

**LUNA COMMUNITY COLLEGE  
Report of Actuals**

**FY 2024-2025**

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**FY 2024-2025**

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

	Original Budget 2024-2025				Estimated Actuals 2024-25				Aunaudited Actuals 2024-25			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
<b>REVENUES:</b>												
Instruction and General		12,382,700		1,033,326		13,240,900		3,448,241		13,306,383		3,034,396
Student Social and Cultural Research		10,000		-		-		-		-		-
Public Service		898,050		856,078		400,000		330,945		201,026		330,944
Internal Service Dept. Student Financial Aid		-		1,746,000		-		670,037		-		330,944
Auxiliary Enterprises		-		-		25,100		-		29,229		-
Intercollegiate Athletics		512,500		-		500,600		-		512,500		-
Independent Operations		-		-		-		-		-		-
<b>Subtotal Current Funds</b>		<b>13,803,250</b>		<b>3,635,404</b>		<b>14,166,600</b>		<b>7,187,258</b>		<b>14,049,138</b>		<b>10,695,231</b>
Capital Outlay		3,078,500		-		1,790,457		998,000		103,500		-
Renewals & Replacements		248,638		-		435,148		45,000		534,407		-
Retirement of Indebtedness		-		-		-		-		-		-
<b>Subtotal Plant Funds</b>		<b>3,327,138</b>		<b>-</b>		<b>2,225,605</b>		<b>1,043,000</b>		<b>637,907</b>		<b>-</b>
<b>TOTAL REVENUES</b>		<b>17,130,388</b>		<b>3,635,404</b>		<b>16,392,205</b>		<b>8,230,258</b>		<b>14,687,045</b>		<b>10,695,231</b>
<b>BEGINNING BALANCES:</b>												
Instruction and General		5,157,118		-		6,457,198		-		6,651,579		-
Student Social and Cultural Research		(6,119)		-		(14,117)		-		(18,167)		-
Public Service		247,131		2,006,101		470,153		-		480,684		-
Internal Service Dept. Student Financial Aid		-		-		-		-		0		-
Auxiliary Enterprises		58,518		-		73,082		-		73,082		-
Intercollegiate Athletics		(198,024)		-		(180,364)		-		(182,194)		-
Independent Operations		-		-		175,307		-		185,065		-
<b>Subtotal Current Funds</b>		<b>5,258,624</b>		<b>2,006,101</b>		<b>6,981,259</b>		<b>-</b>		<b>7,190,049</b>		<b>-</b>
Capital Outlay		2,225,718		-		43,818		-		43,818		-
Renewals & Replacements		434,723		-		1,065,891		-		1,010,891		-
Retirement of Indebtedness		-		-		-		-		-		-
<b>Subtotal Plant Funds</b>		<b>2,660,441</b>		<b>-</b>		<b>1,109,709</b>		<b>-</b>		<b>1,054,709</b>		<b>-</b>
<b>TOTAL BEGINNING BALANCES</b>		<b>7,919,065</b>		<b>2,006,101</b>		<b>8,090,968</b>		<b>-</b>		<b>8,244,758</b>		<b>-</b>
<b>TOTAL AVAILABLE:</b>												
Instruction and General		17,539,818		1,033,326		19,698,098		3,448,241		19,957,962		3,034,396
Student Social and Cultural Research		3,881		-		(14,117)		-		(18,167)		-
Public Service		1,145,181		2,862,179		870,153		330,945		681,710		-
Internal Service Dept. Student Financial Aid		-		-		-		670,037		-		330,944
Auxiliary Enterprises		58,518		1,746,000		73,082		2,738,035		73,082		6,998,947
Intercollegiate Athletics		(198,024)		-		(155,264)		-		(152,965)		-
Independent Operations		512,500		-		675,907		-		697,565		-
<b>Subtotal Current Funds</b>		<b>19,061,874</b>		<b>5,641,505</b>		<b>21,147,859</b>		<b>7,187,258</b>		<b>21,239,187</b>		<b>10,364,287</b>
Capital Outlay		5,304,218		-		1,834,275		998,000		147,318		-
Renewals & Replacements		683,361		-		1,501,039		45,000		1,545,298		-
Retirement of Indebtedness		-		-		-		-		-		-
<b>Subtotal Plant Funds</b>		<b>5,987,579</b>		<b>-</b>		<b>3,335,314</b>		<b>1,043,000</b>		<b>1,692,616</b>		<b>-</b>
<b>TOTAL AVAILABLE</b>		<b>25,049,453</b>		<b>5,641,505</b>		<b>24,483,173</b>		<b>8,230,258</b>		<b>22,931,803</b>		<b>10,364,287</b>

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

	Original Budget 2024-2025				Estimated Actuals 2024-25				Aunaudited Actuals 2024-25			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
<b>EXPENDITURES:</b>												
Instruction and General	118.70	14,733,995	13.50	819,581	107.75	12,758,049	11.00	1,678,045	93.90	11,436,348	11.00	1,725,670
Student Social and Cultural	-	20,000	-	-	-	4,050	-	-	-	10,936	-	-
Research	-	-	-	-	-	-	-	-	-	-	-	-
Public Service	12.73	918,746	12.10	992,105	4.00	389,469	2.00	330,945	2.25	291,398	2.00	330,945
Internal Service Dept.	4.50	895,789	-	-	4.50	-	-	-	3.25	-	-	-
Student Financial Aid	-	37,100	-	1,746,000	-	37,100	-	2,738,035	-	37,100	-	6,998,947
Auxiliary Enterprises	1.00	54,801	-	-	1.00	68,930	-	-	1.00	93,173	-	-
Intercollegiate Athletics	5.10	512,500	-	-	0.40	490,842	-	-	4.50	670,123	-	-
Independent Operations	-	-	-	-	-	-	-	-	-	-	-	-
<b>Subtotal Current Funds</b>	<b>141.03</b>	<b>17,172,932</b>	<b>25.60</b>	<b>3,557,686</b>	<b>117.65</b>	<b>13,748,440</b>	<b>13.00</b>	<b>4,747,025</b>	<b>104.90</b>	<b>12,539,078</b>	<b>13.00</b>	<b>9,055,562</b>
Capital Outlay	-	3,442,986	-	-	-	1,790,457	-	998,000	-	103,500	-	-
Renewals & Replacements	-	458,008	-	-	-	699,518	-	45,000	-	534,407	-	-
Retirement of Indebtedness	-	-	-	-	-	-	-	-	-	-	-	-
<b>Subtotal Plant Funds</b>	<b>-</b>	<b>3,900,994</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,489,975</b>	<b>-</b>	<b>1,043,000</b>	<b>-</b>	<b>637,907</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>141.03</b>	<b>21,073,925</b>	<b>25.60</b>	<b>3,557,686</b>	<b>117.65</b>	<b>16,238,415</b>	<b>13.00</b>	<b>5,790,025</b>	<b>104.90</b>	<b>13,176,985</b>	<b>13.00</b>	<b>9,055,562</b>
<b>TRANSFERS IN (OUT):</b>												
Instruction and General		(1,117,623)	-	-		(288,470)	-	-		(288,470)	-	-
Student Social and Cultural		-	-	-		-	-	-		-	-	-
Research		-	-	-		-	-	-		-	-	-
Public Service		-	-	-		-	-	-		-	-	-
Internal Service Dept.		829,153	-	-		-	-	-		-	-	-
Student Financial Aid		37,100	-	-		37,100	-	-		37,100	-	-
Auxiliary Enterprises		42,000	-	-		42,000	-	-		42,000	-	-
Intercollegiate Athletics		-	-	-		-	-	-		-	-	-
Independent Operations		-	-	-		-	-	-		-	-	-
<b>Subtotal Current Funds</b>		<b>(209,370)</b>	<b>-</b>	<b>-</b>		<b>(209,370)</b>	<b>-</b>	<b>-</b>		<b>(209,370)</b>	<b>-</b>	<b>-</b>
Capital Outlay		-	-	-		-	-	-		-	-	-
Renewals & Replacements		209,370	-	-		209,370	-	-		209,370	-	-
Retirement of Indebtedness		-	-	-		-	-	-		-	-	-
<b>Subtotal Plant Funds</b>		<b>209,370</b>	<b>-</b>	<b>-</b>		<b>209,370</b>	<b>-</b>	<b>-</b>		<b>209,370</b>	<b>-</b>	<b>-</b>
<b>NET TRANSFERS</b>		<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>ENDING BALANCES:</b>												
Instruction and General		1,688,200	11.5%	213,746		6,651,579	52.1%	1,770,196		8,233,144	72.0%	1,308,726
Student Social and Cultural		(16,119)	-	-		(18,167)	-	-		(29,103)	-	-
Research		-	-	-		-	-	-		-	-	-
Public Service		226,435	-	1,870,074		480,684	-	-		390,312	-	-
Internal Service Dept.		(66,636)	-	-		-	-	670,037		-	-	-
Student Financial Aid		58,518	-	-		73,082	-	-		73,082	-	-
Auxiliary Enterprises		(210,825)	-	-		(182,194)	-	-		(204,138)	-	-
Intercollegiate Athletics		(0)	-	-		185,065	-	-		27,442	-	-
Independent Operations		-	-	-		-	-	-		-	-	-
<b>Subtotal Current Funds</b>		<b>1,679,572</b>	<b>9.8%</b>	<b>2,083,819</b>		<b>7,190,049</b>	<b>52.3%</b>	<b>2,440,233</b>		<b>8,490,739</b>	<b>67.7%</b>	<b>1,308,726</b>
Capital Outlay		1,861,232	-	-		43,818	-	-		43,818	-	-
Renewals & Replacements		434,723	-	-		1,010,891	-	-		1,220,261	-	-
Retirement of Indebtedness		-	-	-		-	-	-		-	-	-
<b>Subtotal Plant Funds</b>		<b>2,295,955</b>	<b>-</b>	<b>-</b>		<b>1,054,709</b>	<b>-</b>	<b>-</b>		<b>1,264,079</b>	<b>-</b>	<b>-</b>
<b>TOTAL ENDING BALANCES</b>		<b>3,975,527</b>		<b>2,083,819</b>		<b>8,244,758</b>		<b>2,440,233</b>		<b>9,754,818</b>		<b>(416,944)</b>
<b>TOT EXP, TRANSF &amp; BAL</b>		<b>24,840,083</b>		<b>5,641,505</b>		<b>24,483,173</b>		<b>8,230,258</b>		<b>22,931,803</b>		<b>8,638,618</b>

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

	<b>Original Budget 2024-2025</b>				<b>Estimated Actuals 2024-25</b>				<b>Aunaudited Actuals 2024-25</b>			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
<b>INSTRUCTION &amp; GENERAL - FROM (TO)</b>												
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		829,153			0					0	
Financial Aid - 3% Scholarship	Exh. 19		37,100			37,100					37,100	
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	
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	
<b>TOTAL FROM (TO) I &amp; G</b>			<b>1,117,623</b>			<b>288,470</b>					<b>288,470</b>	
<b>NET TRANSFERS IN (OUT)</b>												
Instruction & General (per above)	Exh. 2		(1,117,623)			(288,470)					(288,470)	
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		829,153			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)			(209,370)					(209,370)	
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					209,370	
<b>NET TRANSFERS</b>			<b>0</b>			<b>0</b>					<b>0</b>	

**LUNA COMMUNITY COLLEGE  
EXHIBIT 2  
SUMMARY OF INSTRUCTION AND GENERAL**

	<b>Original Budget 2024-2025</b>				<b>Estimated Actuals 2024-25</b>				<b>Aunaudited Actuals 2024-25</b>			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
<b>REVENUE:</b>												
Tuition and Fees		678,800		0		975,000		0		1,247,500		0
Federal Gov't Appropriations		0		0		0		0		0		0
State Gov't Appropriations		9,296,900		0		9,750,900		0		9,750,900		0
Local Gov't Appropriations		2,255,000		0		2,255,000		0		2,255,000		0
Federal Gov't Grants/Contracts		0		412,735		0		1,346,102		0		1,308,726
State Gov't Grants/Contracts		0		620,591		0		670,037		0		330,944
Local Gov't Grants/Contracts		0		0		0		86,000		0		86,000
Private Gifts/Grants/Contracts		0		0		0		0		0		0
Endowment/Land/Perm Fund		0		0		0		0		0		0
Sales and Services		0		0		0		0		0		0
Other Sources		152,000		0		260,000		0		52,983		0
<b>TOTAL REVENUE</b>		<b>12,382,700</b>		<b>1,033,326</b>		<b>13,240,900</b>		<b>2,102,139</b>		<b>13,306,383</b>		<b>1,725,670</b>
<b>BEGINNING BALANCE</b>		<b>5,157,118</b>				<b>6,457,198</b>				<b>6,457,198</b>		
<b>TOTAL AVAILABLE</b>		<b>17,539,818</b>		<b>1,033,326</b>		<b>19,698,098</b>		<b>2,102,139</b>		<b>19,763,581</b>		<b>1,725,670</b>
<b>EXPENDITURES:</b>												
Instruction	59.25	6,433,589	13.50	554,081	54.50	4,555,400	11.00	1,536,091	43.50	3,898,094	11.00	1,573,566
Academic Support	2.00	402,392	0.00	0	2.00	283,590	0.00	0	1.00	280,195	0.00	0
Student Services	19.20	1,532,017	0.00	0	17.25	1,871,072	0.00	4,704	14.65	1,862,123	0.00	4,704
Institutional Support	27.25	3,442,086	0.00	265,500	24.50	3,738,596	0.00	137,250	24.50	3,284,006	0.00	147,400
Oper & Maint of Plant	11.00	2,923,912	0.00	0	9.50	2,309,390	0.00	0	10.25	2,111,931	0.00	0
<b>TOTAL EXPENDITURES</b>	<b>118.70</b>	<b>14,733,995</b>	<b>13.50</b>	<b>819,581</b>	<b>107.75</b>	<b>12,758,049</b>	<b>11.00</b>	<b>1,678,045</b>	<b>93.90</b>	<b>11,436,348</b>	<b>11.00</b>	<b>1,725,670</b>
<b>TRANSFERS IN (OUT) of I&amp;G:</b>												
Student Social/Cultural Activ	Exh. 15	0				0		0		0		
Research	Exh. 16	0				0		0		0		
Public Service	Exh. 17	0				0		0		0		
Internal Service Dept.	Exh. 18	(829,153)				0		0		0		
Student Financial Aid	Exh. 19	(37,100)				(37,100)		0		(37,100)		
Auxiliary Enterprises	Exh. 20	(42,000)				(42,000)		0		(42,000)		
Intercollegiate Athletics	Exh. 21	0				0		0		0		
Capital Outlay	Exh. I	0				0		0		0		
Renewals & Replacements	Exh. II	(209,370)				(209,370)		0		(209,370)		
Retirement of Indebtedness	Exh. III	0				0		0		0		
<b>TOTAL TRANSFERS</b>		<b>(1,117,623)</b>		<b>0</b>		<b>(288,470)</b>		<b>0</b>		<b>(288,470)</b>		<b>0</b>
<b>ENDING BALANCE</b>		<b>1,688,199</b>		<b>213,746</b>		<b>6,651,579</b>		<b>424,094</b>		<b>8,038,763</b>		<b>0</b>
<b>TOT EXP, TRANSF &amp; BAL</b>		<b>15,304,572</b>		<b>1,033,326</b>		<b>19,121,158</b>		<b>2,102,139</b>		<b>19,186,641</b>		<b>1,725,670</b>

LUNA COMMUNITY COLLEGE

EXHIBIT 3

STUDENT TUITION AND MISCELLANEOUS FEES FOR INSTRUCTION AND GENERAL

	Original Budget 2024-2025				Estimated Actuals 2024-25				Aunaudited Actuals 2024-25				
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted		
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	
<b>TUITION</b>													
<b>CREDIT - MAIN CAMPUS</b>													
SUMMER													
Resident Full-time		20,000				24,445					24,445		
Resident Part-time		0				16,560					16,560		
Non-resident Full-time		0											
Non-resident Part-time		10,000				24,325					24,325		
Waivers													
Subtotal Summer		30,000		0		65,330		0			65,330		0
FALL													
Resident Full-time		90,000				90,000					65,000		
Resident Part-time		80,000				75,120					60,120		
Non-resident Full-time		10,000				36,712					31,712		
Non-resident Part-time		40,000				36,864					31,864		
Waivers													
Subtotal Fall		220,000		0		238,696		0			188,696		0
SPRING													
Resident Full-time		80,000				83,664					83,664		
Resident Part-time		80,000				76,608					76,608		
Non-resident Full-time		10,000				54,865					54,865		
Non-resident Part-time		30,000				58,464					58,464		
Waivers													
Subtotal Spring		200,000		0		273,601		0			273,601		0
TOTAL TUITION - CREDIT - MAIN		450,000		0		577,627		0			527,627		0
<b>CREDIT - EOS &amp; CENTERS</b>													
Off-Campus/ITV													
Center - Mora													
Center - Santa Rosa													
Center - Springer													
TOTAL TUITION - CREDIT - EOS/CTRS		-											
NON-CREDIT - CONT EDUC		-		0									
TOTAL TUITION		450,000		0		577,627		0			527,627		0
<b>MISCELLANEOUS FEES</b>													
Application/Matriculation													
Registration		5,300				11,990					11,990		
Program													
Transcripts		1,000				574					574		
Graduation		2,500				1,977					1,977		
Testing						214					225,214		
Other		220,000				382,618					480,118		
Technology & Infrastructure Fee													
TOTAL FEES		228,800		0		397,373		0			719,873		0
TOTAL TUITION AND FEES		678,800		0		975,000		0			1,247,500		0

**LUNA COMMUNITY COLLEGE  
EXHIBIT 4  
GOVERNMENT APPROPRIATIONS (I & G)**

	<b>Original Budget 2024-2025</b>				<b>Estimated Actuals 2024-25</b>				<b>Aunaudited Actuals 2024-25</b>			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
FEDERAL												
STATE:												
Regular		9,296,900				9,241,900				9,241,900		
Non-recurring						509,000				509,000		
TOTAL STATE		<u>9,296,900</u>				<u>9,750,900</u>				<u>9,750,900</u>		
LOCAL												
Levy		2,255,000				2,255,000				2,255,000		
TOTAL GOVERNMENT APPROPRIATIONS		<u>11,551,900</u>				<u>12,005,900</u>				<u>12,005,900</u>		
Itemized State Appropriations:												
I & G		9,046,900				9,241,900				9,241,900		
Workforce Training NM GRO		250,000					242,000				242,000	
Nursing Enhancement						509,000				509,000		
Total Recurring		<u>9,296,900</u>				<u>9,750,900</u>				<u>9,750,900</u>		
Deferred Maintenance										0		
Total Non-recurring										0		

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

	<b>Original Budget 2024-2025</b>				<b>Estimated Actuals 2024-25</b>				<b>Aunaudited Actuals 2024-25</b>			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
FEDERAL				412,735				1,346,102				1,308,726
STATE				620,591				670,037				330,944
LOCAL								86,000				86,000
<b>TOTAL GOVERNMENT GRANTS &amp; CONTRACTS</b>				<b>1,033,326</b>				<b>2,102,139</b>				<b>1,725,670</b>



LUNA COMMUNITY COLLEGE

EXHIBIT 7

ENDOWMENT, LAND AND PERMANENT FUND INCOME (I&G)

	Original Budget 2024-2025				Estimated Actuals 2024-25				Aunaudited Actuals 2024-25			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
ENDOWMENT												
LAND												
PERMANENT FUND												
TOTAL ENDOWMENT, LAND & PERMANENT FUND INCOME				0				0				0

LUNA COMMUNITY COLLEGE

EXHIBIT 8

SALES AND SERVICES OF EDUCATIONAL ACTIVITIES (I & G)

Original Budget 2024-2025				Estimated Actuals 2024-25				Aunaudited Actuals 2024-25			
Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount

TOTAL SALES AND SERVICES											
		0		0		0		0		0	
OF EDUCATIONAL ACTIVITIES		0		0		0		0		0	

LEASING REVENUES

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

	<b>Original Budget 2024-2025</b>				<b>Estimated Actuals 2024-25</b>				<b>Aunaudited Actuals 2024-25</b>				
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted		
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	
INTEREST INCOME		8,000				25,000					11,986		
INDIRECT COST RECOVERY		90,000				60,000					40,997		
MISCELLANEOUS													
Rentals		30,000				75,000							
Misc Revenues		24,000				100,000							
TOTAL OTHER SOURCES OF REVENUE		152,000		0		260,000		0			52,983		0

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

	Original Budget 2024-2025				Estimated Actuals 2024-25				Aunaudited Actuals 2024-25				
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted		
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	
<b>GENERAL ACADEMIC</b>													
Instruction - Main Campus	1000 / CC510000	0.00	459,742	0.00	-	0.25	655,984	0.00	-	0.20	306,389	0.00	-
Business & Professional Studies -Main	1010 / CC510100	1.00	81,534	0.00	-	2.00	110,156	0.00	-	2.10	107,273	0.00	-
Allied Health	1030 / CC510300	5.00	320,145	0.00	-	5.50	292,509	5.00	343,740	5.25	298,539	5.00	343,740
	1031 / CC510310												
Nursing	2005	15.50	703,520	0.00	-	8.00	491,033	0.00	-	3.35	295,158	0.00	-
Dental Assistant	1033 / CC510330	2.75	150,618	0.00	-	1.00	58,000	0.00	-	2.25	148,123	0.00	-
Health & Fitness Training	1050 / CC510500	2.50	112,105	0.00	-	2.25	113,170	0.00	-	1.00	76,616	0.00	-
Education / Early Childhood - ECDC	1060 / CC510600	5.50	178,189	0.00	-	3.25	170,138	0.00	-	2.00	90,747	0.00	-
Science, Math & Technology	1070 / CC510700	9.00	428,563	0.00	-	8.00	410,854	0.00	13,932	7.35	400,499	0.00	13,932
Applied Technologies / Trade & Industry CTE	1080 / CC510800	2.00	119,800	0.00	-	1.00	114,666	0.00	47,777	1.75	117,227	0.00	47,777
Collision Repair	CC590810	0.00	-	0.00	-	1.00	70,985	0.00	-	0.00	27,282	0.00	-
Automotive	1082 / CC510820	2.00	128,611	0.00	-	1.50	77,752	0.00	-	1.15	73,987	0.00	-
Welding	1086 / CC510860	1.00	136,627	0.00	-	1.75	96,057	0.00	222,336	1.25	122,025	0.00	222,336
Commercial Driving License (CDL)	1088 / CC510880	2.00	248,414	0.00	-	2.00	108,479	0.00	-	2.00	125,185	0.00	-
Cosmetology	1089 / CC510890	3.00	154,049	0.00	-	3.00	161,704	0.00	-	3.00	163,690	0.00	-
Humanties / General Education	1091 / CC510910	5.00	240,120	0.00	-	6.00	249,802	0.00	-	5.50	246,413	0.00	-
Adult Basic Education	1095 / CC510950	0.00	-	2.00	82,033	0.00	-	5.00	222,238	0.00	-	5.00	222,238
Distant Learning	1700 / CC517000	1.00	139,781	0.00	-	1.00	115,505	0.00	-	1.00	115,505	0.00	-
COnttract Education	2080/CC520800	2.00	75,000	11.50	368,290	0.00	-	0.00	64,205	1.00	49,406	0.00	64,205
Nursing Enhancement	CC510380					0.00	-	0.00	-	3.60	262,513.00	0.00	0.00
Nursing Expansion	CC510370					0.00	-	0.00	115,000	0.00	0.00	0.00	115,000
		0.00	-	0.00	-	0.00	-	0.00	111,050	0.00	0.00	0.00	111,050
<b>SUBTOTAL GEN ACADEMIC</b>		59.25	\$ 3,676,817	13.50	\$ 450,323	47.50	\$ 3,296,794	10.00	\$ 1,140,278	43.75	\$ 3,026,577	10.00	\$ 1,140,278
<b>OTHER INSTRUCTION</b>													
Workday Project	2242 / CC522420	0.00	1,500,000	0.00	0	0.00	0	0.00	0	0.00	250,000	0.00	0
Summer Session	XXXXX	0.00	50,000	0.00	0	1.00	75,000	0.00	0	0.50	31,500	0.00	0
Unallocated	XXXXX	0.00	0	0.00	0	1.00	75,000	1.00	286,475	1.25	75,000	1.00	286,475
<b>SUBTOT OTHER INSTRUCTION</b>		0.00	1,550,000	0.00	0	2.00	150,000	1.00	286,475	1.75	356,500	1.00	286,475
<b>RESTRICTED INSTRUCTION</b>													
Grants and Contracts		0.00	0	0.00	0	0.00	-	0.00	111,050	-	-	0.00	111,050
<b>TOTAL EXPEND Before FRINGE/ISE</b>		59.25	5,226,817	13.50	450,322.69	49.50	3,446,794	11.00	1,537,803	45.50	3,383,077	11.00	1,537,803
FRINGE BENEFITS		0.00	1,206,772	0.00	103,758	0.00	1,074,446	0.00	224,338	-	976,485	0.00	146,813
INTERNAL SERVICE CHARGES		0.00	0	0.00	0	0.00	-	0.00	0	-	-	0.00	0
<b>TOTAL EXPENDITURES</b>		59.25	6,433,589	13.50	554,081	49.50	4,521,240	11.00	1,762,141	45.50	4,359,562	11.00	1,684,616

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

	Original Budget 2024-2025				Estimated Actuals 2024-25				Aunaudited Actuals 2024-25			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
<b>Instruction - Main Campus</b>	1000 / CC510000											
Professional Salaries												
Full-Time Faculty					0.25	9,150			0.10	1,060		
Part-Time Faculty									0.10	1,867		
Secretarial & Clerical Salaries										-		
Technician Salaries										-		
GA/TA Salaries										-		
Federal Work-Study										-		
State Work-Study										-		
Other Salaries										11,735		
Supplies & Expenses		459,742				368,994				0		
Travel										-		
Equipment										-		
Internal Services						277,840				291,727		
<b>Total</b>	<b>0.00</b>	<b>459,742</b>	<b>0.00</b>	<b>0</b>	<b>0.25</b>	<b>655,984</b>	<b>0.00</b>	<b>0</b>	<b>0.20</b>	<b>306,389</b>	<b>0.00</b>	<b>0</b>
<b>Business &amp; Professional Studies - Main Campus</b>	1010 / CC510100											
Professional Salaries												
Full-Time Faculty	1.00	44,084							1.00	46,800		
Part-Time Faculty		25,000			1.00	52,000			1.00	32,218		
Secretarial & Clerical Salaries					1.00	36,379				-		
Technician Salaries										-		
GA/TA Salaries										-		
Federal Work-Study										-		
State Work-Study										-		
Other Salaries									0.10	6,848		
Supplies & Expenses		11,450				15,922				15,553		
Travel		1,000				5,855				5,855		
Equipment										-		
<b>Total</b>	<b>1.00</b>	<b>81,534</b>	<b>0.00</b>	<b>0.00</b>	<b>2.00</b>	<b>110,156</b>	<b>0.00</b>	<b>0.00</b>	<b>2.10</b>	<b>107,273</b>	<b>0.00</b>	<b>0.00</b>
<b>Allied Health</b>	1030 / CC510300											
Professional Salaries	1.00	107,000			1.00	66,000			-	-		
Full-Time Faculty	3.00	138,103			2.00	95,670	5.00	300,000	2.00	101,276	5.00	300,000
Part-Time Faculty					1.50	83,017			1.75	95,865		
Secretarial & Clerical Salaries	1.00	32,742			1	34,322				-		
Technician Salaries										-		
GA/TA Salaries										-		
Federal Work-Study										-		
State Work-Study										-		
Other Salaries									1.50	89,792		
Supplies & Expenses		36,300				13,500		43,740		11,606		43,740
Travel		1,000										
Equipment		5,000										
<b>Total</b>	<b>5.00</b>	<b>320,145</b>	<b>0.00</b>	<b>0.00</b>	<b>5.50</b>	<b>292,509</b>	<b>5.00</b>	<b>343,740.00</b>	<b>5.25</b>	<b>298,539</b>	<b>5.00</b>	<b>343,740.00</b>

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

	Original Budget 2024-2025				Estimated Actuals 2024-25				Aunaudited Actuals 2024-25			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
<b>Nursing</b>												
1031 / CC510310 2005												
Professional Salaries	2.00	149,684			2.00	189,392			1.00	83,283		
Full-Time Faculty	5.00	280,897			4.00	178,206			1.25	99,107		
Part-Time Faculty	3.50	25,000										
Secretarial & Clerical Salaries	2.00	54,420			2.00	95,223						
Technician Salaries												
GA/TA Salaries												
Federal Work-Study												
State Work-Study												
Other Salaries	3.00	183,269							1.10	85,495		
Supplies & Expenses		10,250				28,212				27,273		
Travel												
Equipment												
Total	15.50	703,520	0.00	0.00	8.00	491,033	0.00	0.00	3.35	295,158	0.00	0.00
<b>Dental Assistant</b>												
1033 / CC510330												
Professional Salaries	1.00	55,000			1.00	56,870			1.00	58,916		
Full-Time Faculty	1.00	50,000							1.00	47,990		
Part-Time Faculty	0.75	6,000							0.25	15,000		
Secretarial & Clerical Salaries										-		
Technician Salaries										-		
GA/TA Salaries										-		
Federal Work-Study										-		
State Work-Study										-		
Other Salaries										-		
Supplies & Expenses		15,397				1,130				13,117		
Travel		3,100								3,100		
Equipment		21,121								10,000		
Total	2.75	150,618	0.00	0.00	1.00	58,000	0.00	0.00	2.25	148,123	0.00	0.00
<b>Health &amp; Fitness Training</b>												
1050 / CC510500												
Professional Salaries	1.00	43,260			2.00	74,590			1.00	56,870		
Full-Time Faculty												
Part-Time Faculty					0.25	19,600						
Secretarial & Clerical Salaries												
Technician Salaries	1.50	47,865										
GA/TA Salaries												
Federal Work-Study												
State Work-Study												
Other Salaries												
Supplies & Expenses		18,980				18,980				19,427		
Travel		2,000								319		
Equipment												
Total	2.50	112,105	0.00	0.00	2.25	113,170	0.00	0.00	1.00	76,616	0.00	0.00

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

		Original Budget 2024-2025				Estimated Actuals 2024-25				Aunaudited Actuals 2024-25			
		Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
		FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
<b>Education / Early Childhood - ECDC</b>	1060 / CC510600												
Professional Salaries		1.00	68,933			1.00	71,001						
Full-Time Faculty		1.00	44,541			1.00	46,145			1.00	46,144		
Part-Time Faculty		2.50	25,000			0.25	17,568						
Secretarial & Clerical Salaries						1.00	33,322						
Technician Salaries		1.00	33,215										
GA/TA Salaries													
Federal Work-Study													
State Work-Study													
Other Salaries										1.00	42,597		
Supplies & Expenses			5,000				2,102				2,006		
Travel			1,500										
Equipment													
<b>Total</b>		<b>5.50</b>	<b>178,189</b>	<b>0.00</b>	<b>0.00</b>	<b>3.25</b>	<b>170,138</b>	<b>0.00</b>	<b>0.00</b>	<b>2.00</b>	<b>90,747</b>	<b>0.00</b>	<b>0.00</b>
<b>Science, Math &amp; Technology</b>	1070 / CC510700												
Professional Salaries		1.00	78,207			1.00	72,850			1.00	64,128		
Full-Time Faculty		5.00	233,356			5.00	260,463			5.25	275,823		
Part-Time Faculty		3.00	76,000			2.00	76000			0.10	5,373		
Secretarial & Clerical Salaries													
Technician Salaries													
GA/TA Salaries													
Federal Work-Study													
State Work-Study													
Other Salaries										#####	55,175		
Supplies & Expenses			41,000				890						
Travel							651		13,932				13,932
Equipment													
<b>Total</b>		<b>9.00</b>	<b>428,563</b>	<b>0.00</b>	<b>0.00</b>	<b>8.00</b>	<b>410,854</b>	<b>0.00</b>	<b>13,932.00</b>	<b>7.35</b>	<b>400,499</b>	<b>0.00</b>	<b>13,932.00</b>
<b>Applied Technologies / Trade &amp; Industry CTE</b>	1080 / CC510800												
Professional Salaries		1.00	65,000			1.00	93,607			0.50	29,000		
Full-Time Faculty													
Part-Time Faculty									20,000		5,056		20,000
Secretarial & Clerical Salaries		1.00	35,800										
Technician Salaries													
GA/TA Salaries													
Federal Work-Study													
State Work-Study													
Other Salaries										1.25	67,780		
Supplies & Expenses			16,000				21,009		20,500		15,391		20,500
Travel			3,000				50						
Equipment									7,277				7,277
<b>Total</b>		<b>2.00</b>	<b>119,800</b>	<b>0.00</b>	<b>0.00</b>	<b>1.00</b>	<b>114,666</b>	<b>0.00</b>	<b>47,777.00</b>	<b>1.75</b>	<b>117,227</b>	<b>0.00</b>	<b>47,777.00</b>

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

	Original Budget 2024-2025				Estimated Actuals 2024-25				Aunaudited Actuals 2024-25			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
<b>Collision Repair</b>	CC590810											
Professional Salaries												
Full-Time Faculty					1.00	48,985						
Part-Time Faculty												
Secretarial & Clerical Salaries												
Technician Salaries												
GA/TA Salaries												
Federal Work-Study												
State Work-Study												
Other Salaries												
Supplies & Expenses						22,000				27,282		
Travel												
Equipment												
<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>1.00</b>	<b>70,985</b>	<b>0.00</b>	<b>0.00</b>	<b>-</b>	<b>27,282</b>	<b>0.00</b>	<b>0.00</b>
<b>Automotive</b>	1082 / CC510820											
Professional Salaries												
Full-Time Faculty	2.00	96,111			1.50	72,902			1.00	56,147		
Part-Time Faculty									0.15	13,300		
Secretarial & Clerical Salaries												
Technician Salaries												
GA/TA Salaries												
Federal Work-Study												
State Work-Study												
Other Salaries										670		
Supplies & Expenses		20,500				4,850				3,870		
Travel												
Equipment		12,000										
<b>Total</b>	<b>2.00</b>	<b>128,611</b>	<b>0.00</b>	<b>0</b>	<b>1.50</b>	<b>77,752</b>	<b>0.00</b>	<b>0</b>	<b>1.15</b>	<b>73,987</b>	<b>0.00</b>	<b>0.00</b>
<b>Welding</b>	1086 / CC510860											
Professional Salaries												
Full-Time Faculty	1.00	45,827			1.75	93,057			1.00	46,535		
Part-Time Faculty								19,516	0.10	13,510		19,516
Secretarial & Clerical Salaries												
Technician Salaries												
GA/TA Salaries												
Federal Work-Study												
State Work-Study												
Other Salaries									0.15	17,892		
Supplies & Expenses		84,000				3,000		200,713		44,088		200,713
Travel		6,800						2,107				2,107
Equipment												
<b>Total</b>	<b>1.00</b>	<b>136,627</b>	<b>0.00</b>	<b>0.00</b>	<b>1.75</b>	<b>96,057</b>	<b>0.00</b>	<b>222,336.00</b>	<b>1.25</b>	<b>122,025</b>	<b>0.00</b>	<b>222,336.00</b>

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

	Original Budget 2024-2025				Estimated Actuals 2024-25				Aunaudited Actuals 2024-25			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
<b>Commercial Driving License (CDL)</b>	1088 / CC510880											
Professional Salaries	2.00	98,414			1.00	46,971			2.00	87,395		
Full-Time Faculty					1.00	30,424						
Part-Time Faculty												
Secretarial & Clerical Salaries												
Technician Salaries												
GA/TA Salaries												
Federal Work-Study												
State Work-Study												
Other Salaries												
Supplies & Expenses		150,000				31,084				37,790		
Travel												
Equipment												
<b>Total</b>	<b>2.00</b>	<b>248,414</b>	<b>0.00</b>	<b>0</b>	<b>2.00</b>	<b>108,479</b>	<b>0.00</b>	<b>0.00</b>	<b>2.00</b>	<b>125,185</b>	<b>0.00</b>	<b>0.00</b>
<b>Cosmetology</b>	1089 / CC510890											
Professional Salaries												
Full-Time Faculty	3.00	147,029			3.00	160,124			3.00	150,841		
Part-Time Faculty												
Secretarial & Clerical Salaries												
Technician Salaries												
GA/TA Salaries												
Federal Work-Study												
State Work-Study												
Other Salaries												
Supplies & Expenses		7,020				1,580				12,849		
Travel												
Equipment												
<b>Total</b>	<b>3.00</b>	<b>154,049</b>	<b>0.00</b>	<b>0.00</b>	<b>3.00</b>	<b>161,704</b>	<b>0.00</b>	<b>0.00</b>	<b>3.00</b>	<b>163,690</b>	<b>0.00</b>	<b>0.00</b>
<b>Humanties / General Education</b>	1091 / CC510910											
Professional Salaries												
Full-Time Faculty	4.00	189,720			4.00	149,199			4.00	169,358		
Part-Time Faculty	1.00	36,400			1.00	57,336			1.00	46,464		
Secretarial & Clerical Salaries					1.00	38472						
Technician Salaries												
GA/TA Salaries												
Federal Work-Study												
State Work-Study												
Other Salaries									0.50	29,649		
Supplies & Expenses		14,000				4,795				942		
Travel												
Equipment												
<b>Total</b>	<b>5.00</b>	<b>240,120</b>	<b>0.00</b>	<b>0.00</b>	<b>6.00</b>	<b>249,802</b>	<b>0.00</b>	<b>0.00</b>	<b>5.50</b>	<b>246,413</b>	<b>0.00</b>	<b>0.00</b>

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

	Original Budget 2024-2025				Estimated Actuals 2024-25				Aunaudited Actuals 2024-25			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
<b>Adult Basic Education</b>	1095 / CC510950											
Professional Salaries			1.00	59,641			3.00	139,750			3.00	139,750
Full-Time Faculty							1.00	31,680			1.00	31,680
Part-Time Faculty												
Secretarial & Clerical Salaries			1.00	16,132			1	17680			1	17680
Technician Salaries												
GA/TA Salaries												
Federal Work-Study												
State Work-Study												
Other Salaries												
Supplies & Expenses				2,259				23,628				23,628
Travel				4,000				9,500				9,500
Equipment												
<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>2.00</b>	<b>82,033</b>	<b>0.00</b>	<b>-</b>	<b>5.00</b>	<b>222,238.00</b>	<b>-</b>	<b>-</b>	<b>5.00</b>	<b>222,238.00</b>
<b>Distant Learning</b>	1700 / CC517000											
Professional Salaries	1.00	69,984			1	70255			1.00	70,255		
Full-Time Faculty												
Part-Time Faculty												
Secretarial & Clerical Salaries												
Technician Salaries												
GA/TA Salaries												
Federal Work-Study												
State Work-Study												
Other Salaries												
Supplies & Expenses		69,797				45,250				45,250		
Travel												
Equipment												
<b>Total</b>	<b>1.00</b>	<b>139,781</b>	<b>0.00</b>	<b>0.00</b>	<b>1.00</b>	<b>115,505</b>	<b>0.00</b>	<b>0.00</b>	<b>1.00</b>	<b>115,505</b>	<b>0.00</b>	<b>0.00</b>

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

	Original Budget 2024-2025				Estimated Actuals 2024-25				Aunaudited Actuals 2024-25			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
<b>Contract Education</b>	2080/CC520800											
Professional Salaries	2.00	75,000	0.50	10,800								
Full-Time Faculty			2.00	83,955								
Part-Time Faculty			8.00	48,500								
Secretarial & Clerical Salaries				7,800								
Technician Salaries			1.00	46,000					1.00	49,370		
GA/TA Salaries				66,813								
Federal Work-Study												
State Work-Study												
Other Salaries												
Supplies & Expenses				75,776				34,005	-	36		34,005
Travel				1,000								
Equipment				27,646				30,200				30,200
<b>Total</b>	<b>2.00</b>	<b>75,000</b>	<b>11.50</b>	<b>368,290.00</b>	<b>0.00</b>	<b>-</b>	<b>0.00</b>	<b>64,205.00</b>	<b>1.00</b>	<b>49,406</b>	<b>0.00</b>	<b>64,205.00</b>
<b>Workday Project</b>	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												-
Supplies & Expenses		1,500,000								250,000		
Travel												-
Equipment												-
<b>Total</b>	<b>0.00</b>	<b>1,500,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>250,000</b>	<b>0.00</b>	<b>0</b>
<b>Summer</b>	XXXX											
Professional Salaries												-
Full-Time Faculty												-
Part-Time Faculty		50,000.00			1.00	75,000			0.50	31,500		
Secretarial & Clerical Salaries												-
Technician Salaries												-
GA/TA Salaries												-
Federal Work-Study												-
State Work-Study												-
Other Salaries												-
Supplies & Expenses												-
Travel												-
Equipment												-
<b>Total</b>	<b>0.00</b>	<b>50,000</b>	<b>0.00</b>	<b>0</b>	<b>1.00</b>	<b>75,000</b>	<b>0.00</b>	<b>0</b>	<b>0.50</b>	<b>31,500</b>	<b>0.00</b>	<b>0</b>

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

		Original Budget 2024-2025				Estimated Actuals 2024-25				Aunaudited Actuals 2024-25			
		Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
		FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
<b>Unallocated</b>	XXXX												
Professional Salaries					1.00	75,000	1.00	50,000	1.25	75,000	1.00	50,000	
Full-Time Faculty										-			
Part-Time Faculty										-			
Secretarial & Clerical Salaries										-			
Technician Salaries										-			
GA/TA Salaries										-			
Federal Work-Study										-			
State Work-Study										-			
Other Salaries										-			
Supplies & Expenses								222,583		-		222,583	
Travel								1,892		-		1,892	
Equipment								12,000		-		12,000	
Computer Support													
<b>Total</b>		0.00	0	0.00	0	1.00	75,000	1.00	286,475	1.25	75,000	1.00	286,475
<b>Nursing Enhancement</b>	CC510380												
Professional Salaries					2.00	107,040			0.10	6,873			
Full-Time Faculty					2.00	129,960			1.00	54,370			
Part-Time Faculty					1.00	75,000			0.50	29,790			
Secretarial & Clerical Salaries										-			
Technician Salaries										-			
GA/TA Salaries										-			
Federal Work-Study										-			
State Work-Study										-			
Other Salaries						8,000			2.00	94,662			
Supplies & Expenses						159,000				75,079			
Travel						30,000				1,739			
Equipment										-			
Computer Support										-			
<b>Total</b>		0	0.00	0	0	5	509,000	0	0	3.60	262,513	0.00	0
<b>Nursing Expansion</b>	CC510370												
Professional Salaries										-			
Full-Time Faculty										-			
Part-Time Faculty							1.25	95000		-		95,000	
Secretarial & Clerical Salaries										-			
Technician Salaries										-			
GA/TA Salaries										-			
Federal Work-Study										-			
State Work-Study										-			
Other Salaries										-			
Supplies & Expenses										-			
Travel								15000		-		15,000	
Equipment								5000		-		5,000	
Computer Support										-			
<b>Total</b>		0.00	-	0.00	0	0.00	0.00	0.00	115,000	0.00	0.00	0.00	115,000
<b>Unallocated</b>	XXX												
Full-Time Faculty										-			
Part-Time Faculty										-			
Secretarial & Clerical Salaries										-			
Technician Salaries										-			
GA/TA Salaries										-			
Federal Work-Study										-			
State Work-Study										-			
Other Salaries										-			
Supplies & Expenses								111,050		-		111,050	
Travel										-			
Equipment										-			

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

	Original Budget 2024-2025				Estimated Actuals 2024-25				Aunaudited Actuals 2024-25			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
Total	0	0	0.00	0	10	1,018,000	1.25	111,050	7.20	525,026	0.00	452,100
SUMMARY BY CATEGORY												
Professional Salaries	13.00	810,483	1.50	70,441	14.00	923,576	3.00	189,750	8.85	531,720	3.00	304,750
Full-Time Faculty	26.00	1,269,666	2.00	83,955	26.50	1,274,285	7.00	331,680	21.60	1,095,451	7.00	331,680
Part-Time Faculty	10.75	243,400	8.00	48,500	8.00	455,521	0.00	39,516	5.45	289,943	0.00	39,516
Secretarial & Clerical Salaries	4.00	122,962	1.00	23,932	6.00	237,718	1.00	17,680	0.00	-	1.00	17,680
Technician Salaries	2.50	81,080	1.00	46,000	0.00	-	0.00	-	1.00	49,370	0.00	-
GA/TA Salaries / budget fringe	0.00	-	0.00	66,813	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	3.00	183,269	0.00	-	0.00	-	0.00	-	6.60	407,633	0.00	-
Supplies & Expenses	0.00	2,459,436	0.00	78,035	0.00	583,298	0.00	656,219	0.00	526,480	0.00	656,219
Travel	0.00	18,400	0.00	5,000	0.00	6,556	0.00	27,431	0.00	11,013	0.00	27,431
Equipment	0.00	38,121	0.00	27,646	0.00	-	0.00	49,477	0.00	10,000	0.00	49,477
Indirect Cost												
TOTAL EXPEND Before FRINGE/ISC	59.25	5,226,817	13.50	450,323	54.50	3,480,954	11.00	1,311,753	43.50	2,921,609	11.00	1,426,753
FRINGE BENEFITS		1,206,772		103,758		1,074,446		224,338		976,485		146,813
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	59.25	6,433,589	13.50	554,081	54.50	4,555,400	11.00	1,536,091	43.50	3,898,094	11.00	1,573,566

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

	<b>Original Budget 2024-2025</b>				<b>Estimated Actuals 2024-25</b>				<b>Aunaudited Actuals 2024-25</b>				
	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	-	-	58,548	-	-	-	18,246	-	-	
Academic Affairs	2001 / CC520010	-	-	-	-	-	-	-	-	-	-	-	
Higher Learning Commission (HLC)	2003 / CC520030	-	60,500	-	-	25,000	-	-	-	30,308	-	-	
Library / Learning Resource Center	2010 / CC520100	1.00	124,910	-	-	103,289	-	-	1.00	108,879	-	-	
Professional Dev. Program	2030 / CC520300	-	40,000	-	-	40,000	-	-	-	14,388	-	-	
Contract Education	2080 / CC520800	1.00	49,929	-	-	92,831	-	-	-	-	-	-	
Associaite VP for SS	CC521010	-	-	-	-	-	-	-	-	-	-	-	
<b>SUBTOTAL ACADEMIC ADMINISTRATION</b>		<b>2.00</b>	<b>363,619</b>	<b>-</b>	<b>-</b>	<b>2.00</b>	<b>319,668</b>	<b>-</b>	<b>-</b>	<b>1.00</b>	<b>171,821</b>	<b>-</b>	<b>-</b>
RESTRICTED ACADEMIC SUPPORT													
Grants and Contracts		0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
TOT EXPEND Before FRINGE/ISC		2.00	363,619	0.00	0	2.00	319,668	0.00	0	1.00	171,821	0.00	0
FRINGE BENEFITS		0.00	38,772	0.00	0	0.00	19,748	0.00	0	0.00	108,373	0.00	0
INT SERVICE CHARGES													
<b>TOTAL EXPENDITURES</b>		<b>2</b>	<b>402,392</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>339,416</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>280,195</b>	<b>0</b>	<b>0</b>

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

	<b>Original Budget 2024-2025</b>				<b>Estimated Actuals 2024-25</b>				<b>Aunaudited Actuals 2024-25</b>			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
<b>Academic Support</b>	<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				58,548				18,246		
Travel												
Equipment												
<b>Total</b>	0.00	88,280	0.00	0.00	0.00	58,548	0.00	0.00	-	18,246	0.00	0.00
<b>N/A</b>												
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												
<b>Total</b>	0.00	0	0.00	0.00	0.00	-	0.00	0.00	-	-	0.00	0.00
<b>Higher Learning Commission (HLC)</b>	<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				15,000				13,975		
Travel		12,000				10,000				16,333		
Equipment												
<b>Total</b>	0.00	60,500	0.00	0.00	0.00	25,000	0.00	0.00	-	30,308	0.00	0.00

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

		Original Budget 2024-2025				Estimated Actuals 2024-25				Aunaudited Actuals 2024-25			
		Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
		FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
<b>Library / Learning Resource Center</b>	<i>2010 / CC520100</i>												
Professional Salaries		1.00	55,610			1.00	55,826			1.00	55,826		
Full-Time Faculty													
Part-Time Faculty													
Secretarial & Clerical Salaries													
Technician Salaries													
GA/TA Salaries													
Federal Work-Study													
State Work-Study													
Other Salaries													
Supplies & Expenses			69,300				39,305				53,053		
Travel													
Equipment							8,158						
Total		1.00	124,910	0.00	0.00	1.00	103,289	0.00	0.00	1.00	108,879	0.00	0.00
<b>Professional Dev. Program</b>	<i>2030 / CC520300</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			15,000				15,000				6,747		
Travel			25,000				25,000				7,641		
Equipment													
Total		0.00	40,000	0.00	0.00	0.00	40,000	0.00	0.00	-	14,388	0.00	0.00
<b>Contract Education</b>	<i>2080 / CC520800</i>												
Professional Salaries		1.00	49,179			1.00	49,371						
Full-Time Faculty													
Part-Time Faculty													
Secretarial & Clerical Salaries													
Technician Salaries													
GA/TA Salaries													
Federal Work-Study													
State Work-Study													
Other Salaries													
Supplies & Expenses			250				13,260						
Travel			500										
Equipment			0				30,200						
Total		1	49,929	0	0	1	92,831	0	0	0	0	0	0



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

	Original Budget 2024-2025				Estimated Actuals 2024-25				Aunaudited Actuals 2024-25			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
SUMMARY BY CATEGORY												
Professional Salaries	2.00	104,789	-	-	2.00	49,371	-	-	1.00	55,826	-	-
Full-Time Faculty	-	-	-	-	-	-	-	-	-	-	-	-
Part-Time Faculty	-	-	-	-	-	-	-	-	-	-	-	-
Secretarial & Clerical Salaries	-	-	-	-	-	-	-	-	-	-	-	-
Technician Salaries	-	-	-	-	-	-	-	-	-	-	-	-
GA/TA Salaries	-	-	-	-	-	-	-	-	-	-	-	-
Federal Work-Study	-	-	-	-	-	-	-	-	-	-	-	-
State Work-Study	-	-	-	-	-	-	-	-	-	-	-	-
Other Salaries	-	2,500	-	-	-	39,305	-	-	-	-	-	-
Supplies & Expenses	-	218,830.00	-	-	-	101,808	-	-	-	92,021	-	-
Travel	-	37,500	-	-	-	35,000	-	-	-	23,974	-	-
Equipment	-	-	-	-	-	38,358	-	-	-	-	-	-
TOTAL EXPEND Before FRINGE/ISC	2.00	363,619	0.00	0	2.00	263,842	0.00	0	1.00	171,821	0.00	0
FRINGE BENEFITS		38,772		0.00		19,748.40		0.00		108,373		0.00
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	2.00	402,392	0.00	0	2.00	283,590	0.00	0	1.00	280,195	0.00	0

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

	Original Budget 2024-2025				Estimated Actuals 2024-25				Aunaudited Actuals 2024-25				
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted		
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	
<b>STUDENT SERVICES</b>													
Student Services	2100 / CC521000	-	-	0.00	0	0.00	270,297	0.00	0	0.00	69,468	0.00	0
Academic and Career Planning	2102 / CC521020	6.20	483,800	0.00	0	7.25	358,519	0.00	0	5.95	340,176	0.00	0
RR Mentorship Program	2109 / CC521090	2.00	204,988	0.00	0	1.75	128,184	0.00	0	1.75	162,666	0.00	0
Student Success Center (Inactive)	2110 / CC521100	-	-	0.00	0	0.00	-	0.00	0	0.00	-	0.00	0
Dual Credit	2111 / CC521110	1.00	77,250	0.00	0	1.00	74,081	0.00	0	1.00	72,773	0.00	0
Veterans Resource Center	2113 / CC521130	1.00	24,000	0.00	0	1.00	7,300	0.00	0	1.00	6,741	0.00	0
ACE	2122 / CC521220	-	-	0.00	0	0.00	-	0.00	0	0.00	-	0.00	0
Financial Aid Services	2130 / CC521300	2.00	276,000	0.00	0	1.00	670,170	0.00	0	0.50	537,823	0.00	0
Registrars / Student Record	2140 / CC521400	3.00	239,739	0.00	0	3.00	206,986	0.00	0	2.20	158,835	0.00	0
Recruitment / Admissions / Retention	2141 / CC521410	3.00	159,510	0.00	0	1.50	99,214	0.00	0	1.75	91,856	0.00	0
Luna Strong	2108 / CC521080	1.00	37,909	0.00	0 #	0.75	56,321	0.00	4,704	0.50	24,696	0.00	4,704
Workday student		-	-	0.00	0	0.00	-	0.00	0	1.00	110,828	0.00	0
<b>TOTAL STUDENT SERVICES</b>		<b>19.20</b>	<b>1,503,197</b>	<b>0.00</b>	<b>0</b>	<b>17.25</b>	<b>1,871,072</b>	<b>0.00</b>	<b>4,704</b>	<b>14.65</b>	<b>1,575,862</b>	<b>0.00</b>	<b>4,704</b>
<b>RESTRICTED STUDENT SERVICES</b>													
Grants and Contracts		0.00	0	0.00	0	0.00	0	0.00	0	1.00	110,828	0.00	0
TOT EXPEND Before FRINGE/ISC		19.20	1,503,197	0.00	0	17.25	1,871,072	0.00	4,704	15.65	1,686,690	0.00	4,704
FRINGE BENEFITS		0.00	28,820	0.00	0	0.00	-	0.00	0	0.00	335,941	0.00	0
INT SERVICE CHARGES		0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
<b>TOTAL EXPENDITURES</b>		<b>19.20</b>	<b>1,532,017</b>	<b>0.00</b>	<b>0</b>	<b>17.25</b>	<b>1,871,072</b>	<b>0.00</b>	<b>4,704</b>	<b>15.65</b>	<b>2,022,631</b>	<b>0.00</b>	<b>4,704</b>

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

		Original Budget 2024-2025				Estimated Actuals 2024-25				Aunaudited Actuals 2024-25			
		Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
		FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
<b>Student Services</b>	2100 / CC521000												
Professional Salaries			0										
Full-Time Faculty													
Part-Time Faculty													
Secretarial & Clerical Salaries													
Technician Salaries													
GA/TA Salaries													
Federal Work-Study													
State Work-Study													
Other Salaries													
Supplies & Expenses							270,297					69,468	
Travel													
Equipment													
Total		0.00	0	0.00	0	0.00	270,297	-	-	0.00	69,468	0.00	0
<b>Academic and Career Planning</b>	2102 / CC521020					7.25	353,219						
Professional Salaries		4.00	210,088							1.10	64,316		
Full-Time Faculty													
Part-Time Faculty													
Secretarial & Clerical Salaries		1.00	37,170										
Technician Salaries										2.10	121,025		
GA/TA Salaries													
Federal Work-Study													
State Work-Study													
Other Salaries		1.20	93,925							2.75	154,835		
Supplies & Expenses			14,864				5,300						
Travel													
Equipment			127,753										
Total		6.20	483,800	0.00	0	7.25	358,519	-	-	5.95	340,176	0.00	0
<b>RR Mentorship Student Support</b>	2109 / CC521090												
Professional Salaries		2.00	106,728			1.75	99,234			1.00	68,995		
Full-Time Faculty													
Part-Time Faculty			20,000										
Secretarial & Clerical Salaries													
Technician Salaries										0.00			
GA/TA Salaries													
Federal Work-Study													
State Work-Study													
Other Salaries										0.75	22,301		
Supplies & Expenses			72,260				28,950				71,370		
Travel			6,000										
Equipment													
Total		2.00	204,988	0.00	0	1.75	128,184	-	-	1.75	162,666	0.00	0

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

		Original Budget 2024-2025				Estimated Actuals 2024-25				Aunaudited Actuals 2024-25			
		Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
		FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
<b>Student Success Center/Access</b>	2110 / CC521100												
Professional Salaries													
Full-Time Faculty													
Part-Time Faculty													
Secretarial & Clerical Salaries													
Technician Salaries										0.00			
GA/TA Salaries													
Federal Work-Study													
State Work-Study													
Other Salaries													
Supplies & Expenses													
Travel													
Equipment													
<b>Total</b>		0.00	0	0.00	0	0.00	0	-	-	0.00	0	0.00	0
<b>Dual Credit</b>	2111 / CC521110												
Professional Salaries		1.00	71,000			1.00	71,556			1.00	71,273		
Full-Time Faculty													
Part-Time Faculty													
Secretarial & Clerical Salaries													
Technician Salaries										0.00			
GA/TA Salaries													
Federal Work-Study													
State Work-Study													
Other Salaries													
Supplies & Expenses			5,750				2,525				1,500		
Travel			500										
Equipment													
<b>Total</b>		1.00	77,250	0.00	0	1.00	74,081	-	-	1.00	72,773	0.00	0
<b>Veteran's Resource Center</b>	2113 / CC521130												
Professional Salaries		1.00	21000			1.00	6,000			1.00	5,987		
Full-Time Faculty													
Part-Time Faculty													
Secretarial & Clerical Salaries													
Technician Salaries										0.00			
GA/TA Salaries													
Federal Work-Study													
State Work-Study													
Other Salaries													
Supplies & Expenses			2,900				1,300				754		
Travel			100								-		
Equipment													
<b>Total</b>		1.00	24,000	0.00	0	1.00	7,300	-	-	1.00	6,741	0.00	0

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

	Original Budget 2024-2025				Estimated Actuals 2024-25				Aunaudited Actuals 2024-25			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
<b>Academic Career Excellence (ACE)</b>	2122 / CC521220											
Professional Salaries												
Full-Time Faculty												
Part-Time Faculty												
Secretarial & Clerical Salaries												
Technician Salaries									0.00			
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
<b>Financial Aid Services</b>	2130 / CC521300											
Professional Salaries	2.00	126,000			1.00	10,000			0.50	20,035		
Full-Time Faculty												
Part-Time Faculty												
Secretarial & Clerical Salaries												
Technician Salaries									0.00			
GA/TA Salaries												
Federal Work-Study												
State Work-Study												
Other Salaries										1,527		
Supplies & Expenses		150,000				660,170				516,261		
Travel												
Equipment												
Total	2.00	276,000	0.00	0	1.00	670,170	-	-	0.50	537,823	0.00	0
<b>Registrar / Student Records</b>	2140 / CC521400											
Professional Salaries	3.00	157,645			3.00	131,211			2.10	130,245		
Full-Time Faculty												
Part-Time Faculty												
Secretarial & Clerical Salaries												
Technician Salaries		42,594							0.10	4,517		
GA/TA Salaries												
Federal Work-Study												
State Work-Study												
Other Salaries												
Supplies & Expenses		34,500				75,775				24,073		
Travel		5,000										
Equipment												
Total	3.00	239,739	0.00	0	3.00	206,986	-	-	2.20	158,835	0.00	0

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

		Original Budget 2024-2025				Estimated Actuals 2024-25				Aunaudited Actuals 2024-25			
		Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
		FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
<b>Recruitment / Admissions / Retention</b>	2141 / CC521410												
Professional Salaries		3.00	120,510			1.50	88,449			1.00	50,666		
Full-Time Faculty													
Part-Time Faculty													
Secretarial & Clerical Salaries													
Technician Salaries										0.00			
GA/TA Salaries													
Federal Work-Study													
State Work-Study													
Other Salaries										0.75	37,783		
Supplies & Expenses			27,500				8,865				3,407		
Travel			1,500				1,900						
Equipment			10,000										
<b>Total</b>		<b>3.00</b>	<b>159,510</b>	<b>0.00</b>	<b>0</b>	<b>1.50</b>	<b>99,214</b>	<b>-</b>	<b>-</b>	<b>1.75</b>	<b>91,856</b>	<b>0.00</b>	<b>0</b>
<b>Luna Strong</b>	2108 / CC521080												
Professional Salaries		1.00	37,409			0.75	36,321			0.50	23,021		
Full-Time Faculty													
Part-Time Faculty													
Secretarial & Clerical Salaries													
Technician Salaries										-			
GA/TA Salaries													
Federal Work-Study													
State Work-Study													
Other Salaries													
Supplies & Expenses			500				20,000		4,704		1,675		4,704
Travel													
Equipment													
<b>Total</b>		<b>1.00</b>	<b>37,909</b>	<b>0.00</b>	<b>0</b>	<b>0.75</b>	<b>56,321</b>	<b>-</b>	<b>4,704</b>	<b>0.50</b>	<b>24,696</b>	<b>0.00</b>	<b>4,704</b>
<b>Workday student</b>										1.00	49,681		
Professional Salaries													
Full-Time Faculty													
Part-Time Faculty													
Secretarial & Clerical Salaries													
Technician Salaries										0.00			
GA/TA Salaries													
Federal Work-Study													
State Work-Study													
Other Salaries													
Supplies & Expenses											61,147		
Travel													
Equipment													
<b>Total</b>		<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>1.00</b>	<b>110,828</b>	<b>0.00</b>	<b>0</b>

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

	Original Budget 2024-2025				Estimated Actuals 2024-25				Aunaudited Actuals 2024-25			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
SUMMARY BY CATEGORY												
Professional Salaries	17.00	850,381	-	-	17.25	795,990	-	-	8.20	434,538	-	-
Full-Time Faculty	-	-	-	-	-	-	-	-	-	-	-	-
Part-Time Faculty	-	20,000	-	-	-	-	-	-	-	-	-	-
Secretarial & Clerical Salaries	1.00	37,170	-	-	-	-	-	-	-	-	-	-
Technician Salaries	-	42,594	-	-	-	-	-	-	2.20	125,542	-	-
GA/TA Salaries	-	-	-	-	-	-	-	-	-	-	-	-
Federal Work-Study	-	-	-	-	-	-	-	-	-	-	-	-
State Work-Study	-	-	-	-	-	-	-	-	-	-	-	-
Other Salaries	1.20	93,925	-	-	-	-	-	-	4.25	216,446	-	-
Supplies & Expenses	-	308,274	-	-	-	1,073,182	-	4,704	-	749,656	-	4,704
Travel	-	13,100	-	-	-	1,900	-	-	-	-	-	-
Equipment	-	137,753	-	-	-	-	-	-	-	-	-	-
TOTAL EXPEND Before FRINGE/ISC	19.20	1,503,197	0.00	0	17.25	1,871,072	-	4,704	14.65	1,526,182	0.00	4,704
FRINGE BENEFITS		28,820		0		0		0		335,941		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
TOTAL EXPENDITURES	19.20	1,532,017	0.00	0	17.25	1,871,072	-	4,704	14.65	1,862,123	0.00	4,704

LUNA COMMUNITY COLLEGE  
 EXHIBIT 13A  
 EXPENDITURES FOR INSTITUTIONAL SUPPORT

		Aunaudited Actuals 2024-25				Estimated Actuals 2024-25				Aunaudited Actuals 2024-25			
		Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
		FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
<b>EXECUTIVE MANAGEMENT</b>													
Institutional Support	2200 / CC522000	-	146,253	-	-	-	320,119	-	-	-	156,079	-	-
Office of the President / Executive M	2201 / CC522010	2.00	580,900	-	-	4.50	364,412	-	-	4.75	363,840	-	-
Board of Trustee Services	2204 / CC522040	-	80,000	-	-	-	34,229	-	-	-	30,454	-	-
Legal Services	2205 / CC522050	-	70,000	-	-	-	25,300	-	-	-	11,546	-	-
Office of VP for Finance & Adminstral	2206 / CC522060	6.00	444,473	-	-	2.50	444,146	-	-	2.75	300,551	-	-
Office of Academic Affairs	CC520010	2.00	199,147	-	-	2.00	219,065	-	-	3.00	178,437	-	-
<b>TOTAL EXEC MGMT</b>		<b>10.00</b>	<b>1,520,772</b>	<b>-</b>	<b>-</b>	<b>9.00</b>	<b>1,407,271</b>	<b>-</b>	<b>-</b>	<b>10.50</b>	<b>1,040,907</b>	<b>-</b>	<b>-</b>
<b>GENERAL ADMIN &amp; LOGISTICS</b>													
Human Resources/Payroll	2211 / CC522110	3.00	204,000	-	-	1.00	271,999	-	-	1.75	249,671	-	-
Public / Community Relations	2213 / CC522130	1.00	158,844	0.00	0	1.00	133,610	0	-	0.75	45,918	0.00	-
Institutional Research & Reporting	2215 / CC522150	1.00	83,818	0.00	0	1.00	87,750	0	-	1.00	87,153	0.00	-
Fiscal Operations	2221 / CC522210	3.00	298,527	0.00	0	4.00	283,005	0	-	3.75	271,688	0.00	-
Purchasing	2228 / CC522280	1.00	59,500	0.00	0	1.00	59,278	0	-	1.00	59,272	0.00	-
Life Safety / Security Services	2234 / CC522340	3.50	226,698	0.00	225,000	3.50	209,948	0	112,500	2.75	193,383	0.00	112,500
Institutional Support - Springer	2236 / CC522360	2.00	86,281	0.00	0	2.00	77,140	0	-	2.00	78,930	0.00	-
Logistics & Communitions	2241 / CC522410	0.00	90,000	0.00	0	0.00	44,605	0	-	0.00	76,496	0.00	-
Institutional Support - Santa Rosa	2272 / CC522720	1.75	66,312	0.00	0	1.00	64,733	0	-	0.00	-	0.00	-
Institutional Support - Mora	2273 / CC522730	1.00	40,652	0.00	0	1.00	39,297	0	-	1.00	39,772	0.00	-
<b>TOTAL GENERAL ADMIN</b>		<b>17.25</b>	<b>1,314,632</b>	<b>-</b>	<b>225,000</b>	<b>15.50</b>	<b>1,271,365</b>	<b>-</b>	<b>112,500</b>	<b>14.00</b>	<b>1,102,283</b>	<b>-</b>	<b>112,500</b>
<b>RESTRICTED INSTIT SUPPORT</b>													
Grants and Contracts		0.00	0	0.00	0	0.00	-	0.00	-	0.00	-	0.00	-
<b>TOT EXPEND Before FRINGE/ISC</b>		<b>27.25</b>	<b>2,835,404</b>	<b>0.00</b>	<b>225,000</b>	<b>24.50</b>	<b>2,678,636</b>	<b>0.00</b>	<b>112,500</b>	<b>24.50</b>	<b>2,143,190</b>	<b>0.00</b>	<b>112,500</b>
<b>FRINGE BENEFITS</b>		<b>0.00</b>	<b>606,682</b>	<b>0.00</b>	<b>40,500</b>	<b>0.00</b>	<b>592,751</b>	<b>0.00</b>	<b>24,750</b>	<b>0.00</b>	<b>471,395</b>	<b>0.00</b>	<b>34,900</b>
<b>INT SERVICE CHARGES</b>		<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>-</b>	<b>0.00</b>	<b>-</b>	<b>0.00</b>	<b>-</b>	<b>0.00</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>		<b>27.25</b>	<b>3,442,086</b>	<b>0.00</b>	<b>265,500</b>	<b>24.50</b>	<b>3,271,387</b>	<b>0.00</b>	<b>137,250</b>	<b>24.50</b>	<b>2,614,585</b>	<b>0.00</b>	<b>147,400</b>

LUNA COMMUNITY COLLEGE  
 EXHIBIT 13A  
 EXPENDITURES FOR INSTITUTIONAL SUPPORT

	Aunaudited Actuals 2024-25				Estimated Actuals 2024-25				Aunaudited Actuals 2024-25			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
<b>Institutional Support</b>	<i>2200 / CC522000</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		146,253				320,119				156,079		
Travel												
Equipment										0		
<b>Total</b>	0.00	146,253	0.00	0	0.00	320,119	0.00	0	0.00	156,079	0.00	0
<b>Office of the President / Executive Mgmt</b>	<i>2201 / CC522010</i>											
Professional Salaries	1.00	301,900			2.00	195,926			2.75	205,256		
Full-Time Faculty												
Part-Time Faculty												
Secretarial & Clerical Salaries	1.00	42,000			2.50	110,000						
Technician Salaries												
GA/TA Salaries												
Federal Work-Study												
State Work-Study												
Other Salaries									2.00	109,948		
Supplies & Expenses		217,000				46,138				40,625		
Travel		15,000				12,348				8,011		
Equipment		5,000										
<b>Total</b>	2.00	580,900	0.00	0	4.50	364,412	0.00	0	4.75	363,840	0.00	0
<b>Board of Trustee Services</b>	<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												
Supplies & Expenses		52,000				21,517				17,659		
Travel		28,000				12,712				12,795		
Equipment												
<b>Total</b>	0.00	80,000	0.00	0	0.00	34,229	0.00	0	0.00	30,454	0.00	0

LUNA COMMUNITY COLLEGE  
EXHIBIT 13A  
EXPENDITURES FOR INSTITUTIONAL SUPPORT

	Aunaudited Actuals 2024-25				Estimated Actuals 2024-25				Aunaudited Actuals 2024-25			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
<b>Legal Services</b>	2205 / CC522050											
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		70,000				25,300				11,546		
Travel												
Equipment										0		
<b>Total</b>	0.00	70,000	0.00	0	0.00	25,300	0.00	0	0.00	11,546	0.00	0
<b>Office of VP for Finance &amp; Administration</b>	2206 / CC522060											
Professional Salaries	4.00	317,053			2.50	158,307			2.25	125,215		
Full-Time Faculty												
Part-Time Faculty												
Secretarial & Clerical Salaries	1.00	42,000										
Technician Salaries	1.00	31,320										
GA/TA Salaries												
Federal Work-Study												
State Work-Study												
Other Salaries									0.50	25,521		
Supplies & Expenses		53,100				285,720				149,608		
Travel		1,000				119				207		
Equipment		0										
<b>Total</b>	6.00	444,473	0.00	0	2.50	444,146	0.00	0	2.75	300,551	0.00	0
<b>Office of VP for Academic Affairs</b>	CC5200100											
Professional Salaries	1.00	120,000			2.00	175,164			1.75	102,334		
Full-Time Faculty												
Part-Time Faculty												
Secretarial & Clerical Salaries	1.00	49,147										
Technician Salaries												
GA/TA Salaries												
Federal Work-Study												
State Work-Study												
Other Salaries									1.25	70,076		
Supplies & Expenses		30,000				42,637				5,527		
Travel						1,264				500		
Equipment												
<b>Total</b>	2.00	199,147	0.00	0	2.00	219,065	0.00	0	3.00	178,437	0.00	0
<b>Human Resources</b>	2211 / CC522110											
Professional Salaries	2.00	132,000			1.00	87,863			0.75	30,121		
Full-Time Faculty												
Part-Time Faculty												
Secretarial & Clerical Salaries	1.00	35,000										
Technician Salaries												
GA/TA Salaries												
Federal Work-Study												
State Work-Study												
Other Salaries									1.00	57,051		
Supplies & Expenses		27,000				180,136				161,566		
Travel		2,000				4,000				933		

LUNA COMMUNITY COLLEGE  
EXHIBIT 13A  
EXPENDITURES FOR INSTITUTIONAL SUPPORT

Equipment  
Total

Aunaudited Actuals 2024-25				Estimated Actuals 2024-25				Aunaudited Actuals 2024-25			
Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
8,000								0			
3.00	204,000	0.00	0	1.00	271,999	0.00	0	1.75	249,671	0.00	0

LUNA COMMUNITY COLLEGE  
 EXHIBIT 13A  
 EXPENDITURES FOR INSTITUTIONAL SUPPORT

		Aunaudited Actuals 2024-25				Estimated Actuals 2024-25				Aunaudited Actuals 2024-25			
		Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
		FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
<b>Public / Community Relations</b>	2213 / CC522130												
Professional Salaries		1.00	54,344			1.00	45,565			0.75	30,565		
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				88,045				15,353		
Travel													
Equipment													
Total		1.00	158,844	0.00	0	1.00	133,610	0.00	0	0.75	45,918	0.00	0
<b>Institutional Research &amp; Reporting</b>	2215 / CC522150												
Professional Salaries		1.00	81,818			1.00	87,155			1.00	87,153		
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				595						
Travel													
Equipment													
Total		1.00	83,818	0.00	0	1.00	87,750	0.00	0	1.00	87,153	0.00	0
<b>Fiscal Operations</b>	2221 / CC522210												
Professional Salaries		3.00	196,527			4.00	250,000			3.75	221,979		
Full-Time Faculty													
Part-Time Faculty													
Secretarial & Clerical Salaries													
Technician Salaries													
GA/TA Salaries													
Federal Work-Study													
State Work-Study													
Other Salaries													
Supplies & Expenses			99,000				33,005				49,381		
Travel			3,000								328		
Equipment											-		
Total		3.00	298,527	0.00	0	4.00	283,005	0.00	0	3.75	271,688	0.00	0

LUNA COMMUNITY COLLEGE  
 EXHIBIT 13A  
 EXPENDITURES FOR INSTITUTIONAL SUPPORT

	Aunaudited Actuals 2024-25				Estimated Actuals 2024-25				Aunaudited Actuals 2024-25			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
<b>Purchasing</b>	2228 / CC522280											
Professional Salaries	1.00	59,000			1.00	59,228			1	59,229		
Full-Time Faculty												
Part-Time Faculty												
Secretarial & Clerical Salaries												
Technician Salaries												
GA/TA Salaries												
Federal Work-Study												
State Work-Study												
Other Salaries												
Supplies & Expenses		500				50				43		
Travel												
Equipment												
Total	1.00	59,500	0.00	0	1.00	59,278	0.00	0	1.00	59,272	0.00	0
<b>Life Safety / Security Services</b>	2234 / CC522340											
Professional Salaries	3.50	172,698			3.50	181,800			2.75	120,321		
Full-Time Faculty												
Part-Time Faculty												
Secretarial & Clerical Salaries												
Technician Salaries				225,000				112,500		37,181		112,500
GA/TA Salaries												
Federal Work-Study												
State Work-Study												
Other Salaries												
Supplies & Expenses		54,000				28,148				35,881		
Travel												
Equipment										0		
Total	3.50	226,698	0.00	225,000	3.50	209,948	0.00	112,500	2.75	193,383	0.00	112,500
<b>Institutional Support - Springer</b>	2236 / CC522360											
Professional Salaries					2.00	76,840			2.00	76,820		
Full-Time Faculty												
Part-Time Faculty												
Secretarial & Clerical Salaries												
Technician Salaries	2.00	76,531										
GA/TA Salaries												
Federal Work-Study												
State Work-Study												
Other Salaries												
Supplies & Expenses		9,500				300				2,110		
Travel		250										
Equipment												
Total	2.00	86,281	0.00	0	2.00	77,140	0.00	0	2.00	78,930	0.00	0

LUNA COMMUNITY COLLEGE  
 EXHIBIT 13A  
 EXPENDITURES FOR INSTITUTIONAL SUPPORT

	Aunaudited Actuals 2024-25				Estimated Actuals 2024-25				Aunaudited Actuals 2024-25			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
<b>Logistics &amp; Communitons</b>	2241 / CC522410											
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		90,000				44,605				76,496		
Travel												
Equipment										0		
<b>Total</b>	0.00	90,000	0.00	0	0.00	44,605	0.00	0	0.00	76,496	0.00	0
<b>Institutional Support - Santa Rosa</b>	2272 / CC522720											
Professional Salaries												
Full-Time Faculty					1.00	64,233						
Part-Time Faculty												
Secretarial & Clerical Salaries												
Technician Salaries	1.75	63,560										
GA/TA Salaries												
Federal Work-Study												
State Work-Study												
Other Salaries												
Supplies & Expenses		2,552				500						
Travel		200										
Equipment												
<b>Total</b>	1.75	66,312	0.00	0	1.00	64,733	0.00	0	0.00	0	0.00	0
<b>Institutional Support - Mora</b>	2273 / CC522730											
Professional Salaries	1.00	39,152			1.00	39,297			1.00	39,300		
Full-Time Faculty												
Part-Time Faculty												
Secretarial & Clerical Salaries												
Technician Salaries												
GA/TA Salaries												
Federal Work-Study												
State Work-Study												
Other Salaries												
Supplies & Expenses		1,300								472		
Travel		200										
Equipment										0		
<b>Total</b>	1.00	40,652	0.00	0	1.00	39,297	0.00	0	1.00	39,772	0.00	0

LUNA COMMUNITY COLLEGE  
 EXHIBIT 13A  
 EXPENDITURES FOR INSTITUTIONAL SUPPORT

	Aunaudited Actuals 2024-25				Estimated Actuals 2024-25				Aunaudited Actuals 2024-25			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
<b>Workday Project</b>												
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	467,209	0.00	0	0.00	739,497	0.00	0

LUNA COMMUNITY COLLEGE  
 EXHIBIT 13A  
 EXPENDITURES FOR INSTITUTIONAL SUPPORT

	Aunaudited Actuals 2024-25				Estimated Actuals 2024-25				Aunaudited Actuals 2024-25			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
<b>SUMMARY BY CATEGORY</b>												
Professional Salaries	18.50	1,474,491	0.00	-	21.00	1,357,145	0.00	-	19.75	1,098,293	0.00	-
Full-Time Faculty	0.00	-	0.00	-	1.00	64,233	0.00	-	0.00	-	0.00	-
Part-Time Faculty	0.00	-	0.00	-	0.00	-	0.00	-	0.00	-	0.00	-
Secretarial & Clerical Salaries	4.00	168,147	0.00	-	2.50	110,000	0.00	-	0.00	-	0.00	-
Technician Salaries	4.75	171,411	0.00	225,000	0.00	-	0.00	112,500	0.00	37,181	0.00	112,500
GA/TA 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	0.00	-	0.00	-	0.00	42,637	0.00	-	4.75	198,047	0.00	-
Supplies & Expenses	0.00	958,705	0.00	-	0.00	1,542,651	0.00	-	0.00	1,456,816	0.00	-
Travel	0.00	49,650	0.00	-	0.00	29,179	0.00	-	0.00	22,274	0.00	-
Equipment	0.00	13,000	0.00	-	0.00	-	0.00	-	0.00	-	0.00	-
TOTAL EXPEND Before FRINGE/ISC	27.25	2,835,404	0.00	225,000	24.50	3,145,845	0.00	112,500	24.50	2,812,611	0.00	112,500
FRINGE BENEFITS		606,682		40,500		592,751		24,750		471,395		34,900
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	27.25	3,442,086	0.00	265,500	24.50	3,738,596	0.00	137,250	24.50	3,284,006	0.00	147,400

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

		Aunaudited Actuals 2024-25				Estimated Actuals 2024-25				Aunaudited Actuals 2024-25			
		Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
		FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
Plant Maintenance & Operations - Main Campus	2300 / CC523000	11.00	752,452	0.00	0	8.50	603,644	0.00	0	9.25	640,634	0.00	0
Motorpool	2350 / CC523500	0.00	150,051	0.00	0	1.00	89,854	0.00	0	1.00	91,835	0.00	0
Plant Maintenance & Operations - Santa Rosa	CC522720	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Plant Maintenance & Operations - Springer	2236/CC522360	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Plant Maintenance & Operations - Mora	2362 / CC523620	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Utilities & Property Management	2410 / CC524100	0.00	855,000	0.00	0	0.00	959,868	0.00	0	0.00	696,733	0.00	0
Property Insurance	2450 / CC524500	0.00	971,233	0.00	0	0.00	493,225	0.00	0	0.00	493,158	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		11.00	2,728,736	0.00	0	9.50	2,146,591	0.00	0	10.25	1,922,360	0.00	0
FRINGE BENEFITS		0.00	195,176	0.00	0	0.00	162,799	0.00	0	0.00	215,871	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		11.00	2,923,912	0.00	0	9.50	2,309,390	0.00	0	10.25	2,138,231	0.00	0



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

		Aunaudited Actuals 2024-25				Estimated Actuals 2024-25				Aunaudited Actuals 2024-25			
		Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
		FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
Plant Maintenance & Operations - Main Campus	2300 / CC523000	11.00	752,452	0.00	0	8.50	603,644	0.00	0	9.25	640,634	0.00	0
<b>Plant Maintenance &amp; Operations - Springer</b>	<b>2236/CC522360</b>												
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	0.00	0
<b>Plant Maintenance &amp; Operations - Mora</b>	<b>2362 / CC523620</b>												
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	0.00	0
<b>Utilities</b>	<b>2410 / CC524100</b>												
Supplies & Expenses													
Gas & Oil			200,000				283,750				240,755		
Electricity			410,000				389,233				338,040		
Water			155,000				105,601				82,612		
Sewer and solid waste			75,000				55,012				35,287		
other			15,000				126,272				39		
Total		0.00	855,000	0.00	0	0.00	959,868	0.00	0	0.00	696,733	0.00	0



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

	Aunaudited Actuals 2024-25				Estimated Actuals 2024-25				Aunaudited Actuals 2024-25			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
Plant Maintenance & Operations - Main Campus 2300 / CC523000	11.00	752,452	0.00	0	8.50	603,644	0.00	0	9.25	640,634	0.00	0
<b>SUMMARY BY CATEGORY</b>												
Professional Salaries	1.00	110,103	0.00	-	3.00	137,265	0.00	-	1.75	107,296	0.00	-
Secretarial & Clerical Salaries	0.00	-	0.00	-	0.00	-	0.00	-	0.00	-	0.00	-
Technician Salaries	10.00	417,400	0.00	-	6.50	269,733	0.00	-	8.50	358,456	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	1,251,233	0.00	-	0.00	770,925	0.00	-	0.00	713,552	0.00	-
Travel	0.00	51,000	0.00	-	0.00	3,700	0.00	-	0.00	1,622	0.00	-
Equipment	0.00	44,000	0.00	-	0.00	5,100	0.00	-	0.00	18,401	0.00	-
UTILITIES	0.00	855,000	0.00	0	0.00	959,868	0.00	0	0.00	696,733	0.00	0
TOTAL EXPEND Before FRINGE/ISC	11.00	2,728,736	0.00	0	9.50	2,146,591	0.00	0	10.25	1,896,060	0.00	0
FRINGE BENEFITS		195,176		0		162,799		0		215,871		0
<b>INTERNAL SERVICE CHARGES</b>												
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
<b>TOTAL EXPENDITURES</b>	11.00	2,923,912	0.00	0	9.50	2,309,390	0.00	0	10.25	2,111,931	0.00	0

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

	<b>Aunaudited Actuals 2024-25</b>				<b>Estimated Actuals 2024-25</b>				<b>Aunaudited Actuals 2024-25</b>			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
REVENUE												
Tuition and Fees		10,000		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
<b>TOTAL REVENUE</b>		<b>10,000</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>
BEGINNING BALANCE		(6,119)		-		(14,117)		-		(18,167)		-
<b>TOTAL AVAILABLE</b>	<b>0.00</b>	<b>3,881</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>(14,117)</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>(18,167)</b>	<b>0.00</b>	<b>0</b>
EXPENDITURES												
Professional Salaries	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
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	19,900	0.00	0	0.00	4,050	0.00	0	0.00	10,936	0.00	0
Travel	0.00	100	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
<b>TOT DIRECT EXPEND</b>	<b>0.00</b>	<b>20,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>4,050</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>10,936</b>	<b>0.00</b>	<b>0</b>
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
<b>TOT INT SERV CHARGES</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>	<b>0.00</b>	<b>20,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>4,050</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>10,936</b>	<b>0.00</b>	<b>0</b>
TRANSFERS IN (OUT)		0		0		0		0		0		0
<b>ENDING BALANCE</b>	<b>0</b>	<b>(24,117)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(18,167)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(29,103)</b>	<b>0</b>	<b>0</b>

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

	<b>Aunaudited Actuals 2024-25</b>				<b>Estimated Actuals 2024-25</b>				<b>Aunaudited Actuals 2024-25</b>			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
<b>Student Government</b>												
<b>REVENUE</b>												
Tuition and Fees										0		
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												
Endowments/Land/Perm Fund												
Sales and Services												
Other Sources												
<b>TOTAL REVENUE</b>	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
<b>BEGINNING BALANCE</b>		(14,117)				(6,119)						
<b>TOTAL AVAILABLE</b>	0.00	(14,117)	0.00	0	0.00	(6,119)	0.00	0	0.00	0	0.00	0
<b>EXPENDITURES</b>												
Professional Salaries												
Secretarial/Clerical Salaries												
Technician Salaries												
Federal Work-Study												
State Work-Study												
Other Salaries												
Supplies & Expenses		9,900				550				7,703		
Travel		100										
Equipment												
Fringe Benefits												
<b>TOT DIRECT EXPEND</b>	0.00	10,000	0.00	0	0.00	550	0.00	0	0.00	7,703	0.00	0
<b>INTERNAL SERVICE CHARGES</b>												
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
<b>TOT INT SERV CHARGES</b>	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
<b>TOTAL EXPENDITURES</b>	0.00	10,000	0.00	0	0.00	550	0.00	0	0.00	7,703	0.00	0
<b>TRANSFERS IN (OUT)</b>	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
<b>ENDING BALANCE</b>	0.00	(24,117)	0.00	0	0.00	(6,669)	0.00	0	0.00	(7,703)	0.00	0

CC5350000/3500

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

	Aunaudited Actuals 2024-25				Estimated Actuals 2024-25				Aunaudited Actuals 2024-25			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
<b>Student Gov / Campus Life</b>	3501 / CC535010											
REVENUE												
Tuition and Fees		10,000								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												
<b>TOTAL REVENUE</b>	0.00	10,000	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
BEGINNING BALANCE												
<b>TOTAL AVAILABLE</b>	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												
Federal Work-Study												
Other Salaries												
Supplies & Expenses		10,000				3,500				3,233		
Travel												
Equipment												
Fringe Benefits												
<b>TOT DIRECT EXPEND</b>	0.00	10,000	0.00	0	0.00	3,500	0.00	0	0.00	3,233	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
<b>TOT INT SERV CHARGES</b>	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
<b>TOTAL EXPENDITURES</b>	0.00	10,000	0.00	0	0.00	3,500	0.00	0	0.00	3,233	0.00	0
TRANSFERS IN (OUT)	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
<b>ENDING BALANCE</b>		0		0		(3,500)		0		(3,233)		0



**LUNA COMMUNITY COLLEGE  
EXHIBIT 16A  
RESEARCH**

	Original Budget 2024-2025				Estimated Actuals 2024-25				Aunaudited Actuals 2024-25			
	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												
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		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	-	0.00	-	0.00	-
Full-Time Faculty	0.00	-	0.00	-	0.00	-	0.00	-	0.00	-	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	-
GA/TA 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	0.00	-	0.00	-	0.00	-	0.00	-	0.00	-	0.00	-
Supplies & Expenses	0.00	-	0.00	-	0.00	-	0.00	-	0.00	-	0.00	-
Travel	0.00	-	0.00	-	0.00	-	0.00	-	0.00	-	0.00	-
Equipment	0.00	-	0.00	-	0.00	-	0.00	-	0.00	-	0.00	-
Indirect Costs	0.00	-	0.00	-	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 2024-2025				Estimated Actuals 2024-25				Aunaudited Actuals 2024-25			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
<b>Research &amp; Sponsored Programs</b>												
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	0.00	0	0.00	0
<b>Faculty Research</b>												
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
<b>Research Allocation - General</b>												
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

**LUNA COMMUNITY COLLEGE  
EXHIBIT 16A  
RESEARCH**

	<b>Original Budget 2024-2025</b>				<b>Estimated Actuals 2024-25</b>				<b>Aunaudited Actuals 2024-25</b>			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
<b>Unallocated Contingency (Research)</b>												
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												
<b>TOT DIRECT EXPEND</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>Grants and Contracts</b>												
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
<b>TOT DIRECT EXPEND</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>

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

	<b>Aunaudited Actuals 2024-25</b>				<b>Estimated Actuals 2024-25</b>				<b>Aunaudited Actuals 2024-25</b>			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
<b>REVENUE</b>												
Tuition and Fees		14,050		0		0		0		0		0
Federal Gov't Appropriations		0		0		0		0		0		0
State Gov't Appropriations		509,000		0		0		0		0		0
Local Gov't Appropriations		0		0		0		0		0		0
Federal Gov't Grants/Contracts		0		717,009		0		170,580		0		170,579
State Gov't Grants/Contracts		0		139,069		0		160,365		0		160,365
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		375,000		0		25,000		0		201,026		0
Other Sources		0		0		375,000		0		0		0
<b>TOTAL REVENUE</b>		<b>898,050</b>		<b>856,078</b>		<b>400,000</b>		<b>330,945</b>		<b>201,026</b>		<b>330,944</b>
<b>BEGINNING BALANCE</b>		<b>247,131</b>		<b>2,006,101</b>		<b>470,153</b>		<b>0</b>		<b>480,684</b>		<b>0</b>
<b>TOTAL AVAILABLE</b>		<b>1,145,181</b>		<b>2,862,179</b>		<b>870,153</b>		<b>330,945</b>		<b>681,710</b>		<b>330,944</b>
<b>EXPENDITURES</b>												
Professional Salaries	1.25	59,575	6.60	264,893	0.00	0	2.00	156,665	2.25	187,852	2.00	156,665
Full-Time Faculty	3.00	253,421	0.00	0	2.00	165,000	0.00	0	0.00	0	0.00	0
Part-Time Faculty	4.48	127,730	0.00	95,000	2.00	119,447	0.00	0	0.00	0	0.00	0
Secretarial/Clerical Salaries	3.00	78,680	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
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	1.00	58,862	5.50	191,400	0.00	0	0.00	0	0.00	0	0.00	0
Supplies & Expenses	0.00	121,773	0.00	226,821	0.00	36,300	0.00	103,255	0.00	93,426	0.00	103,255
Travel	0.00	15,000	0.00	30,425	0.00	13,000	0.00	13,090	0.00	10,120	0.00	13,090
Equipment	0.00	50,500	0.00	61,673	0.00	0	0.00	0	0.00	0	0.00	0
Fringe Benefits	0.00	153,205	0.00	121,893	0.00	55,722	0.00	57,935	0.00	0	0.00	57,935
<b>TOT DIRECT EXPEND</b>	<b>12.73</b>	<b>918,746</b>	<b>12.10</b>	<b>992,105</b>	<b>4.00</b>	<b>389,469</b>	<b>2.00</b>	<b>330,945</b>	<b>2.25</b>	<b>291,398</b>	<b>2.00</b>	<b>330,945</b>
<b>INTERNAL SERVICE CHARGES</b>												
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
<b>TOT INT SERV CHARGES</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>	<b>12.73</b>	<b>918,746</b>	<b>12.10</b>	<b>992,105</b>	<b>4.00</b>	<b>389,469</b>	<b>2.00</b>	<b>330,945</b>	<b>2.25</b>	<b>291,398</b>	<b>2.00</b>	<b>330,945</b>
<b>TRANSFERS IN (OUT)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>TRANSFERS FROM I&amp;G</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>ENDING BALANCE</b>	<b>12.73</b>	<b>226,435</b>	<b>12.10</b>	<b>1,870,074</b>	<b>4.00</b>	<b>480,684</b>	<b>2.00</b>	<b>1</b>	<b>2.25</b>	<b>390,312</b>	<b>2.00</b>	<b>0</b>

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

	<b>Aunaudited Actuals 2024-25</b>				<b>Estimated Actuals 2024-25</b>				<b>Aunaudited Actuals 2024-25</b>			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
<b>Nursing Enhancement</b>	2005 / CC510380											
REVENUE												
Tuition and Fees												
Federal Gov't Appropriations												
State Gov't Appropriations		509,000										
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	509,000	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
BEGINNING BALANCE	0											
TOTAL AVAILABLE	0.00	509,000	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
EXPENDITURES												
Professional Salaries	0.25	9,105										
Full-Time Faculty	2.00	215,311										
Part-Time Faculty	2.00	12,747										
Secretarial/Clerical Salaries	1.00	10,296										
Technician Salaries												
Federal Work-Study												
State Work-Study												
Other Salaries	0.75	36,998										
Supplies & Expenses			64,745									
Travel			14,000									
Equipment			50,000									
Fringe Benefits			95,798									
TOT DIRECT EXPEND	6.00	509,000	0.00	0	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
TOTAL EXPENDITURES	6.00	509,000	0.00	0	0.00	0			0.00	0	0.00	0
TRANSFERS IN (OUT)												
TRANSFERS FROM I&G												
ENDING BALANCE	(0)		0					0			0	0

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

	<b>Aunaudited Actuals 2024-25</b>				<b>Estimated Actuals 2024-25</b>				<b>Aunaudited Actuals 2024-25</b>			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
<b>Nursing Expansion</b>	CC510370/GR500071											
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	0.00	0	0.00	0	0.00	0	0.00	0
BEGINNING BALANCE			0	0			0			0		
TOTAL AVAILABLE	0	0	0	0	0.00	0	0.00	0	0.00	0	0.00	0
EXPENDITURES												
Professional Salaries												
Full-Time Faculty												
Part-Time Faculty												
Secretarial/Clerical Salaries												
Technician Salaries												
Federal Work-Study												
State Work-Study												
Other Salaries												
Supplies & Expenses												
Travel												
Equipment												
Fringe Benefits												
Capital Improvements												
TOT DIRECT EXPEND	0.00	0	0.00	132,100	0.00	0	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	0.00	0	0.00	132,100	0.00	0	0.00	0	0.00	0	0.00	0
TRANSFERS IN (OUT)												
TRANSFERS FROM I&G												
ENDING BALANCE	0.00	0	0.00	(132,100)	0.00	0	0.00	0	0.00	0	0.00	0

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

	<b>Aunaudited Actuals 2024-25</b>				<b>Estimated Actuals 2024-25</b>				<b>Aunaudited Actuals 2024-25</b>			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
<b>Rough Rider Student Support Services</b> 2109 / CC521090												
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	0.00	0	0.00	0	0.00	0	0.00	0
BEGINNING BALANCE		0				0				0		
TOTAL AVAILABLE	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
EXPENDITURES												
Professional Salaries												
Full-Time Faculty												
Part-Time Faculty												
Secretarial/Clerical Salaries												
Technician Salaries												
Federal Work-Study												
State Work-Study												
Other Salaries												
Supplies & Expenses												
Travel												
Equipment												
Fringe Benefits												
TOT DIRECT EXPEND		0			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	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
TRANSFERS IN (OUT)												
TRANSFERS FROM I&G												
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**

	<b>Aunaudited Actuals 2024-25</b>				<b>Estimated Actuals 2024-25</b>				<b>Aunaudited Actuals 2024-25</b>			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
<b>Year Round Mentorship</b>												
<b>REVENUE</b>												
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												
<b>TOTAL REVENUE</b>	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
<b>BEGINNING BALANCE</b>		0				0				0		
<b>TOTAL AVAILABLE</b>	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
<b>EXPENDITURES</b>												
Professional Salaries												
Full-Time Faculty												
Part-Time Faculty												
Secretarial/Clerical Salaries												
Technician Salaries												
Federal Work-Study												
State Work-Study												
Other Salaries												
Supplies & Expenses												
Travel												
Equipment												
Fringe Benefits												
<b>TOT DIRECT EXPEND</b>	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
<b>INTERNAL SERVICE CHARGES</b>												
Computer Support												
Telephone Support												
Overhead Charges												
<b>TOT INT SERV CHARGES</b>	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
<b>TOTAL EXPENDITURES</b>	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
<b>TRANSFERS IN (OUT)</b>												
<b>TRANSFERS FROM I&amp;G</b>												
<b>ENDING BALANCE</b>	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0

2109 / CC521090

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

	<b>Aunaudited Actuals 2024-25</b>				<b>Estimated Actuals 2024-25</b>				<b>Aunaudited Actuals 2024-25</b>			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
<b>Early Childhood Development Center (EC</b>	<i>5106 / CC551060</i>											
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	375,000								181,026			
Other Sources					375,000							
TOTAL REVENUE	375,000		0		0.00	375,000	0.00	0	0.00	181,026	0.00	0
BEGINNING BALANCE	0		0						10,531		0	
TOTAL AVAILABLE	0.00	375,000	0.00	0	0.00	375,000	0.00	0	0.00	191,557	0.00	0
EXPENDITURES												
Professional Salaries	1.00	50,470							2.25	187,852		
Full-Time Faculty	1.00	38,110			2.00	165,000						
Part-Time Faculty	2.48	114,983			2.00	119,447						
Secretarial/Clerical Salaries	2.00	68,384										
Technician Salaries												
Federal Work-Study												
State Work-Study												
Other Salaries	12,500											
Supplies & Expenses	55,528				21,300				83,426			
Travel					3,000				120			
Equipment												
Fringe Benefits	55,722		0		55,722							
TOT DIRECT EXPEND	6.48	395,697	0.00	0	4.00	364,469	0.00	0	2.25	271,398	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	6.48	(20,697)	0.00	0	4.00	364,469	0.00	0	2.25	271,398	0.00	0
TRANSFERS IN (OUT)												
TRANSFERS FROM I&G												
ENDING BALANCE	6.48	416,393	0.00	0	4.00	10,531	0.00	0	2.25	(79,841)	0.00	0

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

	<b>Aunaudited Actuals 2024-25</b>				<b>Estimated Actuals 2024-25</b>				<b>Aunaudited Actuals 2024-25</b>			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
<b>Small Business Development Center (SB 5200 / CC552000)</b>												
REVENUE												
Tuition and Fees		14,050										
Federal Gov't Appropriations												
State Gov't Appropriations												
Local Gov't Appropriations												
Federal Gov't Grants/Contracts												
State Gov't Grants/Contracts			113,639				134,935				134,935	
Local Gov't Grants/Contracts												
Private Gifts/Grants/Contracts												
Endowments/Land/Perm Fund												
Sales and Services						15,000				10,000		
Other Sources												
<b>TOTAL REVENUE</b>	<b>0.00</b>	<b>14,050</b>	<b>0.00</b>	<b>113,639</b>	<b>0.00</b>	<b>15,000</b>	<b>0.00</b>	<b>134,935</b>	<b>0.00</b>	<b>10,000</b>	<b>0.00</b>	<b>134,935</b>
BEGINNING BALANCE		8,883		0		8,883		0		8,883		0
<b>TOTAL AVAILABLE</b>	<b>0.00</b>	<b>22,933</b>	<b>0.00</b>	<b>113,639</b>	<b>0.00</b>	<b>23,883</b>	<b>0.00</b>	<b>134,935</b>	<b>0.00</b>	<b>18,883</b>	<b>0.00</b>	<b>134,935</b>
EXPENDITURES												
Professional Salaries			1.50	75,000			1.00	84,975			1.00	84,975
Full-Time Faculty												
Part-Time Faculty												
Secretarial/Clerical Salaries												
Technician Salaries												
Federal Work-Study												
State Work-Study												
Other Salaries	0.25	9,364										
Supplies & Expenses		1,500		5,464		10,000		4,625		5,000		4,625
Travel		1,000		5,425		5,000		9,900		5,000		9,900
Equipment		500										
Fringe Benefits		1,686		27,750				35,435				35,435
<b>TOT DIRECT EXPEND</b>	<b>0.25</b>	<b>14,050</b>	<b>1.50</b>	<b>113,639</b>	<b>0.00</b>	<b>15,000</b>	<b>0.00</b>	<b>134,935</b>	<b>0.00</b>	<b>10,000</b>	<b>1.00</b>	<b>134,935</b>
INTERNAL SERVICE CHARGES												
Computer Support												
Telephone Support												
Overhead Charges												
<b>TOT INT SERV CHARGES</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>	<b>0.25</b>	<b>14,050</b>	<b>1.50</b>	<b>113,639</b>	<b>0.00</b>	<b>15,000</b>	<b>0.00</b>	<b>134,935</b>	<b>0.00</b>	<b>10,000</b>	<b>1.00</b>	<b>134,935</b>
TRANSFERS IN (OUT)												
TRANSFERS FROM I&G												
<b>ENDING BALANCE</b>	<b>0.25</b>	<b>8,883</b>	<b>1.50</b>	<b>0</b>	<b>0.00</b>	<b>8,883</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>8,883</b>	<b>1.00</b>	<b>0</b>

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

	<b>Aunaudited Actuals 2024-25</b>				<b>Estimated Actuals 2024-25</b>				<b>Aunaudited Actuals 2024-25</b>			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
<b>Area Health Education Center (AHEC)</b>	5300 / CC553000											
REVENUE												
Tuition and Fees												
Federal Gov't Appropriations												
State Gov't Appropriations												
Local Gov't Appropriations												
Federal Gov't Grants/Contracts				123,494				170,579				170,579
State Gov't Grants/Contracts				25,430				25,430				25,430
Local Gov't Grants/Contracts												
Private Gifts/Grants/Contracts												
Endowments/Land/Perm Fund												
Sales and Services						10,000				10,000		
Other Sources												
TOTAL REVENUE	0.00	0	0.00	148,924	0.00	10,000	0.00	196,009	0.00	10,000	0.00	196,009
BEGINNING BALANCE				0				55,192				55,192
TOTAL AVAILABLE	0.00	0	0.00	148,924	0.00	65,192	0.00	196,009	0.00	65,192	0.00	196,009
EXPENDITURES												
Professional Salaries			1.00	71,586			1.00	71,690			1.00	71,690
Full-Time Faculty												
Part-Time Faculty												
Secretarial/Clerical Salaries												
Technician Salaries												
Federal Work-Study												
State Work-Study												
Other Salaries												
Supplies & Expenses				66,042		5,000		98,630		5,000		98,630
Travel				5,000		5,000		3,190		5,000		3,190
Equipment				10,223								
Fringe Benefits								22,500				22,500
TOT DIRECT EXPEND	0.00	0	1.00	152,851	0	10,000	1	196,010	0.00	10,000	1.00	196,010
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	1.00	152,851	0.00	10,000	1.00	196,010	0.00	10,000	1.00	196,010
TRANSFERS IN (OUT)												
TRANSFERS FROM I&G												
ENDING BALANCE	0.00	0	1.00	(3,927)	0.00	55,192	1.00	(1)	0.00	55,192	1.00	(1)

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

	<b>Aunaudited Actuals 2024-25</b>				<b>Estimated Actuals 2024-25</b>				<b>Aunaudited Actuals 2024-25</b>			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
<b>USDA Wildfire Resiliency</b>												
2082 / CC520820												
REVENUE												
Tuition and Fees												
Federal Gov't Appropriations												
State Gov't Appropriations												
Local Gov't Appropriations												
Federal Gov't Grants/Contracts				593,515								
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	593,515	0.00	0	0.00	0	0.00	0	0.00	0
BEGINNING BALANCE		0		0		0				0		0
TOTAL AVAILABLE	0.00	0	0.00	593,515	0.00	0	0.00	0	0.00	0	0.00	0
EXPENDITURES												
Professional Salaries			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								
Supplies & Expenses				140,316								
Travel				15,000								
Equipment				51,450								
Fringe Benefits				77,043								
TOT DIRECT EXPEND	0.00	0	9.60	593,515	0.00	0	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	0.00	0	9.60	593,515	0.00	0	0.00	0	0.00	0	0.00	0
TRANSFERS IN (OUT)												
TRANSFERS FROM I&G												
ENDING BALANCE	0.00	0	9.60	(0)	0.00	0	0.00	0	0.00	0	0.00	0



**LUNA COMMUNITY COLLEGE  
EXHIBIT 18A  
INTERNAL SERVICE DEPARTMENT**

	<b>Aunaudited Actuals 2024-25</b>				<b>Estimated Actuals 2024-25</b>				<b>Aunaudited Actuals 2024-25</b>				
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted		
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	
<b>REVENUE</b>													
Tuition and Fees		0		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	
<b>TOTAL REVENUE</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>	
<b>BEGINNING BALANCE</b>				-		-		-		-		-	
<b>TOTAL AVAILABLE</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>	
<b>EXPENDITURES</b>													
Professional Salaries	1.00	156,627	0.00	0	4.50	300,000	0.00	0	3.25	271,141	0.00	0	
Secretarial/Clerical Salaries	-	0	0.00	0	-	0	0.00	0	0.00	0	0.00	0	
Technician Salaries	3.00	241,124	0.00	0	-	0	0.00	0	0.00	0	0.00	0	
Federal Work-Study	-	0	0.00	0	-	0	0.00	0	0.00	0	0.00	0	
State Work-Study	-	0	0.00	0	-	0	0.00	0	0.00	0	0.00	0	
Other Salaries	0.50	20,000	0.00	0	-	0	0.00	0	0.00	0	0.00	0	
Supplies & Expenses	-	324,770	0.00	0	-	280,000	0.00	0	0.00	144,819	0.00	0	
Travel	-	2,500	0.00	0	-	3,000	0.00	0	0.00	1,709	0.00	0	
Equipment	-	0	0.00	0	-	0	0.00	0	0.00	135,209	0.00	0	
Fringe Benefits	-	150,768	0.00	0	-	125,457	0.00	0	0.00	115,227	0.00	0	
<b>TOT DIRECT EXPEND</b>	<b>4.50</b>	<b>895,789</b>	<b>0.00</b>	<b>0</b>	<b>4.50</b>	<b>708,457</b>	<b>0.00</b>	<b>0</b>	<b>3.25</b>	<b>668,105</b>	<b>0.00</b>	<b>0</b>	
<b>INTERNAL COMPUTER/TEL LINE CHARGES</b>													
Instruction	Exh. 10	0.00	0	0	0	-	0	0.00	0	0.00	0	0.00	0
Academic Support	Exh. 11	0.00	0	0	0	-	0	0.00	0	0.00	0	0.00	0
Student Services	Exh. 12	0.00	0	0	0	-	0	0.00	0	0.00	0	0.00	0
Institutional Support	Exh. 13	0.00	0	0	0	-	0	0.00	0	0.00	0	0.00	0
Oper & Maint of Plant	Exh. 14	0.00	0	0	0	-	0	0.00	0	0.00	0	0.00	0

**LUNA COMMUNITY COLLEGE  
EXHIBIT 18A  
INTERNAL SERVICE DEPARTMENT**

	<b>Aunaudited Actuals 2024-25</b>				<b>Estimated Actuals 2024-25</b>				<b>Aunaudited Actuals 2024-25</b>				
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted		
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	
<b>REVENUE</b>													
Student Social & Cultural	Exh. 15	0.00	0	0	0	-	0	0.00	0	0.00	0	0.00	0
Research	Exh. 16	0.00	0	0	0	-	0	0.00	0	0.00	0	0.00	0
Public Service	Exh. 17	0.00	0	0	0	-	0	0.00	0	0.00	0	0.00	0
Internal Service Dept.	Exh. 18	0.00	0	0	0	-	0	0.00	0	0.00	(668,105)	0.00	0
Student Financial Aid	Exh. 19	0.00	0	0	0	-	0	0.00	0	0.00	0	0.00	0
Auxiliary Enterprises	Exh. 20	0.00	0	0	0	-	0	0.00	0	0.00	0	0.00	0
Intercollegiate Athletics	Exh. 21	0.00	0	0	0	-	0	0.00	0	0.00	0	0.00	0
Other internal Charges		0.00	0	0	0	-	0	0.00	0	0.00	0	0.00	0
Miscellaneous		0.00	0	0	0	-	0	0.00	0	0.00	0	0.00	0
Restricted & Agency Funds		0.00	0	0	0	-	0	0.00	0	0.00	0	0.00	0
<b>TOTAL INT COMP/TEL CHARGES</b>		-	0	0.00	0	-	0	0.00	0	0.00	(668,105)	0.00	0
<b>NET INCREASE(DECREASE)</b>		4.50	(895,789)	0.00	0	4.50	(708,457)	0.00	0	3.25	0	0.00	0
<b>CHARGES TO DIRECT EXPENDITURES</b>													
Instruction	Exh. 10		0		0		0		0		0		0
Academic Support	Exh. 11		0		0		0		0		0		0
Student Services	Exh. 12		0		0		0		0		0		0
Institutional Support	Exh. 13		0		0		0		0		0		0
Oper & Maint of Plant	Exh. 14		0		0		0		0		0		0
Student Social & Cultural	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		0		0		0		0		0		0
Student Financial Aid	Exh. 19		0		0		0		0		0		0
Auxiliary Enterprises	Exh. 20		0		0		0		0		0		0
Intercollegiate Athletics	Exh. 21		0		0		0		0		0		0
Other internal Charges			0		0		0		0		0		0
Miscellaneous			0		0		0		0		0		0
Restricted & Agency Funds			0		0		0		0		0		0
<b>TOTAL CHGS to DIRECT EXP</b>		-	0	0.00	0	-	(708,457)	0.00	0	0.00	(1,420,831)	0.00	0

**LUNA COMMUNITY COLLEGE  
EXHIBIT 18A  
INTERNAL SERVICE DEPARTMENT**

	<b>Aunaudited Actuals 2024-25</b>				<b>Estimated Actuals 2024-25</b>				<b>Aunaudited Actuals 2024-25</b>			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
REVENUE												
NET INCREASE(DECREASE)	4.50	(895,789)	0.00	0	4.50	0	0.00	0	3.25	1,420,831	0.00	0
NET EXPENDITURES	4.50	895,789	0.00	0	4.50	0	0.00	0	3.25	(1,420,831)	0.00	0
NET INCREASE (DECREASE)	4.50	(895,789)	0.00	0	4.50	0	0.00	0	3.25	1,420,831	0.00	0
TRANSFERS IN (OUT) - I&G		829,153				0				0		
ENDING BALANCE	4.50	0	0.00	0	4.50	0	0.00	0	3.25	1,420,831	0.00	0

**Computer Services**

*3100 / CC531000*

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												
<b>TOTAL REVENUE</b>	-	0	0.00	0	-	0	0.00	0	0.00	0	0.00	0

**LUNA COMMUNITY COLLEGE  
EXHIBIT 18A  
INTERNAL SERVICE DEPARTMENT**

18A - 70

	<b>Aunaudited Actuals 2024-25</b>				<b>Estimated Actuals 2024-25</b>				<b>Aunaudited Actuals 2024-25</b>			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
REVENUE												
EXPENDITURES												
Professional Salaries	1.00	156,627			4.50	300,000			3.25	271,141		
Secretarial/Clerical Salaries												
Technician Salaries	3.00	241,124										
Federal Work-Study												
State Work-Study												
Other Salaries	0.50	20,000										
Supplies & Expenses		266,770				280,000				90,851		
Travel		2,500				3,000				1,709		
Equipment										135,209		
Fringe Benefits		150,768				125,457				115,227		
TOT DIRECT EXPEND	4.50	837,800	0	0	4.50	708,500	0	0	3.25	614,137	0.00	0
INTERNAL COMPUTER CHARGES:												
Instruction			Exh. 10									
Academic Support			Exh. 11									
Student Services			Exh. 12									
Institutional Support			Exh. 13									
Oper & Maint of Plant			Exh. 14									
Student Social & Cultural			Exh. 15									
Research			Exh. 16									
Public Service			Exh. 17									
Internal Service Dept.			Exh. 18							(614,137)		
Student Financial Aid			Exh. 19									
Auxiliary Enterprises			Exh. 20									
Intercollegiate Athletics			Exh. 21									
Other internal Charges												
Miscellaneous												
Restricted & Agency Funds												
TOTAL INT SERV CHARGES	-	0	0.00	0	-	0	0.00	0	0.00	(614,137)	0.00	0
NET INCREASE(DECREASE)	4.50	(837,800)	0.00	0	4.50	(708,500)	0.00	0	3.25	(0)	0.00	0

**LUNA COMMUNITY COLLEGE  
EXHIBIT 18A  
INTERNAL SERVICE DEPARTMENT**

18A - 71

	<b>Aunaudited Actuals 2024-25</b>				<b>Estimated Actuals 2024-25</b>				<b>Aunaudited Actuals 2024-25</b>			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
REVENUE												
<b>Copy Center</b>												
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	0	-	0	0.00	0	0.00	0	0.00	0
EXPENDITURES												
Professional Salaries												
Secretarial/Clerical Salaries												
Technician Salaries												
Federal Work-Study												
State Work-Study												
Other Salaries												
Supplies & Expenses		58,000								53,968		
Travel												
Equipment												
Fringe Benefits												
TOT DIRECT EXPEND	-	58,000	0.00	0	-	0	0.00	0	0.00	53,968	0.00	0

**LUNA COMMUNITY COLLEGE  
EXHIBIT 18A  
INTERNAL SERVICE DEPARTMENT**

18A - 72

REVENUE

INTERNAL TELEPHONE LINE CHARGES:

	<b>Aunaudited Actuals 2024-25</b>				<b>Estimated Actuals 2024-25</b>				<b>Aunaudited Actuals 2024-25</b>			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
Instruction												
Academic Support												
Student Services												
Institutional Support												
Oper & Maint of Plant												
Student Social & Cultural												
Research												
Public Service												
Internal Service Dept.										(53,968)		
Student Financial Aid												
Auxiliary Enterprises												
Intercollegiate Athletics												
Other internal Charges												
Miscellaneous												
Restricted & Agency Funds												
<b>TOTAL INT TEL LINE CHARGES</b>		0	0	0		0		0		(53,968)	0.00	0
<b>NET INCREASE(DECREASE)</b>		(58,000)	0.00	0		0		0		0	0.00	0

**LUNA COMMUNITY COLLEGE  
EXHIBIT 18A  
INTERNAL SERVICE DEPARTMENT**

<b>Aunaudited Actuals 2024-25</b>			
Unrestricted		Restricted	
FTE	Amount	FTE	Amount

<b>Estimated Actuals 2024-25</b>			
Unrestricted		Restricted	
FTE	Amount	FTE	Amount

<b>Aunaudited Actuals 2024-25</b>			
Unrestricted		Restricted	
FTE	Amount	FTE	Amount

REVENUE

**Workday project**

REVENUE

**LUNA COMMUNITY COLLEGE  
EXHIBIT 18A  
INTERNAL SERVICE DEPARTMENT**

18A - 74

	<b>Aunaudited Actuals 2024-25</b>				<b>Estimated Actuals 2024-25</b>				<b>Aunaudited Actuals 2024-25</b>			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
<b>REVENUE</b>												
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												
<b>TOTAL REVENUE</b>	-	0	0.00	0	-	0	0.00	0	0.00	0	0.00	0
<b>EXPENDITURES</b>												
Professional Salaries												
Secretarial/Clerical Salaries												
Technician Salaries												
Federal Work-Study												
State Work-Study												
Other Salaries												
Supplies & Expenses												
Travel												
Equipment												
Fringe Benefits												
<b>TOT DIRECT EXPEND</b>	-	0	0.00	0	-	0	0.00	0	0.00	0	0.00	0

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

	Account	Original Budget 2024-2025				Estimated Actuals 2024-25				Aunaudited Actuals 2024-25			
		Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
		FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
<b>REVENUE:</b>													
<b>FEDERAL</b>													
PELL	4110 / CC541100			1,028,000			1,500,000			4,717,179			
Supplemental Educational Opportunity Grants (SEOG)	4111 / CC541110			20,000			70,000			251,930			
Work-Study	4112 / CC 541120			10,000			35,000			129,352			
Loan - Direct Subdized	4113 / CC541130			250,000			80,000			183,242			
Loan - Direct Unsubdized	4114 / CC541140			150,000			80,000			174,828			
Loan - Parent Plus	4117 / CC541170			5,000			15,000			24,904			
Tribal Grants	4140 / CC541400			15,000			20,000			0			
CARES	4115 / CC541150						0			0			
Alternative Loans	CC548130						15,000			40,000			
<b>SUBTOTAL FEDERAL</b>				<b>0</b>			<b>1,815,000</b>			<b>0</b>			<b>5,521,435</b>
<b>STATE</b>													
State Sup Incentive Grant	4200 / CC542000			50,000			150,000			395,168			
Work-Study	4312 / CC543120			30,000			37,539			91,421			
Lottery Scholarships	4317 / CC54317			25,000			60,000			156,796			
Opportunity Scholarship	CC543190			100,000			150,000			428,682			
College Affordability Grants	4322 / CC543220			8,000			0			0			
Grow Your Own Teaches	4326 / CC543260			15,000			0			30,000			
Teacher Prep	CC543250						28,980			89,840			
Nursing Loans	CC548110						20,000			48,000			
Workforce and reauth covid							391,516			2,385			
<b>SUBTOTAL STATE</b>				<b>0</b>			<b>838,035</b>			<b>0</b>			<b>1,242,292</b>
<b>LOCAL</b>													
LCC Scholarships													
Other													
<b>SUBTOTAL LOCAL</b>				<b>0</b>			<b>0</b>			<b>0</b>			<b>0</b>
<b>PRIVATE</b>													
Scholarships				30,000			60,000			156,450			
Viles Foundation				10,000			25,000			78,770			
<b>SUBTOTAL PRIVATE</b>				<b>0</b>			<b>85,000</b>			<b>0</b>			<b>235,220</b>
<b>TOTAL REVENUE</b>				<b>0</b>			<b>2,738,035</b>			<b>0</b>			<b>6,998,947</b>
<b>BEGINNING BALANCE</b>				<b>58,518</b>			<b>73,082</b>			<b>73,082</b>			<b>6,998,947</b>
<b>TOTAL AVAILABLE</b>				<b>58,518</b>			<b>73,082</b>			<b>73,082</b>			<b>6,998,947</b>

EXPENDITURES:					
<b>FEDERAL</b>					
PELL	4110 / CC541100	1,028,000		1,500,000	4,717,179
Supplemental Educational Opportunity Grants (SEOG)	4111 / CC541110	20,000		70,000	251,930
Work-Study	4112 / CC 541120	10,000		35,000	129,352
Loan - Direct Subdized	4113 / CC541130	250,000		80,000	183,242
Loan - Direct Unsubdized	4114 / CC541140	150,000		80,000	174,828
Loan - Parent Plus	4117 / CC541170	5,000		15,000	24,904
Tribal Grants	4140 / CC541400	15,000		20,000	0
CARES	4115 / CC541150	0		0	0
Alternative Loans	CC548130			15,000	40,000
<b>SUBTOTAL FEDERAL</b>		<b>0</b>	<b>1,478,000</b>	<b>0</b>	<b>5,521,435</b>
<b>STATE</b>					
State Sup Incentive Grant	4200 / CC542000	50,000		150,000	395,168
Work-Study	4312 / CC543120	30,000		37,539	91,421
Lottery Scholarships	4317 / CC54317	25,000		60,000	156,796
Opportunity Scholarship	CC543190	100,000		150,000	428,682
College Affordability Grants	4322 / CC543220	8,000			0
Grow Your Own Teaches	4326 / CC543260	15,000			30,000
Teacher Prep	CC543250			28,980	89,840
Nursing Loans	CC548110			20,000	48,000
Workforce and reauth covid				391,516	2,385
<b>SUBTOTAL STATE</b>		<b>0</b>	<b>228,000</b>	<b>0</b>	<b>1,242,292</b>
<b>LOCAL</b>					
LCC Scholarships				37,100	37,100
Other		37,100			
<b>SUBTOTAL LOCAL</b>		<b>37,100</b>	<b>0</b>	<b>37,100</b>	<b>0</b>
<b>PRIVATE</b>					
Scholarships		30,000		60,000	156,450
Viles Foundation		10,000		25,000	78,770
<b>SUBTOTAL PRIVATE</b>		<b>0</b>	<b>40,000</b>	<b>0</b>	<b>235,220</b>
<b>TOTAL EXPENDITURES</b>		<b>37,100</b>	<b>1,746,000</b>	<b>37,100</b>	<b>6,998,947</b>
<b>TRANSFERS IN (OUT):</b>					
SEOG Match					
3% Scholarships		37,100		37,100	37,100
LCC Scholarships					
<b>TOTAL TRANSFERS</b>		<b>37,100</b>	<b>0</b>	<b>37,100</b>	<b>0</b>
<b>ENDING BALANCE</b>		<b>58,518</b>	<b>0</b>	<b>73,082</b>	<b>0</b>
				<b>(2,738,035)</b>	<b>0</b>

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

	Original Budget 2024-2025				Estimated Actuals 2024-25				Aunaudited Actuals 2024-25			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
<b>REVENUE</b>												
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	-	-	-	-	-	17,600	-	-	-	29,229	-	-
Other Sources	-	-	-	-	-	7,500	-	-	-	-	-	-
<b>TOTAL REVENUE</b>	0.00	-	0.00	-	0.00	25,100	0.00	-	0.00	29,229	0.00	-
<b>BEGINNING BALANCE</b>		(198,024)				(180,364)				(182,194)		
<b>TOTAL AVAILABLE</b>	0.00	(198,024)	0.00	-	0.00	(155,264)	0.00	-	0.00	(152,965)	0.00	-
<b>EXPENDITURES</b>												
Professional Salaries	1.00	54,801	-	-	1.00	52,930	-	-	1.00	55,826	-	-
Secretarial/Clerical Salaries	-	-	-	-	-	-	-	-	-	-	-	-
Technician Salaries	-	-	-	-	-	-	-	-	-	-	-	-
Federal Work-Study	-	-	-	-	-	-	-	-	-	-	-	-
State Work-Study	-	-	-	-	-	-	-	-	-	-	-	-
Other Salaries	-	-	-	-	-	-	-	-	-	-	-	-
Supplies & Expenses	-	-	-	-	-	3,500	-	-	-	11,742	-	-
Purchases for Resale	-	-	-	-	-	12,500	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-	-
Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-	-	-	-	25,605	-	-
<b>TOT DIRECT EXPEND</b>	1.00	54,801	0.00	-	1.00	68,930	0.00	-	1.00	93,173	-	-

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

	<b>Original Budget 2024-2025</b>				<b>Estimated Actuals 2024-25</b>				<b>Aunaudited Actuals 2024-25</b>			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
INTERNAL SERVICE CHARGES												
Computer Support	-	-	-	-	-	-	-	-	-	-	-	-
Telephone Support	-	-	-	-	-	-	-	-	-	-	-	-
Overhead Charges	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOT INT SERV CHARGES</b>	<b>0.00</b>	<b>-</b>	<b>0.00</b>	<b>-</b>	<b>0.00</b>	<b>-</b>	<b>0.00</b>	<b>-</b>	<b>0.00</b>	<b>-</b>	<b>0.00</b>	<b>-</b>
TOTAL EXPENDITURES	1.00	54,801	0.00	-	1.00	68,930	0.00	-	1.00	93,173	0.00	-
TRANSFERS IN (OUT)												
Non-Mandatory	-	42,000	-	-	-	42,000	-	-	-	45,996	-	-
Retirement of Indebtedness	-	-	-	-	-	-	-	-	-	-	-	-
<b>NET TRANSFERS</b>	<b>0.00</b>	<b>42,000</b>	<b>0.00</b>	<b>-</b>	<b>0.00</b>	<b>42,000</b>	<b>0.00</b>	<b>-</b>	<b>0.00</b>	<b>42,000</b>	<b>0.00</b>	<b>-</b>
<b>ENDING BALANCE</b>	<b>1.00</b>	<b>(210,825)</b>	<b>0.00</b>	<b>-</b>	<b>1.00</b>	<b>(182,194)</b>	<b>0.00</b>	<b>-</b>	<b>1.00</b>	<b>(204,138)</b>	<b>0.00</b>	<b>-</b>
<b>Bookstore Services</b>												
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						15,000				25,333		
Other Sources						7,500						
<b>TOTAL REVENUE</b>	<b>0.00</b>	<b>-</b>	<b>0.00</b>	<b>-</b>	<b>0.00</b>	<b>22,500</b>	<b>0.00</b>	<b>-</b>	<b>0.00</b>	<b>25,333</b>	<b>0.00</b>	<b>-</b>
<b>BEGINNING BALANCE</b>		<b>(26,996)</b>								<b>(43,930)</b>		
<b>TOTAL AVAILABLE</b>	<b>0.00</b>	<b>(26,996)</b>	<b>0.00</b>	<b>-</b>	<b>0.00</b>	<b>22,500</b>	<b>0.00</b>	<b>-</b>	<b>0.00</b>	<b>(18,597)</b>	<b>0.00</b>	<b>-</b>

6100 / CC561000

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

	Original Budget 2024-2025				Estimated Actuals 2024-25				Aunaudited Actuals 2024-25			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
EXPENDITURES												
Professional Salaries	0.50	27,805			1.00	52,930			1.00	55,826		
Secretarial/Clerical Salaries												
Technician Salaries												
Federal Work-Study												
State Work-Study												
Other Salaries												
Supplies & Expenses						3,500				8,351		
Purchases for Resale						10,000						
Travel												
Equipment												
Fringe Benefits										25,605		
<b>TOT DIRECT EXPEND</b>	<b>0.50</b>	<b>27,805</b>	<b>0.00</b>	<b>-</b>	<b>1.00</b>	<b>66,430</b>	<b>0.00</b>	<b>-</b>	<b>1.00</b>	<b>89,782</b>	<b>0.00</b>	<b>-</b>
INTERNAL SERVICE CHARGES												
Computer Support												
Telephone Support												
Overhead Charges												
<b>TOT INT SERV CHARGES</b>	<b>0.00</b>	<b>-</b>	<b>0.00</b>	<b>-</b>	<b>0.00</b>	<b>-</b>	<b>0.00</b>	<b>-</b>	<b>0.00</b>	<b>-</b>	<b>0.00</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>0.50</b>	<b>27,805</b>	<b>0.00</b>	<b>-</b>	<b>1.00</b>	<b>66,430</b>	<b>0.00</b>	<b>-</b>	<b>1.00</b>	<b>89,782</b>	<b>0.00</b>	<b>-</b>
TRANSFERS IN (OUT)												
Non-Mandatory												
Retirement of Indebtedness												
<b>NET TRANSFERS</b>	<b>0.00</b>	<b>-</b>	<b>0.00</b>	<b>-</b>	<b>0.00</b>	<b>-</b>	<b>0.00</b>	<b>-</b>	<b>0.00</b>	<b>-</b>	<b>0.00</b>	<b>-</b>
<b>INCREASE (DECREASE) in NET ASSETS</b>	<b>-0.50</b>	<b>(54,801)</b>	<b>0.00</b>	<b>-</b>	<b>-1.00</b>	<b>(43,930)</b>	<b>0.00</b>	<b>-</b>	<b>-1.00</b>	<b>(108,379)</b>	<b>0.00</b>	<b>-</b>

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

	<b>Original Budget 2024-2025</b>				<b>Estimated Actuals 2024-25</b>				<b>Aunaudited Actuals 2024-25</b>			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
<b>Caferia Services</b>												
6200 / CC562000												
<b>REVENUE</b>												
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					2,600				3,896			
Other Sources												
<b>TOTAL REVENUE</b>	0.00	-	0.00	-	0.00	2,600	0.00	-	0.00	3,896	0.00	-
<b>BEGINNING BALANCE</b>									42,100			
<b>TOTAL AVAILABLE</b>	0.00	15,004	0.00	0	0.00	2,600	0.00	0	0.00	45,996	0.00	0
<b>EXPENDITURES</b>												
Professional Salaries	0.50	26,996										
Secretarial/Clerical Salaries												
Technician Salaries												
Federal Work-Study												
State Work-Study												
Other Salaries												
Supplies & Expenses									3,391			
Purchases for Resale					2,500							
Travel												
Equipment												
Fringe Benefits												
<b>TOT DIRECT EXPEND</b>	0.50	26,996	0.00	-	0.00	2,500	0.00	-	0.00	3,391	0.00	-
<b>INTERNAL SERVICE CHARGES</b>												
Computer Support												
Telephone Support												
Overhead Charges												
<b>TOT INT SERV CHARGES</b>	0.00	-	0.00	-	0.00	-	0.00	-	0.00	-	0.00	-
<b>TOTAL EXPENDITURES</b>	0.50	26,996	0.00	-	0.00	2,500	0.00	-	0.00	3,391	0.00	-
<b>TRANSFERS IN (OUT)</b>												
Non-Mandatory	42,000				42,000				45,996			
Retirement of Indebtedness												
<b>NET TRANSFERS</b>	42,000		-		42,000		-		42,000		-	

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

INCREASE (DECREASE) in NET ASSETS

<b>Original Budget 2024-2025</b>				<b>Estimated Actuals 2024-25</b>				<b>Aunaudited Actuals 2024-25</b>			
Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
	30,009		0		42,100		0		84,605		0

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

	<b>Aunaudited Actuals 2024-25</b>				<b>Estimated Actuals 2024-25</b>				<b>Aunaudited Actuals 2024-25</b>			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
<b>REVENUE</b>												
Tuition and Fees												
Federal Gov't Appropriations												
State Gov't Appropriations		512,500				500,600				512,500		
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												
<b>TOTAL REVENUE</b>		512,500	-	-		500,600	-	-		512,500	-	-
<b>BEGINNING BALANCE</b>		0				175,307				185,065		
<b>TOTAL AVAILABLE</b>		512,500	-	-		675,907	-	-		697,565	-	-
<b>EXPENDITURES</b>												
Professional Salaries	5.10	179,315	0.00	-	0.40	130,437	0.00	-	4.50	300,739	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	0.00	-	0.00	-	0.00	-	0.00	-	0.00	-	0.00	-
Supplies & Expenses	0.00	65,000	0.00	-	0.00	112,065	0.00	-	0.00	174,167	0.00	-
Financial Aid	0.00	61,839	0.00	-	0.00	122,600	0.00	-	0.00	-	0.00	-
Travel	0.00	120,000	0.00	-	0.00	53,052	0.00	-	0.00	57,234	0.00	-
Equipment	0.00	20,000	0.00	-	0.00	12,000	0.00	-	0.00	24,000	0.00	-
Fringe Benefits	0.00	66,346	0.00	-	0.00	60,688	0.00	-	0.00	113,983	0.00	-
<b>TOT DIRECT EXPEND</b>	5.10	512,500	0.00	-	0.40	490,842	0.00	-	4.50	670,123	0.00	-
<b>INTERNAL SERVICE CHARGES</b>												
Computer Support												
Telephone Support												
<b>TOT INT SERV CHARGES</b>	0.00	-	0.00	-	0.00	-	0.00	-	0.00	-	0.00	-
<b>TOTAL EXPENDITURES</b>	5.10	512,500	0.00	-	0.40	490,842	0.00	-	4.50	670,123	0.00	-
<b>TRANSFERS IN (OUT)</b>												
<b>ENDING BALANCE</b>	5.10	(0)	0.00	-	0.40	185,065	0.00	-	4.50	27,442	0.00	-

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

		<b>Aunaudited Actuals 2024-25</b>				<b>Estimated Actuals 2024-25</b>				<b>Aunaudited Actuals 2024-25</b>			
		Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
		FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
<b>Athletics - General</b>	7000 / CC570000												
Professional Salaries		1.00	59,000			0.25	40,557			1.00	65,556		
Secretarial/Clerical Salaries													
Technician Salaries													
Federal Work-Study													
State Work-Study													
Other Salaries													
Supplies & Expenses			25,000				9,230				9,268		
Financial Aid			11,839										
Travel			20,000										
Equipment			15,000										
Fringe Benefits			21,830				16,563				30,391		
<b>TOT DIRECT EXPEND</b>		1.00	152,669	-	-	0.25	66,350	-	-	1.00	105,215	-	-
<b>Baseball</b>	7092 / CC570920												
Professional Salaries		2.00	72,700			0.15	22,671			2.00	104,830		
Secretarial/Clerical Salaries													
Technician Salaries													
Federal Work-Study													
State Work-Study													
Other Salaries													
Supplies & Expenses			20,000				45,825				85,121		
Financial Aid			25,000				56,000						
Travel			50,000				53,052				44,544		
Equipment			2,500								12,000		
Fringe Benefits			26,899				9,064				31,032		
<b>TOT DIRECT EXPEND</b>		2.00	197,099	0.00	-	0.15	186,612	-	-	2.00	277,527	0.00	-
<b>Softball</b>	7094 / CC570940												
Professional Salaries		2.10	47,614.86				67,209			1.50	130,353		
Secretarial/Clerical Salaries													
Technician Salaries													
Federal Work-Study													
State Work-Study													
Other Salaries													
Supplies & Expenses			20,000				57,010				79,778		
Financial Aid			25,000				66,600						
Travel			50,000								12,690		
Equipment			2,500				12,000				12,000		
Fringe Benefits			17,617				35,061				52,560		
<b>TOT DIRECT EXPEND</b>		2.10	162,732	0.00	-	-	237,880.00	-	0.00	1.50	287,381	0.00	-

**LUNA COMMUNITY COLLEGE  
EXHIBIT I  
CAPITAL OUTLAY**

<b>Original Budget 2024-2025</b>				<b>Estimated Actuals 2024-25</b>				<b>Aunaudited Actuals 2024-25</b>			
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		3,078,500					998,000				
Local Gov't Appropriations											
Federal Gov't Grants/Contracts											
State Gov't Grants/Contracts									103,500		
Local Gov't Grants/Contracts											
Private Gifts/Grants/Contracts											
Endowment/Land/Perm Fund											
Sales and Services											
Other Sources						1,790,457					
<b>TOTAL REVENUE</b>		<b>3,078,500</b>	<b>0</b>			<b>1,790,457</b>	<b>998,000</b>		<b>103,500</b>	<b>0</b>	
<b>BEGINNING BALANCE</b>		<b>2,225,718</b>				<b>43,818</b>			<b>43,818</b>		
<b>TOTAL AVAILABLE</b>		<b>5,304,218</b>	<b>0</b>			<b>1,834,275</b>	<b>998,000</b>		<b>147,318</b>	<b>0</b>	
EXPENDITURES:											
Major Projects		3,114,486				1,790,457	998,000		103,500		
Minor Projects		328,500									
<b>TOTAL EXPENDITURES</b>	<b>0.00</b>	<b>3,442,986</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>1,790,457</b>	<b>0.00</b>	<b>998,000</b>	<b>0.00</b>	<b>103,500</b>	<b>0.00</b>
Net TRANSFERS IN (OUT)		0				0			0		
<b>ENDING BALANCE</b>		<b>1,861,232</b>				<b>43,818</b>	<b>0</b>		<b>43,818</b>		

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

	<b>Original Budget 2024-2025</b>				<b>Estimated Actuals 2024-25</b>				<b>Aunaudited Actuals 2024-25</b>			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
<b>SUMMARY OF R &amp; R</b>												
<b>REVENUE:</b>												
Tuition and Fees												
Federal Gov't Appropriations												
State Gov't Appropriations		248,638				435,148		45,000			534,407	
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												
<b>TOTAL REVENUE</b>		<b>248,638</b>		<b>0</b>		<b>435,148</b>		<b>45,000</b>			<b>534,407</b>	
<b>BEGINNING BALANCE</b>		<b>434,723</b>				<b>1,065,891</b>					<b>1,010,891</b>	
<b>TOTAL AVAILABLE</b>		<b>683,361</b>		<b>0</b>		<b>1,501,039</b>		<b>45,000</b>			<b>1,545,298</b>	
<b>EXPENDITURES:</b>												
Building Renewal		350,468				491,978					328,144	
Equipment Replacement		107,540				207,540		45,000			206,263	
<b>TOTAL EXPENDITURES</b>	<b>0.00</b>	<b>458,008</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>699,518</b>	<b>0.00</b>	<b>45,000</b>	<b>0.00</b>	<b>534,407</b>	<b>0.00</b>	<b>0</b>
<b>TRANSFERS IN (OUT):</b>												
I&G - BR&R		101,830				101,830					101,830	
I&G - ER&R		107,540				107,540					107,540	
<b>NET TRANSFERS</b>		<b>209,370</b>		<b>0</b>		<b>209,370</b>		<b>0</b>			<b>209,370</b>	<b>0</b>
<b>ENDING BALANCE</b>		<b>434,723</b>		<b>0</b>		<b>1,010,891</b>		<b>0</b>			<b>1,220,261</b>	<b>0</b>

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

	<b>Original Budget 2024-2025</b>				<b>Estimated Actuals 2024-25</b>				<b>Aunaudited Actuals 2024-25</b>			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
<b>SUMMARY OF DEBT SERVICE</b>												
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												
Endowment/Land/Perm Fund												
Sales and Services												
Other Sources												
TOTAL REVENUE		0		0		0		0		0		0
BEGINNING BALANCE	0											
TOTAL AVAILABLE		0		0		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	0.00		0	0.00		0
TRANSFERS IN (OUT):												
Capital Outlay												
I&G												
Auxiliary Enterprises		0				0				0		
NET TRANSFERS		0		0		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 2024-2025				Estimated Actuals 2024-25				Aunaudited Actuals 2024-25			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
<b>TUITION &amp; FEES</b>												
Instruction and General		678,800				975,000		0		1,247,500		0
Student Social and Cultural		10,000				0		0		0		0
Research		0				0		0		0		0
Public Service		14,050				0		0		0		0
Internal Service Dept.		0				0		0		0		0
Student Financial Aid												
Auxiliary Enterprises		0				0		0		0		0
Intercollegiate Athletics		0				0		0		0		0
Independent Operations												
<b>TOT TUITION &amp; FEES</b>		<b>702,850</b>		<b>0</b>		<b>975,000</b>		<b>0</b>		<b>1,247,500</b>		<b>0</b>
<b>FEDERAL GOV'T APPROPRIATIONS</b>												
Instruction and General												
Student Social and Cultural												
Research												
Public Service												
Internal Service Dept.												
Student Financial Aid												
Auxiliary Enterprises												
Intercollegiate Athletics												
Independent Operations												
<b>TOT FED GOV'T APPROPR</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>
<b>STATE GOV'T APPROPRIATIONS</b>												
Instruction and General	0	9,296,900	0	0	0	9,750,900	0	0	0	9,750,900	0	0
Student Social and Cultural												
Research												
Public Service	0.00	509,000	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												
Intercollegiate Athletics		512,500				500,600				512,500		
Renewals and Replacements		248,638				435,148				534,407		
<b>TOT STATE GOV'T APPROPR</b>		<b>10,567,038</b>		<b>0</b>		<b>10,686,648</b>		<b>0</b>		<b>10,797,807</b>		<b>0</b>

LUNA COMMUNITY COLLEGE

EXHIBIT a  
SUMMARY OF CURRENT FUNDS REVENUE BY SOURCE

	Original Budget 2024-2025				Estimated Actuals 2024-25				Aunaudited Actuals 2024-25					
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted			
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount		
<b>LOCAL GOV'T APPROPRIATIONS</b>														
Instruction and General		2,255,000	0	412,735		2,255,000	0	1,346,102		2,255,000	0	1,308,726		
Student Social and Cultural			0	0			0	0			0	0		
Research			0	0			0	0			0	0		
Public Service			0	0			0	0			0	0		
Internal Service Dept.			0	620,591			0	670,037			0	330,944		
Student Financial Aid			0	0			0	0			0	0		
Auxiliary Enterprises			0	0			0	0			0	0		
Intercollegiate Athletics			0	0			0	0			0	0		
Independent Operations			0	0			0	86,000			0	86,000		
<b>TOT LOCAL GOV'T APPROPR</b>		<b>2,255,000</b>		<b>0</b>		<b>2,255,000</b>		<b>2,102,139</b>		<b>2,255,000</b>		<b>1,725,670</b>		
<b>FEDERAL GOV'T GRANTS/CONTRACTS</b>														
Instruction and General				0				1,346,102				1,308,726		
Student Social and Cultural				0				0				0		
Research				0				0				0		
Public Service				717,009				170,580				170,579		
Internal Service Dept.				0				0				0		
Student Financial Aid				1,478,000				1,815,000				5,521,435		
Auxiliary Enterprises				0				0				0		
Intercollegiate Athletics				0				0				0		
Independent Operations				0				0				0		
<b>TOT FED GRANTS &amp; CONTRACTS</b>				<b>2,195,009</b>				<b>3,331,682</b>				<b>7,000,740</b>		
<b>STATE GOV'T GRANTS/CONTRACTS</b>														
Instruction and General	0	0	0	620,591	0	0	0	0	670,037	#	0	0	0	330,944
Student Social and Cultural				0				0				0	0	
Research				0				0				0	0	
Public Service				139,069				160,365				160,365		
Internal Service Dept.				0				0				0		
Student Financial Aid				228,000				838,035				1,242,292		
Auxiliary Enterprises				0				0				0		
Intercollegiate Athletics				0				0				0		
Independent Operations				0				0				0		
<b>TOT STATE GRANTS &amp; CONTR</b>				<b>987,660</b>				<b>1,668,437</b>				<b>1,733,601</b>		

LUNA COMMUNITY COLLEGE

EXHIBIT a  
SUMMARY OF CURRENT FUNDS REVENUE BY SOURCE

	Original Budget 2024-2025				Estimated Actuals 2024-25				Aunaudited Actuals 2024-25				
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted		
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	
<b>LOCAL GOV'T GRANTS/CONTRACTS</b>													
Instruction and General			0					86,000				86,000	
Student Social and Cultural Research													
Public Service													
Internal Service Dept.													
Student Financial Aid	0.00	0	0.00	0	0	0.00	0	0.00	0	0.00	0	0	
Auxiliary Enterprises													
Intercollegiate Athletics													
Independent Operations													
<b>TOT LOCAL GRANTS &amp; CONTR</b>			0					86,000				86,000	
<b>PRIVATE GIFTS/GRANTS/CONTRACTS</b>													
Instruction and General	0	0	0	0	0	0	0	0	0	0	0	0	
Student Social and Cultural Research				0				0				0	
Public Service	0.00	0	0.00	0	0	0.00	0	0.00	0	0.00	0	0	
Internal Service Dept.													
Student Financial Aid	0.00	0	0.00	40,000	0	0.00	0	0.00	85,000	0.00	0	0.00	235,220
Auxiliary Enterprises		0									0		
Intercollegiate Athletics													
Independent Operations													
<b>TOT PRIVATE GIFTS &amp; GRANTS</b>		0		40,000			0		85,000		0		235,220
<b>ENDOWMENT/LAND/PERM FUND</b>													
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													
<b>TOT PRIVATE GIFTS &amp; GRANTS</b>		0						0				0	

LUNA COMMUNITY COLLEGE

EXHIBIT a  
SUMMARY OF CURRENT FUNDS REVENUE BY SOURCE

	Original Budget 2024-2025				Estimated Actuals 2024-25				Aunaudited Actuals 2024-25			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
<b>SALES &amp; SERVICES</b>												
Instruction and General		0				0				0		
Student Social and Cultural Research		0				0				0		
Public Service	0.00	375,000	0.00	0	0.00	25,000	0.00	0 #	0.00	201,026	0.00	0
Internal Service Dept.		0				0				0		
Student Financial Aid												
Auxiliary Enterprises		0				17,600				29,229		
Intercollegiate Athletics		0				0				0		
Independent Operations												
<b>TOT SALES &amp; SERVICES</b>		<b>375,000</b>		<b>0</b>		<b>42,600</b>				<b>230,255</b>		<b>0</b>
<b>OTHER SOURCES</b>												
Instruction and General		152,000		0		260,000		0		52,983		0
Student Social and Cultural Research		0		0		0		0		0		0
Public Service		0		0		375,000		0		0		0
Internal Service Dept.		0		0		0		0		0		0
Student Financial Aid												
Auxiliary Enterprises		0		0		7,500		0		0		0
Intercollegiate Athletics		0		0		0		0		0		0
Independent Operations												
<b>TOT OTHER SOURCES</b>		<b>152,000</b>		<b>0</b>		<b>642,500</b>		<b>0</b>		<b>52,983</b>		<b>0</b>

LUNA COMMUNITY COLLEGE

EXHIBIT a  
SUMMARY OF CURRENT FUNDS REVENUE BY SOURCE

	Original Budget 2024-2025				Estimated Actuals 2024-25				Aunaudited Actuals 2024-25			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
<b>TOTAL REVENUE BY SOURCE</b>												
Tuition and Fees		702,850		0		975,000		0		1,247,500		0
Federal Gov't Appropriations		0		0		0		0		0		0
State Gov't Appropriations		10,567,038		0		10,686,648		0		0		0
Local Gov't Appropriations		2,255,000		0		2,255,000		2,102,139		2,255,000		1,725,670
Federal Gov't Grants/Contracts		0		2,195,009		0		3,331,682		0		7,000,740
State Gov't Grants/Contracts		0		987,660		0		1,668,437		0		1,733,601
Local Gov't Grants/Contracts		0		0		0		86,000		0		86,000
Private Gifts/Grants/Contracts		0		40,000		0		85,000		0		235,220
Endowment/Land/Perm Fund		0		0		0		0		0		0
Sales and Services		375,000		0		42,600		0		230,255		0
Other Sources		152,000		0		642,500		0		52,983		0
<b>TOT REVENUE BY SOURCE</b>		<b>14,051,888</b>		<b>3,222,669</b>		<b>14,601,748</b>		<b>7,273,258</b>		<b>3,785,738</b>		<b>10,781,231</b>
<b>TOTAL REVENUE BY EXHIBIT</b>												
Instruction and General		12,382,700		1,033,326		13,240,900		3,448,241		13,306,383		3,034,396
Student Social and Cultural		10,000		0		0		0		0		0
Research		0		0		0		0		0		0
Public Service		898,050		856,078		400,000		330,945		201,026		330,944
Internal Service Dept.		0		620,591		0		670,037		0		330,944
Student Financial Aid		0		1,746,000		0		2,738,035		0		6,998,947
Auxiliary Enterprises		0		0		25,100		0		29,229		0
Intercollegiate Athletics		512,500		0		500,600		0		512,500		0
Independent Operations		248,638		0		435,148		86,000		534,407		86,000
<b>TOT REVENUE BY DIVISION</b>		<b>14,051,888</b>		<b>4,255,995</b>		<b>14,601,748</b>		<b>7,273,258</b>		<b>14,583,545</b>		<b>10,781,231</b>

LUNA COMMUNITY COLLEGE

EXHIBIT b

SUMMARY OF SALARIES IN ALL CURRENT FUNDS

	Original Budget 2024-2025				Estimated Actuals 2024-25				Aunaudited Actuals 2024-25			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
<b>PROFESSIONAL SALARIES</b>												
Instruction	13.00	810,483	1.50	70,441	14.00	923,576	3.00	189,750	8.85	531,720	3.00	304,750
Academic Support	2.00	104,789	0.00	0	2.00	49,371	0.00	0	1.00	55,826	0.00	0
Student Services	17.00	850,381	0.00	0	17.25	795,990	0.00	0	8.20	434,538	0.00	0
Institutional Support	18.50	1,474,491	0.00	0	21.00	1,357,145	0.00	0	19.75	1,098,293	0.00	0
Oper & Maint of Plant	1.00	110,103	0.00	0	3.00	137,265	0.00	0	1.75	107,296	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	1.25	59,575	6.60	264,893	0.00	0	2.00	156,665	2.25	187,852	2.00	156,665
Internal Service Dept.	1.00	156,627	0.00	0	4.50	300,000	0.00	0	3.25	271,141	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	5.10	179,315	0.00	0	0.40	130,437	0.00	0	4.50	300,739	0.00	0
Independent Operations												
<b>TOT PROF SALARIES</b>	<b>58.85</b>	<b>3,745,764</b>	<b>8.10</b>	<b>335,334</b>	<b>62.15</b>	<b>3,693,784</b>	<b>5.00</b>	<b>346,415</b>	<b>49.55</b>	<b>2,987,404</b>	<b>5.00</b>	<b>461,415</b>
<b>FULL-TIME FACULTY</b>												
Instruction	26.00	1,269,666	2.00	83,955	26.50	1,274,285	7.00	331,680	21.60	1,095,451	7.00	331,680
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	3.00	253,421	0.00	0	2.00	165,000	0.00	0	0.00	0	0.00	0
Internal Service Dept.												
Student Financial Aid												
Auxiliary Enterprises												
Intercollegiate Athletics												
Independent Operations												
<b>TOT FULL-TIME FACULTY</b>	<b>29.00</b>	<b>1,523,087</b>	<b>2.00</b>	<b>83,955</b>	<b>28.50</b>	<b>1,439,285</b>	<b>7.00</b>	<b>331,680</b>	<b>21.60</b>	<b>1,095,451</b>	<b>7.00</b>	<b>331,680</b>

LUNA COMMUNITY COLLEGE

EXHIBIT b

SUMMARY OF SALARIES IN ALL CURRENT FUNDS

	Original Budget 2024-2025				Estimated Actuals 2024-25				Aunaudited Actuals 2024-25			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
<b>PART-TIME FACULTY</b>												
Instruction	10.75	243,400	8.00	48,500	8.00	455,521	0.00	39,516	5.45	289,943	0.00	39,516
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	4.48	127,730	0.00	95,000	2.00	119,447	0.00	0	0.00	0	0.00	0
Internal Service Dept.												
Student Financial Aid												
Auxiliary Enterprises												
Intercollegiate Athletics												
Independent Operations												
<b>TOT PART-TIME FACULTY</b>	<b>15.23</b>	<b>371,130</b>	<b>8.00</b>	<b>143,500</b>	<b>10.00</b>	<b>574,968</b>	<b>0.00</b>	<b>39,516</b>	<b>5.45</b>	<b>289,943</b>	<b>0.00</b>	<b>39,516</b>
<b>SECRETARIAL/CLERICAL</b>												
Instruction	4.00	122,962	1.00	23,932	6.00	237,718	1.00	17,680	0.00	0	1.00	17,680
Academic Support	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Student Services	0.00	20,000	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Institutional Support	0.00	0	0.00	0	1.00	64,233	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
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	3.00	78,680	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												
<b>TOT SECRET/CLERICAL</b>	<b>7.00</b>	<b>221,642</b>	<b>1.00</b>	<b>23,932</b>	<b>7.00</b>	<b>301,951</b>	<b>1.00</b>	<b>17,680</b>	<b>0.00</b>	<b>0</b>	<b>1.00</b>	<b>17,680</b>

LUNA COMMUNITY COLLEGE

EXHIBIT b

SUMMARY OF SALARIES IN ALL CURRENT FUNDS

	Original Budget 2024-2025				Estimated Actuals 2024-25				Aunaudited Actuals 2024-25			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
<b>TECHNICAL SALARIES</b>												
Instruction	2.50	81,080	1.00	46,000	0.00	0	0.00	0	1.00	49,370	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	1.00	37,170	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	10.00	417,400	0.00	0	6.50	269,733	0.00	0	8.50	358,456	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.	3.00	241,124	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												
<b>TOT TECHNICAL</b>	<b>16.50</b>	<b>776,774</b>	<b>1.00</b>	<b>46,000</b>	<b>6.50</b>	<b>269,733</b>	<b>0.00</b>	<b>0</b>	<b>9.50</b>	<b>407,826</b>	<b>0.00</b>	<b>0</b>
<b>GA/TA SALARIES</b>												
Instruction	0.00	0	0.00	66,813	0.00	0	0.00	0	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												
<b>TOT GA/TA SALARIES</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>66,813</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>

LUNA COMMUNITY COLLEGE

EXHIBIT b

SUMMARY OF SALARIES IN ALL CURRENT FUNDS

	Original Budget 2024-2025				Estimated Actuals 2024-25				Aunaudited Actuals 2024-25			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
<b>FEDERAL WORK STUDY</b>												
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	42,594	0.00	0	0.00	0	0.00	0	2.20	125,542	0.00	0
Institutional Support	4.00	168,147	0.00	0	2.50	110,000	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
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												
<b>TOT FEDERAL WORK STUDY</b>	<b>4.00</b>	<b>210,741</b>	<b>0.00</b>	<b>0</b>	<b>2.50</b>	<b>110,000</b>	<b>0.00</b>	<b>0</b>	<b>2.20</b>	<b>125,542</b>	<b>0.00</b>	<b>0</b>
<b>STATE WORK STUDY</b>												
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	4.75	171,411	0.00	225,000	0.00	0	0.00	112,500	0.00	37,181	0.00	112,500
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												
<b>TOT STATE WORK STUDY</b>	<b>4.75</b>	<b>171,411</b>	<b>0.00</b>	<b>225,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>112,500</b>	<b>0.00</b>	<b>37,181</b>	<b>0.00</b>	<b>112,500</b>

LUNA COMMUNITY COLLEGE

EXHIBIT b

SUMMARY OF SALARIES IN ALL CURRENT FUNDS

	Original Budget 2024-2025				Estimated Actuals 2024-25				Aunaudited Actuals 2024-25			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
<b>OTHER SALARIES</b>												
Instruction	3.00	183,269	0.00	0	0.00	0	0.00	0	6.60	407,633	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
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	1.00	58,862	5.50	191,400	0.00	0	0.00	0	0.00	0	0.00	0
Internal Service Dept.	0.50	20,000	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												
<b>TOT OTHER SALARIES</b>	<b>4.50</b>	<b>262,131</b>	<b>5.50</b>	<b>191,400</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>6.60</b>	<b>407,633</b>	<b>0.00</b>	<b>0</b>
<b>TOTAL SALARIES BY CATEGORY</b>												
Professional Salaries	58.85	3,745,764	8.10	335,334	62.15	3,693,784	5.00	346,415	49.55	2,987,404	5.00	461,415
Full-Time Faculty	29.00	1,523,087	2.00	83,955	28.50	1,439,285	7.00	331,680	21.60	1,095,451	7.00	331,680
Part-Time Faculty	15.23	371,130	8.00	143,500	10.00	574,968	0.00	39,516	5.45	289,943	0.00	39,516
Secretarial/Clerical Salaries	7.00	221,642	1.00	23,932	7.00	301,951	1.00	17,680	0.00	0	1.00	17,680
Technical Salaries	16.50	776,774	1.00	46,000	6.50	269,733	0.00	0	9.50	407,826	0.00	0
GA/TA Salaries	0.00	0	0.00	66,813	0.00	0	0.00	0	0.00	0	0.00	0
Federal Work Study	4.00	210,741	0.00	0	2.50	110,000	0.00	0	2.20	125,542	0.00	0
State Work Study	4.75	171,411	0.00	225,000	0.00	0	0.00	112,500	0.00	37,181	0.00	112,500
Other Salaries	4.50	262,131	5.50	191,400	0.00	0	0.00	0	6.60	407,633	0.00	0
<b>TOT SALARIES BY CATEGORY</b>	<b>139.83</b>	<b>7,282,681</b>	<b>25.60</b>	<b>1,115,935</b>	<b>116.65</b>	<b>6,389,721</b>	<b>13.00</b>	<b>847,791</b>	<b>94.90</b>	<b>5,350,980</b>	<b>13.00</b>	<b>962,791</b>

LUNA COMMUNITY COLLEGE

EXHIBIT b

SUMMARY OF SALARIES IN ALL CURRENT FUNDS

	Original Budget 2024-2025				Estimated Actuals 2024-25				Aunaudited Actuals 2024-25			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
<b>TOTAL SALARIES BY EXHIBIT</b>												
Instruction	59.25	2,710,860	13.50	339,642	54.50	2,891,100	11.00	578,626	43.50	2,374,116	11.00	693,626
Academic Support	2.00	104,789	0.00	0	2.00	49,371	0.00	0	1.00	55,826	0.00	0
Student Services	18.00	950,145	0.00	0	17.25	795,990	0.00	0	10.40	560,080	0.00	0
Institutional Support	27.25	1,814,049	0.00	225,000	24.50	1,531,378	0.00	112,500	19.75	1,135,474	0.00	112,500
Oper & Maint of Plant	11.00	527,503	0.00	0	9.50	406,998	0.00	0	10.25	465,752	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	12.73	578,269	12.10	551,293	4.00	284,447	2.00	156,665	2.25	187,852	2.00	156,665
Internal Service Dept.	4.50	417,751	0.00	0	4.50	300,000	0.00	0	3.25	271,141	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	5.10	179,315	0.00	0	0.40	130,437	0.00	0	4.50	300,739	0.00	0
Independent Operations	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
<b>TOT SALARIES BY EXHIBIT</b>	<b>139.83</b>	<b>7,282,681</b>	<b>25.60</b>	<b>1,115,935</b>	<b>116.65</b>	<b>6,389,721</b>	<b>13.00</b>	<b>847,791</b>	<b>94.90</b>	<b>5,350,980</b>	<b>13.00</b>	<b>962,791</b>
<b>TOTAL FRINGE BENEFITS BY EXHIBIT</b>												
Instruction	0.00	1,206,772	0.00	103,758	0.00	1,074,446	0.00	224,338	0.00	976,485	0.00	146,813
Academic Support	0.00	38,772	0.00	0	0.00	19,748	0.00	0	0.00	108,373	0.00	0
Student Services	0.00	28,820	0.00	0	0.00	0	0.00	0	0.00	335,941	0.00	0
Institutional Support	0.00	606,682	0.00	40,500	0.00	592,751	0.00	24,750	0.00	471,395	0.00	34,900
Oper & Maint of Plant	0.00	195,176	0.00	0	0.00	162,799	0.00	0	0.00	215,871	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	153,205	0.00	121,893	0.00	55,722	0.00	57,935	0.00	0	0.00	57,935
Internal Service Dept.	0.00	150,768	0.00	0	0.00	125,457	0.00	0	0.00	115,227	0.00	0
Student Financial Aid												
Auxiliary Enterprises	0.00	0	0.00	0	0.00	0	0.00	0	0.00	25,605	0.00	0
Intercollegiate Athletics	0.00	66,346	0.00	0	0.00	60,688	0.00	0	0.00	113,983	0.00	0
Independent Operations												
<b>TOTAL FRINGE BENEFITS BY EXHIBIT</b>	<b>0.00</b>	<b>2,446,541</b>	<b>0.00</b>	<b>266,151</b>	<b>0.00</b>	<b>2,091,612</b>	<b>0.00</b>	<b>307,023</b>	<b>0.00</b>	<b>2,362,879</b>	<b>0.00</b>	<b>239,648</b>

LUNA COMMUNITY COLLEGE

EXHIBIT b

SUMMARY OF SALARIES IN ALL CURRENT FUNDS

	Original Budget 2024-2025				Estimated Actuals 2024-25				Aunaudited Actuals 2024-25				
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted		
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	
<b>TOTAL SUPPLIES &amp; EXPENSE BY EXHIBIT</b>													
Instruction	0.00	2,459,436	0.00	78,035	0	0.00	583,298	0.00	656,219	0.00	526,480	0.00	656,219
Academic Support	0.00	218,830	0.00	0	#	0.00	101,808	0.00	0	0.00	92,021	0.00	0
Student Services	0.00	308,274	0.00	0	#	0.00	1,073,182	0.00	4,704	0.00	749,656	0.00	4,704
Institutional Support	0.00	958,705	0.00	0	#	0.00	1,542,651	0.00	0	0.00	1,456,816	0.00	0
Oper & Maint of Plant	0.00	1,251,233	0.00	0	#	0.00	770,925	0.00	0	0.00	713,552	0.00	0
Student Social and Cultural	0.00	19,900	0.00	0	#	0.00	4,050	0.00	0	0.00	10,936	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	121,773	0.00	226,821	#	0.00	36,300	0.00	103,255	0.00	93,426	0.00	103,255
Internal Service Dept.	0.00	324,770	0.00	0		0.00	280,000	0.00	0	0.00	144,819	0.00	0
Student Financial Aid													
Auxiliary Enterprises	0.00	0	0.00	0		0.00	3,500	0.00	0	0.00	11,742	0.00	0
Intercollegiate Athletics	0.00	65,000	0.00	0	#	0.00	112,065	0.00	0	0.00	174,167	0.00	0
Independent Operations													
<b>TOTAL SUPPLIES &amp; EXPENSES BY EXHIBIT</b>	<b>0.00</b>	<b>5,727,921</b>	<b>0.00</b>	<b>304,856</b>		<b>0.00</b>	<b>4,507,779</b>	<b>0.00</b>	<b>764,178</b>	<b>0.00</b>	<b>3,973,615</b>	<b>0.00</b>	<b>764,178</b>
<b>TOTAL TRAVEL BY EXHIBIT</b>													
Instruction	0.00	18,400	0.00	5,000		0.00	6,556	0.00	27,431	0.00	11,013	0.00	27,431
Academic Support	0.00	37,500	0.00	0	#	0.00	35,000	0.00	0	0.00	23,974	0.00	0
Student Services	0.00	13,100	0.00	0	#	0.00	1,900	0.00	0	0.00	0	0.00	0
Institutional Support	0.00	49,650	0.00	0	#	0.00	29,179	0.00	0	0.00	22,274	0.00	0
Oper & Maint of Plant	0.00	51,000	0.00	0		0.00	3,700	0.00	0	0.00	1,622	0.00	0
Student Social and Cultural	0.00	100	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	15,000	0.00	30,425	#	0.00	13,000	0.00	13,090	0.00	10,120	0.00	13,090
Internal Service Dept.	0.00	2,500	0.00	0		0.00	3,000	0.00	0	0.00	1,709	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	120,000	0.00	0		0.00	53,052	0.00	0	0.00	57,234	0.00	0
Independent Operations													
<b>TOTAL TRAVEL BY EXHIBIT</b>	<b>0.00</b>	<b>307,250</b>	<b>0.00</b>	<b>35,425</b>		<b>0.00</b>	<b>145,387</b>	<b>0.00</b>	<b>40,521</b>	<b>0.00</b>	<b>127,946</b>	<b>0.00</b>	<b>40,521</b>



LUNA COMMUNITY COLLEGE  
EXHIBIT c  
PROPOSED SALARY INCREASE

	<u>2025-26</u>
Returning Faculty	4.0%
Adjunct Faculty	4.0%
Returning Professional Staff (FLSA exempt)	4.0%
Returning Professional Staff (FLSA non-exempt)	4.0%
GA/TA	0%
Students	\$0.00

LUNA COMMUNITY COLLEGE  
EXHIBIT d  
TUITION AND REQUIRED FEES

	2024-25	2025-26
<b>REGULAR SEMESTER</b>		
<b>Undergraduate Tuition</b>		
Part-Time Students (per credit hour)		
Resident, Off Campus	51.00	51.00
Resident, On Campus	51.00	51.00
Out of District, Off Campus	69.00	69.00
Out of District, On Campus	69.00	69.00
Non-Resident, Off Campus	132.00	132.00
Non-Resident, On Campus	132.00	132.00
Full-Time Students		
Resident, Off Campus	612.00	612.00
Resident, On Campus	612.00	612.00
Out of District, Off Campus	828.00	828.00
Out of District, On Campus	828.00	828.00
Non-Resident, Off Campus	1,584.00	1,584.00
Non-Resident, On Campus	1,584.00	1,584.00
Summer Session		
Hourly Tuition Rate		
Resident, Off Campus	51.00	51.00
Resident, On Campus	51.00	51.00
Out of District, Off Campus	69.00	69.00
Out of District, On Campus	69.00	69.00
Non-Resident, Off Campus	132.00	132.00
Non-Resident, On Campus	132.00	132.00
<b>Required Fees</b>		
Part-Time Students		
Part-Time Undergrad, Non-Resident & Out of Distr	10.00	25.00
Full-Time Students		
Full-Time Undergrad, Non-Resident & Out of Distri	10.00	25.00
Technology/Facilities Fee(per credit hour)		7.50
Student Life Fee(per credit hour)		1.50
Student Life Fee(per credit hour)		1.50
<b>Total Tuition and Required Fees</b>		
Part-Time Undergraduate		
Resident, Off Campus	61.00	85.00
Resident, On Campus	61.00	85.00
Out of District, Off Campus	79.00	103.00
Out of District, On Campus	79.00	103.00
Non-Resident, Off Campus	142.00	166.00
Non-Resident, On Campus	142.00	166.00
Full-Time Undergraduate		
Resident, Off Campus	622.00	745.00
Resident, On Campus	622.00	745.00
Out of District, Off Campus	838.00	961.00
Out of District, On Campus	838.00	961.00
Non-Resident, Off Campus	1,594.00	1,717.00
Non-Resident, On Campus	1,594.00	1,717.00

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

<u>Exhibit</u>	<u>Title</u>	<u>Last Name</u>	<u>2024-25</u>	<u>2025-26</u>
<u>Exhibit 11</u>				
Chief Librarian	Learning Resource Manager	Salazar	\$ 55,826	\$ 57,835
Academic Administration	Business Studies Division / Early Childhood Training	Jackson	\$ 71,000	\$ 73,840
	Allied Health	Wright	\$ 65,000	\$ 67,600
	Nursing	Hughes	\$ 114,380	\$ 118,968
	Science Math Enginner Technology	Smith	\$ 70,000	\$ 72,801
	Trades & industry Division	Griego	\$ 65,000	\$ 67,600
<u>Exhibit 12</u>				
Financial Aid Administration	Director of Financial Aid	N/A	\$ 80,000	\$ -
Student Records/Admissions	Registrar/Director for Enrollment	Lucero	\$ 70,000	\$ 72,800
<u>Exhibit 13</u>				
President	President	Linder	\$ 170,000	\$ 176,800
Chief Academic Officer	VP for Academic Affairs	Torres	\$ 120,000	\$ 120,000
Chief Business Officer	VP for Finance and Administration	Shields	\$ 107,120	\$ 125,000
<u>Exhibit 21</u>				
Director of Athletics	Director of Athletics	Krutsch	\$ 69,731	\$ 72,520

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

ExpSum - 103

	<b>Original Budget 2024-2025</b>				<b>Estimated Actuals 2024-25</b>				<b>Aunaudited Actuals 2024-25</b>			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
<b>PROFESSIONAL SALARIES</b>												
Instruction	13.00	810,483	1.50	70,441	14.00	923,576	3.00	189,750	8.85	531,720	3.00	304,750
Academic Support	2.00	104,789	0.00	0	2.00	49,371	0.00	0	1.00	55,826	0.00	0
Student Services	17.00	850,381	0.00	0	17.25	795,990	0.00	0	8.20	434,538	0.00	0
Institutional Support	18.50	1,474,491	0.00	0	21.00	1,357,145	0.00	0	19.75	1,098,293	0.00	0
Oper & Maint of Plant	1.00	110,103	0.00	0	3.00	137,265	0.00	0	1.75	107,296	0.00	0
Subtotal I & G	51.50	3,350,247	1.50	70,441	57.25	3,263,347	3.00	189,750	39.55	2,227,673	3.00	304,750
Student Social & Cultural	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Research	1.25	59,575	6.60	264,893	0.00	0	2.00	156,665	2.25	187,852	2.00	156,665
Public Service	1.00	156,627	0.00	0	4.50	300,000	0.00	0	3.25	271,141	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	5.10	179,315	0.00	0	0.40	130,437	0.00	0	4.50	300,739	0.00	0
<b>TOT PROF SALARIES</b>	<b>58.85</b>	<b>3,745,764</b>	<b>8.10</b>	<b>335,334</b>	<b>62.15</b>	<b>3,693,784</b>	<b>5.00</b>	<b>346,415</b>	<b>49.55</b>	<b>2,987,404</b>	<b>5.00</b>	<b>461,415</b>
<b>FULL-TIME FACULTY</b>												
Instruction	26.00	1,269,666	2.00	83,955	26.50	1,274,285	7.00	331,680	21.60	1,095,451	7.00	331,680
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	26.00	1,269,666	2.00	83,955	26.50	1,274,285	7.00	331,680	21.60	1,095,451	7.00	331,680
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	3.00	253,421	0.00	0	2.00	165,000	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
<b>TOT FULL-TIME FACULTY</b>	<b>29.00</b>	<b>1,523,087</b>	<b>2.00</b>	<b>83,955</b>	<b>28.50</b>	<b>1,439,285</b>	<b>7.00</b>	<b>331,680</b>	<b>21.60</b>	<b>1,095,451</b>	<b>7.00</b>	<b>331,680</b>

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

ExpSum - 104

	<b>Original Budget 2024-2025</b>				<b>Estimated Actuals 2024-25</b>				<b>Aunaudited Actuals 2024-25</b>			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
<b>PART-TIME FACULTY</b>												
Instruction	10.75	243,400	8.00	48,500	8.00	455,521	0.00	39,516	5.45	289,943	0.00	39,516
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	10.75	243,400	8.00	48,500	8.00	455,521	0.00	39,516	5.45	289,943	0.00	39,516
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	4.48	127,730	0.00	95,000	2.00	119,447	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
<b>TOT PART-TIME FACULTY</b>	<b>15.23</b>	<b>371,130</b>	<b>8.00</b>	<b>143,500</b>	<b>10.00</b>	<b>574,968</b>	<b>0.00</b>	<b>39,516</b>	<b>5.45</b>	<b>289,943</b>	<b>0.00</b>	<b>39,516</b>
<b>SECRETARIAL/CLERICAL</b>												
Instruction	4.00	122,962	1.00	23,932	6.00	237,718	1.00	17,680	0.00	0	1.00	17,680
Academic Support	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Student Services	0.00	20,000	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Institutional Support	0.00	0	0.00	0	1.00	64,233	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	4.00	142,962	1.00	23,932	7.00	301,951	1.00	17,680	0.00	0	1.00	17,680
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	3.00	78,680	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
<b>TOT SECRET/CLERICAL</b>	<b>7.00</b>	<b>221,642</b>	<b>1.00</b>	<b>23,932</b>	<b>7.00</b>	<b>301,951</b>	<b>1.00</b>	<b>17,680</b>	<b>0.00</b>	<b>0</b>	<b>1.00</b>	<b>17,680</b>

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

ExpSum - 105

	<b>Original Budget 2024-2025</b>				<b>Estimated Actuals 2024-25</b>				<b>Aunaudited Actuals 2024-25</b>			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
<b>TECHNICAL SALARIES</b>												
Instruction	2.50	81,080	1.00	46,000	0.00	0	0.00	0	1.00	49,370	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	1.00	37,170	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	10.00	417,400	0.00	0	6.50	269,733	0.00	0	8.50	358,456	0.00	0
Subtotal I & G	13.50	535,650	1.00	46,000	6.50	269,733	0.00	0	9.50	407,826	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.	3.00	241,124	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
<b>TOT TECHNICAL</b>	<b>16.50</b>	<b>776,774</b>	<b>1.00</b>	<b>46,000</b>	<b>6.50</b>	<b>269,733</b>	<b>0.00</b>	<b>0</b>	<b>9.50</b>	<b>407,826</b>	<b>0.00</b>	<b>0</b>
<b>GA/TA SALARIES</b>												
Instruction	0.00	0	0.00	66,813	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	66,813	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
<b>TOT GA/TA</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>66,813</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>

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

ExpSum - 106

	Original Budget 2024-2025				Estimated Actuals 2024-25				Aunaudited Actuals 2024-25			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
<b>FEDERAL WORK STUDY</b>												
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	42,594	0.00	0	0.00	0	0.00	0	2.20	125,542	0.00	0
Institutional Support	4.00	168,147	0.00	0	2.50	110,000	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	4.00	210,741	0.00	0	2.50	110,000	0.00	0	2.20	125,542	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
<b>TOT FEDERAL WORK STUDY</b>	4.00	210,741	0.00	0	2.50	110,000	0.00	0	2.20	125,542	0.00	0
<b>STATE WORK STUDY</b>												
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	4.75	171,411	0.00	225,000	0.00	0	0.00	112,500	0.00	37,181	0.00	112,500
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	4.75	171,411	0.00	225,000	0.00	0	0.00	112,500	0.00	37,181	0.00	112,500
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
<b>TOT STATE WORK STUDY</b>	9.00	79,926	0.00	122,222	0.00	0	0.00	112,500	0.00	37,181	0.00	112,500

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

ExpSum - 107

	<b>Original Budget 2024-2025</b>				<b>Estimated Actuals 2024-25</b>				<b>Aunaudited Actuals 2024-25</b>			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
<b>OTHER SALARIES</b>												
Instruction	3.00	183,269	0.00	0	0.00	0	0.00	0	6.60	407,633	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	3.00	183,269	0.00	0	0.00	0	0.00	0	6.60	407,633	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	1.00	58,862	5.50	191,400	0.00	0	0.00	0	0.00	0	0.00	0
Internal Service Dept.	0.50	20,000	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
<b>TOT OTHER SALARIES</b>	<b>4.50</b>	<b>262,131</b>	<b>5.50</b>	<b>191,400</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>6.60</b>	<b>407,633</b>	<b>0.00</b>	<b>0</b>
<b>SUPPLIES &amp; EXPENSES</b>												
Instruction	0.00	2,459,436	0.00	78,035	0	583,298	0	656,219	0.00	526,480	0.00	656,219
Academic Support	0.00	218,830	0.00	0	0	101,808	0	0	0.00	92,021	0.00	0
Student Services	0.00	308,274	0.00	0	0	1,073,182	0	4,704	0.00	749,656	0.00	4,704
Institutional Support	0.00	958,705	0.00	0	0	1,542,651	0	0	0.00	1,456,816	0.00	0
Oper & Maint of Plant	0.00	1,251,233	0.00	0	0	770,925	0	0	0.00	713,552	0.00	0
Subtotal I & G		5,196,478		78,035		4,071,864		660,923		3,538,525		660,923
Student Social & Cultural	0.00	19,900	0.00	0	0	4,050	0	0	0.00	10,936	0.00	0
Research	0.00	0	0.00	0	0	0	0	0	0.00	0	0.00	0
Public Service	0.00	121,773	0.00	226,821	0	36,300	0	103,255	0.00	93,426	0.00	103,255
Internal Service Dept.	0.00	324,770	0.00	0	0	280,000	0	0	0.00	144,819	0.00	0
Auxiliary Enterprises	0.00	0	0.00	0	0	3,500	0	0	0.00	11,742	0.00	0
Intercollegiate Athletics	0.00	65,000	0.00	0	0	112,065	0	0	0.00	174,167	0.00	0
<b>TOT SUPPLIES &amp; EXPENSES</b>		<b>5,727,921</b>		<b>304,856</b>		<b>4,507,779</b>		<b>764,178</b>		<b>3,973,615</b>		<b>764,178</b>

LUNA COMMUNITY COLLEGE

SUMMARY OF CURRENT FUNDS EXPENDITURES (SUPPLEMENTAL EXHIBIT)

	Original Budget 2024-2025				Estimated Actuals 2024-25				Aunaudited Actuals 2024-25			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
<b>TRAVEL</b>												
Instruction	0.00	18,400	0.00	5,000	0.00	6,556	0.00	27,431	0.00	11,013	0.00	27,431
Academic Support	0.00	37,500	0.00	0	0.00	35,000	0.00	0	0.00	23,974	0.00	0
Student Services	0.00	13,100	0.00	0	0.00	1,900	0.00	0	0.00	0	0.00	0
Institutional Support	0.00	49,650	0.00	0	0.00	29,179	0.00	0	0.00	22,274	0.00	0
Oper & Maint of Plant	0.00	51,000	0.00	0	0.00	3,700	0.00	0	0.00	1,622	0.00	0
Subtotal I & G		169,650		5,000		76,335		27,431		58,883		27,431
Student Social & Cultural	0.00	100	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	15,000	0.00	30,425	0.00	13,000	0.00	13,090	0.00	10,120	0.00	13,090
Internal Service Dept.	0.00	2,500	0.00	0	0.00	3,000	0.00	0	0.00	1,709	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	120,000	0.00	0	0.00	53,052	0.00	0	0.00	57,234	0.00	0
TOT TRAVEL		307,250		35,425		145,387		40,521		127,946		40,521
<b>EQUIPMENT</b>												
Instruction	0.00	38,121	0.00	27,646	0.00	0	0.00	49,477	0.00	10,000	0.00	49,477
Academic Support	0.00	0	0.00	0	0.00	38,358	0.00	0	0.00	0	0.00	0
Student Services	0.00	137,753	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Institutional Support	0.00	13,000	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Oper & Maint of Plant	0.00	44,000	0.00	0	0.00	5,100	0.00	0	0.00	18,401	0.00	0
Subtotal I & G		232,874		27,646		43,458		49,477		28,401		49,477
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	50,500	0.00	61,673	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	135,209	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	20,000	0.00	0	0.00	12,000	0.00	0	0.00	24,000	0.00	0
TOT EQUIPMENT		303,374		89,319		55,458		49,477		187,610		49,477

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

ExpSum - 109

	<b>Original Budget 2024-2025</b>				<b>Estimated Actuals 2024-25</b>				<b>Aunaudited Actuals 2024-25</b>			
	Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
<b>INDIRECT COST</b>												
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
<b>TOT INDIRECT COST</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>
<b>MISCELLANEOUS</b>												
O & M of Plant - Utilities	0.00	855,000	0.00	0	0.00	959,868	0.00	0	0.00	696,733	0.00	0
Student Financial Aid												
Auxil. - Purch. f. Resale												
Athletics - Financial Aid												
<b>TOT MISCELLANEOUS</b>	<b>0.00</b>	<b>855,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>959,868</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>696,733</b>	<b>0.00</b>	<b>0</b>



LUNA COMMUNITY COLLEGE

SUMMARY OF CURRENT FUNDS EXPENDITURES (SUPPLEMENTAL EXHIBIT)

Original Budget 2024-2025				Estimated Actuals 2024-25				Aunaudited Actuals 2024-25			
Unrestricted		Restricted		Unrestricted		Restricted		Unrestricted		Restricted	
FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount

TOTAL EXPENDITURES BY CATEGORY

Professional Salaries	58.85	3,745,764	8.10	335,334	62.15	3,693,784	5.00	346,415	49.55	2,987,404	5.00	461,415
Full-Time Faculty	29.00	1,523,087	2.00	83,955	28.50	1,439,285	7.00	331,680	21.60	1,095,451	7.00	331,680
Part-Time Faculty	15.23	371,130	8.00	143,500	10.00	574,968	0.00	39,516	5.45	289,943	0.00	39,516
Secretarial/Clerical Salaries	7.00	221,642	1.00	23,932	7.00	301,951	1.00	17,680	0.00	0	1.00	17,680
Technician Salaries	16.50	776,774	1.00	46,000	6.50	269,733	0.00	0	9.50	407,826	0.00	0
GA/TA Salaries	0.00	0	0.00	66,813	0.00	0	0.00	0	0.00	0	0.00	0
Other Salaries	4.50	262,131	5.50	191,400	0.00	0	0.00	0	6.60	407,633	0.00	0
Federal Work Study	4.00	210,741	0.00	0	2.50	110,000	0.00	0	2.20	125,542	0.00	0
State Work Study	9.00	79,926	0.00	122,222	0.00	0	0.00	112,500	0.00	37,181	0.00	112,500
Supplies & Expense	0.00	5,727,921	0.00	304,856	0.00	4,507,779	0.00	764,178	0.00	3,973,615	0.00	764,178
Travel	0.00	307,250	0.00	35,425	0.00	145,387	0.00	40,521	0.00	127,946	0.00	40,521
Equipment	0.00	303,374	0.00	89,319	0.00	55,458	0.00	49,477	0.00	187,610	0.00	49,477
Indirect Cost	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Miscellaneous	0.00	855,000	0.00	0	0.00	959,868	0.00	0	0.00	696,733	0.00	0
Fringe Benefits	0.00	2,446,541	0.00	266,151	0.00	2,091,612	0.00	307,023	0.00	2,362,879	0.00	239,648
Internal Services	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
<b>TOT EXPEND BY CATEGORY</b>	<b>144.08</b>	<b>16,831,282</b>	<b>25.60</b>	<b>1,708,908</b>	<b>116.65</b>	<b>14,149,825</b>	<b>13.00</b>	<b>2,008,990</b>	<b>94.90</b>	<b>12,699,764</b>	<b>13.00</b>	<b>2,056,615</b>

TOTAL EXPENDITURES BY DIVISION

Instruction	59.25	6,433,589	13.50	554,081	54.50	4,555,400	11.00	1,536,091	43.50	3,898,094	11.00	1,573,566
Academic Support	2.00	402,392	0.00	0 #	2.00	283,590	0.00	0 #	1.00	280,195	0.00	0
Student Services	19.20	1,532,017	0.00	0	17.25	1,871,072	0.00	4,704	14.65	1,862,123	0.00	4,704
Institutional Support	27.25	3,442,086	0.00	265,500	24.50	3,738,596	0.00	137,250	24.50	3,284,006	0.00	147,400
Oper & Maint of Plant	11.00	2,923,912	0.00	0	9.50	2,309,390	0.00	0	10.25	2,111,931	0.00	0
Subtotal I & G	118.70	14,733,995	13.50	819,581	107.75	12,758,049	11.00	1,678,045	93.90	11,436,348	11.00	1,725,670
Student Social & Cultural	0.00	20,000	0.00	0	0.00	4,050	0.00	0	0.00	10,936	0.00	0
Research	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
Public Service	12.73	918,746	12.10	992,105	4.00	389,469	2.00	330,945	2.25	291,398	2.00	330,945
Internal Service Dept.	4.50	895,789	0.00	0	4.50	0	0.00	0	3.25	0	0.00	0
Student Financial Aid	0.00	37,100	0.00	1,746,000	0.00	37,100	0.00	2,738,035	0.00	37,100	0.00	6,998,947
Auxiliary Enterprises	1.00	54,801	0.00	0	1.00	68,930	0.00	0	1.00	93,173	0.00	0
Intercollegiate Athletics	5.10	512,500	0.00	0	0.40	490,842	0.00	0	4.50	670,123	0.00	0
<b>TOT EXPEND BY DIVISION</b>	<b>142.03</b>	<b>17,172,932</b>	<b>25.60</b>	<b>3,557,686</b>	<b>117.65</b>	<b>13,748,440</b>	<b>13.00</b>	<b>4,747,025</b>	<b>104.90</b>	<b>12,539,078</b>	<b>13.00</b>	<b>9,055,562</b>