

LUNA COMMUNITY COLLEGE
Report of Actuals
FY 2023-2024

Contents - 1

TABLE OF CONTENTS

Exhibit 1	Summary of Current Funds and Plant Funds
Exhibit 1A	Detail of Transfers
Exhibit 2	Summary of Instruction and General (I & G)
Exhibit 3	Student Tuition and Miscellaneous Fees (I & G)
Exhibit 4	Government Appropriations (I & G)
Exhibit 5	Government Grants and Contracts (I & G)
Exhibit 6	Private Gifts, Grants and Contracts (I & G)
Exhibit 7	Endowment, Land and Permanent Fund Income (I & G)
Exhibit 8	Sales and Services of Educational Activities (I & G)
Exhibit 9	Other Sources of Revenue (I & G)
Exhibit 10	Expenditures for Instruction (I & G)
Exhibit 11	Expenditures for Academic Support (I & G)
Exhibit 12	Expenditures for Student Services (I & G)
Exhibit 13	Expenditures for Institutional Support (I & G)
Exhibit 14	Expenditures for Operation and Maintenance of Plant (I & G)
Exhibit 15	Student Social and Cultural Activities
Exhibit 16	Research
Exhibit 17	Public Service
Exhibit 18	Internal Service Department

LUNA COMMUNITY COLLEGE
Report of Actuals
FY 2023-2024

Contents - 2

TABLE OF CONTENTS

Exhibit 19	Student Aid, Grants and Stipends
Exhibit 20	Auxiliary Enterprises
Exhibit 21	Intercollegiate Athletics
Exhibit 22	Independent Operations (Not Applicable)
Exhibit I	Capital Outlay
Exhibit II	Renewals and Replacements
Exhibit III	Retirement of Indebtedness
Exhibit a	Summary of Current Funds Revenue by Source
Exhibit b	Summary of Salaries in All Current Funds
Exhibit c	Proposed Salary Increase
Exhibit d	Tuition and Required Fees
Exhibit e	Salaries of Principal Officers
ExpSum	Summary of Current Funds Expenditures (Supplemental Exhibit)

LUNA COMMUNITY COLLEGE
EXHIBIT 1 - SUMMARY OF CURRENT FUNDS AND PLANT FUNDS

	Original Budget 2023-24				Estimated Actuals 2023-24				Unaudited Actuals 2023-24			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
REVENUES:												
Instruction and General		11,119,344		1,474,394		11,011,389		3,723,640		13,074,549		2,707,624
Student Social and Cultural Research		23,645		-		-		-		-		-
Public Service		1,511,408		2,062,941		1,247,309		2,266,266		397,166		611,251
Internal Service Dept.		78,454		250,000		-		250,000		2,519		250,000
Student Financial Aid		-		3,171,203		-		2,526,519		-		2,057,020
Auxiliary Enterprises		153,474		-		-		-		40,088		-
Intercollegiate Athletics		500,600		-		500,600		-		479,700		-
Independent Operations		-		-		-		-		-		-
Subtotal Current Funds		13,386,925		6,958,538		12,759,298		8,766,425		13,994,022		5,625,896
Capital Outlay		2,204,507		-		2,204,507		-		-		-
Renewals & Replacements		-		-		7,912		-		-		1,416,193
Retirement of Indebtedness		-		-		-		-		-		-
Subtotal Plant Funds		2,204,507		-		2,212,419		-		-		1,416,193
TOTAL REVENUES		15,591,432		6,958,538		14,971,717		8,766,425		13,994,022		7,042,089
BEGINNING BALANCES:												
Instruction and General		6,264,043		-		6,264,043		-		6,390,821		-
Student Social and Cultural Research		-		-		-		-		-		-
Public Service		255,735		1,044,204		255,735		-		279,239		-
Internal Service Dept.		-		-		-		-		0		-
Student Financial Aid		58,518		-		58,518		-		58,518		-
Auxiliary Enterprises		(186,033)		-		(186,033)		-		(180,664)		-
Intercollegiate Athletics		-		-		-		-		56,109		-
Independent Operations		-		-		-		-		-		-
Subtotal Current Funds		6,392,263		1,044,204		6,392,263		-		6,604,023		-
Capital Outlay		111,232		-		1,225,718		-		43,818		-
Renewals & Replacements		434,723		-		434,723		-		904,937		-
Retirement of Indebtedness		-		-		-		-		-		-
Subtotal Plant Funds		545,955		-		1,660,441		-		948,755		-
TOTAL BEGINNING BALANCES		6,938,218		1,044,204		8,052,704		-		7,552,778		-
TOTAL AVAILABLE:												
Instruction and General		17,383,387		1,474,394		17,275,432		3,723,640		19,465,370		2,707,624
Student Social and Cultural Research		23,645		-		-		-		-		-
Public Service		1,767,143		3,107,145		1,503,044		2,266,266		676,405		611,251
Internal Service Dept.		78,454		250,000		-		250,000		2,519		250,000
Student Financial Aid		58,518		3,171,203		58,518		2,526,519		58,518		2,057,020
Auxiliary Enterprises		(32,559)		-		(186,033)		-		(140,576)		-
Intercollegiate Athletics		500,600		-		500,600		-		535,809		-
Independent Operations		-		-		-		-		-		-
Subtotal Current Funds		19,779,188		8,002,742		19,151,561		8,766,425		20,598,045		5,625,896
Capital Outlay		2,315,739		-		3,430,225		-		43,818		-
Renewals & Replacements		434,723		-		442,635		-		904,937		1,416,193
Retirement of Indebtedness		-		-		-		-		-		-
Subtotal Plant Funds		2,750,462		-		3,872,860		-		948,755		1,416,193
TOTAL AVAILABLE		22,529,650		8,002,742		23,024,421		8,766,425		21,546,800		7,042,089

LUNA COMMUNITY COLLEGE
EXHIBIT 1 - SUMMARY OF CURRENT FUNDS AND PLANT FUNDS

	Original Budget 2023-24				Estimated Actuals 2023-24				Unaudited Actuals 2023-24			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
EXPENDITURES:												
Instruction and General	125.50	16,377,458	15.25	2,460,967	118.88	11,229,694	14.50	1,884,303	130.39	12,719,702	17.50	2,284,491
Student Social and Cultural	0.25	23,645	-	-	-	6,119	-	-	0.10	14,117	-	-
Research	-	-	-	-	-	-	-	-	-	-	-	-
Public Service	18.00	1,429,584	13.10	1,080,216	18.00	1,255,913	16.08	1,304,369	2.65	206,253	6.00	611,251
Internal Service Dept.	4.25	658,243	-	250,000	4.50	714,700	-	250,000	-	516,538	-	250,000
Student Financial Aid	-	37,100	-	3,171,203	-	37,100	-	2,526,519	-	22,536	-	2,057,020
Auxiliary Enterprises	2.00	153,474	-	-	1.00	53,991	-	-	1.00	81,788	-	-
Intercollegiate Athletics	9.50	500,600	-	-	3.00	500,600	-	-	3.00	360,502	-	-
Independent Operations												
Subtotal Current Funds	159.50	19,180,104	28.35	6,962,385	145.38	13,798,117	30.58	5,965,190	137.14	13,921,436	23.50	5,202,762
Capital Outlay	-	2,204,507	-	-	-	1,204,507	-	-	-	-	-	-
Renewals & Replacements	-	348,870	-	-	-	217,282	-	-	-	48,416	-	1,416,193
Retirement of Indebtedness	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal Plant Funds	-	2,553,377	-	-	-	1,421,789	-	-	-	48,416	-	1,416,193
TOTAL EXPENDITURES	159.50	21,733,481	28.35	6,962,385	145.38	15,219,906	30.58	5,965,190	137.14	13,969,852	23.50	6,618,955
TRANSFERS IN (OUT):												
Instruction and General		(946,713)	-	-		(1,003,170)	-	-		(288,470)	-	-
Student Social and Cultural		-	-	-		-	-	-		-	-	-
Research		-	-	-		-	-	-		-	-	-
Public Service		-	-	-		-	-	-		-	-	-
Internal Service Dept.		658,243	-	-		714,700	-	-		-	-	-
Student Financial Aid		37,100	-	-		37,100	-	-		37,100	-	-
Auxiliary Enterprises		42,000	-	-		42,000	-	-		42,000	-	-
Intercollegiate Athletics		-	-	-		-	-	-		-	-	-
Independent Operations		-	-	-		-	-	-		-	-	-
Subtotal Current Funds		(209,370)	-	-		(209,370)	-	-		(209,370)	-	-
Capital Outlay		-	-	-		-	-	-		-	-	-
Renewals & Replacements		209,370	-	-		209,370	-	-		209,370	-	-
Retirement of Indebtedness		-	-	-		-	-	-		-	-	-
Subtotal Plant Funds		209,370	-	-		209,370	-	-		209,370	-	-
NET TRANSFERS		-	-	-		-	-	-		-	-	-
ENDING BALANCES:												
Instruction and General		59,216	-	(966,610)		5,042,568		1,839,337		6,457,198		423,133
Student Social and Cultural		-	-	-		(6,119)	-	-		(14,117)	-	-
Research		-	-	-		-	-	-		-	-	-
Public Service		337,559		2,026,929		247,131		961,897		470,153		0
Internal Service Dept.		78,454	-	-		-	-	-		-	-	-
Student Financial Aid		58,518	-	-		58,518	-	-		73,082	-	0
Auxiliary Enterprises		(144,033)	-	-		(198,024)	-	-		(180,364)	-	-
Intercollegiate Athletics		-	-	-		-	-	-		175,307	-	-
Independent Operations		-	-	-		-	-	-		-	-	-
Subtotal Current Funds		389,714	2.0%	1,060,320		\$ 5,144,073	37.3%	2,801,234		6,981,259	50.1%	423,133
Capital Outlay		111,232	-	-		2,225,718	-	-		43,818	-	-
Renewals & Replacements		295,223	-	-		434,723	-	-		1,065,891	-	-
Retirement of Indebtedness		-	-	-		-	-	-		-	-	-
Subtotal Plant Funds		406,455	-	-		2,660,441	-	-		1,109,709	-	-
TOTAL ENDING BALANCES		796,169		1,060,320		7,804,514		2,801,234		8,090,968		423,133
TOT EXP, TRANSF & BAL		22,529,650		8,022,705		23,024,421		8,766,424		22,060,819		7,042,089

**LUNA COMMUNITY COLLEGE
EXHIBIT 1A
DETAIL OF TRANSFERS**

		Original Budget 2023-24				Estimated Actuals 2023-24				Unaudited Actuals 2023-24			
		Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
		FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
INSTRUCTION & GENERAL - FROM (TO)													
Student Social and Cultrual	Exh. 15		0			0				0			
Research	Exh. 16		0			0				0			
Public Service	Exh. 17		0			0				0			
Internal Service Dept.	Exh. 18		658,243	0		714,700	0		0	0		0	
Financial Aid - 3% Scholarship	Exh. 19		37,100	0		37,100	0			37,100		0	
Financial Aid - SEOG Match	Exh. 19		0			0				0			
Financial Aid - LCC Scholarships	Exh. 19		0			0				0			
Auxiliary Enterprises	Exh. 20		42,000			42,000				42,000			
Intercollegiate Athletics	Exh. 21		0			0				0			
Capital Outlay	Exh. I		0	0		0	0			0		0	
Building Renewals - State Appropr	Exh. II		101,830			101,830				101,830			
Equipment Replacem - State Appropr	Exh. II		107,540			107,540				107,540			
Retirement of Indebtedness	Exh. III		0			0				0			
TOTAL FROM (TO) I & G			946,713			1,003,170	0			288,470			
NET TRANSFERS IN (OUT)													
Instruction & General (per above)	Exh. 2		(946,713)			(1,003,170)				(288,470)			
Student Social and Cultrual	Exh. 15		0			0				0			
Research	Exh. 16		0			0				0			
Public Service	Exh. 17		0	0		0	0			0		0	
Internal Service Dept	Exh. 18		658,243	0		714,700	0			0		0	
Student Financial Aid	Exh. 19		37,100			37,100				37,100			
Auxiliary Enterprises	Exh. 20		42,000			42,000				42,000			
Intercollegiate Athletics	Exh. 21		0			0				0			
Subtotal Current Funds			(209,370)	0		(209,370)	0			(209,370)		0	
Capital Outlay	Exh. I		0			0				0			
Renewals & Replacements	Exh. II		209,370			209,370				209,370			
Retirement of Indebt	Exh. III		0			0				0			
Subtotal Plant Funds			209,370			209,370	0			209,370			
NET TRANSFERS			0	0	0	0	0			0	0	0	

LUNA COMMUNITY COLLEGE

EXHIBIT 2
SUMMARY OF INSTRUCTION AND GENERAL

	Original Budget 2023-24				Estimated Actuals 2023-24				Unaudited Actuals 2023-24			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
REVENUE:												
Tuition and Fees		932,000		0		672,448		0		987,908		0
Federal Gov't Appropriations		0		0		0		0		0		0
State Gov't Appropriations		7,912,100		0		7,912,100		0		7,982,998		0
Local Gov't Appropriations		2,255,000	0.00	0	0.00	2,255,000	0.00	0	0.00	2,410,121		0
Federal Gov't Grants/Contracts		0		1,129,710		0		1,129,710		0		1,226,632
State Gov't Grants/Contracts		2,000		303,458		0		2,552,704		1,312,569		1,480,992
Local Gov't Grants/Contracts		0		0		0		0		0		0
Private Gifts/Grants/Contracts		2,244		61,189		0		61,189		0		0
Endowment/Land/Perm Fund		0		0		0		0		0		0
Sales and Services		0		0		0		0		215,681		0
Other Sources		16,000		0		171,841		0		165,271		0
TOTAL REVENUE		11,119,344		1,494,357		11,011,389		3,743,603		13,074,549		2,707,624
BEGINNING BALANCE		6,264,043				6,264,043				6,390,821		0
TOTAL AVAILABLE		17,383,387		1,494,357		17,275,432		3,743,603		19,465,370		2,707,624
EXPENDITURES:												
Instruction	69.75	6,650,636	15.25	1,843,463	53.00	4,564,880	13.50	1,524,240	74.69	5,412,046	15.50	1,418,851
Academic Support	7.25	1,053,336	0.00	327,778	4.50	597,181	0.00	7,507	3.85	645,085	0.00	7,507
Student Services	10.50	2,383,777	0.00	8,037	25.53	1,537,215	1.00	87,055	14.00	2,125,940	2.00	78,210
Institutional Support	25.00	3,270,537	0.00	281,689	24.85	2,262,527	0.00	265,500	23.60	2,441,097	0.00	779,923
Oper & Maint of Plant	13.00	3,019,172	0.00	0	11.00	2,267,890	0.00	0	14.25	2,095,534	0.00	0
TOTAL EXPENDITURES	125.50	16,377,458	15.25	2,460,967	118.88	11,229,693	14.50	1,884,303	130.39	12,719,702	17.50	2,284,491
TRANSFERS IN (OUT) of I&G:												
Student Social/Cultural Activ	Exh. 15	0		0		0		0		0		0
Research	Exh. 16	0		0		0		0		0		0
Public Service	Exh. 17	0		0		0		0		0		0
Internal Service Dept.	Exh. 18	(658,243)		0		(714,700)		0		0		0
Student Financial Aid	Exh. 19	(37,100)		0		(37,100)		0		(37,100)		0
Auxiliary Enterprises	Exh. 20	(42,000)		0		(42,000)		0		(42,000)		0
Intercollegiate Athletics	Exh. 21	0		0		0		0		0		0
Capital Outlay	Exh. I	0		0		0		0		0		0
Renewals & Replacements	Exh. II	(209,370)		0		(209,370)		0		(209,370)		0
Retirement of Indebtedness	Exh. III	0		0		0		0		0		0
TOTAL TRANSFERS		(946,713)		0		(1,003,170)		0		(288,470)		0
ENDING BALANCE		59,216		-966,610		5,042,568		1,859,300		6,457,198		423,133
TOT EXP, TRANSF & BAL		15,489,961		1,494,357		15,269,091		3,743,603		18,888,430		2,707,624

LUNA COMMUNITY COLLEGE

EXHIBIT 3

STUDENT TUITION AND MISCELLANEOUS FEES FOR INSTRUCTION AND GENERAL

	Original Budget 2023-24				Estimated Actuals 2023-24				Unaudited Actuals 2023-24			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
TUITION												
CREDIT - MAIN CAMPUS												
SUMMER												
Resident Full-time						16,560					23,443	
Resident Part-time											-	
Non-resident Full-time											-	
Non-resident Part-time						11,328					16,036	
Waivers											-	
Subtotal Summer							27,888				39,479	
FALL												
Resident Full-time						85,248					120,705	
Resident Part-time						75,120					106,343	
Non-resident Full-time						11,712					16,580	
Non-resident Part-time						36,864					52,305	
Waivers											-	
Subtotal Fall							208,944				295,933	
SPRING												
Resident Full-time		700,300				83,664					118,438	
Resident Part-time		900				76,608					108,449	
Non-resident Full-time						10,224					14,473	
Non-resident Part-time						33,408					47,100	
Waivers											-	
Subtotal Spring							203,904				288,460	
TOTAL TUITION - CREDIT - MAIN							440,736				623,872	
CREDIT - EOS & CENTERS												
Off-Campus/ITV												
Center - Mora												
Center - Santa Rosa												
Center - Springer												
TOTAL TUITION - CREDIT - EOS/CTRS											160,732	
NON-CREDIT - CONT EDUC											0	
TOTAL TUITION		701,200				440,736					784,604	
MISCELLANEOUS FEES												
Application/Matriculation												
Registration		210,000				5,300					10,414	
Program												
Transcripts		3,000				1,000					1,130	
Graduation		2,600				2,500					1,665	
Testing		15,200										
Other						222,912					190,096	
Technology & Infrastructure Fee												
TOTAL FEES		230,800				231,712					203,305	
TOTAL TUITION AND FEES		932,000				672,448					987,908	

**LUNA COMMUNITY COLLEGE
EXHIBIT 5
GOVERNMENT GRANTS AND CONTRACTS (I & G)**

	Original Budget 2023-24				Estimated Actuals 2023-24				Unaudited Actuals 2023-24			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
FEDERAL				1,109,747				1,109,747				1,226,632
				19,963				19,963				
STATE		2,000		303,458				2,552,704		1,312,569		1,480,992
LOCAL												
TOTAL GOVERNMENT GRANTS & CONTRACTS				1,433,168				3,682,414		1,312,569		2,707,624

**LUNA COMMUNITY COLLEGE
EXHIBIT 6
PRIVATE GIFTS, GRANTS AND CONTRACTS (I & G)**

	Original Budget 2023-24				Estimated Actuals 2023-24				Unaudited Actuals 2023-24			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
			61,189				61,189					0
TOTAL PRIVATE GIFTS, GRANTS & CONTRACTS		2,244		61,189		0		61,189		0		0
		2,244		61,189		0		61,189		0		0
												0

LUNA COMMUNITY COLLEGE

EXHIBIT 8

SALES AND SERVICES OF EDUCATIONAL ACTIVITIES (I & G)

	Original Budget 2023-24				Estimated Actuals 2023-24				Unaudited Actuals 2023-24			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
												81557
												2942
												21715
												109,467
TOTAL SALES AND SERVICES OF EDUCATIONAL ACTIVITIES		0				0						215,681

LEASING REVENUES

**LUNA COMMUNITY COLLEGE
EXHIBIT 9
OTHER SOURCES OF REVENUE (I & G)**

	Original Budget 2023-24				Estimated Actuals 2023-24				Unaudited Actuals 2023-24				
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted		
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	
INTEREST INCOME		8,000				8,427						22,246	
INDIRECT COST RECOVERY						90,000						35,568	
MISCELLANEOUS													
Rentals		4,000				30,640							
Misc Revenues		4,000				42,774						107,457	
TOTAL OTHER SOURCES OF REVENUE		16,000	0			171,841	0					165,271	0

**LUNA COMMUNITY COLLEGE
EXHIBIT 10A
EXPENDITURES FOR INSTRUCTION**

		Original Budget 2023-24				Estimated Actuals 2023-24				Unaudited Actuals 2023-24			
		Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
		FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
GENERAL ACADEMIC													
Instruction - Main Campus	1000 / CC510000	0.00	459,742	0.00	-	0.00	130,159	0.00	-	0.80	239,559	0.00	0
Business & Professional Studies -Mair	1010 / CC510100	3.50	79,877	0.00	-	1.88	66,814	0.00	-	0.75	57,491	0.00	0
Allied Health	1030 / CC510300	6.50	269,620	0.00	-	9.38	286,034	0.00	-	13.60	306,929	0.00	0
	1031 / CC510310												
Nursing	2005	15.50	703,520	0.00	-	15.50	703,520	0.00	-	8.69	475,059	0.00	0
Dental Assistant	1033 / CC510330	2.00	110,520	0.00	95,000	2.75	164,702	0.00	82,472	0.00	192,647	0.00	46,905
Health & Fitness Training	1050 / CC510500	2.00	136,772	0.00	-	2.50	107,905	0.00	-	1.50	185,524	0.00	0
Education / Early Childhood - ECDC	1060 / CC510600	5.50	178,189	0.00	-	0.00	166,992	0.00	-	3.25	153,530	0.00	0
Science, Math & Technology	1070 / CC510700	9.00	467,542	0.00	-	5.00	343,488	0.00	-	13.50	411,442	0.00	0
Applied Technologies / Trade & Indus	1080 / CC510800	7.00	143,739	0.00	25,000	2.00	118,757	0.00	-	3.00	80,409	0.00	0
Criminal Justice - LETC	1081 / CC510810	0.25	57,357	0.00	-	0.00	692	0.00	-	0.10	16,360	0.00	0
Automotive	1082 / CC510820	2.50	114,943	0.00	150,000	2.00	107,444	0.00	74,483	9.10	170,353	0.00	0
Welding	1086 / CC510860	1.50	129,368	0.00	-	1.00	84,343	0.00	-	1.00	131,976	0.00	28,025
Commercial Driving License (CDL)	1088 / CC510880	3.50	119,640	0.00	275,015	2.00	89,920	0.00	34,065	2.75	109,315	0.00	253,022
Cosmetology	1089 / CC510890	3.00	154,146	0.00	-	3.00	150,889	0.00	-	3.00	143,247	0.00	0
Humanities / General Education	1091 / CC510910	7.00	314,313	0.00	-	5.00	224,316	0.00	-	11.40	255,567	0.00	0
Adult Basic Education	1095 / CC510950	0.00	-	3.75	161,392	0.00	-	2.00	78,986	0.00	-	14.25	183,235
Distant Learning	1700 / CC517000	1.00	129,794	0.00	-	1.00	89,114	0.00	-	1.25	91,455	0.00	0
Contract Education	2080/CC520800	0.00	-	0.00	-	0.00	-	0.00	-	0.00	-	0.00	48,933
LANL NMC	CC520510/GR500072	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,191
SUBTOTAL GEN ACADEMIC		69.75	\$ 3,569,082	3.75	\$ 706,407	53.00	\$ 2,835,089	2.00	\$ 270,006	73.69	\$ 3,020,864	14.25	561,310
OTHER INSTRUCTION													
Workday Project	2242 / CC522420	0.00	2,000,000	0.00	700,000	0.00	802,766	0.00	700,000	0.00	1,586,975	0.00	700,000
Summer Session	XXXXX	0.00	0	0.00	0	0.00	50,000	0.00	0	0.00	0	0.00	0
Unallocated	XXXXX	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
SUBTOT OTHER INSTRUCTION		0.00	2,000,000	0.00	700,000	0.00	852,766	0.00	700,000	0.00	1,586,975	0.00	700,000
RESTRICTED INSTRUCTION													
Grants and Contracts		0.00	0	11.50	318,514	0.00	-	11.50	451,290	0.00	-	1.25	76,883
TOTAL EXPEND Before FRINGE/ISE		69.75	5,569,082	15.25	1,724,921.00	53.00	3,687,854	13.50	1,421,296	73.69	4,607,839	15.50	1,338,194
FRINGE BENEFITS		0.00	1,081,554	0.00	118,542	0.00	877,026	0.00	102,945	-	1,035,366	0.00	80,658
INTERNAL SERVICE CHARGES		0.00	0	0.00	0	0.00	-	0.00	0	-	-	0.00	0
TOTAL EXPENDITURES		69.75	6,650,636	15.25	1,843,463	53.00	4,564,880	13.50	1,524,240	73.69	5,643,205	15.50	1,418,851

**LUNA COMMUNITY COLLEGE
EXHIBIT 10A
EXPENDITURES FOR INSTRUCTION**

		Original Budget 2023-24				Estimated Actuals 2023-24				Unaudited Actuals 2023-24			
		Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
		FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
Instruction - Main Campus	1000 / CC510000												
Professional Salaries													
Full-Time Faculty													
Part-Time Faculty								0.8		8400			
Secretarial & Clerical Salaries													
Technician Salaries													
GA/TA Salaries													
Federal Work-Study													
State Work-Study													
Other Salaries													
Supplies & Expenses			459,742				130,159						
Travel													
Equipment													
Internal Services										231,159			
Total		0.00	459,742	0.00	0	0.00	130,159	0.00	0	0.80	239,559	0.00	0
Business & Professional Studies - Mai	1010 / CC510100												
Professional Salaries													
Full-Time Faculty		1.00	45,877			1.00	42,800			0.75	52,760		
Part-Time Faculty		2.50	25,000			0.88	8,167						
Secretarial & Clerical Salaries													
Technician Salaries													
GA/TA Salaries													
Federal Work-Study													
State Work-Study													
Other Salaries													
Supplies & Expenses			3,000				9,847				4,731		
Travel			6,000				6,000						
Equipment													
Total		3.50	79,877	0.00	0.00	1.88	66,814	0.00	0.00	0.75	57,491	0.00	0
Allied Health	1030 / CC510300												
Professional Salaries		1.00	79,977			1.00	78,000			1.50	96,362		
Full-Time Faculty		2.00	96,288			2.00	92,526			1.50	65,904		
Part-Time Faculty		2.50	25,000			5.38	50,167			10.60	111,253		
Secretarial & Clerical Salaries		1.00	35,336			1	32,681						
Technician Salaries													
GA/TA Salaries													
Federal Work-Study													
State Work-Study													
Other Salaries													
Supplies & Expenses			33,019				32,661				33,410		
Travel													
Equipment													
Total		6.50	269,620	0.00	0.00	9.38	286,034	0.00	0.00	13.60	306,929	0.00	0

**LUNA COMMUNITY COLLEGE
EXHIBIT 10A
EXPENDITURES FOR INSTRUCTION**

	Original Budget 2023-24				Estimated Actuals 2023-24				Unaudited Actuals 2023-24			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
Nursing												
1031 / CC510310 2005												
Professional Salaries	2.00	149,684			2.00	149,684			2.50	124,533		
Full-Time Faculty	5.00	280,897			5.00	280,897			3.00	198,561		
Part-Time Faculty	3.50	25,000			3.50	25,000			0.19	1,962		
Secretarial & Clerical Salaries	2.00	54,420			2.00	54,420			3.00	145,318		
Technician Salaries												
GA/TA Salaries												
Federal Work-Study												
State Work-Study												
Other Salaries	3.00	183,269			3.00	183,269						
Supplies & Expenses		10,250				10,250				3,649		
Travel										1,036		
Equipment												
Total	<u>15.50</u>	<u>703,520</u>	<u>0.00</u>	<u>0.00</u>	<u>15.50</u>	<u>703,520</u>	<u>0.00</u>	<u>0.00</u>	<u>8.69</u>	<u>475,059</u>	<u>0.00</u>	<u>0</u>
Dental Assistant												
1033 / CC510330												
Professional Salaries	1.00	61,366			1.00	55,000			1.00	89,288		
Full-Time Faculty	1.00	49,154			1.00	49,154						
Part-Time Faculty					0.75	6,000						
Secretarial & Clerical Salaries												
Technician Salaries												
GA/TA Salaries												
Federal Work-Study												
State Work-Study												
Other Salaries												
Supplies & Expenses						54,548				64,895		
Travel												
Equipment				95,000				82,472		38,465		46,905
Total	<u>2.00</u>	<u>110,520</u>	<u>0.00</u>	<u>95,000.00</u>	<u>2.75</u>	<u>164,702</u>	<u>0.00</u>	<u>82,472.00</u>	<u>1.00</u>	<u>192,647</u>	<u>0.00</u>	<u>46,905</u>
Health & Fitness Training												
1050 / CC510500												
Professional Salaries	1.00	64,792			1.00	42,000			1.50	89,228		
Full-Time Faculty												
Part-Time Faculty												
Secretarial & Clerical Salaries												
Technician Salaries	1.00	53,000			1.50	46,924.8						
GA/TA Salaries												
Federal Work-Study												
State Work-Study												
Other Salaries												
Supplies & Expenses		18,980				18,980				57,832		
Travel		-										
Equipment										38,465		
Total	<u>2.00</u>	<u>136,772</u>	<u>0.00</u>	<u>0.00</u>	<u>2.50</u>	<u>107,905</u>	<u>0.00</u>	<u>0.00</u>	<u>1.50</u>	<u>185,524</u>	<u>0.00</u>	<u>0</u>

**LUNA COMMUNITY COLLEGE
EXHIBIT 10A
EXPENDITURES FOR INSTRUCTION**

		Original Budget 2023-24				Estimated Actuals 2023-24				Unaudited Actuals 2023-24			
		Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
		FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
Education / Early Childhood - ECDC	1060 / CC510600												
Professional Salaries		1.00	68,933				68,993			1.25	68,934		
Full-Time Faculty		1.00	44,541				44,541			1.00	39,273		
Part-Time Faculty		2.50	25,000				14,243			0.25	14,944		
Secretarial & Clerical Salaries										0.75	30,057		
Technician Salaries		1.00	33,215				33,215						
GA/TA Salaries													
Federal Work-Study													
State Work-Study													
Other Salaries													
Supplies & Expenses			5,000				4,500				322		
Travel			1,500				1,500				-		
Equipment													
Total		5.50	178,189	0.00	0.00	0.00	166,992	0.00	0.00	3.25	153,530	0.00	0
Science, Math & Technology	1070 / CC510700												
Professional Salaries		1.00	75,930			1.00	75,930			1.50	75,930		
Full-Time Faculty		5.00	274,612			4.00	226,559			4.00	233,764		
Part-Time Faculty		3.00	76,000							8.00	84263		
Secretarial & Clerical Salaries													
Technician Salaries													
GA/TA Salaries													
Federal Work-Study													
State Work-Study													
Other Salaries													
Supplies & Expenses			41,000				41,000				16,967		
Travel											519		
Equipment													
Total		9.00	467,542	0.00	0.00	5.00	343,488	0.00	0.00	13.50	411,442	0.00	0
Applied Technologies / Trade & Industr	1080 / CC510800												
Professional Salaries		1.00	65,000			1.00	65,000			1.00	38,366		
Full-Time Faculty													
Part-Time Faculty		5.00	25,000							1.50	16,100		
Secretarial & Clerical Salaries						1	34757			0.50	16,033		
Technician Salaries		1.00	34,739										
GA/TA Salaries													
Federal Work-Study													
State Work-Study													
Other Salaries													
Supplies & Expenses			19,000		25,000		16,000				9,911		
Travel							3,000						
Equipment													
Total		7.00	143,739	0.00	25,000.00	2.00	118,757	0.00	0.00	3.00	80,409	0.00	0

**LUNA COMMUNITY COLLEGE
EXHIBIT 10A
EXPENDITURES FOR INSTRUCTION**

		Original Budget 2023-24				Estimated Actuals 2023-24				Unaudited Actuals 2023-24			
		Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
		FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
Criminal Justice - Law (LETC)	1081 / CC510810												
Professional Salaries										0.10	13,518		
Full-Time Faculty		0.25	6,996										
Part-Time Faculty													
Secretarial & Clerical Salaries													
Technician Salaries													
GA/TA Salaries													
Federal Work-Study													
State Work-Study													
Other Salaries													
Supplies & Expenses			50,361				692				2,841		
Travel													
Equipment													
Total		0.25	57,357	0.00	0.00	0.00	692	0.00	0.00	0.10	16,360	0.00	0
Automotive	1082 / CC510820												
Professional Salaries													
Full-Time Faculty		2.00	102,843			2.00	93,311			2.50	84,735		
Part-Time Faculty		0.50	12,000							6.60	69,375		
Secretarial & Clerical Salaries													
Technician Salaries													
GA/TA Salaries													
Federal Work-Study													
State Work-Study													
Other Salaries													
Supplies & Expenses					75,000		14,133		74,483		16,243		
Travel			100										
Equipment					75,000								
Total		2.50	114,943	0.00	150,000	2.00	107,444	0.00	74,483	9.10	170,353	0.00	0
Welding	1086 / CC510860												
Professional Salaries													
Full-Time Faculty		1.00	43,168			1.00	43,968			1.00	59,432		
Part-Time Faculty		0.50	16,700										
Secretarial & Clerical Salaries													
Technician Salaries													
GA/TA Salaries													
Federal Work-Study													
State Work-Study													
Other Salaries													
Supplies & Expenses			62,000				40,330				72,544		28,025
Travel			500				45						
Equipment			7,000										
Total		1.50	129,368	0.00	0.00	1.00	84,343	0.00	0.00	1.00	131,976	0.00	28,025

**LUNA COMMUNITY COLLEGE
EXHIBIT 10A
EXPENDITURES FOR INSTRUCTION**

		Original Budget 2023-24				Estimated Actuals 2023-24				Unaudited Actuals 2023-24			
		Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
		FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
Commercial Driving License (CDL)	1088 / CC510880												
Professional Salaries		1.00	51,120			1.00	51,120			1.00	56,401		
Full-Time Faculty		2.50	25,520			1.00	38,800			0.75	19,128		
Part-Time Faculty										1.00	10,734		
Secretarial & Clerical Salaries													
Technician Salaries													
GA/TA Salaries													
Federal Work-Study													
State Work-Study													
Other Salaries													
Supplies & Expenses			43,000		15,015				29,065		23,053		
Travel									5,000				
Equipment					260,000								253,022
Total		3.50	119,640	0.00	275,015	2.00	89,920	0.00	34,065.00	2.75	109,315	0.00	253,022
Cosmetology	1089 / CC510890												
Professional Salaries													
Full-Time Faculty		3.00	140,346			3.00	142,746			2.75	130,981		
Part-Time Faculty										0.25	2,500		
Secretarial & Clerical Salaries													
Technician Salaries													
GA/TA Salaries													
Federal Work-Study													
State Work-Study													
Other Salaries													
Supplies & Expenses			13,800				8,143				9,766		
Travel													
Equipment													
Total		3.00	154,146	0.00	0.00	3.00	150,889	0.00	0.00	3.00	143,247	0.00	0
Humanties / General Education	1091 / CC510910												
Professional Salaries										0.50	16,309		
Full-Time Faculty		4.00	180,994			4.00	184,194			3.00	151,141		
Part-Time Faculty		2.00	83,000			1.00	35,339			7.90	83,278		
Secretarial & Clerical Salaries		1.00	36,319										
Technician Salaries													
GA/TA Salaries													
Federal Work-Study													
State Work-Study													
Other Salaries													
Supplies & Expenses			14,000				4,782				4,500		
Travel											339		
Equipment													
Total		7.00	314,313	0.00	0.00	5.00	224,316	0.00	0.00	11.40	255,567	0.00	0

**LUNA COMMUNITY COLLEGE
EXHIBIT 10A
EXPENDITURES FOR INSTRUCTION**

		Original Budget 2023-24				Estimated Actuals 2023-24				Unaudited Actuals 2023-24			
		Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
		FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
Adult Basic Education	1095 / CC510950												
Professional Salaries				1.00	55,000			1.00	57,914			14.25	149,764
Full-Time Faculty													
Part-Time Faculty				1.75	43,000								
Secretarial & Clerical Salaries				1.00	23,400			1	15,662				
Technician Salaries													
GA/TA Salaries					33,733								
Federal Work-Study													
State Work-Study													
Other Salaries													
Supplies & Expenses					2,259				1,546				30,590
Travel					4,000				3,864				2,881
Equipment													
Total		<u>0.00</u>	<u>0</u>	<u>3.75</u>	<u>161,392</u>	<u>0.00</u>	<u>-</u>	<u>2.00</u>	<u>78,986</u>	<u>-</u>	<u>-</u>	<u>14.25</u>	<u>183,235</u>
Distant Learning	1700 / CC517000												
Professional Salaries		1.00	67,946			1.00	67,946			1.25	67,947		
Full-Time Faculty													
Part-Time Faculty													
Secretarial & Clerical Salaries													
Technician Salaries													
GA/TA Salaries													
Federal Work-Study													
State Work-Study													
Other Salaries													
Supplies & Expenses			61,848				21,168				5,394		
Travel													
Equipment											18,114		
Total		<u>1.00</u>	<u>129,794</u>	<u>0.00</u>	<u>0.00</u>	<u>1.00</u>	<u>89,114</u>	<u>0.00</u>	<u>0.00</u>	<u>1.25</u>	<u>91,455</u>	<u>0.00</u>	<u>0</u>

**LUNA COMMUNITY COLLEGE
EXHIBIT 10A
EXPENDITURES FOR INSTRUCTION**

		Original Budget 2023-24				Estimated Actuals 2023-24				Unaudited Actuals 2023-24			
		Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
		FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
Contract Education	2080/CC520800												
Professional Salaries													
Full-Time Faculty													
Part-Time Faculty													
Secretarial & Clerical Salaries													
Technician Salaries													
GA/TA Salaries													
Federal Work-Study													
State Work-Study													
Other Salaries													
Supplies & Expenses			-										
Travel													
Equipment													
Total		0.00	0	0.00	0.00	0.00	-	0.00	0.00	-	-	0.00	48,933
Workday Project	2242 / CC522420												
Professional Salaries													
Full-Time Faculty													
Part-Time Faculty													
Secretarial & Clerical Salaries													
Technician Salaries													
GA/TA Salaries													
Federal Work-Study													
State Work-Study													
Other Salaries												13,670	
Supplies & Expenses			2,000,000		700,000		802,766		700,000		1,573,305		700,000
Travel													
Equipment													
Total		0.00	2,000,000	0.00	700,000	0.00	802,766	0.00	700,000	0.00	1,586,975	0.00	700,000
Summer	XXXX												
Professional Salaries													
Full-Time Faculty													
Part-Time Faculty													
Secretarial & Clerical Salaries													
Technician Salaries													
GA/TA Salaries													
Federal Work-Study													
State Work-Study													
Other Salaries													
Supplies & Expenses													
Travel													
Equipment													
Total		0.00	0	0.00	0	0.00	50,000	0.00	0	0.00	0	0.00	0

**LUNA COMMUNITY COLLEGE
EXHIBIT 10A
EXPENDITURES FOR INSTRUCTION**

Original Budget 2023-24				Estimated Actuals 2023-24				Unaudited Actuals 2023-24			
Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount

NRCS

CC520810/GR500069

Professional Salaries												
Full-Time Faculty												
Part-Time Faculty												
Secretarial & Clerical Salaries												
Technician Salaries												
GA/TA Salaries												
Federal Work-Study												
State Work-Study												
Other Salaries												
Supplies & Expenses												1,191
Travel												
Equipment												
Computer Support												
Total	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	1,191

Grants and Contracts

Professional Salaries										1.25	61,674	
Full-Time Faculty												
Part-Time Faculty												
Secretarial & Clerical Salaries												
Technician Salaries												
GA/TA Salaries												
Federal Work-Study												
State Work-Study												
Other Salaries											233,698	
Supplies & Expenses											90	
Travel											3,626	
Equipment											23,420	
Total	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	1.25	322,508

Grants and Contracts

Professional Salaries		0.50	10,800		0.50	10,800		1.25	68,229			
Full-Time Faculty		2.00	83,955		2.00	83,955						
Part-Time Faculty		8.00	48,500		8.00	48,500						
Secretarial & Clerical Salaries			7,800			7,800						
Technician Salaries		1.00	46,000		1.00	46,000						
GA/TA Salaries			66,813			66,813						
Federal Work-Study												
State Work-Study												
Other Salaries												
Supplies & Expenses			26,000			158,776			8,654			
Travel			1,000			1,000						
Equipment			27,646			27,646						
Total	0	0	12	318,514	0	0	12	451,290	0	0	1	76,883

**LUNA COMMUNITY COLLEGE
EXHIBIT 10A
EXPENDITURES FOR INSTRUCTION**

	Original Budget 2023-24				Estimated Actuals 2023-24				Unaudited Actuals 2023-24			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
SUMMARY BY CATEGORY												
Professional Salaries	10.00	684,748	1.50	65,800	9.00	653,673	1.50	68,714	13.10	736,815	15.50	217,993
Full-Time Faculty	27.75	1,291,236	2.00	83,955	24.00	1,239,496	2.00	83,955	20.25	1,035,679	0.00	0
Part-Time Faculty	22.00	312,700	9.75	91,500	11.50	188,916	8.00	48,500	37.09	402,808	0.00	0
Secretarial & Clerical Salaries	4.00	126,075	1.00	31,200	4.00	121,858	1.00	23,462	4.25	191,408	0.00	0
Technician Salaries	3.00	120,954	1.00	46,000	1.50	80,140	1.00	46,000	0.00	-	0.00	0
GA/TA Salaries / budget fringe	0.00	-	0.00	100,546	0.00	-	0.00	66,813	0.00	-	0.00	0
Federal Work-Study	0.00	-	0.00	-	0.00	-	0.00	-	0.00	-	0.00	0
State Work-Study	0.00	-	0.00	-	0.00	-	0.00	-	0.00	-	0.00	0
Other Salaries	3.00	183,269	0.00	-	3.00	183,269	0.00	-	0.00	13,670	0.00	0
Supplies & Expenses	0.00	2,835,000	0.00	843,274	0.00	1,209,958	0.00	963,870	0.00	1,899,362	0.00	768,460
Travel	0.00	8,100	0.00	5,000	0.00	10,545	0.00	9,864	0.00	1,893	0.00	2,881
Equipment	0.00	7,000	0.00	457,646	0.00	-	0.00	110,118	0.00	95,044	0.00	348,860
Indirect Cost												
TOTAL EXPEND Before FRINGE/ISC	69.75	5,569,082	15.25	1,724,921	53.00	3,687,854	13.50	1,421,296	74.69	4,376,680	15.50	1,338,194
FRINGE BENEFITS		1,081,554		118,542		877,026		102,945		1,035,366		80,658
INTERNAL SERVICE CHARGES												
Computer Support												
Telephone Support												
Overhead Charges												
TOT INT SERV CHARGES	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
TOTAL EXPENDITURES	69.75	6,650,636	15.25	1,843,463	53.00	4,564,880	13.50	1,524,240	74.69	5,412,046	15.50	1,418,851

**LUNA COMMUNITY COLLEGE
EXHIBIT 11A
EXPENDITURES FOR ACADEMIC SUPPORT**

11A - 24

	Original Budget 2023-24				Estimated Actuals 2023-24				Unaudited Actuals 2023-24					
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted			
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount		
ACADEMIC ADMINISTRATION														
Academic Support		2000 / CC520000	-	88,280	-	-	-	44,140	-	-	-	144,333	-	0
Academic Affairs		2001 / CC520010	2.25	301,712	-	-	2.00	221,590	-	-	2.00	197,456	-	0
Higher Learning Commission (HLC 2003 / CC520030			-	60,500	-	-	-	13,161	-	-	-	16,843	-	0
Library / Learning Resource Center		2010 / CC520100	1.50	136,896	-	7,507	1.50	136,568	-	7,507	1.10	119,898	0.10	7,507
Professional Dev. Program		2030 / CC520300	-	40,000	-	-	-	7,553	-	-	-	18,229	-	0
Contract Education		2080 / CC520800	3.50	314,035	-	275,015	1.00	80,405	-	-	-	-	-	0
High Demand Workforce Grant		CC543270/GR5000	-	-	-	-	-	-	-	-	-	-	-	0
SUBTOTAL ACADEMIC ADMINISTRATION			7.25	941,423	-	282,522	4.50	503,417	-	7,507	3.10	496,758	0.10	7,507
RESTRICTED ACADEMIC SUPPORT														
Grants and Contracts			0.00	0	0.00	45,256	0.00	0	0.00	0	0.00	0	0.00	0
TOT EXPEND Before FRINGE/ISC			7.25	941,423	0.00	327,778	4.50	503,417	0.00	7,507	3.10	496,758	0.10	7,507
FRINGE BENEFITS			0.00	111,913	0.00	0	0.00	93,764	0.00	0	0.00	148,326	0.00	0
INT SERVICE CHARGES														0
TOTAL EXPENDITURES			7	1,053,336	0	327,778	5	597,181	0	7,507	3	645,085	0	7,507

**LUNA COMMUNITY COLLEGE
EXHIBIT 11A
EXPENDITURES FOR ACADEMIC SUPPORT**

	Original Budget 2023-24				Estimated Actuals 2023-24				Unaudited Actuals 2023-24			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
Academic Support	<i>2000 / CC520000</i>											
Professional Salaries												
Full-Time Faculty												
Part-Time Faculty												
Secretarial & Clerical Salaries												
Technician Salaries												
GA/TA Salaries												
Federal Work-Study												
State Work-Study												
Other Salaries												
Supplies & Expenses		88,280				44,140				144,333		
Travel												
Equipment												
Total	0.00	88,280	0.00	0.00	0.00	44,140	0.00	0.00	-	144,333	0.00	0
VP Academic Affairs	<i>2001 / CC520010</i>											
Professional Salaries	1.25	124,000			1.00	120,000			2.00	140,023		
Full-Time Faculty												
Part-Time Faculty												
Secretarial & Clerical Salaries	1.00	47,712			1.00	47,715						
Technician Salaries												
GA/TA Salaries												
Federal Work-Study												
State Work-Study												
Other Salaries												
Supplies & Expenses		130,000				53,875				54,207		
Travel										3,227		
Equipment												
Total	2.25	301,712	0.00	0.00	2.00	221,590	0.00	0.00	2.00	197,456	0.00	0
Higher Learning Commission (HLC)	<i>2003 / CC520030</i>											
Professional Salaries												
Full-Time Faculty												
Part-Time Faculty												
Secretarial & Clerical Salaries												
Technician Salaries												
GA/TA Salaries												
Federal Work-Study												
State Work-Study												
Other Salaries		2,500										
Supplies & Expenses		46,000				556				4,036		
Travel		12,000				12,605				12,808		
Equipment												
Total	0.00	60,500	0.00	0.00	0.00	13,161	0.00	0.00		16,843		4,731

**LUNA COMMUNITY COLLEGE
EXHIBIT 11A
EXPENDITURES FOR ACADEMIC SUPPORT**

		Original Budget 2023-24				Estimated Actuals 2023-24				Unaudited Actuals 2023-24			
		Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
		FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
Library / Learning Resource Center	<i>2010 / CC520100</i>												
Professional Salaries		1.00	53,991			1.00	53,990.68			1.00	53,991.21		
Full-Time Faculty													
Part-Time Faculty													
Secretarial & Clerical Salaries													
Technician Salaries		0.50	17,729			0.50	17,401.2			0.10	13,642.24		
GA/TA Salaries													
Federal Work-Study													
State Work-Study													
Other Salaries													
Supplies & Expenses			65,176		7,507		65,176		7,507		52,264		7,507
Travel													
Equipment													
Total		1.50	136,896	0.00	7,507.00	1.50	136,568	0.00	7,507.00	1.10	119,898	0.00	7,507
Professional Dev. Program	<i>2030 / CC520300</i>												
Professional Salaries										0.25	5,500		
Full-Time Faculty													
Part-Time Faculty													
Secretarial & Clerical Salaries													
Technician Salaries													
GA/TA Salaries													
Federal Work-Study													
State Work-Study													
Other Salaries													
Supplies & Expenses			15,000								7,742		
Travel			25,000				7,553				4,987		
Equipment													
Total		0.00	40,000	0.00	0.00	0.00	7,553	0.00	0.00		18,229	0.00	0
Contract Education	<i>2080 / CC520800</i>												
Professional Salaries		1.00	51,120			1.00	47,747						
Full-Time Faculty		2.50	25,520										
Part-Time Faculty													
Secretarial & Clerical Salaries													
Technician Salaries													
GA/TA Salaries													
Federal Work-Study													
State Work-Study													
Other Salaries			88,145		15,015								
Supplies & Expenses			250				27,158						
Travel			500				5,500						
Equipment			148,500		260,000								
Total		4	314,035	0	275,015	1	80,405	0	0		0	0	0

LUNA COMMUNITY COLLEGE
EXHIBIT 11A
EXPENDITURES FOR ACADEMIC SUPPORT

11A - 27

	Original Budget 2023-24				Estimated Actuals 2023-24				Unaudited Actuals 2023-24			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
<i>CC543270/GR50</i>												
<i>0075</i>												
High Demand Workforce Grant												
Professional Salaries												
Full-Time Faculty												
Part-Time Faculty												
Secretarial & Clerical Salaries												
Technician Salaries												
GA/TA Salaries												
Federal Work-Study												
State Work-Study												
Other Salaries												
Supplies & Expenses												
Travel												
Equipment												
Total	0.00	0	0.00	0.00	0.00	-	0.00	0.00	0.00	-	0.00	0
Grants and Contracts												
Professional Salaries												
Full-Time Faculty												
Part-Time Faculty												
Secretarial & Clerical Salaries												
Technician Salaries												
GA/TA Salaries												
Federal Work-Study												
State Work-Study												
Other Salaries												
Supplies & Expenses				32,283								
Travel				12,973								
Equipment												
Total	-	-	-	45,256	-	-	-	-	-	-	-	0

**LUNA COMMUNITY COLLEGE
EXHIBIT 11A
EXPENDITURES FOR ACADEMIC SUPPORT**

	Original Budget 2023-24				Estimated Actuals 2023-24				Unaudited Actuals 2023-24			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
SUMMARY BY CATEGORY												
Professional Salaries	3.25	229,111	-	-	3.00	221,737	-	-	3.75	199,514	-	0
Full-Time Faculty	2.50	25,520	-	-	-	-	-	-	-	-	-	0
Part-Time Faculty	-	-	-	-	-	-	-	-	-	-	-	0
Secretarial & Clerical Salaries	1.00	47,712	-	-	1.00	47,715	-	-	-	-	-	0
Technician Salaries	0.50	17,729	-	-	0.50	17,401	-	-	0.10	13,642	-	0
GA/TA Salaries	-	-	-	-	-	-	-	-	-	-	-	0
Federal Work-Study	-	-	-	-	-	-	-	-	-	-	-	0
State Work-Study	-	-	-	-	-	-	-	-	-	-	-	0
Other Salaries	-	90,645	-	15,015	-	-	-	-	-	-	-	0
Supplies & Expenses	-	344,706	-	39,790	-	190,905	-	7,507	-	262,581	-	7,507
Travel	-	37,500	-	12,973	-	25,658	-	-	-	21,021	-	0
Equipment	-	148,500	-	260,000	-	-	-	-	-	-	-	0
TOTAL EXPEND Before FRINGE/ISC	7.25	941,423	0.00	327,778	4.50	503,417	0.00	7,507	3.85	496,758	0.00	7,507
FRINGE BENEFITS		111,913		0.00		93,763.76		0.00		148,326		0
INTERNAL SERVICE CHARGES												
Computer Support												
Telephone Support												
Overhead Charges												
TOT INT SERV CHARGES	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
TOTAL EXPENDITURES	7.25	1,053,336	0.00	327,778	4.50	597,181	0.00	7,507	3.85	645,085	0.00	7,507

**LUNA COMMUNITY COLLEGE
EXHIBIT 12A
EXPENDITURES FOR STUDENT SERVICES**

	Original Budget 2023-24				Estimated Actuals 2023-24				Unaudited Actuals 2023-24				
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted		
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	
STUDENT SERVICES													
Student Services	2100 / CC521000	-	94,923	0.00	0	0.00	41,140	0.00	0	0.00	189,242	0.00	0
Retention & Completion	2102 / CC521020	3.00	356,047	0.00	0	5.20	279,952	0.00	0	5.50	294,714	0.00	0
RR Mentorship Student Support	2109 / CC521090	2.00	188,476	0.00	0	1.50	90,143	0.00	0	1.00	141,264	0.00	0
Student Success Center	2110 / CC521100	-	65,512	0.00	0	1.00	65,441	0.00	0	1.00	-	0.00	0
Dual Credit	2111 / CC521110	-	75,683	0.00	0	1.00	69,645	0.00	0	1.00	74,070	0.00	0
Veterans Resource Center	2113 / CC521130	-	3,900	0.00	0	0.00	-	0.00	0	0.00	-	0.00	0
ACE	2122 / CC521220	-	600	0.00	0	1.90	48,944	0.00	0	0.00	82	0.00	0
Financial Aid Services	2130 / CC521300	1.50	548,022	0.00	0	9.43	598,145	0.00	0	1.00	555,893	0.00	0
Registrars / Student Record	2140 / CC521400	1.00	177,054	0.00	0	2.50	163,754	0.00	0	2.50	-	0.00	0
Recruitment / Admissions / Retention	2141 / CC521410	3.00	156,579	0.00	0	3.00	152,632	0.00	0	2.00	124,845	0.00	0
Feeding Rough Rider	2108 / CC521080	-	-	0.00	0 #	0.00	-	1.00	87,055	0.00	-	2.00	69,274
TOTAL STUDENT SERVICES		10.50	1,666,796	0.00	0	25.53	1,509,795	1.00	87,055	14.00	1,380,110	2.00	69,274
RESTRICTED STUDENT SERVICES													
Grants and Contracts		0.00	0	0.00	8,037	0.00	0	0.00	0	0.00	0	0.00	0
TOT EXPEND Before FRINGE/ISC		10.50	1,666,796	0.00	8,037	25.53	1,509,795	1.00	87,055	14.00	1,380,110	2.00	69,274
FRINGE BENEFITS		0.00	716,981	0.00	0	0.00	27,420	0.00	0	0.00	555,527	0.00	0
INT SERVICE CHARGES		0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
TOTAL EXPENDITURES		10.50	2,383,777	0.00	8,037	25.53	1,537,215	1.00	87,055	14.00	1,935,637	2.00	69,274
			2,383,777		0		2,383,777		846,562		2,383,777		448,140

**LUNA COMMUNITY COLLEGE
EXHIBIT 12A
EXPENDITURES FOR STUDENT SERVICES**

	Original Budget 2023-24				Estimated Actuals 2023-24				Unaudited Actuals 2023-24			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
Student Services	2100 / CC521000											
Professional Salaries												
Full-Time Faculty												
Part-Time Faculty												
Secretarial & Clerical Salaries												
Technician Salaries												
GA/TA Salaries												
Federal Work-Study												
State Work-Study												
Other Salaries												
Supplies & Expenses		94,923				41,140				189,242		
Travel												
Equipment												
Total	0.00	94,923	0.00	0	0.00	41,140	-	-	0.00	189,242	0.00	0
Retention & Completion	2102 / CC521020											
Professional Salaries	3.00	253,183			3.00	141,000			2.75	149,661		
Full-Time Faculty												
Part-Time Faculty												
Secretarial & Clerical Salaries					1.00	36,088			0.50	16,976		
Technician Salaries									1.00	37,859		
GA/TA Salaries												
Federal Work-Study												
State Work-Study												
Other Salaries		88,000			1.20	88,000			1.25	87,568		
Supplies & Expenses		14,864				14,864						
Travel										2,649		
Equipment												
Total	3.00	356,047	0.00	0	5.20	279,952	-	-	5.50	294,714	0.00	0
RR Mentorship Student Support	2109 / CC521090											
Professional Salaries	1.00	66,727			1.00	66,727			1.00	74,728		
Full-Time Faculty												
Part-Time Faculty		45,000			0.50	20						
Secretarial & Clerical Salaries	1.00	32,000										
Technician Salaries												
GA/TA Salaries												
Federal Work-Study												
State Work-Study												
Other Salaries												
Supplies & Expenses		42,749				23,396				66,536		
Travel		2,000										
Equipment												
Total	2.00	188,476	0.00	0	1.50	90,143	-	-	1.00	141,264	-	-

**LUNA COMMUNITY COLLEGE
EXHIBIT 12A
EXPENDITURES FOR STUDENT SERVICES**

		Original Budget 2023-24				Estimated Actuals 2023-24				Unaudited Actuals 2023-24			
		Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
		FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
Student Success Center/Access	2110 / CC521100												
Professional Salaries			61,337			1.00	61,366			1.00	61,367		
Full-Time Faculty													
Part-Time Faculty													
Secretarial & Clerical Salaries													
Technician Salaries													
GA/TA Salaries													
Federal Work-Study													
State Work-Study													
Other Salaries													
Supplies & Expenses			4,075				4,075				2,276		
Travel			100										
Equipment													
Total		0.00	65,512	0.00	0	1.00	65,441	-	-	1.00	63,643	0.00	0
Dual Credit	2111 / CC521110												
Professional Salaries			68,933			1.00	68,933			1.00	71,034		
Full-Time Faculty													
Part-Time Faculty													
Secretarial & Clerical Salaries													
Technician Salaries													
GA/TA Salaries													
Federal Work-Study													
State Work-Study													
Other Salaries													
Supplies & Expenses			6,250				682				3,036		
Travel			500				30						
Equipment													
Total		0.00	75,683	0.00	0	1.00	69,645	-	-	1.00	74,070	0.00	0
Veteran's Resource Center	2113 / CC521130												
Professional Salaries													
Full-Time Faculty													
Part-Time Faculty													
Secretarial & Clerical Salaries													
Technician Salaries													
GA/TA Salaries													
Federal Work-Study													
State Work-Study													
Other Salaries													
Supplies & Expenses			2,900								-		
Travel			1,000										
Equipment													
Total		0.00	3,900	0	0	0.00	0	-	-	0.00	0	0.00	0

**LUNA COMMUNITY COLLEGE
EXHIBIT 12A
EXPENDITURES FOR STUDENT SERVICES**

		Original Budget 2023-24				Estimated Actuals 2023-24				Unaudited Actuals 2023-24			
		Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
		FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
Academic Career Excellence (ACE)	2122 / CC521220												
Professional Salaries						1.00	21,000			0.00	(320)		
Full-Time Faculty													
Part-Time Faculty													
Secretarial & Clerical Salaries													
Technician Salaries													
GA/TA Salaries													
Federal Work-Study													
State Work-Study													
Other Salaries						0.90	27,540						
Supplies & Expenses			600				404				402		
Travel													
Equipment													
Total		0.00	600	0.00	0	1.90	48,944	-	-	0.00	82	0.00	0
Financial Aid Services	2130 / CC521300												
Professional Salaries		1.00	68,160			1.00	25,000			1.00	86,884		
Full-Time Faculty													
Part-Time Faculty													
Secretarial & Clerical Salaries													
Technician Salaries		0.50	13,662										
GA/TA Salaries													
Federal Work-Study						1.50	17,280						
State Work-Study						0.50	5,670						
Other Salaries						6.43	86,400						
Supplies & Expenses			466,200				463,795				453,600		
Travel													
Equipment											15,409		
Total		1.50	548,022	0.00	0	9.43	598,145	-	-	1.00	555,893	0.00	0
Registrar / Student Records	2140 / CC521400												
Professional Salaries		1.00	68,160			2.00	116,160			2.50	121,859		
Full-Time Faculty													
Part-Time Faculty													
Secretarial & Clerical Salaries													
Technician Salaries			90,594			0.50	42,594						
GA/TA Salaries													
Federal Work-Study													
State Work-Study													
Other Salaries													
Supplies & Expenses			18,300				5,000				4,801		
Travel													
Equipment													
Total		1.00	177,054	0.00	0	2.50	163,754	-	-	2.50	126,660	0.00	0

**LUNA COMMUNITY COLLEGE
EXHIBIT 12A
EXPENDITURES FOR STUDENT SERVICES**

	Original Budget 2023-24				Estimated Actuals 2023-24				Unaudited Actuals 2023-24			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
Recruitment / Admissions / Retention 2141 / CC521410												
Professional Salaries	3.00	124,079			3.00	117,000			2.00	98,364		
Full-Time Faculty												
Part-Time Faculty												
Secretarial & Clerical Salaries												
Technician Salaries												
GA/TA Salaries												
Federal Work-Study												
State Work-Study												
Other Salaries												
Supplies & Expenses		31,000				24,435				24,435		
Travel		1,500				1,197				1,197		
Equipment						10,000				849		
Total	3.00	156,579	0.00	0	3.00	152,632	-	-	2.00	124,845	0.00	0
Feeding Rough Rider 2108 / CC521080												
Professional Salaries							1	36,319			1.0	16,804
Full-Time Faculty												
Part-Time Faculty												
Secretarial & Clerical Salaries												
Technician Salaries												
GA/TA Salaries												
Federal Work-Study												
State Work-Study												
Other Salaries								46,054			1	52,471
Supplies & Expenses								4,682				
Travel												
Equipment												
Total	0.00	0	0.00	0	0.00	0	1	87,055	0.00	0	2.00	69,274
Grants and Contracts												
Professional Salaries												
Full-Time Faculty												
Part-Time Faculty												
Secretarial & Clerical Salaries												
Technician Salaries												
GA/TA Salaries												
Federal Work-Study												
State Work-Study												
Other Salaries				1,200								
Supplies & Expenses				5,637								
Travel				1,200								
Equipment												
Total	0.00	0	0.00	8,037	0.00	0	-	-	0.00	0	0.00	0

**LUNA COMMUNITY COLLEGE
EXHIBIT 12A
EXPENDITURES FOR STUDENT SERVICES**

	Original Budget 2023-24				Estimated Actuals 2023-24				Unaudited Actuals 2023-24			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
SUMMARY BY CATEGORY												
Professional Salaries	9	710,579	-	-	13	617,185	1.00	36,319	11.25	663,577	1.00	16,804
Full-Time Faculty	0	-	-	-	0	-	-	-	-	-	-	-
Part-Time Faculty	0	45,000	-	-	1	20	-	-	-	-	-	-
Secretarial & Clerical Salaries	1	32,000	-	-	1	36,088	-	-	0.50	16,976	-	-
Technician Salaries	1	104,256	-	-	1	42,594	-	-	1.00	37,859	-	-
GA/TA Salaries	0	-	-	-	0	-	-	-	-	-	-	-
Federal Work-Study	0	-	-	-	2	17,280	-	-	-	-	-	-
State Work-Study	0	-	-	-	1	5,670	-	-	-	-	-	-
Other Salaries	0	88,000	-	1,200	9	201,940	-	46,054	1.25	87,568	1.00	52,471
Supplies & Expenses	0	681,861	-	5,637	0	577,791	-	4,682	-	744,328	-	-
Travel	0	5,100	-	1,200	0	1,227	-	-	-	3,846	-	-
Equipment	0	-	-	-	0	10,000	-	-	-	16,258	-	-
TOTAL EXPEND Before FRINGE/ISC	10.50	1,666,796	0.00	8,037	25.53	1,509,795	1	87,055	14.00	1,570,413	2.00	69,274
FRINGE BENEFITS		716,981		0		27,420		0		555,527		8,935
INTERNAL SERVICE CHARGES												
Computer Support												
Telephone Support												
TOT INT SERV CHARGES	0.00	0	0.00	0	0.00	0	-	-	0.00	0	-	-
TOTAL EXPENDITURES	10.50	2,383,777	0.00	8,037	25.53	1,537,215	1	87,055	14.00	2,125,940	2	78,210

LUNA COMMUNITY COLLEGE
EXHIBIT 13A
EXPENDITURES FOR INSTITUTIONAL SUPPORT

	Original Budget 2023-24				Estimated Actuals 2023-24				Unaudited Actuals 2023-24				
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted		
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	
EXECUTIVE MANAGEMENT													
Institutional Support	2200 / CC522000	-	146,253	-	-	-	88,593	-	-	-	53,366	-	-
Office of the President / Executive	2201 / CC522010	6.00	738,790	-	16,189	3.60	359,959	-	-	2.10	418,685	-	10,014
Board of Trustee Services	2204 / CC522040	-	80,000	-	-	-	16,371	-	-	0.10	25,725	-	-
Legal Services	2205 / CC522050	-	70,000	-	-	-	3,789	-	-	-	3,789	-	-
Office of VP for Finance & Admins	2206 / CC522060	4.00	349,398	-	-	4.00	286,511	-	-	5.00	339,288	-	-
Office of Academic Affairs	2001 / CC520010	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXEC MGMT		10.00	1,384,441	-	16,189	7.60	755,223	-	-	7.20	840,852	-	10,014
GENERAL ADMIN & LOGISTICS													
Human Resources/Payroll	2211 / CC522110	4.00	241,629	-	-	3.00	217,290	-	-	3.00	155,673	-	-
Public / Community Relations	2213 / CC522130	2.00	195,970	0.00	0	2.00	98,666	0	-	1.00	105,535	0.00	-
Institutional Research & Reporting	2215 / CC522150	1.00	81,435	0.00	0	1.00	81,009	0	-	1.10	81,009	0.00	-
Fiscal Operations	2221 / CC522210	3.00	278,528	0.00	0	3.00	173,752	0	-	4.25	217,934	0.00	-
Purchasing	2228 / CC522280	-	-	0.00	0	0.00	-	0	-	0.00	-	0.00	-
Life Safety / Security Services	2234 / CC522340	2.00	199,031	0.00	225,000	3.50	191,441	0	225,000	3.25	189,373	0.00	-
Institutional Support - Springer	2236 / CC522360	1.00	49,834	0.00	0	2.00	74,662	0	-	2.00	76,600	0.00	-
Logistics & Communitons	2241 / CC522410	0.00	82,500	0.00	0	0.00	87,360	0	-	1.25	63,475	0.00	-
Institutional Support - Santa Rosa	2272 / CC522720	1.00	40,865	0.00	0	1.75	61,971	0	-	1.25	62,603	0.00	-
Institutional Support - Mora	2273 / CC522730	1.00	39,511	0.00	0	1.00	38,011	0	-	0.75	38,012	0.00	-
Projects													
TOTAL GENERAL ADMIN		15.00	1,209,303	-	225,000	17.25	1,024,162	-	225,000	17.85	990,214	-	-
RESTRICTED INSTIT SUPPORT													
Grants and Contracts		0.00	0	0.00	0	0.00	-	0.00	-	0.00	-	0.00	696,951
TOT EXPEND Before FRINGE/ISC		25.00	2,593,744	0.00	241,189	24.85	1,779,385	0.00	225,000	25.05	1,831,065	0.00	10,014
FRINGE BENEFITS		0.00	676,793	0.00	40,500	0.00	483,143	0.00	40,500	0.00	610,032	0.00	-
INT SERVICE CHARGES		0.00	0	0.00	0	0.00	-	0.00	-	0.00	-	0.00	-
TOTAL EXPENDITURES		25.00	3,270,537	0.00	281,689	24.85	2,262,528	0.00	265,500	25.05	2,441,098	0.00	706,965

**LUNA COMMUNITY COLLEGE
EXHIBIT 13A
EXPENDITURES FOR INSTITUTIONAL SUPPORT**

	Original Budget 2023-24				Estimated Actuals 2023-24				Unaudited Actuals 2023-24			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
Institutional Support	<i>2200 / CC522000</i>											
Professional Salaries												
Full-Time Faculty												
Part-Time Faculty												
Secretarial & Clerical Salaries												
Technician Salaries												
GA/TA Salaries						14,714						
Federal Work-Study												
State Work-Study												
Other Salaries												
Supplies & Expenses		146,253				73,879				34,524		
Travel												
Equipment										18,842		
Total	0.00	146,253	0.00	0	0.00	88,593	0.00	0	0.00	53,366	0.00	0
Office of the President / Executive Mg	<i>2201 / CC522010</i>											
Professional Salaries	3.00	239,085			1.00	203,800			1.00	201,503		
Full-Time Faculty									0.10	8,775		
Part-Time Faculty												
Secretarial & Clerical Salaries	2.00	79,032			1.00	42,000			1.00	49,726		
Technician Salaries	1.00	33,673										
GA/TA Salaries												
Federal Work-Study												
State Work-Study												
Other Salaries					1.60	53,668						
Supplies & Expenses		367,000		16,189		55,165				156,835		10,014
Travel		15,000				326				1,845		
Equipment		5,000				5,000						
Total	6.00	738,790	0.00	16,189	3.60	359,959	0.00	0	2.10	418,685	0.00	10,014
Board of Trustee Services	<i>2204 / CC522040</i>											
Professional Salaries												
Full-Time Faculty												
Part-Time Faculty												
Secretarial & Clerical Salaries												
Technician Salaries												
GA/TA Salaries												
Federal Work-Study												
State Work-Study												
Other Salaries									0.10	22,673		
Supplies & Expenses		52,000				6,935				3,052		
Travel		28,000				9,436						
Equipment												
Total	0.00	80,000	0.00	0	0.00	16,371	0.00	0	0.10	25,725	0.00	0

**LUNA COMMUNITY COLLEGE
EXHIBIT 13A
EXPENDITURES FOR INSTITUTIONAL SUPPORT**

		Original Budget 2023-24				Estimated Actuals 2023-24				Unaudited Actuals 2023-24			
		Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
		FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
Human Resources	<i>2211 / CC522110</i>												
Professional Salaries		1.00	86,332			3.00	213,940			3.00	153,673		
Full-Time Faculty													
Part-Time Faculty													
Secretarial & Clerical Salaries		1.00	35,336										
Technician Salaries		2.00	92,961										
GA/TA Salaries													
Federal Work-Study													
State Work-Study													
Other Salaries													
Supplies & Expenses			26,000				2,350				2,000		
Travel			1,000				1,000						
Equipment							0						
Total		4.00	241,629	0.00	0	3.00	217,290	0.00	0	3.00	155,673	0.00	0
Public / Community Relations	<i>2213 / CC522130</i>												
Professional Salaries		2.00	91,470			2.00	93,779			1.00	58,517		
Full-Time Faculty													
Part-Time Faculty													
Secretarial & Clerical Salaries													
Technician Salaries													
GA/TA Salaries													
Federal Work-Study													
State Work-Study													
Other Salaries													
Supplies & Expenses			104,500				4,887				47,018		
Travel													
Equipment													
Total		2.00	195,970	0.00	0	2.00	98,666	0.00	0	1.00	105,535	0.00	0
Institutional Research & Reporting	<i>2215 / CC522150</i>												
Professional Salaries		1.00	79,435			1.00	79,435			1.10	79,435		
Full-Time Faculty													
Part-Time Faculty													
Secretarial & Clerical Salaries													
Technician Salaries													
GA/TA Salaries													
Federal Work-Study													
State Work-Study													
Other Salaries													
Supplies & Expenses			2,000				1,574				1,574		
Travel													
Equipment													
Total		1.00	81,435	0.00	0	1.00	81,009	0.00	0	1.10	81,009	0.00	0

**LUNA COMMUNITY COLLEGE
EXHIBIT 13A
EXPENDITURES FOR INSTITUTIONAL SUPPORT**

		Original Budget 2023-24				Estimated Actuals 2023-24				Unaudited Actuals 2023-24			
		Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
		FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
Fiscal Operations	<i>2221 / CC522210</i>												
Professional Salaries		3.00	200,528			3.00	153,424			4.25	188,425		
Full-Time Faculty													
Part-Time Faculty													
Secretarial & Clerical Salaries													
Technician Salaries													
GA/TA Salaries													
Federal Work-Study													
State Work-Study													
Other Salaries													
Supplies & Expenses			78,000				20,328				29,509		
Travel													
Equipment													
Total		3.00	278,528	0.00	0	3.00	173,752	0.00	0	4.25	217,934	0.00	0
Purchasing	<i>2228 / CC522280</i>												
Professional Salaries													
Full-Time Faculty													
Part-Time Faculty													
Secretarial & Clerical Salaries													
Technician Salaries													
GA/TA Salaries													
Federal Work-Study													
State Work-Study													
Other Salaries													
Supplies & Expenses													
Travel													
Equipment													
Total		0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Life Safety / Security Services	<i>2234 / CC522340</i>												
Professional Salaries		2.00	155,531			3.50	167,668			3.25	168,531		
Full-Time Faculty													
Part-Time Faculty													
Secretarial & Clerical Salaries													
Technician Salaries					225,000				225,000				
GA/TA Salaries													
Federal Work-Study													
State Work-Study													
Other Salaries													
Supplies & Expenses			43,500				23,773				20,842		
Travel													
Equipment													
Total		2.00	199,031	0.00	225,000	3.50	191,441	0.00	225,000	3.25	189,373	0.00	0

**LUNA COMMUNITY COLLEGE
EXHIBIT 13A
EXPENDITURES FOR INSTITUTIONAL SUPPORT**

		Original Budget 2023-24				Estimated Actuals 2023-24				Unaudited Actuals 2023-24			
		Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
		FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
Institutional Support - Springer	<i>2236 / CC522360</i>												
Professional Salaries		1.00	41,084							2.00	74,302		
Full-Time Faculty													
Part-Time Faculty													
Secretarial & Clerical Salaries													
Technician Salaries						2.00	74,302						
GA/TA Salaries													
Federal Work-Study													
State Work-Study													
Other Salaries													
Supplies & Expenses			8,250				360				2,298		
Travel			500										
Equipment													
Total		1.00	49,834	0.00	0	2.00	74,662	0.00	0	2.00	76,600	0.00	0
Logistics & Communitons	<i>2241 / CC522410</i>												
Professional Salaries													
Full-Time Faculty													
Part-Time Faculty													
Secretarial & Clerical Salaries													
Technician Salaries													
GA/TA Salaries													
Federal Work-Study													
State Work-Study													
Other Salaries										1.25	63,475		
Supplies & Expenses			82,500				87,360						
Travel													
Equipment													
Total		0.00	82,500	0.00	0	0.00	87,360	0.00	0	1.25	63,475	0.00	0
Institutional Support - Santa Rosa	<i>2272 / CC522720</i>												
Professional Salaries		1.00	38,215							1.25	61,031		
Full-Time Faculty													
Part-Time Faculty													
Secretarial & Clerical Salaries													
Technician Salaries						1.75	61,709						
GA/TA Salaries													
Federal Work-Study													
State Work-Study													
Other Salaries													
Supplies & Expenses			2,550				262				1,572		
Travel			100										
Equipment													
Total		1.00	40,865	0.00	0	1.75	61,971	0.00	0	1.25	62,603	0.00	0

LUNA COMMUNITY COLLEGE
EXHIBIT 13A
EXPENDITURES FOR INSTITUTIONAL SUPPORT

	Original Budget 2023-24				Estimated Actuals 2023-24				Unaudited Actuals 2023-24			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
SUMMARY BY CATEGORY												
Professional Salaries	19.00	1,232,289	0.00	-	18.50	1,204,477	0.00	-	22.60	1,290,280	0.00	-
Full-Time Faculty	0.00	-	0.00	-	0.00	-	0.00	-		8,775	0.00	-
Part-Time Faculty	0.00	-	0.00	-	0.00	-	0.00	-		-	0.00	-
Secretarial & Clerical Salaries	3.00	114,368	0.00	-	1.00	42,000	0.00	-	1.00	49,726	0.00	-
Technician Salaries	3.00	126,634	0.00	225,000	3.75	136,011	0.00	225,000	0.00	-	0.00	-
GA/TA Salaries	0.00	-	0.00	-	0.00	14,714	0.00	-	0.00	-	0.00	-
Federal Work-Study	0.00	-	0.00	-	0.00	-	0.00	-		-	0.00	-
State Work-Study	0.00	-	0.00	-	0.00	-	0.00	-		-	0.00	-
Other Salaries	0.00	-	0.00	-	1.60	53,668	0.00	-		86,148	0.00	-
Supplies & Expenses	0.00	1,066,353	0.00	16,189	0.00	311,740	0.00	-		375,168	0.00	10,014
Travel	0.00	47,300	0.00	-	0.00	11,774	0.00	-		2,127	0.00	-
Equipment	0.00	6,800	0.00	-	0.00	5,000	0.00	-		18,842	0.00	696,951
TOTAL EXPEND Before FRINGE/ISC	25.00	2,593,744	0.00	241,189	24.85	1,779,385	0.00	225,000	23.60	1,831,065	0.00	706,965
FRINGE BENEFITS		676,793		40,500		483,143		40,500		610,032		72,957
INTERNAL SERVICE CHARGES												
Computer Support												
Telephone Support												
Overhead Charges												
TOT INT SERV CHARGES	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
TOTAL EXPENDITURES	25.00	3,270,537	0.00	281,689	24.85	2,262,527	0.00	265,500	23.60	2,441,097	0.00	779,923

LUNA COMMUNITY COLLEGE

EXHIBIT 14A

EXPENDITURES FOR OPERATION & MAINTENANCE OF PLANT

	Original Budget 2023-24				Estimated Actuals 2023-24				Unaudited Actuals 2023-24			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
Plant Maintenance & Operations - Main 2300 / CC523000	12.00	808,736	0.00	0	11.00	651,519	0.00	0	14.25	609,254	0.00	0
Motorpool 2350 / CC523500	1.00	116,333	0.00	0	0.00	95,205	0.00	0	0.00	0	0.00	0
Plant Maintenance & Operations - Sant: 2360 / CC523600	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Plant Maintenance & Operations - Sprin 2236/CC522360	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Plant Maintenance & Operations - Mor: 2362 / CC523620	0.00	0	0.00	0	0.00	3,600	0.00	0	0.00	0	0.00	0
Utilities & Property Management 2410 / CC524100	0.00	848,500	0.00	0	0.00	848,500	0.00	0	0.00	688,964	0.00	0
Property Management 2450 / CC524500	0.00	971,233	0.00	0	0.00	394,697	0.00	0	0.00	522,946	0.00	0
Unallocated 0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
TOT EXPEND Before FRINGE/ISC	13.00	2,744,802	0.00	0	11.00	1,993,520	0.00	0	14.25	1,821,164	0.00	0
FRINGE BENEFITS	0.00	274,370	0.00	0	0.00	274,370	0.00	0	0.00	274,370	0.00	0
INT SERVICE CHARGES	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
TOTAL EXPENDITURES	13.00	3,019,172	0.00	0	11.00	2,267,890	0.00	0	14.25	2,095,534	0.00	0

**LUNA COMMUNITY COLLEGE
EXHIBIT 14A
EXPENDITURES FOR OPERATION & MAINTENANCE OF PLANT**

	Original Budget 2023-24				Estimated Actuals 2023-24				Unaudited Actuals 2023-24			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
Plant Maintenance & Operations - Main 2300 / CC523000	12.00	808,736	0.00	0	11.00	651,519	0.00	0	14.25	609,254	0.00	0
Plant Maintenance & Operations - Sprir 2236/CC522360												
Professional Salaries												
Secretarial & Clerical Salaries												
Technician Salaries												
Federal Work-Study												
State Work-Study												
Other Salaries												
Supplies & Expenses												
Travel												
Equipment												
Total	0.00	0	0.00	0	0.00	0	0.00	0	0			
Plant Maintenance & Operations - Mora 2362 / CC523620												
Professional Salaries						3,600						
Secretarial & Clerical Salaries												
Technician Salaries												
Federal Work-Study												
State Work-Study												
Other Salaries												
Supplies & Expenses												
Travel												
Equipment												
Total	0.00	0	0.00	0	0.00	3,600	0.00	0	0.00	0	0.00	0
Utilities												
Supplies & Expenses												
Gas & Oil		200,000				200,000				273,841		
Electricity		407,000				407,000				337,308		
Water		153,300				153,300				51,747		
Sewer and solid waste		74,600				74,600				24,264		
other		13,600				13,600				1,804		
Total	0.00	848,500	0.00	0	0.00	848,500	0.00	0	0.00	688,964	0.00	0

LUNA COMMUNITY COLLEGE
EXHIBIT 14A
EXPENDITURES FOR OPERATION & MAINTENANCE OF PLANT

	Original Budget 2023-24				Estimated Actuals 2023-24				Unaudited Actuals 2023-24			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
Plant Maintenance & Operations - Main 2300 / CC523000	12.00	808,736	0.00	0	11.00	651,519	0.00	0	14.25	609,254	0.00	0
Property Insurances 2450 / CC524500												
Supplies & Expenses		971,233				394,697				522,946		
Gas & Oil												
Electricity												
Water												
Sewer												
Solid Waste												
Total	0.00	971,233	0.00	0	0.00	394,697	0.00	0	0.00	522,946	0.00	0
Unallocated												
Professional Salaries												
Secretarial & Clerical Salaries												
Technician Salaries												
Federal Work-Study												
State Work-Study												
Other Salaries												
Supplies & Expenses												
Travel												
Equipment												
Total	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	0

**LUNA COMMUNITY COLLEGE
EXHIBIT 14A
EXPENDITURES FOR OPERATION & MAINTENANCE OF PLANT**

	Original Budget 2023-24				Estimated Actuals 2023-24				Unaudited Actuals 2023-24			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
Plant Maintenance & Operations - Main 2300 / CC523000	12.00	808,736	0.00	0	11.00	651,519	0.00	0	14.25	609,254	0.00	0
SUMMARY BY CATEGORY												
Professional Salaries	2.00	105,333	0.00	-	1.00	57,048	0.00	-	1.00	28,781	0.00	-
Secretarial & Clerical Salaries	1.00	39,054	0.00	-	0.00	-	0.00	-	0.75	18,025	0.00	-
Technician Salaries	10.00	447,832	0.00	-	10.00	374,899	0.00	-	12.50	393,612	0.00	-
Federal Work-Study	0.00	-	0.00	-	0.00	-	0.00	-	0.00	-	0.00	-
State Work-Study	0.00	-	0.00	-	0.00	-	0.00	-	0.00	-	0.00	-
Other Salaries	0.00	-	0.00	-	0.00	-	0.00	-	0.00	-	0.00	-
Supplies & Expenses	0.00	1,219,083	0.00	-	0.00	598,028	0.00	-	0.00	642,217	0.00	-
Travel	0.00	41,000	0.00	-	0.00	18,314	0.00	-	0.00	-	0.00	-
Equipment	0.00	44,000	0.00	-	0.00	96,731	0.00	-	0.00	49,566	0.00	-
UTILITIES	0.00	848,500	0.00	0	0.00	848,500	0.00	0	0.00	688,964	0.00	0
TOTAL EXPEND Before FRINGE/ISC	13.00	2,744,802	0.00	0	11.00	1,993,520	0.00	0	14.25	1,821,164	0.00	0
FRINGE BENEFITS		274,370		0		274,370		0		274,370		0
INTERNAL SERVICE CHARGES												
Computer Support												
Telephone Support												
Overhead Charges												
TOT INT SERV CHARGES	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
TOTAL EXPENDITURES	13.00	3,019,172	0.00	0	11.00	2,267,890	0.00	0	14.25	2,095,534	0.00	0

**LUNA COMMUNITY COLLEGE
EXHIBIT 15A
STUDENT SOCIAL AND CULTURAL ACTIVITIES**

	Original Budget 2023-24				Estimated Actuals 2023-24				Unaudited Actuals 2023-24			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
REVENUE												
Tuition and Fees		23,645		0		0		0		0		0
Federal Gov't Appropriations		0		0		0		0		0		0
State Gov't Appropriations		0		0		0		0		0		0
Local Gov't Appropriations		0		0		0		0		0		0
Federal Gov't Grants/Contracts		0		0		0		0		0		0
State Gov't Grants/Contracts		0		0		0		0		0		0
Local Gov't Grants/Contracts		0		0		0		0		0		0
Private Gifts/Grants/Contracts		0		0		0		0		0		0
Endowments/Land/Perm Fund		0		0		0		0		0		0
Sales and Services		0		0		0		0		0		0
Other Sources		0		0		0		0		0		0
TOTAL REVENUE		23,645		0		0		0		0		0
BEGINNING BALANCE		-		-		-		-		-		-
TOTAL AVAILABLE	0.00	23,645	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
EXPENDITURES												
Professional Salaries	0.25	5,000	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Secretarial/Clerical Salaries	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Technician Salaries	0.00	0	0.00	0	0.00	0	0.00	0	0.05	2,950	0.00	0
Federal Work-Study	0.00	0	0.00	0	0.00	0	0.00	0	0.05	3,500	0.00	0
State Work-Study	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Other Salaries	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Supplies & Expenses	0.00	18,345	0.00	0	0.00	6,119	0.00	0	0.00	7,667	0.00	0
Travel	0.00	300	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Equipment	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Fringe Benefits	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
TOT DIRECT EXPEND	0.25	23,645	0.00	0	0.00	6,119	0.00	0	0.10	14,117	0.00	0
INTERNAL SERVICE CHARGES												
Computer Support	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Telephone Support	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Overhead Charges	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
TOT INT SERV CHARGES	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
TOTAL EXPENDITURES	0.25	23,645	0.00	0	0.00	6,119	0.00	0	0.10	14,117	0.00	0
TRANSFERS IN (OUT)	0	0	0	0	0	0	0	0	0	0	0	0
ENDING BALANCE	0	0	0	0	0	(6,119)	0	0	(0)	(14,117)	0	0

**LUNA COMMUNITY COLLEGE
EXHIBIT 15A
STUDENT SOCIAL AND CULTURAL ACTIVITIES**

	Original Budget 2023-24				Estimated Actuals 2023-24				Unaudited Actuals 2023-24			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
Student Government	<i>CC5350000/3500</i>											
REVENUE												
Tuition and Fees		10,000										
Federal Gov't Appropriations												
State Gov't Appropriations												
Local Gov't Appropriations												
Federal Gov't Grants/Contracts												
State Gov't Grants/Contracts												
Local Gov't Grants/Contracts												
Private Gifts/Grants/Contracts												
Endowments/Land/Perm Fund												
Sales and Services												
Other Sources												
TOTAL REVENUE	0.00	10,000	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
BEGINNING BALANCE												
TOTAL AVAILABLE	0.00	10,000	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
EXPENDITURES												
Professional Salaries												
Secretarial/Clerical Salaries												
Technician Salaries									0.05	2,950		
Federal Work-Study									0.05	3,500		
State Work-Study												
Other Salaries												
Supplies & Expenses		9,900										
Travel		100										
Equipment												
Fringe Benefits												
TOT DIRECT EXPEND	0.00	10,000	0.00	0	0.00	0	0.00	0	0.10	6,450	0.00	0
INTERNAL SERVICE CHARGES												
Computer Support	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Telephone Support	0.00	0	0.00	0	0.00	0	0.00	0		0	0.00	0
Overhead Charges	0.00	0	0.00	0	0.00	0	0.00	0			0.00	0
TOT INT SERV CHARGES	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
TOTAL EXPENDITURES	0.00	10,000	0.00	0	0.00	0	0.00	0	0.10	6,450	0.00	0
TRANSFERS IN (OUT)	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
ENDING BALANCE	0.00	0	0.00	0	0.00	0	0.00	0	(0.10)	(6450.00)	0.00	0

**LUNA COMMUNITY COLLEGE
EXHIBIT 15A
STUDENT SOCIAL AND CULTURAL ACTIVITIES**

	Original Budget 2023-24				Estimated Actuals 2023-24				Unaudited Actuals 2023-24			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
Student Gov / Campus Life												
REVENUE												
Tuition and Fees		13,645					0					
Federal Gov't Appropriations												
State Gov't Appropriations												
Local Gov't Appropriations												
Federal Gov't Grants/Contracts												
State Gov't Grants/Contracts												
Local Gov't Grants/Contracts												
Private Gifts/Grants/Contracts												
Endowments/Land/Perm Fund												
Sales and Services												
Other Sources												
TOTAL REVENUE	0.00	13,645	0.00	0	0.00	0	0.00	0	0	0.00	0	0
BEGINNING BALANCE												
TOTAL AVAILABLE	0.00	13,645	0.00	0	0.00	0	0.00	0	0	0.00	0	0
EXPENDITURES												
Professional Salaries	0.25	5,000										
Secretarial/Clerical Salaries												
Technician Salaries												
Federal Work-Study												
State Work-Study												
Other Salaries												
Supplies & Expenses		8,445				6,119				7,667		
Travel		200										
Equipment												
Fringe Benefits												
TOT DIRECT EXPEND	0.25	13,645	0.00	0	0.00	6,119	0.00	0	0.00	7,667	0.00	0
INTERNAL SERVICE CHARGES												
Computer Support	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Telephone Support	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Overhead Charges	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
TOT INT SERV CHARGES	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
TOTAL EXPENDITURES	0.25	13,645	0.00	0	0.00	6,119	0.00	0	0.00	7,667	0.00	0
TRANSFERS IN (OUT)	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
ENDING BALANCE		(13645)		0		(6119)		0		(7667)		0

3501 / CC535010

**LUNA COMMUNITY COLLEGE
EXHIBIT 16A
RESEARCH**

	Original Budget 2023-24				Estimated Actuals 2023-24				Unaudited Actuals 2023-24			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
REVENUE												
Tuition and Fees												
Federal Gov't Appropriations												
State Gov't Appropriations												
Local Gov't Appropriations										0		
Federal Gov't Grants/Contracts												
State Gov't Grants/Contracts												
Local Gov't Grants/Contracts												
Private Gifts/Grants/Contracts												
Endowments/Land/Perm Fund										0		
Sales and Services												
Other Sources												
TOTAL REVENUE		0		0		0		0		0		0
BEGINNING BALANCE												
TOTAL AVAILABLE		0		0		0		0		0		0
EXPENDITURES												
Professional Salaries	0.00	-	0.00	-	0.00	-	0.00	-				
Full-Time Faculty	0.00	-	0.00	-	0.00	-	0.00	-				
Secretarial/Clerical Salaries	0.00	-	0.00	-	0.00	-	0.00	-				
Technician Salaries	0.00	-	0.00	-	0.00	-	0.00	-				
GA/TA Salaries	0.00	-	0.00	-	0.00	-	0.00	-				
Federal Work-Study	0.00	-	0.00	-	0.00	-	0.00	-				
State Work-Study	0.00	-	0.00	-	0.00	-	0.00	-				
Other Salaries	0.00	-	0.00	-	0.00	-	0.00	-				
Supplies & Expenses	0.00	-	0.00	-	0.00	-	0.00	-				
Travel	0.00	-	0.00	-	0.00	-	0.00	-	-			
Equipment	0.00	-	0.00	-	0.00	-	0.00	-				
Indirect Costs	0.00	-	0.00	-	0.00	-	0.00	-				
Fringe Benefits	0.00	-	0.00	-	0.00	-	0.00	-	0.00	-	0.00	-
TOT DIRECT EXPEND	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
INTERNAL SERVICE CHARGES												
Computer Support												
Telephone Support												
TOT INT SERV CHARGES	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
TOTAL EXPENDITURES	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
TRANSFERS IN (OUT)												
ENDING BALANCE	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0

**LUNA COMMUNITY COLLEGE
EXHIBIT 16A
RESEARCH**

	Original Budget 2023-24				Estimated Actuals 2023-24				Unaudited Actuals 2023-24			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
Research & Sponsored Programs												
Professional Salaries												
Full-Time Faculty												
Secretarial/Clerical Salaries												
Technician Salaries												
GA/TA Salaries												
Federal Work-Study												
State Work-Study												
Other Salaries												
Supplies & Expenses												
Travel												
Equipment												
Indirect Costs												
Fringe Benefits												
TOT DIRECT EXPEND	0.0	0	0.00	0	0.0	0	0.0	0				
Faculty Research												
Professional Salaries												
Full-Time Faculty												
Secretarial/Clerical Salaries												
Technician Salaries												
GA/TA Salaries												
Federal Work-Study												
State Work-Study												
Other Salaries												
Supplies & Expenses												
Travel												
Equipment												
Indirect Costs												
Fringe Benefits												
TOT DIRECT EXPEND	0.00	0	0.00	0	0.00	0	0.00	0		0.00	0	
Research Allocation - General												
Professional Salaries												
Full-Time Faculty												
Secretarial/Clerical Salaries												
Technician Salaries												
GA/TA Salaries												
Federal Work-Study												
State Work-Study												
Other Salaries												
Supplies & Expenses												
Travel												
Equipment												
Indirect Costs												
Fringe Benefits												
TOT DIRECT EXPEND	0.00	0	0.00	0	0.00	0	0.00	0		0	0.00	0

**LUNA COMMUNITY COLLEGE
EXHIBIT 16A
RESEARCH**

	Original Budget 2023-24				Estimated Actuals 2023-24				Unaudited Actuals 2023-24			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
Unallocated Contingency (Research)												
Professional Salaries												
Full-Time Faculty												
Secretarial/Clerical Salaries												
Technician Salaries												
GA/TA Salaries												
Federal Work-Study												
State Work-Study												
Other Salaries												
Supplies & Expenses												
Travel												
Equipment												
Indirect Costs												
Fringe Benefits												
TOT DIRECT EXPEND	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Grants and Contracts												
Professional Salaries	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Full-Time Faculty	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Secretarial/Clerical Salaries	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Technician Salaries	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
GA/TA Salaries	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Federal Work-Study	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
State Work-Study	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Other Salaries	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Supplies & Expenses	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Travel	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Equipment	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Indirect Costs	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Fringe Benefits	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
TOT DIRECT EXPEND	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0

**LUNA COMMUNITY COLLEGE
EXHIBIT 17A
PUBLIC SERVICE**

	Original Budget 2023-24				Estimated Actuals 2023-24				Unaudited Actuals 2023-24			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
REVENUE												
Tuition and Fees		14,050		0		14,050		0		0		0
Federal Gov't Appropriations		0		0		0		0		0		0
State Gov't Appropriations		1,000,800		1,044,204		1,000,800		1,302,882		383,366		74,633
Local Gov't Appropriations		0		0		0		0		0		0
Federal Gov't Grants/Contracts		0		843,617		0		843,617		0		0
State Gov't Grants/Contracts		0		175,120		0		119,767		0		363,425
Local Gov't Grants/Contracts		0		0		0		0		0		0
Private Gifts/Grants/Contracts		6,899		0		6,899		0		0		173,193
Endowments/Land/Perm Fund		0		0		0		0		0		0
Sales and Services		304,809		0		225,560		0		0		0
Other Sources		184,850		0		0		0		13,800		0
TOTAL REVENUE		1,511,408		2,062,941		1,247,309		2,266,266		397,166		611,251
BEGINNING BALANCE		255,735		1,044,204		255,735		0		279,239		0
TOTAL AVAILABLE		1,767,143		3,107,145		1,503,044		2,266,266		676,405		611,251
EXPENDITURES												
Professional Salaries	5.50	357,983	6.60	237,521	5.50	451,340	6.10	262,808	1.75	72,731	5.00	288,292
Full-Time Faculty	9.25	315,538	1.00	0	9.25	175,122	0.00	0	0.75	25,478	0.00	0
Part-Time Faculty	2.25	25,000	0.00	80,000	2.25	37,376	3.48	206,440	0.15	9,384	1.00	31,709
Secretarial/Clerical Salaries	0.00	0	0.00	0	0.00	9,996	1.00	33,322	0.00	0	0.00	0
Technician Salaries	1.00	10,000	0.00	0	1.00	0	0.00	0	0.00	0	0.00	0
Federal Work-Study	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
State Work-Study	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Other Salaries	0.00	60,000	5.50	191,400	0.00	76,420	5.50	191,400	0.00	3,015	0.00	0
Supplies & Expenses	0.00	286,694	0.00	211,987	0.00	208,845	0.00	230,299	0.00	76,813	0.00	234,631
Travel	0.00	33,683	0.00	26,000	0.00	18,340	0.00	18,131	0.00	5,181	0.00	1,458
Equipment	0.00	82,283	0.00	203,188	0.00	31,500	0.00	195,195	0.00	0	0.00	0
Fringe Benefits	0.00	258,403	0.00	130,120	0.00	246,973	0.00	166,774	0.00	13,651	0.00	55,162
TOT DIRECT EXPEND	18.00	1,429,584	13.10	1,080,216	18.00	1,255,913	16.08	1,304,369	2.65	206,253	6.00	611,251
INTERNAL SERVICE CHARGES												
Computer Support	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Telephone Support	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Overhead Charges	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
TOT INT SERV CHARGES	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
TOTAL EXPENDITURES	18.00	1,429,584	13.10	1,080,216	18.00	1,255,913	16.08	1,304,369	2.65	206,253	6.00	611,251
TRANSFERS IN (OUT)	0.00	0.00	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
TRANSFERS FROM I&G	0.00	0.00	0.00	0	0.00	0	0.00	0	0.00	0	(1.00)	0
ENDING BALANCE	18.00	337,559	13.10	2,026,929	18.00	247,131	16.08	961,897	2.65	470,153	6.00	0

**LUNA COMMUNITY COLLEGE
EXHIBIT 17A
PUBLIC SERVICE**

	Original Budget 2023-24				Estimated Actuals 2023-24				Unaudited Actuals 2023-24			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
Nursing Enhancement	2005 / CC510380											
REVENUE												
Tuition and Fees												
Federal Gov't Appropriations												
State Gov't Appropriations		267,000				267,000				267,000		
Local Gov't Appropriations												
Federal Gov't Grants/Contracts												
State Gov't Grants/Contracts												
Local Gov't Grants/Contracts												
Private Gifts/Grants/Contracts												
Endowments/Land/Perm Fund												
Sales and Services												
Other Sources		184,850										
TOTAL REVENUE	0.00	451,850	0.00	0	0.00	267,000	0.00	0	0.00	267,000	0.00	0
BEGINNING BALANCE												
TOTAL AVAILABLE	0.00	451,850	0.00	0	0.00	267,000	0.00	0	0.00	267,000	0.00	0
EXPENDITURES												
Professional Salaries	3.00	10,000			3.00	8,840			0.75	23,917		
Full-Time Faculty	5.25	120,349			5.25	138,122			0.75	25,478		
Part-Time Faculty						12,376			0.15	9,384		
Secretarial/Clerical Salaries						9,996						
Technician Salaries												
Federal Work-Study												
State Work-Study												
Other Salaries						16,420				3,015		
Supplies & Expenses		87,922				17,987				37,472		
Travel		14,000								5,181		
Equipment		50,000										
Fringe Benefits		44,729				63,258						
TOT DIRECT EXPEND	8.25	327,000			8.25	267,000			1.65	104,447		
INTERNAL SERVICE CHARGES												
Computer Support												
Telephone Support												
Overhead Charges												
TOT INT SERV CHARGES	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
TOTAL EXPENDITURES	8.25	327,000	0.00	0	8.25	267,000	0.00	0	1.65	104,447	0.00	0
TRANSFERS IN (OUT)		0.00										
TRANSFERS FROM I&G		0.00										
ENDING BALANCE		124,850		0		0		0		162,553		0

**LUNA COMMUNITY COLLEGE
EXHIBIT 17A
PUBLIC SERVICE**

	Original Budget 2023-24				Estimated Actuals 2023-24				Unaudited Actuals 2023-24			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
Nursing Expansion	CC510370/GR500071											
REVENUE												
Tuition and Fees												
Federal Gov't Appropriations												
State Gov't Appropriations				1,044,204				1,044,204				74,633
Local Gov't Appropriations												
Federal Gov't Grants/Contracts												
State Gov't Grants/Contracts												
Local Gov't Grants/Contracts												
Private Gifts/Grants/Contracts												
Endowments/Land/Perm Fund												
Sales and Services												
Other Sources												
TOTAL REVENUE	0.00	0	0.00	1,044,204	0.00	0	0.00	1,044,204	0.00	0	0.00	74,633
BEGINNING BALANCE	0				0				0			
TOTAL AVAILABLE	0	0	0	1,044,204	0.00	0	0.00	1,044,204	0.00	0	0.00	74,633
EXPENDITURES												
Professional Salaries												
Full-Time Faculty												
Part-Time Faculty				80,000				80,000			1.00	31,709
Secretarial/Clerical Salaries												
Technician Salaries												
Federal Work-Study												
State Work-Study												
Other Salaries												
Supplies & Expenses				15,000				15,000				35,566
Travel				2,000				2,704				
Equipment												
Fringe Benefits				14,400				14,400				7,359
Capital Improvements				800,000				800,000				
TOT DIRECT EXPEND	0.00	0	0.00	911,400	0.00	0	0.00	912,104	0.00	0	1.00	74,633
INTERNAL SERVICE CHARGES												
Computer Support												
Telephone Support												
Overhead Charges												
TOT INT SERV CHARGES	0.00	0	0.00	0	0.00	0	0.00	0			0.00	0
TOTAL EXPENDITURES	0.00	0	0.00	911,400	0.00	0	0.00	912,104		0	1.00	74,633
TRANSFERS IN (OUT)	0				0				0			
TRANSFERS FROM I&G	0				0				0			
ENDING BALANCE	0.00	0	0.00	132,804	0.00	0	0.00	132,100	0.00	0	-1.00	(0)

**LUNA COMMUNITY COLLEGE
EXHIBIT 17A
PUBLIC SERVICE**

	Original Budget 2023-24				Estimated Actuals 2023-24				Unaudited Actuals 2023-24			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
Rough Rider Student Support Services*	2109 / CC521090											
REVENUE												
Tuition and Fees												
Federal Gov't Appropriations												
State Gov't Appropriations		150,000				150,000						
Local Gov't Appropriations												
Federal Gov't Grants/Contracts												
State Gov't Grants/Contracts												
Local Gov't Grants/Contracts												
Private Gifts/Grants/Contracts												
Endowments/Land/Perm Fund												
Sales and Services												
Other Sources												
TOTAL REVENUE	0.00	150,000	0.00	0	0.00	150,000	0.00	0	0.00	0	0.00	0
BEGINNING BALANCE												
TOTAL AVAILABLE	0.00	150,000	0.00	0	0.00	150,000	0.00	0	0.00	0	0.00	0
EXPENDITURES												
Professional Salaries	2.00	65,500			2.00	65,500						
Full-Time Faculty												
Part-Time Faculty	2.25	25,000			2.25	25,000						
Secretarial/Clerical Salaries												
Technician Salaries												
Federal Work-Study												
State Work-Study												
Other Salaries		10,000				10,000						
Supplies & Expenses		16,465				16,465						
Travel		1,000				1,000						
Equipment		1,500				1,500						
Fringe Benefits		30,535				30,535						
TOT DIRECT EXPEND	4.25	150,000			4.25	150,000	0.00	0	0.00	0	0.00	0
INTERNAL SERVICE CHARGES												
Computer Support												
Telephone Support												
Overhead Charges												
TOT INT SERV CHARGES	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
TOTAL EXPENDITURES	4.25	150,000	0.00	0	4.25	150,000	0.00	0	0.00	0		0
TRANSFERS IN (OUT)		0										
TRANSFERS FROM I&G		0										
ENDING BALANCE	4.25	0	0.00	0	4.25	0	0.00	0	0.00	0	0.00	0

**LUNA COMMUNITY COLLEGE
EXHIBIT 17A
PUBLIC SERVICE**

	Original Budget 2023-24				Estimated Actuals 2023-24				Unaudited Actuals 2023-24			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
Year Round Mentorship*	2109 / CC521090											
REVENUE												
Tuition and Fees												
Federal Gov't Appropriations												
State Gov't Appropriations		100,000				100,000						
Local Gov't Appropriations												
Federal Gov't Grants/Contracts												
State Gov't Grants/Contracts												
Local Gov't Grants/Contracts												
Private Gifts/Grants/Contracts												
Endowments/Land/Perm Fund												
Sales and Services												
Other Sources												
TOTAL REVENUE	0.00	100,000	0.00	0	0.00	100,000	0.00	0	0.00	0	0.00	0
BEGINNING BALANCE		0				0				0		
TOTAL AVAILABLE	0.00	100,000	0.00	0	0.00	100,000	0.00	0	0.00	0		0
EXPENDITURES												
Professional Salaries												
Full-Time Faculty												
Part-Time Faculty												
Secretarial/Clerical Salaries												
Technician Salaries												
Federal Work-Study												
State Work-Study												
Other Salaries		50,000				50,000						
Supplies & Expenses		42,749				42,749						
Travel		7,251				7,251						
Equipment												
Fringe Benefits												
TOT DIRECT EXPEND	0.00	100,000	0.00	0	0.00	100,000	0.00	0	0.00	0	0.00	0
INTERNAL SERVICE CHARGES												
Computer Support												
Telephone Support												
Overhead Charges												
TOT INT SERV CHARGES	0.00	0	0.00	0	0.00	0	0.00	0				0
TOTAL EXPENDITURES	0.00	100,000	0.00	0	0.00	100,000	0.00	0	0.00	0		0
TRANSFERS IN (OUT)		0										
TRANSFERS FROM I&G		0										
ENDING BALANCE	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0

**LUNA COMMUNITY COLLEGE
EXHIBIT 17A
PUBLIC SERVICE**

	Original Budget 2023-24				Estimated Actuals 2023-24				Unaudited Actuals 2023-24			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
Pre-school Operations	<i>5106 / CC551060</i>											
REVENUE												
Tuition and Fees												
Federal Gov't Appropriations												
State Gov't Appropriations								258,678		116,366		
Local Gov't Appropriations												
Federal Gov't Grants/Contracts												
State Gov't Grants/Contracts				55,353								
Local Gov't Grants/Contracts												
Private Gifts/Grants/Contracts		6,899				6,899						173,193
Endowments/Land/Perm Fund												
Sales and Services		304,809				175,000						
Other Sources												
TOTAL REVENUE	0.00	311,708	0.00	55,353	0.00	181,899	0.00	258,678	0.00	116,366	0.00	173,193
BEGINNING BALANCE				0								
TOTAL AVAILABLE	0.00	311,708	0.00	55,353	0.00	181,899	0.00	258,678	0.00	116,366	0.00	173,193
EXPENDITURES												
Professional Salaries			1.00	13,806		49,000			1.00	48,814	1.50	88,252
Full-Time Faculty	4.00	195,189			4.00	37,000						
Part-Time Faculty							3.48	126,440				
Secretarial/Clerical Salaries							1.00	33,322				
Technician Salaries	1.00	10,000			1.00							
Federal Work-Study												
State Work-Study												
Other Salaries												
Supplies & Expenses		16,000		16,000		8,608		71,150		13,855		57,441
Travel		5,000		9,000								
Equipment				13,000				5,007				
Fringe Benefits		78,620		3,547		31,820		22,759		13,651		27,500
TOT DIRECT EXPEND	5.00	304,809	1.00	55,353	5.00	126,428	4.48	258,678	1.00	76,321	1.50	173,193
INTERNAL SERVICE CHARGES												
Computer Support												
Telephone Support												
Overhead Charges												
TOT INT SERV CHARGES	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
TOTAL EXPENDITURES	5.00	304,809	1.00	55,353	5.00	126,428	4.48	258,678	1.00	76,321	1.50	173,193
TRANSFERS IN (OUT)		0										
TRANSFERS FROM I&G		0										
ENDING BALANCE	5.00	6,899	1.00	0	5.00	55,471	4.48	0	1.00	40,045	1.50	(0)

**LUNA COMMUNITY COLLEGE
EXHIBIT 17A
PUBLIC SERVICE**

	Original Budget 2023-24				Estimated Actuals 2023-24				Unaudited Actuals 2023-24			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
Small Business Development Center (SBDC) 5200 / CC552000												
REVENUE												
Tuition and Fees		14,050				14,050						
Federal Gov't Appropriations												
State Gov't Appropriations												
Local Gov't Appropriations												
Federal Gov't Grants/Contracts												
State Gov't Grants/Contracts				101,857				101,857				182,501
Local Gov't Grants/Contracts												
Private Gifts/Grants/Contracts												
Endowments/Land/Perm Fund												
Sales and Services						50,560						
Other Sources										13,800		
TOTAL REVENUE	0.00	14,050	0.00	101,857	0.00	64,610	0.00	101,857	0.00	13,800	0.00	182,501
BEGINNING BALANCE		8,883		0		8,883				8,883		
TOTAL AVAILABLE	0.00	22,933	0.00	101,857	0.00	73,493	0.00	101,857	0.00	22,683	0.00	182,501
EXPENDITURES												
Professional Salaries			1.00	75,336		48,000	1.00	75,000			2.50	130,538
Full-Time Faculty												
Part-Time Faculty												
Secretarial/Clerical Salaries												
Technician Salaries												
Federal Work-Study												
State Work-Study												
Other Salaries												
Supplies & Expenses		8,000				4,076				14,286		51,963
Travel						3,657						
Equipment		783										
Fringe Benefits				26,521		17,760		26,857				
TOT DIRECT EXPEND	0.00	8,783		101,857	0.00	73,493		101,857	0.00	14,286		182,501
INTERNAL SERVICE CHARGES												
Computer Support												
Telephone Support												
Overhead Charges												
TOT INT SERV CHARGES	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
TOTAL EXPENDITURES	0.00	8,783	0.00	101,857	0.00	73,493	0.00	101,857	0.00	14,286	0.00	182,501
TRANSFERS IN (OUT)		0										
TRANSFERS FROM I&G		0										
ENDING BALANCE	0.00	14,150	0.00	0	0.00	0	0.00	0	0.00	8,397	0.00	0

**LUNA COMMUNITY COLLEGE
EXHIBIT 17A
PUBLIC SERVICE**

	Original Budget 2023-24				Estimated Actuals 2023-24				Unaudited Actuals 2023-24			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
Area Health Education Center (AHEC)	5300 / CC553000											
REVENUE												
Tuition and Fees												
Federal Gov't Appropriations												
State Gov't Appropriations												
Local Gov't Appropriations												
Federal Gov't Grants/Contracts				109,530				109,530				
State Gov't Grants/Contracts				17,910				17,910				180,924
Local Gov't Grants/Contracts												
Private Gifts/Grants/Contracts												
Endowments/Land/Perm Fund												
Sales and Services												
Other Sources												
TOTAL REVENUE	0.00	0	0.00	127,440	0.00	0	0.00	127,440	0.00	0	0.00	180,924
BEGINNING BALANCE		55,192		0		55,192				0		
TOTAL AVAILABLE	0.00	55,192	0.00	127,440	0.00	55,192	0.00	127,440	0.00	0	0.00	180,924
EXPENDITURES												
Professional Salaries	0.50	25,000	0.50	30,072	0.50	25,000	1.00	69,501			1.00	69,502
Full-Time Faculty			1.00									
Part-Time Faculty												
Secretarial/Clerical Salaries												
Technician Salaries												
Federal Work-Study												
State Work-Study												
Other Salaries												
Supplies & Expenses		9,510		38,838		9,510		2,000		11,199		89,661
Travel		6,432				6,432		427				1,458
Equipment		5,000				5,000						
Fringe Benefits		9,250		8,609		9,250		25,715				20,303
TOT DIRECT EXPEND	0.50	55,192	1.50	77,519	1	55,192	1	97,643	0.00	11,199	1.00	180,924
INTERNAL SERVICE CHARGES												
Computer Support												
Telephone Support												
Overhead Charges												
TOT INT SERV CHARGES	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
TOTAL EXPENDITURES	0.50	55,192	1.50	77,519	0.50	55,192	1.00	97,643	0.00	11,199	1.00	180,924
TRANSFERS IN (OUT)	0											
TRANSFERS FROM I&G	0											
ENDING BALANCE	0.50	0	1.50	49,921	0.50	0	1.00	29,797	0.00	(11,199)	1.00	0

**LUNA COMMUNITY COLLEGE
EXHIBIT 17A
PUBLIC SERVICE**

	Original Budget 2023-24				Estimated Actuals 2023-24				Unaudited Actuals 2023-24			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
USDA Wildfire Resiliency	<i>CC520820/GR500070</i>											
REVENUE												
Tuition and Fees												
Federal Gov't Appropriations												
State Gov't Appropriations												
Local Gov't Appropriations												
Federal Gov't Grants/Contracts				734,087				734,087				
State Gov't Grants/Contracts												
Local Gov't Grants/Contracts												
Private Gifts/Grants/Contracts												
Endowments/Land/Perm Fund												
Sales and Services												
Other Sources												
TOTAL REVENUE	0.00	0	0.00	734,087	0.00	0	0.00	734,087	0.00	0	0.00	0
BEGINNING BALANCE		0		0		0		0		0		0
TOTAL AVAILABLE	0.00	0	0.00	734,087	0.00	0	0.00	734,087	0.00	0	0.00	0
EXPENDITURES												
Professional Salaries			4.10	118,307			4.10	118,307				
Full-Time Faculty												
Part-Time Faculty												
Secretarial/Clerical Salaries												
Technician Salaries												
Federal Work-Study												
State Work-Study												
Other Salaries			5.50	191,400			5.50	191,400				
Supplies & Expenses				142,149				142,149				
Travel				15,000				15,000				
Equipment				190,188				190,188				
Fringe Benefits				77,043				77,043				
TOT DIRECT EXPEND	0.00	0	9.60	734,087	0.00	0	9.60	734,087	0.00	0	0.00	0
INTERNAL SERVICE CHARGES												
Computer Support												
Telephone Support												
Overhead Charges												
TOT INT SERV CHARGES	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
TOTAL EXPENDITURES	0.00	0	9.60	734,087	0.00	0	9.60	734,087	0.00	0	0.00	0
TRANSFERS IN (OUT)		0										
TRANSFERS FROM I&G		0										
ENDING BALANCE	0.00	0	9.60	0	0.00	0	9.60	0	0.00	0	0.00	0

LUNA COMMUNITY COLLEGE
 EXHIBIT 18
 INTERNAL SERVICE DEPARTMENT

	Original Budget 2023-24				Estimated Actuals 2023-24				Unaudited Actuals 2023-24			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
REVENUE												
Tuition and Fees	0	0	0	0	0	0	0	0	0	0	0	0
Federal Gov't Appropriations	0	0	0	0	0	0	0	0	0	0	0	0
State Gov't Appropriations	0	250,000	0	250,000	0	250,000	0	250,000	0	250,000	0	250,000
Local Gov't Appropriations	0	0	0	0	0	0	0	0	0	0	0	0
Federal Gov't Grants/Contracts	0	0	0	0	0	0	0	0	0	0	0	0
State Gov't Grants/Contracts	0	0	0	0	0	0	0	0	0	0	0	0
Local Gov't Grants/Contracts	0	0	0	0	0	0	0	0	0	0	0	0
Private Gifts/Grants/Contracts	0	0	0	0	0	0	0	0	0	0	0	0
Endowments/Land/Perm Fund	0	0	0	0	0	0	0	0	0	0	0	0
Sales and Services	78,454	0	0	0	0	0	0	2,519	0	0	0	0
Other Sources	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL REVENUE	78,454	250,000	0	250,000	0	250,000	2,519	250,000	2,519	250,000	0	0
BEGINNING BALANCE	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL AVAILABLE	78,454	250,000	0	250,000	0	250,000	2,519	250,000	2,519	250,000	0	0
EXPENDITURES												
Professional Salaries	4.00	218,529	0	0	1.00	86,337	0.00	0	3.60	273,849	0.00	0
Secretarial/Clerical Salaries	-	0	0	0	-	0	0.00	0	-	0	0.00	0
Technician Salaries	0.25	14,562	0	0	3.00	160,879	0.00	0	-	0	0.00	0
Federal Work-Study	-	0	0	0	-	0	0.00	0	-	0	0.00	0
State Work-Study	-	0	0	0	-	0	0.00	0	-	0	0.00	0
Other Salaries	-	0	0	0	0.50	62,400	0.00	0	-	0	0.00	0
Supplies & Expenses	-	320,800	0	0	-	305,422	0.00	0	-	132,549	0.00	108,871
Travel	-	0	0	0	-	0	0.00	0	-	0	0.00	0
Equipment	-	0	0	250,000	-	0	0.00	250,000	-	4,319	0.00	140,129
Fringe Benefits	-	104,352	0	0	-	99,662	0.00	0	-	105,621	0.00	0
TOT DIRECT EXPEND	4.25	658,243	0	250,000	4.50	714,700	0.00	250,000	516,538	250,000	0	0

LUNA COMMUNITY COLLEGE
EXHIBIT 16
INTERNAL SERVICE DEPARTMENT

	Original Budget 2023-24				Estimated Actuals 2023-24				Unaudited Actuals 2023-24				
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted		
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	
REVENUE													
INTERNAL COMPUTER/TEL LINE CHARGES													
Instruction	Ech. 10	0.00	0	0	0	-	0	0.00	0	-	0	0.00	0
Academic Support	Ech. 11	0.00	0	0	0	-	0	0.00	0	0.00	0	0.00	0
Student Services	Ech. 12	0.00	0	0	0	-	0	0.00	0	0.00	0	0.00	0
Institutional Support	Ech. 13	0.00	0	0	0	-	0	0.00	0	0.00	0	0.00	0
Oper & Maint of Plant	Ech. 14	0.00	0	0	0	-	0	0.00	0	-	0	0.00	0
Student Social & Cultural	Ech. 15	0.00	0	0	0	-	0	0.00	0	-	0	0.00	0
Research	Ech. 16	0.00	0	0	0	-	0	0.00	0	-	0	0.00	0
Public Service	Ech. 17	0.00	0	0	0	-	0	0.00	0	-	0	0.00	0
Internal Service Dept.	Ech. 18	0.00	0	0	0	-	0	0.00	0	-	0	0.00	0
Student Financial Aid	Ech. 19	0.00	0	0	0	-	0	0.00	0	-	0	0.00	0
Auxiliary Enterprises	Ech. 20	0.00	0	0	0	-	0	0.00	0	-	0	0.00	0
Intercollegiate Athletics	Ech. 21	0.00	0	0	0	-	0	0.00	0	-	0	0.00	0
Other Internal Charges		0.00	0	0	0	-	0	0.00	0	-	0	0.00	0
Miscellaneous		0.00	0	0	0	-	0	0.00	0	-	0	0.00	0
Restricted & Agency Funds		0.00	0	0	0	-	0	0.00	0	-	0	0.00	0
TOTAL INT COMP/TEL CHARGES		-	0	0	0	-	0	0.00	0	-	0	0.00	0
NET INCREASE(DECREASE)		\$ 4	(\$79,789)	0	\$ -	\$ 5	(\$714,700)	\$ -	\$ -	\$ -	(\$516,538)	\$ -	\$ -
CHARGES TO DIRECT EXPENDITURES													
Instruction	Ech. 10	0	0	0	0	0	0	0	0	0	0	0	0
Academic Support	Ech. 11	0	0	0	0	0	0	0	0	0	0	0	0
Student Services	Ech. 12	0	0	0	0	0	0	0	0	0	0	0	0
Institutional Support	Ech. 13	0	0	0	0	0	0	0	0	0	0	0	0
Oper & Maint of Plant	Ech. 14	0	0	0	0	0	0	0	0	0	0	0	0
Student Social & Cultural	Ech. 15	0	0	0	0	0	0	0	0	0	0	0	0
Research	Ech. 16	0	0	0	0	0	0	0	0	0	0	0	0
Public Service	Ech. 17	0	0	0	0	0	0	0	0	0	0	0	0
Internal Service Dept.	Ech. 18	0	0	0	0	0	0	0	0	0	0	0	0
Student Financial Aid	Ech. 19	0	0	0	0	0	0	0	0	0	0	0	0
Auxiliary Enterprises	Ech. 20	0	0	0	0	0	0	0	0	0	0	0	0
Intercollegiate Athletics	Ech. 21	0	0	0	0	0	0	0	0	0	0	0	0
Other Internal Charges		0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous		0	0	0	0	0	0	0	0	0	0	0	0
Restricted & Agency Funds		0	0	0	0	0	0	0	0	0	0	0	0
TOTAL CHGS to DIRECT EXP		-	0	0	0	-	0	0.00	0	0.00	(\$14,019)	0.00	0
NET INCREASE(DECREASE)		4.25	(\$79,789)	0	0	4.50	(\$714,700)	0.00	0	-	(\$2,519)	0.00	0
NET EXPENDITURES													
NET INCREASE (DECREASE)		4.25	(\$79,789)	0	0	4.50	(\$714,700)	0.00	0	-	(\$2,519)	0.00	0
TRANSFERS IN (OUT) - I&G			658,243				714,700				0		
ENDING BALANCE		4.25	78,454	0	0	4.50	0	0.00	0		(2,519)	0.00	0

LUNA COMMUNITY COLLEGE
EXHIBIT 18
INTERNAL SERVICE DEPARTMENT

	Original Budget 2023-24				Estimated Actuals 2023-24				Unaudited Actuals 2023-24			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
REVENUE												
Computer Services	3100 / CC531000											
REVENUE												
Tuition and Fees												
Federal Gov't Appropriations												
State Gov't Appropriations				250,000								250,000
Local Gov't Appropriations												
Federal Gov't Grants/Contracts												
State Gov't Grants/Contracts												
Local Gov't Grants/Contracts												
Private Gifts/Grants/Contracts												
Endowments/Land/Perm Fund												
Sales and Services												
Other Sources												
TOTAL REVENUE	-	0	0	250,000	-	0	0.00	0		0.00		250,000
EXPENDITURES												
Professional Salaries	4.00	218,529			1.00	86,337			3.50	270,734		
Secretarial/Clerical Salaries												
Technician Salaries					3.00	152,572						
Federal Work-Study												
State Work-Study												
Other Salaries					0.50	62,400						
Supplies & Expenses		262,800				298,846				106,097		109,871
Travel												
Equipment				250,000				250,000		4,319		140,129
Fringe Benefits		98,368				99,662				104,604		
TOT DIRECT EXPEND	4.00	579,697		250,000	4.50	699,800		250,000	3.50	485,800	0.00	250,000
INTERNAL COMPUTER CHARGES:												
Instruction												
Academic Support												
Student Services												
Institutional Support												
Oper & Maint of Plant												
Student Social & Cultural												
Research												
Public Service												
Internal Service Dept.												
Student Financial Aid												
Auxiliary Enterprises												
Intercollegiate Athletics												
Other Internal Charges												
Miscellaneous												
Restricted & Agency Funds												
TOTAL INT SERV CHARGES	-	0	0	0	-	0	0.00	0		0	0.00	0
NET INCREASE(DECREASE)	4.00	(579,697)	0	0	4.50	(699,800)	0.00	(250,000)		(485,800)	0.00	0
Copy Center	3200 / CC532000											
REVENUE												
Tuition and Fees												
Federal Gov't Appropriations												
State Gov't Appropriations												
Local Gov't Appropriations												
Federal Gov't Grants/Contracts												
State Gov't Grants/Contracts												
Local Gov't Grants/Contracts												
Private Gifts/Grants/Contracts												
Endowments/Land/Perm Fund												
Sales and Services												
Other Sources		78,454										2,519
TOTAL REVENUE	0.00	78,454	0	0	-	0	0.00	0	-	2,519	0.00	0
EXPENDITURES												
Professional Salaries										0.10		3,115
Secretarial/Clerical Salaries												
Technician Salaries	0.25	14,562				8,307						
Federal Work-Study												
State Work-Study												
Other Salaries												
Supplies & Expenses		58,000				6,576				26,452		
Travel												
Equipment		6,984								1,217		
Fringe Benefits												
TOT DIRECT EXPEND	0.25	78,546	0	0	-	14,882	0.00	0		30,783	0.00	
INTERNAL TELEPHONE LINE CHARGES:												
Instruction												
Academic Support												
Student Services												
Institutional Support												
Oper & Maint of Plant												
Student Social & Cultural												
Research												
Public Service												
Internal Service Dept.												
Student Financial Aid												
Auxiliary Enterprises												
Intercollegiate Athletics												
Other Internal Charges												
Miscellaneous												
Restricted & Agency Funds												
TOTAL INT TEL LINE CHARGES		78,545	0			0		0		0		0
NET INCREASE(DECREASE)		78,453	0			(14,882)		0		(28,264)		0

**LUNA COMMUNITY COLLEGE
EXHIBIT 19
STUDENT FINANCIAL AID, GRANTS AND STIPENDS**

REVENUE:	Account	Original Budget 2023-24				Estimated Actuals 2023-24				Unaudited Actuals 2023-24			
		Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
		FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
FEDERAL													
	PELL				1,028,000				1,028,000				1,019,020
	Supplemental Educational Opportunity	4111 / CC541110			22,934				20,000				60,035
	Work-Study	4112 / CC 541120			13,649				10,000				28,459
	Loan - Direct Subdized	4113 / CC541130			250,000				250,000				0
	Loan - Direct Unsubdized	4114 / CC541140			150,000				150,000				0
	Loan - Parent Plus	4117 / CC541170			5,000				10,000				0
	Tribal Grants	4140 / CC541400			615,194				20,000				0
	CARES	4115 / CC541150			649,419				649,419				649,419
	Other												1,725
	SUBTOTAL FEDERAL				0				2,137,419				1,758,658
STATE													
	State Sup Incentive Grant	4200 / CC542000			43,773				50,000				63,639
	Work-Study	4312 / CC543120			29,336				30,000				17,727
	Lottery Scholarships	4317 / CC54317			7,392				60,000				27,576
	Opportunity Scholarship	4317 / CC543190			40,995				40,000				81,962
	College Affordability Grants	4322 / CC543220			151,411				150,000				0
	Grow Your Own Teaches	4326 / CC543260			15,000				15,000				15,000
	Other												42,458
	SUBTOTAL STATE				0				345,000				248,362
LOCAL													
	LCC Scholarships												
	Other												
	SUBTOTAL LOCAL				0				0				0
PRIVATE													
	Scholarships				135,000				30,000				29,450
	Viles Foundation				14,100				14,100				20,550
	SUBTOTAL PRIVATE				0				44,100				50,000
	TOTAL REVENUE				0				2,526,519				2,057,020
	BEGINNING BALANCE				58,518				58,518				0
	TOTAL AVAILABLE				58,518				2,526,519				2,057,020

EXPENDITURES:

FEDERAL								
PELL	4110 / CC541100	1,028,000		1,028,000			1,019,020	
Supplemental Educational Opportunity	4111 / CC541110	22,934		20,000			60,035	
Work-Study	4112 / CC 541120	13,649		10,000		576	28,459	
Loan - Direct Subdized	4113 / CC541130	250,000		250,000			0	
Loan - Direct Unsubdized	4114 / CC541140	150,000		150,000			0	
Loan - Parent Plus	4117 / CC541170	5,000		10,000			0	
Tribal Grants	4140 / CC541400	615,194		20,000			0	
CARES	4115 / CC541150	649,419		649,419			649,419	
Other							1,725	
SUBTOTAL FEDERAL		0	2,734,196	0	2,137,419	576	1,758,658	
STATE								
State Sup Incentive Grant	4200 / CC542000	43,773		50,000			63,639	
Work-Study	4312 / CC543120	29,336		30,000			17,727	
Lottery Scholarships	4317 / CC54317	7,392		60,000			27,576	
Opportunity Scholarship	4317 / CC543190	40,995		40,000			81,962	
College Affordability Grants	4322 / CC543220	151,411		150,000			0	
Grow Your Own Teaches	4326 / CC543260	15,000		15,000			15,000	
Other							42,458	
SUBTOTAL STATE		0	287,907	0	345,000	0	248,362	
LOCAL								
LCC Scholarships								
Other		37,100		37,100			21,960	
SUBTOTAL LOCAL		37,100	0	37,100	0	21,960	0	
PRIVATE								
Scholarships			135,000		30,000		29,450	
Viles Foundation			14,100		14,100		20,550	
SUBTOTAL PRIVATE		0	149,100	0	44,100	0	50,000	
TOTAL EXPENDITURES		37,100	3,171,203	37,100	2,526,519	22,536	2,057,020	
TRANSFERS IN (OUT):								
SEOG Match								
3% Scholarships		37,100		37,100			37,100	
LCC Scholarships								
TOTAL TRANSFERS		37,100	0	37,100	0	37,100	0	
ENDING BALANCE		58,518	0	58,518	0	73,082	0	

**LUNA COMMUNITY COLLEGE
EXHIBIT 20A
AUXILIARY ENTERPRISES**

	Original Budget 2023-24				Estimated Actuals 2023-24				Unaudited Actuals 2023-24			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
REVENUE												
Tuition and Fees	-	-	0	-	-	-	-	-	-	-	-	-
Federal Gov't Appropriations	-	-	0	-	-	-	-	-	-	-	-	-
State Gov't Appropriations	-	-	0	-	-	-	-	-	-	-	-	-
Local Gov't Appropriations	-	-	0	-	-	-	-	-	-	-	-	-
Federal Gov't Grants/Contracts	-	-	0	-	-	-	-	-	-	-	-	-
State Gov't Grants/Contracts	-	-	0	-	-	-	-	-	-	-	-	-
Local Gov't Grants/Contracts	-	-	0	-	-	-	-	-	-	-	-	-
Private Gifts/Grants/Contracts	-	-	0	-	-	-	-	-	-	-	-	-
Endowments/Land/Perm Fund	-	-	0	-	-	-	-	-	-	-	-	-
Sales and Services	-	153,474	0	-	-	-	-	-	-	11,779	-	-
Other Sources	-	-	0	-	-	-	-	-	-	28,309	-	-
TOTAL REVENUE	0.00	153,474	0	-	0.00	-	0.00	-	0.00	40,088	0.00	-
BEGINNING BALANCE		(186,033)				(186,033)				(180,664)		
TOTAL AVAILABLE	0.00	(32,559)	0	-	0.00	(186,033)	0.00	-	0.00	(140,576)	0.00	-
EXPENDITURES												
Professional Salaries	2.00	58,692	0	-	1.00	53,991	-	-	1.00	50,876	-	-
Secretarial/Clerical Salaries	-	-	0	-	-	-	-	-	-	-	-	-
Technician Salaries	-	-	0	-	-	-	-	-	-	-	-	-
Federal Work-Study	-	-	0	-	-	-	-	-	-	-	-	-
State Work-Study	-	-	0	-	-	-	-	-	-	-	-	-
Other Salaries	-	-	0	-	-	-	-	-	-	-	-	-
Supplies & Expenses	-	71,192	0	-	-	-	-	-	-	1,288	-	-
Purchases for Resale	-	-	0	-	-	-	-	-	-	12,164	-	-
Travel	-	-	0	-	-	-	-	-	-	-	-	-
Equipment	-	-	0	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	23,590	0	-	-	-	-	-	-	17,460	-	-
TOT DIRECT EXPEND	2.00	153,474	0	-	1.00	53,991	0.00	-	1.00	81,788	-	-
INTERNAL SERVICE CHARGES												
Computer Support	-	-	0	-	-	-	-	-	-	-	-	-
Telephone Support	-	-	0	-	-	-	-	-	-	-	-	-
Overhead Charges	-	-	0	-	-	-	-	-	-	-	-	-
TOT INT SERV CHARGES	0.00	-	0	-	0.00	-	0.00	-	0.00	-	0.00	-
TOTAL EXPENDITURES	2.00	153,474	0	-	1.00	53,991	0.00	-	1.00	81,788	0.00	-
TRANSFERS IN (OUT)		153,474										
Non-Mandatory	-	42,000	0	-	-	42,000	-	-	-	42,000	-	-
Retirement of Indebtedness	-	-	0	-	-	-	-	-	-	-	-	-
NET TRANSFERS	0.00	42,000	0	-	0.00	42,000	0.00	-	0.00	42,000	0.00	-
ENDING BALANCE	2.00	(144,033)	0	-	1.00	(198,024)	0.00	-	1.00	(180,364)	0.00	-

**LUNA COMMUNITY COLLEGE
EXHIBIT 20A
AUXILIARY ENTERPRISES**

Bookstore Services

6100 / CC561000

REVENUE

	Original Budget 2023-24				Estimated Actuals 2023-24				Unaudited Actuals 2023-24			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
Tuition and Fees												
Federal Gov't Appropriations												
State Gov't Appropriations												
Local Gov't Appropriations												
Federal Gov't Grants/Contracts												
State Gov't Grants/Contracts												
Local Gov't Grants/Contracts												
Private Gifts/Grants/Contracts												
Endowments/Land/Perm Fund												
Sales and Services		93,648								11,288		
Other Sources										24,523		
TOTAL REVENUE	0.00	93,648	0	-	0.00	-	0.00	-	0.00	35,811	0.00	-
BEGINNING BALANCE		136,668										
TOTAL AVAILABLE	0.00	230,316	0	-	0.00	-	0.00	-	0.00	35,811	0.00	-
EXPENDITURES												
Professional Salaries	1.00	36,640			0.50	26,996			0.75	47,762		
Secretarial/Clerical Salaries												
Technician Salaries												
Federal Work-Study												
State Work-Study												
Other Salaries												
Supplies & Expenses		40,466								1,088		
Purchases for Resale										12,164		
Travel												
Equipment												
Fringe Benefits		16,542								17,460		
TOT DIRECT EXPEND	1.00	93,648	0	-	0.50	26,996	0.00	-	0.75	78,473	0.00	-
INTERNAL SERVICE CHARGES												
Computer Support												
Telephone Support												
Overhead Charges												
TOT INT SERV CHARGES	0.00	-	0	-	0.00	-	0.00	-	0.00	-	0.00	-
TOTAL EXPENDITURES	1.00	93,648	0	-	0.50	26,996	0.00	-	0.75	33,410	0.00	-
TRANSFERS IN (OUT)												
Non-Mandatory												
Retirement of Indebtedness												
NET TRANSFERS	0.00	-	0	-	0.00	-	0.00	-	0.00	-	0.00	-
INCREASE (DECREASE) in NET ASSETS	-1.00	136,668	0	-	-0.50	(26,996)	0.00	-	-0.75	2,402	0.00	-

**LUNA COMMUNITY COLLEGE
EXHIBIT 20A
AUXILIARY ENTERPRISES**

	Original Budget 2023-24				Estimated Actuals 2023-24				Unaudited Actuals 2023-24			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
Cafeteria Services												
REVENUE												
Tuition and Fees												
Federal Gov't Appropriations												
State Gov't Appropriations												
Local Gov't Appropriations												
Federal Gov't Grants/Contracts												
State Gov't Grants/Contracts												
Local Gov't Grants/Contracts												
Private Gifts/Grants/Contracts												
Endowments/Land/Perm Fund												
Sales and Services		\$ 59,826									492	
Other Sources											3,785	
TOTAL REVENUE	0.00	\$ 59,826	0	-	0.00	-	0.00	-	0.00	4,277	0.00	-
BEGINNING BALANCE		\$ (289,226)								89,288		
TOTAL AVAILABLE	0.00	\$ (229,400)	0	0	0.00	0	0.00	0	0.00	93,565	0.00	0
EXPENDITURES												
Professional Salaries	1.00	\$ 22,052			0.50	26,996			0.25	3,115		
Secretarial/Clerical Salaries												
Technician Salaries												
Federal Work-Study												
State Work-Study												
Other Salaries												
Supplies & Expenses		\$ 30,726								200		
Purchases for Resale												
Travel												
Equipment												
Fringe Benefits		7,048										
TOT DIRECT EXPEND	1.00	59,826	0	-	0.50	26,996	0.00	-	0.25	3,315	0.00	-
INTERNAL SERVICE CHARGES										81,133		
Computer Support												
Telephone Support												
Overhead Charges												
TOT INT SERV CHARGES	0.00	-	0	-	0.00	-	0.00	-		0.00	-	
TOTAL EXPENDITURES	1.00	59,826	0	-	0.50	26,996	0.00	-		3,315	0.00	-
TRANSFERS IN (OUT)												
Non-Mandatory		42,000				42,000				42,000		
Retirement of Indebtedness												
NET TRANSFERS		42,000		-		42,000		-		42,000		-
INCREASE (DECREASE) in NET ASSETS		(247,226)		0		15,004		0		132,250		0

**LUNA COMMUNITY COLLEGE
EXHIBIT 20A
AUXILIARY ENTERPRISES**

	Original Budget 2023-24				Estimated Actuals 2023-24				Unaudited Actuals 2023-24			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
Revolving Fund												
REVENUE												
Tuition and Fees												
Federal Gov't Appropriations												
State Gov't Appropriations												
Local Gov't Appropriations												
Federal Gov't Grants/Contracts												
State Gov't Grants/Contracts												
Local Gov't Grants/Contracts												
Private Gifts/Grants/Contracts												
Endowments/Land/Perm Fund												
Sales and Services												
Other Sources												
TOTAL REVENUE	0.00	-	0	-	0.00	-	0.00	-	0.00	-	0.00	-
BEGINNING BALANCE		20,627										
TOTAL AVAILABLE	0.00	20,627	0	-	0.00	-	0.00	-	0.00	-	0.00	-
EXPENDITURES												
Professional Salaries												
Secretarial/Clerical Salaries												
Technician Salaries												
Federal Work-Study												
State Work-Study												
Other Salaries												
Supplies & Expenses												
Purchases for Resale												
Travel												
Equipment												
Fringe Benefits												
TOT DIRECT EXPEND	0.00	-	0	-	0.00	-	0.00	-	0.00	-	0.00	-
INTERNAL SERVICE CHARGES												
Computer Support												
Telephone Support												
Overhead Charges												
TOT INT SERV CHARGES	0.00	-	0	-	0.00	-	0.00	-	0.00	-	0.00	-
TOTAL EXPENDITURES	0.00	-	0	-	0.00	-	0.00	-	0.00	-	0.00	-
TRANSFERS IN (OUT)												
Non-Mandatory												
Retirement of Indebtedness												
NET TRANSFERS	0.00	-	0	-	0.00	-	0.00	-	0.00	-	0.00	-
INCREASE (DECREASE) in NET ASSETS	0.00	20,627	0	-	0.00	-	0.00	-	0.00	-	0.00	-

**LUNA COMMUNITY COLLEGE
EXHIBIT 21A
INTERCOLLEGIATE ATHLETICS**

21A - 74

	Original Budget 2023-24				Estimated Actuals 2023-24				Unaudited Actuals 2023-24			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
REVENUE												
Tuition and Fees												
Federal Gov't Appropriations												
State Gov't Appropriations		500,600				500,600				479,700		
Local Gov't Appropriations												
Federal Gov't Grants/Contracts												
State Gov't Grants/Contracts												
Local Gov't Grants/Contracts												
Private Gifts/Grants/Contracts												
Endowments/Land/Perm Fund												
Sales and Services												
Other Sources												
TOTAL REVENUE		500,600		-		500,600		-		479,700		-
BEGINNING BALANCE		0				0				56,109		
TOTAL AVAILABLE		500,600		-		500,600		-		535,809		-
EXPENDITURES												
Professional Salaries	6.00	172,465	0.00	-	3.00	114,536	0.00	-	3.00	158,871	0.00	-
Secretarial/Clerical Salaries	0.00	-	0.00	-	0.00	-	0.00	-	0.00	-	0.00	-
Technician Salaries	0.00	-	0.00	-	0.00	-	0.00	-	0.00	-	0.00	-
Federal Work-Study	0.00	-	0.00	-	0.00	-	0.00	-	0.00	-	0.00	-
State Work-Study	0.00	-	0.00	-	0.00	-	0.00	-	0.00	-	0.00	-
Other Salaries	3.50	71,700	0.00	-	0.00	262,416	0.00	-	0.00	-	0.00	-
Supplies & Expenses	0.00	72,476	0.00	-	0.00	24,270	0.00	-	0.00	78,429	0.00	-
Financial Aid	0.00	-	0.00	-	0.00	-	0.00	-	0.00	29,050	0.00	-
Travel	0.00	108,000	0.00	-	0.00	57,000	0.00	-	0.00	29,703	0.00	-
Equipment	0.00	11,847	0.00	-	0.00	-	0.00	-	0.00	-	0.00	-
Fringe Benefits	0.00	64,112	0.00	-	0.00	42,378	0.00	-	0.00	64,448	0.00	-
TOT DIRECT EXPEND	9.50	500,600	0.00	-	3.00	500,600	0.00	-	3.00	360,502	0.00	-
INTERNAL SERVICE CHARGES												
Computer Support												
Telephone Support												
TOT INT SERV CHARGES	0.00	-	0.00	-	0.00	-	0.00	-	0.00	-	0.00	-
TOTAL EXPENDITURES	9.50	500,600	0.00	-	3.00	500,600	0.00	-	3.00	360,502	0.00	-
TRANSFERS IN (OUT)												
ENDING BALANCE	9.50	-	0.00	-	3.00	(0)	0.00	-	3.00	175,307	0.00	-

**LUNA COMMUNITY COLLEGE
EXHIBIT 21A
INTERCOLLEGIATE ATHLETICS**

	Original Budget 2023-24				Estimated Actuals 2023-24				Unaudited Actuals 2023-24			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
Athletics - General	7000 / CC570000											
Professional Salaries												
Secretarial/Clerical Salaries												
Technician Salaries												
Federal Work-Study												
State Work-Study												
Other Salaries						262,416						
Supplies & Expenses												
Financial Aid												
Travel												
Equipment												
Fringe Benefits				0								0
TOT DIRECT EXPEND	0.00	-	-	-	0.00	262,416	-	-	0.00	-	0.00	-
Baseball	7092 / CC570920											
Professional Salaries	3.00	88,849			1.00	40,000			1.00	54,165		
Secretarial/Clerical Salaries												
Technician Salaries												
Federal Work-Study												
State Work-Study												
Other Salaries	1.75	35,800										
Supplies & Expenses		24,270				24,270				47,239		
Financial Aid										11,750		
Travel		57,000				57,000				17,013		
Equipment												
Fringe Benefits		38,965				14,800				18,791		
TOT DIRECT EXPEND	4.75	244,884	0.00	-	1.00	136,070			1.00	148,959		
Softball	7094 / CC570940											
Professional Salaries	3.00	83,616.00			2.00	74,536			2.00	104,706		
Secretarial/Clerical Salaries												
Technician Salaries												
Federal Work-Study												
State Work-Study												
Other Salaries	1.75	35,900										
Supplies & Expenses		48,206								31,190		
Financial Aid										17,300		
Travel		51,000								12,690		
Equipment		11,847										
Fringe Benefits		25,147				27,578				45,657		
TOT DIRECT EXPEND	4.75	255,716	0.00	-	2.00	102,114			2.00	211,543	0.00	-

**LUNA COMMUNITY COLLEGE
EXHIBIT I
CAPITAL OUTLAY**

Original Budget 2023-24				Estimated Actuals 2023-24				Unaudited Actuals 2023-24			
Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount

SUMMARY OF CAPITAL OUTLAY - ALLOCATED

REVENUE:

Tuition and Fees											
Federal Gov't Appropriations											
State Gov't Appropriations	2,204,507			2,204,507							
Local Gov't Appropriations											
Federal Gov't Grants/Contracts											
State Gov't Grants/Contracts											
Local Gov't Grants/Contracts											
Private Gifts/Grants/Contracts											
Endowment/Land/Perm Fund											
Sales and Services											
Other Sources											
TOTAL REVENUE	2,204,507	0		2,204,507	0			0	0		
BEGINNING BALANCE	111,232			1,225,718				43,818			
TOTAL AVAILABLE	2,315,739	0		3,430,225	0			43,818			
EXPENDITURES:											
Major Projects	1,750,000			750,000							
Minor Projects	454,507			454,507							
TOTAL EXPENDITURES	0.00	2,204,507	0.00	0	0.00	1,204,507	0.00	0	0.00	0	
Net TRANSFERS IN (OUT)	0			0				0			
ENDING BALANCE	111,232			2,225,718				43,818			

**LUNA COMMUNITY COLLEGE
EXHIBIT II
RENEWALS AND REPLACEMENTS**

Original Budget 2023-24				Estimated Actuals 2023-24				Unaudited Actuals 2023-24			
Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount

SUMMARY OF R & R

REVENUE:

Tuition and Fees												
Federal Gov't Appropriations												
State Gov't Appropriations						0						
Local Gov't Appropriations												
Federal Gov't Grants/Contracts												
State Gov't Grants/Contracts												
Local Gov't Grants/Contracts												
Private Gifts/Grants/Contracts												
Endowment/Land/Perm Fund												
Sales and Services												
Other Sources												1,416,193
TOTAL REVENUE	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>1,416,193</u>	
BEGINNING BALANCE	434,723				434,723				904,937			0
TOTAL AVAILABLE	<u>434,723</u>		<u>0</u>		<u>434,723</u>		<u>0</u>		<u>904,937</u>		<u>1,416,193</u>	
EXPENDITURES:												
Building Renewal	177,290				109,742							1,416,193
Equipment Replacement	171,580				107,540				48,416			
TOTAL EXPENDITURES	0.00	348,870	0.00	0	0.00	217,282	0.00	0	0.00	48,416	0.00	1,416,193
TRANSFERS IN (OUT):												
I&G - BR&R	101,830				101,830				101,830			
I&G - ER&R	107,540				107,540				107,540			
NET TRANSFERS	<u>209,370</u>		<u>0</u>		<u>209,370</u>		<u>0</u>		<u>209,370</u>			
ENDING BALANCE	<u>295,223</u>		<u>0</u>		<u>426,811</u>		<u>0</u>		<u>1,065,891</u>		<u>0</u>	

**LUNA COMMUNITY COLLEGE
EXHIBIT III
RETIREMENT OF INDEBTEDNESS**

	Original Budget 2023-24				Estimated Actuals 2023-24				Unaudited Actuals 2023-24			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
SUMMARY OF DEBT SERVICE												
REVENUE:												
Tuition and Fees												
Federal Gov't Appropriations										0		
State Gov't Appropriations												
Local Gov't Appropriations												
Federal Gov't Grants/Contracts												
State Gov't Grants/Contracts												
Local Gov't Grants/Contracts										0		
Private Gifts/Grants/Contracts												
Endowment/Land/Perm Fund												
Sales and Services												
Other Sources												
TOTAL REVENUE		0		0		0		0		0		0
BEGINNING BALANCE												
TOTAL AVAILABLE		0		0		0		0				
EXPENDITURES:												
Retirement of Principal		0				0						
Interest Payments		0				0						
Amortization of Bond Discount		0				0						
Other		0				0						
TOTAL EXPENDITURES	0.00		0	0.00	0		0	0.00				
TRANSFERS IN (OUT):												
Capital Outlay												
I&G												
Auxiliary Enterprises		0				0						
NET TRANSFERS		0		0		0		0				
ENDING BALANCE		0		0		0		0		0		0

LUNA COMMUNITY COLLEGE

EXHIBIT a
SUMMARY OF CURRENT FUNDS REVENUE BY SOURCE

	Original Budget 2023-24				Estimated Actuals 2023-24				Unaudited Actuals 2023-24			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
TUITION & FEES												
Instruction and General		932,000		0		672,448		0		987,908		0
Student Social and Cultural		23,645		0		0		0		0		0
Research		0		0		0		0		0		0
Public Service		14,050		0		14,050		0		0		0
Internal Service Dept.		0		0		0		0		0		0
Student Financial Aid												
Auxiliary Enterprises		0		0		0		0		0		0
Intercollegiate Athletics		0		0		0		0		0		0
Independent Operations												
TOT TUITION & FEES		969,695		0		686,498		0		987,908		0
FEDERAL GOV'T APPROPRIATIONS												
Instruction and General												
Student Social and Cultural												
Research												
Public Service												
Internal Service Dept.												
Student Financial Aid												
Auxiliary Enterprises												
Intercollegiate Athletics												
Independent Operations												
TOT FED GOV'T APPROPR		0		0		0		0		0		0
STATE GOV'T APPROPRIATIONS												
Instruction and General	0	7,912,100	0	0	0	7,912,100	0	0	0	7,982,998	0	0
Student Social and Cultural												
Research												
Public Service	0.00	1,000,800	0.00	1,044,204	0	0.00	1,000,800	0.00	1,302,882	0	0.00	74,633
Internal Service Dept.	0.00	0	0.00	250,000	0	0.00	0	0.00	250,000	0	0.00	250,000
Student Financial Aid												
Auxiliary Enterprises												
Intercollegiate Athletics		500,600		0		500,600		0		479,700		0
Renewals and Replacements		0		0		0		0		0		0
TOT STATE GOV'T APPROPR		9,413,500		0		9,413,500		1,552,882		8,846,064		324,633

LUNA COMMUNITY COLLEGE

EXHIBIT a
SUMMARY OF CURRENT FUNDS REVENUE BY SOURCE

	Original Budget 2023-24				Estimated Actuals 2023-24				Unaudited Actuals 2023-24					
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted			
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount		
LOCAL GOV'T APPROPRIATIONS														
Instruction and General		2,255,000				2,255,000				2,410,121				
Student Social and Cultural														
Research														
Public Service														
Internal Service Dept.														
Student Financial Aid														
Auxiliary Enterprises														
Intercollegiate Athletics														
Independent Operations														
TOT LOCAL GOV'T APPROPR		2,255,000		0		2,255,000		0		2,410,121		0		
FEDERAL GOV'T GRANTS/CONTRACTS														
Instruction and General				1,109,747				1,109,747				1,226,632		
Student Social and Cultural				0				0				0		
Research				0				0				0		
Public Service				843,617				843,617				0		
Internal Service Dept.				0				0				0		
Student Financial Aid				2,734,196				2,137,419				1,758,658		
Auxiliary Enterprises				0				0				0		
Intercollegiate Athletics				0				0				0		
Independent Operations														
TOT FED GRANTS & CONTRACTS				4,687,560				4,090,783				2,985,290		
STATE GOV'T GRANTS/CONTRACTS														
Instruction and General	0	2,000	0	303,458	0	0	0	0	2,552,704	0	0	1,312,569	0	1,480,992
Student Social and Cultural				0				0				0		0
Research				0				0				0		0
Public Service				175,120				119,767				363,425		0
Internal Service Dept.				0				0				0		0
Student Financial Aid				287,907				345,000				248,362		0
Auxiliary Enterprises				0				0				0		0
Intercollegiate Athletics				0				0				0		0
Independent Operations														
TOT STATE GRANTS & CONTR				766,485				3,017,471				2,092,779		

LUNA COMMUNITY COLLEGE

EXHIBIT a
SUMMARY OF CURRENT FUNDS REVENUE BY SOURCE

	Original Budget 2023-24				Estimated Actuals 2023-24				Unaudited Actuals 2023-24			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
LOCAL GOV'T GRANTS/CONTRACTS												
Instruction and General			0				0			0		
Student Social and Cultural												
Research												
Public Service												
Internal Service Dept.												
Student Financial Aid	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Auxiliary Enterprises												
Intercollegiate Athletics												
Independent Operations												
TOT LOCAL GRANTS & CONTR			0				0			0		
PRIVATE GIFTS/GRANTS/CONTRACTS												
Instruction and General	0	2,244	0	61,189	0	0	0	61,189	0	0	0	0
Student Social and Cultural												
Research				0				0				0
Public Service	0.00	6,899	0.00	0	0.00	6,899	0.00	0	0.00	0	0.00	173,193
Internal Service Dept.												
Student Financial Aid	0.00	0	0.00	149,100	0	0.00	0	44,100	0	0.00	0	50,000
Auxiliary Enterprises		0								0		
Intercollegiate Athletics												
Independent Operations												
TOT PRIVATE GIFTS & GRANTS		0		210,289		6,899		105,289		0		223,193
ENDOWMENT/LAND/PERM FUND												
Instruction and General			0				0			0		
Student Social and Cultural												
Research												
Public Service												
Internal Service Dept.												
Student Financial Aid												
Auxiliary Enterprises												
Intercollegiate Athletics												
Independent Operations												
TOT PRIVATE GIFTS & GRANTS		0				0				0		

LUNA COMMUNITY COLLEGE

EXHIBIT a
SUMMARY OF CURRENT FUNDS REVENUE BY SOURCE

	Original Budget 2023-24				Estimated Actuals 2023-24				Unaudited Actuals 2023-24			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
SALES & SERVICES												
Instruction and General		0				0				215,681		
Student Social and Cultural Research		0				0				0		
Public Service	0.00	304,809	0.00	0 0	0.00	225,560	0.00	0 0	0.00	0	0.00	0
Internal Service Dept.		78,454				0				2,519		
Student Financial Aid												
Auxiliary Enterprises		153,474				0				11,779		
Intercollegiate Athletics		0				0				0		
Independent Operations												
TOT SALES & SERVICES		536,737				225,560				229,980		
OTHER SOURCES												
Instruction and General		16,000				171,841				165,271		
Student Social and Cultural Research		0				0				0		
Public Service		184,850		0		0		0		13,800		0
Internal Service Dept.		0				0				0		
Student Financial Aid												
Auxiliary Enterprises		0				0				28,309		
Intercollegiate Athletics		0				0				0		
Independent Operations												
TOT OTHER SOURCES		200,850		0		171,841		0		207,380		0

LUNA COMMUNITY COLLEGE

EXHIBIT a
SUMMARY OF CURRENT FUNDS REVENUE BY SOURCE

	Original Budget 2023-24				Estimated Actuals 2023-24				Unaudited Actuals 2023-24			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
TOTAL REVENUE BY SOURCE												
Tuition and Fees		969,695		0		686,498		0		987,908		0
Federal Gov't Appropriations		0		0		0		0		0		0
State Gov't Appropriations		9,413,500		0		9,413,500		1,552,882		8,846,064		324,633
Local Gov't Appropriations		2,255,000		0		2,255,000		0		2,410,121		0
Federal Gov't Grants/Contracts		0		4,687,560		0		4,090,783		0		2,985,290
State Gov't Grants/Contracts		0		766,485		0		3,017,471		0		2,092,779
Local Gov't Grants/Contracts		0		0		0		0		0		0
Private Gifts/Grants/Contracts		0		210,289		6,899		105,289		0		223,193
Endowment/Land/Perm Fund		0		0		0		0		0		0
Sales and Services		536,737		0		225,560		0		229,980		0
Other Sources		200,850		0		171,841		0		207,380		0
TOT REVENUE BY SOURCE		13,375,782		5,664,334		12,759,298		8,766,425		12,681,453		5,625,896
TOTAL REVENUE BY EXHIBIT												
Instruction and General		11,119,344		1,474,394		11,011,389		3,723,640		13,074,549		2,707,624
Student Social and Cultural		23,645		0		0		0		0		0
Research		0		0		0		0		0		0
Public Service		1,511,408		2,062,941		1,247,309		2,266,266		397,166.07		611,251
Internal Service Dept.		78,454		250,000		0		250,000		2,519		250,000
Student Financial Aid		0		3,171,203		0		2,526,519		0		2,057,020
Auxiliary Enterprises		153,474		0		0		0		40,088		0
Intercollegiate Athletics		500,600		0		500,600		0		479,700		0
Independent Operations		0		0		0		0		0		0
TOT REVENUE BY DIVISION		13,386,925		6,958,538		12,759,298		8,766,425		13,994,022		5,625,896

LUNA COMMUNITY COLLEGE

EXHIBIT b

SUMMARY OF SALARIES IN ALL CURRENT FUNDS

	Original Budget 2023-24				Estimated Actuals 2023-24				Unaudited Actuals 2023-24			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
PROFESSIONAL SALARIES												
Instruction	10.00	684,748	1.50	65,800	9.00	653,673	1.50	68,714	13.10	736,815	15.50	217,993
Academic Support	3.25	229,111	0.00	0	3.00	221,737	0.00	0	3.75	199,514	0.00	0
Student Services	9.00	710,579	0.00	0	13.00	617,185	1.00	36,319	11.25	663,577	1.00	16,804
Institutional Support	19.00	1,232,289	0.00	0	18.50	1,204,477	0.00	0	22.60	1,290,280	0.00	0
Oper & Maint of Plant	2.00	105,333	0.00	0	1.00	57,048	0.00	0	1.00	28,781	0.00	0
Student Social and Cultural	0.25	5,000	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Research	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Public Service	5.50	357,983	6.60	237,521	5.50	451,340	6.10	262,808	1.75	72,731	5.00	288,292
Internal Service Dept.	4.00	218,529	0.00	0	1.00	86,337	0.00	0	3.60	273,849	0.00	0
Student Financial Aid												
Auxiliary Enterprises	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Intercollegiate Athletics	6.00	172,465	0.00	0	3.00	114,536	0.00	0	3.00	158,871	0.00	0
Independent Operations												
TOT PROF SALARIES	59.00	3,716,037	8.10	303,321	54.00	3,406,334	8.60	367,841	60.05	3,424,418	21.50	523,089
FULL-TIME FACULTY												
Instruction	27.75	1,291,236	2.00	83,955	24.00	1,239,496	2.00	83,955	20.25	1,035,679	0.00	0
Academic Support												
Student Services												
Institutional Support												
Oper & Maint of Plant												
Student Social and Cultural												
Research	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Public Service	9.25	315,538	1.00	0	9.25	175,122	0.00	0	0.75	25,478	0.00	0
Internal Service Dept.												
Student Financial Aid												
Auxiliary Enterprises												
Intercollegiate Athletics												
Independent Operations												
TOT FULL-TIME FACULTY	37.00	1,606,774	3.00	83,955	33.25	1,414,618	2.00	83,955	21.00	1,061,157	0.00	0

LUNA COMMUNITY COLLEGE

EXHIBIT b

SUMMARY OF SALARIES IN ALL CURRENT FUNDS

	Original Budget 2023-24				Estimated Actuals 2023-24				Unaudited Actuals 2023-24			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
PART-TIME FACULTY												
Instruction	22.00	312,700	9.75	91,500	11.50	188,916	8.00	48,500	37.09	402,808	0.00	0
Academic Support												
Student Services	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Institutional Support												
Oper & Maint of Plant												
Student Social and Cultural												
Research												
Public Service	2.25	25,000	0.00	80,000	2.25	37,376	3.48	206,440	0.15	9,384	1.00	31,709
Internal Service Dept.												
Student Financial Aid												
Auxiliary Enterprises												
Intercollegiate Athletics												
Independent Operations												
TOT PART-TIME FACULTY	24.25	337,700	9.75	171,500	13.75	226,292	11.48	254,940	37.24	412,192	1.00	31,709
SECRETARIAL/CLERICAL												
Instruction	4.00	126,075	1.00	31,200	4.00	121,858	1.00	23,462	4.25	191,408	0.00	0
Academic Support	2.50	25,520	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Student Services	0.00	45,000	0.00	0	0.50	20	0.00	0	0.00	0	0.00	0
Institutional Support	0.00	0	0.00	0	0.00	0	0.00	0	0.00	8,775	0.00	0
Oper & Maint of Plant	1.00	39,054	0.00	0	0.00	0	0.00	0	0.75	18,025	0.00	0
Student Social and Cultural	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Research	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Public Service	0.00	0	0.00	0	0.00	9,996	1.00	33,322	0.00	0	0.00	0
Internal Service Dept.	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Student Financial Aid												
Auxiliary Enterprises	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Intercollegiate Athletics	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Independent Operations												
TOT SECRET/CLERICAL	7.50	235,649	1.00	31,200	4.50	131,874	2.00	56,784	5.00	218,208	0.00	0

LUNA COMMUNITY COLLEGE

EXHIBIT b

SUMMARY OF SALARIES IN ALL CURRENT FUNDS

	Original Budget 2023-24				Estimated Actuals 2023-24				Unaudited Actuals 2023-24			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
TECHNICAL SALARIES												
Instruction	3.00	120,954	1.00	46,000	1.50	80,140	1.00	46,000	0.00	0	0.00	0
Academic Support	0.00	17,729	0.00	0	0.00	17,401	0.00	0	0.00	13,642	0.00	0
Student Services	1.00	32,000	0.00	0	1.00	36,088	0.00	0	0.50	16,976	0.00	0
Institutional Support	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Oper & Maint of Plant	10.00	447,832	0.00	0	10.00	374,899	0.00	0	12.50	393,612	0.00	0
Student Social and Cultural	0.00	0	0.00	0	0.00	0	0.00	0	0.05	2,950	0.00	0
Research	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Public Service	1.00	10,000	0.00	0	1.00	0	0.00	0	0.00	0	0.00	0
Internal Service Dept.	0.25	14,562	0.00	0	3.00	160,879	0.00	0	0.00	0	0.00	0
Student Financial Aid												
Auxiliary Enterprises	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Intercollegiate Athletics	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Independent Operations												
TOT TECHNICAL	15.25	643,077	1.00	46,000	16.50	669,406	1.00	46,000	13.05	427,181	0.00	0
GA/TA SALARIES												
Instruction	0.00	0	0.00	100,546	0.00	0	0.00	66,813	0.00	0	0.00	0
Academic Support												
Student Services												
Institutional Support												
Oper & Maint of Plant												
Student Social and Cultural												
Research	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Public Service												
Internal Service Dept.												
Student Financial Aid												
Auxiliary Enterprises												
Intercollegiate Athletics												
Independent Operations												
TOT GA/TA SALARIES	0.00	0	0.00	100,546	0.00	0	0.00	66,813	0.00	0	0.00	0

LUNA COMMUNITY COLLEGE

EXHIBIT b

SUMMARY OF SALARIES IN ALL CURRENT FUNDS

	Original Budget 2023-24				Estimated Actuals 2023-24				Unaudited Actuals 2023-24			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
FEDERAL WORK STUDY												
Instruction	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Academic Support	1.00	47,712	0.00	0	1.00	47,715	0.00	0	0.00	0	0.00	0
Student Services	0.50	0	0.00	0	0.50	17,280	0.00	0	1.00	0	0.00	0
Institutional Support	3.00	114,368	0.00	0	1.00	42,000	0.00	0	1.00	49,726	0.00	0
Oper & Maint of Plant	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Student Social and Cultural	0.00	0	0.00	0	0.00	0	0.00	0	0.05	3,500	0.00	0
Research	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Public Service	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Internal Service Dept.	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Student Financial Aid												
Auxiliary Enterprises	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Intercollegiate Athletics	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Independent Operations												
TOT FEDERAL WORK STUDY	4.50	162,080	0.00	0	2.50	106,995	0.00	0	2.05	53,226	0.00	0
STATE WORK STUDY												
Instruction	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Academic Support	0.50	0	0.00	0	0.50	0	0.00	0	0.10	0	0.00	0
Student Services	0.00	0	0.00	0	0.00	5,670	0.00	0	0.00	0	0.00	0
Institutional Support	3.00	126,634	0.00	225,000	3.75	136,011	0.00	225,000	0.00	0	0.00	0
Oper & Maint of Plant	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Student Social and Cultural	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Research	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Public Service	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Internal Service Dept.	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Student Financial Aid												
Auxiliary Enterprises	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Intercollegiate Athletics	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Independent Operations												
TOT STATE WORK STUDY	3.50	126,634	0.00	225,000	4.25	141,681	0.00	225,000	0.10	0	0.00	0

LUNA COMMUNITY COLLEGE

EXHIBIT b

SUMMARY OF SALARIES IN ALL CURRENT FUNDS

	Original Budget 2023-24				Estimated Actuals 2023-24				Unaudited Actuals 2023-24			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
OTHER SALARIES												
Instruction	3.00	183,269	0.00	0	3.00	183,269	0.00	0	0.00	13,670	0.00	0
Academic Support	0.00	90,645	0.00	15,015	0.00	0	0.00	0	0.00	0	0.00	0
Student Services	0.00	88,000	0.00	1,200	1.50	201,940	0.00	46,054	0.00	87,568	0.00	0
Institutional Support	0.00	0	0.00	0	0.00	53,668	0.00	0	0.00	86,148	0.00	0
Oper & Maint of Plant	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Student Social and Cultural	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Research	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Public Service	0.00	60,000	5.50	191,400	0.00	76,420	5.50	191,400	0.00	3,015	0.00	0
Internal Service Dept.	0.00	0	0.00	0	0.50	62,400	0.00	0	0.00	0	0.00	0
Student Financial Aid												
Auxiliary Enterprises	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Intercollegiate Athletics	3.50	71,700	0.00	0	0.00	262,416	0.00	0	0.00	0	0.00	0
Independent Operations												
TOT OTHER SALARIES	6.50	493,614	5.50	207,615	5.00	840,113	5.50	237,454	0.00	190,401	0.00	0
TOTAL SALARIES BY CATEGORY												
Professional Salaries	59.00	3,716,037	8.10	303,321	54.00	3,406,334	8.60	367,841	60.05	3,424,418	21.50	523,089
Full-Time Faculty	37.00	1,606,774	3.00	83,955	33.25	1,414,618	2.00	83,955	21.00	1,061,157	0.00	0
Part-Time Faculty	24.25	337,700	9.75	171,500	13.75	226,292	11.48	254,940	37.24	412,192	1.00	31,709
Secretarial/Clerical Salaries	7.50	235,649	1.00	31,200	4.50	131,874	2.00	56,784	5.00	218,208	0.00	0
Technical Salaries	15.25	643,077	1.00	46,000	16.50	669,406	1.00	46,000	13.05	427,181	0.00	0
GA/TA Salaries	0.00	0	0.00	100,546	0.00	0	0.00	66,813	0.00	0	0.00	0
Federal Work Study	4.50	162,080	0.00	0	2.50	106,995	0.00	0	2.05	53,226	0.00	0
State Work Study	3.50	126,634	0.00	225,000	4.25	141,681	0.00	225,000	0.10	0	0.00	0
Other Salaries	6.50	493,614	5.50	207,615	5.00	840,113	5.50	237,454	0.00	190,401	0.00	0
TOT SALARIES BY CATEGORY	157.50	7,321,565	28.35	1,169,137	133.75	6,937,313	30.58	1,338,787	138.49	5,786,784	22.50	554,797

LUNA COMMUNITY COLLEGE

EXHIBIT b

SUMMARY OF SALARIES IN ALL CURRENT FUNDS

	Original Budget 2023-24				Estimated Actuals 2023-24				Unaudited Actuals 2023-24			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
TOTAL SALARIES BY EXHIBIT												
Instruction	69.75	2,718,982	15.25	419,001	53.00	2,467,351	13.50	337,444	74.69	2,380,381	15.50	217,993
Academic Support	7.25	410,717	0.00	15,015	4.50	286,854	0.00	0	3.85	213,156	0.00	0
Student Services	10.50	875,579	0.00	1,200	16.50	878,183	1.00	82,373	12.75	768,122	1.00	16,804
Institutional Support	25.00	1,473,291	0.00	225,000	23.25	1,436,156	0.00	225,000	23.60	1,434,929	0.00	0
Oper & Maint of Plant	13.00	592,219	0.00	0	11.00	431,947	0.00	0	14.25	440,418	0.00	0
Student Social and Cultural	0.25	5,000	0.00	0	0.00	0	0.00	0	0.10	6,450	0.00	0
Research	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Public Service	18.00	768,521	13.10	508,921	18.00	750,255	16.08	693,970	2.65	110,608	6.00	320,000
Internal Service Dept.	4.25	233,091	0.00	0	4.50	309,616	0.00	0	3.60	273,849	0.00	0
Student Financial Aid	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Auxiliary Enterprises	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Intercollegiate Athletics	9.50	244,165	0.00	0	3.00	376,952	0.00	0	3.00	158,871	0.00	0
Independent Operations	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
TOT SALARIES BY EXHIBIT	157.50	7,321,565	28.35	1,169,137	133.75	6,937,313	30.58	1,338,787	138.49	5,786,784	22.50	554,797
TOTAL FRINGE BENEFITS BY EXHIBIT												
Instruction	0.00	1,081,554	0.00	118,542	0.00	877,026	0.00	102,945	0.00	1,035,366	0.00	80,658
Academic Support	0.00	111,913	0.00	0	0.00	93,764	0.00	0	0.00	148,326	0.00	0
Student Services	0.00	716,981	0.00	0	0.00	27,420	0.00	0	0.00	555,527	0.00	0
Institutional Support	0.00	676,793	0.00	40,500	0.00	483,143	0.00	40,500	0.00	610,032	0.00	0
Oper & Maint of Plant	0.00	274,370	0.00	0	0.00	274,370	0.00	0	0.00	274,370	0.00	0
Student Social and Cultural	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Research	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Public Service	0.00	258,403	0.00	130,120	0.00	246,973	0.00	166,774	0.00	13,651	0.00	55,162
Internal Service Dept.	0.00	104,352	0.00	0	0.00	99,662	0.00	0	0.00	105,821	0.00	0
Student Financial Aid	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Auxiliary Enterprises	0.00	23,590	0.00	0	0.00	0	0.00	0	0.00	17,460	0.00	0
Intercollegiate Athletics	0.00	64,112	0.00	0	0.00	42,378	0.00	0	0.00	64,448	0.00	0
Independent Operations	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
TOTAL FRINGE BENEFITS BY EXHIBIT	0.00	3,312,068	0.00	289,161	0.00	2,144,736	0.00	310,219	0.00	2,825,002	0.00	135,820

LUNA COMMUNITY COLLEGE

EXHIBIT b

SUMMARY OF SALARIES IN ALL CURRENT FUNDS

Original Budget 2023-24				Estimated Actuals 2023-24				Unaudited Actuals 2023-24			
Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount

TOTAL SUPPLIES & EXPENSE BY EXHIBIT

Instruction	0.00	2,835,000	0.00	843,274	0	0.00	1,209,958	0.00	963,870	0	0.00	1,899,362	0.00	768,460
Academic Support	0.00	344,706	0.00	39,790	#	0.00	190,905	0.00	7,507	#	0.00	262,581	0.00	7,507
Student Services	0.00	681,861	0.00	5,637	#	0.00	577,791	0.00	4,682	#	0.00	744,328	0.00	0
Institutional Support	0.00	1,066,353	0.00	16,189	#	0.00	311,740	0.00	0	#	0.00	375,168	0.00	10,014
Oper & Maint of Plant	0.00	1,219,083	0.00	0	#	0.00	598,028	0.00	0	#	0.00	642,217	0.00	0
Student Social and Cultural	0.00	18,345	0.00	0	#	0.00	6,119	0.00	0	#	0.00	7,667	0.00	0
Research	0.00	0	0.00	0		0.00	0	0.00	0		0.00	0	0.00	0
Public Service	0.00	286,694	0.00	211,987	#	0.00	208,845	0.00	230,299	#	0.00	76,813	0.00	234,631
Internal Service Dept.	0.00	320,800	0.00	0		0.00	305,422	0.00	0		0.00	132,549	0.00	109,871
Student Financial Aid														
Auxiliary Enterprises	0.00	71,192	0.00	0		0.00	0	0.00	0		0.00	1,288	0.00	0
Intercollegiate Athletics	0.00	72,476	0.00	0	#	0.00	24,270	0.00	0	#	0.00	78,429	0.00	0
Independent Operations														
TOTAL SUPPLIES & EXPENSES BY EXHIBIT	0.00	6,916,510	0.00	1,116,877		0.00	3,433,078	0.00	1,206,358		0.00	4,220,400	0.00	1,130,483

TOTAL TRAVEL BY EXHIBIT

Instruction	0.00	8,100	0.00	5,000		0.00	10,545	0.00	9,864		0.00	1,893	0.00	2,881
Academic Support	0.00	37,500	0.00	12,973	#	0.00	25,658	0.00	0	#	0.00	21,021	0.00	0
Student Services	0.00	5,100	0.00	1,200	#	0.00	1,227	0.00	0	#	0.00	3,846	0.00	0
Institutional Support	0.00	47,300	0.00	0	#	0.00	11,774	0.00	0	#	0.00	2,127	0.00	0
Oper & Maint of Plant	0.00	41,000	0.00	0		0.00	18,314	0.00	0		0.00	0	0.00	0
Student Social and Cultural	0.00	300	0.00	0		0.00	0	0.00	0		0.00	0	0.00	0
Research	0.00	0	0.00	0		0.00	0	0.00	0		0.00	0	0.00	0
Public Service	0.00	33,683	0.00	26,000	#	0.00	18,340	0.00	18,131	#	0.00	5,181	0.00	1,458
Internal Service Dept.	0.00	0	0.00	0		0.00	0	0.00	0		0.00	0	0.00	0
Student Financial Aid														
Auxiliary Enterprises	0.00	0	0.00	0		0.00	0	0.00	0		0.00	0	0.00	0
Intercollegiate Athletics	0.00	108,000	0.00	0		0.00	57,000	0.00	0		0.00	29,703	0.00	0
Independent Operations														
TOTAL TRAVEL BY EXHIBIT	0.00	280,983	0.00	45,173		0.00	142,858	0.00	27,995		0.00	63,771	0.00	4,339

LUNA COMMUNITY COLLEGE
EXHIBIT c
PROPOSED SALARY INCREASE

	<u>2024-25</u>
Returning Faculty	5.8%
Adjunct Faculty	0.0%
Returning Professional Staff (FLSA exempt)	3.0%
Returning Professional Staff (FLSA non-exempt)	3.0%
GA/TA	0%
Students	\$0.00

LUNA COMMUNITY COLLEGE
EXHIBIT d
TUITION AND REQUIRED FEES

	2023-24	2024-25
REGULAR SEMESTER		
Undergraduate Tuition		
Part-Time Students (per credit hour)		
Resident, Off Campus	48.00	51.00
Resident, On Campus	48.00	51.00
Out of District, Off Campus	66.00	70.00
Out of District, On Campus	66.00	70.00
Non-Resident, Off Campus	125.00	132.00
Non-Resident, On Campus	125.00	132.00
Full-Time Students		
Resident, Off Campus	576.00	612.00
Resident, On Campus	576.00	612.00
Out of District, Off Campus	792.00	840.00
Out of District, On Campus	792.00	840.00
Non-Resident, Off Campus	1,500.00	1,584.00
Non-Resident, On Campus	1,500.00	1,584.00
Summer Session		
Hourly Tuition Rate		
Resident, Off Campus	48.00	51.00
Resident, On Campus	48.00	51.00
Out of District, Off Campus	66.00	70.00
Out of District, On Campus	66.00	70.00
Non-Resident, Off Campus	125.00	132.00
Non-Resident, On Campus	125.00	132.00
Required Fees		
Part-Time Students		
Part-Time Undergrad, Non-Resident & Out of Distr	10.00	10.00
Full-Time Students		
Full-Time Undergrad, Non-Resident & Out of Distri	10.00	10.00
Total Tuition and Required Fees		
Part-Time Undergraduate		
Resident, Off Campus	58.00	61.00
Resident, On Campus	58.00	61.00
Out of District, Off Campus	76.00	80.00
Out of District, On Campus	76.00	80.00
Non-Resident, Off Campus	135.00	142.00
Non-Resident, On Campus	135.00	142.00
Full-Time Undergraduate		
Resident, Off Campus	586.00	622.00
Resident, On Campus	586.00	622.00
Out of District, Off Campus	802.00	850.00
Out of District, On Campus	802.00	850.00
Non-Resident, Off Campus	1,510.00	1,594.00
Non-Resident, On Campus	1,510.00	1,594.00

**LUNA COMMUNITY COLLEGE
EXHIBIT e
SALARIES OF PRINCIPAL OFFICERS**

<u>Exhibit</u>	<u>Title</u>	<u>Last Name</u>	<u>2022-23</u>	<u>2023-24</u>
<u>Exhibit 11</u>				
Chief Librarian	Learning Resource Manager	Salazar	\$ 53,990	\$ 55,610
Academic Administration	Business Studies Division / Early Childhood Training	Jackson	\$ 68,933	\$ 71,000
	Allied Health	Applegate	\$ 65,000	\$ 65,000
	Nursing	Hughes	\$ 111,049	\$ 114,380
	Science Math Enginner Technology	Apodaca	\$ 75,929	\$ 78,207
	Trades & industry Division	Torres	\$ 65,000	\$ 65,000
<u>Exhibit 12</u>				
Financial Aid Administration	Director of Financial Aid	Herrera	\$ 80,000	\$ 80,000
Student Records/Admissions	Registrar/Director for Enrollment	Chacon	\$ 68,160	\$ 70,205
<u>Exhibit 13</u>				
President	President	Martinez	\$ 170,000	\$ 192,100
Chief Academic Officer	VP for Academic Affairs	Guzman	\$ 120,000	\$ 120,000
Chief Business Officer	VP for Finance and Administration	Linder	\$ 104,000	\$ 107,120
<u>Exhibit 21</u>				
Director of Athletics	Director of Athletics	Krutsch	\$ 41,321	\$ 59,000

LUNA COMMUNITY COLLEGE
SUMMARY OF CURRENT FUNDS EXPENDITURES (SUPPLEMENTAL EXHIBIT)

	Original Budget 2023-24				Estimated Actuals 2023-24				Unaudited Actuals 2023-24			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
PROFESSIONAL SALARIES												
Instruction	10.00	684,748	1.50	65,800	9.00	653,673	1.50	68,714	13.10	736,815	15.50	217,993
Academic Support	3.25	229,111	0.00	0	3.00	221,737	0.00	0	3.75	199,514	0.00	0
Student Services	9.00	710,579	0.00	0	13.00	617,185	1.00	36,319	11.25	663,577	1.00	16,804
Institutional Support	19.00	1,232,289	0.00	0	18.50	1,204,477	0.00	0	22.60	1,290,280	0.00	0
Oper & Maint of Plant	2.00	105,333	0.00	0	1.00	57,048	0.00	0	1.00	28,781	0.00	0
Subtotal I & G	43.25	2,962,060	1.50	65,800	44.50	2,754,121	2.50	105,033	51.70	2,918,967	16.50	234,797
Student Social & Cultural	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Research	5.50	357,983	6.60	237,521	5.50	451,340	6.10	262,808	1.75	72,731	5.00	288,292
Public Service	4.00	218,529	0.00	0	1.00	86,337	0.00	0	3.60	273,849	0.00	0
Internal Service Dept.	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Auxiliary Enterprises	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Intercollegiate Athletics	6.00	172,465	0.00	0	3.00	114,536	0.00	0	3.00	158,871	0.00	0
TOT PROF SALARIES	58.75	3,711,037	8.10	303,321	54.00	3,406,334	8.60	367,841	60.05	3,424,418	21.50	523,089
FULL-TIME FACULTY												
Instruction	27.75	1,291,236	2.00	83,955	24.00	1,239,496	2.00	83,955	20.25	1,035,679	0.00	0
Academic Support	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Student Services	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Institutional Support	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Oper & Maint of Plant	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Subtotal I & G	27.75	1,291,236	2.00	83,955	24.00	1,239,496	2.00	83,955	20.25	1,035,679	0.00	0
Student Social & Cultural	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Research	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Public Service	9.25	315,538	1.00	0	9.25	175,122	0.00	0	0.75	25,478	0.00	0
Internal Service Dept.	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Auxiliary Enterprises	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Intercollegiate Athletics	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
TOT FULL-TIME FACULTY	37.00	1,606,774	3.00	83,955	33.25	1,414,618	2.00	83,955	21.00	1,061,157	0.00	0

LUNA COMMUNITY COLLEGE
SUMMARY OF CURRENT FUNDS EXPENDITURES (SUPPLEMENTAL EXHIBIT)

	Original Budget 2023-24				Estimated Actuals 2023-24				Unaudited Actuals 2023-24			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
PART-TIME FACULTY												
Instruction	22.00	312,700	9.75	91,500	11.50	188,916	8.00	48,500	37.09	402,808	0.00	0
Academic Support	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Student Services	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Institutional Support	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Oper & Maint of Plant	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Subtotal I & G	22.00	312,700	9.75	91,500	11.50	188,916	8.00	48,500	37.09	402,808	0.00	0
Student Social & Cultural	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Research	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Public Service	2.25	25,000	0.00	80,000	2.25	37,376	3.48	206,440	0.15	9,384	1.00	31,709
Internal Service Dept.	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Auxiliary Enterprises	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Intercollegiate Athletics	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
TOT PART-TIME FACULTY	24.25	337,700	9.75	171,500	13.75	226,292	11.48	254,940	37.24	412,192	1.00	31,709
SECRETARIAL/CLERICAL												
Instruction	4.00	126,075	1.00	31,200	4.00	121,858	1.00	23,462	4.25	191,408	0.00	0
Academic Support	2.50	25,520	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Student Services	0.00	45,000	0.00	0	0.50	20	0.00	0	0.00	0	0.00	0
Institutional Support	0.00	0	0.00	0	0.00	0	0.00	0	0.00	8,775	0.00	0
Oper & Maint of Plant	1.00	39,054	0.00	0	0.00	0	0.00	0	0.75	18,025	0.00	0
Subtotal I & G	7.50	235,649	1.00	31,200	4.50	121,878	1.00	23,462	5.00	218,208	0.00	0
Student Social & Cultural	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Research	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Public Service	0.00	0	0.00	0	0.00	9,996	1.00	33,322	0.00	0	0.00	0
Internal Service Dept.	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Auxiliary Enterprises	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Intercollegiate Athletics	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
TOT SECRET/CLERICAL	7.50	235,649	1.00	31,200	4.50	131,874	2.00	56,784	5.00	218,208	0.00	0

LUNA COMMUNITY COLLEGE
SUMMARY OF CURRENT FUNDS EXPENDITURES (SUPPLEMENTAL EXHIBIT)

ExpSum - 97

	Original Budget 2023-24				Estimated Actuals 2023-24				Unaudited Actuals 2023-24			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
TECHNICAL SALARIES												
Instruction	3.00	120,954	1.00	46,000	1.50	80,140	1.00	46,000	0.00	0	0.00	0
Academic Support	0.00	17,729	0.00	0	0.00	17,401	0.00	0	0.00	13,642	0.00	0
Student Services	1.00	32,000	0.00	0	1.00	36,088	0.00	0	0.50	16,976	0.00	0
Institutional Support	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Oper & Maint of Plant	10.00	447,832	0.00	0	10.00	374,899	0.00	0	12.50	393,612	0.00	0
Subtotal I & G	14.00	618,515	1.00	46,000	12.50	508,528	1.00	46,000	13.00	424,231	0.00	0
Student Social & Cultural	0.00	0	0.00	0	0.00	0	0.00	0	0.05	2,950	0.00	0
Research	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Public Service	1.00	10,000	0.00	0	1.00	0	0.00	0	0.00	0	0.00	0
Internal Service Dept.	0.25	14,562	0.00	0	3.00	160,879	0.00	0	0.00	0	0.00	0
Auxiliary Enterprises	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Intercollegiate Athletics	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
TOT TECHNICAL	15.25	643,077	1.00	46,000	16.50	669,406	1.00	46,000	13.05	427,181	0.00	0
GA/TA SALARIES												
Instruction	0.00	0	0.00	100,546	0.00	0	0.00	66,813	0.00	0	0.00	0
Academic Support	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Student Services	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Institutional Support	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Oper & Maint of Plant	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Subtotal I & G	0.00	0	0.00	100,546	0.00	0	0.00	66,813	0.00	0	0.00	0
Student Social & Cultural	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Research	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Public Service	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Internal Service Dept.	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Auxiliary Enterprises	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Intercollegiate Athletics	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
TOT GA/TA	0.00	0	0.00	100,546	0.00	0	0.00	66,813	0.00	0	0.00	0

LUNA COMMUNITY COLLEGE
SUMMARY OF CURRENT FUNDS EXPENDITURES (SUPPLEMENTAL EXHIBIT)

	Original Budget 2023-24				Estimated Actuals 2023-24				Unaudited Actuals 2023-24			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
FEDERAL WORK STUDY												
Instruction	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Academic Support	1.00	47,712	0.00	0	1.00	47,715	0.00	0	0.00	0	0.00	0
Student Services	0.50	0	0.00	0	0.50	17,280	0.00	0	1.00	0	0.00	0
Institutional Support	3.00	114,368	0.00	0	1.00	42,000	0.00	0	1.00	49,726	0.00	0
Oper & Maint of Plant	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Subtotal I & G	4.50	162,080	0.00	0	2.50	106,995	0.00	0	2.00	49,726	0.00	0
Student Social & Cultural	0.00	0	0.00	0	0.00	0	0.00	0	0.05	3,500	0.00	0
Research	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Public Service	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Internal Service Dept.	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Auxiliary Enterprises	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Intercollegiate Athletics	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
TOT FEDERAL WORK STUDY	4.50	162,080	0.00	0	2.50	106,995	0.00	0	2.05	53,226	0.00	0
STATE WORK STUDY												
Instruction	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Academic Support	0.50	0	0.00	0	0.50	0	0.00	0	0.10	0	0.00	0
Student Services	0.00	0	0.00	0	0.00	5,670	0.00	0	0.00	0	0.00	0
Institutional Support	3.00	126,634	0.00	225,000	3.75	136,011	0.00	225,000	0.00	0	0.00	0
Oper & Maint of Plant	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Subtotal I & G	3.50	126,634	0.00	225,000	4.25	141,681	0.00	225,000	0.10	0	0.00	0
Student Social & Cultural	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Research	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Public Service	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Internal Service Dept.	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Auxiliary Enterprises	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Intercollegiate Athletics	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
TOT STATE WORK STUDY	9.00	79,926	0.00	122,222	4.25	141,681	0.00	225,000	0.10	0	0.00	0

LUNA COMMUNITY COLLEGE
SUMMARY OF CURRENT FUNDS EXPENDITURES (SUPPLEMENTAL EXHIBIT)

ExpSum - 99

	Original Budget 2023-24				Estimated Actuals 2023-24				Unaudited Actuals 2023-24			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
OTHER SALARIES												
Instruction	3.00	183,269	0.00	0	3.00	183,269	0.00	0	0.00	13,670	0.00	0
Academic Support	0.00	90,645	0.00	15,015	0.00	0	0.00	0	0.00	0	0.00	0
Student Services	0.00	88,000	0.00	1,200	1.50	201,940	0.00	46,054	0.00	87,568	0.00	0
Institutional Support	0.00	0	0.00	0	0.00	53,668	0.00	0	0.00	86,148	0.00	0
Oper & Maint of Plant	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Subtotal I & G	3.00	361,914	0.00	16,215	4.50	438,877	0.00	46,054	0.00	187,386	0.00	0
Student Social & Cultural	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Research	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Public Service	0.00	60,000	5.50	191,400	0.00	76,420	5.50	191,400	0.00	3,015	0.00	0
Internal Service Dept.	0.00	0	0.00	0	0.50	62,400	0.00	0	0.00	0	0.00	0
Auxiliary Enterprises	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Intercollegiate Athletics	3.50	71,700	0.00	0	0.00	262,416	0.00	0	0.00	0	0.00	0
TOT OTHER SALARIES	6.50	493,614	5.50	207,615	5.00	840,113	5.50	237,454	0.00	190,401	0.00	0
SUPPLIES & EXPENSES												
Instruction	0.00	2,835,000	0.00	843,274	0	1,209,958	0	963,870	0.00	1,899,362	0.00	768,460
Academic Support	0.00	344,706	0.00	39,790	0	190,905	0	7,507	0.00	262,581	0.00	7,507
Student Services	0.00	681,861	0.00	5,637	0	577,791	0	4,682	0.00	744,328	0.00	0
Institutional Support	0.00	1,066,353	0.00	16,189	0	311,740	0	0	0.00	375,168	0.00	10,014
Oper & Maint of Plant	0.00	1,219,083	0.00	0	0	598,028	0	0	0.00	642,217	0.00	0
Subtotal I & G		6,147,003		904,890		2,888,422		976,059		3,923,655		785,981
Student Social & Cultural	0.00	18,345	0.00	0	0	6,119	0	0	0.00	7,667	0.00	0
Research	0.00	0	0.00	0	0	0	0	0	0.00	0	0.00	0
Public Service	0.00	286,694	0.00	211,987	0	208,845	0	230,299	0.00	76,813	0.00	234,631
Internal Service Dept.	0.00	320,800	0.00	0	0	305,422	0	0	0.00	132,549	0.00	109,871
Auxiliary Enterprises	0.00	71,192	0.00	0	0	0	0	0	0.00	1,288	0.00	0
Intercollegiate Athletics	0.00	72,476	0.00	0	0	24,270	0	0	0.00	78,429	0.00	0
TOT SUPPLIES & EXPENSES		6,916,510		1,116,877		3,433,078		1,206,358		4,220,400		1,130,483

LUNA COMMUNITY COLLEGE
SUMMARY OF CURRENT FUNDS EXPENDITURES (SUPPLEMENTAL EXHIBIT)

ExpSum - 100

	Original Budget 2023-24				Estimated Actuals 2023-24				Unaudited Actuals 2023-24			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
TRAVEL												
Instruction	0.00	8,100	0.00	5,000	0.00	10,545	0.00	9,864	0.00	1,893	0.00	2,881
Academic Support	0.00	37,500	0.00	12,973	0.00	25,658	0.00	0	0.00	21,021	0.00	0
Student Services	0.00	5,100	0.00	1,200	0.00	1,227	0.00	0	0.00	3,846	0.00	0
Institutional Support	0.00	47,300	0.00	0	0.00	11,774	0.00	0	0.00	2,127	0.00	0
Oper & Maint of Plant	0.00	41,000	0.00	0	0.00	18,314	0.00	0	0.00	0	0.00	0
Subtotal I & G		139,000		19,173		67,518		9,864		28,887		2,881
Student Social & Cultural	0.00	300	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Research	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Public Service	0.00	33,683	0.00	26,000	0.00	18,340	0.00	18,131	0.00	5,181	0.00	1,458
Internal Service Dept.	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Auxiliary Enterprises	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Intercollegiate Athletics	0.00	108,000	0.00	0	0.00	57,000	0.00	0	0.00	29,703	0.00	0
TOT TRAVEL		280,983		45,173		142,858		27,995		63,771		4,339
EQUIPMENT												
Instruction	0.00	7,000	0.00	457,646	0.00	0	0.00	110,118	0.00	95,044	0.00	348,860
Academic Support	0.00	148,500	0.00	260,000	0.00	0	0.00	0	0.00	0	0.00	0
Student Services	0.00	0	0.00	0	0.00	10,000	0.00	0	0.00	16,258	0.00	0
Institutional Support	0.00	6,800	0.00	0	0.00	5,000	0.00	0	0.00	18,842	0.00	696,951
Oper & Maint of Plant	0.00	44,000	0.00	0	0.00	96,731	0.00	0	0.00	49,566	0.00	0
Subtotal I & G		206,300		717,646		111,731		110,118		179,709		1,045,811
Student Social & Cultural	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Research	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Public Service	0.00	82,283	0.00	203,188	0.00	31,500	0.00	195,195	0.00	0	0.00	0
Internal Service Dept.	0.00	0	0.00	250,000	0.00	0	0.00	250,000	0.00	4,319	0.00	250,000
Auxiliary Enterprises	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Intercollegiate Athletics	0.00	11,847	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
TOT EQUIPMENT		300,430		1,170,834		143,231		555,313		184,028		1,295,811

LUNA COMMUNITY COLLEGE
SUMMARY OF CURRENT FUNDS EXPENDITURES (SUPPLEMENTAL EXHIBIT)

ExpSum - 101

	Original Budget 2023-24				Estimated Actuals 2023-24				Unaudited Actuals 2023-24			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
INDIRECT COST												
Instruction	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Academic Support	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Student Services	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Institutional Support	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Oper & Maint of Plant	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Subtotal I & G	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Student Social & Cultural	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Research	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Public Service	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Internal Service Dept.	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Auxiliary Enterprises	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Intercollegiate Athletics	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
TOT INDIRECT COST	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
MISCELLANEOUS												
O & M of Plant - Utilities	0.00	848,500	0.00	0	0.00	848,500	0.00	0	0.00	688,964	0.00	0
Student Financial Aid												
Auxil. - Purch. f. Resale												
Athletics - Financial Aid												
TOT MISCELLANEOUS	0.00	848,500	0.00	0	0.00	848,500	0.00	0	0.00	688,964	0.00	0

LUNA COMMUNITY COLLEGE
SUMMARY OF CURRENT FUNDS EXPENDITURES (SUPPLEMENTAL EXHIBIT)

Original Budget 2023-24				Estimated Actuals 2023-24				Unaudited Actuals 2023-24			
Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount

TOTAL EXPENDITURES BY CATEGORY

Professional Salaries	58.75	3,711,037	8.10	303,321	54.00	3,406,334	8.60	367,841	60.05	3,424,418	21.50	523,089
Full-Time Faculty	37.00	1,606,774	3.00	83,955	33.25	1,414,618	2.00	83,955	21.00	1,061,157	0.00	0
Part-Time Faculty	24.25	337,700	9.75	171,500	13.75	226,292	11.48	254,940	37.24	412,192	1.00	31,709
Secretarial/Clerical Salaries	7.50	235,649	1.00	31,200	4.50	131,874	2.00	56,784	5.00	218,208	0.00	0
Technician Salaries	15.25	643,077	1.00	46,000	16.50	669,406	1.00	46,000	13.05	427,181	0.00	0
GA/TA Salaries	0.00	0	0.00	100,546	0.00	0	0.00	66,813	0.00	0	0.00	0
Other Salaries	6.50	493,614	5.50	207,615	5.00	840,113	5.50	237,454	0.00	190,401	0.00	0
Federal Work Study	4.50	162,080	0.00	0	2.50	106,995	0.00	0	2.05	53,226	0.00	0
State Work Study	9.00	79,926	0.00	122,222	4.25	141,681	0.00	225,000	0.10	0	0.00	0
Supplies & Expense	0.00	6,916,510	0.00	1,116,877	0.00	3,433,078	0.00	1,206,358	0.00	4,220,400	0.00	1,130,483
Travel	0.00	280,983	0.00	45,173	0.00	142,858	0.00	27,995	0.00	63,771	0.00	4,339
Equipment	0.00	300,430	0.00	1,170,834	0.00	143,231	0.00	555,313	0.00	184,028	0.00	1,295,811
Indirect Cost	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Miscellaneous	0.00	848,500	0.00	0	0.00	848,500	0.00	0	0.00	688,964	0.00	0
Fringe Benefits	0.00	3,312,068	0.00	289,161	0.00	2,144,736	0.00	310,219	0.00	2,825,002	0.00	135,820
Internal Services	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
TOT EXPEND BY CATEGORY	162.75	18,928,348	28.35	3,688,404	133.75	13,649,717	30.58	3,438,671	138.49	13,768,950	22.50	3,121,250

TOTAL EXPENDITURES BY DIVISION

Instruction	69.75	6,650,636	15.25	1,843,463	53.00	4,564,880	13.50	1,524,240	74.69	5,412,046	15.50	1,418,851
Academic Support	7.25	1,053,336	0.00	327,778 #	4.50	597,181	0.00	7,507 #	3.85	645,085	0.00	7,507
Student Services	10.50	2,383,777	0.00	8,037	25.53	1,537,215	1.00	87,055	14.00	2,125,940	2.00	78,210
Institutional Support	25.00	3,270,537	0.00	281,689	24.85	2,262,527	0.00	265,500	23.60	2,441,097	0.00	779,923
Oper & Maint of Plant	13.00	3,019,172	0.00	0	11.00	2,267,890	0.00	0	14.25	2,095,534	0.00	0
Subtotal I & G	125.50	16,377,458	15.25	2,460,967	118.88	11,229,693	14.50	1,884,303	130.39	12,719,702	17.50	2,284,491
Student Social & Cultural	0.25	23,645	0.00	0	0.00	6,119	0.00	0	0.10	14,117	0.00	0
Research	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Public Service	18.00	1,429,584	13.10	1,080,216	18.00	1,255,913	16.08	1,304,369	2.65	206,253	6.00	611,251
Internal Service Dept.	4.25	658,243	0.00	250,000 #	4.50	714,700	0.00	250,000 #	0.00	516,538	0.00	250,000
Student Financial Aid	0.00	37,100	0.00	3,171,203	0.00	37,100	0.00	2,526,519	0.00	22,536	0.00	2,057,020
Auxiliary Enterprises	2.00	153,474	0.00	0	1.00	53,991	0.00	0	1.00	81,788	0.00	0
Intercollegiate Athletics	9.50	500,600	0.00	0	3.00	500,600	0.00	0	3.00	360,502	0.00	0
TOT EXPEND BY DIVISION	159.50	19,180,104	28.35	6,962,385	145.38	13,798,116	30.58	5,965,190	137.14	13,921,436	23.50	5,202,762