San Luis Obispo County Community College District



Final Budget 2017-2018

San Luis Obispo County Community College District Vision, Mission, and Values

College Mission

Cuesta College is an inclusive institution that inspires a diverse student population to achieve their educational goals.

We effectively support students in their efforts to improve foundational skills, earn certificates or associate degrees, transfer to four-year institutions, and advance in the workforce.

Through innovative and challenging learning opportunities, Cuesta College enhances lives by promoting cultural, intellectual, personal, and professional growth. We prepare students to become engaged citizens in our increasingly complex communities and world.

Vision

Cuesta College is dedicated to accessible, high-quality education for the support and enhancement of student success, professional development, and the community we serve.

Values

Access - Success - Excellence

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Annual Budget Process

The budget development process begins with the development of budget assumptions. The budget assumptions are central to the budget development process and guide the allocation of resources. From February through April, budget assumptions are developed for the next Fiscal Year. The Planning and Budget Committee approves budget assumptions in May to be used to develop the budget for the next Fiscal Year.

Information from a variety of sources is considered in the development of the budget including:

- Institutional Goals and Institutional Objectives;
- Priorities identified through the Institutional Program Planning and Review process;
- Mandates from external agencies; and
- Status of long-term obligations.

During early spring, Units identify and prioritize needs for staffing, facilities, services, and equipment. These unit-level requests for resources are submitted on the Annual Program Planning Worksheet as part of the Institutional Program Planning and Review process. High-priority needs will be funded at the unit level if possible. The Annual Program Planning Worksheets are combined at the Cluster level and are once again prioritized. High-priority needs will be funded at the Cluster level and are once again prioritized. High-priority needs will be funded at the Cluster level and are once again prioritized. High-priority needs will be funded at the Cluster level and are once again prioritized. High-priority needs will be funded at the Cluster level and process where the Superintendent/President and Vice Presidents identify budget priorities of an institution-wide nature.

The Planning and Budget Committee determines the number of one-time requests that each Cluster may present during the One-time Institutional Prioritization Process. All Clusters submit their list of unfunded, prioritized needs to the Planning and Budget Committee each March. In the Fall, the Planning and Budget Committee will recommend that unencumbered funds from the previous Fiscal Year be used to fund the prioritized list, or recommend that the unencumbered funds be saved for contingencies.

The Planning and Budget Committee determines the number of requests that each Cluster may present for the Ongoing Institutional Prioritization Process. All Clusters submit their list of prioritized on-going needs to the Planning and Budget Committee each March. In order to fund these on-going requests, the Planning and Budget Committee may recommend that new funding sources be used (if available) or that the administration identify current funding sources in order to remain revenue neutral.

The Planning and Budget Committee receives a prioritized list of technology needs from the Technology Committee. The Planning and Budget Committee then determines which Technology needs will be funded from the Technology line item in the budget using the Technology Prioritization Process.

All prioritized requests will be aggregated into a final Prioritized Institutional List to indicate relative needs for One-time, Ongoing, and Technology requests.

The Planning and Budget Committee establishes the number of requests that each cluster may present during its meeting in March. After that time, Cluster managers are informed about the maximum number of requests to present. They will also be given a Prioritization Form to fill out



for each request. This form will be used by the co-chairs to complete a Resource Allocation Rubric for each request. Using a 60-point scale, this rubric weighs each request based on the following criteria:

- 1. The contribution this proposal will make toward the achievement of Institutional Goals and/or Institutional Objectives;
- 2. An outcome based on the measurement of student learning outcomes or administrative services outcomes;
- 3. Data in the Institutional Program Planning and Review;
- 4. List of recommended priorities from each Unit and Cluster; and
- 5. Health or safety concerns;

Once this process is complete, Cluster managers will present a narrative to the Planning and Budget Committee for subjective ranking. The Planning and Budget Committee will receive the ranking generated from the co-chairs' use of the Resource Allocation Rubric on the Subjective Ranking Form. To determine the final order, the points from the Resource Allocation Rubric will be combined with the Subjective Ranking, weighting them equally. The results of this process are presented to the Planning and Budget Committee on or before the following Planning and Budget Committee meeting. The process will be assessed annually.



ASSUMPTIONS FOR DEVELOPING 2017-2018 BUDGET

(As recommended by the Planning and Budget Committee on May 16, 2017)

Note: Some of the estimates have changed based on the state's final budget and information provided by the Chancellor's Office

The district's budget will:

- \Box Be balanced
- □ Assume revenue will be based on 8,309 FTES and the effects on various funding sources
- \Box Growth funds of an estimated 1% will be escrowed until earned
- □ Reflect the 2017-2018 State Budget
 - Recognize any increase/decrease in state funding
 - Increase in Base Allocation \$1,334,038
 - Payment on past due State Mandated Cost Reimbursements \$0 ONE-TIME
 - Deferred Maintenance & Instructional Equipment \$986,723-not available for expenditures until 2019-20
 - Include an escrow account for predicted budget short/falls, i.e. property tax, RDA funding, student fees, restoration
 - Recognize COLA of 1.56% \$728,098
 - Recognize a deficit factor of 0.5%

□ Incorporate the assumptions of the Five Year Budget Projections

□ Carry over FY2016-2017 balances as recommended by the Planning and Budget Committee

□ Recognize changes in on-going 2000 and 3000 accounts (salaries and benefits) due to Step, Column and other movement

- Recognize increase/decrease in PERS from 13.888% to 15.531%
- Recognize increase in STRS from 12.58% to 14.43%
- Recognize an increase in Worker's Compensation Insurance premium from 1.02% to 1.04%
- Assume an inflationary factor of 1.0 % for Operational Expenses (5000)
- Budget current on-going district obligations that have not been previously budgeted
- Increase required level of match by the district for categorical programs when required
- Increase the district match for categorical programs by the proportionate amount of any salary increases approved for employee groups
- Budget for long-term obligations

□ <u>Recognize Legal</u>, Financial and Statutory Requirements

The district will develop a budget that:

- maintains a reserve of at least a six percent (6%) of unrestricted general fund expenditures;
- meets the fifty percent (50%) law, i.e., at least 50% of the current expense of education is allocated to instructional salary and benefits;
- provides for staffing levels required by the Board of Governors in relation to Title 5, Chapter 4, Subchapter 3, Articles 1, 2, and 3. This statute is designed to ensure that districts are making good faith attempts to achieve the long-term goal of a seventy-five percent



(75%) to twenty-five percent (25%) part-time faculty ratio; Fall 2016 was 59% FT to 41% PT

- includes reasonable provisions to cover all known or projected liabilities to the district (e.g., accumulated vacation, sick leave, etc.); and
- meets all statutory and legally mandated income /expenditure requirements

□ Comply with the Education Protection Account (EPA) requirements for Prop 30 funds designated for instructional salaries

 $\hfill\square$ Not exceed appropriations limit as calculated on the Gann Limit Worksheet



2017-2018 BUDGET CRITERIA

(As recommended by the Planning and Budget Committee on May 16, 2017)

The purpose of the district's budget is to provide:

- Students with a high-quality, learning-centered education
- The resources and support needed to deliver effective instruction
- The resources and support to facilitate the teaching-learning process
- The means to manage the district in an efficient and cost-effective way

The criteria listed below will be used in developing the budget:

- Institutional Goals and Objectives
- Institutional Achievement Standards
- Priorities identified through the Institutional Program Planning and Review process
- Mandates from external agencies
- Long-term obligations
- Learning Outcomes (student, institutional, administrative)
- Guiding Principles for Budget Reductions due to Budget Shortfall
- Legal, financial or statutory requirements
- Procedural Guidelines

1. Institutional Goals and Objectives & Institutional Achievement Standards

The district provides direct links between resource allocations and planning:

- The Institutional Program Planning and Review process includes the requirement that units address how they contribute to the achievement of Institutional Goals and/or Institutional Objectives and Institutional Achievement Standards.
- Requests for funding are prioritized by the Planning and Budget Committee using a rubric that gives higher scores to proposals that will contribute to the achievement of the Institutional Goals and Institutional Objectives.
- The district has established an Institutional Objectives Fund. These funds are allocated based on the extent to which the funding will contribute to the achievement of an Institutional Objective.

2. Priorities identified through the Institutional Program Planning and Review process The Planning and Budget Committee uses the Resource Allocation Rubric to develop a recommendation of institutional priorities. The rubric weighs each request based on what extent the request is justified by:

- The contribution the proposed item will make toward the achievement of Institutional Goals and/or Institutional Objectives
- An outcome based on the measurement of learning outcomes (student, institutional, administrative)
- Data in the Institutional Program Planning and Review
- Health or safety concerns.

3. Mandates from external agencies

The district will develop a budget that covers mandates for external agencies.



4. Long-term obligations

The district will develop a budget that covers long-term debt obligations.

5. Learning Outcomes (student, institutional, administrative)

6. Guiding Principles when addressing Budget Reductions due to Potential Budget Shortfalls (as adopted by Planning and Budget)

- Protect as much as possible of the core curriculum, programs and services needed to fulfill the mission for the district and California Community Colleges.
- Maintain student access and service throughout the district as much as possible.
- Reduce, combine, suspend, or eliminate services, programs, positions, or other costs farthest from students, instruction, and the support needed for student success.
- Stay flexible, plan for contingencies, and recognize that decisions at the state level may not be made in a timely manner, acknowledging that all units must work together as a college.
- Communicate civilly; gather facts, weigh options, listen, and deliberate together when difficult choices have to be made.
- Any plan would go through the governance process.

7. Legal, Financial and Statutory Requirements

The district will develop a budget that:

- Achieves and maintains a reserve of at least six percent (6%) of unrestricted general fund expenditures
- Meets the fifty percent (50%) law, i.e., at least 50% of the current expense of education is allocated to instructional salary and benefits
- Provides for staffing levels required by the Board of Governors in relation to Title 5, Chapter 4, Subchapter 3, Articles 1, 2, and 3. This statute is designed to ensure that districts are making good faith attempts to achieve the long-term goal of a seventy-five percent (75%) to twenty-five percent (25%) part-time faculty ratio
- Includes reasonable provisions to cover all known or projected liabilities to the district (e.g., accumulated vacation, sick leave, etc.)
- Meets all statutory and legally mandated income /expenditure requirements.

8. Procedural Guidelines

The district will develop a budget that:

- Is balanced
- Is based on planning that reflects both current and long-term district needs
- Makes steady progress upward correcting actual or anticipated structural budget issues (e.g. declining revenue, rising costs, lack of on-going dollars to cover ongoing expenses, etc.)
- Has had campus community involvement and consideration during preparation
- Includes all contractually negotiated costs and expenses
- Reflects the state's economy
- Includes all known and projected increases in fixed costs; identifies significant but unfunded items not included in the budget
- Highlights usual items and/or provides information on substantive changes from previous budgets
- Eliminates the structural deficit annually projecting the trends of the increases to the 3000 account on a three-year basis, minimally, and including this projection as a budget assumption in the development of each year's annual budget. The rate of increase of the



3000s and the subsequent projected costs should be budgeted into each year's annual budget accordingly

• Considers restructuring any long-term debt to minimize annual fiscal impact.



2017-2018 FINAL STATE BUDGET

State Budget Overview

On June 27th, Governor Brown signed AB 97, formally approving the state's Budget Act of 2017. The state's 2017 Budget Act Revision reflects an economy that continues a relatively long run of economic expansion, but that is showing some signs of a slowdown. While revenues have grown year over year, they have fallen approximately \$3.3 billion short of estimations made upon passage of the 2016 Budget Act. The Governor warns that much of the increase in revenues are attributable to capital gains, which have proven to be a highly volatile resource over time.

Further, the Governor notes that the Budget Act does not assume changes in federal policy, and he cautions that some suggested changes in tax structure, health care, immigration and trade policies could have a detrimental effect on the state's economy and budget. Finally, the Governor reminds that the current economic expansion has gone on 3 years longer than an average economic recovery, and that while a recession may not necessarily be imminent, it is inevitable.

In total, state General Fund expenditures are estimated at \$125 billion, an increase of \$2.6 billion over the prior year budget. The final budget includes a fund balance of \$1.4 billion and the Rainy Day Fund has grown to \$8.5 billion. Key priorities addressed include additional funding for K14 education, enhancing county mental health programs, maintaining childcare support, and reducing the state's share of pension liabilities through a \$6 billion supplemental payment through a loan from the Surplus Money Investment Fund.

The 2017 Budget Act includes \$74.5 billion in spending for the K14 Proposition 98 guarantee, an increase of \$3.1 over the previous year. While the final budget could have reduced Proposition 98 funding by \$1.6 billion due to a drop in the prior year minimum guarantee, the state declined to do so. However, the final agreement includes a provision intended to slow the growth in the minimum Proposition 98 guarantee commitments over the next three years to balance out this year's over appropriation.

California Community Colleges

The 2017 Budget Act includes the following allocations to community colleges:

Ongoing Funds

- Cost of Living Adjustment (restricted and unrestricted) \$103.3 million (1.56%)
- Enrollment Growth \$57.8 million (1% statewide)
- Base Funding \$183.6 million
- Online Education Initiative \$10 million
- Full-time Student Success Grants \$25 million
- Community College Completion Grants \$25 million
- Veterans Resource Centers \$12 million (\$7 million of which is one-time)
- Part-time Faculty Office Hours \$5 million

One-time Funds (selected)

- Guided Pathways \$150 million
- Deferred Maintenance & Instructional Equipment \$76.9 million



- Innovation Awards \$20 million
- One-time Unrestricted \$40.7 million
- Integrated Library Systems \$6 million
- Mental Health Services \$4.5 million
- Hunger-free Campus Grants \$2.5 million

Other Funds

- Proposition 39 Funding \$46.5 million
- Increase Cal Grant C awards from \$547 to \$1,094 \$1.7 million

Challenges Ahead for the District

The \$1.6 billion over appropriation of the guarantee mentioned allows the Governor to provide a significant increase to community college general purpose funding. These dollars benefit the district's budget for 2017-18, but many challenges remain ahead. We continue to see a decline in our core FTES, and the contribution rates for the retirement systems are scheduled to climb for many years. Having provided statewide base increases of \$552.3 million over the past three years, the state can claim that it has prefunded districts with sufficient funds to address retirement system increases through 2020-21 (this issue is addressed later in the document). Committing these funds to other uses in the meantime would jeopardize future budgets.

To maintain balanced budgets, the district will need to address the following:

- The decline in FTES which reduces revenues
- Increasing PERS and STRS contribution rates
- Avoid committing one-time revenues for ongoing expenditures
- Maintain prudent reserve and contingency funds
- Account for increases in technology and other service needs
- The ability to maintain required match on categorical funds
- Comply with statutes and regulations (e.g., the 50% Law, FON)



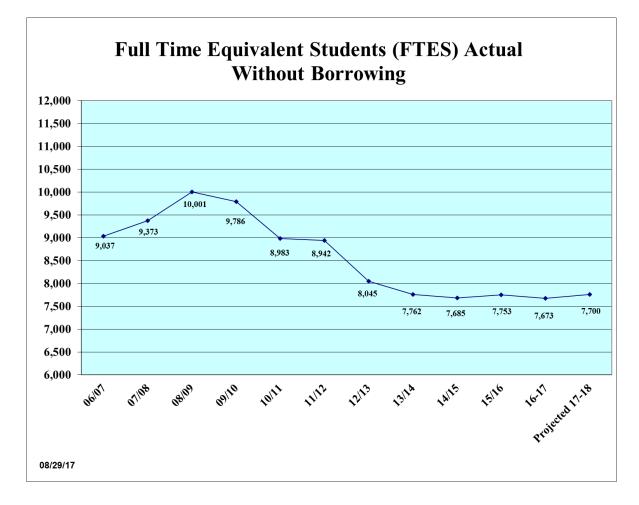
District Revenue and Full-time Equivalent Students (FTES)

Apportionment is the district's primary source of General Fund revenue. It's comprised of the district's basic allocation and funding per full-time equivalent students (FTES). The district receives funding per FTES up to its assigned workload (cap). The rates for fiscal year 2017-18 are \$5,292 for credit FTES, \$3,182 for non-credit FTES, and \$5,292 for Career Development and College Preparation (enhanced) FTES.

State apportionment is made up of property taxes, enrollment fees, Education Protection Account (Prop 30) and general apportionment. The structure of the 2017-2018 district general apportionment of approximately \$48.7 million will be as follows:

\$40.0 million Property tax (primarily paid in December and April)	82.1%
3.9 million Enrollment fees	8.0%
4.8 million Education Protection Account (paid quarterly)	9.9%
0.0 million General Apportionment (paid per a monthly schedule)	0%
\$48.7 million	100.00%

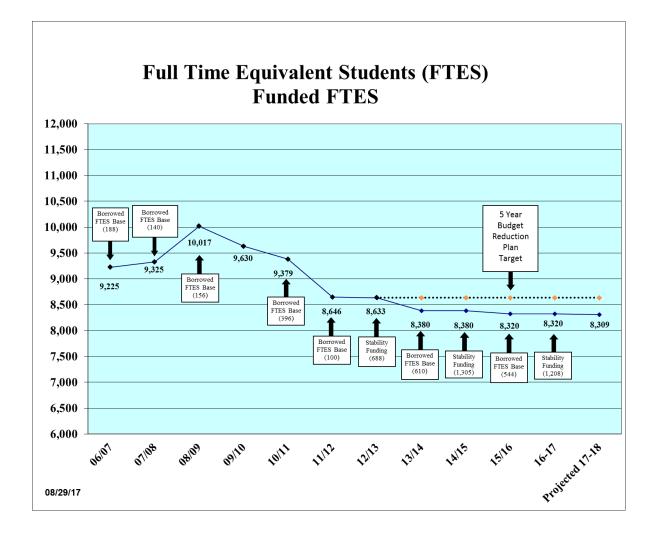
The chart below shows the number of FTES earned each academic year.





The chart below shows the number of full time equivalent students (FTES) as reported to the Chancellor's Office. The district is able to report FTES for credit summer courses that start in one fiscal year but end in the following fiscal year in either fiscal year. In addition, if the district declines in a fiscal year, other than the years with state mandated workload reductions, the district is funded at the prior year level for one year. The chart shows the number of funded FTES for each year.

The Five Year Budget Reduction Plan assumed flat enrollment of 8,633 FTES for all five years. The district's FTES has dropped below the target. However, Cost of Living Adjustments (COLA) and increases in base apportionment have offset the reduction from lower funded FTES.





Each year the District sets the FTES targets for a five-year period. The Vice President of Administrative Services, Vice President of Academic Affairs, Vice President of Student Services and the Director of Institutional Research constitute a workgroup that convenes to review, revise as needed, and recommend the five-year FTES targets. The five-year period includes the current year and four additional years in parallel with the five-year budget projections. The targets are taken to the Enrollment Management Committee and the Planning and Budget Committee for review and feedback. The Superintendent/President provides final determination of the FTES targets. The chart below shows the FTES targets that were developed and approved in Spring 2017.

FTES Targets Developed Spring 2017												
Year	Leading Summer	Fall	Spring	Trailing Summer	Total FTES	Funded FTES						
2016-17*	133	3531	3488	10	7162	8320						
2017-18	670	3566	3523	550	8309	8309						
2018-19*	120	3602	3558	10	7290	8309						
2019-20	670	3638	3594	550	8452	8452						
2020-21*	120	3671	3630	10	7431	8452						

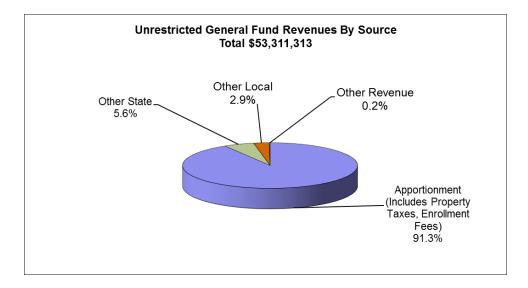
*Stability Year



REVENUE

The district's unrestricted general fund revenues for 2017-2018 are approximately \$53.3 million. Approximately 91.3% of the district's total revenue is directly from apportionment. The remaining 8.7% is from other sources, (such as state lottery, interest, community program revenues, etc.) many of which are also based on FTES.

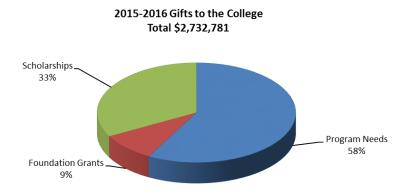
The chart below depicts the district's General Fund Unrestricted Revenues for 2017-2018:



Gifts Received from the Cuesta College Foundation

The Cuesta College Foundation provides essential financial support for the college's programs, services, scholarships, and capital campaigns.

The chart below depicts the gifts the college received from of the Cuesta College Foundation.

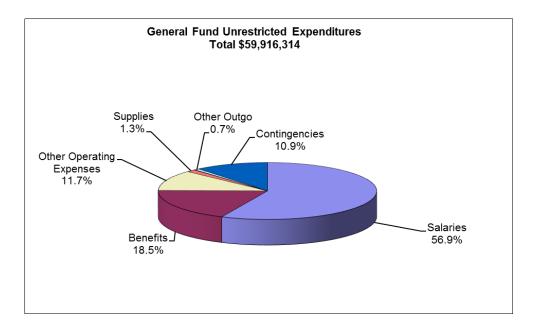




EXPENDITURES

This Budget incorporates the Budget Assumptions, the District's Long-Term Obligations, and the continued implementation of the 2013-2017 Five-Year Budget Reduction Plan adopted by the Board of Trustees on December 12, 2012 and April 10, 2013. In Fall 2017, the Planning and Budget Committee will make recommendations as to how to expend Lottery Funds, and any other new funding, against the district's 2017-2018 Resource Allocation Priority Lists (one-time, on-going and/or technology).

The chart below depicts the district's General Fund Unrestricted Expenditures for 2017-2018:





CalPERS and CalSTRS

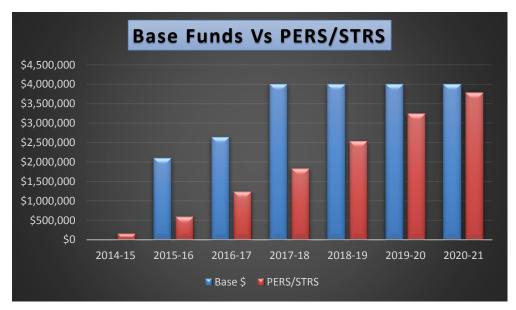
Perhaps the most significant fiscal challenge the District faces over the next several years is accounting for the increased costs of CalPERS and CalSTRS contribution rates. In 2013-14, the PERS contribution rate was 11.44% and the STRS contribution rate was 8.25%. By 2020-21, these rates will grow to 23.8% and 20.1%, respectively, with further increase anticipated in subsequent years. From 2017-18 through 2021-22, we project increased costs of \$3,033,964 attributable to these rate increases. With tepid FTES growth and COLA projected over this time period, the district will need to budget carefully to absorb these costs.

To help address these obligations, the state has provided a cumulative \$552.3 million in general purpose augmentations over the past three years. This amount exceeds the cost of increased obligations to date, but is far short of the ultimate cost of the rate increases when fully implemented. Note, that there is no guarantee that the state will continue to fund general purpose increases, so such support should not be assumed.

In his Budget Update to the Board of Governors (Item 3.1, July of 2017), system Vice Chancellor Mario Rodriguez wrote the following:

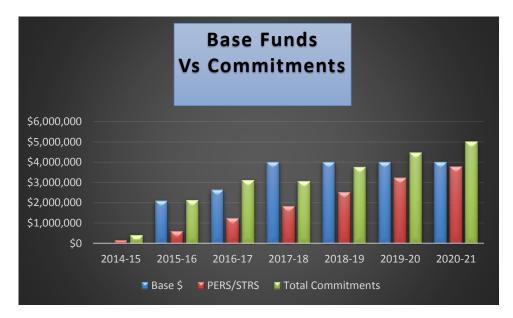
"As we move towards the next budget cycle, it is important to keep in mind our system has received \$552 million in base increases over the last three years to support increased operating expenses, primarily attributable to escalating employer pension rates. While the employer pension rate increases have only totaled \$317 million between 2013-14 and 2017-18, the Legislative Analyst's Office expects this to reach \$902 million through 2024-25. It is important for colleges to properly plan for how they will absorb the remaining rate increases between now and 2024-25, and to use wisely their share of the \$552 million in base increase to mitigate its impacts on their students and employees."

A challenge for the district will be to weigh commitments of long-term obligations made in the near term against these long-term obligations. The chart below compares the impact of base funding increases against PERS and STRS contribution increases over the next few years. It is clear that the District has, in effect, been pre-funded for increases through 2020-21.





This next chart combines the impact of PERS and STRS commitments combined with ongoing compensation agreements over this time. Note that the compensation agreements net out the impact of COLAs.



The green bar demonstrates that the District will need to make up over \$1.2 million in ground over the next several years, unless the state provides further general purpose increases to bridge the gap.

CalSTRS

The 2014-2015 State budget approved annual increases to the STRS employer rates from 2014-2015 to 2020-2021. The rate increased by 0.63% in 2014-2015 and will increase by 1.85% each year for the following 5 years. In the final year, 2020-2021, the rate increase will be 0.97%. The chart below shows the increased cost to the district.



	PROJECTED INCREASES IN STRS EMPLOYER CONTRIBUTIONS												
	(Assumes no increases in salaries)												
	2017-18	2018-19	2019-20	2020-21	2021-22								
1.85%	\$404,655	\$404,655	\$404,655	\$404,655	\$404,655								
1.85%		\$404,655	\$404,655	\$404,655	\$404,655								
1.85%			\$404,655	\$404,655	\$404,655								
0.97%				\$212,170	\$212,170								
1.00%					\$218,732								
TOTAL	\$404,655	\$809,310	\$1,213,965	\$1,426,135	\$1,644,867								



CalPERS

Each June the California Public Employees' Retirement System (CalPERS) Board meets to review the pool actuarial study to set the employer paid rates for the following fiscal year. For fiscal year 2017-18, the employer contribution rate increased from 13.888% to 15.531%. In addition, CalPERS prepared estimated increases in future employer contribution rates over a five-year phase-in period. The chart below shows the estimated percentage increases and the corresponding fiscal impact of the increases to the District.

PROJECTED INCREASES IN PERS EMPLOYER CONTRIBUTIONS													
	(Assumes no increases in salaries)												
	2017-18	2018-19	2019-20	2020-21	2021-22								
1.643%	\$201,758	\$201,758	\$201,758	\$201,758	\$201,758								
2.569%		\$315,469	\$315,469	\$315,469	\$315,469								
2.7%			\$331,556	\$331,556	\$331,556								
3.0%				\$368,396	\$368,396								
1.4%					\$171,918								
TOTAL	\$201,758	\$517,227	\$848,783	\$1,217,179	\$1,389,097								



2017-2018 DISTRICT RESOURCE ALLOCATION PRIORITIES

The Planning and Budget Committee completes the prioritization and forwards the list to the Superintendent/President's Cabinet. After review, Cabinet prioritizes the items to be funded based on fund availability. After consideration of input from Cabinet, the Superintendent/President makes the final funding determination. This process is described in more detail in the Annual Budget Process section.

	2	017-2018 Resource Allocation	ו S	coresl	neet-O	n Goin	g		
Rank					Total Subjective	Weighted	Rubric	Weighted	Total Weighted
Order	Cluster	Cluster Top Ten	A	Amount	Score	Subjective	Score	Rubric	Score
		Transcript Evaluator-Classified staff position to							
1	VPSS 1	evaluate non-native transcripts for SEPs	· ·	50,000.00	249	0.195	60	0.500	0.695
2	VPAA 3	Library collections; retain current databases	\$	25,700.00	283	0.221	54	0.450	0.671
3	VPSS 2	MFT Intern	\$	20,000.00	229	0.179	51	0.425	0.604
4	WED 1	Full-Time Lab Technician (Engineering & Technology)	\$	45,000.00	204	0.159	52	0.433	0.593
5	VPAS 1	Low-Voltage Systems Technician	\$	46,000.00	364	0.284	35	0.292	0.576
6	Pres 1	Director of Marketing	\$1	100,000.00	194	0.152	50	0.417	0.568
7	Institution-wide Cluster 1	Restore on-going support for Marketing & Communications		TBD	175	0.137	50	0.417	0.553
8	Academic Senate 4	Conference Travel Augmentation	\$	4,000.00	143	0.112	52	0.433	0.545
9	WED 2	CMC-STEP Coordinator (1.0 FTE)	\$	50,000.00	163	0.127	50	0.417	0.544
		Increase District's contribution toward Children's		,					
10	WED 8	Center Sustainability)	\$	20,000.00	146	0.114	49	0.408	0.522
11	MSNAH 4	Physical Sciences-Division Assistant for new building	\$	50,000.00	198	0.155	44	0.367	0.521
12	Pres 3	Graphics Designer .75 FTE > 1.0 FTE	\$	14,000.00	153	0.120	48	0.400	0.520
13	Pres 4	Data Warehouse	\$	50,000.00	109	0.085	51	0.425	0.510
14	VPSS 3	PT Activities Assistant (NCC)	\$	35,000.00	127	0.099	49	0.408	0.508
15	VPSS 6	Veterans Resource Coordinator	\$	52,260.00	53	0.041	55	0.458	0.500
16	Academic Senate 5	Faculty Retreat Funds	\$	20,000.00	93	0.073	51	0.425	0.498
17	WED 7	Welding Supplies (Engineering & Technology)	\$	22,000.00	140	0.109	46	0.383	0.493
18	MSNAH 3	Athletics/Athletic Instructional Equipment	\$	40,000.00	126	0.098	45	0.375	0.473
		WED/CP Division Assistant from .75 FTE District							
19	WED 4	funded to 1.0 FTE District Funded	\$	21,893.00	147	0.115	43	0.358	0.473
20	VPSS 4	Reclassify Secretary II to Division Assistant	\$	7,721.00	101	0.079	47	0.392	0.471
21	VPAS 2	General Services Technician	\$	44,000.00	237	0.185	34	0.283	0.468
22	VPAA 9	SSC Technician NCC	\$	40,000.00	41	0.032	52	0.433	0.465
23	Academic Senate 1	CTE Liaison	\$	15,000.00	81	0.063	44	0.367	0.430
		NCC Student Services-Student Services Assistant							
24	VPSS 5	increase from 75% to 100% FT/12-month	\$	15,000.00	54	0.042	46	0.383	0.426
		Outreach Tech/Specialist-Classified staff position for			r				
25	VPSS 8	outreach events	\$	50,000.00	30		48	0.400	0.423
26	Pres 10	Tableau Server	\$	25,000.00	101	0.079	41	0.342	0.421
		Staff accompanist; PT staff; 20 hrs/wk 10 months	Ι.						
27	Arts, Humanities 8	(Performing Arts)	\$	18,700.00	107	0.084	40	0.333	0.417
28	WED 3	Emeritus Program Coordinator (1.0 FTE)	\$	44,000.00	124	0.097	37	0.308	0.405
29	VPAS 4	Custodian	<u> </u>	31,000.00	174	0.136	32	0.267	0.403
30	Pres 5	Advertising	\$1	100,000.00	146	0.114	34	0.283	0.397



2017-2018 Resource Allocation Scoresheet-On Going

				Total				Total
Rank				Subjective	Weighted	Rubric	Weighted	Weighted
Order	Cluster	Cluster Top Ten	Amount	Score	Subjective	Score	Rubric	Score
31	VPAS 8	Computer Technician	\$ 46,500.00	261	0.204	23	0.192	0.396
		Under-funded Employment Services Coordinator						
32	WED 5	(Career Connections)	\$ 25,230.00	61	0.048	35	0.292	0.339
		Academic supplies for WED/CP programs						
33	WED 6	(PDS/CWE/PEDS/Emeritus)	\$ 7,000.00	62	0.048	34	0.283	0.332
34	Pres 6	Social media recruiting	\$ 5,000.00	98	0.077	30	0.250	0.327
35	VPAS 6	Auto Mechanic	\$ 44,000.00	88	0.069	30	0.250	0.319
36	VPAA 7	Clerical/Data Entry support	\$ 33,320.00	58	0.045	29	0.242	0.287
37	VPAS 7	Purchasing Technician II	\$ 58,000.00	85	0.066	24	0.200	0.266
38	Academic Senate 6	Academic Senate Retreat	\$ 2,000.00	30	0.023	25	0.208	0.232
		Student Services Assistant/Evening Registration-1.0						
39	VPSS 10	FTE	\$ 41,000.00	127	0.099	11	0.092	0.191
40	Academic Senate 7	Administrative Support	\$ 2,300.00	4	0.003	4	0.033	0.036



	2	017-2018 Resource And		LOTESHE	et-One	Time		
Rank				Total Subjective	U U	Rubric	Weighted	Total Weighted
Order	Cluster	Cluster Top Ten	Amount	Score	Subjective	Score	Rubric	Score
1	Arts, Humanities 1	Update Journalism Lab Rm. 6111 (Lang/Comm)	\$ 60,000.00	372	0.291	55	0.46	0.749
2	VPAA 1	Math Lab Remodel	\$ 20,000.00	328	0.256	56	0.47	0.723
3	VPAA 2	Reception Area Remodel	\$ 20,000.00	253	0.198	55	0.46	0.656
4	MSNAH 2	Biology/Replace worn out water distiller/SLO	\$ 2,500.00	388	0.303	42	0.35	0.653
5	MSNAH 1	EMS-Classroom/Lab/Simulation Space/NCC	\$ 100,000.00	354	0.277	43	0.36	0.635
6	Academic Senate 3	OER Faculty Training	\$ 2,000.00	235	0.184	53	0.44	0.625
7	VPAA 5	Update training lab 3144	\$ 20,000.00	187	0.146	56	0.47	0.613
8	Arts, Humanities 4	1 Large/2 Medium Electric Kilns	\$ 27,000.00	258	0.202	48	0.40	0.602
9	VPAA 4	High-capacity printer	\$ 680.00	171	0.134	52	0.43	0.567
10	VPAA 6	Upgrade electrical wiring in tables	\$ 6,000.00	138	0.108	54	0.45	0.558
11	Arts, Humanities 6	Replace furniture, chairs, stools, and table	\$ 15,430.00	207	0.162	46	0.38	0.545
12	VPAA 8	Furniture replacement Rm. 3219	\$ 15,000.00	112	0.088	53	0.44	0.529
13	MSNAH 8	Chemistry-Gas Chromatograph-Replacement	\$ 20,000.00	268	0.209	36	0.30	0.509
14	Pres 2	Title IX Training Package	\$ 7,500.00	267	0.209	36	0.30	0.509
15	MSNAH 5	Kinesiology/Athletics-Improve AMP delivery for treadmills	TBD	178	0.139	44	0.37	0.506
16	Pres 9	Tableau Server	\$ 125,000.00	170	0.133	42	0.35	0.483
17	VPSS 7	Chromebooks (~\$200/ea. 1 for each student	\$ 10,000.00	98	0.077	48	0.40	0.477
18	Arts, Humanities 10	Professional Development Funds (All Divisions)	\$ 60,000.00	114	0.089	46	0.38	0.472
19	MSNAH 6	LVN-Classroom/Lab/Simulation Space/NCC	\$ 100,000.00	198	0.155	38	0.32	0.471
20	MSNAH 7	Math/Soundproof room 4405 to adjoining room 4404	TBD	182	0.142	37	0.31	0.451
21	MSNAH 10	EMS-Ambulance Simulator	\$ 35,000.00	186	0.145	34	0.28	0.429
22	VPSS 9	Dream Resource Center-Space dedicated to Dreamer students and suport services	\$ 50,000.00	37	0.029	46	0.38	0.412
23	Pres 7	Classification Study	\$ 50,000.00	212	0.166	29	0.24	0.407
24	MSNAH 9	Biology-2 electronic balances	\$ 700.00	140	0.109	35	0.29	0.401
25	Pres 8	Video Equipment-Adv./Marketing	\$ 15,000.00	180	0.141	31	0.26	0.399
26	Arts, Humanities 9	Replace carpet & paint in 6200	\$ 25,000.00	88	0.069	39	0.33	0.394
27	Academic Senate 2	Furniture for Rm. 3132-Academic Senate Conference Room	\$ 8,000.00	138	0.108	34	0.28	0.391
28	VPAS 5	Vehicle for Audio Visual	\$ 18,000.00	157	0.123	31	0.26	0.381
29	VPAS 9	Vehicle for General Services	\$ 18,000.00			27	0.23	0.267
30	VPAA 10	Bathroom Access	\$ 5,000.00	· · · ·		6	0.05	0.125



	2017-2018 Resource Allocation Scoresheet-Technology											
Rank Order	Cluster	Cluster Top Ten	Amount	Total Subjective Score	Weighted Subjective	Rubric Score	Weighted Rubric	Total Weighted Score				
1	Arts, Humanities 2	Replace Macs with 30 PCs in Rm. N3134 plus new printer (English)	\$ 31,890.00	281	0.220	54	0.45	0.67				
2		Tech Upgrades for AHSS (IMac for 7167 P. Arts) 3 Facult office computers; Surface Pro 4 256GB computer w/Core i& w/surface pen (Social Sciences); Research Methods Software for psych	\$ 16,400.00	238	0.186	53	0.44	0.63				
3		Campus Standard AV Renovations (7107, 7103, 7102, 7125, 7175 (Fine Arts); 6105, 6108A, 6111 (Lang/Comm)	\$ 80,000.00	244	0.191	51	0.43	0.62				
4		Chromebook Carts (2) plus (2) printers & hubs to network printers in Rm 3310 & 6106 (English)	\$ 8,000.00	166	0.130	49	0.41	0.54				
		Dispatch Radio Upgrade & Link	\$ 60,000.00	270		33	0.28	0.49				
6		Lexipol Electronic Policy Manual Subscription	\$ 10,000.00	108			0.22	0.30				



LONG-TERM OBLIGATIONS

This Final Budget includes the following long-term obligations:

Certificates of Participation

No Unrestricted General Funds will be needed for the two Certificates of Participation (COPs) annual debt payments in 2017-2018. Debt payments totaling \$1,134,025 will be made from the Debt Service Fund. In addition to the scheduled payments, the District plans to pay off the 2009 COPs remaining balance of \$6,600,000 with proceeds from the 2nd issuance of the General Obligation Bonds in February 2018.

Compensated Absences (Vacation)

This expense has been brought under control by requiring staff to stay within the vacation limit each year. The average total payout of excess vacation hours in recent years has been under \$20,000.

OPEB (medical)

The most recent actuarial study was conducted as of February 1, 2016 and concluded the Annual Required Contributions (ARC) is \$64,915.

Load Banking

Load Banking is not carried as a liability (per our auditors) and any expenses arising from the use of Load Banking are absorbed into that year's budget.

STRS and PERS

New accounting criteria issued by the Governmental Accounting Standards Board significantly changes the reporting of public pension liabilities for community colleges. Both the STRS and PERS pension plans are underfunded. The new standard requires the district to report a liability for its proportionate share of the net pension liability. As of June 30, 2016, the district's share of the net pension liability was \$47,916,096. This liability is recorded on the district-wide consolidated financial statements and does not impact the general fund.



Multi-Year Projections

The five-year district budget projections do not assume dramatic policy changes at the state or local level. Any such changes to revenues or expenditures would alter the projections and impact the net ending balance. The key assumptions implemented over the period include:

- FTES of 8,309 from 2017-18 through 2018-19; 8,452 thereafter
- COLA of 1.5% from 2018-19 through 2021-22
- Savings in future years due to increased FTES:FTE efficiency
- Annual increases of \$200,000 in salary costs for step/column/longevity increases
- Annual increase other operating expenses of 1% (contracts, etc.)
- No assumption of one-time unrestricted funding (e.g., mandate reimbursement)

As noted in the Tentative Budget, the following adjustments are made for the 2017-18 Budget to mitigate a potential deficit:

- \$266,648 in faculty salary savings from frozen vacant positions
- \$500,000 in management/classified salary savings from frozen vacant positions
- \$125,000 in savings from election expenses
- \$150,000 savings in supply budgets
- \$50,000 savings in insurance costs
- \$86,000 annual transfer from the Bookstore

The San Luis Obispo County Community College District (District) ended the 2016-17 fiscal year with an ending balance higher than the previous year. The final net ending balance was \$9,808,568, which is 18.9% of General Fund expenditures. This is an improvement over the prior year (16%), largely due to lower than anticipated expenditures in faculty costs (since 2016-17 was a stability year, it is likely that more sections were cancelled) and an unusually high staff vacancy rate. For perspective, the average net ending balance for the district's 14 comparable districts was 23.4% at the end of the 2015-16 year.

The district's projected required reserve for 2017-18, based on the recently revised BP 6200, is \$3,203,567. The projected contingency is \$6,051,883. Note that the revision to BP 6200 reduces the required reserve and shifts more of the ending balance into the contingency.

It should be further noted that the bulk of the contingency can be attributed to the significant amounts of one-time unrestricted funds the District has received in recent years. From 2014-15 through 2017-18, the District has received over \$5.2 million in one-time funds, with over \$3.9 million of that coming in 2015-16. The district will need to carefully distinguish between one-time and ongoing resources when making future expenditure commitments.

Scenario 1 includes the assumptions outlined above. Scenario 2 assumes the district does not meet its efficiency and growth targets.



Scenario 1

MULTI-YEAR BUDGET PROJECTIONS UNRESTRICTED GENERAL FUND FTES ASSUMPTIONS 8309 FTES 2017-18 through 2018-19 8452 FTES 2019-2020 through 2021-2022

	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
	Unaudited	Budget	Projection	Projection	Projection	Projection
REVENUES						
Beginning Balance	\$8,359,206	\$9,808,568	\$9,621,060	\$9,349,421	\$9,492,366	\$9,478,470
Prior Year Apportionment				-		
8100 TOTAL FEDERAL REVENUE	\$6,467	\$4,700	\$4,700	\$4,700	\$4,700	\$4,700
8600 TOTAL STATE REVENUE w/o General Apportionm	\$3,601,069	\$2,752,231	\$2,752,231	\$2,752,231	\$2,752,231	\$2,752,231
Unrestricted One-Time Payments	\$764,347	\$244,200	φ2,7 52,25 1	φ2,132,231	φ2,1 32,23 Ι	φ2,132,231
	φ <i>1</i> 04,047	φ2++,200				
8800 TOTAL LOCAL REVENUE w/o Property Tax	\$1,996,229	\$1,527,709	\$1,527,709	\$1,527,709	\$1,527,709	\$1,527,709
and Enrollment Fees						
General Apportment + Prop Taxes + EPA + Enroll Fees	\$46,250,310	\$46,677,453	\$48,696,473	\$50,142,732	\$50,894,873	\$51,658,296
COLA	\$0	\$646,843	\$730,447	\$752,141	\$763,423	\$774,874
Base Allocation Increase	\$614,938	\$1,372,177				
Full-time Faculty Hiring						
Deficit Factor						
8900 Other Financing Sources (surplus sales)	\$148,211	\$86,000	\$86,000	\$86,000	\$86,000	\$86,000
	\$110,211	<i>\</i> 00,000	400,000	400,000	400,000	400,000
TOTAL REVENUE	\$53,381,571	\$53,311,313	\$53,797,560	\$55,265,513	\$56,028,936	\$56,803,811
TOTAL REVENUE AND BEGINNING BALANCE	\$61,740,777	\$63,119,881	\$63,418,620	\$64,614,935	\$65,521,302	\$66,282,281
EXPENDITURES Certificated (1000)	\$22,641,794	\$22,626,964	\$23,196,372	\$23,296,372	\$23,396,372	\$23,496,372
Unappropriated funds for faculty pay increase	\$22,641,794	\$22,626,964 \$469,408	\$23,190,372	\$Z3,Z90,37Z	\$23,390,372	\$23,490,372
Savings from efficiencies		\$409,400	-\$473,308	-\$473,308	-\$473,308	-\$473,308
			φ+10,000	φ470,000	φ+10,000	φ+70,000
Classified (2000)	\$11,098,747	\$11,431,722	\$11,531,722	\$11,631,722	\$11,731,722	\$11,831,722
3000 TOTAL STAFF BENEFITS	\$9,459,434	\$11,021,125	\$11,064,296	\$11,849,020	\$12,649,831	\$13,294,997
STRS/PERS Increases			\$720,124	\$736,211	\$580,566	\$390,650
	* 005.050	* **** 7 5**	* ***	* ****	* ****	0 000 750
4000 TOTAL SUPPLIES	\$605,859	\$803,752	\$803,752	\$803,752	\$803,752	\$803,752
5000 TOTAL OTHER OPERATING EXPENSES	\$6,693,968	\$6,987,664	\$7,057,541	\$7,128,116	\$7,199,397	\$7,271,391
	\$0,000,000	φ0,507,004	φ7,007,041	φ7,120,110	φ1,100,001	ψη,271,001
6000 TOTAL CAPITAL EXPENDITURES	\$684,102	\$75,055	\$75,055	\$75,055	\$75,055	\$75,055
7000 TOTAL OTHER OUTGO**	\$748,305	\$446,510	\$446,510	\$421,154	\$421,154	\$421,154
						A
TOTAL EXPENDITURES	\$51,932,209	\$53,862,200	\$54,422,064	\$55,468,094	\$56,384,541	\$57,111,785
TOTAL ENDING BALANCE	\$9,808,568	\$9,257,681	\$8,996,556	\$9,146,841	\$9,136,761	\$9,170,495
REQUIRED RESERVE	\$3,916,779	\$3,203,567	\$3,265,324	\$3,328,086	\$3,383,072	\$3,426,707
Projected Deficit Factor	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	-\$236,621	-\$247,135	-\$254,474	-\$258,291	-\$262,166
Purchase Order and Budget Carryovers						
Projected unspent budget and benefits		\$600,000	\$600,000	\$600,000	\$600,000	\$600,000
Escrowed Growth		\$365,610		\$715,812		
Contingency	\$5,891,789	\$6,051,883	\$6,084,098	\$5,448,469	\$6,095,397	\$6,081,622
	#0.000 500	#0.001.000	* 0.040.464	\$0.400.000	* 0 470 470	\$0 500 000
NET ENDING BALANCE	\$9,808,568	\$9,621,060	\$9,349,421	\$9,492,366	\$9,478,470	\$9,508,330
TOTAL EXPENDITURES AND ENDING BALANCE	\$61,740,777	\$63,119,881	\$63,418,620	\$64,614,935	\$65,521,302	\$66,282,281
	ψ01,740,777	φ00, 113,001	Ψ00, - 10,020	φ 0 1 ,01 1 ,000	ψ00,021,002	Ψ00,202,20T



Scenario 2

MULTI-YEAR BUDGET PROJECTIONS UNRESTRICTED GENERAL FUND FTES ASSUMPTIONS 8240 FTES 2017-18 through 2021-2022

Unaudited \$8,359,206 \$6,467 \$3,601,069	Budget \$9,808,568 \$4,700	Projection \$9,257,278	Projection \$7,990,214	Projection \$6,409,279	Projection
\$6,467		\$9,257,278	\$7,990,214	¢6 400 270	
\$6,467		\$9,257,278	\$7,990,214	¢6 400 270	* * * * * * * * *
\$3,601,069	\$4 700			\$0,409,279	\$4,655,037
\$3,601,069	\$4 700				
	ψ1,100	\$4,700	\$4,700	\$4,700	\$4,700
	* 0 7 50 004	AO 750 001	AO 750 004	00 750 004	<u> </u>
CTC 4 0 47	\$2,752,231 \$244,200	\$2,752,231	\$2,752,231	\$2,752,231	\$2,752,231
\$764,347	\$244,200				
\$1 996 229	\$1 527 709	\$1 527 709	\$1 527 709	\$1 527 709	\$1,527,709
ψ1,550,225	ψ1,021,105	ψ1,021,100	ψ1,021,100	ψ1,021,700	ψ1,021,100
\$46.250.310	\$46.311.843	\$48.330.863	\$49.055.826	\$49.791.663	\$50,538,538
\$0		\$724,963	\$735,837	\$746,875	\$758,078
\$614,938	\$1,372,177				
¢149.211	000 382	000 382	000 3 82	000 382	\$86,000
\$140,211	\$60,000	\$00,000	\$60,000	\$00,000	ФОО,000
\$53,381,571	\$52,945,703	\$53,426,466	\$54,162,303	\$54,909,178	\$55,667,256
\$61,740,777	\$62,754,271	\$62,683,744	\$62,152,518	\$61,318,457	\$60,322,293
\$22,641,794		\$23,196,372	\$23,296,372	\$23,396,372	\$23,496,372
	\$469,408				
\$11,098,747	\$11,431,722	\$11,531,722	\$11,631,722	\$11,731,722	\$11,831,722
¢0.450.404	¢44.004.405	¢44.047.474	¢40.004.000	¢40.000.700	¢40,447,075
\$9,459,434	\$11,021,125	. , ,	. , ,		\$13,447,875 \$390,650
		\$720,124	\$730,211	\$360,300	\$390,650
\$605 859	\$803 752	\$803 752	\$803 752	\$803 752	\$803,752
4000,000	<i>\</i> 0000,102	\$000,102	\$000,102	<i>\\</i> 0000,702	<i>\\</i> 0000,102
\$6,693,968	\$6,987,664	\$7,057,541	\$7,128,116	\$7,199,397	\$7,271,391
\$684,102	\$75,055	\$75,055	\$75,055	\$75,055	\$75,055
\$748,305	\$446,510	\$446,510	\$421,154	\$421,154	\$421,154
\$51,932,209	\$53,862,200	\$55,048,250	\$56,094,280	\$57,010,728	\$57,737,972
. , ,	. , ,	. , ,	. , ,		\$2,584,322
\$3,916,779	+-,,	. , ,	. , ,		\$3,464,278
	-\$234,793	-\$245,279	-\$248,958	-\$252,693	-\$256,483
	\$600.000	\$600.000	\$600.000	\$600.000	\$600.000
	φ000,000	\$000,000	φ000,000	φ000,000	φ000,000
\$5,891,789	\$6,053,711	\$4,687,319	\$3,043,622	\$1,234,393	-\$536,440
¢0 000 500	¢0.057.070	¢7 000 04 4	¢c 400 070	¢4 655 007	¢0.007.000
\$9,808,568	\$9,257,278	\$7,990,214	\$6,409,279	\$4,655,037	\$2,927,839
\$61,740,777	\$62,754,271	\$62,683,744	\$62,152,518	\$61,318,457	\$60,322,293
	\$0 \$614,938 \$148,211 \$53,381,571 \$61,740,777 \$22,641,794 \$22,641,794 \$11,098,747 \$9,459,434 \$605,859 \$66,693,968 \$66,693,968 \$66,693,968 \$51,932,209 \$51,932,209 \$9,808,568 \$3,916,779 \$9,808,568	\$46,250,310 \$46,311,843 \$0 \$646,843 \$614,938 \$1,372,177 \$1,372,177 \$52,945,703 \$53,381,571 \$52,945,703 \$61,740,777 \$62,754,271 \$22,641,794 \$22,626,964 \$469,408 \$22,641,794 \$22,626,964 \$469,408 \$111,098,747 \$111,431,722 \$9,459,434 \$111,021,125 \$665,859 \$803,752 \$6,693,968 \$6,987,664 \$684,102 \$75,055 \$748,305 \$748,305 \$446,510 \$51,932,209 \$53,862,200 \$9,808,568 \$8,892,071 \$3,916,779 \$3,203,567 \$5,891,789 \$6,053,711 \$9,808,568 \$9,257,278	\$46,250,310 \$46,311,843 \$48,330,863 \$614,938 \$1,372,177 \$614,938 \$1,372,177 \$148,211 \$86,000 \$53,381,571 \$52,945,703 \$53,426,466 \$61,740,777 \$62,754,271 \$62,683,744 \$22,626,964 \$22,641,794 \$22,626,964 \$22,196,372 \$469,408 \$22,641,794 \$22,626,964 \$23,196,372 \$469,408 \$11,098,747 \$11,431,722 \$11,531,722 \$11,531,722 \$11,531,722 \$11,531,722 \$11,217,174 \$720,124 \$605,859 \$803,752 \$803,752 \$803,752 \$803,752 \$605,859 \$803,752 \$803,752 \$748,305 \$446,510 \$51,932,209 \$53,862,200 \$55,048,250 \$748,305 \$446,510 \$748,305 \$446,510 \$51,932,209 \$53,862,200 \$55,048,250 \$748,305 \$446,510 \$51,932,209 \$53,862,200 \$55,048,250 \$748,305 \$446,510 \$446,510 \$446,510 \$51,932,209 \$53,862,200 \$55,048,250 \$748,305 \$446,510 \$446,510 \$446,510 \$446,510 \$446,510 \$446,510 \$446,510 \$446,510 \$446,510 \$446,510 \$446,510 \$446,510 \$51,932,209 \$53,862,200 \$55,048,250 \$3,302,895	\$46,250,310 \$46,311,843 \$48,330,863 \$49,055,826 \$0 \$646,843 \$724,963 \$735,837 \$614,938 \$1,372,177 \$735,837 \$614,938 \$1,372,177 \$735,837 \$148,211 \$86,000 \$86,000 \$53,381,571 \$52,945,703 \$53,426,466 \$54,162,303 \$61,740,777 \$62,754,271 \$62,683,744 \$62,152,518 \$22,641,794 \$22,626,964 \$23,196,372 \$23,296,372 \$11,098,747 \$11,431,722 \$11,531,722 \$11,631,722 \$9,459,434 \$11,021,125 \$11,217,174 \$12,001,898 \$720,124 \$736,211 \$720,124 \$736,211 \$605,859 \$803,752 \$803,752 \$803,752 \$605,859 \$803,752 \$803,752 \$803,752 \$605,859 \$803,755 \$75,055 \$75,055 \$748,305 \$446,510 \$4421,154 \$51,932,209 \$53,862,200 \$55,048,250 \$56,094,280 \$9,808,568 \$8,892,071 \$7,635,494 <	\$46,250,310 \$46,311,843 \$48,330,863 \$49,055,826 \$49,791,663 \$0 \$646,843 \$724,963 \$735,837 \$746,875 \$614,938 \$1,372,177 \$746,875 \$614,938 \$1,372,177 \$148,211 \$86,000 \$86,000 \$86,000 \$86,000 \$53,381,571 \$52,945,703 \$53,426,466 \$54,162,303 \$54,909,178 \$61,740,777 \$62,754,271 \$62,683,744 \$62,152,518 \$61,318,457 \$22,641,794 \$22,626,964 \$23,196,372 \$23,296,372 \$23,396,372 \$469,408 \$11,098,747 \$11,431,722 \$11,631,722 \$11,731,722 \$11,098,747 \$11,431,722 \$11,217,174 \$12,001,898 \$12,802,709 \$605,859 \$803,752 \$803,752 \$803,752 \$803,752 \$66,93,968 \$6,987,664 \$7,057,541 \$7,128,116 \$7,199,397 \$66,693,968 \$6,987,664 \$7,057,555 \$75,055 \$75,055 \$748,305 \$446,510 \$4421,154 \$421,154 \$9,808,568



CALIFORNIA COMMUNITY COLLEGES GANN LIMIT WORKSHEET 2017-18

DISTRICT NAME: San Luis Obispo County Community College District DATE: June 9, 2017

I.	201	7-18 APPROPRIATIONS LIMIT:								
	A.	2016-17 Appropriations Limit		<u>\$78,658,161</u>						
	В.	2017-18 Price Factor: 1.0369								
	C.	Population factor:								
		 2015-16 Second Period Actual FTES <u>8,300.06</u> 2016-17 Second Period Actual FTES 7,292.81 2017-18 Population change factor <u>0.8786</u> (line C.2. divided by line C.1.) 								
	D.	D. 2016-17 Limit adjusted by inflation and population factors (line A multiplied by line B and line C.3.)								
	Ε.	Adjustments to increase limit:								
		 Transfers in of financial responsibility Temporary voter approved increases Total adjustments - increase 	\$	-						
		Sub-Total		\$						
	F.	Adjustments to decrease limit:								
		 Transfers out of financial responsibility Lapses of voter approved increases Total adjustments - decrease 		 - < <u>></u>						
	G.	2017-18 Appropriations Limit		<u>\$71,659,185</u>						
11.	201	7-18 APPROPRIATIONS SUBJECT TO LIMIT:								
	Α.	State Aid (General Apportionment, Apprenticeship								
		Allowance and Prop. 30 Education Protection Account	Fax revenue)	<u>\$ 4,827,094</u>						
	В.	 B. State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.) 								
	C.	Local Property taxes		37,630,654						
	D.	Estimated excess Debt Service taxes		0						
	Ε.	Estimated Parcel taxes, Square Foot taxes, etc.		0						
	F.	Interest on proceeds of taxes		10,000						
	G.	Local appropriations from taxes for unreimbursed State court, and federal mandates	,	<u>< 99,687></u>						
	Η.	2017-18 Appropriations Subject to Limit		<u>\$42,603,100</u>						



GENERAL FUND BUDGET



Final Budget - Revenue General Fund Summary		17 - 18 General Fund Unrestricted Revenue		17 - 18 General Fund Restricted Revenue		17 - 18 Final Budget Revenue
Beginning Balance	\$	9,808,568	\$		\$	10,861,612
8110 Forest Reserve	\$	3,500	\$	-	\$	3,500
8120 HigherEducationAct		-		104,318		104,318
8140 TANF		-		50,164		50,164
8150 Financial Aid Administration		-		-		-
8 160 Veterans Education		1,200		-		1,200
8170 VTEA 8190 Other Federal Revenues	\square	-		359,661 107,522		359,661 107,522
		-		107,522		107,322
8100 TOTAL FEDERAL REVENUE	\$	4,700	\$	621,665	\$	626,365
8611 General Apportionment	\$	-	\$	-	\$	-
8612 Prior Year State Apportion ment		244,200		-		244,200
8613 Other General Apportion ment		288,076		-		288,076
8621 Extended Opportunity Programs and Services (EOPS)		-		481,374		481,374
8622 Disabled Student Services and Programs (DSPS)		-		750,396		750,396
8623 Other General Categoric al Apportionment		-		3,680,355		3,680,355
8627 Telecommunications (TTIP)		-		-		-
8630 EPA		4,827,978		-		4,827,978
8650 Reimbursable Categorical Programs		-	\square	-		-
8652 Scheduled Maintenance and SpecialRepairs		-	\square	-	\square	-
8653 Instructional Improvement Grant		-		-		-
8659 Other Reimbursable Categorical Programs		-		7,005,341		7,005,341
8672 Home Owner's Property Tax Relief		-		-		-
8681 State Lottery Proceeds		1,089,744		358,272		1,448,016
8682 State Mandated Costs		232,652		-		232,652
8690 Other State Revenues		1,141,759	\square	-	$\left \right $	1, 14 1, 759
8600 TOTAL STATE REVENUE	\$	7,824,409	\$	12,275,738	\$	20,100,147
8811 Property Tax	\$	39,962,370	\$	-	\$	39,962,370
8812 Tax Allocation, Supplemental Roll		-		-		-
8813 Tax Allocation, Unsecured Roll		-		-		-
8816 Prior Years Taxes		-		-		-
8817 Education Revenue Augmentation Fund (ERAF)		-		-		-
8819 RDA Residual		-		-		-
8820 Contributions, Gifts, Grants		-		308,293		308,293
8830 Contracted Services		-		-		-
8831 Contract Instructional Services		56,709		7,500		64,209
8832 Other Contracted Services		-		504,288		504,288
8840 Sales and Commissions		-		-		-
8850 Rental and Leases (Facility Use)		111,000		12,960	$\left \cdot \right $	123,960
8860 Interest, Investment Income		50,000		-	$\left \cdot \right $	50,000
8872 Community Services Classes		395,000		-		395,000
8874 Enrollment Fees 8875 Field Trips		3,906,125		-	$\left \right $	3,906,125
8876 Health Services		-				317.040
8877 Instructional Materials Fees		-		317,040		317,040
8879 Student Records		40,000				40,000
8880 Nonresident Tuition		700,000				700,000
8881 Parking Services		40,000		622,000		662,000
8885 Other Student Fees and Charges		35,000				35,000
8890 Other Local Revenues		100,000		503,957		603,957
8891 Cash Over/Under		-		-		-
8893 Outla wed Warrants		-		-		-
8894 Bad Debt Recovery - District Enrollment Fees		-		-		-
8895 Bad Debt Recovery - Other		-		-		-
8800 TOTAL LOCAL REVENUE	\$	45,396,204	\$	2,276,038	\$	47,672,242
8910 Proceeds From GenlFixed Asset	\$	-	\$	-	\$	-
8912 Sale of Equipment and Supplies		-		-		-
8970 FiscalAgent Pass Through		-		928,542		928,542
8972 Proceeds From CapitalLeases		-		-		-
8981 Interfund Transfers-In		86,000		-	ЦŢ	86,000
8982 In tra fund Transfers - In		-		-		-
			b	928,542	¢	1,014,542
8900 TOTAL OTHER REVENUE	\$	86,000	\$	920,542	φ	1,014,342
	\$ \$	86,000 53,311,313	\$ \$	16,101,983	\$	69,413,296



Final	ta College Budget - Expenditures ral Fund Summary		17 - 18 Ge ne ral Fund Un re stric te d Expe nditure s		17 - 18 General Fund Restricted Expenditures		17 - 18 Final Budget Expenditures
1100	InstructionalSalaries, Contract/Regular	\$	10,103,006	\$	56.913	\$	10,159,919
1200		Ψ	4,983,137	Ψ	887,683	Ψ	5,870,820
1300	Instructional Salaries, Other		7,156,866		21,000		7,177,866
1400	Non - Instructional Salaries, Other	_	383,955		138,753		522,708
100	0 TOTAL ACADEMIC SALARIES	\$	22,626,964	\$	1,104,349	\$	23,731,313
2100	Non - Instructional Regular Status	\$	10,253,318	\$	3,919,247	\$	14,172,565
2200	Instructional Aides - Regular Status		757,181		97,444		854,625
	Hourly/Student Non-Instructional		260,775		1,565,504		1,826,279
2400	Hourly/Student Instructional	_	160,448	-	62,500	\square	222,948
200	0 TOTAL CLASSIFIED SALARIES	\$	11,431,722	\$	5,644,695	\$	17,076,417
3100	S ta te Te a c h e rs Re tire ment S ystem (S TRS)	\$	4,298,067	\$	182,984	\$	4,481,051
	Public Employees Retirement System (PERS)		1,907,184	Ť.	599,428	Ť.	2,506,612
	Old Age, Survivors & Disability Insurance		1,342,058		437,024		1,779,082
3400	Health & Welfare Fringe Package		3,027,107		433,742		3,460,849
	State Unemployment Insurance	_	57,513		3,524		61,037
	Workers Compensation Insurance Retire e Benefits		379,196		72,871		452,067
3900	Kethee Benents		10,000		-		10,000
300	0 TOTAL STAFF BENEFITS	\$	11,021,125	\$	1,729,573	\$	12,750,698
4200	Books, Magazines & Periodic als	\$	11,135	\$	10 1, 10 1	\$	112,236
4300	Software Under \$200 or < 1 Year		7,493		1,000		8,493
4400	Instructional Supplies and Materials		279,944		615,289		895,233
4700	Non-InstructionalSupplies and Materials	_	505,180		427,796		932,976
400	0 TOTAL SUPPLIES	\$	803,752	\$	1,145,186	\$	1,948,938
5100	Personneland Consultant Services	\$	1,567,881	\$	547,967	\$	2,115,848
	Utilities and Housekeeping	Ŷ	2,006,269	Ψ	14,855	Ψ	2,021,124
	Legal, Election and Audit Expenses		370,466		-		370,466
5400	Insurance		365,785		-		365,785
	Dues and Memberships		60,421		2,500		62,921
	Traveland Conference Expense	_	448,077	-	670,708		1,118,785
	Rents and Leases Repairs and Maintenance	_	101,099 1,245,716	-	21,920 9,270		123,019
	Other Services and Expenses		821,950		1,648,117		2,470,067
500	0 TOTAL OTHER OPERATING EXPENSES	\$	6,987,664	\$	2,915,337	\$	9,903,001
	FAL 1000-5000	\$		\$		\$	
101			52,871,227	Ĺ	12,539,140	\$	65,410,367
6100	Sites and Site Improvement	\$	500	\$	20,000	\$	20,500
	Buildings Books		35,894		1,048,652	$\left \right $	1,048,652 35,894
	Equipment		38,661		2,290,570		2,329,231
600	0 TOTAL CAPITAL EXPENSES	\$	75,055	\$	3,359,222	\$	3,434,277
100	0-6000 TOTAL EXPENDITURES	\$	52,946,282	\$	15,898,362	\$	68,844,644
				¢		¢	
7100	Debt Retirement (Long Term Debt) Intra fund Transfers - Out	\$	7 1,5 10	\$	-	\$	7 1,5 10
	Interfund Transfers - Out		375,000		80,000	\square	455,000
	Other Transfers		-		928,542		928,542
7500	Student Financial Aid		-		69,625		69,625
	Other Payments to Students		-		178,498		178,498
	Contingencies/EscrowAccounts		365,610		-	\square	365,610
	Unappropriated Funds Reserve for Contingencies		469,408 5,688,504		-	\square	469,408 5,688,504
	0 TOTAL OTHER OUTGO	\$		\$	1,256,665	¢	
			6,970,032			\$	8,226,697
	AL EXPENDITURES	\$	59,916,314	\$	17,155,027	\$	77,071,341
TOT	AL EXPECTED ENDING BALANCE	\$	3,203,567	\$	-	\$	3,203,567
TOTA	AL EXPENDITURES AND ENDING BALANCE	\$	63,119,881	\$	17,155,027	\$	80,274,908



Cuesta College Final Budget - Revenue General Fund Combined		15 - 16 Ac tual Re ve nue		16 - 17 Unaudite d Revenue		17 - 18 Tentative Budget	17 - 18 Final Budget
Beginning Balance	\$	6,539,268	\$	9,539,685	\$	8,741,720 \$	10,861,612
8110 Forest Reserve	\$	5,198	¢	5,168	¢	3,500 \$	3,500
8120 HigherEducation Act	\$	166,346	Э	123,609	Э	104,318	104,318
8140 TANF		52,804		51,838		50,164	50,164
						50,164	50,104
8150 Financial Aid	-	12,225		12,090		-	-
8160 Veterans Education		1,980		1,299	-	1,200	1,200
8170 VTEA 8190 Other Federal Revenues		352,185 134,984		285,152 140,198		306,825 106,963	359,661 107,522
8100 TOTAL FEDERAL REVENUE	\$	725,722	\$	619,354	\$	572,970 \$	626,365
	Ψ	,	Ψ		Ψ	<u> </u>	020,000
8611 General Apportionment	\$	1,719,485	\$	848,025	\$	435,130 \$	-
8612 Prior Year State Apportionment		260,110		443,918		-	244,200
8613 Other General Apportionment		310,679		361,142		308,562	288,076
8621 Extended Opportunity Programs and Services (EOPS	S)	430,917		483,705		458,255	481,374
8622 Disabled Student Services and Programs (DSPS)	ŕ	766,495		755,917		711,354	750,396
8623 Other General Categorical Apportionment		3,543,643		4,102,688		3,767,382	3,680,355
8627 Tele communications (TTP)		5,545,045		-,102,000			5,000,555
	\square	5 165 0 17	\square				4 8 2 7 0 7 9
8630 EPA	\vdash	5,165,817	\square	4,105,298	\vdash	5,225,508	4,827,978
8650 Reimbursable Categoric al Programs	\vdash	-	\square	-	\vdash	-	-
8652 Scheduled Maintenance and SpecialRepairs		-	\square	-		-	-
8653 Instructional Improvement Grant		-		-		-	-
8659 Other Reimbursable Categoric al Programs		2,480,859		2,338,053		3,505,597	7,005,341
8672 Home Owner's Property Tax Relief		235,247		235,039		-	-
8681 State Lottery Proceeds		1,231,630		1,891,997		1,418,460	1,448,016
8682 State Mandated Costs		4,143,023		996,749		232,652	232,652
						,	
8690 OtherState Revenues		1,466,233	\square	1,229,569		1,389,766	1,141,759
8600 TOTAL STATE REVENUE	\$	21,754,138	\$	17,792,100	\$	17,452,666 \$	20,100,147
8811 Property Tax	\$	32,195,559	\$	33,818,079	\$	39,201,761 \$	39,962,370
8812 Tax Allocation, Supplemental Roll	Ť	744,994	Ĥ	1,002,732	Ť.	-	-
8813 Tax Allocation, Unsecured Roll		749,712		768,252		-	-
8816 Prior Years Taxes							
		(28,667)		(17,156)	-		
8817 Education Revenue Augmentation Fund (ERAF)		1,294,361		1,922,072		-	-
8819 RDA Residual		200,666		315,062		-	-
8820 Contributions, Gifts, Grants		1,730,743		1,742,067		272,677	308,293
8830 Contracted Services		-		-		-	-
8831 Contract Instructional Services		47,756		18,618		64,209	64,209
8832 Other Contracted Services		341,052	\square	481,413		504,288	504,288
8840 Sales and Commissions		11,206		2,133			
8850 Rentaland Leases (Facility Use)		163,651		165,353		123,960	123,960
8860 Interest, Investment Income		104,444		53,158	-	30,000	50,000
8872 Community Services Classes		472,859		590,283		395,000	395,000
8874 Enrollment Fees		3,914,173		3,867,845		3,896,490	3,906,125
8875 Field Trips		46		-		-	-
8876 Health Services		333,293		317,040		397,508	317,040
8877 Instructional Materials Fees		93,690		96,402		-	-
8879 Student Records		43,619		42,060		40,000	40,000
8880 Nonresident Tuition	\square	774,153	\square	704,147		700,000	700,000
	\square		\square	614,934		661,000	662,000
8881 Parking Services	\vdash	641,396	\vdash			,	
8885 Other Student Fees and Charges		39,387		47,104		10,000	35,000
8890 Other Local Revenues		629,585		474,713		510,396	603,957
8891 Cash Over/Under		1,693		42		-	-
8893 Outla we d Warrants		-		-		-	-
8894 Bad Debt Recovery - District Enrollment Fees		1,657		2,015		-	-
8895 Bad Debt Recovery - Other		4,951		670		-	-
8800 TOTAL LOCAL REVENUE	\$	44,505,979	\$	47,029,038	\$	46,807,289 \$	47,672,242
	\square	10.101	\square				
8910 Proceeds From Gen1Fixed Asset	\vdash	12,404	\square	-	\square	-	-
8912 Sale of Equipment and Supplies	\square	4,589	\square	5,942		-	-
8970 FiscalAgentPass Through		-		1,043,031		-	928,542
8972 Proceeds From CapitalLeases		-		142,269		-	-
8981 Interfund Transfers-In	П	293		-		86,000	86,000
8982 Intra fund Transfers - In				-		928,542	-
8900 TOTAL OTHER REVENUE	\$	17,286	\$	1,191,242	\$	1,014,542 \$	1,014,542
TOTAL REVENUE	\$	67,003,125		66,631,734		65,847,467 \$	69,413,296
TOTAL REVENUE AND BEGINNING BALANCE	\$	73,542,393	\$	76,171,419	\$	74,589,187 \$	80,274,908



Cuesta College Final Budget - Expenditures General Fund Combined		15 - 16 Actual Expenditures		16 - 17 Unaudite d Expenditure s		17 - 18 Tentative Budget	17 - 18 Final Budget
1100 Instructional Salaries, Contract/Regular	\$	18,531,436	\$	10,138,542	\$	10,080,071 \$	10,159,919
1200 Non-Instructional Salaries, Contract/Regular		5,851,427	-	5,587,387	4	5,771,578	5,870,820
1300 InstructionalSalaries, Other		2,958		7,434,754		7,206,713	7,177,866
1400 Non-InstructionalSalaries, Other	_	266,292	-	786,220		346,027	522,708
1000 TOTAL ACADEMIC SALARIES	\$	24,652,113	\$	23,946,903	\$	23,404,389 \$	23,731,313
2 100 Non-Instructional Regular Status	\$	12,411,406	\$	12,804,717	\$	13,707,792 \$	14,172,565
2200 Instructional Aides - Regular Status		858,877		777,438		854,625	854,625
2300 Hourly/Student Non-Instructional		1,670,806	_	1,676,404		1,833,428	1,826,279
2400 Hourly/Student Instructional	_	370,237	-	410,073	$\left \right $	251,600	222,948
2000 TOTAL CLASSIFIED SALARIES	\$	15,311,326	\$	15,668,632	\$	16,647,445 \$	17,076,417
3100 State Teachers Retirement System (STRS)	\$	3,744,664	\$	3,823,099	¢	4,656,568 \$	4,481,051
3200 Public Employees Retirement System (STRS)	\$	1,643,395	φ	1,969,589	φ	2,421,116	2,506,612
3300 Old Age, Survivors & Disability Insurance		1,565,643		1,581,532		1,796,272	1,779,082
3400 Health & Welfare Fringe Package		3,320,462		3,149,966		3,116,715	3,460,849
3500 State Unemployment Insurance		48,512		53,162		60,797	61,037
3600 Workers Compensation Insurance	_	397,623		370,888		449,170	452,067
3900 Retiree Benefits		8,551	-	7,463		10,000	10,000
3000 TOTAL STAFF BENEFITS	\$	10,728,850	\$	10,955,699	\$	12,510,638 \$	12,750,698
4200 Books, Magazines & Periodicals	\$	5,985	\$	69,898	\$	110,520 \$	112,236
4300 Software Under \$200 or < 1 Year		2,549		1,245		10,993	8,493
4400 Instructional Supplies and Materials		632,920		542,676		727,459	895,233
4700 Non-Instructional Supplies and Materials	_	880,330	-	791,176	$\left \right $	776,802	932,976
4000 TOTAL SUPPLIES	\$	1,521,784	\$	1,404,995	\$	1,625,774 \$	1,948,938
5 100 Personnel and Consultant Services	\$	2,866,223	\$	3,056,374	\$	2,272,119 \$	2,115,848
5200 Utilities and Housekeeping		1,463,185		1,723,507		1,870,874	2,021,124
5300 Legal, Election and Audit Expenses		297,176		344,719		320,466	370,466
5400 Insurance	_	353,950	-	260,399		365,785	365,785
5500 Dues and Memberships 5600 Traveland Conference Expense		87,414 865,963	-	70,354	\square	62,896 848,193	62,921 1,118,785
5700 Rents and Leases		292,973	F	184,892		123,019	123,019
5800 Repairs and Maintenance		1,488,981		1,386,691		1,253,766	1,254,986
5900 Other Services and Expenses		1,037,327		904,008		1,614,265	2,470,067
5000 TOTAL OTHER OPERATING EXPENSES	\$	8,753,192	\$	8,951,486	\$	8,731,383 \$	9,903,001
TOTAL 1000-5000	\$	60,967,265	\$	60,927,715	\$	62,919,629 \$	65,410,367
6100 Sites and Site Improvement	\$	39,224	\$	4,305	\$	500 \$	20,500
6200 Buildings		130,206	Ĺ	451,562	Ť.	-	1,048,652
6300 Books		196,410		145,945		35,894	35,894
6400 Equipment	_	1,914,212	-	1,682,503	$\left \right $	657,805	2,329,231
	<u>—</u> ——		¢	2 204 215	\$	694,199 \$	3,434,277
6000 TOTAL CAPITAL EXPENSES	\$	2,280,052	\$	2,284,315			
6000 TOTAL CAPITAL EXPENSES 1000-6000 TOTAL EXPENDITURES	\$ \$	2,280,052 63,247,317	ֆ \$		\$	63,613,828 \$	68,844,644
			\$			63,613,828 \$ 71,510 \$	
1000 - 6000 TOTAL EXPENDITURES 7100 De bt Re tire ment (Long Term De bt) 7200 Intra fund Transfers - Out	\$	63,247,317	\$	63,212,030 71,944		7 1,5 10 \$	7 1,5 10
1000 - 6000 TOTAL EXPENDITURES 7100 De bt Re tire ment (Long Term De bt) 7200 Intra fund Transfers - Out 7300 Interfund Transfers - Out	\$	63,247,317	\$	63,212,030		71,510 \$ - 455,000	7 1,5 10
1000 - 6000 TOTAL EXPENDITURES 7100 De bt Re tire ment (Long Term De bt) 7200 Intra fund Transfers - Out 7300 Interfund Transfers - Out 7400 Other Transfers	\$	63,247,317 46,154 - 455,000	\$	63,212,030 71,944 756,361		71,510 \$ - 455,000 928,542	71,510
1000-6000 TOTAL EXPENDIFURES 7100 Debt Retirement (Long Term Debt) 7200 Intrafund Transfers - Out 7300 Interfund Transfers - Out 7400 Other Transfers 7500 Student Financial Aid	\$	63,247,317 46,154 - 455,000 - 108,122	\$	63,212,030 71,944 - 756,361 - 55,808		71,510 \$ - 455,000 928,542 69,625	7 1,5 10 - 455,000 928,542 69,625
1000 - 6000 TOTAL EXPENDITURES 7100 De bt Re tire ment (Long Term De bt) 7200 Intra fund Transfers - Out 7300 Interfund Transfers - Out 7400 Other Transfers	\$	63,247,317 46,154 - 455,000	\$	63,212,030 71,944 756,361		71,510 \$ - 455,000 928,542	71,510
1000-6000 TOTAL EXPENDITURES 7100 Debt Retirement (Long Term Debt) 7200 Intrafund Transfers - Out 7300 Interfund Transfers - Out 7400 Other Transfers 7500 Student Financial Aid 7600 Other P ayments to Students 7700 Contingencies/Escrow Accounts 7800 Unappropriated Funds	\$	63,247,317 46,154 - 455,000 - 108,122 146,115 -	\$	63,212,030 71,944 - 756,361 - 55,808 170,590 -		71,510 \$ - 455,000 928,542 69,625 171,598 365,610 -	71,510
1000-6000 TOTAL EXPENDITURES 7100 De bt Re tire ment (Long Term De bt) 7200 Intrafund Transfers - Out 7300 Interfund Transfers - Out 7400 Other Transfers 7500 Student Financial Aid 7600 Other P ayments to Students 7700 Contingencies/Escrow Accounts 7800 Unappropriated Funds 7900 Reserve for Contingencies	\$ \$ 	63,247,317 46,154 - 455,000 - 108,122 146,115 - -	\$	63,212,030 71,944 - 756,361 - 55,808 170,590 - -	\$	71,510 \$ 455,000 928,542 69,625 171,598 365,610 - 5,772,722	71,510 455,000 928,542 69,625 178,498 365,610 469,408 5,688,504
1000-6000 TOTAL EXPENDIFURES 7100 De bt Retire ment (Long Term Debt) 7200 Intra fund Transfers - Out 7300 Interfund Transfers - Out 7400 Other Transfers - Out 7500 Student Financial Aid 7600 Other Payments to Students 7700 Contingencies/Escrow Accounts 7800 Unappropriated Funds 7900 Reserve for Contingencies	\$ \$ 	63,247,317 46,154 - 455,000 - 108,122 146,115 - - 755,391	\$ \$ \$	63,212,030 71,944 - 756,361 - 55,808 170,590 - - 1,054,703	\$	71,510 \$ 455,000 928,542 69,625 171,598 365,610 - 5,772,722 7,834,607 \$	71,510 455,000 928,542 69,625 178,498 365,610 469,408 5,688,504 8,226,697
1000-6000 TOTAL EXPENDITURES 7100 Debt Retirement (Long Term Debt) 7200 Intrafund Transfers - Out 7300 Interfund Transfers - Out 7400 Other Transfers 7500 Student Financial Aid 7600 Other Payments to Students 7700 Contingencies/Escrow Accounts 7800 Unappropriated Funds 7900 Reserve for Contingencies	\$ \$ 	63,247,317 46,154 - 455,000 - 108,122 146,115 - - 755,391	\$	63,212,030 71,944 - 756,361 - 55,808 170,590 - - 1,054,703	\$	71,510 \$ 455,000 928,542 69,625 171,598 365,610 - 5,772,722	71,510 455,000 928,542 69,625 178,498 365,610 469,408 5,688,504 8,226,697
1000-6000 TOTAL EXPENDITURES 7100 Debt Retire ment (Long Term Debt) 7200 Intrafund Transfers - Out 7300 Interfund Transfers - Out 7400 Other Transfers 7500 Student Financial Aid 7600 Other Payments to Students 7700 Contingencies /Escrow Accounts 7800 Unappropriated Funds 7900 Reserve for Contingencies	\$ \$ 	63,247,317 46,154 - 455,000 - 108,122 146,115 - 755,391 64,002,708	\$ \$ \$	63,212,030 71,944 - 756,361 - 55,808 170,590 - - 1,054,703 64,266,733	\$	71,510 \$ 455,000 928,542 69,625 171,598 365,610 - 5,772,722 7,834,607 \$	71,510 455,000 928,542 69,625 178,498 365,610 469,408 5,688,504



NU Form et Reserve S 5,198 S 5,168 S 3,500 S 3,500 R10 TRAP -	Cuesta College Final Budget - Revenue General Fund Unrestricted		15 - 16 Actual Revenue		16 - 17 Unaudite d Revenue		17 - 18 Tentative Budget		17 - 18 Final Budget
8100 TAP - - - - 8100 TAP - - - - 8100 Therancial Aud - - - - - 8100 Otherancia Education 1,280 1,299 1,200 1,200 8100 Onerand Apportishment \$ 7,178 \$ 6,467 \$ 4,700 \$ 4,700 8111 General Apportishment \$ 7,178 \$ 6,467 \$ 4,700 \$ 2,44,20 8121 Port Verica Education	Beginning Balance	\$	5,260,574	\$	8,359,206	\$	8,341,720	\$	9,808,568
8100 TAP - - - - 8100 TAP - - - - 8100 Therancial Aud - - - - - 8100 Otherancia Education 1,280 1,299 1,200 1,200 8100 Onerand Apportishment \$ 7,178 \$ 6,467 \$ 4,700 \$ 4,700 8111 General Apportishment \$ 7,178 \$ 6,467 \$ 4,700 \$ 2,44,20 8121 Port Verica Education	8110 Forest Reserve	\$	5 198	\$	5 168	\$	3 500	\$	3,500
BIO Francia IAI . <		φ	-	Ψ	-	Ψ	5,500	Ŷ	-
BIO Viernan Education 1,298 1,299 1,200 1,200 BIO VIEA .	8140 TANF		-		-				-
ND VTAA .	8 150 Fin a n c ia l Aid		-		-				-
BBD OtherFederalRevenues .			1,980		1,299		1,200		1,200
BIOP TOTAL FEDERAL REVENUE 5 7.178 6.467 8 4.700 5 5.700 5 5.700 5 5.700 5 5.700 5 5.700 5 5.700 5 5.700 5 5.700 5 5.700 5 5.700 5 5.700 5 5.700 5 5.700 5 7.700 7 7 7 5 5 6.700 7 7 6.700 7 7 7 7 7 7 7 7 7 7 7 7		_	-		-	-	-	_	-
Still General Apportionment S 1.719.485 \$ 443.015 .	8190 Other Federal Revenues		-	\vdash	-	-	-	-	-
8612 PorY Yen's Yau A Apportionment 200,100 443,918 - 244,20 8613 Other Genen Alaportionment 300,679 361,142 308,562 288,07 8623 Other Genen Alaportionment -	8100 TOTAL FEDERAL REVENUE	\$	7,178	\$	6,467	\$	4,700	\$	4,700
8612 PorY Yen's Yau A Apportionment 200,100 443,918 - 244,20 8613 Other Genen Alaportionment 300,679 361,142 308,562 288,07 8623 Other Genen Alaportionment -	8611 General Apportionment	\$	1719/185	\$	848.025	\$	435 130	\$	
8613 Other Ceneral Apportionment 300.679 361,142 308.562 288.07 8621 Extende do Opportuny (Pograms and Service SGDPS) -<		ψ		Ψ		φ		φ	244 200
8621 Extended Opportunity Pograms and Services (EOPS) - - - 8623 Obder General Categorical Apportionment - - - 8630 Derbannskabe Categorical Pograms - - - 8650 Reinburnskabe Categorical Pograms - - - - 8651 Berkonskabe Categorical Pograms - - - - 8653 Buttorion Drant - - - - - 8653 Buttorion Drant -						1	308.562		
8122 Due of concent Clate gord: all Appontionment - - - 8137 Tex communications (TTP) - - - 8147 Tex communications (TTP) - - - 8150 BrePA 5,165,817 4,105,298 5,225,508 4,827,97 8151 Breinbursable Cate gord: all Programs - - - - 8153 Isticution of Marcia Programs - - - - 853 Isticution of Programs - - - - - 857 Isticution property Tax Relef 225,727 235,039 -		PS)				1			
8623 Observations at the sport all Apportament - - - - 8630 IP EA 5,165,817 4,105,298 5,225,508 4,827,97 8630 Reinhuns able Cate gork all Programs - - - - 8653 bunctional Improvement Grant - - - - 8653 bunctional Improvement Grant - - - - 8653 bunctional Improvement Grant - - - - 8650 Other K embuns able Cate gork all Programs - - - - 8661 State Lonce Proceeds 904,822 1,430,763 1,441,960 1.089,764 8662 State Mundard Costs 4,141,28,949 \$ 9,553,773 \$ 8,636,678 \$ 7,824,401 8811 Propeny Tax \$ 32,195,559 \$ 33,818,079 \$ 39,201,761 \$ 39,201,761 \$ 39,201,761 \$ 39,201,761 \$ 39,201,761 \$ 39,201,77		Ĩ,	-		-		-		-
8630 IPA 5,165,817 4,105,298 5,225,508 4,827,97 8650 Reinbursable Categorical Programs - - - - 8652 Schedukd Maintenance and Special Repain - - - - 8653 Structional Impore ment Grant - - - - - 8658 Other Reinbursable Categorical Programs -			-		-	T	-		-
86:00 Reimbursable Categorical Programs . . . 86:52 Scheduk Maitmance and Special Repais . . . 86:52 Scheduk Maitmance and Special Repais . . . 86:53 Statuckid Maitmance and Special Repais . . . 86:65 Other Reimbursable Categorical Programs . . . 86:71 State Lottery Proceeds 86:81 State Mandated Costs 86:90 Other State Revenues .	8627 Telecommunications (TTIP)		-		-		-		-
8652 Scheduked Maintenance and SpecialRepairs - - - 8653 bitter formburshb Cate gord. I Programs - - - 8672 Home Owner's Proceeds 904,822 1,420,239 1,044,960 1,089,746 8681 State Lottery Proceeds 904,822 1,420,239 1,044,960 1,089,746 8682 State Mandated Costs 4,414,023 996,749 232,652 232,655 8600 OTOTAL STATE REVENUE 8 14,128,949 \$ 9,553,778 \$ 8,66,578 1,843,768 8811 Property Tax \$ 32,205,555 \$ 33,818,079 \$ 39,201,761 \$ 39,62,37 8813 Tax Allocation, Supple mental Roll 744,914 1,002,732 - - 8 -	8630 EPA		5,165,817		4,105,298		5,225,508		4,827,978
8633 Istructional Improvement Grant . . . 8659 Other Keinbursabk Categorical Programs . . . 8670 Uther Keinbursabk Categorical Programs . . . 8681 State Lottery Proceeds . . . 8681 State Lottery Proceeds 8681 Mathed Costs .	8650 Reimbursable Categorical Programs		-		-		-		-
8659 Other Reimbursable Cate gorie all Pograms - - - 8672 Home Onner's Property Tax Relief 235,247 235,059 - 8681 State Lottery Proceeds 904,822 1,420,239 1,044,960 1,089,74 8682 State Mandated Costs 4,143,023 996,749 232,652 232,65 8600 Other State Revenues 1,389,766 1,143,368 1,389,766 1,141,75 8600 TOTAL STATE REVENUE \$ 14,128,949 \$ 9,553,778 \$ 8,636,578 \$ 7,824,400 8811 Propenty Tax \$ 32,195,559 \$ 33,818,079 \$ 39,201,761 \$ 39,962,37 8815 Fax Albocation, Unsecure do Roll 749,712 768,822 -	8652 Scheduled Maintenance and Special Repairs		-		-		-		-
8672 Home Owner's Propeny Tax Rekef 235,247 235,039 - 8681 State Lottery Proceeds 904,822 1,420,329 1,044,960 1,089,74 8682 State Mandated Costs 4,143,023 996,749 232,652 232,652 8600 Other's tate Revenues 1,389,766 1,141,75 8,636,578 8,7824,440 8611 Propenty Tax \$ 32,195,559 \$ 33,818,079 \$ 39,201,761 \$ 39,962,37 8811 Propenty Tax \$ 32,195,559 \$ 33,818,079 \$ 39,201,761 \$ 39,962,37 8812 Tax Abocation, Unsecured Roll 744,97,112 768,252 - - - - 8810 Propenty Taxes (28,667) (17,156) -	8653 Instructional Improvement Grant		-		-		-		-
S681 Sine Lote of Proceeds 994.822 1.420.239 1.044.960 1.083.74 S682 State Mandatd Costs 4.143.03 996.749 232.652 232.65 S600 Other State Revenues 1.389.766 1.143.368 1.389.766 1.143.368 1.389.766 1.141.75 S600 Other State Revenues 1.389.766 1.143.368 1.389.766 1.141.75 S800 Tox Allocation, Supplemental Roll 744.994 1.002.732 - - S811 Tax Allocation, Supple mental Roll 744.994 1.022.072 - - S817 Education Revenue Augmentation Fund (ERAF) 1.294.361 1.922.072 - - S810 Contracted Services - - - - - S810 Contracted Services 7.739 7.643 - - - S820 Contracted Services 7.739 7.643 - - - S840 Saks and Commissions 11.206 2.133 - -	8659 Other Reimbursable Categorical Programs		-		-		-		-
8682 Sine Mandared Costs 4,143,023 996,749 232,652 232,65 8600 OtherState Revenues 1,389,766 1,143,368 1,389,766 1,141,75 8600 TOTAL STATE REVENUE \$ 14,128,949 \$ 9,553,778 \$ 8,636,578 \$ 7,824,409 8811 Propeny Tax \$ 32,05559 \$ 33,818,079 \$ 39,201,761 \$ 39,962,37 8813 Tax Allocation, Supplemental Roll 744,994 1,002,732 - - 8817 Education Revenue Augmentation Fund (ERAF) 12,243,361 1,922,072 - - 8810 Continutions, Gifts, Grants 44,413 11,1322 56,709 56,709 8820 Continution Services 41,431 11,1322 56,709 56,709 8831 Contacted Services 7,739 7,643 - - 8830 Contacted Services 41,431 11,322 56,709 56,709 8840 Stastante 1,224,359	8672 Home Owner's Property Tax Relief		235,247		235,039		-		-
8690 Other State Revenues 1.389,766 1.43,368 1.43,368 1.43,368 1.43,368 1.41,75 8600 TOTAL STATE REVENUE \$ 14,128,949 \$ 9,553,778 \$ 8,636,578 \$ 7,824,409 8811 Property Tax \$ 32,195,559 \$ 33,818,079 \$ 39,201,761 \$ 39,962,37 8811 Property Tax \$ 32,201,761 \$ 39,962,37 \$ 39,201,761 \$ 39,962,37 8817 Education Revenue Augmentation Fund (ERAF) 1,294,361 1,922,072 -	8681 State Lottery Proceeds		904,822		1,420,239		1,044,960		1,089,744
8600 TOTAL STATE REVENUE \$ 14,128,949 9,553,778 8,636,578 7,824,409 8811 Property Tax \$ 32,095,559 \$ 33,818,079 \$ 39,201,761 \$ 39,962,37 8811 Tax Allocation, Supplemental Roll 744,9712 768,252 - - 8815 Tax Allocation, Lusceured Roll 749,712 768,252 - - 8816 Prior Years Taxes (28,667) (17,156) - - 8816 Prior Years Taxes (28,667) (17,156) - - 8817 Education Revenue Augmentation Fund (ERAF) 1,294,361 1,922,072 - - 8820 Contrativors, Gifts, Girants 44,819 58,520 - - - 8831 Contracted Services 7,739 7,643 - - - 8840 Saks and Commissions 11,206 2,133 - - - 8850 Rental and Leases (Facility Use) 150,691 152,2393 111,000 111,000 8860	8682 State Mandated Costs		4,143,023		996,749				232,652
S81 Property Tax \$ 32,195,559 \$ 33,818,079 \$ 39,201,761 \$ 39,962,37 8812 Tax Allocation, Unsecured Roll 744,994 1,002,732 - - 8815 Tax Allocation, Unsecured Roll 744,994 1,002,732 - - 8816 Pior Years Taxes (28,667) (17,156) - - 8817 Education Revenue Augmentation Fund (ERAF) 1,294,361 1,922,072 - - 8810 Contributions, Gifts, Grants 44,8189 58,520 - - - - 8820 Contributions, Gifts, Grants 44,8189 58,520 -	8690 Other State Revenues		1,389,766		1,143,368	-	1,389,766		1,141,759
8121 Tax Abc ation, Supple mental Roll 744,994 1,002,732 - 8131 Tax Abc ation, Unsecured Roll 749,712 768,252 - 8131 Tax Abc ation, Unsecured Roll 749,712 768,252 - 8147 Education Revenue Augmentation Fund (ERAF) 1,294,361 1922,072 - 819 DAR estitual 200,666 315,062 - 8200 Contributions, Gifts, Grants 448,189 58,520 - 8312 Contacted Services 41,431 11,392 56,709 56,70 8312 Ottact Instruct tional Services 41,431 11,392 56,709 56,70 8312 Ottact Instruct tional Services 7,739 7,643 - - 8320 Deterst, Investment hcome 104,444 53,158 30,000 50,00 850 herts, Investment hcome 104,444 53,158 3,906,12 - 872 Communy Service Stases 477,659 46 - - - 872 Field Tips 46 - - - - -	8600 TOTAL STATE REVENUE	\$	14,128,949	\$	9,553,778	\$	8,636,578	\$	7,824,409
8812 Tax Abocation, SupplementalRoll 744.994 1.002,732 - 8813 Tax Abocation, Unsecured Roll 749,712 768,252 - 8815 Tax Abocation, Unsecured Roll 749,712 768,252 - 8817 Education Revenue Augmentation Fund (ERAF) 1.294,361 1.922,072 - 8819 DAR esitual 200,666 315,062 - 8820 Contributions, Gifts, Grants 48,189 58,520 - 8831 Contacted Services 41,431 1.1392 56,709 56,70 8831 Other Contracted Services 7,739 7,643 - - 8840 Sakes and Commissions 11,006 2,393 111,000 111,00 8850 Iterst, Investment Income 104,444 53,158 30,000 50,00 8872 Communy's Services Classes 472,859 590,283 395,000 395,000 395,000 8873 Fleid Thys 46 - - - - - 8874 Enrollment Fees 3,3,690 96,402 - -	2911 Dava e etc. Te r	¢	22 105 550	¢	22 9 19 0 70	¢	20 201761	¢	20.062.270
813 Tax Allocation, Unsecured Roll 749,712 768,252 - 8816 Prior Years Taxes (28,667) (17,156) - 8817 Education Revenue Augmentation Fund (ERAF) 1,294,361 1,922,072 - 8818 Contributions, Gifts, Grants 48,189 58,520 - - 8820 Contrubutions, Gifts, Grants 48,189 58,520 - - 8831 Contract d Services 7,739 7,643 - - 8840 Sales and Commissions 11,206 2,333 - - 8840 Bate and Lazes (Faility Usc) 150,691 152,393 111,000 111,000 8850 Mentand Lazes (Faility Usc) 150,691 152,393 30,000 50,000 8871 Encolment Fees 3,94,173 3,867,845 3,896,400 3,906,02 8872 Community Services Classes 417,2859 590,202 - - 8875 Brenchment Fees 93,690 96,402 - - - 8876 Hearth Services 43,519 42,060 40,000		φ		φ		φ		\$	39,902,370
8816 Prior Yeans Taxes (28,667) (17,156) - 8817 Education Revenue Augmentation Fund (ERAF) 1,294,361 1,922,072 - 8819 DXA Review 200,666 315,062 - 8820 Contract to Services 48,189 58,520 - 8831 Contract Instructional Services 41,431 11,392 56,709 56,709 8831 Contract Instructional Services 7,739 7,643 - - 8830 Cherchard Commissions 11,206 2,133 - - 8840 Saks and Commissions 11,206 2,133 - - - 8850 Rentaland Leases (Facility Use) 150,691 152,393 111,000 110,00 8860 Interst, investment income 104,444 53,896,490 3,996,00 395,00 8871 Enrolment Fees 33,914,173 3,867,845 3,896,490 3,906,12 - 8875 Heakh Services - - - - - - 8877 Hanstin Kervices 43,619 42,060 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td>-</td> <td></td> <td>\vdash</td> <td>-</td>						-		\vdash	-
8817 Education Revenue Augmentation Fund (ERAF) 1,294,361 1,922,072 - 8819 RDA Residual 200,666 315,062 - 8820 Contributions, Girts, Grants 48,189 58,520 - 8830 Contracted Services 41,431 11,392 56,709 56,700 8831 Contracted Services 7,739 7,643 - - 8840 Sales and Commissions 11,206 2,333 - - 8840 Sales and Commissions 110,00 111,000 111,000 110,00 8870 Rental and Leases (Facility Use) 150,691 152,393 111,000 110,00 8870 Rentaland Leases (Facility Use) 3,941,73 3,867,845 3,896,490 3,906,12 8875 Field Trips 46 - - - - - 8877 Istructinal Materials Fees 93,690 96,402 - - - 8877 Istructinal Materials Fees 93,387 47,104 10,000 45,00 40,000 40,000 8880 Other S								\vdash	
8819 RDA Residual 200,666 315,062 - 8820 Contributions, Gifts, Grants 44,189 58,520 - 8830 Contract to Services - - - 8831 Contract to Services - - - 8832 Other Contract do Services 7,739 7,643 - 8830 Rentaland Leases (Facility Use) 150,691 152,393 111,000 111,000 8850 Rentaland Leases (Facility Use) 150,691 152,393 111,000 111,000 8877 Istrue interime 104,444 53,158 30,000 50,00 8872 Community Services Classes 472,859 590,283 395,000 395,000 8874 Hank Services - - - - - 8875 Health Services - - - - - 8877 Instructional Materiak Fees 93,690 96,402 - - - - - - - - - - - - - - -						-		\vdash	
8820 Contributions, Gifts, Grants 48,189 58,520 - 8830 Contracted Services - - - 8831 Contracted Services 41,431 11,392 56,709 8840 Sales and Commissions 11,206 2,133 - 8840 Sales and Commissions 11,206 2,133 - 8840 Sales and Commissions 11,206 2,133 - 8850 Rentaland Leases (Facility Use) 150,691 152,393 111,000 111,000 8860 Interest, havestment hcome 104,444 53,158 30,000 59,000 8872 Community Services Classes 472,859 590,283 395,000 396,000 8875 Health Services - - - - - 8876 Health Services - - - - - - 8877 Istuctional Materials Fees 93,690 96,402 - - - - - - - - - - - - - - -	· · · · ·					-		\vdash	
8830 Contracted Services - - - - 8831 Contract of Services 41,431 11,392 56,709 56,709 8832 Other Contracted Services 7,739 7,643 - - 8840 Sakes and Commissions 11,206 2,133 - - 8840 Rentaland Leases (Fac äiry Use) 150,691 152,393 111,000 111,00 8870 Bernolment Foes 3,914,173 3,867,845 3,896,490 3,90,612 8877 Istrophrent Fees 3,914,173 3,867,845 3,896,490 3,906,12 8877 Istrophrent Fees 93,690 96,402 - - - 8877 Istrophrent Records 43,619 42,060 40,000 40,00 8880 Nonesitent Tution 774,153 704,147 700,000 700,00 8880 Monresitent Student Fees and Charges 33,1826 184,892 75,000 100,00 8890 Other Local Revenues 33,1826 184,892 75,000 100,00 8890 Othewed Waran its									-
8831 Contract in structional Services 41,431 11,392 56,709 56,709 8832 Other Contracted Services 7,739 7,643 - 8840 Sales and Commissions 11,206 2,133 - 8850 Rental and Leases (Facility Use) 150,691 152,393 111,000 111,000 8860 Interest, hvestment income 104,444 53,158 30,000 50,00 8872 Community Services Classes 472,859 590,283 395,000 395,000 395,000 8874 Fach Keerkes 3,914,173 3,867,845 3,896,490 3,906,12 8875 Field Trips 46 - - - 8876 Heath Services - - - - 8877 Batch Records 43,619 42,060 40,000 40,000 8880 Nonersident Tuition 774,153 704,147 700,000 700,000 8880 Other Local Revenues 33,1826 184,892 75,000 100,000 8891 Gath Det Recovery - District Enrollment Fees 1,657						1	-		-
8832 Other Contracted Services 7,739 7,643 - 8840 Sales and Commissions 11,206 2,133 - 8840 Bate sand Commissions 110,00 111,000 111,000 8860 Interest, hvestment hcome 104,444 53,158 30,000 50,000 8872 Community Services Classes 472,859 590,283 395,000 395,000 8874 Enrollment Fees 3,914,173 3,867,845 3,896,490 3,906,12 8874 Enrollment Fees 93,690 96,402 - - 8875 Field Trips 46 - - - 8876 Heath Services - - - - 8877 Istructional Materials Fees 93,690 96,402 - - 8881 Parking Services 47,760 43,375 40,000 40,000 8881 Parking Services 39,87 47,104 10,000 35,00 8890 Oter Local Revenues 33,1826 184,892 75,000 100,000 8891 Ca			41,431		11,392		56,709		56,709
8850 Rental and Leases (Facility Use) 150,691 152,393 111,000 111,000 8860 Interest, hve stment hcome 104,444 53,158 30,000 50,000 8872 Community Services Classes 472,859 590,0283 395,000 395,000 8874 Enrollment Fees 3,914,173 3,867,845 3,896,490 3,906,12 8875 Field Trips 46 - - - 8876 Heath Services - - - - 8877 Instructional Materials Fees 93,690 96,402 - - 8877 Instructional Materials Fees 93,690 96,402 - - 8878 Barking Services 477,760 43,375 40,000 40,000 8880 Oher Student Tuition 7774,153 704,147 700,000 700,000 8881 Parking Services 333,1826 184,892 75,000 100,000 8890 Other Local Revenues 333,1826 184,892 75,000 100,000 8891 Cash Over/Under 1,657 <td< td=""><td>8832 Other Contracted Services</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>-</td></td<>	8832 Other Contracted Services								-
8860 Interest, hvestment hcome 104,444 53,158 30,000 50,000 8872 Community Services Classes 472,859 590,283 395,000 395,000 8874 Enrollment Fees 3,914,173 3,867,845 3,896,490 3,906,12 8875 Fkel Trips 46 - - - 8876 Iskut Trecords 43,619 42,060 40,000 40,000 8870 Nuctional Materials Fees 974,153 704,147 700,000 700,000 8880 Nonresident Records 39,387 47,104 10,000 35,000 8881 Dater Lace alkevenues 33,1826 184,892 75,000 100,000 8885 Other Local Revenues 33,1826 184,892 75,000 100,000 8891 Bad Debt Recovery - District Enrollment Fees 1,657 2,015 - 8894 Bad Debt Recovery - Other 4,951 670 - - 8910 Proceeds From GenlFixed Asset 12,404 - -							-		-
8872 Community Services Classes 472,859 590,283 395,000 395,000 8874 Enrollment Fees 3,914,173 3,867,845 3,896,490 3,906,12 8875 Field Trips 46 - - - 8876 Health Services - - - - 8877 Instructional Materia & Fees 93,690 96,402 - - 8877 Instructional Materia & Fees 93,690 96,402 - - 8878 Parking Services 47,760 43,375 40,000 40,000 8880 Norre sident Tuition 774,153 704,147 700,000 35,00 8880 Other Student Fees and Charges 39,387 47,104 10,000 35,00 8891 Cash Over/Under 1,693 42 - - - 8893 Outlawed Warants - - - - - - 8890 TOTAL LOCAL REVENUE \$ 41,246,139 \$ 43,673,115 \$ 44,555,960 \$ 45,396,204 - 8910 Proceeds From GenlFixed As	8850 Rental and Leases (Facility Use)		150,691		152,393		111,000		111,000
8874 Enrollment Fees 3,914,173 3,867,845 3,896,490 3,906,12 8875 Field Trips 46 - - - 8876 Heath Services - - - - 8877 Istructional Materials Fees 93,690 96,402 - - 8880 Norresident Tution 774,153 704,147 700,000 700,000 8881 Parking Service's 331,826 184,892 75,000 100,000 8891 Cash Over/Under 1,693 42 - - 8893 Outer Word Warants - - - - 8890 Debt Recovery - Other 4,951 670 - - 8910	8860 Interest, Investment Income		104,444		53,158		30,000		50,000
8875 Field Trips 46 - - - 8876 Health Services 93,690 96,402 - - 8877 Instructional Materials Fees 93,690 942,060 40,000 40,000 8887 Student Records 43,619 42,060 40,000 40,000 8880 Nonresident Tuition 774,153 704,147 700,000 700,000 8881 Dates student Fees and Charges 39,387 47,760 43,375 40,000 40,000 8880 Other Student Fees and Charges 39,387 47,104 10,000 35,00 8890 Other Local Revenues 331,826 184,892 75,000 100,000 8891 Cash Over/Under 1,693 42 - - - 8893 Bad Debt Recovery - District Enrollment Fees 1,657 2,015 -	8872 Community Services Classes		472,859		590,283		395,000		395,000
8876 Health Services -	8874 Enrollment Fees		3,914,173		3,867,845		3,896,490		3,906,125
8877 InstructionalMaterials Fees 93,690 96,402 - 8879 Student Records 43,619 42,060 40,000 40,000 8880 Nonre sident Tuition 774,153 704,147 700,000 700,000 8881 Parking Services 37,760 43,375 40,000 40,000 8880 Other Student Fees and Charges 33,887 47,104 10,000 35,000 8890 Other Local Revenues 331,826 184,892 75,000 100,000 8891 Bad Debt Recovery - District Enrollment Fees 1,657 2,015 - - 8894 Bad Debt Recovery - Other 4,951 670 - - - 8895 Bad Debt Recovery - Other 4,951 670 -	8875 Field Trips		46		-		-		-
8879 Student Records 43,619 42,060 40,000 40,000 8880 Nonresident Tuition 774,153 704,147 700,000 700,000 8881 Parking Services 47,760 43,375 40,000 40,000 8885 Other Student Fees and Charges 39,387 47,104 10,000 35,00 8890 Other Local Revenues 331,826 184,892 75,000 100,000 8890 Outlawed Warrants - - - - 8891 Cash Over/Under 1,657 2,015 - - 8893 Outlawed Warrants - - - - 8894 Bad Debt Recovery - Other 4,951 670 - - 8890 Proceeds From GenlFixed Asset 12,404 - - - 8910 Proceeds From GenlFixed Asset 12,404 - - - 8910 Proceeds From Capital Leases - 142,269 - - 8911 Interfund Transfers-In 293 - 86,000 86,000 <			-		-		-		-
8880 Nonresident Tuition 774,153 704,147 700,000 700,000 8881 Parking Services 47,760 43,375 40,000 40,000 8885 Other Student Fees and Charges 39,387 47,104 10,000 35,000 8890 Other Student Fees and Charges 39,387 47,104 10,000 35,000 8890 Other Loc al Revenues 331,826 184,892 75,000 100,000 8891 Cash Over/Under 1,693 42 - - 8893 Outlawed Warants - - - - 8894 Bad Debt Recovery - District Enrollment Fees 1,657 2,015 - - 8800 TOTAL LOCAL REVENUE \$ 41,246,139 \$ 43,673,115 \$ 44,555,960 \$ 45,396,204 8910 Proceeds From Genl Fixed Asset 12,404 - - - - 8910 Proceeds From Genl Fixed Asset 12,404 - - - - 8910 Proceeds From Capital Leases - - - - - 8910			93,690				-		-
8881 Parking Services 47,760 43,375 40,000 40,000 8885 Other Student Fees and Charges 39,387 47,104 10,000 35,00 8890 Other Loc al Revenues 331,826 184,892 75,000 100,00 8891 Cash Over/Under 1,693 42 - - 8893 Outlawed Warants - - - - 8894 Bad Debt Recovery - District Enrollment Fees 1,657 2,015 - - 8895 Bad Debt Recovery - Other 41,246,139 \$43,673,115 \$44,555,960 \$45,396,204 8910 Proceeds From GenlFixed Asset 12,404 - - - - 8910 Proceeds From GenlFixed Asset 12,404 -						_			40,000
8885 Other Student Fees and Charges 39,387 47,104 10,000 35,00 8890 Other Local Revenues 331,826 184,892 75,000 100,00 8891 Cash Over/Under 1,693 42 - - 8893 Outlawed Warants - - - - - 8894 Bad Debt Recovery - District Enrollment Fees 1,657 2,015 - <td< td=""><td></td><td>_</td><td>,</td><td></td><td></td><td>_</td><td></td><td>\square</td><td>700,000</td></td<>		_	,			_		\square	700,000
8890 Other Local Revenues 331,826 184,892 75,000 100,00 8891 Cash Over/Under 1,693 42 - 6 8893 Outlawed Warrants - - - 6 8894 Bad Debt Recovery - District Enrollment Fees 1,657 2,015 - 6 8895 Bad Debt Recovery - Other 4,951 670 - 6 8800 TOTAL LOCAL REVENUE \$ 41,246,139 \$ 43,673,115 \$ 44,555,960 \$ 45,396,204 8910 Proceeds From GenlFixed Asset 12,404 - - - - 8910 Proceeds From Capital Leases 4,589 5,942 - - - 8911 Sale of Equipment and Supplies 4,589 5,942 - <td< td=""><td></td><td>_</td><td></td><td></td><td></td><td>-</td><td></td><td></td><td></td></td<>		_				-			
8891 Cash Over/Under 1,693 42 - 8893 Outlawed Warants - - - - 8894 Bad Debt Recovery - District Enrollment Fees 1,657 2,015 - - 8894 Bad Debt Recovery - Other 4,951 670 - - - 8800 TOTAL LOCAL REVENUE \$ 41,246,139 \$ 43,673,115 \$ 44,555,960 \$ 45,396,204 8910 Proceeds From Gen1Fixed Asset 12,404 - - - - 8910 Proceeds From Gen1Fixed Asset 12,404 - - - - 8910 Proceeds From CapitalLeases 4,589 5,942 - - - 8911 bate of Equipment and Supplies 4,589 5,942 - - - 8912 Sake of Equipment and Supplies - - - - - - 8910 Proceeds From CapitalLeases - - - - - - - - - - - - - - - -		_				-	,	\vdash	
8893 Outlawed Warrants -		_				-	75,000	\vdash	100,000
8894 Bad Debt Recovery - District Enrollment Fees 1,657 2,015 - 8895 Bad Debt Recovery - Other 4,951 670 - - 8800 TOTAL LOCAL REVENUE \$ 41,246,139 \$ 43,673,115 \$ 44,555,960 \$ 45,396,204 8910 Proceeds From GenlFixed Asset 12,404 - - - 8910 Proceeds From GenlFixed Asset 12,404 - - - 8910 Proceeds From GenlFixed Asset 12,404 - - - 8910 Proceeds From GenlFixed Asset 12,404 - - - 8910 Proceeds From CapitalLeases 4,589 5,942 - - 8972 Proceeds From CapitalLeases - 142,269 - - 8981 Interfund Transfers-In 293 - 86,000 86,000 8982 Intrafund Transfers-In - - - - - 8900 TOTAL OTHER REVENUE \$ 17,286 \$ 148,211 \$ 86,000 \$ 86,000 990 TOTAL REVENUE \$ 55,399,552 \$ 53,381,		_				-	-	\vdash	-
8895 Bad Debt Recovery - Other 4,951 670 - 8800 TOTAL LOCAL REVENUE \$ 41,246,139 \$ 43,673,115 \$ 44,555,960 \$ 45,396,204 8910 Proceeds From GenlFixed Asset 12,404 - - - 8910 Proceeds From GenlFixed Asset 12,404 - - - 8912 Sale of Equipment and Supplies 4,589 5,942 - - 8972 Proceeds From CapitalLeases - - - - 8971 hterfund Transfers-In 293 - 86,000 86,000 8980 Intrafund Transfers-In - - - - - 8900 TOTAL OTHER REVENUE \$ 17,286 148,211 \$ 86,000 \$ 86,000 8900 TOTAL REVENUE \$ 55,399,552 \$ 53,381,571 \$ 53,283,238 \$ 53,311,313		_				-		\vdash	-
8910 Proceeds From Genl Fixed Asset 12,404 -									-
8910 Proceeds From Genl Fixed Asset 12,404 - - - 8912 Sale of Equipment and Supplies 4,589 5,942 - - 8970 Fiscal Agent Pass Through - - - - 8971 Proceeds From Capital Leases - 142,269 - - 8981 Interfund Transfers-In 293 - 86,000 86,000 8982 Intrafund Transfers-In - - - - 8900 TOTAL OTHER REVENUE \$17,286 \$148,211 \$86,000 \$86,000 TOTAL REVENUE \$55,399,552 \$53,381,571 \$53,283,238 \$53,311,312	8800 TOTAL LOCAL REVENUE	\$	41.246.139	\$	43.673.115	\$	44.555.960	\$	45.396.204
8912 Sale of Equipment and Supplies 4,589 5,942 - 8970 Fiscal Agent Pass Through - - - 8971 Proceeds From Capital Leases - 142,269 - - 8981 hterfund Transfers-In 293 - 86,000 86,000 8982 htar fund Transfers-In - - - - 8980 TOTAL OTHER REVENUE \$17,286 \$148,211 \$86,000 \$60,000 TOTAL REVENUE \$55,399,552 \$53,381,571 \$53,283,238 \$53,311,313									
8970 Fiscal Agent Pass Through - <td< td=""><td></td><td></td><td></td><td>\vdash</td><td>-</td><td>-</td><td></td><td>\vdash</td><td>-</td></td<>				\vdash	-	-		\vdash	-
8972 Proceeds From Capital Leases - 142,269 - 8981 htterfund Transfers-In 293 - 86,000 86,000 8982 httra fund Transfers-In - - - - 8900 TOTAL OTHER REVENUE \$17,286 \$148,211 \$86,000 \$86,000 FOTAL REVENUE \$55,399,552 \$53,381,571 \$53,283,238 \$53,311,313			4,589	\square	5,942	-		\vdash	-
8981 Interfund Transfers-In 293 - 86,000 86,000 8982 Intrafund Transfers-In - <t< td=""><td></td><td></td><td>-</td><td>\vdash</td><td>-</td><td>-</td><td></td><td>\vdash</td><td>-</td></t<>			-	\vdash	-	-		\vdash	-
3982 htrafund Transfers-In - - - - 8900 TOTAL OTHER REVENUE \$ 17,286 \$ 148,211 \$ 86,000 \$ 86,000 \$ 86,000 \$ 86,000 FOTAL REVENUE \$ 55,399,552 \$ 53,381,571 \$ 53,283,238 \$ 53,311,312				\vdash	142,269	-		\vdash	-
8900 TOTAL OTHER REVENUE \$ 17,286 \$ 148,211 \$ 86,000 \$ 86,000 \$ TOTAL REVENUE \$ 55,399,552 \$ \$ 53,381,571 \$ \$ 53,283,238 \$ \$ 53,311,313				\vdash	-	+		\vdash	86,000
TOTAL REVENUE \$ 55,399,552 \$ 53,381,571 \$ 53,283,238 \$ 53,311,313		4		•		¢		đ	0.6.005
FOTAL REVENUE AND BEGINNING BALANCE \$ 60,660,126 \$ 61,740,777 \$ 61,624,958 \$ 63,119,88	FOTAL REVENUE	\$	55,399,552	\$	53,381,571	\$	53,283,238	\$	53,311,313
	TOTAL REVENUE AND BEGINNING BALANCE	\$	60,660,126	\$	61,740,777	\$	61,624,958	\$	63,119,881



1300 hstructional/Salbries, Other 2.9258 7.416,472 7.206,713 7.156,864 1000 Non-histructional/Salbries, Other 259,497 360,364 354,667 358,395 1000 TOTAL ACADEMIC SALARES \$ 22,641,794 \$ 22,527,401 \$ 22,622,626 200 Non-histructional/Regular/Status 765,994 653,455 \$ 9,769,609 \$ 10,253,31 2000 Hour/Student Non-Histructional 106,625 11,098,747 \$ 10,948,013 \$ 14,431,722 2100 Outal/Student Non-Histructional 106,625 11,098,747 \$ 10,948,013 \$ 14,431,722 2100 Diate Tachers Retire ment System (FRS) \$ 3,548,601 \$ 3,548,601 \$ 1,430,722 \$ 10,948,013 \$ 11,421,722 3100 UA dec, Sarwors ADab hity hsurance 1,244,140 1,253,002 2,26,27,887 3,007,107 3100 UA dec, Sarwors ADab hity hsurance 1,244,140 1,203,053 1,350,070 1,342,071 3,716,314 319,197 3100 Worker Compensation hsurance 4,415 50,466 51,297,072 1,342,071	Cuesta College Final Budget - Expenditures General Fund Unrestricted		15 - 16 Ac tua l Expe nditure s		16 - 17 Unaudited Expenditures		17 - 18 Tentative Budget		17 - 18 Final Budget
1200 Non-shure-incontan Sahne's, Contrac-ORegular 5,033,073 4,783,329 4,952,862 4,983,13 1200 Instructional Sahne's, Oher 229,497 360,364 344,667 3353,955 1000 TOTAL ACADEMIC SALARES 8 22,641,074 8 22,527,401 8 22,624,1794 8 22,627,194 5 360,364 344,667 3353,955 1000 TOTAL ACADEMIC SALARES 8 22,627,204 8 22,627,401 8 22,627,401 8 22,627,401 8 22,627,401 8 22,627,401 8 12,66,236 8 11,01,01 333,01 100,013 20,077 300,775 310,013 20,077 300,775 311,43,1723 300,775 311,43,013 3 11,43,1723 2000 Pothe Employ Parke Reimen System GTES) 5 3,548,601 5 3,559,075 1,520,075 31,520,075 31,520,075 31,520,075 31,520,075 31,520,075 31,520,075 31,520,075 31,520,077 31,520,077 31,520,077 31,520,077 3	1100 Instructional Salaries Contract/Regular	\$	18 381 501	\$	10 081 629	\$	10 023 159	\$	10 103 006
100 Interctional Salares, Other 2.028 7.446,472 7.206,718 7.266,761 100 Non-instructional Salares, Other 259,497 360,364 344,677 333,355 100 TOTAL ACADEMIC SALARES \$ 23,677,929 \$ 22,641,794 \$ 22,527,401 \$ 22,626,964 2100 Interctional Regular Status 765,991 655,153 775,181 757,181 2100 Interctional Addes - Regular Status 765,991 655,153 775,781 200,775<		φ		φ	, ,	φ		φ	4,983,137
IDENTIFY S 23,677,929 S 22,641,794 S 22,627,418 S 22,627,518 S 3,538,601 S 3,556,603 S 14,028,013 S 14,31,722 2000 Polke Employees Retimeners (STRS) S 3,548,601 S 5,556,003 S 4,499,916 S 4,298,067 3000 Vace Survivo & Boshiby Issum (STRS) S 3,548,601 S 5,550,002 2,698,733 5,077,072 1,811,071 1,071,183 3,72,757 3,731 3,071 3,072 1,012,115 3,072 1,012,115 3,072 1,012,112 3,072 1,012,112 3,072 1,012,112 1,024,113							7,206,713		7,156,866
200 Non-instructional Regular Status \$ 9.463,436 \$ 9.643,456 \$ 9.769,609 \$ 10.253,31 2000 Instructional Addes - Regular Status 775,994 663,153 757,181 757,181 2000 Hourfy,Wadern Instructional 106,058 1182,926 160,448 160,448 2000 TOTAL CLASS BFED S ALARES 11,066,236.8 11,098,747 \$ 1.0948,013 \$ 1.431,1722 3100 State Teachers Retirement System (STRS) \$ 3,556,053 \$ 4.499,916 \$ 4.298,007 1.332,057 1.332,057 1.332,057 3000 Mage, Survivons ADababity hsurance 1.234,140 1.263,653 1.350,072 1.342,051 300,000 000 000 3000 Mage, Survivons ADababity hsurance 3,643,137 \$ 9,439,2327 \$ 9,439,145 10,622,881 \$ 11,021,123 10,000 000 000 000 00,000 00,000 00,000 00,000 00,000 00,000 00,000 00,000 00,000 00,000 00,000 <td>1400 Non-Instructional Salaries, Other</td> <td>_</td> <td>259,497</td> <td></td> <td>360,364</td> <td></td> <td>344,667</td> <td>_</td> <td>383,955</td>	1400 Non-Instructional Salaries, Other	_	259,497		360,364		344,667	_	383,955
2001 httmc:/marc.ional.ladiesRegular Status 765.994 653,153 757,181 757,181 2000 httmc:/marc.ional 700,748 693,933 250,775 260,775 2000 Hourly-Student hsmc:tonal 700,748 693,933 260,775 260,775 2100 Hourly-Student hsmc:tonal 106,6236 11,098,747 8 10,948,013 8 11,431,722 2000 Distate Teachers Retire ment System (STRS) 5 3,556,063 5 4,499,916 4,209,007 1,332,017 1,342,013 8 1,1907,18- 3000 UA dec, Surviews K Deability hsurance 1,244,140 1,263,653 1,350,070 1,332,071 3,3027,107 3000 UA dec, Surviews K Deability hsurance 3,440 5 4,454 10,900 10,900 3000 Retire Benefits 9,439,327 9,455,434 10,920 5 11,12,125 4200 Books, Magazines & Periodica h \$ 3,440 4,221 16 16,24,241 10,500 5 11,102,125	1000 TOTAL ACADEMIC SALARIES	\$	23,677,929	\$	22,641,794	\$	22,527,401	\$	22,626,964
2200 hstractonalAdies-RegularSatus 765.994 653,133 775.181 775.181 2000 hudryklowel Non-bittorional 700,748 669,303 250,775 260,775 2000 hudryklowel Non-bittorional 106,058 182,926 100,448 160,448 2000 TOTAL CLAS SFED S ALARES 11,066,236 \$ 11,998,747 \$ 10,948,013 \$ 11,431,722 2000 Distempoyse Retimemon System (FIRS) 1,300,066 1,529,702 1,831,107 1,907,18 2000 Polis Empoyse Retimemon System (FIRS) 1,208,066 1,275,002 2,697,887 3,027,107 3000 Mage, Survivors KDashlik hsurance 1,446,156 504,66 572,971 1,342,051 3000 Retime Bygen Thisumance 3,440 4,241 10,000 10,000 3000 Rotex Openesation Insurance 3,440 4,241 10,822,881 11,921,125 4000 Books, Maga/nes & Periodicah \$ 3,440 4,241 10,800 10,900 3000 Sottawer Unders200 orcf, 109a and Materiah 122,185	2100 Non-Instructional Regular Status	\$	9,463,436	\$	9,643,365	\$	9,769,609	\$	10,253,318
2400 Hourw.Student Instructional 106.058 182.926 160.448 160.448 2000 TOTAL CLASS FIED S ALARES \$ 11.066,236 \$ 10.98,747 \$ 10.948,013 \$ 11.431,722 300 State Teachers Retire ment System (STRS) \$ 3.548,601 \$ 3.556,063 \$ 4.499,916 \$ 4.208,070 300 Mark Engenes Retire ment System (STRS) \$ 3.548,601 \$ 3.556,063 \$ 4.499,916 \$ 4.208,070 1.342,051 300 MAre, Surwow Abashity hsunnee 2.461,656 50,446 57,574 379,193 3000 Retire Benefis 8,551 7,463 10,000 10,000 3000 TOTAL STAFF BENEFITS \$ 9,439,327 \$ 9,459,434 \$ 10,822,881 \$ 11,021,123 4000 TOTAL STAFF BENEFITS \$ 9,459,317 \$ 9,459,327 \$ 9,459,324 \$ 10,000 10,000 300 Softawer UnderS200 orc1 Year 1,5181<	B	Ċ	, ,	Ĺ	, , ,	ĺ.	757,181		757,181
Index. Index.236 Index.236 <thindex.236< th=""> <thindex.236< th=""> <thinde< td=""><td>2300 Hourly/Student Non-Instructional</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>260,775</td></thinde<></thindex.236<></thindex.236<>	2300 Hourly/Student Non-Instructional								260,775
300 Starn Teachers Retirement System (STRS) \$ 3.548.601 \$ 3.556.063 \$ 4.499.916 \$ 4.298.067 3200 Public Emplayces Retirement System (PERS) 1.300.666 1.529.702 1.831.077 1.907.18 3400 Heakh & Welfare Fringe Package 2.903.518 2.735.002 2.297.87 3.027.107 3500 Stare Unemployment Insurance 44.156 50.0466 57.297 57.151 3500 Stare Unemployment Insurance 44.156 50.0466 57.297 57.151 3000 TOTAL STAFF BENEFITS \$ 9.439.327 \$ 9.459.434 10.822.881 \$ 11.021.125 4200 Books, Magazines & Periodicals \$ 3.440 \$ 4.241 \$ 10.220 \$ 11.1021.125 4200 Books, Magazines & Periodicals \$ 3.440 \$ 4.241 \$ 10.220 \$ 11.1021.125 4200 Non-Instructional Supples and Materials 623.124 4455.240 \$ 505.960 \$ 505.	2400 Hourly/Student Instructional	_	106,058	-	182,926	-	160,448	_	160,448
3200 Public Employees Retiremen (System (PERS) 1.300.686 1.529.702 1.511.97 1.907.38. 3400 Public Expression (PERS) 1.284.140 1.286.153 1.330.071.07 1.342.07.07 3400 Public Expression (PERS) 2.903.518 2.735.002 2.697.887 3.030.71.07 3500 Worken Compensation Insumance 347.675 317.085 376.514 377.919 3900 Retire Bene fils 8 9.439.327 \$ 9.459.434 \$ 10.822.881 \$ 11.021.125 4200 Books, Magazines & Periodic ab 8 3.440 \$ 4.241 \$ 10.920 \$ 11.021.125 4200 Books, Magazines & Periodic ab \$ 3.440 \$ 4.241 \$ 10.920 \$ 11.021.125 4200 Books, Magazines & Periodic ab \$ 3.440 \$ 4.241 \$ 10.920 \$ 11.021.125 4200 DOTAL SUPPLES \$ 750.331 \$ 665.859 \$ 806.167 \$ 803.752 4000 TOTAL SUPPLES \$ 750.331 \$ 605.859 \$ 806.167 \$ 803.752 500 Personneland Consultant Services \$ 1.636.408 \$ 1.804.188 \$ 1.547.518 \$ 1.567.88 500 Or toral L SUPPLES \$ 750.331 \$ 605.859 \$ 806.167 \$ 803.752 <t< td=""><td>2000 TOTAL CLASSIFIED SALARIES</td><td>\$</td><td>11,066,236</td><td>\$</td><td>11,098,747</td><td>\$</td><td>10,948,013</td><td>\$</td><td>11,431,722</td></t<>	2000 TOTAL CLASSIFIED SALARIES	\$	11,066,236	\$	11,098,747	\$	10,948,013	\$	11,431,722
3200 Public Employees Retiremen (System (PERS) 1.300.686 1.529.702 1.511.97 1.907.38. 3400 Public Expression (PERS) 1.284.140 1.286.153 1.330.071.07 1.342.07.07 3400 Public Expression (PERS) 2.903.518 2.735.002 2.697.887 3.030.71.07 3500 Worken Compensation Insumance 347.675 317.085 376.514 377.919 3900 Retire Bene fils 8 9.439.327 \$ 9.459.434 \$ 10.822.881 \$ 11.021.125 4200 Books, Magazines & Periodic ab 8 3.440 \$ 4.241 \$ 10.920 \$ 11.021.125 4200 Books, Magazines & Periodic ab \$ 3.440 \$ 4.241 \$ 10.920 \$ 11.021.125 4200 Books, Magazines & Periodic ab \$ 3.440 \$ 4.241 \$ 10.920 \$ 11.021.125 4200 DOTAL SUPPLES \$ 750.331 \$ 665.859 \$ 806.167 \$ 803.752 4000 TOTAL SUPPLES \$ 750.331 \$ 605.859 \$ 806.167 \$ 803.752 500 Personneland Consultant Services \$ 1.636.408 \$ 1.804.188 \$ 1.547.518 \$ 1.567.88 500 Or toral L SUPPLES \$ 750.331 \$ 605.859 \$ 806.167 \$ 803.752 <t< td=""><td></td><td>-</td><td></td><td>•</td><td></td><td>•</td><td></td><td>Â</td><td></td></t<>		-		•		•		Â	
3300 Old Age, Surveyor, & Dashikiy hsumance 1.284,140 1.263,653 1.230,070 1.342,053 3500 State Unemployment hsumance 364,655 50,466 57,297 57,51 3500 State Unemployment hsumance 344,675 317,085 376,51 377,97 57,51 3000 TOTAL STAFF BENEFITS \$ 9,439,327 \$ 9,459,434 \$ 10,822,881 \$ 11,021,125 4200 Books, Magazines & Periodic ak \$ 3,440 \$ 4,241 \$ 10,520 \$ 11,131 3300 OTAL STAFF BENEFITS \$ 9,439,327 \$ 4,451 \$ 10,520 \$ 11,121,125 4200 Books, Magazines & Periodic ak \$ 3,440 \$ 4,241 \$ 10,520 \$ 11,131 3400 Software Under S200 or < I Year		\$		\$		\$		\$	
3400 Heath & Welfare Fringe Package 2,903,518 2,735,002 2,907,887 3,027,00 3500 State Generghymen Issumance 347,675 317,085 376,514 379,197 3900 Retiree Benefis 8,551 7,463 100,000 100,000 3000 TOTAL STAFF BENEFITS \$ 9,439,327 \$ 9,459,434 \$ 10,822,881 \$ 11,021,125 4200 Books, Magazines & Periodicals \$ 3,440 \$ 4,241 \$ 10,822,881 \$ 11,021,125 4200 Books, Magazines & Periodicals \$ 3,440 \$ 4,241 \$ 10,822,881 \$ 11,021,125 4200 Non-InstructionalSupples and Materials 122,186 115,461 282,194 279,94 4700 Non-InstructionalSupples and Materials 1623,124 4485,210 505,060 505,186 4000 TOTAL SUPPLES \$ 750,331 1,371,214 1,366,260 2,000,266 370,465 5010 Personneland Consultant Services \$ 1,657,88 2,605,879 \$ 806,167 \$ 803,752 5010 Deus and Memeships 77,147 666,868 6,039 6,042 2,006,66 370,466		_		-		-		_	
3500 State the mpbyment is sumace 46,156 50,466 72,271 57,217 3900 Retire of Compensation is sumace 347,675 317,055 376,514 379,910 3000 TOTAL STAFF BENEFITS \$ 9,439,327 \$ 9,459,434 \$ 10,822,881 \$ 11,021,125 4200 Books, Magazines & Periodicals \$ 3,440 \$ 4,241 \$ 10,520 \$ 11,133 4300 Software Under \$200 or <1 Year		-		⊢		-		-	
3600 Workers Compensation hsumance 337,675 317,085 376,514 379,090 3900 Retire Benefits 8,551 7,463 10,000 10,000 3000 TOTAL STAFF BENEFITS \$9,439,327 \$9,459,434 \$10,822,881 \$11,021,125 4200 Books, Magazines & Periodicals \$3,440 \$4,241 \$10,822,881 \$11,021,125 4200 Books, Magazines & Periodicals \$3,440 \$4,251 \$10,822,881 \$11,021,125 4200 Books, Magazines & Periodicals \$3,440 \$4,251 \$10,822,881 \$11,021,125 4400 Intertional Supples and Materials 623,124 485,210 \$505,960 \$505,186 4000 TOTAL S UP PLES \$750,331 \$05,855 \$806,167 \$833,752 500 Legal Ection and Aud Expenses \$21,636 \$1,445,534 \$1,712,514 \$1,866,269 \$2,006,269 500 Dues and Memberships 77,147 68,698 60,336 60,427 500 Dues and Memberships 77,147 68,693,9668 \$6,197,8		-		-	,,			-	
3900 Retire Benefits 8.551 7.463 10.000 10.000 3000 TOTAL STAFF BENEFITS \$ 9,439,327 \$ 9,459,434 \$ 10.822,881 \$ 11.021,125 4200 Books, Magazines & Periodicals \$ 3,440 \$ 4.241 \$ 10.822,881 \$ 11.102,1,125 4200 Software Under S200 or -1 Year 1.581 947 7.493 7.493 7.493 4700 Non- bastructionalSupples and Materials 623,124 485,200 505,960 505,186 505,960 505,186 4000 TOTAL S UPPLES \$ 750,331 \$ 605,859 \$ 806,167 \$ 803,752 5100 Personneland Consultant Services \$ 1.636,408 \$ 1.804,188 \$ 1.547,518 \$ 1.567,88 5000 Desand Expenses 295,838 344,719 320,466 370,466 5000 Inveland Conference Expense 438,359 537,848 443,578 448,077 5000 Regained Materiance 1.388,426 1.344,507 1.245,716 1.245,716 5000 Other Services and Expenses 6.6451,403 \$ 6.693,968 \$ 6.719,847 \$ 6,987,664		-	.,	F	,		,		,
200 Books, Magazines & Periodica is \$ 3.440 \$ 4.241 \$ 10,520 \$ 11,13 4200 Books, Magazines & Periodica is \$ 1.581 947 7.493 7.493 4200 Non-Instructional Supplies and Materia is 122,186 115,461 282,194 27.9,94 4700 Non-Instructional Supplies and Materia is 623,124 485,210 505,960 505,181 4000 TOTAL SUPPLIES \$ 7.9,331 \$ 605,859 \$ 806,167 \$ 803,752 5100 Personneland Consultant Services \$ 1.636,408 \$ 1.804,188 \$ 1.547,518 \$ 1.567,88 5100 Degat Election and Audit Expenses 295,833 344,719 320,466 370,466 5000 Dues and Memberships 77,147 68,698 60,399 365,785 500,664 5100 Repairs and Leases 124,670 133,285 101,099 101,099 5000 Repairs and Maintenance 1388,426 1,344,507 1,245,716	3900 Retire Benefits	-		F					10,000
200 Books, Magazines & Periodica is \$ 3.440 \$ 4.241 \$ 10,520 \$ 11,13 4200 Books, Magazines & Periodica is \$ 1.581 947 7.493 7.493 4200 Non-Instructional Supplies and Materia is 122,186 115,461 282,194 27.9,94 4700 Non-Instructional Supplies and Materia is 623,124 485,210 505,960 505,181 4000 TOTAL SUPPLIES \$ 7.9,331 \$ 605,859 \$ 806,167 \$ 803,752 5100 Personneland Consultant Services \$ 1.636,408 \$ 1.804,188 \$ 1.547,518 \$ 1.567,88 5100 Degat Election and Audit Expenses 295,833 344,719 320,466 370,466 5000 Dues and Memberships 77,147 68,698 60,399 365,785 500,664 5100 Repairs and Leases 124,670 133,285 101,099 101,099 5000 Repairs and Maintenance 1388,426 1,344,507 1,245,716						.	10.000	.	
4300 Software Under S200 or <1 Year	3000 TOTAL STAFF BENEFITS	\$	9,439,327	\$	9,459,434	\$	10,822,881	\$	11,021,125
4400 hstructional Supplies and Materials 122,186 115,461 282,194 279,94 4700 Non-instructional Supplies and Materials 623,124 485,210 505,960 505,180 4000 TOTAL SUPPLIES \$750,331 \$605,859 \$806,167 \$803,752 500 Personneland Consultant Services \$1,636,408 \$1,804,188 \$1,547,518 \$1,567,88 5100 Diskies and Housekeeping 1,455,534 1,712,514 1,866,269 2,006,266 5200 Uilkies and Materials 295,838 344,719 320,466 370,466 5400 Insurace 353,950 260,399 365,785 365,785 5500 Dues and Memberships 77,147 768,698 60,396 60,424 5000 Dira and Conference Expense 124,870 1,245,716 1,245,716 1,245,716 5000 Other Services and Expenses 64,4101 38,8426 1,344,507 1,245,716 6,987,664 5000 Other Services and Expenses 6,451,403 6,693,968 6,719,847 6,987,664 5000 Sites and Site Improvement <td< td=""><td>4200 Books, Magazines & Periodicals</td><td>\$</td><td>3,440</td><td>\$</td><td>4,241</td><td>\$</td><td>10,520</td><td>\$</td><td>11,135</td></td<>	4200 Books, Magazines & Periodicals	\$	3,440	\$	4,241	\$	10,520	\$	11,135
4700 Non-InstructionalSupples and Materials 623,124 485,210 505,960 505,860 4000 TOTAL SUPPLIES \$750,331 605,859 \$806,167 \$803,752 500 Personneland Consultant Services \$1,636,408 \$1,804,188 \$1,547,518 \$1,567,88 5200 Uilities and Housekeeping \$1,455,534 1,712,514 1,866,269 2,006,266 3300 Legal, Election and Aude Expenses 295,838 344,719 320,466 370,466 5500 Dues and Memberships 77,147 68,698 603,996 60,422 5000 Dues and Leases 124,670 133,285 100,099 101,099 5000 Ottor Forkices and Expenses 6,451,403 6,693,968 6,719,847 6,987,664 TOTAL 1000-5000 \$1,385,226 \$0,499,802 \$1,824,309 \$2,871,227 6000 Site sand Site Improvement \$1,316 \$5,853,33 38,661 38,661 6200 Buikings - - - - 6300 Soke ma	4300 Software Under \$200 or < 1 Year		1,581		947		7,493		7,493
4000 TOTAL SUPPLIES \$ 750,331 \$ 605,859 \$ 806,167 \$ 803,752 500 Personneland Consultant Services \$ 1.636,408 \$ 1.804,188 \$ 1.547,518 \$ 1.657,388 500 Utilities and Housekeeping 1.455,534 \$ 1.712,514 \$ 1.866,269 \$ 2.006,266 \$ 5200 Utilities and Memberships 77,147 \$ 68,698 \$ 60,396 \$ 66,427 \$ 5000 Des and Memberships 77,147 \$ 68,698 \$ 60,396 \$ 66,427 \$ 5000 Traveland Conference Expense 458,359 \$ 537,844 \$ 443,578 \$ 448,071 \$ 5000 Ders and Memberships 77,147 \$ 66,693 \$ 101,099 \$ 101,099 \$ 5000 Ders and Exaese 661,071 \$ 487,810 \$ 769,020 \$ 821,951 \$ 5000 TOTAL OTHER OPERATING EXPENSES \$ 6,451,403 \$ 6,693,968 \$ 6,719,847 \$ 6,987,664 \$ 700A Lotono 5000 \$ 51,385,226 \$ 50,499,802 \$ 51,824,309 \$ 52,871,227 \$ 6100 Sites and Site Improvement \$ 1,316 \$ \$ \$ 500 \$ 500 \$ 6200<	4400 Instructional Supplies and Materials		122,186		115,461		282,194		279,944
Ston Personnel and Consultant Services S 1.636,408 \$ 1.804,188 S 1.547,518 1.567,88 5200 Utilities and Housekeeping 1.455,534 1.712,514 1.866,269 2.006,26 5300 Legal, Ele cion and Audit Expenses 295,838 344,719 320,466 370,466 5300 Legal, Ele cion and Audit Expenses 295,838 344,719 320,466 370,466 5400 Insurance 353,950 260,399 365,785 365,785 5500 Dues and Memberships 77,147 68,698 60,396 60,422 5600 Taveland Conference Expense 1245,716 112,45,716 12,45,716 5700 Rents and Maintenance 1,388,426 1,344,507 12,45,716 12,45,716 5900 Other Services and Expenses 6,641,071 487,810 769,020 821,951 5000 Stes and Site Improvement \$ 1,316 \$ \$ \$ 500 \$ 6100 Stes and Site Improvement \$	4700 Non-Instructional Supplies and Materials	_	623,124	-	485,210		505,960	_	505,180
5200 Utilities and Housekeeping 1.455,534 1.712,514 1,866,269 2.006,265 5300 Legal, Election and Audit Expenses 295,838 344,719 320,466 370,466 5300 Dues and Memberships 77,147 668,698 60,396 660,396 5500 Dues and Memberships 77,147 668,698 60,396 60,494 5600 Traveland Conference Expense 458,359 537,848 443,578 448,077 5700 Rents and Leases 124,670 133,285 101,099 101,099 5800 Repairs and Minitenance 1,388,426 1,344,507 1,245,716 1,245,716 5900 Other Services and Expenses 6,610,71 487,810 769,020 821,957 5000 TOTAL OTHER OPERATING EXPENSES 6,451,403 6,693,968 6,719,847 6,987,664 5000 Sites and Site Improvement \$1,316 \$ - - - 6000 Sites and Site Improvement \$1,316 \$ - S 500 \$500 6000 TOTAL CAPITAL EXPENDITURES \$14,817,907,866	4000 TOTAL SUPPLIES	\$	750,331	\$	605,859	\$	806,167	\$	803,752
5200 Utilities and Housekeeping 1.455,534 1.712,514 1,866,269 2.006,265 5300 Legal, Election and Audit Expenses 295,838 344,719 320,466 370,466 5300 Dues and Memberships 77,147 668,698 60,396 660,396 5500 Dues and Memberships 77,147 668,698 60,396 60,494 5600 Traveland Conference Expense 458,359 537,848 443,578 448,077 5700 Rents and Leases 124,670 133,285 101,099 101,099 5800 Repairs and Minitenance 1,388,426 1,344,507 1,245,716 1,245,716 5900 Other Services and Expenses 6,610,71 487,810 769,020 821,957 5000 TOTAL OTHER OPERATING EXPENSES 6,451,403 6,693,968 6,719,847 6,987,664 5000 Sites and Site Improvement \$1,316 \$ - - - 6000 Sites and Site Improvement \$1,316 \$ - S 500 \$500 6000 TOTAL CAPITAL EXPENDITURES \$14,817,907,866	5100 Personneland Consultant Services	\$	1636 408	\$	1 804 188	\$	1 547 518	S	1567 881
5300 Legal, Election and Audit Expenses 295,838 344,719 320,466 370,466 5400 insurance 353,950 260,399 365,785 365,785 5500 Dtes and Memberships 77,147 68,698 60,396 60,42 5600 Traveland Conference Expense 458,359 537,848 443,578 4448,07 5700 Rents and Maintenance 1,388,426 1,344,507 1,245,716 1,245,716 5900 Other Services and Expenses 661,071 487,810 769,020 821,950 5000 TOTAL OTHER OPERATING EXPENSES \$ 6,451,403 \$ 6,693,968 \$ 6,719,847 \$ 6,987,664 TOTAL 1000-5000 \$ 51,385,226 \$ 50,499,802 \$ 51,824,309 \$ 52,871,227 6100 Sites and Site Improvement \$ 1,316 \$ - \$ 5000 \$ 5000 6200 Buikings - - - - - 6300 Books 54,441 100,464 35,894 35,894 6400 Equipment <td< td=""><td></td><td>-</td><td>, ,</td><td>+</td><td></td><td>-</td><td>, ,</td><td>Ť</td><td>2,006,269</td></td<>		-	, ,	+		-	, ,	Ť	2,006,269
5500 Dues and Memberships 77,147 68,698 60,396 60,42 5600 Traveland Conference Expense 458,359 537,848 443,578 448,07 5700 Rents and Leases 124,670 1133,285 101,099 101,099 5800 Repairs and Maintenance 1,388,426 1,344,507 1,245,716 1,245,716 5900 Other Services and Expenses 661,071 487,810 769,020 821,950 5000 TOTAL OTHER OPERATING EXPENSES \$ 6,451,403 \$ 6,693,968 \$ 6,719,847 \$ 6,987,664 5000 TOTAL 1000-5000 \$ 51,385,226 \$ 50,499,802 \$ 51,824,309 \$ 52,871,227 6100 Stes and Site Improvement \$ 1,316 \$ - \$ - - 6200 Buikings - - - - - 6400 Equipment 438,783 583,638 38,661 38,664 6000 TOTAL CAPIFAL EXPENSES \$ 494,540 \$ 684,102 \$ 75,055 \$ 75,055 1000 - 6000 TOTAL EXPENDITURES	5300 Legal, Election and Audit Expenses		295,838		344,719		320,466		370,466
5600 Traveland Conference Expense 458,359 537,848 443,578 448,07 5700 Rents and Leases 124,670 133,285 101,099 101,099 5900 Other Services and Expenses 661,071 487,810 769,020 821,950 5000 TOTAL OTHER OPERATING EXPENSES 6,451,403 6,693,968 6,719,847 6,987,664 5000 TOTAL OTHER OPERATING EXPENSES 51,385,226 50,499,802 51,824,309 52,871,227 6100 Site s and Site Improvement \$ 1,316 \$ \$ 500 \$ 5000 \$ <	5400 Insurance		353,950		260,399		365,785		365,785
5700 Rents and Leases 124,670 133,285 101,099 101,099 5800 Repairs and Maintenance 1,388,426 1,344,507 1,245,716 1,245,716 5900 Other Services and Expenses 661,071 487,810 769,020 821,950 5000 TOTAL OTHER OPERATING EXPENSES 6,451,403 6,693,968 6,719,847 6,987,664 5000 Site s and Site Improvement \$ 51,385,226 \$ 50,499,802 \$ 51,824,309 \$ 52,871,227 6100 Site s and Site Improvement \$ 1,316 \$ -	5500 Dues and Memberships		77,147		68,698		60,396		60,421
5800 Repairs and Maintenance 1,388,426 1,344,507 1,245,716 1,245,716 5900 Other Services and Expenses 661,071 487,810 769,020 821,950 5000 TOTAL OTHER OPERATING EXPENSES \$ 6,451,403 \$ 6,693,968 \$ 6,719,847 \$ 6,987,664 TOTAL 1000-5000 \$ 51,385,226 \$ 50,499,802 \$ 51,824,309 \$ 52,871,227 6100 Sites and Site Improvement \$ 1,316 \$ - - - 6200 Buildings - - - - - 6400 Equipment 438,783 583,638 38,661 38,661 38,661 6000 TOTAL CAPITAL EXPENSES \$ 494,540 \$ 684,102 \$ 75,055 \$ 75,055 1000-6000 TOTAL CAPITAL EXPENSITY \$ 51,879,766 \$ 51,183,904 \$ 51,99,364 \$ 52,946,282 7100 Debt Retirement (Long Term Debt) \$ 46,154 \$ 71,944 \$ 71,510 \$ 71,510 7200 Interfund Transfers - Out - - - - 7400		_	,				,	_	448,077
5900 Other Services and Expenses 661,071 487,810 769,020 821,950 5000 TOTAL OTHER OPERATING EXPENSES \$ 6,451,403 \$ 6,693,968 \$ 6,719,847 \$ 6,987,664 TOTAL 1000-5000 \$ 51,385,226 \$ 50,499,802 \$ 51,824,309 \$ 52,871,227 6100 Site and Site Improvement \$ 1,316 \$ - - - 6200 Buildings - - - - - 6400 Equipment 438,783 583,638 38,661 38,661 38,661 6000 TOTAL CAPITAL EXPENSES \$ 494,540 \$ 684,102 \$ 75,055 \$ 75,055 1000 - 6000 TOTAL EXPENDITURES \$ 51,879,766 \$ 51,183,904 \$ 51,899,364 \$ 52,946,282 7100 Debt Retire ment (Long Term Debt) \$ 446,154 \$ 71,944 \$ 71,510 \$ 71,510 7200 Interfund Transfers - Out - - - - 7300 Beteriment (Long Term Debt) \$ 446,154 \$ 71,944 \$ 71,510 \$ 71,510 7400		_		-			,	_	,
5000 TOTAL OTHER OPERATING EXPENSES 6,451,403 6,693,968 6,719,847 6,987,664 TOTAL 1000-5000 \$ 51,385,226 \$ 50,499,802 \$ 51,824,309 \$ 52,871,227 6100 Sies and Sie Improvement \$ 1,316 \$ - \$ 51,824,309 \$ 52,871,227 6100 Sies and Sie Improvement \$ 1,316 \$ - \$ 51,824,309 \$ 52,871,227 6100 Buiklings - - - - - - 6200 Buiklings - <t< td=""><td></td><td>-</td><td></td><td>-</td><td></td><td></td><td></td><td>-</td><td></td></t<>		-		-				-	
TOTAL 1000-5000 \$ 51,385,226 \$ 50,499,802 \$ 51,824,309 \$ 52,871,227 6100 Sites and Site Improvement \$ 1,316 \$ - \$ 500 \$ 500 6200 Buildings - - - - 6300 Books 54,441 100,464 35,894 35,894 6400 Equipment 438,783 583,638 38,661 38,661 6000 TOTAL CAPITAL EXPENSES \$ 494,540 \$ 684,102 \$ 75,055 \$ 75,055 1000-6000 TOTAL EXPENDITURES \$ 51,879,766 \$ 51,183,904 \$ 51,899,364 \$ 52,946,282 7100 Debt Retire ment (Long Term Debt) \$ 46,154 \$ 71,944 \$ 71,510 \$ 71,510 7200 Intrafund Transfers - Out - - - - - 7300 Interfund Transfers - Out 375,000 676,361 375,000 375,000 7400 Other Payments to Students - - - - 7500 Student Financial Aid - - - - 7900 Reserve for Contingencies 5,772,722 <td></td> <td>•</td> <td>,</td> <td>¢.</td> <td></td> <td>.</td> <td>, í</td> <td>¢</td> <td></td>		•	,	¢.		.	, í	¢	
6100 Sites and Site Improvement \$ 1,316 \$ - \$ 500 \$ 500 6200 Buildings - - - - 6300 Books 54,441 100,464 35,894 35,894 6400 Equipment 438,783 583,638 38,661 38,661 6000 TOTAL CAPITAL EXPENSES \$ 494,540 \$ 684,102 \$ 75,055 \$ 75,055 1000-6000 TOTAL EXPENDITURES \$ 51,879,766 \$ 51,183,904 \$ 51,899,364 \$ 52,946,282 7100 Debt Retire ment (Long Term Debt) \$ 46,154 \$ 71,944 \$ 71,510 \$ 71,510 7200 Intrafund Transfers - Out - - - - - 7300 Interfund Transfers - Out 375,000 676,361 375,000 375,000 7400 Other Payments to Students - - - - - 7000 Student Financial Aid - - - - - - 7000 Contingencies/Escrow Accounts - - - - - - - - - -									
6200 Buildings - <t< td=""><td>TOTAL 1000-5000</td><td>\$</td><td>51,385,226</td><td>\$</td><td>50,499,802</td><td>\$</td><td>51,824,309</td><td>\$</td><td>52,871,227</td></t<>	TOTAL 1000-5000	\$	51,385,226	\$	50,499,802	\$	51,824,309	\$	52,871,227
6300 Books 54,441 100,464 35,894 35,894 6400 Equipment 438,783 583,638 38,661 38,661 6000 TOTAL CAPITAL EXPENSES \$ 494,540 \$ 684,102 \$ 75,055 \$ 75,055 1000-6000 TOTAL EXPENDITURES \$ 51,879,766 \$ 51,183,904 \$ 51,899,364 \$ 52,946,282 7100 Debt Retirement (Long Term Debt) \$ 46,154 \$ 71,944 \$ 71,510 \$ 71,510 7200 Intrafund Transfers - Out - - - - 7300 Interfund Transfer - - - - 7400 Other Transfer - - - - - 7500 Student Financial Aid -	6100 Sites and Site Improvement	\$	1,316	\$	-	\$	500	\$	500
6400 Equipment 438,783 583,638 38,661 38,661 6000 TOTAL CAPITAL EXPENSES \$ 494,540 \$ 684,102 \$ 75,055 \$ 75,055 1000-6000 TOTAL EXPENDITURES \$ 51,879,766 \$ 51,183,904 \$ 51,899,364 \$ 52,946,282 7100 Debt Retire ment (Long Term Debt) \$ 46,154 \$ 71,944 \$ 71,510 \$ 71,510 7200 Intrafund Transfers - Out - - - - 7300 Interfund Transfers - Out 375,000 676,361 375,000 375,000 7400 Other Transfer - - - - - - 7000 Students -		_	-	-	-		-	_	-
6000 TOTAL CAPITAL EXPENSES \$ 494,540 \$ 684,102 \$ 75,055 \$ 75,055 1000-6000 TOTAL EXPENDITURES \$ 51,879,766 \$ 51,183,904 \$ 51,899,364 \$ 52,946,282 1000-6000 TOTAL EXPENDITURES \$ 51,879,766 \$ 51,183,904 \$ 51,899,364 \$ 52,946,282 1000-6000 TOTAL EXPENDITURES \$ 46,154 \$ 71,944 \$ 71,510 \$ 71,510 1000-6000 TOTAL EXPENDITURES \$ 46,154 \$ 71,944 \$ 71,944 \$ 71,510 \$ 71,510 1000-6000 Interfund Transfers - Out - - 1000 Interfund Transfers - Out 375,000 676,361 375,000 375,000 375,000 375,000 7400 0740 07400		_		-				_	· · · · ·
1000-6000 TOTAL EXPENDITURES \$ 51,879,766 \$ 51,183,904 \$ 51,899,364 \$ 52,946,282 1000-6000 TOTAL EXPENDITURES \$ 51,879,766 \$ 51,183,904 \$ 51,899,364 \$ 52,946,282 1000-000 Debt Retire ment (Long Term Debt) \$ 46,154 \$ 71,944 \$ 71,944 \$ 71,510 \$ 71,510 1000-000 Interfund Transfers - Out - - 1000-000 Interfund Transfers - Out 375,000 676,361 375,000 1000-000 Other Transfer 375,000 676,361 375,000 1000-000 Other Transfer - - 1000-000 Other Payments to Students - - 1000-000 Contingencies/Escrow Accounts - - - 1000-000 TOTAL OTHER OUTGO \$ 421,154 \$ 748,305 \$ 6,584,842 \$ 6,970,032 6,970,032 1000-000 TOTAL OTHER OUTGO \$ 22,300,920 \$ 51,932,209 \$ 58,484,206 \$ 59,916,314 59,916,314			438,783		383,038		58,001		58,001
7100 Debt Retirement (Long Term Debt) \$ 46,154 \$ 71,944 \$ 71,510 \$ 71,510 7200 Intrafund Transfers - Out -	6000 TOTAL CAPIFAL EXPENSES	\$	494,540	\$	684,102	\$	75,055	\$	75,055
7200 Intra fund Transfers - Out - - - - - - - - 7300 Interfund Transfers - Out 375,000<	1000-6000 TOTAL EXPENDITURES	\$	51,879,766	\$	51,183,904	\$	51,899,364	\$	52,946,282
7300 Interfund Transfers - Out 375,000 676,361 375,000 375,000 7400 Other Transfer - - - - - - 7000 7500 Student Financial Aid - - - - - - - - 7000 Other Payments to Students - 469,400 - - - 469,400 - - - 469,400 - - - - 469,400 - - - - - 6,6970,032 - - - <td>· · · · · · · · · · · · · · · · · · ·</td> <td>\$</td> <td>46,154</td> <td>\$</td> <td>71,944</td> <td>\$</td> <td>7 1,5 10</td> <td>\$</td> <td>7 1,5 10</td>	· · · · · · · · · · · · · · · · · · ·	\$	46,154	\$	71,944	\$	7 1,5 10	\$	7 1,5 10
7400 Other Transfer - - - - - - - - - - - - 7500 Student Financial Aid - - - - - - - 7600 Other Payments to Students - - - - - - 7600 Other Payments to Students - - - - - - 7600 Other Payments to Students - - - - - - 7600 365,610			-	_	-		-	_	-
7500 Student Financial Aid - - - - - - - - - - - - 700 Other Payments to Students - - - - - - - - - 700 Contingencies/Escrow Accounts - - - 365,610 <td< td=""><td></td><td></td><td>375,000</td><td>-</td><td>676,361</td><td></td><td>375,000</td><td>_</td><td>375,000</td></td<>			375,000	-	676,361		375,000	_	375,000
7600 Other Payments to Students - <t< td=""><td></td><td>_</td><td>-</td><td>-</td><td>-</td><td></td><td>-</td><td>_</td><td>-</td></t<>		_	-	-	-		-	_	-
7700 Contingencies/Escrow Accounts - - 365,610 365,610 7800 Unappropriated Funds - - 469,403 7900 Reserve for Contingencies - - 5,772,722 5,688,504 7000 TOTAL OTHER OUTGO \$ 421,154 \$ 748,305 \$ 6,584,842 \$ 6,970,032 TOTAL EXPENDIFURES \$ 52,300,920 \$ 51,932,209 \$ 58,484,206 \$ 59,916,314		-		-			-	_	-
7800 Unappropriated Funds - - 469,400 7900 Reserve for Contingencies - 5,772,722 5,688,504 7000 TOTAL OTHER OUTGO \$ 421,154 \$ 748,305 \$ 6,584,842 \$ 6,970,032 TOTAL EXPENDITURES \$ 52,300,920 \$ 51,932,209 \$ 58,484,206 \$ 59,916,314		-		-			- 365 610	-	365 610
7900 Reserve for Contingencies - - 5,772,722 5,688,504 7000 TOTAL OTHER OUTGO \$ 421,154 \$ 748,305 \$ 6,584,842 \$ 6,970,032 TOTAL EXPENDITURES \$ 52,300,920 \$ 51,932,209 \$ 58,484,206 \$ 59,916,314		-					-		469,408
TOTAL EXPENDITURES \$ 52,300,920 \$ 51,932,209 \$ 58,484,206 \$ 59,916,314			-		-		5,772,722		5,688,504
	7000 TOTAL OTHER OUTGO	\$	421,154	\$	748,305	\$	6,584,842	\$	6,970,032
TOTAL EXPECTED ENDING BALANCE \$ 8,359,206 9,808,568 3,140,752 3,203,567	TOTAL EXPENDITURES	\$	52,300,920	\$	51,932,209	\$	58,484,206	\$	59,916,314
	TOTAL EXPECTED ENDING BALANCE	\$	8,359.206	\$	9,808.568	\$	3,140.752	\$	3,203.567
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Cuesta College Final Budget - Revenue General Fund Restricted		15 - 16 Ac tual Re ve nue		16 - 17 Unaudite d Revenue		17 - 18 Tentative Budget		17 - 18 Final Budget
Beginning Balance	\$	1,278,694	\$	1,180,479	\$	400,000	\$	1,053,044
8110 Forest Reserve	\$		\$		\$	-	\$	
8120 HigherEducation Act	φ	166,346	Ψ	123,609	φ	104,318	φ	104,318
8140 TANF		52,804		51,838		50,164		50,164
8150 Financial Aid		12,225		12,090		-		-
8160 Veterans Education		-		-		-		-
8170 VTEA		352,185		285,152		306,825		359,661
8190 Other Federal Revenues		134,984	\square	140,198		106,963	-	107,522
8100 TOTAL FEDERAL REVENUE	\$	718,544	\$	612,887	\$	568,270	\$	621,665
8611 General Apportionment	\$	-	\$	-	\$	-	\$	-
8612 Prior Year State Apportionment		-		-		-		-
8613 Other General Apportionment		-		-		-	_	-
8621 Extended Opportunity Programs and Services (EO	PS)	430,917		483,705		458,255	_	481,374
8622 Disabled Student Services and Programs (DSPS)	_	766,495		755,917		711,354	_	750,396
8623 Other General Categoric al Apportionment		3,543,643		4,102,688		3,767,382	_	3,680,355
8627 Tele communications (TTℙ) 8630 EPA						-	-	
8650 Reimbursable Categorical Programs						-	-	-
8650 Scheduled Maintenance and SpecialRepairs			\square			-	-	
8653 Instructional Improvement Grant							-	
8659 Other Reimbursable Categoric al Programs		2,480,859		2,338,053		3,505,597		7,005,341
8672 Home Owner's Property Tax Relief						-		
8681 State Lottery Proceeds		326,808		471,758		373,500		358,272
8682 State Mandated Costs		-		-		-		-
8690 OtherState Revenues		76,467		86,201		-		-
8600 TOTAL STATE REVENUE	\$	7,625,189	\$	8,238,322	\$	8,816,088	\$	12,275,738
0.011 D	¢		¢		¢		¢	
8811 Property Tax	\$	-	\$	-	\$	-	\$	-
8812 Tax Allocation, Supplemental Roll 8813 Tax Allocation, Unsecured Roll						-	-	-
8816 Prior Years Taxes							-	
8817 Education Revenue Augmentation Fund (ERAF)							-	
8819 RDA Residual		-		-		-		-
8820 Contributions, Gifts, Grants		1,682,554		1,683,547		272,677		308,293
8830 Contracted Services		-		-		-		-
8831 Contract Instructional Services		6,325		7,226		7,500		7,500
8832 Other Contracted Services		333,313		473,770		504,288		504,288
8840 Sales and Commissions		-		-		-		-
8850 Rentaland Leases (Facility Use)	_	12,960		12,960		12,960	_	12,960
8860 Interest, Investment Income	_	-		-		-	_	-
8872 Community Services Classes	_	-		-		-	_	-
8874 Enrollment Fees		-		-		-	-	-
8875 Field Trips 8876 Health Services		333,293		317,040		-	-	317,040
8877 Instructional Materials Fees		333,293				397,508	-	517,040
8879 Student Records							-	
8880 Nonresident Tuition		-		-		-		-
8881 Parking Services		593,636		571,559		621,000		622,000
8885 Other Student Fees and Charges		-		-		-		-
8890 Other Local Revenues		297,759		289,821		435,396		503,957
8891 Cash Over/Under		-		-		-		-
8893 Outla we d Warrants		-		-		-		-
8894 Bad Debt Recovery - District Enrollment Fees 8895 Bad Debt Recovery - Other		-	\square	-		-	-	
8800 TOTAL LOCAL REVENUE	\$	3,259,840	\$	3,355,923	¢	2,251,329	\$	2,276,038
OUT TOTAL ECCAL REVENUE	φ	5,257,040	φ	5,555,725	Ψ	2,231,327	Þ	2,270,050
8910 Proceeds From Gen1Fixed Asset		-		-		-		-
8912 Sale of Equipment and Supplies		-		-		-		-
8970 FiscalAgent Pass Through		-	\square	1,043,031		-		928,542
8972 Proceeds From Capital Leases		-	\square	-		-	_	-
8981 Interfund Transfers - In 8982 Intra fund Transfers - In		-	\square	-		928,542	-	-
	Ļ							0.5.5.5.
8900 TOTAL OTHER REVENUE	\$	-	\$	1,043,031		928,542		928,542
TOTAL REVENUE	\$	11,603,573	\$	13,250,163	\$	12,564,229	\$	16,101,983



Cuesta College Final Budget - Expenditures General Fund Restricted		15 - 16 Ac tual Expenditure s		16 - 17 Unaudite d Expenditure s		17 - 18 Tentative Budget	17 - 18 Final Budget
1100 Instructional Salaries, Contract/Regular	\$	149,935	-	56,913		56,912 \$	56,913
1200 Non-InstructionalSalaries, Contract/Regular		817,454		804,058		818,716	887,683
1300 Instructional Salaries, Other		-		18,282		-	21,000
1400 Non-InstructionalSalaries, Other	_	6,795	-	425,856		1,360	138,753
1000 TOTAL ACADEMIC SALARIES	\$	974,184	\$	1,305,109	\$	876,988 \$	1,104,349
2 100 Non - Instructional Regular Status	\$	2,947,970		3,161,352		3,938,183 \$	3,919,247
2200 Instructional Aides - Regular Status		92,883		124,285		97,444	97,444
2300 Hourly/Student Non-Instructional	_	940,058		1,057,101		1,572,653	1,565,504
2400 Hourly/Student Instructional		264,179		227,147		91,152	62,500
2000 TOTAL CLASSIFIED SALARIES	\$	4,245,090	\$	4,569,885	\$	5,699,432 \$	5,644,695
3 100 State Teachers Retirement System (STRS)	\$	196,063		267,036		156,652 \$	182,984
3200 Public Employees Retirement System (PERS)		342,709		439,887		589,919	599,428
3300 Old Age, Survivors & Disability Insurance		281,503		317,879		446,202	437,024
3400 Health & Welfare Fringe Package	_	416,944		414,964		418,828	433,742
3500 State Unemployment Insurance 3600 Workers Compensation Insurance		2,356 49,948	-	2,696 53,803		3,500 72,656	3,524 72,871
3900 Retire e Bene fits		-		-		72,050	-
3000 TOTAL STAFF BENEFITS	\$	1,289,523	\$	1,496,265	\$	1,687,757 \$	1,729,573
4200 Books, Magazines & Periodicals	\$	2,545		65,657		100,000 \$	101,101
4300 Software Under \$200 or < 1 Year	φ	968		298		3,500	1,000
4400 Instructional Supplies and Materials		510,734		427,215		445,265	615,289
4700 Non-Instructional Supplies and Materials		257,206		305,966		270,842	427,796
4000 TOTAL SUPPLIES	\$	771,453	\$	799,136	\$	819,607 \$	1,145,186
5100 Personneland Consultant Services	\$	1,229,815		1,252,186		724,601	547,967
5200 Utilities and Housekeeping		7,651		10,993		4,605	14,855
5300 Legal, Election and Audit Expenses		1,338		-		-	-
5400 Insurance	_	-		-		-	-
5500 Dues and Memberships 5600 Traveland Conference Expense		10,267	-	1,656 482,694		2,500 404,615	2,500 670,708
5700 Rents and Leases		168,303		51,607		21,920	21,920
5800 Repairs and Maintenance		100,555		42,184		8,050	9,270
5900 Other Services and Expenses	_	376,256		416,198		845,245	1,648,117
5000 TOTAL OTHER OPERATING EXPENSES	\$	2,301,789	\$	2,257,518	\$	2,011,536 \$	2,915,337
TOTAL 1000-5000	\$	9,582,039	\$	10,427,913	\$	11,095,320 \$	12,539,140
6100 Sites and Site Improvement	\$	37,908		4,305		-	20,000
6200 Buildings		130,206		451,562		-	1,048,652
6300 Books	_	141,969	_	45,481		-	2,290,570
6400 Equipment		1,475,429		1,098,865		619,144	2,290,570
6000 TOTAL CAPITAL EXPENSES	\$	1,785,512	\$	1,600,213	\$	619,144 \$	3,359,222
1000-6000 TOTAL EXPENDITURES	\$	11,367,551	\$	12,028,126	\$	11,714,464 \$	15,898,362
7 100 De bt Retire ment (Long Term De bt)	\$	-		-		-	-
7200 Intra fund Transfers - Out	_	-		-		-	-
7300 Interfund Transfers - Out 7400 Other Transfers	_	80,000	-	80,000 1,043,074		80,000 928,542	80,000 928,542
7500 Student Financial Aid		108,122		55,808		69,625	69,625
7600 Other Payments to Students		146,115		170,590		171,598	178,498
7700 Contingencies/EscrowAccounts				-			-
7800 Unappropriated Funds 7900 Reserve for Contingencies				-			-
			•				
7000 TOTAL OTHER OUTGO	\$	334,237		1,349,472		1,249,765 \$	1,256,665
TO TAL EXPENDIFURES	\$	11,701,788	\$	13,377,598	\$	12,964,229 \$	17,155,027
TOTAL EXPECTED ENDING BALANCE	\$	1,180,479	\$	1,053,044	\$	- \$	-
	_		1.	14 420 640	<u> </u>		
TOTAL EXPENDITURES AND ENDING BALANCE	\$	12,882,267	\$	14,430,642	\$	12,964,229 \$	17,155,027



OTHER FUND BUDGETS



DEBT SERVICE FUNDS

Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. Debt Service Funds should be used if current financial resources are being accumulated for principal and interest payments on general long-term liabilities that will mature in future years. The district has issued two Certificates of Participation (COPs). Funds for debt payments on the 2003 COPs and 2009 COPs come from the Debt Service Fund, the Bookstore Fund, parking fees, and the Student Center Fee Fund.

The district has the following Debt Service Funds:

GO Bond Interest and Redemption Fund

COPs Repayment Fund



GO Bond Interest and Redemption Fund

The district passed a \$275 million General Obligation bond in November 2014. Debt payments will be made from this fund. The San Luis Obispo Tax Assessor will collect \$19.25 per \$100,000 of assessed value from property owners. The revenue collected will be deposited into this fund and annual debt payments will be made from this fund.

		APPROVED BUDGET 2016-17	ADJUSTED BUDGET 2016-17	UNAUDITED ACTUAL 2016-17	FINAL BUDGET 2017-18
Beginning Balance	\$_	12,537,880 \$	12,537,880 \$	12,537,880 \$	12,821,134
Income					
8672 Homeowners' Property Tax Refief	\$	65,000 \$	65,106 \$	65,106 \$	60,000
8811 Tax Allocation, Secured Roll		9,100,000	10,437,623	10,437,623	10,250,000
8812 Tax Allocation, Supplemental Roll		100,000	205,099	205,099	200,000
8813 Tax Allocation, Unsecured Roll		100	238,844	238,844	250,000
8816 Prior Year Taxes		0	(9,501)	(9,501)	0
8860 Interest		50,000	62,850	62,850	50,000
8890 Other Local Revenues		0	0	0	0
8981 Interfund Transfers-In		0	0	0	0
TOTAL INCOME	\$	9,315,100 \$	11,000,021 \$	11,000,021 \$	10,810,000
TOTAL INCOME & BEGINNING BALANCE	\$_	21,852,980 \$	23,537,901 \$	23,537,901 \$	23,631,134
Expenditures					
5340 Debt Administration	\$	0\$	0\$	0\$	0
7130 Debt Retirement		7,905,000	7,905,000	7,905,000	7,670,000
7140 Debt Interest & Other Serv Chg		2,810,996	4,495,917	2,811,767	2,616,896
7150 Capital Lease Payments		0	0	0	0
7300 Interfund Transfers - Out	_	0	0	0	0
TOTAL EXPENDITURES	\$	10,715,996 \$	12,400,917 \$	10,716,767 \$	10,286,896
ENDING BALANCE, JUNE 30	\$_	11,136,984 \$	11,136,984 \$	12,821,134 \$	13,344,238
TOTAL EXPENDITURES & ENDING BALANC	E <u>\$</u>	21,852,980 \$	23,537,901 \$	23,537,901 \$	23,631,134



COPs Repayment Fund

In July 2003, the San Luis Obispo County Community College District Financing Corporation issued \$3,325,000 of Certificates of Participation (COPs) with interest rates ranging from 1.10 percent to 3.80 percent. As of June 30, 2016, the principal balance outstanding is \$600,000. The notes mature on July 15, 2017. The 2003 COPs was used to refinance the 1997 COPs. The 1997 COPs proceeds were used to purchase an 82 acre site for the North County Campus and modular buildings.

In November 2009, the San Luis Obispo County Community College District Financing Corporation issued \$7,315,000 of Certificates of Participation (COPs) Series B Notes with interest rates ranging from 3.00 percent to 5.875 percent. As of June 30, 2016, the principal balance outstanding is \$6,770,000. The notes mature through November 2039. The proceeds of the notes were used to supplement State Grant funding for the Theater Arts Building, a parking lot for the Theater Arts Building, and a sewer maintenance project. The district plans to pay off the remaining balance in February 2018 with the second issuance of Measure L.

		APPROVED BUDGET 2016-17	ADJUSTED BUDGET 2016-17	UNAUDITED ACTUAL 2016-17	FINAL BUDGET 2017-18
Beginning Balance	\$	2,188,367 \$	2,188,367 \$	2,188,367 \$	1,612,830
Income 8860 Interest 8981 Interfund Transfers-In		5,000 236,250	8,447 233,049	8,447 233,049	2,500 6,465,000
TOTAL INCOME	\$	230,230	233,049		
TOTAL INCOME & BEGINNING BALANCE	\$	2,429,617 \$	2,429,863 \$	2,429,863 \$	8,080,330
Expenditures					
5340 Debt Administration	\$	5,775 \$	2,387 \$	0\$	5,775
7130 Debt Retirement		410,000	410,000	410,000	7,220,000
7140 Debt Interest & Other Serv Chg		401,399	407,033	407,033	569,484
7150 Capital Lease Payments		0	0	0	0
7300 Interfund Transfers - Out		0	0	0	0
TOTAL EXPENDITURES	\$	817,174 \$	819,420 \$	817,033 \$	7,795,259
ENDING BALANCE, JUNE 30	\$	1,612,443 \$	1,610,443 \$	1,612,830 \$	285,071
TOTAL EXPENDITURES & ENDING BALANC	;E <u>\$</u>	2,429,617 \$	2,429,863 \$	2,429,863 \$	8,080,330



SPECIAL REVENUE FUNDS

Special Revenue Funds account for the proceeds of special revenue sources whose expenditures are legally restricted. Special Revenue Funds encompass activities not directly related to the educational program of the college, but that provide a service to students (such as the Children's Center). Such activities may provide non-classroom or laboratory experience for students and incidentally create goods or services that may be sold. In the process of creating the incidental goods or services, expenditures are incurred in addition to those necessary solely for the educational benefits of students. These expenditures are charged against revenue received as a direct result of the operations. Other instructional expenses are accounted for as part of the General Fund.

The district has the following Special Revenue Funds:

Children's Center Funds



CHILDREN'S CENTER FUND

The district maintains a licensed Children's Center on both the San Luis Obispo and North County sites. The San Luis Obispo Children's Center has two preschool classrooms and one toddler classroom. The North County Children's Center has one preschool classroom and one toddler classroom. The centers are used as a laboratory by students studying Early Childhood Education. The Children's Center provides childcare services for Cuesta College students to allow them to pursue their educational goals. The Children's Center is self-funded and does not require General Fund assistance.

		APPROVED BUDGET 2016-17	ADJUSTED BUDGET 2016-17	UNAUDITED ACTUAL 2016-17	FINAL BUDGET 2017-18
Beginning Balance	\$_	1,217	\$ 1,217	\$ 1,217	\$ 100,754
Income					
8820 Contributions, Gifts, Grants	\$	0	\$ 12,785	\$ 12,785	\$ 0
8850 Rents and Leases		5,400	0	0	0
8860 Interest		25	368	368	250
8871 Child Development Services		365,000	411,967	411,967	400,000
8890 Other Local Income		35,000	49,440	49,440	45,000
8981 Interfund Transfers-In		0	 0		0
TOTAL INCOME	\$	405,425	\$ 474,560	\$ 474,560	\$ 445,250
TOTAL INCOME & BEGINNING BALANCE	\$_	406,642	\$ 475,777	\$ 475,777	\$ 546,004
Expenditures					
2000 Classified Salaries	\$	290,000	\$ 324,060	\$ 275,360	\$ 290,000
3000 Benefits		95,489	95,489	81,540	90,000
4000 Supplies and Materials		10,000	25,000	7,978	10,000
5000 Other Operating Expenses		10,000	25,000	5,070	10,000
6000 Capital Outlay		0	0	0	0
7000 Other Student Aid	_	0	5,075	5,075	0
TOTAL EXPENDITURES	\$	405,489	\$ 474,624	\$ 375,023	\$ 400,000
ENDING BALANCE, JUNE 30	-	1,153	1,153	100,754	146,004
TOTAL EXPENDITURES & ENDING BAL	\$_	406,642	\$ 475,777	\$ 475,777	\$ 546,004



CAPTIAL PROJECTS FUNDS

Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities and other capital projects (other than those financed by proprietary and fiduciary funds). Resources accumulated for future acquisitions or construction of capital projects are recorded in this fund.

The district has the following Capital Projects Funds:

Capital Projects Fund

2014 General Obligation Bond Project Fund



CAPITAL PROJECTS FUND

The Capital Projects Fund is used to account for the accumulation and expenditure of monies for the acquisition or construction of significant capital outlay items and Scheduled Maintenance projects that are not funded by State grants or construction bonds. The district transfers \$375,000 annually from the General Fund as the district's Scheduled Maintenance required match and to fund non-reimbursable capital projects.

		APPROVED BUDGET 2016-17	ADJUSTED BUDGET 2016-17	UNAUDITED ACTUAL 2016-17	FINAL BUDGET 2017-18
Beginning Balance	\$_	504,806	\$ 504,806	\$ 504,806	\$ 1,281,056
Income					
8652 Scheduled Maint & Special Repair	\$	559,048	\$ 668,581	\$ 668,581	\$ 246,966
8690 Other State Revenues		200,000	303,381	303,381	200,000
8820 Contributions, Gifts, Grants		0	0	0	0
8860 Interest		5,000	9,994	9,994	5,000
8890 Other Local Revenues		50,000	82,147	82,147	50,000
8981 Interfund Transfer-In	_	375,000	675,000	675,000	375,000
TOTAL INCOME	\$	1,189,048	\$ 1,739,103	\$ 1,739,103	\$ 876,966
TOTAL INCOME & BEGINNING BALANCE	\$_	1,693,854	\$ 2,243,909	\$ 2,243,909	\$ 2,158,022
Expenditures					
4000 Supplies and Materials	\$	0	\$ 15,942	\$ 15,942	\$ 0
5000 Other Operating Expenses		1,193,854	1,706,744	937,685	1,658,022
6000 Capital Outlay		0	21,223	9,226	0
7000 Other Outgo	_	0	0	0	0
TOTAL EXPENDITURES	\$	1,193,854	\$ 1,743,909	\$ 962,853	\$ 1,658,022
ENDING BALANCE, JUNE 30	\$_	500,000	\$ 500,000	\$ 1,281,056	\$ 500,000
TOTAL EXPENDITURES & ENDING BALANCE	\$_	1,693,854	\$ 2,243,909	\$ 2,243,909	\$ 2,158,022



2014 General Obligation Bond Project Fund

The District passed a \$275 million General Obligation bond in November 2014. The bonds will be issued in four separate series over a twelve-year period. The first series of bonds was issued in March 2015 for a total of \$75 million and deposited into this fund. The proceeds will be used for construction of the North County Campus Center and San Luis Obispo Campus Instructional Building, repairs and upgrades, technology improvements, and the retirement of the 2006 Certificates of Participation.

		APPROVED BUDGET 2016-17	ADJUSTED BUDGET 2016-17	UNAUDITED ACTUAL 2016-17	FINAL BUDGET 2017-18
Beginning Balance	\$	49,032,236 \$	49,032,236 \$	49,032,236 \$	24,319,664
Income					
8860 Interest	\$	250,000 \$	296,397 \$	296,397 \$	150,000
8890 Other Local Revenues		0	0		0
8941 Sale of Bonds		0	0		72,000,000
TOTAL INCOME	\$	250,000 \$	296,397 \$	296,397 \$	72,150,000
TOTAL INCOME & BEGINNING BALANCE	\$	49,282,236 \$	49,328,633 \$	49,328,633 \$	96,469,664
Expenditures					
2000 Classified Salaries	\$	120,000 \$	127,507 \$	127,507 \$	130,000
3000 Benefits		50,000	50,000	39,617	42,000
4000 Supplies and Materials		2,000	26,899	26,899	50,000
5000 Other Operating Expense & Svc		6,000,000	6,000,000	2,062,215	2,000,000
6000 Capital Outlay		35,000,000	35,013,991	22,752,731	30,000,000
7000 Interfund Transfers - Out		0	0	0	6,465,000
TOTAL EXPENDITURES	\$	41,172,000 \$	41,218,397 \$	25,008,969 \$	38,687,000
ENDING BALANCE, JUNE 30	\$	8,110,236 \$	8,110,236 \$	24,319,664 \$	57,782,664
	: \$	10 202 226 @	49,328,633 \$	10 220 622 ¢	96,469,664
TOTAL EXPENDITURES & ENDING BALANCE	φ	49,282,236 \$	49,320,033 ⊅	49,328,633 \$	50,409,004



ENTERPRISE FUNDS

Enterprise Funds are used to account for an operation when it is the intent of the governing board to operate as a business and to account for its total operating costs (direct and indirect, including depreciation). Such costs are financed or recovered primarily through user charges. Enterprise Funds may also be used when the periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

The district has the following Enterprise Funds:

Bookstore Fund



BOOKSTORE FUND

The Cuesta College Bookstore is an auxiliary organization that operates as an enterprise fund of the district. It is a self-supporting unit that accounts for all assets and liabilities in procuring revenue and conforms to generally accepted accounting principles (GAAP) and auditing standards. The Bookstore is managed by a director and is under the direction of the Vice President of Administrative Services. It is governed by district Board policy and its annual budget is approved by the Board of Trustees. The Bookstore operates two stores, one on the San Luis Obispo campus and one on the North County Campus.

	,	APPROVED BUDGET 2016-17	UNAUDITED ACTUAL 2016-17	FINAL BUDGET 2017-18
Operating Revenues				
Sales	\$	2,383,400 \$	2,033,079 \$	2,216,275
TOTAL OPERATING REVENUES	\$	2,383,400 \$	2,033,079 \$	2,216,275
Operating Expenses				
Classified Salaries	\$	461,636 \$	482,087 \$	491,450
Employee Benefits	Ŷ	121,500	145,110	163,250
Books and Supplies		1,669,585	1,477,722	1,485,113
Services and Other Operating Expenditures		105,900	101,066	84,600
Depreciation		2,000	723	725
Capital Outlay		4,000	0	2,000
TOTAL OPERATING EXPENSES	\$	2,364,621 \$	2,206,708 \$	2,227,138
OPERATING INCOME (LOSS)	\$	18,779 \$	(173,629)	(10,863)
Nonoperating Revenues (Expenses)				
Interest Income	\$	1,500 \$	583 \$	1,000
Miscellaneous Revenues	·	130,445	113,585	161,200
Miscellaneous Expenses		(56,300)	(13,347)	(52,992)
Capital Outlay				
Operating Transfers In				
Operating Transfers Out		(86,000)	(86,000)	(86,000)
TOTAL NONOPERATING REVENUES (EXPENSES)	\$_	(10,355) \$	14,821 \$	23,208
NET PROFIT (LOSS)	\$	8,424	(158,808)	12,345
RETAINED EARNINGS, BEGINNING OF YEAR	\$	442,463 \$	442,463 \$	283,655
RETAINED EARNINGS, END OF YEAR	\$	450,887 \$	283,655 \$	296,000



INTERNAL SERVICE FUNDS

Internal Service Funds are used to account for the financing of goods or services provided by one department or organizational unit to other units on a cost-reimbursement. While the use of Internal Service Funds is not required under GAAP, they may be useful to identify and manage costs associated with particular services (e.g., self-insurance programs, duplicating and printing services, data processing, purchasing, motor pools, and central stores) and allocating such costs to user departments. By using the full accrual basis of accounting and flow of economic resources measurement focus, they can measure and recover the full cost, including depreciation of fixed assets, of providing goods and services.

The district has the following Internal Service Funds:

Property and Liability Self Insurance Fund

Dental Self Insurance Fund



PROPERTY AND LIABILITY FUND

The district is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The district is contracted with the Bay Area Community College District Joint Powers Authority for property and liability insurance coverage. There is a district cost of a \$10,000 deductible per claim. Settlement claims have not exceeded this commercial coverage in any of the past three years.

		APPROVED BUDGET 2016-17	ADJUSTED BUDGET 2016-17	UNAUDITED ACTUAL 2016-17		FINAL BUDGET 2017-18
Beginning Balance	\$	50,000	\$ 50,000	\$ 50,000	\$	50,000
Income						
8860 Interest	\$	300	\$ 455	\$ 455	\$	300
8878 Insurance		0	0	0		0
8981 Interfund Transfer-In		0	1,361	1,361		0
TOTAL INCOME	\$	300	\$ 1,816	\$ 1,816	\$	300
TOTAL INCOME & BEGINNING BALANCE	\$	50,300	\$ 51,816	\$ 51,816	\$	50,300
Expenditures						
4000 Supplies and Materials	\$	0	\$ 144	\$ 144	\$	0
5000 Other Operating Expenses		6,000	7,372	705	·	6,000
6000 Capital Outlay		6,000	6,000	967		6,000
TOTAL EXPENDITURES	\$	12,000	\$ 13,516	\$ 1,816	\$	12,000
ENDING BALANCE, JUNE 30	\$	38,300	\$ 38,300	\$ 50,000	\$	38,300
TOTAL EXPENDITURES & ENDING BALANCI	Ξ\$	50,300	\$ 51,816	\$ 51,816	\$	50,300



DENTAL SELF-INSURANCE FUND

The district's dental benefits are contracted with the California Schools Dental Coalition, a Joint Powers Authority (JPA). Employee dental deductions are deposited into this fund. The JPA charges the district an estimated monthly amount for estimated claims. The JPA processes the dental claims and future monthly charges are adjusted based on claim history.

		APPROVED BUDGET 2016-17	ADJUSTED BUDGET 2016-17	UNAUDITED ACTUAL 2016-17	FINAL BUDGET 2017-18
Beginning Balance	\$	262,501	\$ 262,501	\$ 262,501 \$	217,156
Income					
8830 Contracted Services	\$	425,000	\$ 460,777	\$ 460,780 \$	425,000
8860 Interest		50	1	(2)	25
8890 Other Local Income		0	0	0	0
TOTAL INCOME	\$	425,050	\$ 460,778	\$ 460,778 \$	425,025
TOTAL INCOME & BEGINNING BALANCE	\$	687,551	\$ 723,279	\$ 723,279 \$	642,181
<u>Expenditures</u>					
5000 Other Operating Expenses	\$	450,000	\$ 460,778	\$ 506,123 \$	450,000
TOTAL EXPENDITURES	\$	450,000	\$ 460,778	\$ 506,123 \$	450,000
ENDING BALANCE, JUNE 30	\$	237,551	\$ 262,501	\$ 217,156 \$	192,181
TOTAL EXPENDITURES & ENDING BALANCI	E\$	687,551	\$ 723,279	\$ 723,279 \$	642,181



TRUST FUNDS

Trust funds are used to account for assets held on behalf of another party in which the district has some discretionary authority for decision making or responsibility for approving expenditures.

Trust funds are appropriate when one or more of the following conditions are present:

- There is an agreement granting the district discretionary authority.
- There are contractual or regulatory conditions restricting the use of the funds or requiring the district to exercise a management role or report the results of operations in its financial statements.
- There is a compelling reason to measure operations (revenues, expenditures/expenses, and fund balance) and report the results in the district's financial statements. Examples of compelling reasons may include the materiality of the revenues and expenditures/expenses, or the usefulness of the information to the readers of the financial statements.

The district has the following Trust Funds:

Associated Students of Cuesta College Trust Fund

Student Representation Fee Trust Fund

Student Center Fee Trust Fund

Student Financial Aid Trust Fund

Scholarship and Loan Trust Fund

Co-Curricular Trust Fund



ASSOCIATED STUDENTS OF CUESTA COLLEGE TRUST FUND

The Associated Students of Cuesta College (ASCC) operates as an Associated Students Trust Fund of the district, as provided in Section 7665 of the Education Code. The program is managed by the Coordinator of Student Development and Activities and the Vice President of Student Services. ASCC has its own constitution and bylaws. Student funds are managed in accordance with district procedures. Student representatives decide how funds are to be used for the benefit of the students of Cuesta College.

The Associated Students of Cuesta College generate funds through an association fee of \$10 per student, per semester. Additional funds are raised through cafeteria commissions, interest income, and other fundraising activities. The ASCC budget serves as support for campus programs: athletics, performing and fine arts, child care, tutorial, transportation, job placement services, the student newspaper, book loans, and grants.

		APPROVED BUDGET 2016-17	ADJUSTED BUDGET 2016-17	UNAUDITED ACTUAL 2016-17	FINAL BUDGET 2017-18
Beginning Balance	\$	215,969 \$	215,969 \$	215,969 \$	217,864
Income					
8840 Sales and Commissions	\$	15,000 \$	15,000 \$	19,167 \$	15,000
8860 Interest		600 \$	600	2,287	800
8886 ASCC Fees		81,000	81,000	78,187	78,000
8890 Other Local Revenue	_	100	100	15	100
TOTAL INCOME	\$	96,700 \$	96,700 \$	99,656 \$	93,900
TOTAL INCOME & BEGINNING BALANCE	\$	312,669 \$	312,669 \$	315,625 \$	311,764
Expenditures					
2000 Classified Salaries	\$	39,000 \$	39,000 \$	15,694 \$	50,000
3000 Benefits		3,000	3,000	210	2,000
4000 Supplies and Materials		26,640	26,640	4,392	23,050
5000 Other Operating Expenses		68,550	68,550	77,465	60,450
6000 Capital Outlay		0	0	0	4,000
TOTAL EXPENDITURES	\$	137,190 \$	137,190 \$	97,761 \$	139,500
		\$	\$	\$	
ENDING BALANCE, JUNE 30	\$	175,479 \$	175,479 \$	217,864 \$	172,264
TOTAL EXPENDITURES & ENDING BALANCE	\$	312,669 \$	312,669 \$	315,625 \$	311,764



STUDENT REPRESENTATION TRUST FUND

A vote of the students authorized the collection of a mandatory \$1 Student Representation Fee from every credit student each term. Uses of the funds include advocacy training, meeting with other student leaders and elected officials, and necessary supplies to support students in their advocacy and lobbying efforts.

	APPROVED BUDGET 2016-17	ADJUSTED BUDGET 2016-17	UNAUDITED ACTUAL 2016-17	FINAL BUDGET 2017-18
Beginning Balance	\$ 61,031	\$ 61,031	\$ 61,031	\$ 60,649
Income				
8860 Interest	\$ 200	\$ 200	\$ 608	\$ 300
8884 Student Rep Fee	17,500	17,500	16,712	16,500
TOTAL INCOME	\$ 17,700	\$ 17,700	\$ 17,320	\$ 16,800
TOTAL INCOME & BEGINNING BALANCE	\$ 78,731	\$ 78,731	\$ 78,351	\$ 77,449
Expenditures				
4000 Supplies and Materials	\$ 5,000	\$ 5,000	\$ 0	\$ 3,000
5000 Other Operating Expenses	44,000	44,000	17,702	41,500
7000 Other Outgo	0	0	0	0
TOTAL EXPENDITURES	\$ 49,000	\$ 49,000	\$ 17,702	\$ 44,500
ENDING BALANCE, JUNE 30	\$ 29,731	\$ 29,731	\$ 60,649	\$ 32,949
TOTAL EXPENDITURES & ENDING BALANCE	\$ 78,731	\$ 78,731	\$ 78,351	\$ 77,449



STUDENT CENTER FEE TRUST FUND

Students voted in 1990 to authorize the collection of a Student Center Fee to build a student center. The fee is \$1 per unit up to \$10 maximum per year. Initially the fees were used to make payments on the debt issued to construct the student center. The debt will be fully repaid in 2017 and future fees collected will be used for repairs and improvements to the building. The district collects approximately \$68,000 a year in Student Center Fees.

		APPROVED BUDGET 2016-17	ADJUSTED BUDGET 2016-17		UNAUDITED ACTUAL 2016-17		FINAL BUDGET 2017-18
Beginning Balance	\$	0	\$ 0	\$	0	\$	0
Income							
8860 Interest	\$	250	\$ 542	\$	542	\$	500
8883 Student Center Fee		70,000	66,507		66,507		68,000
TOTAL INCOME	\$	70,250	\$ 67,049	\$	67,049	\$	68,500
TOTAL INCOME & BEGINNING BALANCE	\$	70,250	\$ 67,049	\$	67,049	\$	68,500
<u>Expenditures</u>							
4000 Supplies and Materials	\$	0	\$ 0	\$	0	\$	0
5000 Other Operating Expenses		0	0	·	0	·	0
6000 Capital Outlay		0	0		0		50,000
7000 Other Outgo		70,250	67,049		67,049		0
TOTAL EXPENDITURES	\$	70,250	\$ 67,049	\$	67,049	\$	50,000
ENDING BALANCE, JUNE 30	\$	0	\$ 0	\$	0	\$	18,500
TOTAL EXPENDITURES & ENDING BALANC	E \$	70,250	\$ 67,049	\$	67,049	\$	68,500



STUDENT FINANCIAL AID TRUST FUND

The Student Financial Aid Trust Fund is used to account for the deposit and direct payment of government-funded student financial aid.

		APPROVED BUDGET 2016-17	ADJUSTED BUDGET 2016-17	UNAUDITED ACTUAL 2016-17	FINAL BUDGET 2017-18
Beginning Balance	\$	0	\$ 0	\$ 0	\$ 0
Income					
8150 Student Financial Aid	\$	10,000,000	\$ 11,232,511	\$ 11,232,511	\$ 10,000,000
8659 Other Reimb Categorical Program		500,000	835,720	835,720	500,000
8860 Interest		0	0	0	0
TOTAL INCOME	\$	10,500,000	\$ 12,068,231	\$ 12,068,231	\$ 10,500,000
TOTAL INCOME & BEGINNING BALANCE	\$	10,500,000	\$ 12,068,231	\$ 12,068,231	\$ 10,500,000
<u>Expenditures</u>					
7300 Interfund Transfers-Out	\$	0	\$ 0	\$ 0	\$ 0
7510 Student Financial Aid		10,500,000	12,068,231	12,068,231	10,500,000
TOTAL EXPENDITURES	\$	10,500,000	\$ 12,068,231	\$ 12,068,231	\$ 10,500,000
ENDING BALANCE, JUNE 30	\$	0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES & ENDING BALANCE	Ξ\$	10,500,000	\$ 12,068,231	\$ 12,068,231	\$ 10,500,000



SCHOLARSHIP AND LOAN TRUST FUND

The Scholarship and Loan Trust Fund is used to account for gifts, donations, bequests, and other devices which are to be used for scholarships or for grants in aid and loans to students. Scholarship accounts are set up with the Cuesta College Foundation, awarded through Financial Aid, and processed to students through this Fund. Educational loans are also passed through this fund to students.

		APPROVED BUDGET 2016-17	ADJUSTED BUDGET 2016-17	UNAUDITED ACTUAL 2016-17	FINAL BUDGET 2017-18
Beginning Balance	\$	0	\$ 0	\$ 0	\$ 0
Income 8820 Contributions, gifts, grants 8860 Interest TOTAL INCOME	\$	500,000 0 500,000	\$ 520,587 0 520,587	\$ 520,587 0 520,587	\$ 500,000 0 500,000
TOTAL INCOME & BEGINNING BALANCE	\$	500,000	\$ 520,587	\$ 520,587	\$ 500,000
Expenditures 7300 Interfund Transfers-Out 7530 Student Scholarships TOTAL EXPENDITURES	\$ \$	0 500,000 500,000	\$ 0 520,587 520,587	\$ 0 <u>520,587</u> 520,587	\$ 0 500,000 500,000
ENDING BALANCE, JUNE 30	\$	0	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES & ENDING BALANC	E\$	500,000	\$ 520,587	\$ 520,587	\$ 500,000



CO-CURRICULAR TRUST FUND

The Co-Curricular Trust Fund is used to account for activities and events that are an extension of classroom instruction or related college programs.

		APPROVED BUDGET 2016-17	ADJUSTED BUDGET 2016-17	UNAUDITED ACTUAL 2016-17	FINAL BUDGET 2017-18
Beginning Balance	\$	220,443 \$	220,443	\$ 220,443	\$ 231,940
Income					
8800 Local Revenue	\$	400,000 \$	373,901	\$ 373,901	\$ 400,000
8900 Intrafund Transfers In		0	10,000	10,000	0
TOTAL INCOME	\$	400,000 \$	383,901	\$ 383,901	\$ 400,000
TOTAL INCOME & BEGINNING BALANCE	\$	620,443 \$	604,344	\$ 604,344	\$ 631,940
Expenditures					
2000 Classified Salaries	\$	0\$	32,080	\$ 32,080	\$ 0
3000 Benefits		0	1,704	1,704	0
4000 Supplies and Materials		0	77,247	77,247	0
5000 Other Operating Expenses		400,000	259,995	248,498	400,000
6000 Capital Outlay		0	2,875	2,875	0
7000 Other Outgo		0	10,000	10,000	0
TOTAL EXPENDITURES	\$	400,000 \$	383,901	\$ 372,404	\$ 400,000
ENDING BALANCE, JUNE 30	\$	220,443 \$	220,443	\$ 231,940	\$ 231,940
TOTAL EXPENDITURES & ENDING BALANC	:Е\$	620,443 \$	604,344	\$ 604,344	\$ 631,940



AGENCY FUNDS

Agency funds differ from trust funds in the degree of discretion that may be exercised. In agency funds, the agreement or instrument allows the district or college little or no discretion. As a result, agency funds are purely custodial in nature (i.e., assets equal liabilities; no fund equity exists). Agency funds are appropriate when all of the following conditions are present:

- There is an agreement granting the district little or no discretionary authority.
- There are no contractual or regulatory conditions restricting the use of the funds or requiring the district to exercise a management role or report the results of operations in its financial statements.
- There is no compelling reason to measure operations (revenues, expenditures/expenses, and fund balance) and report the results in the district's financial statements. Examples of compelling reasons may include the materiality of the revenues and expenditures/expenses, or the usefulness of the information to the readers of the financial statements.

The district has the following Agency Funds:

Student Clubs Agency Fund



STUDENT CLUBS AGENCY FUND

The Student Clubs Trust fund is used to account for student clubs. Student Clubs are approved by the Associated Students of Cuesta College and have a faculty advisor.

		APPROVED BUDGET 2016-17	ADJUSTED BUDGET 2016-17	UNAUDITED ACTUAL 2016-17	FINAL BUDGET 2017-18
Beginning Balance	\$_	18,975	\$ 18,975	\$ 18,975	\$ 18,760
Income 8800 Local Revenue TOTAL INCOME	\$ \$	<u> </u>	<u>11,010</u> 11,010	<u> </u>	10,000
TOTAL INCOME & BEGINNING BALANCE	\$	28,975	\$ 29,985	\$ 29,985	\$ 28,760
Expenditures					
2000 Classified Salaries	\$	0	\$ 0	\$ 0 9	\$ 0
3000 Benefits		0	0	0	0
4000 Supplies and Materials		0	1,528	1,528	0
5000 Other Operating Expenses		10,000	9,482	9,697	10,000
6000 Capital Outlay	-	0	0	0	0
TOTAL EXPENDITURES	\$	10,000	\$ 11,010	\$ 11,225	\$ 10,000
			\$	\$	\$
ENDING BALANCE, JUNE 30	\$	18,975	\$ 18,975	\$ 18,760 \$	\$ 18,760
TOTAL EXPENDITURES & ENDING BALANC	:Е\$	28,975	\$ 29,985	\$ 29,985	\$ 28,760

