

# **West Hills Community College District**

## **2024-2025**

### **ADOPTED BUDGET**

## **Report**

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Coalinga College Lemoore College Firebaugh Center

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

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## 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.

On June 26, 2024, the Governor signed the 2024-2025 enacted budget for California. Due to declines in the technology sector and delays in tax payments the state is facing significant multi-year revenue shortfalls. The budget deficit for FY24-25 is estimated to be \$45 billion and FY25-26 is estimated at \$30 billion. Despite the state budget deficit, no major reductions to community college programs or services were enacted. The 2024-25 budget act reflects a slight increase in overall funding for community colleges, primarily through ongoing funding provided as COLA and withdrawals from the Proposition 98 reserve.

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. 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/<br>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<br>College Presidents |
| 2    | December                                     | College Presidents will make recommendations on the specific faculty positions to be filled.<br>CEC will convene and meet to approve positions.   | College Presidents<br>CEC        |
| 3    | 3 <sup>rd</sup> week in<br>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<br>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<br>week in<br>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/<br>Beginning of<br>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.<br>CEC will convene and allocate available funding to prioritized listings in Tentative Budget<br>Chancellor will submit Proposed Tentative Budget to Board of Trustees for approval. | VC/CBO CEC<br>Chancellor         |
| 9    | 10 days<br>prior to<br>June Board<br>meeting | Proposed Tentative Budget shall be posted on the District's website for public view.  | VC/CBO                           |
| 10   | June Board<br>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<br>VC/CBO      |
| 11   | Before June<br>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<br>July                         | All recommendations and revisions from the Chancellor, College Presidents, and DBO shall be submitted to the VC/CBO   | VC/CBO                           |
| 13   | 10 days<br>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.<br>Changes made after the budget is adopted will be submitted to the DBO and require CEC and Board approval for new grants.<br>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<br>VC/CBO<br>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 projected a state deficit of \$37.9 billion. The 2024-2025 state deficit is currently estimated at \$45 billion. Early action by the legislature and the Governor reduced the budget shortfall by approximately \$17.3 billion, leaving \$28 billion to be resolved in the 2024-25 enacted budget. Proposed actions 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 Governor approved an 1.07% cost of living adjustment (COLA) for fiscal year 2024-25. The COLA has been applied to the three components of the SCFF as ongoing funding.

The 2024-25 Total Computational Revenue (TCR) for West Hills Community College District will become the district's new funding floor, future COLAs will no longer be applied. Stability protections were implemented to determine the 2024-25 TCR for West Hills Community College District. The district must increase its allocation via the SCFF formula to experience an increase in revenue in future years.

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 approved a COLA increase of 1.07. 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. For FY2023-2024 the district exceeded its target and certified 5,401 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.

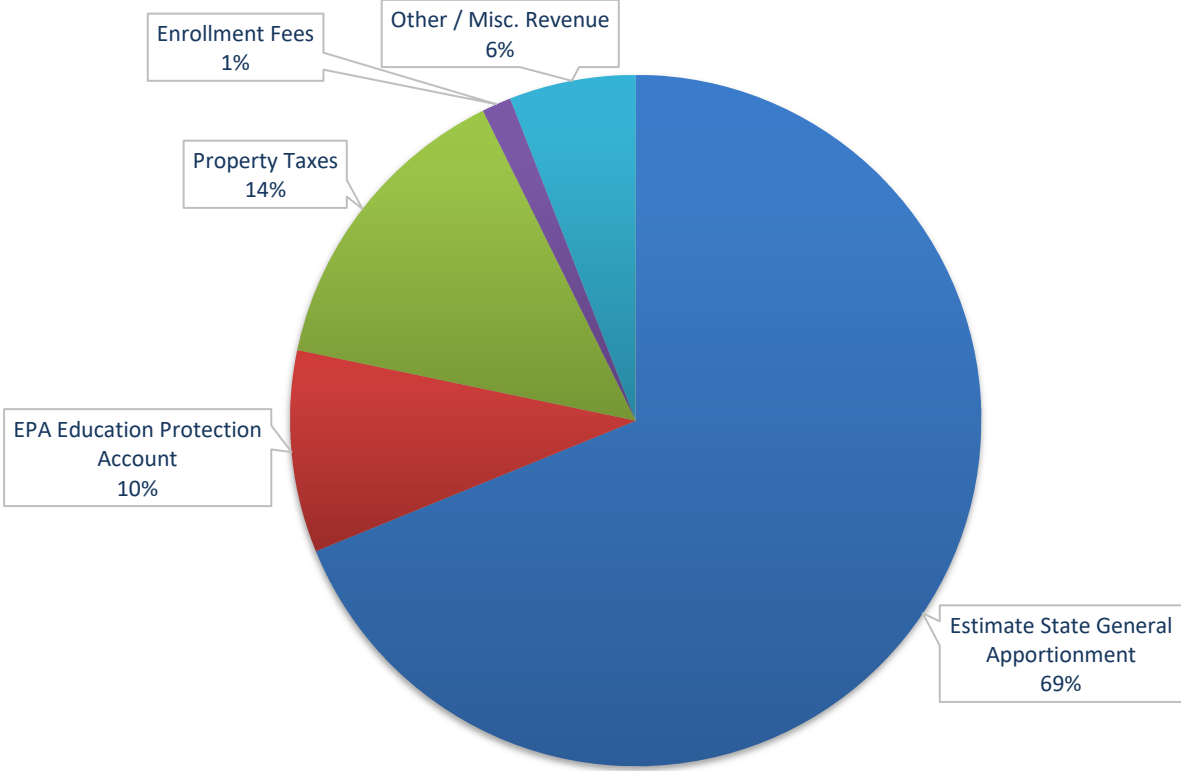
*Self-Insurance funds.* Designated to account for income and expenditures of the self-insurance program. This fund is maintained in the county treasury and used to provide for payments on premiums, deductibles, investigations, and losses, etc.

*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).

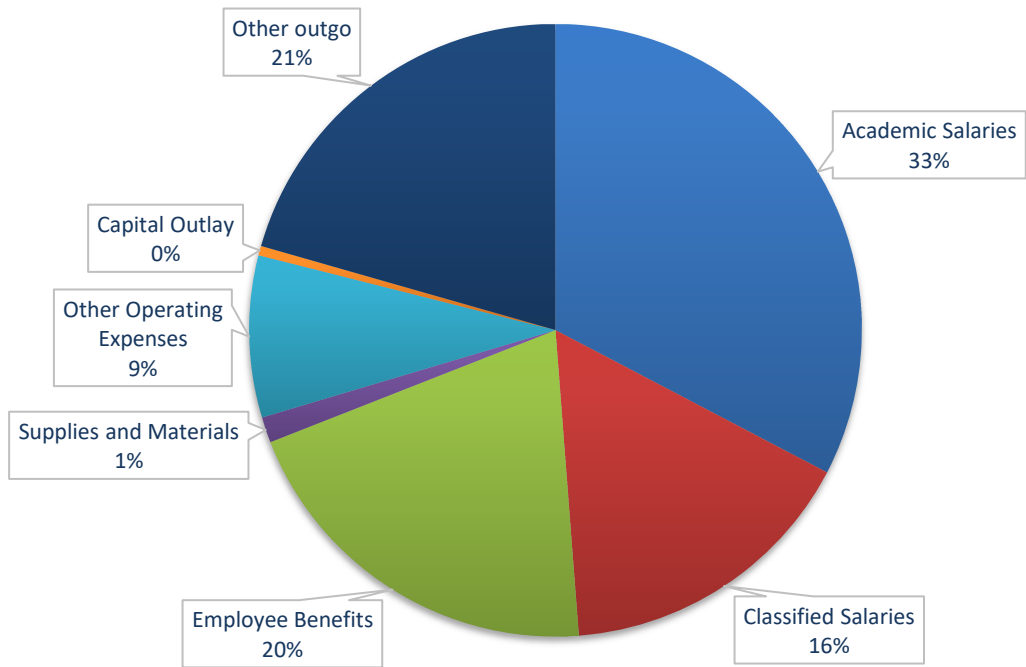
*Financial Aid Funds.* Designated to account for the deposit and direct payment of government-funded student financial aid, including grants and loans or other moneys intended for similar purposes and the required district matching share of payments to students.

*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-employment benefits trust)

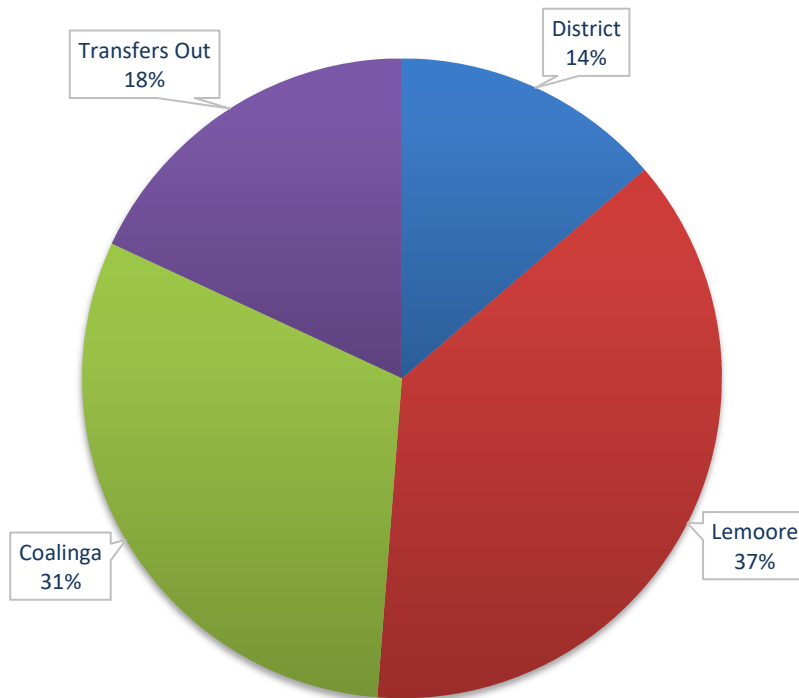
# Unrestricted Revenue



## Unrestricted Expenditures by Subclass



## Unrestricted Expenditures by Location



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

**General Fund 11 - Unrestricted**

**FTEs:**

|                               |                 |
|-------------------------------|-----------------|
| Actuals FTES 2023-24          | 5,401.00        |
| Target FTES 2024-25           | 5,300.00        |
| <b>Total FY 2024-25 FTES:</b> | <b>5,300.00</b> |

**ESTIMATED BEGINNING BALANCE:**

**\$38,197,449**

**REVENUES:**

**Computational Revenue**

|                                      |               |
|--------------------------------------|---------------|
| Estimate State General Apportionment | \$ 43,794,055 |
| FTFH (15-16)                         | \$ 391,445    |
| EPA Education Protection Account     | \$ 6,013,986  |
| Property Taxes:                      | \$ 9,174,994  |
| Enrollment Fees:                     | \$ 874,980.00 |

**Total Computational Revenue (including COLA)**

**\$ 60,249,460**

**Other / Misc. Revenue**

|                              |              |
|------------------------------|--------------|
| Lottery (Unrestricted)       | \$ 1,146,764 |
| Interest                     | \$ 545,000   |
| PT Fac Hours                 | \$ 177,945   |
| Non-Resident/Foreign Tuition | \$ 687,000   |
| Other Local Revenue          | \$ 34,524    |
| FTFH                         | \$ 786,764   |

**Total Misc. Revenue:**

**\$ 3,377,997**

**TOTAL REVENUE**

**\$63,627,457**

**EXPENDITURES:**

**Proposed Adopted Budget**

**Adopted 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**

**\$63,627,457**

**Net Increase (Decrease) to Fund Balance**

**\$ -**

**Ending Fund Balance \$38,197,449**

**General Fund 12 - Restricted**

Categorical Program budgets are prepared based on Chancellor's Office 2024-2025 allocation notices. Restricted fund budget

changes are made throughout the year as Final Allocation Notices and Final Grant Award Notices are received.

|     |  |              |
|-----|--|--------------|
| 013 | Philanthropy                                     | \$ 2,828     |
| 014 | Kern-Industrial/Manufactg/Const                  | \$ 100,000   |
| 058 | Open Education Resources Improve Project (OIP)   | \$ 507,604   |
| 081 | DGLF Adult Literacy                              | \$ 9,000     |
| 083 | TRF Equine Science                               | \$ 28,410    |
| 084 | 8th Gr Career Acad Smr 21                        | \$ 7,161     |
| 088 | National Association of Higher Education Systems | \$ 5,000     |
| 092 | Contib, Gifts, Grants                            | \$ 1,319     |
| 093 | ACCJC/Lumina Fndtn/DQPP                          | \$ 267       |
| 101 | National Farm Jobs Program                       | \$ 141,800   |
| 110 | ITA/Truck Driving                                | \$ 132,000   |
| 120 | Stdnt Svs/Clga                                   | \$ 561,418   |
| 124 | CAMP 21-26                                       | \$ 505,381   |
| 131 | UB WHCC  | \$ 398,688   |
| 132 | UBMS WHL 22-27                                   | \$ 335,929   |
| 136 | DOL/WIA Veterans/Adult                           | \$ 418,127   |
| 137 | UB WHL 2   | \$ 321,771   |
| 140 | Federal Workstudy                                | \$ 354,746   |
| 142 | Recovery Block Grant                             | \$ 1,953,733 |
| 144 | State Block Grant                                | \$ 3,988     |
| 149 | HEP 2020-2026                                    | \$ 474,811   |
| 149 | HEP2EAST 2024-2029                               | \$ 474,999   |
| 151 | Ag/Food Innovation                               | \$ 4,465,173 |
| 152 | Education Pathway                                | \$ 228,695   |
| 156 | NSF/CORES  | \$ 572,665   |
| 156 | NSF/CHORUS                                       | \$ 446,967   |
| 159 | TANF   | \$ 80,245    |
| 160 | VTEA 1C - Econ Dev                               | \$ 347,561   |
| 173 | USDA/NIFA  | \$ 358,814   |
| 173 | Agricultural/Food Industry                       | \$ 347,513   |
| 173 | Broadband Technical Assistance (BTA)             | \$ 975,866   |
| 188 | Comm Adult Reentry Program                       | \$ 575,282   |
| 198 | Veterans Resource Center                         | \$ 108,109   |
| 200 | EOPS   | \$ 1,466,582 |
| 201 | EOPS   | \$ 607,875   |
| 202 | CARE   | \$ 284,189   |
| 203 | CARE   | \$ 134,830   |
| 204 | Staff Dvlpmt                                     | \$ 83,528    |
| 205 | Umoja Campus Programs                            | \$ 150,000   |
| 206 | HR Mgmt  | \$ 208,333   |
| 206 | Staff Diversity                                  | \$ 322,431   |
| 208 | UCB Puente Project                               | \$ 148,024   |
| 209 | LGBTQ+   | \$ 174,508   |
| 210 | DSPS   | \$ 1,075,704 |
| 210 | DSPS Carryover                                   | \$ 398,812   |
| 210 | DSPS Deaf & Hard of Hearing                      | \$ 43,442    |
| 210 | DSPS Print/Electronic Access                     | \$ 19,663    |
| 211 | CCCCO/SWP Local RD7 2022-2023                    | \$ 100,042   |
| 211 | SW Rgnl/CRC Ag, Water Env Sect                   | \$ 53,250    |
| 211 | SWR/Advan Manftg Prog                            | \$ 20,000    |
| 211 | SWR/CRC Reg Bus & Entrep                         | \$ 54,854    |
| 211 | SWR/CRC Reg Hospitality                          | \$ 24,800    |
| 211 | SWR/Strength CTE Pathwys                         | \$ 94,410    |

|     |  |              |
|-----|--|--------------|
| 211 | SWR/Strength Sect CTE Path                 | \$ 53,250    |
| 212 | BFAP Carryover                             | \$ 52,418    |
| 212 | BFAP Fin Aid Admin                         | \$ 370,242   |
| 214 | State Lottery Funds                        | \$ 1,826,748 |
| 215 | NextUp                                     | \$ 209,016   |
| 216 | NextUp Carryover                           | \$ 441,417   |
| 217 | Strong Workforce Round 8 Regional          | \$ 960,370   |
| 217 | Strong Workforce Round 8 Local             | \$ 724,822   |
| 218 | Culinary Arts                              | \$ 130,495   |
| 218 | Teacher Assistant                          | \$ 120,000   |
| 218 | Truck Driving                              | \$ 464,556   |
| 220 | CalWorks                                   | \$ 442,620   |
| 221 | CalWorks Carryover                         | \$ 249,426   |
| 222 | CalWorks Workstudy                         | \$ 107,549   |
| 223 | CCC Guided Pathways 2022-23                | \$ 182,326   |
| 229 | Student Transfer Achievement Reform Act 21 | \$ 1,058,746 |
| 229 | Student Equity and Achievement             | \$ 2,703,320 |
| 229 | Student Equity and Achievement Carryover   | \$ 270,135   |
| 230 | Classified Professional Dev                | \$ 27,300    |
| 232 | Plant Maint. & Instrl Support              | \$ 240,830   |
| 233 | IEPI/PRT                                   | \$ 170,000   |
| 236 | Financial Aid Technology                   | \$ 241,443   |
| 237 | CCCCO/Adult Ed/AB104                       | \$ 1,621,841 |
| 237 | ELL Healthcare Pathway                     | \$ 227,462   |
| 238 | Technology & Data Security                 | \$ 547,256   |
| 240 | CA Acad Partnership (CAPP)                 | \$ 127,922   |
| 242 | Student Housing Feasibility Study          | \$ 7,602     |
| 244 | Apprenticeship Pathwys Demo Proj           | \$ 200,000   |
| 244 | CCCCO/Westside Works                       | \$ 104,211   |
| 246 | Nurse Enrollment                           | \$ 82,555    |
| 250 | Common Course Numbering                    | \$ 1,826,086 |
| 251 | Song-Brown RN Ed Prog 22/23                | \$ 153,174   |
| 251 | Song-Brown RN Ed Prog 24/25                | \$ 420,000   |
| 252 | Dual Enrol/CCAP                            | \$ 67,601    |
| 253 | Farmworkers Advancement Program (FAP)      | \$ 808,055   |
| 267 | ZTC Degree Tech Assistance                 | \$ 750,876   |
| 269 | CA State Park                              | \$ 269,798   |
| 269 | CA State Park - Route to Parks             | \$ 31,044    |
| 270 | ECE  | \$ 425       |
| 271 | CA Promise Grant 2019-2020                 | \$ 462,573   |
| 272 | MESA                                       | \$ 1,660,772 |
| 273 | RSN Juvenile Justice                       | \$ 877,832   |
| 273 | RSN Incarcerated/Formerly                  | \$ 439,809   |
| 274 | MentorLinks                                | \$ 24,877    |
| 276 | Awd for Innovation/DOF Cont.               | \$ 2,794     |
| 279 | CSAC LEAP Financial Aid Admin              | \$ 2,000,439 |
| 291 | Oth, Comm Svs/Econ                         | \$ 340,016   |
| 292 | CCCCO/Outreach                             | \$ 209,835   |
| 292 | Early Action Emergency FA                  | \$ 795,501   |
| 293 | CCCCO/Homeless & Housing Insecurity Prog   | \$ 766,676   |
| 293 | CCCCO/Basic Needs Ctr                      | \$ 825,022   |
| 293 | CCCCO/Food & Housing Support               | \$ 709,126   |
| 293 | CCCCO/Mental Health Supp                   | \$ 789,904   |

|                                |                               |    |                                   |
|--------------------------------|-------------------------------|----|-----------------------------------|
| 295                            | Workforce & Econ Development  | \$ | 36,406                            |
| 299                            | CRPP IBP - DEIA               | \$ | 421,390                           |
| 299                            | Equitab Place Support Complet | \$ | 553,147                           |
| 299                            | Ethnic Studies                | \$ | 44,704                            |
| <b>Total Restricted Funds:</b> |                               |    | <b><u><u>\$49,964,907</u></u></b> |

### 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              | FY 24-25              |
|-----------------|----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
|                 |                      | Actuals               | Actuals               | Budget                | Estimated Actuals     | Tentative             | Adopted               |
| Fund: 11        | G/F Unrestricted     | \$ 52,968,614         | \$ 61,678,411         | \$ 59,146,550         | \$ 66,670,870         | \$ 62,240,891         | \$ 63,627,457         |
| Fund: 12        | G/F Restricted       | \$ 21,643,052         | \$ 22,678,851         | \$ 53,674,254         | \$ 22,563,441         | \$ 44,498,543         | \$ 49,964,907         |
| Fund: 32        | Cafeteria            | \$ 392,641            | \$ 518,526            | \$ 583,480            | \$ 583,196            | \$ 696,375            | \$ 696,375            |
| Fund: 33        | Child Development C  | \$ 2,796,886          | \$ 4,873,832          | \$ 6,047,481          | \$ 6,361,121          | \$ 6,572,408          | \$ 6,575,935          |
| Fund: 34        | Farm                 | \$ 191,488            | \$ 55,319             | \$ 150,000            | \$ 89,870             | \$ 70,000             | \$ 70,000             |
| Fund: 39        | Residential Living   | \$ 321,844            | \$ 420,949            | \$ 439,549            | \$ 425,703            | \$ 456,186            | \$ 456,186            |
| Fund: 41        | Capital Projects     | \$ 24,397,574         | \$ 14,234,422         | \$ 15,276,464         | \$ 18,888,695         | \$ 26,140,111         | \$ 7,003,353          |
| Fund: 42        | State Bonds          | \$ -                  | \$ -                  | \$ -                  | \$ -                  | \$ -                  | \$ 17,711,558         |
| Fund: 43        | G.O Bonds            | \$ -                  | \$ -                  | \$ -                  | \$ -                  | \$ -                  | \$ 165,000            |
| Fund: 59        | Skills Valley        | \$ 564,578            | \$ 1,062,256          | \$ 734,084            | \$ 917,034            | \$ 635,000            | \$ 635,000            |
| Fund: 59        | Valley Christian     | \$ -                  | \$ 90,850             | \$ 102,381            | \$ 102,381            | \$ 93,930             | \$ 38,930             |
| Fund: 61        | Insurance            | \$ -                  | \$ -                  | \$ 680,302            | \$ 680,302            | \$ 919,698            | \$ 919,698            |
| Fund: 71        | ASB Fund             | \$ 27,936             | \$ 37,910             | \$ 46,400             | \$ 27,563             | \$ 31,817             | \$ 31,817             |
| Fund: 72        | Student Rep Fee      | \$ 17,941             | \$ 4,396              | \$ 5,000              | \$ 3,872              | \$ 5,000              | \$ 5,000              |
| Fund: 74        | Financial Aid        | \$ 21,827,489         | \$ 19,453,552         | \$ 16,802,931         | \$ 25,940,470         | \$ 20,938,447         | \$ 24,053,506         |
| Fund: 75        | Scholarship and Loan | \$ 45,194             | \$ 67,737             | \$ 65,000             | \$ 64,640             | \$ 65,000             | \$ 65,000             |
| Fund: 78        | OPEB/GASB 45         | \$ 797,909            | \$ 2,687,263          | \$ 1,425,583          | \$ 1,449,883          | \$ 1,530,294          | \$ 1,530,294          |
| Fund: 79        | Clubs and Trusts     | \$ 9,224              | \$ 16,266             | \$ 2,800              | \$ 10,645             | \$ 2,800              | \$ 2,800              |
| Fund: 83        | Foundation           | \$ -                  | \$ -                  | \$ 268,281            | \$ -                  | \$ -                  | \$ -                  |
| <b>Class: 4</b> | <b>Revenues</b>      | <b>\$ 126,002,369</b> | <b>\$ 127,880,539</b> | <b>\$ 155,450,540</b> | <b>\$ 144,779,686</b> | <b>\$ 164,896,500</b> | <b>\$ 173,552,816</b> |
| Fund: 11        | G/F Unrestricted     | \$ 47,576,603         | \$ 55,414,687         | \$ 59,146,550         | \$ 62,089,669         | \$ 62,240,891         | \$ 63,627,457         |
| Fund: 12        | G/F Restricted       | \$ 23,097,472         | \$ 24,197,944         | \$ 53,674,254         | \$ 22,848,742         | \$ 44,498,543         | \$ 49,964,907         |
| Fund: 32        | Cafeteria            | \$ 1,062,512          | \$ 1,164,331          | \$ 1,336,201          | \$ 1,487,438          | \$ 1,438,623          | \$ 1,449,546          |
| Fund: 33        | Child Development C  | \$ 5,337,323          | \$ 4,671,948          | \$ 6,590,038          | \$ 6,435,091          | \$ 7,542,139          | \$ 7,577,904          |
| Fund: 34        | Farm                 | \$ 1,191,477          | \$ 635,528            | \$ 793,112            | \$ 907,578            | \$ 857,884            | \$ 864,004            |
| Fund: 39        | Residential Living   | \$ 750,069            | \$ 912,157            | \$ 824,492            | \$ 971,884            | \$ 917,746            | \$ 1,038,824          |
| Fund: 41        | Capital Projects     | \$ 21,246,881         | \$ 6,670,983          | \$ 15,916,066         | \$ 8,000,544          | \$ 37,263,394         | \$ 17,419,634         |
| Fund: 42        | State Bonds          | \$ -                  | \$ -                  | \$ -                  | \$ -                  | \$ -                  | \$ 17,711,558         |
| Fund: 43        | G.O Bonds            | \$ -                  | \$ -                  | \$ -                  | \$ -                  | \$ -                  | \$ 10,903,809         |
| Fund: 59        | Skills Valley        | \$ 601,828            | \$ 741,166            | \$ 995,828            | \$ 1,014,526          | \$ 876,214            | \$ 878,815            |
| Fund: 59        | Valley Christian     | \$ -                  | \$ 27,399             | \$ 102,381            | \$ 43,409             | \$ 93,930             | \$ 97,902             |
| Fund: 61        | Insurance            | \$ -                  | \$ -                  | \$ 680,302            | \$ 680,302            | \$ 919,698            | \$ 919,698            |
| Fund: 71        | ASB Fund             | \$ 63,772             | \$ 65,139             | \$ 59,300             | \$ 66,956             | \$ 76,278             | \$ 78,885             |
| Fund: 72        | Student Rep Fee      | \$ 8,162              | \$ 8,343              | \$ 9,000              | \$ -                  | \$ 22,500             | \$ 22,866             |
| Fund: 74        | Financial Aid        | \$ 19,744,458         | \$ 21,248,614         | \$ 16,802,931         | \$ 23,783,930         | \$ 20,938,447         | \$ 24,053,506         |
| Fund: 75        | Scholarship and Loan | \$ 47,991             | \$ 66,165             | \$ 65,000             | \$ 65,922             | \$ 65,000             | \$ 65,000             |
| Fund: 78        | OPEB/GASB 45         | \$ 19,038             | \$ 21,625             | \$ 10,000             | \$ 23,902             | \$ 10,000             | \$ 25,000             |
| Fund: 79        | Clubs and Trusts     | \$ 7,667              | \$ 13,151             | \$ 1,600              | \$ 6,049              | \$ 1,600              | \$ 1,600              |
| Fund: 83        | Foundation           | \$ 859,811            | \$ 535,392            | \$ 1,085,878          | \$ 660,242            | \$ 710,977            | \$ 746,163            |
| <b>Class: 5</b> | <b>Expenses</b>      | <b>\$ 121,615,065</b> | <b>\$ 116,394,572</b> | <b>\$ 158,092,933</b> | <b>\$ 129,086,184</b> | <b>\$ 178,473,864</b> | <b>\$ 197,447,078</b> |



Summary By: Fund, Subclass, Class      **FY 21-22**      **FY 22-23**      **FY 23-24**      **FY 24-25**      **FY 24-25**

| <i>GL Account</i>                 | <i>Description</i>       | <i>Actuals</i>      | <i>Actuals</i>      | <i>Estimated Actuals</i> | <i>Tentative</i> | <i>Adopted</i> |
|-----------------------------------|--------------------------|---------------------|---------------------|--------------------------|------------------|----------------|
| <b>Fund: 11: G/F Unrestricted</b> |                          |                     |                     |                          |                  |                |
| Subclass: 48                      | Revenues                 | \$ 52,968,614       | \$ 61,678,411       | \$ 66,670,870            | \$ 62,240,891    | \$ 63,627,457  |
| Subclass: 51                      | Academic Salaries        | \$ 16,148,692       | \$ 17,864,880       | \$ 20,106,960            | \$ 20,718,128    | \$ 20,793,859  |
| Subclass: 52                      | Classified Salaries      | \$ 7,823,593        | \$ 8,181,323        | \$ 9,122,172             | \$ 10,389,483    | \$ 10,250,055  |
| Subclass: 53                      | Employee Benefits        | \$ 11,506,871       | \$ 12,959,992       | \$ 14,216,073            | \$ 14,123,291    | \$ 12,893,009  |
| Subclass: 54                      | Supplies and Materials   | \$ 624,610          | \$ 778,062          | \$ 651,743               | \$ 859,115       | \$ 859,415     |
| Subclass: 55                      | Other Operating Expenses | \$ 3,536,241        | \$ 3,551,672        | \$ 4,868,196             | \$ 5,735,429     | \$ 5,431,826   |
| Subclass: 56                      | Capital Outlay           | \$ 163,875          | \$ 350,167          | \$ 104,866               | \$ 252,761       | \$ 312,761     |
| Subclass: 57                      | Other outgo              | \$ 7,772,721        | \$ 11,728,592       | \$ 13,019,660            | \$10,162,684     | \$13,086,533   |
|                                   |                          | \$ 47,576,603       | \$ 55,414,687       | \$ 62,089,669            | \$ 62,240,891    | \$ 63,627,457  |
| <b>Fund: 11</b>                   | <b>G/F Unrestricted</b>  | <b>\$ 5,392,010</b> | <b>\$ 6,263,724</b> | <b>\$ 4,581,201</b>      | <b>\$ -</b>      | <b>\$ -</b>    |
| <b>COALINGA COLLEGE:</b>          |                          |                     |                     |                          |                  |                |
| <b>Fund: 11: G/F Unrestricted</b> |                          |                     |                     |                          |                  |                |
| Subclass: 51                      | Academic Salaries        | \$ 7,087,239        | \$ 7,361,148        | \$ 8,606,303             | \$ 8,286,032     | \$ 8,414,222   |
| Subclass: 52                      | Classified Salaries      | \$ 2,659,057        | \$ 2,891,464        | \$ 3,169,046             | \$ 3,573,994     | \$ 3,639,654   |
| Subclass: 53                      | Employee Benefits        | \$ 3,747,731        | \$ 4,231,907        | \$ 4,667,604             | \$ 4,965,073     | \$ 4,632,343   |
| Subclass: 54                      | Supplies and Materials   | \$ 215,980          | \$ 289,281          | \$ 256,768               | \$ 303,669       | \$ 333,015     |
| Subclass: 55                      | Other Operating Expenses | \$ 651,243          | \$ 1,434,884        | \$ 2,731,100             | \$ 2,860,914     | \$ 2,410,420   |
| Subclass: 56                      | Capital Outlay           | \$ 59,526           | \$ 105,133          | \$ 44,442                | \$ 110,250       | \$ 110,250     |
| Subclass: 57                      | Other outgo              | \$ 5,432,339        | \$ 2,263,452        | \$ 63,451                | \$ 1,991,693     | \$ 2,129,813   |
|                                   |                          | \$ 19,853,115       | \$ 18,577,269       | \$ 19,538,713            | \$ 22,091,625    | \$ 21,669,717  |
| <b>LEMOORE COLLEGE:</b>           |                          |                     |                     |                          |                  |                |
| <b>Fund: 11: G/F Unrestricted</b> |                          |                     |                     |                          |                  |                |
| Subclass: 51                      | Academic Salaries        | \$ 8,474,659        | \$ 9,391,104        | \$ 10,571,897            | \$ 10,689,732    | \$ 10,818,785  |
| Subclass: 52                      | Classified Salaries      | \$ 2,850,422        | \$ 2,884,991        | \$ 3,263,725             | \$ 3,496,027     | \$ 3,458,028   |
| Subclass: 53                      | Employee Benefits        | \$ 4,214,207        | \$ 4,811,048        | \$ 5,140,489             | \$ 5,735,437     | \$ 5,055,373   |
| Subclass: 54                      | Supplies and Materials   | \$ 390,304          | \$ 456,902          | \$ 371,266               | \$ 429,304       | \$ 473,401     |
| Subclass: 55                      | Other Operating Expenses | \$ 3,350,425        | \$ 2,842,338        | \$ 3,373,502             | \$ 4,024,133     | \$ 3,950,849   |
| Subclass: 56                      | Capital Outlay           | \$ 74,120           | \$ 136,642          | \$ 47,856                | \$ 121,091       | \$ 121,091     |
| Subclass: 57                      | Other outgo              | \$ -                | \$ -                | \$ -                     | \$ -             | \$ -           |
|                                   |                          | \$ 19,354,136       | \$ 20,523,025       | \$ 22,768,735            | \$ 24,495,724    | \$ 23,877,527  |

**Budget Summary Report**

|                                   |                          | <i>FY 21-22</i> | <i>FY 22-23</i> | <i>FY 23-24</i>  | <i>FY 24-25</i>  | <i>FY 24-25</i> |
|-----------------------------------|--------------------------|-----------------|-----------------|------------------|------------------|-----------------|
|                                   |                          |                 |                 | <i>Estimated</i> |                  |                 |
| <i>GL Account N: Description</i>  |                          | <i>Actuals</i>  | <i>Actuals</i>  | <i>Actuals</i>   | <i>Tentative</i> | <i>Adopted</i>  |
| <b>DISTRICT OPERATIONS:</b>       |                          |                 |                 |                  |                  |                 |
| <b>Fund: 11: G/F Unrestricted</b> |                          |                 |                 |                  |                  |                 |
| Subclass: 51                      | Academic Salaries        | \$ 586,794      | \$ 1,112,627    | \$ 928,760       | \$ 1,742,364     | \$ 1,560,852    |
| Subclass: 52                      | Classified Salaries      | \$ 2,314,115    | \$ 2,404,868    | \$ 2,689,401     | \$ 3,319,462     | \$ 3,152,372    |
| Subclass: 53                      | Employee Benefits        | \$ 3,544,934    | \$ 3,917,037    | \$ 4,407,980     | \$ 3,422,781     | \$ 3,205,692    |
| Subclass: 54                      | Supplies and Materials   | \$ 18,560       | \$ 31,519       | \$ 23,799        | \$ 125,782       | \$ 126,082      |
| Subclass: 55                      | Other Operating Expenses | \$ (465,427)    | \$ (725,550)    | \$ (1,236,406)   | \$ (1,149,618)   | \$ (1,002,925)  |
| Subclass: 56                      | Capital Outlay           | \$ 30,229       | \$ 108,392      | \$ 12,567        | \$ 21,420        | \$ 81,420       |
| Subclass: 57                      | Other Outgo              | \$ 2,340,382    | \$ 9,465,140    | \$ 12,956,209    | \$ 8,170,991     | \$ 10,956,720   |
|                                   |                          | \$ 8,369,586    | \$ 16,314,033   | \$ 19,782,310    | \$ 15,653,182    | \$ 18,080,213   |

| <b>Fund: 12: G/F Restricted</b> |                          |                       |                       |                     |                  |                  |
|---------------------------------|--------------------------|-----------------------|-----------------------|---------------------|------------------|------------------|
|                                 | Beginning Balance        | \$ 3,339,319          | \$ 1,884,899          | \$ 365,806          | \$ 80,505        | \$ 80,505        |
| Subclass: 48                    | Revenues                 | \$ 21,643,052         | \$ 22,678,851         | \$ 22,563,441       | \$ 44,498,543    | \$ 49,964,907    |
| Subclass: 51                    | Academic Salaries        | \$ 3,520,249          | \$ 3,440,905          | \$ 3,400,042        | \$ 5,050,076     | \$ 5,275,934     |
| Subclass: 52                    | Classified Salaries      | \$ 4,921,398          | \$ 5,967,498          | \$ 6,875,251        | \$ 9,812,264     | \$ 10,394,961    |
| Subclass: 53                    | Employee Benefits        | \$ 3,743,043          | \$ 4,587,633          | \$ 5,075,298        | \$ 7,502,032     | \$ 7,854,511     |
| Subclass: 54                    | Supplies and Materials   | \$ 852,203            | \$ 975,828            | \$ 1,102,773        | \$ 2,461,622     | \$ 3,338,900     |
| Subclass: 55                    | Other Operating Expenses | \$ 3,488,016          | \$ 2,974,924          | \$ 3,145,434        | \$ 12,782,778    | \$ 14,966,341    |
| Subclass: 56                    | Capital Outlay           | \$ 5,112,495          | \$ 3,051,811          | \$ 1,382,634        | \$ 3,111,969     | \$ 4,137,141     |
| Subclass: 57                    | Other outgo              | \$ 1,460,069          | \$ 3,199,345          | \$ 1,867,309        | \$ 3,777,802     | \$ 3,997,119     |
|                                 |                          | \$ 23,097,472         | \$ 24,197,944         | \$ 22,848,742       | \$ 44,498,543    | \$ 49,964,907    |
| <b>Fund: 12</b>                 | <b>G/F Restricted</b>    | <b>\$ (1,454,420)</b> | <b>\$ (1,519,093)</b> | <b>\$ (285,301)</b> | <b>\$ -</b>      | <b>\$ -</b>      |
|                                 | <b>Ending Balance</b>    | <b>\$ 1,884,899</b>   | <b>\$ 365,806</b>     | <b>\$ 80,505</b>    | <b>\$ 80,505</b> | <b>\$ 80,505</b> |

Summary By: Subclass, Fund

| GL Fund                    | Description                        | FY 21-22            | FY 22-23            | FY 23-24            | FY 24-25            | FY 24-25            |
|----------------------------|------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|                            |                                    | Actuals             | Actuals             | Estimated Actuals   | Tentative           | Adopted             |
| <b>Fund: 32: Cafeteria</b> |                                    |                     |                     |                     |                     |                     |
|                            | Beginning Balance                  | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                |
| Subclass: 48               | Operating Revenues                 | \$ 392,641          | \$ 518,526          | \$ 583,196          | \$ 696,375          | \$ 696,375          |
| Subclass: 52               | Classified Salaries                | \$ 337,293          | \$ 370,305          | \$ 433,817          | \$ 417,563          | \$ 499,896          |
| Subclass: 53               | Employee Benefits                  | \$ 149,384          | \$ 178,363          | \$ 197,842          | \$ 204,607          | \$ 130,709          |
| Subclass: 54               | Supplies and Materials             | \$ 336,026          | \$ 415,563          | \$ 424,738          | \$ 424,950          | \$ 424,950          |
| Subclass: 55               | Other Operating Expenses           | \$ 239,061          | \$ 200,101          | \$ 418,886          | \$ 373,003          | \$ 375,491          |
| Subclass: 56               | Capital Outlay                     | \$ 748              | \$ -                | \$ 12,156           | \$ 18,500           | \$ 18,500           |
| Subclass: 57               | Other outgo                        | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                |
|                            |                                    | \$ 1,062,512        | \$ 1,164,331        | \$ 1,487,438        | \$ 1,438,623        | \$ 1,449,546        |
| <b>Fund: 32</b>            | <b>Operating Surplus (Deficit)</b> | <b>\$ (669,871)</b> | <b>\$ (645,805)</b> | <b>\$ (904,242)</b> | <b>\$ (742,248)</b> | <b>\$ (753,171)</b> |
|                            | <b>District Support</b>            | <b>\$ 669,871</b>   | <b>\$ 645,805</b>   | <b>\$ 904,242</b>   | <b>\$ 742,248</b>   | <b>\$ 753,171</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)          | \$ 201,219         | \$ 201,884          | \$ 127,249            |
| Subclass: 48                               | Revenues                           | \$ 2,796,886          | \$ 4,873,832      | \$ 6,361,121       | \$ 6,572,408        | \$ 6,575,935          |
| Subclass: 52                               | Classified Salaries                | \$ 2,037,448          | \$ 2,311,541      | \$ 3,057,180       | \$ 3,260,168        | \$ 3,368,063          |
| Subclass: 53                               | Employee Benefits                  | \$ 1,131,536          | \$ 1,301,464      | \$ 1,529,420       | \$ 1,842,031        | \$ 1,763,249          |
| Subclass: 54                               | Supplies and Materials             | \$ 127,577            | \$ 137,740        | \$ 183,844         | \$ 277,500          | \$ 277,500            |
| Subclass: 55                               | Other Operating Expenses           | \$ 1,988,822          | \$ 894,144        | \$ 1,626,597       | \$ 2,003,130        | \$ 2,009,782          |
| Subclass: 56                               | Capital Outlay                     | \$ 51,940             | \$ 27,059         | \$ 38,050          | \$ 159,310          | \$ 159,310            |
|  |                                    | \$ 5,337,323          | \$ 4,671,948      | \$ 6,435,091       | \$ 7,542,139        | \$ 7,577,904          |
| <b>Fund: 33</b>                            | <b>Operating Surplus (Deficit)</b> | <b>\$ (2,540,437)</b> | <b>\$ 201,884</b> | <b>\$ (73,970)</b> | <b>\$ (969,731)</b> | <b>\$ (1,001,969)</b> |
|  | <b>District Support</b>            | <b>\$ 1,904,731</b>   | <b>\$ -</b>       | <b>\$ -</b>        | <b>\$ 767,847</b>   | <b>\$ 874,720</b>     |
|  | <b>Ending Balance</b>              | <b>\$ (665)</b>       | <b>\$ 201,219</b> | <b>\$ 127,249</b>  | <b>\$ -</b>         | <b>\$ -</b>           |

**Budget Summary Report**

| GL Fund               | Description                        | FY 21-22            | FY 22-23            | FY 23-24            | FY 24-25            | FY 24-25            |
|-----------------------|------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|                       |                                    | Actuals             | Actuals             | Estimated Actuals   | Tentative           | Adopted             |
| <b>Fund: 34: Farm</b> |                                    |                     |                     |                     |                     |                     |
|                       | Beginning Balance                  | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                |
| Subclass: 48          | Revenues                           | \$ 191,488          | \$ 55,319           | \$ 89,870           | \$ 70,000           | \$ 70,000           |
| Subclass: 51          | Academic Salaries                  | \$ 116,685          | \$ 123,774          | \$ 114,305          | \$ 111,501          | \$ 113,731          |
| Subclass: 52          | Classified Salaries                | \$ 160,373          | \$ 150,949          | \$ 177,234          | \$ 192,095          | \$ 191,999          |
| Subclass: 53          | Employee Benefits                  | \$ 147,300          | \$ 154,250          | \$ 164,742          | \$ 175,375          | \$ 175,466          |
| Subclass: 54          | Supplies and Materials             | \$ 195,296          | \$ 23,028           | \$ 50,544           | \$ 44,500           | \$ 44,500           |
| Subclass: 55          | Other Operating Expenses           | \$ 571,823          | \$ 180,988          | \$ 397,096          | \$ 334,414          | \$ 338,308          |
| Subclass: 56          | Capital Outlay                     | \$ -                | \$ 2,538            | \$ 3,658            | \$ -                | \$ -                |
| Subclass: 57          | Other outgo                        | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                |
|                       |                                    | \$ 1,191,477        | \$ 635,528          | \$ 907,578          | \$ 857,884          | \$ 864,004          |
| <b>Fund: 34</b>       | <b>Operating Surplus (Deficit)</b> | <b>\$ (999,989)</b> | <b>\$ (580,209)</b> | <b>\$ (817,708)</b> | <b>\$ (787,884)</b> | <b>\$ (794,004)</b> |
|                       | <b>District Support</b>            | <b>\$ 999,989</b>   | <b>\$ 580,209</b>   | <b>\$ 817,708</b>   | <b>\$ 787,884</b>   | <b>\$ 794,004</b>   |
|                       | <b>Ending Balance</b>              | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         |

| <b>Fund: 39: Residential Living</b> |                                    |                     |                     |                     |                     |                     |
|-------------------------------------|------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|                                     | Beginning Balance                  | \$ (8)              | \$ (128)            | \$ -                | \$ -                | \$ -                |
| Subclass: 48                        | Revenues                           | \$ 321,844          | \$ 420,949          | \$ 425,703          | \$ 456,186          | \$ 456,186          |
| Subclass: 51                        | Academic Salaries                  | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                |
| Subclass: 52                        | Classified Salaries                | \$ 203,105          | \$ 207,626          | \$ 276,116          | \$ 292,433          | \$ 322,475          |
| Subclass: 53                        | Employee Benefits                  | \$ 147,423          | \$ 170,217          | \$ 206,916          | \$ 191,751          | \$ 255,206          |
| Subclass: 54                        | Supplies and Materials             | \$ 12,782           | \$ 15,420           | \$ 23,485           | \$ 22,752           | \$ 22,752           |
| Subclass: 55                        | Other Operating Expenses           | \$ 384,033          | \$ 487,762          | \$ 416,021          | \$ 410,810          | \$ 438,391          |
| Subclass: 56                        | Capital Outlay                     | \$ 2,725            | \$ 31,133           | \$ 49,346           | \$ -                | \$ -                |
|                                     |                                    | \$ 750,069          | \$ 912,157          | \$ 971,884          | \$ 917,746          | \$ 1,038,824        |
| <b>Fund: 39</b>                     | <b>Operating Surplus (Deficit)</b> | <b>\$ (428,225)</b> | <b>\$ (491,208)</b> | <b>\$ (546,181)</b> | <b>\$ (461,560)</b> | <b>\$ (582,638)</b> |
|                                     | <b>District Support</b>            | <b>\$ 428,105</b>   | <b>\$ 491,208</b>   | <b>\$ 546,181</b>   | <b>\$ 461,560</b>   | <b>\$ 582,638</b>   |
|                                     | <b>Ending Balance</b>              | <b>\$ (128)</b>     | <b>\$ (128)</b>     | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         |

**Budget Summary Report**

| <i>GL Fund</i>                            | <i>Description</i>       | <i>FY 21-22<br/>Actuals</i> | <i>FY 22-23<br/>Actuals</i> | <i>FY 23-24<br/>Estimated<br/>Actuals</i> | <i>FY 24-25<br/>Tentative</i> | <i>FY 24-25<br/>Adopted</i> |
|---|--------------------------|-----------------------------|-----------------------------|---|-------------------------------|-----------------------------|
| <b>Fund: 41: Capital Projects</b>         |                          |                             |                             |   |                               |                             |
|   | Beginning Balance        | \$ 12,710,688               | \$ 15,861,381               | \$ 23,424,820                             | \$ 29,514,438                 | \$ 34,312,971               |
| Subclass: 48                              | Revenues                 | \$ 24,397,574               | \$ 14,234,422               | \$ 18,888,695                             | \$ 26,140,111                 | \$ 7,003,353                |
| 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                | \$ 1,738,414                              | \$ 7,757,229                  | \$ 5,561,001                |
| Subclass: 56                              | Capital Outlay           | \$ 19,276,265               | \$ 3,655,459                | \$ 5,309,391                              | \$ 28,553,446                 | \$ 10,905,914               |
| Subclass: 57                              | Other outgo              | \$ 1,655,409                | \$ 947,672                  | \$ 952,738                                | \$ 952,719                    | \$ 952,719                  |
|   |                          | \$ 21,246,881               | \$ 6,670,983                | \$ 8,000,544                              | \$ 37,263,394                 | \$ 17,419,634               |
| <b>Fund: 41</b>                           | <b>Capital Projects</b>  | <b>\$ 3,150,693</b>         | <b>\$ 7,563,440</b>         | <b>\$ 10,888,151</b>                      | <b>\$ (11,123,283)</b>        | <b>\$ (10,416,281)</b>      |
|   | <b>Ending Balance</b>    | <b>\$ 15,861,381</b>        | <b>\$ 23,424,820</b>        | <b>\$ 34,312,971</b>                      | <b>\$ 18,391,155</b>          | <b>\$ 23,896,690</b>        |
| <b>Fund: 42: State Bonds</b>              |                          |                             |                             |   |                               |                             |
|   | Beginning Balance        | \$ -                        | \$ -                        | \$ -                                      | \$ -                          | \$ -                        |
| Subclass: 48                              | Revenues                 | \$ -                        | \$ -                        | \$ -                                      | \$ -                          | \$ 17,711,558               |
| Subclass: 55                              | Other Operating Expenses | \$ -                        | \$ -                        | \$ -                                      | \$ -                          | \$ 347,000                  |
| Subclass: 56                              | Capital Outlay           | \$ -                        | \$ -                        | \$ -                                      | \$ -                          | \$ 17,364,558               |
|   |                          | \$ -                        | \$ -                        | \$ -                                      | \$ -                          | \$ 17,711,558               |
| <b>Fund: 42</b>                           | <b>State Bonds</b>       | <b>\$ -</b>                 | <b>\$ -</b>                 | <b>\$ -</b>                               | <b>\$ -</b>                   | <b>\$ -</b>                 |
|   | <b>Ending Balance</b>    | <b>\$ -</b>                 | <b>\$ -</b>                 | <b>\$ -</b>                               | <b>\$ -</b>                   | <b>\$ -</b>                 |
| <b>Fund: 43: General Obligation Bonds</b> |                          |                             |                             |   |                               |                             |
|   | Beginning Balance        | \$ -                        | \$ -                        | \$ -                                      | \$ -                          | \$ 10,738,809               |
| Subclass: 48                              | Revenues                 | \$ -                        | \$ -                        | \$ -                                      | \$ -                          | \$ 165,000                  |
| Subclass: 56                              | Capital Outlay           | \$ -                        | \$ -                        | \$ -                                      | \$ -                          | \$ 10,903,809               |
|   |                          | \$ -                        | \$ -                        | \$ -                                      | \$ -                          | \$ 10,903,809               |
| <b>Fund: 43</b>                           | <b>G.O Bonds</b>         | <b>\$ -</b>                 | <b>\$ -</b>                 | <b>\$ -</b>                               | <b>\$ -</b>                   | <b>\$ (10,738,809)</b>      |
|   | <b>Ending Balance</b>    | <b>\$ -</b>                 | <b>\$ -</b>                 | <b>\$ -</b>                               | <b>\$ -</b>                   | <b>\$ -</b>                 |

**Budget Summary Report**

| <i>GL Fund</i>                   | <i>Description</i>                 | <i>FY 21-22<br/>Actuals</i> | <i>FY 22-23<br/>Actuals</i> | <i>FY 23-24<br/>Estimated<br/>Actuals</i> | <i>FY 24-25<br/>Tentative</i> | <i>FY 24-25<br/>Adopted</i> |
|----------------------------------|------------------------------------|-----------------------------|-----------------------------|---|-------------------------------|-----------------------------|
| <b>Fund: 59: Skills Valley</b>   |                                    |                             |                             |   |                               |                             |
|                                  | Beginning Balance                  | \$ -                        | \$ -                        | \$ 321,090                                | \$ 123,474                    | \$ 223,598                  |
| Subclass: 48                     | Revenues                           | \$ 564,578                  | \$ 1,062,256                | \$ 917,034                                | \$ 635,000                    | \$ 635,000                  |
| Subclass: 51                     | Academic Salaries                  | \$ 142,670                  | \$ 170,819                  | \$ 162,412                                | \$ 161,805                    | \$ 161,806                  |
| Subclass: 52                     | Classified Salaries                | \$ 107,633                  | \$ 104,035                  | \$ 119,710                                | \$ 88,000                     | \$ 88,000                   |
| Subclass: 53                     | Employee Benefits                  | \$ 64,485                   | \$ 73,071                   | \$ 74,948                                 | \$ 73,887                     | \$ 75,895                   |
| Subclass: 54                     | Supplies and Materials             | \$ 11,789                   | \$ 9,964                    | \$ 4,736                                  | \$ 11,500                     | \$ 11,500                   |
| Subclass: 55                     | Other Operating Expenses           | \$ 275,252                  | \$ 383,276                  | \$ 652,720                                | \$ 541,022                    | \$ 541,614                  |
| Subclass: 56                     | Capital Outlay                     | \$ -                        | \$ -                        | \$ -                                      | \$ -                          | \$ -                        |
| Subclass: 57                     | Other outgo                        | \$ -                        | \$ -                        | \$ -                                      | \$ -                          | \$ -                        |
|                                  |                                    | \$ 601,828                  | \$ 741,166                  | \$ 1,014,526                              | \$ 876,214                    | \$ 878,815                  |
| <b>Fund: 59</b>                  | <b>Operating Surplus (Deficit)</b> | <b>\$ (37,250)</b>          | <b>\$ 321,090</b>           | <b>\$ (97,492)</b>                        | <b>\$ (241,214)</b>           | <b>\$ (243,815)</b>         |
|                                  | <b>District Support</b>            | <b>\$ 37,250</b>            | <b>\$ -</b>                 | <b>\$ -</b>                               | <b>\$ 241,214</b>             | <b>\$ 20,217</b>            |
|                                  | <b>Ending Balance</b>              | <b>\$ -</b>                 | <b>\$ 321,090</b>           | <b>\$ 223,598</b>                         | <b>\$ 123,474</b>             | <b>\$ -</b>                 |
| <b>Fund: 59: Valley Christan</b> |                                    |                             |                             |   |                               |                             |
|                                  | Beginning Balance                  | \$ -                        | \$ -                        | \$ 63,451                                 | \$ 55,000                     | \$ 58,972                   |
| Subclass: 48                     | Revenues                           | \$ -                        | \$ 90,850                   | \$ 102,381                                | \$ 93,930                     | \$ 38,930                   |
| Subclass: 51                     | Academic Salaries                  | \$ -                        | \$ 7,777                    | \$ 21,132                                 | \$ 20,000                     | \$ 20,000                   |
| Subclass: 52                     | Classified Salaries                | \$ -                        | \$ -                        | \$ -                                      | \$ 23,880                     | \$ 23,879                   |
| Subclass: 53                     | Employee Benefits                  | \$ -                        | \$ 650                      | \$ 3,566                                  | \$ 6,915                      | \$ 6,024                    |
| Subclass: 54                     | Supplies and Materials             | \$ -                        | \$ 681                      | \$ 8,233                                  | \$ 14,200                     | \$ 14,200                   |
| Subclass: 55                     | Other Operating Expenses           | \$ -                        | \$ 18,291                   | \$ 10,478                                 | \$ 28,935                     | \$ 33,799                   |
|                                  |                                    | \$ -                        | \$ 27,399                   | \$ 43,409                                 | \$ 93,930                     | \$ 97,902                   |
| <b>Fund: 59</b>                  | <b>Valley Christan</b>             | <b>\$ -</b>                 | <b>\$ 63,451</b>            | <b>\$ 58,972</b>                          | <b>\$ -</b>                   | <b>\$ (58,972)</b>          |
|                                  | <b>Ending Balance</b>              | <b>\$ -</b>                 | <b>\$ 63,451</b>            | <b>\$ 58,972</b>                          | <b>\$ -</b>                   | <b>\$ -</b>                 |
| <b>Fund: 61: Insurance</b>       |                                    |                             |                             |   |                               |                             |
|                                  | Beginning Balance                  | \$ -                        | \$ -                        | \$ -                                      | \$ -                          | \$ -                        |
| Subclass: 48                     | Revenues                           | \$ -                        | \$ -                        | \$ 680,302                                | \$ 919,698                    | \$ 919,698                  |
| Subclass: 54                     | Supplies and Materials             | \$ -                        | \$ -                        | \$ 543,445                                | \$ 919,698                    | \$ 919,698                  |
| Subclass: 55                     | Other Operating Expenses           | \$ -                        | \$ -                        | \$ 136,857                                | \$ -                          | \$ -                        |
|                                  |                                    | \$ -                        | \$ -                        | \$ 680,302                                | \$ 919,698                    | \$ 919,698                  |
| <b>Fund: 61</b>                  | <b>Insurance</b>                   | <b>\$ -</b>                 | <b>\$ -</b>                 | <b>\$ -</b>                               | <b>\$ -</b>                   | <b>\$ -</b>                 |
|                                  | <b>Ending Balance</b>              | <b>\$ -</b>                 | <b>\$ -</b>                 | <b>\$ -</b>                               | <b>\$ -</b>                   | <b>\$ -</b>                 |

**Budget Summary Report**

| GL Fund                   | Description                        | FY 21-22           | FY 22-23           | FY 23-24           | FY 24-25           | FY 24-25           |
|---------------------------|------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|                           |                                    | Actuals            | Actuals            | Estimated Actuals  | Tentative          | Adopted            |
| <b>Fund: 71: ASB Fund</b> |                                    |                    |                    |                    |                    |                    |
|                           | Beginning Balance                  | \$ 149,526         | \$ 113,690         | \$ 86,461          | \$ 44,461          | \$ 47,068          |
| Subclass: 48              | Revenues                           | \$ 27,936          | \$ 37,910          | \$ 27,563          | \$ 31,817          | \$ 31,817          |
| Subclass: 54              | Supplies and Materials             | \$ 18,151          | \$ 28,443          | \$ 19,244          | \$ 31,300          | \$ 31,488          |
| Subclass: 55              | Other Operating Expenses           | \$ 45,621          | \$ 36,696          | \$ 47,712          | \$ 44,978          | \$ 47,397          |
| Subclass: 56              | Capital Outlay                     | \$ -               | \$ -               | \$ -               | \$ -               | \$ -               |
| Subclass: 57              | Other outgo                        | \$ -               | \$ -               | \$ -               | \$ -               | \$ -               |
|                           |                                    | \$ 63,772          | \$ 65,139          | \$ 66,956          | \$ 76,278          | \$ 78,885          |
| <b>Fund: 71</b>           | <b>Operating Surplus (Deficit)</b> | <b>\$ (35,836)</b> | <b>\$ (27,229)</b> | <b>\$ (39,393)</b> | <b>\$ (44,461)</b> | <b>\$ (47,068)</b> |
|                           | <b>Ending Balance</b>              | <b>\$ 113,690</b>  | <b>\$ 86,461</b>   | <b>\$ 47,068</b>   | <b>\$ -</b>        | <b>\$ -</b>        |

| <b>Fund: 72: Student Rep Fee</b> |                                    |                  |                   |                  |                    |                    |
|----------------------------------|------------------------------------|------------------|-------------------|------------------|--------------------|--------------------|
|                                  | Beginning Balance                  | \$ 8,162         | \$ 17,941         | \$ 13,994        | \$ 17,500          | \$ 17,866          |
| Subclass: 48                     | Revenues                           | \$ 17,941        | \$ 4,396          | \$ 3,872         | \$ 5,000           | \$ 5,000           |
| Subclass: 54                     | Supplies and Materials             | \$ -             | \$ -              | \$ -             | \$ -               | \$ -               |
| Subclass: 55                     | Other Operating Expenses           | \$ 8,162         | \$ 8,343          | \$ -             | \$ 22,500          | \$ 22,866          |
| Subclass: 56                     | Capital Outlay                     | \$ -             | \$ -              | \$ -             | \$ -               | \$ -               |
| Subclass: 57                     | Other outgo                        | \$ -             | \$ -              | \$ -             | \$ -               | \$ -               |
|                                  |                                    | \$ 8,162         | \$ 8,343          | \$ -             | \$ 22,500          | \$ 22,866          |
| <b>Fund: 72</b>                  | <b>Operating Surplus (Deficit)</b> | <b>\$ 9,779</b>  | <b>\$ (3,948)</b> | <b>\$ 3,872</b>  | <b>\$ (17,500)</b> | <b>\$ (17,866)</b> |
|                                  | <b>Ending Balance</b>              | <b>\$ 17,941</b> | <b>\$ 13,994</b>  | <b>\$ 17,866</b> | <b>\$ -</b>        | <b>\$ -</b>        |

| <b>Fund: 74: Financial Aid</b> |                          |                     |                       |                     |                     |                     |
|--------------------------------|--------------------------|---------------------|-----------------------|---------------------|---------------------|---------------------|
|                                | Beginning Balance        | \$ 618,051          | \$ 2,701,083          | \$ 906,020          | \$ 2,089,948        | \$ 3,062,561        |
| Subclass: 48                   | Revenues                 | \$ 21,827,489       | \$ 19,453,552         | \$ 25,940,470       | \$ 20,938,447       | \$ 24,053,506       |
| Subclass: 55                   | Other Operating Expenses | \$ 37,053           | \$ (124,034)          | \$ 66,104           | \$ 22,800           | \$ 22,800           |
| Subclass: 57                   | Other outgo              | \$ 19,707,405       | \$ 21,372,648         | \$ 23,717,826       | \$ 20,915,647       | \$ 24,030,706       |
|                                |                          | \$ 19,744,458       | \$ 21,248,614         | \$ 23,783,930       | \$ 20,938,447       | \$ 24,053,506       |
| <b>Fund: 74</b>                | <b>Financial Aid</b>     | <b>\$ 2,083,031</b> | <b>\$ (1,795,063)</b> | <b>\$ 2,156,541</b> | <b>\$ -</b>         | <b>\$ -</b>         |
|                                | <b>Ending Balance</b>    | <b>\$ 2,701,083</b> | <b>\$ 906,020</b>     | <b>\$ 3,062,561</b> | <b>\$ 2,089,948</b> | <b>\$ 3,062,561</b> |

| GL Fund                               | Description                 | FY 21-22      | FY 22-23      | FY 23-24          | FY 24-25      | FY 24-25      |
|---------------------------------------|-----------------------------|---------------|---------------|-------------------|---------------|---------------|
|                                       |                             | Actuals       | Actuals       | Estimated Actuals | Tentative     | Adopted       |
| <b>Fund: 75: Scholarship and Loan</b> |                             |               |               |                   |               |               |
|                                       | Beginning Balance           | \$ 87,106     | \$ 84,309     | \$ 85,881         | \$ 85,881     | \$ 84,599     |
| Subclass: 48                          | Revenues                    | \$ 45,194     | \$ 67,737     | \$ 64,640         | \$ 65,000     | \$ 65,000     |
| Subclass: 54                          | Supplies and Materials      | \$ -          | \$ -          | \$ -              | \$ -          | \$ -          |
| Subclass: 55                          | Other Operating Expenses    | \$ -          | \$ -          | \$ -              | \$ -          | \$ -          |
| Subclass: 57                          | Other outgo                 | \$ 47,991     | \$ 66,165     | \$ 65,922         | \$ 65,000     | \$ 65,000     |
|                                       |                             | \$ 47,991     | \$ 66,165     | \$ 65,922         | \$ 65,000     | \$ 65,000     |
| <b>Fund: 75</b>                       | <b>Scholarship and Loan</b> | \$ (2,797)    | \$ 1,572      | \$ (1,282)        | \$ -          | \$ -          |
|                                       | <b>Ending Balance</b>       | \$ 84,309     | \$ 85,881     | \$ 84,599         | \$ 85,881     | \$ 84,599     |
| <b>Fund: 78: OPEB/GASB 45</b>         |                             |               |               |                   |               |               |
|                                       | Beginning Balance           | \$ 14,494,175 | \$ 15,273,045 | \$ 17,938,684     | \$ 19,399,267 | \$ 19,364,665 |
| Subclass: 48                          | Revenues                    | \$ 797,909    | \$ 2,687,263  | \$ 1,449,883      | \$ 1,530,294  | \$ 1,530,294  |
| Subclass: 53                          | Employee Benefits           | \$ -          | \$ -          | \$ -              | \$ -          | \$ -          |
| Subclass: 55                          | Other Operating Expenses    | \$ 19,038     | \$ 21,625     | \$ 23,902         | \$ 10,000     | \$ 25,000     |
| Subclass: 57                          | Other outgo                 | \$ -          | \$ -          | \$ -              | \$ -          | \$ -          |
|                                       |                             | \$ 19,038     | \$ 21,625     | \$ 23,902         | \$ 10,000     | \$ 25,000     |
| <b>Fund: 78</b>                       | <b>OPEB/GASB 45</b>         | \$ 778,870    | \$ 2,665,638  | \$ 1,425,981      | \$ 1,520,294  | \$ 1,505,294  |
|                                       | <b>Ending Balance</b>       | \$ 15,273,045 | \$ 17,938,684 | \$ 19,364,665     | \$ 20,919,561 | \$ 20,869,959 |
| <b>Fund: 79: Clubs and Trusts</b>     |                             |               |               |                   |               |               |
|                                       | Beginning Balance           | \$ 66,010     | \$ 67,567     | \$ 70,681         | \$ 73,179     | \$ 75,277     |
| Subclass: 48                          | Revenues                    | \$ 9,224      | \$ 16,266     | \$ 10,645         | \$ 2,800      | \$ 2,800      |
| Subclass: 54                          | Supplies and Materials      | \$ -          | \$ -          | \$ -              | \$ -          | \$ -          |
| Subclass: 55                          | Other Operating Expenses    | \$ 7,667      | \$ 13,151     | \$ 6,049          | \$ 1,600      | \$ 1,600      |
| Subclass: 57                          | Other outgo                 | \$ -          | \$ -          | \$ -              | \$ -          | \$ -          |
|                                       |                             | \$ 7,667      | \$ 13,151     | \$ 6,049          | \$ 1,600      | \$ 1,600      |
| <b>Fund: 79</b>                       | <b>Clubs and Trusts</b>     | \$ 1,557      | \$ 3,114      | \$ 4,596          | \$ 1,200      | \$ 1,200      |
|                                       | <b>Ending Balance</b>       | \$ 67,567     | \$ 70,681     | \$ 75,277         | \$ 74,379     | \$ 76,477     |



**Budget Summary Report**

| <i>GL Fund</i>              | <i>Description</i>                 | <i>FY 21-22<br/>Actuals</i> | <i>FY 22-23<br/>Actuals</i> | <i>FY 23-24<br/>Estimated<br/>Actuals</i> | <i>FY 24-25<br/>Tentative</i> | <i>FY 24-25<br/>Adopted</i> |
|-----------------------------|------------------------------------|-----------------------------|-----------------------------|---|-------------------------------|-----------------------------|
| <b>Fund: 83: Foundation</b> |                                    |                             |                             |   |                               |                             |
|                             | Beginning Balance                  | \$ (299,984)                | \$ -                        | \$ -                                      | \$ -                          | \$ -                        |
| Subclass: 48                | Revenues                           | \$ -                        | \$ -                        | \$ -                                      | \$ -                          | \$ -                        |
| Subclass: 51                | Academic Salaries                  | \$ 61,346                   | \$ 63,186                   | \$ 62,442                                 | \$ 63,945                     | \$ 69,960                   |
| Subclass: 52                | Classified Salaries                | \$ 223,828                  | \$ 246,299                  | \$ 263,438                                | \$ 257,926                    | \$ 270,763                  |
| Subclass: 53                | Employee Benefits                  | \$ 156,493                  | \$ 178,443                  | \$ 174,844                                | \$ 170,211                    | \$ 178,530                  |
| Subclass: 54                | Supplies and Materials             | \$ -                        | \$ -                        | \$ -                                      | \$ 1,000                      | \$ 1,000                    |
| Subclass: 55                | Other Operating Expenses           | \$ 418,144                  | \$ 47,464                   | \$ 159,518                                | \$ 217,895                    | \$ 225,910                  |
| Subclass: 56                | Capital Outlay                     | \$ -                        | \$ -                        | \$ -                                      | \$ -                          | \$ -                        |
| Subclass: 57                | Other Outlay                       | \$ -                        | \$ -                        | \$ -                                      | \$ -                          | \$ -                        |
|                             |                                    | \$ 859,811                  | \$ 535,392                  | \$ 660,242                                | \$ 710,977                    | \$ 746,163                  |
| <b>Fund: 83</b>             | <b>Operating Surplus (Deficit)</b> | <b>\$ (859,811)</b>         | <b>\$ (535,392)</b>         | <b>\$ (660,242)</b>                       | <b>\$ (710,977)</b>           | <b>\$ (746,163)</b>         |
|                             | <b>District Support</b>            | <b>\$ 1,159,795</b>         | <b>\$ 535,392</b>           | <b>\$ 660,242</b>                         | <b>\$ 710,977</b>             | <b>\$ 746,163</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 24-25             | FY 24-25             |
|-----------------------------------|-------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
|                                   |                                     |                      |                      | Estimated            |                      |                      |
| GL Fund                           | Description                         | Actuals              | Actuals              | Actuals              | Tentative            | Adopted              |
| <b>Fund: 11: G/F Unrestricted</b> |                                     |                      |                      |                      |                      |                      |
|                                   | Beginning Fund Balance              | \$ 21,960,513        | \$ 27,352,523        | \$ 33,616,248        | \$ 35,259,121        | \$ 38,197,449        |
| Category: 481                     | Federal Revenue                     | \$ 1,520             | \$ 1,376             | \$ 1,424             | \$ -                 | \$ 1,424             |
| Category: 486                     | State Revenue                       | \$ 46,689,533        | \$ 50,576,862        | \$ 54,366,153        | \$ 52,779,165        | \$ 52,380,959        |
| Category: 488                     | Local Revenue                       | \$ 8,997,504         | \$ 9,582,705         | \$ 12,303,293        | \$ 9,461,726         | \$ 11,245,074        |
| Category: 489                     | Other Financing                     | \$ (2,719,943)       | \$ 1,517,468         | \$ -                 | \$ -                 |                      |
| <b>Class: 4</b>                   | <b>Revenues</b>                     | <b>\$ 52,968,614</b> | <b>\$ 61,678,411</b> | <b>\$ 66,670,870</b> | <b>\$ 62,240,891</b> | <b>\$ 63,627,457</b> |
| Category: 511                     | Academic, Regular/Contract          | \$ 7,403,196         | \$ 8,273,185         | \$ 9,738,991         | \$ 10,007,285        | \$ 10,104,134        |
| Category: 512                     | Academic, Non-Instruct, Reg/Cont    | \$ 3,900,414         | \$ 4,545,827         | \$ 4,847,386         | \$ 4,977,169         | \$ 4,956,051         |
| Category: 513                     | Academic, Instruct Salary, Other    | \$ 4,588,612         | \$ 4,705,595         | \$ 5,164,464         | \$ 5,395,205         | \$ 5,395,205         |
| Category: 514                     | Academic, Non-Instruct Salary, Oth  | \$ 256,470           | \$ 340,273           | \$ 356,119           | \$ 338,469           | \$ 338,469           |
| Category: 521                     | Classified, Regular FT and PT       | \$ 7,094,775         | \$ 7,436,714         | \$ 8,373,911         | \$ 9,328,422         | \$ 9,274,878         |
| Category: 522                     | Classified Aide, Direct Instruct FT | \$ 192,045           | \$ 177,425           | \$ 115,106           | \$ 349,877           | \$ 178,018           |
| Category: 523                     | Classified, Non-instruction, PT     | \$ 242,399           | \$ 242,690           | \$ 268,840           | \$ 266,689           | \$ 266,689           |
| Category: 524                     | Classified, Direct Instruction, PT  | \$ 294,374           | \$ 324,494           | \$ 364,315           | \$ 444,495           | \$ 530,470           |
| Category: 531                     | STRS Fund                           | \$ 3,344,790         | \$ 3,916,109         | \$ 4,376,301         | \$ 3,391,283         | \$ 2,521,443         |
| Category: 532                     | PERS Fund                           | \$ 1,899,507         | \$ 2,272,042         | \$ 2,625,291         | \$ 3,046,927         | \$ 3,010,874         |
| Category: 533                     | OASDI Fund                          | \$ 855,075           | \$ 911,170           | \$ 1,024,624         | \$ 1,101,815         | \$ 1,038,508         |
| Category: 534                     | Health/Welfare Insurance            | \$ 4,778,125         | \$ 5,208,773         | \$ 5,607,438         | \$ 5,976,431         | \$ 5,920,120         |
| Category: 535                     | State Unemployment Insurance        | \$ 125,355           | \$ 126,676           | \$ 27,446            | \$ 14,421            | \$ 12,059            |
| Category: 536                     | Worker's Compensation Insurance     | \$ 411,145           | \$ 432,531           | \$ 470,039           | \$ 466,763           | \$ 362,739           |
| Category: 537                     | APPLE (Alternate Retirement Syst    | \$ 69,000            | \$ 64,039            | \$ 62,687            | \$ 84,451            | \$ 27,265            |
| Category: 539                     | Other Benefits                      | \$ 23,874            | \$ 28,652            | \$ 22,247            | \$ 41,200            | \$ -                 |
| Category: 541                     | Books & Magazines                   | \$ (234)             | \$ 399               | \$ (90)              | \$ 399               | \$ 399               |
| Category: 543                     | Instructional Supplies              | \$ 4,269             | \$ 6,027             | \$ 7,222             | \$ 6,402             | \$ 6,402             |
| Category: 545                     | Non-instructional Supplies          | \$ 620,576           | \$ 771,636           | \$ 644,611           | \$ 852,314           | \$ 852,614           |
| Category: 551                     | Consultant Services                 | \$ 298,015           | \$ 167,859           | \$ 137,782           | \$ 124,458           | \$ 124,458           |
| Category: 552                     | Travel & Conference                 | \$ 482,203           | \$ 539,223           | \$ 589,198           | \$ 678,368           | \$ 684,492           |
| Category: 553                     | Dues & Memberships                  | \$ 175,722           | \$ 185,469           | \$ 175,754           | \$ 191,284           | \$ 191,284           |
| Category: 554                     | Insurance                           | \$ 456,412           | \$ (778,261)         | \$ -                 | \$ -                 | \$ -                 |
| Category: 555                     | Utilities/Housekeeping Costs        | \$ 2,442,281         | \$ 2,110,947         | \$ 2,478,301         | \$ 3,259,017         | \$ 3,259,017         |
| Category: 556                     | Contracts/Lease/Maintenance         | \$ 3,018,297         | \$ 3,171,143         | \$ 3,390,689         | \$ 4,046,169         | \$ 4,046,169         |
| Category: 557                     | Other Operating Expenses            | \$ 307,482           | \$ 414,239           | \$ 163,212           | \$ 585,076           | \$ 448,219           |
| Category: 559                     | Other Expenses                      | \$ (3,644,172)       | \$ (2,258,948)       | \$ (2,066,740)       | \$ (3,148,943)       | \$ (3,321,813)       |
| Category: 561                     | Building Repairs                    |                      |                      | \$ -                 | \$ -                 | \$ -                 |
| Category: 562                     | Building Costs                      |                      |                      | \$ -                 | \$ -                 | \$ -                 |
| Category: 563                     | Library Books                       | \$ 11,052            | \$ 29,208            | \$ 9,924             | \$ 13,000            | \$ 13,000            |
| Category: 564                     | Equipment                           | \$ 152,822           | \$ 320,959           | \$ 94,942            | \$ 239,761           | \$ 299,761           |
| Category: 571                     | Debt Retirement Long-term           | \$ -                 | \$ -                 | \$ 952,738           | \$ 952,719           | \$ 952,719           |
| Category: 573                     | Interfund Transfer-Out              | \$ 7,772,721         | \$ 11,729,144        | \$ 12,067,328        | \$ 8,593,719         | \$ 11,497,539        |
| Category: 575                     | Student Financial Aid               |                      | \$ (551)             | \$ (407)             | \$ -                 | \$ -                 |
| Category: 579                     | Contingencies                       |                      | \$ -                 | \$ -                 | \$ 616,246           | \$ 636,275           |
| <b>Class: 5</b>                   | <b>Expenses</b>                     | <b>\$ 47,576,603</b> | <b>\$ 55,414,687</b> | <b>\$ 62,089,669</b> | <b>\$ 62,240,891</b> | <b>\$ 63,627,457</b> |
| <b>Fund: 11</b>                   | <b>G/F Unrestricted</b>             | <b>\$ 5,392,010</b>  | <b>\$ 6,263,724</b>  | <b>\$ 4,581,201</b>  | <b>\$ -</b>          | <b>\$ -</b>          |
|                                   | <b>Ending Fund Balance</b>          | <b>\$ 27,352,523</b> | <b>\$ 33,616,248</b> | <b>\$ 38,197,449</b> | <b>\$ 35,259,121</b> | <b>\$ 38,197,449</b> |

## Budget Summary Report

| GL Account No: Description        |                                       | FY 21-22             | FY 22-23             | FY 23-24             | FY 24-25             | FY 24-25             |
|-----------------------------------|---------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
|                                   |                                       | Actuals              | Actuals              | Estimated Actuals    | Tentative            | Adopted              |
| <b>COALINGA COLLEGE:</b>          |                                       |                      |                      |                      |                      |                      |
| <b>Fund: 11: G/F Unrestricted</b> |                                       |                      |                      |                      |                      |                      |
| Category: 511                     | Academic, Regular/Contract            | \$ 3,661,206         | \$ 3,964,875         | \$ 4,537,404         | \$ 4,503,943         | \$ 4,572,015         |
| Category: 512                     | Academic, Non-Instruct, Reg/Cont      | \$ 1,499,296         | \$ 1,574,268         | \$ 1,813,745         | \$ 1,776,862         | \$ 1,836,980         |
| Category: 513                     | Academic, Instruct Salary, Other      | \$ 1,843,287         | \$ 1,725,511         | \$ 2,100,811         | \$ 1,913,131         | \$ 1,913,131         |
| Category: 514                     | Academic, Non-Instruct. Salary, Ot    | \$ 83,450            | \$ 96,495            | \$ 154,343           | \$ 92,096            | \$ 92,096            |
| Category: 521                     | Classified, Regular FT and PT         | \$ 2,328,172         | \$ 2,588,458         | \$ 2,759,350         | \$ 3,061,412         | \$ 3,075,874         |
| Category: 522                     | Classified Aide, Direct Instruction F | \$ 67,253            | \$ 31,084            | \$ 64,750            | \$ 158,889           | \$ 124,112           |
| Category: 523                     | Classified, Non-instruction, PT       | \$ 121,107           | \$ 131,059           | \$ 141,335           | \$ 152,829           | \$ 152,829           |
| Category: 524                     | Classified, Direct Instruction, PT    | \$ 142,524           | \$ 140,863           | \$ 203,611           | \$ 200,864           | \$ 286,839           |
| Category: 531                     | STRS Fund                             | \$ 957,850           | \$ 1,173,508         | \$ 1,387,782         | \$ 1,327,390         | \$ 1,140,477         |
| Category: 532                     | PERS Fund                             | \$ 615,859           | \$ 727,342           | \$ 801,126           | \$ 1,047,408         | \$ 979,536           |
| Category: 533                     | OASDI Fund                            | \$ 306,423           | \$ 319,928           | \$ 354,599           | \$ 400,595           | \$ 365,239           |
| Category: 534                     | Health/Welfare Insurance              | \$ 1,610,306         | \$ 1,759,495         | \$ 1,888,824         | \$ 1,972,713         | \$ 1,984,249         |
| Category: 535                     | State Unemployment Insurance          | \$ 49,310            | \$ 49,801            | \$ 18,833            | \$ 5,500             | \$ 4,837             |
| Category: 536                     | Worker's Compensation Insurance       | \$ 167,609           | \$ 170,416           | \$ 189,975           | \$ 179,176           | \$ 146,231           |
| Category: 537                     | APPLE (Alternate Retirement Syst      | \$ 21,729            | \$ 19,565            | \$ 20,199            | \$ 32,291            | \$ 11,413            |
| Category: 539                     | Other Benefits                        | \$ 18,645            | \$ 11,852            | \$ 6,267             | \$ -                 | \$ -                 |
| Category: 541                     | Books & Magazines                     | \$ (234)             | \$ 360               | \$ (90)              | \$ 360               | \$ 360               |
| Category: 543                     | Instructional Supplies                | \$ (225)             | \$ (85)              | \$ 627               | \$ -                 | \$ -                 |
| Category: 545                     | Non-instructional Supplies            | \$ 216,205           | \$ 289,366           | \$ 256,141           | \$ 303,669           | \$ 303,669           |
| Category: 551                     | Consultant Services                   | \$ 22,932            | \$ 29,346            | \$ 28,552            | \$ 29,346            | \$ 29,346            |
| Category: 552                     | Travel & Conference                   | \$ 177,267           | \$ 242,473           | \$ 265,334           | \$ 284,055           | \$ 284,183           |
| Category: 553                     | Dues & Memberships                    | \$ 53,990            | \$ 59,924            | \$ 50,000            | \$ 61,237            | \$ 61,237            |
| Category: 554                     | Insurance                             | \$ 48,747            | \$ 46,641            | \$ -                 | \$ -                 | \$ -                 |
| Category: 555                     | Utilities/Housekeeping Costs          | \$ 857,762           | \$ 968,538           | \$ 1,073,089         | \$ 1,455,405         | \$ 1,455,405         |
| Category: 556                     | Contracts/Lease/Maintenance           | \$ 965,571           | \$ 995,047           | \$ 1,176,164         | \$ 1,283,466         | \$ 1,283,466         |
| Category: 557                     | Other Operating Expenses              | \$ 50,429            | \$ 100,015           | \$ 4,554             | \$ 100,013           | \$ 10,200            |
| Category: 559                     | Other Expenses                        | \$ (1,525,454)       | \$ (1,007,100)       | \$ 133,408           | \$ (352,608)         | \$ (684,071)         |
| Category: 561                     | Building Repairs                      | \$ -                 | \$ -                 | \$ -                 | \$ -                 | \$ -                 |
| Category: 562                     | Building Costs                        | \$ -                 | \$ -                 | \$ -                 | \$ -                 | \$ -                 |
| Category: 563                     | Library Books                         | \$ 11,052            | \$ 29,208            | \$ 9,924             | \$ 13,000            | \$ 13,000            |
| Category: 564                     | Equipment                             | \$ 48,474            | \$ 75,925            | \$ 34,518            | \$ 97,250            | \$ 97,250            |
| Category: 571                     | Debt Retirement Long-term             | \$ -                 | \$ -                 | \$ -                 | \$ -                 | \$ -                 |
| Category: 573                     | Interfund Transfer-Out                | \$ 5,432,339         | \$ 2,263,452         | \$ 63,451            | \$ 1,991,693         | \$ 2,129,813         |
| Category: 575                     | Student Financial Aid                 | \$ -                 | \$ -                 | \$ -                 | \$ -                 | \$ -                 |
| Category: 576                     | Other Student Aid                     | \$ -                 | \$ -                 | \$ -                 | \$ -                 | \$ -                 |
| Category: 579                     | Contingencies                         |                      |                      |                      |                      |                      |
| <b>Class: 5</b>                   | <b>Expenses</b>                       | <b>\$ 19,852,881</b> | <b>\$ 18,577,629</b> | <b>\$ 19,538,623</b> | <b>\$ 22,091,985</b> | <b>\$ 21,669,717</b> |

## Budget Summary Report

July 1, 2024 - June 30, 2025

| GL Account No: Description        |                                       | FY 21-22             | FY 22-23             | FY 23-24             | FY 24-25             | FY 24-25             |
|-----------------------------------|---------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
|                                   |                                       | Actuals              | Actuals              | Estimated Actuals    | Tentative            | Adopted              |
| <b>LEMOORE COLLEGE:</b>           |                                       |                      |                      |                      |                      |                      |
| <b>Fund: 11: G/F Unrestricted</b> |                                       |                      |                      |                      |                      |                      |
| Category: 511                     | Academic, Regular/Contract            | \$ 3,741,990         | \$ 4,308,310         | \$ 5,201,587         | \$ 5,153,342         | \$ 5,305,119         |
| Category: 512                     | Academic, Non-Instruct, Reg/Cont      | \$ 1,831,604         | \$ 2,158,707         | \$ 2,126,911         | \$ 2,240,619         | \$ 2,217,895         |
| Category: 513                     | Academic, Instruct Salary, Other      | \$ 2,745,325         | \$ 2,729,585         | \$ 3,062,503         | \$ 3,079,798         | \$ 3,079,798         |
| Category: 514                     | Academic, Non-Instruct. Salary, Ot    | \$ 155,740           | \$ 194,503           | \$ 180,897           | \$ 215,973           | \$ 215,973           |
| Category: 521                     | Classified, Regular FT and PT         | \$ 2,525,396         | \$ 2,485,244         | \$ 2,951,004         | \$ 2,993,771         | \$ 3,092,854         |
| Category: 522                     | Classified Aide, Direct Instruction F | \$ 124,792           | \$ 146,538           | \$ 50,356            | \$ 190,988           | \$ 53,906            |
| Category: 523                     | Classified, Non-instruction, PT       | \$ 48,384            | \$ 69,578            | \$ 101,661           | \$ 67,637            | \$ 67,637            |
| Category: 524                     | Classified, Direct Instruction, PT    | \$ 151,849           | \$ 183,630           | \$ 160,704           | \$ 243,631           | \$ 243,631           |
| Category: 531                     | STRS Fund                             | \$ 1,002,688         | \$ 1,410,317         | \$ 1,384,756         | \$ 1,859,422         | \$ 1,233,815         |
| Category: 532                     | PERS Fund                             | \$ 768,784           | \$ 864,349           | \$ 1,031,351         | \$ 1,002,235         | \$ 1,139,614         |
| Category: 533                     | OASDI Fund                            | \$ 368,527           | \$ 379,673           | \$ 441,142           | \$ 433,246           | \$ 421,781           |
| Category: 534                     | Health/Welfare Insurance              | \$ 1,778,420         | \$ 1,851,207         | \$ 2,013,685         | \$ 2,164,453         | \$ 2,079,763         |
| Category: 535                     | State Unemployment Insurance          | \$ 57,457            | \$ 59,271            | \$ 6,814             | \$ 6,912             | \$ 5,363             |
| Category: 536                     | Worker's Compensation Insurance       | \$ 193,528           | \$ 204,022           | \$ 222,094           | \$ 222,650           | \$ 160,759           |
| Category: 537                     | APPLE (Alternate Retirement Syst      | \$ 43,572            | \$ 38,611            | \$ 40,648            | \$ 46,519            | \$ 14,240            |
| Category: 539                     | Other Benefits                        | \$ 1,229             | \$ 3,600             | \$ -                 | \$ -                 | \$ -                 |
| Category: 541                     | Books & Magazines                     | \$ -                 | \$ 39                | \$ 4,000             | \$ 39                | \$ 39                |
| Category: 543                     | Instructional Supplies                | \$ 4,494             | \$ 6,112             | \$ 6,595             | \$ 6,402             | \$ 6,402             |
| Category: 545                     | Non-instructional Supplies            | \$ 385,811           | \$ 450,751           | \$ 360,671           | \$ 422,863           | \$ 422,863           |
| Category: 551                     | Consultant Services                   | \$ 35,324            | \$ 44,136            | \$ 39,247            | \$ 44,136            | \$ 44,136            |
| Category: 552                     | Travel & Conference                   | \$ 204,308           | \$ 171,077           | \$ 193,686           | \$ 205,248           | \$ 206,544           |
| Category: 553                     | Dues & Memberships                    | \$ 51,927            | \$ 61,553            | \$ 54,845            | \$ 58,662            | \$ 58,662            |
| Category: 554                     | Insurance                             | \$ 47,538            | \$ 41,092            | \$ -                 | \$ -                 | \$ -                 |
| Category: 555                     | Utilities/Housekeeping Costs          | \$ 1,460,793         | \$ 1,002,607         | \$ 1,251,846         | \$ 1,586,755         | \$ 1,586,755         |
| Category: 556                     | Contracts/Lease/Maintenance           | \$ 1,554,843         | \$ 1,493,396         | \$ 1,739,248         | \$ 1,971,260         | \$ 1,971,260         |
| Category: 557                     | Other Operating Expenses              | \$ 31,161            | \$ 45,913            | \$ 4,361             | \$ 45,913            | \$ 15,469            |
| Category: 559                     | Other Expenses                        | \$ (35,469)          | \$ (17,435)          | \$ 90,269            | \$ 112,159           | \$ 112,159           |
| Category: 561                     | Building Repairs                      | \$ -                 | \$ -                 | \$ -                 | \$ -                 | \$ -                 |
| Category: 562                     | Building Costs                        | \$ -                 | \$ -                 | \$ -                 | \$ -                 | \$ -                 |
| Category: 563                     | Library Books                         | \$ -                 | \$ -                 | \$ -                 | \$ -                 | \$ -                 |
| Category: 564                     | Equipment                             | \$ 74,120            | \$ 136,642           | \$ 47,856            | \$ 121,091           | \$ 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>\$ 19,354,136</b> | <b>\$ 20,523,025</b> | <b>\$ 22,768,735</b> | <b>\$ 24,495,724</b> | <b>\$ 23,877,527</b> |

## Budget Summary Report

July 1, 2024 - June 30, 2025

| GL Account No: Description        |                                       | FY 21-22            | FY 22-23             | FY 23-24             | FY 24-25             | FY 24-25             |
|-----------------------------------|---------------------------------------|---------------------|----------------------|----------------------|----------------------|----------------------|
|                                   |                                       | Actuals             | Actuals              | Estimated Actuals    | Tentative            | Adopted              |
| <b>DISTRICT OPERATIONS:</b>       |                                       |                     |                      |                      |                      |                      |
| <b>Fund: 11: G/F Unrestricted</b> |                                       |                     |                      |                      |                      |                      |
| Category: 511                     | Academic, Regular/Contract            | \$ -                | \$ -                 | \$ -                 | \$ 350,000           | \$ 227,000           |
| Category: 512                     | Academic, Non-Instruct, Reg/Cont      | \$ 569,514          | \$ 812,852           | \$ 906,730           | \$ 959,688           | \$ 901,176           |
| Category: 513                     | Academic, Instruct Salary, Other      | \$ -                | \$ 250,500           | \$ 1,150             | \$ 402,276           | \$ 402,276           |
| Category: 514                     | Academic, Non-Instruct. Salary, Ot    | \$ 17,280           | \$ 49,275            | \$ 20,880            | \$ 30,400            | \$ 30,400            |
| Category: 521                     | Classified, Regular FT and PT         | \$ 2,241,207        | \$ 2,363,011         | \$ 2,663,557         | \$ 3,273,239         | \$ 3,106,149         |
| Category: 522                     | Classified Aide, Direct Instruction F | \$ -                | \$ (197)             | \$ -                 | \$ -                 | \$ -                 |
| Category: 523                     | Classified, Non-instruction, PT       | \$ 72,908           | \$ 42,053            | \$ 25,845            | \$ 46,223            | \$ 46,223            |
| Category: 524                     | Classified, Direct Instruction, PT    | \$ -                | \$ -                 | \$ -                 | \$ -                 | \$ -                 |
| Category: 531                     | STRS Fund                             | \$ 1,384,251        | \$ 1,332,284         | \$ 1,603,763         | \$ 204,471           | \$ 147,152           |
| Category: 532                     | PERS Fund                             | \$ 514,864          | \$ 680,351           | \$ 792,814           | \$ 997,284           | \$ 891,725           |
| Category: 533                     | OASDI Fund                            | \$ 180,125          | \$ 211,569           | \$ 228,883           | \$ 267,974           | \$ 251,487           |
| Category: 534                     | Health/Welfare Insurance              | \$ 1,389,398        | \$ 1,598,072         | \$ 1,704,930         | \$ 1,839,265         | \$ 1,856,108         |
| Category: 535                     | State Unemployment Insurance          | \$ 18,588           | \$ 17,604            | \$ 1,799             | \$ 2,009             | \$ 1,859             |
| Category: 536                     | Worker's Compensation Insurance       | \$ 50,008           | \$ 58,093            | \$ 57,970            | \$ 64,937            | \$ 55,749            |
| Category: 537                     | APPLE (Alternate Retirement Syst      | \$ 3,699            | \$ 5,864             | \$ 1,841             | \$ 5,641             | \$ 1,612             |
| Category: 539                     | Other Benefits                        | \$ 4,000            | \$ 13,200            | \$ 15,980            | \$ 41,200            | \$ -                 |
| Category: 541                     | Books & Magazines                     | \$ -                | \$ -                 | \$ (4,000)           | \$ -                 | \$ -                 |
| Category: 543                     | Instructional Supplies                | \$ -                | \$ -                 | \$ -                 | \$ -                 | \$ -                 |
| Category: 545                     | Non-instructional Supplies            | \$ 18,560           | \$ 31,519            | \$ 27,799            | \$ 125,782           | \$ 126,082           |
| Category: 551                     | Consultant Services                   | \$ 239,759          | \$ 94,377            | \$ 69,983            | \$ 50,976            | \$ 50,976            |
| Category: 552                     | Travel & Conference                   | \$ 100,629          | \$ 125,672           | \$ 130,179           | \$ 189,065           | \$ 193,765           |
| Category: 553                     | Dues & Memberships                    | \$ 69,805           | \$ 63,993            | \$ 70,909            | \$ 71,385            | \$ 71,385            |
| Category: 554                     | Insurance                             | \$ 360,127          | \$ (865,993)         | \$ -                 | \$ -                 | \$ -                 |
| Category: 555                     | Utilities/Housekeeping Costs          | \$ 123,726          | \$ 139,803           | \$ 153,366           | \$ 216,857           | \$ 216,857           |
| Category: 556                     | Contracts/Lease/Maintenance           | \$ 497,883          | \$ 682,701           | \$ 475,277           | \$ 791,443           | \$ 791,443           |
| Category: 557                     | Other Operating Expenses              | \$ 225,893          | \$ 268,311           | \$ 154,298           | \$ 439,150           | \$ 422,550           |
| Category: 559                     | Other Expenses                        | \$ (2,083,249)      | \$ (1,234,413)       | \$ (2,290,417)       | \$ (2,908,494)       | \$ (2,749,901)       |
| Category: 561                     | Building Repairs                      | \$ -                | \$ -                 | \$ -                 | \$ -                 | \$ -                 |
| Category: 562                     | Building Costs                        | \$ -                | \$ -                 | \$ -                 | \$ -                 | \$ -                 |
| Category: 563                     | Library Books                         | \$ -                | \$ -                 | \$ -                 | \$ -                 | \$ -                 |
| Category: 564                     | Equipment                             | \$ 30,229           | \$ 108,392           | \$ 12,567            | \$ 21,420            | \$ 81,420            |
| Category: 571                     | Debt Retirement Long-term             | \$ -                | \$ -                 | \$ 952,738           | \$ 952,719           | \$ 952,719           |
| Category: 573                     | Interfund Transfer-Out                | \$ 2,340,382        | \$ 9,465,692         | \$ 12,003,877        | \$ 6,602,026         | \$ 9,367,726         |
| Category: 575                     | Student Financial Aid                 | \$ -                | \$ (551)             | \$ (407)             | \$ -                 | \$ -                 |
| Category: 579                     | Contingencies                         | \$ -                | \$ -                 | \$ -                 | \$ 616,246           | \$ 636,275           |
| <b>Class: 5</b>                   | <b>Expenses</b>                       | <b>\$ 8,369,586</b> | <b>\$ 16,314,033</b> | <b>\$ 19,782,310</b> | <b>\$ 15,653,182</b> | <b>\$ 18,080,213</b> |

## Budget Summary Report

July 1, 2024 - June 30, 2025

| GL Account No: Description      |                                       | FY 21-22              | FY 22-23              | FY 23-24             | FY 24-25             | FY 24-25             |
|---------------------------------|---------------------------------------|-----------------------|-----------------------|----------------------|----------------------|----------------------|
|                                 |                                       | Actuals               | Actuals               | Estimated Actuals    | Tentative            | Adopted              |
| <b>Fund: 12: G/F Restricted</b> |                                       |                       |                       |                      |                      |                      |
|                                 | Audited Fund Balance                  | \$ 3,339,319          | \$ 1,884,899          | \$ 365,806           | \$ 80,505            | \$ 80,505            |
| Category: 481                   | Federal Revenue                       | \$ 11,491,200         | \$ 9,488,234          | \$ 5,158,503         | \$ 12,357,345        | \$ 12,994,309        |
| Category: 486                   | State Revenue                         | \$ 10,261,062         | \$ 13,040,619         | \$ 16,440,030        | \$ 32,032,451        | \$ 35,944,079        |
| Category: 488                   | Local Revenue                         | \$ 30,731             | \$ (715,313)          | \$ 75,482            | \$ 108,747           | \$ 113,747           |
| Category: 489                   | Other Financing                       | \$ (139,941)          | \$ 865,311            | \$ 889,425           | \$ -                 | \$ 912,772           |
| <b>Class: 4</b>                 | <b>Revenues</b>                       | <b>\$ 21,643,052</b>  | <b>\$ 22,678,851</b>  | <b>\$ 22,563,441</b> | <b>\$ 44,498,543</b> | <b>\$ 49,964,907</b> |
| Category: 511                   | Academic, Regular/Contract            | \$ 304,370            | \$ 406,861            | \$ 6,977             | \$ 612,549           | \$ 573,600           |
| Category: 512                   | Academic, Non-Instruct, Reg/Cont      | \$ 1,724,304          | \$ 1,787,832          | \$ 2,130,355         | \$ 2,880,488         | \$ 2,795,550         |
| Category: 513                   | Academic, Instruct Salary, Other      | \$ 352,146            | \$ 232,088            | \$ 178,643           | \$ 267,643           | \$ 382,041           |
| Category: 514                   | Academic, Non-Instruct. Salary, Ot    | \$ 1,139,429          | \$ 1,014,124          | \$ 1,084,067         | \$ 1,289,396         | \$ 1,524,743         |
| Category: 521                   | Classified, Regular FT and PT         | \$ 3,826,905          | \$ 4,974,044          | \$ 5,851,584         | \$ 8,560,401         | \$ 9,066,274         |
| Category: 522                   | Classified Aide, Direct Instruction F | \$ 56,252             | \$ 90,849             | \$ 80,382            | \$ 66,216            | \$ 90,216            |
| Category: 523                   | Classified, Non-instruction, PT       | \$ 672,738            | \$ 507,589            | \$ 584,323           | \$ 564,802           | \$ 623,946           |
| Category: 524                   | Classified, Direct Instruction, PT    | \$ 365,503            | \$ 395,017            | \$ 358,962           | \$ 620,845           | \$ 614,525           |
| Category: 531                   | STRS Fund                             | \$ 639,940            | \$ 709,687            | \$ 802,612           | \$ 939,741           | \$ 993,533           |
| Category: 532                   | PERS Fund                             | \$ 1,008,171          | \$ 1,378,903          | \$ 1,595,030         | \$ 2,421,814         | \$ 2,586,549         |
| Category: 533                   | OASDI Fund                            | \$ 397,734            | \$ 459,659            | \$ 507,830           | \$ 907,154           | \$ 938,976           |
| Category: 534                   | Health/Welfare Insurance              | \$ 1,498,515          | \$ 1,830,323          | \$ 1,991,294         | \$ 2,896,210         | \$ 2,962,941         |
| Category: 535                   | State Unemployment Insurance          | \$ 39,803             | \$ 44,129             | \$ 4,827             | \$ 23,465            | \$ 41,436            |
| Category: 536                   | Worker's Compensation Insurance       | \$ 137,360            | \$ 148,362            | \$ 160,579           | \$ 279,207           | \$ 293,275           |
| Category: 537                   | APPLE (Alternate Retirement Syst      | \$ 21,520             | \$ 16,569             | \$ 13,127            | \$ 34,441            | \$ 37,801            |
| Category: 541                   | Books & Magazines                     | \$ 65,942             | \$ 73,008             | \$ 31,430            | \$ 93,385            | \$ 68,174            |
| Category: 543                   | Instructional Supplies                | \$ 374,407            | \$ 498,600            | \$ 538,543           | \$ 1,119,437         | \$ 2,026,216         |
| Category: 545                   | Non-instructional Supplies            | \$ 411,853            | \$ 404,220            | \$ 532,799           | \$ 1,248,800         | \$ 1,244,510         |
| Category: 551                   | Consultant Services                   | \$ 37,500             | \$ 128,398            | \$ 158,192           | \$ 69,102            | \$ 91,102            |
| Category: 552                   | Travel & Conference                   | \$ 629,202            | \$ 784,316            | \$ 987,739           | \$ 2,632,099         | \$ 2,958,965         |
| Category: 553                   | Dues & Memberships                    | \$ 35,348             | \$ 26,041             | \$ 42,248            | \$ 65,120            | \$ 66,235            |
| Category: 554                   | Insurance                             | \$ 1,776              | \$ -                  | \$ 884               | \$ 2,368             | \$ 2,368             |
| Category: 556                   | Contracts/Lease/Maintenance           | \$ 2,179,111          | \$ 1,460,898          | \$ 1,435,492         | \$ 8,977,219         | \$ 10,703,310        |
| Category: 557                   | Other Operating Expenses              | \$ 10,753             | \$ 1,500              | \$ 5,278             | \$ 9,000             | \$ 15,000            |
| Category: 559                   | Other Expenses                        | \$ 594,325            | \$ 573,772            | \$ 515,602           | \$ 1,027,870         | \$ 1,129,361         |
| Category: 561                   | Sites/Site Improvement                | \$ -                  | \$ -                  | \$ -                 | \$ -                 | \$ -                 |
| Category: 562                   | Buildings                             | \$ 33,035             | \$ -                  | \$ 34,437            | \$ 10,000            | \$ 10,000            |
| Category: 563                   | Library Books                         | \$ 15,691             | \$ 47,812             | \$ 73,585            | \$ 75,000            | \$ 83,000            |
| Category: 564                   | Equipment                             | \$ 5,063,768          | \$ 3,003,999          | \$ 1,274,612         | \$ 3,026,969         | \$ 4,044,141         |
| Category: 571                   | Debt Retirement Long-term             |                       |                       | \$ -                 | \$ -                 |                      |
| Category: 573                   | Interfund Transfer-Out                | \$ 228,056            | \$ 272,134            | \$ 258,136           | \$ 376,333           | \$ 767,210           |
| Category: 574                   | Pass Through Transfer                 | \$ 752,248            | \$ 2,279,838          | \$ 889,425           | \$ 895,112           | \$ 912,772           |
| Category: 575                   | Financial Aid Grants                  | \$ 44,150             | \$ 112,515            | \$ 174,765           | \$ 1,253,417         | \$ 1,240,507         |
| Category: 576                   | Other Student Aid                     | \$ 435,616            | \$ 534,857            | \$ 544,984           | \$ 1,252,940         | \$ 1,076,630         |
| <b>Class: 5</b>                 | <b>Expenses</b>                       | <b>\$ 23,097,472</b>  | <b>\$ 24,197,944</b>  | <b>\$ 22,848,742</b> | <b>\$ 44,498,543</b> | <b>\$ 49,964,907</b> |
| <b>Fund: 12</b>                 | <b>G/F Restricted</b>                 | <b>\$ (1,454,420)</b> | <b>\$ (1,519,093)</b> | <b>\$ (285,301)</b>  | <b>\$ -</b>          | <b>\$ -</b>          |
|                                 | <b>Ending Fund Balance</b>            | <b>\$ 1,884,899</b>   | <b>\$ 365,806</b>     | <b>\$ 80,505</b>     | <b>\$ 80,505</b>     | <b>\$ 80,505</b>     |



**Budget Summary Report**

Summary By: Class, Fund

**FY 21-22**

**FY 22-23**

**FY 23-24**

**FY 23-24  
Estimated**

**FY 24-25**

**FY 24-25**

**GL Fund      Description      Actuals      Actuals      Budget      Actuals      Tentative      Adopted**

| <b>Fund: 32: Cafeteria</b> |                                |                     |                     |                     |                     |                     |                     |
|----------------------------|--------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|                            | Audited Fund Balance           | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                |
| Category: 488              | Local Revenue                  | \$ 392,641          | \$ 518,526          | \$ 583,480          | \$ 583,196          | \$ 696,375          | \$ 696,375          |
| <b>Class: 4</b>            | <b>Revenues</b>                | <b>\$ 392,641</b>   | <b>\$ 518,526</b>   | <b>\$ 583,480</b>   | <b>\$ 583,196</b>   | <b>\$ 696,375</b>   | <b>\$ 696,375</b>   |
| Category: 521              | Classified, Regular FT and P   | \$ 210,473          | \$ 254,424          | \$ 271,086          | \$ 300,973          | \$ 291,063          | \$ 298,544          |
| Category: 523              | Classified, Non-instruction, P | \$ 126,820          | \$ 115,881          | \$ 126,500          | \$ 132,844          | \$ 126,500          | \$ 126,500          |
| Category: 532              | PERS Fund                      | \$ 46,046           | \$ 63,838           | \$ 67,110           | \$ 76,660           | \$ 74,969           | \$ 74,852           |
| Category: 533              | OASDI Fund                     | \$ 16,566           | \$ 19,853           | \$ 23,648           | \$ 23,165           | \$ 30,109           | \$ 30,681           |
| Category: 534              | Health/Welfare Insurance       | \$ 74,960           | \$ 82,289           | \$ 85,920           | \$ 86,084           | \$ 86,688           | \$ 87,883           |
| Category: 535              | State Unemployment Insura      | \$ 1,645            | \$ 1,838            | \$ 769              | \$ 211              | \$ 778              | \$ 213              |
| Category: 536              | Worker's Compensation Ins      | \$ 5,589            | \$ 6,106            | \$ 6,448            | \$ 6,946            | \$ 6,517            | \$ 6,370            |
| Category: 537              | APPLE (Alternate Retirement)   | \$ 4,579            | \$ 4,438            | \$ 4,815            | \$ 4,776            | \$ 5,546            | \$ 5,562            |
| Category: 543              | Instructional Supplies         | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                |
| Category: 545              | Non-instructional supplies     | \$ 336,026          | \$ 415,563          | \$ 415,000          | \$ 424,738          | \$ 424,950          | \$ 424,950          |
| Category: 552              | Travel & Conference            | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                |
| Category: 553              | Dues & Memberships             | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                |
| Category: 555              | Utilities/Housekeeping Cost    | \$ 3,448            | \$ 5,202            | \$ 4,500            | \$ 4,475            | \$ 4,500            | \$ 4,500            |
| Category: 556              | Contracts/Lease/Maintenan      | \$ 17,632           | \$ 17,706           | \$ 21,000           | \$ 14,119           | \$ 26,000           | \$ 26,000           |
| Category: 559              | Other Expenses                 | \$ 217,981          | \$ 177,193          | \$ 302,905          | \$ 400,292          | \$ 342,503          | \$ 344,991          |
| Category: 564              | Equipment                      | \$ 748              | \$ -                | \$ 6,500            | \$ 12,156           | \$ 18,500           | \$ 18,500           |
| Category: 573              | Interfund Transfer-Out         |                     |                     |                     |                     |                     |                     |
| <b>Class: 5</b>            | <b>Expenses</b>                | <b>\$ 1,062,512</b> | <b>\$ 1,164,331</b> | <b>\$ 1,336,201</b> | <b>\$ 1,487,438</b> | <b>\$ 1,438,623</b> | <b>\$ 1,449,546</b> |
| <b>Fund: 32</b>            | <b>Cafeteria</b>               | <b>\$ (669,871)</b> | <b>\$ (645,805)</b> | <b>\$ (752,721)</b> | <b>\$ (904,242)</b> | <b>\$ (742,248)</b> | <b>\$ (753,171)</b> |
| Category: 489              | District Support               | \$ 669,871          | \$ 645,805          | \$ 752,721          | \$ 904,242          | \$ 742,248          | \$ 753,171          |
|                            |                                | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                |
|                            | <b>Ending Fund Balance</b>     | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         |

## Budget Summary Report

July 1, 2024 - June 30, 2025

|  |                                  | <i>FY 21-22</i>       | <i>FY 22-23</i>     | <i>FY 23-24</i>     | <i>FY 23-24</i><br><i>Estimated</i> | <i>FY 24-25</i>     | <i>FY 24-25</i>       |
|--|----------------------------------|-----------------------|---------------------|---------------------|-------------------------------------|---------------------|-----------------------|
| <i>GL Account No</i>                       | <i>Description</i>               | <i>Actuals</i>        | <i>Actuals</i>      | <i>Budget</i>       | <i>Actuals</i>                      | <i>Tentative</i>    | <i>Adopted</i>        |
| <b>Fund: 33: Child Development Centers</b> |                                  |                       |                     |                     |                                     |                     |                       |
|  | Audited Fund Balance             | \$ 635,041            | \$ (665)            | \$ 520,433          | \$ 201,219                          | \$ 201,884          | \$ 127,249            |
| Category: 481                              | Federal Revenue                  | \$ 115,069            | \$ 155,085          | \$ 494,224          | \$ 172,935                          | \$ 534,156          | \$ 533,157            |
| Category: 486                              | State Revenue                    | \$ 3,004,109          | \$ 4,305,625        | \$ 5,234,801        | \$ 5,878,430                        | \$ 5,717,022        | \$ 5,721,548          |
| Category: 488                              | Local Revenue                    | \$ (322,292)          | \$ 413,121          | \$ 318,456          | \$ 309,756                          | \$ 321,230          | \$ 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>\$ 6,361,121</b>                 | <b>\$ 6,572,408</b> | <b>\$ 6,575,935</b>   |
| Category: 521                              | Classified, Regular FT and P     | \$ 1,990,313          | \$ 2,211,446        | \$ 2,921,852        | \$ 2,861,414                        | \$ 3,187,423        | \$ 3,295,318          |
| Category: 523                              | Classified, Non-instruction, f   | \$ 47,135             | \$ 100,094          | \$ 98,604           | \$ 195,766                          | \$ 72,745           | \$ 72,745             |
| Category: 532                              | PERS Fund                        | \$ 421,397            | \$ 538,905          | \$ 763,694          | \$ 706,278                          | \$ 905,810          | \$ 838,821            |
| Category: 533                              | OASDI Fund                       | \$ 143,015            | \$ 158,900          | \$ 230,989          | \$ 207,379                          | \$ 289,181          | \$ 269,997            |
| Category: 534                              | Health/Welfare Insurance         | \$ 519,960            | \$ 550,327          | \$ 579,960          | \$ 556,507                          | \$ 585,147          | \$ 593,212            |
| Category: 535                              | State Unemployment Insura        | \$ 10,100             | \$ 11,363           | \$ 1,512            | \$ 1,499                            | \$ 1,671            | \$ 1,690              |
| Category: 536                              | Worker's Compensation Ins        | \$ 34,302             | \$ 37,668           | \$ 49,816           | \$ 49,055                           | \$ 53,535           | \$ 50,595             |
| Category: 537                              | APPLE (Alternate Retirement)     | \$ 2,761              | \$ 4,301            | \$ 7,201            | \$ 8,702                            | \$ 6,687            | \$ 8,936              |
| Category: 543                              | Instructional Supplies           | \$ 22,463             | \$ 11,948           | \$ 20,500           | \$ 25,798                           | \$ 25,500           | \$ 25,500             |
| Category: 545                              | Non-instructional supplies       | \$ 105,114            | \$ 125,792          | \$ 220,965          | \$ 158,046                          | \$ 252,000          | \$ 252,000            |
| Category: 551                              | Consultant Services              | \$ 2,690              | \$ 1,290            | \$ 500              | \$ 4,325                            | \$ 4,000            | \$ 4,000              |
| Category: 552                              | Travel & Conference              | \$ 6,315              | \$ 5,630            | \$ 20,200           | \$ 11,988                           | \$ 43,550           | \$ 43,550             |
| Category: 553                              | Dues & Memberships               | \$ 7,245              | \$ 5,325            | \$ 9,250            | \$ 7,833                            | \$ 8,500            | \$ 8,500              |
| Category: 554                              | Insurance                        | \$ -                  | \$ -                | \$ 2,500            | \$ -                                | \$ 3,400            | \$ 3,400              |
| Category: 555                              | Utilities/Housekeeping Cost      | \$ 22,055             | \$ 26,689           | \$ 36,300           | \$ 31,860                           | \$ 33,150           | \$ 33,150             |
| Category: 556                              | Contracts/Lease/Maintenan        | \$ 58,093             | \$ 77,325           | \$ 101,230          | \$ 113,234                          | \$ 228,205          | \$ 226,710            |
| Category: 557                              | Other Operating Expenses         | \$ -                  | \$ -                | \$ 6,000            | \$ -                                | \$ 750              | \$ 750                |
| Category: 559                              | Other Expenses                   | \$ 1,892,423          | \$ 777,885          | \$ 1,495,966        | \$ 1,457,358                        | \$ 1,681,575        | \$ 1,689,722          |
| Category: 561                              | Sites/Site Improvement           | \$ -                  | \$ 20,037           |                     | \$ 16,988                           | \$ -                | \$ -                  |
| Category: 564                              | Equipment                        | \$ 51,940             | \$ 7,022            | \$ 23,000           | \$ 21,062                           | \$ 159,310          | \$ 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>\$ 6,435,091</b>                 | <b>\$ 7,542,139</b> | <b>\$ 7,577,904</b>   |
| <b>Fund: 33</b>                            | <b>Child Development Centers</b> | <b>\$ (2,540,437)</b> | <b>\$ 201,884</b>   | <b>\$ (542,557)</b> | <b>\$ (73,970)</b>                  | <b>\$ (969,731)</b> | <b>\$ (1,001,969)</b> |
| Category: 489                              | District Support                 | \$ 1,904,731          | \$ -                | \$ 22,124           | \$ -                                | \$ 767,847          | \$ 874,720            |
|  |                                  | <b>\$ (635,706)</b>   | <b>\$ 201,884</b>   | <b>\$ (520,433)</b> | <b>\$ (73,970)</b>                  | <b>\$ (201,884)</b> | <b>\$ (127,249)</b>   |
|  | Ending Fund Balance              | \$ (665)              | \$ 201,219          | \$ -                | \$ 127,249                          | \$ -                | \$ -                  |



## Budget Summary Report

|                                  |                                | <i>FY 21-22</i>     | <i>FY 22-23</i>     | <i>FY 23-24</i>     | <i>FY 23-24</i><br><i>Estimated</i> | <i>FY 24-25</i>     | <i>FY 24-25</i>     |
|----------------------------------|--------------------------------|---------------------|---------------------|---------------------|-------------------------------------|---------------------|---------------------|
| <i>GL Account No Description</i> |                                | <i>Actuals</i>      | <i>Actuals</i>      | <i>Budget</i>       | <i>Actuals</i>                      | <i>Tentative</i>    | <i>Adopted</i>      |
| <b>Fund: 34: Farm</b>            |                                |                     |                     |                     |                                     |                     |                     |
|                                  | Audited Fund Balance           | \$ -                | \$ -                | \$ -                | \$ -                                | \$ -                | \$ -                |
| Category: 488                    | Local Revenue                  | \$ 191,488          | \$ 55,319           | \$ 150,000          | \$ 89,870                           | \$ 70,000           | \$ 70,000           |
| <b>Class: 4</b>                  | <b>Revenues</b>                | <b>\$ 191,488</b>   | <b>\$ 55,319</b>    | <b>\$ 150,000</b>   | <b>\$ 89,870</b>                    | <b>\$ 70,000</b>    | <b>\$ 70,000</b>    |
| Category: 512                    | Academic, Non-Instruct, Re     | \$ 116,685          | \$ 123,774          | \$ 125,341          | \$ 114,305                          | \$ 111,501          | \$ 113,731          |
| Category: 521                    | Classified, Regular FT and P   | \$ 146,173          | \$ 146,433          | \$ 161,658          | \$ 176,020                          | \$ 176,095          | \$ 178,499          |
| Category: 523                    | Classified, Non-instruction, I | \$ 14,200           | \$ 4,516            | \$ 16,000           | \$ 1,214                            | \$ 16,000           | \$ 13,500           |
| Category: 531                    | STRS Fund                      | \$ 19,400           | \$ 23,940           | \$ 23,940           | \$ 19,324                           | \$ 21,297           | \$ 21,723           |
| Category: 532                    | PERS Fund                      | \$ 32,706           | \$ 37,154           | \$ 43,130           | \$ 45,854                           | \$ 48,954           | \$ 48,284           |
| Category: 533                    | OASDI Fund                     | \$ 12,819           | \$ 12,627           | \$ 14,184           | \$ 14,716                           | \$ 16,159           | \$ 16,017           |
| Category: 534                    | Health/Welfare Insurance       | \$ 76,067           | \$ 74,436           | \$ 82,698           | \$ 79,959                           | \$ 83,437           | \$ 84,588           |
| Category: 535                    | State Unemployment Insura      | \$ 1,355            | \$ 1,385            | \$ 143              | \$ 146                              | \$ 151              | \$ 152              |
| Category: 536                    | Worker's Compensation Ins      | \$ 4,642            | \$ 4,570            | \$ 4,617            | \$ 4,708                            | \$ 4,852            | \$ 4,552            |
| Category: 537                    | APPLE (Alternate Retirement)   | \$ 311              | \$ 138              | \$ 525              | \$ 35                               | \$ 525              | \$ 150              |
| Category: 545                    | Non-instructional supplies     | \$ 195,296          | \$ 23,028           | \$ 32,500           | \$ 50,544                           | \$ 44,500           | \$ 44,500           |
| Category: 551                    | Consultant Services            | \$ -                | \$ -                | \$ -                | \$ 8,000                            | \$ 10,000           | \$ 10,000           |
| Category: 552                    | Travel & Conference            | \$ 784              | \$ 1,898            | \$ 2,200            | \$ 3,392                            | \$ 1,600            | \$ 4,100            |
| Category: 553                    | Dues & Memberships             | \$ 483              | \$ 670              | \$ 3,485            | \$ 695                              | \$ 1,200            | \$ 1,200            |
| Category: 555                    | Utilities/Housekeeping Cost    | \$ 37,877           | \$ 49,522           | \$ 54,720           | \$ 80,606                           | \$ 66,189           | \$ 66,189           |
| Category: 556                    | Contracts/Lease/Maintenan      | \$ 73,939           | \$ 66,399           | \$ 47,300           | \$ 98,696                           | \$ 60,000           | \$ 60,000           |
| Category: 559                    | Other Expenses                 | \$ 458,742          | \$ 62,499           | \$ 180,670          | \$ 205,707                          | \$ 195,425          | \$ 196,819          |
| Category: 564                    | Equipment                      | \$ -                | \$ 2,538            | \$ -                | \$ 3,658                            | \$ -                | \$ -                |
| <b>Class: 5</b>                  | <b>Expenses</b>                | <b>\$ 1,191,477</b> | <b>\$ 635,528</b>   | <b>\$ 793,112</b>   | <b>\$ 907,578</b>                   | <b>\$ 857,884</b>   | <b>\$ 864,004</b>   |
| <b>Fund: 34</b>                  | <b>Farm</b>                    | <b>\$ (999,989)</b> | <b>\$ (580,209)</b> | <b>\$ (643,112)</b> | <b>\$ (817,708)</b>                 | <b>\$ (787,884)</b> | <b>\$ (794,004)</b> |
| Category: 489                    | District Support               | \$ 999,989          | \$ 580,209          | \$ 643,112          | \$ 817,708                          | \$ 787,884          | \$ 794,004          |
|                                  |                                | \$ -                | \$ -                | \$ -                | \$ -                                | \$ -                | \$ -                |
|                                  | <b>Ending Fund Balance</b>     | <b>\$ -</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><br><i>Estimated</i> | <i>FY 24-25</i>     | <i>FY 24-25</i>     |
|-------------------------------------|--------------------------------|---------------------|---------------------|---------------------|-------------------------------------|---------------------|---------------------|
| <i>GL Account No</i>                | <i>Description</i>             | <i>Actuals</i>      | <i>Actuals</i>      | <i>Budget</i>       | <i>Actuals</i>                      | <i>Tentative</i>    | <i>Adopted</i>      |
| <b>Fund: 39: Residential Living</b> |                                |                     |                     |                     |                                     |                     |                     |
|                                     | Audited Fund Balance           | \$ (8)              | \$ (128)            | \$ -                | \$ -                                | \$ -                | \$ -                |
| Category: 488                       | Local Revenue                  | \$ 321,844          | \$ 420,949          | \$ 439,549          | \$ 425,703                          | \$ 456,186          | \$ 456,186          |
| <b>Class: 4</b>                     | <b>Revenues</b>                | <b>\$ 321,844</b>   | <b>\$ 420,949</b>   | <b>\$ 439,549</b>   | <b>\$ 425,703</b>                   | <b>\$ 456,186</b>   | <b>\$ 456,186</b>   |
| Category: 521                       | Classified, Regular FT and P   | \$ 184,833          | \$ 203,685          | \$ 196,751          | \$ 268,972                          | \$ 281,087          | \$ 311,129          |
| Category: 523                       | Classified, Non-instruction, I | \$ 18,272           | \$ 3,940            | \$ 14,346           | \$ 7,144                            | \$ 11,346           | \$ 11,346           |
| Category: 532                       | PERS Fund                      | \$ 40,373           | \$ 49,707           | \$ 49,916           | \$ 67,796                           | \$ 78,142           | \$ 108,062          |
| Category: 533                       | OASDI Fund                     | \$ 13,563           | \$ 14,782           | \$ 15,051           | \$ 19,057                           | \$ 21,503           | \$ 30,561           |
| Category: 534                       | Health/Welfare Insurance       | \$ 63,437           | \$ 68,812           | \$ 73,150           | \$ 86,082                           | \$ 86,688           | \$ 109,854          |
| Category: 535                       | State Unemployment Insura      | \$ 960              | \$ 1,042            | \$ 984              | \$ 136                              | \$ 146              | \$ 205              |
| Category: 536                       | Worker's Compensation Ins      | \$ 3,259            | \$ 3,437            | \$ 3,246            | \$ 4,371                            | \$ 4,897            | \$ 6,148            |
| Category: 537                       | APPLE (Alternate Retirement)   | \$ 253              | \$ 237              | \$ 500              | \$ 413                              | \$ 375              | \$ 375              |
| Category: 539                       | Other Benefits                 | \$ 25,577           | \$ 32,200           | \$ 17,611           | \$ 29,061                           | \$ -                | \$ -                |
| Category: 545                       | Non-instructional supplies     | \$ 12,782           | \$ 15,420           | \$ 15,000           | \$ 23,485                           | \$ 22,752           | \$ 22,752           |
| Category: 552                       | Travel & Conference            | \$ -                | \$ 178              | \$ -                | \$ -                                | \$ -                | \$ -                |
| Category: 555                       | Utilities/Housekeeping Cost    | \$ 92,036           | \$ 129,351          | \$ 89,500           | \$ 119,257                          | \$ 144,600          | \$ 144,600          |
| Category: 556                       | Contracts/Lease/Maintenan      | \$ 50,156           | \$ 55,770           | \$ 55,100           | \$ 35,777                           | \$ 44,648           | \$ 44,648           |
| Category: 559                       | Other Expenses                 | \$ 241,840          | \$ 302,463          | \$ 292,837          | \$ 260,986                          | \$ 221,562          | \$ 249,143          |
| Category: 562                       | Buildings                      | \$ -                | \$ -                | \$ -                | \$ 48,973                           | \$ -                | \$ -                |
| Category: 564                       | Equipment                      | \$ 2,725            | \$ 31,133           | \$ 500              | \$ 373                              | \$ -                | \$ -                |
| <b>Class: 5</b>                     | <b>Expenses</b>                | <b>\$ 750,069</b>   | <b>\$ 912,157</b>   | <b>\$ 824,492</b>   | <b>\$ 971,884</b>                   | <b>\$ 917,746</b>   | <b>\$ 1,038,824</b> |
| <b>Fund: 39</b>                     | <b>Residential Living</b>      | <b>\$ (428,225)</b> | <b>\$ (491,208)</b> | <b>\$ (384,943)</b> | <b>\$ (546,181)</b>                 | <b>\$ (461,560)</b> | <b>\$ (582,638)</b> |
| Category: 489                       | District Support               | \$ 428,105          | \$ 491,208          | \$ 384,943          | \$ 546,181                          | \$ 461,560          | \$ 582,638          |
|                                     |                                | \$ (120)            | \$ -                | \$ -                | \$ -                                | \$ -                | \$ -                |
|                                     | <b>Ending Fund Balance</b>     | <b>\$ (128)</b>     | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>                         | <b>\$ -</b>         | <b>\$ -</b>         |

## Budget Summary Report

|   |                            | FY 21-22             | FY 22-23             | FY 23-24             | FY 23-24             | FY 24-25               | FY 24-25               |
|---|----------------------------|----------------------|----------------------|----------------------|----------------------|------------------------|------------------------|
| GL Account No Description                 |                            | Actuals              | Actuals              | Budget               | Estimated Actuals    | Tentative              | Adopted                |
| <b>Fund: 41: Capital Projects</b>         |                            |                      |                      |                      |                      |                        |                        |
|   | Audited Fund Balance       | \$ 12,710,688        | \$ 15,861,381        | \$ 23,149,664        | \$ 23,424,820        | \$ 29,514,438          | \$ 34,312,971          |
| Category: 481                             | Federal Revenue            | \$ -                 | \$ -                 | \$ -                 | \$ -                 | \$ -                   | \$ -                   |
| Category: 486                             | State Revenue              | \$ 19,851,863        | \$ 6,799,282         | \$ 7,807,545         | \$ 2,879,811         | \$ 19,665,512          | \$ -                   |
| Category: 488                             | Local Revenue              | \$ (242,792)         | \$ (13,698)          | \$ 192,873           | \$ 6,782,481         | \$ 177,873             | \$ 649,000             |
| Category: 489                             | Other Financing            | \$ 4,788,503         | \$ 7,448,838         | \$ 7,276,046         | \$ 9,226,403         | \$ 6,296,726           | \$ 6,354,353           |
| <b>Class: 4</b>                           | <b>Revenues</b>            | <b>\$ 24,397,574</b> | <b>\$ 14,234,422</b> | <b>\$ 15,276,464</b> | <b>\$ 18,888,695</b> | <b>\$ 26,140,111</b>   | <b>\$ 7,003,353</b>    |
| Category: 545                             | Non-instructional supplies | \$ 1,048             | \$ -                 | \$ -                 | \$ -                 | \$ -                   | \$ -                   |
| Category: 551                             | Consultant Services        | \$ -                 | \$ -                 | \$ -                 | \$ -                 | \$ -                   | \$ -                   |
| Category: 556                             | Contracts/Lease/Maintenan  | \$ 292,844           | \$ 2,067,852         | \$ 6,327,254         | \$ 1,738,414         | \$ 7,757,229           | \$ 5,561,001           |
| Category: 557                             | Other Operating Expenses   | \$ 21,315            | \$ -                 | \$ -                 | \$ -                 | \$ -                   | \$ -                   |
| Category: 561                             | Sites/Site Improvement     | \$ -                 | \$ -                 | \$ 97,000            | \$ 90,413            | \$ 7,145               | \$ -                   |
| Category: 562                             | Buildings                  | \$ 17,868,865        | \$ 2,344,480         | \$ 7,880,686         | \$ 4,701,308         | \$ 25,755,018          | \$ 6,901,914           |
| Category: 564                             | Equipment                  | \$ 1,407,400         | \$ 1,310,979         | \$ 658,407           | \$ 517,670           | \$ 2,791,283           | \$ 4,004,000           |
| Category: 571                             | Debt Retirement Long-term  | \$ 700,296           | \$ 947,672           | \$ 952,719           | \$ 952,738           | \$ 952,719             | \$ 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>\$ 8,000,544</b>  | <b>\$ 37,263,394</b>   | <b>\$ 17,419,634</b>   |
| <b>Fund: 41</b>                           | <b>Capital Projects</b>    | <b>\$ 3,150,693</b>  | <b>\$ 7,563,440</b>  | <b>\$ (639,602)</b>  | <b>\$ 10,888,151</b> | <b>\$ (11,123,283)</b> | <b>\$ (10,416,281)</b> |
|   | <b>Ending Fund Balance</b> | <b>\$ 15,861,381</b> | <b>\$ 23,424,820</b> | <b>\$ 22,510,062</b> | <b>\$ 34,312,971</b> | <b>\$ 18,391,155</b>   | <b>\$ 23,896,690</b>   |
| <b>Fund: 42: State Bonds</b>              |                            |                      |                      |                      |                      |                        |                        |
|   | Audited Fund Balance       | \$ -                 | \$ -                 | \$ -                 | \$ -                 | \$ -                   | \$ -                   |
| Category: 486                             | State Revenue              | \$ -                 | \$ -                 | \$ -                 | \$ -                 | \$ -                   | \$ 17,711,558          |
| <b>Class: 4</b>                           | <b>Revenues</b>            | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ -</b>            | <b>\$ 17,711,558</b>   |
| Category: 556                             | Contracts/Lease/Maintenan  | \$ -                 | \$ -                 | \$ -                 | \$ -                 | \$ -                   | \$ 347,000             |
| Category: 562                             | Buildings                  | \$ -                 | \$ -                 | \$ -                 | \$ -                 | \$ -                   | \$ 17,364,558          |
| <b>Class: 5</b>                           | <b>Expenses</b>            | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ -</b>            | <b>\$ 17,711,558</b>   |
| <b>Fund: 42</b>                           | <b>State Bonds</b>         | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ -</b>            | <b>\$ -</b>            |
|   | <b>Ending Fund Balance</b> | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ -</b>            | <b>\$ -</b>            |
| <b>Fund: 43: General Obligation Bonds</b> |                            |                      |                      |                      |                      |                        |                        |
|   | Audited Fund Balance       | \$ -                 | \$ -                 | \$ -                 | \$ -                 | \$ -                   | \$ 10,738,809          |
| Category: 488                             | Local Revenue              | \$ -                 | \$ -                 | \$ -                 | \$ -                 | \$ -                   | \$ 165,000             |
| Category: 489                             | Other Financing            |                      |                      |                      |                      |                        |                        |
| <b>Class: 4</b>                           | <b>Revenues</b>            | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ -</b>            | <b>\$ 165,000</b>      |
| Category: 561                             | Sites/Site Improvement     | \$ -                 | \$ -                 |                      | \$ -                 | \$ -                   | \$ 4,998,176           |
| Category: 564                             | Equipment                  | \$ -                 | \$ -                 | \$ -                 | \$ -                 | \$ -                   | \$ 5,905,633           |
| <b>Class: 5</b>                           | <b>Expenses</b>            | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ -</b>            | <b>\$ 10,903,809</b>   |
| <b>Fund: 43</b>                           | <b>G.O. Bonds</b>          | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ -</b>            | <b>\$ (10,738,809)</b> |
|   | <b>Ending Fund Balance</b> | <b>\$ -</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>FY 24-25</i>     |
|----------------------------------|--------------------------------|--------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|                                  |                                |                    |                     | <i>Budget</i>       | <i>Estimated</i>    | <i>Tentative</i>    | <i>Adopted</i>      |
| <i>GL Account No</i>             | <i>Description</i>             | <i>Actuals</i>     | <i>Actuals</i>      |                     | <i>Actuals</i>      |                     |                     |
| <b>Fund: 59: Skills Valley</b>   |                                |                    |                     |                     |                     |                     |                     |
|                                  | Audited Fund Balance           | \$ -               | \$ -                | \$ 190,271          | \$ 321,090          | \$ 123,474          | \$ 223,598          |
| Category: 488                    | Local Revenue                  | \$ 564,578         | \$ 1,062,256        | \$ 734,084          | \$ 917,034          | \$ 635,000          | \$ 635,000          |
| <b>Class: 4</b>                  | <b>Revenues</b>                | <b>\$ 564,578</b>  | <b>\$ 1,062,256</b> | <b>\$ 734,084</b>   | <b>\$ 917,034</b>   | <b>\$ 635,000</b>   | <b>\$ 635,000</b>   |
| Category: 512                    | Academic, Non-Instruct, Re     | \$ 142,670         | \$ 170,819          | \$ 171,806          | \$ 162,412          | \$ 161,805          | \$ 161,806          |
| Category: 523                    | Classified, Non-instruction, f | \$ -               | \$ -                |                     | \$ -                | \$ 18,000           | \$ 18,000           |
| Category: 524                    | Classified, Direct Instruction | \$ 107,633         | \$ 104,035          | \$ 114,879          | \$ 119,710          | \$ 70,000           | \$ 70,000           |
| Category: 531                    | STRS Fund                      | \$ 23,446          | \$ 31,910           | \$ 30,905           | \$ 32,685           | \$ 30,905           | \$ 30,905           |
| Category: 532                    | PERS Fund                      | \$ 11,027          | \$ 7,245            | \$ 8,000            | \$ 7,156            | \$ 8,090            | \$ 8,090            |
| Category: 533                    | OASDI Fund                     | \$ 6,614           | \$ 6,015            | \$ 6,078            | \$ 6,097            | \$ 7,701            | \$ 9,078            |
| Category: 534                    | Health/Welfare Insurance       | \$ 15,528          | \$ 19,460           | \$ 20,191           | \$ 21,326           | \$ 20,372           | \$ 20,653           |
| Category: 535                    | State Unemployment Insura      | \$ 1,384           | \$ 1,330            | \$ 834              | \$ 142              | \$ 125              | \$ 125              |
| Category: 536                    | Worker's Compensation Ins      | \$ 4,255           | \$ 4,470            | \$ 4,936            | \$ 4,576            | \$ 4,019            | \$ 3,744            |
| Category: 537                    | APPLE (Alternate Retirement)   | \$ 2,231           | \$ 2,641            | \$ 3,894            | \$ 2,967            | \$ 2,675            | \$ 3,300            |
| Category: 543                    | Instructional Supplies         | \$ 11,789          | \$ 9,964            | \$ 25,000           | \$ 3,536            | \$ 10,000           | \$ 10,000           |
| Category: 545                    | Non-Instructional Supplies     | \$ -               | \$ -                |                     | \$ 1,200            | \$ 1,500            | \$ 1,500            |
| Category: 552                    | Travel & Conference            | \$ -               | \$ -                | \$ 27,600           | \$ -                | \$ 600              | \$ 600              |
| Category: 556                    | Contracts/Lease/Maintenan      | \$ 275,252         | \$ 368,199          | \$ 330,400          | \$ 421,612          | \$ 336,960          | \$ 336,960          |
| Category: 559                    | Other Expenses                 |                    | \$ 15,077           | \$ 251,305          | \$ 231,108          | \$ 203,462          | \$ 204,054          |
| <b>Class: 5</b>                  | <b>Expenses</b>                | <b>\$ 601,828</b>  | <b>\$ 741,166</b>   | <b>\$ 995,828</b>   | <b>\$ 1,014,526</b> | <b>\$ 876,214</b>   | <b>\$ 878,815</b>   |
| <b>Fund: 41</b>                  | <b>Skills Valley</b>           | <b>\$ (37,250)</b> | <b>\$ 321,090</b>   | <b>\$ (261,744)</b> | <b>\$ (97,492)</b>  | <b>\$ (241,214)</b> | <b>\$ (243,815)</b> |
| Category: 489                    | District Support               | \$ 37,250          | \$ -                | \$ 71,473           | \$ -                | \$ 241,214          | \$ 20,217           |
|                                  |                                | \$ -               | \$ 321,090          | \$ (190,271)        | \$ (97,492)         | \$ -                | \$ (223,598)        |
|                                  | <b>Ending Fund Balance</b>     | <b>\$ -</b>        | <b>\$ 321,090</b>   | <b>\$ -</b>         | <b>\$ 223,598</b>   | <b>\$ 123,474</b>   | <b>\$ -</b>         |
| <b>Fund: 59: Valley Christan</b> |                                |                    |                     |                     |                     |                     |                     |
|                                  | Audited Fund Balance           | \$ -               |                     | \$ 63,451           | \$ 63,451           | \$ 55,000           | \$ 58,972           |
| Category: 488                    | Local Revenue                  | \$ -               | \$ 90,850           | \$ 38,930           | \$ 38,930           | \$ 38,930           | \$ 38,930           |
| <b>Class: 4</b>                  | <b>Revenues</b>                | <b>\$ -</b>        | <b>\$ 90,850</b>    | <b>\$ 102,381</b>   | <b>\$ 102,381</b>   | <b>\$ 93,930</b>    | <b>\$ 38,930</b>    |
| Category: 513                    | Academic, Instruct Salary, C   | \$ -               | \$ 7,777            | \$ 20,000           | \$ 21,132           | \$ 20,000           | \$ 20,000           |
| Category: 524                    | Classified, Direct Instruction | \$ -               | \$ -                | \$ 19,879           | \$ -                | \$ 23,880           | \$ 23,879           |
| Category: 531                    | STRS Fund                      | \$ -               | \$ 131              | \$ 2,000            | \$ 2,633            | \$ 3,820            | \$ 3,821            |
| Category: 533                    | OASDI Fund                     | \$ -               | \$ 103              | \$ 435              | \$ 306              | \$ 1,480            | \$ 636              |
| Category: 535                    | State Unemployment Insura      | \$ -               | \$ 24               | \$ 150              | \$ 11               | \$ 14               | \$ 14               |
| Category: 536                    | Worker's Compensation Ins      | \$ -               | \$ 127              | \$ 495              | \$ 340              | \$ 706              | \$ 658              |
| Category: 537                    | APPLE (Alternate Retirement)   | \$ -               | \$ 266              | \$ 1,125            | \$ 275              | \$ 895              | \$ 895              |
| Category: 543                    | Instructional Supplies         | \$ -               | \$ -                | \$ 5,000            | \$ -                | \$ 5,000            | \$ 5,000            |
| Category: 545                    | Non-instructional supplies     | \$ -               | \$ 681              | \$ 9,200            | \$ 8,233            | \$ 9,200            | \$ 9,200            |
| Category: 552                    | Travel & Conference            | \$ -               | \$ 1,822            | \$ 31,152           | \$ 10,088           | \$ 25,152           | \$ 27,152           |
| Category: 559                    | Other Expenses                 | \$ -               | \$ 16,469           | \$ 12,945           | \$ 390              | \$ 3,783            | \$ 6,647            |
| <b>Class: 5</b>                  | <b>Expenses</b>                | <b>\$ -</b>        | <b>\$ 27,399</b>    | <b>\$ 102,381</b>   | <b>\$ 43,409</b>    | <b>\$ 93,930</b>    | <b>\$ 97,902</b>    |
| <b>Fund: 59</b>                  | <b>Ending Balance</b>          | <b>\$ -</b>        | <b>\$ 63,451</b>    | <b>\$ -</b>         | <b>\$ 58,972</b>    | <b>\$ -</b>         | <b>\$ -</b>         |

## Budget Summary Report

| GL Account No Description        |                            | FY 21-22    | FY 22-23    | FY 23-24    | FY 23-24          | FY 24-25    | FY 24-25    |
|----------------------------------|----------------------------|-------------|-------------|-------------|-------------------|-------------|-------------|
|                                  |                            | Actuals     | Actuals     | Budget      | Estimated Actuals | Tentative   | Adopted     |
| <b>Fund: 61 Insurance</b>        |                            |             |             |             |                   |             |             |
|                                  | Audited Fund Balance       | \$ -        | \$ -        | \$ -        | \$ -              | \$ -        | \$ -        |
| Category: 488                    | Local Revenue              | \$ -        | \$ -        | \$ -        | \$ -              | \$ -        | \$ -        |
| Category: 489                    | Other Financing            | \$ -        | \$ -        | \$ 680,302  | \$ 680,302        | \$ 919,698  | \$ 919,698  |
| <b>Class: 4</b>                  | <b>Revenues</b>            | \$ -        | \$ -        | \$ 680,302  | \$ 680,302        | \$ 919,698  | \$ 919,698  |
| Category: 544                    | Insurance Student/Other    | \$ -        | \$ -        | \$ 543,445  | \$ 543,445        | \$ 919,698  | \$ 919,698  |
| Category: 555                    | HR Mgt Legal Costs         | \$ -        | \$ -        | \$ 136,857  | \$ 136,857        |             |             |
| <b>Class: 5</b>                  | <b>Expenses</b>            | \$ -        | \$ -        | \$ 680,302  | \$ 680,302        | \$ 919,698  | \$ 919,698  |
| <b>Fund: 61</b>                  | <b>Insurance</b>           | \$ -        | \$ -        | \$ -        | \$ -              | \$ -        | \$ -        |
|                                  | <b>Ending Fund Balance</b> | \$ -        | \$ -        | \$ -        | \$ -              | \$ -        | \$ -        |
| <b>Fund: 71: ASB Fund</b>        |                            |             |             |             |                   |             |             |
|                                  | Audited Fund Balance       | \$ 149,526  | \$ 113,690  | \$ 86,406   | \$ 86,461         | \$ 44,461   | \$ 47,068   |
| Category: 488                    | Local Revenue              | \$ 27,936   | \$ 37,910   | \$ 46,400   | \$ 27,563         | \$ 31,817   | \$ 31,817   |
| Category: 489                    | Other Financing            | \$ -        | \$ -        | \$ -        | \$ -              | \$ -        | \$ -        |
| <b>Class: 4</b>                  | <b>Revenues</b>            | \$ 27,936   | \$ 37,910   | \$ 46,400   | \$ 27,563         | \$ 31,817   | \$ 31,817   |
| Category: 543                    | Instructional Supplies     | \$ -        | \$ -        | \$ -        | \$ -              | \$ -        | \$ -        |
| Category: 545                    | Non-instructional supplies | \$ 18,151   | \$ 28,443   | \$ 41,300   | \$ 19,244         | \$ 31,300   | \$ 31,488   |
| Category: 552                    | Travel & Conference        | \$ 33,450   | \$ 25,221   | \$ 18,000   | \$ 35,362         | \$ 38,000   | \$ 38,000   |
| Category: 556                    | Contracts/Lease/Maintenan  | \$ 4,416    | \$ 9,425    | \$ -        | \$ 8,550          | \$ -        | \$ -        |
| Category: 559                    | Other Expenses             | \$ 7,755    | \$ 2,050    | \$ -        | \$ 1,900          | \$ 6,978    | \$ 9,397    |
| Category: 572                    | Intrafund Transfers - Out  | \$ -        | \$ -        | \$ -        | \$ 1,900          | \$ -        | \$ -        |
| Category: 579                    | Contingencies              | \$ -        | \$ -        | \$ -        | \$ -              | \$ -        | \$ -        |
| <b>Class: 5</b>                  | <b>Expenses</b>            | \$ 63,772   | \$ 65,139   | \$ 59,300   | \$ 66,956         | \$ 76,278   | \$ 78,885   |
| <b>Fund: 71</b>                  | <b>ASB Fund</b>            | \$ (35,836) | \$ (27,229) | \$ (12,900) | \$ (39,393)       | \$ (44,461) | \$ (47,068) |
|                                  | <b>Ending Fund Balance</b> | \$ 113,690  | \$ 86,461   | \$ 73,506   | \$ 47,068         | \$ -        | \$ -        |
| <b>Fund: 72: Student Rep Fee</b> |                            |             |             |             |                   |             |             |
|                                  | Audited Fund Balance       | \$ 8,162    | \$ 17,941   | \$ 22,156   | \$ 13,994         | \$ 17,500   | \$ 17,866   |
| Category: 488                    | Local Revenue              | \$ 17,941   | \$ 4,396    | \$ 5,000    | \$ 3,872          | \$ 5,000    | \$ 5,000    |
| <b>Class: 4</b>                  | <b>Revenues</b>            | \$ 17,941   | \$ 4,396    | \$ 5,000    | \$ 3,872          | \$ 5,000    | \$ 5,000    |
| Category: 579                    | Other Outgo                | \$ 8,162    | \$ 8,343    | \$ 9,000    | \$ -              | \$ 22,500   | \$ 22,866   |
| <b>Class: 5</b>                  | <b>Expenses</b>            | \$ 8,162    | \$ 8,343    | \$ 9,000    | \$ -              | \$ 22,500   | \$ 22,866   |
| <b>Fund: 72</b>                  | <b>Student Rep Fee</b>     | \$ 9,779    | \$ (3,948)  | \$ (4,000)  | \$ 3,872          | \$ (17,500) | \$ (17,866) |
|                                  | <b>Ending Fund Balance</b> | \$ 17,941   | \$ 13,994   | \$ 18,156   | \$ 17,866         | \$ -        | \$ -        |

## Budget Summary Report

|                                       |                             | FY 21-22             | FY 22-23              | FY 23-24             | FY 23-24<br>Estimated | FY 24-25             | FY 24-25             |
|---------------------------------------|-----------------------------|----------------------|-----------------------|----------------------|-----------------------|----------------------|----------------------|
| GL Account No Description             |                             | Actuals              | Actuals               | Budget               | Actuals               | Tentative            | Adopted              |
| <b>Fund: 74: Financial Aid</b>        |                             |                      |                       |                      |                       |                      |                      |
|                                       | Audited Fund Balance        | \$ 618,051           | \$ 2,701,083          | \$ 1,399,680         | \$ 906,020            | \$ 2,089,948         | \$ 3,062,561         |
| Category: 481                         | Federal Revenue             | \$ 16,502,355        | \$ 16,360,926         | \$ 12,537,302        | \$ 17,036,609         | \$ 16,147,318        | \$ 15,756,229        |
| Category: 486                         | State Revenue               | \$ 3,125,823         | \$ 2,810,644          | \$ 4,037,578         | \$ 7,897,676          | \$ 4,135,078         | \$ 7,250,349         |
| Category: 488                         | Local Revenue               | \$ 497               | \$ 9,848              | \$ -                 | \$ 33,912             | \$ 34,000            | \$ 34,000            |
| Category: 489                         | Other Financing             | \$ 2,198,814         | \$ 272,134            | \$ 228,051           | \$ 972,273            | \$ 622,051           | \$ 1,012,928         |
| <b>Class: 4</b>                       | <b>Revenues</b>             | <b>\$ 21,827,489</b> | <b>\$ 19,453,552</b>  | <b>\$ 16,802,931</b> | <b>\$ 25,940,470</b>  | <b>\$ 20,938,447</b> | <b>\$ 24,053,506</b> |
| Category: 559                         | Other Expenses              | \$ 37,053            | \$ (124,034)          | \$ 12,800            | \$ 66,104             | \$ 22,800            | \$ 22,800            |
| Category: 573                         | Interfund Transfer-Out      | \$ -                 | \$ -                  | \$ -                 | \$ 9,107              | \$ -                 | \$ -                 |
| Category: 575                         | Student Financial Aid       | \$ 19,142,655        | \$ 21,372,648         | \$ 16,725,131        | \$ 23,707,293         | \$ 20,669,929        | \$ 23,784,988        |
| Category: 576                         | Other Student Aid           | \$ 564,750           | \$ -                  | \$ 65,000            | \$ 1,426              | \$ 245,718           | \$ 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>\$ 23,783,930</b>  | <b>\$ 20,938,447</b> | <b>\$ 24,053,506</b> |
| <b>Fund: 74</b>                       | <b>Financial Aid</b>        | <b>\$ 2,083,031</b>  | <b>\$ (1,795,063)</b> | <b>\$ -</b>          | <b>\$ 2,156,541</b>   | <b>\$ -</b>          | <b>\$ -</b>          |
|                                       | <b>Ending Fund Balance</b>  | <b>\$ 2,701,083</b>  | <b>\$ 906,020</b>     | <b>\$ 1,399,680</b>  | <b>\$ 3,062,561</b>   | <b>\$ 2,089,948</b>  | <b>\$ 3,062,561</b>  |
| <b>Fund: 75: Scholarship and Loan</b> |                             |                      |                       |                      |                       |                      |                      |
|                                       | Audited Fund Balance        | \$ 87,106            | \$ 84,309             | \$ 85,882            | \$ 85,881             | \$ 85,881            | \$ 84,599            |
| Category: 488                         | Local Revenue               | \$ 45,194            | \$ 67,737             | \$ 65,000            | \$ 64,640             | \$ 65,000            | \$ 65,000            |
| <b>Class: 4</b>                       | <b>Revenues</b>             | <b>\$ 45,194</b>     | <b>\$ 67,737</b>      | <b>\$ 65,000</b>     | <b>\$ 64,640</b>      | <b>\$ 65,000</b>     | <b>\$ 65,000</b>     |
| Category: 575                         | Student Financial Aid       | \$ 47,991            | \$ 66,165             | \$ 65,000            | \$ 65,922             | \$ 65,000            | \$ 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>\$ 65,922</b>      | <b>\$ 65,000</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>\$ (1,282)</b>     | <b>\$ -</b>          | <b>\$ -</b>          |
|                                       | <b>Ending Fund Balance</b>  | <b>\$ 84,309</b>     | <b>\$ 85,881</b>      | <b>\$ 85,882</b>     | <b>\$ 84,599</b>      | <b>\$ 85,881</b>     | <b>\$ 84,599</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        | \$ 19,364,665        |
| Category: 488                         | Local Revenues              | \$ 677,702           | \$ 1,469,243          | \$ 100,000           | \$ 124,300            | \$ 125,000           | \$ 125,000           |
| Category: 489                         | Contributions               | \$ 2,803,731         | \$ 1,218,020          | \$ 1,325,583         | \$ 1,325,583          | \$ 1,405,294         | \$ 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>\$ 1,449,883</b>   | <b>\$ 1,530,294</b>  | <b>\$ 1,530,294</b>  |
| Category: 534                         | Health/Welfare Insurance    | \$ -                 | \$ -                  | \$ -                 | \$ -                  | \$ -                 | \$ -                 |
| Category: 551                         | Consultant Services         | \$ 19,038            | \$ 21,625             | \$ 10,000            | \$ 23,902             | \$ 10,000            | \$ 25,000            |
| Category: 579                         | Contingencies               | \$ -                 | \$ -                  | \$ -                 | \$ -                  | \$ -                 | \$ -                 |
| <b>Class: 5</b>                       | <b>Expenses</b>             | <b>\$ 19,038</b>     | <b>\$ 21,625</b>      | <b>\$ 10,000</b>     | <b>\$ 23,902</b>      | <b>\$ 10,000</b>     | <b>\$ 25,000</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>\$ 1,425,981</b>   | <b>\$ 1,520,294</b>  | <b>\$ 1,505,294</b>  |
|                                       | <b>Ending Fund Balance</b>  | <b>\$ 15,273,045</b> | <b>\$ 17,938,684</b>  | <b>\$ 19,344,267</b> | <b>\$ 19,364,665</b>  | <b>\$ 20,919,561</b> | <b>\$ 20,869,959</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>FY 24-25</i>     |
|-----------------------------------|--------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|                                   |                                |                     |                     |                     | <i>Estimated</i>    |                     |                     |
| <i>GL Account No Description</i>  |                                | <i>Actuals</i>      | <i>Actuals</i>      | <i>Budget</i>       | <i>Actuals</i>      | <i>Tentative</i>    | <i>Adopted</i>      |
| <b>Fund: 79: Clubs and Trusts</b> |                                |                     |                     |                     |                     |                     |                     |
|                                   | Audited Fund Balance           | \$ 66,010           | \$ 67,567           | \$ 70,681           | \$ 70,681           | \$ 73,179           | \$ 75,277           |
| Category: 488                     | Local Revenue                  | \$ 9,224            | \$ 16,266           | \$ 2,800            | \$ 10,645           | \$ 2,800            | \$ 2,800            |
| <b>Class: 4</b>                   | <b>Revenues</b>                | <b>\$ 9,224</b>     | <b>\$ 16,266</b>    | <b>\$ 2,800</b>     | <b>\$ 10,645</b>    | <b>\$ 2,800</b>     | <b>\$ 2,800</b>     |
| Category: 545                     | Supplies and Materials         |                     |                     |                     |                     |                     |                     |
| Category: 559                     | Other Expenses                 | \$ 7,667            | \$ 13,151           | \$ 1,600            | \$ 6,049            | \$ 1,600            | \$ 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>\$ 6,049</b>     | <b>\$ 1,600</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>\$ 4,596</b>     | <b>\$ 1,200</b>     | <b>\$ 1,200</b>     |
|                                   | <b>Ending Fund Balance</b>     | <b>\$ 67,567</b>    | <b>\$ 70,681</b>    | <b>\$ 71,881</b>    | <b>\$ 75,277</b>    | <b>\$ 74,379</b>    | <b>\$ 76,477</b>    |
| <b>Fund: 83: Foundation</b>       |                                |                     |                     |                     |                     |                     |                     |
|                                   | Beginning Balance              | \$ (299,984)        | \$ -                | \$ -                | \$ -                | \$ -                | \$ -                |
| Category: 488                     | Local Revenues                 | \$ -                | \$ -                | \$ 268,281          | \$ -                | \$ -                | \$ -                |
| <b>Class: 4</b>                   | <b>Revenues</b>                | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ 268,281</b>   | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         |
| Category: 511                     | Academic, Regular/Contract     | \$ -                | \$ -                | \$ 65,614           | \$ -                | \$ -                | \$ -                |
| Category: 512                     | Academic, Non-Instruct, Re     | \$ 61,346           | \$ 62,686           | \$ 63,945           | \$ 62,442           | \$ 63,945           | \$ 69,960           |
| Category: 514                     | Non Instructional Salaries, C  | \$ -                | \$ 500              | \$ -                | \$ -                | \$ -                | \$ -                |
| Category: 521                     | Classified, Regular FT and P   | \$ 227,308          | \$ 238,665          | \$ 335,449          | \$ 262,663          | \$ 256,926          | \$ 269,763          |
| Category: 523                     | Classified, Non-instruction, I | \$ (1,800)          | \$ 5,954            | \$ 30,000           | \$ 775              | \$ 1,000            | \$ 1,000            |
| Category: 524                     | Classified, Direct Instruction | \$ (1,680)          | \$ 1,680            | \$ -                | \$ -                | \$ -                | \$ -                |
| Category: 531                     | STRS Fund                      | \$ 6,694            | \$ 6,391            | \$ 22,542           | \$ 21,314           | \$ 10,010           | \$ 10,951           |
| Category: 532                     | PERS Fund                      | \$ 58,644           | \$ 76,330           | \$ 92,577           | \$ 69,403           | \$ 74,634           | \$ 76,387           |
| Category: 533                     | OASDI Fund                     | \$ 18,578           | \$ 20,742           | \$ 28,256           | \$ 21,234           | \$ 21,298           | \$ 22,434           |
| Category: 534                     | Health/Welfare Insurance       | \$ 64,328           | \$ 67,604           | \$ 90,841           | \$ 57,342           | \$ 58,947           | \$ 63,496           |
| Category: 535                     | State Unemployment Insura      | \$ 1,889            | \$ 1,847            | \$ 233              | \$ 163              | \$ 160              | \$ 170              |
| Category: 536                     | Worker's Compensation Ins      | \$ 6,534            | \$ 6,102            | \$ 7,481            | \$ 5,239            | \$ 5,162            | \$ 5,092            |
| Category: 537                     | APPLE (Alternate Retirement)   | \$ (173)            | \$ (572)            | \$ -                | \$ 29               | \$ -                | \$ -                |
| Category: 539                     | Other, Educ Admin              | \$ -                | \$ -                | \$ -                | \$ 120              | \$ -                | \$ -                |
| Category: 545                     | Non-instructional supplies     | \$ -                | \$ -                | \$ 1,500            | \$ -                | \$ 1,000            | \$ 1,000            |
| Category: 551                     | Consultant Services            | \$ -                | \$ -                | \$ 33,000           | \$ -                | \$ -                | \$ -                |
| Category: 552                     | Travel & Conference            | \$ -                | \$ -                | \$ 3,650            | \$ -                | \$ 2,650            | \$ 2,650            |
| Category: 554                     | Insurance                      | \$ 6,247            | \$ 5,560            | \$ 11,500           | \$ 5,216            | \$ 11,500           | \$ 11,500           |
| Category: 555                     | Utilities/Housekeeping Cost    | \$ 1,222            | \$ -                | \$ 2,000            | \$ -                | \$ -                | \$ -                |
| Category: 556                     | Contracts/Lease/Maintenan      | \$ -                | \$ -                | \$ 3,500            | \$ -                | \$ -                | \$ -                |
| Category: 557                     | Other Operating Expenses       | \$ 19,500           | \$ 13,000           | \$ 17,000           | \$ 3,900            | \$ 20,100           | \$ 20,100           |
| Category: 559                     | Other Expenses                 | \$ 391,175          | \$ 28,904           | \$ 275,291          | \$ 150,402          | \$ 183,645          | \$ 191,660          |
| Category: 564                     | Equipment                      | \$ -                | \$ -                | \$ 1,500            | \$ -                | \$ -                | \$ -                |
| <b>Class: 5</b>                   | <b>Expenses</b>                | <b>\$ 859,811</b>   | <b>\$ 535,392</b>   | <b>\$ 1,085,878</b> | <b>\$ 660,242</b>   | <b>\$ 710,977</b>   | <b>\$ 746,163</b>   |
| <b>Fund: 83</b>                   | <b>Foundation</b>              | <b>\$ (859,811)</b> | <b>\$ (535,392)</b> | <b>\$ (817,597)</b> | <b>\$ (660,242)</b> | <b>\$ (710,977)</b> | <b>\$ (746,163)</b> |
| Category: 489                     | District Contributions         | \$ 1,159,795        | \$ 535,392          | \$ 817,597          | \$ 660,242          | \$ 710,977          | \$ 746,163          |
|                                   |                                | <b>\$ 299,984</b>   | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         |
|                                   | <b>Ending Fund Balance</b>     | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         |

## FY 2024-2025 Adopted Capital Outlay Budgets

|                                  |  | Fund 41<br>Capital Projects | Fund 42<br>State Bonds | Fund 43<br>G.O. Bonds |
|----------------------------------|--|-----------------------------|------------------------|-----------------------|
| <b>Revenues</b>                  | <b>Est. Beginning Balance</b>          | <b>\$ 34,312,971</b>        | <b>\$ -</b>            | <b>\$ 10,738,809</b>  |
| 48651                            | Lemoore Instructional Bldg             | \$ -                        | \$ 17,711,558          | \$ -                  |
| 48981                            | Transfer In Restrooms                  | \$ 13,000                   | \$ -                   | \$ -                  |
| 48981                            | Transfer In Theater Lighting           | \$ 200,000                  | \$ -                   | \$ -                  |
| 48861                            | Interest                               | \$ 500,000                  | \$ -                   | \$ 165,000            |
| 48981                            | Transfer In DO Pmt                     | \$ 952,719                  | \$ -                   | \$ -                  |
| 48818                            | RDA Taxes                              | \$ 45,000                   | \$ -                   | \$ -                  |
| 48981                            | Transfer In Technology Reserve         | \$ 1,500,000                | \$ -                   | \$ -                  |
| 48981                            | Transfer In Capital Projects           | \$ 1,688,634                | \$ -                   | \$ -                  |
| 48981                            | Transfer In Lemoore Instructional Bldg | \$ 2,000,000                | \$ -                   | \$ -                  |
| 48851                            | Rental Income                          | \$ 104,000                  | \$ -                   | \$ -                  |
| <b>Total Available Financing</b> |  | <b>\$ 41,316,324</b>        | <b>\$ 17,711,558</b>   | <b>\$ 10,903,809</b>  |
| <b>Expenditures</b>              |  |                             |                        |                       |
|                                  | Coalinga College Projects              | \$ 1,718,350                | \$ -                   | \$ -                  |
|                                  | Firebaugh Projects                     | \$ 10,000                   | \$ -                   | \$ 4,998,176          |
|                                  | Lemoore College Projects               | \$ 9,523,565                | \$ 17,711,558          | \$ -                  |
|                                  | District Projects                      | \$ 6,167,719                | \$ -                   | \$ 5,905,633          |
| <b>Total Financing Uses</b>      |  | <b>\$ 17,419,634</b>        | <b>\$ 17,711,558</b>   | <b>\$ 10,903,809</b>  |
| <b>Estimated Ending Balance</b>  |  | <b>\$ 23,896,690</b>        | <b>\$ -</b>            | <b>\$ -</b>           |

| COALINGA COLLEGE PROJECTS       |                                   | Fund 41<br>Capital Projects | Fund 42<br>State Bonds | Fund 43<br>G.O. Bonds | Total Project<br>Budget |
|---------------------------------|-----------------------------------|-----------------------------|------------------------|-----------------------|-------------------------|
| <i>District No:</i>             | <i>Project</i>                    |                             |                        |                       |                         |
| 301                             | Master Planning/CEQA              | \$ 15,000                   | \$ -                   | \$ -                  | \$ 15,000               |
| 232                             | SCH MAINT.                        | \$ 1,425,296                | \$ -                   | \$ -                  | \$ 1,425,296            |
| 798                             | Facility Use Maintenance & Repair | \$ 37,182                   | \$ -                   | \$ -                  | \$ 37,182               |
| 761                             | Theater Lighting                  | \$ 240,872                  | \$ -                   | \$ -                  | \$ 240,872              |
| <b>COALINGA PROJECTS TOTAL:</b> |                                   | <b>\$ 1,718,350</b>         | <b>\$ -</b>            | <b>\$ -</b>           | <b>\$ 1,718,350</b>     |

| FIREBAUGH CENTER PROJECTS        |                                | Fund 41<br>Capital Projects | Fund 42<br>State Bonds | Fund 43<br>G.O. Bonds | Total Project<br>Budget |
|----------------------------------|--------------------------------|-----------------------------|------------------------|-----------------------|-------------------------|
| <i>District No:</i>              | <i>Project</i>                 |                             |                        |                       |                         |
| 401                              | Firebaugh Master Planning/CEQA | \$ 10,000                   | \$ -                   | \$ -                  | \$ 10,000               |
| 640                              | Measure K                      | \$ -                        | \$ -                   | \$ 4,998,176          | \$ 4,998,176            |
| <b>FIREBAUGH PROJECTS TOTAL:</b> |                                | <b>\$ 10,000</b>            | <b>\$ -</b>            | <b>\$ 4,998,176</b>   | <b>\$ 5,008,176</b>     |

| LEMOORE COLLEGE PROJECTS       |                                    | Fund 41<br>Capital Projects | Fund 42<br>State Bonds | Fund 43<br>G.O. Bonds | Total Project<br>Budget |
|--------------------------------|------------------------------------|-----------------------------|------------------------|-----------------------|-------------------------|
| <i>District No:</i>            | <i>Project</i>                     |                             |                        |                       |                         |
| 590                            | Master Planning/CEQA               | \$ 26,000                   | \$ -                   | \$ -                  | \$ 26,000               |
| 232                            | SCH MAINT.                         | \$ 1,299,608                | \$ -                   | \$ -                  | \$ 1,299,608            |
| 798                            | Facility Use Maintenance & Repairs | \$ 336,465                  | \$ -                   | \$ -                  | \$ 336,465              |
| 519                            | All Gender Restroom Project        | \$ 13,000                   | \$ -                   | \$ -                  | \$ 13,000               |
| 570                            | Instructional Bldg                 | \$ 7,848,492                | \$ 17,711,558          | \$ -                  | \$ 25,560,050           |
| <b>LEMOORE PROJECTS TOTAL:</b> |                                    | <b>\$ 9,523,565</b>         | <b>\$ 17,711,558</b>   | <b>\$ -</b>           | <b>\$ 27,235,123</b>    |

| DISTRICT OFFICE PROJECTS        |                                  | Fund 41<br>Capital Projects | Fund 42<br>State Bonds | Fund 43<br>G.O. Bonds | Total Project<br>Budget |
|---------------------------------|----------------------------------|-----------------------------|------------------------|-----------------------|-------------------------|
| <i>District No:</i>             | <i>Project</i>                   |                             |                        |                       |                         |
| 000                             | Scheduled Maintenance            | \$ 1,950,000                | \$ -                   | \$ -                  | \$ 1,950,000            |
| 601                             | DO Master Planning/CEQA/FUSION   | \$ 165,000                  | \$ -                   | \$ -                  | \$ 165,000              |
| 695                             | Technology Reserves              | \$ 3,100,000                | \$ -                   | \$ -                  | \$ 3,100,000            |
| 614                             | DO AdminBldg/Equip Long Term Pay | \$ 952,719                  | \$ -                   | \$ -                  | \$ 952,719              |
| 672                             | Measure T Series B               | \$ -                        | \$ -                   | \$ 157,611            | \$ 157,611              |
| 682                             | Measure T Series C               | \$ -                        | \$ -                   | \$ 5,748,022          | \$ 5,748,022            |
| <b>DISTRICT PROJECTS TOTAL:</b> |                                  | <b>\$ 6,167,719</b>         | <b>\$ -</b>            | <b>\$ 5,905,633</b>   | <b>\$ 12,073,352</b>    |



## Adopted 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                          |
|                   | Capital Projects (41) | \$ 13,000     | Bathroom Renovation              |
|                   | Capital Projects (41) | \$ 2,000,000  | VASS Match                       |
|                   | Capital Projects (41) | \$ 1,688,634  | District Capital Projects        |
|                   | Insurance (61)        | \$ 919,698    | Insurance Preimuems              |
|                   | OPEB (78)             | \$ 1,405,294  |                                  |
|                   | Cafeteria (32)        | \$ 753,171    | Ancillary Support                |
|                   | CDC (33)              | \$ 874,720    | Ancillary Support                |
|                   | Farm (34)             | \$ 794,004    | Ancillary Support                |
|                   | Res Halls (39)        | \$ 582,638    | Ancillary Support                |
|                   | Skills Valley (59)    | \$ 20,217     | Ancillary Support                |
|                   | Foundation (83)       | \$ 746,163    | Ancillary Support                |
|                   |                       | \$ 12,450,258 |                                  |

| From            | To                 | Amount       | Purpose          |
|-----------------|--------------------|--------------|------------------|
| Restricted (12) |                    |              |                  |
|                 | Financial Aid (74) | \$ 1,562,711 | Student Payments |

| From               | To                | Amount       | Purpose  |
|--------------------|-------------------|--------------|----------|
| Restricted (12)    |                   |              |          |
|                    | Unrestricted (11) | \$ 870,533   | Indirect |
| Café (32)          |                   |              |          |
|                    | Unrestricted (11) | \$ 325,991   | Indirect |
| CDC (33)           |                   |              |          |
|                    | Unrestricted (11) | \$ 1,689,722 | Indirect |
| Farm (34)          |                   |              |          |
|                    | Unrestricted (11) | \$ 196,819   | Indirect |
| Res Hall (39)      |                   |              |          |
|                    | Unrestricted (11) | \$ 236,643   | Indirect |
| Skills Valley (59) |                   |              |          |
|                    | Unrestricted (11) | \$ 199,054   | Indirect |
| Foundation (83)    |                   |              |          |
|                    | Unrestricted (11) | \$ 163,578   | Indirect |
|                    |                   | \$ 3,682,340 |          |