



BUDGET COMMITTEE MEETING

Wednesday, September 07, 2022

Location (Zoom)

<https://shastacollege-edu.zoom.us/j/88985983695>

2:00-3:30 p.m.

MINUTES

Approved on: 09/21/22

ROLL CALL:

X	Jill Ault	X	Darren Gurney	X	Elsa Gomez	X	Student Rep. Ryder Yannello
X	Tim Johnston	X	Tom Masulis	X	Kathleen Littlepage		
X	Sam Osborne	X	Rob McCandles	X	Heidi Loftus		

Guests: Taryn Roberts and Angie Yannello

1. **CALL TO ORDER:** The meeting was called to order at 2:02p.m by Committee Chair, Jill Ault
2. **APPROVAL OF MINUTES:** 08/31 Minutes will be presented at 09/21 meeting.
3. **PUBLIC COMMENTS:** None
4. **REPORTS:** 2022-23 Proposed Final Budget Worksheet (attached)
5. **DISCUSSION/ACTION ITEMS:** (Jill Ault)

A) Projected Actuals and Ending Balances 2021-22:

Any questions on how the budget ended from last meeting? (No questions were asked).

Details on Fund 11 & 12

2021-22 Final Budget Funding Formula anticipated to be about \$50M. We learned in February 2022, performance in the student success metrics for 20-21 did better than originally projected, the revenue increased. At the end of 2021 year the board approved a \$6 million deposit to the PARS trust. This amount was included in our ending 20-21 fund balance and transferred in 21-22. Beginning fund balance of \$17.5 included the \$6 million and that was an expense in the 21-22 year, appearing as a loss in the current year. Most of the revenue lines stayed pretty consistent from what we budgeted. Lottery went up to \$1.3M, which was higher than estimates from the State. We have seen an increase in Lottery for the past 2 years, because this increase has been consistent we've increased the budget to be more reflective. Lottery is not part of the Funding Formula.

Different components of the Funding Formula: State Apportionment, EPA, portion of the Full Time Faculty Hiring, Timber, Home Owner, and Property Tax, if this goes up the

State Apportionment part goes down. Total income budgeted is \$53.7M came in at \$58.6M.

(See attached 2022-23 Proposed Final Budget Worksheet for complete breakdown).

Fund 11 - Unrestricted Fund:

- Other Financing Sources, Interfund Transfers In. We were able to go back and recoup expenses from the 2019-20 year, reimbursing ourselves for expenses from 2 years ago that were charged to HEERF. Instead of reducing the expenditure line it now comes in as revenue.
- Academic Salaries came in a little under budget. With enrollment down these salaries came in lower, part time and hourly faculty is a rough estimate from HR. There are different grants/groups of funding within Fund 12, captured more payroll than usual.
- Student Labor is still low, from pre pandemic.
- Employee Benefits are a function of salary lines; however Retiree Health Benefits is *not* connected to the salary lines, budgeted \$2.5M. The District does not put any money in the trust from this fund, any additions are from other funds.
- Supplies, this number dropped quite a bit.
- As mentioned before Lottery came in higher, \$350K more than budgeted. We receive two types of lottery money in Fund 12. We transferred out around \$150K of Instructional Material over to Fund 12. The final lottery numbers come in July, after the year is over.
- Last year, in the primary operating accounts we spent about \$4.5M, this year \$5.4M, biggest portion of that is Software license. Last year we accounted for Software in Capital Outlay, this year the Auditors and the Chancellor's Office stated Software licensing needs to be accounted for in the Primary Operating Budget line.
- Capital Outlay, pretty consistent, once the Software license was removed.
- Other Outgo, the Board approved changing the budget to add \$6M to the PARS (Pension Rate Stabilization) Trust. At the Tentative Budget, when the fund was presented, we had projected a \$3M in surplus. Increases in revenue and unspent funds ended up more than what we thought. At tentative, we proposed a \$3 million deposit to the PARS Trust. At final we have approx. \$6M surplus. The proposal for the Board is to add another \$1M to the PARS Trust to get to a total of \$10M (original target amount). If we can earn 4-5% we can bring income into this fund to help soften the increase of the PERS and STRS rates that go up each year. If there is any fluctuation in the state's budget we have that money to soften the blow so employees are not impacted. The other proposal is to put \$1M in our Fund 37 (Parking). Parking lots are revenue generating, using deferred maintenance funding is not allowed for ongoing maintenance. Another \$1M to Fund 41 (Capital Outlay) for future capital. The ending Fund balance is projected at \$12M.

Fund 12 - Restricted Fund:

21-22 Actual: still impacted by the Federal Stimulus money from the Department of Ed, we ending up spending \$6M out of this fund. In Fund 11 we were able to transfer more expenses for custodial, campus safety, and other appropriated COVID expenses. Monies to be spent by June 2023.

Income: \$7.9M from Federal sources, \$14.5M from State, \$600K from Local, and \$800K from Adult Ed Consortium (Other Financing Source).

Expenditures: \$4.1M Academic, \$5.2M Classified, \$3.5M Employee Benefits, for both Academic/Classified, \$1M Supplies, \$3.5M Other Outgo, \$2.8M Capital Outlay (big

portion used on the HVAC system in the 2000 Building). Total Expensed Budget was \$22.8M, Actual Budget was \$23.8M. Huge difference for the 2022-23 Budget, went from \$23.8M to \$39.2M, another \$5M (to possibly come in) from other Funding Sources. All the “one-time” funding streams that the state is sending are accounted in this fund. Could be closer to \$45M once we know of all the new grants the Chancellor’s Office wants to send out.

Financial Aid Fund received monies from Federal, State, and Local, this is all direct aid to students. \$9.6M of Federal Stimulus monies went out to students in the 2021-22 year. We received an additional allocation of HEERF monies (\$950K Student Aid and \$950K Institutional), money to be spent in the 2022-23 year. Tim Johnston spoke on the 50/50 split: Half of the funds will be dispersed in the Fall and the other half dispersed in the Spring.

Heidi Loftus spoke on the Cal Grant and the Student Success Completion Grant. New this year, there will be a doubling of the Student Success Completion Grant, monies awarded upfront, student were unaware they could get this grant. There has been a major increase in enrollment because we awarded up front. This has been a big push from the Chancellor’s Office for student reengagement and reenrollment. Ryder Yannello asked if students get this grant by default or do they need to apply for it? This grant piggybacks off the Cal Grant, if you aren’t awarded a Cal Grant you *not* eligible for the Student Success Completion Grant. Cal Grant allows for 2.0 GPA and income requirements for qualification.

The way we look at Fund 11 is what the Board is adopting, we can’t vary from it, once we get outside the fund the budget isn’t limiting the same. These numbers are just an estimate of what we know during the budget development process. We received \$25M from the Federal Government, \$4.7M from the State (Cal Grant, Student Success, and others) this money is paid out to SC students.

Not a lot going on with the other funds. Are there any questions? We will talk about the Emergency Condition Allowance, this application was submitted to the Chancellors Office last week, and the Chancellor’s Office has until October 15th to approve. One of the things Accreditation and the Chancellor’s Office want is five year planning, which is really challenging. Taryn Roberts has been working on breaking down the discount factor, we are looking to break it up and see where there is more movement for better accuracy.

B) Future Topics for Discussion

Are there any other topics people would like to discuss at future Budget Committee Meetings, we can start adding these things to the agenda? Last year we spent a lot of time breaking apart the funding formula and the different pieces of the budget. We can go over that information or talk offline.

- 6. OTHER:** None
- 7. ANNOUNCEMENTS:** None
- 8. ADJOURNMENT:** Meeting adjourned at 2:35p.m
- 9. NEXT MEETING:** September 21, 2:00 – 3:30p.m. (Zoom)

Minutes recorded by:
Angie Yannello
Sub Executive Assistant
Administrative Services

**Shasta-Tehama-Trinity Joint Community College District
2022-2023**

**Proposed Final Budget
General Fund - Unrestricted**

Fund 11

	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Adopted Budget	2021-2022 Estimated Actuals	2022-2023 Proposed Budget
Beginning Fund Balance-Undesignated	\$ 9,860,185	\$ 10,137,672	17,638,803	17,638,803	\$ 12,358,379
Estimated Beginning Balance 7/1/22					
INCOME					
Federal Income					
Forest Reserve Fund	\$ 66,367	\$ 59,666	\$ 60,000	\$ 76,518	\$ 60,000
Miscellaneous (Federal Projects)	125,360	203,710	148,400	151,569	900
Total Federal Income	\$ 191,727	\$ 263,376	\$ 208,400	\$ 228,087	\$ 60,900
State Income					
State Apportionment	\$ 24,634,832	\$ 18,611,983	\$ 22,110,543	\$ 16,502,520	\$ 24,136,139
PY Apportionment Adjustment	1,351,718	1,483,352	-	(65,003)	-
Educational Protection Act	2,968,986	11,426,143	7,000,000	14,101,107	10,000,000
California College Grants (BOG)	139,799	147,554	130,430	129,383	91,429
California College Promise	261,833	125,974	262,000	112,255	173,579
Full time Faculty	277,951	277,951	277,951	996,646	996,646
Part-time Faculty	218,673	182,629	204,000	221,533	220,556
Part-time Faculty Office Hours	51,741	80,593	55,000	73,502	55,000
Home Owners Exemption - All Counties	220,322	213,202	241,471	213,814	252,852
Timber Tax Receipts	114,818	132,888	125,321	94,649	131,773
Lottery	1,157,509	1,392,800	1,000,000	1,342,693	1,200,000
Mandated Cost Block Grant	206,133	197,998	200,000	214,828	200,000
Miscellaneous (State Projects)	206,844	325,250	267,665	758,617	120,000
Total State Income	\$ 31,811,159	\$ 34,598,317	\$ 31,874,381	\$ 34,696,543	\$ 37,577,974
Local Income					
Property Taxes	\$ 17,814,533	\$ 19,010,464	\$ 19,415,607	\$ 20,451,301	\$ 20,364,503
Contract Education	3,360	-	25,000		20,000
Sales	51,083	42,396	53,950	51,071	24,400
Rentals and Leases (Facilities)	147,189	65,672	47,000	55,642	60,000
Interest	189,157	180,647	101,200	119,549	94,500
Community Education	111,074	125,016	150,000	176,446	130,000
Enrollment Fees	1,072,523	1,325,903	1,000,000	1,284,967	1,250,000
Non-Resident Tuition	610,181	540,192	580,000	693,210	610,000
Student Fees and Charges	92,885	266,430	93,550	250,285	272,120
Miscellaneous Local Income	373,227	101,530	172,000	85,317	45,200
Total Local Income	\$ 20,465,212	\$ 21,658,250	\$ 21,638,307	\$ 23,167,788	\$ 22,870,723
Other Financing Sources					
Interfund Transfers In	\$ -	\$ -	\$ -	\$ 547,928	\$ -
Other Income	4,225	2,368	5,000	1,098	2,500
Total Other Financing Sources	\$ 4,225	\$ 2,368	\$ 5,000	\$ 549,026	\$ 2,500
Total Income	\$ 52,472,323	\$ 56,522,311	\$ 53,726,088	\$ 58,641,444	\$ 60,512,097

Shasta-Tehama-Trinity Joint Community College District 2022-2023

Proposed Final Budget General Fund - Unrestricted

Fund 11

	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Adopted Budget	2021-2022 Estimated Actuals	2022-2023 Proposed Budget
EXPENDITURES					
Academic Salaries					
Instructional Contract	\$ 11,170,020	\$ 10,802,414	\$ 12,132,242	\$ 11,266,809	\$ 12,037,552
Non Instructional Contract	1,168,010	979,354	1,043,671	1,072,368	1,150,012
Academic Administrators	2,152,510	2,437,051	2,485,096	2,837,876	2,996,098
Instructional Hourly	5,938,299	4,393,216	5,478,169	4,994,660	5,300,000
Non Instructional Hourly	296,159	214,990	195,360	207,666	188,297
Total Academic Salaries	\$ 20,724,998	\$ 18,827,025	\$ 21,334,538	\$ 20,379,380	\$ 21,671,959
Classified Salaries					
Non Instructional Contract	\$ 6,222,439	\$ 5,914,718	\$ 7,657,373	5,959,710	\$ 7,487,568
Instructional Aides Contract	670,099	670,983	862,523	830,657	945,547
Classified Management/Supervisory/Confidential	2,426,682	2,626,894	3,191,197	2,901,978	3,318,450
Non Instructional Hourly	761,679	463,419	729,830	738,676	779,206
Instructional Aides Hourly	222,603	351,579	232,488	309,405	207,803
Students Hourly	301,036	197,798	432,430	241,638	564,402
Total Classified Salaries	\$ 10,604,538	\$ 10,225,391	\$ 13,105,841	\$ 10,982,064	\$ 13,302,976
Employee Benefits					
STRS - State Teachers Retirement	\$ 2,898,308	\$ 2,493,116	\$ 3,201,944	\$ 2,722,576	\$ 3,852,565
PERS - Public Employees Retirement	2,018,355	2,079,027	3,070,436	2,436,542	3,341,855
Social Security & Medicare	1,208,344	1,116,641	1,362,697	1,219,012	1,379,364
Medical/Dental/Vision/Life Insurance	3,248,849	3,116,308	3,179,543	3,249,688	3,384,857
Unemployment Insurance	76,364	290,319	50,000	47,860	171,890
Workers Compensation Insurance	513,463	518,819	612,883	503,714	443,340
Retirees Health Benefits	3,231,586	2,718,782	2,500,000	2,555,223	2,500,000
Total Employee Benefits	\$ 13,195,269	\$ 12,333,012	\$ 13,977,503	\$ 12,734,616	\$ 15,073,871
Supplies					
Instructional	\$ 247,155	\$ 131,676	\$ 190,585	\$ 41,283	\$ 248,378
Non-Instructional	682,526	523,116	873,728	740,710	970,956
Total Supplies	\$ 929,681	\$ 654,792	\$ 1,064,313	\$ 781,993	\$ 1,219,334
Other Operating Expenses					
Dues and Memberships	\$ 129,289	\$ 147,600	\$ 154,650	\$ 154,754	\$ 189,834
Insurance	378,719	361,687	545,160	408,707	613,308
Legal and Professional Services	214,534	256,464	406,000	194,303	384,000
Election	-	33,511	-	-	110,000
Postage	84,543	71,027	108,450	76,238	125,702
Staff Development, Travel, and Conference	178,771	42,503	278,186	134,026	320,446
Building and Equipment Rental/Leases	173,286	218,889	290,863	279,991	191,309
Personal/Consultant Services	218,891	262,310	234,862	209,717	284,662
Repairs	318,262	265,885	342,206	290,449	398,762
Utilities/Electricity/Gas/Water/Waste/Telephone	1,107,721	1,325,662	1,020,635	1,184,996	1,317,726
Service Fees/Other Charges	1,234,937	832,984	1,313,039	1,117,142	1,416,313

Shasta-Tehama-Trinity Joint Community College District 2022-2023

Proposed Final Budget General Fund - Unrestricted

Fund 11

	2019-2020 Actuals	2020-2021 Actuals	2021-2022 Adopted Budget	2021-2022 Estimated Actuals	2022-2023 Proposed Budget
Software Licenses < 1 yr	879,236	75,357	137,808	1,097,686	1,522,023
Advertising, Printing, and Misc. Operating	504,085	639,301	506,465	226,209	645,460
Field Trips (Classroom Related, Athletics)	220,517	27,729	361,475	211,819	371,474
Operating Backcharges	(260,962)	(60,241)	(225,000)	(138,639)	(233,258)
Total Other Operating Expenses	\$ 5,381,829	\$ 4,500,668	\$ 5,474,799	\$ 5,447,398	\$ 7,657,761
Capital Outlay					
Site Development	\$ -	\$ -	\$ 2,800	\$ -	\$ -
Building Improvement	-	-	3,000	1,600	3,000
Library Books	15	-	-	3,000	-
Software License and Maintenance > 1 yr	-	849,107	875,000	-	-
Equipment	280,646	267,209	627,427	386,212	763,911
Total Capital Outlay	\$ 280,661	\$ 1,116,316	\$ 1,508,227	\$ 390,812	\$ 766,911
Other Outgo					
Interfund Transfers (Debt Service)	\$ 962,846	\$ 1,252,704	\$ 421,677	\$ 421,677	\$ 419,277
Interfund Transfers (Other Funds)	-	-	667,819	2,671,722	832,000
Transfer to PARS Trust	-	-	6,000,000	10,000,000	-
Student Aid	7,833	4,092	9,229	5,024	7,200
Debt Principal and Interest	107,181	107,181	107,207	107,181	107,206
Total Other Outgo	\$ 1,077,860	\$ 1,363,977	\$ 7,205,932	\$ 13,205,604	\$ 1,365,683
Total Expenditures	\$ 52,194,836	\$ 49,021,181	\$ 63,671,153	\$ 63,921,867	\$ 61,058,495
Discount Factor @ 4.5% (see Note below)	\$ -	\$ -	\$ (2,546,846)	\$ -	\$ (2,747,632)
Estimated One Time Federal Stimulus	-	-	(650,000)	-	-
Projected Expenditures	\$ 52,194,836	\$ 49,021,181	\$ 60,474,307	\$ 63,921,867	\$ 58,310,862
Net Income/(Loss)	\$ 277,487	\$ 7,501,130	\$ (6,748,219)	\$ (5,280,423)	\$ 2,201,235
Ending Fund Balance	\$ 10,137,672	\$ 17,638,803	\$ 10,890,584	\$ 12,358,379	\$ 14,559,614
	19.4%	36.0%	18.0%	19.3%	25.0%

Note

Budgets are created using conservative estimates which will tend to overestimate expenses. A "discount factor" using the past 5 year actual to budget is being used to provide a more realistic estimate for expenses and the ending fund balance.

FUND BALANCE					
17% Minimum Reserve Requirement	2,609,742	2,451,059	3,023,715	3,196,093	9,907,015
3% Reserve for Budget Stabilization	2,609,742	2,451,059	3,023,715	3,196,093	1,743,495
5% Reserve for Economic Uncertainty	4,918,189	12,736,685	4,843,153	5,966,193	2,909,104
Unrestricted Fund Balance Total	\$ 10,137,672	\$ 17,638,803	\$ 10,890,584	\$ 12,358,379	\$ 14,559,614

	19/20 Actuals	20/21 Actuals	21/22 Proposed Budget	21/22 Estimated Actuals	22/23 Proposed Budget
SCFF	\$ 47,655,681	\$ 51,583,551	\$ 50,500,000	\$ 52,931,817	\$ 57,345,000
Deficit Factor 1.5%	(476,557)	(515,836)	(252,500)	-	(860,175)
Full Time Faculty Hiring	(374,558)	(374,558)	(374,558)	(393,548)	(374,558)
EPA	(2,968,986)	(11,426,143)	(7,000,000)	(14,101,107)	(10,000,000)
Prop Tax	(17,814,536)	(19,010,464)	(19,415,607)	(20,451,301)	(20,364,503)
HO & Timber Tax	(335,140)	(346,998)	(366,792)	(308,463)	(384,625)
Enrollment fees collected @ 98%	(1,051,072)	(1,299,385)	(980,000)	(1,259,267)	(1,225,000)
General Apportionment	\$ 24,634,832	\$ 18,610,167	\$ 22,110,543	\$ 16,418,131	\$ 24,136,139

**Shasta-Tehama-Trinity Joint Community College District
2022-2023**

**Proposed Final Budget
General Fund - Restricted**

Fund 12	2021-2022 Final Budget	2021-2022 Estimated Actual	2022-2023 Proposed Budget
Beginning Fund Balance	\$ -	\$ -	\$ -
INCOME			
Federal Income			
Federal Stimulus-COVID	\$ 6,159,450	\$ 6,008,772	\$ 4,833,003
College To Career	235,000	258,939	225,808
College Work Study Program	250,000	108,963	308,534
Office on Violence Against Women	150,000	100,010	206,965
TANF	60,000	6,608	14,614
TRIO/SSS	275,000	261,143	397,007
TRIO/Talent Search	285,000	239,861	259,668
TRIO/Upward Bound	275,000	327,019	460,888
VTEA	315,000	383,987	343,144
Miscellaneous Federal Grants	200,000	295,046	840,411
Total Federal Income	\$ 8,204,450	\$ 7,990,348	\$ 7,890,042
State Income			
Adult Ed Block Grant - AEBG	\$ 400,000	\$ 427,263	\$ 400,000
Block Grant/Instructional Equipment	160,000	22,120	50,000
Board Financial Assistance	320,000	334,899	347,064
CalWORKs	383,000	310,372	404,724
CARE Program	110,000	119,552	197,110
Basic Needs	-	70,118	313,886
EOPS	905,000	812,350	976,958
EWD Grants	900,000	1,036,339	2,956,817
Forest Health/Cal Fire	1,500,000	1,799,691	1,254,094
Foster Parent Training	100,000	180,413	178,990
Guided Pathways	270,000	296,632	250,195
Innovation Award	500,000	294,514	600,000
Lottery	350,000	621,884	500,000
NEXTUP, formerly CAFYES	425,000	506,176	698,806
Nursing Grants	160,000	141,798	496,799
PACE, formerly DSPS	590,000	670,141	773,726
Step Up Awards	450,000	231,373	341,147
Strong Workforce Program	1,700,000	3,197,367	3,830,935
Student Equity and Achievement Program	2,750,000	1,794,884	3,794,471
Mental Health Support	100,000	117,115	225,127
Technology Grants	45,000	60,827	48,000
K-16 Collaborative Grant	-	-	6,906,666
Veterans Resource	90,000	81,559	88,856
Miscellaneous State Grants	772,915	1,372,610	3,285,232
Total State Income	\$ 12,980,915	\$ 14,499,997	\$ 28,919,603

Shasta-Tehama-Trinity Joint Community College District
2022-2023
Proposed Final Budget
General Fund - Restricted

Fund 12	2021-2022 Final Budget	2021-2022 Estimated Actual	2022-2023 Proposed Budget
Local Income			
Health Services Fees	\$ 370,000	\$ 323,372	\$ 437,677
Lumina	25,000	-	-
Parking Services Fees	240,000	719	240,000
Step-Up	215,000	197,652	340,638
Miscellaneous Local Grants	150,000	90,387	637,315
Total Local Income	\$ 1,000,000	\$ 612,130	\$ 1,655,630
Other Financing Sources			
Adult Ed Consortium-Member	\$ 700,000	\$ 791,701	\$ 790,348
Total Other Financing Sources	\$ 700,000	\$ 791,701	\$ 790,348
Total Income	\$ 22,885,365	\$ 23,894,176	\$ 39,255,623
EXPENDITURES			
Academic Salaries			
Instructional Contract	\$ 968,549	\$ 831,877	\$ 837,535
Non Instructional Contract	1,289,557	1,412,154	1,627,746
Academic Administrators	690,200	945,525	1,286,203
Instructional Hourly	100,000	113,904	142,197
Non Instructional Hourly	504,079	875,061	721,820
Total Academic Salaries	\$ 3,552,385	\$ 4,178,521	\$ 4,615,501
Classified Salaries			
Non Instructional Contract	\$ 2,142,778	\$ 2,503,993	\$ 2,805,906
Instructional Contract	153,485	128,230	143,994
Classified Management	1,482,970	1,916,613	3,855,956
Non Instructional Hourly	363,387	475,520	438,068
Instructional Aides Hourly	113,600	88,728	267,566
Students Hourly	521,260	142,004	557,795
Total Classified Salaries	\$ 4,777,480	\$ 5,255,088	\$ 8,069,285
Employee Benefits			
STRS - State Teachers Retirement	\$ 465,089	\$ 571,539	\$ 761,476
PERS - Public Employees Retirement	1,054,110	1,083,128	1,934,514
Social Security & Medicare	447,381	454,285	692,545
Medical/Dental/Vision/Life Insurance	885,696	1,058,662	1,357,967
Unemployment Insurance	82,758	46,264	58,863
Workers Compensation Insurance	163,547	148,101	165,551
Retirees Health Benefits	150,469	172,803	205,082
Total Employee Benefits	\$ 3,249,050	\$ 3,534,782	\$ 5,175,998
Supplies			
Instructional	\$ 440,441	\$ 618,057	\$ 542,104
Non-Instructional	350,940	341,506	611,095
Total Supplies	\$ 791,381	\$ 959,563	\$ 1,153,199

**Shasta-Tehama-Trinity Joint Community College District
2022-2023
Proposed Final Budget
General Fund - Restricted**

Fund 12	2021-2022 Final Budget	2021-2022 Estimated Actual	2022-2023 Proposed Budget
Other Operating Expenses			
Building and Copier Leases	\$ 55,000	\$ 132,291	\$ 46,250
Personal/Consultant Services	335,448	259,502	5,346,564
Service Fees/Other Charges	1,594,986	1,555,354	4,517,048
Software License	94,468	342,688	191,384
Travel	231,201	165,852	766,415
Advertising, Printing, and Miscellaneous Operating	208,935	1,023,723	463,232
Field Trips	96,800	42,107	200,877
Total Other Operating Expenses	\$ 2,616,838	\$ 3,521,517	\$ 11,531,770
Capital Outlay			
Buildings/Site Improvements	\$ -	\$ 59,000	\$ 2,500,000
Library Books	73,059	70,607	81,730
Equipment	6,347,813	2,750,380	3,101,957
Total Capital Outlay	\$ 6,420,872	\$ 2,879,987	\$ 5,683,687
Other Outgo			
Interfund Transfers	\$ 72,915	\$ 2,073,372	\$ 72,915
AEBG Fiscal Agent Transfers	723,813	791,701	790,348
Student Aid-Grant	52,200	150,814	102,600
Student Aid-Reimbursement, other	628,431	548,831	2,060,320
Total Other Outgo	\$ 1,477,359	\$ 3,564,718	\$ 3,026,183
Total Expenditures, Capital Outlay & Other Outgo	\$ 22,885,365	\$ 23,894,176	39,255,623
Net Income	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -	\$ -