

BEVILL STATE COMMUNITY COLLEGE

2008-2009
Operating Budget

Affidavit

I, the undersigned official of the above-referenced college or agency, hereby certify that I have reviewed the document attached hereto, and to the best of my knowledge and belief, the data and information contained therein are an accurate and complete representation of the items which they purport to represent. The subject data and information are submitted on behalf of the above-reference college or agency for the fiscal year 2008-2009.

Date

President

Subscribed and sworn to me on this _____ day of _____, 2008.

Notary Public

BEVILL STATE COMMUNITY COLLEGE

Exhibit

Proposed Budget Summary 2008-2009 Fiscal Year

	Current Fund Group			Plant Fund Group		
	Unrestricted	Unrestricted Auxiliary	Restricted	Unexpended	Renewal/ Replacement	Retirement of Debt
Estimated Beginning Fund Balance as of 10/1/08	\$5,775,690	\$2,788,338	\$452,280	\$3,740,091	\$3,005,861	\$156,871
Add						
Revenues	\$31,960,829	\$2,843,700	\$11,769,623	\$78,000		
Transfers In	\$3,750,000				\$900,900	\$1,997,000
Total Estimated Additions	<u>\$35,710,829</u>	<u>\$2,843,700</u>	<u>\$11,769,623</u>	<u>\$78,000</u>	<u>\$900,900</u>	<u>\$1,997,000</u>
Total Funds Available	<u>\$41,486,519</u>	<u>\$5,632,038</u>	<u>\$12,221,903</u>	<u>\$3,818,091</u>	<u>\$3,906,761</u>	<u>\$2,153,871</u>
Deduct						
Expenditures	\$30,195,468	\$2,534,045	\$12,153,623			\$1,997,000
Transfers Out	\$2,897,900	\$1,500,000		\$2,250,000		
Total Estimated Deductions	<u>\$33,093,368</u>	<u>\$4,034,045</u>	<u>\$12,153,623</u>	<u>\$2,250,000</u>		<u>\$1,997,000</u>
Estimated Ending Fund Balance as of 9/30/09	<u>\$8,393,151</u>	<u>\$1,597,993</u>	<u>\$68,280</u>	<u>\$1,568,091</u>	<u>\$3,906,761</u>	<u>\$156,871</u>

BEVILL STATE COMMUNITY COLLEGE

Exhib

Proposed Budget Summary 2008-2009 Fiscal Year

	Loan Fund	Endowment Fund	Investment In Plant
Estimated Beginning Fund Balance as of 10/1/08		\$158,804	\$73,523,079
Add			
Revenues		\$6,500	\$14,000,000
Transfers In			
Total Estimated Additions		\$6,500	\$14,000,000
Total Funds Available		\$165,304	\$87,523,079
Deduct			
Expenditures		\$11,000	
Transfers Out			
Total Estimated Deductions		\$11,000	
Estimated Ending Fund Balance as of 9/30/09		\$154,304	\$87,523,079

BEVILL STATE COMMUNITY COLLEGE

Exhibit B

Personnel Cost Analysis 2008-2009 Fiscal Year

	Unrestricted & Auxiliary		Restricted	Total
Personnel Expenditures Analysis				
1. Cost of Continuing Existing Permanent Positions	\$14,742,432	\$360,769	\$2,232,071	\$17,335,272
2. Cost of New Full-time Positions*	\$152,194			\$152,194
3. Cost of Adjunct and Part-time Positions	\$1,470,827		\$13,281	\$1,484,108
4. Cost of Step Increases	\$94,850	\$2,650	\$11,250	\$106,100
5. Cost of Legislative Pay Increases				
6. Cost of Personnel Benefits	\$5,384,661	\$195,195	\$1,115,670	\$6,695,526
Total Budgeted Personnel Cost	\$21,844,964	\$558,614	\$3,372,272	\$25,773,200

***New Full-time Position Analysis**

Fund	Schedule	Salary			Position Title	Rationale
		Rank	Step	Level		
Unrestricted	D	II	1	\$56,374	Auto Mechanics Instructor	New Instructional Program on Sumiton Campus
Unrestricted	D	IA	10	\$63,820	Welding Instructor	New Instructional Program on Hamilton Campus
Unrestricted	C-3			\$32,000	Recruiter	Recruit students to Increase Enrollment

TOTAL \$152,194

BEVILL STATE COMMUNITY COLLEGE

Exhibit C

**Revenue Estimate Analysis
2008-2009 Fiscal Year**

TUITION COLLECTION AND CREDIT HOUR ENROLLMENT

	2007-2008 ACTUAL					2008-2009 PROJECTED					INC/DEC BUD/ACT
	SEMESTER					SEMESTER					
	FALL	SPRING	SUMMER	PRORATED FALL	TOTAL	FALL	SPRING	SUMMER	PRORATED FALL	TOTAL	
UNRESTRICTED TUITION	\$1,807,858	\$2,874,565	\$1,275,373	\$1,242,571	\$7,200,367	\$1,772,160	\$2,875,500	\$1,278,000	\$1,181,440	\$7,107,100	-1.30%
BOND RESERVE FEE	\$21,280	\$37,003	\$14,927	\$17,501	\$90,711	\$24,960	\$40,500	\$18,000	\$16,640	\$100,100	10.35%
SPECIAL FEES											#DIV/0!
OTHER FEES*	\$35,295	\$55,305	\$35,120	\$22,402	\$148,122	\$36,250	\$58,000	\$26,100	\$24,650	\$145,000	-2.11%
TECHNOLOGY	\$222,971	\$357,865	\$161,667	\$157,509	\$900,012	\$224,640	\$364,500	\$162,000	\$149,760	\$900,900	0.10%
FACILITY RENEWAL FEES	\$223,190	\$357,709	\$161,667	\$157,509	\$900,075	\$224,640	\$364,500	\$162,000	\$149,760	\$900,900	0.09%
TOTAL TUITION AND FEES	\$2,310,594	\$3,682,447	\$1,648,754	\$1,597,492	\$9,239,287	\$2,282,650	\$3,703,000	\$1,646,100	\$1,522,250	\$9,154,000	-0.92%
CREDIT HOUR PRODUCTION	25,350	40,070	17,963	17,501	100,884	24,960	40,500	18,000	16,640	100,100	-0.78%

*EXCLUDES TRAINING FOR BUSINESS/INDUSTRY FEES

TUITION AND FEE SCHEDULE

TUITION	\$71
TECHNOLOGY FEE	\$9
FACILITY RENEWAL FEE	\$9
BOND RESERVE FEE	\$1
SPECIAL BUILDING FEE	

BEVILL STATE COMMUNITY COLLEGE

Current Fund Revenues, Transfers-In, Expenditures, and Transfers-Out 2008-2009 Fiscal Year

Exhibit D.1

	UNRESTRICTED		UNRESTRICTED AUXILIARY		RESTRICTED		TOTAL PROPOSED CURRENT REVENUE
	CURRENT ESTIMATE 2007-2008	PROPOSED 2008-2009	CURRENT ESTIMATE 2007-2008	PROPOSED 2008-2009	CURRENT ESTIMATE 2007-2008	PROPOSED 2008-2009	
Beginning Fund Balance	\$5,429,193	\$5,775,690	\$3,821,027	\$2,788,338	\$452,280	\$452,280	\$9,016,308
E & G REVENUES							
<i>TUITION AND FEES</i>							
431 Tuition	\$7,200,367	\$7,107,100					\$7,107,100
438 Special Fees							
439 Facility Renewal Fees	\$900,075	\$900,900					\$900,900
440 Facility Renewal Fees-Waived							
441 TBI Fees	\$190,000	\$450,000					\$450,000
442 Administrative Fees							
443 Technology Fees	\$900,012	\$900,900					\$900,900
444 Technology Fees-Waived							
445 Bond Reserve Fee	\$90,711	\$100,100					\$100,100
446 Bond Reserve Fee-Waived							
439 Other Student Fees	\$148,122	\$145,000					\$145,000
Total Tuition and Fees	\$9,429,287	\$9,604,000					\$9,604,000
<i>LOCAL FUNDS</i>							
408 Local Appropriations							
426 Local Grants and Contracts					\$100,000	\$100,000	\$100,000
Total Local Funds					\$100,000	\$100,000	\$100,000
<i>STATE FUNDS</i>							
401 ETF O & M Appropriation	\$21,625,789	\$20,597,329					\$20,597,329
402 ETF Special Appropriation	\$1,023,010	\$300,000					\$300,000
406 Other Appropriation	\$300,000	\$290,000					\$290,000
425 State Grants and Contracts					\$300,000	\$300,000	\$300,000
Total State Funds	\$22,948,799	\$21,187,329			\$300,000	\$300,000	\$21,487,329
<i>FEDERAL FUNDS</i>							
410 Student Aid					\$6,165,909	\$6,485,087	\$6,485,087
411 Federal Grants and Contracts	\$750				\$4,859,900	\$4,884,536	\$4,884,536
Total Federal Funds	\$750				\$11,025,809	\$11,369,623	\$11,369,623
<i>GIFTS, GRANTS, AND CONTRACTS</i>							
480 Noncash Gifts/Revenues							
481 Nongovernmental Grants/Contracts							
482 Gifts							

BEVILL STATE COMMUNITY COLLEGE

Current Fund Revenues, Transfers-In, Expenditures, and Transfers-Out 2008-2009 Fiscal Year

Exhibit D.2

	UNRESTRICTED		UNRESTRICTED AUXILIARY		RESTRICTED		TOTAL PROPOSED CURRENT REVENUE
	CURRENT ESTIMATE 2007-2008	PROPOSED 2008-2009	CURRENT ESTIMATE 2007-2008	PROPOSED 2008-2009	CURRENT ESTIMATE 2007-2008	PROPOSED 2008-2009	
<i>VARIOUS INCOME FUNDS</i>							
484 Investment Income	\$325,000	\$625,000					\$625,000
486 Miscellaneous Revenue	\$40,000	\$50,000					\$50,000
488 Endowment Income							
489 Expired Term Endowments							
490 Realized Gains/Losses							
492 Unrealized Gains/Losses							
Total Various Income Funds	\$365,000	\$675,000					\$675,000
<i>SALES AND SERVICES</i>							
451 Educational Activities	\$19,000	\$32,000					\$32,000
493 Proceeds from Sale of Property	\$9,000						
497 Indirect Cost Revenue	\$110,000	\$131,000					\$131,000
498 Accrued Interest-Sale of Bonds							
499 Other Revenues	\$115,000	\$331,500					\$331,500
Total Sales and Services	\$253,000	\$494,500					\$494,500
TOTAL E & G REVENUES	\$32,996,836	\$31,960,829			\$11,425,809	\$11,769,623	\$43,730,452
<i>AUXILIARY REVENUES</i>							
1000 Bookstore			\$2,250,000	\$2,225,000			\$2,225,000
2000 Food Services			\$13,000	\$1,700			\$1,700
3000 Vending			\$70,000	\$75,000			\$75,000
4000 Farm Activities							
5000 Student Activities							
6000 Athletics							
7000 Campus Housing			\$225,000	\$215,000			\$215,000
8000 Other			\$350,000	\$327,000			\$327,000
9000 Scholarships							
Total Auxiliary Revenues			\$2,908,000	\$2,843,700			\$2,843,700
TOTAL REVENUES	\$32,996,836	\$31,960,829	\$2,908,000	\$2,843,700	\$11,425,809	\$11,769,623	\$46,574,152
<i>MANDATORY TRANSFERS-IN</i>							
801 Principal and Interest							
805 Renew and Replace-Regular							
810 Renew and Replace-Fac Ren Fee							
825 Other							
Total Mandatory Transfers-In							
<i>NONMANDATORY TRANSFERS-IN</i>							
826 Endowment Gain Appropriated							
830 Quasi-endowment Gain Appropriated							
835 Into Plant Fund from Unrestricted							
840 Into Plant Fund from Restricted							
8400 Other Non-Mandatory Transfer In		\$3,750,000					\$3,750,000
TOTAL FUNDS AVAILABLE	\$38,426,029	\$41,486,519	\$6,729,027	\$5,632,038	\$11,878,089	\$12,221,903	\$59,340,460

BEVILL STATE COMMUNITY COLLEGE

Current Fund Revenues, Transfers-In, Expenditures, and Transfers-Out 2008-2009 Fiscal Year

Exhibit D.3

	UNRESTRICTED		UNRESTRICTED AUXILIARY		RESTRICTED		TOTAL
	CURRENT ESTIMATE 2007-2008	PROPOSED 2008-2009	CURRENT ESTIMATE 2007-2008	PROPOSED 2008-2009	CURRENT ESTIMATE 2007-2008	PROPOSED 2008-2009	PROPOSED CURRENT REVENUE
E & G EXPENDITURES							
01 Instruction	\$14,485,010	\$14,796,103			\$2,381,180	\$2,985,245	\$ 17,781,348
02 High School		\$ -					\$ -
03 Public Service		\$ -			\$575,800	\$663,005	\$ 663,005
04 Academic Support	\$2,485,173	\$ 2,581,536					\$ 2,581,536
05 Student Services	\$1,872,950	\$ 2,753,531			\$1,904,556	\$1,851,831	\$ 4,605,362
06 Institutional Support	\$5,452,256	\$ 4,889,630			\$189,126		\$ 4,889,630
07 Operation & Maintenance of Plant	\$3,804,875	\$ 3,774,668					\$ 3,774,668
08 Scholarships	\$1,400,000	\$1,400,000			\$6,375,147	\$ 6,653,542	\$ 8,053,542
Total E & G Expenditures	\$29,500,264	\$30,195,468			\$11,425,809	\$12,153,623	\$42,349,091
AUXILIARY EXPENDITURES							
1000 Bookstore			\$1,807,330	\$2,008,812			\$2,008,812
2000 Food Services							
3000 Vending							
4000 Farm Activities							
5000 Student Activities							
6000 Athletics			\$762,868				
7000 Campus Housing			\$29,412	\$33,166			\$33,166
8000 Other			\$491,079	\$492,067			\$492,067
9000 Scholarships							
Total Auxiliary Expenditures			\$3,090,689	\$2,534,045			\$2,534,045
TOTAL EXPENDITURES	\$29,500,264	\$30,195,468	\$3,090,689	\$2,534,045	\$11,425,809	\$12,153,623	\$44,883,136
MANDATORY TRANSFERS-OUT							
8500 Other Mandatory Transfer-Out							
851 Principal and Interest	\$1,750,000	\$1,997,000					\$1,997,000
855 Renew and Replace-Regular							
860 Renew and Replace-Fac Ren Fee	\$900,075	\$900,900					\$900,900
865 Loan Fund Matching							
Total Mandatory Transfers-out	\$2,650,075	\$2,897,900					\$2,897,900
NONMANDATORY TRANSFERS-OUT							
UNRESTRICTED							
876 Gifts to Other Funds							
879 Student Activities							
881 Athletics							
883 Loan, Endowment, Plant							
RESTRICTED							
885 Unrestricted				\$1,500,000			\$1,500,000
887 Loan, Endowment, Plant							
OTHER							
889 Other-Loan/Plant to Unrestricted	\$500,000		\$850,000				
8900 Other Nonmandatory Transfer-Out							
891 Endowment Gain Appropriated							
TOTAL EXPENDITURES/TRANSFERS	\$32,650,339	\$33,093,368	\$3,940,689	\$4,034,045	\$11,425,809	\$12,153,623	\$49,281,036
TOTAL ENDING FUND BALANCE	\$5,775,690	\$8,393,151	\$2,788,338	\$1,597,993	\$452,280	\$68,280	\$10,059,424

BEVILL STATE COMMUNITY COLLEGE

Exhibit E.1

**Plant Funds
Schedule of Revenues/Transfers-In
2008-2009 Fiscal Year**

	Unexpended	Renewal/ Replacement	Retirement of Debt
Estimated Beginning Fund Balance as of 10/1/07	\$3,740,091	\$3,005,861	\$156,871
Local Funds			
408 Local Appropriations			
426 Local Grants and Contracts			
Total Local Funds			
Federal Funds			
410 Student Aid			
411 Federal Grants and Contracts			
Total Federal Funds			
Gifts, Grants, and Contracts			
480 Noncash Gifts/Revenue			
481A Individuals			
481B Charitable Organizations			
481C Business and Industry			
481D Nongovernmental Grants and Contracts			
Total Gifts, Grants, and Contracts			
Various Income Funds			
484 Investment Income	\$78,000		
486 Miscellaneous Revenue			
488 Endowment Income			
489 Expired Term Endowments			
490 Realized Gains/Losses			
492 Unrealized Gains/Losses			
Total Various Income Funds	\$78,000		
Sales and Services			
451 Educational Activities			
493 Proceeds from Sale of Property			
497 Indirect Cost Revenue			
498 Accrued Interest-Sales of Bonds			
499 Other Revenues			
Total Sales and Services			
TOTAL REVENUES	\$78,000		
TRANSFERS-IN			
MANDATORY TRANSFERS-IN			
801 Principal and Interest			\$1,997,000
805 Renewal and Replacement-Regular			
810 Renewal and Replacement-Facility Renewal		\$900,900	
8250 Other			
Total Mandatory Transfers-In		\$900,900	\$1,997,000
NONMANDATORY TRANSFERS-IN			
826 Endowment Gain Appropriated			
830 Quasi-Endowment Gain Appropriated			
835 From Unrestricted			
840 From Restricted			
8400 Other Nonmandatory Transfer-in			
Total Nonmandatory Transfers-In			
TOTAL TRANSFERS-IN		\$900,900	\$1,997,000
TOTAL FUNDS AVAILABLE	\$3,818,091	\$3,906,761	\$2,153,871

BEVILL STATE COMMUNITY COLLEGE

Exhibit E.2

Plant Funds
Schedule of Expenditures/Transfers-Out
2008-2009 Fiscal Year

	Unexpended	Renewal/ Replacement	Retirement of Debt
EXPENDITURES			
NONCAPITAL COSTS			
626 Accounting and Auditing Services			
630 Depreciation Expense			
639 Other Contractual Services			
670 Trustee Handling Fee			
677 Indirect Cost Expense			
699 Other Noncapital Costs			
Total Noncapital Costs			
CAPITAL COSTS			
701 Books			
702 Audiovisuals			
710 Furniture and Equipment \$25,000 or less			
711 Furniture and Equipment more than \$25,000			
740 Transportation Equipment \$25,000 or less			
741 Transportation Equipment more than \$25,000			
760 Land			
761 Art Museums and Collections			
770 Buildings and Fixed Equipment			
775 Livestock			
777 Construction in Progress			
780 Improvements Other Than Buildings-Infrastructure			
781 Alterations			
Total Capital Costs			
DEBT SERVICE			
661 Interest Payments			\$799,867
662 Payments of Long-Term Debt Principal			\$1,197,133
Total Debt Service			\$1,997,000
TOTAL EXPENDITURES			\$1,997,000
TRANSFERS-OUT			
MANDATORY TRANSFERS-OUT			
850 Mandatory Transfer-out			
850O Other Mandatory Transfer-out			
851 Principal and Interest			
855 Renewal and Replacement-Regular			
860 Renewal and Replacement-Facility Renewal			
865 Loan Fund Matching			
Total Mandatory Transfers-Out			
NONMANDATORY TRANSFERS-OUT			
876 Gifts to Other Funds			
885 To Unrestricted	\$2,250,000		
888 Other Transfer-out to Restricted			
889 Other Transfer-out to Unrestricted			
890O Other Nonmandatory Transfer-out			
891 Endowment Gain Appropriated			
Total Nonmandatory Transfers-Out	\$2,250,000		
TOTAL TRANSFERS-OUT	\$2,250,000		
TOTAL EXPENDITURES/TRANSFERS-OUT	\$2,250,000		\$1,997,000
ENDING FUND BALANCE	\$1,568,091	\$3,906,761	\$156,871

BEVILL STATE COMMUNITY COLLEGE
DETAIL STATEMENT OF ACTUAL EXPENDITURES
FOR FISCAL YEAR 2008-2009
UNRESTRICTED CURRENT FUNDS

	INSTRUCTION 01	HIGH SCHOOL 02	PUBLIC SERVICE 03	ACADEMIC SUPPORT 04	STUDENT SERVICES 05	INSTITUTIONAL SUPPORT 06	O&M OF PLANT 07	TOTAL	AUXILIARY ENTERPRISES 12
PERSONNEL COMPENSATION									
SALARIES & WAGES									
501 INSTRUCTIONAL-REGULAR	\$8,151,064			\$284,247				\$8,435,311	
502 INSTRUCTIONAL-TEMP/PART-TIME	\$1,457,987			\$12,840				\$1,470,827	
503 ADMINISTRATIVE						\$372,633		\$372,633	
504 OTHER PROFESSIONAL	\$394,296			\$760,967	\$777,272	\$925,725	\$63,118	\$2,921,378	
505 SUPPORT PERSONNEL	\$80,596			\$443,236	\$681,975	\$454,634	\$846,649	\$2,507,090	\$358,419
506 HOURLY WAGES	\$300,429			\$67,736	\$35,600	\$272,048		\$675,813	\$5,000
507 STUDENT ASSISTANTS	\$77,251							\$77,251	
508 WORK STUDY STUDENTS									
TOTAL SALARIES & WAGES	\$10,461,623			\$1,569,026	\$1,494,847	\$2,025,040	\$909,767	\$16,460,303	\$363,419
EMPLOYEE BENEFITS									
572 FICA MATCHING	\$802,294			\$120,031	\$112,368	\$154,915	\$69,597	\$1,259,205	\$27,801
573 UNEMPLOYMENT COMPENSATION									
575 RETIREMENT MATCHING	\$1,133,378			\$186,966	\$176,543	\$215,240	\$109,808	\$1,821,935	\$41,058
580 PRESIDENT'S EXPENSE ALLOWANCE						\$2,400		\$2,400	
581 HOUSING ALLOWANCE						\$12,000		\$12,000	
583 HEALTH INSURANCE	\$1,152,097			\$259,440	\$300,048	\$315,840	\$261,696	\$2,289,121	\$126,336
591 EMPLOYEE PERQUISITES									
592 COMPENSATED ABSENCES									
593 ANNUAL LEAVE-TERMINATION/RETIREMENT									
594 OTHER STAFF BENEFITS									
TOTAL EMPLOYEE BENEFITS	\$3,087,769			\$566,437	\$588,959	\$700,395	\$441,101	\$5,384,661	\$195,195
TOTAL PERSONNEL COMPENSATION	\$13,549,392			\$2,135,463	\$2,083,806	\$2,725,435	\$1,350,868	\$21,844,964	\$558,614

BEVILL STATE COMMUNITY COLLEGE
DETAIL STATEMENT OF ACTUAL EXPENDITURES
FOR FISCAL YEAR 2008-2009
UNRESTRICTED CURRENT FUNDS

	INSTRUCTION 01	HIGH SCHOOL 02	PUBLIC SERVICE 03	ACADEMIC SUPPORT 04	STUDENT SERVICES 05	INSTITUTIONAL SUPPORT 06	O&M OF PLANT 07	TOTAL	AUXILIARY ENTERPRISES 12
CURRENT CHARGES									
OPERATIONAL SERVICES									
601 IN-STATE TRAVEL	\$28,490			\$33,095	\$105,350	\$30,665	\$3,500	\$201,100	\$3,000
602 OUT-OF-STATE TRAVEL	\$11,815			\$29,163	\$44,050	\$43,635		\$128,663	
603 FREIGHT						\$500		\$500	\$12,000
604 COMMUNICATIONS						\$150,000		\$150,000	
605 POSTAGE						\$93,250		\$93,250	
606 MAINTENANCE AND REPAIRS	\$15,900			\$2,000		\$47,000	\$22,000	\$86,900	
607 SERVICE CONTRACTS ON EQUIPMENT						\$4,200	\$10,500	\$14,700	
608 ELECTRICITY							\$995,000	\$995,000	
609 GAS AND HEATING FUEL							\$295,000	\$295,000	
610 WATER AND SEWER							\$90,000	\$90,000	
611 GASOLINE AND OIL - MOTOR VEHICLES	\$28,000				\$18,000		\$135,000	\$181,000	
612 OPERATING LEASE PAYMENTS	\$135,000					\$480,000		\$615,000	
613 RENT - EQUIPMENT									
614 RENT - FACILITIES						\$4,000		\$4,000	
615 ATTNET COMMUNICATIONS									
616 INSURANCE AND BONDING					\$70,000	\$32,000	\$195,000	\$297,000	
619 PRINTING, REPRODUCTION AND BINDING				\$500	\$11,000	\$107,500		\$119,000	
620 ATHLETIC INSURANCE DEDUCTIBLE									
621 EMPLOYEE TAXABLE NON-OVERNIGHT PER DIEM									
TOTAL OPERATIONAL SERVICES	\$219,205			\$64,758	\$248,400	\$992,750	\$1,746,000	\$3,271,113	\$15,000
PROFESSIONAL SERVICES									
623 JUDGMENTS/SETTLEMENTS									
624 LEGAL SERVICES						\$50,000		\$50,000	
625 OTHER LEGAL EXPENSES									
626 ACCOUNTING AND AUDITING SERVICES						\$12,000		\$12,000	
627 ENGINEERING AND ARCHITECTURAL SERVICES									
628 OTHER PROFESSIONAL FEES				\$26,000	\$46,150	\$75,000		\$147,150	
639 OTHER CONTRACTUAL SERVICES	\$170,050			\$54,000	\$99,425	\$312,750	\$355,000	\$991,225	\$19,511
TOTAL PROFESSIONAL SERVICES	\$170,050			\$80,000	\$145,575	\$449,750	\$355,000	\$1,200,375	\$19,511
MATERIALS AND SUPPLIES									
617 SUBSCRIPTIONS	\$100			\$28,500	\$700	\$2,050		\$31,350	
618 MEMBERSHIPS	\$2,886			\$16,315	\$25,150	\$23,545		\$67,896	
641 MATERIALS AND SUPPLIES	\$755,120			\$64,000	\$235,900	\$119,900	\$322,800	\$1,497,720	\$155,920
642 COMPUTER SOFTWARE	\$2,000			\$97,500		\$230,000		\$329,500	

BEVILL STATE COMMUNITY COLLEGE
DETAIL STATEMENT OF ACTUAL EXPENDITURES
FOR FISCAL YEAR 2008-2009
UNRESTRICTED CURRENT FUNDS

	INSTRUCTION 01	HIGH SCHOOL 02	PUBLIC SERVICE 03	ACADEMIC SUPPORT 04	STUDENT SERVICES 05	INSTITUTIONAL SUPPORT 06	O&M OF PLANT 07	TOTAL	AUXILIARY ENTERPRISES 12
TOTAL MATERIAL AND SUPPLIES	\$760,106			\$206,315	\$261,750	\$375,495	\$322,800	\$1,926,466	\$155,920

BEVILL STATE COMMUNITY COLLEGE
DETAIL STATEMENT OF ACTUAL EXPENDITURES
FOR FISCAL YEAR 2008-2009
UNRESTRICTED CURRENT FUNDS

	INSTRUCTION 01	HIGH SCHOOL 02	PUBLIC SERVICE 03	ACADEMIC SUPPORT 04	STUDENT SERVICES 05	INSTITUTIONAL SUPPORT 06	O&M OF PLANT 07	TOTAL	AUXILIARY ENTERPRISES 12
OTHER CURRENT CHARGES									
660 PURCHASES FOR RESALE	\$42,350							\$42,350	\$1,785,000
661 INTEREST PAYMENTS									
662 PAYMENTS ON DEBT PRINCIPAL - (LONG-TERM)									
663 INVESTMENT TRANSACTION EXPENSE									
665 HONORARIUMS				\$2,500				\$2,500	
666 AWARDS AND PRIZES					\$4,000			\$4,000	
667 ADVERTISING AND PROMOTIONS				\$500		\$222,500		\$223,000	
668 DEBT COLLECTION EXPENSE									
669 COST OF LOAN									
670 TRUSTEE HANDLING FEE									
671 AMORTIZATION EXPENSE									
672 BOND SURETY FEE									
675 INSTITUTIONAL ALLOWANCE						\$4,000		\$4,000	
677 INDIRECT COST EXPENSE									
678 INSTITUTIONAL USE	\$45,000				\$10,000	\$22,500		\$77,500	
TOTAL OTHER CURRENT CHARGES	\$87,350			\$3,000	\$14,000	\$249,000		\$353,350	\$1,785,000
TOTAL SERVICES, SUPPLIES, & OTHER	\$1,236,711			\$354,073	\$669,725	\$2,066,995	\$2,423,800	\$6,751,304	\$1,975,431
<u>CAPITAL EXPENDITURES</u>									
701 BOOKS				\$80,000				\$80,000	
702 AUDIOVISUALS				\$12,000				\$12,000	
710 FURNITURE & EQUIPMENT \$25,000 OR LESS	\$10,000					\$97,200		\$107,200	
711 FURNITURE & EQUIPMENT EXCEEDING \$25,000									
712 LEASE PURCHASES									
740 TRANSPORTATION EQUIPMENT \$25,000 OR LESS									
741 TRANSPORTATION EQUIPMENT EXCEEDING \$25,000									
760 LAND									
761 ART MUSEUMS & COLLECTIONS									
770 BUILDINGS & FIXED EQUIPMENT									
775 LIVESTOCK									
777 CONSTRUCTION IN PROGRESS									
780 IMP OTHER THAN BLDGS/INFRASTRUCTURE									
781 ALTERATIONS									
782 TECHNOLOGY \$25,000 OR LESS									
783 TECHNOLOGY EXCEEDING \$25,000									
TOTAL CAPITAL EXPENDITURES	\$10,000			\$92,000		\$97,200		\$199,200	

BEVILL STATE COMMUNITY COLLEGE
DETAIL STATEMENT OF ACTUAL EXPENDITURES
FOR FISCAL YEAR 2008-2009
RESTRICTED CURRENT FUNDS

	INSTRUCTION 01	HIGH SCHOOL 02	PUBLIC SERVICE 03	ACADEMIC SUPPORT 04	STUDENT SERVICES 05	INSTITUTIONAL SUPPORT 06	O&M OF PLANT 07	TOTAL	AUXILIARY ENTERPRISES 12
PERSONNEL COMPENSATION									
SALARIES & WAGES									
501 INSTRUCTIONAL-REGULAR	\$514,714		\$269,726					\$784,440	
502 INSTRUCTIONAL-TEMP/PART-TIME	\$11,281				\$2,000			\$13,281	
503 ADMINISTRATIVE									
504 OTHER PROFESSIONAL	\$119,880				\$621,772			\$741,652	
505 SUPPORT PERSONNEL	\$30,000				\$127,283			\$157,283	
506 HOURLY WAGES	\$300,500				\$243,724			\$544,224	
507 STUDENT ASSISTANTS					\$15,722			\$15,722	
508 WORK STUDY STUDENTS									
TOTAL SALARIES & WAGES	\$976,375		\$269,726		\$1,010,501			\$2,256,602	
EMPLOYEE BENEFITS									
572 FICA MATCHING	\$372,443		\$20,635		\$77,303			\$470,381	
573 UNEMPLOYMENT COMPENSATION									
575 RETIREMENT MATCHING	\$113,556		\$23,181		\$103,937			\$240,674	
580 PRESIDENT'S EXPENSE ALLOWANCE									
581 HOUSING ALLOWANCE									
583 HEALTH INSURANCE	\$184,923		\$45,162		\$174,530			\$404,615	
591 EMPLOYEE PERQUISITES									
592 COMPENSATED ABSENCES									
593 ANNUAL LEAVE-TERMINATION/RETIREMENT									
594 OTHER STAFF BENEFITS									
TOTAL EMPLOYEE BENEFITS	\$670,922		\$88,978		\$355,770			\$1,115,670	
TOTAL PERSONNEL COMPENSATION	\$1,647,297		\$358,704		\$1,366,271			\$3,372,272	
CURRENT CHARGES									

BEVILL STATE COMMUNITY COLLEGE
DETAIL STATEMENT OF ACTUAL EXPENDITURES
FOR FISCAL YEAR 2008-2009
RESTRICTED CURRENT FUNDS

	INSTRUCTION 01	HIGH SCHOOL 02	PUBLIC SERVICE 03	ACADEMIC SUPPORT 04	STUDENT SERVICES 05	INSTITUTIONAL SUPPORT 06	O&M OF PLANT 07	TOTAL	AUXILIARY ENTERPRISES 12
OTHER CURRENT CHARGES									
660 PURCHASES FOR RESALE									
661 INTEREST PAYMENTS									
662 PAYMENTS ON DEBT PRINCIPAL - (LONG-TERM)									
663 INVESTMENT TRANSACTION EXPENSE									
665 HONORARIUMS									
666 AWARDS AND PRIZES			\$8,601					\$8,601	
667 ADVERTISING AND PROMOTIONS									
668 DEBT COLLECTION EXPENSE									
669 COST OF LOAN									
670 TRUSTEE HANDLING FEE									
671 AMORTIZATION EXPENSE									
672 BOND SURETY FEE									
675 INSTITUTIONAL ALLOWANCE									
677 INDIRECT COST EXPENSE									
678 INSTITUTIONAL USE	\$252,717		\$3,000		\$262,487			\$518,204	
TOTAL OTHER CURRENT CHARGES	\$252,717		\$11,601		\$262,487			\$526,805	
TOTAL SERVICES, SUPPLIES, & OTHER	\$1,255,269		\$227,919		\$485,560			\$1,968,748	
<u>CAPITAL EXPENDITURES</u>									
701 BOOKS									
702 AUDIOVISUALS									
710 FURNITURE & EQUIPMENT \$25,000 OR LESS	\$82,679		\$17,960					\$100,639	
711 FURNITURE & EQUIPMENT EXCEEDING \$25,000									
712 LEASE PURCHASES									
740 TRANSPORTATION EQUIPMENT \$25,000 OR LESS			\$58,422					\$58,422	
741 TRANSPORTATION EQUIPMENT EXCEEDING \$25,000									
760 LAND									
761 ART MUSEUMS & COLLECTIONS									
770 BUILDINGS & FIXED EQUIPMENT									
775 LIVESTOCK									
777 CONSTRUCTION IN PROGRESS									
780 IMP OTHER THAN BLDGS/INFRASTRUCTURE									
781 ALTERATIONS									
782 TECHNOLOGY \$25,000 OR LESS									
783 TECHNOLOGY EXCEEDING \$25,000									
TOTAL CAPITAL EXPENDITURES	\$82,679		\$76,382					\$159,061	

BEVILL STATE COMMUNITY COLLEGE

SCHOLARSHIPS 2008-2009 Fiscal Year

	UNRESTRICTED		UNRESTRICTED AUXILIARY	RESTRICTED		RESTRICTED AUXILIARY		TOTAL	
	Estimated # of Awards	Amount	Amount	Estimated # of Awards	Amount	Estimated # of Awards	Amount	Estimated # of Awards	Amount
Athletics	185	\$675,000						185	\$675,000
Children of Blind Parents									
Economically Disadvantaged									
Employee	8	\$2,272						8	\$2,272
Employee Dependent	20	\$22,728						20	\$22,728
Institutional	300	\$700,000						300	\$700,000
National Guard									
Other				2,650	\$6,653,542			2,650	\$6,653,542
Prison Students									
Senior Adults									
Total Scholarships	513	\$1,400,000		2,650	\$6,653,542			3,163	\$8,053,542