



**WEST HILLS**  
COMMUNITY COLLEGE DISTRICT

**2022-2023**

**ADOPTED BUDGET**

**Report**

**Board of Trustees**

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Jeff Levinson, Vice President  
Nina Oxborrow, Clerk  
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Dr. Kristin Clark, Chancellor  
Shanna Ahrens, Vice Chancellor of Business and Fiscal Services

[www.westhillscollge.com](http://www.westhillscollge.com)

275 Phelps Avenue Coalinga, CA 93210 559.934.2160 FAX 559.934.2816  
West Hills College Coalinga West Hills College Lemoore 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.

## Chancellor’s Message

On January 10, 2022, Governor Newsom released the 2022-2023 proposed budget for California, then a May Revise on May 13, 2022, and on June 30, 2022, Governor Newsom signed the 2022-23 Budget Act. The enacted state budget is higher than originally proposed in January due to a more robust economic recovery, greater share of wage gains going to high wagger sectors, stronger stock market and higher inflation.

The Governor’s budget for California Community Colleges focuses on a multi-year “roadmap to California’s future” with an emphasis on equity and student success. Goals include improved educational outcomes, advancement in equity, increased intersegmental collaboration, and improved workforce preparedness.

Included in the enacted budget is a cost-of-living allowance of 6.56% and growth of 0.5% for districts that can grow their enrollment. Additional state funding is also included for part time faculty health insurance programs, Cal Grant completion grants, emergency financial assistance for AB 540 students, support for financial aid offices, student basic needs, outreach and retention efforts, and several specific support programs to increase equity and supports for underserved students. In addition, it includes an opportunity for district to apply for a one-time discretionary block grant to address issues related to the pandemic or long-term obligations.

Although, the 2022-23 enacted budget is positive, it is necessary to approach our tentative budget with caution and plan accordingly for the “boom and bust” cycles of the California economy. The Legislative Analyst’s Office (LAO) projects that the State’s General Fund will likely face a budget deficit by 2025-26, regardless of future tax revenues. 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 West Hills Community College District’s 2022-23 budget is a balanced approach that aligns with our mission, our core commitment of fiscal stability, and our “*relentless pursuit of student success*”.

*Dr. Kristin Clark*  
Chancellor

## Budget Policies and Procedures

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

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

*WHCCD BP/AP 6250-Budget Management*

*WHCCD AP 6305-Reserves*

## Budget Development Calendar

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

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

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

*DBO: District Budget Office*

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

## Executive Summary

### Introduction

The budget process begins in January of each year when the Governor releases the California state budget proposal. The budget is built from anticipated revenues and expenditures. After April of each year, when tax receipts are mostly known, the May revision is issued. Tentative budgets are due in June and typically built from the May revision. The State has until July 1<sup>st</sup> of each year to adopt a budget. Adopted budgets are built from the State adopted budget and are due in September of each year.

### State Budget Overview

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 other remainder goes to K-12 districts. The 2022-23 State Budget makes a historic investment in California Community Colleges and provides the highest per-student funding increase in decades.

### 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, 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

Due to COVID-19, college enrollment had declined substantially. Although there has been allocations through the Higher Education Emergency Relief Funds (HEERF) and California State funding, colleges are not seeing enrollments at pre-pandemic levels. The California Community College Chancellor’s Office has provided temporary relief through Emergency Conditions Allowance (ECA), which was originally granted

to West Hills Community College District 2020-2021 and extended into the 2021-2022 fiscal year. The District will apply for the ECA for the 2022-2023 budget year. The application is due September 1, 2022 and includes multiple conditions for awarding eligibility.

### Revenue Budget Assumptions

*Cost Of Living Allowance (COLA):* The approved COLA increase is 6.56%. These figures are included in the revenue assumptions.

*Growth:* Although there is 0.5% growth in the proposed budget, the District is experiencing decline in its Full Time Equivalent Students (FTES). Growth 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 2021-2022 projected FTES as of the second period principal apportionment (P2) is around 4,565.

*Revenue Deficit:* The final budget assumes a state revenue deficit factor of 3.0655%. This aligns with the deficit factor in the 2021-2022 first period principal apportionment. This amount is finalized in the R1 calculation at the end of February.

### 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 3% to account for these increases.

*Pension increases:* CalSTRS is expected to increase from 16.92% in 2021-2022 to 19.10% in 2022-2023. CalPERS is expected to increase from 22.91% in 2021-2022 to 25.37% in 2022-2023. These costs have been included in the budget.

*Other Operating Expenses increases:* Utilities, dues and memberships and maintenance agreements have increased. Included in these budgets is a 3% escalator. Additionally, legal fees have a 5% escalator due to increases.

*Other Post Employment Benefit (OPEB):* The District fully funded the OPEB liability in 2021-2022. There is an increase in the annual required contribution, which is included in the 2022-2023 tentative budget.

*Capital Outlay:* The District has budgeted state scheduled maintenance funding. In addition, scheduled maintenance funding and capital projects are 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.

*Skills Valley funds.* Designated to account for all revenue and expenditures related to contract education.

*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)

**WEST HILLS COMMUNITY COLLEGE DISTRICT  
ADOPTED BUDGET - FY 2022-2023**

**General Fund 11 - Unrestricted**

**FTES:**

Actuals FTES 2021-22	4,565.90
Target FTES 2022-23	5,000.00
<b>Total FY 2022-23 FTES:</b>	<b>5,000.00</b>

**ESTIMATED BEGINNING BALANCE:**

**\$ 29,795,080**

**REVENUES:**

**Computational Revenue**

Estimate State General Apportionment	\$ 37,653,209
EPA Education Protection Account	\$ 7,419,837
Property Taxes:	\$ 8,092,837
FTFH	\$ 786,764
Enrollment Fees:	\$ 981,391.00

**Total Computational Revenue (including COLA) \$ 54,934,038**

**Other / Misc. Revenue**

Lottery (Unrestricted)	\$ 749,800
Interest	\$ 45,000
PT Fac Hours	\$ 183,962
Other Local Revenue	\$ 55,000

**Total Misc. Revenue: \$ 1,033,762**

**TOTAL REVENUE \$ 55,967,800**

**EXPENDITURES:**

**Proposed Adopted Budget \$ 55,784,597**

**Adopted Budget Includes**

- Increase STRS from 16.92 to 19.1%
- Increase PERS from 22.91 to 25.37%
- Escalation in legal of 5%
- Escalation in maintenance, utilities, dues & memberships of 3%
- Anticipated Interfund Transfers for District Support to Ancillary Funds
- Contingency of 1% per board policy

**TOTAL EXPENDITURES \$ 55,784,597**

**Net Increase (Decrease) to Fund Balance \$ 183,203**

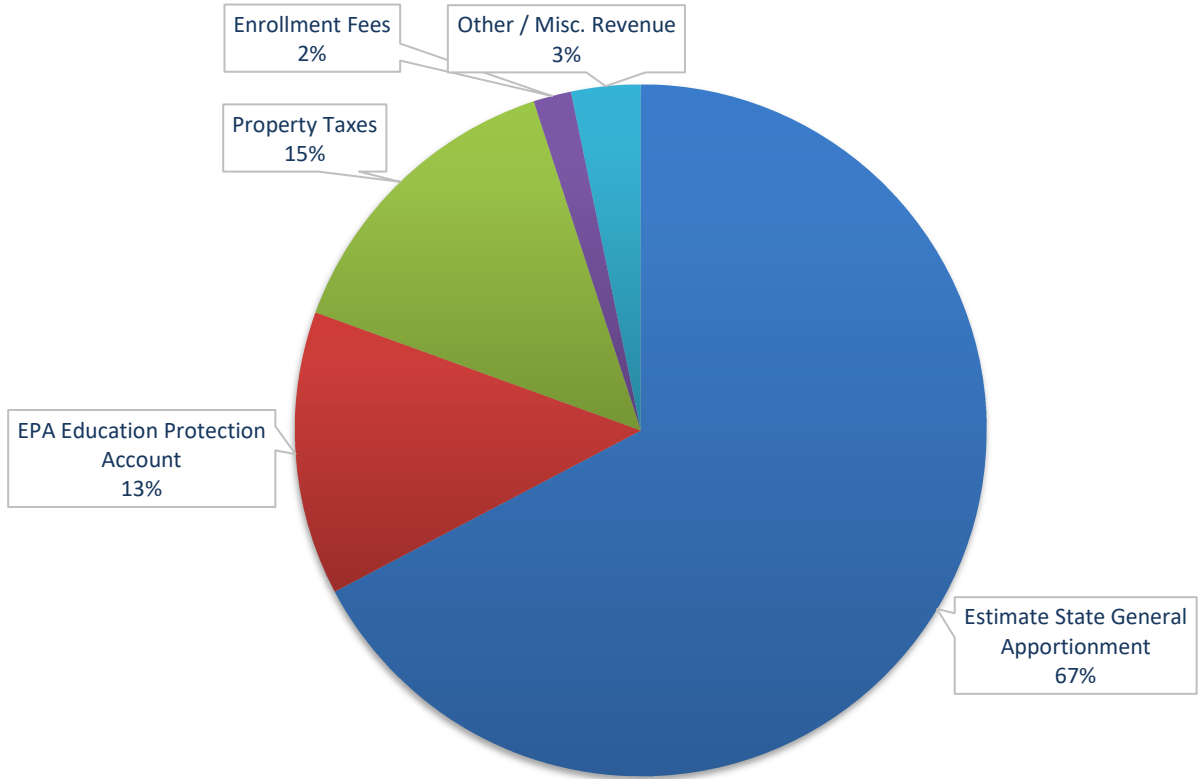
**Ending Fund Balance \$ 29,978,284**

Categorical Program budgets are prepared based on Chancellor's Office 2022-2023 allocation notices. Restricted fund budget changes are made throughout the year as Final Allocation Notices and Final Grant Award Notices are received.

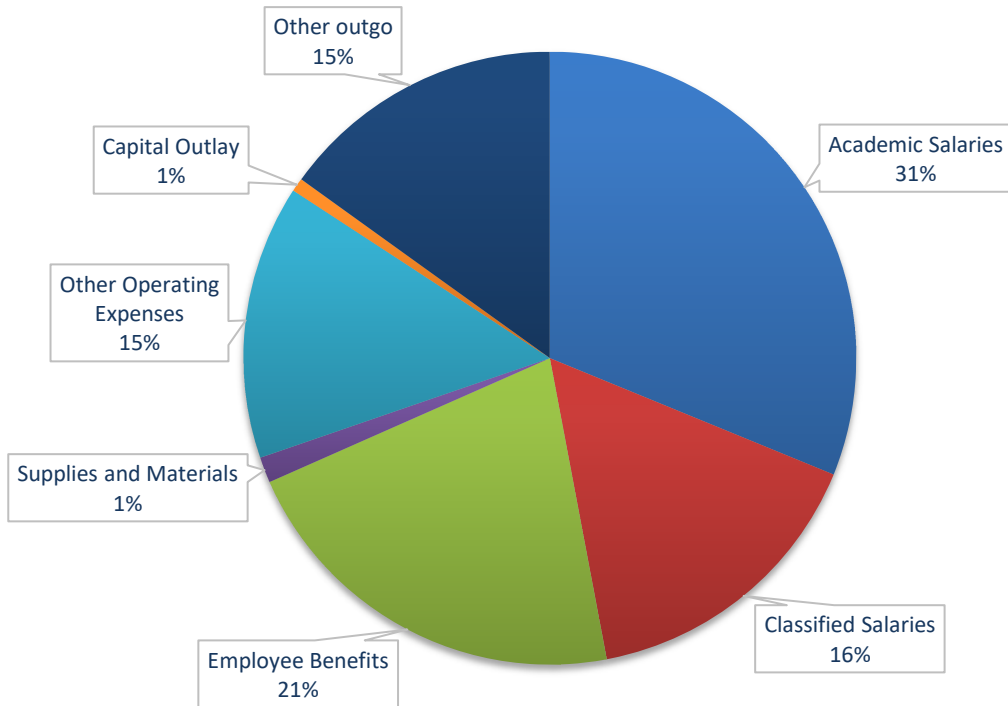
13	Philanthropy	\$	6,443.00
014	Kern-Industrial/Manufactg/Const	\$	50,000.00
019	Kings-Industrial/Manufactg/Const	\$	50,000.00
068	Valley Air District : Other - M&O	\$	20,000.00
84	8th Grade Career Smr Acad	\$	17,242.00
92	Comm. Assessment Project	\$	1,319.00
93	ACCJC/Lumina Fndtn/DQPP	\$	267.00
101	National Farm Jobs Program	\$	1,591,978.00
103	Kings Co CalWorks	\$	268,204.00
110	ITA/Truck Driving	\$	132,000.00
120	SSS	\$	638,925.00
122	DOE CC ECHO	\$	1,229,086.00
124	CAMP 21-26	\$	533,022.00
130	Upward Bound 17-22	\$	142,829.00
131	UB WHCC	\$	268,830.00
133	UB Math/Science 17-22	\$	164,679.00
134	Upward Bound 17-22	\$	123,168.00
136	DOE/UB Veterans 17-22	\$	88,231.00
137	UB WHL 2	\$	257,500.00
139	Upward Bound 2 17-22	\$	140,947.00
140	Federal Workstudy	\$	247,362.00
143	HEERF CRSSA II & III Student/Institutional	\$	6,819,564.00
144	State Block Grant	\$	54,202.00
145	HEERF MSI	\$	805,273.00
149	HEP 2020-2026	\$	584,409.00
156	NSF/CORES	\$	451,129.00
156	NSF CHORUS	\$	202,822.00
156	NSF-Subrecipient	\$	2,870.00
159	TANF	\$	83,801.00
160	VTEA 1C	\$	228,741.00
173	USDA/NIFA	\$	414,971.00
198	Veterans Resource Center	\$	147,066.00
200	EOPS	\$	1,010,618.00
201	EOPS	\$	154,500.00
202	CARE	\$	191,129.00
203	CARE	\$	37,500.00
204	Staff Dvlpmt	\$	100,870.00
206	HR Mgmt	\$	208,333.00
206	Staff Diversity	\$	192,500.00
208	Other Counslng/Guidnc	\$	35,575.00
209	LGBTQ	\$	106,737.00
210	DSPS	\$	677,254.00
210	DSPS Print/Electronic Access	\$	19,544.00
210	DSPS Deaf & Hard of Hearing	\$	29,364.00
210	DSPS Carryover	\$	96,500.00
211	CCCCO/SWP Local RD7 2022-2023	\$	672,453.00
212	BFAP Fin Aid Admin	\$	377,332.00
213	CCCCO/SWP 2020-2022	\$	769,898.00
213	SWR/CRC Reg Bus & Entrep	\$	211,763.00
213	SW Rgnl/CRC Ag. Water Env Sect	\$	183,873.00
213	SWR/Strength Sect & CTE Path	\$	85,522.00
213	SWR/CRC Reg Bus & Entrep	\$	75,000.00
213	SW Rgnl/Strength CTE Pathwys	\$	166,158.00

213	SW Regnl/Advan Manftg Prog	\$	170,000.00
213	SW/CRC Hospitality	\$	70,000.00
214	State Lottery Funds	\$	822,644.00
218	CAI Apprenticeship	\$	79,801.00
218	CAI/Computer Network	\$	102,425.00
218	Truck Driving	\$	166,666.00
218	Culinary Arts	\$	498,376.00
219	SWR/CRC Reg Bus & Entrep	\$	51,648.00
219	SWR/CRC Reg Bus & Entrep	\$	4,341.00
219	SW Rgnl/Strength CTE Pathwys	\$	16,842.00
219	SW Rgnl/CRC Ag. Water Env Sect	\$	61,521.00
219	SWR/Strength Sect & CTE Path	\$	47,836.00
219	SW Regnl/Advan Manftg Prog	\$	25,091.00
219	CCCCO/SWP 20-21	\$	182,651.00
220	CalWorks	\$	419,884.00
221	Calworks Carryover	\$	155,000.00
222	CalWorks Workstudy	\$	86,442.00
223	CCC Guided Pathways	\$	520,321.00
224	CDCR Pleasant Valley St.Prison	\$	82,192.00
225	Workforce Dvlpmt	\$	300,000.00
229	SEA Carryover	\$	651,324.00
229	Student Equity and Achievement	\$	2,471,093.00
230	Classified Professional Dev	\$	27,300.00
232	Plant Maint. & Instrl Support	\$	300,000.00
234	AB798 Textbook Affordability	\$	4,576.00
235	Solano/Cadence Business	\$	8,500.00
236	Financial Aid Technology	\$	232,159.00
237	CCCCO/Adult Ed/AB104	\$	1,713,806.00
240	CA Acad. Partnrship (CAPP)	\$	61,837.00
241	CCCCO/CCAP STEM	\$	768,846.00
244	CCCCO/Westside Works	\$	332,428.00
246	CCCCO/Enrol Grwth AND Pgm	\$	108,176.00
252	Dual Enrol/CCAP	\$	68,301.00
269	CA State Park	\$	177,213.00
270	ECE	\$	425.00
271	CA Promise Grant	\$	297,346.00
272	MESA	\$	313,214.00
273	RSN Incarcerated/Formerly	\$	136,000.00
276	Awd for Innovation/PLA	\$	110,129.00
276	Awd for Innovation/DOF Cont.	\$	73,610.00
276	Awd for Innovation/Bitwise	\$	3,114.00
291	CCCCO Dream Liaison	\$	150,140.00
292	CCCCO/CalFresh	\$	22,616.00
292	CCCCO/Outreach	\$	497,107.00
293	CCCCO/Basic Needs Ctr	\$	747,921.00
293	CCCCO/Mental Health Supp	\$	536,386.00
293	CCCCO/Food & Housing Support	\$	759,142.00
296	Middle College HS	\$	156,655.00
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	Total Restricted Funds	\$	35,762,348

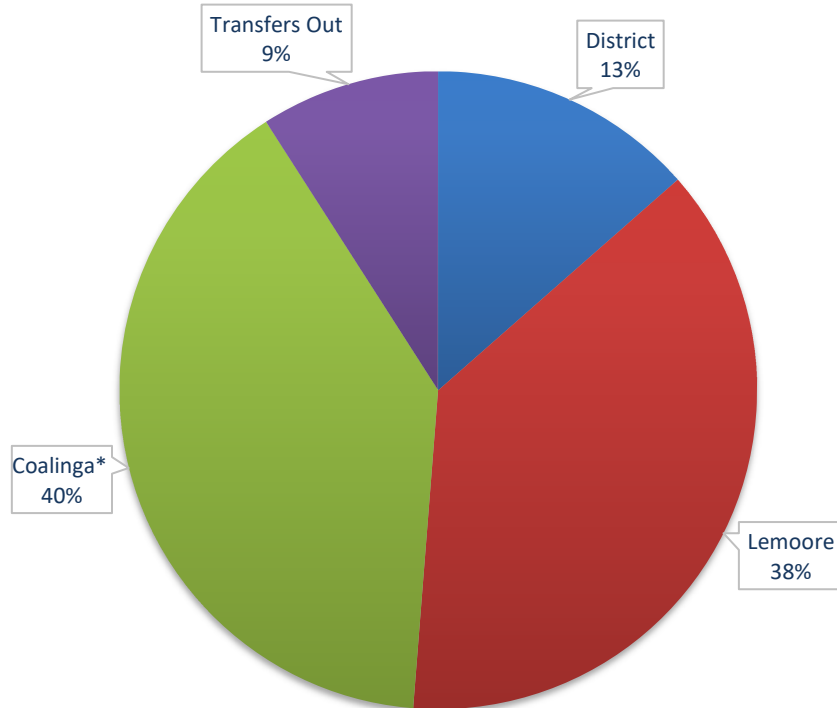
## Unrestricted Revenue



## Unrestricted Expenditures by Subclass



## Unrestricted Expenditures by Location



\*Includes Firebaugh Center

## FY 2022-2023 Adopted Capital Outlay Budgets

	Est. Beginning Balance	\$ 17,880,503
Revenues	WHCL Instructional Bldg	\$ 583,019
	Firebaugh Center	\$ 4,241,072
	Phys Plant Instruction Support (Sched. Maintenance)	\$ 6,771,733
	48861 Interest	\$ 30,000
	48981 Transfer In Firebaugh Center	\$ 200,000
	48981 Transfer In DO Pmt	\$ 955,194
	48981 Transfer In Capital Projects	\$ 3,200,000
	48981 Transfer In Technology Reserve	\$ 100,000
48986 Measure T Funds	\$ 664,647	
		\$ 34,626,168
Expenditures	Coalinga College Projects	\$ 4,651,226
	Firebaugh Projects	\$ 2,456,193
	Lemoore College Projects	\$ 3,776,178
	District Projects	\$ 1,020,194
	Measure T Projects	\$ 664,647

**Ending Balance: \$ 22,057,730**

WHC COALINGA PROJECTS:		Project Budget for 2022-2023	State, Fed., Loan or SFID funds	Local Funds Needed
District No:	Project			
41-301	WHC Master Planning/CEQA	\$ 15,000		\$ 15,000
41-232	WHC SCH MAINT.	\$ 4,498,887	\$ 1,080,195	\$ 3,418,692
41-798	WHC Facility Use Maintenance & Repair	\$ 137,339	\$ -	\$ 137,339
41-799	WHC Central Plant			\$ -
<b>COALINGA PROJECTS TOTAL:</b>		<b>\$ 4,651,226</b>	<b>\$ 1,080,195</b>	<b>\$ 3,571,031</b>

Firebaugh PROJECTS:		Project Budget for 2022-2023	State, Fed., Loan or SFID funds	Local Funds Needed
District No:	Project			
41 401	Firebaugh Master Planning/CEQA	\$ -	\$ -	\$ -
41 428	Firebaugh Building/Center Expansion CCC	\$ 2,456,193	\$ 4,241,072	\$ (1,784,879)
<b>FIREBAUGH PROJECTS TOTAL:</b>		<b>\$ 2,456,193</b>	<b>\$ 4,241,072</b>	<b>\$ (1,784,879)</b>

**\*Excess revenue will reimburse District Capital Projects for Retentainage on Construction.**

WHC LEMOORE PROJECTS:		Project Budget for 2022-2023	State, Fed., Loan or SFID funds	Local Funds Needed
District No:	Project			
41-590	WHL Master Planning/CEQA	\$ 26,000	\$ -	\$ 26,000
41-232	WHL SCH MAINT.	\$ 2,771,167	\$ 1,336,072	\$ 1,435,095
41-798	WHL Facility Use Maintenance & Repairs	\$ 36,162	\$ -	\$ 36,162
41-570	WHCL Instructional Bldg (Local)	\$ 942,849	\$ 583,019	\$ 359,830
<b>LEMOORE PROJECTS TOTAL:</b>		<b>\$ 3,776,178</b>	<b>\$ 1,919,091</b>	<b>\$ 1,857,087</b>

DISTRICT OFFICE PROJECTS		Project budget for 2022-2023	State, Fed., Loan or SFID funds	Local Funds Needed
District No:	Project			
41 601	DO Master Planning/CEQA/FUSION	\$ 65,000	\$ -	\$ 65,000
41-614	DO AdminBldg/Equip Long Term Pay	\$ 955,194	\$ -	\$ 955,194
<b>DISTRICT PROJECTS TOTAL:</b>		<b>\$ 1,020,194</b>	<b>\$ -</b>	<b>\$ 1,020,194</b>

MEASURE T PROJECTS		Project budget for 2022-2023	State, Fed., Loan or SFID funds	Local Funds Needed
District No:	Project			
41 672	Devices & Technology System	\$ 664,647	\$ 664,647	\$ -
<b>MEASURE T PROJECTS TOTAL:</b>		<b>\$ 664,647</b>	<b>\$ 664,647</b>	<b>\$ -</b>

Summary By: Class, Fund

<i>GL Account No: Description</i>		<i>FY 20-21 Adopted</i>	<i>FY 21-22 Adopted</i>	<i>FY 22-23 Tentative</i>	<i>FY 22-23 Adopted</i>
Fund: 11	G/F Unrestricted	\$ 51,288,402	\$ 59,147,410	\$ 54,507,135	\$ 55,967,800
Fund: 12	G/F Restricted	\$ 24,198,599	\$ 31,664,004	\$ 28,961,004	\$ 35,762,348
Fund: 32	Cafeteria	\$ 598,110	\$ 605,011	\$ 850,762	\$ 512,200
Fund: 33	Child Development Center	\$ 1,568,115	\$ 1,881,738	\$ 3,548,623	\$ 3,276,858
Fund: 34	Farm	\$ 653,141	\$ 580,043	\$ 552,671	\$ 142,600
Fund: 39	Residential Living	\$ 472,166	\$ 472,166	\$ 531,298	\$ 439,549
Fund: 41	Capital Projects	\$ 39,217,414	\$ 30,134,885	\$ 5,526,127	\$ 16,745,665
Fund: 59	Skills Valley	\$ -	\$ -	\$ 541,560	\$ 550,000
Fund: 71	ASB Fund	\$ 40,700	\$ 80,700	\$ 40,000	\$ 40,000
Fund: 72	Student Rep Fee	\$ -	\$ -	\$ 15,036	\$ 15,036
Fund: 74	Financial Aid	\$ 16,318,364	\$ 15,504,946	\$ 15,500,000	\$ 15,500,000
Fund: 75	Scholarship and Loan	\$ 207,454	\$ 207,454	\$ 65,000	\$ 65,000
Fund: 78	OPEB/GASB 45	\$ 12,673,852	\$ 14,192,524	\$ 1,277,895	\$ 1,277,895
Fund: 79	Clubs and Trusts	\$ 46,552	\$ 46,552	\$ 7,210	\$ 7,210
Fund: 83	Foundation	\$ 500,772	\$ 543,393	\$ 674,656	\$ 200,216
<b>Class: 4</b>	<b>Revenues</b>	<b>\$ 147,783,641</b>	<b>\$ 155,060,826</b>	<b>\$ 112,598,977</b>	<b>\$ 130,502,377</b>
Fund: 11	G/F Unrestricted	\$ 51,288,402	\$ 59,147,410	\$ 53,729,598	\$ 55,818,028
Fund: 12	G/F Restricted	\$ 24,198,599	\$ 31,664,004	\$ 28,961,004	\$ 35,762,348
Fund: 32	Cafeteria	\$ 598,110	\$ 605,011	\$ 850,762	\$ 1,023,646
Fund: 33	Child Development Center	\$ 1,568,115	\$ 1,881,738	\$ 3,548,623	\$ 4,637,840
Fund: 34	Farm	\$ 653,141	\$ 580,043	\$ 552,671	\$ 628,509
Fund: 39	Residential Living	\$ 472,166	\$ 472,166	\$ 531,298	\$ 824,492
Fund: 41	Capital Projects	\$ 39,217,414	\$ 30,134,885	\$ 11,823,591	\$ 12,568,438
Fund: 59	Skills Valley	\$ -	\$ -	\$ 541,560	\$ 614,799
Fund: 71	ASB Fund	\$ 40,700	\$ 80,700	\$ 40,000	\$ 40,000
Fund: 72	Student Rep Fee	\$ -	\$ -	\$ 6,989	\$ 6,989
Fund: 74	Financial Aid	\$ 16,318,364	\$ 15,504,946	\$ 15,500,000	\$ 15,500,000
Fund: 75	Scholarship and Loan	\$ 207,454	\$ 207,454	\$ 65,000	\$ 65,000
Fund: 78	OPEB/GASB 45	\$ 12,673,852	\$ 14,192,524	\$ 1,110,000	\$ 1,110,000
Fund: 79	Clubs and Trusts	\$ 46,552	\$ 46,552	\$ 7,210	\$ 7,210
Fund: 83	Foundation	\$ 500,772	\$ 543,393	\$ 674,656	\$ 739,906
<b>Class: 5</b>	<b>Expenses</b>	<b>\$ 147,783,641</b>	<b>\$ 155,060,826</b>	<b>\$ 117,942,963</b>	<b>\$ 129,347,205</b>



Summary By: Fund, Subclass, Class

<i>GL Account No: Description</i>		<i>FY 20-21 Adopted</i>	<i>FY 21-22 Adopted</i>	<i>FY 22-23 Tentative</i>	<i>FY 22-23 Adopted</i>
<b>Fund: 11: G/F Unrestricted</b>					
Subclass: 48	Revenues	\$ 51,288,402	\$ 59,147,410	\$ 54,507,135	\$ 55,967,800
Subclass: 51	Academic Salaries	\$ 14,793,930	\$ 17,361,405	\$ 17,345,503	\$ 17,405,619
Subclass: 52	Classified Salaries	\$ 6,824,343	\$ 8,426,581	\$ 8,502,140	\$ 8,832,117
Subclass: 53	Employee Benefits	\$ 8,475,501	\$ 10,128,221	\$ 11,805,383	\$ 11,907,233
Subclass: 54	Supplies and Materials	\$ 730,929	\$ 733,379	\$ 751,879	\$ 753,379
Subclass: 55	Other Operating Expenses	\$ 6,782,624	\$ 7,990,791	\$ 9,294,829	\$ 8,073,565
Subclass: 56	Capital Outlay	\$ 227,857	\$ 227,857	\$ 390,916	\$ 399,503
Subclass: 57	Other outgo	\$ 13,453,218	\$ 14,279,176	\$ 5,638,948	\$ 8,413,181
		\$ 51,288,402	\$ 59,147,410	\$ 53,729,598	\$ 55,784,597
<b>Fund: 11</b>	<b>G/F Unrestricted</b>	\$ -	\$ -	\$ 777,537	\$ 183,203
<b>COALINGA COLLEGE:</b>					
<b>Fund: 11: G/F Unrestricted</b>					
Subclass: 48	Revenues	\$ 20,515,361	\$ 23,658,964	\$ 19,616,624	\$ 22,123,373
Subclass: 51	Academic Salaries	\$ 6,372,353	\$ 7,485,725	\$ 7,359,935	\$ 7,282,115
Subclass: 52	Classified Salaries	\$ 2,351,408	\$ 2,706,435	\$ 2,878,903	\$ 3,213,900
Subclass: 53	Employee Benefits	\$ 3,366,334	\$ 3,973,494	\$ 4,658,340	\$ 4,801,172
Subclass: 54	Supplies and Materials	\$ 257,982	\$ 256,982	\$ 256,982	\$ 258,482
Subclass: 55	Other Operating Expenses	\$ 2,623,729	\$ 2,892,726	\$ 3,145,614	\$ 3,109,968
Subclass: 56	Capital Outlay	\$ 94,967	\$ 94,967	\$ 109,967	\$ 109,967
Subclass: 57	Other outgo	\$ 1,155,268	\$ 1,113,371	\$ 1,206,883	\$ 3,347,769
		\$ 16,222,041	\$ 18,523,700	\$ 19,616,624	\$ 22,123,373
<b>Fund: 11</b>	<b>G/F Unrestricted</b>	\$ 4,293,320	\$ 5,135,264	\$ -	\$ 0
<b>LEMOORE COLLEGE:</b>					
<b>Fund: 11: G/F Unrestricted</b>					
Subclass: 48	Revenues	\$ 30,773,041	\$ 35,488,446	\$ 21,776,248	\$ 21,241,548
Subclass: 51	Academic Salaries	\$ 7,668,632	\$ 9,013,977	\$ 8,836,232	\$ 8,930,659
Subclass: 52	Classified Salaries	\$ 2,435,780	\$ 2,951,593	\$ 2,927,498	\$ 2,960,374
Subclass: 53	Employee Benefits	\$ 3,547,522	\$ 4,259,603	\$ 5,099,836	\$ 5,089,125
Subclass: 54	Supplies and Materials	\$ 411,381	\$ 414,831	\$ 808,345	\$ 807,865
Subclass: 55	Other Operating Expenses	\$ 3,041,735	\$ 3,474,865	\$ 3,240,834	\$ 3,184,356
Subclass: 56	Capital Outlay	\$ 79,690	\$ 79,690	\$ 85,966	\$ 85,966
Subclass: 57	Other outgo	\$ 756,000	\$ -	\$ -	\$ -
		\$ 17,940,740	\$ 20,194,559	\$ 20,998,711	\$ 21,058,345
<b>Fund: 11</b>	<b>G/F Unrestricted</b>	\$ 12,832,301	\$ 15,293,887	\$ 777,537	\$ 183,203

**Budget Summary Report**

<i>GL Account No: Description</i>		<i>FY 20-21 Adopted</i>	<i>FY 21-22 Adopted</i>	<i>FY 22-23 Tentative</i>	<i>FY 22-23 Adopted</i>
<b>DISTRICT OPERATIONS:</b>					
<b>Fund: 11: G/F Unrestricted</b>					
Subclass: 48	Revenues	\$ -	\$ -	\$ 13,114,263	\$ 12,602,879
Subclass: 51	Academic Salaries	\$ 752,945	\$ 861,703	\$ 1,149,337	\$ 1,192,845
Subclass: 52	Classified Salaries	\$ 2,037,155	\$ 2,768,553	\$ 2,695,739	\$ 2,657,843
Subclass: 53	Employee Benefits	\$ 1,561,645	\$ 1,895,124	\$ 2,047,205	\$ 2,016,935
Subclass: 54	Supplies and Materials	\$ 61,566	\$ 61,566	\$ 75,466	\$ 75,466
Subclass: 55	Other Operating Expenses	\$ 1,117,160	\$ 1,623,200	\$ 2,519,468	\$ 1,390,808
Subclass: 56	Capital Outlay	\$ 53,200	\$ 53,200	\$ 194,983	\$ 203,570
Subclass: 57	Other outgo	\$ 11,541,950	\$ 13,165,805	\$ 4,432,065	\$ 5,065,412
		\$ 17,125,621	\$ 20,429,151	\$ 13,114,263	\$ 12,602,879
<b>Fund: 11</b>	<b>G/F Unrestricted</b>	<b>\$ (17,125,621)</b>	<b>\$ (20,429,151)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Fund: 12: G/F Restricted</b>					
Beginning Balance				\$ 3,339,319	\$ -
Subclass: 48	Revenues	\$ 24,198,599	\$ 31,664,004	\$ 28,961,004	\$ 35,762,348
Subclass: 51	Academic Salaries	\$ 3,098,486	\$ 3,927,689	\$ 3,523,977	\$ 4,005,130
Subclass: 52	Classified Salaries	\$ 6,174,643	\$ 6,069,158	\$ 5,928,717	\$ 7,125,103
Subclass: 53	Employee Benefits	\$ 4,106,138	\$ 4,292,772	\$ 4,324,479	\$ 4,953,332
Subclass: 54	Supplies and Materials	\$ 1,635,555	\$ 1,700,199	\$ 1,869,695	\$ 2,125,295
Subclass: 55	Other Operating Expenses	\$ 5,145,423	\$ 5,689,071	\$ 6,089,453	\$ 7,932,293
Subclass: 56	Capital Outlay	\$ 1,611,520	\$ 5,714,052	\$ 923,989	\$ 2,238,520
Subclass: 57	Other outgo	\$ 2,426,834	\$ 4,271,063	\$ 6,300,694	\$ 7,382,675
<b>Fund: 12</b>	<b>G/F Restricted</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Ending Balance</b>					

**Budget Summary Report**

<i>GL Account No: Description</i>		<i>FY 20-21 Adopted</i>	<i>FY 21-22 Adopted</i>	<i>FY 22-23 Tentative</i>	<i>FY 22-23 Adopted</i>
<b>Fund: 32: Cafeteria</b>					
	Beginning Balance			\$ -	\$ -
Subclass: 48	Revenues	\$ 598,110	\$ 605,011	\$ 850,762	\$ 512,200
Subclass: 52	Classified Salaries	\$ 284,275	\$ 291,176	\$ 364,974	\$ 372,264
Subclass: 53	Employee Benefits	\$ 153,335	\$ 153,335	\$ 185,988	\$ 186,737
Subclass: 54	Supplies and Materials	\$ 130,000	\$ 130,000	\$ 267,800	\$ 267,800
Subclass: 55	Other Operating Expenses	\$ 25,500	\$ 25,500	\$ 25,500	\$ 190,345
Subclass: 56	Capital Outlay	\$ 5,000	\$ 5,000	\$ 6,500	\$ 6,500
Subclass: 57	Other outgo			\$ -	\$ -
<b>Fund: 32</b>	<b>Cafeteria</b>	\$ -	\$ -	\$ -	\$ (511,446)
	<b>District Support</b>	\$ -	\$ -	\$ -	\$ 511,446
	<b>Ending Balance</b>				\$ -
<b>Fund: 33: Child Development Centers</b>					
	Beginning Balance			\$ 971,836	\$ -
Subclass: 48	Revenues	\$ 1,568,115	\$ 1,881,738	\$ 3,548,623	\$ 3,276,858
Subclass: 52	Classified Salaries	\$ 921,247	\$ 1,105,498	\$ 1,875,544	\$ 2,080,652
Subclass: 53	Employee Benefits	\$ 371,630	\$ 445,956	\$ 1,224,679	\$ 1,307,140
Subclass: 54	Supplies and Materials	\$ 130,950	\$ 157,139	\$ 237,700	\$ 234,700
Subclass: 55	Other Operating Expenses	\$ 125,788	\$ 150,945	\$ 189,700	\$ 994,348
Subclass: 56	Capital Outlay	\$ 7,500	\$ 9,000	\$ 21,000	\$ 21,000
Subclass: 57	Other outgo	\$ 11,000	\$ 13,200	\$ -	\$ -
<b>Fund: 33</b>	<b>Child Development Centers</b>	\$ -	\$ -	\$ (0)	\$ (1,360,982)
	<b>District Support</b>				\$ 1,360,982
	<b>Ending Balance</b>	\$ -	\$ -	\$ 971,836	\$ -
<b>Fund: 34: Farm</b>					
	Beginning Balance			\$ -	\$ -
Subclass: 48	Revenues	\$ 653,141	\$ 580,043	\$ 552,671	\$ 142,600
Subclass: 51	Academic Salaries	\$ 117,896	\$ 117,896	\$ 111,911	\$ 114,706
Subclass: 52	Classified Salaries	\$ 182,180	\$ 150,100	\$ 162,852	\$ 165,713
Subclass: 53	Employee Benefits	\$ 157,501	\$ 157,501	\$ 163,103	\$ 163,536
Subclass: 54	Supplies and Materials	\$ 69,036	\$ 41,018	\$ 24,000	\$ 24,000
Subclass: 55	Other Operating Expenses	\$ 126,528	\$ 113,528	\$ 90,805	\$ 160,554
Subclass: 56	Capital Outlay	\$ -			
Subclass: 57	Other outgo	\$ -			
<b>Fund: 34</b>	<b>Farm</b>	\$ -	\$ -	\$ (0)	\$ (485,909)
	<b>District Support</b>				\$ 485,909
	<b>Ending Balance</b>	\$ -	\$ -	\$ (0)	\$ -

GL Account No: Description		FY 20-21 Adopted	FY 21-22 Adopted	FY 22-23 Tentative	FY 22-23 Adopted
<b>Fund: 39: Residential Living</b>					
	Beginning Balance			\$ 116,110	\$ (0)
Subclass: 48	Revenues	\$ 472,166	\$ 472,166	\$ 531,298	\$ 439,549
Subclass: 52	Classified Salaries	\$ 201,733	\$ 201,733	\$ 205,289	\$ 211,097
Subclass: 53	Employee Benefits	\$ 165,433	\$ 165,433	\$ 159,909	\$ 160,458
Subclass: 54	Supplies and Materials	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Subclass: 55	Other Operating Expenses	\$ 89,000	\$ 89,000	\$ 156,100	\$ 442,937
Subclass: 56	Capital Outlay	\$ 6,000	\$ 6,000	\$ -	\$ -
Subclass: 57	Other outgo				
<b>Fund: 39</b>	<b>Residential Living</b>	\$ -	\$ -	\$ 0	\$ (384,943)
	<b>District Support</b>				\$ 384,943
	<b>Ending Balance</b>	\$ -	\$ -	\$ 116,110	\$ (0)
<b>Fund: 41: Capital Projects</b>					
	Beginning Balance			\$ 17,876,216	\$ 17,880,503
Subclass: 48	Revenues	\$ 39,217,414	\$ 30,134,885	\$ 5,526,127	\$ 16,745,665
Subclass: 52	Classified Salaries				
Subclass: 53	Employee Benefits				
Subclass: 54	Supplies and Materials				
Subclass: 55	Other Operating Expenses	\$ 775,894	\$ 1,730,159	\$ 7,557,768	\$ 7,549,555
Subclass: 56	Capital Outlay	\$ 34,735,918	\$ 22,689,162	\$ 3,310,629	\$ 4,063,689
Subclass: 57	Other outgo	\$ 3,705,602	\$ 5,715,564	\$ 955,194	\$ 955,194
<b>Fund: 41</b>	<b>Capital Projects</b>	\$ -	\$ -	\$ (6,297,464)	\$ 4,177,227
	<b>Ending Balance</b>	\$ -	\$ -	\$ 11,578,752	\$ 22,057,730
<b>Fund: 59: Skills Valley</b>					
	Beginning Balance				\$ -
Subclass: 48	Revenues			\$ 541,560	\$ 550,000
Subclass: 51	Academic Salaries			\$ 161,806	\$ 161,806
Subclass: 52	Classified Salaries			\$ 90,300	\$ 120,500
Subclass: 53	Employee Benefits			\$ 74,901	\$ 76,408
Subclass: 54	Supplies and Materials			\$ 1,000	\$ 10,000
Subclass: 55	Other Operating Expenses			\$ 213,553	\$ 246,085
Subclass: 56	Capital Outlay				
Subclass: 57	Other outgo				
<b>Fund: 59</b>	<b>Skills Valley</b>	\$ -	\$ -	\$ -	\$ (64,799)
	<b>District Support</b>				\$ 64,799
	<b>Ending Balance</b>	\$ -	\$ -	\$ -	\$ -

**Budget Summary Report**

<i>GL Account No: Description</i>		<i>FY 20-21 Adopted</i>	<i>FY 21-22 Adopted</i>	<i>FY 22-23 Tentative</i>	<i>FY 22-23 Adopted</i>
<b>Fund: 71: ASB Fund</b>					
	Beginning Balance			\$ 121,117	\$ 113,640
Subclass: 48	Revenues	\$ 40,700	\$ 80,700	\$ 40,000	\$ 40,000
Subclass: 54	Supplies and Materials			\$ 15,000	\$ 15,000
Subclass: 55	Other Operating Expenses	\$ 144	\$ 5,000	\$ 25,000	\$ 25,000
Subclass: 56	Capital Outlay				
Subclass: 57	Other outgo	\$ 40,556	\$ 75,700	\$ -	\$ -
<b>Fund: 71</b>	<b>ASB Fund</b>	\$ -	\$ -	\$ -	\$ -
	<b>Ending Balance</b>	\$ -	\$ -	\$ 121,117	\$ 113,640
<b>Fund: 72: Student Rep Fee</b>					
	Beginning Balance			\$ 10,122	\$ 17,941
Subclass: 48	Revenues			\$ 7,210	\$ 7,210
Subclass: 54	Supplies and Materials			\$ 6,989	\$ 6,989
Subclass: 55	Other Operating Expenses				
Subclass: 56	Capital Outlay				
Subclass: 57	Other outgo			\$ -	\$ -
<b>Fund: 72</b>	<b>Student Rep Fee</b>	\$ -	\$ -	\$ 8,047	\$ 221
	<b>Ending Balance</b>	\$ -	\$ -	\$ 18,169	\$ 18,162
<b>Fund: 74: Financial Aid</b>					
	Beginning Balance			\$ 666,712	\$ 510,295
Subclass: 48	Revenues	\$ 16,318,364	\$ 15,504,946	\$ 15,500,000	\$ 15,500,000
Subclass: 54	Supplies and Materials				
Subclass: 55	Other Operating Expenses	\$ 31,941	\$ 31,941	\$ -	\$ -
Subclass: 57	Other outgo	\$ 16,286,423	\$ 15,473,005	\$ 15,500,000	\$ 15,500,000
<b>Fund: 74</b>	<b>Financial Aid</b>	\$ -	\$ -	\$ -	\$ -
	<b>Ending Balance</b>	\$ -	\$ -	\$ 666,712	\$ 510,295
<b>Fund: 75: Scholarship and Loan</b>					
	Beginning Balance			\$ 85,874	\$ 84,308
Subclass: 48	Revenues	\$ 207,454	\$ 207,454	\$ 65,000	\$ 65,000
Subclass: 54	Supplies and Materials				
Subclass: 55	Other Operating Expenses				
Subclass: 57	Other outgo	\$ 207,454	\$ 207,454	\$ 65,000	\$ 65,000
<b>Fund: 75</b>	<b>Scholarship and Loan</b>	\$ -	\$ -	\$ -	\$ -
	<b>Ending Balance</b>	\$ -	\$ -	\$ 85,874	\$ 84,308

**Budget Summary Report**

<i>GL Account No: Description</i>		<i>FY 20-21 Adopted</i>	<i>FY 21-22 Adopted</i>	<i>FY 22-23 Tentative</i>	<i>FY 22-23 Adopted</i>
<b>Fund: 78: OPEB/GASB 45</b>					
	Beginning Balance			\$ 16,246,456	\$ 16,247,256
Subclass: 48	Revenues	\$ 12,673,852	\$ 14,192,524	\$ 1,277,895	\$ 1,277,895
Subclass: 53	Employee Benefits			\$ 1,100,000	\$ 1,100,000
Subclass: 55	Other Operating Expenses	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Subclass: 57	Other outgo	\$ 12,663,852	\$ 14,182,524	\$ -	\$ -
<b>Fund: 78</b>	<b>OPEB/GASB 45</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 167,895</b>	<b>\$ 167,895</b>
	<b>Ending Balance</b>			<b>\$ 16,414,351</b>	<b>\$ 16,415,151</b>
<b>Fund: 79: Clubs and Trusts</b>					
	Beginning Balance			\$ 65,445	\$ 67,567
Subclass: 48	Revenues	\$ 46,552	\$ 46,552	\$ 10,000	\$ 10,000
Subclass: 54	Supplies and Materials			\$ -	\$ -
Subclass: 55	Other Operating Expenses	\$ 4,715	\$ 4,715	\$ 10,000	\$ 10,000
Subclass: 57	Other outgo	\$ 41,837	\$ 41,837	\$ -	\$ -
<b>Fund: 79</b>	<b>Clubs and Trusts</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Ending Balance</b>			<b>\$ 65,445</b>	<b>\$ 67,567</b>
<b>Fund: 83: Foundation</b>					
	Beginning Balance			\$ (0)	\$ 0
Subclass: 48	Revenues	\$ 500,772	\$ 543,393	\$ 674,656	\$ 200,216
Subclass: 51	Academic Salaries	\$ 58,256	\$ 64,082	\$ 53,960	\$ 53,960
Subclass: 52	Classified Salaries	\$ 219,860	\$ 241,846	\$ 332,159	\$ 367,449
Subclass: 53	Employee Benefits	\$ 148,606	\$ 163,415	\$ 214,487	\$ 217,146
Subclass: 54	Supplies and Materials	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
Subclass: 55	Other Operating Expenses	\$ 71,050	\$ 71,050	\$ 71,050	\$ 98,351
Subclass: 56	Capital Outlay	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
Subclass: 57	Other outgo				
<b>Fund: 83</b>	<b>Foundation</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (539,690)</b>
	<b>Ending Balance</b>			<b>\$ (0)</b>	<b>\$ (539,690)</b>

Summary By: Fund, Class, Category

<i>GL Account No: Description</i>		<i>FY 20-21</i>	<i>FY 21-22</i>	<i>FY 21 - 22</i>	<i>FY 22-23</i>
		<i>Adopted</i>	<i>Adopted</i>	<i>Estimated</i>	<i>Adopted</i>
				<i>Actuals</i>	
<b>Fund: 11: G/F Unrestricted</b>					
	Beginning Fund Balance	\$ 10,350,000	\$ 10,500,000	\$ 21,960,521	\$ 29,795,080
Category: 481	Federal Revenue			\$ 176	
Category: 486	State Revenue	\$ 32,910,482	\$ 40,816,434	\$ 45,488,307	\$ 46,844,572
Category: 488	Local Revenue	\$ 8,027,920	\$ 7,830,976	\$ 9,440,369	\$ 9,123,228
Category: 489	Other Financing				
<b>Class: 4</b>	<b>Revenues</b>	<b>\$ 40,938,402</b>	<b>\$ 48,647,410</b>	<b>\$ 54,928,852</b>	<b>\$ 55,967,800</b>
Category: 511	Academic, Regular/Contract	\$ 7,248,424	\$ 8,295,418	\$ 7,403,196	\$8,202,485
Category: 512	Academic, Non-Instruct, Reg/Contract	\$ 3,458,054	\$ 3,987,550	\$ 3,903,337	\$4,315,964
Category: 513	Academic, Instruct Salary, Other	\$ 3,830,912	\$ 4,784,840	\$ 4,510,460	\$4,649,840
Category: 514	Academic, Non-Instruct Salary, Other	\$ 256,541	\$ 293,597	\$ 312,090	\$237,330
Category: 521	Classified, Regular FT and PT	\$ 6,121,074	\$ 7,574,383	\$7,144,795	\$ 7,846,349
Category: 522	Classified Aide, Direct Instruct FT	\$ 184,225	\$ 223,237	\$192,045	\$ 244,759
Category: 523	Classified, Non-instruction, PT	\$ 327,695	\$ 397,090	\$200,583	\$ 439,439
Category: 524	Classified, Direct Instruction, PT	\$ 191,349	\$ 231,871	\$294,374	\$ 301,570
Category: 531	STRS Fund	\$ 2,015,744	\$ 2,511,186	\$3,534,975	\$ 2,837,768
Category: 532	PERS Fund	\$ 1,199,223	\$ 1,516,362	\$1,903,635	\$ 2,432,991
Category: 533	OASDI Fund	\$ 785,905	\$ 941,398	\$856,085	\$ 1,003,414
Category: 534	Health/Welfare Insurance	\$ 4,035,807	\$ 4,631,466	\$4,790,418	\$ 4,966,872
Category: 535	State Unemployment Insurance	\$ 53,450	\$ 64,696	\$125,284	\$122,696
Category: 536	Worker's Compensation Insurance	\$ 339,135	\$ 408,631	\$405,870	\$ 425,009
Category: 537	APPLE (Alternate Retirement System)	\$ 11,573	\$ 12,479	\$68,933	\$ 77,283
Category: 539	Other Benefits	\$ 34,663	\$ 42,003	\$23,874	\$ 41,200
Category: 541	Books & Magazines	\$ 294	\$ 294	\$ (234)	\$ 294
Category: 543	Instructional Supplies	\$ 12,100	\$ 12,100	\$ 4,473	\$ 20,000
Category: 545	Non-instructional Supplies	\$ 718,535	\$ 720,985	\$ 608,213	\$ 733,085
Category: 551	Consultant Services	\$ 366,384	\$ 367,624	\$ 298,157	\$ 450,000
Category: 552	Travel & Conference	\$ 246,547	\$ 701,901	\$ 481,644	\$ 818,743
Category: 553	Dues & Memberships	\$ 198,247	\$ 200,892	\$ 175,722	\$ 221,679
Category: 554	Insurance	\$ 435,141	\$ 430,591	\$ 464,598	\$ 497,204
Category: 555	Utilities/Housekeeping Costs	\$ 1,096,185	\$ 1,106,477	\$ 2,024,556	\$ 2,355,449
Category: 556	Contracts/Lease/Maintenance	\$ 3,637,147	\$ 3,827,549	\$ 2,987,879	\$ 4,047,177
Category: 557	Other Operating Expenses	\$ 788,730	\$ 1,385,729	\$ 307,482	\$ 675,710
Category: 559	Other Expenses	\$ 14,243	\$ (29,972)	\$ (1,511,586)	\$ (992,397)
Category: 561	Building Repairs	\$ -		\$ 22,200	\$ -
Category: 562	Building Costs	\$ -	\$ -	\$ -	\$ -
Category: 563	Library Books	\$ 15,916	\$ 15,916	\$ 11,052	\$ 15,916
Category: 564	Equipment	\$ 211,941	\$ 211,941	\$174,212	\$ 383,587
Category: 571	Debt Retirement Long-term	\$ 941,480	\$ 942,271	\$941,480	\$ 955,194
Category: 573	Interfund Transfer-Out	\$ 2,917,738	\$ 3,607,423	\$4,434,491	\$ 6,905,664
Category: 575	Student Financial Aid				\$ -
Category: 576	Other Student Aid				\$ -
Category: 579	Contingencies	\$ 9,594,000	\$ 9,729,482	\$ -	\$ 552,323
<b>Class: 5</b>	<b>Expenses</b>	<b>\$ 51,288,402</b>	<b>\$ 59,147,410</b>	<b>\$ 47,094,293</b>	<b>\$55,784,597</b>
<b>Fund: 11</b>	<b>G/F Unrestricted</b>			<b>\$ 7,834,559</b>	<b>\$ 183,203</b>
	<b>Ending Fund Balance</b>			<b>\$ 29,795,080</b>	<b>\$ 29,978,284</b>



<i>GL Account No: Description</i>		<i>FY 20-21 Adopted</i>	<i>FY 21-22 Adopted</i>	<i>FY 22-23 Tentative</i>	<i>FY 22-23 Adopted</i>
<b>COALINGA COLLEGE:</b>					
<b>Fund: 11: G/F Unrestricted</b>					
Category: 480	Beginning Balances				
Category: 481	Federal Revenue	\$ -	\$ -	\$ -	
Category: 486	State Revenue	\$ 13,164,193	\$ 16,326,574	\$ 15,967,333	\$ 18,474,082
Category: 488	Local Revenue	\$ 3,211,168	\$ 3,132,390	\$ 3,649,291	\$ 3,649,291
Category: 489	Other Financing		\$ -	\$ -	
<b>Class: 4</b>	<b>Revenues</b>	<b>\$ 16,375,361</b>	<b>\$ 19,458,964</b>	<b>\$ 19,616,624</b>	<b>\$ 22,123,373</b>
Category: 511	Academic, Regular/Contract	\$ 3,510,012	\$ 4,017,013	\$ 4,033,757	\$ 4,058,737
Category: 512	Academic, Non-Instruct, Reg/Contract	\$ 1,300,194	\$ 1,518,000	\$ 1,586,103	\$ 1,483,303
Category: 513	Academic, Instruct Salary, Other	\$ 1,532,365	\$ 1,916,627	\$ 1,713,131	\$ 1,713,131
Category: 514	Academic, Non-Instruct. Salary, Other	\$ 29,783	\$ 34,085	\$ 26,944	\$ 26,944
Category: 521	Classified, Regular FT and PT	\$ 2,073,072	\$ 2,369,157	\$ 2,535,096	\$ 2,865,296
Category: 522	Classified Aide, Direct Instruction FT	\$ 53,218	\$ 64,487	\$ 71,017	\$ 75,814
Category: 523	Classified, Non-instruction, PT	\$ 129,615	\$ 157,063	\$ 157,063	\$ 157,063
Category: 524	Classified, Direct Instruction, PT	\$ 95,503	\$ 115,728	\$ 115,727	\$ 115,727
Category: 531	STRS Fund	\$ 902,672	\$ 1,134,836	\$ 1,195,975	\$ 1,201,641
Category: 532	PERS Fund	\$ 423,404	\$ 496,781	\$ 853,767	\$ 911,213
Category: 533	OASDI Fund	\$ 302,746	\$ 355,924	\$ 379,881	\$ 397,749
Category: 534	Health/Welfare Insurance	\$ 1,587,565	\$ 1,808,193	\$ 2,012,913	\$ 2,073,424
Category: 535	State Unemployment Insurance	\$ 4,518	\$ 5,402	\$ 42,421	\$ 43,739
Category: 536	Worker's Compensation Insurance	\$ 139,188	\$ 166,341	\$ 168,295	\$ 168,271
Category: 537	APPLE (Alternate Retirement System)	\$ 6,241	\$ 6,017	\$ 5,088	\$ 5,135
Category: 539	Other Benefits	\$ -	\$ -	\$ -	\$ -
Category: 541	Books & Magazines	\$ 294	\$ 294	\$ 294	\$ 294
Category: 543	Instructional Supplies	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Category: 545	Non-instructional Supplies	\$ 254,688	\$ 253,688	\$ 253,688	\$ 255,188
Category: 551	Consultant Services	\$ 67,036	\$ 67,036	\$ 67,036	\$ 67,036
Category: 552	Travel & Conference	\$ 102,906	\$ 275,718	\$ 275,718	\$ 275,718
Category: 553	Dues & Memberships	\$ 54,393	\$ 53,893	\$ 55,509	\$ 58,711
Category: 554	Insurance	\$ 211,969	\$ 207,869	\$ 65,082	\$ 65,082
Category: 555	Utilities/Housekeeping Costs	\$ 451,309	\$ 451,309	\$ 1,061,751	\$ 1,061,751
Category: 556	Contracts/Lease/Maintenance	\$ 1,287,930	\$ 1,285,930	\$ 1,335,003	\$ 1,314,655
Category: 557	Other Operating Expenses	\$ 201,656	\$ 348,656	\$ 83,200	\$ 83,200
Category: 559	Other Expenses	\$ 246,530	\$ 202,315	\$ 202,315	\$ 183,815
Category: 561	Building Repairs	\$ -			
Category: 562	Building Costs	\$ -			
Category: 563	Library Books	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Category: 564	Equipment	\$ 79,967	\$ 79,967	\$ 94,967	\$ 94,967
Category: 571	Debt Retirement Long-term	\$ 235,010	\$ 235,010	\$ -	
Category: 573	Interfund Transfer-Out	\$ 920,258	\$ 878,361	\$ 1,206,883	\$ 3,347,769
Category: 575	Student Financial Aid			\$ -	
Category: 576	Other Student Aid			\$ -	
Category: 579	Contingencies			\$ -	
<b>Class: 5</b>	<b>Expenses</b>	<b>\$ 16,222,042</b>	<b>\$ 18,523,700</b>	<b>\$ 19,616,624</b>	<b>\$ 22,123,373</b>
<b>Fund: 11</b>	<b>G/F Unrestricted</b>	<b>\$ 153,319</b>	<b>\$ 935,264</b>	<b>\$ -</b>	<b>\$ 0</b>



<i>GL Account No: Description</i>		<i>FY 20-21 Adopted</i>	<i>FY 21-22 Adopted</i>	<i>FY 22-23 Tentative</i>	<i>FY 22-23 Adopted</i>
<b>LEMOORE COLLEGE:</b>					
<b>Fund: 11: G/F Unrestricted</b>					
Category: 480	Beginning Balances				
Category: 481	Federal Revenue		\$ -	\$ -	
Category: 486	State Revenue	\$ 19,746,289	\$ 24,489,860	\$ 16,302,311	\$ 15,767,611
Category: 488	Local Revenue	\$ 4,816,752	\$ 4,698,586	\$ 5,473,937	\$ 5,473,937
Category: 489	Other Financing		\$ -	\$ -	
<b>Class: 4</b>	<b>Revenues</b>	<b>\$ 24,563,041</b>	<b>\$ 29,188,446</b>	<b>\$ 21,776,248</b>	<b>\$ 21,241,548</b>
Category: 511	Academic, Regular/Contract	\$ 3,738,412	\$ 4,278,405	\$ 4,131,942	\$ 4,143,748
Category: 512	Academic, Non-Instruct, Reg/Contract	\$ 1,423,059	\$ 1,628,612	\$ 1,990,236	\$ 2,072,857
Category: 513	Academic, Instruct Salary, Other	\$ 2,298,547	\$ 2,868,213	\$ 2,534,433	\$ 2,534,433
Category: 514	Academic, Non-Instruct. Salary, Other	\$ 208,614	\$ 238,747	\$ 179,621	\$ 179,621
Category: 521	Classified, Regular FT and PT	\$ 2,146,593	\$ 2,601,166	\$ 2,570,640	\$ 2,528,777
Category: 522	Classified Aide, Direct Instruction FT	\$ 131,007	\$ 158,750	\$ 94,206	\$ 168,945
Category: 523	Classified, Non-instruction, PT	\$ 70,834	\$ 85,834	\$ 76,809	\$ 76,809
Category: 524	Classified, Direct Instruction, PT	\$ 87,346	\$ 105,843	\$ 185,843	\$ 185,843
Category: 531	STRS Fund	\$ 1,070,813	\$ 1,318,579	\$ 1,548,328	\$ 1,588,979
Category: 532	PERS Fund	\$ 408,416	\$ 529,805	\$ 799,517	\$ 777,126
Category: 533	OASDI Fund	\$ 302,358	\$ 366,386	\$ 375,881	\$ 372,451
Category: 534	Health/Welfare Insurance	\$ 1,583,810	\$ 1,824,140	\$ 2,097,971	\$ 2,074,129
Category: 535	State Unemployment Insurance	\$ 22,105	\$ 26,786	\$ 61,353	\$ 62,016
Category: 536	Worker's Compensation Insurance	\$ 156,096	\$ 189,151	\$ 202,967	\$ 200,498
Category: 537	APPLE (Alternate Retirement System)	\$ 3,924	\$ 4,756	\$ 13,819	\$ 13,926
Category: 539	Other Benefits	\$ -	\$ -		
Category: 541	Books & Magazines	\$ -	\$ -	\$ -	
Category: 543	Instructional Supplies	\$ 9,100	\$ 9,100	\$ 8,600	\$ 8,600
Category: 545	Non-instructional Supplies	\$ 402,281	\$ 405,731	\$ 410,831	\$ 410,831
Category: 551	Consultant Services	\$ 44,641	\$ 45,881	\$ 45,881	\$ 45,881
Category: 552	Travel & Conference	\$ 84,479	\$ 248,698	\$ 232,615	\$ 232,615
Category: 553	Dues & Memberships	\$ 52,329	\$ 52,329	\$ 53,296	\$ 52,816
Category: 554	Insurance	\$ 207,722	\$ 207,722	\$ 57,122	\$ 57,122
Category: 555	Utilities/Housekeeping Costs	\$ 565,864	\$ 565,864	\$ 1,124,336	\$ 1,124,336
Category: 556	Contracts/Lease/Maintenance	\$ 1,627,057	\$ 1,744,729	\$ 1,790,584	\$ 1,763,606
Category: 557	Other Operating Expenses	\$ 219,279	\$ 369,279	\$ 85,700	\$ 85,700
Category: 559	Other Expenses	\$ 240,363	\$ 240,363	\$ 240,214	\$ 210,714
Category: 561	Building Repairs	\$ -			
Category: 562	Building Costs	\$ -			
Category: 563	Library Books	\$ 916	\$ 916	\$ 916	\$ 916
Category: 564	Equipment	\$ 78,774	\$ 78,774	\$ 85,050	\$ 85,050
Category: 571	Debt Retirement Long-term	\$ -			
Category: 573	Interfund Transfer-Out	\$ 756,000			
Category: 575	Student Financial Aid				
Category: 576	Other Student Aid				
Category: 579	Contingencies			\$ -	
<b>Class: 5</b>	<b>Expenses</b>	<b>\$ 17,940,739</b>	<b>\$ 20,194,559</b>	<b>\$ 20,998,711</b>	<b>\$ 21,058,345</b>
<b>Fund: 11</b>	<b>G/F Unrestricted</b>	<b>\$ 6,622,302</b>	<b>\$ 8,993,887</b>	<b>\$ 777,537</b>	<b>\$ 183,203</b>

<i>GL Account No: Description</i>		<i>FY 20-21 Adopted</i>	<i>FY 21-22 Adopted</i>	<i>FY 22-23 Tentative</i>	<i>FY 22-23 Adopted</i>
<b>DISTRICT OPERATIONS:</b>					
<b>Fund: 11: G/F Unrestricted</b>					
Category: 480	Beginning Balances		\$ -	\$ -	\$ -
Category: 481	Federal Revenue		\$ -		\$ -
Category: 486	State Revenue		\$ -	\$ 13,114,263	\$ 12,602,879
Category: 488	Local Revenue		\$ -		\$ -
Category: 489	Other Financing		\$ -		\$ -
<b>Class: 4</b>	<b>Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 13,114,263</b>	<b>\$ 12,602,879</b>
Category: 511	Academic, Regular/Contract		\$ -		\$ -
Category: 512	Academic, Non-Instruct, Reg/Contract	\$ 734,800	\$ 840,938	\$ 716,296	\$ 759,804
Category: 513	Academic, Instruct Salary, Other	\$ -		\$ 402,276	\$ 402,276
Category: 514	Academic, Non-Instruct. Salary, Other	\$ 18,144	\$ 20,765	\$ 30,765	\$ 30,765
Category: 521	Classified, Regular FT and PT	\$ 1,901,408	\$ 2,604,060	\$ 2,517,546	\$ 2,452,276
Category: 522	Classified Aide, Direct Instruction FT	\$ -	\$ -	\$ -	\$ -
Category: 523	Classified, Non-instruction, PT	\$ 127,247	\$ 154,193	\$ 178,193	\$ 205,567
Category: 524	Classified, Direct Instruction, PT	\$ 8,500	\$ 10,300	\$ -	\$ -
Category: 531	STRS Fund	\$ 42,258	\$ 57,771	\$ 47,146	\$ 47,148
Category: 532	PERS Fund	\$ 367,404	\$ 489,776	\$ 751,203	\$ 744,652
Category: 533	OASDI Fund	\$ 180,801	\$ 219,088	\$ 234,470	\$ 233,214
Category: 534	Health/Welfare Insurance	\$ 864,432	\$ 999,133	\$ 841,425	\$ 819,319
Category: 535	State Unemployment Insurance	\$ 26,827	\$ 32,508	\$ 16,898	\$ 16,941
Category: 536	Worker's Compensation Insurance	\$ 43,852	\$ 53,139	\$ 57,824	\$ 56,239
Category: 537	APPLE (Alternate Retirement System)	\$ 1,408	\$ 1,706	\$ 57,039	\$ 58,222
Category: 539	Other Benefits	\$ 34,663	\$ 42,003	\$ 41,200	\$ 41,200
Category: 541	Books & Magazines	\$ -		\$ -	\$ -
Category: 543	Instructional Supplies	\$ -		\$ 8,400	\$ 8,400
Category: 545	Non-instructional Supplies	\$ 61,566	\$ 61,566	\$ 67,066	\$ 67,066
Category: 551	Consultant Services	\$ 254,707	\$ 254,707	\$ 337,083	\$ 337,083
Category: 552	Travel & Conference	\$ 59,162	\$ 177,485	\$ 299,410	\$ 310,410
Category: 553	Dues & Memberships	\$ 91,525	\$ 94,670	\$ 104,542	\$ 110,152
Category: 554	Insurance	\$ 15,450	\$ 15,000	\$ 375,000	\$ 375,000
Category: 555	Utilities/Housekeeping Costs	\$ 79,011	\$ 89,304	\$ 169,362	\$ 169,362
Category: 556	Contracts/Lease/Maintenance	\$ 722,160	\$ 796,890	\$ 715,292	\$ 968,917
Category: 557	Other Operating Expenses	\$ 367,795	\$ 667,794	\$ 562,410	\$ 506,810
Category: 559	Other Expenses	\$ (472,650)	\$ (472,650)	\$ (43,631)	\$ (1,386,926)
Category: 561	Building Repairs	\$ -		\$ 25,000	
Category: 562	Building Costs	\$ -			
Category: 563	Library Books	\$ -			
Category: 564	Equipment	\$ 53,200	\$ 53,200	\$ 169,983	\$ 203,570
Category: 571	Debt Retirement Long-term	\$ 706,470	\$ 707,261	\$ 955,194	\$ 955,194
Category: 573	Interfund Transfer-Out	\$ 1,241,480	\$ 2,729,062	\$ 2,944,895	\$ 3,557,895
Category: 575	Student Financial Aid				
Category: 576	Other Student Aid				
Category: 579	Contingencies	\$ 9,594,000	\$ 9,729,482	\$ 531,976	\$ 552,323
<b>Class: 5</b>	<b>Expenses</b>	<b>\$ 17,125,620</b>	<b>\$ 20,429,151</b>	<b>\$ 13,114,263</b>	<b>\$ 12,602,879</b>
<b>Fund: 11</b>	<b>G/F Unrestricted</b>	<b>\$ (17,125,620)</b>	<b>\$ (20,429,151)</b>	<b>\$ -</b>	<b>\$ -</b>

<i>GL Account No: Description</i>		<i>FY 20-21 Adopted</i>	<i>FY 21-22 Adopted</i>	<i>FY 22-23 Tentative</i>	<i>FY 22-23 Adopted</i>
<b>Fund: 12: G/F Restricted</b>					
	Audited Fund Balance	\$ -	\$ -	\$ 3,339,319	
Category: 481	Federal Revenue	\$ 8,100,275	\$ 16,441,645	\$ 12,899,252	\$ 15,379,907
Category: 486	State Revenue	\$ 15,785,196	\$ 15,002,273	\$ 15,855,425	\$ 20,056,113
Category: 488	Local Revenue	\$ 125,628	\$ 32,586	\$ 18,827	\$ 138,828
Category: 489	Other Financing	\$ 187,500	\$ 187,500	\$ 187,500	\$ 187,500
<b>Class: 4</b>	<b>Revenues</b>	<b>\$ 24,198,599</b>	<b>\$ 31,664,004</b>	<b>\$ 28,961,004</b>	<b>\$ 35,762,348</b>
Category: 511	Academic, Regular/Contract	\$ 287,309	\$ 385,480	\$ 273,342	\$ 287,229
Category: 512	Academic, Non-Instruct, Reg/Contract	\$ 1,623,113	\$ 1,811,426	\$ 1,863,467	\$ 1,944,563
Category: 513	Academic, Instruct Salary, Other	\$ 378,407	\$ 393,509	\$ 361,955	\$ 352,684
Category: 514	Academic, Non-Instruct. Salary, Other	\$ 809,657	\$ 1,337,274	\$ 1,086,170	\$ 1,420,654
Category: 521	Classified, Regular FT and PT	\$ 4,966,980	\$ 4,547,004	\$ 4,679,346	\$ 5,779,405
Category: 522	Classified Aide, Direct Instruction FT	\$ 41,187	\$ 95,309	\$ 55,336	\$ 57,690
Category: 523	Classified, Non-instruction, PT	\$ 604,292	\$ 873,505	\$ 715,214	\$ 840,630
Category: 524	Classified, Direct Instruction, PT	\$ 562,184	\$ 553,340	\$ 417,864	\$ 447,378
Category: 531	STRS Fund	\$ 444,573	\$ 554,662	\$ 522,837	\$ 557,725
Category: 532	PERS Fund	\$ 1,079,057	\$ 1,170,002	\$ 1,284,265	\$ 1,539,082
Category: 533	OASDI Fund	\$ 509,658	\$ 489,746	\$ 523,834	\$ 599,513
Category: 534	Health/Welfare Insurance	\$ 1,857,143	\$ 1,865,335	\$ 1,757,656	\$ 2,009,134
Category: 535	State Unemployment Insurance	\$ 17,169	\$ 20,182	\$ 57,813	\$ 70,606
Category: 536	Worker's Compensation Insurance	\$ 165,486	\$ 171,649	\$ 152,463	\$ 155,211
Category: 537	APPLE (Alternate Retirement System)	\$ 33,052	\$ 21,196	\$ 25,612	\$ 22,061
Category: 539	Other Benefits	\$ -	\$ -	\$ -	\$ -
Category: 541	Books & Magazines	\$ 44,566	\$ 36,290	\$ 23,673	\$ 58,107
Category: 543	Instructional Supplies	\$ 1,269,974	\$ 1,216,324	\$ 1,058,367	\$ 1,222,428
Category: 545	Non-instructional Supplies	\$ 321,015	\$ 447,585	\$ 787,655	\$ 844,760
Category: 551	Consultant Services	\$ 31,925	\$ 44,379	\$ 142,670	\$ 61,800
Category: 552	Travel & Conference	\$ 1,066,769	\$ 1,188,642	\$ 1,110,107	\$ 1,427,782
Category: 553	Dues & Memberships	\$ 24,288	\$ 30,571	\$ 26,375	\$ 62,474
Category: 554	Insurance	\$ 3,200	\$ 2,100	\$ 2,000	\$ 3,100
Category: 555	Utilities/Housekeeping Costs	\$ -	\$ -	\$ -	\$ -
Category: 556	Contracts/Lease/Maintenance	\$ 3,435,084	\$ 3,687,230	\$ 4,066,898	\$ 5,541,414
Category: 557	Other Operating Expenses	\$ 1,650	\$ 3,050	\$ -	\$ -
Category: 559	Other Expenses	\$ 582,507	\$ 733,099	\$ 741,403	\$ 835,723
Category: 561	Sites/Site Improvement	\$ 145,000	\$ -	\$ -	\$ -
Category: 562	Buildings	\$ 11,000	\$ -	\$ -	\$ -
Category: 563	Library Books	\$ 1,455,520	\$ 6,000	\$ 923,989	\$ -
Category: 564	Equipment	\$ -	\$ 5,708,052		\$ 2,238,520
Category: 571	Debt Retirement Long-term	\$ -	\$ -		\$ -
Category: 573	Interfund Transfer-Out	\$ 247,713	\$ 184,850	\$ 219,670	\$ 541,625
Category: 574	Pass Through Transfer	\$ 812,872	\$ 880,000	\$ 880,000	\$ 1,046,330
Category: 575	Financial Aid Grants	\$ 471,542	\$ 500,236	\$ 295,778	\$ 656,776
Category: 576	Other Student Aid	\$ 894,707	\$ 2,705,977	\$ 4,905,246	\$ 5,137,944
Category: 579	Contingencies				
<b>Class: 5</b>	<b>Expenses</b>	<b>\$ 24,198,599</b>	<b>\$ 31,664,004</b>	<b>\$ 28,961,004</b>	<b>\$ 35,762,348</b>
<b>Fund: 12</b>	<b>G/F Restricted</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,339,319</b>	<b>\$ -</b>

**Budget Summary Report**

<i>GL Account No: Description</i>		<i>FY 20-21</i>	<i>FY 21-22</i>	<i>FY21-22</i>	<i>FY 22-23</i>
		<i>Adopted</i>	<i>Adopted</i>	<i>Estimated</i>	<i>Adopted</i>
				<i>Actuals</i>	
<b>Fund: 32: Cafeteria</b>					
	Audited Fund Balance	\$ -	\$ -	\$ -	\$ -
Category: 488	Local Revenue	\$ 307,500	\$ 307,500	\$ 392,641	\$ 512,200
<b>Class: 4</b>	<b>Revenues</b>	<b>\$ 307,500</b>	<b>\$ 307,500</b>	<b>\$ 392,641</b>	<b>\$ 512,200</b>
Category: 521	Classified, Regular FT and PT	\$ 238,119	\$ 245,020	\$ 211,509	\$ 245,764
Category: 523	Classified, Non-instruction, PT	\$ 46,156	\$ 46,156	\$ 117,253	\$ 126,500
Category: 532	PERS Fund	\$ 48,841	\$ 48,841	\$ 46,047	\$ 57,921
Category: 533	OASDI Fund	\$ 18,216	\$ 18,216	\$ 16,566	\$ 26,901
Category: 534	Health/Welfare Insurance	\$ 81,120	\$ 81,120	\$ 74,960	\$ 87,604
Category: 535	State Unemployment Insurance	\$ 119	\$ 119	\$ 1,645	\$ 1,861
Category: 536	Worker's Compensation Insurance	\$ 3,870	\$ 3,870	\$ 5,589	\$ 6,395
Category: 537	APPLE (Alternate Retirement System)	\$ 1,169	\$ 1,169	\$ 4,579	\$ 6,055
Category: 543	Instructional Supplies	\$ -	\$ -	\$ -	
Category: 545	Non-instructional supplies	\$ 130,000	\$ 130,000	\$ 336,026	\$ 267,800
Category: 552	Travel & Conference	\$ -			
Category: 553	Dues & Memberships	\$ -			
Category: 555	Utilities/Housekeeping Costs	\$ 4,500	\$ 4,500	\$ 3,589	\$ 4,500
Category: 556	Contracts/Lease/Maintenance	\$ 21,000	\$ 21,000	\$ 17,632	\$ 21,000
Category: 559	Other Expenses	\$ -	\$ -	\$ 142,151	\$ 164,845
Category: 564	Equipment	\$ 5,000	\$ 5,000	\$ 748	\$ 6,500
Category: 573	Interfund Transfer-Out	\$ -		\$ -	
<b>Class: 5</b>	<b>Expenses</b>	<b>\$ 598,110</b>	<b>\$ 605,011</b>	<b>\$ 978,292</b>	<b>\$ 1,023,646</b>
<b>Fund: 32</b>	<b>Cafeteria</b>	<b>\$ (290,610)</b>	<b>\$ (297,511)</b>	<b>\$ (585,651)</b>	<b>\$ (511,446)</b>
Category: 489	District Support	\$ 290,610	\$ 297,511	\$ 585,651	\$ 511,446
		\$ -	\$ -	\$ (0)	\$ -
	<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (0)</b>	<b>\$ -</b>

GL Account No: Description		FY 20-21	FY 21-22	FY21-22	FY 22-23
		Adopted	Adopted	Estimated Actuals	Adopted
<b>Fund: 33: Child Development Centers</b>					
	Audited Fund Balance	\$ -	\$ -	\$ 635,041	\$ (0)
Category: 481	Federal Revenue	\$ 167,350	\$ 200,820	\$ 85,789	\$ 366,800
Category: 486	State Revenue	\$ 1,160,829	\$ 1,392,993	\$ 3,132,613	\$ 2,641,602
Category: 488	Local Revenue	\$ 164,937	\$ 197,925	\$ 182,460	\$ 268,456
<b>Class: 4</b>	<b>Revenues</b>	<b>\$ 1,493,116</b>	<b>\$ 1,791,738</b>	<b>\$ 3,400,862</b>	<b>\$ 3,276,858</b>
Category: 521	Classified, Regular FT and PT	\$ 888,999	\$ 1,066,799	\$ 1,978,913	\$ 2,016,474
Category: 523	Classified, Non-instruction, PT	\$ 32,250	\$ 38,699	\$ 40,291	\$ 64,178
Category: 524	Classified, Direct Instruction, PT	\$ -			
Category: 532	PERS Fund	\$ 120,452	\$ 144,542	\$ 421,397	\$ 493,645
Category: 533	OASDI Fund	\$ 67,800	\$ 81,359	\$ 143,015	\$ 154,260
Category: 534	Health/Welfare Insurance	\$ 160,406	\$ 192,487	\$ 519,960	\$ 613,234
Category: 535	State Unemployment Insurance	\$ 652	\$ 782	\$ 10,100	\$ 10,082
Category: 536	Worker's Compensation Insurance	\$ 13,736	\$ 16,484	\$ 34,302	\$ 33,268
Category: 537	APPLE (Alternate Retirement System)	\$ 8,584	\$ 10,302	\$ 2,761	\$ 2,651
Category: 539	Other Benefits	\$ -			
Category: 543	Instructional Supplies	\$ 7,602	\$ 9,122	\$ 22,463	\$ 15,500
Category: 545	Non-instructional supplies	\$ 123,348	\$ 148,017	\$ 105,115	\$ 219,200
Category: 551	Consultant Services	\$ 2,275	\$ 2,730	\$ 2,690	\$ 5,300
Category: 552	Travel & Conference	\$ 9,100	\$ 10,920	\$ 6,315	\$ 27,200
Category: 553	Dues & Memberships	\$ 7,875	\$ 9,450	\$ 7,245	\$ 17,000
Category: 554	Insurance	\$ 2,112	\$ 2,535	\$ -	\$ 5,800
Category: 555	Utilities/Housekeeping Costs	\$ 38,310	\$ 45,971	\$ 22,055	\$ 35,800
Category: 556	Contracts/Lease/Maintenance	\$ 42,185	\$ 50,623	\$ 58,093	\$ 62,500
Category: 557	Other Operating Expenses	\$ 2,175	\$ 2,610		\$ 6,000
Category: 559	Other Expenses	\$ 21,755	\$ 26,106	\$ 744,779	\$ 834,748
Category: 561	Sites/Site Improvement	\$ -			
Category: 564	Equipment	\$ 7,500	\$ 9,000	\$ 51,940	\$ 21,000
Category: 571	Debt Retirement Long-term	\$ 11,000	\$ 13,200	\$ -	
Category: 573	Interfund Transfer-Out				
Category: 579	Contingencies				
<b>Class: 5</b>	<b>Expenses</b>	<b>\$ 1,568,116</b>	<b>\$ 1,881,738</b>	<b>\$ 4,171,435</b>	<b>\$ 4,637,840</b>
<b>Fund: 33</b>	<b>Child Development Centers</b>	<b>\$ (75,000)</b>	<b>\$ (90,000)</b>	<b>\$ (770,573)</b>	<b>\$ (1,360,982)</b>
Category: 489	District Support	\$ 75,000	\$ 90,000	\$ 135,532	\$ 1,360,982
				\$ (635,041)	\$ (0)
	Ending Fund Balance	\$ -	\$ -	\$ (0)	\$ (1)

**Budget Summary Report**

FY 20-21

FY 21-22

FY 21-22

FY 22-23

<i>GL Account No: Description</i>		<i>Adopted</i>	<i>Adopted</i>	<i>Estimated Actuals</i>	<i>Adopted</i>
<b>Fund: 34: Farm</b>					
	Audited Fund Balance	\$ 90,000	\$ -	\$ -	\$ -
Category: 488	Local Revenue	\$ 204,600	\$ 270,300	\$ 190,836	\$ 142,600
<b>Class: 4</b>	<b>Revenues</b>	<b>\$ 204,600</b>	<b>\$ 270,300</b>	<b>\$ 190,836</b>	<b>\$ 142,600</b>
Category: 512	Academic, Non-Instruct, Reg/Contract	\$ 117,896	\$ 117,896	\$ 117,491	\$ 114,706
Category: 521	Classified, Regular FT and PT	\$ 157,380	\$ 125,300	\$ 146,304	\$ 149,713
Category: 523	Classified, Non-instruction, PT	\$ 24,800	\$ 24,800	\$ 9,355	\$ 16,000
Category: 531	STRS Fund	\$ 21,693	\$ 21,693	\$ 19,399	\$ 21,909
Category: 532	PERS Fund	\$ 37,142	\$ 37,142	\$ 32,706	\$ 37,982
Category: 533	OASDI Fund	\$ 13,749	\$ 13,749	\$ 12,819	\$ 13,116
Category: 534	Health/Welfare Insurance	\$ 80,106	\$ 80,106	\$ 76,067	\$ 84,320
Category: 535	State Unemployment Insurance	\$ 138	\$ 138	\$ 1,355	\$ 1,322
Category: 536	Worker's Compensation Insurance	\$ 4,673	\$ 4,673	\$ 4,642	\$ 4,362
Category: 537	APPLE (Alternate Retirement System)	\$ -	\$ -	\$ 311	\$ 525
Category: 545	Non-instructional supplies	\$ 69,036	\$ 41,018	\$ 195,296	\$ 24,000
Category: 551	Consultant Services	\$ -	\$ -	\$ -	\$ -
Category: 552	Travel & Conference	\$ 6,000	\$ 6,000	\$ 784	\$ 2,200
Category: 553	Dues & Memberships	\$ 425	\$ 425	\$ 483	\$ 350
Category: 555	Utilities/Housekeeping Costs	\$ 17,300	\$ 17,300	\$ 37,878	\$ 44,955
Category: 556	Contracts/Lease/Maintenance	\$ 102,803	\$ 89,803	\$ 73,939	\$ 43,300
Category: 557	Other Operating Expenses			\$ 57,993	\$ 69,749
<b>Class: 5</b>	<b>Expenses</b>	<b>\$ 653,141</b>	<b>\$ 580,043</b>	<b>\$ 786,821</b>	<b>\$ 628,509</b>
<b>Fund: 34</b>	<b>Farm</b>	<b>\$ (448,541)</b>	<b>\$ (309,743)</b>	<b>\$ (595,985)</b>	<b>\$ (485,909)</b>
Category: 489	District Support	\$ 358,541	\$ 309,743	\$ 595,985	\$ 485,909
		\$ (90,000)	\$ -	\$ (0)	\$ -
	<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (0)</b>	<b>\$ -</b>



GL Account No: Description		FY 20-21	FY 21-22	FY 21-22	FY 22-23
		Adopted	Adopted	Estimated Actuals	Adopted
<b>Fund: 39: Residential Living</b>					
	Audited Fund Balance		\$ -	\$ -	\$ (0)
Category: 488	Local Revenue	\$ 201,059	\$ 201,059	\$ 314,044	\$ 439,549
<b>Class: 4</b>	<b>Revenues</b>	<b>\$ 201,059</b>	<b>\$ 201,059</b>	<b>\$ 314,044</b>	<b>\$ 439,549</b>
Category: 521	Classified, Regular FT and PT	\$ 187,387	\$ 187,387	\$ 183,543	\$ 196,751
Category: 523	Classified, Non-instruction, PT	\$ 14,346	\$ 14,346	\$ 8,177	\$ 14,346
Category: 532	PERS Fund	\$ 44,224	\$ 44,224	\$ 40,373	\$ 49,916
Category: 533	OASDI Fund	\$ 14,335	\$ 14,335	\$ 13,564	\$ 15,051
Category: 534	Health/Welfare Insurance	\$ 67,735	\$ 67,735	\$ 63,437	\$ 73,150
Category: 535	State Unemployment Insurance	\$ 94	\$ 94	\$ 960	\$ 984
Category: 536	Worker's Compensation Insurance	\$ 3,045	\$ 3,045	\$ 3,259	\$ 3,246
Category: 537	APPLE (Alternate Retirement System)	\$ 1,000	\$ 1,000	\$ 253	\$ 500
Category: 539	Other Benefits	\$ 35,000	\$ 35,000	\$ 25,577	\$ 17,611
Category: 545	Non-instructional supplies	\$ 10,000	\$ 10,000	\$ 12,638	\$ 10,000
Category: 552	Travel & Conference	\$ -	\$ -		
Category: 555	Utilities/Housekeeping Costs	\$ 50,000	\$ 50,000	\$ 92,037	\$ 89,500
Category: 556	Contracts/Lease/Maintenance	\$ 39,000	\$ 39,000	\$ 50,156	\$ 60,600
Category: 557	Other Operating Expenses	\$ -	\$ -	\$ -	
Category: 559	Other Expenses	\$ 6,000	\$ 6,000	\$ 267,250	\$ 292,837
Category: 562	Buildings				
Category: 564	Equipment			\$ 2,725	
<b>Class: 5</b>	<b>Expenses</b>	<b>\$ 472,166</b>	<b>\$ 472,166</b>	<b>\$ 763,949</b>	<b>\$ 824,492</b>
<b>Fund: 39</b>	<b>Residential Living</b>	<b>\$ (271,107)</b>	<b>\$ (271,107)</b>	<b>\$ (449,905)</b>	<b>\$ (384,943)</b>
Category: 489	District Support	\$ 271,107	\$ 271,107	\$ 449,905	\$ 384,943
		\$ -	\$ -	\$ (0)	\$ -
	<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (0)</b>	<b>\$ (0)</b>
<b>Fund: 41: Capital Projects</b>					
	Audited Fund Balance	\$ 3,315,016	\$ 3,816,904	\$ 13,065,205	\$ 17,880,503
Category: 481	Federal Revenue				\$ -
Category: 486	State Revenue	\$ 29,338,297	\$ 18,209,000	\$ 19,719,189	\$ 11,595,824
Category: 488	Local Revenue	\$ 75,000	\$ 75,000	\$ 50,107	\$ 30,000
Category: 489	Other Financing	\$ 6,489,101	\$ 8,033,981	\$ 5,316,435	\$ 5,119,841
<b>Class: 4</b>	<b>Revenues</b>	<b>\$ 35,902,398</b>	<b>\$ 26,317,981</b>	<b>\$ 25,085,731</b>	<b>\$ 16,745,665</b>
Category: 545	Non-instructional supplies			\$ 1,048	
Category: 551	Consultant Services				
Category: 556	Contracts/Lease/Maintenance	\$ 1,331,894	\$ 1,730,159	\$ 292,844	\$ 7,549,555
Category: 557	Other Operating Expenses				
Category: 561	Sites/Site Improvement				
Category: 562	Buildings	\$ 32,306,015	\$ 21,239,162	\$ 17,868,845	\$ 3,399,042
Category: 564	Equipment	\$ 1,873,903	\$ 1,450,000	\$ 1,407,400	\$ 664,647
Category: 571	Debt Retirement Long-term	\$ 941,481	\$ 941,481	\$ 700,296	\$ 955,194
Category: 573	Interfund Transfer-Out	\$ 1,200,931			
Category: 579	Contingencies	\$ 1,563,190	\$ 4,774,083		
<b>Class: 5</b>	<b>Expenses</b>	<b>\$ 39,217,414</b>	<b>\$ 30,134,885</b>	<b>\$ 20,270,433</b>	<b>\$ 12,568,438</b>
<b>Fund: 41</b>	<b>Capital Projects</b>	<b>\$ (3,315,016)</b>	<b>\$ (3,816,904)</b>	<b>\$ 4,815,298</b>	<b>\$ 4,177,227</b>
	<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 17,880,503</b>	<b>\$ 22,057,730</b>

**Budget Summary Report**

FY 20-21

FY 21-22

FY 21-22

FY 22-23

<i>GL Account No: Description</i>		<i>Adopted</i>	<i>Adopted</i>	<i>Estimated Actuals</i>	<i>Adopted</i>
<b>Fund: 59: Skills Valley</b>					
	Audited Fund Balance	\$ -	\$ -	\$ -	\$ 0
Category: 488	Local Revenue			\$ 538,828	\$ 550,000
<b>Class: 4</b>	<b>Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 538,828</b>	<b>\$ 550,000</b>
Category: 512	Academic, Non-Instruct, Reg/Contract			\$ 142,670	\$ 161,806
Category: 524	Classified, Direct Instruction, PT			\$ 107,633	\$ 120,500
Category: 531	STRS Fund			\$ 23,446	\$ 30,905
Category: 532	PERS Fund			\$ 11,027	\$ 10,000
Category: 533	OASDI Fund			\$ 6,614	\$ 6,143
Category: 534	Health/Welfare Insurance			\$ 15,528	\$ 20,587
Category: 535	State Unemployment Insurance			\$ 1,384	\$ 1,412
Category: 536	Worker's Compensation Insurance			\$ 4,255	\$ 4,592
Category: 537	APPLE (Alternate Retirement System)			\$ 2,231	\$ 2,769
Category: 543	Instructional Supplies			\$ 11,584	\$ 10,000
Category: 552	Travel & Conference				\$ 850
Category: 556	Contracts/Lease/Maintenance			\$ 275,252	\$ 228,400
Category: 559	Other Expenses			\$ 14,002	\$ 16,835
<b>Class: 5</b>	<b>Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 615,626</b>	<b>\$ 614,799</b>
<b>Fund: 41</b>	<b>Skills Valley</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (76,798)</b>	<b>\$ (64,799)</b>
Category: 489	District Support			\$ 76,798	\$ 64,799
				\$ 0	\$ -
	<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Fund: 71: ASB Fund</b>					
	Audited Fund Balance		\$ -	\$ 149,582	\$ 113,640
Category: 488	Local Revenue	\$ 36,362	\$ 76,362	\$ 27,936	
Category: 489	Other Financing	\$ 4,338	\$ 4,338	\$ -	\$ 40,000
<b>Class: 4</b>	<b>Revenues</b>	<b>\$ 40,700</b>	<b>\$ 80,700</b>	<b>\$ 27,936</b>	<b>\$ 40,000</b>
Category: 543	Instructional Supplies			\$ 18,151	\$ 15,000
Category: 545	Non-instructional supplies				
Category: 552	Travel & Conference			\$ 33,450	\$ 15,000
Category: 556	Contracts/Lease/Maintenance			\$ 4,416	
Category: 559	Other Expenses	\$ 144	\$ 5,000	\$ 7,861	\$ 10,000
Category: 579	Contingencies	\$ 40,556	\$ 75,700	\$ -	
<b>Class: 5</b>	<b>Expenses</b>	<b>\$ 40,700</b>	<b>\$ 80,700</b>	<b>\$ 63,879</b>	<b>\$ 40,000</b>
<b>Fund: 71</b>	<b>ASB Fund</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (35,942)</b>	<b>\$ -</b>
	<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 113,640</b>	<b>\$ 113,640</b>
<b>Fund: 72: Student Rep Fee</b>					
	Audited Fund Balance	\$ -	\$ -	\$ -	\$ 17,941
Category: 488	Local Revenue			\$ 17,941	\$ 15,036
<b>Class: 4</b>	<b>Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 17,941</b>	<b>\$ 15,036</b>
Category: 559	Other Expenses				\$ 6,989
<b>Class: 5</b>	<b>Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,989</b>
<b>Fund: 72</b>	<b>Student Rep Fee</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 17,941</b>	<b>\$ 8,047</b>
	<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 17,941</b>	<b>\$ 25,988</b>



GL Account No: Description		FY 20-21	FY 21-22	FY 21-22	FY 22-23
		Adopted	Adopted	Estimated Actuals	Adopted
<b>Fund: 74: Financial Aid</b>					
	Audited Fund Balance	\$ -	\$ -	\$ 621,043	\$ 510,295
Category: 481	Federal Revenue	\$ 14,415,664	\$ 13,694,881	\$ 16,460,398	\$ 13,500,000
Category: 486	State Revenue	\$ 1,852,700	\$ 1,760,065	\$ 3,136,525	\$ 2,000,000
Category: 488	Local Revenue	\$ -	\$ -	\$ 497	\$ -
Category: 489	Other Financing	\$ 50,000	\$ 50,000	\$ -	\$ -
<b>Class: 4</b>	<b>Revenues</b>	<b>\$ 16,318,364</b>	<b>\$ 15,504,946</b>	<b>\$ 19,597,420</b>	<b>\$ 15,500,000</b>
Category: 545	Non-instructional supplies				
Category: 552	Travel & Conference				
Category: 559	Other Expenses	\$ 31,941	\$ 31,941	\$ 763	
Category: 573	Interfund Transfer-Out				
Category: 575	Student Financial Aid	\$ 16,286,423	\$ 15,473,005	\$ 19,142,655	\$ 15,000,000
Category: 576	Other Student Aid			\$ 564,750	\$ 500,000
<b>Class: 5</b>	<b>Expenses</b>	<b>\$ 16,318,364</b>	<b>\$ 15,504,946</b>	<b>\$ 19,708,168</b>	<b>\$ 15,500,000</b>
<b>Fund: 74</b>	<b>Financial Aid</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (110,748)</b>	<b>\$ -</b>
	<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 510,295</b>	<b>\$ 510,295</b>
<b>Fund: 75: Scholarship and Loan</b>					
	Audited Fund Balance	\$ 57,415	\$ 57,415	\$ 87,105	\$ 84,308
Category: 488	Local Revenue	\$ 150,039	\$ 150,039	\$ 45,194	\$ 65,000
<b>Class: 4</b>	<b>Revenues</b>	<b>\$ 150,039</b>	<b>\$ 150,039</b>	<b>\$ 45,194</b>	<b>\$ 65,000</b>
Category: 575	Student Financial Aid	\$ 157,100	\$ 157,100	\$ 47,991	\$ 65,000
Category: 579	Contingencies	\$ 50,354	\$ 50,354	\$ -	
<b>Class: 5</b>	<b>Expenses</b>	<b>\$ 207,454</b>	<b>\$ 207,454</b>	<b>\$ 47,991</b>	<b>\$ 65,000</b>
<b>Fund: 75</b>	<b>Scholarship and Loan</b>	<b>\$ (57,415)</b>	<b>\$ (57,415)</b>	<b>\$ (2,797)</b>	<b>\$ -</b>
	<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 84,308</b>	<b>\$ 84,308</b>
<b>Fund: 78: OPEB/GASB 45</b>					
	Audited Fund Balance	\$ 11,673,445	\$ 5,276,415	\$ 14,429,600	\$ 16,247,256
Category: 488	Local Revenues	\$ 700,407.00	\$ 300,000.00	\$ 113,925.00	\$ 120,000.00
Category: 489	Contributions	\$ 300,000.00	\$ 600,000.00	\$ 2,803,731.00	\$ 57,895.00
	Market Gains				\$ 1,100,000.00
<b>Class: 4</b>	<b>Revenues</b>	<b>\$ 1,000,407</b>	<b>\$ 900,000</b>	<b>\$ 2,917,656</b>	<b>\$ 1,277,895</b>
Category: 534	Health/Welfare Insurance				\$ 1,100,000
Category: 551	Consultant Services	\$ 10,000	\$ 10,000	\$ -	\$ 10,000
Category: 579	Contingencies	\$ 12,663,852	\$ 14,182,524	\$ -	\$ -
<b>Class: 5</b>	<b>Expenses</b>	<b>\$ 12,673,852</b>	<b>\$ 14,192,524</b>	<b>\$ -</b>	<b>\$ 1,110,000</b>
	Market Adjustment			\$ (1,100,000)	
<b>Fund: 78</b>	<b>OPEB/GASB 45</b>	<b>\$ (11,673,445)</b>	<b>\$ (13,292,524)</b>	<b>\$ 2,917,656</b>	<b>\$ 167,895</b>
	<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ (8,016,109)</b>	<b>\$ 16,247,256</b>	<b>\$ 16,415,151</b>

## Budget Summary Report

GL Account No: Description		FY 20-21	FY 21-22	FY 21-22	FY 22-23
		Adopted	Adopted	Estimated Actuals	Adopted
<b>Fund: 79: Clubs and Trusts</b>					
	Audited Fund Balance	\$ 39,342	\$ 39,342	\$ 66,010	\$ 67,567
Category: 488	Local Revenue	\$ 7,210	\$ 7,210	\$ 9,224	\$ 7,210
<b>Class: 4</b>	<b>Revenues</b>	<b>\$ 7,210</b>	<b>\$ 7,210</b>	<b>\$ 9,224</b>	<b>\$ 7,210</b>
Category: 545	Supplies and Materials				
Category: 559	Other Expenses	\$ 4,715	\$ 4,715	\$ 7,667	\$ 7,210
Category: 579	Contingencies	\$ 41,837	\$ 41,837	\$ -	
<b>Class: 5</b>	<b>Expenses</b>	<b>\$ 46,552</b>	<b>\$ 46,552</b>	<b>\$ 7,667</b>	<b>\$ 7,210</b>
<b>Fund: 79</b>	<b>Clubs and Trusts</b>	<b>\$ (39,342)</b>	<b>\$ (39,342)</b>	<b>\$ 1,557</b>	<b>\$ -</b>
	<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 67,567</b>	<b>\$ 67,567</b>
<b>Fund: 83: Foundation</b>					
	Beginning Balance				\$ 0
Category: 488	Local Revenues			\$ 118,734	\$ 200,216
<b>Class: 4</b>	<b>Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 118,734</b>	<b>\$ 200,216</b>
Category: 511	Academic, Regular/Contract				
Category: 512	Academic, Non-Instruct, Reg/Contract	\$ 58,256	\$ 64,082	\$ 61,659	\$ 53,960
Category: 521	Classified, Regular FT and PT	\$ 210,460	\$ 231,506	\$ 269,919	\$ 337,449
Category: 523	Classified, Non-instruction, PT	\$ 9,400	\$ 10,340	\$ 32,651	\$ 30,000
Category: 524	Classified, Direct Instruction, PT	\$ -	\$ -	\$ 30,824	
Category: 531	STRS Fund	\$ 6,034	\$ 6,637	\$ 10,319	\$ 8,396
Category: 532	PERS Fund	\$ 55,677	\$ 61,245	\$ 59,540	\$ 90,647
Category: 533	OASDI Fund	\$ 23,689	\$ 26,057	\$ 22,301	\$ 27,217
Category: 534	Health/Welfare Insurance	\$ 58,204	\$ 64,024	\$ 64,335	\$ 81,472
Category: 535	State Unemployment Insurance	\$ 134	\$ 147	\$ 1,900	\$ 1,957
Category: 536	Worker's Compensation Insurance	\$ 4,368	\$ 4,805	\$ 6,688	\$ 6,457
Category: 537	APPLE (Alternate Retirement System)	\$ 500	\$ 500	\$ 1,038	\$ 1,000
Category: 545	Non-instructional supplies	\$ 1,500	\$ 1,500	\$ -	\$ 1,500
Category: 551	Consultant Services	\$ 33,000	\$ 33,000	\$ -	\$ 33,000
Category: 552	Travel & Conference	\$ 3,650	\$ 3,650	\$ -	\$ 3,650
Category: 554	Insurance	\$ 11,500	\$ 11,500	\$ 6,247	\$ 11,500
Category: 555	Utilities/Housekeeping Costs	\$ 2,000	\$ 2,000	\$ 1,222	\$ 2,000
Category: 556	Contracts/Lease/Maintenance	\$ 3,500	\$ 3,500	\$ -	\$ 3,500
Category: 557	Other Operating Expenses	\$ 17,000	\$ 17,000	\$ 19,500	\$ 17,000
Category: 559	Other Expenses	\$ 400	\$ 400	\$ 27,300	\$ 27,701
Category: 564	Equipment	\$ 1,500	\$ 1,500	\$ -	\$ 1,500
<b>Class: 5</b>	<b>Expenses</b>	<b>\$ 500,772</b>	<b>\$ 543,393</b>	<b>\$ 615,443</b>	<b>\$ 739,906</b>
<b>Fund: 83</b>	<b>Foundation</b>	<b>\$ (500,772)</b>	<b>\$ (543,393)</b>	<b>\$ (496,709)</b>	<b>\$ (539,690)</b>
Category: 489	District Contributions	\$ 500,772	\$ 543,393	\$ 496,709	\$ 539,690
		\$ -	\$ -	\$ 0	\$ -
	<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 0</b>	<b>\$ 0</b>

## Adopted Interfund Transfers

From	To	Amount	Purpose
Unrestricted (11)			
	OPEB (79)	\$ 57,895.00	Pay-Go
	Capital Projects (41)	\$ 100,000.00	Technology Reserves
	Capital Projects (41)	\$ 200,000.00	NDC Overages
	Capital Projects (41)	\$ 955,194.00	Long Term Debt (DO Bldg & Equip)
	Capital Projects (41)	\$ 3,200,000.00	Capital Outlay
	Cafeteria (32)	\$ 511,446.00	Ancillary Support
	CDC (33)	\$ 1,360,982.00	Ancillary Support
	Farm (34)	\$ 485,909.00	Ancillary Support
	Res Halls (39)	\$ 384,943.00	Ancillary Support
	Skills Valley (59)	\$ 64,799.00	Ancillary Support
	Foundation (83)	\$ 539,690.00	Ancillary Support
		\$ 7,860,858.00	

From	To	Amount	Purpose
Bonds (42)			
	Capital Projects (41)	\$ 664,647.00	Measure T*
		\$ 664,647.00	

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