

**Gavilan Joint Community College District
Governing Board Agenda**

February 10, 2009

Consent Agenda Item No.
Information/Staff Reports No. 9. (h)
Discussion Item No.
Old Business Agenda Item No.
New Business Agenda Item No.

Administrative Services

SUBJECT: Mid Year Budget Report

- Resolution: BE IT RESOLVED,
 Information Only
 Action Item

Proposal:

That the Board of Trustees consider the FY 2008/09 Mid Year Budget Report.

Background:

The attached "Mid Year Budget Review FY 2008/09" (spreadsheet) compares the FY 2008/09 Revised Budget as of December 31, 2008 to actual revenue and expenditures as of December 31, 2008. Overall, actual revenue and expenses are consistent and in line with a mid year analysis and the Budget is sound.

In summary, the FY 2008/09 Revised Budget as of December 31, 2008 for the "Unrestricted General Fund 10" projects the following:

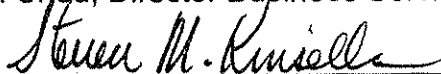
Total Revenue	\$ 28,379,151
Total Expenditures	(26,568,278)
Total transfers out	<u>(1,824,698)</u>
Net Change in Ending Fund Balance	(13,825)
Beginning Fund Balance (7/1/08)	<u>3,589,951</u>
Ending Fund Balance (6/30/09)	<u>\$ 3,576,126</u>
Designated Fund Balance	\$ 0
Undesignated Fund Balance	<u>3,576,126</u>
Ending Fund Balance (6/30/09)	<u>\$ 3,576,126</u>

Follow Up/Outcome:

The Administration will continue to review the FY 2008/09 budget and will submit budget adjustments for consideration by the Board.

Recommended By: Joseph D. Keeler, Vice President of Administrative Services

Prepared By: 
Susan Chéu, Director Business Services

Agenda Approval: 
Dr. Steven M. Kinsella, Superintendent/President

Consolidated Summary All Funds
Mid Year Budget Review FY 2007-2008

Revenue Description	Unrestricted General Fund 10			% Remaining
	Current Budget	Six Months Actual	Budget Remaining	
8100 Federal Revenue			-	
8600 State Revenue	12,930,820	6,719,799	6,211,021	48%
8800 Local Revenue	15,448,331	7,908,621	7,539,710	49%
Total Revenue	28,379,151	14,628,420	13,750,731	48%
Expenditures:				
1100 Instructors	5,421,542	2,949,652	2,471,890	46%
1240 Administrators	1,003,483	472,367	531,116	53%
1270 Counselors/Librarians	826,562	404,203	422,359	51%
1310 Adjunct Faculty	2,719,255	1,621,044	1,098,211	40%
1340 Board of Trustees	24,192	12,096	12,096	50%
1400 Other, Non-Teaching	31,293	24,813	6,480	21%
2110 Instructional Aides	269,446	83,617	185,829	69%
2210 Non-Instructional	4,758,824	2,380,417	2,378,407	50%
2300 Work Study	399,372	239,572	159,800	40%
3100 Employee Burdens	2,329,792	1,100,829	1,228,963	53%
3400 Employee Medical, Dental, Life, Vision	2,901,654	1,463,705	1,437,949	50%
4300 Instructional/Office Supplies	283,608	152,970	130,637	46%
4500 Grounds, Maintenance, Custodial	196,238	118,730	77,508	39%
4570 Meeting Expenses, Uniforms	43,314	38,082	5,232	12%
5100 Consultants Instructional	24,196	13,812	10,384	43%
5140 South Bay Police Safety Consortium	1,464,941	682,360	782,581	53%
5150 Printing/Postage	165,162	53,288	111,874	68%
5200 Travel	90,005	25,866	64,139	71%
5400 Insurance/Memberships/Dues/Events	302,745	267,210	35,535	12%
5500 Utilities	1,094,644	553,199	541,445	49%
5600 Rents, Repairs, Software Support	937,512	505,877	431,635	46%
5800 Contracted Services Non-Instructional	1,076,312	493,246	583,066	54%
6000 Furniture/Equipment/Capital Improvement	204,186	171,048	33,138	16%
7000 Financial Aid/Scholarships/Debt Svc	1,824,698		1,824,698	100%
Total Expenditures	28,392,976	13,828,004	14,564,972	51%
Excess of Revenues Over Expenditures				
Prior to Intra/Interfund Transfers	(13,825)	800,416		
Intra/Interfund Transfers Out				
Intra/Interfund Transfers In				
Net Change in Ending Fund Balance	(13,825)	800,416		
Beginning Fund Balance	\$3,589,951			
Ending Fund Balance	3,576,126			

Consolidated Summary All Funds
Mid Year Budget Review FY 2007-2008

Revenue Description	Instructional Equipment/TTIP Fund 24			
	Current Budget	Six Months Actual	Budget Remaining	% Remaining
Federal Revenue			-	
State Revenue	147,292	70,739	76,553	52%
Local Revenue			-	
Total Revenue	147,292	70,739	76,553	52%
Expenditures:				
1100 Instructors			-	
1240 Administrators			-	
1270 Counselors/Librarians			-	
1310 Adjunct Faculty			-	
1340 Board of Trustees			-	
1400 Other, Non-Teaching			-	
2110 Instructional Aides			-	
2210 Non-Instructional			-	
2300 Work Study			-	
3100 Employee Burdens			-	
3400 Employee Medical, Dental, Life, Vision			-	
4300 Instructional/Office Supplies	127,599	1,266	126,333	99%
4500 Grounds, Maintenance, Custodial	15,005		15,005	100%
4570 Meeting Expenses, Uniforms			-	
5100 Consultants Instructional			-	
5140 South Bay Police Safety Consortium			-	
5150 Printing/Postage			-	
5200 Travel			-	
5400 Insurance/Memberships/Dues/Events			-	
5500 Utilities			-	
5600 Rents, Repairs, Software Support			-	
5800 Contracted Services Non-instructional			-	
6000 Furniture/Equipment/Capital Improvement	128,382	37,565	90,817	71%
7000 Financial Aid/Scholarships/Debt Svc			-	
Total Expenditures	270,986	38,831	232,155	86%
Excess of Revenues Over Expenditures Prior to Intra/Interfund Transfers	(123,694)	31,908		
Intra/Interfund Transfers Out				
Intra/Interfund Transfers In				
Net Change in Ending Fund Balance	(123,694)	31,908		
Beginning Fund Balance	123,694			
Ending Fund Balance				

Consolidated Summary All Funds
Mid Year Budget Review FY 2007-2008

Revenue Description	Current Budget	Parking Fund 26 Six Months Actual	Budget Remaining	%
Federal Revenue			-	
State Revenue			-	
Local Revenue	180,000	131,986	48,014	27%
Total Revenue	180,000	131,986	48,014	27%
Expenditures:				
1100 Instructors			-	
1240 Administrators			-	
1270 Counselors/Librarians			-	
1310 Adjunct Faculty			-	
1340 Board of Trustees			-	
1400 Other, Non-Teaching			-	
2110 Instructional Aides			-	
2210 Non-Instructional	98,424	44,029	54,395	55%
2300 Work Study		2,981	(2,981)	
3100 Employee Burdens	20,549	8,343	12,206	59%
3400 Employee Medical, Dental, Life, Vision	19,821	9,735	10,086	51%
4300 Instructional/Office Supplies			-	
4500 Grounds, Maintenance, Custodial	5,000	2,716	2,284	46%
4570 Meeting Expenses, Uniforms	500		500	100%
5100 Consultants Instructional			-	
5140 South Bay Police Safety Consortium			-	
5150 Printing/Postage			-	
5200 Travel			-	
5400 Insurance/Memberships/Dues/Events	6,500		6,500	100%
5500 Utilities	300		300	100%
5600 Rents, Repairs, Software Support	18,000	19,295	(1,295)	-7%
5800 Contracted Services Non-Instructional	2,000		2,000	100%
6000 Furniture/Equipment/Capital Improvement	8,906	862	8,044	90%
7000 Financial Aid/Scholarships/Debt Svc			-	
Total Expenditures	180,000	87,963	92,037	51%
Excess of Revenues Over Expenditures Prior to Intra/Interfund Transfers	-	44,024		
Intra/Interfund Transfers Out				
Intra/Interfund Transfers In				
Net Change in Ending Fund Balance	-	44,024		
Beginning Fund Balance	56,063			
Ending Fund Balance	56,063			

Consolidated Summary All Funds
Mid Year Budget Review FY 2007-2008

Revenue Description	Categorical - Restricted Fund 27			
	Current Budget	Six Months Actual	Budget Remaining	% Remaining
Federal Revenue	3,024,349	221,103	2,803,246	93%
State Revenue	3,680,429	2,016,754	1,663,675	45%
Local Revenue	1,503,407	415,434	1,087,973	72%
Total Revenue	8,208,185	2,653,291	5,554,894	68%
Expenditures:				
1100 Instructors	1,276,560	475,942	800,618	63%
1240 Administrators	439,115	184,828	254,287	58%
1270 Counselors/Librarians	327,952	180,098	147,854	45%
1310 Adjunct Faculty	243,331	120,987	122,344	50%
1340 Board of Trustees			-	
1400 Other, Non-Teaching	90,000		90,000	100%
2110 Instructional Aides	527,216	221,468	305,748	58%
2210 Non-Instructional	1,451,118	639,966	811,152	56%
2300 Work Study	559,514	156,082	403,432	72%
3100 Employee Burdens	748,215	276,135	472,080	63%
3400 Employee Medical, Dental, Life, Vision	675,892	289,447	386,445	57%
4300 Instructional/Office Supplies	266,093	65,055	201,038	76%
4500 Grounds, Maintenance, Custodial	41,624	7,306	34,318	82%
4570 Meeting Expenses, Uniforms	14,166	6,699	7,467	53%
5100 Consultants Instructional	37,134	22,178	14,956	40%
5140 South Bay Police Safety Consortium	236,033	106,626	129,407	55%
5150 Printing/Postage	42,964	25,535	17,429	41%
5200 Travel	128,717	50,721	77,996	61%
5400 Insurance/Memberships/Dues/Events	44,914	45,759	(845)	-2%
5500 Utilities	13,666	1,126	12,540	92%
5600 Rents, Repairs, Software Support	36,926	17,797	19,129	52%
5800 Contracted Services Non-Instructional	1,142,691	77,560	1,065,131	93%
6000 Furniture/Equipment/Capital Improvement	831,516	92,261	739,255	89%
7000 Financial Aid/Scholarships/Debt Svc	530,678	262,919	267,759	50%
Total Expenditures	9,706,035	3,326,495	6,379,541	66%
Excess of Revenues Over Expenditures				
Prior to Intra/Interfund Transfers	(1,497,850)	(673,204)		
Intra/Interfund Transfers Out				
Intra/Interfund Transfers In	1,497,850		1,497,850	100%
Net Change in Ending Fund Balance	-	(673,204)		
Beginning Fund Balance	0			
Ending Fund Balance	0			

Consolidated Summary All Funds
Mid Year Budget Review FY 2007-2008

Revenue Description	Total General Fund			% Remaining
	Current Budget	Six Months Actual	Budget Remaining	
Federal Revenue	3,024,349	221,103	2,803,246	93%
State Revenue	16,758,541	8,807,293	7,951,249	47%
Local Revenue	17,131,738	8,456,041	8,675,697	51%
Total Revenue	36,914,628	17,484,436	19,430,192	53%
Expenditures:				
1100 Instructors	6,698,102	3,425,594	3,272,508	49%
1240 Administrators	1,442,598	657,194	785,404	54%
1270 Counselors/Librarians	1,154,514	584,302	570,212	49%
1310 Adjunct Faculty	2,962,586	1,742,031	1,220,555	41%
1340 Board of Trustees	24,192	12,096	12,096	50%
1400 Other, Non-Teaching	121,293	24,813	96,480	80%
2110 Instructional Aides	796,662	305,085	491,577	62%
2210 Non-Instructional	6,308,366	3,064,412	3,243,954	51%
2300 Work Study	958,886	398,636	560,250	58%
3100 Employee Burdens	3,098,556	1,385,308	1,713,248	55%
3400 Employee Medical, Dental, Life, Vision	3,597,367	1,762,887	1,834,480	51%
4300 Instructional/Office Supplies	677,300	219,291	458,009	68%
4500 Grounds, Maintenance, Custodial	257,868	128,753	129,115	50%
4570 Meeting Expenses, Uniforms	57,980	44,781	13,199	23%
5100 Consultants Instructional	61,330	35,990	25,340	41%
5140 South Bay Police Safety Consortium	1,700,974	788,986	911,988	54%
5150 Printing/Postage	208,126	78,823	129,303	62%
5200 Travel	218,722	76,587	142,135	65%
5400 Insurance/Memberships/Dues/Events	354,159	312,969	41,190	12%
5500 Utilities	1,108,610	554,324	554,286	50%
5600 Rents, Repairs, Software Support	992,438	542,968	449,470	45%
5800 Contracted Services Non-Instructional	2,221,003	570,806	1,650,197	74%
6000 Furniture/Equipment/Capital Improvement	1,172,990	301,736	871,254	74%
7000 Financial Aid/Scholarships/Debt Svc	2,355,376	262,919	2,092,457	89%
Total Expenditures	38,549,997	17,281,292	21,268,705	55%
Excess of Revenues Over Expenditures Prior to Intra/Interfund Transfers	(1,635,369)	203,145		
Intra/Interfund Transfers Out				
Intra/Interfund Transfers In	1,497,850		1,497,850	100%
Net Change in Ending Fund Balance	(137,519)	203,145		
Beginning Fund Balance	3,769,708			
Ending Fund Balance	3,632,189			

Consolidated Summary All Funds
Mid Year Budget Review FY 2007-2008

Revenue Description	Fiduciary Fund Associated Student Body Fund 47			% Remaining
	Current Budget	Six Months Actual	Budget Remaining	
Federal Revenue			-	
State Revenue			-	
Local Revenue	122,066	83,323	38,743	32%
Total Revenue	122,066	83,323	38,743	32%
Expenditures:				
1100 Instructors			-	
1240 Administrators			-	
1270 Counselors/Librarians			-	
1310 Adjunct Faculty			-	
1340 Board of Trustees			-	
1400 Other, Non-Teaching			-	
2110 Instructional Aides			-	
2210 Non-Instructional			-	
2300 Work Study			-	
3100 Employee Burdens			-	
3400 Employee Medical, Dental, Life, Vision			-	
4300 Instructional/Office Supplies	13,204	1,281	11,923	90%
4500 Grounds, Maintenance, Custodial	2,000	560	1,440	72%
4570 Meeting Expenses, Uniforms	10,993	30,138	(19,145)	-174%
5100 Consultants Instructional			-	
5140 South Bay Police Safety Consortium			-	
5150 Printing/Postage	1,792		1,792	100%
5200 Travel	80,170	33,939	46,231	58%
5400 Insurance/Memberships/Dues/Events	200	125	75	38%
5500 Utilities			-	
5600 Rents, Repairs, Software Support	2,500	311	2,189	88%
5800 Contracted Services Non-Instructional	3,553	1,351	2,202	62%
6000 Furniture/Equipment/Capital Improvement	2,503	4,619	(2,116)	-85%
7000 Financial Aid/Scholarships/Debt Svc	5,151	1,000	4,151	81%
Total Expenditures	122,066	73,323	48,743	40%
Excess of Revenues Over Expenditures Prior to Intra/Interfund Transfers	-	10,000		
Intra/Interfund Transfers Out	-	-	-	
Intra/Interfund Transfers In	-	-	-	
Net Change in Ending Fund Balance	-	10,000		
Beginning Fund Balance	215,203			
Ending Fund Balance	215,203			

Consolidated Summary All Funds
Mid Year Budget Review FY 2007-2008

Revenue Description	Fiduciary Fund Financial Fund 48			% Remaining
	Current Budget	Six Months Actual	Budget Remaining	
Federal Revenue	2,051,000	1,525,691	525,309	26%
State Revenue			-	
Local Revenue			-	
Total Revenue	2,051,000	1,525,691	525,309	26%
Expenditures:				
1100 Instructors			-	
1240 Administrators			-	
1270 Counselors/Librarians			-	
1310 Adjunct Faculty			-	
1340 Board of Trustees			-	
1400 Other, Non-Teaching			-	
2110 Instructional Aides			-	
2210 Non-Instructional			-	
2300 Work Study			-	
3100 Employee Burdens			-	
3400 Employee Medical, Dental, Life, Vision			-	
4300 Instructional/Office Supplies			-	
4500 Grounds, Maintenance, Custodial			-	
4570 Meeting Expenses, Uniforms			-	
5100 Consultants Instructional			-	
5140 South Bay Police Safety Consortium			-	
5150 Printing/Postage			-	
5200 Travel			-	
5400 Insurance/Memberships/Dues/Events			-	
5500 Utilities			-	
5600 Rents, Repairs, Software Support			-	
5800 Contracted Services Non-Instructional	6,000	490	5,510	92%
6000 Furniture/Equipment/Capital Improvement			-	
7000 Financial Aid/Scholarships/Debt Svc	2,045,000	1,540,307	504,693	25%
Total Expenditures	2,051,000	1,540,797	510,203	25%
Excess of Revenues Over Expenditures Prior to Intra/Interfund Transfers	-	(15,106)		
Intra/Interfund Transfers Out	-	-	-	
Intra/Interfund Transfers In	-	-	-	
Net Change in Ending Fund Balance	-	(15,106)		
Beginning Fund Balance	-			
Ending Fund Balance	-			

Consolidated Summary All Funds
Mid Year Budget Review FY 2007-2008

Revenue Description	Fiduciary Fund Student Center Fund 66			%
	Current Budget	Six Months Actual	Budget Remaining	
Federal Revenue			-	
State Revenue			-	
Local Revenue	42,000	48,169	(6,169)	-15%
Total Revenue	42,000	48,169	(6,169)	-15%
Expenditures:				
1100 Instructors			-	
1240 Administrators			-	
1270 Counselors/Librarians			-	
1310 Adjunct Faculty			-	
1340 Board of Trustees			-	
1400 Other, Non-Teaching			-	
2110 Instructional Aides			-	
2210 Non-Instructional	40,689	25,403	15,286	38%
2300 Work Study			-	
3100 Employee Burdens	8,344	4,528	3,816	46%
3400 Employee Medical, Dental, Life, Vision	9,015	3,984	5,031	56%
4300 Instructional/Office Supplies			-	
4500 Grounds, Maintenance, Custodial			-	
4570 Meeting Expenses, Uniforms			-	
5100 Consultants Instructional			-	
5140 South Bay Police Safety Consortium			-	
5150 Printing/Postage			-	
5200 Travel			-	
5400 Insurance/Memberships/Dues/Events			-	
5500 Utilities	48,225	39,375	8,850	18%
5600 Rents, Repairs, Software Support	5,000		5,000	100%
5800 Contracted Services Non-Instructional	10,675	16,550	(5,875)	-55%
6000 Furniture/Equipment/Capital Improvement	5,000	-	5,000	100%
7000 Financial Aid/Scholarships/Debt Svc			-	
Total Expenditures	126,948	89,841	37,107	29%
Excess of Revenues Over Expenditures Prior to Intra/Interfund Transfers	(84,948)	(41,672)		
Intra/Interfund Transfers Out	-	-	-	
Intra/Interfund Transfers In	-	-	-	
Net Change in Ending Fund Balance	(84,948)	(41,672)		
Beginning Fund Balance				
Ending Fund Balance	(84,948)			

Consolidated Summary All Funds
Mid Year Budget Review FY 2007-2008

Revenue Description	Total Fiduciary Funds			% Remaining
	Current Budget	Six Months Actual	Budget Remaining	
Federal Revenue	2,051,000	1,525,691	525,309	26%
State Revenue	-	-	-	
Local Revenue	164,066	131,492	32,574	20%
Total Revenue	2,215,066	1,657,183	557,883	25%

Expenditures:

1100 Instructors	-	-	-	
1240 Administrators	-	-	-	
1270 Counselors/Librarians	-	-	-	
1310 Adjunct Faculty	-	-	-	
1340 Board of Trustees	-	-	-	
1400 Other, Non-Teaching	-	-	-	
2110 Instructional Aides	-	-	-	
2210 Non-Instructional	40,689	25,403	15,286	38%
2300 Work Study	-	-	-	
3100 Employee Burdens	8,344	4,528	3,816	46%
3400 Employee Medical, Dental, Life, Vision	9,015	3,984	5,031	56%
4300 Instructional/Office Supplies	13,204	1,281	11,923	90%
4500 Grounds, Maintenance, Custodial	2,000	560	1,440	72%
4570 Meeting Expenses, Uniforms	10,993	30,138	(19,145)	-174%
5100 Consultants Instructional	-	-	-	
5140 South Bay Police Safety Consortium	-	-	-	
5150 Printing/Postage	1,792	-	1,792	100%
5200 Travel	80,170	33,939	46,231	58%
5400 Insurance/Memberships/Dues/Events	200	125	75	38%
5500 Utilities	48,225	39,375	8,850	18%
5600 Rents, Repairs, Software Support	7,500	311	7,189	96%
5800 Contracted Services Non-Instructional	20,228	18,391	1,837	9%
6000 Furniture/Equipment/Capital Improvement	7,503	4,619	2,884	38%
7000 Financial Aid/Scholarships/Debt Svc	2,050,151	1,541,307	508,844	25%
Total Expenditures	2,300,014	1,703,961	596,053	26%

Excess of Revenues Over Expenditures

Prior to Intra/Interfund Transfers (84,948) (46,778)

Intra/Interfund Transfers Out

Intra/Interfund Transfers In

Net Change in Ending Fund Balance

(84,948) (46,778)

Beginning Fund Balance

215,203

Ending Fund Balance

130,255

Consolidated Summary All Funds
Mid Year Budget Review FY 2007-2008

Revenue Description	Child Development Center Fund 72			
	Current Budget	Six Months Actual	Budget Remaining	% Remaining
Federal Revenue	35,600	10,919	24,681	69%
State Revenue	266,106	169,942	96,164	36%
Local Revenue	353,340	96,161	257,179	73%
Total Revenue	655,046	277,022	378,024	58%

Expenditures:

1100 Instructors			-	
1240 Administrators			-	
1270 Counselors/Librarians			-	
1310 Adjunct Faculty		400	(400)	
1340 Board of Trustees			-	
1400 Other, Non-Teaching			-	
2110 Instructional Aides	9,500	15,469	(5,969)	-63%
2210 Non-Instructional	555,491	266,409	289,082	52%
2300 Work Study			-	
3100 Employee Burdens	111,077	50,308	60,769	55%
3400 Employee Medical, Dental, Life, Vision	117,427	64,118	53,309	45%
4300 Instructional/Office Supplies	5,416	1,336	4,080	75%
4500 Grounds, Maintenance, Custodial	1,158	431	727	63%
4570 Meeting Expenses, Uniforms	23,874	7,563	16,311	68%
5100 Consultants Instructional	5,850	1,531	4,319	74%
5140 South Bay Police Safety Consortium			-	
5150 Printing/Postage	86	100	(14)	-16%
5200 Travel	95	439	(344)	-363%
5400 Insurance/Memberships/Dues/Events	1,484	200	1,284	87%
5500 Utilities		732	(732)	
5600 Rents, Repairs, Software Support	2,000		2,000	100%
5800 Contracted Services Non-Instructional	5,136	2,891	2,245	44%
6000 Furniture/Equipment/Capital Improvement			-	
7000 Financial Aid/Scholarships/Debt Svc			-	
Total Expenditures	838,594	411,927	426,667	51%

Excess of Revenues Over Expenditures
Prior to Intra/Interfund Transfers

(183,548) (134,904)

Intra/Interfund Transfers Out

- - -

Intra/Interfund Transfers In

183,548 183,548 100%

Net Change in Ending Fund Balance

- (134,904)

Beginning Fund Balance

- - -

Ending Fund Balance

- - -

Consolidated Summary All Funds
Mid Year Budget Review FY 2007-2008

Revenue Description	Measure E Construction Fund 60			% Remaining
	Current Budget	Six Months Actual	Budget Remaining	
Federal Revenue			-	
State Revenue			-	
Local Revenue	6,104,909	411,878	5,693,031	93%
Total Revenue	6,104,909	411,878	5,693,031	93%

Expenditures:

1100 Instructors			-	
1240 Administrators			-	
1270 Counselors/Librarians			-	
1310 Adjunct Faculty			-	
1340 Board of Trustees			-	
1400 Other, Non-Teaching			-	
2110 Instructional Aides			-	
2210 Non-Instructional	42,724	21,362	21,362	50%
2300 Work Study	56,500		56,500	100%
3100 Employee Burdens	10,800	4,050	6,750	63%
3400 Employee Medical, Dental, Life, Vision	9,976	5,073	4,903	49%
4300 Instructional/Office Supplies			-	
4500 Grounds, Maintenance, Custodial	750		750	100%
4570 Meeting Expenses, Uniforms			-	
5100 Consultants Instructional			-	
5140 South Bay Police Safety Consortium		2,500	(2,500)	
5150 Printing/Postage		11,392	(11,392)	
5200 Travel	9,000	10,248	(1,248)	-14%
5400 Insurance/Memberships/Dues/Events		150	(150)	
5500 Utilities			-	
5600 Rents, Repairs, Software Support		12,728	(12,728)	
5800 Contracted Services Non-Instructional	10,130,000	4,838,992	5,291,008	52%
6000 Furniture/Equipment/Capital Improvement	12,533,000	27,816,947	(15,283,947)	-122%
7000 Financial Aid/Scholarships/Debt Svc			-	
Total Expenditures	22,792,750	32,723,443	(9,930,693)	-44%

Excess of Revenues Over Expenditures
Prior to Intra/Interfund Transfers

(16,687,841) (32,311,565)

Intra/Interfund Transfers Out

Intra/Interfund Transfers In

Net Change in Ending Fund Balance

(16,687,841) (32,311,565)

Beginning Fund Balance

48,180,050

Ending Fund Balance

31,492,209

Consolidated Summary All Funds
Mid Year Budget Review FY 2007-2008

Revenue Description	Current Budget	Capital Projects Fund 34 Six Months Actual	Budget Remaining	%
Federal Revenue			-	
State Revenue	160,000	112,200	47,800	30%
Local Revenue		1,047	(1,047)	
Total Revenue	160,000	113,247	46,753	29%
Expenditures:				
1100 Instructors			-	
1240 Administrators			-	
1270 Counselors/Librarians			-	
1310 Adjunct Faculty			-	
1340 Board of Trustees			-	
1400 Other, Non-Teaching			-	
2110 Instructional Aides			-	
2210 Non-Instructional			-	
2300 Work Study			-	
3100 Employee Burdens			-	
3400 Employee Medical, Dental, Life, Vision			-	
4300 Instructional/Office Supplies			-	
4500 Grounds, Maintenance, Custodial			-	
4570 Meeting Expenses, Uniforms			-	
5100 Consultants Instructional			-	
5140 South Bay Police Safety Consortium			-	
5150 Printing/Postage			-	
5200 Travel			-	
5400 Insurance/Memberships/Dues/Events	40,000		40,000	100%
5500 Utilities			-	
5600 Rents, Repairs, Software Support	143,970	13,256	130,714	91%
5800 Contracted Services Non-Instructional	109,920	82,258	27,662	25%
6000 Furniture/Equipment/Capital Improvement		105	(105)	
7000 Financial Aid/Scholarships/Debt Svc			-	
Total Expenditures	293,890	95,618	198,272	67%
Excess of Revenues Over Expenditures Prior to Intra/Interfund Transfers	(133,890)	17,629		
Intra/Interfund Transfers Out			-	
Intra/Interfund Transfers In			-	
Net Change in Ending Fund Balance	(133,890)	17,629		
Beginning Fund Balance	378,155			
Ending Fund Balance	\$244,265			

Consolidated Summary All Funds
Mid Year Budget Review FY 2007-2008

Revenue Description	Property Development Fund 43-Golf Course			
	Current Budget	Six Months Actual	Budget Remaining	% Remaining
Federal Revenue			-	
State Revenue			-	
Local Revenue		(284)	284	
Total Revenue	-	(284)	284	
Expenditures:				
1100 Instructors			-	
1240 Administrators			-	
1270 Counselors/Librarians			-	
1310 Adjunct Faculty			-	
1340 Board of Trustees			-	
1400 Other, Non-Teaching			-	
2110 Instructional Aides			-	
2210 Non-Instructional			-	
2300 Work Study			-	
3100 Employee Burdens			-	
3400 Employee Medical, Dental, Life, Vision			-	
4300 Instructional/Office Supplies			-	
4500 Grounds, Maintenance, Custodial			-	
4570 Meeting Expenses, Uniforms			-	
5100 Consultants Instructional			-	
5140 South Bay Police Safety Consortium			-	
5150 Printing/Postage			-	
5200 Travel			-	
5400 Insurance/Memberships/Dues/Events		21,970	(21,970)	
5500 Utilities			-	
5600 Rents, Repairs, Software Support			-	
5800 Contracted Services Non-Instructional	150,000	140,747	9,253	6%
6000 Furniture/Equipment/Capital Improvement			-	
7000 Financial Aid/Scholarships/Debt Svc			-	
Total Expenditures	150,000	162,717	(12,717)	-8%
Excess of Revenues Over Expenditures Prior to Intra/Interfund Transfers	(150,000)	(163,001)		
Intra/Interfund Transfers Out	-	-	-	
Intra/Interfund Transfers In	150,000	-	150,000	100%
Net Change in Ending Fund Balance	-	(163,001)		
Beginning Fund Balance				
Ending Fund Balance	-			

Consolidated Summary All Funds
Mid Year Budget Review FY 2007-2008

Revenue Description	Measure E Debt Service Fund 21			
	Current Budget	Six Months Actual	Budget Remaining	% Remaining
Federal Revenue			-	
State Revenue	15,000	2,787	12,213	81%
Local Revenue	3,000,000	720,118	2,279,882	76%
Total Revenue	3,015,000	722,905	2,292,095	76%
Expenditures:				
1100 Instructors			-	
1240 Administrators			-	
1270 Counselors/Librarians			-	
1310 Adjunct Faculty			-	
1340 Board of Trustees			-	
1400 Other, Non-Teaching			-	
2110 Instructional Aides			-	
2210 Non-Instructional			-	
2300 Work Study			-	
3100 Employee Burdens			-	
3400 Employee Medical, Dental, Life, Vision			-	
4300 Instructional/Office Supplies			-	
4500 Grounds, Maintenance, Custodial			-	
4570 Meeting Expenses, Uniforms			-	
5100 Consultants Instructional			-	
5140 South Bay Police Safety Consortium			-	
5150 Printing/Postage			-	
5200 Travel			-	
5400 Insurance/Memberships/Dues/Events			-	
5500 Utilities			-	
5600 Rents, Repairs, Software Support			-	
5800 Contracted Services Non-Instructional	550	550	-	0%
6000 Furniture/Equipment/Capital Improvement			-	
7000 Financial Aid/Scholarships/Debt Svc			-	
Total Expenditures	3,631,584	2,970,927	660,657	18%
Excess of Revenues Over Expenditures Prior to Intra/Interfund Transfers	(617,134)	(2,248,572)		
Intra/Interfund Transfers Out	-	-	-	
Intra/Interfund Transfers In	-	-	-	
Net Change in Ending Fund Balance	(617,134)	(2,248,572)		
Beginning Fund Balance	3,359,222			
Ending Fund Balance	2,742,088			

Consolidated Summary All Funds
Mid Year Budget Review FY 2007-2008

Revenue Description	Current Budget	Long Term Debt Fund 92 Six Months Actual	Budget Remaining	% Remaining
Federal Revenue			-	
State Revenue			-	
Local Revenue	464,000	(202,815)	666,815	144%
Total Revenue	464,000	(202,815)	666,815	144%
Expenditures:				
1100 Instructors			-	
1240 Administrators			-	
1270 Counselors/Librarians			-	
1310 Adjunct Faculty			-	
1340 Board of Trustees			-	
1400 Other, Non-Teaching			-	
2110 Instructional Aides			-	
2210 Non-Instructional			-	
2300 Work Study			-	
3100 Employee Burdens			-	
3400 Employee Medical, Dental, Life, Vision			-	
4300 Instructional/Office Supplies			-	
4500 Grounds, Maintenance, Custodial			-	
4570 Meeting Expenses, Uniforms			-	
5100 Consultants Instructional			-	
5140 South Bay Police Safety Consortium			-	
5150 Printing/Postage			-	
5200 Travel			-	
5400 Insurance/Memberships/Dues/Events			-	
5500 Utilities			-	
5600 Rents, Repairs, Software Support			-	
5800 Contracted Services Non-Instructional	7,000	3,204	3,796	54%
6000 Furniture/Equipment/Capital Improvement			-	
7000 Financial Aid/Scholarships/Debt Svc			-	
Total Expenditures	7,000	3,204	3,796	54%
Excess of Revenues Over Expenditures Prior to Intra/Interfund Transfers	457,000	(206,018)		
Intra/Interfund Transfers Out	-	-	-	
Intra/Interfund Transfers In	-	-	-	
Net Change in Ending Fund Balance	457,000	(206,018)		
Beginning Fund Balance	4,760,554			
Ending Fund Balance	5,217,554			

*Does not include December 2008 Activity

Consolidated Summary All Funds
Mid Year Budget Review FY 2007-2008

Revenue Description	Total All Funds Memorandum Only			% Remaining
	Current Budget	Six Months Actual	Budget Remaining	
Federal Revenue	5,110,949	1,757,712	3,353,237	66%
State Revenue	17,199,647	9,092,222	8,107,425	47%
Local Revenue	27,318,053	9,696,519	17,621,534	65%
Total Revenue	49,628,649	20,546,453	29,082,196	59%
Expenditures:				
1100 Instructors	6,698,102	3,425,594	3,272,508	49%
1240 Administrators	1,442,598	657,194	785,404	54%
1270 Counselors/Librarians	1,154,514	584,302	570,212	49%
1310 Adjunct Faculty	2,962,586	1,742,431	1,220,155	41%
1340 Board of Trustees	24,192	12,096	12,096	50%
1400 Other, Non-Teaching	121,293	24,813	96,480	80%
2110 Instructional Aides	806,162	320,554	485,608	60%
2210 Non-Instructional	6,947,270	3,377,586	3,569,684	51%
2300 Work Study	1,015,386	398,636	616,750	61%
3100 Employee Burdens	3,228,777	1,444,194	1,784,583	55%
3400 Employee Medical, Dental, Life, Vision	3,733,785	1,836,063	1,897,722	51%
4300 Instructional/Office Supplies	695,920	221,908	474,011	68%
4500 Grounds, Maintenance, Custodial	261,776	138,786	122,990	47%
4570 Meeting Expenses, Uniforms	92,847	96,915	(4,068)	-4%
5100 Consultants Instructional	67,180	37,521	29,659	44%
5140 South Bay Police Safety Consortium	1,700,974	791,486	909,488	53%
5150 Printing/Postage	210,004	91,507	118,497	56%
5200 Travel	307,987	121,213	186,774	61%
5400 Insurance/Memberships/Dues/Events	395,843	338,150	57,693	15%
5500 Utilities	1,156,835	594,431	562,404	49%
5600 Rents, Repairs, Software Support	1,145,908	577,803	568,105	50%
5800 Contracted Services Non-Instructional	12,743,837	5,958,900	6,784,937	53%
6000 Furniture/Equipment/Capital Improvement	13,713,493	28,203,993	(14,490,499)	-106%
7000 Financial Aid/Scholarships/Debt Svc	8,037,111	4,775,153	3,261,958	41%
Total Expenditures	68,664,379	55,771,228	12,893,151	19%
Excess of Revenues Over Expenditures Prior to Intra/Interfund Transfers	(19,035,730)	(35,224,775)		
Intra/Interfund Transfers Out				
Intra/Interfund Transfers In	1,831,398		1,831,398	100%
Net Change in Ending Fund Balance	(17,204,332)	(35,224,775)		
Beginning Fund Balance	60,984,927			
Ending Fund Balance	43,780,595			

