

# **West Hills Community College District**

## **2023-2024**

### **ADOPTED BUDGET**

## **Report**

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West Hills College Coalinga West Hills College Lemoore Firebaugh Center

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

## Table of Contents

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

## Mission & Vision

“The relentless pursuit of student success”

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

## Introduction

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

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

On July 10, 2023, the Governor signed the 2023-2024 enacted budget for California. The Governor’s budget for California Community Colleges focuses on a multi-year “roadmap to California’s future” with an emphasis on advancing equity, student success and the system’s ability to prepare students for California’s future.

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

14	August Board meeting	Board of Trustees to hold a public hearing and the VC/CBO will present the Proposed Budget for Board adoption. Changes made after the budget is adopted will be submitted to the DBO and require CEC and Board approval for new grants. Changes to existing budgets will require a budget transfer request to be submitted to the DBO. Budget transfers shall contain a detailed description of the reason for the transfer.	Board of Trustees VC/CBO DBO
15	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.

As temporary protection against the significant decline in student enrollment during the pandemic the California Community College Chancellor's office initiated the Emergency Conditions Act (ECA). For the past three years the ECA has allowed districts to use the higher Full-Time Equivalent Students (FTES) counts from the 2019-2020 fiscal year in place of actual FTES in the funding formula. Fiscal Year 2022-2023 was the last year of ECA protections.

## Budget Assumptions Summary

### Economic Assumptions

In January the Governor was projecting a state deficit of \$22.5 billion, the enacted state budget estimates a \$31.5 billion deficit. According to the Legislative Analysts Office (LAO) the deficit may be even higher due to revenue projections coming in lower than expected. Despite the deficit, the Governor approved an 8.22% cost of living adjustment (COLA) for fiscal year 2023-24. The COLA will be applied to the three components of the SCFF as ongoing funding, as well as certain categorical programs. The enacted state budget reappropriates funds allocated in fiscal year 2022-2023 for Deferred Maintenance (\$494.3 million) and the Retention and Enrollment Outreach (\$55.4 million). These reappropriations, along with others, are being used to provide \$503 million in one-time resources to support the increases to the SCFF.

Due to COVID-19, college enrollment has declined substantially, and enrollment recovery has been slower than anticipated. The ECA will no longer be in place in fiscal year 2023-24 and actual FTES will start entering the funding formula. This will have a progressive effect on the revenue allocation the district will earn in the upcoming years. The new hold harmless provision will lock in the district's 2024-25 revenue as the district's new funding floor, but future COLAs will no longer be applied. The district must increase its allocation via the SCFF to experience an increase in revenue.

Although, the Governor's budget is positive for 2023-24, it is necessary to approach our budget with caution and plan accordingly. As the Federal Reserve raises interest rates to temper inflation, the LAO warns that this could lead to a "worst case scenario" in which the state incurs obligations followed by a recession, which could deplete reserves within one year. Furthermore, WHCCD's significant enrollment

decreases since the start of the pandemic will have a negative impact on the district's apportionment funding over the next several 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 enacted state budget includes a COLA increase of 8.22%. 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 has experienced decline in FTES due to the pandemic. Prior to the pandemic, the District certified 5,841.60 FTES in 2019-2020. The District's 2022-2023 annual FTES was 4,704; reflecting a slight increase over the 2021-2022 FTES of 4,547.

### Expenditure Budget Assumptions

*Step & Column Increases:* The salary schedules of the District include step increases for faculty, classified and management.

*Pension increases:* CalSTRS is expected to remain at 19.10% in 2023-2024. CalPERS is expected to increase from 25.37% in 2022-2023 to 26.68% in 2023-2024. These costs have been included in the budget.

*Unemployment Insurance:* Decreased from .5% to .05%

*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 District fully fund the OPEB liability in 2021-2022. Due to declines in the market the OPEB is no longer fully funded. The annual required contribution is included in the 2023-2024 budget along with the Pay-Go obligation.

*Capital Outlay:* The state has reduced FY22-23 scheduled maintenance funding by 59% and is allocating a minimal amount of funds in FY23-24. Scheduled 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.

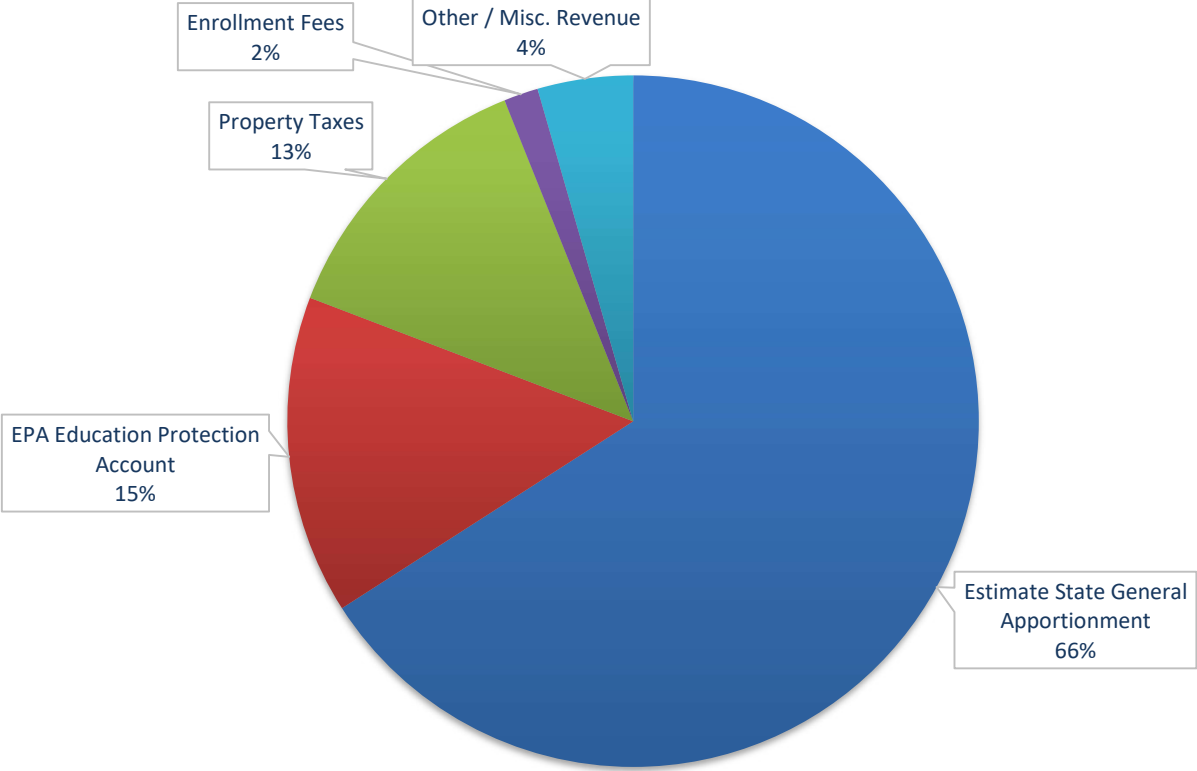
*Farm funds.* Designated to receive all moneys from the sale of produce, livestock, and other products of any farm operation of the district.

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

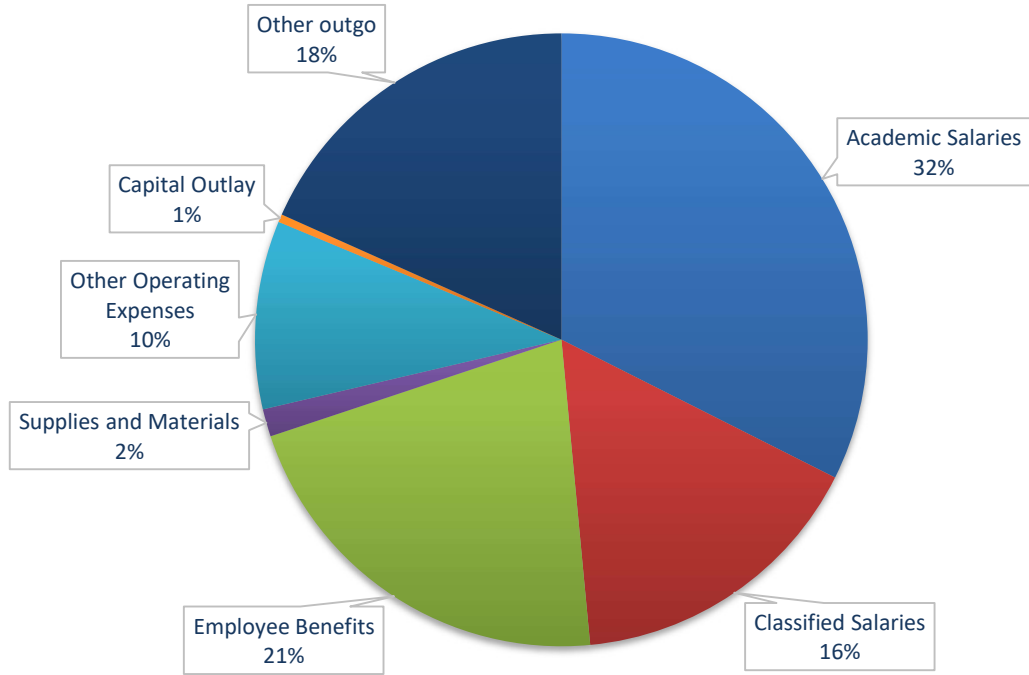
*Financial Aid Funds.* Designated to account for the deposit and direct payment of government-funded student financial aid, including grants and loans or other moneys intended for similar purposes and the required district matching share of payments to students.

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

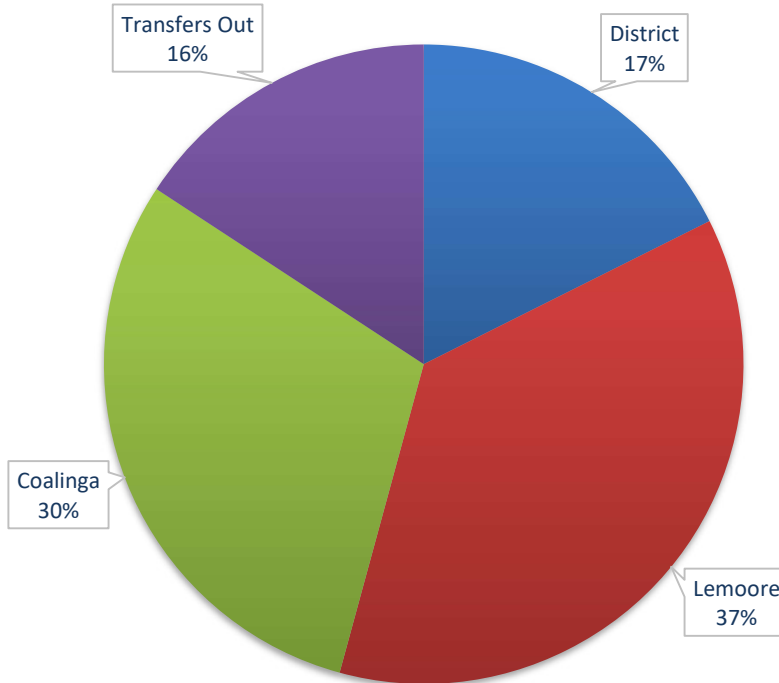
# Unrestricted Revenue



## Unrestricted Expenditures by Subclass



## Unrestricted Expenditures by Location



**WEST HILLS COMMUNITY COLLEGE DISTRICT  
ADOPTED BUDGET - FY 2023-2024**

**General Fund 11 - Unrestricted**

**FTES:**

Actuals FTES 2022-23	4,704.00	
Target FTES 2023-24	5,000.00	
<b>Total FY 2023-24 FTES:</b>	<b>5,000.00</b>	

**ESTIMATED BEGINNING BALANCE:**

**\$ 27,417,916**

**REVENUES:**

**Computational Revenue**

Estimate State General Apportionment	\$ 40,671,191	
FTFH (15-16)	\$ 357,883	
EPA Education Protection Account	\$ 9,197,148	
Property Taxes:	\$ 8,092,837	
Enrollment Fees:	\$ 996,370.00	

**Total Computational Revenue (including COLA) \$ 59,315,429**

**Other / Misc. Revenue**

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

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

**TOTAL REVENUE \$ 61,704,193**

**EXPENDITURES:**

**Proposed Adopted Budget**

**Adopted Budget Includes**

- Increase PERS from 25.37% to 26.68%
- Decrease In Unemployment Insurance from .5% to .05%
- 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 \$ 61,704,193**

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

**Ending Fund Balance \$ 27,417,916**

## General Fund 12 - Restricted

Categorical Program budgets are prepared based on Chancellor's Office 2023-2024 allocation notices. Restricted fund budget changes are made throughout the year as Final Allocation Notices and Final Grant Award Notices are received.

013	Philanthropy	\$	6,388.00
014	Kern-Industrial/Manufactg/Const	\$	90,000.00
081	Dollar General	\$	10,000.00
083	TRF Equine Science	\$	43,640.00
084	8th Gr Career Acad Smr 21	\$	7,161.00
092	Contib, Gifts, Grants	\$	1,319.00
093	ACCJC/Lumina Fndtn/DQPP	\$	267.00
101	National Farm Jobs Program	\$	1,533,923.00
103	Kings Co CalWorks	\$	226,698.00
110	ITA/Truck Driving	\$	132,000.00
120	Stdnt Svs/Clga	\$	643,057.00
122	DOE CC ECHO	\$	481,850.00
124	CAMP 21-26	\$	500,302.00
131	UB WHCC	\$	395,290.00
132	UBMS WHL 22-27	\$	372,278.00
136	DOL/WIA Veterans/Adult	\$	360,754.00
137	UB WHL 2	\$	349,986.00
140	Federal Workstudy	\$	84,048.00
140	Federal Workstudy	\$	66,469.00
140	Federal Workstudy	\$	178,990.00
140	Federal Workstudy	\$	121,031.00
142	Recovery Block Grant	\$	3,094,634
149	HEP 2020-2026	\$	500,744
151	Ag/Food Innovation	\$	4,709,199
152	Education Pathway	\$	280,988
156	NSF/CORES	\$	545,388
156	NSF/CHORUS	\$	357,231
156	NSF-Subrecipient	\$	2,870
159	TANF	\$	83,808
160	VTEA 1C - Econ Dev	\$	253,597
173	USDA/NIFA	\$	870,249
173	Agricultural/Food Industry	\$	252,787
188	Comm Adult Reentry Program	\$	180,784
198	Veterans Resource Center	\$	169,564
200	EOPS	\$	1,332,697
201	EOPS	\$	425,078
202	CARE	\$	265,502
203	CARE	\$	86,054
204	Staff Dvlpmt	\$	400,735
206	HR Mgmt	\$	208,333
206	Staff Diversity	\$	375,244
208	Puente	\$	22,722
209	LGBTQ Support	\$	103,688
210	DSPS	\$	880,727
210	DSPS Print/Electronic Access	\$	20,284
210	DSPS Deaf & Hard of Hearing	\$	30,712
210	DSPS Carryover	\$	192,283
211	SWR/CRC Reg Bus & Entrep	\$	173,500
211	SWR/Advan Manftg Prog	\$	204,234
211	SWR/CRC Reg Hospitality	\$	55,000
211	SWR/Strength Sect CTE Path	\$	218,000
211	SW Rgnl/CRC Ag, Water Env Sect	\$	282,734
211	SWR/Strength CTE Pathwys	\$	65,400

211	CCCCO/SWP Local RD7 2022-2023	\$	747,717
212	BFAP Fin Aid Admin	\$	410,776
213	SWR/CRC Reg Bus & Entrep	\$	43,665
213	SW Regnl/Advan Manftg Prog	\$	12,446
213	SW/CRC Hospitality	\$	14,191
213	SW Rgnl/CRC Ag. Water Env Sect	\$	10,597
213	SW Rgnl/Strength CTE Pathwys	\$	14,969
213	CCCCO/SWP 2020-2022	\$	61,773
214	State Lottery Funds	\$	1,485,973
215	NextUp	\$	448,591
218	Truck Driving	\$	497,715
218	Culinary Arts	\$	316,216
220	CalWorks	\$	440,519
221	CalWorks Carryover	\$	199,574
222	CalWorks Workstudy	\$	136,622
223	CCC Guided Pathways 2022-23	\$	292,170
225	Workforce Dvlpmt	\$	227,892
229	SEA Carryover	\$	477,725
229	Student Equity and Achievement	\$	2,700,790
230	Classified Professional Dev	\$	27,300
232	Plant Maint. & Instrl Support	\$	300,000
233	IEPI/PRT	\$	200,000
235	Calbright/DOD Cadence	\$	8,500
236	Financial Aid Technology	\$	248,627
237	CCCCO/Adult Ed/AB104	\$	1,728,806
238	Technology & Data Security	\$	113,031
240	CA Acad. Partnrship (CAPP) YR3	\$	100,000
241	CCCCO/CCAP STEM	\$	382,169
242	Feasibility Study	\$	76,601
244	CCCCO/Westside Works	\$	150,900
246	CCCCO/Enrol Grwth AND Pgm	\$	95,568
251	Song-Brown RN Cap	\$	135,000
252	Dual Enrol/CCAP	\$	68,301
267	ZTC Degree Tech Assistance	\$	388,698
269	CA State Park	\$	205,066
270	ECE	\$	425
271	CA Promise Grant 2019-2020	\$	379,010
272	MESA	\$	1,365,118
273	RSN Incarcerated/Formerly	\$	622,680
276	Awd for Innovation/PLA	\$	110,129
276	Awd for Innovation/DOF Cont.	\$	73,610
276	Awd for Innovation/Bitwise	\$	3,114
279	LEAP Financial Aid Admin	\$	2,036,884
291	Oth, Comm Svcs/Econ	\$	331,057
292	Early Action Emergency FA	\$	1,399,703
292	CCCCO/CalFresh	\$	13,431
292	CCCCO/Outreach	\$	1,434,838
293	CCCCO/Basic Needs Ctr	\$	911,693
293	CCCCO/Mental Health Supp	\$	805,339
293	CCCCO/Food & Housing Support	\$	1,013,369
295	Workforce & Econ Development	\$	44,769
296	Middle College HS	\$	45,843
299	Equitab Place Support Complet	\$	568,982
299	CRPP IBP - DEIA	\$	300,000
299	Ethnic Studies	\$	97,390
		<u>\$</u>	<u>46,576,093</u>

**Budget Summary Report**

Summary By: Class, Fund

GL Fund	Description	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 23-24
		Actuals	Actuals	Estimated Actuals	Tentative	Adopted
Fund: 11	G/F Unrestricted	\$ 59,625,227	\$ 52,968,614	\$ 56,020,350	\$ 62,032,193	\$ 61,704,193
Fund: 12	G/F Restricted	\$ 19,250,012	\$ 21,643,052	\$ 23,989,741	\$ 40,772,081	\$ 46,576,093
Fund: 32	Cafeteria	\$ 18,398	\$ 392,641	\$ 518,526	\$ 583,480	\$ 583,480
Fund: 33	Child Development Center	\$ 3,028,203	\$ 2,796,886	\$ 5,193,045	\$ 5,959,409	\$ 6,047,481
Fund: 34	Farm	\$ 180,834	\$ 191,488	\$ 55,319	\$ 150,000	\$ 150,000
Fund: 39	Residential Living	\$ 66,590	\$ 321,844	\$ 420,949	\$ 454,117	\$ 454,117
Fund: 41	Capital Projects	\$ 20,212,841	\$ 24,397,574	\$ 13,959,265	\$ 15,106,743	\$ 15,276,464
Fund: 59	Skills Valley	\$ -	\$ 564,578	\$ 958,846	\$ 600,000	\$ 734,084
Fund: 71	ASB Fund	\$ 29,571	\$ 27,936	\$ 37,910	\$ 46,400	\$ 46,400
Fund: 72	Student Rep Fee	\$ 14,320	\$ 17,941	\$ 4,396	\$ 5,000	\$ 5,000
Fund: 74	Financial Aid	\$ 15,505,220	\$ 21,827,489	\$ 19,889,056	\$ 16,802,931	\$ 16,802,931
Fund: 75	Scholarship and Loan	\$ 64,135	\$ 45,194	\$ 67,737	\$ 65,000	\$ 65,000
Fund: 78	OPEB/GASB 45	\$ 2,830,730	\$ 797,909	\$ 2,677,263	\$ 1,407,972	\$ 1,425,583
Fund: 79	Clubs and Trusts	\$ 9,258	\$ 9,224	\$ 16,266	\$ 2,800	\$ 2,800
Fund: 83	Foundation	\$ 432,965	\$ -	\$ -	\$ 268,281	\$ 268,281
<b>Class: 4 Revenues</b>		<b>\$ 121,268,304</b>	<b>\$ 126,002,369</b>	<b>\$ 123,808,669</b>	<b>\$ 144,256,407</b>	<b>\$ 150,141,907</b>
Fund: 11	G/F Unrestricted	\$ 49,157,164	\$ 47,577,605	\$ 55,953,963	\$ 62,032,193	\$ 61,704,193
Fund: 12	G/F Restricted	\$ 15,916,970	\$ 23,097,472	\$ 23,989,741	\$ 40,772,081	\$ 46,576,093
Fund: 32	Cafeteria	\$ 640,559	\$ 1,062,512	\$ 1,164,331	\$ 1,338,262	\$ 1,336,201
Fund: 33	Child Development Center	\$ 5,046,923	\$ 5,337,323	\$ 4,671,948	\$ 6,461,570	\$ 6,590,038
Fund: 34	Farm	\$ 1,247,905	\$ 1,191,477	\$ 635,528	\$ 793,265	\$ 793,112
Fund: 39	Residential Living	\$ 701,778	\$ 750,069	\$ 912,157	\$ 846,750	\$ 882,843
Fund: 41	Capital Projects	\$ 16,837,540	\$ 21,246,881	\$ 6,670,982	\$ 20,258,619	\$ 15,916,066
Fund: 59	Skills Valley	\$ -	\$ 601,828	\$ 768,575	\$ 861,829	\$ 995,828
Fund: 71	ASB Fund	\$ 20,125	\$ 63,772	\$ 65,194	\$ 59,300	\$ 59,300
Fund: 72	Student Rep Fee	\$ 6,158	\$ -	\$ 8,343	\$ 9,000	\$ 9,000
Fund: 74	Financial Aid	\$ 14,918,221	\$ 19,744,458	\$ 21,190,458	\$ 16,802,931	\$ 16,802,931
Fund: 75	Scholarship and Loan	\$ 62,632	\$ 47,991	\$ 66,164	\$ 65,000	\$ 65,000
Fund: 78	OPEB/GASB 45	\$ 10,000	\$ 19,038	\$ 21,625	\$ 10,000	\$ 10,000
Fund: 79	Clubs and Trusts	\$ 2,342	\$ 7,667	\$ 13,152	\$ 1,600	\$ 1,600
Fund: 83	Foundation	\$ 1,165,914	\$ 787,632	\$ 535,391	\$ 1,085,946	\$ 1,085,878
<b>Class: 5 Expenses</b>		<b>\$ 105,734,229</b>	<b>\$ 121,535,726</b>	<b>\$ 116,667,551</b>	<b>\$ 151,398,345</b>	<b>\$ 152,828,083</b>

Summary By: Fund, Subclass, Class      **FY 20-21**      **FY 21-22**      **FY 22-23**      **FY 23-24**      **FY 23-24**

<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	\$ 59,625,227	\$ 52,968,614	\$ 56,020,350	\$ 62,032,193	\$ 61,704,193
Subclass: 51	Academic Salaries	\$ 15,133,354	\$ 16,148,692	\$ 17,887,013	\$ 18,392,689	\$ 20,003,886
Subclass: 52	Classified Salaries	\$ 6,681,795	\$ 7,859,611	\$ 8,208,009	\$ 9,243,504	\$ 9,921,475
Subclass: 53	Employee Benefits	\$ 9,452,342	\$ 11,506,871	\$ 12,968,533	\$ 13,079,677	\$ 13,205,686
Subclass: 54	Supplies and Materials	\$ 522,672	\$ 624,610	\$ 797,456	\$ 875,515	\$ 894,242
Subclass: 55	Other Operating Expenses	\$ 1,040,956	\$ 3,536,241	\$ 4,122,678	\$ 8,327,939	\$ 6,127,958
Subclass: 56	Capital Outlay	\$ 134,101	\$ 163,875	\$ 313,736	\$ 200,743	\$ 261,036
Subclass: 57	Other outgo	\$ 16,191,944	\$ 7,737,705	\$ 11,656,539	\$11,912,126	\$11,289,910
		\$ 49,157,164	\$ 47,577,605	\$ 55,953,963	\$ 62,032,193	\$ 61,704,193
<b>Fund: 11</b>	<b>G/F Unrestricted</b>	<b>\$ 10,468,063</b>	<b>\$ 5,391,009</b>	<b>\$ 66,387</b>	<b>\$ -</b>	<b>\$ -</b>

<b>COALINGA COLLEGE:</b>						
<b>Fund: 11: G/F Unrestricted</b>						
Subclass: 51	Academic Salaries	\$ 5,659,402	\$ 6,202,900	\$ 7,377,666	\$ 7,427,234	\$ 7,701,490
Subclass: 52	Classified Salaries	\$ 1,899,072	\$ 2,406,110	\$ 2,918,150	\$ 3,294,155	\$ 3,225,974
Subclass: 53	Employee Benefits	\$ 2,915,064	\$ 3,352,899	\$ 4,251,411	\$ 4,657,179	\$ 4,700,670
Subclass: 54	Supplies and Materials	\$ 189,895	\$ 214,908	\$ 291,686	\$ 297,588	\$ 352,555
Subclass: 55	Other Operating Expenses	\$ 511,494	\$ 606,767	\$ 2,056,657	\$ 3,688,267	\$ 2,408,254
Subclass: 56	Capital Outlay	\$ 61,420	\$ 59,526	\$ 83,909	\$ 103,577	\$ 124,757
Subclass: 57	Other outgo	\$ 4,636,102	\$ 5,432,339	\$ 1,728,187	\$ 3,372,335	\$ 1,824,559
		\$ 15,872,450	\$ 18,275,449	\$ 18,707,665	\$ 22,840,335	\$ 20,338,259

<b>LEMOORE COLLEGE:</b>						
<b>Fund: 11: G/F Unrestricted</b>						
Subclass: 51	Academic Salaries	\$ 8,220,373	\$ 8,765,721	\$ 9,396,720	\$ 9,453,712	\$ 9,801,018
Subclass: 52	Classified Salaries	\$ 2,444,091	\$ 2,850,422	\$ 2,884,991	\$ 3,157,125	\$ 3,104,835
Subclass: 53	Employee Benefits	\$ 3,840,299	\$ 4,256,428	\$ 4,812,600	\$ 5,226,838	\$ 5,313,747
Subclass: 54	Supplies and Materials	\$ 316,003	\$ 390,304	\$ 474,467	\$ 418,311	\$ 477,869
Subclass: 55	Other Operating Expenses	\$ 2,202,234	\$ 3,350,425	\$ 2,840,557	\$ 4,227,772	\$ 3,784,413
Subclass: 56	Capital Outlay	\$ 56,592	\$ 74,120	\$ 120,858	\$ 77,966	\$ 120,859
Subclass: 57	Other outgo	\$ 487,023	\$ -	\$ -	\$ -	\$ -
		\$ 17,566,615	\$ 19,687,420	\$ 20,530,192	\$ 22,561,724	\$ 22,602,741



**Budget Summary Report**

<i>GL Account N. Description</i>	<i>FY 20-21</i>	<i>FY 21-22</i>	<i>FY 22-23</i>	<i>FY 23-24</i>	<i>FY 23-24</i>
	<i>Actuals</i>	<i>Actuals</i>	<i>Estimated Actuals</i>	<i>Tentative</i>	<i>Adopted</i>
<b>DISTRICT OPERATIONS:</b>					
<b>Fund: 11: G/F Unrestricted</b>					
Subclass: 51 Academic Salaries	\$ 1,253,578	\$ 1,180,071	\$ 1,112,627	\$ 1,511,743	\$ 2,501,378
Subclass: 52 Classified Salaries	\$ 2,338,633	\$ 2,603,079	\$ 2,404,868	\$ 2,792,224	\$ 3,590,666
Subclass: 53 Employee Benefits	\$ 2,696,979	\$ 3,897,544	\$ 3,904,522	\$ 3,195,660	\$ 3,191,668
Subclass: 54 Supplies and Materials	\$ 16,794	\$ 19,632	\$ 30,943	\$ 159,616	\$ 136,901
Subclass: 55 Other Operating Expenses	\$ (1,672,772)	\$ (420,951)	\$ (774,535)	\$ 411,900	\$ (138,191)
Subclass: 56 Capital Outlay	\$ 16,088	\$ 30,229	\$ 108,968	\$ 19,200	\$ 15,420
Subclass: 57 Other outgo	\$ 11,068,819	\$ 2,305,366	\$ 9,928,353	\$ 8,539,791	\$ 9,465,351
	\$ 15,718,119	\$ 9,614,971	\$ 16,715,746	\$ 16,630,134	\$ 18,763,193

<b>Fund: 12: G/F Restricted</b>						
	Beginning Balance	\$ 6,277	\$ 3,339,319	\$ 1,884,899	\$ 1,884,899	\$ 1,884,899
Subclass: 48	Revenues	\$ 19,250,012	\$ 21,643,052	\$ 23,989,741	\$ 40,772,081	\$ 46,576,093
Subclass: 51	Academic Salaries	\$ 2,709,715	\$ 3,520,249	\$ 3,418,772	\$ 4,443,123	\$ 4,508,135
Subclass: 52	Classified Salaries	\$ 4,133,251	\$ 4,921,398	\$ 5,940,811	\$ 8,668,083	\$ 8,776,314
Subclass: 53	Employee Benefits	\$ 3,024,792	\$ 3,743,043	\$ 4,566,579	\$ 6,362,052	\$ 6,390,457
Subclass: 54	Supplies and Materials	\$ 716,861	\$ 852,203	\$ 982,550	\$ 2,667,188	\$ 3,296,758
Subclass: 55	Other Operating Expenses	\$ 2,183,071	\$ 3,488,016	\$ 2,932,333	\$ 10,235,479	\$ 12,596,380
Subclass: 56	Capital Outlay	\$ 1,403,327	\$ 5,112,495	\$ 2,951,639	\$ 5,667,963	\$ 6,583,839
Subclass: 57	Other outgo	\$ 1,745,953	\$ 1,460,069	\$ 3,197,056	\$ 2,728,193	\$ 4,424,210
		\$ 15,916,970	\$ 23,097,472	\$ 23,989,741	\$ 40,772,081	\$ 46,576,093
<b>Fund: 12</b>	<b>G/F Restricted</b>	<b>\$ 3,333,042</b>	<b>\$ (1,454,420)</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Ending Balance</b>	<b>\$ 3,339,319</b>	<b>\$ 1,884,899</b>	<b>\$ 1,884,899</b>	<b>\$ 1,884,899</b>	<b>\$ 1,884,899</b>

Summary By: Subclass, Fund

GL Fund	Description	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 23-24
		Actuals	Actuals	Estimated Actuals	Tentative	Adopted
<b>Fund: 32: Cafeteria</b>						
	Beginning Balance	\$ (285,283)	\$ 0	\$ 0	\$ 0	\$ 0
Subclass: 48	Operating Revenues	\$ 18,398	\$ 392,641	\$ 518,526	\$ 583,480	\$ 583,480
Subclass: 52	Classified Salaries	\$ 165,956	\$ 337,293	\$ 370,305	\$ 397,586	\$ 464,696
Subclass: 53	Employee Benefits	\$ 103,641	\$ 149,384	\$ 178,363	\$ 188,821	\$ 121,600
Subclass: 54	Supplies and Materials	\$ 43,017	\$ 336,026	\$ 415,563	\$ 415,000	\$ 415,000
Subclass: 55	Other Operating Expenses	\$ 327,198	\$ 239,061	\$ 200,101	\$ 330,355	\$ 328,405
Subclass: 56	Capital Outlay	\$ 748	\$ 748	\$ -	\$ 6,500	\$ 6,500
Subclass: 57	Other outgo	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ 640,559	\$ 1,062,512	\$ 1,164,331	\$ 1,338,262	\$ 1,336,201
<b>Fund: 32</b>	<b>Operating Surplus (Deficit)</b>	<b>\$ (622,161)</b>	<b>\$ (669,871)</b>	<b>\$ (645,805)</b>	<b>\$ (754,782)</b>	<b>\$ (752,721)</b>
	<b>District Support</b>	<b>\$ 907,444</b>	<b>\$ 669,871</b>	<b>\$ 645,805</b>	<b>\$ 754,782</b>	<b>\$ 752,721</b>
	<b>Ending Balance</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

<b>Fund: 33: Child Development Centers</b>						
	Beginning Balance	\$ 87,513	\$ 635,041	\$ (665)	\$ -	\$ 520,433
Subclass: 48	Revenues	\$ 3,028,203	\$ 2,796,886	\$ 5,193,045	\$ 5,959,409	\$ 6,047,481
Subclass: 52	Classified Salaries	\$ 1,613,586	\$ 2,037,448	\$ 2,311,541	\$ 3,020,456	\$ 3,020,456
Subclass: 53	Employee Benefits	\$ 721,749	\$ 1,131,536	\$ 1,301,464	\$ 1,633,175	\$ 1,633,171
Subclass: 54	Supplies and Materials	\$ 52,035	\$ 127,577	\$ 137,740	\$ 232,465	\$ 241,465
Subclass: 55	Other Operating Expenses	\$ 2,650,864	\$ 1,988,822	\$ 894,144	\$ 1,554,474	\$ 1,671,946
Subclass: 56	Capital Outlay	\$ 8,689	\$ 51,940	\$ 27,059	\$ 21,000	\$ 23,000
Subclass: 57	Other outgo	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ 5,046,923	\$ 5,337,323	\$ 4,671,948	\$ 6,461,570	\$ 6,590,038
<b>Fund: 33</b>	<b>Operating Surplus (Deficit)</b>	<b>\$ (2,018,720)</b>	<b>\$ (2,540,437)</b>	<b>\$ 521,098</b>	<b>\$ (502,161)</b>	<b>\$ (542,557)</b>
	<b>District Support</b>	<b>\$ 2,566,248</b>	<b>\$ 1,904,731</b>	<b>\$ -</b>	<b>\$ 502,161</b>	<b>\$ 22,125</b>
	<b>Ending Balance</b>	<b>\$ 635,041</b>	<b>\$ (665)</b>	<b>\$ 520,433</b>	<b>\$ -</b>	<b>\$ -</b>

**Budget Summary Report**

<i>GL Fund</i>	<i>Description</i>	<i>FY 20-21 Actuals</i>	<i>FY 21-22 Actuals</i>	<i>FY 22-23 Estimated Actuals</i>	<i>FY 23-24 Tentative</i>	<i>FY 23-24 Adopted</i>
<b>Fund: 34: Farm</b>						
	Beginning Balance	\$ 40,507	\$ 0	\$ -	\$ -	\$ -
Subclass: 48	Revenues	\$ 180,834	\$ 191,488	\$ 55,319	\$ 150,000	\$ 150,000
Subclass: 51	Academic Salaries	\$ 107,127	\$ 116,685	\$ 123,774	\$ 125,341	\$ 125,341
Subclass: 52	Classified Salaries	\$ 149,563	\$ 160,373	\$ 150,949	\$ 177,658	\$ 177,658
Subclass: 53	Employee Benefits	\$ 132,836	\$ 147,300	\$ 154,250	\$ 169,356	\$ 169,238
Subclass: 54	Supplies and Materials	\$ 83,514	\$ 195,296	\$ 23,028	\$ 32,500	\$ 32,500
Subclass: 55	Other Operating Expenses	\$ 769,148	\$ 571,823	\$ 180,988	\$ 288,410	\$ 288,375
Subclass: 56	Capital Outlay	\$ 5,716	\$ -	\$ 2,538	\$ -	\$ -
Subclass: 57	Other outgo	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ 1,247,905	\$ 1,191,477	\$ 635,528	\$ 793,265	\$ 793,112
<b>Fund: 34</b>	<b>Operating Surplus (Deficit)</b>	<b>\$ (1,067,071)</b>	<b>\$ (999,989)</b>	<b>\$ (580,209)</b>	<b>\$ (643,265)</b>	<b>\$ (643,112)</b>
	<b>District Support</b>	<b>\$ 1,026,564</b>	<b>\$ 999,987</b>	<b>\$ 580,209</b>	<b>\$ 643,265</b>	<b>\$ 643,112</b>
	<b>Ending Balance</b>	<b>\$ 0</b>	<b>\$ (1)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>Fund: 39: Residential Living</b>						
	Beginning Balance	\$ (167,363)	\$ (8)	\$ (127)	\$ -	\$ -
Subclass: 48	Revenues	\$ 66,590	\$ 321,844	\$ 420,949	\$ 454,117	\$ 454,117
Subclass: 51	Academic Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Subclass: 52	Classified Salaries	\$ 156,656	\$ 203,105	\$ 207,626	\$ 255,384	\$ 279,359
Subclass: 53	Employee Benefits	\$ 105,190	\$ 147,423	\$ 170,216	\$ 190,877	\$ 199,406
Subclass: 54	Supplies and Materials	\$ -	\$ 12,782	\$ 15,420	\$ 20,600	\$ 20,600
Subclass: 55	Other Operating Expenses	\$ 439,932	\$ 384,033	\$ 487,762	\$ 379,889	\$ 383,478
Subclass: 56	Capital Outlay	\$ -	\$ 2,725	\$ 31,133	\$ -	\$ -
		\$ 701,778	\$ 750,069	\$ 912,157	\$ 846,750	\$ 882,843
<b>Fund: 39</b>	<b>Operating Surplus (Deficit)</b>	<b>\$ (635,188)</b>	<b>\$ (428,225)</b>	<b>\$ (491,208)</b>	<b>\$ (392,633)</b>	<b>\$ (428,726)</b>
	<b>District Support</b>	<b>\$ 802,543</b>	<b>\$ 428,105</b>	<b>\$ 491,335</b>	<b>\$ 392,633</b>	<b>\$ 428,726</b>
	<b>Ending Balance</b>	<b>\$ (8)</b>	<b>\$ (127)</b>	<b>\$ -</b>	<b>\$ 0</b>	<b>\$ -</b>

**Budget Summary Report**

<i>GL Fund</i>	<i>Description</i>	<i>FY 20-21 Actuals</i>	<i>FY 21-22 Actuals</i>	<i>FY 22-23 Estimated Actuals</i>	<i>FY 23-24 Tentative</i>	<i>FY 23-24 Adopted</i>
<b>Fund: 41: Capital Projects</b>						
	Beginning Balance	\$ 9,335,387	\$ 12,710,688	\$ 15,861,380	\$ 24,157,278	\$ 23,149,664
Subclass: 48	Revenues	\$ 20,212,841	\$ 24,397,574	\$ 13,959,265	\$ 15,106,743	\$ 15,276,464
Subclass: 51	Classified Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Subclass: 52	Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Subclass: 54	Supplies and Materials	\$ -	\$ 1,048	\$ -	\$ -	\$ -
Subclass: 55	Other Operating Expenses	\$ 611,918	\$ 314,159	\$ 2,067,852	\$ 8,681,355	\$ 6,327,254
Subclass: 56	Capital Outlay	\$ 14,716,143	\$ 19,276,265	\$ 3,655,459	\$ 10,624,545	\$ 8,636,093
Subclass: 57	Other outgo	\$ 1,509,340	\$ 1,655,409	\$ 947,672	\$ 952,719	\$ 952,719
		\$ 16,837,400	\$ 21,246,881	\$ 6,670,982	\$ 20,258,619	\$ 15,916,066
<b>Fund: 41</b>	<b>Capital Projects</b>	<b>\$ 3,375,441</b>	<b>\$ 3,150,693</b>	<b>\$ 7,288,283</b>	<b>\$ (5,151,876)</b>	<b>\$ (639,602)</b>
	<b>Ending Balance</b>	<b>\$ 12,710,828</b>	<b>\$ 15,861,380</b>	<b>\$ 23,149,664</b>	<b>\$ 19,005,402</b>	<b>\$ 22,510,062</b>
<b>Fund: 59: Skills Valley</b>						
	Beginning Balance	\$ -	\$ -	\$ -	\$ -	\$ 190,271
Subclass: 48	Revenues	\$ -	\$ 564,578	\$ 958,846	\$ 600,000	\$ 734,084
Subclass: 51	Academic Salaries	\$ -	\$ 142,670	\$ 178,596	\$ 161,806	\$ 171,806
Subclass: 52	Classified Salaries	\$ -	\$ 107,633	\$ 104,035	\$ 80,000	\$ 114,879
Subclass: 53	Employee Benefits	\$ -	\$ 64,485	\$ 73,732	\$ 72,699	\$ 74,838
Subclass: 54	Supplies and Materials	\$ -	\$ 11,789	\$ 10,645	\$ 10,000	\$ 25,000
Subclass: 55	Other Operating Expenses	\$ -	\$ 275,252	\$ 400,381	\$ 537,324	\$ 609,305
Subclass: 56	Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Subclass: 57	Other outgo	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ 601,828	\$ 767,389	\$ 861,829	\$ 995,828
<b>Fund: 59</b>	<b>Operating Surplus (Deficit)</b>	<b>\$ -</b>	<b>\$ (37,250)</b>	<b>\$ 191,457</b>	<b>\$ (261,829)</b>	<b>\$ (261,744)</b>
	<b>District Support</b>	<b>\$ -</b>	<b>\$ 37,250</b>	<b>\$ -</b>	<b>\$ 261,829</b>	<b>\$ 71,473</b>
	<b>Ending Balance</b>	<b>\$ -</b>	<b>\$ (0)</b>	<b>\$ 191,457</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Fund: 71: ASB Fund</b>						
	Beginning Balance	\$ 140,080	\$ 149,526	\$ 113,690	\$ 81,734	\$ 86,406
Subclass: 48	Revenues	\$ 29,571	\$ 27,936	\$ 37,910	\$ 46,400	\$ 46,400
Subclass: 54	Supplies and Materials	\$ 10,225	\$ 18,151	\$ 28,443	\$ 41,300	\$ 41,300
Subclass: 55	Other Operating Expenses	\$ 9,900	\$ 45,621	\$ 36,751	\$ 18,000	\$ 18,000
Subclass: 56	Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Subclass: 57	Other outgo	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ 20,125	\$ 63,772	\$ 65,194	\$ 59,300	\$ 59,300
<b>Fund: 71</b>	<b>Operating Surplus (Deficit)</b>	<b>\$ 9,446</b>	<b>\$ (35,836)</b>	<b>\$ (27,284)</b>	<b>\$ (12,900)</b>	<b>\$ (12,900)</b>
	<b>Ending Balance</b>	<b>\$ 149,526</b>	<b>\$ 113,690</b>	<b>\$ 86,406</b>	<b>\$ 68,834</b>	<b>\$ 73,506</b>

**Budget Summary Report**

<i>GL Fund</i>	<i>Description</i>	<i>FY 20-21 Actuals</i>	<i>FY 21-22 Actuals</i>	<i>FY 22-23 Estimated Actuals</i>	<i>FY 23-24 Tentative</i>	<i>FY 23-24 Adopted</i>
<b>Fund: 72: Student Rep Fee</b>						
	Beginning Balance	\$ -	\$ 8,162	\$ 26,103	\$ 22,158	\$ 22,156
Subclass: 48	Revenues	\$ 14,320	\$ 17,941	\$ 4,396	\$ 5,000	\$ 5,000
Subclass: 54	Supplies and Materials	\$ -	\$ -	\$ -	\$ -	\$ -
Subclass: 55	Other Operating Expenses	\$ 6,158	\$ -	\$ 8,343	\$ 9,000	\$ 9,000
Subclass: 56	Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Subclass: 57	Other outgo	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ 6,158	\$ -	\$ 8,343	\$ 9,000	\$ 9,000
<b>Fund: 72</b>	<b>Operating Surplus (Deficit)</b>	<b>\$ 8,162</b>	<b>\$ 17,941</b>	<b>\$ (3,948)</b>	<b>\$ (4,000)</b>	<b>\$ (4,000)</b>
	<b>Ending Balance</b>	<b>\$ 8,162</b>	<b>\$ 26,103</b>	<b>\$ 22,156</b>	<b>\$ 18,158</b>	<b>\$ 18,156</b>

<b>Fund: 74: Financial Aid</b>						
	Beginning Balance	\$ 31,052	\$ 618,051	\$ 2,701,083	\$ 1,258,663	\$ 1,399,680
Subclass: 48	Revenues	\$ 15,505,220	\$ 21,827,489	\$ 19,889,056	\$ 16,802,931	\$ 16,802,931
Subclass: 54	Supplies and Materials	\$ -	\$ -	\$ -	\$ -	\$ -
Subclass: 55	Other Operating Expenses	\$ 1,664	\$ 37,053	\$ (154,076)	\$ 12,800	\$ 12,800
Subclass: 57	Other outgo	\$ 14,916,557	\$ 19,707,405	\$ 21,344,534	\$ 16,790,131	\$ 16,790,131
		\$ 14,918,221	\$ 19,744,458	\$ 21,190,458	\$ 16,802,931	\$ 16,802,931
<b>Fund: 74</b>	<b>Financial Aid</b>	<b>\$ 586,999</b>	<b>\$ 2,083,031</b>	<b>\$ (1,301,403)</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Ending Balance</b>	<b>\$ 618,051</b>	<b>\$ 2,701,083</b>	<b>\$ 1,399,680</b>	<b>\$ 1,258,663</b>	<b>\$ 1,399,680</b>

<b>Fund: 75: Scholarship and Loan</b>						
	Beginning Balance	\$ 85,603	\$ 87,106	\$ 84,309	\$ 84,631	\$ 85,882
Subclass: 48	Revenues	\$ 64,135	\$ 45,194	\$ 67,737	\$ 65,000	\$ 65,000
Subclass: 54	Supplies and Materials	\$ -	\$ -	\$ -	\$ -	\$ -
Subclass: 55	Other Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Subclass: 57	Other outgo	\$ 62,632	\$ 47,991	\$ 66,164	\$ 65,000	\$ 65,000
		\$ 62,632	\$ 47,991	\$ 66,164	\$ 65,000	\$ 65,000
<b>Fund: 75</b>	<b>Scholarship and Loan</b>	<b>\$ 1,503</b>	<b>\$ (2,797)</b>	<b>\$ 1,573</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Ending Balance</b>	<b>\$ 87,106</b>	<b>\$ 84,309</b>	<b>\$ 85,882</b>	<b>\$ 84,631</b>	<b>\$ 85,882</b>

**Budget Summary Report**

GL Fund	Description	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 23-24
		Actuals	Actuals	Estimated	Tentative	Adopted
<b>Fund: 78: OPEB/GASB 45</b>						
	Beginning Balance	\$ 11,673,445	\$ 14,494,175	\$ 15,273,045	\$ 26,107,893	\$ 17,928,684
Subclass: 48	Revenues	\$ 2,830,730	\$ 797,909	\$ 2,677,263	\$ 1,407,972	\$ 1,425,583
Subclass: 53	Employee Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Subclass: 55	Other Operating Expenses	\$ 10,000	\$ 19,038	\$ 21,625	\$ 10,000	\$ 10,000
Subclass: 57	Other outgo	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ 10,000	\$ 19,038	\$ 21,625	\$ 10,000	\$ 10,000
<b>Fund: 78</b>	<b>OPEB/GASB 45</b>	<b>\$ 2,820,730</b>	<b>\$ 778,870</b>	<b>\$ 2,655,638</b>	<b>\$ 1,397,972</b>	<b>\$ 1,415,583</b>
	<b>Ending Balance</b>	<b>\$ 14,494,175</b>	<b>\$ 15,273,045</b>	<b>\$ 17,928,684</b>	<b>\$ 27,505,865</b>	<b>\$ 19,344,267</b>

<b>Fund: 79: Clubs and Trusts</b>						
	Beginning Balance	\$ 59,094	\$ 66,010	\$ 67,567	\$ 70,925	\$ 70,681
Subclass: 48	Revenues	\$ 9,258	\$ 9,224	\$ 16,266	\$ 2,800	\$ 2,800
Subclass: 54	Supplies and Materials	\$ -	\$ -	\$ -	\$ -	\$ -
Subclass: 55	Other Operating Expenses	\$ 2,342	\$ 7,667	\$ 13,152	\$ 1,600	\$ 1,600
Subclass: 57	Other outgo	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ 2,342	\$ 7,667	\$ 13,152	\$ 1,600	\$ 1,600
<b>Fund: 79</b>	<b>Clubs and Trusts</b>	<b>\$ 6,916</b>	<b>\$ 1,557</b>	<b>\$ 3,114</b>	<b>\$ 1,200</b>	<b>\$ 1,200</b>
	<b>Ending Balance</b>	<b>\$ 66,010</b>	<b>\$ 67,567</b>	<b>\$ 70,681</b>	<b>\$ 72,125</b>	<b>\$ 71,881</b>

<b>Fund: 83: Foundation</b>						
	Beginning Balance	\$ -	\$ (299,984)	\$ 72,179	\$ -	\$ -
Subclass: 48	Revenues	\$ 432,965	\$ -	\$ -	\$ 268,281	\$ 268,281
Subclass: 51	Academic Salaries	\$ 87,553	\$ 61,346	\$ 63,186	\$ 129,559	\$ 129,559
Subclass: 52	Classified Salaries	\$ 502,156	\$ 223,828	\$ 246,299	\$ 365,449	\$ 365,449
Subclass: 53	Employee Benefits	\$ 135,783	\$ 156,493	\$ 178,442	\$ 242,779	\$ 241,929
Subclass: 54	Supplies and Materials	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500
Subclass: 55	Other Operating Expenses	\$ 440,422	\$ 345,965	\$ 47,464	\$ 345,159	\$ 345,941
Subclass: 56	Capital Outlay	\$ -	\$ -	\$ -	\$ 1,500	\$ 1,500
Subclass: 57	Other outgo	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ 1,165,914	\$ 787,632	\$ 535,391	\$ 1,085,946	\$ 1,085,878
<b>Fund: 83</b>	<b>Operating Surplus (Deficit)</b>	<b>\$ (732,949)</b>	<b>\$ (787,632)</b>	<b>\$ (535,391)</b>	<b>\$ (817,665)</b>	<b>\$ (817,597)</b>
	<b>District Support</b>	<b>\$ 432,965</b>	<b>\$ 1,159,795</b>	<b>\$ 463,212</b>	<b>\$ 817,665</b>	<b>\$ 817,597</b>
	<b>Ending Balance</b>	<b>\$ (299,984)</b>	<b>\$ 72,179</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Budget Summary Report

Summary By: Class, Fund

		<i>FY 20-21</i>	<i>FY 21-22</i>	<i>FY 22-23</i> <i>Estimated</i>	<i>FY 23-24</i> <i>Tentative</i>	<i>FY 23-24</i> <i>Adopted</i>
<i>GL Fund</i>	<i>Description</i>	<i>Actuals</i>	<i>Actuals</i>	<i>Actuals</i>	<i>Tentative</i>	<i>Adopted</i>
<b>Fund: 11: G/F Unrestricted</b>						
	Beginning Fund Balance	\$ 11,492,457	\$ 21,960,520	\$ 27,351,529	\$ 29,315,001	\$ 27,417,916
Category: 481	Federal Revenue	\$ 4,166	\$ 1,520	\$ 1,376		
Category: 486	State Revenue	\$ 44,551,320	\$ 46,689,534	\$ 45,249,007	\$ 52,893,986	\$ 52,893,986
Category: 488	Local Revenue	\$ 8,887,961	\$ 8,997,504	\$ 9,252,499	\$ 9,138,207	\$ 8,810,207
Category: 489	Other Financing	\$ 6,181,780	\$ (2,719,944)	\$ 1,517,468		
<b>Class: 4</b>	<b>Revenues</b>	<b>\$ 59,625,227</b>	<b>\$ 52,968,614</b>	<b>\$ 56,020,350</b>	<b>\$ 62,032,193</b>	<b>\$ 61,704,193</b>
Category: 511	Academic, Regular/Contract	\$ 6,586,471	\$ 7,403,196	\$ 8,266,070	\$8,597,906	\$9,913,752
Category: 512	Academic, Non-Instruct, Reg/Contract	\$ 3,809,229	\$ 3,900,414	\$ 4,576,910	\$4,708,402	\$4,728,585
Category: 513	Academic, Instruct Salary, Other	\$ 4,358,110	\$ 4,588,612	\$ 4,703,759	\$4,851,900	\$5,029,080
Category: 514	Academic, Non-Instruct Salary, Other	\$ 379,544	\$ 256,470	\$ 340,273	\$234,481	\$332,469
Category: 521	Classified, Regular FT and PT	\$ 6,184,702	\$ 7,130,793	\$ 7,463,400	\$8,060,668	\$8,911,921
Category: 522	Classified Aide, Direct Instruct FT	\$ 144,163	\$ 192,045	\$ 177,425	\$323,302	\$323,302
Category: 523	Classified, Non-instruction, PT	\$ 115,553	\$ 242,399	\$ 242,690	\$387,309	\$241,757
Category: 524	Classified, Direct Instruction, PT	\$ 237,377	\$ 294,374	\$ 324,494	\$472,225	\$444,495
Category: 531	STRS Fund	\$ 1,785,120	\$ 3,344,790	\$ 3,920,747	\$2,977,351	\$3,060,513
Category: 532	PERS Fund	\$ 1,568,859	\$ 1,899,507	\$ 2,278,679	\$2,770,097	\$2,726,974
Category: 533	OASDI Fund	\$ 755,056	\$ 855,075	\$ 913,424	\$1,073,215	\$1,067,166
Category: 534	Health/Welfare Insurance	\$ 4,863,912	\$ 4,778,125	\$ 5,202,737	\$5,655,421	\$5,751,814
Category: 535	State Unemployment Insurance	\$ 10,892	\$ 125,355	\$ 126,920	\$28,887	\$29,026
Category: 536	Worker's Compensation Insurance	\$ 382,976	\$ 411,145	\$ 433,335	\$450,125	\$445,612
Category: 537	APPLE (Alternate Retirement System)	\$ 63,923	\$ 69,000	\$ 64,039	\$83,381	\$83,381
Category: 539	Other Benefits	\$ 21,603	\$ 23,874	\$ 28,652	\$41,200	\$41,200
Category: 541	Books & Magazines	\$ (173)	\$ (234)	\$ 399	\$0	\$399
Category: 543	Instructional Supplies	\$ 8,537	\$ 4,269	\$ 6,027	\$10,600	\$6,402
Category: 545	Non-instructional Supplies	\$ 514,308	\$ 620,576	\$ 791,030	\$864,915	\$887,441
Category: 551	Consultant Services	\$ 148,006	\$ 298,015	\$ 167,859	\$356,740	\$126,815
Category: 552	Travel & Conference	\$ 95,427	\$ 482,203	\$ 539,136	\$908,575	\$676,315
Category: 553	Dues & Memberships	\$ 171,304	\$ 175,722	\$ 185,469	\$225,466	\$189,120
Category: 554	Insurance	\$ 474,771	\$ 456,412	\$ (778,261)	\$539,120	\$540,732
Category: 555	Utilities/Housekeeping Costs	\$ 1,672,115	\$ 2,442,281	\$ 2,110,947	\$2,820,762	\$2,814,996
Category: 556	Contracts/Lease/Maintenance	\$ 2,902,512	\$ 3,018,297	\$ 3,071,345	\$5,099,328	\$3,901,988
Category: 557	Other Operating Expenses	\$ 198,155	\$ 307,482	\$ 414,239	\$640,855	\$526,991
Category: 559	Other Expenses	\$ (4,621,333)	\$ (3,644,172)	\$ (1,588,056)	\$ (2,262,907)	\$ (2,648,999)
Category: 561	Building Repairs			\$ -	\$ -	\$ -
Category: 562	Building Costs			\$ -	\$ -	\$ -
Category: 563	Library Books	\$ 61	\$ 11,052	\$ 29,208	\$13,916	\$13,000
Category: 564	Equipment	\$ 134,040	\$ 152,822	\$ 284,528	\$186,827	\$248,036
Category: 571	Debt Retirement Long-term	\$ 4,977,500	\$ -	\$ 947,672	\$952,719	\$952,719
Category: 573	Interfund Transfer-Out	\$ 10,515,009	\$ 7,737,705	\$ 10,709,419	\$10,345,227	\$9,726,257
Category: 575	Student Financial Aid	\$ (565)		\$ (551)		\$0
Category: 579	Contingencies	\$ 700,000		\$ -	\$614,180	\$610,934
<b>Class: 5</b>	<b>Expenses</b>	<b>\$ 49,157,164</b>	<b>\$ 47,577,605</b>	<b>\$ 55,953,963</b>	<b>\$62,032,193</b>	<b>\$61,704,193</b>
<b>Fund: 11</b>	<b>G/F Unrestricted</b>	<b>\$ 10,468,063</b>	<b>\$ 5,391,009</b>	<b>\$ 66,387</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Ending Fund Balance</b>	<b>\$ 21,960,520</b>	<b>\$ 27,351,529</b>	<b>\$ 27,417,916</b>	<b>\$ 29,315,001</b>	<b>\$ 27,417,916</b>

## Budget Summary Report

July 1, 2023 - June 30, 2024

<i>GL Account No Description</i>		<i>FY 20-21 Actuals</i>	<i>FY 21-22 Actuals</i>	<i>FY 22-23 Estimated Actuals</i>	<i>FY 23-24 Tentative</i>	<i>FY 23-24 Adopted</i>
<b>COALINGA COLLEGE:</b>						
<b>Fund: 11: G/F Unrestricted</b>						
Category: 511	Academic, Regular/Contract	\$ 2,921,624	\$ 3,289,867	\$ 3,957,761	\$ 4,047,735	\$ 4,161,839
Category: 512	Academic, Non-Instruct, Reg/Contract	\$ 1,188,113	\$ 1,272,303	\$ 1,605,351	\$ 1,639,424	\$ 1,639,424
Category: 513	Academic, Instruct Salary, Other	\$ 1,441,913	\$ 1,564,731	\$ 1,718,059	\$ 1,713,131	\$ 1,813,131
Category: 514	Academic, Non-Instruct. Salary, Other	\$ 107,752	\$ 75,998	\$ 96,495	\$ 26,944	\$ 87,096
Category: 521	Classified, Regular FT and PT	\$ 1,740,170	\$ 2,116,915	\$ 2,615,144	\$ 2,793,645	\$ 2,750,461
Category: 522	Classified Aide, Direct Instruction FT	\$ 46,545	\$ 58,101	\$ 31,084	\$ 146,820	\$ 146,820
Category: 523	Classified, Non-instruction, PT	\$ 27,669	\$ 120,744	\$ 131,059	\$ 148,308	\$ 127,829
Category: 524	Classified, Direct Instruction, PT	\$ 84,687	\$ 110,351	\$ 140,863	\$ 205,382	\$ 200,864
Category: 531	STRS Fund	\$ 732,590	\$ 853,289	\$ 1,176,755	\$ 1,217,029	\$ 1,238,822
Category: 532	PERS Fund	\$ 401,916	\$ 551,901	\$ 733,981	\$ 972,950	\$ 961,428
Category: 533	OASDI Fund	\$ 227,121	\$ 273,141	\$ 322,143	\$ 405,856	\$ 404,207
Category: 534	Health/Welfare Insurance	\$ 1,389,980	\$ 1,447,977	\$ 1,765,971	\$ 1,852,068	\$ 1,888,946
Category: 535	State Unemployment Insurance	\$ 3,782	\$ 43,589	\$ 50,017	\$ 5,469	\$ 5,506
Category: 536	Worker's Compensation Insurance	\$ 132,522	\$ 148,260	\$ 171,127	\$ 172,965	\$ 170,559
Category: 537	APPLE (Alternate Retirement System)	\$ 15,759	\$ 16,097	\$ 19,565	\$ 30,842	\$ 30,842
Category: 539	Other Benefits	\$ 11,393	\$ 18,645	\$ 11,852	\$ -	\$ -
Category: 541	Books & Magazines	\$ (21)	\$ (234)	\$ 360		360
Category: 543	Instructional Supplies	\$ 2,512	\$ (225)	\$ (85)	\$ 3,000	\$ -
Category: 545	Non-instructional Supplies	\$ 187,383	\$ 215,133	\$ 291,771	\$ 294,588	\$ 323,209
Category: 551	Consultant Services	\$ 20,986	\$ 22,932	\$ 29,346	\$ 67,036	\$ 29,346
Category: 552	Travel & Conference	\$ 46,114	\$ 177,016	\$ 242,387	\$ 365,765	\$ 284,254
Category: 553	Dues & Memberships	\$ 51,712	\$ 53,476	\$ 59,924	\$ 59,271	\$ 58,759
Category: 554	Insurance	\$ 53,544	\$ 48,747	\$ 46,641	\$ 80,534	\$ 82,146
Category: 555	Utilities/Housekeeping Costs	\$ 693,453	\$ 800,190	\$ 968,538	\$ 1,232,941	\$ 1,241,375
Category: 556	Contracts/Lease/Maintenance	\$ 958,275	\$ 899,653	\$ 993,279	\$ 1,665,705	\$ 1,252,313
Category: 557	Other Operating Expenses	\$ 3,220	\$ 46,697	\$ 100,015	\$ 33,200	\$ 100,013
Category: 559	Other Expenses	\$ (1,315,810)	\$ (1,441,944)	\$ (383,473)	\$ 183,815	\$ (610,606)
Category: 561	Building Repairs		\$ -	\$ -		\$ -
Category: 562	Building Costs			\$ -	\$ -	
Category: 563	Library Books	\$ 42	\$ 11,052	\$ 29,208	\$ 13,000	\$ 13,000
Category: 564	Equipment	\$ 61,378	\$ 48,474	\$ 54,701	\$ 90,577	\$ 111,757
Category: 571	Debt Retirement Long-term			\$ -		
Category: 573	Interfund Transfer-Out	\$ 4,636,102	\$ 5,432,339	\$ 1,728,187	\$ 3,372,335	\$ 1,824,559
Category: 575	Student Financial Aid			\$ -		
Category: 576	Other Student Aid			\$ -		
Category: 579	Contingencies					
<b>Class: 5</b>	<b>Expenses</b>	<b>\$ 15,872,430</b>	<b>\$ 18,275,215</b>	<b>\$ 18,708,025</b>	<b>\$ 22,840,335</b>	<b>\$ 20,338,259</b>



## Budget Summary Report

<i>GL Account No Description</i>		<i>FY 20-21</i>	<i>FY 21-22</i>	<i>FY 22-23</i>	<i>FY 23-24</i>	<i>FY 23-24</i>
		<i>Actuals</i>	<i>Actuals</i>	<i>Estimated</i>	<i>Tentative</i>	<i>Adopted</i>
<b>LEMOORE COLLEGE:</b>						
<b>Fund: 11: G/F Unrestricted</b>						
Category: 511	Academic, Regular/Contract	\$ 3,311,039	\$ 3,741,990	\$ 4,308,310	\$ 4,550,171	\$ 4,761,913
Category: 512	Academic, Non-Instruct, Reg/Contract	\$ 1,678,375	\$ 1,831,604	\$ 2,158,707	\$ 2,190,276	\$ 2,210,459
Category: 513	Academic, Instruct Salary, Other	\$ 2,984,604	\$ 3,036,387	\$ 2,735,201	\$ 2,536,493	\$ 2,613,673
Category: 514	Academic, Non-Instruct. Salary, Other	\$ 246,354	\$ 155,740	\$ 194,503	\$ 176,772	\$ 214,973
Category: 521	Classified, Regular FT and PT	\$ 2,239,372	\$ 2,525,396	\$ 2,485,244	\$ 2,638,991	\$ 2,617,017
Category: 522	Classified Aide, Direct Instruction FT	\$ 81,576	\$ 124,792	\$ 146,538	\$ 176,482	\$ 176,482
Category: 523	Classified, Non-instruction, PT	\$ 61,027	\$ 48,384	\$ 69,578	\$ 74,809	\$ 67,705
Category: 524	Classified, Direct Instruction, PT	\$ 62,115	\$ 151,849	\$ 183,630	\$ 266,843	\$ 243,631
Category: 531	STRS Fund	\$ 919,008	\$ 1,029,030	\$ 1,411,707	\$ 1,623,569	\$ 1,684,938
Category: 532	PERS Fund	\$ 619,818	\$ 768,784	\$ 864,349	\$ 942,493	\$ 912,781
Category: 533	OASDI Fund	\$ 331,150	\$ 373,806	\$ 379,712	\$ 412,483	\$ 408,625
Category: 534	Health/Welfare Insurance	\$ 1,727,694	\$ 1,778,420	\$ 1,851,207	\$ 1,966,350	\$ 2,025,865
Category: 535	State Unemployment Insurance	\$ 5,351	\$ 59,070	\$ 59,299	\$ 21,494	\$ 21,599
Category: 536	Worker's Compensation Insurance	\$ 188,851	\$ 198,467	\$ 204,115	\$ 213,551	\$ 213,002
Category: 537	APPLE (Alternate Retirement System)	\$ 42,386	\$ 47,622	\$ 38,611	\$ 46,898	\$ 46,898
Category: 539	Other Benefits	\$ 6,041	\$ 1,229	\$ 3,600		0
Category: 541	Books & Magazines	\$ (150)	\$ -	\$ 39		39
Category: 543	Instructional Supplies	\$ 5,649	\$ 4,494	\$ 6,112	\$ 7,600	\$ 6,402
Category: 545	Non-instructional Supplies	\$ 310,503	\$ 385,811	\$ 468,316	\$ 410,711	\$ 427,331
Category: 551	Consultant Services	\$ 4,750	\$ 35,324	\$ 44,136	\$ 57,897	\$ 44,136
Category: 552	Travel & Conference	\$ 10,006	\$ 204,308	\$ 171,077	\$ 246,060	\$ 203,304
Category: 553	Dues & Memberships	\$ 47,173	\$ 51,927	\$ 61,553	\$ 59,196	\$ 60,736
Category: 554	Insurance	\$ 55,392	\$ 47,538	\$ 41,092	\$ 72,336	\$ 72,336
Category: 555	Utilities/Housekeeping Costs	\$ 813,024	\$ 1,460,793	\$ 1,002,607	\$ 1,377,326	\$ 1,388,117
Category: 556	Contracts/Lease/Maintenance	\$ 1,334,525	\$ 1,554,843	\$ 1,491,614	\$ 2,123,543	\$ 1,901,891
Category: 557	Other Operating Expenses	\$ 35,447	\$ 31,161	\$ 45,913	\$ 85,700	\$ 45,913
Category: 559	Other Expenses	\$ (98,084)	\$ (35,469)	\$ (17,435)	\$ 205,714	\$ 112,116
Category: 561	Building Repairs	\$ -		\$ -	\$ -	\$ -
Category: 562	Building Costs	\$ -		\$ -		0
Category: 563	Library Books	\$ -		\$ -	\$ 916	\$ -
Category: 564	Equipment	\$ 56,592	\$ 74,120	\$ 120,858	\$ 77,050	\$ 120,859
Category: 571	Debt Retirement Long-term	\$ -		\$ -		
Category: 573	Interfund Transfer-Out	\$ 487,023		\$ -		
Category: 575	Student Financial Aid			\$ -		
Category: 576	Other Student Aid			\$ -		
Category: 579	Contingencies					
<b>Class: 5</b>	<b>Expenses</b>	<b>\$ 17,566,615</b>	<b>\$ 19,687,420</b>	<b>\$ 20,530,192</b>	<b>\$ 22,561,724</b>	<b>\$ 22,602,741</b>

## Budget Summary Report

July 1, 2023 - June 30, 2024

GL Account No Description		FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 23-24
		Actuals	Actuals	Estimated Actuals	Tentative	Adopted
<b>DISTRICT OPERATIONS:</b>						
<b>Fund: 11: G/F Unrestricted</b>						
<b>Class: 4</b>	<b>Revenues</b>	<b>\$ 15,718,119</b>	<b>\$ 9,614,971</b>	<b>\$ 16,715,746</b>	<b>\$ 16,630,134</b>	<b>\$ -</b>
Category: 511	Academic, Regular/Contract	\$ 353,808	\$ 371,339	\$ -		\$ 990,000
Category: 512	Academic, Non-Instruct, Reg/Contract	\$ 942,740	\$ 796,507	\$ 812,852	\$ 878,702	\$ 878,702
Category: 513	Academic, Instruct Salary, Other	\$ (68,407)	\$ (12,507)	\$ 250,500	\$ 602,276	\$ 602,276
Category: 514	Academic, Non-Instruct. Salary, Other	\$ 25,438	\$ 24,732	\$ 49,275	\$ 30,765	\$ 30,400
Category: 521	Classified, Regular FT and PT	\$ 2,205,160	\$ 2,488,482	\$ 2,363,011	\$ 2,628,032	\$ 3,544,443
Category: 522	Classified Aide, Direct Instruction FT	\$ 16,041	\$ 9,153	\$ (197)		
Category: 523	Classified, Non-instruction, PT	\$ 26,857	\$ 73,271	\$ 42,053	\$ 164,192	\$ 46,223
Category: 524	Classified, Direct Instruction, PT	\$ 90,575	\$ 32,173	\$ -		
Category: 531	STRS Fund	\$ 133,522	\$ 1,462,470	\$ 1,332,284	\$ 136,753	\$ 136,753
Category: 532	PERS Fund	\$ 547,124	\$ 578,822	\$ 680,349	\$ 854,654	\$ 852,765
Category: 533	OASDI Fund	\$ 196,784	\$ 208,128	\$ 211,569	\$ 254,876	\$ 254,334
Category: 534	Health/Welfare Insurance	\$ 1,746,239	\$ 1,551,728	\$ 1,585,559	\$ 1,837,003	\$ 1,837,003
Category: 535	State Unemployment Insurance	\$ 1,760	\$ 22,696	\$ 17,604	\$ 1,924	\$ 1,921
Category: 536	Worker's Compensation Insurance	\$ 61,603	\$ 64,419	\$ 58,093	\$ 63,609	\$ 62,051
Category: 537	APPLE (Alternate Retirement System)	\$ 5,778	\$ 5,281	\$ 5,864	\$ 5,641	\$ 5,641
Category: 539	Other Benefits	\$ 4,169	\$ 4,000	\$ 13,200	\$ 41,200	\$ 41,200
Category: 541	Books & Magazines	\$ (3)	\$ -	\$ -		
Category: 543	Instructional Supplies	\$ 375	\$ -	\$ -		
Category: 545	Non-instructional Supplies	\$ 16,421	\$ 19,632	\$ 30,943	\$ 159,616	\$ 136,901
Category: 551	Consultant Services	\$ 122,270	\$ 239,759	\$ 94,377	\$ 231,807	\$ 53,333
Category: 552	Travel & Conference	\$ 39,307	\$ 100,880	\$ 125,672	\$ 296,750	\$ 188,757
Category: 553	Dues & Memberships	\$ 72,420	\$ 70,319	\$ 63,993	\$ 106,999	\$ 69,625
Category: 554	Insurance	\$ 365,835	\$ 360,127	\$ (865,993)	\$ 386,250	\$ 386,250
Category: 555	Utilities/Housekeeping Costs	\$ 165,637	\$ 181,298	\$ 139,803	\$ 210,495	\$ 185,504
Category: 556	Contracts/Lease/Maintenance	\$ 609,712	\$ 563,801	\$ 586,451	\$ 1,310,080	\$ 747,784
Category: 557	Other Operating Expenses	\$ 159,487	\$ 229,625	\$ 268,311	\$ 521,955	\$ 381,065
Category: 559	Other Expenses	\$ (3,207,439)	\$ (2,166,758)	\$ (1,187,148)	\$ (2,652,436)	\$ (2,150,509)
Category: 561	Building Repairs	\$ -	\$ -	\$ -		
Category: 562	Building Costs	\$ -	\$ -	\$ -		
Category: 563	Library Books	\$ 18	\$ -	\$ -		
Category: 564	Equipment	\$ 16,070	\$ 30,229	\$ 108,968	\$ 19,200	\$ 15,420
Category: 571	Debt Retirement Long-term	\$ 4,977,500	\$ -	\$ 947,672	\$ 952,719	\$ 952,719
Category: 573	Interfund Transfer-Out	\$ 5,391,884	\$ 2,305,366	\$ 8,981,232	\$ 6,972,892	\$ 7,901,698
Category: 575	Student Financial Aid	\$ (565)	\$ -	\$ (551)		
Category: 579	Contingencies	\$ 700,000	\$ -	\$ -	\$ 614,180	\$ 610,934
<b>Class: 5</b>	<b>Expenses</b>	<b>\$ 15,718,119</b>	<b>\$ 9,614,971</b>	<b>\$ 16,715,746</b>	<b>\$ 16,630,134</b>	<b>\$ 18,763,193</b>

## Budget Summary Report

<i>GL Account No Description</i>		<i>FY 20-21</i>	<i>FY 21-22</i>	<i>FY 22-23</i> <i>Estimated</i>	<i>FY 23-24</i> <i>Tentative</i>	<i>FY 23-24</i> <i>Adopted</i>
		<i>Actuals</i>	<i>Actuals</i>	<i>Actuals</i>		
<b>Fund: 12: G/F Restricted</b>						
	Audited Fund Balance	\$ 6,277	\$ 3,339,319	\$ 1,884,899	\$ 1,884,899	\$ 1,884,899
Category: 481	Federal Revenue	\$ 5,369,217	\$ 11,491,200	\$ 10,293,596	\$ 11,915,981	\$ 14,469,762
Category: 486	State Revenue	\$ 10,871,916	\$ 10,261,062	\$ 12,722,400	\$ 28,550,214	\$ 31,820,084
Category: 488	Local Revenue	\$ 159,332	\$ 30,731	\$ 154,829	\$ 118,386	\$ 98,747
Category: 489	Other Financing	\$ 2,849,547	\$ (139,941)	\$ 818,916	\$ 187,500	\$ 187,500
<b>Class: 4</b>	<b>Revenues</b>	<b>\$ 19,250,012</b>	<b>\$ 21,643,052</b>	<b>\$ 23,989,741</b>	<b>\$ 40,772,081</b>	<b>\$ 46,576,093</b>
Category: 511	Academic, Regular/Contract	\$ 190,310	\$ 304,370	\$ 413,975	\$ 775,780	\$ 677,497
Category: 512	Academic, Non-Instruct, Reg/Contract	\$ 1,369,806	\$ 1,724,304	\$ 1,756,749	\$ 1,917,231	\$ 1,951,673
Category: 513	Academic, Instruct Salary, Other	\$ 225,343	\$ 352,146	\$ 233,924	\$ 274,959	\$ 298,426
Category: 514	Academic, Non-Instruct. Salary, Other	\$ 924,256	\$ 1,139,429	\$ 1,014,124	\$ 1,475,153	\$ 1,580,539
Category: 521	Classified, Regular FT and PT	\$ 3,625,128	\$ 3,826,905	\$ 4,947,357	\$ 7,184,912	\$ 7,199,909
Category: 522	Classified Aide, Direct Instruction FT	\$ 41,747	\$ 56,252	\$ 90,849	\$ 64,579	\$ 64,579
Category: 523	Classified, Non-instruction, PT	\$ 124,508	\$ 672,738	\$ 507,589	\$ 940,647	\$ 1,033,667
Category: 524	Classified, Direct Instruction, PT	\$ 341,868	\$ 365,503	\$ 395,017	\$ 477,945	\$ 478,159
Category: 531	STRS Fund	\$ 347,529	\$ 639,940	\$ 705,049	\$ 779,711	\$ 786,164
Category: 532	PERS Fund	\$ 774,283	\$ 1,008,171	\$ 1,372,267	\$ 2,017,067	\$ 2,100,588
Category: 533	OASDI Fund	\$ 320,837	\$ 397,734	\$ 457,404	\$ 741,864	\$ 694,291
Category: 534	Health/Welfare Insurance	\$ 1,443,713	\$ 1,498,515	\$ 1,823,847	\$ 2,487,150	\$ 2,497,623
Category: 535	State Unemployment Insurance	\$ 3,285	\$ 39,803	\$ 43,886	\$ 59,737	\$ 32,785
Category: 536	Worker's Compensation Insurance	\$ 117,650	\$ 137,360	\$ 147,558	\$ 228,386	\$ 231,662
Category: 537	APPLE (Alternate Retirement System)	\$ 17,493	\$ 21,520	\$ 16,569	\$ 48,137	\$ 47,344
Category: 541	Books & Magazines	\$ 90,209	\$ 65,942	\$ 73,008	\$ 63,531	\$ 138,790
Category: 543	Instructional Supplies	\$ 276,545	\$ 374,407	\$ 498,036	\$ 1,620,056	\$ 1,710,063
Category: 545	Non-instructional Supplies	\$ 350,106	\$ 411,853	\$ 411,506	\$ 983,601	\$ 1,447,905
Category: 551	Consultant Services	\$ -	\$ 37,500	\$ 128,398	\$ 98,500	\$ 135,401
Category: 552	Travel & Conference	\$ 117,576	\$ 629,202	\$ 785,012	\$ 2,137,003	\$ 2,374,394
Category: 553	Dues & Memberships	\$ 47,684	\$ 35,348	\$ 26,041	\$ 74,491	\$ 58,942
Category: 554	Insurance	\$ 2,550	\$ 1,776	\$ -	\$ 1,784	\$ 1,784
Category: 556	Contracts/Lease/Maintenance	\$ 1,566,825	\$ 2,179,111	\$ 1,432,948	\$ 6,951,602	\$ 8,910,466
Category: 557	Other Operating Expenses	\$ 165	\$ 10,753	\$ 1,500		
Category: 559	Other Expenses	\$ 448,271	\$ 594,325	\$ 558,435	\$ 972,099	\$ 1,115,393
Category: 561	Sites/Site Improvement	\$ -	\$ -	\$ -		
Category: 562	Buildings	\$ 13,065	\$ 33,035	\$ -	\$ 75,000	\$ 80,000
Category: 563	Library Books	\$ 28,677	\$ 15,691	\$ 47,812		\$ 68,000
Category: 564	Equipment	\$ 1,361,585	\$ 5,063,768	\$ 2,903,827	\$ 5,592,963	\$ 6,435,839
Category: 571	Debt Retirement Long-term	\$ 284,592				
Category: 573	Interfund Transfer-Out	\$ 867,470	\$ 228,056	\$ 271,734	\$ 573,051	\$ 589,760
Category: 574	Pass Through Transfer		\$ 752,248	\$ 2,279,838	\$ 1,100,000	\$ 1,100,000
Category: 575	Financial Aid Grants	\$ 89,615	\$ 44,150	\$ 112,515	\$ 407,412	\$ 1,881,240
Category: 576	Other Student Aid	\$ 504,276	\$ 435,616	\$ 532,969	\$ 647,730	\$ 853,210
<b>Class: 5</b>	<b>Expenses</b>	<b>\$ 15,916,970</b>	<b>\$ 23,097,472</b>	<b>\$ 23,989,741</b>	<b>\$ 40,772,081</b>	<b>\$ 46,576,093</b>
<b>Fund: 12</b>	<b>G/F Restricted</b>	<b>\$ 3,333,042</b>	<b>\$ (1,454,420)</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Ending Fund Balance</b>	<b>\$ 3,339,319</b>	<b>\$ 1,884,899</b>	<b>\$ 1,884,899</b>	<b>\$ 1,884,899</b>	<b>\$ 1,884,899</b>

## Budget Summary Report

Summary By: Class, Fund

FY 20-21

FY 21-22

FY 22-23  
Estimated  
Actuals

FY 23-24

FY 23-24

GL Fund	Description	Actuals	Actuals	Actuals	Tentative	Adopted
<b>Fund: 32: Cafeteria</b>						
	Audited Fund Balance	\$ (285,283)	\$ 0	\$ 0	\$ 0	\$ 0
Category: 488	Local Revenue	\$ 18,398	\$ 392,641	\$ 518,526	\$ 583,480	\$ 583,480
<b>Class: 4</b>	<b>Revenues</b>	<b>\$ 18,398</b>	<b>\$ 392,641</b>	<b>\$ 518,526</b>	<b>\$ 583,480</b>	<b>\$ 583,480</b>
Category: 521	Classified, Regular FT and PT	\$ 165,956	\$ 210,473	\$ 254,424	\$ 271,086	\$ 271,086
Category: 523	Classified, Non-instruction, PT	\$ -	\$ 126,820	\$ 115,881	\$ 126,500	\$ 126,500
Category: 532	PERS Fund	\$ 30,001	\$ 46,046	\$ 63,838	\$ 67,110	\$ 67,110
Category: 533	OASDI Fund	\$ 10,557	\$ 16,566	\$ 19,853	\$ 23,648	\$ 23,648
Category: 534	Health/Welfare Insurance	\$ 59,420	\$ 74,960	\$ 82,289	\$ 85,920	\$ 85,920
Category: 535	State Unemployment Insurance	\$ 82	\$ 1,645	\$ 1,838	\$ 769	\$ 769
Category: 536	Worker's Compensation Insurance	\$ 2,872	\$ 5,589	\$ 6,106	\$ 6,559	\$ 6,448
Category: 537	APPLE (Alternate Retirement System)	\$ 708	\$ 4,579	\$ 4,438	\$ 4,815	\$ 4,815
Category: 543	Instructional Supplies			\$ -		
Category: 545	Non-instructional supplies	\$ 43,017	\$ 336,026	\$ 415,563	\$ 415,000	\$ 415,000
Category: 552	Travel & Conference	\$ -		\$ -		
Category: 553	Dues & Memberships			\$ -		
Category: 555	Utilities/Housekeeping Costs	\$ 2,875	\$ 3,448	\$ 5,202	\$ 4,500	\$ 4,500
Category: 556	Contracts/Lease/Maintenance	\$ 8,288	\$ 17,632	\$ 17,706	\$ 21,000	\$ 21,000
Category: 559	Other Expenses	\$ 316,034	\$ 217,981	\$ 177,193	\$ 304,855	\$ 302,905
Category: 564	Equipment	\$ 748	\$ 748	\$ -	\$ 6,500	\$ 6,500
Category: 573	Interfund Transfer-Out					
<b>Class: 5</b>	<b>Expenses</b>	<b>\$ 640,559</b>	<b>\$ 1,062,512</b>	<b>\$ 1,164,331</b>	<b>\$ 1,338,262</b>	<b>\$ 1,336,201</b>
<b>Fund: 32</b>	<b>Cafeteria</b>	<b>\$ (622,161)</b>	<b>\$ (669,871)</b>	<b>\$ (645,805)</b>	<b>\$ (754,782)</b>	<b>\$ (752,721)</b>
Category: 489	District Support	\$ 907,444	\$ 669,871	\$ 645,805	\$ 754,782	\$ 752,721
		\$ 285,283	\$ (0)	\$ 0	\$ -	\$ 0
	<b>Ending Fund Balance</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

## Budget Summary Report

GL Account N Description		FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 23-24
		Actuals	Actuals	Estimated Actuals	Tentative	Adopted
<b>Fund: 33: Child Development Centers</b>						
	Audited Fund Balance	\$ 87,513	\$ 635,041	\$ (665)	\$ -	\$ 520,433
Category: 481	Federal Revenue	\$ 41,597	\$ 115,069	\$ 284,369	\$ 439,940	\$ 494,224
Category: 486	State Revenue	\$ 2,909,934	\$ 3,004,109	\$ 4,495,116	\$ 5,201,013	\$ 5,234,801
Category: 488	Local Revenue	\$ 76,672	\$ (322,292)	\$ 413,561	\$ 318,456	\$ 318,456
<b>Class: 4</b>	<b>Revenues</b>	<b>\$ 3,028,203</b>	<b>\$ 2,796,886</b>	<b>\$ 5,193,045</b>	<b>\$ 5,959,409</b>	<b>\$ 6,047,481</b>
Category: 521	Classified, Regular FT and PT	\$ 1,613,197	\$ 1,990,313	\$ 2,211,446	\$ 2,921,852	\$ 2,921,852
Category: 523	Classified, Non-instruction, PT	\$ 389	\$ 47,135	\$ 100,094	\$ 98,604	\$ 98,604
Category: 524	Classified, Direct Instruction, PT			\$ -		
Category: 532	PERS Fund	\$ 242,612	\$ 421,397	\$ 538,905	\$ 763,694	\$ 763,694
Category: 533	OASDI Fund	\$ 117,025	\$ 143,015	\$ 158,900	\$ 230,989	\$ 230,989
Category: 534	Health/Welfare Insurance	\$ 325,986	\$ 519,960	\$ 550,327	\$ 579,960	\$ 579,960
Category: 535	State Unemployment Insurance	\$ 852	\$ 10,100	\$ 11,363	\$ 1,513	\$ 1,512
Category: 536	Worker's Compensation Insurance	\$ 29,848	\$ 34,302	\$ 37,668	\$ 49,817	\$ 49,816
Category: 537	APPLE (Alternate Retirement System)	\$ 5,426	\$ 2,761	\$ 4,301	\$ 7,202	\$ 7,201
Category: 539	Other Benefits			\$ -		
Category: 543	Instructional Supplies	\$ 10,379	\$ 22,463	\$ 11,948	\$ 15,500	\$ 20,500
Category: 545	Non-instructional supplies	\$ 41,657	\$ 105,114	\$ 125,792	\$ 216,965	\$ 220,965
Category: 551	Consultant Services		\$ 2,690	\$ 1,290	\$ -	\$ 500
Category: 552	Travel & Conference	\$ 3,359	\$ 6,315	\$ 5,630	\$ 17,950	\$ 20,200
Category: 553	Dues & Memberships	\$ 4,197	\$ 7,245	\$ 5,325	\$ 8,250	\$ 9,250
Category: 554	Insurance			\$ -	\$ 2,500	\$ 2,500
Category: 555	Utilities/Housekeeping Costs	\$ 38,032	\$ 22,055	\$ 26,689	\$ 35,300	\$ 36,300
Category: 556	Contracts/Lease/Maintenance	\$ 36,742	\$ 58,093	\$ 77,325	\$ 62,500	\$ 101,230
Category: 557	Other Operating Expenses			\$ -	\$ 6,000	\$ 6,000
Category: 559	Other Expenses	\$ 2,568,534	\$ 1,892,423	\$ 777,885	\$ 1,421,974	\$ 1,495,966
Category: 561	Sites/Site Improvement			\$ 20,037		
Category: 564	Equipment	\$ 8,689	\$ 51,940	\$ 7,022	\$ 21,000	\$ 23,000
Category: 571	Debt Retirement Long-term			\$ -		
Category: 573	Interfund Transfer-Out			\$ -		
<b>Class: 5</b>	<b>Expenses</b>	<b>\$ 5,046,923</b>	<b>\$ 5,337,323</b>	<b>\$ 4,671,948</b>	<b>\$ 6,461,570</b>	<b>\$ 6,590,038</b>
<b>Fund: 33</b>	<b>Child Development Centers</b>	<b>\$ (2,018,720)</b>	<b>\$ (2,540,437)</b>	<b>\$ 521,098</b>	<b>\$ (502,161)</b>	<b>\$ (542,557)</b>
Category: 489	District Support	\$ 2,566,248	\$ 1,904,731	\$ -	\$ 502,161	\$ 22,125
		\$ 547,528	\$ (635,706)	\$ 521,098	\$ -	\$ (520,433)
	Ending Fund Balance	\$ 635,041	\$ (665)	\$ 520,433	\$ -	\$ -

## Budget Summary Report

<i>GL Account N Description</i>		<i>FY 20-21</i>	<i>FY 21-22</i>	<i>FY 22-23</i>	<i>FY 23-24</i>	<i>FY 23-24</i>
		<i>Actuals</i>	<i>Actuals</i>	<i>Estimated Actuals</i>	<i>Tentative</i>	<i>Adopted</i>
<b>Fund: 34: Farm</b>						
	Audited Fund Balance	\$ 40,507	\$ 0	\$ -	\$ -	\$ -
Category: 488	Local Revenue	\$ 180,834	\$ 191,488	\$ 55,319	\$ 150,000	\$ 150,000
<b>Class: 4</b>	<b>Revenues</b>	<b>\$ 180,834</b>	<b>\$ 191,488</b>	<b>\$ 55,319</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>
Category: 512	Academic, Non-Instruct, Reg/Contract	\$ 107,127	\$ 116,685	\$ 123,774	\$ 125,341	\$ 125,341
Category: 521	Classified, Regular FT and PT	\$ 143,610	\$ 146,173	\$ 146,433	\$ 161,658	\$ 161,658
Category: 523	Classified, Non-instruction, PT	\$ 5,953	\$ 14,200	\$ 4,516	\$ 16,000	\$ 16,000
Category: 531	STRS Fund	\$ 16,693	\$ 19,400	\$ 23,940	\$ 23,940	\$ 23,940
Category: 532	PERS Fund	\$ 27,254	\$ 32,706	\$ 37,154	\$ 43,130	\$ 43,130
Category: 533	OASDI Fund	\$ 12,076	\$ 12,819	\$ 12,627	\$ 14,184	\$ 14,184
Category: 534	Health/Welfare Insurance	\$ 72,013	\$ 76,067	\$ 74,436	\$ 82,698	\$ 82,698
Category: 535	State Unemployment Insurance	\$ 127	\$ 1,355	\$ 1,385	\$ 144	\$ 143
Category: 536	Worker's Compensation Insurance	\$ 4,450	\$ 4,642	\$ 4,570	\$ 4,735	\$ 4,617
Category: 537	APPLE (Alternate Retirement System)	\$ 223	\$ 311	\$ 138	\$ 525	\$ 525
Category: 545	Non-instructional supplies	\$ 83,514	\$ 195,296	\$ 23,028	\$ 32,500	\$ 32,500
Category: 551	Consultant Services	\$ -		\$ -		
Category: 552	Travel & Conference	\$ 179	\$ 784	\$ 1,898	\$ 2,200	\$ 2,200
Category: 553	Dues & Memberships	\$ 175	\$ 483	\$ 670	\$ 3,485	\$ 3,485
Category: 555	Utilities/Housekeeping Costs	\$ 36,231	\$ 37,877	\$ 49,522	\$ 54,720	\$ 54,720
Category: 556	Contracts/Lease/Maintenance	\$ 109,925	\$ 73,939	\$ 66,399	\$ 47,300	\$ 47,300
Category: 557	Other Operating Expenses	\$ -	\$ -	\$ -		
Category: 559	Other Expenses	\$ 622,638	\$ 458,742	\$ 62,499	\$ 180,705	\$ 180,670
Category: 564	Equipment	\$ 5,716		\$ 2,538		
<b>Class: 5</b>	<b>Expenses</b>	<b>\$ 1,247,905</b>	<b>\$ 1,191,477</b>	<b>\$ 635,528</b>	<b>\$ 793,265</b>	<b>\$ 793,112</b>
<b>Fund: 34</b>	<b>Farm</b>	<b>\$ (1,067,071)</b>	<b>\$ (999,989)</b>	<b>\$ (580,209)</b>	<b>\$ (643,265)</b>	<b>\$ (643,112)</b>
Category: 489	District Support	\$ 1,026,564	\$ 999,987	\$ 580,209	\$ 643,265	\$ 643,112
		\$ (40,507)	\$ -	\$ -	\$ -	\$ -
	<b>Ending Fund Balance</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Budget Summary Report

GL Account N Description		FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 23-24
		Actuals	Actuals	Estimated Actuals	Tentative	Adopted
<b>Fund: 39: Residential Living</b>						
	Audited Fund Balance	\$ (167,363)	\$ (8)	\$ (127)	\$ -	\$ -
Category: 488	Local Revenue	\$ 66,590	\$ 321,844	\$ 420,949	\$ 454,117	\$ 454,117
<b>Class: 4</b>	<b>Revenues</b>	<b>\$ 66,590</b>	<b>\$ 321,844</b>	<b>\$ 420,949</b>	<b>\$ 454,117</b>	<b>\$ 454,117</b>
Category: 521	Classified, Regular FT and PT	\$ 156,656	\$ 184,833	\$ 203,685	\$ 241,038	\$ 265,013
Category: 523	Classified, Non-instruction, PT	\$ -	\$ 18,272	\$ 3,940	\$ 14,346	\$ 14,346
Category: 532	PERS Fund	\$ 31,207	\$ 40,373	\$ 49,707	\$ 64,309	\$ 70,706
Category: 533	OASDI Fund	\$ 11,745	\$ 13,563	\$ 14,782	\$ 18,439	\$ 20,274
Category: 534	Health/Welfare Insurance	\$ 59,276	\$ 63,437	\$ 68,812	\$ 85,920	\$ 85,920
Category: 535	State Unemployment Insurance	\$ 82	\$ 960	\$ 1,042	\$ 121	\$ 133
Category: 536	Worker's Compensation Insurance	\$ 2,880	\$ 3,259	\$ 3,437	\$ 3,977	\$ 4,263
Category: 537	APPLE (Alternate Retirement System)	\$ -	\$ 253	\$ 237	\$ 500	\$ 500
Category: 539	Other Benefits	\$ -	\$ 25,577	\$ 32,200	\$ 17,611	\$ 17,611
Category: 545	Non-instructional supplies	\$ -	\$ 12,782	\$ 15,420	\$ 20,600	\$ 20,600
Category: 552	Travel & Conference	\$ 125	\$ -	\$ 178		
Category: 555	Utilities/Housekeeping Costs	\$ 78,303	\$ 92,036	\$ 129,351	\$ 131,000	\$ 131,000
Category: 556	Contracts/Lease/Maintenance	\$ 6,399	\$ 50,156	\$ 55,770	\$ 50,000	\$ 50,000
Category: 557	Other Operating Expenses		\$ -	\$ -		
Category: 559	Other Expenses	\$ 355,104	\$ 241,840	\$ 302,463	\$ 198,889	\$ 202,478
Category: 562	Buildings			\$ -		
Category: 564	Equipment		\$ 2,725	\$ 31,133		
<b>Class: 5</b>	<b>Expenses</b>	<b>\$ 701,778</b>	<b>\$ 750,069</b>	<b>\$ 912,157</b>	<b>\$ 846,750</b>	<b>\$ 882,843</b>
<b>Fund: 39</b>	<b>Residential Living</b>	<b>\$ (635,188)</b>	<b>\$ (428,225)</b>	<b>\$ (491,208)</b>	<b>\$ (392,633)</b>	<b>\$ (428,726)</b>
Category: 489	District Support	\$ 802,543	\$ 428,105	\$ 491,335	\$ 392,633	\$ 428,726
		\$ 167,355	\$ (120)	\$ 127	\$ 0	\$ -
	<b>Ending Fund Balance</b>	<b>\$ (8)</b>	<b>\$ (127)</b>	<b>\$ -</b>	<b>\$ 0</b>	<b>\$ -</b>

## Budget Summary Report

July 1, 2023 - June 30, 2024

GL Account N Description		FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 23-24
		Actuals	Actuals	Estimated Actuals	Tentative	Adopted
<b>Fund: 41: Capital Projects</b>						
	Audited Fund Balance	\$ 9,335,387	\$ 12,710,688	\$ 15,861,380	\$ 24,157,278	\$ 23,149,664
Category: 481	Federal Revenue					
Category: 486	State Revenue	\$ 13,553,867	\$ 19,851,863	\$ 6,544,792	\$ 7,761,372	\$ 7,807,545
Category: 488	Local Revenue	\$ 309,827	\$ (242,792)	\$ (34,365)	\$ 177,873	\$ 192,873
Category: 489	Other Financing	\$ 6,349,147	\$ 4,788,503	\$ 7,448,838	\$ 7,167,498	\$ 7,276,046
<b>Class: 4</b>	<b>Revenues</b>	<b>\$ 20,212,841</b>	<b>\$ 24,397,574</b>	<b>\$ 13,959,265</b>	<b>\$ 15,106,743</b>	<b>\$ 15,276,464</b>
Category: 545	Non-instructional supplies		\$ 1,048	\$ -		
Category: 551	Consultant Services			\$ -		
Category: 556	Contracts/Lease/Maintenance	\$ 536,168	\$ 292,844	\$ 2,067,852	\$ 8,681,355	\$ 6,327,254
Category: 557	Other Operating Expenses	\$ 75,750	\$ 21,315	\$ -		
Category: 561	Sites/Site Improvement	\$ 140		\$ -	\$ 97,000	\$ 97,000
Category: 562	Buildings	\$ 3,516	\$ 17,868,865	\$ 2,344,480	\$ 9,880,686	\$ 7,880,686
Category: 564	Equipment	\$ 14,712,627	\$ 1,407,400	\$ 1,310,979	\$ 646,859	\$ 658,407
Category: 571	Debt Retirement Long-term	\$ 514,652	\$ 700,296	\$ 947,672	\$ 952,719	\$ 952,719
Category: 573	Interfund Transfer-Out	\$ 994,688	\$ 955,113	\$ -		
Category: 579	Contingencies					
<b>Class: 5</b>	<b>Expenses</b>	<b>\$ 16,837,540</b>	<b>\$ 21,246,881</b>	<b>\$ 6,670,982</b>	<b>\$ 20,258,619</b>	<b>\$ 15,916,066</b>
<b>Fund: 41</b>	<b>Capital Projects</b>	<b>\$ 3,375,301</b>	<b>\$ 3,150,693</b>	<b>\$ 7,288,283</b>	<b>\$ (5,151,876)</b>	<b>\$ (639,602)</b>
	<b>Ending Fund Balance</b>	<b>\$ 12,710,688</b>	<b>\$ 15,861,380</b>	<b>\$ 23,149,664</b>	<b>\$ 19,005,402</b>	<b>\$ 22,510,062</b>
<b>Fund: 59: Skills Valley</b>						
	Audited Fund Balance		\$ -			\$ 190,271
Category: 488	Local Revenue		\$ 564,578	\$ 958,846	\$ 600,000	\$ 734,084
<b>Class: 4</b>	<b>Revenues</b>	<b>\$ -</b>	<b>\$ 564,578</b>	<b>\$ 958,846</b>	<b>\$ 600,000</b>	<b>\$ 734,084</b>
Category: 512	Academic, Non-Instruct, Reg/Contract		\$ 142,670	\$ 178,596	\$ 161,806	\$ 171,806
Category: 524	Classified, Direct Instruction, PT		\$ 107,633	\$ 104,035	\$ 80,000	\$ 114,879
Category: 531	STRS Fund		\$ 23,446	\$ 32,041	\$ 30,905	\$ 30,905
Category: 532	PERS Fund		\$ 11,027	\$ 7,245	\$ 8,000	\$ 8,000
Category: 533	OASDI Fund		\$ 6,614	\$ 6,128	\$ 5,643	\$ 6,078
Category: 534	Health/Welfare Insurance		\$ 15,528	\$ 19,460	\$ 20,191	\$ 20,191
Category: 535	State Unemployment Insurance		\$ 1,384	\$ 1,353	\$ 684	\$ 834
Category: 536	Worker's Compensation Insurance		\$ 4,255	\$ 4,597	\$ 4,507	\$ 4,936
Category: 537	APPLE (Alternate Retirement System)		\$ 2,231	\$ 2,907	\$ 2,769	\$ 3,894
Category: 543	Instructional Supplies		\$ 11,789	\$ 10,645	\$ 10,000	\$ 25,000
Category: 552	Travel & Conference			\$ 1,822	\$ 600	\$ 27,600
Category: 556	Contracts/Lease/Maintenance		\$ 275,252	\$ 368,199	\$ 330,400	\$ 330,400
Category: 559	Other Expenses			\$ 30,360	\$ 206,324	\$ 251,305
Category: 564	Equipment			\$ 1,185		
<b>Class: 5</b>	<b>Expenses</b>	<b>\$ -</b>	<b>\$ 601,828</b>	<b>\$ 768,575</b>	<b>\$ 861,829</b>	<b>\$ 995,828</b>
<b>Fund: 41</b>	<b>Skills Valley</b>	<b>\$ -</b>	<b>\$ (37,250)</b>	<b>\$ 190,271</b>	<b>\$ (261,829)</b>	<b>\$ (261,744)</b>
Category: 489	District Support		\$ 37,250	\$ -	\$ 261,829	\$ 71,473
		\$ -	\$ (0)	\$ 190,271	\$ -	\$ (190,271)
	<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ (0)</b>	<b>\$ 190,271</b>	<b>\$ -</b>	<b>\$ -</b>



## Budget Summary Report

July 1, 2023 - June 30, 2024

GL Account N Description		FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 23-24
		Actuals	Actuals	Estimated Actuals	Tentative	Adopted
<b>Fund: 71: ASB Fund</b>						
	Audited Fund Balance	\$ 140,080	\$ 149,526	\$ 113,690	\$ 81,734	\$ 86,406
Category: 488	Local Revenue	\$ 29,571	\$ 27,936	\$ 37,910	\$ 46,400	\$ 46,400
Category: 489	Other Financing					
<b>Class: 4</b>	<b>Revenues</b>	<b>\$ 29,571</b>	<b>\$ 27,936</b>	<b>\$ 37,910</b>	<b>\$ 46,400</b>	<b>\$ 46,400</b>
Category: 543	Instructional Supplies					
Category: 545	Non-instructional supplies	\$ 10,225	\$ 18,151	\$ 28,443	\$ 41,300	\$ 41,300
Category: 552	Travel & Conference	\$ 1,025	\$ 33,450	\$ 25,221	\$ 18,000	\$ 18,000
Category: 556	Contracts/Lease/Maintenance	\$ 3,084	\$ 4,416	\$ 9,480	\$ -	\$ -
Category: 559	Other Expenses	\$ 5,791	\$ 7,755	\$ 2,050	\$ -	\$ -
Category: 579	Contingencies			\$ -		
<b>Class: 5</b>	<b>Expenses</b>	<b>\$ 20,125</b>	<b>\$ 63,772</b>	<b>\$ 65,194</b>	<b>\$ 59,300</b>	<b>\$ 59,300</b>
<b>Fund: 71</b>	<b>ASB Fund</b>	<b>\$ 9,446</b>	<b>\$ (35,836)</b>	<b>\$ (27,284)</b>	<b>\$ (12,900)</b>	<b>\$ (12,900)</b>
	<b>Ending Fund Balance</b>	<b>\$ 149,526</b>	<b>\$ 113,690</b>	<b>\$ 86,406</b>	<b>\$ 68,834</b>	<b>\$ 73,506</b>
<b>Fund: 72: Student Rep Fee</b>						
	Audited Fund Balance		\$ 8,162	\$ 26,103	\$ 22,158	\$ 22,156
Category: 488	Local Revenue	\$ 14,320	\$ 17,941	\$ 4,396	\$ 5,000	\$ 5,000
<b>Class: 4</b>	<b>Revenues</b>	<b>\$ 14,320</b>	<b>\$ 17,941</b>	<b>\$ 4,396</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>
Category: 579	Other Outgo	\$ 6,158	\$ -	\$ 8,343	\$ 9,000	\$ 9,000
<b>Class: 5</b>	<b>Expenses</b>	<b>\$ 6,158</b>	<b>\$ -</b>	<b>\$ 8,343</b>	<b>\$ 9,000</b>	<b>\$ 9,000</b>
<b>Fund: 72</b>	<b>Student Rep Fee</b>	<b>\$ 8,162</b>	<b>\$ 17,941</b>	<b>\$ (3,948)</b>	<b>\$ (4,000)</b>	<b>\$ (4,000)</b>
	<b>Ending Fund Balance</b>	<b>\$ 8,162</b>	<b>\$ 26,103</b>	<b>\$ 22,156</b>	<b>\$ 18,158</b>	<b>\$ 18,156</b>
<b>Fund: 74: Financial Aid</b>						
	Audited Fund Balance	\$ 31,052	\$ 618,051	\$ 2,701,083	\$ 1,258,663	\$ 1,399,680
Category: 481	Federal Revenue	\$ 13,106,252	\$ 16,502,355	\$ 15,123,673	\$ 12,537,302	\$ 12,537,302
Category: 486	State Revenue	\$ 3,683,661	\$ 3,125,823	\$ 4,640,094	\$ 4,037,578	\$ 4,037,578
Category: 488	Local Revenue	\$ 182	\$ 497	\$ 9,848	\$ -	\$ -
Category: 489	Other Financing	\$ (1,284,875)	\$ 2,198,814	\$ 115,441	\$ 228,051	\$ 228,051
<b>Class: 4</b>	<b>Revenues</b>	<b>\$ 15,505,220</b>	<b>\$ 21,827,489</b>	<b>\$ 19,889,056</b>	<b>\$ 16,802,931</b>	<b>\$ 16,802,931</b>
Category: 545	Non-instructional supplies			\$ -		
Category: 552	Travel & Conference			\$ -		
Category: 559	Other Expenses	\$ 1,664	\$ 37,053	\$ (154,076)	\$ 12,800	\$ 12,800
Category: 573	Interfund Transfer-Out			\$ -		
Category: 575	Student Financial Aid	\$ 14,855,357	\$ 19,142,655	\$ 21,342,556	\$ 16,725,131	\$ 16,725,131
Category: 576	Other Student Aid	\$ 61,200	\$ 564,750	\$ 1,978	\$ 65,000	\$ 65,000
<b>Class: 5</b>	<b>Expenses</b>	<b>\$ 14,918,221</b>	<b>\$ 19,744,458</b>	<b>\$ 21,190,458</b>	<b>\$ 16,802,931</b>	<b>\$ 16,802,931</b>
<b>Fund: 74</b>	<b>Financial Aid</b>	<b>\$ 586,999</b>	<b>\$ 2,083,031</b>	<b>\$ (1,301,403)</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Ending Fund Balance</b>	<b>\$ 618,051</b>	<b>\$ 2,701,083</b>	<b>\$ 1,399,680</b>	<b>\$ 1,258,663</b>	<b>\$ 1,399,680</b>

## Budget Summary Report

GL Account N Description		FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 23-24
		Actuals	Actuals	Estimated Actuals	Tentative	Adopted
<b>Fund: 75: Scholarship and Loan</b>						
	Audited Fund Balance	\$ 85,603	\$ 87,106	\$ 84,309	\$ 84,631	\$ 85,882
Category: 488	Local Revenue	\$ 64,135	\$ 45,194	\$ 67,737	\$ 65,000	\$ 65,000
<b>Class: 4</b>	<b>Revenues</b>	<b>\$ 64,135</b>	<b>\$ 45,194</b>	<b>\$ 67,737</b>	<b>\$ 65,000</b>	<b>\$ 65,000</b>
Category: 575	Student Financial Aid	\$ 62,632	\$ 47,991	\$ 66,164	\$ 65,000	\$ 65,000
Category: 579	Contingencies					
<b>Class: 5</b>	<b>Expenses</b>	<b>\$ 62,632</b>	<b>\$ 47,991</b>	<b>\$ 66,164</b>	<b>\$ 65,000</b>	<b>\$ 65,000</b>
<b>Fund: 75</b>	<b>Scholarship and Loan</b>	<b>\$ 1,503</b>	<b>\$ (2,797)</b>	<b>\$ 1,573</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Ending Fund Balance</b>	<b>\$ 87,106</b>	<b>\$ 84,309</b>	<b>\$ 85,882</b>	<b>\$ 84,631</b>	<b>\$ 85,882</b>
<b>Fund: 78: OPEB/GASB 45</b>						
	Audited Fund Balance	\$ 11,673,445	\$ 14,494,175	\$ 15,273,045	\$ 26,107,893	\$ 17,928,684
Category: 488	Local Revenues	\$ 2,530,730	\$ 677,701.83	\$ 1,459,243.00	\$ 100,000.00	\$ 100,000.00
Category: 489	Contributions	\$ 300,000	\$ 2,803,731.00	\$ 1,218,020.00	\$ 1,307,972.00	\$ 1,325,583.00
	Market Gains (Loss)		\$ (2,683,524.21)			
<b>Class: 4</b>	<b>Revenues</b>	<b>\$ 2,830,730</b>	<b>\$ 797,909</b>	<b>\$ 2,677,263</b>	<b>\$ 1,407,972</b>	<b>\$ 1,425,583</b>
Category: 534	Health/Welfare Insurance			\$ -		
Category: 551	Consultant Services	\$ 10,000	\$ 19,038	\$ 21,625	\$ 10,000	\$ 10,000
Category: 579	Contingencies					
<b>Class: 5</b>	<b>Expenses</b>	<b>\$ 10,000</b>	<b>\$ 19,038</b>	<b>\$ 21,625</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>
	Market Adjustment					
<b>Fund: 78</b>	<b>OPEB/GASB 45</b>	<b>\$ 2,820,730</b>	<b>\$ 778,870</b>	<b>\$ 2,655,638</b>	<b>\$ 1,397,972</b>	<b>\$ 1,415,583</b>
	<b>Ending Fund Balance</b>	<b>\$ 14,494,175</b>	<b>\$ 15,273,045</b>	<b>\$ 17,928,684</b>	<b>\$ 27,505,865</b>	<b>\$ 19,344,267</b>
<b>Fund: 79: Clubs and Trusts</b>						
	Audited Fund Balance	\$ 59,094	\$ 66,010	\$ 67,567	\$ 70,925	\$ 70,681
Category: 488	Local Revenue	\$ 9,258	\$ 9,224	\$ 16,266	\$ 2,800	\$ 2,800
<b>Class: 4</b>	<b>Revenues</b>	<b>\$ 9,258</b>	<b>\$ 9,224</b>	<b>\$ 16,266</b>	<b>\$ 2,800</b>	<b>\$ 2,800</b>
Category: 545	Supplies and Materials					
Category: 559	Other Expenses	\$ 2,342	\$ 7,667	\$ 13,152	\$ 1,600	\$ 1,600
Category: 579	Contingencies					
<b>Class: 5</b>	<b>Expenses</b>	<b>\$ 2,342</b>	<b>\$ 7,667</b>	<b>\$ 13,152</b>	<b>\$ 1,600</b>	<b>\$ 1,600</b>
<b>Fund: 79</b>	<b>Clubs and Trusts</b>	<b>\$ 6,916</b>	<b>\$ 1,557</b>	<b>\$ 3,114</b>	<b>\$ 1,200</b>	<b>\$ 1,200</b>
	<b>Ending Fund Balance</b>	<b>\$ 66,010</b>	<b>\$ 67,567</b>	<b>\$ 70,681</b>	<b>\$ 72,125</b>	<b>\$ 71,881</b>

## Budget Summary Report

July 1, 2023 - June 30, 2024

GL Account N Description		FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 23-24
		Actuals	Actuals	Estimated Actuals	Tentative	Adopted
<b>Fund: 83: Foundation</b>						
	Beginning Balance	\$ -	\$ (299,984)	\$ 72,179	\$ -	\$ -
Category: 488	Local Revenues			\$ -	\$ 268,281	\$ 268,281
<b>Class: 4</b>	<b>Revenues</b>	<b>\$ 432,965</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 268,281</b>	<b>\$ 268,281</b>
Category: 511		0	0	\$ -	\$ 65,614	\$ 65,614
Category: 512	Academic, Non-Instruct, Reg/Contract	\$ 87,553	\$ 61,346	\$ 62,686.40	\$ 63,945	\$ 63,945
Category: 514	Non Instructional Salaries, Other			\$ 500.00		
Category: 521	Classified, Regular FT and PT	\$ 0	\$ 227,308	\$ 238,665.25	\$ 335,449	\$ 335,449
Category: 523	Classified, Non-instruction, PT	\$ 502,156	\$ (1,800)	\$ 5,953.66	\$ 30,000	\$ 30,000
Category: 524	Classified, Direct Instruction, PT	\$ 0	\$ (1,680)	\$ 1,680.00		
Category: 531	STRS Fund	\$ 4,099	\$ 6,694	\$ 6,390.69	\$ 22,541	\$ 22,542
Category: 532	PERS Fund	\$ 51,229	\$ 58,644	\$ 76,329.93	\$ 92,576	\$ 92,577
Category: 533	OASDI Fund	\$ 18,151	\$ 18,578	\$ 20,742.00	\$ 28,256	\$ 28,256
Category: 534	Health/Welfare Insurance	\$ 57,090	\$ 64,328	\$ 67,602.70	\$ 90,500	\$ 90,841
Category: 535	State Unemployment Insurance	\$ 144	\$ 1,889	\$ 1,846.55	\$ 233	\$ 233
Category: 536	Worker's Compensation Insurance	\$ 5,070	\$ 6,534	\$ 6,101.78	\$ 7,673	\$ 7,481
Category: 537	APPLE (Alternate Retirement System)		\$ (173)	\$ (571.77)	\$ 1,000	
Category: 545	Non-instructional supplies			\$ -	\$ 1,500	\$ 1,500
Category: 551	Consultant Services			\$ -	\$ 33,000	\$ 33,000
Category: 552	Travel & Conference			\$ -	\$ 3,650	\$ 3,650
Category: 554	Insurance	\$ 5,870	\$ 6,247	\$ 5,560.00	\$ 11,500	\$ 11,500
Category: 555	Utilities/Housekeeping Costs	\$ 1,587	\$ 1,222	\$ -	\$ 2,000	\$ 2,000
Category: 556	Contracts/Lease/Maintenance			\$ -	\$ 3,500	\$ 3,500
Category: 557	Other Operating Expenses		\$ 19,500	\$ 13,000.00	\$ 17,000	\$ 17,000
Category: 559	Other Expenses	\$ 432,965	\$ 318,996	\$ 28,904.00	\$ 274,509	\$ 275,291
Category: 564	Equipment			\$ -	\$ 1,500	\$ 1,500
<b>Class: 5</b>	<b>Expenses</b>	<b>\$ 1,165,914</b>	<b>\$ 787,632</b>	<b>\$ 535,391</b>	<b>\$ 1,085,946</b>	<b>\$ 1,085,878</b>
<b>Fund: 83</b>	<b>Foundation</b>	<b>\$ (732,949)</b>	<b>\$ (787,632)</b>	<b>\$ (535,391)</b>	<b>\$ (817,665)</b>	<b>\$ (817,597)</b>
Category: 489	District Contributions	\$ 432,965	\$ 1,159,795	\$ 463,212	\$ 817,665	\$ 817,597
		\$ (299,984)	\$ 372,163	\$ (72,179)	\$ -	\$ -
	<b>Ending Fund Balance</b>	<b>\$ (299,984)</b>	<b>\$ 72,179</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

### FY 2023-2024 Adopted Capital Outlay Budgets

Revenues	Est. Beginning Balance	\$	24,157,278
48651	WHCL Instructional Bldg	\$	7,761,372
48651	Scheduled Maintenance	\$	46,173
48981	Transfer In	\$	2,067,920
48981	Transfer In Athletic Field Repairs	\$	97,000
48861	Interest	\$	100,000
48981	Transfer In DO Pmt	\$	952,719
48981	Transfer In VAAS Match	\$	2,000,000
48981	Transfer In Technology Reserve	\$	1,500,000
48851	Rental Income	\$	92,873
48986	Measure T Funds	\$	658,407
		\$	39,433,742

Expenditures	Coalinga College Projects	\$	3,471,371
	Firebaugh Projects	\$	10,000
	Lemoore College Projects	\$	10,758,570
	District Projects	\$	1,017,719
	Measure T Projects	\$	658,407
		\$	15,916,066

**Ending Balance: \$ 23,517,676**

WHC COALINGA PROJECTS:		Project Budget for 2023-2024	State, Fed., Loan or SFID funds	Local Funds Needed
<i>District No:</i>	<i>Project</i>			
41-301	WHC Master Planning/CEQA	\$ 15,000		\$ 15,000
41-232	WHC SCH MAINT.	\$ 3,254,228		\$ 3,254,228
41-798	WHC Facility Use Maintenance & Repair	\$ 105,143	\$ -	\$ 105,143
41-797	Athletic Field Repairs	\$ 97,000		\$ 97,000
<b>COALINGA PROJECTS TOTAL:</b>		<b>\$ 3,471,371</b>	<b>\$ -</b>	<b>\$ 3,471,371</b>

Firebaugh PROJECTS:		Project Budget for 2023-2024	State, Fed., Loan or SFID funds	Local Funds Needed
<i>District No:</i>	<i>Project</i>			
41 401	Firebaugh Master Planning/CEQA	\$ 10,000	\$ -	\$ 10,000
<b>FIREBAUGH PROJECTS TOTAL:</b>		<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ 10,000</b>

WHC LEMOORE PROJECTS:		Project Budget for 2023-2024	State, Fed., Loan or SFID funds	Local Funds Needed
<i>District No:</i>	<i>Project</i>			
41-590	WHL Master Planning/CEQA	\$ 26,000	\$ -	\$ -
41-232	WHL SCH MAINT.	\$ 2,491,445		\$ 2,491,445
41-798	WHL Facility Use Maintenance & Repairs	\$ 360,439	\$ -	\$ 360,439
41-570	WHCL Instructional Bldg	\$ 7,880,686	\$ 7,761,372	\$ 119,314
<b>LEMOORE PROJECTS TOTAL:</b>		<b>\$ 10,758,570</b>	<b>\$ 7,761,372</b>	<b>\$ 2,971,198</b>

DISTRICT OFFICE PROJECTS		Project budget for 2023-2024	State, Fed., Loan or SFID funds	Local Funds Needed
<i>District No:</i>	<i>Project</i>			
41 601	DO Master Planning/CEQA/FUSION	\$ 65,000	\$ -	\$ 65,000
41-614	DO AdminBldg/Equip Long Term Pay	\$ 952,719	\$ -	\$ 952,719
<b>DISTRICT PROJECTS TOTAL:</b>		<b>\$ 1,017,719</b>	<b>\$ -</b>	<b>\$ 1,017,719</b>

MEASURE T PROJECTS		Project budget for 2023-2024	State, Fed., Loan or SFID funds	Local Funds Needed
<i>District No:</i>	<i>Project</i>			
41 661	Series A	\$ 23,779	\$ 23,779	
41 672	Series B	\$ 634,628	\$ 634,628	
41 682	Series C		\$ -	\$ -
<b>MEASURE T PROJECTS TOTAL:</b>		<b>\$ 658,407</b>	<b>\$ 658,407</b>	<b>\$ -</b>

## Tentative Interfund Transfers

From	To	Amount	Purpose
Unrestricted (11)			
	OPEB (79)	\$ 1,325,583	
	Capital Projects (41)	\$ 1,500,000	Technology Reserves
	Capital Projects (41)	\$ 952,719	Long Term Debt (DO Bldg & Equip)
	Capital Projects (41)	\$ 2,067,920	
	Capital Projects (41)	\$ 97,000	Athletic Field Repairs
	Capital Projects (41)	\$ 2,000,000	WHCL Instructional Center Match
	Cafeteria (32)	\$ 752,721	Ancillary Support
	CDC (33)	\$ 22,125	Ancillary Support
	Farm (34)	\$ 643,112	Ancillary Support
	Res Halls (39)	\$ 428,726	Ancillary Support
	Skills Valley (59)	\$ 71,473	Ancillary Support
	Foundation (83)	\$ 817,597	Ancillary Support
		\$ 10,678,975	

From	To	Amount	Purpose
Bonds (42)			
	Capital Projects (41)	\$ 658,407	Measure T*
		\$ 658,407	

\*Estimated amount. Capital Projects will be reimbursed on actuals