class, Fund

GL Fund	Description	FY 21-22	FY 22-23	FY 23-24	FY 23-24	FY 24-25
		Actuals	Actuals	Budget	Estimated Actuals	Tentative
Fund: 11	G/F Unrestricted	\$ 55,688,558	\$ 61,678,411	\$ 61,704,193	\$ 59,671,930	\$ 62,240,891
Fund: 12	G/F Restricted	\$ 21,643,052	\$ 22,678,851	\$ 46,576,093	\$ 53,469,566	\$ 44,498,543
Fund: 32	Cafeteria	\$ 392,641	\$ 518,526	\$ 583,480	\$ 552,146	\$ 696,375
Fund: 33	Child Development Cen	\$ 2,796,886	\$ 4,873,832	\$ 6,047,481	\$ 6,218,981	\$ 6,572,408
Fund: 34	Farm	\$ 191,488	\$ 55,319	\$ 150,000	\$ 83,701	\$ 70,000
Fund: 39	Residential Living	\$ 321,844	\$ 420,949	\$ 454,117	\$ 416,241	\$ 456,186
Fund: 41	Capital Projects	\$ 24,397,574	\$ 14,234,422	\$ 15,276,464	\$ 6,395,183	\$ 26,140,111
Fund: 59	Skills Valley	\$ 564,578	\$ 1,062,256	\$ 734,084	\$ 753,260	\$ 635,000
Fund: 59	Valley Christian	\$ -	\$ -	\$ 38,930	\$ 38,930	\$ 38,930
Fund: 61	Insurance	\$ -	\$ -	\$ -	\$ -	\$ 663,970
Fund: 71	ASB Fund	\$ 27,936	\$ 37,910	\$ 46,400	\$ 27,122	\$ 31,817
Fund: 72	Student Rep Fee	\$ 17,941	\$ 4,396	\$ 5,000	\$ 3,882	\$ 5,000
Fund: 74	Financial Aid	\$ 21,827,489	\$ 19,453,552	\$ 16,802,931	\$ 23,682,106	\$ 20,938,447
Fund: 75	Scholarship and Loan	\$ 45,194	\$ 67,737	\$ 65,000	\$ 60,644	\$ 65,000
Fund: 78	OPEB/GASB 45	\$ 797,909	\$ 2,687,263	\$ 1,425,583	\$ 1,460,583	\$ 1,530,294
Fund: 79	Clubs and Trusts	\$ 9,224	\$ 16,266	\$ 2,800	\$ 10,277	\$ 2,800
Fund: 83	Foundation	\$ -	\$ -	\$ 268,281	\$ -	\$ -
<b>Class: 4</b>	<b>Revenues</b>	<b>\$ 128,722,313</b>	<b>\$ 127,789,689</b>	<b>\$ 150,180,837</b>	<b>\$ 152,844,551</b>	<b>\$ 164,585,772</b>
Fund: 11	G/F Unrestricted	\$ 47,576,603	\$ 55,414,687	\$ 61,704,193	\$ 58,029,057	\$ 62,240,891
Fund: 12	G/F Restricted	\$ 23,097,472	\$ 24,197,944	\$ 46,576,093	\$ 53,469,566	\$ 44,498,543
Fund: 32	Cafeteria	\$ 1,062,512	\$ 1,164,331	\$ 1,336,201	\$ 1,507,722	\$ 1,438,623
Fund: 33	Child Development Cen	\$ 5,337,323	\$ 4,671,948	\$ 6,590,038	\$ 6,218,316	\$ 7,542,139
Fund: 34	Farm	\$ 1,191,477	\$ 635,528	\$ 793,112	\$ 846,654	\$ 857,884
Fund: 39	Residential Living	\$ 750,069	\$ 912,157	\$ 882,843	\$ 827,203	\$ 917,746
Fund: 41	Capital Projects	\$ 21,246,881	\$ 6,670,983	\$ 15,916,066	\$ 7,443,439	\$ 37,263,394
Fund: 59	Skills Valley	\$ 601,828	\$ 741,166	\$ 995,828	\$ 950,875	\$ 876,215
Fund: 59	Valley Christian	\$ -	\$ 27,399	\$ 102,381	\$ 47,381	\$ 93,930
Fund: 61	Insurance	\$ -	\$ -	\$ -	\$ -	\$ 663,970
Fund: 71	ASB Fund	\$ 63,772	\$ 65,139	\$ 59,300	\$ 69,121	\$ 76,278
Fund: 72	Student Rep Fee	\$ 8,162	\$ 8,343	\$ 9,000	\$ 375	\$ 22,500
Fund: 74	Financial Aid	\$ 19,744,458	\$ 21,248,614	\$ 16,802,931	\$ 22,498,178	\$ 20,938,447
Fund: 75	Scholarship and Loan	\$ 47,991	\$ 66,165	\$ 65,000	\$ 60,643	\$ 65,000
Fund: 78	OPEB/GASB 45	\$ 19,038	\$ 21,625	\$ 10,000	\$ -	\$ 10,000
Fund: 79	Clubs and Trusts	\$ 7,667	\$ 13,151	\$ 1,600	\$ 7,779	\$ 1,600
Fund: 83	Foundation	\$ 859,811	\$ 535,392	\$ 1,085,878	\$ 666,935	\$ 710,977
<b>Class: 5</b>	<b>Expenses</b>	<b>\$ 121,615,065</b>	<b>\$ 116,394,573</b>	<b>\$ 152,930,464</b>	<b>\$ 152,643,245</b>	<b>\$ 178,218,137</b>

Summary By: Fund, Subclass, Class

**FY 21-22**

**FY 22-23**

**FY 23-24**

**FY 23-24**

**FY 24-25**

**Estimated**

**GL Account Description Actuals Actuals Budget Actuals Tentative**

<b>Fund: 11: G/F Unrestricted</b>						
Subclass: 48	Revenues	\$ 55,688,558	\$ 61,678,411	\$ 61,704,193	\$ 59,671,930	\$ 62,240,891
Subclass: 51	Academic Salaries	\$ 16,148,692	\$ 17,864,880	\$ 20,003,886	\$ 20,084,410	\$ 20,718,128
Subclass: 52	Classified Salaries	\$ 7,823,593	\$ 8,181,323	\$ 9,921,475	\$ 8,651,135	\$ 10,389,483
Subclass: 53	Employee Benefits	\$ 11,506,871	\$ 12,959,992	\$ 13,205,686	\$ 13,209,454	\$ 14,123,291
Subclass: 54	Supplies and Materials	\$ 624,610	\$ 778,062	\$ 894,242	\$ 672,116	\$ 859,115
Subclass: 55	Other Operating Expenses	\$ 3,536,241	\$ 3,551,672	\$ 6,127,958	\$ 7,351,164	\$ 5,735,429
Subclass: 56	Capital Outlay	\$ 163,875	\$ 350,167	\$ 261,036	\$ 83,670	\$ 252,761
Subclass: 57	Other outgo	\$ 7,772,721	\$ 11,728,592	\$ 11,289,910	\$ 7,977,109	\$10,162,684
		\$ 47,576,603	\$ 55,414,687	\$ 61,704,193	\$ 58,029,057	\$ 62,240,891
<b>Fund: 11</b>	<b>G/F Unrestricted</b>	<b>\$ 8,111,955</b>	<b>\$ 6,263,724</b>	<b>\$ -</b>	<b>\$ 1,642,873</b>	<b>\$ -</b>
<b>COALINGA COLLEGE:</b>						
<b>Fund: 11: G/F Unrestricted</b>						
Subclass: 51	Academic Salaries	\$ 6,202,900	\$ 4,998,137	\$ 7,701,490	\$ 8,566,307	\$ 8,286,032
Subclass: 52	Classified Salaries	\$ 2,406,110	\$ 5,254,475	\$ 3,225,974	\$ 2,995,955	\$ 3,573,994
Subclass: 53	Employee Benefits	\$ 3,352,899	\$ 4,231,907	\$ 4,700,310	\$ 4,730,634	\$ 4,965,073
Subclass: 54	Supplies and Materials	\$ 214,908	\$ 289,281	\$ 323,209	\$ 262,922	\$ 303,669
Subclass: 55	Other Operating Expenses	\$ 606,767	\$ 1,434,884	\$ 2,437,600	\$ 1,437,960	\$ 2,860,914
Subclass: 56	Capital Outlay	\$ 59,526	\$ 105,133	\$ 124,757	\$ 22,773	\$ 110,250
Subclass: 57	Other outgo	\$ 5,432,339	\$ 2,263,452	\$ 1,824,559	\$ 2,192,942	\$ 1,991,693
		\$ 18,275,449	\$ 18,577,269	\$ 20,337,899	\$ 20,209,493	\$ 22,091,625
<b>LEMOORE COLLEGE:</b>						
<b>Fund: 11: G/F Unrestricted</b>						
Subclass: 51	Academic Salaries	\$ 8,765,721	\$ 9,391,104	\$ 9,801,018	\$ 10,640,650	\$ 10,689,732
Subclass: 52	Classified Salaries	\$ 2,850,422	\$ 2,884,991	\$ 3,104,835	\$ 3,087,558	\$ 3,496,027
Subclass: 53	Employee Benefits	\$ 4,256,428	\$ 4,811,048	\$ 5,313,708	\$ 5,249,928	\$ 5,735,437
Subclass: 54	Supplies and Materials	\$ 390,304	\$ 456,902	\$ 433,772	\$ 378,676	\$ 429,304
Subclass: 55	Other Operating Expenses	\$ 3,350,425	\$ 2,842,338	\$ 3,828,549	\$ 3,480,134	\$ 4,024,133
Subclass: 56	Capital Outlay	\$ 74,120	\$ 136,642	\$ 120,859	\$ 48,299	\$ 121,091
Subclass: 57	Other outgo	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ 19,687,420	\$ 20,523,025	\$ 22,602,741	\$ 22,885,245	\$ 24,495,724



**Budget Summary Report**

<i>GL Account N: Description</i>		<i>FY 20-21 Actuals</i>	<i>FY 21-22 Actuals</i>	<i>FY 22-23 Budget</i>	<i>FY 22-23 Estimated Actuals</i>	<i>FY 23-24 Tentative</i>
<b>DISTRICT OPERATIONS:</b>						
<b>Fund: 11: G/F Unrestricted</b>						
Subclass: 51	Academic Salaries	\$ 1,180,071	\$ 3,475,638	\$ 2,501,378	\$ 874,016	\$ 1,742,364
Subclass: 52	Classified Salaries	\$ 2,567,061	\$ 41,857	\$ 3,590,666	\$ 2,520,020	\$ 3,319,462
Subclass: 53	Employee Benefits	\$ 3,897,544	\$ 3,917,037	\$ 3,191,668	\$ 3,167,582	\$ 3,422,781
Subclass: 54	Supplies and Materials	\$ 19,632	\$ 31,519	\$ 136,901	\$ 30,518	\$ 125,782
Subclass: 55	Other Operating Expenses	\$ (420,951)	\$ (725,550)	\$ (138,191)	\$ 64,609	\$ (1,149,618)
Subclass: 56	Capital Outlay	\$ 30,229	\$ 108,392	\$ 15,420	\$ 12,597	\$ 21,420
Subclass: 57	Other outgo	\$ 2,340,382	\$ 9,465,140	\$ 9,465,351	\$ 5,784,168	\$ 8,170,991
		\$ 9,613,969	\$ 16,314,033	\$ 18,763,193	\$ 12,453,510	\$ 15,653,182
<b>Fund: 12: G/F Restricted</b>						
	Beginning Balance	\$ 5,732,359	\$ 789,912	\$ 1,884,899	\$ -	\$ -
Subclass: 48	Revenues	\$ 21,643,052	\$ 22,678,851	\$ 46,576,093	\$ 53,469,566	\$ 44,498,543
Subclass: 51	Academic Salaries	\$ 3,520,249	\$ 3,440,905	\$ 4,508,135	\$ 5,168,341	\$ 5,050,076
Subclass: 52	Classified Salaries	\$ 4,921,398	\$ 5,967,498	\$ 8,776,314	\$ 11,030,295	\$ 9,812,264
Subclass: 53	Employee Benefits	\$ 3,743,043	\$ 4,587,633	\$ 6,390,457	\$ 7,622,376	\$ 7,502,032
Subclass: 54	Supplies and Materials	\$ 852,203	\$ 975,828	\$ 3,296,758	\$ 4,497,300	\$ 2,461,622
Subclass: 55	Other Operating Expenses	\$ 3,488,016	\$ 2,974,924	\$ 12,596,380	\$ 14,557,868	\$ 12,782,778
Subclass: 56	Capital Outlay	\$ 5,112,495	\$ 3,051,811	\$ 6,583,839	\$ 7,049,698	\$ 3,111,969
Subclass: 57	Other outgo	\$ 1,460,069	\$ 3,199,345	\$ 4,424,210	\$ 3,543,688	\$ 3,777,802
		\$ 23,097,472	\$ 24,197,944	\$ 46,576,093	\$ 53,469,566	\$ 44,498,543
<b>Fund: 12</b>	<b>G/F Restricted</b>	<b>\$ (1,454,420)</b>	<b>\$ (1,519,093)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Ending Balance</b>	<b>\$ 4,277,939</b>	<b>\$ (729,181)</b>	<b>\$ 1,884,899</b>	<b>\$ -</b>	<b>\$ -</b>

Summary By: Subclass, Fund

GL Fund	Description	FY 21-22	FY 22-23	FY 23-24	FY 23-24	FY 24-25
		Actuals	Actuals	Budget	Estimated Actuals	Tentative
<b>Fund: 32: Cafeteria</b>						
	Beginning Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Subclass: 48	Operating Revenues	\$ 392,641	\$ 518,526	\$ 583,480	\$ 552,146	\$ 696,375
Subclass: 52	Classified Salaries	\$ 337,293	\$ 370,305	\$ 397,586	\$ 438,051	\$ 417,563
Subclass: 53	Employee Benefits	\$ 149,384	\$ 178,363	\$ 188,710	\$ 208,264	\$ 204,607
Subclass: 54	Supplies and Materials	\$ 336,026	\$ 415,563	\$ 415,000	\$ 489,600	\$ 424,950
Subclass: 55	Other Operating Expenses	\$ 239,061	\$ 200,101	\$ 328,405	\$ 359,651	\$ 373,003
Subclass: 56	Capital Outlay	\$ 748	\$ -	\$ 6,500	\$ 12,156	\$ 18,500
		\$ 1,062,512	\$ 1,164,331	\$ 1,336,201	\$ 1,507,722	\$ 1,438,623
<b>Fund: 32</b>	<b>Operating Surplus (Deficit)</b>	<b>\$ (669,871)</b>	<b>\$ (645,805)</b>	<b>\$ (752,721)</b>	<b>\$ (955,576)</b>	<b>\$ (742,248)</b>
	<b>District Support</b>	<b>\$ 669,871</b>	<b>\$ 645,805</b>	<b>\$ 752,721</b>	<b>\$ 955,576</b>	<b>\$ 742,248</b>
	<b>Ending Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>Fund: 33: Child Development Centers</b>						
	Beginning Balance	\$ 635,041	\$ (665)	\$ 520,433	\$ 201,219	\$ 201,884
Subclass: 48	Revenues	\$ 2,796,886	\$ 4,873,832	\$ 6,047,481	\$ 6,218,981	\$ 6,572,408
Subclass: 52	Classified Salaries	\$ 2,037,448	\$ 2,311,541	\$ 3,020,456	\$ 2,951,000	\$ 3,260,168
Subclass: 53	Employee Benefits	\$ 1,131,536	\$ 1,301,464	\$ 1,633,171	\$ 1,473,213	\$ 1,842,031
Subclass: 54	Supplies and Materials	\$ 127,577	\$ 137,740	\$ 241,465	\$ 204,246	\$ 277,500
Subclass: 55	Other Operating Expenses	\$ 1,988,822	\$ 894,144	\$ 1,671,946	\$ 1,558,618	\$ 2,003,130
Subclass: 56	Capital Outlay	\$ 51,940	\$ 27,059	\$ 23,000	\$ 31,239	\$ 159,310
		\$ 5,337,323	\$ 4,671,948	\$ 6,590,038	\$ 6,218,316	\$ 7,542,139
<b>Fund: 33</b>	<b>Operating Surplus (Deficit)</b>	<b>\$ (2,540,437)</b>	<b>\$ 201,884</b>	<b>\$ (542,557)</b>	<b>\$ 665</b>	<b>\$ (969,731)</b>
	<b>District Support</b>	<b>\$ 1,904,731</b>	<b>\$ -</b>	<b>\$ 22,125</b>	<b>\$ -</b>	<b>\$ 767,847</b>
	<b>Ending Balance</b>	<b>\$ (665)</b>	<b>\$ 201,219</b>	<b>\$ 0</b>	<b>\$ 201,884</b>	<b>\$ -</b>

**Budget Summary Report**

<i>GL Fund</i>	<i>Description</i>	<i>FY 21-22 Actuals</i>	<i>FY 22-23 Actuals</i>	<i>FY 23-24 Budget</i>	<i>FY 23-24 Estimated Actuals</i>	<i>FY 24-25 Tentative</i>
<b>Fund: 34: Farm</b>						
	Beginning Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Subclass: 48	Revenues	\$ 191,488	\$ 55,319	\$ 150,000	\$ 83,701	\$ 70,000
Subclass: 51	Academic Salaries	\$ 116,685	\$ 123,774	\$ 125,341	\$ 121,540	\$ 111,501
Subclass: 52	Classified Salaries	\$ 160,373	\$ 150,949	\$ 177,658	\$ 174,106	\$ 192,095
Subclass: 53	Employee Benefits	\$ 147,300	\$ 152,433	\$ 169,238	\$ 160,211	\$ 175,375
Subclass: 54	Supplies and Materials	\$ 195,296	\$ 23,028	\$ 32,500	\$ 48,938	\$ 44,500
Subclass: 55	Other Operating Expenses	\$ 571,823	\$ 182,806	\$ 288,375	\$ 341,859	\$ 334,414
Subclass: 56	Capital Outlay	\$ -	\$ 2,538	\$ -	\$ -	\$ -
		\$ 1,191,477	\$ 635,528	\$ 793,112	\$ 846,654	\$ 857,884
<b>Fund: 34</b>	<b>Operating Surplus (Deficit)</b>	<b>\$ (999,989)</b>	<b>\$ (580,209)</b>	<b>\$ (643,112)</b>	<b>\$ (762,953)</b>	<b>\$ (787,884)</b>
	<b>District Support</b>	<b>\$ 999,989</b>	<b>\$ 580,209</b>	<b>\$ 643,112</b>	<b>\$ 762,953</b>	<b>\$ 787,884</b>
	<b>Ending Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>Fund: 39: Residential Living</b>						
	Beginning Balance	\$ (8)	\$ (127)	\$ -	\$ -	\$ -
Subclass: 48	Revenues	\$ 321,844	\$ 420,949	\$ 454,117	\$ 416,241	\$ 456,186
Subclass: 52	Classified Salaries	\$ 203,105	\$ 207,626	\$ 279,359	\$ 266,786	\$ 292,433
Subclass: 53	Employee Benefits	\$ 147,423	\$ 170,216	\$ 199,406	\$ 171,680	\$ 191,751
Subclass: 54	Supplies and Materials	\$ 12,782	\$ 15,420	\$ 20,600	\$ 23,485	\$ 22,752
Subclass: 55	Other Operating Expenses	\$ 384,033	\$ 487,635	\$ 383,478	\$ 315,905	\$ 410,810
Subclass: 56	Capital Outlay	\$ 2,725	\$ 31,133	\$ -	\$ 49,346	\$ -
		\$ 750,069	\$ 912,030	\$ 882,843	\$ 827,203	\$ 917,746
<b>Fund: 39</b>	<b>Operating Surplus (Deficit)</b>	<b>\$ (428,225)</b>	<b>\$ (491,081)</b>	<b>\$ (428,726)</b>	<b>\$ (410,962)</b>	<b>\$ (461,560)</b>
	<b>District Support</b>	<b>\$ 428,105</b>	<b>\$ 491,208</b>	<b>\$ 428,726</b>	<b>\$ 410,962</b>	<b>\$ 461,560</b>
	<b>Ending Balance</b>	<b>\$ (127)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Budget Summary Report**

<i>GL Fund</i>	<i>Description</i>	<i>FY 21-22 Actuals</i>	<i>FY 22-23 Actuals</i>	<i>FY 23-24 Budget</i>	<i>FY 23-24 Estimated Actuals</i>	<i>FY 24-25 Tentative</i>
<b>Fund: 41: Capital Projects</b>						
	Beginning Balance	\$ 12,710,688	\$ 16,097,898	\$ 23,149,664	\$ 23,661,337	\$ 29,514,438
Subclass: 48	Revenues	\$ 24,397,574	\$ 14,234,422	\$ 15,276,464	\$ 6,395,183	\$ 26,140,111
Subclass: 51	Classified Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Subclass: 52	Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Subclass: 54	Supplies and Materials	\$ 1,048	\$ -	\$ -	\$ -	\$ -
Subclass: 55	Other Operating Expenses	\$ 314,159	\$ 2,067,852	\$ 6,327,254	\$ 1,429,492	\$ 7,757,229
Subclass: 56	Capital Outlay	\$ 19,276,265	\$ 3,655,459	\$ 8,539,093	\$ 4,971,354	\$ 28,553,446
Subclass: 57	Other outgo	\$ 1,655,409	\$ 947,672	\$ 952,719	\$ 952,738	\$ 952,719
		\$ 21,246,881	\$ 6,670,983	\$ 15,819,066	\$ 7,353,584	\$ 37,263,394
<b>Fund: 41</b>	<b>Capital Projects</b>	<b>\$ 3,150,693</b>	<b>\$ 7,563,440</b>	<b>\$ (542,602)</b>	<b>\$ (958,401)</b>	<b>\$ (11,123,283)</b>
	<b>Ending Balance</b>	<b>\$ 15,861,380</b>	<b>\$ 23,661,337</b>	<b>\$ 22,607,062</b>	<b>\$ 22,702,936</b>	<b>\$ 18,391,155</b>
<b>Fund: 59: Skills Valley</b>						
	Beginning Balance	\$ -	\$ -	\$ 190,271	\$ 321,090	\$ 123,474
Subclass: 48	Revenues	\$ 564,578	\$ 1,062,256	\$ 734,084	\$ 753,260	\$ 635,000
Subclass: 51	Academic Salaries	\$ 142,670	\$ 170,819	\$ 171,806	\$ 161,747	\$ 161,806
Subclass: 52	Classified Salaries	\$ 107,633	\$ 104,035	\$ 114,879	\$ 109,460	\$ 88,000
Subclass: 53	Employee Benefits	\$ 64,485	\$ 73,071	\$ 74,838	\$ 73,322	\$ 73,887
Subclass: 54	Supplies and Materials	\$ 11,789	\$ 9,964	\$ 25,000	\$ 5,382	\$ 11,500
Subclass: 55	Other Operating Expenses	\$ 275,252	\$ 383,276	\$ 609,305	\$ 600,964	\$ 541,022
		\$ 601,828	\$ 741,166	\$ 995,828	\$ 950,875	\$ 876,215
<b>Fund: 59</b>	<b>Operating Surplus (Deficit)</b>	<b>\$ (37,250)</b>	<b>\$ 321,090</b>	<b>\$ (261,744)</b>	<b>\$ (197,615)</b>	<b>\$ (241,215)</b>
	<b>District Support</b>	<b>\$ 37,250</b>	<b>\$ -</b>	<b>\$ 71,473</b>	<b>\$ -</b>	<b>\$ 241,214</b>
	<b>Ending Balance</b>	<b>\$ -</b>	<b>\$ 321,090</b>	<b>\$ -</b>	<b>\$ 123,474</b>	<b>\$ 123,473</b>
<b>Fund: 59: Valley Christian</b>						
	Beginning Balance	\$ -	\$ 90,850	\$ 63,451	\$ 63,451	\$ 55,000
Subclass: 48	Revenues	\$ -	\$ -	\$ 38,930	\$ 38,930	\$ 38,930
Subclass: 51	Academic Salaries	\$ -	\$ 7,777	\$ 20,000	\$ 24,650	\$ 20,000
Subclass: 52	Classified Salaries	\$ -	\$ -	\$ 19,879	\$ -	\$ 23,880
Subclass: 53	Employee Benefits	\$ -	\$ 650	\$ 4,205	\$ 3,221	\$ 6,915
Subclass: 54	Supplies and Materials	\$ -	\$ 681	\$ 14,200	\$ 8,531	\$ 14,200
Subclass: 55	Other Operating Expenses	\$ -	\$ 18,291	\$ 44,097	\$ 10,978	\$ 28,935
		\$ -	\$ 27,399	\$ 102,381	\$ 47,381	\$ 93,930
<b>Fund: 59</b>	<b>Operating Surplus (Deficit)</b>	<b>\$ -</b>	<b>\$ (27,399)</b>	<b>\$ (63,451)</b>	<b>\$ (8,451)</b>	<b>\$ (55,000)</b>
	<b>Ending Balance</b>	<b>\$ -</b>	<b>\$ 63,451</b>	<b>\$ -</b>	<b>\$ 55,000</b>	<b>\$ -</b>

<i>GL Fund</i>	<i>Description</i>	<i>FY 21-22 Actuals</i>	<i>FY 22-23 Actuals</i>	<i>FY 23-24 Budget</i>	<i>FY 23-24 Estimated Actuals</i>	<i>FY 24-25 Tentative</i>
<b>Fund: 61: Insurance Fund</b>						
	Beginning Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Subclass: 48	Revenues	\$ -	\$ -	\$ -	\$ -	\$ 663,970
Subclass: 55	Other Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ 663,970
		\$ -	\$ -	\$ -	\$ -	\$ 663,970
<b>Fund: 61</b>	<b>Operating Surplus (Deficit)</b>	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Ending Balance</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Fund: 71: ASB Fund</b>						
	Beginning Balance	\$ 149,526	\$ 113,690	\$ 86,406	\$ 86,461	\$ 44,461
Subclass: 48	Revenues	\$ 27,936	\$ 37,910	\$ 46,400	\$ 27,122	\$ 31,817
Subclass: 54	Supplies and Materials	\$ 18,151	\$ 28,443	\$ 41,300	\$ 21,752	\$ 31,300
Subclass: 55	Other Operating Expenses	\$ 45,621	\$ 36,696	\$ 18,000	\$ 47,369	\$ 44,978
		\$ 63,772	\$ 65,139	\$ 59,300	\$ 69,121	\$ 76,278
<b>Fund: 71</b>	<b>Operating Surplus (Deficit)</b>	\$ (35,836)	\$ (27,229)	\$ (12,900)	\$ (42,000)	\$ (44,461)
	<b>Ending Balance</b>	\$ 113,690	\$ 86,461	\$ 73,506	\$ 44,461	\$ -
<b>Fund: 72: Student Rep Fee</b>						
	Beginning Balance	\$ 8,162	\$ 17,941	\$ 22,156	\$ 13,994	\$ 17,500
Subclass: 48	Revenues	\$ 17,941	\$ 4,396	\$ 5,000	\$ 3,882	\$ 5,000
Subclass: 55	Other Operating Expenses	\$ 8,162	\$ 8,343	\$ 9,000	\$ 375	\$ 22,500
		\$ 8,162	\$ 8,343	\$ 9,000	\$ 375	\$ 22,500
<b>Fund: 72</b>	<b>Operating Surplus (Deficit)</b>	\$ 9,779	\$ (3,948)	\$ (4,000)	\$ 3,507	\$ (17,500)
	<b>Ending Balance</b>	\$ 17,941	\$ 13,994	\$ 18,156	\$ 17,500	\$ -
<b>Fund: 74: Financial Aid</b>						
	Beginning Balance	\$ 618,051	\$ 2,701,083	\$ 1,399,680	\$ 906,020	\$ 2,089,948
Subclass: 48	Revenues	\$ 21,827,489	\$ 19,453,552	\$ 16,802,931	\$ 23,682,106	\$ 20,938,447
Subclass: 55	Other Operating Expenses	\$ 37,053	\$ (124,034)	\$ 12,800	\$ 4,706	\$ 22,800
Subclass: 57	Other outgo	\$ 19,707,405	\$ 21,372,648	\$ 16,790,131	\$ 22,493,472	\$ 20,915,647
		\$ 19,744,458	\$ 21,248,614	\$ 16,802,931	\$ 22,498,178	\$ 20,938,447
<b>Fund: 74</b>	<b>Financial Aid</b>	\$ 2,083,031	\$ (1,795,063)	\$ -	\$ 1,183,928	\$ -
	<b>Ending Balance</b>	\$ 2,701,083	\$ 906,020	\$ 1,399,680	\$ 2,089,948	\$ 2,089,948

**Budget Summary Report**

<i>GL Fund</i>	<i>Description</i>	<i>FY 21-22 Actuals</i>	<i>FY 22-23 Actuals</i>	<i>FY 23-24 Budget</i>	<i>FY 23-24 Estimated Actuals</i>	<i>FY 24-25 Tentative</i>
<b>Fund: 75: Scholarship and Loan</b>						
	Beginning Balance	\$ 87,106	\$ 84,309	\$ 85,882	\$ 85,881	\$ 85,881
Subclass: 48	Revenues	\$ 45,194	\$ 67,737	\$ 65,000	\$ 60,644	\$ 65,000
Subclass: 54	Supplies and Materials	\$ -	\$ -	\$ -	\$ -	\$ -
Subclass: 55	Other Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Subclass: 57	Other outgo	\$ 47,991	\$ 66,165	\$ 65,000	\$ 60,643	\$ 65,000
		\$ 47,991	\$ 66,165	\$ 65,000	\$ 60,643	\$ 65,000
<b>Fund: 75</b>	<b>Scholarship and Loan</b>	\$ (2,797)	\$ 1,572	\$ -	\$ -	\$ -
	<b>Ending Balance</b>	\$ 84,309	\$ 85,881	\$ 85,882	\$ 85,881	\$ 85,881
<b>Fund: 78: OPEB/GASB 45</b>						
	Beginning Balance	\$ 14,494,175	\$ 15,273,045	\$ 17,928,684	\$ 17,938,684	\$ 19,399,267
Subclass: 48	Revenues	\$ 797,909	\$ 2,687,263	\$ 1,425,583	\$ 1,460,583	\$ 1,530,294
Subclass: 53	Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Subclass: 55	Other Operating Expenses	\$ 19,038	\$ 21,625	\$ 10,000	\$ -	\$ 10,000
Subclass: 57	Other outgo	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ 19,038	\$ 21,625	\$ 10,000	\$ -	\$ 10,000
<b>Fund: 78</b>	<b>OPEB/GASB 45</b>	\$ 778,870	\$ 2,665,638	\$ 1,415,583	\$ 1,460,583	\$ 1,520,294
	<b>Ending Balance</b>	\$ 15,273,045	\$ 17,938,684	\$ 19,344,267	\$ 19,399,267	\$ 20,919,561
<b>Fund: 79: Clubs and Trusts</b>						
	Beginning Balance	\$ 66,010	\$ 67,567	\$ 70,681	\$ 70,681	\$ 73,179
Subclass: 48	Revenues	\$ 9,224	\$ 16,266	\$ 2,800	\$ 10,277	\$ 2,800
Subclass: 54	Supplies and Materials	\$ -	\$ -	\$ -	\$ -	\$ -
Subclass: 55	Other Operating Expenses	\$ 7,667	\$ 13,151	\$ 1,600	\$ 7,779	\$ 1,600
Subclass: 57	Other outgo	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ 7,667	\$ 13,151	\$ 1,600	\$ 7,779	\$ 1,600
<b>Fund: 79</b>	<b>Clubs and Trusts</b>	\$ 1,557	\$ 3,114	\$ 1,200	\$ 2,498	\$ 1,200
	<b>Ending Balance</b>	\$ 67,567	\$ 70,681	\$ 71,881	\$ 73,179	\$ 74,379

**Budget Summary Report**

<i>GL Fund</i>	<i>Description</i>	<i>FY 21-22 Actuals</i>	<i>FY 22-23 Actuals</i>	<i>FY 23-24 Budget</i>	<i>FY 23-24 Estimated Actuals</i>	<i>FY 24-25 Tentative</i>
<b>Fund: 83: Foundation</b>						
	Beginning Balance	\$ (299,984)	\$ -	\$ -	\$ -	\$ -
Subclass: 48	Revenues	\$ -	\$ -	\$ 268,281	\$ -	\$ -
Subclass: 51	Academic Salaries	\$ 61,346	\$ 63,186	\$ 129,559	\$ 67,922	\$ 63,945
Subclass: 52	Classified Salaries	\$ 223,828	\$ 246,299	\$ 365,449	\$ 283,956	\$ 257,926
Subclass: 53	Employee Benefits	\$ 156,493	\$ 178,443	\$ 241,929	\$ 157,915	\$ 170,211
Subclass: 54	Supplies and Materials	\$ -	\$ -	\$ 1,500	\$ -	\$ 1,000
Subclass: 55	Other Operating Expenses	\$ 418,144	\$ 47,464	\$ 345,941	\$ 157,143	\$ 217,895
Subclass: 56	Capital Outlay	\$ -	\$ -	\$ 1,500	\$ -	\$ -
Subclass: 57	Other outgo	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ 859,811	\$ 535,392	\$ 1,085,878	\$ 666,935	\$ 710,977
<b>Fund: 83</b>	<b>Operating Surplus (Deficit)</b>	<b>\$ (859,811)</b>	<b>\$ (535,392)</b>	<b>\$ (817,597)</b>	<b>\$ (666,935)</b>	<b>\$ (710,977)</b>
	<b>District Support</b>	<b>\$ 1,159,795</b>	<b>\$ 535,392</b>	<b>\$ 817,597</b>	<b>\$ 666,935</b>	<b>\$ 710,977</b>
	<b>Ending Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Budget Summary Report

Summary By: Class, Fund

FY 21-22

FY 22-23

FY 23-24

FY 23-24  
Estimated

FY 24-25

GL Fund	Description	Actuals	Actuals	Budget	Actuals	Tentative
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Fund: 11: G/F Unrestricted						
	Beginning Fund Balance	\$ 21,960,513	\$ 27,352,523	\$ 27,417,916	\$ 33,616,248	\$ 35,259,121
Category: 481	Federal Revenue	\$ 1,520	\$ 1,376	\$ -	\$ 1,424	\$ -
Category: 486	State Revenue	\$ 46,689,534	\$ 50,576,862	\$ 52,893,986	\$ 50,297,315	\$ 52,779,165
Category: 488	Local Revenue	\$ 8,997,504	\$ 9,582,705	\$ 8,810,207	\$ 9,373,191	\$ 9,461,726
Category: 489	Other Financing		\$ 1,517,468	\$ -	\$ -	\$ -
<b>Class: 4</b>	<b>Revenues</b>	<b>\$ 55,688,558</b>	<b>\$ 61,678,411</b>	<b>\$ 61,704,193</b>	<b>\$ 59,671,930</b>	<b>\$ 62,240,891</b>
Category: 511	Academic, Regular/Contract	\$ 7,403,196	\$ 8,273,185	\$ 9,913,752	\$ 10,596,118	\$ 10,007,285
Category: 512	Academic, Non-Instruct, Reg/Contract	\$ 3,900,414	\$ 4,545,827	\$ 4,728,585	\$ 4,686,546	\$ 4,977,169
Category: 513	Academic, Instruct Salary, Other	\$ 4,588,612	\$ 4,705,595	\$ 5,029,080	\$ 4,506,152	\$ 5,395,205
Category: 514	Academic, Non-Instruct Salary, Other	\$ 256,470	\$ 340,273	\$ 332,469	\$ 295,594	\$ 338,469
Category: 521	Classified, Regular FT and PT	\$ 7,094,775	\$ 7,436,714	\$ 8,911,921	\$ 7,853,241	\$ 9,328,422
Category: 522	Classified Aide, Direct Instruct FT	\$ 192,045	\$ 177,425	\$ 323,302	\$ 199,042	\$ 349,877
Category: 523	Classified, Non-instruction, PT	\$ 242,399	\$ 242,690	\$ 241,757	\$ 256,293	\$ 266,689
Category: 524	Classified, Direct Instruction, PT	\$ 294,374	\$ 324,494	\$ 444,495	\$ 342,558	\$ 444,495
Category: 531	STRS Fund	\$ 3,344,790	\$ 3,916,109	\$ 3,060,513	\$ 3,136,043	\$ 3,391,283
Category: 532	PERS Fund	\$ 1,899,507	\$ 2,272,042	\$ 2,726,974	\$ 2,557,296	\$ 3,046,927
Category: 533	OASDI Fund	\$ 855,075	\$ 911,170	\$ 1,067,166	\$ 978,459	\$ 1,101,815
Category: 534	Health/Welfare Insurance	\$ 4,778,125	\$ 5,208,773	\$ 5,751,814	\$ 5,979,068	\$ 5,976,431
Category: 535	State Unemployment Insurance	\$ 125,355	\$ 126,676	\$ 29,026	\$ 28,370	\$ 14,421
Category: 536	Worker's Compensation Insurance	\$ 411,145	\$ 432,531	\$ 445,612	\$ 451,609	\$ 466,763
Category: 537	APPLE (Alternate Retirement System)	\$ 69,000	\$ 64,039	\$ 83,381	\$ 58,002	\$ 84,451
Category: 539	Other Benefits	\$ 23,874	\$ 28,652	\$ 41,200	\$ 20,607	\$ 41,200
Category: 541	Books & Magazines	\$ (234)	\$ 399	\$ 399	\$ -	\$ 399
Category: 543	Instructional Supplies	\$ 4,269	\$ 6,027	\$ 6,402	\$ 4,735	\$ 6,402
Category: 545	Non-instructional Supplies	\$ 620,576	\$ 771,636	\$ 887,441	\$ 667,381	\$ 852,314
Category: 551	Consultant Services	\$ 298,015	\$ 167,859	\$ 126,815	\$ 103,231	\$ 124,458
Category: 552	Travel & Conference	\$ 482,203	\$ 539,223	\$ 676,315	\$ 548,792	\$ 678,368
Category: 553	Dues & Memberships	\$ 175,722	\$ 185,469	\$ 189,120	\$ 112,905	\$ 191,284
Category: 554	Insurance	\$ 456,412	\$ (778,261)	\$ 540,732	\$ 543,445	\$ -
Category: 555	Utilities/Housekeeping Costs	\$ 2,442,281	\$ 2,110,947	\$ 2,814,996	\$ 2,905,761	\$ 3,259,017
Category: 556	Contracts/Lease/Maintenance	\$ 3,018,297	\$ 3,171,143	\$ 3,901,988	\$ 2,819,077	\$ 4,046,169
Category: 557	Other Operating Expenses	\$ 307,482	\$ 414,239	\$ 526,991	\$ 317,954	\$ 585,076
Category: 559	Other Expenses	\$ (3,644,172)	\$ (2,258,948)	\$ (2,648,999)	\$ -	\$ (3,148,943)
Category: 561	Building Repairs	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 562	Building Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 563	Library Books	\$ 11,052	\$ 29,208	\$ 13,000	\$ -	\$ 13,000
Category: 564	Equipment	\$ 152,822	\$ 320,959	\$ 248,036	\$ 83,670	\$ 239,761
Category: 571	Debt Retirement Long-term	\$ -	\$ -	\$ 952,719	\$ 952,719	\$ 952,719
Category: 573	Interfund Transfer-Out	\$ 7,772,721	\$ 11,729,144	\$ 9,726,257	\$ 7,024,797	\$ 8,593,719
Category: 575	Student Financial Aid	\$ -	\$ (551)	\$ -	\$ (407)	\$ -
Category: 579	Contingencies	\$ -	\$ -	\$ 610,934	\$ -	\$ 616,246
<b>Class: 5</b>	<b>Expenses</b>	<b>\$ 47,576,603</b>	<b>\$ 55,414,687</b>	<b>\$ 61,704,193</b>	<b>\$ 58,029,057</b>	<b>\$ 62,240,891</b>
<b>Fund: 11</b>	<b>G/F Unrestricted</b>	<b>\$ 8,111,955</b>	<b>\$ 6,263,724</b>	<b>\$ -</b>	<b>\$ 1,642,873</b>	<b>\$ -</b>
	<b>Ending Fund Balance</b>	<b>\$ 30,072,468</b>	<b>\$ 33,616,248</b>	<b>\$ 27,417,916</b>	<b>\$ 35,259,121</b>	<b>\$ 35,259,121</b>



## Budget Summary Report

<i>GL Account No Description</i>		<i>FY 21-22 Actuals</i>	<i>FY 22-23 Actuals</i>	<i>FY 23-24 Budget</i>	<i>FY 23-24 Estimated Actuals</i>	<i>FY 24-25 Tentative</i>
<b>COALINGA COLLEGE:</b>						
<b>Fund: 11: G/F Unrestricted</b>						
Category: 511	Academic, Regular/Contract	\$ 3,289,867	\$ 3,152,023	\$ 4,161,839	\$ 4,916,748	\$ 4,503,943
Category: 512	Academic, Non-Instruct, Reg/Contract	\$ 1,272,303	\$ 2,136,620	\$ 1,639,424	\$ 1,746,253	\$ 1,776,862
Category: 513	Academic, Instruct Salary, Other	\$ 1,564,731	\$ 1,926,736	\$ 1,813,131	\$ 1,753,107	\$ 1,913,131
Category: 514	Academic, Non-Instruct. Salary, Other	\$ 75,998	\$ (2,217,241)	\$ 87,096	\$ 150,199	\$ 92,096
Category: 521	Classified, Regular FT and PT	\$ 2,116,915	\$ 4,951,666	\$ 2,750,461	\$ 2,605,221	\$ 3,061,412
Category: 522	Classified Aide, Direct Instruction FT	\$ 58,101	\$ (11,166)	\$ 146,820	\$ 60,307	\$ 158,889
Category: 523	Classified, Non-instruction, PT	\$ 120,744	\$ 173,112	\$ 127,829	\$ 143,573	\$ 152,829
Category: 524	Classified, Direct Instruction, PT	\$ 110,351	\$ 140,863	\$ 200,864	\$ 186,856	\$ 200,864
Category: 531	STRS Fund	\$ 853,289	\$ 1,173,508	\$ 1,238,822	\$ 1,395,177	\$ 1,327,390
Category: 532	PERS Fund	\$ 551,901	\$ 727,342	\$ 961,428	\$ 775,057	\$ 1,047,408
Category: 533	OASDI Fund	\$ 273,141	\$ 319,928	\$ 404,207	\$ 337,096	\$ 400,595
Category: 534	Health/Welfare Insurance	\$ 1,447,977	\$ 1,759,495	\$ 1,888,946	\$ 1,997,660	\$ 1,972,713
Category: 535	State Unemployment Insurance	\$ 43,589	\$ 49,801	\$ 5,506	\$ 20,065	\$ 5,500
Category: 536	Worker's Compensation Insurance	\$ 148,260	\$ 170,416	\$ 170,559	\$ 181,579	\$ 179,176
Category: 537	APPLE (Alternate Retirement System)	\$ 16,097	\$ 19,565	\$ 30,842	\$ 18,934	\$ 32,291
Category: 539	Other Benefits	\$ 18,645	\$ 11,852	\$ -	\$ 5,067	\$ -
Category: 541	Books & Magazines	\$ (234)	\$ 360	\$ 360	\$ -	\$ 360
Category: 543	Instructional Supplies	\$ (225)	\$ (85)	\$ -	\$ (225)	\$ -
Category: 545	Non-instructional Supplies	\$ 215,133	\$ 289,366	\$ 323,209	\$ 263,147	\$ 303,669
Category: 551	Consultant Services	\$ 22,932	\$ 29,346	\$ 29,346	\$ -	\$ 29,346
Category: 552	Travel & Conference	\$ 177,016	\$ 242,473	\$ 284,254	\$ 238,060	\$ 284,055
Category: 553	Dues & Memberships	\$ 53,476	\$ 59,924	\$ 58,759	\$ 10,058	\$ 61,237
Category: 554	Insurance	\$ 48,747	\$ 46,641	\$ 82,146	\$ 9,438	\$ -
Category: 555	Utilities/Housekeeping Costs	\$ 800,190	\$ 968,538	\$ 1,241,375	\$ 1,197,856	\$ 1,455,405
Category: 556	Contracts/Lease/Maintenance	\$ 899,653	\$ 995,047	\$ 1,252,313	\$ 944,905	\$ 1,283,466
Category: 557	Other Operating Expenses	\$ 46,697	\$ 100,015	\$ 100,013	\$ 44,651	\$ 100,013
Category: 559	Other Expenses	\$ (1,441,944)	\$ (1,007,100)	\$ (610,606)	\$ (1,007,009)	\$ (352,608)
Category: 561	Building Repairs	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 562	Building Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 563	Library Books	\$ 11,052	\$ 29,208	\$ 13,000	\$ -	\$ 13,000
Category: 564	Equipment	\$ 48,474	\$ 75,925	\$ 111,757	\$ 22,773	\$ 97,250
Category: 571	Debt Retirement Long-term	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 573	Interfund Transfer-Out	\$ 5,432,339	\$ 2,263,452	\$ 1,824,559	\$ 2,192,942	\$ 1,991,693
Category: 575	Student Financial Aid	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 576	Other Student Aid	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 579	Contingencies	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Class: 5</b>	<b>Expenses</b>	<b>\$ 18,275,215</b>	<b>\$ 18,577,629</b>	<b>\$ 20,338,259</b>	<b>\$ 20,209,493</b>	<b>\$ 22,091,985</b>

## Budget Summary Report

GL Account No Description		FY 21-22	FY 22-23	FY 23-24	FY 23-24	FY 24-25
		Actuals	Actuals	Budget	Estimated Actuals	Tentative
<b>LEMOORE COLLEGE:</b>						
<b>Fund: 11: G/F Unrestricted</b>						
Category: 511	Academic, Regular/Contract	\$ 3,741,990	\$ 4,308,310	\$ 4,761,913	\$ 5,679,371	\$ 5,153,342
Category: 512	Academic, Non-Instruct, Reg/Contract	\$ 1,831,604	\$ 2,158,707	\$ 2,210,459	\$ 2,085,717	\$ 2,240,619
Category: 513	Academic, Instruct Salary, Other	\$ 3,036,387	\$ 2,729,585	\$ 2,613,673	\$ 2,751,768	\$ 3,079,798
Category: 514	Academic, Non-Instruct. Salary, Other	\$ 155,740	\$ 194,503	\$ 214,973	\$ 123,794	\$ 215,973
Category: 521	Classified, Regular FT and PT	\$ 2,525,396	\$ 2,485,244	\$ 2,617,017	\$ 2,707,863	\$ 2,993,771
Category: 522	Classified Aide, Direct Instruction FT	\$ 124,792	\$ 146,538	\$ 176,482	\$ 138,736	\$ 190,988
Category: 523	Classified, Non-instruction, PT	\$ 48,384	\$ 69,578	\$ 67,705	\$ 85,258	\$ 67,637
Category: 524	Classified, Direct Instruction, PT	\$ 151,849	\$ 183,630	\$ 243,631	\$ 155,702	\$ 243,631
Category: 531	STRS Fund	\$ 1,029,030	\$ 1,410,317	\$ 1,684,938	\$ 1,425,240	\$ 1,859,422
Category: 532	PERS Fund	\$ 768,784	\$ 864,349	\$ 912,781	\$ 1,012,815	\$ 1,002,235
Category: 533	OASDI Fund	\$ 373,806	\$ 379,673	\$ 408,625	\$ 424,461	\$ 433,246
Category: 534	Health/Welfare Insurance	\$ 1,778,420	\$ 1,851,207	\$ 2,025,865	\$ 2,124,784	\$ 2,164,453
Category: 535	State Unemployment Insurance	\$ 59,070	\$ 59,271	\$ 21,599	\$ 6,593	\$ 6,912
Category: 536	Worker's Compensation Insurance	\$ 198,467	\$ 204,022	\$ 213,002	\$ 214,820	\$ 222,650
Category: 537	APPLE (Alternate Retirement System)	\$ 47,622	\$ 38,611	\$ 46,898	\$ 37,215	\$ 46,519
Category: 539	Other Benefits	\$ 1,229	\$ 3,600	\$ -	\$ 4,000	\$ -
Category: 541	Books & Magazines	\$ -	\$ 39	\$ 39	\$ -	\$ 39
Category: 543	Instructional Supplies	\$ 4,494	\$ 6,112	\$ 6,402	\$ 4,960	\$ 6,402
Category: 545	Non-instructional Supplies	\$ 385,811	\$ 450,751	\$ 427,331	\$ 373,716	\$ 422,863
Category: 551	Consultant Services	\$ 35,324	\$ 44,136	\$ 44,136	\$ 24,981	\$ 44,136
Category: 552	Travel & Conference	\$ 204,308	\$ 171,077	\$ 203,304	\$ 171,547	\$ 205,248
Category: 553	Dues & Memberships	\$ 51,927	\$ 61,553	\$ 60,736	\$ 34,818	\$ 58,662
Category: 554	Insurance	\$ 47,538	\$ 41,092	\$ 72,336	\$ 109,433	\$ -
Category: 555	Utilities/Housekeeping Costs	\$ 1,460,793	\$ 1,002,607	\$ 1,388,117	\$ 1,531,031	\$ 1,586,755
Category: 556	Contracts/Lease/Maintenance	\$ 1,554,843	\$ 1,493,396	\$ 1,901,891	\$ 1,365,172	\$ 1,971,260
Category: 557	Other Operating Expenses	\$ 31,161	\$ 45,913	\$ 45,913	\$ 25,237	\$ 45,913
Category: 559	Other Expenses	\$ (35,469)	\$ (17,435)	\$ 112,116	\$ 217,914	\$ 112,159
Category: 561	Building Repairs	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 562	Building Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 563	Library Books	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 564	Equipment	\$ 74,120	\$ 136,642	\$ 120,859	\$ 48,299	\$ 121,091
Category: 571	Debt Retirement Long-term	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 573	Interfund Transfer-Out	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 575	Student Financial Aid	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 576	Other Student Aid	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 579	Contingencies	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Class: 5</b>	<b>Expenses</b>	<b>\$ 19,687,420</b>	<b>\$ 20,523,025</b>	<b>\$ 22,602,741</b>	<b>\$ 22,885,245</b>	<b>\$ 24,495,724</b>

## Budget Summary Report

GL Account No Description		FY 21-22	FY 22-23	FY 23-24	FY 23-24	FY 24-25
		Actuals	Actuals	Budget	Estimated Actuals	Tentative
<b>DISTRICT OPERATIONS:</b>						
<b>Fund: 11: G/F Unrestricted</b>						
Category: 511	Academic, Regular/Contract	\$ 371,339	\$ 812,852	\$ 990,000	\$ -	\$ 350,000
Category: 512	Academic, Non-Instruct, Reg/Contract	\$ 796,507	\$ 250,500	\$ 878,702	\$ 854,576	\$ 959,688
Category: 513	Academic, Instruct Salary, Other	\$ (12,507)	\$ 49,275	\$ 602,276	\$ -	\$ 402,276
Category: 514	Academic, Non-Instruct. Salary, Other	\$ 24,732	\$ 2,363,011	\$ 30,400	\$ 19,440	\$ 30,400
Category: 521	Classified, Regular FT and PT	\$ 2,452,464	\$ (197)	\$ 3,544,443	\$ 2,493,066	\$ 3,273,239
Category: 522	Classified Aide, Direct Instruction FT	\$ 9,153	\$ 42,053	\$ -	\$ -	\$ -
Category: 523	Classified, Non-instruction, PT	\$ 73,271	\$ -	\$ 46,223	\$ 26,954	\$ 46,223
Category: 524	Classified, Direct Instruction, PT	\$ 32,173	\$ -	\$ -	\$ -	\$ -
Category: 531	STRS Fund	\$ 1,462,470	\$ 1,332,284	\$ 136,753	\$ 299,014	\$ 204,471
Category: 532	PERS Fund	\$ 578,822	\$ 680,351	\$ 852,765	\$ 755,160	\$ 997,284
Category: 533	OASDI Fund	\$ 208,128	\$ 211,569	\$ 254,334	\$ 212,882	\$ 267,974
Category: 534	Health/Welfare Insurance	\$ 1,551,728	\$ 1,598,072	\$ 1,837,003	\$ 1,831,301	\$ 1,839,265
Category: 535	State Unemployment Insurance	\$ 22,696	\$ 17,604	\$ 1,921	\$ 1,680	\$ 2,009
Category: 536	Worker's Compensation Insurance	\$ 64,419	\$ 58,093	\$ 62,051	\$ 54,186	\$ 64,937
Category: 537	APPLE (Alternate Retirement System)	\$ 5,281	\$ 5,864	\$ 5,641	\$ 1,819	\$ 5,641
Category: 539	Other Benefits	\$ 4,000	\$ 13,200	\$ 41,200	\$ 11,540	\$ 41,200
Category: 541	Books & Magazines	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 543	Instructional Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 545	Non-instructional Supplies	\$ 19,632	\$ 31,519	\$ 136,901	\$ 30,518	\$ 125,782
Category: 551	Consultant Services	\$ 239,759	\$ 94,377	\$ 53,333	\$ 78,250	\$ 50,976
Category: 552	Travel & Conference	\$ 100,880	\$ 125,672	\$ 188,757	\$ 139,184	\$ 189,065
Category: 553	Dues & Memberships	\$ 70,319	\$ 63,993	\$ 69,625	\$ 68,030	\$ 71,385
Category: 554	Insurance	\$ 360,127	\$ (865,993)	\$ 386,250	\$ 424,574	\$ -
Category: 555	Utilities/Housekeeping Costs	\$ 181,298	\$ 139,803	\$ 185,504	\$ 176,874	\$ 216,857
Category: 556	Contracts/Lease/Maintenance	\$ 563,801	\$ 682,701	\$ 747,784	\$ 509,000	\$ 791,443
Category: 557	Other Operating Expenses	\$ 229,625	\$ 268,311	\$ 381,065	\$ 248,065	\$ 439,150
Category: 559	Other Expenses	\$ (2,166,758)	\$ (1,234,413)	\$ (2,150,509)	\$ (1,579,367)	\$ (2,908,494)
Category: 561	Building Repairs	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 562	Building Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 563	Library Books	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 564	Equipment	\$ 30,229	\$ 108,392	\$ 15,420	\$ 12,597	\$ 21,420
Category: 571	Debt Retirement Long-term	\$ -	\$ -	\$ 952,719	\$ 952,719	\$ 952,719
Category: 573	Interfund Transfer-Out	\$ 2,340,382	\$ 9,465,692	\$ 7,901,698	\$ 4,831,855	\$ 6,602,026
Category: 575	Student Financial Aid	\$ -	\$ (551)	\$ -	\$ (407)	\$ -
Category: 579	Contingencies	\$ -	\$ -	\$ 610,934	\$ -	\$ 616,246
<b>Class: 5</b>	<b>Expenses</b>	<b>\$ 9,613,969</b>	<b>\$ 16,314,033</b>	<b>\$ 18,763,193</b>	<b>\$ 12,453,510</b>	<b>\$ 15,653,182</b>

## Budget Summary Report

GL Account No Description		FY 21-22	FY 22-23	FY 23-24	FY 23-24	FY 24-25
		Actuals	Actuals	Budget	Estimated Actuals	Tentative
<b>Fund: 12: G/F Restricted</b>						
	Audited Fund Balance	\$ 5,732,359	\$ 789,912	\$ 1,884,899	\$ -	\$ -
Category: 481	Federal Revenue	\$ 11,491,200	\$ 9,488,234	\$ 14,469,762	\$ 13,796,240	\$ 12,357,345
Category: 486	State Revenue	\$ 10,261,062	\$ 13,040,619	\$ 31,820,084	\$ 39,305,596	\$ 32,032,451
Category: 488	Local Revenue	\$ 30,731	\$ (715,313)	\$ 98,747	\$ 180,230	\$ 108,747
Category: 489	Other Financing	\$ (139,941)	\$ 865,311	\$ 187,500	\$ 187,500	\$ -
<b>Class: 4</b>	<b>Revenues</b>	<b>\$ 21,643,052</b>	<b>\$ 22,678,851</b>	<b>\$ 46,576,093</b>	<b>\$ 53,469,566</b>	<b>\$ 44,498,543</b>
Category: 511	Academic, Regular/Contract	\$ 304,370	\$ 406,861	\$ 677,497	\$ 578,649	\$ 612,549
Category: 512	Academic, Non-Instruct, Reg/Contract	\$ 1,724,304	\$ 1,787,832	\$ 1,951,673	\$ 2,591,776	\$ 2,880,488
Category: 513	Academic, Instruct Salary, Other	\$ 352,146	\$ 232,088	\$ 298,426	\$ 432,295	\$ 267,643
Category: 514	Academic, Non-Instruct. Salary, Other	\$ 1,139,429	\$ 1,014,124	\$ 1,580,539	\$ 1,565,621	\$ 1,289,396
Category: 521	Classified, Regular FT and PT	\$ 3,826,905	\$ 4,974,044	\$ 7,199,909	\$ 9,434,209	\$ 8,560,401
Category: 522	Classified Aide, Direct Instruction FT	\$ 56,252	\$ 90,849	\$ 64,579	\$ 77,988	\$ 66,216
Category: 523	Classified, Non-instruction, PT	\$ 672,738	\$ 507,589	\$ 1,033,667	\$ 909,656	\$ 564,802
Category: 524	Classified, Direct Instruction, PT	\$ 365,503	\$ 395,017	\$ 478,159	\$ 608,442	\$ 620,845
Category: 531	STRS Fund	\$ 639,940	\$ 709,687	\$ 786,164	\$ 891,996	\$ 939,741
Category: 532	PERS Fund	\$ 1,008,171	\$ 1,378,903	\$ 2,100,588	\$ 2,609,808	\$ 2,421,814
Category: 533	OASDI Fund	\$ 397,734	\$ 459,659	\$ 694,291	\$ 840,714	\$ 907,154
Category: 534	Health/Welfare Insurance	\$ 1,498,515	\$ 1,830,323	\$ 2,497,623	\$ 2,924,281	\$ 2,896,210
Category: 535	State Unemployment Insurance	\$ 39,803	\$ 44,129	\$ 32,785	\$ 35,481	\$ 23,465
Category: 536	Worker's Compensation Insurance	\$ 137,360	\$ 148,362	\$ 231,662	\$ 282,225	\$ 279,207
Category: 537	APPLE (Alternate Retirement System)	\$ 21,520	\$ 16,569	\$ 47,344	\$ 37,871	\$ 34,441
Category: 541	Books & Magazines	\$ 65,942	\$ 73,008	\$ 138,790	\$ 125,319	\$ 93,385
Category: 543	Instructional Supplies	\$ 374,407	\$ 498,600	\$ 1,710,063	\$ 1,692,974	\$ 1,119,437
Category: 545	Non-instructional Supplies	\$ 411,853	\$ 404,220	\$ 1,447,905	\$ 2,679,007	\$ 1,248,800
Category: 551	Consultant Services	\$ 37,500	\$ 128,398	\$ 135,401	\$ 162,601	\$ 69,102
Category: 552	Travel & Conference	\$ 629,202	\$ 784,316	\$ 2,374,394	\$ 2,850,843	\$ 2,632,099
Category: 553	Dues & Memberships	\$ 35,348	\$ 26,041	\$ 58,942	\$ 87,751	\$ 65,120
Category: 554	Insurance	\$ 1,776	\$ -	\$ 1,784	\$ 2,368	\$ 2,368
Category: 556	Contracts/Lease/Maintenance	\$ 2,179,111	\$ 1,460,898	\$ 8,910,466	\$ 10,152,447	\$ 8,977,219
Category: 557	Other Operating Expenses	\$ 10,753	\$ 1,500	\$ -	\$ 16,500	\$ 9,000
Category: 559	Other Expenses	\$ 594,325	\$ 573,772	\$ 1,115,393	\$ 1,285,358	\$ 1,027,870
Category: 561	Sites/Site Improvement	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 562	Buildings	\$ 33,035	\$ -	\$ 80,000	\$ 34,437	\$ 10,000
Category: 563	Library Books	\$ 15,691	\$ 47,812	\$ 68,000	\$ 85,000	\$ 75,000
Category: 564	Equipment	\$ 5,063,768	\$ 3,003,999	\$ 6,435,839	\$ 6,930,261	\$ 3,026,969
Category: 571	Debt Retirement Long-term		\$ -		\$ -	\$ -
Category: 573	Interfund Transfer-Out	\$ 228,056	\$ 272,134	\$ 589,760	\$ 399,840	\$ 376,333
Category: 574	Pass Through Transfer	\$ 752,248	\$ 2,279,838	\$ 1,100,000	\$ 1,138,660	\$ 895,112
Category: 575	Financial Aid Grants	\$ 44,150	\$ 112,515	\$ 1,881,240	\$ 481,537	\$ 1,253,417
Category: 576	Other Student Aid	\$ 435,616	\$ 534,857	\$ 853,210	\$ 1,523,651	\$ 1,252,940
<b>Class: 5</b>	<b>Expenses</b>	<b>\$ 23,097,472</b>	<b>\$ 24,197,944</b>	<b>\$ 46,576,093</b>	<b>\$ 53,469,566</b>	<b>\$ 44,498,543</b>
<b>Fund: 12</b>	<b>G/F Restricted</b>	<b>\$ (1,454,420)</b>	<b>\$ (1,519,093)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Ending Fund Balance</b>	<b>\$ 4,277,939</b>	<b>\$ (729,181)</b>	<b>\$ 1,884,899</b>	<b>\$ -</b>	<b>\$ -</b>

**Budget Summary Report**

Summary By: Class, Fund

**FY 21-22**

**FY 22-23**

**FY 23-24**

**FY 23-24  
Estimated**

**FY 24-25**

<i>GL Fund</i>	<i>Description</i>	<i>Actuals</i>	<i>Actuals</i>	<i>Budget</i>	<i>Actuals</i>	<i>Tentative</i>
<b>Fund: 32: Cafeteria</b>						
	Audited Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 488	Local Revenue	\$ 392,641	\$ 518,526	\$ 583,480	\$ 552,146	\$ 696,375
<b>Class: 4</b>	<b>Revenues</b>	<b>\$ 392,641</b>	<b>\$ 518,526</b>	<b>\$ 583,480</b>	<b>\$ 552,146</b>	<b>\$ 696,375</b>
Category: 521	Classified, Regular FT and PT	\$ 210,473	\$ 254,424	\$ 271,086	\$ 301,343	\$ 291,063
Category: 523	Classified, Non-instruction, PT	\$ 126,820	\$ 115,881	\$ 126,500	\$ 136,708	\$ 126,500
Category: 532	PERS Fund	\$ 46,046	\$ 63,838	\$ 67,110	\$ 78,957	\$ 74,969
Category: 533	OASDI Fund	\$ 16,566	\$ 19,853	\$ 23,648	\$ 23,331	\$ 30,109
Category: 534	Health/Welfare Insurance	\$ 74,960	\$ 82,289	\$ 85,920	\$ 93,822	\$ 86,688
Category: 535	State Unemployment Insurance	\$ 1,645	\$ 1,838	\$ 769	\$ 214	\$ 778
Category: 536	Worker's Compensation Insurance	\$ 5,589	\$ 6,106	\$ 6,448	\$ 7,047	\$ 6,517
Category: 537	APPLE (Alternate Retirement System)	\$ 4,579	\$ 4,438	\$ 4,815	\$ 4,893	\$ 5,546
Category: 545	Non-instructional supplies	\$ 336,026	\$ 415,563	\$ 415,000	\$ 489,600	\$ 424,950
Category: 555	Utilities/Housekeeping Costs	\$ 3,448	\$ 5,202	\$ 4,500	\$ 4,843	\$ 4,500
Category: 556	Contracts/Lease/Maintenance	\$ 17,632	\$ 17,706	\$ 21,000	\$ 14,119	\$ 26,000
Category: 559	Other Expenses	\$ 217,981	\$ 177,193	\$ 302,905	\$ 340,689	\$ 342,503
Category: 564	Equipment	\$ 748	\$ -	\$ 6,500	\$ 12,156	\$ 18,500
<b>Class: 5</b>	<b>Expenses</b>	<b>\$ 1,062,512</b>	<b>\$ 1,164,331</b>	<b>\$ 1,336,201</b>	<b>\$ 1,507,722</b>	<b>\$ 1,438,623</b>
<b>Fund: 32</b>	<b>Cafeteria</b>	<b>\$ (669,871)</b>	<b>\$ (645,805)</b>	<b>\$ (752,721)</b>	<b>\$ (955,576)</b>	<b>\$ (742,248)</b>
Category: 489	District Support	\$ 669,871	\$ 645,805	\$ 752,721	\$ 955,576	\$ 742,248
		\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Budget Summary Report**

		<i>FY 21-22</i>	<i>FY 22-23</i>	<i>FY 23-24</i>	<i>FY 23-24</i>	<i>FY 24-25</i>
<i>GL Account No Description</i>		<i>Actuals</i>	<i>Actuals</i>	<i>Budget</i>	<i>Estimated Actuals</i>	<i>Tentative</i>
<b>Fund: 33: Child Development Centers</b>						
	Audited Fund Balance	\$ 635,041	\$ (665)	\$ 520,433	\$ 201,219	\$ 201,884
Category: 481	Federal Revenue	\$ 115,069	\$ 155,085	\$ 494,224	\$ 418,790	\$ 534,156
Category: 486	State Revenue	\$ 3,004,109	\$ 4,305,625	\$ 5,234,801	\$ 5,450,130	\$ 5,717,022
Category: 488	Local Revenue	\$ (322,292)	\$ 413,121	\$ 318,456	\$ 350,062	\$ 321,230
<b>Class: 4</b>	<b>Revenues</b>	<b>\$ 2,796,886</b>	<b>\$ 4,873,832</b>	<b>\$ 6,047,481</b>	<b>\$ 6,218,981</b>	<b>\$ 6,572,408</b>
Category: 521	Classified, Regular FT and PT	\$ 1,990,313	\$ 2,211,446	\$ 2,921,852	\$ 2,756,329	\$ 3,187,423
Category: 523	Classified, Non-instruction, PT	\$ 47,135	\$ 100,094	\$ 98,604	\$ 194,672	\$ 72,745
Category: 532	PERS Fund	\$ 421,397	\$ 538,905	\$ 763,694	\$ 665,684	\$ 905,810
Category: 533	OASDI Fund	\$ 143,015	\$ 158,900	\$ 230,989	\$ 190,056	\$ 289,181
Category: 534	Health/Welfare Insurance	\$ 519,960	\$ 550,327	\$ 579,960	\$ 563,218	\$ 585,147
Category: 535	State Unemployment Insurance	\$ 10,100	\$ 11,363	\$ 1,512	\$ 1,378	\$ 1,671
Category: 536	Worker's Compensation Insurance	\$ 34,302	\$ 37,668	\$ 49,816	\$ 44,961	\$ 53,535
Category: 537	APPLE (Alternate Retirement System)	\$ 2,761	\$ 4,301	\$ 7,201	\$ 7,916	\$ 6,687
Category: 543	Instructional Supplies	\$ 22,463	\$ 11,948	\$ 20,500	\$ 26,598	\$ 25,500
Category: 545	Non-instructional supplies	\$ 105,114	\$ 125,792	\$ 220,965	\$ 177,647	\$ 252,000
Category: 551	Consultant Services	\$ 2,690	\$ 1,290	\$ 500	\$ 4,640	\$ 4,000
Category: 552	Travel & Conference	\$ 6,315	\$ 5,630	\$ 20,200	\$ 11,975	\$ 43,550
Category: 553	Dues & Memberships	\$ 7,245	\$ 5,325	\$ 9,250	\$ 7,833	\$ 8,500
Category: 554	Insurance			\$ 2,500		\$ 3,400
Category: 555	Utilities/Housekeeping Costs	\$ 22,055	\$ 26,689	\$ 36,300	\$ 28,183	\$ 33,150
Category: 556	Contracts/Lease/Maintenance	\$ 58,093	\$ 77,325	\$ 101,230	\$ 96,575	\$ 228,205
Category: 557	Other Operating Expenses			\$ 6,000	\$ -	\$ 750
Category: 559	Other Expenses	\$ 1,892,423	\$ 777,885	\$ 1,495,966	\$ 1,409,411	\$ 1,681,575
Category: 561	Sites/Site Improvement		\$ 20,037		\$ 16,988	
Category: 564	Equipment	\$ 51,940	\$ 7,022	\$ 23,000	\$ 14,251	\$ 159,310
<b>Class: 5</b>	<b>Expenses</b>	<b>\$ 5,337,323</b>	<b>\$ 4,671,948</b>	<b>\$ 6,590,038</b>	<b>\$ 6,218,316</b>	<b>\$ 7,542,139</b>
<b>Fund: 33</b>	<b>Child Development Centers</b>	<b>\$ (2,540,437)</b>	<b>\$ 201,884</b>	<b>\$ (542,557)</b>	<b>\$ 665</b>	<b>\$ (969,731)</b>
Category: 489	District Support	\$ 1,904,731		\$ 22,125	\$ -	\$ 767,847
		\$ (635,706)	\$ 201,884	\$ (520,432)	\$ 665	\$ (201,884)
	Ending Fund Balance	\$ (665)	\$ 201,219	\$ -	\$ 201,884	\$ -

**Budget Summary Report**

		<i>FY 21-22</i>	<i>FY 22-23</i>	<i>FY 23-24</i>	<i>FY 23-24</i>	<i>FY 24-25</i>
<i>GL Account No Description</i>		<i>Actuals</i>	<i>Actuals</i>	<i>Budget</i>	<i>Estimated Actuals</i>	<i>Tentative</i>
<b>Fund: 34: Farm</b>						
	Audited Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 488	Local Revenue	\$ 191,488	\$ 55,319	\$ 150,000	\$ 83,701	\$ 70,000
<b>Class: 4</b>	<b>Revenues</b>	<b>\$ 191,488</b>	<b>\$ 55,319</b>	<b>\$ 150,000</b>	<b>\$ 83,701</b>	<b>\$ 70,000</b>
Category: 512	Academic, Non-Instruct, Reg/Contract	\$ 116,685	\$ 123,774	\$ 125,341	\$ 121,540	\$ 111,501
Category: 521	Classified, Regular FT and PT	\$ 146,173	\$ 146,433	\$ 161,658	\$ 172,699	\$ 176,095
Category: 523	Classified, Non-instruction, PT	\$ 14,200	\$ 4,516	\$ 16,000	\$ 1,407	\$ 16,000
Category: 531	STRS Fund	\$ 19,400	\$ 23,940	\$ 23,940	\$ 18,854	\$ 21,297
Category: 532	PERS Fund	\$ 32,706	\$ 37,154	\$ 43,130	\$ 43,378	\$ 48,954
Category: 533	OASDI Fund	\$ 12,819	\$ 10,809	\$ 14,184	\$ 13,715	\$ 16,159
Category: 534	Health/Welfare Insurance	\$ 76,067	\$ 74,436	\$ 82,698	\$ 79,609	\$ 83,437
Category: 535	State Unemployment Insurance	\$ 1,355	\$ 1,385	\$ 143	\$ 139	\$ 151
Category: 536	Worker's Compensation Insurance	\$ 4,642	\$ 4,570	\$ 4,617	\$ 4,478	\$ 4,852
Category: 537	APPLE (Alternate Retirement System)	\$ 311	\$ 138	\$ 525	\$ 38	\$ 525
Category: 545	Non-instructional supplies	\$ 195,296	\$ 23,028	\$ 32,500	\$ 48,938	\$ 44,500
Category: 551	Consultant Services				\$ 8,000	\$ 10,000
Category: 552	Travel & Conference	\$ 784	\$ 1,898	\$ 2,200	\$ 3,305	\$ 1,600
Category: 553	Dues & Memberships	\$ 483	\$ 670	\$ 3,485	\$ 695	\$ 1,200
Category: 555	Utilities/Housekeeping Costs	\$ 37,877	\$ 49,522	\$ 54,720	\$ 48,405	\$ 66,189
Category: 556	Contracts/Lease/Maintenance	\$ 73,939	\$ 68,217	\$ 47,300	\$ 88,587	\$ 60,000
Category: 559	Other Expenses	\$ 458,742	\$ 62,499	\$ 180,670	\$ 192,867	\$ 195,425
Category: 564	Equipment		\$ 2,538		\$ -	
<b>Class: 5</b>	<b>Expenses</b>	<b>\$ 1,191,477</b>	<b>\$ 635,528</b>	<b>\$ 793,112</b>	<b>\$ 846,654</b>	<b>\$ 857,884</b>
<b>Fund: 34</b>	<b>Farm</b>	<b>\$ (999,989)</b>	<b>\$ (580,209)</b>	<b>\$ (643,112)</b>	<b>\$ (762,953)</b>	<b>\$ (787,884)</b>
Category: 489	District Support	\$ 999,989	\$ 580,209	\$ 643,112	\$ 762,953	\$ 787,884
		\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Budget Summary Report

		<i>FY 21-22</i>	<i>FY 22-23</i>	<i>FY 23-24</i>	<i>FY 23-24</i>	<i>FY 24-25</i>
<i>GL Account No Description</i>		<i>Actuals</i>	<i>Actuals</i>	<i>Budget</i>	<i>Estimated Actuals</i>	<i>Tentative</i>
<b>Fund: 39: Residential Living</b>						
	Audited Fund Balance	\$ (8)	\$ (127)	\$ -	\$ -	\$ -
Category: 488	Local Revenue	\$ 321,844	\$ 420,949	\$ 454,117	\$ 416,241	\$ 456,186
<b>Class: 4</b>	<b>Revenues</b>	<b>\$ 321,844</b>	<b>\$ 420,949</b>	<b>\$ 454,117</b>	<b>\$ 416,241</b>	<b>\$ 456,186</b>
Category: 521	Classified, Regular FT and PT	\$ 184,833	\$ 203,685	\$ 265,013	\$ 258,508	\$ 281,087
Category: 523	Classified, Non-instruction, PT	\$ 18,272	\$ 3,940	\$ 14,346	\$ 8,278	\$ 11,346
Category: 532	PERS Fund	\$ 40,373	\$ 49,707	\$ 70,706	\$ 63,596	\$ 78,142
Category: 533	OASDI Fund	\$ 13,563	\$ 14,782	\$ 20,274	\$ 17,473	\$ 21,503
Category: 534	Health/Welfare Insurance	\$ 63,437	\$ 68,812	\$ 85,920	\$ 86,021	\$ 86,688
Category: 535	State Unemployment Insurance	\$ 960	\$ 1,042	\$ 133	\$ 126	\$ 146
Category: 536	Worker's Compensation Insurance	\$ 3,259	\$ 3,437	\$ 4,263	\$ 4,040	\$ 4,897
Category: 537	APPLE (Alternate Retirement System)	\$ 253	\$ 237	\$ 500	\$ 423	\$ 375
Category: 539	Other Benefits	\$ 25,577	\$ 32,200	\$ 17,611	\$ -	
Category: 545	Non-instructional supplies	\$ 12,782	\$ 15,420	\$ 20,600	\$ 23,485	\$ 22,752
Category: 552	Travel & Conference	\$ -	\$ 178		\$ -	
Category: 555	Utilities/Housekeeping Costs	\$ 92,036	\$ 129,351	\$ 131,000	\$ 108,525	\$ 144,600
Category: 556	Contracts/Lease/Maintenance	\$ 50,156	\$ 55,770	\$ 50,000	\$ 30,185	\$ 44,648
Category: 559	Other Expenses	\$ 241,840	\$ 302,463	\$ 202,478	\$ 177,195	\$ 221,562
Category: 562	Buildings				\$ 48,973	
Category: 564	Equipment	\$ 2,725	\$ 31,133		\$ 373	
<b>Class: 5</b>	<b>Expenses</b>	<b>\$ 750,069</b>	<b>\$ 912,157</b>	<b>\$ 882,843</b>	<b>\$ 827,203</b>	<b>\$ 917,746</b>
<b>Fund: 39</b>	<b>Residential Living</b>	<b>\$ (428,225)</b>	<b>\$ (491,208)</b>	<b>\$ (428,726)</b>	<b>\$ (410,962)</b>	<b>\$ (461,560)</b>
Category: 489	District Support	\$ 428,105	\$ 491,208	\$ 428,726	\$ 410,962	\$ 461,560
		\$ (120)	\$ -	\$ -	\$ -	\$ -
	<b>Ending Fund Balance</b>	<b>\$ (127)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



## Budget Summary Report

<i>GL Account No Description</i>		<i>FY 21-22</i>	<i>FY 22-23</i>	<i>FY 23-24</i>	<i>FY 23-24</i>	<i>FY 24-25</i>
		<i>Actuals</i>	<i>Actuals</i>	<i>Budget</i>	<i>Estimated Actuals</i>	<i>Tentative</i>
<b>Fund: 41: Capital Projects</b>						
	Audited Fund Balance	\$ 12,710,688	\$ 16,097,898	\$ 23,149,664	\$ 23,661,337	\$ 29,514,438
Category: 481	Federal Revenue					
Category: 486	State Revenue	\$ 19,851,863	\$ 6,799,282	\$ 7,807,545	\$ 1,118,842	\$ 19,665,512
Category: 488	Local Revenue	\$ (242,792)	\$ (13,698)	\$ 192,873	\$ -	\$ 177,873
Category: 489	Other Financing	\$ 4,788,503	\$ 7,448,838	\$ 7,276,046	\$ 5,276,341	\$ 6,296,726
<b>Class: 4</b>	<b>Revenues</b>	<b>\$ 24,397,574</b>	<b>\$ 14,234,422</b>	<b>\$ 15,276,464</b>	<b>\$ 6,395,183</b>	<b>\$ 26,140,111</b>
Category: 545	Non-instructional supplies	\$ 1,048				
Category: 551	Consultant Services					
Category: 556	Contracts/Lease/Maintenance	\$ 292,844	\$ 2,067,852	\$ 6,327,254	\$ 1,429,492	\$ 7,757,229
Category: 557	Other Operating Expenses	\$ 21,315			\$ -	
Category: 561	Sites/Site Improvement			\$ 97,000	\$ 89,855	\$ 7,145
Category: 562	Buildings	\$ 17,868,865	\$ 2,344,480	\$ 7,880,686	\$ 4,546,340	\$ 25,755,018
Category: 564	Equipment	\$ 1,407,400	\$ 1,310,979	\$ 658,407	\$ 425,014	\$ 2,791,283
Category: 571	Debt Retirement Long-term	\$ 700,296	\$ 947,672	\$ 952,719	\$ 952,738	\$ 952,719
Category: 573	Interfund Transfer-Out	\$ 955,113				
Category: 579	Contingencies					
<b>Class: 5</b>	<b>Expenses</b>	<b>\$ 21,246,881</b>	<b>\$ 6,670,983</b>	<b>\$ 15,916,066</b>	<b>\$ 7,443,439</b>	<b>\$ 37,263,394</b>
<b>Fund: 41</b>	<b>Capital Projects</b>	<b>\$ 3,150,693</b>	<b>\$ 7,563,440</b>	<b>\$ (639,602)</b>	<b>\$ (1,048,256)</b>	<b>\$ (11,123,283)</b>
	<b>Ending Fund Balance</b>	<b>\$ 15,861,380</b>	<b>\$ 23,661,337</b>	<b>\$ 22,510,062</b>	<b>\$ 22,613,081</b>	<b>\$ 18,391,155</b>

**Budget Summary Report**

		<i>FY 21-22</i>	<i>FY 22-23</i>	<i>FY 23-24</i>	<i>FY 23-24</i>	<i>FY 24-25</i>
<i>GL Account No Description</i>		<i>Actuals</i>	<i>Actuals</i>	<i>Budget</i>	<i>Estimated Actuals</i>	<i>Tentative</i>
<b>Fund: 59: Skills Valley</b>						
	Audited Fund Balance	\$ -	\$ -	\$ 190,271	\$ 321,090	\$ 123,474
Category: 488	Local Revenue	\$ 564,578	\$ 1,062,256	\$ 734,084	\$ 753,260	\$ 635,000
<b>Class: 4</b>	<b>Revenues</b>	<b>\$ 564,578</b>	<b>\$ 1,062,256</b>	<b>\$ 734,084</b>	<b>\$ 753,260</b>	<b>\$ 635,000</b>
Category: 512	Academic, Non-Instruct, Reg/Contract	\$ 142,670	\$ 170,819	\$ 171,806	\$ 161,747	\$ 161,806
Category: 523	Classified, Non-instruction, PT				\$ -	\$ 18,000
Category: 524	Classified, Direct Instruction, PT	\$ 107,633	\$ 104,035	\$ 114,879	\$ 109,460	\$ 70,000
Category: 531	STRS Fund	\$ 23,446	\$ 31,910	\$ 30,905	\$ 31,638	\$ 30,905
Category: 532	PERS Fund	\$ 11,027	\$ 7,245	\$ 8,000	\$ 7,245	\$ 8,090
Category: 533	OASDI Fund	\$ 6,614	\$ 6,015	\$ 6,078	\$ 5,875	\$ 7,701
Category: 534	Health/Welfare Insurance	\$ 15,528	\$ 19,460	\$ 20,191	\$ 21,316	\$ 20,372
Category: 535	State Unemployment Insurance	\$ 1,384	\$ 1,330	\$ 834	\$ 136	\$ 125
Category: 536	Worker's Compensation Insurance	\$ 4,255	\$ 4,470	\$ 4,936	\$ 4,363	\$ 4,019
Category: 537	APPLE (Alternate Retirement System)	\$ 2,231	\$ 2,641	\$ 3,894	\$ 2,749	\$ 2,675
Category: 543	Instructional Supplies	\$ 11,789	\$ 9,964	\$ 25,000	\$ 4,182	\$ 10,000
Category: 545	Non-instructional supplies				\$ 1,200	\$ 1,500
Category: 552	Travel & Conference			\$ 27,600	\$ -	\$ 600
Category: 556	Contracts/Lease/Maintenance	\$ 275,252	\$ 368,199	\$ 330,400	\$ 384,356	\$ 336,960
Category: 559	Other Expenses		\$ 15,077	\$ 251,305	\$ 216,609	\$ 203,462
<b>Class: 5</b>	<b>Expenses</b>	<b>\$ 601,828</b>	<b>\$ 741,166</b>	<b>\$ 995,828</b>	<b>\$ 950,875</b>	<b>\$ 876,215</b>
<b>Fund: 59</b>	<b>Skills Valley</b>	<b>\$ (37,250)</b>	<b>\$ 321,090</b>	<b>\$ (261,744)</b>	<b>\$ (197,615)</b>	<b>\$ (241,214)</b>
Category: 489	District Support	\$ 37,250		\$ 71,473	\$ -	\$ 241,214
		\$ -	\$ 321,090	\$ (190,271)	\$ (197,615)	\$ -
	<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ 321,090</b>	<b>\$ -</b>	<b>\$ 123,474</b>	<b>\$ 123,474</b>

**Budget Summary Report**

<i>GL Account No Description</i>		<i>FY 21-22 Actuals</i>	<i>FY 22-23 Actuals</i>	<i>FY 23-24 Budget</i>	<i>FY 23-24 Estimated Actuals</i>	<i>FY 24-25 Tentative</i>
<b>Fund: 59: Valley Christan</b>						
	Audited Fund Balance		\$ 90,850	\$ 63,451	\$ 63,451	\$ 55,000
Category: 488	Local Revenue			\$ 38,930	\$ 38,930	\$ 38,930
<b>Class: 4</b>	<b>Revenues</b>	\$ -	\$ -	\$ 38,930	\$ 38,930	\$ 38,930
Category: 513	Academic, Instruct Salary, Other		\$ 7,777	\$ 20,000	\$ 24,650	\$ 20,000
Category: 524	Classified, Direct Instruction, PT		\$ -	\$ 19,879	\$ -	\$ 23,880
Category: 531	STRS Fund		\$ 131	\$ 2,000	\$ 2,297	\$ 3,820
Category: 533	OASDI Fund		\$ 103	\$ 435	\$ 291	\$ 1,480
Category: 535	State Unemployment Insurance		\$ 24	\$ 150	\$ 10	\$ 14
Category: 536	Worker's Compensation Insurance		\$ 127	\$ 495	\$ 322	\$ 706
Category: 537	APPLE (Alternate Retirement System)		\$ 266	\$ 1,125	\$ 300	\$ 895
Category: 543	Instructional Supplies			\$ 5,000	\$ -	\$ 5,000
Category: 545	Non-instructional supplies		\$ 681	\$ 9,200	\$ 8,531	\$ 9,200
Category: 552	Travel & Conference		\$ 1,822	\$ 31,152	\$ 10,588	\$ 25,152
Category: 559	Other Expenses		\$ 16,469	\$ 12,945	\$ 390	\$ 3,783
<b>Class: 5</b>	<b>Expenses</b>	\$ -	\$ 27,399	\$ 102,381	\$ 47,381	\$ 93,930
<b>Fund: 59</b>	<b>Valley Christian</b>	\$ -	\$ (27,399)	\$ (63,451)	\$ (8,451)	\$ (55,000)
	<b>Ending Fund Balance</b>	\$ -	\$ 63,451	\$ -	\$ 55,000	\$ -
<b>Fund: 61: Insurance Fund</b>						
	Audited Fund Balance				\$ -	\$ -
Category: 489	Local Revenue				\$ -	\$ 663,970
<b>Class: 4</b>	<b>Revenues</b>	\$ -	\$ -	\$ -	\$ -	\$ 663,970
Category: 559	Other Expenses				\$ -	\$ 663,970
<b>Class: 5</b>	<b>Expenses</b>	\$ -	\$ -	\$ -	\$ -	\$ 663,970
<b>Fund: 61</b>	<b>Insurance</b>	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Ending Fund Balance</b>	\$ -	\$ -	\$ -	\$ -	\$ -

**Budget Summary Report**

		<i>FY 21-22</i>	<i>FY 22-23</i>	<i>FY 23-24</i>	<i>FY 23-24</i>	<i>FY 24-25</i>
<i>GL Account No Description</i>		<i>Actuals</i>	<i>Actuals</i>	<i>Budget</i>	<i>Estimated Actuals</i>	<i>Tentative</i>
<b>Fund: 71: ASB Fund</b>						
	Audited Fund Balance	\$ 149,526	\$ 113,690	\$ 86,406	\$ 86,461	\$ 44,461
Category: 488	Local Revenue	\$ 27,936	\$ 37,910	\$ 46,400	\$ 27,122	\$ 31,817
Category: 489	Other Financing					
<b>Class: 4</b>	<b>Revenues</b>	<b>\$ 27,936</b>	<b>\$ 37,910</b>	<b>\$ 46,400</b>	<b>\$ 27,122</b>	<b>\$ 31,817</b>
Category: 545	Non-instructional supplies	\$ 18,151	\$ 28,443	\$ 41,300	\$ 21,752	\$ 31,300
Category: 552	Travel & Conference	\$ 33,450	\$ 25,221	\$ 18,000	\$ 35,276	\$ 38,000
Category: 556	Contracts/Lease/Maintenance	\$ 4,416	\$ 9,425		\$ 8,550	
Category: 559	Other Expenses	\$ 7,755	\$ 2,050		\$ 3,543	\$ 6,978
<b>Class: 5</b>	<b>Expenses</b>	<b>\$ 63,772</b>	<b>\$ 65,139</b>	<b>\$ 59,300</b>	<b>\$ 69,121</b>	<b>\$ 76,278</b>
<b>Fund: 71</b>	<b>ASB Fund</b>	<b>\$ (35,836)</b>	<b>\$ (27,229)</b>	<b>\$ (12,900)</b>	<b>\$ (42,000)</b>	<b>\$ (44,461)</b>
	<b>Ending Fund Balance</b>	<b>\$ 113,690</b>	<b>\$ 86,461</b>	<b>\$ 73,506</b>	<b>\$ 44,461</b>	<b>\$ -</b>
<b>Fund: 72: Student Rep Fee</b>						
	Audited Fund Balance	\$ 8,162	\$ 17,941	\$ 22,156	\$ 13,994	\$ 17,500
Category: 488	Local Revenue	\$ 17,941	\$ 4,396	\$ 5,000	\$ 3,882	\$ 5,000
<b>Class: 4</b>	<b>Revenues</b>	<b>\$ 17,941</b>	<b>\$ 4,396</b>	<b>\$ 5,000</b>	<b>\$ 3,882</b>	<b>\$ 5,000</b>
Category: 559	Other Expenses	\$ 8,162	\$ 8,343	\$ 9,000	\$ 375	\$ 22,500
<b>Class: 5</b>	<b>Expenses</b>	<b>\$ 8,162</b>	<b>\$ 8,343</b>	<b>\$ 9,000</b>	<b>\$ 375</b>	<b>\$ 22,500</b>
<b>Fund: 72</b>	<b>Student Rep Fee</b>	<b>\$ 9,779</b>	<b>\$ (3,948)</b>	<b>\$ (4,000)</b>	<b>\$ 3,507</b>	<b>\$ (17,500)</b>
	<b>Ending Fund Balance</b>	<b>\$ 17,941</b>	<b>\$ 13,994</b>	<b>\$ 18,156</b>	<b>\$ 17,500</b>	<b>\$ -</b>
<b>Fund: 74: Financial Aid</b>						
	Audited Fund Balance	\$ 618,051	\$ 2,701,083	\$ 1,399,680	\$ 906,020	\$ 2,089,948
Category: 481	Federal Revenue	\$ 16,502,355	\$ 16,360,926	\$ 12,537,302	\$ 15,745,080	\$ 16,147,318
Category: 486	State Revenue	\$ 3,125,823	\$ 2,810,644	\$ 4,037,578	\$ 7,695,822	\$ 4,135,078
Category: 488	Local Revenue	\$ 497	\$ 9,848		\$ 23,004	\$ 34,000
Category: 489	Other Financing	\$ 2,198,814	\$ 272,134	\$ 228,051	\$ 218,200	\$ 622,051
<b>Class: 4</b>	<b>Revenues</b>	<b>\$ 21,827,489</b>	<b>\$ 19,453,552</b>	<b>\$ 16,802,931</b>	<b>\$ 23,682,106</b>	<b>\$ 20,938,447</b>
Category: 559	Other Expenses	\$ 37,053	\$ (124,034)	\$ 12,800	\$ 4,706	\$ 22,800
Category: 575	Student Financial Aid	\$ 19,142,655	\$ 21,372,648	\$ 16,725,131	\$ 22,450,209	\$ 20,669,929
Category: 576	Other Student Aid	\$ 564,750		\$ 65,000	\$ 43,263	\$ 245,718
<b>Class: 5</b>	<b>Expenses</b>	<b>\$ 19,744,458</b>	<b>\$ 21,248,614</b>	<b>\$ 16,802,931</b>	<b>\$ 22,498,178</b>	<b>\$ 20,938,447</b>
<b>Fund: 74</b>	<b>Financial Aid</b>	<b>\$ 2,083,031</b>	<b>\$ (1,795,063)</b>	<b>\$ -</b>	<b>\$ 1,183,928</b>	<b>\$ -</b>
	<b>Ending Fund Balance</b>	<b>\$ 2,701,083</b>	<b>\$ 906,020</b>	<b>\$ 1,399,680</b>	<b>\$ 2,089,948</b>	<b>\$ 2,089,948</b>

**Budget Summary Report**

<i>GL Account No Description</i>		<i>FY 21-22 Actuals</i>	<i>FY 22-23 Actuals</i>	<i>FY 23-24 Budget</i>	<i>FY 23-24 Estimated Actuals</i>	<i>FY 24-25 Tentative</i>
<b>Fund: 75: Scholarship and Loan</b>						
	Audited Fund Balance	\$ 87,106	\$ 84,309	\$ 85,882	\$ 85,881	\$ 85,881
Category: 488	Local Revenue	\$ 45,194	\$ 67,737	\$ 65,000	\$ 60,644	\$ 65,000
<b>Class: 4</b>	<b>Revenues</b>	<b>\$ 45,194</b>	<b>\$ 67,737</b>	<b>\$ 65,000</b>	<b>\$ 60,644</b>	<b>\$ 65,000</b>
Category: 575	Student Financial Aid	\$ 47,991	\$ 66,165	\$ 65,000	\$ 60,643	\$ 65,000
Category: 579	Contingencies					
<b>Class: 5</b>	<b>Expenses</b>	<b>\$ 47,991</b>	<b>\$ 66,165</b>	<b>\$ 65,000</b>	<b>\$ 60,643</b>	<b>\$ 65,000</b>
<b>Fund: 75</b>	<b>Scholarship and Loan</b>	<b>\$ (2,797)</b>	<b>\$ 1,572</b>	<b>\$ -</b>	<b>\$ 0</b>	<b>\$ -</b>
	<b>Ending Fund Balance</b>	<b>\$ 84,309</b>	<b>\$ 85,881</b>	<b>\$ 85,882</b>	<b>\$ 85,882</b>	<b>\$ 85,881</b>
<b>Fund: 78: OPEB/GASB 45</b>						
	Audited Fund Balance	\$ 14,494,175	\$ 15,273,045	\$ 17,928,684	\$ 17,938,684	\$ 19,399,267
Category: 488	Local Revenues	\$ 677,702	\$ 1,469,243	\$ 100,000	\$ 135,000	\$ 125,000
Category: 489	Contributions	\$ 2,803,731	\$ 1,218,020	\$ 1,325,583	\$ 1,325,583	\$ 1,405,294
	Market Gains (Loss)	\$ (2,683,524)				
<b>Class: 4</b>	<b>Revenues</b>	<b>\$ 797,909</b>	<b>\$ 2,687,263</b>	<b>\$ 1,425,583</b>	<b>\$ 1,460,583</b>	<b>\$ 1,530,294</b>
Category: 534	Health/Welfare Insurance				\$ -	
Category: 551	Consultant Services	\$ 19,038	\$ 21,625	\$ 10,000		\$ 10,000
Category: 579	Contingencies					
<b>Class: 5</b>	<b>Expenses</b>	<b>\$ 19,038</b>	<b>\$ 21,625</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ 10,000</b>
	Market Adjustment					
<b>Fund: 78</b>	<b>OPEB/GASB 45</b>	<b>\$ 778,870</b>	<b>\$ 2,665,638</b>	<b>\$ 1,415,583</b>	<b>\$ 1,460,583</b>	<b>\$ 1,520,294</b>
	<b>Ending Fund Balance</b>	<b>\$ 15,273,045</b>	<b>\$ 17,938,684</b>	<b>\$ 19,344,267</b>	<b>\$ 19,399,267</b>	<b>\$ 20,919,561</b>
<b>Fund: 79: Clubs and Trusts</b>						
	Audited Fund Balance	\$ 66,010	\$ 67,567	\$ 70,681	\$ 70,681	\$ 73,179
Category: 488	Local Revenue	\$ 9,224	\$ 16,266	\$ 2,800	\$ 10,277	\$ 2,800
<b>Class: 4</b>	<b>Revenues</b>	<b>\$ 9,224</b>	<b>\$ 16,266</b>	<b>\$ 2,800</b>	<b>\$ 10,277</b>	<b>\$ 2,800</b>
Category: 545	Supplies and Materials					
Category: 559	Other Expenses	\$ 7,667	\$ 13,151	\$ 1,600	\$ 7,779	\$ 1,600
Category: 579	Contingencies					
<b>Class: 5</b>	<b>Expenses</b>	<b>\$ 7,667</b>	<b>\$ 13,151</b>	<b>\$ 1,600</b>	<b>\$ 7,779</b>	<b>\$ 1,600</b>
<b>Fund: 79</b>	<b>Clubs and Trusts</b>	<b>\$ 1,557</b>	<b>\$ 3,114</b>	<b>\$ 1,200</b>	<b>\$ 2,498</b>	<b>\$ 1,200</b>
	<b>Ending Fund Balance</b>	<b>\$ 67,567</b>	<b>\$ 70,681</b>	<b>\$ 71,881</b>	<b>\$ 73,179</b>	<b>\$ 74,379</b>

**Budget Summary Report**

<i>GL Account No Description</i>		<i>FY 21-22</i>	<i>FY 22-23</i>	<i>FY 23-24</i>	<i>FY 23-24</i>	<i>FY 24-25</i>
		<i>Actuals</i>	<i>Actuals</i>	<i>Budget</i>	<i>Estimated</i>	<i>Tentative</i>
<b>Fund: 83: Foundation</b>						
	Beginning Balance	\$ (299,984)	\$ -	\$ -	\$ -	\$ -
Category: 488	Local Revenues			\$ 268,281		
<b>Class: 4</b>	<b>Revenues</b>	\$ -	\$ -	\$ 268,281	\$ -	\$ -
Category: 511	Academic, Regular/Contract			\$ 65,614		
Category: 512	Academic, Non-Instruct, Reg/Contract	\$ 61,346	\$ 62,686	\$ 63,945	\$ 67,922	\$ 63,945
Category: 514	Non Instructional Salaries, Other		\$ 500		\$ -	
Category: 521	Classified, Regular FT and PT	\$ 227,308	\$ 238,665	\$ 335,449	\$ 276,325	\$ 256,926
Category: 523	Classified, Non-instruction, PT	\$ (1,800)	\$ 5,954	\$ 30,000	\$ 7,631	\$ 1,000
Category: 524	Classified, Direct Instruction, PT	\$ (1,680)	\$ 1,680		\$ -	
Category: 531	STRS Fund	\$ 6,694	\$ 6,391	\$ 22,542	\$ 24,349	\$ 10,010
Category: 532	PERS Fund	\$ 58,644	\$ 76,330	\$ 92,577	\$ 42,011	\$ 74,634
Category: 533	OASDI Fund	\$ 18,578	\$ 20,742	\$ 28,256	\$ 21,181	\$ 21,298
Category: 534	Health/Welfare Insurance	\$ 64,328	\$ 67,604	\$ 90,841	\$ 64,494	\$ 58,947
Category: 535	State Unemployment Insurance	\$ 1,889	\$ 1,847	\$ 233	\$ 169	\$ 160
Category: 536	Worker's Compensation Insurance	\$ 6,534	\$ 6,102	\$ 7,481	\$ 5,447	\$ 5,162
Category: 537	APPLE (Alternate Retirement System)	\$ (173)	\$ (572)		\$ 264	
Category: 545	Non-instructional supplies			\$ 1,500	\$ -	\$ 1,000
Category: 551	Consultant Services			\$ 33,000	\$ -	
Category: 552	Travel & Conference			\$ 3,650	\$ -	\$ 2,650
Category: 554	Insurance	\$ 6,247	\$ 5,560	\$ 11,500	\$ 5,216	\$ 11,500
Category: 555	Utilities/Housekeeping Costs	\$ 1,222		\$ 2,000	\$ -	
Category: 556	Contracts/Lease/Maintenance			\$ 3,500	\$ -	
Category: 557	Other Operating Expenses	\$ 19,500	\$ 13,000	\$ 17,000	\$ -	\$ 20,100
Category: 559	Other Expenses	\$ 391,175	\$ 28,904	\$ 275,291	\$ 151,927	\$ 183,645
Category: 564	Equipment			\$ 1,500		
<b>Class: 5</b>	<b>Expenses</b>	\$ 859,811	\$ 535,392	\$ 1,085,878	\$ 666,935	\$ 710,977
<b>Fund: 83</b>	<b>Foundation</b>	\$ (859,811)	\$ (535,392)	\$ (817,597)	\$ (666,935)	\$ (710,977)
Category: 489	District Contributions	\$ 1,159,795	\$ 535,392	\$ 817,597	\$ 666,935	\$ 710,977
		\$ 299,984	\$ -	\$ -	\$ -	\$ -
	<b>Ending Fund Balance</b>	\$ -	\$ -	\$ -	\$ -	\$ -

## FY 2024-2025 Tentative Capital Outlay Budgets

	Est. Beginning Balance	\$ 29,514,438
Revenues	WHCL Instructional Bldg	\$ 19,665,512
48981	Transfer In	\$ 1,039,724
48981	Transfer In Theater Lighting	\$ 200,000
48981	Transfer In Restroom Renovation	\$ 13,000
48981	Transfer In M&O Work Truck	\$ 60,000
48861	Interest	\$ 100,000
48981	Transfer In DO Pmt	\$ 952,719
48981	Transfer In Technology Reserve	\$ 1,500,000
48851	Rental Income	\$ 77,873
48986	Measure T Funds	\$ 2,531,283
		\$ 55,654,549

Expenditures	Coalinga College Projects	\$ 4,785,273
	Firebaugh Projects	\$ 10,000
	Lemoore College Projects	\$ 28,819,119
	District Projects	\$ 1,117,719
	Measure T Projects	\$ 2,531,283
		\$ 37,263,394

**Ending Balance: \$ 18,391,155**

WHC COALINGA PROJECTS:		Project Budget	State, Fed., Loan	Local Funds
<i>District No:</i>	<i>Project</i>	for 2024-2025	or SFID funds	Needed
41-301	CC Master Planning/CEQA	\$ 15,000		\$ 15,000
41-232	CC SCH MAINT.	\$ 4,471,212		\$ 4,471,212
41-798	CC Facility Use Maintenance & Repair	\$ 91,916	\$ -	\$ 91,916
41-xxx	CC Theatre Lighting	\$ 200,000		\$ 200,000
41-797	CC Athletic Field Repairs	\$ 7,145		\$ 7,145
<b>COALINGA PROJECTS TOTAL:</b>		<b>\$ 4,785,273</b>	<b>\$ -</b>	<b>\$ 4,785,273</b>

Firebaugh PROJECTS:		Project Budget	State, Fed., Loan	Local Funds
<i>District No:</i>	<i>Project</i>	for 2024-2025	or SFID funds	Needed
41 401	Firebaugh Master Planning/CEQA	\$ 10,000	\$ -	\$ 10,000
<b>FIREBAUGH PROJECTS TOTAL:</b>		<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ 10,000</b>

WHC LEMOORE PROJECTS:		Project Budget	State, Fed., Loan	Local Funds
<i>District No:</i>	<i>Project</i>	for 2024-2025	or SFID funds	Needed
41-590	LC Master Planning/CEQA	\$ 26,000	\$ -	\$ 26,000
41-232	LC SCH MAINT.	\$ 2,719,087		\$ 2,719,087
41-798	LC Facility Use Maintenance & Repairs	\$ 259,014	\$ -	\$ 259,014
41-570	LC Instructional Bldg	\$ 25,742,018	\$ 19,665,512	\$ 6,076,506
41-xxx	LC Restroom Renovation	\$ 13,000		\$ 6,076,506
41-xxx	LC M&O Work Truck	\$ 60,000		\$ 60,000
<b>LEMOORE PROJECTS TOTAL:</b>		<b>\$ 28,819,119</b>	<b>\$ 19,665,512</b>	<b>\$ 15,217,113</b>

DISTRICT OFFICE PROJECTS		Project budget	State, Fed., Loan	Local Funds
<i>District No:</i>	<i>Project</i>	for 2024-2025	or SFID funds	Needed
41 601	DO Master Planning/CEQA/FUSION	\$ 165,000	\$ -	\$ 165,000
41-614	DO AdminBldg/Equip Long Term Pay	\$ 952,719	\$ -	\$ 952,719
<b>DISTRICT PROJECTS TOTAL:</b>		<b>\$ 1,117,719</b>	<b>\$ -</b>	<b>\$ 1,117,719</b>

MEASURE T PROJECTS		<i>Project budget</i>	State, Fed., Loan	Local Funds
<i>District No:</i>	<i>Project</i>	for 2024-2025	or SFID funds	Needed
41 672	Series B	\$ 215,606	\$ 215,606	
41 6xx	Series C	\$ 2,315,677	\$ 2,315,677	

## Tentative Interfund Transfers

From	To	Amount	Purpose
Unrestricted (11)			
	Capital Projects (41)	\$ 1,500,000	IT Equipment
	Capital Projects (41)	\$ 952,719	Long Term Debt (DO Bldg & Equip)
	Capital Projects (41)	\$ 200,000	Theatre Lighting
	Capital Projects (41)	\$ 60,000	M&O Work Truck
	Capital Projects (41)	\$ 13,000	Bathroom Renovation
	Capital Projects (41)	\$ 1,039,724	District Capital Projects
	Insurance (61)	\$ 663,970	Insurance Premiums
	OPEB (78)	\$ 1,405,294	OPEB
	Cafeteria (32)	\$ 742,248	Ancillary Support
	CDC (33)	\$ 767,847	Ancillary Support
	Farm (34)	\$ 787,884	Ancillary Support
	Res Halls (39)	\$ 461,560	Ancillary Support
	Skills Valley (59)	\$ 241,214	Ancillary Support
	Foundation (83)	\$ 710,977	Ancillary Support
		\$ 9,546,437	

From	To	Amount	Purpose
Restricted (12)			
	Financial Aid (74)	\$ 622,051	Student Payments
		\$ 622,051	