

Southwestern Community College District

Tentative Budget FY 2021-22

Presentation to Governing Board

June 8, 2021



Overview of Southwestern Community College District (SCCD)

Governing Board

Leticia Cazares <i>Board President</i>	Roberto Alcantar <i>Board Vice President</i>
Griselda A. Delgado <i>Board Member</i>	Don Dumas <i>Board Member</i>
Kirin Macapugay <i>Board Member</i>	Melkitsedeq Jorge Hernandez <i>Student Trustee</i>

Mission Statement

Southwestern Community College District (SCCD) is the premier public institution of higher education in Southern San Diego County that serves a diverse community of students by providing quality academic programs, comprehensive student support services that ensure equitable access and clear pathways to student success.

Southwestern Community College District promotes learning and success to prepare students to become critical thinkers and engaged life-long learners/global citizens. The District is committed to continuous improvements through the use of data-informed planning, implementation, and evaluation.

Southwestern Community College District utilizes a variety of instructional modalities to provide educational and career opportunities in the following areas: Associate degree and certificate programs, transfer, professional, technical and career advancement, foundational skills, personal enrichment, and continuing education.

Values

Student Success ▪ Equity ▪ Scholarship ▪ Professional Excellence ▪ Cultural Proficiency ▪ Sustainability of Stewardship ▪ Community ▪ Inclusionary Practices

Vision

Southwestern College is the leader in equitable education that transforms the lives of students and communities.

About SCCD

Southwestern Community College District, the only public institution of higher education in southern San Diego County, provides services to a diverse community of students by providing a wide range of dynamic and high quality academic programs and comprehensive student services, including those offered through distance education. The College District also stimulates the development and growth of

the region through its educational, economic and workforce opportunities, community partnerships and services.

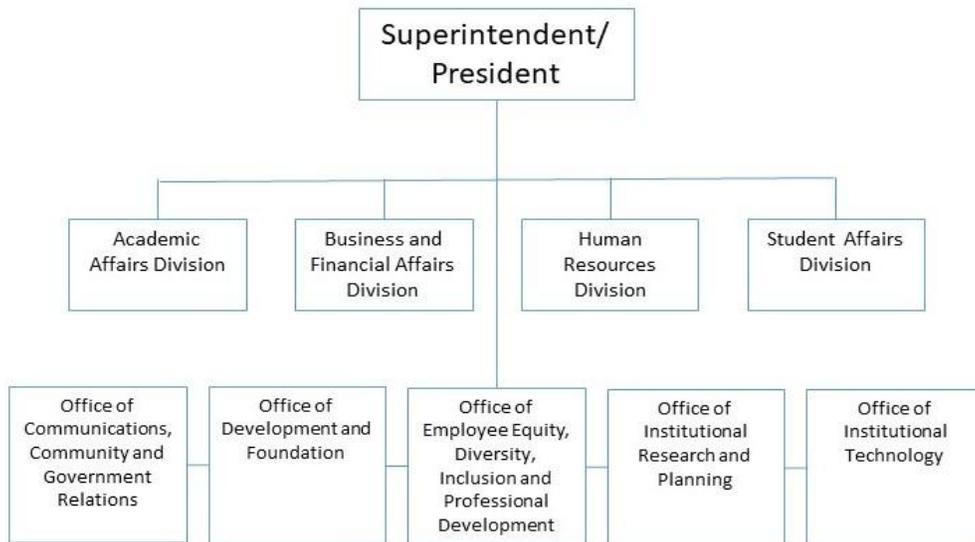
Established in 1961 and located in the urban corridor between the City of San Diego and the international border with Mexico, Southwestern College serves approximately 20,000 students each semester and offers more than 320 degrees and certificates. Specialty programs in allied health, international trade, child development and public safety are offered at its three Higher Education Centers, and a full aquatic program at the Crown Cove Aquatic Center. A host of noncredit courses designed to enhance personal and professional development are also offered through the College's Continuing Education Department.

Whether pursuing an A.A. degree, preparing to transfer to a four-year college or university, or acquiring new occupational skills, students attending Southwestern College are given every opportunity to meet their educational goals.

Our Community

The District serves one of the most racially, ethnically and culturally diverse communities among the 115 colleges and 72 districts comprising the California Community College (CCC) system. Of the 2.1 million students enrolled in a CCC, our District serves approximately 28,000 students each year. The SCCD service area is estimated to number 504,804 and is projected to grow to 550,888 by 2020 based on demographic estimates from the San Diego Association of Governments (SANDAG). The District service area is predominantly Hispanic, with 61% of SCCD residents falling within this demographic category. The District service area is slightly more male than female with 39% under the age of 25 and 28.4% age 50 or over.

District Information and Divisional Structure



Divisional Descriptions

Currently, Southwestern College is divided into four divisions and five additional offices. Each of these is headed by either the District Superintendent/President or an administrator reporting directly to the Superintendent/President. The divisions and offices are:

- Superintendent/President
 - Office of Communications, Community and Government Relations
 - Office of Development and Foundation
 - Office of Employee Equity, Diversity, Inclusion and Professional Development
 - Office of Institutional Research and Planning
 - Office of Institutional Technology
- Academic Affairs Division
- Business and Financial Affairs Division
- Human Resources Division
- Student Affairs Division

Superintendent/President - The Superintendent/President of Southwestern College serves as the Chief Executive Officer and provides District-wide leadership and direction to fulfill the institutional goals. The Office of the Superintendent/President contains the support staff for the Superintendent/President and Governing Board. The Superintendent/President oversees the integration of the following offices and divisions to ensure a seamless student experience.

Office of Communications, Community and Government Relations - The Office of Communications, Community and Government Relations is a one-stop shop for the latest news on the College, its programs, activities, faculty, staff, and students. The goal of this office is to enhance awareness, increase name recognition, and improve the image of the College – thereby generating enrollment and community goodwill for South San Diego County’s only public institution of higher learning.

Office of Development and Foundation - The Office of Development and Foundation is responsible for development and fundraising activities that provide student scholarships, enhanced learning experiences for students, support District priorities and public relations in the community. Development and public relations programs include alumni relations, special events, individual and corporate giving, annual fund development, scholarship fund development, planned giving, grants, as well as oversight and management of the SCCD Foundation.

Office of Employee Equity, Diversity, Inclusion and Professional Development - The Office of Equity and Engagement leads and advances a college culture of diversity, equity inclusion, cultural competence, leadership, and employee development. The Office of Equity and Engagement oversees the Professional Development Program, and develops training and initiatives to create, foster, and sustain an open and inclusive environment that promotes a college culture of social justice, fairness, and belongingness.

Office of Institutional Research and Planning - The Office of Institutional Research and Planning (IRP) guides the on-going process of institutional planning and provides accurate and timely information to support District decision-making, assessment, planning, continuous improvement, and policy formation.

Office of Institutional Technology - The Office of Institutional Technology oversees all instructional, administrative, and other information support services to promote a supportive, student-centered learning environment.

Academic Affairs Division - The Academic Affairs Division oversees all academic programs at the four campuses, academic personnel, resources, instructional research, library and Learning Resource Center (LRC), instructional labs, Athletics, College Bound, Restorative Justice, distance education, and instructional support services. Instructional services include the development of the schedule of classes, the College catalog, tutoring, and supplemental instruction. Academic Affairs is also responsible for the regional Small Business Development Center (SBDC), Women's Business Development Center, and the Procurement Technical Assistance Center (PTAC), all part of the regional economic development efforts. All of this is accomplished through collaborative work that promotes the success of all students by advocating and sustaining a college culture and instructional programs conducive to student learning and staff professional growth.

Business and Financial Affairs Division - The Business and Financial Affairs Division administers property and contracts; legal services; budget and financial management and planning; the acquisition of supplies, equipment, and property; the protection of assets and persons; Payroll; Public Safety; Facilities; General Obligation Bonds; and Enterprise Services, to include Food Service Operations, Campus Bookstore, Civic Center and Facilities Leasing, and Health First Fitness Center Operations with a focus on collaboration, sustainability, transparency and customer service. In addition, the Division provides the fiscal and administrative counsel to the management team of the College, assuring that the institution operates within the financial, legal and regulatory parameters determined by the Board of Trustees as well as local, State, and Federal regulatory agencies. This office also manages institutional risk in collaboration with Human Resources, Academic Affairs, and Facilities.

Human Resources Division - The Human Resources Division provides quality service in all human resource functions. Their goal is to support the District in the programs and services it provides to staff and students by performing with integrity, responsiveness, and sensitivity. The Division offers services such as coordinating and facilitating recruitment and hiring for classified and academic staff, performance evaluations and discipline, and compensation matters. In addition, Human Resources offers assistance and resolution of employee relation matters; negotiates, interprets and implements union contracts; provides orientations for new employees; maintains personnel records; and administers employee health and welfare benefits and other applicable fringe benefits. The Division also manages unlawful discrimination complaints as well as administers the Title IX program. The office adheres to relevant State and Federal regulations as well as California Education Code and Title 5.

Student Affairs Division - Through the Student Affairs Division, a wide array of student support services are offered at all College locations. The College embraces a "one stop" approach to student support services as evidenced by the creation of the Cesar Chavez Student Services Center located in the heart of the Chula Vista main campus. The Student Services Center, known as the "One Stop", was intentionally designed to support the needs of the student along the educational pathway in one convenient location; this same philosophy extends to our higher education centers in providing support to students throughout their educational journey. This Division also oversees the Associated Student Organization

(ASO) and all student clubs, Personal Wellness, Health Services, CARES, Student Development, Student Equity, Student Support and Services Program (SSSP), EOPS/CALWORKS, Student Employment Services, Assessment, Advising, Career, Planning, and Placement Recruiting and Retention, Registration and Records, Student Discipline, Student Activities, Student Advocacy, and Disability and Support Services (DSS).

Southwestern Community College District
FY 2021-22 Tentative Budget
General Fund Summary

	Unrestricted Funds	Restricted Funds	Total All General Funds
Revenue			
Federal	\$ 106,600	\$ 23,274,461	\$ 23,381,061
State	70,279,868	19,635,587	89,915,455
Local	40,271,940	3,961,867	44,233,807
Total Revenue	<u>\$ 110,658,409</u>	<u>\$ 46,871,915</u>	<u>\$ 157,530,324</u>
Expenses			
Academic Salaries	\$ 46,514,508	\$ 6,091,054	\$ 52,605,562
Classified Salaries	25,533,745	9,555,011	35,088,756
Employee Benefits	27,375,854	5,349,418	32,725,272
Vacant Position Savings (Net)	(1,103,211)	-	(1,103,211)
Total Personnel Expenses	<u>\$ 98,320,896</u>	<u>\$ 20,995,483</u>	<u>\$ 119,316,379</u>
Supplies and Materials	\$ 1,933,738	\$ 6,749,113	\$ 8,682,851
Other Operating Expenses and Services	11,043,852	11,820,369	22,864,221
Capital Outlay	140,520	107,300	247,820
Other Outgo and Transfers	2,487,051	7,199,650	9,686,701
Total Other Expenses	<u>\$ 15,605,160</u>	<u>\$ 25,876,432</u>	<u>\$ 41,481,592</u>
Total Expenses	<u>\$ 113,926,056</u>	<u>\$ 46,871,915</u>	<u>\$ 160,797,971</u>
Surplus (Deficit)	<u>\$ (3,267,647)</u>	<u>\$ -</u>	<u>\$ (3,267,647)</u>

**Southwestern Community College District
FY 2021-22 Tentative Budget
Unrestricted General Fund Balance Roll-up**

Description	2018-19 Audited Actuals	2019-20 Audited Actuals	2020-21 Adopted Budget	2021-22 Tentative Budget
Federal	\$ 257,016	\$ 132,092	\$ 216,600	\$ 106,600
State	67,551,428	68,775,253	63,935,478	70,279,868
Local	37,289,771	39,085,048	38,907,477	40,271,940
Total Revenue	<u>\$ 105,098,215</u>	<u>\$ 107,992,393</u>	<u>\$ 103,059,555</u>	<u>\$ 110,658,409</u>
Expenses				
Academic Salaries	\$ 43,796,550	\$ 46,494,326	\$ 45,963,239	\$ 46,514,508
Classified Salaries	23,677,184	24,481,384	25,523,867	25,533,745
Employee Benefits	23,288,802	25,622,796	25,496,148	27,375,854
Vacant Positions - Savings	-	-	(2,217,364)	(2,270,021)
SERP Premiums	-	1,166,810	1,141,000	1,166,810
Hazard Pay	-	48,706	664,220	-
Total Personnel Expenses	<u>\$ 90,762,536</u>	<u>\$ 97,814,022</u>	<u>\$ 96,571,110</u>	<u>\$ 98,320,896</u>
Supplies and Materials	\$ 1,856,496	\$ 1,308,124	\$ 1,742,402	\$ 1,933,738
Other Operating Expenses and Services	10,031,858	9,593,124	9,589,833	11,043,852
Capital Outlay	261,433	87,224	91,920	140,520
Other Outgo	1,196,324	2,230,268	2,782,756	2,487,051
Total Other Expenses	<u>\$ 13,346,111</u>	<u>\$ 13,218,740</u>	<u>\$ 14,206,910</u>	<u>\$ 15,605,160</u>
Total Expenses	<u>\$ 104,108,647</u>	<u>\$ 111,032,762</u>	<u>\$ 110,778,020</u>	<u>\$ 113,926,056</u>
Excess (Deficit)	<u>\$ 989,568</u>	<u>\$ (3,040,369)</u>	<u>\$ (7,718,465)</u>	<u>\$ (3,267,647)</u>
Beginning Fund Balance	\$ 18,896,332	\$ 19,885,900	\$ 16,845,531	\$ 9,127,066
Excess (Deficit)	989,568	(3,040,369)	(7,718,465)	(3,267,647)
Adjustments	-	-	-	-
Ending Fund Balance	<u>\$ 19,885,900</u>	<u>\$ 16,845,531</u>	<u>\$ 9,127,066</u>	<u>\$ 5,859,418</u>
Ending Fund Balance	\$ 19,885,900	\$ 16,845,531	\$ 9,127,066	\$ 5,859,418
Reserve for Full-Time Faculty Hiring	-	-	-	-
Governing Board Reserve	(7,287,605)	(7,772,293)	(7,754,461)	(7,974,824)
Remaining Fund Balance	<u>\$ 12,598,295</u>	<u>\$ 9,073,237</u>	<u>\$ 1,372,604</u>	<u>\$ (2,115,406)</u>
Governing Board Reserve as % of Total Expenses	7.0%	7.0%	7.0%	7.0%
Ending Fund Balance as % of Total Expenses	19.10%	15.17%	8.24%	5.14%

**Southwestern Community College District
FY 2021-22 Tentative Budget
Unrestricted Budget Expense Comparison**

	2019-20 Unaudited Actuals \$	2019-20 Unaudited Actuals %	2020-21 Adopted Budget \$	2020-21 Adopted Budget %	2021-22 Tentative Budget \$	2021-22 Tentative Budget %	Change From Prior Year Adopted Budget \$
Expenses							
Academic Salaries	\$ 46,494,326	41.9%	\$ 45,963,239	41.5%	\$ 46,514,508	40.8%	\$ 551,269
Classified Salaries	24,481,384	22.0%	25,523,867	23.0%	25,533,745	22.4%	\$ 9,878
Employee Benefits	25,622,796	24.2%	25,496,148	23.0%	27,375,854	24.0%	\$ 1,879,706
Vacant Positions - Savings (Net of SERP)	1,215,516	-0.5%	(412,144)	-1.0%	(1,103,211)	-1.0%	\$ (691,067)
Total Personnel Expenses	\$ 97,814,022	87.6%	\$ 96,571,110	86.5%	\$ 98,320,896	86.3%	\$ 1,749,786
Supplies and Materials	\$ 1,308,124	1.2%	\$ 1,742,402	1.6%	\$ 1,933,738	1.7%	\$ 191,336
Other Operating Expenses and Services	9,593,124	8.6%	9,589,833	8.7%	11,043,852	9.7%	\$ 1,454,019
Capital Outlay	87,224	0.1%	91,920	0.1%	140,520	0.1%	\$ 48,600
Other Outgo	2,230,268	2.0%	2,782,756	2.5%	2,487,051	2.2%	\$ (295,705)
Total Other Expenses	\$ 13,218,740	11.9%	\$ 14,206,910	12.8%	\$ 15,605,160	13.7%	\$ 1,398,250
Total Unrestricted Expenses	\$ 111,032,762	100%	\$ 110,778,020	100%	\$ 113,926,056	100%	\$ 3,148,036

Southwestern Community College District
FY 2021-22 Tentative Budget
Unrestricted General Fund Revenue

Description	2018-19 Audited Actuals	2019-20 Audited Actuals	2020-21 Adopted Budget	2021-22 Tentative Budget
Principal Apportionment, Faculty Hiring and EPA	\$ 61,417,626	\$ 61,078,050	\$ 59,920,949	\$ 63,355,682
Tax Relief Subvention	175,744	181,128	158,406	164,074
Tax Allocation, Secured	26,077,045	27,719,589	30,352,397	32,291,598
Supplemental Tax	686,585	656,683	465,714	696,288
Tax Allocation, Unsecured	821,717	859,672	704,732	792,150
Enrollment Fees	4,725,185	4,695,487	4,906,024	4,500,050
Redevelopment and Residual	1,646,169	1,796,755	831,195	401,818
Total Base Revenue	<u>\$ 95,550,071</u>	<u>\$ 96,987,364</u>	<u>\$ 97,339,417</u>	<u>\$ 102,201,660</u>
Job Development	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Federal Work Study Admin Allowance	22,231	21,541	16,800	16,800
Pell Admin Allowance	34,015	39,305	28,000	28,000
SEOG Admin Allowance	25,729	26,366	16,800	16,800
Federal Other	150,041	19,880	130,000	20,000
Total Federal Revenue	<u>\$ 257,016</u>	<u>\$ 132,092</u>	<u>\$ 216,600</u>	<u>\$ 106,600</u>
California College Promise Grant (2%)	\$ 273,803	\$ 246,727	\$ 314,118	\$ 246,727
Part Time Faculty Allocation and Office Hours	-	353,440	293,096	297,492
Lottery Proceeds	1,957,659	2,520,299	2,212,500	1,950,000
Mandated Block Grant	423,545	443,863	444,860	448,864
Full-Time Faculty Hiring	350,599	591,549	591,549	591,549
Other State Revenue	2,952,452	3,360,197	-	3,225,480
Other State Revenue	<u>\$ 5,958,058</u>	<u>\$ 7,516,075</u>	<u>\$ 3,856,123</u>	<u>\$ 6,760,112</u>
Interest Income	\$ 898,704	\$ 624,568	\$ 300,000	\$ 300,000
Other Student Fees	254,171	91,554	127,086	119,708
Tuition Fees	1,084,790	1,297,701	1,120,329	1,120,329
Local - Child-Care and Other	888,847	1,343,039	100,000	50,000
Other Local Revenue	<u>\$ 3,333,070</u>	<u>\$ 3,356,862</u>	<u>\$ 1,647,415</u>	<u>\$ 1,590,037</u>
Total Revenue	<u><u>\$ 105,098,215</u></u>	<u><u>\$ 107,992,393</u></u>	<u><u>\$ 103,059,555</u></u>	<u><u>\$ 110,658,409</u></u>

**Southwestern Community College District
FY 2021-22 Tentative Budget
Unrestricted General Fund Expense**

Object	Description	2018-19 Audited Actuals	2019-20 Audited Actuals	2020-21 Adopted Budget	2021-22 Tentative Budget
511	Instructional Salaries	\$ 17,495,055	\$ 18,131,975	\$ 19,005,275	\$ 14,225,980
512	Non-Inst Salaries, Contract	8,946,173	8,955,327	9,076,659	14,338,423
513	Instructional Salaries, Other	16,528,580	18,424,641	16,964,601	16,964,601
514	Non-Inst Salaries, Other	826,742	982,382	916,704	985,504
	Academic Salaries	<u>\$ 43,796,550</u>	<u>\$ 46,494,326</u>	<u>\$ 45,963,239</u>	<u>\$ 46,514,508</u>
521	Non-Inst Salaries, Full-time	\$ 18,770,166	\$ 19,485,367	\$ 21,844,951	\$ 21,730,451
522	Instructional Salaries	2,125,619	2,010,351	2,438,922	2,519,886
523	Non-Inst Salaries, Other	1,983,219	2,186,055	467,304	494,946
524	Instructional Aides	798,180	799,612	772,690	788,462
	Non-Academic Salaries	<u>\$ 23,677,184</u>	<u>\$ 24,481,384</u>	<u>\$ 25,523,867</u>	<u>\$ 25,533,745</u>
531	State Teachers Retirement	\$ 9,207,844	\$ 9,792,412	\$ 7,460,053	\$ 7,847,344
532	PERS	3,756,549	4,419,692	5,283,440	4,295,271
533	Social Security	2,370,192	2,515,758	2,655,655	2,130,236
534	Health & Welfare Benefits	6,516,653	7,380,266	7,896,384	7,095,370
535	State Unemployment Insurance	113,341	127,061	36,076	831,782
536	Worker's Compensation Insur On-Behalf	1,324,223	1,387,607	2,164,540	1,950,371
	Employee Benefits	<u>\$ 23,288,802</u>	<u>\$ 25,622,796</u>	<u>\$ 25,496,148</u>	<u>\$ 27,375,854</u>
	Hazard Pay	\$ -	\$ 48,706	\$ 664,220	\$ -
500	Vacant Positions - Savings	-	-	(2,217,364)	(2,270,021)
501	SERP Premiums	-	1,166,810	1,141,000	1,166,810
	Total Personnel	<u>\$ 90,762,536</u>	<u>\$ 97,814,022</u>	<u>\$ 96,571,110</u>	<u>\$ 98,320,896</u>
541	Text Books, First-aid and Software	\$ 70,529	\$ 78,705	\$ 75,452	\$ 109,188
542	Books and Manuals	28,631	13,864	53,127	53,127
543	Instructional Supplies	541,581	366,314	375,814	384,314
544	Non-Instructional Supplies	1,215,606	849,091	1,237,709	1,386,809
545	Repair Supplies and Cash Short	149	149	300	300
	Supplies and Materials	<u>\$ 1,856,496</u>	<u>\$ 1,308,124</u>	<u>\$ 1,742,402</u>	<u>\$ 1,933,738</u>
551	Contract Services	\$ 1,442,758	\$ 1,355,555	\$ 1,501,543	\$ 1,549,064
552	Travel and Business Related	517,574	517,439	641,582	685,640
553	Dues and Memberships	147,329	182,947	258,271	273,682
554	Insurance	824,449	825,263	865,000	885,000
555	Utilities	3,016,157	2,895,615	2,716,847	2,962,547
556	Maintenance Contracts	3,023,319	2,926,762	2,935,437	2,983,250
557	Audit, Legal and Election	847,853	600,450	607,000	977,000
558	Bank Fees and Postage	365,128	422,657	154,153	817,669
559	Indirect Expenses (Contra)	(152,709)	(133,564)	(90,000)	(90,000)
	Other Operating Expenses and Services	<u>\$ 10,031,858</u>	<u>\$ 9,593,124</u>	<u>\$ 9,589,833</u>	<u>\$ 11,043,852</u>
561	Sites and Improvements				
563	Library Books	\$ 69,280	\$ 65,483	\$ 55,000	\$ 103,600
564	Equipment	192,153	21,741	36,920	36,920
	Capital Outlay	<u>\$ 261,433</u>	<u>\$ 87,224</u>	<u>\$ 91,920</u>	<u>\$ 140,520</u>
572	Travel and Business Related	\$ (18,577)	\$ -	\$ -	\$ -
573	Other Outgo / Transfer	1,128,751	1,921,622	2,000,000	1,700,000
575	Grants and Waivers	116,353	119,446	350	1,000
576	Student Aid	(28,591)	99,370	217,200	217,200
579-1	Contingency	(1,612)	89,830	565,206	568,851
579-2	Program Review Initiatives	-	-	-	-
	Other Outgo	<u>\$ 1,196,324</u>	<u>\$ 2,230,268</u>	<u>\$ 2,782,756</u>	<u>\$ 2,487,051</u>
	Total Other Expenses	<u>\$ 13,346,111</u>	<u>\$ 13,218,740</u>	<u>\$ 14,206,910</u>	<u>\$ 15,605,160</u>
	Total Expenses	<u>\$ 104,108,647</u>	<u>\$ 111,032,762</u>	<u>\$ 110,778,020</u>	<u>\$ 113,926,056</u>

Southwestern Community College District
FY 2021-22 Tentative Budget
Restricted Revenue and Expense

Object	Description	2018-19 Audited Actuals	2019-20 Audited Actuals	2020-21 Adopted Budget	2021-22 Tentative Budget
481	Federal Revenue	\$ 4,137,363	\$ 6,023,804	\$ 8,315,662	\$ 23,274,461
486	State Revenue	18,572,192	21,610,094	24,754,164	19,635,587
488	Local Revenue	4,696,600	3,661,886	4,559,975	3,961,867
	Total Revenue	\$ 27,406,155	\$ 31,295,784	\$ 37,629,801	\$ 46,871,915
511	Instructional Salaries	\$ 192,569	\$ 142,704	\$ 156,185	\$ 128,185
512	Non-Inst Salaries, Contract	3,174,052	3,549,101	3,417,905	3,420,213
513	Instructional Salaries, Other	452,229	1,370,027	722,216	345,420
514	Non-Inst Salaries, Other	1,345,481	1,797,695	1,017,981	2,197,236
	Academic Salaries	\$ 5,164,331	\$ 6,859,527	\$ 5,314,287	\$ 6,091,054
521	Non-Inst Salaries, Full-time	\$ 5,732,154	\$ 6,305,983	\$ 7,192,593	\$ 7,716,740
522	Instructional Aides	2,735,887	-	-	-
523	Non-Inst Salaries, Other	721,087	2,645,451	1,881,492	1,421,055
524	Hourly Aides	-	607,293	579,585	417,216
	Non-Academic Salaries	\$ 9,189,128	\$ 9,558,727	\$ 9,653,670	\$ 9,555,011
531	Retirement	\$ 2,204,578	\$ 2,742,408	\$ 2,455,098	\$ 2,896,241
533	Social Security and Medicare	701,131	748,222	708,466	693,261
534	Health and Welfare	1,191,118	1,327,415	2,100,546	1,379,021
535	State Unemployment Insurance	6,777	7,055	15,587	16,141
536	Worker's Compensation Insurance	427,706	479,400	401,878	364,754
	Employee Benefits	\$ 4,531,310	\$ 5,304,500	\$ 5,681,575	\$ 5,349,418
	Total Personnel	\$ 18,884,769	\$ 21,722,753	\$ 20,649,532	\$ 20,995,483
541	Text Books	\$ 11,008	\$ 21,771	\$ 135,318	\$ 30,697
542	Books or Manuals	12,969	194	6,039	500
543	Supplies	1,366,375	1,303,676	1,942,009	1,663,671
544	Subscriptions and Minor Equipment	563,319	696,594	1,902,151	5,044,245
545	Other Miscellaneous	1,515	281	10,000	10,000
	Supplies and Materials	\$ 1,955,186	\$ 2,022,517	\$ 3,995,517	\$ 6,749,113
551	Contract Services	\$ 3,128,882	\$ 4,499,211	\$ 9,098,626	\$ 10,085,566
552	Travel and Business Related	800,927	653,632	1,068,018	916,363
553	Dues and Memberships	13,435	9,937	16,090	10,089
554	Insurance	54,267	54,014	68,000	68,000
555	Utilities	629,021	8,493	21,442	21,342
556	Contracts - Maintenance & Software	54,900	162,385	388,546	83,575
557	Employee Ads	27,531	85,617	25,000	25,000
558	Postage/Bond/Other	4,003	826	131,201	320
559	Indirect and Other Expenses	146,214	131,436	237,475	610,114
	Other Operating Expenses and Services	\$ 4,859,180	\$ 5,605,551	\$ 11,054,398	\$ 11,820,369
563	Books	\$ 12,308	\$ 1,197	\$ 7,500	\$ -
564	Equipment	480,175	482,112	505,902	107,300
	Capital Outlay	\$ 492,483	\$ 483,309	\$ 513,402	\$ 107,300
575	Student Financial Aid	\$ 236,594	\$ 149,860	\$ 5,000	\$ 5,005,000
576	Other Payments to Students	1,252,994	1,513,469	1,411,952	2,194,650
	Other Outgo	\$ 1,489,588	\$ 1,663,328	\$ 1,416,952	\$ 7,199,650
	Total Other Expenses	\$ 8,796,437	\$ 9,774,705	\$ 16,980,269	\$ 25,876,432
	Total Expenses	\$ 27,681,206	\$ 31,497,458	\$ 37,629,801	\$ 46,871,915
	Excess Revenue / (Deficit)	\$ (275,051)	\$ (201,674)	\$ -	\$ -