

# College of Marin

## 3/31/11 YTD Financial Report

4/19/11

# Overview

- 3/31 YTD Year over Year
  - Financial Highlights
  - Cash Position
  - Cash Flow
- Revenues:
  - 3/31 Revenue Comparison
  - Budget vs. 3/31/11 YTD Actual Comparison
  - 3/31 YTD Year over Year Revenue Breakdown Comparison
- Expenditures:
  - 3/31 YTD Expenditure Comparison
  - Budget vs. 3/31/11 YTD Actual Comparison
  - 3/31 YTD Year over Year Expenditure Breakdown Comparisons
- Supplemental Information

# 3/31 YTD Financial Highlights

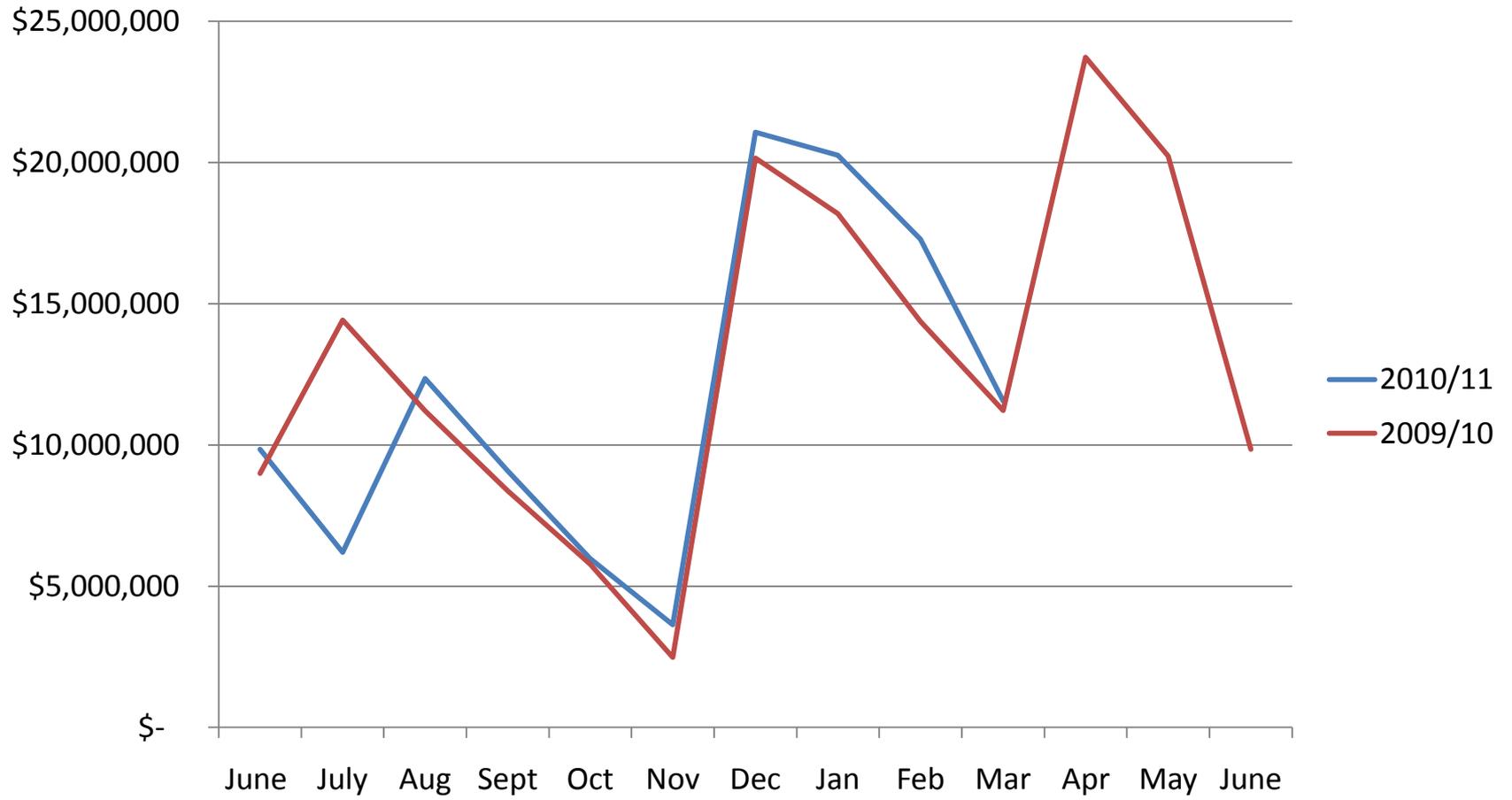
|            | 3/31/11   | 3/31/10   |
|------------|-----------|-----------|
| • Revenues | \$26.2M   | \$26.4M   |
| • Expenses | \$31.9M   | \$31.6M   |
| • Net      | (\$ 5.7M) | (\$ 5.2M) |

As anticipated, experiencing declining revenues and increasing expenses

# 3/31 YTD Cash Position

- |                  | 3/31/11  | 3/31/10  |
|------------------|----------|----------|
| • Cash Balance   | \$ 11.6M | \$ 11.2M |
| • TRAN borrowing | \$ 9.2M  | \$ 8.5M  |
- Cash inflow is revenues - our major source, property taxes, received primarily in December and April.
  - Cash outflow is expenses – about \$3.5M per month
  - TRAN provides operating cash until mid-December when property taxes are received

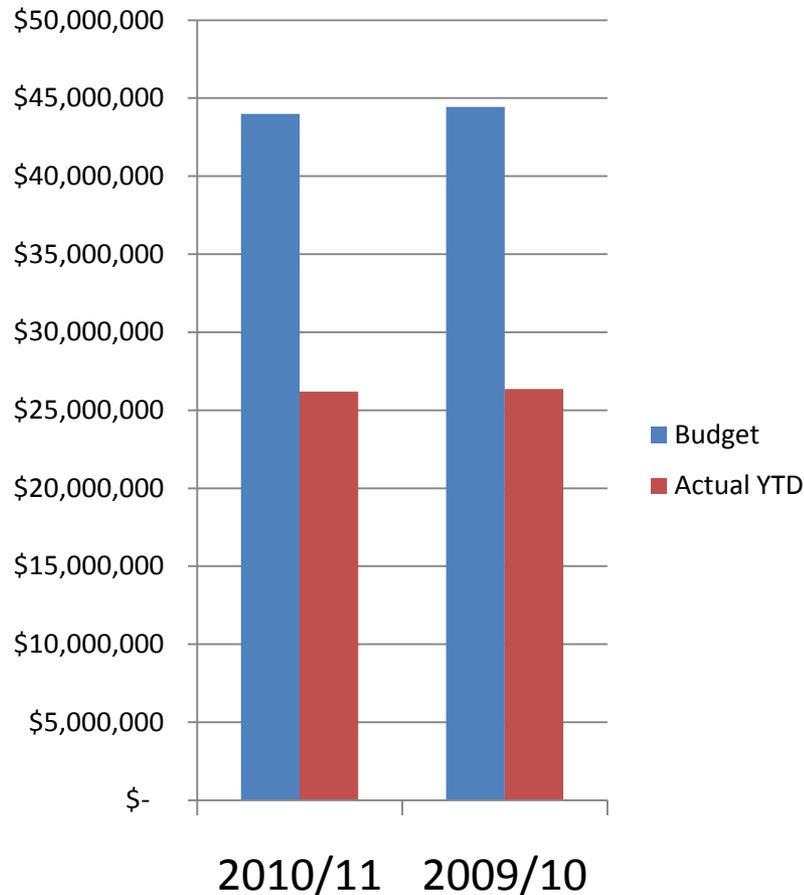
# Yr/Yr Cash Flow



# Overview

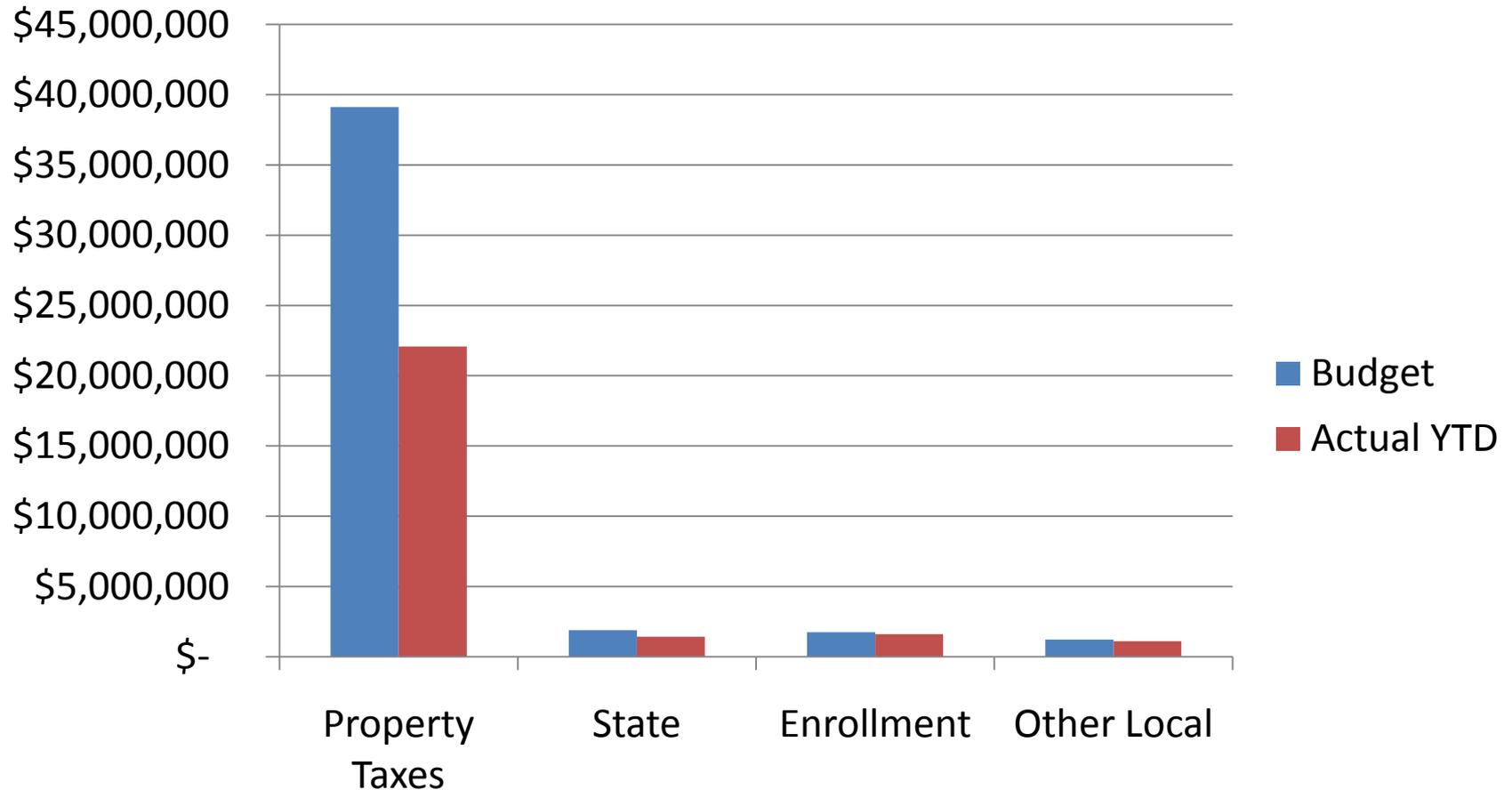
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# 3/31 YTD Revenue Comparison

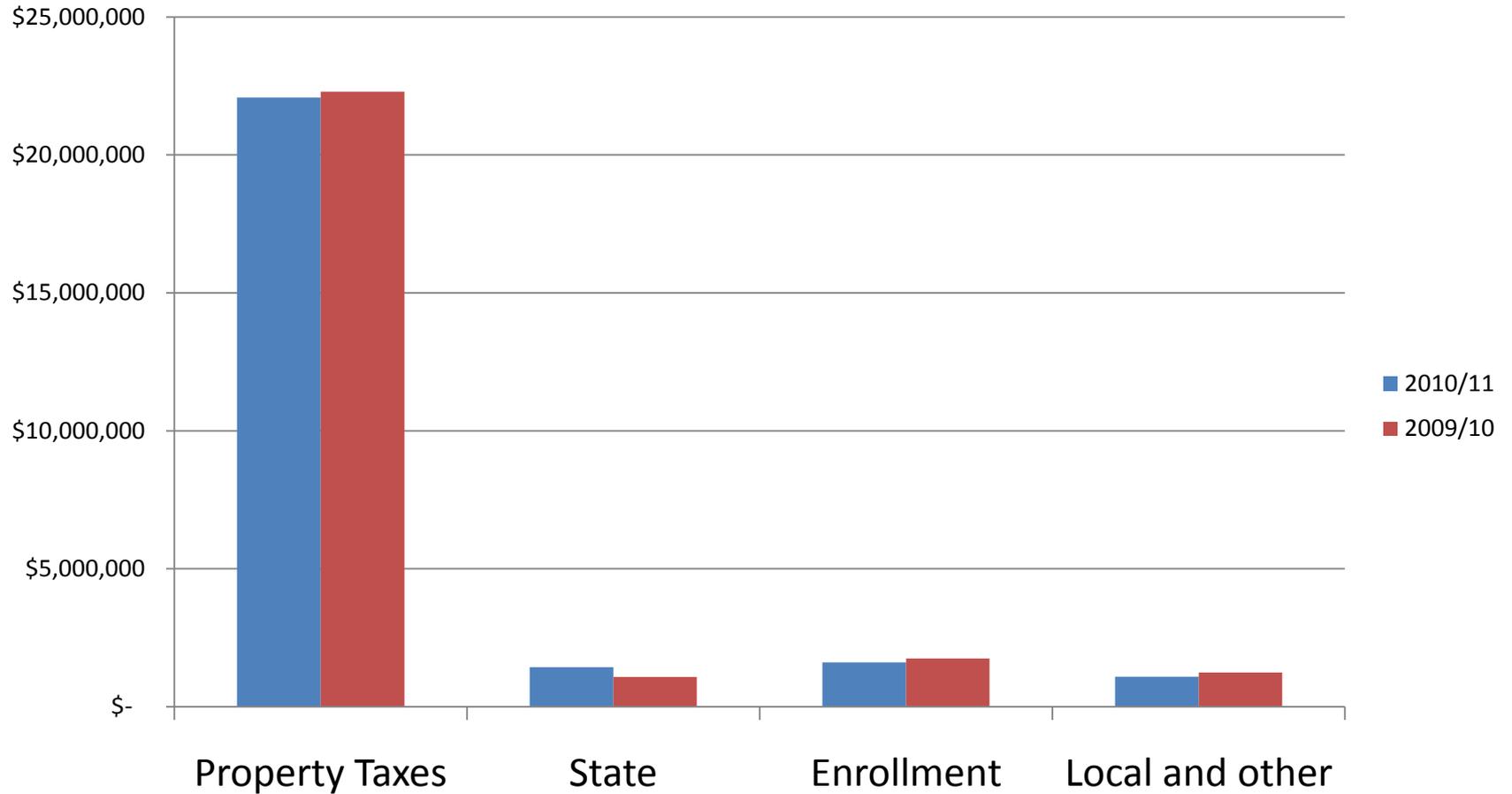


- 2010/11
  - \$44.0M budgeted
  - \$26.2M actual YTD
  - 59.6% of budget
- 2009/10
  - \$44.4M budgeted
  - \$26.4M actual YTD
  - 59.3% of budget
- YTD revenue primarily from enrollment fees and local revenue

# Budget vs. 3/31/11 YTD Actual Revenue



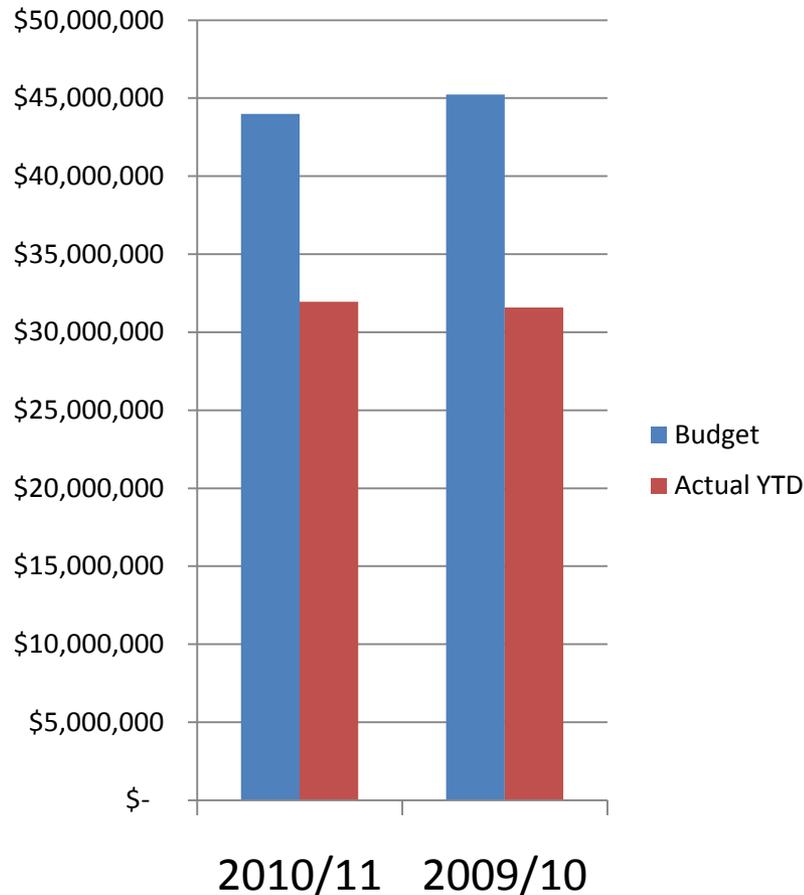
# 3/31 YTD Yr/Yr Revenue Breakdown



# Overview

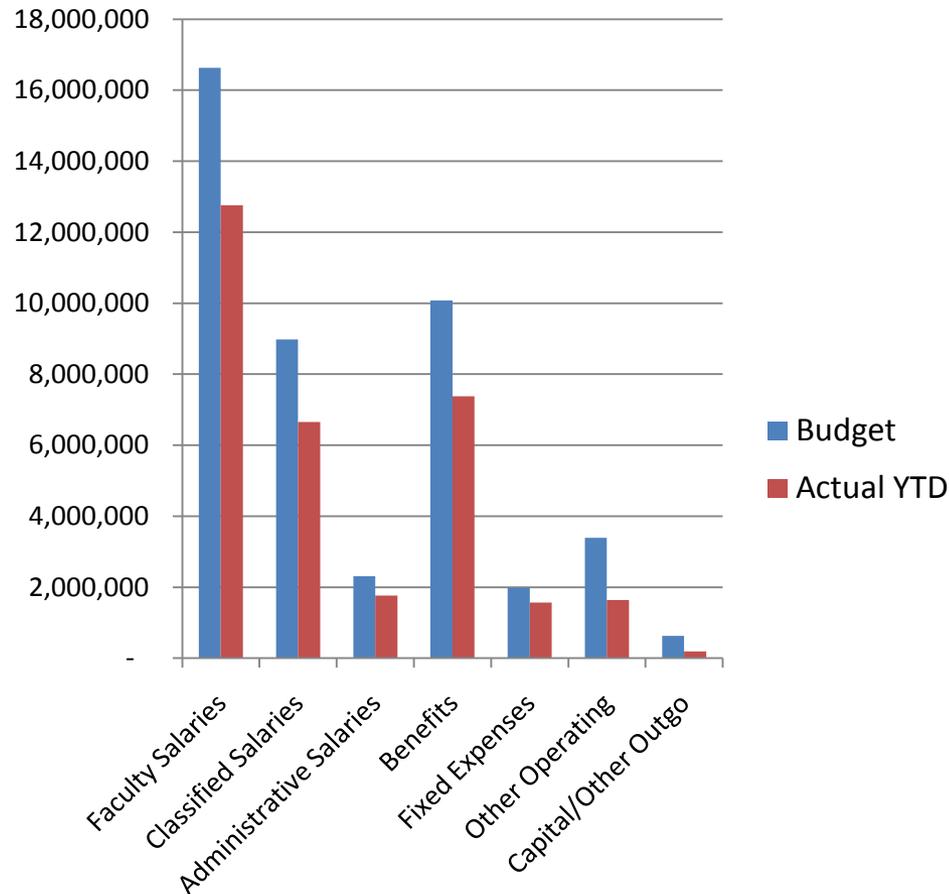
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# 3/31 YTD Expenditure Comparison



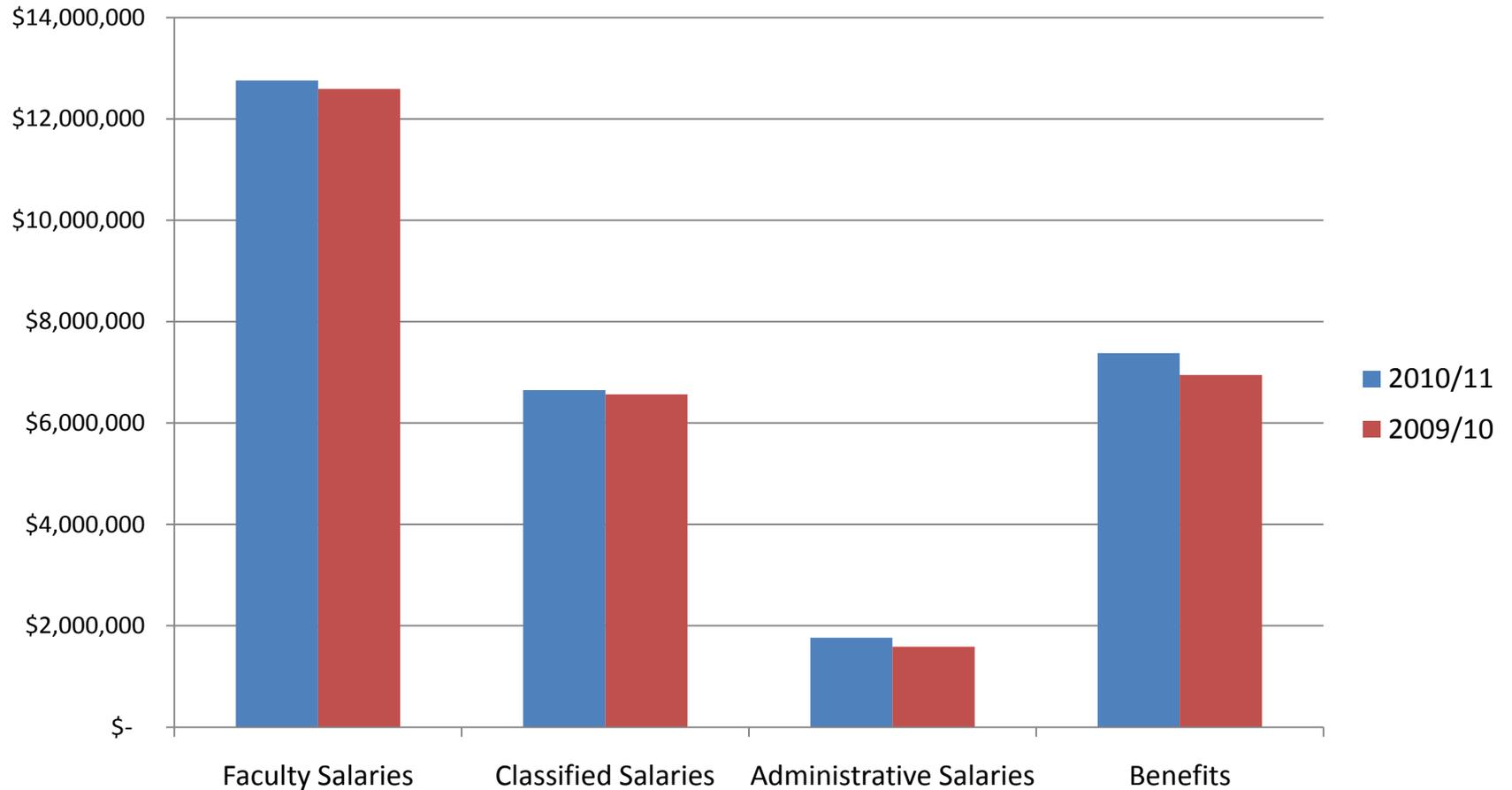
- 2010/11
  - \$44.0M budgeted
  - \$31.9M actual YTD
  - 72.6% of budget
- 2009/10
  - \$45.2M budgeted
  - \$31.6M actual YTD
  - 69.8% of budget
- Expenditures are incurred relatively evenly throughout the year

# Budget vs. 3/31/11 YTD Actual Expenses

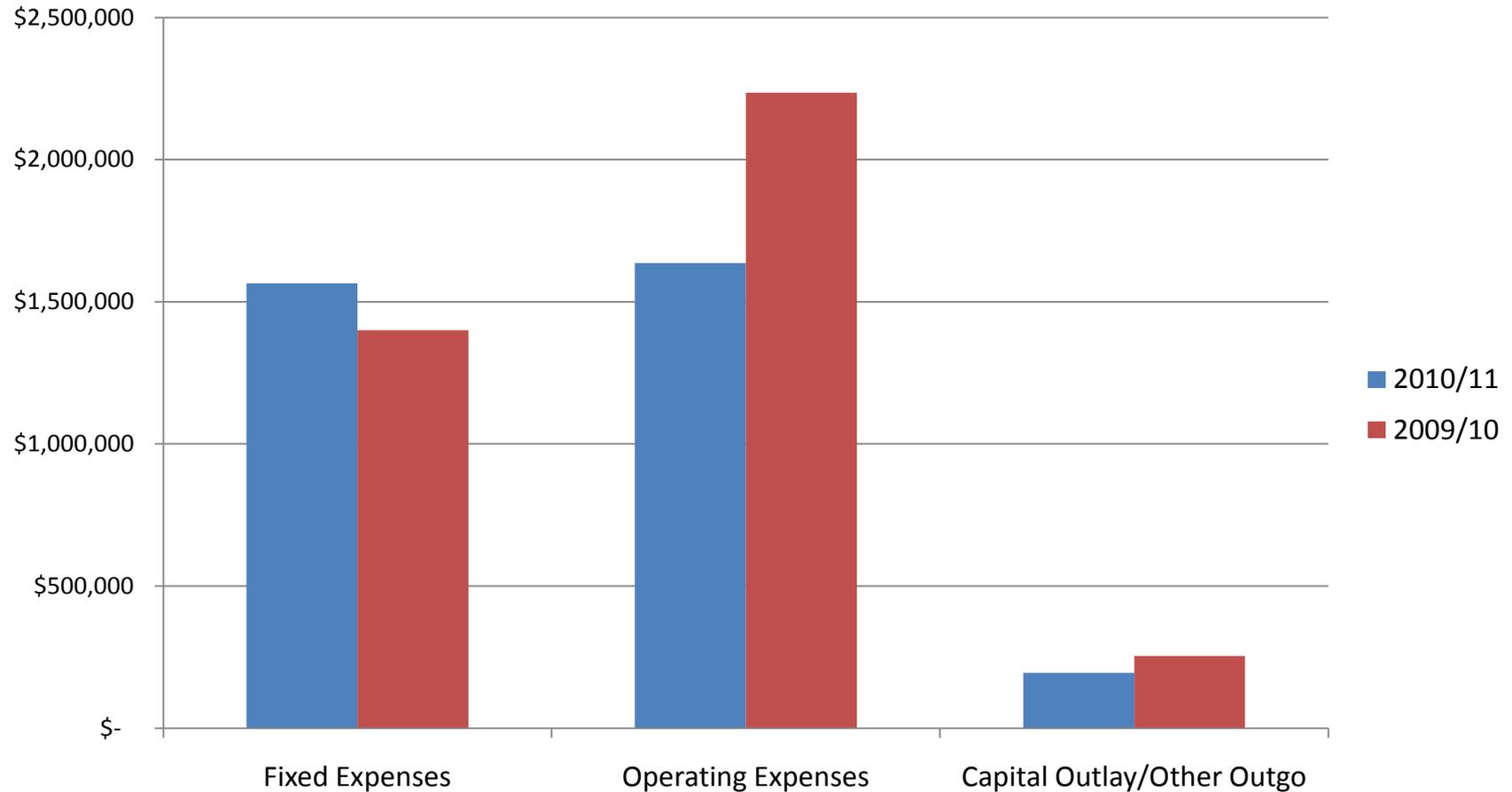


- 92% of expenses are fixed:
  - 63% salaries
  - 23% benefits
  - 6% utilities, insurance, audit, legal, election, loan repayment
- 8% of expenses are discretionary

# 3/31 YTD Yr/Yr Salaries and Benefits



# 3/31 YTD Yr/Yr Other Expenditures



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# SUPPLEMENTAL INFORMATION

# Statement of Sources and Uses

| FISCAL YEAR                          | ADOPTION<br>BUDGET<br><u>2010/11</u> | 3/31/11 YTD<br>ACTUAL<br><u>2010/11</u> | 3/31/11 YTD<br>% BUDGET<br><u>2010/11</u> | MODIFIED<br>BUDGET<br><u>2009/10</u> | 3/31/10 YTD<br>ACTUAL<br><u>2009/10</u> | 3/31/10 YTD<br>% BUDGET<br><u>2009/10</u> |
|--------------------------------------|--------------------------------------|---|---|--------------------------------------|---|---|
| <b>SOURCES OF FUNDS</b>              |                                      |   |   |                                      |   |   |
| <b>REVENUES</b>                      |                                      |   |   |                                      |   |   |
| PROGRAM-BASED FUNDING                | \$ 40,872,407                        | \$ 23,678,908                           | 57.9%                                     | \$ 41,272,143                        | \$ 24,036,777                           | 58.2%                                     |
| FEDERAL                              | 250                                  | -                                       | 0.0%                                      | 250                                  | 23,028                                  | 9211.2%                                   |
| OTHER STATE                          | 1,890,096                            | 1,429,734                               | 75.6%                                     | 1,979,213                            | 1,077,478                               | 54.4%                                     |
| OTHER LOCAL                          | 1,229,500                            | 1,090,187                               | 88.7%                                     | 1,184,000                            | 1,220,220                               | 103.1%                                    |
| <b>TOTAL SOURCES</b>                 | <b>43,992,253</b>                    | <b>26,198,829</b>                       | <b>59.6%</b>                              | <b>44,435,606</b>                    | <b>26,357,503</b>                       | <b>59.3%</b>                              |
| <b>USE OF FUNDS</b>                  |                                      |   |   |                                      |   |   |
| SALARIES                             | 27,915,823                           | 21,167,872                              | 75.8%                                     | 28,465,691                           | 20,741,377                              | 72.9%                                     |
| BENEFITS                             | 10,078,383                           | 7,377,386                               | 73.2%                                     | 9,890,417                            | 6,948,332                               | 70.3%                                     |
| <b>TOTAL SALARIES &amp; BENEFITS</b> | <b>37,994,206</b>                    | <b>28,545,258</b>                       | <b>75.1%</b>                              | <b>38,356,108</b>                    | <b>27,689,709</b>                       | <b>72.2%</b>                              |
| FIXED EXPENSES                       | 1,977,000                            | 1,565,538                               | 79.2%                                     | 2,133,000                            | 1,400,303                               | 65.6%                                     |
| OTHER OPERATING                      | 3,393,098                            | 1,635,871                               | 48.2%                                     | 3,867,487                            | 2,235,729                               | 57.8%                                     |
| CAPITAL OUTLAY                       | 171,306                              | 194,410                                 | 113.5%                                    | 191,276                              | 143,200                                 | 74.9%                                     |
| OTHER OUTGO                          | 454,272                              | -                                       | 0.0%                                      | 690,175                              | 110,449                                 | 16.0%                                     |
| <b>TOTAL OTHER EXPENSES</b>          | <b>5,995,676</b>                     | <b>3,395,819</b>                        | <b>56.6%</b>                              | <b>6,881,938</b>                     | <b>3,889,681</b>                        | <b>56.5%</b>                              |
| <b>TOTAL USES</b>                    | <b>\$ 43,989,882</b>                 | <b>\$ 31,941,077</b>                    | <b>72.6%</b>                              | <b>\$ 45,238,046</b>                 | <b>\$ 31,579,390</b>                    | <b>69.8%</b>                              |
| <b>SOURCES OVER (UNDER) USES</b>     | <b>2,371</b>                         | <b>(5,742,248)</b>                      | <b>-242186.8%</b>                         | <b>(802,440)</b>                     | <b>(5,221,887)</b>                      | <b>650.8%</b>                             |

# Statement of Sources of Funds

| FISCAL YEAR                  | ADOPTION<br>BUDGET<br><u>2010/11</u> | 3/31/11 YTD<br>ACTUAL<br><u>2010/11</u> | 3/31/11 YTD<br>% BUDGET<br><u>2010/11</u> | MODIFIED<br>BUDGET<br><u>2009/10</u> | 3/31/10 YTD<br>ACTUAL<br><u>2009/10</u> | 3/31/10 YTD<br>% BUDGET<br><u>2009/10</u> |
|------------------------------|--------------------------------------|---|---|--------------------------------------|---|---|
| <b>PROGRAM-BASED FUNDING</b> |                                      |   |   |                                      |   |   |
| STATE SUBVENTIONS            | \$ 267,685                           | \$ 138,233                              | 51.6%                                     | \$ 267,685                           | \$ 139,064                              | 52.0%                                     |
| <b>TOTAL</b>                 | <b>267,685</b>                       | <b>138,233</b>                          | <b>51.6%</b>                              | <b>267,685</b>                       | <b>139,064</b>                          | <b>52.0%</b>                              |
| <b>PROPERTY TAXES</b>        |                                      |   |   |                                      |   |   |
| SECURED                      | 37,543,962                           | 20,829,265                              | 55.5%                                     | 37,897,664                           | 21,014,745                              | 55.5%                                     |
| SUPPLEMENTAL                 | 375,548                              | 178,521                                 | 47.5%                                     | 329,545                              | 210,429                                 | 63.9%                                     |
| UNSECURED                    | 850,212                              | 847,250                                 | 99.7%                                     | 847,704                              | 850,212                                 | 100.3%                                    |
| PRIOR-YEAR                   | 85,000                               | 84,629                                  | 99.6%                                     | 79,545                               | 77,752                                  | 97.7%                                     |
| <b>TOTAL TAXES</b>           | <b>38,854,722</b>                    | <b>21,939,665</b>                       | <b>56.5%</b>                              | <b>39,154,458</b>                    | <b>22,153,138</b>                       | <b>56.6%</b>                              |
| <b>ENROLLMENT FEES</b>       | <b>1,750,000</b>                     | <b>1,601,010</b>                        | <b>91.5%</b>                              | <b>1,850,000</b>                     | <b>1,744,575</b>                        | <b>94.3%</b>                              |
| <b>TOTAL PROGRAM-BASED</b>   | <b>40,872,407</b>                    | <b>23,678,908</b>                       | <b>57.9%</b>                              | <b>41,272,143</b>                    | <b>24,036,777</b>                       | <b>58.2%</b>                              |
| <b>FEDERAL REVENUE</b>       | <b>250</b>                           | <b>-</b>                                | <b>0.0%</b>                               | <b>250</b>                           | <b>23,028</b>                           | <b>9211.2%</b>                            |
| <b>STATE REVENUE</b>         |                                      |   |   |                                      |   |   |
| PARTNERSHIP FOR EXCELL       | 1,153,040                            | 784,067                                 | 68.0%                                     | 1,153,040                            | 789,041                                 | 68.4%                                     |
| OTHER STATE                  | 737,056                              | 645,667                                 | 87.6%                                     | 826,173                              | 288,437                                 | 34.9%                                     |
| <b>TOTAL STATE</b>           | <b>1,890,096</b>                     | <b>1,429,734</b>                        | <b>75.6%</b>                              | <b>1,979,213</b>                     | <b>1,077,478</b>                        | <b>54.4%</b>                              |
| <b>LOCAL REVENUE</b>         |                                      |   |   |                                      |   |   |
| INTEREST                     | 20,000                               | 92,261                                  | 461.3%                                    | 100,000                              | 150,124                                 | 150.1%                                    |
| NON-RESIDENCE FEES           | 740,000                              | 743,562                                 | 100.5%                                    | 750,000                              | 735,865                                 | 98.1%                                     |
| OTHER STUDENT CHARGES        | 80,000                               | 57,197                                  | 71.5%                                     | 95,000                               | 83,832                                  | 88.2%                                     |
| NON-RESIDENCE INSURANCE      | 39,500                               | 40,367                                  | 102.2%                                    | 35,000                               | 39,006                                  | 111.4%                                    |
| MISCELLANEOUS                | 350,000                              | 156,800                                 | 44.8%                                     | 204,000                              | 211,393                                 | 103.6%                                    |
| <b>TOTAL LOCAL</b>           | <b>1,229,500</b>                     | <b>1,090,187</b>                        | <b>88.7%</b>                              | <b>1,184,000</b>                     | <b>1,220,220</b>                        | <b>103.1%</b>                             |
| <b>TOTAL REVENUE</b>         | <b>\$ 43,992,253</b>                 | <b>\$ 26,198,829</b>                    | <b>59.6%</b>                              | <b>\$ 44,435,606</b>                 | <b>\$ 26,357,503</b>                    | <b>59.3%</b>                              |

# Statement of Uses of Funds

| FISCAL YEAR                          | ADOPTION<br>BUDGET   | 3/31/11 YTD<br>ACTUAL | 3/31/11 YTD<br>% BUDGET | MODIFIED<br>BUDGET   | 3/31/10 YTD<br>ACTUAL | 3/31/10 YTD<br>% BUDGET |
|--------------------------------------|----------------------|-----------------------|-------------------------|----------------------|-----------------------|-------------------------|
|                                      | <u>2010/11</u>       | <u>2010/11</u>        | <u>2010/11</u>          | <u>2009/10</u>       | <u>2009/10</u>        | <u>2009/10</u>          |
| <b>USE OF FUNDS</b>                  |                      |                       |                         |                      |                       |                         |
| SALARIES                             | \$ 27,915,823        | \$21,167,872          | 75.8%                   | \$ 28,465,691        | \$20,741,377          | 72.9%                   |
| BENEFITS                             | 10,078,383           | 7,377,386             | 73.2%                   | 9,890,417            | 6,948,332             | 70.3%                   |
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| CAPITAL OUTLAY                       | 171,306              | 194,410               | 113.5%                  | 191,276              | 143,200               | 74.9%                   |
| OTHER OUTGO                          | 454,272              | -                     | 0.0%                    | 690,175              | 110,449               | 16.0%                   |
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| <b>TOTAL USES</b>                    | <b>\$ 43,989,882</b> | <b>\$31,941,077</b>   | <b>72.6%</b>            | <b>\$ 45,238,046</b> | <b>\$31,579,390</b>   | <b>69.8%</b>            |

# Salary Analysis

| FISCAL YEAR             | ADOPTION             | 3/31/11 YTD          | 3/31/11 YTD    | MODIFIED             | 3/31/10 YTD          | 3/31/10 YTD    |
|-------------------------|----------------------|----------------------|----------------|----------------------|----------------------|----------------|
|                         | BUDGET               | ACTUAL               | % BUDGET       | BUDGET               | ACTUAL               | % BUDGET       |
|                         | <u>2010/11</u>       | <u>2010/11</u>       | <u>2010/11</u> | <u>2009/10</u>       | <u>2009/10</u>       | <u>2009/10</u> |
| <b>SALARIES</b>         |                      |                      |                |                      |                      |                |
| <b>FACULTY</b>          |                      |                      |                |                      |                      |                |
| INSTRUCTORS-REGULAR     | \$ 7,826,901         | \$ 5,389,609         | 68.9%          | \$ 7,644,204         | \$ 5,595,605         | 73.2%          |
| INSTRUCTORS-HOURLY      | 7,273,000            | 5,979,004            | 82.2%          | 7,764,318            | 5,693,257            | 73.3%          |
| NON-INSTRUCTORS-REGULAR | 1,262,334            | 929,191              | 73.6%          | 1,236,384            | 896,684              | 72.5%          |
| NON-INSTRUCTORS-HOURLY  | 267,019              | 456,897              | 171.1%         | 546,207              | 405,198              | 74.2%          |
| <b>FACULTY</b>          | <b>16,629,254</b>    | <b>12,754,701</b>    | <b>76.7%</b>   | <b>17,191,113</b>    | <b>12,590,744</b>    | <b>73.2%</b>   |
| <b>CLASSIFIED</b>       |                      |                      |                |                      |                      |                |
| STAFF - REGULAR         | 7,614,314            | 5,424,186            | 71.2%          | 7,303,178            | 5,378,788            | 73.6%          |
| INSTRUCTIONAL - REGULAR | 952,796              | 725,219              | 76.1%          | 933,218              | 698,157              | 74.8%          |
| HOURLY INST./NON INST.  | 298,886              | 395,738              | 132.4%         | 682,758              | 393,809              | 57.7%          |
| OVERTIME                | 112,170              | 104,652              | 93.3%          | 166,773              | 95,337               | 57.2%          |
| <b>CLASSIFIED</b>       | <b>8,978,166</b>     | <b>6,649,795</b>     | <b>74.1%</b>   | <b>9,085,927</b>     | <b>6,566,091</b>     | <b>72.3%</b>   |
| <b>ADMINISTRATORS</b>   |                      |                      |                |                      |                      |                |
| ACADEMIC                | 1,968,468            | 1,521,796            | 77.3%          | 1,818,182            | 1,328,831            | 73.1%          |
| CLASSIFIED              | 339,935              | 241,580              | 71.1%          | 370,469              | 255,711              | 69.0%          |
| <b>ADMINISTRATORS</b>   | <b>2,308,403</b>     | <b>1,763,376</b>     | <b>76.4%</b>   | <b>2,188,651</b>     | <b>1,584,542</b>     | <b>72.4%</b>   |
| <b>TOTAL SALARIES</b>   | <b>\$ 27,915,823</b> | <b>\$ 21,167,872</b> | <b>75.8%</b>   | <b>\$ 28,465,691</b> | <b>\$ 20,741,377</b> | <b>72.9%</b>   |

# Benefit Analysis

| <u>FISCAL YEAR</u>       | <u>ADOPTION<br/>BUDGET</u> | <u>3/31/11 YTD<br/>ACTUAL</u> | <u>3/31/11 YTD<br/>% BUDGET</u> | <u>MODIFIED<br/>BUDGET</u> | <u>3/31/10 YTD<br/>ACTUAL</u> | <u>3/31/10 YTD<br/>% BUDGET</u> |
|--------------------------|----------------------------|-------------------------------|---------------------------------|----------------------------|-------------------------------|---------------------------------|
|                          | <u>2010/11</u>             | <u>2010/11</u>                | <u>2010/11</u>                  | <u>2009/10</u>             | <u>2009/10</u>                | <u>2009/10</u>                  |
| <b>PUBLIC RETIREMENT</b> |                            |                               |                                 |                            |                               |                                 |
| STRS                     | \$ 1,305,839               | \$ 986,534                    | 75.5%                           | \$ 1,393,044               | \$ 972,103                    | 69.8%                           |
| PERS                     | 1,726,690                  | 1,236,432                     | 71.6%                           | 1,635,257                  | 1,151,169                     | 70.4%                           |
| FICA                     | 658,657                    | 497,986                       | 75.6%                           | 691,292                    | 489,095                       | 70.8%                           |
| MEDICARE                 | 371,376                    | 279,442                       | 75.2%                           | 397,388                    | 270,710                       | 68.1%                           |
| UNEMPLOYMENT             | 290,904                    | 176,318                       | 60.6%                           | 135,322                    | 99,671                        | 73.7%                           |
| WORKERS COMP. INS.       | 364,417                    | 275,764                       | 75.7%                           | 358,114                    | 259,001                       | 72.3%                           |
| <b>TOTAL</b>             | <b>4,717,883</b>           | <b>3,452,476</b>              | <b>73.2%</b>                    | <b>4,610,417</b>           | <b>3,241,749</b>              | <b>70.3%</b>                    |
| <b>HEALTH PROTECTION</b> |                            |                               |                                 |                            |                               |                                 |
| MEDICAL                  | 4,667,112                  | 3,476,092                     | 74.5%                           | 4,568,000                  | 3,302,360                     | 72.3%                           |
| DENTAL, VISION           | 693,388                    | 448,818                       | 64.7%                           | 712,000                    | 404,223                       | 56.8%                           |
| <b>TOTAL</b>             | <b>5,360,500</b>           | <b>3,924,910</b>              | <b>73.2%</b>                    | <b>5,280,000</b>           | <b>3,706,583</b>              | <b>70.2%</b>                    |
| <b>TOTAL BENEFITS</b>    | <b>\$ 10,078,383</b>       | <b>\$ 7,377,386</b>           | <b>73.2%</b>                    | <b>\$ 9,890,417</b>        | <b>\$ 6,948,332</b>           | <b>70.3%</b>                    |

# Fixed Expense Analysis

| FISCAL YEAR           | ADOPTION<br>BUDGET<br><u>2010/11</u> | 3/31/11 YTD<br>ACTUAL<br><u>2010/11</u> | 3/31/11 YTD<br>% BUDGET<br><u>2010/11</u> | MODIFIED<br>BUDGET<br><u>2009/10</u> | 3/31/10 YTD<br>ACTUAL<br><u>2009/10</u> | 3/31/10 YTD<br>% BUDGET<br><u>2009/10</u> |
|-----------------------|--------------------------------------|---|---|--------------------------------------|---|---|
| <b>FIXED EXPENSES</b> |                                      |   |   |                                      |   |   |
| <b>UTILITIES</b>      |                                      |   |   |                                      |   |   |
| SEWER SERVICE         | \$ 63,000                            | \$ 63,005                               | 100.0%                                    | \$ 75,000                            | \$ 68,897                               | 91.9%                                     |
| TELEPHONE             | 125,000                              | 72,386                                  | 57.9%                                     | 155,000                              | 92,273                                  | 59.5%                                     |
| WATER                 | 120,000                              | 97,466                                  | 81.2%                                     | 163,000                              | 72,263                                  | 44.3%                                     |
| GAS & ELECTRICITY     | 1,189,000                            | 910,504                                 | 76.6%                                     | 1,280,000                            | 754,594                                 | 59.0%                                     |
| PEST CONTROL          | 60,000                               | 40,104                                  | 66.8%                                     | 40,000                               | 30,199                                  | 75.5%                                     |
|                       | <u>1,557,000</u>                     | <u>1,183,465</u>                        | <u>76.0%</u>                              | <u>1,713,000</u>                     | <u>1,018,226</u>                        | <u>59.4%</u>                              |
| <b>INSURANCE</b>      | <u>420,000</u>                       | <u>382,073</u>                          | <u>91.0%</u>                              | <u>420,000</u>                       | <u>382,077</u>                          | <u>91.0%</u>                              |
| <b>TOTAL</b>          | <u><u>\$ 1,977,000</u></u>           | <u><u>\$ 1,565,538</u></u>              | <u><u>79.2%</u></u>                       | <u><u>\$ 2,133,000</u></u>           | <u><u>\$ 1,400,303</u></u>              | <u><u>65.6%</u></u>                       |

# Other Operating Expense Analysis

| FISCAL YEAR                     | ADOPTION            | 3/31/11 YTD         | 3/31/11 YTD    | MODIFIED            | 3/31/10 YTD         | 3/31/10 YTD    |
|---------------------------------|---------------------|---------------------|----------------|---------------------|---------------------|----------------|
|                                 | BUDGET              | ACTUAL              | % BUDGET       | BUDGET              | ACTUAL              | % BUDGET       |
|                                 | <u>2010/11</u>      | <u>2010/11</u>      | <u>2010/11</u> | <u>2009/10</u>      | <u>2009/10</u>      | <u>2009/10</u> |
| <b>OTHER OPERATING EXPENSES</b> |                     |                     |                |                     |                     |                |
| SUPPLIES & MATERIALS            | \$ 602,471          | \$ 334,454          | 55.5%          | \$ 529,928          | \$ 309,663          | 58.4%          |
| PERSONAL SVCE, LECTURE          | 55,965              | 59,433              | 106.2%         | 54,566              | 65,519              | 120.1%         |
| TRAVEL & CONFERENCE             | 129,970             | 67,558              | 52.0%          | 130,290             | 65,607              | 50.4%          |
| DUES & MEMBERSHIP               | 93,766              | 99,381              | 106.0%         | 94,402              | 90,479              | 95.8%          |
| LEGAL                           | 350,000             | 161,177             | 46.1%          | 350,000             | 182,058             | 52.0%          |
| AUDITS & ELECTION               | 78,800              | 51,175              | 64.9%          | 299,477             | 258,702             | 86.4%          |
| CONTRACTED SERVICES             | 1,480,616           | 559,108             | 37.8%          | 1,777,200           | 907,199             | 51.0%          |
| POSTAGE                         | 105,350             | 41,840              | 39.7%          | 104,800             | 67,132              | 64.1%          |
| PRINTING & PUBLICATION          | 157,889             | 65,667              | 41.6%          | 175,136             | 73,874              | 42.2%          |
| RENTAL & LEASES                 | 45,337              | 25,163              | 55.5%          | 49,568              | 26,115              | 52.7%          |
| RECRUITMENT                     | 163,357             | 124,332             | 76.1%          | 175,000             | 145,574             | 83.2%          |
| OTHER DISTRICT-WIDE EXP.        | 124,130             | 43,364              | 34.9%          | 124,117             | 40,723              | 32.8%          |
| MISCELLANEOUS                   | 5,447               | 3,219               | 59.1%          | 3,003               | 3,084               | 102.7%         |
| <b>TOTAL</b>                    | <b>\$ 3,393,098</b> | <b>\$ 1,635,871</b> | <b>48.2%</b>   | <b>\$ 3,867,487</b> | <b>\$ 2,235,729</b> | <b>57.8%</b>   |

# Capital Outlay Analysis

| FISCAL YEAR                      | ADOPTION          | 3/31/11 YTD       | 3/31/11 YTD    | MODIFIED          | 3/31/10 YTD       | 3/31/10 YTD    |
|----------------------------------|-------------------|-------------------|----------------|-------------------|-------------------|----------------|
|                                  | BUDGET            | ACTUAL            | % BUDGET       | BUDGET            | ACTUAL            | % BUDGET       |
|                                  | <u>2010/11</u>    | <u>2010/11</u>    | <u>2010/11</u> | <u>2009/10</u>    | <u>2009/10</u>    | <u>2009/10</u> |
|                                  |                   |                   |                |                   |                   |                |
| <b>CAPITAL OUTLAY</b>            |                   |                   |                |                   |                   |                |
| LIBRARY BOOKS/PERIODICALS        | \$ 37,168         | \$ 49,576         | 133.4%         | \$ 26,859         | \$ 22,635         | 84.3%          |
| EQUIPMENT NEW & LEASED           | 134,138           | 144,834           | 108.0%         | 164,417           | 120,565           | 73.3%          |
| <b>TOTAL</b>                     | <b>\$ 171,306</b> | <b>\$ 194,410</b> | <b>113.5%</b>  | <b>\$ 191,276</b> | <b>\$ 143,200</b> | <b>74.9%</b>   |
| <b>OTHER OUTGO</b>               |                   |                   |                |                   |                   |                |
| ENERGY LOAN REPAYMENT            | 110,375           | -                 | 0.0%           | 110,374           | 110,449           | 100.1%         |
| OTHER                            | -                 | -                 | n/a            | 9,765             |                   | n/a            |
| INTERFUND / INTRAFUND TRANSFERS: |                   |                   |                |                   |                   |                |
| CHILD CARE FUND                  | 148,007           |                   | n/a            | 102,000           |                   | n/a            |
| DSPS                             | 121,985           |                   | n/a            | 300,000           |                   | n/a            |
| RISK MARGIN FUND                 | -                 |                   | n/a            | -                 |                   | n/a            |
| BFAP/FA                          | 15,919            |                   | n/a            | 90,000            |                   | n/a            |
| TTIP                             | -                 |                   | n/a            | 36,036            |                   | n/a            |
| PUENTE                           | 31,847            |                   | n/a            | 33,000            |                   | n/a            |
| WORKSTUDY                        |                   |                   | n/a            | 8,000             |                   | n/a            |
| MATRICULATION-NONCREDIT          | 25,323            |                   | n/a            | -                 |                   | n/a            |
| MISCELLANEOUS                    | 816               |                   | n/a            | 1,000             |                   | n/a            |
| <b>TOTAL</b>                     | <b>\$ 454,272</b> | <b>\$ -</b>       | <b>0.0%</b>    | <b>\$ 690,175</b> | <b>\$ 110,449</b> | <b>16.0%</b>   |