

**West Shore Community College
Scottville, MI 49454
Board of Trustees
Board of Trustees Meeting
Monday, November 19, 2012
5:00 PM**

West Shore Education Center at West Shore Medical Center

AGENDA

- 1. General Function**
 - 1. 1. Call to Order - Jensen**
 - 1. 2. Roll Call and Pledge**
 - 1. 3. Welcome**
 - 1. 4. Approval of October 15, 2012, Regular Meeting Minutes** **2**
 - 1. 5. Approval of Agenda**
 - 1. 6. Michigan Community College Association Report - Ennis**
- 2. President's Report**
 - 2. 1. West Shore Report - Hawley**
 - 2. 2. Sabbatical Leave Request - Dillon/Ennis** **7**
- 3. Student/Community Issues and Reports**
- 4. Public Comments**
- 5. Board Calendar/Requested Reports**
- 6. Community College Higher Education Issues and Trends**
- 7. Unfinished Business**
 - 7. 1. Acceptance of Audit - Smith** **8**
- 8. New Business**
 - 8. 1. October Financial Report - Smith** **9**
- 9. Board Member Comments**
- 10. Adjournment**
- 11. Manistee County Education Center Tour**

**West Shore Community College
Scottville, MI 49454
Board of Trustees Meeting
Monday, October 15, 2012
4:00 p.m.**

Board Room of the Administrative & Conference Building

The October 15, 2012, Board of Trustees Meeting was called to order at 4:00 p.m. by James Jensen, Chair. Mr. Jensen welcomed everyone.

**Call to Order
and Roll Call**

Board Members Present: Mrs. Phyllis Cowden, Mr. Mike Ennis, Dr. Anthony Fabaz, Mr. Bruce Smith, Mr. Steve Urka, and Mr. Richard Wilson, Mr. James Jensen, Chair

Others Present: Steve Begnoche (Ludington Daily News), Debbie Campbell, Christy Christmas, Charles T. Dillon, John Gerts, John Gorman (Executive Vice President of Delta Initiative), Thom Hawley, Chad Inabinet, Wade James, James Ritchey (President of Delta Initiative), Matt Sanderson, Guy Smith (Student Senate), Lisa Stankowski, Lisa Stich, Julie Van Dyke, and Scott Ward

The minutes of the September 17, 2012, regular meeting were distributed to the Board members prior to the meeting.

**Approval of
September 17, 2012
Meeting Minutes**

MOTION: A motion was made by Mr. Richard Wilson and seconded by Mr. Mike Ennis to approve the September 17, 2012, regular Board meeting minutes. Motion carried.

The agenda of the October 15, 2012, regular Board meeting was provided to the Board members prior to the meeting.

**Approval of
Agenda**

MOTION: A motion was made by Mr. Bruce Smith and seconded by Mrs. Phyllis Cowden to approve the October 15, 2012, regular Board meeting agenda. Motion carried.

Mr. Mike Ennis provided a Michigan Community College Association update. Mike stated that things have been pretty slow with the upcoming election. He stated that right now MCCA is currently working with the community colleges in Michigan asking the question, "Have you served in the military?" Mike stated that it is very important that the veterans do not fall through the cracks.

**Michigan
Community
College
Association**

Mr. Jensen recommended to the full Board that the Board Retreat be set for Thursday, December 6, 2012, beginning at 8:00 a.m. at the College. The location within the College will be announced later.

Set Date and Time for Board Retreat

MOTION: A motion was made by Mr. Mike Ennis and seconded by Mr. Bruce Smith to approve the Board Retreat for December 6, 2012, at 8:00 a.m. at the College. Motion carried.

Thom Hawley, Director of College Relations, introduced Julie Van Dyke. Julie provided the Board of Trustees with an activity update on the Business Opportunity Center as well as entrepreneurial offerings and training initiatives being offered at the College. She said she is going to be working more with the K-12 system about implementing entrepreneurship into the curriculum. Currently, there are offerings through the Career Tech Education at the College.

West Shore Report

Thom Hawley, Director of College Relations, provided a virtual tour for the Board of Trustees of remodeling projects that occurred over the summer. He showed them the Tech Center improvements with the mechatronics lab and the new seating for the students, the Administrative and Conference Building patio project, the Recreation and Wellness Center improvements with the new office, windows and restroom/locker facilities. He also showed them pictures of the energy park on campus and the new Labyrinth Disc Golf Course, the Manierre Dawson Gallery and the new flat screens and informational stands for student communications.

Thom Hawley presented the calendar of events and distributed a listing of the calendar of events to the Board of Trustees.

Mr. Jim Ritchey, President of Delta Initiative, provided an update to the Board of Trustees regarding the process of the IT Strategic Plan. He stated that they have held focus groups with administrators, faculty and students to get input. He said they are in the process of finalizing the analysis and will identify opportunities for improvement and plan development for technology at the College.

Delta Initiative Update

Chad Inabinet, Dean of Student Services, provided the College Night report. Chad stated that we had 24 college/university representatives to meet with our students from 11:00 a.m. to 1:00 p.m. in the Schoenherr Campus Center. In the evening for College Night, we had over 200 attendees with almost 40 college/university/military representatives on campus. The event went very well. Dean Inabinet stated that some of the colleges requested to come back in the winter to meet with students again.

College Night Report

Chairman James Jensen invited anyone to address the Board at this time. There were no public comments.

Public Comments

Treasurer Bruce Smith presented the Quarterly Investment Report.

Quarterly Investment Report

President Dillon provided the following articles: *Why MOOCs won't replace traditional instruction (essay)*, *Publishers See Online Mega-Courses as Opportunity to Sell Textbooks*, *International educators consider the future of the field*, *Focusing on students' financial need to hasten completion*; *SAT, ACT: Most high school kids lack skills for college*; and *Michigan Community Colleges and Universities Partner in Grant to Expand Associate Degree Completion*.

**Community
College Higher
Education Issues**

Treasurer Bruce Smith presented the September 2012, monthly financial statement, which was provided to the Board prior to meeting. He requested approval of General Fund Expenditures of \$924,644.36 and Auxiliary Fund Expenditures of \$213,207.21. The financials were favorably reviewed by the Board Administrative Committee at their meeting on Wednesday, October 10, 2012.

**September
Financial
Report**

MOTION: A motion was made by Mr. Bruce Smith and seconded by Mrs. Phyllis Cowden to approve the General Fund Expenditures of \$924,644.36 and Auxiliary Fund Expenditures of \$213,207.21. Motion carried.

President Dillon presented the Reverse Transfer Agreements with Central Michigan University and Davenport University. Reverse Transfer Agreements are agreements between a community college and a four-year institution which agree to identify students who transferred before achieving their associate degree, and who have subsequently earned credits that can be transferred back to the community college toward degree attainment.

**Reverse Transfer
Agreements**

MOTION: A motion was made by Mr. Bruce Smith and seconded by Mr. Steve Urka to approve the reverse transfer agreements with Central Michigan University and Davenport University. Motion carried.

Treasurer Bruce Smith presented the Facilities Master Plan and Project Priority, which is due to the State by November 1, 2012, and is a prerequisite for the opportunity for State Capital Outlay funding. The college administration is recommending that the 1st priority of the updated Facilities Master Plan be submitted to the State as the College Capital Outlay request priority, Law Enforcement Training Facility, which is remodeling and renovation of approximately 29,900 square feet within the Recreation Center. The Facilities Master Plan and Project Priority submission to the State Budget Office were favorably reviewed by the Board Administrative Committee at their meeting held on October 10, 2012.

**Facilities Master
Plan Update**

MOTION: A motion was made by Mr. Bruce Smith seconded by Mr. Richard Wilson to approve the Facilities Master Plan and submitting to the State Budget Office, the Law Enforcement

Training Facility as the West Shore Community College priority request for 2014 Capital Outlay funding. Motion carried.

Treasurer Bruce Smith requested Vice President Scott Ward to present the *Best Practices Resolution*. The Resolution was required by “proviso” language in the appropriations bill passed this year. The *Best Practices Resolution* was favorably reviewed by the Board Administrative Committee on October 10, 2012.

State of Michigan Best Practices Resolution

MOTION: A motion was made by Mr. Mike Ennis and seconded by Mrs. Phyllis Cowden to approve the *Best Practices Resolution*. Motion carried.

Treasurer Bruce Smith requested Vice President Scott Ward to walk the full Board through the Board designation under the *Publicly Funded Health Insurance Contribution Act*. Vice President Ward stated that in September of 2011, Act No. 152, which was signed into law. The act allows that by a majority vote of the governing body, the Board, a public employer may not pay more than 80% of the total annual costs of all the medical benefit plans it offers or contributes to for its employees. The decision of hard cap or 80% can be made on a yearly basis and is effective for all employees. The College administration recommends that the Board adopt the hard cap limits. It is the intent of the College administration to only bring this decision to the Board if a change is requested and not on a yearly basis. At this time, this change would only affect administrators as the Faculty and Educational Support Personnel are covered under collective bargaining agreements. The Faculty Association’s collective bargaining agreement is set to expire on May 5, 2014, and the Educational Support Personnel’s collective bargaining agreement expires on June 30, 2014. This recommendation was favorably reviewed by the Board Administrative Committee at their meeting held on October 10, 2012.

Board Designation under the Publicly Funded Health Insurance Contribution Act

MOTION: A motion was made by Mr. Mike Ennis and seconded by Mrs. Phyllis Cowden to adopt hard cap limits of medical benefit plan costs as established in Act No. 152 of Public Acts of 2011. Motion carried.

Mr. Bruce Smith thanked Thom Hawley for the virtual tour of the updated facilities on campus. He also thanked Vice President Ward for the presentation of the Facilities Master Plan Update and arranging for Jim Ritchey of Delta Initiative coming to campus to provide the Board with a project update regarding the IT Technology Plan. Mr. Smith stated that all of this would not be possible without the help from our voters and approving the Capital Improvement fund.

Board Member Comments

Mr. Mike Ennis thanked Julie Van Dyke for her update regarding the Business Opportunity Center and thanked her for getting out into the schools and the community and getting the word out about our services.

Mr. Richard Wilson thanked Julie Van Dyke and Chad Inabinet for their reports. He also thanked Sharon Bluhm for the autographed book, *Manierre Dawson Inventions of the Mind*.

Mrs. Phyllis Cowden thanked Julie Van Dyke for reaching out to the business community. She also thanked Chad Inabinet for his report on College Night. She congratulated Sharon Bluhm on her extraordinary book about Manierre Dawson.

Mr. James Jensen stated that both of his daughters were on campus for a training that was sponsored by their employer and he said that they were very impressed with the facilities here and the campus.

There being no more business before the Board, the meeting was adjourned by motion at 5:15 p.m.

MOTION: A motion was made by Mrs. Phyllis Cowden and seconded by Mr. Mike Ennis to adjourn the meeting at 5:15 p.m. Motion carried.

Adjournment

Respectfully submitted,
Richard M. Wilson, Secretary

Recorded by: Lisa M. Stankowski

Approved: _____

**West Shore Community College
Scottville, MI 49454**

MEMORANDUM

TO: Board of Trustees 2.2

FROM: Charles T. Dillon

DATE: November 19, 2012

SUBJECT: Sabbatical Leave Request

Professor John Wolff has requested a Sabbatical Leave for the winter semester of 2014. Attached is Professor Wolff's Sabbatical Leave Application.

If approved, Professor Wolff will be developing a web application (app) for use by instructors and students who are engaged in research writing. The app will act as an electronic tutorial to guide students through a research writing project.

His sabbatical leave application comes to you with the unanimous recommendation of the Sabbatical Leave Committee, as well as with my personal recommendation, that you approve the leave. Professor Wolff's application was also reviewed by the Board Policy and Personnel Committee at their meeting held today at 4:00 p.m.

Recommended Motion:

Approve Professor John Wolff's Request for Sabbatical Leave for the winter semester of 2014.

**West Shore Community College
Scottville, Michigan**

MEMORANDUM

TO: Board of Trustees 7.1

FROM: Charles T. Dillon

DATE: November 19, 2012

SUBJECT: Acceptance of Audit Reports

The annual financial audit and single audit reports for West Shore Community College were presented to the Board at the Board Work Session immediately following the regular Board meeting held on October 15, 2012. At the work session, the audit reports were reviewed.

After having a month to review these reports, I am requesting that the Board now accept the College financial and single audit reports as presented on October 15, 2012. Both audit reports have been favorably reviewed by the Board Administrative Committee.

Recommended motion:

Accept the year ended June 30, 2012, College financial and single audit reports.

Dillon/Ward

**West Shore Community College
Scottville, MI**

MEMORANDUM

TO: Board of Trustees 8.1

FROM: Charles T. Dillon

DATE: November 19, 2012

SUBJECT: October 31, 2012 Financial Statement

Attached to this memorandum for your information and approval is the October 2012 Financial Statement of General Fund Expenditures of \$1,083,268.54 and Auxiliary Fund Expenditures of \$89,165.43.

The financials were favorably reviewed by the Board Administrative Committee at their November 14, 2012, meeting.

Recommended Motion:

Approve the General Fund Expenditures of \$1,083,268.54 and Auxiliary Fund Expenditures of \$89,165.43.

Dillon/Ward

**West Shore Community College
Scottville, MI
Variance Report & Forecast
Analysis of October 2012 Revenues and Expenditures**

General Fund

Revenue

Tuition & Fees Tuition and Fee revenue was reduced to record one-half of summer revenue to the previous year. This adjustment will align the general ledger accounts with the audited financial statements as discussed with the auditors. After winter semester enrollment is finalized, a review will be made to see if the budget will need to be adjusted to account for this new procedure.

Property Tax The previous year had higher property tax revenue due to the payment from Amber Township when the Amber Township Downtown Development Authority was closed.

Expenditures

Public Service Economic Development has higher expenditures than the previous year when there was a vacancy within the department.

President & Public Info. Year-to-date expenditures are lower due to a vacancy.

Physical Plant Energy Services expenditures are higher for the year due to expenses being accrued which spreads the expenses more evenly throughout the year.

Overall expenditures are close to the same percent of budget expended to date compared to the previous year, 30.4% compared to 29.2%, with 33.3% of the fiscal year completed.

Operating Balance

The operating balance is at (\$366,641) compared to \$37,478.44 the previous year. Differences include the Amber Township DDA funds and one-half of summer revenue recorded to the previous year. **Both revenue and expenditures are on track to meet the budgeted operating balance.**

Auxiliary Fund

Bookstore The Bookstore has net income that is \$5,177 higher revenue than the previous year. **Through the first semester used book sales are 17.6% higher than the previous year.** Used books have a lower cost for the bookstore which helped keep the expenditure level year-to-date at close to the same level as the previous year even with the personnel adjustments in auxiliaries that added additional personnel costs to the bookstore.

Food Services Food Services has had some large catering events boosting revenue. Cost cutting measures have resulted in lower expenditures compared to the

previous year. The net loss through October has diminished by \$11,483 compared to the previous year.

Ice Arena

The Ice Arena revenue is down from lower tournament and ice rental revenue. There was more downtime this summer than last affecting ice rental revenue.

Recreation Services

Recreation Services expenditures are lower than the previous year as a result of a vacant position and efficiencies from the renovations completed last year.

West Shore Community College
Detailed Financial Statements
Four Months Ended October 31, 2012 and October 31, 2011

	FY2012				%	FY2013		%	FY2012		Final Budget	%
	Month 10/31/12	Year to Date 7/1/2012-10/31/2012	Amended Budget	Month 10/31/11		Year to Date 7/1/2011-10/31/2011	Month 10/31/11		Year to Date 7/1/2011-10/31/2011			
GENERAL FUND												
REVENUE												
Tuition and Fees	\$ (120,637.91)	\$ 1,672,169.42	\$ 3,246,329	\$ 2,581.04	51.5%	\$ 1,776,116.42	\$ 3,256,979	54.5%	\$ 1,776,116.42	\$ 3,256,979	54.5%	
Property Tax	289,107.35	1,166,638.64	5,824,296	532,100.48	20.0%	1,349,667.21	6,052,753	22.3%	1,349,667.21	6,052,753	22.3%	
State Aid	208,926.00	208,926.00	2,322,000	204,444.00	9.0%	204,444.00	2,248,900	9.1%	204,444.00	2,248,900	9.1%	
Federal Aid	-	-	6,260	296.00	0.0%	521.00	5,860	8.9%	296.00	5,860	8.9%	
Other Income	4,914.36	96,890.70	151,500	(799.83)	64.0%	91,031.85	153,500	59.3%	91,031.85	153,500	59.3%	
Total Revenues	\$ 382,309.80	\$ 3,144,624.76	\$ 11,550,385	\$ 738,621.69	27.2%	\$ 3,421,780.48	\$ 11,717,992	29.2%	\$ 3,421,780.48	\$ 11,717,992	29.2%	
EXPENDITURES												
Instruction:												
General	\$ 298,185.76	\$ 782,683.98	\$ 2,591,103	\$ 263,423.06	30.2%	\$ 703,375.20	\$ 2,495,865	28.2%	\$ 263,423.06	\$ 2,495,865	28.2%	
Business and Public Service	129,899.41	314,111.92	952,394	139,765.59	33.0%	380,379.32	1,141,576	33.3%	139,765.59	1,141,576	33.3%	
Trade, Industrial and Technical	31,642.84	73,990.37	276,913	45,689.89	26.7%	74,730.83	275,430	27.1%	45,689.89	275,430	27.1%	
Health Occupations	88,208.59	267,417.08	741,436	80,171.17	36.1%	283,161.99	741,360	38.2%	80,171.17	741,360	38.2%	
Total Instruction	\$ 547,936.60	\$ 1,438,203.35	\$ 4,561,846	\$ 529,049.71	31.5%	\$ 1,441,647.34	\$ 4,654,231	31.0%	\$ 1,441,647.34	\$ 4,654,231	31.0%	
Public Service:												
Cultural Arts Program	\$ 8,144.76	\$ 2,724.72	\$ 81,649	\$ 12,875.48	3.3%	\$ 19,479.88	\$ 94,274	20.7%	\$ 12,875.48	\$ 94,274	20.7%	
Community Services	5,423.78	15,482.83	41,384	4,676.61	37.4%	20,750.53	38,034	54.6%	4,676.61	38,034	54.6%	
Economic Development	26,942.84	71,549.28	147,043	5,745.26	48.7%	35,049.72	105,796	33.1%	5,745.26	105,796	33.1%	
Total Public Service	\$ 40,511.38	\$ 89,756.83	\$ 270,076	\$ 23,297.35	33.2%	\$ 75,280.13	\$ 238,104	31.6%	\$ 23,297.35	\$ 238,104	31.6%	
Instructional Support:												
Instructional Media Center	\$ 24,733.00	\$ 82,672.59	\$ 293,121	\$ 23,744.12	28.2%	\$ 80,890.20	\$ 325,149	24.9%	\$ 23,744.12	\$ 325,149	24.9%	
Instructional Administration	67,827.00	257,877.45	946,238	48,385.06	27.3%	217,063.11	741,122	29.3%	48,385.06	741,122	29.3%	
Total Instructional Support	\$ 92,560.00	\$ 340,550.04	\$ 1,239,359	\$ 72,129.18	27.5%	\$ 297,953.31	\$ 1,066,271	27.9%	\$ 72,129.18	\$ 1,066,271	27.9%	

West Shore Community College
Detailed Financial Statements
Four Months Ended October 31, 2012 and October 31, 2011

	FY2013			FY2012				
	Month 10/31/12	Year to Date 7/1/2012-10/31/2012	Amended Budget	%	Month 10/31/11	Year to Date 7/1/2011-10/31/2011	Final Budget	%
GENERAL FUND								
<u>Student Services</u>								
Student Personnel	\$ 55,665.17	\$ 201,585.10	\$ 728,080	27.7%	\$ 38,063.04	\$ 167,714.86	\$ 648,517	25.9%
Student Financial Aid	23,879.65	137,189.61	349,015	39.3%	21,654.01	123,604.34	380,697	32.5%
Total Student Services	\$ 79,544.82	\$ 338,774.71	\$ 1,077,095	31.5%	\$ 59,717.05	\$ 291,319.20	\$ 1,029,214	28.3%
<u>Institutional Administration</u>								
Institutional	\$ 2,797.32	\$ 42,930.29	\$ 83,750	51.3%	\$ 2,781.87	\$ 39,191.14	\$ 91,000	43.1%
President & Public Information	43,674.17	188,297.75	642,279	29.3%	53,348.47	225,863.07	715,277	31.6%
Business Services	130,860.84	491,439.13	1,986,647	24.7%	107,117.05	505,383.79	1,828,495	27.6%
Total Institutional Administration	\$ 177,332.33	\$ 722,667.17	\$ 2,712,676	26.6%	\$ 163,247.39	\$ 770,438.00	\$ 2,634,772	29.2%
<u>Physical Plant Operations</u>								
Physical Plant	\$ 103,300.08	\$ 412,981.27	\$ 1,178,290	35.0%	\$ 91,388.67	\$ 367,466.96	\$ 1,153,049	31.9%
Energy Services	42,083.33	168,333.32	505,000	33.3%	35,315.61	140,197.10	547,000	25.6%
Total Physical Plant Operations	\$ 145,383.41	\$ 581,314.59	\$ 1,683,290	34.5%	\$ 126,704.28	\$ 507,664.06	\$ 1,700,049	29.9%
<u>Transfers</u>								
Transfers	\$ -	\$ -	\$ -		\$ -	\$ -	\$ 284,000	
Total Transfers	\$ -	\$ -	\$ -		\$ -	\$ -	\$ 284,000	
Total Expenditures	\$ 1,083,268.54	\$ 3,511,266.69	\$ 11,544,342	30.4%	\$ 974,144.96	\$ 3,384,302.04	\$ 11,606,641	29.2%
Operating Balance (Deficit)	\$ (700,958.74)	\$ (366,641.93)	\$ 6,043		\$ (235,523.27)	\$ 37,478.44	\$ 111,351	

West Shore Community College
Detailed Financial Statements
Four Months Ended October 31, 2012 and October 31, 2011

	FY2013			FY2012			
	Month 10/31/12	Year to Date 7/1/2012-10/31/2012	Amended Budget	Month 10/31/11	Year to Date 7/1/2011-10/31/2011	Final Budget	%
AUXILIARY FUND							
Bookstore Operations							
Revenue	\$ 7,043.34	\$ 415,546.43	\$ 820,714.00	\$ 9,337.74	\$ 409,302.87	\$ 854,080	47.9%
Expenditures	21,342.54	364,135.50	815,002	34,062.49	363,069.13	792,340	45.8%
Net Income (Loss)	\$ (14,299.20)	\$ 51,410.93	\$ 5,712	\$ (24,724.75)	\$ 46,233.74	\$ 61,740	
Food Service Operations							
Revenue	\$ 27,706.78	\$ 63,657.05	\$ 216,475	\$ 20,438.94	\$ 57,785.13	\$ 265,915	21.7%
Expenditures	22,314.24	73,394.15	253,192	20,778.94	79,005.12	280,662	28.1%
Net Income (Loss)	\$ 5,392.54	\$ (9,737.10)	\$ (36,717)	\$ (340.00)	\$ (21,219.99)	\$ (14,747)	
Ice Arena Operations							
Revenue	\$ 36,452.50	\$ 56,652.32	\$ 199,500	\$ 50,094.78	\$ 66,864.39	\$ 208,300	32.1%
Expenditures	23,302.54	70,770.97	218,483	29,024.42	66,731.22	231,491	28.8%
Net Income (Loss)	\$ 13,149.96	\$ (14,118.65)	\$ (18,983)	\$ 21,070.36	\$ 133.17	\$ (23,191)	
Recreation Services							
Revenue	\$ 20,305.54	\$ 111,084.00	\$ 264,590.00	\$ 18,798.06	\$ 104,437.39	\$ 268,590	38.9%
Expenditures	22,206.11	95,179.87	305,646.00	32,142.17	117,052.23	328,421	35.6%
Net Income (Loss)	\$ (1,900.57)	\$ 15,904.13	\$ (41,056)	\$ (13,344.11)	\$ (12,614.84)	\$ (59,831)	
Auxiliary Fund Net Income (Loss)	\$ 2,342.73	\$ 43,459.31	\$ (91,044)	\$ (17,338.50)	\$ 12,532.08	\$ (36,031)	

**West Shore Community College
Summary Financial Statement
October 31, 2012**

	(a) 10/1/12 TO 10/30/12	(b) 7/1/12 TO 10/31/12	(c) FY2013 Amended Budget	(d) Over (Under) Budget	(b/c) Actual % of Budget
General Fund					
Revenues					
Tuition and Fees	\$ (120,637.91)	\$ 1,672,169.42	\$ 3,246,329	\$ (1,574,159.58)	51.5%
Property Tax	289,107.35	1,166,638.64	5,824,296	(4,657,657.36)	20.0%
State Aid	208,926.00	208,926.00	2,322,000	(2,113,074.00)	9.0%
Federal Aid	-	-	6,260	(6,260.00)	0.0%
Other Income	4,914.36	96,890.70	151,500	(54,609.30)	64.0%
Total Revenues	\$ 382,309.80	\$ 3,144,624.76	\$ 11,550,385	\$ (8,405,760.24)	27.2%
Expenditures					
Instructional	\$ 547,936.60	\$ 1,438,203.35	\$ 4,561,846	\$ (3,123,642.65)	31.5%
Public Service	40,511.38	89,756.83	270,076	(180,319.17)	33.2%
Instructional Support	92,560.00	340,550.04	1,239,359	(898,808.96)	27.5%
Student Support	79,544.82	338,774.71	1,077,095	(738,320.29)	31.5%
Institutional Administration	177,332.33	722,667.17	2,712,676	(1,990,008.83)	26.6%
Physical Plant	145,383.41	581,314.59	1,683,290	(1,101,975.41)	34.5%
Transfers	-	-	-	-	
Total Expenditures	\$ 1,083,268.54	\$ 3,511,266.69	\$ 11,544,342	\$ (8,033,075.31)	30.4%
Operating Balance (Deficit)	\$ (700,958.74)	\$ (366,641.93)	\$ 6,043	\$ (372,684.93)	
Auxiliary Fund					
Bookstore Operations					
Revenue	\$ 7,043.34	\$ 415,546.43	\$ 820,714	\$ (405,167.57)	50.6%
Expenditures	21,342.54	364,135.50	815,002	(450,866.50)	44.7%
Net Income (Loss)	\$ (14,299.20)	\$ 51,410.93	\$ 5,712	\$ 45,698.93	
Food Service Operations					
Revenue	\$ 27,706.78	\$ 63,657.05	216,475	\$ (152,817.95)	29.4%
Expenditures	22,314.24	73,394.15	253,192	(179,797.85)	29.0%
Net Income (Loss)	\$ 5,392.54	\$ (9,737.10)	\$ (36,717)	\$ 26,979.90	
Ice Arena Operations					
Revenue	\$ 36,452.50	\$ 56,652.32	\$ 199,500	\$ (142,847.68)	28.4%
Expenditures	23,302.54	70,770.97	218,483	(147,712.03)	32.4%
Net Income (Loss)	\$ 13,149.96	\$ (14,118.65)	\$ (18,983)	\$ 4,864.35	
Recreation Services					
Revenue	\$ 20,305.54	\$ 111,084.00	\$ 264,590	\$ (153,506.00)	42.0%
Expenditures	22,206.11	95,179.87	305,646	(210,466.13)	31.1%
Net Income (Loss)	\$ (1,900.57)	\$ 15,904.13	\$ (41,056)	\$ 56,960.13	
Auxiliary Fund Net Income (Loss)	\$ 2,342.73	\$ 43,459.31	\$ (91,044)	\$ 134,503.31	