

**FISCAL YEAR
2007-2008**

ADOPTED BUDGET

AUGUST 10, 2007



**WEST
HILLS
COMMUNITY
COLLEGE
DISTRICT**

TO: Board of Trustees

Presented for your review and adoption is the FY 2007-2008 Adopted Budget. The budget being presented is based on the State of California's Budget as proposed by the Governor at the May revise and the P2.

The adopted state budget provides:

- FTES Growth of 2% system wide
- Cost of Living Adjustment of 4.53%
- Student enrollment fee at \$20 per unit

The following summarizes the District's interpretation of the state budget:

I. GENERAL FUND – Unrestricted

BEGINNING BALANCE:

Estimated Beginning Balance \$ 4,796,625

GROWTH & COLA:

Apportionment Base \$ 23,889,994

Growth 2% \$ 438,841

COLA 4.53% \$ 1,250,750

Revised Base: \$ 25,579,585

PROPERTY TAXES: \$ 2,820,520

ENROLLMENT FEES: \$ 904,245

MISCELLANEOUS REVENUE:

Lottery \$ 610,929

Interest \$ 70,000

Non-resident Tuition Fees \$ 260,000

Foreign Student Tuition Fees \$ 369,784

Claremont Custody Center \$ 35,000

LUESD Fees \$ 39,556

PT Faculty/Other apportionment \$ 193,271

Misc. Property Tax (Prior year/late/penalties) \$ 290,000

Other \$ 65,940

Total Misc. Revenue: \$ 1,934,480

Total Revenue \$ 36,035,455

II. EXPENDITURES

Expenditure Base for 2007-2008: **\$28,416,114**

III. RESERVE:

The reserve of \$1,804,142 is in accordance with the Board Policy of maintaining a minimum reserve of 5%

RECOMMENDATION:

It is recommended the Board of Trustees adopt the Adopted Budget for FY 2007-2008 as presented.

FY 2007- 2008 Budget Forms

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**WEST HILLS COMMUNITY COLLEGE DISTRICT
PROPOSED ADOPTED BUDGET FY2007-2008
General Fund - Unrestricted**

FTES:

Base 2006-2007	4,950.00
Growth 2007-2008	99.00
Total FY2007-2008 FTES:	5,049.00

ESTIMATED BEGINNING BALANCE:

\$ 4,796,625

REVENUES:

Apportionment:	
Advanced Apportionment notice	\$ 23,889,994
Growth @ 2%	\$ 438,841
COLA @ 4.53% of base	\$ 1,250,750
Revised Base:	\$ 25,579,585
 Property Taxes:	 \$ 2,820,520
 Enrollment Fees:	 \$ 904,245
 Lottery (Unrestricted)	 \$ 610,929
Interest	\$ 70,000
Non-resident tuition fee	\$ 260,000
Foreign Student tuition fee	\$ 369,784
Other	\$ 460,786
Part-Time Fac. Compensation	\$ 162,981
Total Misc. Revenue:	\$ 1,934,480

Beginning Balance & Revenues: \$ 36,035,455

EXPENDITURES:

Expenditure Base	\$ 28,416,114
 Changes made to base:	
Faculty salary changes (new faculty, COLA & Steps)	\$ 1,016,972
Classified salary changes (new class, COLA & Steps)	\$ 179,758
Mgmt/Confid/Admin (COLA & Steps)	\$ 447,954
Adjunct Faculty \$3 per hr increase	\$ 182,730
Benefit increases for all classifications	\$ 267,793
Sub-Total Salary Changes:	\$ 2,095,207
 Misc. Budget Changes:	
Insurance premium increases	\$ 84,008
DSPS Kings Rehab Contract - budget change per auditors	\$ 243,800
Utility Increases	\$ 35,275
Workforce Development	\$ 168,859
Phone Server & Data Port upgrade	\$ 51,300
MIS Annual cost increase	\$ 24,750
Sub-Total Misc. Changes:	\$ 607,992
 Transfers-out	
CWS District match	\$ 150,000
SEOG District match	\$ 50,000
Farm of the Future	\$ 350,000
Residence Halls	\$ 190,000
Energy Grant Loan payments (Cap Outlay Fund)	\$ 10,746
Cafeteria's	\$ 100,000
Foundation	\$ 272,000
Capital Outlay- ongoing funding for match of approved CCCO projects	\$ 1,739,254
DSPS Match (Cap Outlay Fund)	\$ 250,000
Sub-Total Transfers out:	\$ 3,112,000
 Contingency/Reserve	
5.77% of \$31,238,830	Contingency: \$ 1,804,142

Total Expenditures & Reserves: \$ 36,035,455

EXPENDITURE BASE ANALYSIS
FY 2007-2008

FY2006-07 Expenditure Base	\$ 23,592,430
Items to be removed/added from Expenditure Base:	
2006-07 Adopted budget Staff Salary changes	\$ 2,719,128
2006-07 Mid-Year budget changes:	
Adjunct faculty \$3 hr increase	\$ 190,000
Minimum wage increase	\$ 50,000
SAN System loan payment	\$ 290,000
Additional College funding - Coalinga	\$ 384,200
Additional College funding - Lemoore	\$ 615,800
Marketing	\$ 200,000
Restricted Reserve	\$ 343,956
Insurance premium increase 2006-07	\$ 30,600
Expenditure Base for FY2007-08:	\$ 28,416,114

GENERAL FUND- Restricted FY2007-2008

Categorical Program budgets are prepared based on Chancellor's Office 2006-07 allocation notices. Restricted fund budget changes are made throughout the fiscal year as Final Allocation Notices and Final Grant Award Notices are received.

065 – Sr. House Painting – Coalinga	\$	44,640
066 – Carnegie Foundation	\$	45,058
103 – Kings County CalWorks	\$	25,000
105 – Voc Training Services-FC	\$	209,063
110 – Kings County JTO	\$	1,500
113 – WIA-Adult/Dislocated Workers/One Stop	\$	262,701
117 - WIA-Year Round Youth	\$	206,963
118 – EDD RN/CAN.	\$	390,686
120 – Student Support Services Program	\$	294,075
125 – Title V-LMC Lemoore	\$	553,734
126 – Title V-CSUF Faculty Training	\$	25,284
127 – USDA Distance Learning - carryover	\$	27,085
128 – Title V-WHC/Merced	\$	124,670
130 – Upward Bound - new	\$	262,367
131 – Upward Bound	\$	254,729
132 – Upward Bound/Math & Science	\$	220,000
133 – Upward Bound/Math & Science - new	\$	250,000
136 – Title IV-Talent Search	\$	9,447
140 – Fed/College Work Study	\$	127,323
CWS District Match	\$	150,000
160 – VTEA T1B	\$	266,191
162 – VTEA Tech Prep	\$	76,981
165 – VTEA State Leadership	\$	100,000
196 – 5Cs Camp/LEUCS	\$	45,000
200 – EOPS	\$	734,267
202 – CARE	\$	225,842
206 – Staff Diversity	\$	10,860
208 - Matriculation	\$	395,305
210 – DSPS	\$	610,232
212 – BFAP Financial Aid	\$	284,198
214 – Lottery Restricted	\$	111,078
220 – CalWORKS	\$	229,514
224 - TANF	\$	41,234
227 - Basic Skills/Immigrant Education	\$	201,664
228 - DOL-Community Base - new	\$	152,462
229 - Strengthening Career Tech - new	\$	125,000
230 – Instructional Equipment Grant & rollover	\$	248,000
232 - Physical Plant/Instructional Support	\$	100,000
234 – Telcom/Technology Infrastructure & rollover	\$	108,997
236 – Career Advancement Academy - new	\$	416,000
237 – Faculty/Counselor Work Experience - new	\$	49,999
238 – Teacher Preparation Pipeline - new	\$	679,746
266 - Transfer & Articulation	\$	5,000
269 – Avenal After-School Program	\$	136,571
270 – ECE Consortium	\$	8,162
295 – 7th & 8th Career Exploration - new	\$	74,912
296 – Middle College HS/CCCO	\$	136,769

Total Restricted Funds: **\$ 9,058,309**

FY2007-08 CAPITAL OUTLAY BUDGETS

FUND 41 - REVENUES:

48010	Estimated Beginning Balance	\$	(3,132,944)
48010	Farm Sale Proceeds balance	\$	(2,629,623)
48190	Federal HUD Proceeds	\$	(89,320)
48651	Comm College Construction Funds	\$	(739,000)
48652	Scheduled Maintenance Revenues	\$	(209,172)
48981	Interfund Transfer In	\$	(2,000,000)
		\$	<u>(8,800,059)</u>

FUND 41 - EXPENSES:

Coalinga/NDC Projects	\$	3,863,310
Lemoore Projects	\$	1,891,698
	\$	<u>5,755,008</u>

Ending Balance: \$ (3,045,051)

CCCCO Approved Projects - Required Future Local Match needs:

WHC Coalinga - Wellness Center (07-08 & 08-09)	\$	1,480,000
WHC Lemoore - Multi-Use Sports Complex (07-08 & 08-09)	\$	3,098,000
WHC Coalinga - Remodel for Efficiency (07-08 & 08-09)	\$	750,000
	\$	<u>5,328,000</u>

1. WHC COALINGA PROJECTS:

<i>District No:</i>	<i>Project</i>	<i>Project budget for 2007-08</i>	<i>State, Federal or Loan funds</i>	<i>Local Funds Needed</i>
41 232 651000	Coalinga/Ag/DO/NDC Scheduled Maint. Projs	\$ 250,536	\$ 125,268	\$ 125,268
41 751 651000	Coalinga General Projects	\$ 65,000	\$ -	\$ 65,000
41 753 651000	NDC General Projects	\$ 30,000	\$ -	\$ 30,000
41 754 651000	Coalinga CDC HUD Remodel	\$ 89,320	\$ 89,320	\$ -
41 759 651000	WHC Clga - Wellness Center (Prelim Plans)	\$ 59,585	\$ -	\$ 59,585
41 759 651000	WHC Clga - Wellness (Working Drawings)	\$ 441,000	\$ 190,000	\$ 251,000
41 780 655000	NDC Parking Lot Development	\$ 225,000	\$ -	\$ 225,000
41 786 651000	Ag Facilities Project	\$ 2,629,623	\$ -	\$ 2,629,623
41 790 651000	Coalinga Energy Loan Repayment	\$ 10,746	\$ -	\$ 10,746
41 796 651000	DSPS ADA Projects - Coalinga/NDC	\$ 62,500	\$ -	\$ 62,500
COALINGA/NDC PROJECTS TOTAL:		\$ 3,863,310	\$ 404,588	\$ 3,458,722

2. WHC LEMOORE PROJECTS:

<i>District No:</i>	<i>Project</i>	<i>Project budget for 2007-08</i>	<i>State, Federal or Loan funds</i>	<i>Local Funds Needed</i>
41 232 651000	Lemoore/NAS Scheduled Maint. projects	\$ 167,808	\$ 83,904	\$ 83,904
41-232-651000	Lemoore/NAS Sched. Maint. - carryover	\$ 95,802	\$ -	\$ 95,802
41 704 651000	Lemoore 2B - Landscaping balance	\$ 160,700	\$ -	\$ 160,700
41 712 651000	Lemoore CDC - Landscaping balance	\$ 15,260	\$ -	\$ 15,260
41 716 651000	WHC Lem - Mult-Use sports (Prelim Plans)	\$ 165,228	\$ -	\$ 165,228
41 716 651000	WHC Lem - Multi Sports (Working drawings)	\$ 750,000	\$ 549,000	\$ 201,000
41-717-655000	WHC Lem - Scoreboard Project	\$ 84,400	\$ -	\$ 84,400
41-718-651000	WHC Lem - Modular Building	\$ 200,000	\$ -	\$ 200,000
41 752 651000	Lemoore General Projects	\$ 65,000	\$ -	\$ 65,000
41 796 651000	DSPS ADA Projects - Lemoore	\$ 187,500	\$ -	\$ 187,500
LEMOORE PROJECTS TOTAL:		\$ 1,891,698	\$ 632,904	\$ 1,258,794

Budget Summary Report

Proposed Adopted 2007-08

07/01/07 to 6/30/08

Summary By: Class, Fund

GL Account No:	Description	FY04-05 Actuals	FY05-06 Actuals	FY06-07 Adopted	FY07-08 Tentative	FY07-08 Adopted
Fund: 11	G/F Unrestricted	\$ (24,445,906)	\$ (29,764,632)	\$ (28,930,844)	\$ (34,397,371)	\$ (36,035,455)
Fund: 12	G/F Restricted	\$ (8,058,256)	\$ (7,361,479)	\$ (7,227,909)	\$ (8,833,540)	\$ (9,058,309)
Fund: 14	G/F Reserve Fund	\$ (40,634)	\$ -	\$ (141,290)	\$ -	\$ -
Fund: 31	Bookstore	\$ (1,818,355)	\$ (2,072,920)	\$ (1,835,529)	\$ (1,867,317)	\$ (1,867,317)
Fund: 32	Cafeteria	\$ (698,534)	\$ (769,751)	\$ (582,500)	\$ (634,800)	\$ (634,800)
Fund: 33	Child Development Center	\$ (3,939,541)	\$ (3,817,644)	\$ (3,979,581)	\$ (4,305,783)	\$ (5,543,611)
Fund: 34	Farm	\$ (105,641)	\$ (1,085,130)	\$ (350,000)	\$ (350,000)	\$ (350,000)
Fund: 39	Residential Living	\$ (542,019)	\$ (568,046)	\$ (439,614)	\$ (473,900)	\$ (473,900)
Fund: 41	Capital Projects	\$ (15,552,877)	\$ (11,831,274)	\$ (2,918,903)	\$ (7,555,283)	\$ (8,800,059)
Fund: 71	ASB Fund	\$ (19,276)	\$ (30,010)	\$ (31,724)	\$ (29,002)	\$ (29,002)
Fund: 74	Financial Aid	\$ (6,117,304)	\$ (6,104,768)	\$ (6,432,223)	\$ (6,239,183)	\$ (6,269,683)
Fund: 75	Scholarship and Loan	\$ (164,092)	\$ (233,930)	\$ (219,523)	\$ (163,000)	\$ (163,000)
Fund: 79	Clubs and Trusts	\$ (41,759)	\$ (43,746)	\$ (43,935)	\$ (39,207)	\$ (39,207)
Fund: 83	Foundation	\$ (144,127)	\$ (165,013)	\$ (147,000)	\$ (272,000)	\$ (272,000)
Class: 4	Revenues	\$ (61,688,323)	\$ (63,848,343)	\$ (53,280,575)	\$ (65,160,386)	\$ (69,536,343)
Fund: 11	G/F Unrestricted	\$ 24,445,907	\$ 29,764,632	\$ 28,930,844	\$ 34,397,371	\$ 36,035,455
Fund: 12	G/F Restricted	\$ 8,058,256	\$ 7,361,479	\$ 7,227,909	\$ 8,833,540	\$ 9,058,309
Fund: 14	G/F Reserve Fund	\$ 40,634	\$ -	\$ 141,290	\$ -	\$ -
Fund: 31	Bookstore	\$ 1,818,355	\$ 2,072,920	\$ 1,835,529	\$ 1,867,317	\$ 1,867,317
Fund: 32	Cafeteria	\$ 698,534	\$ 769,751	\$ 582,500	\$ 634,800	\$ 634,800
Fund: 33	Child Development Center	\$ 3,939,541	\$ 3,817,644	\$ 3,979,581	\$ 4,305,783	\$ 5,543,611
Fund: 34	Farm	\$ 105,641	\$ 1,085,130	\$ 350,000	\$ 350,000	\$ 350,000
Fund: 39	Residential Living	\$ 542,019	\$ 568,046	\$ 439,614	\$ 473,900	\$ 473,900
Fund: 41	Capital Projects	\$ 15,552,877	\$ 11,831,274	\$ 2,918,903	\$ 7,555,283	\$ 8,800,059
Fund: 71	ASB Fund	\$ 19,276	\$ 30,010	\$ 31,724	\$ 29,002	\$ 29,002
Fund: 74	Financial Aid	\$ 6,117,304	\$ 6,104,768	\$ 6,432,223	\$ 6,239,183	\$ 6,269,683
Fund: 75	Scholarship and Loan	\$ 164,092	\$ 233,930	\$ 219,523	\$ 163,000	\$ 163,000
Fund: 79	Clubs and Trusts	\$ 41,759	\$ 43,746	\$ 43,935	\$ 39,207	\$ 39,207
Fund: 83	Foundation	\$ 144,127	\$ 165,013	\$ 147,000	\$ 272,000	\$ 272,000
Class: 5	Expenses	\$ 61,688,322	\$ 63,848,343	\$ 53,280,575	\$ 65,160,386	\$ 69,536,343
	Excess Deficit (Revenue) over Expenses	\$ -	\$ -	\$ -	\$ -	\$ -

Budget Summary Report

Proposed Adopted 2007-08

07/01/07 to 6/30/08

Summary By: Fund, Subclass, Class

GL Account No: Description	FY04-05 Actuals	FY05-06 Actuals	FY06-07 Adopted	FY07-08 Tentative	FY07-08 Adopted
Fund: 11: G/F Unrestricted					
Class 4:					
Subclass: 48 Revenues	\$ (24,445,907)	\$ (29,764,632)	\$ (28,930,844)	\$ (34,397,371)	\$ (36,035,455)
Class 5:					
Subclass: 51 Academic Salaries	\$ 7,677,896	\$ 8,911,430	\$ 10,906,352	\$ 12,616,574	\$ 12,799,304
Subclass: 52 Classified Salaries	\$ 3,348,877	\$ 3,980,498	\$ 4,666,741	\$ 5,203,347	\$ 5,203,347
Subclass: 53 Employee Benefits	\$ 3,321,636	\$ 3,800,647	\$ 4,655,263	\$ 5,635,212	\$ 5,635,212
Subclass: 54 Supplies and Materials	\$ 472,484	\$ 542,768	\$ 622,694	\$ 775,418	\$ 775,418
Subclass: 55 Other Operating Expenses	\$ 2,981,372	\$ 3,423,910	\$ 4,802,765	\$ 5,622,639	\$ 5,628,793
Subclass: 56 Capital Outlay	\$ 141,531	\$ 328,301	\$ 484,096	\$ 603,591	\$ 603,591
Subclass: 57 Other outgo	\$ 6,502,110	\$ 8,777,078	\$ 2,792,934	\$ 3,940,590	\$ 5,389,790
Fund: 11 G/F Unrestricted	\$ -	\$ -	\$ -	\$ -	\$ -
COALINGA COLLEGE:					
Fund: 11: G/F Unrestricted					
Class 4:					
Subclass: 48 Revenues	\$ -	\$ (11,608,206)	\$ (10,993,721)	\$ (13,071,001)	\$ (14,089,863)
Class 5:					
Subclass: 51 Academic Salaries	\$ 3,847,526	\$ 4,223,678	\$ 5,384,815	\$ 6,215,059	\$ 6,282,805
Subclass: 52 Classified Salaries	\$ 1,103,755	\$ 1,212,594	\$ 1,448,781	\$ 1,475,505	\$ 1,475,505
Subclass: 53 Employee Benefits	\$ 1,398,264	\$ 1,506,464	\$ 1,906,992	\$ 2,105,906	\$ 2,105,906
Subclass: 54 Supplies and Materials	\$ 258,679	\$ 284,903	\$ 299,774	\$ 426,272	\$ 426,272
Subclass: 55 Other Operating Expenses	\$ 987,327	\$ 1,499,779	\$ 1,893,521	\$ 2,076,119	\$ 2,098,828
Subclass: 56 Capital Outlay	\$ 121,941	\$ 79,070	\$ 202,413	\$ 211,713	\$ 211,713
Subclass: 57 Other outgo	\$ -	\$ -	\$ 970,059	\$ 847,961	\$ 847,961
Fund: 11 G/F Unrestricted	\$ 7,717,492	\$ (2,801,718)	\$ 1,112,634	\$ 287,534	\$ (640,873)
LEMOORE COLLEGE:					
Fund: 11: G/F Unrestricted					
Class 4:					
Subclass: 48 Revenues	\$ -	\$ (18,156,426)	\$ (17,937,123)	\$ (21,326,370)	\$ (21,945,592)
Class 5:					
Subclass: 51 Academic Salaries	\$ 3,391,673	\$ 4,246,102	\$ 5,062,928	\$ 5,859,792	\$ 5,974,776
Subclass: 52 Classified Salaries	\$ 809,677	\$ 924,174	\$ 1,089,897	\$ 1,444,679	\$ 1,444,679
Subclass: 53 Employee Benefits	\$ 1,092,311	\$ 1,302,646	\$ 1,590,432	\$ 1,786,652	\$ 1,786,652
Subclass: 54 Supplies and Materials	\$ 138,603	\$ 204,813	\$ 270,713	\$ 281,101	\$ 281,101
Subclass: 55 Other Operating Expenses	\$ 478,812	\$ 750,549	\$ 1,079,562	\$ 1,429,675	\$ 1,446,993
Subclass: 56 Capital Outlay	\$ 126,850	\$ 185,689	\$ 202,521	\$ 212,626	\$ 212,626
Subclass: 57 Other outgo	\$ -	\$ 73,613	\$ 172,000	\$ 409,160	\$ 409,160
Fund: 11 G/F Unrestricted	\$ 6,037,926	\$ (10,468,840)	\$ (8,469,070)	\$ (9,902,685)	\$ (10,389,605)
DISTRICT OPERATIONS:					
Fund: 11: G/F Unrestricted					
Class 4:					
Subclass: 48 Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
Class 5:					
Subclass: 51 Academic Salaries	\$ 438,698	\$ 441,650	\$ 458,609	\$ 541,723	\$ 541,723
Subclass: 52 Classified Salaries	\$ 1,427,510	\$ 1,843,730	\$ 2,128,063	\$ 2,283,163	\$ 2,283,163
Subclass: 53 Employee Benefits	\$ 831,101	\$ 991,537	\$ 1,157,837	\$ 1,742,654	\$ 1,742,654
Subclass: 54 Supplies and Materials	\$ 75,130	\$ 53,052	\$ 52,207	\$ 68,045	\$ 68,045
Subclass: 55 Other Operating Expenses	\$ 1,305,949	\$ 1,173,581	\$ 1,829,682	\$ 2,116,845	\$ 2,082,972
Subclass: 56 Capital Outlay	\$ (107,260)	\$ 63,542	\$ 79,162	\$ 179,252	\$ 179,252
Subclass: 57 Other outgo	\$ 5,685,655	\$ 2,848,722	\$ 1,650,875	\$ 2,683,469	\$ 4,132,669
Fund: 11 G/F Unrestricted	\$ 9,656,783	\$ 7,415,814	\$ 7,356,435	\$ 9,615,151	\$ 11,030,478

Budget Summary Report

Proposed Adopted 2007-08

07/01/07 to 6/30/08

Summary By: Fund, Subclass, Class

GL Account No: Description	FY04-05 Actuals	FY05-06 Actuals	FY06-07 Adopted	FY07-08 Tentative	FY07-08 Adopted
Fund: 12: G/F Restricted					
Class 4:					
Subclass: 48 Revenues	\$ (8,058,256)	\$ (7,361,479)	\$ (7,227,909)	\$ (8,833,540)	\$ (9,058,309)
Class 5:					
Subclass: 51 Academic Salaries	\$ 1,519,149	\$ 1,156,165	\$ 1,246,602	\$ 1,361,756	\$ 1,361,756
Subclass: 52 Classified Salaries	\$ 2,434,815	\$ 2,130,310	\$ 1,933,888	\$ 2,396,859	\$ 2,390,138
Subclass: 53 Employee Benefits	\$ 1,294,317	\$ 979,476	\$ 890,256	\$ 1,170,843	\$ 1,170,843
Subclass: 54 Supplies and Materials	\$ 281,399	\$ 224,787	\$ 331,844	\$ 617,558	\$ 842,448
Subclass: 55 Other Operating Expenses	\$ 1,430,661	\$ 1,306,767	\$ 1,208,599	\$ 1,523,521	\$ 1,530,121
Subclass: 56 Capital Outlay	\$ 584,660	\$ 806,018	\$ 949,245	\$ 837,745	\$ 837,745
Subclass: 57 Other outgo	\$ 513,255	\$ 757,956	\$ 667,475	\$ 925,258	\$ 925,258
Fund: 12	\$ -	\$ -	\$ -	\$ -	\$ -
Fund: 14: G/F Reserve					
Class 4:					
Subclass: 48 Revenues	\$ (40,634)	\$ -	\$ (141,290)	\$ -	\$ -
Class 5:					
Subclass: 55 Other Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Subclass: 56 Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
Subclass: 57 Other outgo	\$ 40,634	\$ -	\$ 141,290	\$ -	\$ -
Fund: 14	\$ -	\$ -	\$ -	\$ -	\$ -
Fund: 31: Bookstore					
Class 4:					
Subclass: 48 Revenues	\$ (1,818,355)	\$ (2,072,920)	\$ (1,835,529)	\$ (1,867,317)	\$ (1,867,317)
Class 5:					
Subclass: 52 Classified Salaries	\$ 117,190	\$ 153,732	\$ 175,062	\$ 191,630	\$ 191,630
Subclass: 53 Employee Benefits	\$ 62,349	\$ 72,968	\$ 81,798	\$ 86,925	\$ 86,925
Subclass: 54 Supplies and Materials	\$ 1,037,194	\$ 1,207,790	\$ 1,377,434	\$ 1,240,760	\$ 1,240,760
Subclass: 55 Other Operating Expenses	\$ 109,164	\$ 181,496	\$ 65,360	\$ 95,950	\$ 95,950
Subclass: 56 Capital Outlay	\$ 1,137	\$ 3,925	\$ 4,300	\$ 2,200	\$ 2,200
Subclass: 57 Other outgo	\$ 491,321	\$ 453,009	\$ 131,575	\$ 249,852	\$ 249,852
Fund: 31	\$ -	\$ -	\$ -	\$ -	\$ -
Fund: 32: Cafeteria					
Class 4:					
Subclass: 48 Revenues	\$ (698,534)	\$ (769,751)	\$ (582,500)	\$ (634,800)	\$ (634,800)
Class 5:					
Subclass: 52 Classified Salaries	\$ 218,447	\$ 246,353	\$ 257,129	\$ 272,791	\$ 272,791
Subclass: 53 Employee Benefits	\$ 93,349	\$ 99,209	\$ 107,869	\$ 114,635	\$ 114,635
Subclass: 54 Supplies and Materials	\$ 309,289	\$ 268,597	\$ 214,442	\$ 238,714	\$ 238,714
Subclass: 55 Other Operating Expenses	\$ 77,449	\$ 141,567	\$ 2,660	\$ 5,660	\$ 5,660
Subclass: 56 Capital Outlay	\$ -	\$ 14,025	\$ 400	\$ 3,000	\$ 3,000
Subclass: 57 Other outgo	\$ -	\$ -	\$ -	\$ -	\$ -
Fund: 32	\$ -	\$ -	\$ -	\$ -	\$ -

Budget Summary Report

Proposed Adopted 2007-08

07/01/07 to 6/30/08

Summary By: Fund, Subclass, Class

GL Account No: Description	FY04-05 Actuals	FY05-06 Actuals	FY06-07 Adopted	FY07-08 Tentative	FY07-08 Adopted
Fund: 33: Child Development Centers					
Class 4:					
Subclass: 48 Revenues	\$ (3,939,541)	\$ (3,817,644)	\$ (3,979,581)	\$ (4,305,783)	\$ (5,543,611)
Class 5:					
Subclass: 52 Classified Salaries	\$ 1,690,784	\$ 1,894,321	\$ 1,973,225	\$ 2,534,353	\$ 3,159,145
Subclass: 53 Employee Benefits	\$ 673,896	\$ 701,450	\$ 736,902	\$ 885,546	\$ 1,114,481
Subclass: 54 Supplies and Materials	\$ 122,717	\$ 200,070	\$ 210,982	\$ 314,777	\$ 511,457
Subclass: 55 Other Operating Expenses	\$ 641,204	\$ 614,105	\$ 346,425	\$ 345,525	\$ 503,269
Subclass: 56 Capital Outlay	\$ 39,888	\$ 21,988	\$ 34,656	\$ 21,428	\$ 53,939
Subclass: 57 Other outgo	\$ 771,053	\$ 385,710	\$ 677,391	\$ 204,154	\$ 201,320
Fund: 33	\$ -	\$ -	\$ -	\$ -	\$ -
Fund: 34: Farm					
Class 4:					
Subclass: 48 Revenues	\$ (105,641)	\$ (1,085,130)	\$ (350,000)	\$ (350,000)	\$ (350,000)
Class 5:					
Subclass: 51 Academic Salaries	\$ 50,789	\$ 54,317	\$ 99,027	\$ 96,704	\$ 96,704
Subclass: 52 Classified Salaries	\$ 22,994	\$ 68,477	\$ 86,604	\$ 108,627	\$ 108,627
Subclass: 53 Employee Benefits	\$ 14,251	\$ 27,562	\$ 42,082	\$ 48,445	\$ 48,445
Subclass: 54 Supplies and Materials	\$ -	\$ 172,909	\$ 29,993	\$ 25,000	\$ 25,000
Subclass: 55 Other Operating Expenses	\$ 17,607	\$ 565,778	\$ 50,000	\$ 53,724	\$ 53,724
Subclass: 56 Capital Outlay	\$ -	\$ 61,845	\$ 35,000	\$ 17,500	\$ 17,500
Subclass: 57 Other outgo	\$ -	\$ 134,242	\$ 7,294	\$ -	\$ -
Fund: 34	\$ -	\$ -	\$ -	\$ -	\$ -
Fund: 39: Residential Living					
Class 4:					
Subclass: 48 Revenues	\$ (542,019)	\$ (568,046)	\$ (439,614)	\$ (473,900)	\$ (473,900)
Class 5:					
Subclass: 52 Classified Salaries	\$ 142,894	\$ 154,275	\$ 156,062	\$ 168,112	\$ 168,112
Subclass: 53 Employee Benefits	\$ 99,390	\$ 85,778	\$ 82,217	\$ 86,446	\$ 86,446
Subclass: 54 Supplies and Materials	\$ 526	\$ 1,385	\$ 1,000	\$ 1,200	\$ 1,200
Subclass: 55 Other Operating Expenses	\$ 183,235	\$ 211,115	\$ 89,685	\$ 101,198	\$ 101,198
Subclass: 56 Capital Outlay	\$ 6,524	\$ 4,849	\$ -	\$ 5,000	\$ 5,000
Subclass: 57 Other outgo	\$ 109,450	\$ 110,644	\$ 110,650	\$ 111,944	\$ 111,944
Fund: 39	\$ -	\$ -	\$ -	\$ -	\$ -
Fund: 41: Capital Projects					
Class 4:					
Subclass: 48 Revenues	\$ (15,552,877)	\$ (11,831,274)	\$ (2,918,903)	\$ (7,555,283)	\$ (8,800,059)
Class 5:					
Subclass: 54 Supplies and Materials	\$ -	\$ 24,096	\$ -	\$ -	\$ -
Subclass: 55 Other Operating Expenses	\$ 36,766	\$ 5,319	\$ 6,000	\$ -	\$ -
Subclass: 56 Capital Outlay	\$ 10,171,780	\$ 10,159,361	\$ 2,328,335	\$ 3,470,498	\$ 5,744,262
Subclass: 57 Other outgo	\$ 5,344,331	\$ 1,642,498	\$ 584,568	\$ 4,084,785	\$ 3,055,797
Fund: 41	\$ -	\$ -	\$ -	\$ -	\$ -

Budget Summary Report

Proposed Adopted 2007-08

07/01/07 to 6/30/08

Summary By: Fund, Subclass, Class

GL Account No: Description	FY04-05 Actuals	FY05-06 Actuals	FY06-07 Adopted	FY07-08 Tentative	FY07-08 Adopted
Fund: 71: ASB Fund					
Class 4:					
Subclass: 48 Revenues	\$ (19,276)	\$ (30,010)	\$ (31,724)	\$ (29,002)	\$ (29,002)
Class 5:					
Subclass: 54 Supplies and Materials	\$ 125	\$ 102	\$ 100	\$ 6,400	\$ 6,400
Subclass: 55 Other Operating Expenses	\$ 824	\$ 4,925	\$ 3,300	\$ 1,750	\$ 1,750
Subclass: 56 Capital Outlay	\$ -	\$ -	\$ 28,324	\$ -	\$ -
Subclass: 57 Other outgo	\$ 18,327	\$ 24,983	\$ -	\$ 20,852	\$ 20,852
Fund: 71 ASB Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Fund: 74: Financial Aid					
Class 4:					
Subclass: 48 Revenues	\$ (6,117,304)	\$ (6,104,768)	\$ (6,432,223)	\$ (6,239,183)	\$ (6,269,683)
Class 5:					
Subclass: 54 Supplies and Materials	\$ -	\$ -	\$ -	\$ -	\$ -
Subclass: 55 Other Operating Expenses	\$ 16,137	\$ 44,219	\$ 5,800	\$ -	\$ -
Subclass: 57 Other outgo	\$ 6,101,167	\$ 6,060,549	\$ 6,426,423	\$ 6,239,183	\$ 6,269,683
Fund: 74 Financial Aid	\$ -	\$ -	\$ -	\$ -	\$ -
Fund: 75: Scholarship and Loan					
Class 4:					
Subclass: 48 Revenues	\$ (164,092)	\$ (233,930)	\$ (219,523)	\$ (163,000)	\$ (163,000)
Class 5:					
Subclass: 54 Supplies and Materials	\$ -	\$ -	\$ -	\$ -	\$ -
Subclass: 55 Other Operating Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Subclass: 57 Other outgo	\$ 164,092	\$ 233,930	\$ 219,523	\$ 163,000	\$ 163,000
Fund: 75 Scholarship and Loan	\$ -	\$ -	\$ -	\$ -	\$ -
Fund: 79: Clubs and Trusts					
Class 4:					
Subclass: 48 Revenues	\$ (41,759)	\$ (43,746)	\$ (43,935)	\$ (39,207)	\$ (39,207)
Class 5:					
Subclass: 54 Supplies and Materials	\$ -	\$ -	\$ -	\$ -	\$ -
Subclass: 55 Other Operating Expenses	\$ 8,808	\$ 10,424	\$ 8,255	\$ 8,615	\$ 8,615
Subclass: 57 Other outgo	\$ 32,951	\$ 33,322	\$ 35,680	\$ 30,592	\$ 30,592
Fund: 79 Clubs and Trusts	\$ -	\$ -	\$ -	\$ -	\$ -
Fund: 83: Foundation					
Class 4:					
Subclass: 48 Revenues	\$ (144,127)	\$ (165,013)	\$ (147,000)	\$ (272,000)	\$ (272,000)
Class 5:					
Subclass: 51 Academic Salaries	\$ 43,350	\$ 46,735	\$ 49,116	\$ -	\$ -
Subclass: 52 Classified Salaries	\$ 45,325	\$ 51,798	\$ 57,577	\$ 197,843	\$ 197,843
Subclass: 53 Employee Benefits	\$ 31,431	\$ 29,918	\$ 32,009	\$ 63,097	\$ 63,097
Subclass: 54 Supplies and Materials	\$ -	\$ -	\$ 6,298	\$ 6,300	\$ 6,300
Subclass: 55 Other Operating Expenses	\$ 24,021	\$ 36,562	\$ 2,000	\$ 3,000	\$ 3,000
Subclass: 56 Capital Outlay	\$ -	\$ -	\$ -	\$ 1,760	\$ 1,760
Subclass: 57 Other outgo	\$ -	\$ -	\$ -	\$ -	\$ -
Fund: 83 Foundation	\$ -	\$ -	\$ -	\$ -	\$ -

Budget Summary Report

Proposed Adopted 2007-08

07/01/07 to 6/30/08

Summary By: Fund, Class, Category

GL Account No: Description	FY04-05 Actuals	FY05-06 Actuals	FY06-07 Adopted	FY07-08 Tentative	FY07-08 Adopted
Fund: 11: G/F Unrestricted					
Category: 480 Beginning Balances	\$ (1,408,028)	\$ (4,419,381)	\$ (2,881,363)	\$ (3,168,859)	\$ (4,796,625)
Category: 481 Federal Revenue	\$ (33,994)	\$ (3,046)	\$ (1,457)	\$ (1,450)	\$ (1,450)
Category: 486 State Revenue	\$ (18,279,798)	\$ (20,308,350)	\$ (21,948,557)	\$ (26,473,467)	\$ (26,483,785)
Category: 488 Local Revenue	\$ (4,723,378)	\$ (4,773,629)	\$ (4,094,467)	\$ (4,749,095)	\$ (4,749,095)
Category: 489 Other Financing	\$ (709)	\$ (260,226)	\$ (5,000)	\$ (4,500)	\$ (4,500)
Class: 4 Revenues	\$ (24,445,907)	\$ (29,764,632)	\$ (28,930,844)	\$ (34,397,371)	\$ (36,035,455)
Category: 511 Academic, Regular/Contract	\$ 4,092,983	\$ 4,288,970	\$ 5,502,300	\$ 6,436,579	\$ 6,436,579
Category: 512 Academic, Non-Instructional, Regular/Contract	\$ 1,883,909	\$ 2,057,712	\$ 2,594,373	\$ 2,886,141	\$ 2,886,141
Category: 513 Academic, Instructional Salary, Other	\$ 1,621,222	\$ 2,482,318	\$ 2,695,579	\$ 3,161,753	\$ 3,344,483
Category: 514 Academic, Non-Instructional Salary, Other	\$ 79,783	\$ 82,429	\$ 114,100	\$ 132,101	\$ 132,101
Category: 521 Classified, Regular FT and PT	\$ 3,010,122	\$ 3,639,792	\$ 4,434,754	\$ 4,882,060	\$ 4,882,060
Category: 522 Classified Aide, Direct Instruction FT	\$ -	\$ 2,493	\$ -	\$ -	\$ -
Category: 523 Classified, Non-instruction, PT	\$ 214,702	\$ 250,096	\$ 111,148	\$ 189,948	\$ 189,948
Category: 524 Classified, Direct Instruction, PT	\$ 124,053	\$ 88,117	\$ 120,839	\$ 131,339	\$ 131,339
Category: 531 STRS Fund	\$ 558,188	\$ 626,907	\$ 863,338	\$ 977,447	\$ 977,447
Category: 532 PERS Fund	\$ 432,399	\$ 354,237	\$ 417,427	\$ 478,207	\$ 478,207
Category: 533 OASDI Fund	\$ 338,140	\$ 409,761	\$ 503,534	\$ 565,935	\$ 565,935
Category: 534 Health/Welfare Insurance	\$ 1,671,869	\$ 1,914,145	\$ 2,328,922	\$ 2,964,047	\$ 2,964,047
Category: 535 State Unemployment Insurance	\$ 74,466	\$ 60,537	\$ 19,931	\$ 32,222	\$ 32,222
Category: 536 Worker's Compensation Insurance	\$ 186,653	\$ 295,423	\$ 383,169	\$ 452,912	\$ 452,912
Category: 537 APPLE (Alternate Retirement System)	\$ 22,012	\$ 35,112	\$ 35,354	\$ 47,305	\$ 47,305
Category: 539 Other Benefits	\$ 37,910	\$ 104,525	\$ 103,588	\$ 117,137	\$ 117,137
Category: 541 Books & Magazines	\$ 1,299	\$ 2,052	\$ 1,500	\$ 1,500	\$ 1,500
Category: 543 Instructional Supplies	\$ 71,363	\$ 125,038	\$ 131,972	\$ 191,460	\$ 191,460
Category: 545 Non-instructional Supplies	\$ 399,822	\$ 415,677	\$ 489,222	\$ 582,458	\$ 582,458
Category: 551 Consultant Services	\$ 351,597	\$ 440,613	\$ 489,537	\$ 435,409	\$ 435,409
Category: 552 Travel & Conference	\$ 334,866	\$ 406,124	\$ 435,984	\$ 598,581	\$ 598,581
Category: 553 Dues & Memberships	\$ 63,947	\$ 65,615	\$ 86,357	\$ 98,103	\$ 98,103
Category: 554 Insurance	\$ 266,324	\$ 228,056	\$ 294,493	\$ 404,447	\$ 443,501
Category: 555 Utilities/Housekeeping Costs	\$ 907,161	\$ 1,091,768	\$ 1,352,110	\$ 1,378,036	\$ 1,379,536
Category: 556 Contracts/Lease/Maintenance	\$ 725,445	\$ 955,579	\$ 1,039,940	\$ 1,285,870	\$ 1,285,870
Category: 557 Other Operating Expenses	\$ 524,162	\$ 531,054	\$ 474,978	\$ 601,494	\$ 567,094
Category: 559 Other Expenses	\$ (195,130)	\$ (294,899)	\$ 629,366	\$ 820,699	\$ 820,699
Category: 561 Building Repairs	\$ 24,270	\$ 25,506	\$ -	\$ -	\$ -
Category: 562 Building Costs	\$ (140,000)	\$ 5,800	\$ 29,548	\$ 29,548	\$ 29,548
Category: 563 Library Books	\$ 37,580	\$ 45,250	\$ 49,195	\$ 49,465	\$ 49,465
Category: 564 Equipment	\$ 219,681	\$ 251,746	\$ 405,353	\$ 524,578	\$ 524,578
Category: 571 Debt Retirement Long-term	\$ 686,333	\$ 323,318	\$ 173,648	\$ 463,648	\$ 463,648
Category: 573 Interfund Transfer-Out	\$ 1,442,885	\$ 2,604,203	\$ 997,746	\$ 1,845,965	\$ 3,112,000
Category: 575 Student Financial Aid	\$ (5,854)	\$ (5,542)	\$ -	\$ 10,000	\$ 10,000
Category: 576 Other Student Aid	\$ -	\$ 356	\$ -	\$ -	\$ -
Category: 579 Contingencies	\$ 4,378,747	\$ 5,854,744	\$ 1,621,540	\$ 1,620,977	\$ 1,804,142
Class: 5 Expenses	\$ 24,442,907	\$ 29,764,632	\$ 28,930,844	\$ 34,397,371	\$ 36,035,455
Fund: 11 G/F Unrestricted	\$ -	\$ -	\$ -	\$ -	\$ -

Budget Summary Report

Proposed Adopted 2007-08

07/01/07 to 6/30/08

Summary By: Fund, Class, Category

GL Account No: Description	FY04-05 Actuals	FY05-06 Actuals	FY06-07 Adopted	FY07-08 Tentative	FY07-08 Adopted	
COALINGA COLLEGE:						
Fund: 11: G/F Unrestricted						
Category: 480	Beginning Balances	\$ -	\$ (1,723,559)	\$ (1,094,918)	\$ (1,204,167)	\$ (1,875,480)
Category: 481	Federal Revenue	\$ -	\$ (1,187)	\$ (554)	\$ (551)	\$ (567)
Category: 486	State Revenue	\$ -	\$ (7,920,257)	\$ (8,340,452)	\$ (10,059,917)	\$ (10,355,160)
Category: 488	Local Revenue	\$ -	\$ (1,861,715)	\$ (1,555,897)	\$ (1,804,656)	\$ (1,856,896)
Category: 489	Other Financing	\$ -	\$ (101,488)	\$ (1,900)	\$ (1,710)	\$ (1,760)
Class: 4	Revenues	\$ -	\$ (11,608,206)	\$ (10,993,721)	\$ (13,071,001)	\$ (14,089,863)
Category: 511	Academic, Regular/Contract	\$ 2,444,640	\$ 2,441,450	\$ 3,146,826	\$ 3,672,380	\$ 3,672,380
Category: 512	Academic, Non-Instructional, Regular/Contract	\$ 777,462	\$ 801,547	\$ 1,107,380	\$ 1,334,370	\$ 1,334,370
Category: 513	Academic, Instructional Salary, Other	\$ 589,838	\$ 948,162	\$ 1,101,009	\$ 1,168,709	\$ 1,236,455
Category: 514	Academic, Non-Instructional Salary, Other	\$ 35,586	\$ 32,519	\$ 29,600	\$ 39,600	\$ 39,600
Category: 521	Classified, Regular FT and PT	\$ 858,058	\$ 964,196	\$ 1,268,044	\$ 1,251,989	\$ 1,251,989
Category: 522	Classified Aide, Direct Instruction FT	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 523	Classified, Non-instruction, PT	\$ 149,611	\$ 184,448	\$ 104,798	\$ 147,577	\$ 147,577
Category: 524	Classified, Direct Instruction, PT	\$ 96,086	\$ 63,950	\$ 75,939	\$ 75,939	\$ 75,939
Category: 531	STRS Fund	\$ 298,341	\$ 315,736	\$ 425,302	\$ 480,716	\$ 480,716
Category: 532	PERS Fund	\$ 132,350	\$ 101,712	\$ 123,539	\$ 144,169	\$ 144,169
Category: 533	OASDI Fund	\$ 119,630	\$ 142,082	\$ 176,245	\$ 200,380	\$ 200,380
Category: 534	Health/Welfare Insurance	\$ 718,712	\$ 770,027	\$ 978,280	\$ 1,010,332	\$ 1,010,332
Category: 535	State Unemployment Insurance	\$ 33,108	\$ 25,620	\$ 3,520	\$ 16,037	\$ 16,037
Category: 536	Worker's Compensation Insurance	\$ 83,982	\$ 125,487	\$ 164,550	\$ 197,435	\$ 197,435
Category: 537	APPLE (Alternate Retirement System)	\$ 8,621	\$ 11,743	\$ 21,394	\$ 41,277	\$ 41,277
Category: 539	Other Benefits	\$ 3,520	\$ 14,055	\$ 14,162	\$ 15,560	\$ 15,560
Category: 541	Books & Magazines	\$ 161	\$ 437	\$ -	\$ -	\$ -
Category: 543	Instructional Supplies	\$ 28,911	\$ 48,126	\$ 84,778	\$ 142,879	\$ 142,879
Category: 545	Non-instructional Supplies	\$ 229,607	\$ 236,340	\$ 214,996	\$ 283,393	\$ 283,393
Category: 551	Consultant Services	\$ 73,390	\$ 103,432	\$ 116,662	\$ 116,662	\$ 116,662
Category: 552	Travel & Conference	\$ 176,876	\$ 198,857	\$ 208,767	\$ 328,103	\$ 328,103
Category: 553	Dues & Memberships	\$ 20,187	\$ 15,704	\$ 30,449	\$ 30,070	\$ 30,070
Category: 554	Insurance	\$ -	\$ 163,225	\$ 178,519	\$ 238,404	\$ 261,113
Category: 555	Utilities/Housekeeping Costs	\$ 578,967	\$ 726,882	\$ 792,610	\$ 807,011	\$ 807,011
Category: 556	Contracts/Lease/Maintenance	\$ 202,813	\$ 350,028	\$ 397,528	\$ 397,527	\$ 397,527
Category: 557	Other Operating Expenses	\$ 61,083	\$ 66,095	\$ 19,709	\$ 21,209	\$ 21,209
Category: 559	Other Expenses	\$ (125,989)	\$ (124,444)	\$ 149,277	\$ 137,133	\$ 137,133
Category: 561	Building Repairs	\$ 14,999	\$ 686	\$ -	\$ -	\$ -
Category: 562	Building Costs	\$ -	\$ -	\$ 28,548	\$ 28,548	\$ 28,548
Category: 563	Library Books	\$ 8,178	\$ 20,784	\$ 21,786	\$ 21,786	\$ 21,786
Category: 564	Equipment	\$ 98,764	\$ 57,602	\$ 152,079	\$ 161,379	\$ 161,379
Category: 571	Debt Retirement Long-term	\$ -	\$ -	\$ 86,824	\$ 86,824	\$ 86,824
Category: 573	Interfund Transfer-Out	\$ -	\$ -	\$ 678,746	\$ 741,246	\$ 741,246
Category: 575	Student Financial Aid	\$ -	\$ -	\$ -	\$ 10,000	\$ 10,000
Category: 576	Other Student Aid	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 579	Contingencies	\$ -	\$ -	\$ 204,489	\$ 9,891	\$ 9,891
Class: 5	Expenses	\$ 7,717,492	\$ 8,806,488	\$ 12,106,355	\$ 13,358,535	\$ 13,448,990
Fund: 11	G/F Unrestricted	\$ 7,717,492	\$ (2,801,718)	\$ 1,112,634	\$ 287,534	\$ (640,873)

Budget Summary Report

Proposed Adopted 2007-08

07/01/07 to 6/30/08

Summary By: Fund, Class, Category

GL Account No: Description	FY04-05 Actuals	FY05-06 Actuals	FY06-07 Adopted	FY07-08 Tentative	FY07-08 Adopted	
LEMOORE COLLEGE:						
Fund: 11: G/F Unrestricted						
Category: 480	Beginning Balances	\$ -	\$ (2,695,822)	\$ (1,786,445)	\$ (1,964,692)	\$ (2,921,145)
Category: 481	Federal Revenue	\$ -	\$ (1,858)	\$ (903)	\$ (899)	\$ (883)
Category: 486	State Revenue	\$ -	\$ (12,388,094)	\$ (13,608,105)	\$ (16,413,550)	\$ (16,128,625)
Category: 488	Local Revenue	\$ -	\$ (2,911,914)	\$ (2,538,570)	\$ (2,944,439)	\$ (2,892,199)
Category: 489	Other Financing	\$ -	\$ (158,738)	\$ (3,100)	\$ (2,790)	\$ (2,741)
Class: 4	Revenues	\$ -	\$ (18,156,426)	\$ (17,937,123)	\$ (21,326,370)	\$ (21,945,592)
Category: 511	Academic, Regular/Contract	\$ 1,648,343	\$ 1,847,520	\$ 2,355,474	\$ 2,764,199	\$ 2,764,199
Category: 512	Academic, Non-Instructional, Regular/Contract	\$ 667,749	\$ 814,516	\$ 1,028,384	\$ 1,010,048	\$ 1,010,048
Category: 513	Academic, Instructional Salary, Other	\$ 1,031,384	\$ 1,534,156	\$ 1,594,570	\$ 1,993,044	\$ 2,108,028
Category: 514	Academic, Non-Instructional Salary, Other	\$ 44,197	\$ 49,910	\$ 84,500	\$ 92,501	\$ 92,501
Category: 521	Classified, Regular FT and PT	\$ 746,230	\$ 847,128	\$ 1,038,647	\$ 1,347,754	\$ 1,347,754
Category: 522	Classified Aide, Direct Instruction FT	\$ -	\$ 2,493	\$ -	\$ -	\$ -
Category: 523	Classified, Non-instruction, PT	\$ 35,480	\$ 50,386	\$ 6,350	\$ 41,525	\$ 41,525
Category: 524	Classified, Direct Instruction, PT	\$ 27,967	\$ 24,167	\$ 44,900	\$ 55,400	\$ 55,400
Category: 531	STRS Fund	\$ 231,193	\$ 286,869	\$ 407,712	\$ 459,337	\$ 459,337
Category: 532	PERS Fund	\$ 113,926	\$ 80,082	\$ 96,494	\$ 122,166	\$ 122,166
Category: 533	OASDI Fund	\$ 104,419	\$ 121,229	\$ 156,177	\$ 181,116	\$ 181,116
Category: 534	Health/Welfare Insurance	\$ 527,016	\$ 637,335	\$ 743,367	\$ 813,556	\$ 813,556
Category: 535	State Unemployment Insurance	\$ 28,476	\$ 24,741	\$ 4,137	\$ 3,710	\$ 3,710
Category: 536	Worker's Compensation Insurance	\$ 71,003	\$ 119,089	\$ 154,960	\$ 185,720	\$ 185,720
Category: 537	APPLE (Alternate Retirement System)	\$ 12,595	\$ 22,757	\$ 13,424	\$ 5,468	\$ 5,468
Category: 539	Other Benefits	\$ 3,683	\$ 10,543	\$ 14,162	\$ 15,579	\$ 15,579
Category: 541	Books & Magazines	\$ 814	\$ 1,251	\$ 1,500	\$ 1,500	\$ 1,500
Category: 543	Instructional Supplies	\$ 42,629	\$ 76,913	\$ 45,634	\$ 45,505	\$ 45,505
Category: 545	Non-instructional Supplies	\$ 95,160	\$ 126,649	\$ 223,579	\$ 234,096	\$ 234,096
Category: 551	Consultant Services	\$ 7,987	\$ 12,561	\$ 15,990	\$ 31,990	\$ 31,990
Category: 552	Travel & Conference	\$ 73,884	\$ 116,052	\$ 111,849	\$ 124,565	\$ 124,565
Category: 553	Dues & Memberships	\$ 13,574	\$ 18,259	\$ 21,606	\$ 25,006	\$ 25,006
Category: 554	Insurance	\$ -	\$ 99,937	\$ 109,160	\$ 153,068	\$ 168,886
Category: 555	Utilities/Housekeeping Costs	\$ 287,903	\$ 322,072	\$ 480,100	\$ 489,696	\$ 491,196
Category: 556	Contracts/Lease/Maintenance	\$ 101,212	\$ 202,555	\$ 201,507	\$ 452,356	\$ 452,356
Category: 557	Other Operating Expenses	\$ 15,960	\$ 13,795	\$ 12,200	\$ 12,200	\$ 12,200
Category: 559	Other Expenses	\$ (21,708)	\$ (34,681)	\$ 127,150	\$ 140,794	\$ 140,794
Category: 561	Building Repairs	\$ 9,271	\$ 24,820	\$ -	\$ -	\$ -
Category: 562	Building Costs	\$ -	\$ 5,800	\$ 1,000	\$ 1,000	\$ 1,000
Category: 563	Library Books	\$ 29,402	\$ 24,054	\$ 27,409	\$ 27,679	\$ 27,679
Category: 564	Equipment	\$ 88,177	\$ 131,015	\$ 174,112	\$ 183,947	\$ 183,947
Category: 571	Debt Retirement Long-term	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 573	Interfund Transfer-Out	\$ -	\$ 73,257	\$ 172,000	\$ 359,500	\$ 359,500
Category: 575	Student Financial Aid	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 576	Other Student Aid	\$ -	\$ 356	\$ -	\$ -	\$ -
Category: 579	Contingencies	\$ -	\$ -	\$ -	\$ 49,660	\$ 49,660
Class: 5	Expenses	\$ 6,037,926	\$ 7,687,586	\$ 9,468,054	\$ 11,423,685	\$ 11,555,987
Fund: 11	G/F Unrestricted	\$ 6,037,926	\$ (10,468,840)	\$ (8,469,070)	\$ (9,902,685)	\$ (10,389,605)

Budget Summary Report

Proposed Adopted 2007-08

07/01/07 to 6/30/08

Summary By: Fund, Class, Category

GL Account No: Description	FY04-05 Actuals	FY05-06 Actuals	FY06-07 Adopted	FY07-08 Tentative	FY07-08 Adopted
DISTRICT OPERATIONS:					
Fund: 11: G/F Unrestricted					
Category: 480	Beginning Balances	\$ -	\$ -	\$ -	\$ -
Category: 481	Federal Revenue	\$ -	\$ -	\$ -	\$ -
Category: 486	State Revenue	\$ -	\$ -	\$ -	\$ -
Category: 488	Local Revenue	\$ -	\$ -	\$ -	\$ -
Category: 489	Other Financing	\$ -	\$ -	\$ -	\$ -
Class: 4	Revenues	\$ -	\$ -	\$ -	\$ -
Category: 511	Academic, Regular/Contract	\$ -	\$ -	\$ -	\$ -
Category: 512	Academic, Non-Instructional, Regular/Contract	\$ 438,698	\$ 441,650	\$ 458,609	\$ 541,723
Category: 513	Academic, Instructional Salary, Other	\$ -	\$ -	\$ -	\$ -
Category: 514	Academic, Non-Instructional Salary, Other	\$ -	\$ -	\$ -	\$ -
Category: 521	Classified, Regular FT and PT	\$ 1,405,568	\$ 1,828,469	\$ 2,128,063	\$ 2,282,317
Category: 522	Classified Aide, Direct Instruction FT	\$ -	\$ -	\$ -	\$ -
Category: 523	Classified, Non-instruction, PT	\$ 21,942	\$ 15,261	\$ -	\$ 846
Category: 524	Classified, Direct Instruction, PT	\$ -	\$ -	\$ -	\$ -
Category: 531	STRS Fund	\$ 28,654	\$ 24,302	\$ 30,324	\$ 37,394
Category: 532	PERS Fund	\$ 186,122	\$ 172,442	\$ 197,394	\$ 211,872
Category: 533	OASDI Fund	\$ 114,091	\$ 146,450	\$ 171,112	\$ 184,439
Category: 534	Health/Welfare Insurance	\$ 426,141	\$ 506,782	\$ 607,275	\$ 1,140,159
Category: 535	State Unemployment Insurance	\$ 12,882	\$ 10,175	\$ 12,274	\$ 12,475
Category: 536	Worker's Compensation Insurance	\$ 31,667	\$ 50,846	\$ 63,659	\$ 69,757
Category: 537	APPLE (Alternate Retirement System)	\$ 837	\$ 612	\$ 536	\$ 560
Category: 539	Other Benefits	\$ 30,707	\$ 79,927	\$ 75,264	\$ 85,998
Category: 541	Books & Magazines	\$ 91	\$ 364	\$ -	\$ -
Category: 543	Instructional Supplies	\$ -	\$ -	\$ 1,560	\$ 3,076
Category: 545	Non-instructional Supplies	\$ 75,039	\$ 52,688	\$ 50,647	\$ 64,969
Category: 551	Consultant Services	\$ 270,221	\$ 324,619	\$ 356,885	\$ 286,757
Category: 552	Travel & Conference	\$ 84,106	\$ 91,216	\$ 115,368	\$ 145,913
Category: 553	Dues & Memberships	\$ 30,186	\$ 31,653	\$ 34,302	\$ 43,027
Category: 554	Insurance	\$ 170,730	\$ (35,106)	\$ 6,814	\$ 12,975
Category: 555	Utilities/Housekeeping Costs	\$ 40,291	\$ 42,814	\$ 79,400	\$ 81,329
Category: 556	Contracts/Lease/Maintenance	\$ 421,420	\$ 402,996	\$ 440,905	\$ 435,987
Category: 557	Other Operating Expenses	\$ 416,332	\$ 451,164	\$ 443,069	\$ 568,085
Category: 559	Other Expenses	\$ (127,337)	\$ (135,774)	\$ 352,939	\$ 542,772
Category: 561	Building Repairs	\$ -	\$ -	\$ -	\$ -
Category: 562	Building Costs	\$ (140,000)	\$ -	\$ -	\$ -
Category: 563	Library Books	\$ -	\$ 412	\$ -	\$ -
Category: 564	Equipment	\$ 32,740	\$ 63,130	\$ 79,162	\$ 179,252
Category: 571	Debt Retirement Long-term	\$ 686,333	\$ 323,318	\$ 86,824	\$ 376,824
Category: 573	Interfund Transfer-Out	\$ 1,442,885	\$ 2,530,946	\$ 147,000	\$ 745,219
Category: 575	Student Financial Aid	\$ -	\$ (5,542)	\$ -	\$ -
Category: 576	Other Student Aid	\$ (5,854)	\$ -	\$ -	\$ -
Category: 579	Contingencies	\$ 3,562,291	\$ -	\$ 1,417,051	\$ 1,561,426
Class: 5	Expenses	\$ 9,656,783	\$ 7,415,814	\$ 7,356,435	\$ 9,615,151
Fund: 11	G/F Unrestricted	\$ 9,656,783	\$ 7,415,814	\$ 7,356,435	\$ 9,615,151

Budget Summary Report

Proposed Adopted 2007-08

07/01/07 to 6/30/08

Summary By: Fund, Class, Category

GL Account No: Description	FY04-05 Actuals	FY05-06 Actuals	FY06-07 Adopted	FY07-08 Tentative	FY07-08 Adopted
Fund: 12: G/F Restricted					
Category: 480 Beginning Balances	\$ (187)	\$ (187)	\$ -	\$ -	\$ -
Category: 481 Federal Revenue	\$ (5,419,861)	\$ (4,431,595)	\$ (4,401,836)	\$ (3,529,832)	\$ (3,926,495)
Category: 486 State Revenue	\$ (2,389,942)	\$ (2,492,546)	\$ (2,401,414)	\$ (4,673,324)	\$ (4,892,116)
Category: 488 Local Revenue	\$ (248,267)	\$ (238,439)	\$ (274,659)	\$ (480,384)	\$ (89,698)
Category: 489 Other Financing	\$ -	\$ (198,712)	\$ (150,000)	\$ (150,000)	\$ (150,000)
Class: 4 Revenues	\$ (8,058,256)	\$ (7,361,479)	\$ (7,227,909)	\$ (8,833,540)	\$ (9,058,309)
Category: 511 Academic, Regular/Contract	\$ 837,426	\$ 362,254	\$ 262,130	\$ 159,214	\$ 159,214
Category: 512 Academic, Non-Instructional, Regular/Contract	\$ 468,710	\$ 626,142	\$ 891,399	\$ 1,061,174	\$ 1,061,174
Category: 513 Academic, Instructional Salary, Other	\$ 175,495	\$ 90,668	\$ 48,966	\$ 93,862	\$ 93,862
Category: 514 Academic, Non-Instructional Salary, Other	\$ 37,518	\$ 77,102	\$ 44,107	\$ 47,506	\$ 47,506
Category: 521 Classified, Regular FT and PT	\$ 1,816,359	\$ 1,548,161	\$ 1,415,197	\$ 1,688,446	\$ 1,690,902
Category: 522 Classified Aide, Direct Instruction FT	\$ 31,963	\$ 42,592	\$ 15,000	\$ 138,921	\$ 138,921
Category: 523 Classified, Non-instruction, PT	\$ 450,046	\$ 426,491	\$ 396,971	\$ 466,733	\$ 457,556
Category: 524 Classified, Direct Instruction, PT	\$ 136,448	\$ 113,066	\$ 106,720	\$ 102,759	\$ 102,759
Category: 531 STRS Fund	\$ 130,943	\$ 103,730	\$ 81,544	\$ 83,139	\$ 83,139
Category: 532 PERS Fund	\$ 258,175	\$ 137,198	\$ 111,360	\$ 148,067	\$ 148,067
Category: 533 OASDI Fund	\$ 153,570	\$ 126,985	\$ 120,377	\$ 160,905	\$ 160,905
Category: 534 Health/Welfare Insurance	\$ 648,013	\$ 511,638	\$ 490,670	\$ 659,886	\$ 659,886
Category: 535 State Unemployment Insurance	\$ 29,659	\$ 18,291	\$ 10,767	\$ 18,329	\$ 18,329
Category: 536 Worker's Compensation Insurance	\$ 66,837	\$ 74,043	\$ 65,981	\$ 92,604	\$ 92,604
Category: 537 APPLE (Alternate Retirement System)	\$ 7,120	\$ 7,590	\$ 9,557	\$ 7,913	\$ 7,913
Category: 541 Books & Magazines	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 543 Instructional Supplies	\$ 147,050	\$ 83,520	\$ 109,187	\$ 447,916	\$ 672,806
Category: 545 Non-instructional Supplies	\$ 134,350	\$ 141,267	\$ 222,657	\$ 169,642	\$ 169,642
Category: 551 Consultant Services	\$ 97,356	\$ 109,679	\$ 157,950	\$ 150,549	\$ 150,549
Category: 552 Travel & Conference	\$ 292,614	\$ 275,937	\$ 308,239	\$ 541,980	\$ 541,980
Category: 553 Dues & Memberships	\$ 5,418	\$ 5,850	\$ 2,225	\$ 3,225	\$ 3,325
Category: 554 Insurance	\$ 9,125	\$ 1,638	\$ 23,925	\$ 7,225	\$ 7,225
Category: 555 Utilities/Housekeeping Costs	\$ 64,523	\$ 3,775	\$ 6,173	\$ 1,800	\$ 1,800
Category: 556 Contracts/Lease/Maintenance	\$ 762,003	\$ 672,120	\$ 473,699	\$ 606,503	\$ 606,503
Category: 557 Other Operating Expenses	\$ 2,284	\$ 1,159	\$ 75	\$ -	\$ -
Category: 559 Other Expenses	\$ 197,337	\$ 236,608	\$ 236,313	\$ 212,239	\$ 218,739
Category: 561 Sites/Site Improvement	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 562 Buildings	\$ -	\$ -	\$ 210,017	\$ 100,000	\$ 100,000
Category: 563 Library Books	\$ 175,922	\$ 80,238	\$ 109,136	\$ 120,516	\$ 120,516
Category: 564 Equipment	\$ 408,738	\$ 725,781	\$ 630,092	\$ 617,229	\$ 617,229
Category: 571 Debt Retirement Long-term	\$ 17,823	\$ 259,743	\$ 224,858	\$ 248,000	\$ 248,000
Category: 573 Interfund Transfer-Out	\$ 156,074	\$ 212,172	\$ 152,000	\$ 319,873	\$ 319,873
Category: 576 Other Student Aid	\$ 339,171	\$ 286,041	\$ 290,617	\$ 357,385	\$ 357,385
Category: 579 Contingencies	\$ 187	\$ -	\$ -	\$ -	\$ -
Class: 5 Expenses	\$ 8,058,256	\$ 7,361,479	\$ 7,227,909	\$ 8,833,540	\$ 9,058,309
Fund: 12 G/F Restricted	\$ -	\$ -	\$ -	\$ -	\$ -

Budget Summary Report

Proposed Adopted 2007-08

07/01/07 to 6/30/08

Summary By: Fund, Class, Category

GL Account No: Description	FY04-05 Actuals	FY05-06 Actuals	FY06-07 Adopted	FY07-08 Tentative	FY07-08 Adopted
Fund: 14: G/F Reserve					
Category: 480 Beginning Balances	\$ (39,666)	\$ -	\$ (140,634)	\$ -	\$ -
Category: 488 Local Revenue	\$ (968)	\$ -	\$ (656)	\$ -	\$ -
Category: 489 Other Financing	\$ -	\$ -	\$ -	\$ -	\$ -
Class: 4 Revenues	\$ (40,634)	\$ -	\$ (141,290)	\$ -	\$ -
Category: 579 Contingencies	\$ 40,634	\$ -	\$ 141,290		
Class: 5 Expenses	\$ 40,634	\$ -	\$ 141,290	\$ -	\$ -
Fund: 14 G/F Reserve	\$ -	\$ -	\$ -	\$ -	\$ -
Fund: 31: Bookstore					
Category: 480 Beginning Balances	\$ (378,397)	\$ (491,321)	\$ (491,321)	\$ (453,009)	\$ (453,009)
Category: 488 Local Revenue	\$ (1,390,971)	\$ (1,497,895)	\$ (1,344,208)	\$ (1,414,308)	\$ (1,414,308)
Category: 489 Other Financing	\$ (48,987)	\$ (83,704)	\$ -	\$ -	\$ -
Class: 4 Revenues	\$ (1,818,355)	\$ (2,072,920)	\$ (1,835,529)	\$ (1,867,317)	\$ (1,867,317)
Category: 521 Classified, Regular FT and PT	\$ 116,620	\$ 152,463	\$ 173,762	\$ 189,630	\$ 189,630
Category: 523 Classified, Non-instruction, PT	\$ 569	\$ 1,269	\$ 1,300	\$ 2,000	\$ 2,000
Category: 532 PERS Fund	\$ 14,901	\$ 14,065	\$ 15,838	\$ 16,186	\$ 16,186
Category: 533 OASDI Fund	\$ 7,900	\$ 11,187	\$ 13,293	\$ 13,749	\$ 13,749
Category: 534 Health/Welfare Insurance	\$ 36,343	\$ 43,105	\$ 48,235	\$ 51,543	\$ 51,543
Category: 535 State Unemployment Insurance	\$ 823	\$ 1,171	\$ 87	\$ 96	\$ 96
Category: 536 Worker's Compensation Insurance	\$ 1,974	\$ 3,440	\$ 4,345	\$ 4,742	\$ 4,742
Category: 537 APPLE (Alternate Retirement System)	\$ 409	\$ -	\$ -	\$ 609	\$ 609
Category: 545 Supplies	\$ 1,037,194	\$ 1,207,790	\$ 1,377,434	\$ 1,240,760	\$ 1,240,760
Category: 553 Dues & Memberships	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 555 Utilities/Housekeeping Costs	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 556 Contracts/Lease/Maintenance	\$ -	\$ 8,814	\$ 8,500	\$ 5,000	\$ 5,000
Category: 557 Other Operating Expenses	\$ 28,192	\$ 55,783	\$ 48,000	\$ 31,500	\$ 31,500
Category: 559 Other Expenses	\$ 80,973	\$ 116,899	\$ 8,860	\$ 59,450	\$ 59,450
Category: 564 Equipment	\$ 1,137	\$ 3,925	\$ 4,300	\$ 2,200	\$ 2,200
Category: 579 Contingencies	\$ 491,321	\$ 453,009	\$ 131,575	\$ 249,852	\$ 249,852
Class: 5 Expenses	\$ 1,818,355	\$ 2,072,920	\$ 1,835,529	\$ 1,867,317	\$ 1,867,317
Fund: 31 Bookstore	\$ -	\$ -	\$ -	\$ -	\$ -

Budget Summary Report

Proposed Adopted 2007-08

07/01/07 to 6/30/08

Summary By: Fund, Class, Category

GL Account No: Description	FY04-05 Actuals	FY05-06 Actuals	FY06-07 Adopted	FY07-08 Tentative	FY07-08 Adopted
Fund: 32: Cafeteria					
Category: 480 Beginning Balances	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 488 Local Revenue	\$ (548,020)	\$ (496,532)	\$ (482,500)	\$ (534,800)	\$ (534,800)
Category: 489 Other Financing	\$ (150,514)	\$ (273,219)	\$ (100,000)	\$ (100,000)	\$ (100,000)
Class: 4 Revenues	\$ (698,534)	\$ (769,751)	\$ (582,500)	\$ (634,800)	\$ (634,800)
Category: 521 Classified, Regular FT and PT	\$ 186,939	\$ 215,186	\$ 242,634	\$ 255,766	\$ 255,766
Category: 523 Classified, Non-instruction, PT	\$ 31,509	\$ 31,166	\$ 14,495	\$ 17,025	\$ 17,025
Category: 532 PERS Fund	\$ 22,714	\$ 19,476	\$ 19,497	\$ 22,508	\$ 22,508
Category: 533 OASDI Fund	\$ 11,973	\$ 15,435	\$ 17,966	\$ 19,056	\$ 19,056
Category: 534 Health/Welfare Insurance	\$ 50,865	\$ 56,121	\$ 63,335	\$ 65,979	\$ 65,979
Category: 535 State Unemployment Insurance	\$ 1,619	\$ 1,457	\$ 124	\$ 129	\$ 129
Category: 536 Worker's Compensation Insurance	\$ 3,706	\$ 5,563	\$ 6,281	\$ 6,486	\$ 6,486
Category: 537 APPLE (Alternate Retirement System)	\$ 2,472	\$ 1,158	\$ 666	\$ 477	\$ 477
Category: 545 Non-instructional supplies	\$ 309,289	\$ 268,597	\$ 214,442	\$ 238,714	\$ 238,714
Category: 552 Travel & Conference	\$ 136	\$ 239	\$ 60	\$ 210	\$ 210
Category: 553 Dues & Memberships	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 555 Utilities/Housekeeping Costs	\$ 2,168	\$ 3,827	\$ 1,200	\$ 3,800	\$ 3,800
Category: 556 Contracts/Lease/Maintenance	\$ 5,040	\$ 815	\$ 1,200	\$ 650	\$ 650
Category: 559 Other Expenses	\$ 70,106	\$ 136,686	\$ 200	\$ 1,000	\$ 1,000
Category: 564 Equipment	\$ -	\$ 14,025	\$ 400	\$ 3,000	\$ 3,000
Class: 5 Expenses	\$ 698,534	\$ 769,751	\$ 582,500	\$ 634,800	\$ 634,800
Fund: 32 Cafeteria	\$ -	\$ -	\$ -	\$ -	\$ -
Fund: 33: Child Development Centers					
Category: 480 Beginning Balances	\$ -	\$ -	\$ (400)	\$ (400)	\$ -
Category: 481 Federal Revenue	\$ (1,017,166)	\$ (693,241)	\$ (703,924)	\$ (462,687)	\$ (562,520)
Category: 486 State Revenue	\$ (2,518,314)	\$ (2,633,447)	\$ (2,882,040)	\$ (3,462,591)	\$ (4,653,891)
Category: 488 Local Revenue	\$ (153,484)	\$ (206,695)	\$ (244,105)	\$ (244,105)	\$ (327,200)
Category: 489 Other Local Revenue	\$ (250,576)	\$ (284,261)	\$ (149,112)	\$ (136,000)	\$ -
Class: 4 Revenues	\$ (3,939,541)	\$ (3,817,644)	\$ (3,979,581)	\$ (4,305,783)	\$ (5,543,611)
Category: 521 Classified, Regular FT and PT	\$ 1,531,869	\$ 1,789,286	\$ 1,878,648	\$ 2,439,776	\$ 3,054,198
Category: 523 Classified, Non-instruction, PT	\$ 155,646	\$ 105,035	\$ 94,577	\$ 94,577	\$ 104,947
Category: 524 Classified, Direct Instruction, PT	\$ 3,268	\$ -	\$ -	\$ -	\$ -
Category: 532 PERS Fund	\$ 175,817	\$ 130,729	\$ 131,533	\$ 169,118	\$ 189,082
Category: 533 OASDI Fund	\$ 96,508	\$ 111,707	\$ 116,924	\$ 150,538	\$ 234,138
Category: 534 Health/Welfare Insurance	\$ 345,834	\$ 387,152	\$ 422,151	\$ 477,032	\$ 556,060
Category: 535 State Unemployment Insurance	\$ 11,534	\$ 12,252	\$ 949	\$ 1,261	\$ 14,872
Category: 536 Worker's Compensation Insurance	\$ 28,565	\$ 43,161	\$ 47,262	\$ 62,918	\$ 77,129
Category: 537 APPLE (Alternate Retirement System)	\$ 15,638	\$ 16,449	\$ 18,083	\$ 24,679	\$ 43,200
Category: 543 Instructional Supplies	\$ 15,335	\$ 57,881	\$ 49,528	\$ 40,608	\$ 88,457
Category: 545 Non-instructional supplies	\$ 107,381	\$ 142,189	\$ 161,454	\$ 274,169	\$ 423,000
Category: 551 Consultant Services	\$ 12,643	\$ 16,335	\$ 2,720	\$ 2,720	\$ 12,075
Category: 552 Travel & Conference	\$ 23,346	\$ 22,245	\$ 22,560	\$ 22,660	\$ 47,206
Category: 553 Dues & Memberships	\$ 3,949	\$ 6,170	\$ 6,850	\$ 6,850	\$ 15,700
Category: 554 Insurance	\$ 3,915	\$ 4,284	\$ 5,400	\$ 5,400	\$ 7,750
Category: 555 Utilities/Housekeeping Costs	\$ 47,926	\$ 31,644	\$ 65,840	\$ 65,840	\$ 106,879
Category: 556 Contracts/Lease/Maintenance	\$ 198,637	\$ 151,991	\$ 156,720	\$ 156,720	\$ 117,901
Category: 557 Other Operating Expenses	\$ 31	\$ 77	\$ 1,700	\$ 1,700	\$ 8,875
Category: 559 Other Expenses	\$ 350,757	\$ 381,360	\$ 84,635	\$ 83,635	\$ 186,883
Category: 561 Sites/Site Improvement	\$ 1,645	\$ 3,909	\$ 1,000	\$ 1,000	\$ -
Category: 562 Buildings	\$ -	\$ 4,079	\$ -	\$ -	\$ -
Category: 564 Equipment	\$ 38,243	\$ 13,999	\$ 33,656	\$ 20,428	\$ 53,939
Category: 571 Debt Retirement Long-term	\$ 52,000	\$ 81,256	\$ 109,600	\$ 107,600	\$ 112,000
Category: 573 Interfund Transfer-Out	\$ 719,053	\$ 304,454	\$ 567,791	\$ 96,554	\$ 89,320
Category: 579 Contingencies	\$ -	\$ -	\$ -	\$ -	\$ -
Class: 5 Expenses	\$ 3,939,541	\$ 3,817,644	\$ 3,979,581	\$ 4,305,783	\$ 5,543,611
Fund: 33 Child Development Centers	\$ -	\$ -	\$ -	\$ -	\$ -

Budget Summary Report

Proposed Adopted 2007-08

07/01/07 to 6/30/08

Summary By: Fund, Class, Category

GL Account No: Description	FY04-05 Actuals	FY05-06 Actuals	FY06-07 Adopted	FY07-08 Tentative	FY07-08 Adopted
Fund: 34: Farm					
Category: 480	Beginning Balances	\$ -	\$ -	\$ -	\$ -
Category: 488	Local Revenue	\$ (25,453)	\$ (6,179)	\$ -	\$ -
Category: 489	Other Financing	\$ (80,189)	\$ (1,078,951)	\$ (350,000)	\$ (350,000)
Class: 4	Revenues	\$ (105,641)	\$ (1,085,130)	\$ (350,000)	\$ (350,000)
Category: 512	Academic, Non-Instructional, Regular/Contract	\$ 50,789	\$ 52,038	\$ 96,027	\$ 94,404
Category: 514	Academic, Non-Instructional Salary, Other	\$ -	\$ 2,280	\$ 3,000	\$ 2,300
Category: 521	Classified, Regular FT and PT	\$ 625	\$ 15,787	\$ 59,721	\$ 53,627
Category: 523	Classified, Non-instruction, PT	\$ 22,369	\$ 52,689	\$ 26,883	\$ 55,000
Category: 531	STRS Fund	\$ 4,162	\$ 4,475	\$ 8,169	\$ 7,788
Category: 532	PERS Fund	\$ 308	\$ 1,381	\$ 3,621	\$ 3,862
Category: 533	OASDI Fund	\$ 1,031	\$ 2,528	\$ 4,474	\$ 4,650
Category: 534	Health/Welfare Insurance	\$ 5,112	\$ 13,963	\$ 21,915	\$ 24,753
Category: 535	State Unemployment Insurance	\$ 2,204	\$ 1,235	\$ 83	\$ 110
Category: 536	Worker's Compensation Insurance	\$ 1,230	\$ 2,852	\$ 3,455	\$ 4,854
Category: 537	APPLE (Alternate Retirement System)	\$ 204	\$ 1,127	\$ 365	\$ 2,428
Category: 545	Non-instructional supplies	\$ -	\$ 172,909	\$ 29,993	\$ 25,000
Category: 551	Consultant Services	\$ -	\$ 45,800	\$ -	\$ -
Category: 552	Travel & Conference	\$ -	\$ 17,422	\$ -	\$ 4,700
Category: 553	Dues & Memberships	\$ -	\$ 80	\$ -	\$ 170
Category: 555	Utilities/Housekeeping Costs	\$ -	\$ 104,636	\$ -	\$ 11,204
Category: 556	Contracts/Lease/Maintenance	\$ -	\$ 44,548	\$ -	\$ 30,000
Category: 557	Other Operating Expenses	\$ -	\$ 92	\$ -	\$ 50
Category: 559	Other Expenses	\$ 17,607	\$ 353,200	\$ 50,000	\$ 7,600
Category: 564	Equipment	\$ -	\$ 61,846	\$ 35,000	\$ 17,500
Category: 579	Contingencies	\$ -	\$ 134,242	\$ 7,294	\$ -
Class: 5	Expenses	\$ 105,641	\$ 1,085,130	\$ 350,000	\$ 350,000
Fund: 34	Farm	\$ -	\$ -	\$ -	\$ -
Fund: 39: Residential Living					
Category: 480	Beginning Balances	\$ -	\$ -	\$ -	\$ -
Category: 488	Local Revenue	\$ (260,791)	\$ (250,834)	\$ (249,614)	\$ (283,900)
Category: 489	Other Financing	\$ (281,228)	\$ (317,212)	\$ (190,000)	\$ (190,000)
Class: 4	Revenues	\$ (542,019)	\$ (568,046)	\$ (439,614)	\$ (473,900)
Category: 521	Classified, Regular FT and PT	\$ 139,272	\$ 150,007	\$ 156,062	\$ 168,112
Category: 523	Classified, Non-instruction, PT	\$ 3,621	\$ 4,268	\$ -	\$ -
Category: 532	PERS Fund	\$ 17,430	\$ 12,885	\$ 14,225	\$ 15,339
Category: 533	OASDI Fund	\$ 9,566	\$ 10,487	\$ 11,938	\$ 12,860
Category: 534	Health/Welfare Insurance	\$ 37,849	\$ 39,784	\$ 45,097	\$ 46,982
Category: 535	State Unemployment Insurance	\$ 928	\$ 691	\$ 78	\$ 84
Category: 536	Worker's Compensation Insurance	\$ 2,412	\$ 3,461	\$ 3,900	\$ 4,203
Category: 537	APPLE (Alternate Retirement System)	\$ 497	\$ 470	\$ 500	\$ 500
Category: 539	Other Benefits	\$ 30,709	\$ 18,000	\$ 6,478	\$ 6,478
Category: 545	Non-instructional supplies	\$ 526	\$ 1,385	\$ 1,000	\$ 1,200
Category: 552	Travel & Conference	\$ -	\$ -	\$ -	\$ -
Category: 555	Utilities/Housekeeping Costs	\$ 85,506	\$ 94,423	\$ 63,685	\$ 85,685
Category: 556	Contracts/Lease/Maintenance	\$ 7,392	\$ 24,643	\$ 26,000	\$ 9,863
Category: 559	Other Expenses	\$ 90,336	\$ 92,049	\$ -	\$ 5,650
Category: 564	Equipment	\$ 6,524	\$ 4,849	\$ -	\$ 5,000
Category: 571	Debt Retirement Long-term	\$ 109,450	\$ 110,644	\$ 110,650	\$ 111,944
Class: 5	Expenses	\$ 542,019	\$ 568,046	\$ 439,614	\$ 473,900
Fund: 39	Residential Living	\$ -	\$ -	\$ -	\$ -

Budget Summary Report

Proposed Adopted 2007-08

07/01/07 to 6/30/08

Summary By: Fund, Class, Category

GL Account No: Description	FY04-05 Actuals	FY05-06 Actuals	FY06-07 Adopted	FY07-08 Tentative	FY07-08 Adopted	
Fund: 41: Capital Projects						
Category: 480	Beginning Balances	\$ (1,952,035)	\$ (5,333,586)	\$ (1,498,168)	\$ (5,776,592)	\$ (5,762,567)
Category: 481	Federal Revenue	\$ -	\$ -	\$ -	\$ -	\$ (89,320)
Category: 486	State Revenue	\$ (10,021,770)	\$ (5,725,700)	\$ (539,378)	\$ (1,044,726)	\$ (948,172)
Category: 488	Local Revenue	\$ (1,789,613)	\$ (47,310)	\$ (79,726)	\$ -	\$ -
Category: 489	Other Financing	\$ (1,789,460)	\$ (724,678)	\$ (801,631)	\$ (733,965)	\$ (2,000,000)
Class: 4	Revenues	\$ (15,552,877)	\$ (11,831,274)	\$ (2,918,903)	\$ (7,555,283)	\$ (8,800,059)
Category: 545	Non-instructional supplies	\$ -	\$ 24,096	\$ -	\$ -	\$ -
Category: 551	Consultant Services	\$ 3,018	\$ 5,319	\$ 6,000	\$ -	\$ -
Category: 556	Contracts/Lease/Maintenance	\$ 5,940	\$ -	\$ -	\$ -	\$ -
Category: 557	Other Operating Expenses	\$ 15,888	\$ -	\$ -	\$ -	\$ -
Category: 559	Other Expenses	\$ 11,920	\$ -	\$ -	\$ -	\$ -
Category: 561	Sites/Site Improvement	\$ 68,372	\$ 184,712	\$ 226,800	\$ 225,000	\$ 323,400
Category: 562	Buildings	\$ 9,932,755	\$ 9,301,044	\$ 1,636,057	\$ 3,245,498	\$ 3,250,862
Category: 563	Library Books	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 564	Equipment	\$ 170,653	\$ 673,605	\$ 465,478	\$ -	\$ -
Category: 571	Debt Retirement Long-term	\$ 10,746	\$ 10,746	\$ 10,746	\$ 10,746	\$ 10,746
Category: 579	Contingencies	\$ 5,333,586	\$ 1,631,752	\$ 573,822	\$ 4,074,039	\$ 5,215,051
Class: 5	Expenses	\$ 15,552,877	\$ 11,831,274	\$ 2,918,903	\$ 7,555,283	\$ 8,800,059
Fund: 41	Capital Projects	\$ 0	\$ -	\$ -	\$ -	\$ -
Fund: 71: ASB Fund						
Category: 480	Beginning Balances	\$ (17,421)	\$ (17,627)	\$ (17,627)	\$ (24,734)	\$ (24,734)
Category: 488	Local Revenue	\$ (1,855)	\$ (12,383)	\$ (14,097)	\$ (4,268)	\$ (4,268)
Category: 489	Other Financing	\$ -	\$ -	\$ -	\$ -	\$ -
Class: 4	Revenues	\$ (19,276)	\$ (30,010)	\$ (31,724)	\$ (29,002)	\$ (29,002)
Category: 543	Instructional Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 545	Non-instructional supplies	\$ 125	\$ 102	\$ 100	\$ -	\$ -
Category: 552	Travel & Conference	\$ -	\$ 1,625	\$ 1,600	\$ 6,400	\$ 6,400
Category: 559	Other Expenses	\$ 824	\$ 3,300	\$ 1,700	\$ 1,750	\$ 1,750
Category: 575	Student Financial Aid	\$ 700	\$ 250	\$ 700	\$ -	\$ -
Category: 579	Contingencies	\$ 17,627	\$ 24,733	\$ 27,624	\$ 20,852	\$ 20,852
Class: 5	Expenses	\$ 19,276	\$ 30,010	\$ 31,724	\$ 29,002	\$ 29,002
Fund: 71	ASB Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Fund: 74: Financial Aid						
Category: 480	Beginning Balances	\$ (9,388)	\$ (9,585)	\$ (9,586)	\$ (7,737)	\$ (7,737)
Category: 481	Federal Revenue	\$ (5,306,845)	\$ (4,913,304)	\$ (5,321,649)	\$ (4,497,946)	\$ (4,525,946)
Category: 486	State Revenue	\$ (594,995)	\$ (617,176)	\$ (561,000)	\$ (603,000)	\$ (603,000)
Category: 488	Local Revenue	\$ (2)	\$ (273,916)	\$ (278,143)	\$ (850,000)	\$ (850,000)
Category: 489	Other Financing	\$ (206,074)	\$ (290,787)	\$ (261,845)	\$ (280,500)	\$ (283,000)
Class: 4	Revenues	\$ (6,117,304)	\$ (6,104,768)	\$ (6,432,223)	\$ (6,239,183)	\$ (6,269,683)
Category: 545	Non-instructional supplies	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 552	Travel & Conference	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 559	Other Expenses	\$ 16,137	\$ 44,219	\$ 5,800	\$ -	\$ -
Category: 575	Student Financial Aid	\$ 6,090,582	\$ 6,052,812	\$ 6,422,637	\$ 6,239,183	\$ 6,269,683
Category: 576	Other Student Aid	\$ 10,586	\$ 7,737	\$ 3,786	\$ -	\$ -
Class: 5	Expenses	\$ 6,117,304	\$ 6,104,768	\$ 6,432,223	\$ 6,239,183	\$ 6,269,683
Fund: 74	Financial Aid	\$ -	\$ -	\$ -	\$ -	\$ -

Budget Summary Report

Proposed Adopted 2007-08

07/01/07 to 6/30/08

Summary By: Fund, Class, Category

GL Account No: Description	FY04-05 Actuals	FY05-06 Actuals	FY06-07 Adopted	FY07-08 Tentative	FY07-08 Adopted	
Fund: 75: Scholarship and Loan						
Category: 480	Beginning Balances	\$ (49,390)	\$ (49,524)	\$ (49,523)	\$ (53,000)	\$ (53,000)
Category: 488	Local Revenue	\$ (114,702)	\$ (184,406)	\$ (170,000)	\$ (110,000)	\$ (110,000)
Class: 4	Revenues	\$ (164,092)	\$ (233,930)	\$ (219,523)	\$ (163,000)	\$ (163,000)
Category: 559	Other Expenses	\$ -				
Category: 575	Student Financial Aid	\$ 114,568	\$ 180,524	\$ 180,500	\$ -	\$ -
Category: 579	Contingencies	\$ 49,523	\$ 53,406	\$ 39,023	\$ 163,000	\$ 163,000
Class: 5	Expenses	\$ 164,092	\$ 233,930	\$ 219,523	\$ 163,000	\$ 163,000
Fund: 75	Scholarship and Loan	\$ -	\$ -	\$ -	\$ -	\$ -
Fund: 79: Clubs and Trusts						
Category: 480	Beginning Balances	\$ (34,134)	\$ (32,951)	\$ (32,951)	\$ (33,324)	\$ (33,324)
Category: 488	Local Revenue	\$ (7,625)	\$ (10,795)	\$ (10,984)	\$ (5,883)	\$ (5,883)
Class: 4	Revenues	\$ (41,759)	\$ (43,746)	\$ (43,935)	\$ (39,207)	\$ (39,207)
Category: 545	Supplies and Materials	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 559	Other Expenses	\$ 8,808	\$ 10,424	\$ 8,255	\$ 8,615	\$ 8,615
Category: 579	Contingencies	\$ 32,951	\$ 33,322	\$ 35,680	\$ 30,592	\$ 30,592
Class: 5	Expenses	\$ 41,759	\$ 43,746	\$ 43,935	\$ 39,207	\$ 39,207
Fund: 79	Clubs and Trusts	\$ -	\$ -	\$ -	\$ -	\$ -
Fund: 83: Foundation						
Category: 486	State Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 488	Local Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 489	Other Financing	\$ (144,127)	\$ (165,013)	\$ (147,000)	\$ (272,000)	\$ (272,000)
Class: 4	Revenues	\$ (144,127)	\$ (165,013)	\$ (147,000)	\$ (272,000)	\$ (272,000)
Category: 512	Academic, Non-Instructional, Regular/Contract	\$ 43,350	\$ 46,735	\$ 49,116	\$ -	\$ -
Category: 521	Classified, Regular FT and PT	\$ 45,325	\$ 51,798	\$ 57,577	\$ 197,843	\$ 197,843
Category: 523	Classified, Non-instruction, PT	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 524	Classified, Direct Instruction, PT	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 531	STRS Fund	\$ 3,576	\$ 3,684	\$ 4,052	\$ -	\$ -
Category: 532	PERS Fund	\$ 7,612	\$ 4,968	\$ 5,248	\$ 18,051	\$ 18,051
Category: 533	OASDI Fund	\$ 4,052	\$ 4,572	\$ 5,117	\$ 15,134	\$ 15,134
Category: 534	Health/Welfare Insurance	\$ 14,125	\$ 14,096	\$ 14,871	\$ 24,867	\$ 24,867
Category: 535	State Unemployment Insurance	\$ 574	\$ 432	\$ 54	\$ 99	\$ 99
Category: 536	Worker's Compensation Insurance	\$ 1,492	\$ 2,166	\$ 2,667	\$ 4,946	\$ 4,946
Category: 537	APPLE (Alternate Retirement System)	\$ -	\$ -	\$ -	\$ -	\$ -
Category: 545	Non-instructional supplies	\$ -	\$ -	\$ 6,298	\$ 6,300	\$ 6,300
Category: 551	Consultant Services	\$ -	\$ -	\$ -		
Category: 552	Travel & Conference	\$ -	\$ -	\$ 1,000	\$ 2,000	\$ 2,000
Category: 555	Utilities/Housekeeping Costs	\$ -	\$ -	\$ -		
Category: 556	Contracts/Lease/Maintenance	\$ -	\$ -	\$ 500	\$ 500	\$ 500
Category: 559	Other Expenses	\$ 24,021	\$ 36,562	\$ 500	\$ 500	\$ 500
Category: 564	Equipment	\$ -	\$ -	\$ -	\$ 1,760	\$ 1,760
Class: 5	Expenses	\$ 144,127	\$ 165,013	\$ 147,000	\$ 272,000	\$ 272,000
Fund: 83	Foundation	\$ -	\$ -	\$ -	\$ -	\$ -

