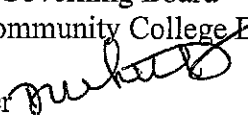
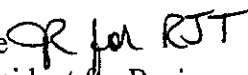


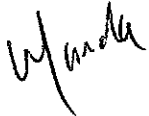
September 14, 2011

MEMORANDUM

TO: Members of the Governing Board
Southwestern Community College District

APPROVED BY: Denise Whittaker 
Interim Superintendent/President

SUBMITTED BY: Robert J. Temple 
Interim Vice President for Business and Financial Affairs

INITIATED BY: Wayne Yanda, CPA 
Director of Finance

SUBJECT: Adoption of 2011-2012 Budget

RECOMMENDATION

Approval of the District's 2011-2012 Proposed Budget.

OVERVIEW

The Governing Board attended a budget workshop where staff reviewed the goals, objectives and planning that led to the Proposed Budget. Staff explained that the Proposed Budget and use of \$5 million of fund balance is part of a 3-year plan to bring ongoing expenses into alignment with ongoing income. It is expected that every effort is made to reduce expenditures during the fiscal year and not use all of the \$5 million fund balance. The goal is to spend up to \$2 million less than budgeted or an excess of expenses over revenues of \$3 million. Monthly updates will be provided to the Governing Board of actual revenues and expenses as well as progress on eliminating positions as a result of the internal reorganization.

FISCAL IMPACT/FUNDING SOURCE

No cost to the District.

RJT:jar

Southwestern Community College
 2011-12 Adopted Budget
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Southwestern Community College
2011-12 Adopted Budget
Budget Facts

This budget includes:

- A State apportionment decrease of \$6.4 million to \$48.3 million
- State apportionment reduction offset by combined increased property taxes and fees of \$2.5 million
- \$2.3 million in salaries and benefits for vacant positions including a \$200,000 transfer from categorical
- \$1 million step and column increase including benefits
- 100% faculty PTOL backfill of \$750,000 relating to SERP
- Workload reduction of \$1.6 million
- SCC priorities of \$250,000
- IT priorities of \$250,000
- Only half of \$720,000 in new faculty salary and benefits
- SERP payment of \$600,000
- Additional employee health insurances of \$465,000
- District categorical spending of \$1.045 million, a \$27,000 reduction from prior year
- A pending transfer of \$200,000 from tentative budget categorical savings
- \$1 million retiree benefits reimbursement from OPEB trust
- A 9.3% savings over prior year budget in non-personnel items

Southwestern Community College
2011-12 Adopted Budget
Budget Summary

	Unrestricted Funds	Restricted Funds	Total All General Funds
Revenue			
Federal	\$ 360,500	\$ 1,936,711	\$ 2,297,211
State	51,215,000	4,458,757	55,673,757
Local	24,983,804	2,294,150	27,277,954
Total Revenue	\$ 76,559,304	\$ 8,689,618	\$ 85,248,922
Expenses			
Academic Salaries	\$ 35,880,752	\$ 1,947,165	\$ 37,827,917
Classified Salaries	19,248,472	3,745,473	22,993,945
Employee Benefits	13,728,812	1,123,784	14,852,596
Total Personnel Expense	\$ 68,858,036	\$ 6,816,422	\$ 75,674,458
Supplies and Materials	\$ 1,487,927	\$ 388,860	\$ 1,876,787
Operating - Utilities and Services	9,172,061	728,793	9,900,854
Capital Outlay	-	96,762	96,762
Other Outgo	2,041,280	658,781	2,700,061
Total Other Expense	\$ 12,701,268	\$ 1,873,196	\$ 14,574,464
Total Expenses	\$ 81,559,304	\$ 8,689,618	\$ 90,248,922
Deficit	\$ (5,000,000)	\$ -	\$ (5,000,000)

Southwestern Community College
2011-12 Adopted Budget
Unrestricted Fund Balance

Description	2008-09	2009-10	2010-11	2010-11	2011-12
	Audited Actual	Audited Actual	Adopted Budget	Unaudited Estimate	Proposed Budget
Federal	\$ 94,520	\$ 188,035	\$ 381,925	\$ 424,928	\$ 360,500
State	55,002,150	56,512,044	54,890,006	58,124,027	51,215,000
Local	26,983,260	24,130,327	24,928,355	23,126,371	24,983,804
Total Revenue	\$ 82,079,930	\$ 80,830,406	\$ 80,200,286	\$ 81,675,326	\$ 76,559,304
Expenses					
Academic Salaries	\$ 38,907,539	\$ 36,733,927	\$ 37,050,841	\$ 38,307,105	\$ 35,880,752
Classified Salaries	19,039,048	17,689,475	18,936,587	18,072,322	19,248,472
Employee Benefits	12,307,827	12,472,042	13,518,741	13,558,658	13,728,812
Total Personnel Expense	\$ 70,254,414	\$ 66,895,444	\$ 69,506,169	\$ 69,938,085	\$ 68,858,036
Supplies and Materials	\$ 1,329,896	\$ 2,340,253	\$ 1,912,722	\$ 1,776,575	\$ 1,487,927
Operating - Utilities and Services	7,684,661	7,667,026	9,713,292	7,533,089	9,172,061
Capital Outlay	690,685	2,087,009	1,177,036	336,754	-
Other Outgo	20,263	1,330,205	1,075,589	310,526	2,041,280
Total Other Expense	\$ 9,725,505	\$ 13,424,493	\$ 13,878,639	\$ 9,956,944	\$ 12,701,268
Total Expenses	\$ 79,979,919	\$ 80,319,937	\$ 83,384,808	\$ 79,895,029	\$ 81,559,304
Excess (Deficit)	\$ 2,100,011	\$ 510,469	\$ (3,184,522)	\$ 1,780,297	\$ (5,000,000)
Beginning Fund Balance	\$ 9,276,242	\$ 11,376,253	\$ 11,886,722	\$ 11,886,722	\$ 13,667,019
Excess (Deficit)	2,100,011	510,469	(3,184,522)	1,780,297	(5,000,000)
Ending Fund Balance	\$ 11,376,253	\$ 11,886,722	\$ 8,702,200	\$ 13,667,019	\$ 8,667,019
Ending Fund Balance	\$ 11,376,253	\$ 11,886,722	\$ 8,702,200	\$ 13,667,019	\$ 8,667,019
Governing Board Reserve	(5,146,424)	(5,598,397)	(6,542,525)	(6,542,525)	(5,709,151)
Remaining Fund Balance	\$ 6,229,829	\$ 6,288,325	\$ 2,159,675	\$ 7,124,494	\$ 2,957,868
Governing Board Reserve as % of					
Total Expenses	6.4%	7.0%	7.8%	8.2%	7.0%

Southwestern Community College
2011-12 Budget
FY11 Adopted and FY12 Adopted Comparison

Expense	2010-2011 \$	2010-2011 %	2011-2012 \$	2011-2012 %	Difference \$	Difference %
Academic Salaries	\$ 37,050,841	44.4%	\$ 35,880,752	44.0%	\$ (1,170,089)	-3.3%
Classified Salaries	18,936,587	22.7%	19,248,472	23.6%	311,885	1.6%
Employee Benefits	13,518,741	16.2%	13,728,812	16.8%	210,071	1.5%
Total Personnel Expense	\$ 69,506,169	83.4%	\$ 68,858,036	84.4%	\$ (648,133)	-0.9%
Supplies	\$ 1,912,722	2.3%	\$ 1,487,927	1.8%	\$ (424,795)	-28.5%
Other Operating Expenses	9,713,292	11.6%	9,172,061	11.2%	(541,231)	-5.9%
Capital Outlay	1,177,036	1.4%	-	0.0%	(1,177,036)	N/M
Other Outgo	1,075,589	1.3%	2,041,280	2.5%	965,691	47.3%
Total Other Expense	\$ 13,878,639	16.6%	\$ 12,701,268	15.6%	\$ (1,177,371)	-9.3%
Total Unrestricted Expenses	\$ 83,384,808	100.0%	\$ 81,559,304	100.0%	\$ (1,825,504)	-2.2%

Southwestern Community College
2011-12 Adopted Budget
Unrestricted Revenue

Description	2008-09		2009-10		2010-11		2010-11		2011-12	
	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Adopted Budget	Adopted Budget	Unaudited Estimate	Unaudited Estimate	Proposed Budget	Proposed Budget
8609 Growth Apportionment	\$ 360,911	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8611 Principal Apportionment	50,944,152	52,521,754	52,521,754	52,614,514	52,614,514	55,114,626	55,114,626	48,730,000	48,730,000	48,730,000
8612 Prior Year	(130,002)	1,638,677	1,638,677			22,693	22,693			
8672 Tax Relief Subvention	211,315	198,193	198,193	196,751	196,751	193,947	193,947	100,000	100,000	100,000
8694 Trailer Fees	6,514	8,740	8,740			2,337	2,337			
8811 Tax Allocation, Secured	18,381,004	17,442,667	17,442,667	17,634,009	17,634,009	16,544,538	16,544,538	17,500,000	17,500,000	17,500,000
8812 Supplemental Tax	368,384	174,952	174,952	176,281	176,281	211,642	211,642	160,000	160,000	160,000
8813 Tax Allocation, Unsecured	706,525	717,468	717,468	725,682	725,682	667,868	667,868	650,000	650,000	650,000
8874 Enrollment Fees	3,858,162	4,413,014	4,413,014	4,912,749	4,912,749	3,710,642	3,710,642	5,300,000	5,300,000	5,300,000
Total Base Revenue	\$ 74,706,964	\$ 77,115,465	\$ 77,115,465	\$ 76,259,986	\$ 76,259,986	\$ 76,468,293	\$ 76,468,293	\$ 72,440,000	\$ 72,440,000	\$ 72,440,000
8120 Job Development	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 22,500	\$ 22,500	\$ 22,500
8151 Federal Work Study Admin Allowance	22,723	22,723	22,723	22,723	22,723	21,424	21,424	15,000	15,000	15,000
8152 Pell Admin Allowance	20,855	21,795	21,795	21,795	21,795	23,420	23,420	25,000	25,000	25,000
8154 SEOG Admin Allowance	13,986	13,367	13,367	13,367	13,367	13,376	13,376	10,000	10,000	10,000
8199 Federal Other	11,956	105,150	105,150	299,040	299,040	341,708	341,708	288,000	288,000	288,000
Total Federal Revenue	\$ 94,520	\$ 188,035	\$ 188,035	\$ 381,925	\$ 381,925	\$ 424,928	\$ 424,928	\$ 360,500	\$ 360,500	\$ 360,500
8601 SB1133 Settlement	\$ 128,171	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8602 Property Backfill	897,318									
8603 BOGG (2%)	78,420	82,429	82,429	77,550	77,550	104,539	104,539	85,000	85,000	85,000
8617 Part Time Faculty Allocation	690,239	331,191	331,191	201,191	201,191	336,650	336,650	300,000	300,000	300,000
8680 Lottery Proceeds	1,790,251	1,840,736	1,840,736	1,800,000	1,800,000	1,845,650	1,845,650	1,800,000	1,800,000	1,800,000
8691 Mandated Costs				\$	\$	636,601	636,601	200,000	200,000	200,000
8699 Other	2,778	(113,745)	(113,745)			(133,016)	(133,016)			
Other State Revenue	\$ 3,587,177	\$ 2,140,611	\$ 2,140,611	\$ 2,078,741	\$ 2,078,741	\$ 2,790,424	\$ 2,790,424	\$ 2,385,000	\$ 2,385,000	\$ 2,385,000

Southwestern Community College
 2011-12 Adopted Budget
 Unrestricted Revenue (continued)

Description	2008-09		2009-10		2010-11		2010-11		2011-12	
	Audited Actual	\$	Audited Actual	\$	Adopted Budget	\$	Unaudited Estimate	\$	Proposed Budget	\$
8820 Donations	\$ 54	\$ -	-	\$ -	-	\$ -	625	\$ -	-	\$ -
8845 Sale of Purchase	9,548	14,755	14,755	10,000	10,000	3,810				
8849 Cash Over	1,399	2,060	2,060			559				
8851 Child Development Center Rental Fees	92,787	75,393	75,393	75,000	75,000	67,008				
8853 Gate Receipts	12,307	8,621	8,621	10,000	10,000	9,212				10,000
8854 Facility Use	160,780	133,886	133,886	100,000	100,000	104,142				100,000
8860 Interest Income	379,333	208,314	208,314	150,000	150,000	108,290				75,000
8878 Other Student Fees	65,580	64,715	64,715	60,000	60,000	62,878				60,000
8880 Tuition Fees	947,059	624,231	624,231	600,000	600,000	1,068,763				800,000
8886 Credit by Exam	2,338	2,797	2,797	3,000	3,000	1,456				3,000
8889 Course Audit	19,216	17,085	17,085	2,000	2,000	18,416				2,000
8891 Fines and Forfeitures	3,281	2,658	2,658	3,000	3,000	2,705				2,500
8896 Local Miscellaneous Income	312,586	221,780	221,780	281,634	281,634	533,817				311,304
8897 Transfer from Parking	10,000	10,000	10,000	10,000	10,000	10,000				10,000
8933 Transfer from Bookstore	175,000			175,000	175,000					
8934 Transfer from Capital Outlay/Insurance Funds	1,500,000									
Other Local Revenue	\$ 3,691,269	\$ 1,386,295	\$ 1,386,295	\$ 1,479,634	\$ 1,479,634	\$ 1,991,681				\$ 1,373,804
Total Revenue	\$ 82,079,930	\$ 80,830,406	\$ 80,830,406	\$ 80,200,286	\$ 80,200,286	\$ 81,675,326				\$ 76,559,304

Southwestern Community College
 2011-12 Adopted Budget
 Unrestricted Expense

Object	Description	2008-09 Audited Actual	2009-10 Audited Actual	2010-11 Adopted Budget	2010-11 Unaudited Estimate	2011-12 Proposed Budget
411	Instructional Salaries	\$ 18,333,739	\$ 18,105,102	\$ 18,159,337	\$ 17,780,995	\$ 16,835,120
412	Non-Inst Salaries, Contract	5,479,380	5,443,759	5,874,151	6,046,662	5,332,444
413	Instructional Salaries, Other	14,238,467	12,318,014	12,375,000	13,470,506	12,582,250
414	Non-Inst Salaries, Other	855,953	867,052	642,353	1,008,942	1,130,938
	Academic Salaries	\$ 38,907,539	\$ 36,733,927	\$ 37,050,841	\$ 38,307,105	\$ 35,880,752
421	Non-Inst Salaries, Full-time	\$ 1,569,902	\$ 14,634,150	\$ 15,810,475	\$ 14,971,658	\$ 15,705,807
422	Instructional Salaries	1,223,710	1,693,496	1,622,347	1,615,471	1,671,400
423	Non-inst Salaries, Other	617,748	832,945	884,479	1,014,384	1,278,438
424	Instructional Aides	15,627,688	528,884	619,286	470,809	592,827
	Non-academic salaries	\$ 19,039,048	\$ 17,689,475	\$ 18,936,587	\$ 18,072,322	\$ 19,248,472
431	State Teachers Retirement	\$ 2,974,027	\$ 2,779,533	\$ 3,046,179	\$ 3,195,889	\$ 2,958,531
432	PERS	1,716,565	1,621,697	2,075,841	1,796,525	2,157,546
433	Social Security	1,981,925	1,777,958	2,043,061	1,845,867	2,019,439
434	Health & Welfare Benefits	4,135,325	4,027,672	3,799,954	4,696,464	4,531,689
435	State Unemployment Insurance	175,612	176,644	408,829	522,397	400,371
436	Worker's Compensation Ins	997,791	1,631,555	1,170,020	1,229,412	1,178,872
439	Other Benefits	326,582	456,983	974,857	272,104	482,364
	Benefits	\$ 12,307,827	\$ 12,472,042	\$ 13,518,741	\$ 13,558,658	\$ 13,728,812
	Total Personnel	\$ 70,254,414	\$ 66,895,444	\$ 69,506,169	\$ 69,938,085	\$ 68,858,036

Southwestern Community College
2011-12 Adopted Budget
Unrestricted Expense (continued)

Object	Description	2009-10		2010-11		2010-11		2011-12	
		Audited Actual	Audited Actual	Adopted Budget	Adopted Budget	Unaudited Estimate	Proposed Budget		
441	Text Books	\$ 18,856	\$ 16,347	\$ 16,793	\$ 16,385	\$ 16,385	\$ 16,793		
443	Supplies	892,165	892,533	1,264,834	959,975	959,975	816,896		
444	Miscellaneous Operating Cost	70,730	1,099,731	112,361	405,234	405,234	151,311		
445	Printing & Other Miscellaneous	327,246	310,290	474,066	375,078	375,078	465,379		
447	Merchant Write-offs	14,795	17,895	26,559	11,973	11,973	28,638		
449	Supplies	6,104	3,457	18,109	7,930	7,930	8,910		
	Supplies	\$ 1,329,896	\$ 2,340,253	\$ 1,912,722	\$ 1,776,575	\$ 1,776,575	\$ 1,487,927		
451	Contract Services	\$ 1,188,900	\$ 908,845	\$ 1,544,142	\$ 1,097,337	\$ 1,097,337	\$ 1,603,160		
452	Travel	295,485	256,531	519,690	284,751	284,751	446,660		
453	Dues Memberships	151,477	102,434	141,384	120,214	120,214	134,139		
454	Insurance	852,284	808,047	881,831	916,825	916,825	934,441		
455	Utilities	2,197,744	2,338,593	2,744,838	2,302,622	2,302,622	2,357,781		
456	Contracts	2,388,266	2,826,087	2,933,535	2,272,248	2,272,248	2,909,873		
457	Employee Ads/Litigation	538,779	387,910	522,200	604,292	604,292	564,500		
458	Postage/Bond/Other	288,016	240,274	507,789	174,792	174,792	321,257		
459	Indirect and Other Expenses	(216,290)	(201,695)	(82,117)	(239,992)	(239,992)	(99,750)		
	Operating	\$ 7,684,661	\$ 7,667,026	\$ 9,713,292	\$ 7,533,089	\$ 7,533,089	\$ 9,172,061		
461	Sites and Site Improvements	\$ 28,204	\$ 41,891	\$ 55,130	\$ 19,080	\$ 19,080	\$ -		
462	Buildings	52,499	58,999	92,841	59,351	59,351	-		
463	Books/Book Abatements/Special Co	73,888	71,810	69,172	72,951	72,951	-		
464	Equipment	536,094	1,914,309	959,893	185,372	185,372	-		
	Capital Outgo	\$ 690,685	\$ 2,087,009	\$ 1,177,036	\$ 336,754	\$ 336,754	\$ -		
472	Debt Retirement	\$ -	\$ 224,993	\$ 100,000	\$ (199,953)	\$ (199,953)	\$ 100,000		
475	Student Financial Aid	21,316	48,920	10,000	2,347	2,347	5,000		
479	Other transfers and contingency	(1,053)	1,056,292	965,589	508,132	508,132	1,936,280		
	Transfers and contingency	\$ 20,263	\$ 1,330,205	\$ 1,075,589	\$ 310,526	\$ 310,526	\$ 2,041,280		
	Total Other Expense	\$ 9,725,505	\$ 13,424,493	\$ 13,878,639	\$ 9,956,944	\$ 9,956,944	\$ 12,701,268		
	Total Expenses	\$ 79,979,919	\$ 80,319,937	\$ 83,384,808	\$ 79,895,029	\$ 79,895,029	\$ 81,559,304		

Southwestern Community College
 2011-12 Adopted Budget
 Restricted Revenue and Expense

Object	Description	FY2011-12 Budget
381	Federal Revenue	\$ 1,936,711
386	State Revenue	4,458,757
388	Local Revenue	2,294,150
	Total Revenue	\$ 8,689,618
	Expenses	
411	Instructional Salaries	\$ 351,200
412	Non-Inst Salaries, Reg Contract	1,363,936
413	Instructional Salaries, Other	3,000
414	Non-Inst Salaries, Other	229,029
	Academic Salaries	\$ 1,947,165
421	Non-Inst Salaries, Full-time	\$ 2,564,938
423	Non-inst Salaries, Other	1,073,783
424	Instructional Aides	106,752
	Non-Academic Salaries	\$ 3,745,473
431	State Teachers Retirement	\$ 115,078
432	PERS	312,587
433	Social Security	243,604
434	Health & Welfare Benefits	285,096
435	State Unemployment Insurance	33,046
436	Worker's Compensation Ins	97,867
439	Other Benefits	36,506
	Total Benefits	\$ 1,123,784

Southwestern Community College
 2011-12 Adopted Budget
 Restricted Expense (continued)

Object	Description	FY2011-12 Budget
441	Text Books	\$ 6,277
442	Books or Manuals	3,407
443	Supplies	96,199
444	Miscellaneous Operating Cost	168,736
445	Printing & Other Miscellaneous	35,186
449	Supplies	79,055
	Total Supplies	\$ 388,860
451	Contract Services	\$ 343,392
452	Travel	154,316
453	Dues Memberships	7,350
454	Insurance	65,000
455	Utilities	19,097
456	Contracts	78,685
458	Postage/Bond/Other	20,261
459	Indirect and Other Expenses	40,692
	Operating	\$ 728,793
463	Books/Book Abatement/Special Co	\$ 4,025
464	Equipment	92,737
	Capital Outgo	\$ 96,762
475	Student Financial Aid	\$ 5,919
476	Other Payments to Students	652,862
	Student Payments	\$ 658,781
	Total Expense	\$ 8,689,618
	Excess Revenue	\$ -

Southwestern Community College
 2011-12 Adopted Budget
 Additional Disclosure

SWC FY2011-12 Budget Support

Budget code 47XXX	Budget	Purpose
	\$ 500,000	IT and SCC priorities
	215,000	Prior year POs
	201,165	S/P contingency
	335,000	Food service
	210,000	Photo lab
	200,000	Reclassification-safety-accreditation
	185,000	Ctr status
	100,000	Allowance for Bad Debt
	38,000	Materials fees
	20,115	Prior contingency
	12,000	EAP benefit
	10,000	Tech plan hourly
	10,000	Environmental scan
	5,000	Grants
	<u>\$ 2,041,280</u>	Total

Summary of original budget to current budget

Unrestricted Expense	Description
\$ 86,489,535	Original budget submitted
(6,680,231)	Tentative reductions
<u>\$ 79,809,304</u>	Tentative approved by Governing Board
\$ 79,809,304	Tentative approved by Governing Board
(3,603,331)	Proposed adopted reductions
5,353,331	Proposed adopted additions
<u>\$ 81,559,304</u>	Proposed adopted budget

Southwestern Community College
2011-12 Adopted Budget

**SOUTHWESTERN COMMUNITY COLLEGE DISTRICT
BOOKSTORE FUND
ADOPTED BUDGET - FY 2011-12**

	AUDITED ACTUAL 2009-2010	UNAUDITED ACTUAL 2010-2011	ADOPTED BUDGET 2011-2012
9720 Beginning Fund Balance	\$ 2,693,554	\$ 2,659,568	\$ 2,502,279
Revenue			
8844 Sales	\$ 3,976,324	\$ 3,511,440	\$ 3,522,803
8845 Other Income	60,126	45,723	55,555
Total Revenue	<u>\$ 4,036,450</u>	<u>\$ 3,557,163</u>	<u>\$ 3,578,358</u>
Expenses			
2000 Classified & Student Salaries	\$ 656,712	\$ 633,451	\$ 638,320
3000 Employee Benefits	159,713	169,493	139,787
4000 Supplies & Replacement	3,028,571	2,685,035	2,611,209
5000 Other Operating Costs	224,450	214,073	233,800
6000 Capital Outlay	990	12,400	
Total Expenses	<u>\$ 4,070,436</u>	<u>\$ 3,714,452</u>	<u>\$ 3,623,116</u>
9720 Ending Fund Balance	<u><u>\$ 2,659,568</u></u>	<u><u>\$ 2,502,279</u></u>	<u><u>\$ 2,457,521</u></u>

Southwestern Community College
2011-12 Adopted Budget

**SOUTHWESTERN COMMUNITY COLLEGE DISTRICT
FOOD SERVICES - STUDENT UNION
ADOPTED BUDGET 2011-2012**

	AUDITED ACTUAL 2009 - 2010	UNAUDITED ACTUAL 2010 - 2011	ADOPTED BUDGET 2011 - 2012
9720 Beginning Fund Balance	\$ (223,548)	\$ 212,021	\$ 102,076
8844 Sales	\$ 1,414,193	\$ 1,154,300	\$ 1,028,700
8849 Cash Long	1,141	1,106	1,200
8860 Pepsi Annual Contribution	40,000	40,000	40,000
8890 Other Income	2,770	1,946	6,000
8892 Vending Machine Income	20,877	20,000	18,000
8983 Pepsi Commissions	23,645	21,444	25,000
8984 Transfers In	824,004	334,769	-
Total Revenue	\$ 2,326,630	\$ 1,573,565	\$ 1,118,900
2000 Classified & Student Salaries	\$ 694,280	\$ 641,973	\$ 540,786
3000 Employee Benefits	212,640	199,933	162,103
4000 Supplies & Replacement	754,795	642,301	547,107
5000 Other Operating Costs	199,346	85,186	57,720
7300 Transfers Out	30,000	114,117	30,000
Total Expenses	\$ 1,891,061	\$ 1,683,510	\$ 1,337,716
9720 Ending Fund Balance	\$ 212,021	\$ 102,076	\$ (116,740)

Southwestern Community College
2011-12 Adopted Budget

**SOUTHWESTERN COMMUNITY COLLEGE DISTRICT
FOOD SERVICES TRADEWINDS
ADOPTED BUDGET 2011-2012**

	UNAUDITED ACTUAL 2010 - 2011	ADOPTED BUDGET 2011 - 2012
9720 Beginning Fund Balance	\$ -	\$ 86,042
8844 Sales	\$ 52,397	\$ 58,700
8849 Cash Long	313	
8984 Transfers In	84,116	
Total Revenue	<u>\$ 136,826</u>	<u>\$ 58,700</u>
2000 Classified & Student Salaries	\$ 10,146	\$ 12,500
3000 Employee Benefits	209	250
4000 Supplies & Replacement	34,950	34,820
5000 Other Operating Costs	2,552	1,900
7300 Transfers Out	2,927	
Total Expenses	<u>\$ 50,784</u>	<u>\$ 49,470</u>
9720 Ending Fund Balance	<u>\$ 86,042</u>	<u>\$ 95,272</u>

Southwestern Community College
2011-12 Adopted Budget

SOUTHWESTERN COMMUNITY COLLEGE DISTRICT
FOOD SERVICES - TIME OUT/CAFE
ADOPTED BUDGET - 2011-2012

	UNAUDITED ACTUAL 2010 - 2011	ADOPTED BUDGET 2011 - 2012
9720 Beginning Fund Balance	\$ -	\$ -
8844 Sales	-	462,500
Total Revenue	\$ -	\$ 462,500
2000 Classified & Student Salaries	\$ -	\$ 164,582
3000 Employee Benefits	-	47,760
4000 Supplies & Replacement	-	228,600
5000 Other Operating Costs	-	15,075
7300 Transfers Out	-	-
Total Expenses	\$ -	\$ 456,017
9720 Ending Fund Balance	\$ -	\$ 6,483

Southwestern Community College
2011-12 Adopted Budget

**SOUTHWESTERN COLLEGE ADOPTED BUDGET
PROPOSITION R BOND FUND
FISCAL YEAR 2011-2012**

	AUDITED ACTUAL 2009-2010	UNAUDITED ACTUAL 2010-2011	ADOPTED BUDGET 2011-2012
9720 Beginning Fund Balance	\$ -	\$ 99,097,139	\$ 161,656,995
Income:			
8860 Interest	\$ 25,479	\$ 523,600	\$ 250,000
8896 Local Miscellaneous Income	-	60	
8940 Sale of Bond Proceeds	100,000,000	68,730,371	
8954 Bond Issue Premium	1,212,387	716,045	
Total Income	\$ 101,237,866	\$ 69,970,076	\$ 250,000
Expense:			
2000 Construction Hourly Salaries	\$ 6,152	\$ 47,051	\$ 870,000
3000 Construction Benefits	703	1,990	210,000
4000 Supplies	10,175	6,762	2,050,000
5000 Operations	891,813	7,051,391	23,340,000
6000 Capital Outlay/Renovation	79,664	168,738	34,845,000
7000 Transfers Out	1,152,220	134,288	
Total Expense	\$ 2,140,727	\$ 7,410,220	\$ 61,315,000
9720 Ending Balance	\$ 99,097,139	\$ 161,656,995	\$ 100,591,995

Southwestern Community College
2011-12 Adopted Budget

**SOUTHWESTERN COLLEGE ADOPTED BUDGET
PROPOSITION AA BOND FUND
FISCAL YEAR 2011-2012**

	AUDITED ACTUAL 2009-2010	UNAUDITED ACTUAL 2010-2011	ADOPTED BUDGET 2011-2012
9720 Beginning Fund Balance	\$ 13,810,595	\$ 10,815,574	\$ 5,249,402
Income:			
8860 Interest	\$ 129,745	\$ 74,387	\$ 45,000
8896 Local Miscellaneous Income	107,138	(106,746)	
Total Income	\$ 236,883	\$ (32,359)	\$ 45,000
Expense:			
2000 Construction Hourly Salaries	\$ 57,218	\$ 82,509	\$ -
3000 Construction Benefits	10,804	13,017	
4000 Supplies	2,293	3,149	
5000 Operations	1,172,642	1,169,149	508,133
6000 Capital Outlay/Renovation	1,988,947	4,265,989	4,786,269
Total Expense	\$ 3,231,904	\$ 5,533,813	\$ 5,294,402
9720 Ending Balance	\$ 10,815,574	\$ 5,249,402	\$ (0)

Southwestern Community College
2011-12 Adopted Budget

**SOUTHWESTERN COLLEGE ADOPTED BUDGET
CAPITAL OUTLAY FUND
FISCAL YEAR 2011-2012**

	AUDITED ACTUAL 2009-2010	UNAUDITED ACTUAL 2010-2011	ADOPTED BUDGET 2011-2012
Beginning Fund Balance	\$ 2,105,418	\$ 2,003,214	\$ 1,911,087
Revenue	\$ 613,897	\$ 244,708	\$ 250,000
Expense:			
Buildings	\$ 604,313	\$ 36,401	\$ -
Equipment	111,788		479,766
Transfer Out		300,434	
Total Expense	\$ 716,101	\$ 336,835	\$ 479,766
Ending Fund Balance	\$ 2,003,214	\$ 1,911,087	\$ 1,681,321

Southwestern Community College
2011-12 Adopted Budget

**SOUTHWESTERN COLLEGE ADOPTED BUDGET
STUDENT CENTER FUND
FISCAL YEAR 2011-2012**

	AUDITED ACTUAL 2009-2010	UNAUDITED ACTUAL 2010-2011	ADOPTED BUDGET 2011-2012
9720 Beginning Fund Balance	\$ 213,480	\$ 238,766	\$ 162,073
Revenue			
8860 Interest	2,420	1,157	2,500
8878 Student Fees	176,632	164,030	190,000
Total Revenue	<u>\$ 179,052</u>	<u>\$ 165,187</u>	<u>\$ 192,500</u>
Expense:			
4000 Supplies	\$ -	\$ 100,363	\$ -
5000 Other Expenses			
5890 Bond Payment	153,766	141,517	150,000
6000 Capital Outlay	\$ 153,766	\$ 241,880	\$ 150,000
Total Expense	<u>\$ 153,766</u>	<u>\$ 241,880</u>	<u>\$ 150,000</u>
9720 Ending Fund Balance	<u><u>\$ 238,766</u></u>	<u><u>\$ 162,073</u></u>	<u><u>\$ 204,573</u></u>

Southwestern Community College
2011-12 Adopted Budget

**SOUTHWESTERN COLLEGE ADOPTED BUDGET
SELF-INSURANCE FUND
FISCAL YEAR 2011-2012**

	AUDITED ACTUAL 2009-2010	UNAUDITED ACTUAL 2010-2011	ADOPTED BUDGET 2011-2012
9720 Beginning Fund Balance	\$ 379,793	\$ 382,863	\$ 468,174
Income:			
8860 Interest	\$ 3,520	\$ 1,672	\$ 1,000
8896 Local Miscellaneous Income		14,205	
Total Income	\$ 3,520	\$ 15,877	\$ 1,000
Expense:			
5110 Contract Services	\$ 451	\$ 534	\$ 5,000
5431 Towing			
5000 Loss Deductible Expense		(69,968)	
Total Expense	\$ 451	\$ (69,434)	\$ 5,000
9720 Ending Fund Balance	\$ 382,863	\$ 468,174	\$ 464,174