Howard Community College
Financial Results
for the period ending November 30, 2012

This package and notes are color-coded and consists of the following income and expense statements for:

Unrestricted fund includes:
- Operating
- Continuing Education
- Special Funds and Auxiliary

Restricted Fund
- Debt, Contingency, Other Post Employment Benefits (OPEB), Plant, and Agency

Capital Fund
## HOWARD COMMUNITY COLLEGE

**Results for the month ending November 30, 2012**

### CONTINUING EDUCATION

<table>
<thead>
<tr>
<th>Source of Funds</th>
<th>Actuals As of November FY13</th>
<th>Approved Actuals As of Budget FY13</th>
<th>Budget Percentage</th>
<th>Notes</th>
<th>Actuals Approved As of November FY13</th>
<th>Approved Actuals Approved As of Budget FY13</th>
<th>Percentage</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Tuition and Fees</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Summer (all sessions)</td>
<td>$1,003,620</td>
<td>$1,912,463</td>
<td>52%</td>
<td>1</td>
<td>$163,602</td>
<td>$428,000</td>
<td>38%</td>
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<tr>
<td>Fall</td>
<td>12,498,552</td>
<td>12,040,024</td>
<td>104%</td>
<td>2</td>
<td>485,111</td>
<td>1,979,500</td>
<td>25%</td>
<td>1</td>
</tr>
<tr>
<td>Intersession</td>
<td>781,734</td>
<td>803,621</td>
<td>97%</td>
<td>3</td>
<td>124</td>
<td>53,500</td>
<td>1%</td>
<td>1</td>
</tr>
<tr>
<td>Spring</td>
<td>6,183,721</td>
<td>10,923,434</td>
<td>57%</td>
<td>3</td>
<td>262,468</td>
<td>1,979,500</td>
<td>13%</td>
<td>1</td>
</tr>
<tr>
<td>Noncredit</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fees</td>
<td>2,801,068</td>
<td>3,785,658</td>
<td>74%</td>
<td>4</td>
<td>1,027,078</td>
<td>1,711,626</td>
<td>60%</td>
<td>2</td>
</tr>
<tr>
<td><strong>SUBTOTAL - Tuition and Fees</strong></td>
<td>$23,268,695</td>
<td>$29,465,200</td>
<td>79%</td>
<td></td>
<td>$2,997,071</td>
<td>$5,850,116</td>
<td>51%</td>
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</tr>
<tr>
<td><strong>Governmental</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Local (Howard County)</td>
<td>$11,288,865</td>
<td>$27,093,286</td>
<td>42%</td>
<td>5</td>
<td>$0</td>
<td>$0</td>
<td></td>
<td></td>
</tr>
<tr>
<td>State of Maryland</td>
<td>4,332,860</td>
<td>10,404,096</td>
<td>42%</td>
<td>6</td>
<td>$805,669</td>
<td>1,933,605</td>
<td>42%</td>
<td>3</td>
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<tr>
<td>Other</td>
<td>78,118</td>
<td>80,400</td>
<td>97%</td>
<td>7</td>
<td>97,448</td>
<td>218,471</td>
<td>45%</td>
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</tr>
<tr>
<td>Unrestricted appropriation</td>
<td>246,467</td>
<td>591,520</td>
<td>42%</td>
<td>8</td>
<td>(246,467)</td>
<td>(591,520)</td>
<td>42%</td>
<td>5</td>
</tr>
<tr>
<td><strong>SUBTOTAL - Governmental</strong></td>
<td>$16,587,418</td>
<td>$39,707,961</td>
<td>42%</td>
<td></td>
<td>$656,651</td>
<td>$1,800,556</td>
<td>36%</td>
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</tr>
<tr>
<td><strong>AUXILIARY REVENUE</strong></td>
<td></td>
<td>$3,611,825</td>
<td>57%</td>
<td>6</td>
<td>$3,611,825</td>
<td>$6,383,792</td>
<td>57%</td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td>$39,856,112</td>
<td>$69,173,161</td>
<td>58%</td>
<td></td>
<td>$3,653,722</td>
<td>$8,765,672</td>
<td>48%</td>
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</tbody>
</table>

### USE OF FUNDS

<table>
<thead>
<tr>
<th>Usage Area</th>
<th>Actuals As of November FY13</th>
<th>Approved Actuals As of Budget FY13</th>
<th>Budget Percentage</th>
<th>Notes</th>
<th>Actuals Approved As of November FY13</th>
<th>Approved Actuals Approved As of Budget FY13</th>
<th>Percentage</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Instruction</td>
<td>$22,136,962</td>
<td>$32,017,951</td>
<td>69%</td>
<td></td>
<td>$4,679,207</td>
<td>$6,822,158</td>
<td>69%</td>
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</tr>
<tr>
<td>Public service</td>
<td>341,593</td>
<td>481,113</td>
<td>71%</td>
<td>8</td>
<td>16,241</td>
<td>77,500</td>
<td>20%</td>
<td>7</td>
</tr>
<tr>
<td>Academic support</td>
<td>2,766,608</td>
<td>4,009,788</td>
<td>69%</td>
<td>9</td>
<td>332,641</td>
<td>1,904,125</td>
<td>17%</td>
<td>9</td>
</tr>
<tr>
<td>Student services</td>
<td>5,922,959</td>
<td>7,808,853</td>
<td>76%</td>
<td>10</td>
<td>337,896</td>
<td>2,578,952</td>
<td>13%</td>
<td>10</td>
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<tr>
<td>Plant</td>
<td>6,421,403</td>
<td>9,817,761</td>
<td>65%</td>
<td>11</td>
<td>500,377</td>
<td>3,834,839</td>
<td>13%</td>
<td>11</td>
</tr>
<tr>
<td>Scholarships/waivers</td>
<td>668,831</td>
<td>1,476,224</td>
<td>45%</td>
<td>13</td>
<td>438,003</td>
<td>828,514</td>
<td>53%</td>
<td>8</td>
</tr>
<tr>
<td>Contingency</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>SUBTOTAL - Use of Funds</strong></td>
<td>$48,386,752</td>
<td>$69,173,161</td>
<td>70%</td>
<td>15</td>
<td>$5,117,211</td>
<td>$7,650,672</td>
<td>67%</td>
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</tr>
<tr>
<td><strong>AUXILIARY EXPENSES</strong></td>
<td></td>
<td>$3,611,825</td>
<td>51%</td>
<td></td>
<td>$3,611,825</td>
<td>$7,083,278</td>
<td>51%</td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td>$48,386,752</td>
<td>$69,173,161</td>
<td>70%</td>
<td></td>
<td>$5,117,211</td>
<td>$7,650,672</td>
<td>67%</td>
<td></td>
</tr>
</tbody>
</table>

### NET

<table>
<thead>
<tr>
<th>Source of Funds</th>
<th>Actuals As of November FY13</th>
<th>Approved Actuals As of Budget FY13</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>OPERATING</strong></td>
<td></td>
<td>$3,653,722</td>
<td></td>
</tr>
<tr>
<td><strong>CONTINUING EDUCATION</strong></td>
<td></td>
<td>$8,765,672</td>
<td></td>
</tr>
<tr>
<td><strong>SPECIAL</strong></td>
<td></td>
<td>$1,800,556</td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL UNRESTRICTED</strong></td>
<td></td>
<td>$3,579,644</td>
<td></td>
</tr>
</tbody>
</table>

* The actual auxiliary revenue includes a fund balance of $1,152,153 to cover year-to-date costs. As revenues are earned, use of these funds will be reduced.
### SOURCE OF FUNDS

#### Tuition and Fees

<table>
<thead>
<tr>
<th>Source</th>
<th>Actuals Approved November FY13</th>
<th>Approved Actuals November FY13</th>
<th>Percentage Notes</th>
<th>Approved Actuals November FY13</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Summer</td>
<td>$1,167,221</td>
<td>$2,340,463</td>
<td>50%</td>
<td>$0</td>
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</tr>
<tr>
<td>Fall</td>
<td>12,983,663</td>
<td>14,019,524</td>
<td>93%</td>
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<tr>
<td>Intercession</td>
<td>781,858</td>
<td>857,121</td>
<td>91%</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>Spring</td>
<td>6,446,189</td>
<td>12,902,934</td>
<td>50%</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>Noncredit</td>
<td>2,004,828</td>
<td>4,354,216</td>
<td>46%</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>Fees</td>
<td>3,951,767</td>
<td>5,960,284</td>
<td>66%</td>
<td>$1,745,837, 2,130,400</td>
<td>82%</td>
</tr>
</tbody>
</table>

**SUBTOTAL - Tuition and Fees**

<table>
<thead>
<tr>
<th>Actuals To Date</th>
<th>Budget To Date</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>$27,335,526</td>
<td>$40,434,542</td>
<td>68%</td>
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</tbody>
</table>

#### Governmental

<table>
<thead>
<tr>
<th>Source</th>
<th>Actuals Approved November FY13</th>
<th>Approved Actuals November FY13</th>
<th>Percentage Notes</th>
<th>Approved Actuals November FY13</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Local (Howard County)</td>
<td>$11,288,865</td>
<td>$27,093,286</td>
<td>42%</td>
<td>$108,975</td>
<td>91%</td>
</tr>
<tr>
<td>State of Maryland</td>
<td>5,243,535</td>
<td>12,589,715</td>
<td>42%</td>
<td>1,736,381</td>
<td>37%</td>
</tr>
<tr>
<td>Federal</td>
<td>9,322,881</td>
<td>43,492,383</td>
<td>21%</td>
<td>3</td>
<td></td>
</tr>
<tr>
<td>Other Income</td>
<td>828,940</td>
<td>4,468,722</td>
<td>19%</td>
<td>353,399</td>
<td>7%</td>
</tr>
<tr>
<td>Unrestricted appropriation</td>
<td>2,051,613</td>
<td>12,182,432</td>
<td>17%</td>
<td>0 n/a</td>
<td></td>
</tr>
<tr>
<td>Contingency</td>
<td>1,000,000</td>
<td></td>
<td>0/100,000</td>
<td>0</td>
<td></td>
</tr>
</tbody>
</table>

**SUBTOTAL**

<table>
<thead>
<tr>
<th>Actuals To Date</th>
<th>Budget To Date</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>$19,412,952</td>
<td>$56,334,155</td>
<td>34%</td>
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</tbody>
</table>

#### Auxiliary Funds

<table>
<thead>
<tr>
<th>Source</th>
<th>Actuals Approved November FY13</th>
<th>Approved Actuals November FY13</th>
<th>Percentage Notes</th>
<th>Approved Actuals November FY13</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>$3,611,825</td>
<td>$6,383,792</td>
<td>57%</td>
<td>$0</td>
<td>$0</td>
<td></td>
</tr>
</tbody>
</table>

**AUXILIARY FUNDS**

<table>
<thead>
<tr>
<th>Actuals To Date</th>
<th>Budget To Date</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>$3,611,825</td>
<td>$7,083,278</td>
<td>51%</td>
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#### Debt Service

<table>
<thead>
<tr>
<th>Source</th>
<th>Actuals Approved November FY13</th>
<th>Approved Actuals November FY13</th>
<th>Percentage Notes</th>
<th>Approved Actuals November FY13</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Instruction</td>
<td>$28,485,998</td>
<td>$47,062,076</td>
<td>61%</td>
<td>$1,609,751</td>
<td>9%</td>
</tr>
<tr>
<td>Public Service</td>
<td>357,834</td>
<td>558,613</td>
<td>64%</td>
<td>114,543</td>
<td>52%</td>
</tr>
<tr>
<td>Academic Support</td>
<td>3,089,249</td>
<td>5,913,913</td>
<td>52%</td>
<td>15,057</td>
<td>12%</td>
</tr>
<tr>
<td>Student Services</td>
<td>6,260,855</td>
<td>10,387,805</td>
<td>60%</td>
<td>277,858</td>
<td>52%</td>
</tr>
<tr>
<td>Plant</td>
<td>6,921,781</td>
<td>13,652,600</td>
<td>51%</td>
<td>4,427,802</td>
<td>0%</td>
</tr>
<tr>
<td>Institutional</td>
<td>10,514,998</td>
<td>15,779,466</td>
<td>67%</td>
<td>135</td>
<td>6%</td>
</tr>
<tr>
<td>Scholarships</td>
<td>1,111,891</td>
<td>2,714,738</td>
<td>41%</td>
<td>9,427,134</td>
<td>20%</td>
</tr>
<tr>
<td>Contingency</td>
<td>0</td>
<td>1,000,000</td>
<td>0/100,000</td>
<td>0</td>
<td></td>
</tr>
</tbody>
</table>

**SUBTOTAL**

<table>
<thead>
<tr>
<th>Actuals To Date</th>
<th>Budget To Date</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>$50,360,303</td>
<td>$103,152,489</td>
<td>49%</td>
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#### OPEB

<table>
<thead>
<tr>
<th>Source</th>
<th>Actuals Approved November FY13</th>
<th>Approved Actuals November FY13</th>
<th>Percentage Notes</th>
<th>Approved Actuals November FY13</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>OPEB</td>
<td>$72,709</td>
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<td>$72,709</td>
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**OPEB**

<table>
<thead>
<tr>
<th>Actuals To Date</th>
<th>Budget To Date</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>$72,709</td>
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<td></td>
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</table>

**TOTAL**

<table>
<thead>
<tr>
<th>Actuals To Date</th>
<th>Budget To Date</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>$56,360,303</td>
<td>$103,152,489</td>
<td>49%</td>
</tr>
</tbody>
</table>

### USE OF FUNDS

<table>
<thead>
<tr>
<th>Source</th>
<th>Actuals Approved November FY13</th>
<th>Approved Actuals November FY13</th>
<th>Percentage Notes</th>
<th>Approved Actuals November FY13</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Instruction</td>
<td>$28,485,998</td>
<td>$47,062,076</td>
<td>61%</td>
<td>$1,609,751</td>
<td>9%</td>
</tr>
<tr>
<td>Public Service</td>
<td>357,834</td>
<td>558,613</td>
<td>64%</td>
<td>114,543</td>
<td>52%</td>
</tr>
<tr>
<td>Academic Support</td>
<td>3,089,249</td>
<td>5,913,913</td>
<td>52%</td>
<td>15,057</td>
<td>12%</td>
</tr>
<tr>
<td>Student Services</td>
<td>6,260,855</td>
<td>10,387,805</td>
<td>60%</td>
<td>277,858</td>
<td>52%</td>
</tr>
<tr>
<td>Plant</td>
<td>6,921,781</td>
<td>13,652,600</td>
<td>51%</td>
<td>4,427,802</td>
<td>0%</td>
</tr>
<tr>
<td>Institutional</td>
<td>10,514,998</td>
<td>15,779,466</td>
<td>67%</td>
<td>135</td>
<td>6%</td>
</tr>
<tr>
<td>Scholarships</td>
<td>1,111,891</td>
<td>2,714,738</td>
<td>41%</td>
<td>9,427,134</td>
<td>20%</td>
</tr>
<tr>
<td>Contingency</td>
<td>0</td>
<td>1,000,000</td>
<td>0/100,000</td>
<td>0</td>
<td></td>
</tr>
</tbody>
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**SUBTOTAL**

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<thead>
<tr>
<th>Actuals To Date</th>
<th>Budget To Date</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>$56,742,606</td>
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### DEBT, CONTINGENCY, OTHER POST EMPLOYMENT BENEFITS

<table>
<thead>
<tr>
<th>Source</th>
<th>Actuals Approved November FY13</th>
<th>Approved Actuals November FY13</th>
<th>Percentage Notes</th>
<th>Approved Actuals November FY13</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Instruction</td>
<td>$47,062,076</td>
<td>$17,762,163</td>
<td>9%</td>
<td>2</td>
<td></td>
</tr>
<tr>
<td>Public Service</td>
<td>220,000</td>
<td>200,000</td>
<td>52%</td>
<td>1</td>
<td></td>
</tr>
<tr>
<td>Academic Support</td>
<td>129,000</td>
<td>15,057</td>
<td>12%</td>
<td>5</td>
<td></td>
</tr>
<tr>
<td>Student Services</td>
<td>1,202,426</td>
<td>2,778,858</td>
<td>16%</td>
<td>6</td>
<td></td>
</tr>
<tr>
<td>Plant</td>
<td>4,427,802</td>
<td>487,553</td>
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<td>0</td>
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</tr>
<tr>
<td>Institutional</td>
<td>16,533,466</td>
<td>10,513,133</td>
<td>64%</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>Scholarships</td>
<td>31,290,538</td>
<td>9,427,134</td>
<td>34%</td>
<td>7</td>
<td></td>
</tr>
<tr>
<td>Contingency</td>
<td>1,000,000</td>
<td></td>
<td>0/100,000</td>
<td>0</td>
<td></td>
</tr>
</tbody>
</table>

**SUBTOTAL**

<table>
<thead>
<tr>
<th>Actuals To Date</th>
<th>Budget To Date</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>$487,553</td>
<td>$3,920,970</td>
<td>12%</td>
</tr>
</tbody>
</table>

### NET

<table>
<thead>
<tr>
<th>Source</th>
<th>Actuals Approved November FY13</th>
<th>Approved Actuals November FY13</th>
<th>Percentage Notes</th>
<th>Approved Actuals November FY13</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>OPEB</td>
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**NET**

<table>
<thead>
<tr>
<th>Actuals To Date</th>
<th>Budget To Date</th>
<th>Notes</th>
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</thead>
<tbody>
<tr>
<td>$(9,994,128)</td>
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</tr>
</tbody>
</table>
Tuition and Fees

1) Summer sessions 3 and 4 credit tuition revenue is currently $1,010,406 and 29 percent above the budget, or $226,296. These summer sessions are 41 percent or $784,110 of the total summer budget. Summer 1 and 2 sessions currently show refunds of $6,786. These terms occur at the end of FY13 and account for 59 percent or $1,128,353 of the summer budget.

Overall, a 2.5 percent FTE enrollment increase was budgeted. FTE enrollment for summer session 3 was up 33.8 percent and headcount was up 23.3 percent from the prior year. Summer 4 FTE enrollment was up 2.1 percent and headcount was up 2.8 percent.

In-county tuition is currently $124 per credit hour. Out-of-county and out-of-state tuitions are $207 and $252, respectively. This tuition is a $5 increase over FY12.

2) Fall revenues are currently ahead of budget by four percent, or $458,528, due to higher than budgeted out-of-county and out-of-state enrollments. The additional $120,877 or one percent is the repayment of FY11 manpower shortage program revenue, which will be reimbursed by the state in FY13. As of September 14, 2012, fall enrollment showed a small increase in both FTEs and headcount over FY12; .3 percent and .7 percent respectively. (See note #1 for tuition rate information.)

3) These revenues represent pre-registrations for the winter and spring terms. As of December 17, 2012, winter term FTEs are down 7.7 percent as compared to this time last year; however, this is a relatively small session. Spring FTEs are current 4.8 percent higher than this time last year.

4) Fee revenues collected to date are 74 percent of budget, and contain pre-registration fees from winter and spring. Fees are tied to courses and services to students.

A breakdown of operating account fees is as follows: Course fees $1,652,712 or 59 percent; consolidated fees $1,085,401 or 39 percent; other student fees $62,955 or two percent.
Governmental Revenue and Other Revenue

5) Howard County’s contribution to the FY13 operating budget increased 4.4 percent over the prior year and is recognized evenly throughout the year. This increase was intended to primarily cover costs related to the new health sciences building.

6) There was no increase in the base Cade funding to the community colleges in FY13. A small increase in state funding resulted from a redistribution of total aid to the colleges. The state funding will be recognized evenly over the next 12 months.

7) Other income is currently over budget by 55 percent at this time, with 42 percent (5/12 months) expected to date. Investment income represents $15,800 or 20 percent of other income. Service revenues for administration of contracts, indirect cost revenue from grants, and small miscellaneous revenue make up 51 percent of other income. Equipment purchased several years ago under warranty was replaced and reimbursed to the college by the manufacturer due to faulty parts. In addition, surplus equipment was sold, which is 29 percent of other income. This is causing the high variance at this time.

8) The $591,520 for the continuing education and workforce development contribution to the operating fund will be recognized evenly over the next 12 months.

9) The use of $1,538,659 from the fund balance was needed to balance the FY13 budget. During the FY12 closeout process, funds were identified and held at year-end to cover this shortfall in FY13. These funds will be recognized evenly throughout the year.
Expenses

It should be noted that encumbrances for annual budgeted salaries and open purchase orders are included in the actuals to date figures.

10) The student services area has committed 76 percent of its budget at this time. Higher hourly costs related to enrollment efforts are causing this higher than average variance at this time.

11) The plant function has committed 65 percent if its budget at this time. This low variance is due to savings in the utility budgets. The summer and fall weather was mild; however, the winter utility costs, which are typically higher, will be reflected in the next several months.

12) Institutional support has committed 75 percent of its budget at this time. Annual service agreements committed early in the year are causing this temporarily higher than average variance.

13) The scholarships/waivers function has spent 45 percent of its budget at this time. Waivers are charged at the time of registration. This category of expense is lower as compared to the prior year due to a change in state legislation for the handling of disability waivers. Waivers that were previously applied at the time of registration are now applied after financial aid eligibility is taken into consideration. Therefore, the fall disability waivers are considerably lower than in the prior fall term, by approximately $80,000. This has reduced this category of expense and will result in a budget savings for the college.

14) Overall, the operating budget’s expenditures are 70 percent of budget to date, one percent lower than as of November 2011.
Tuition and Fees

1) Noncredit tuition revenues earned to date are 48 percent of budget. Revenues collected are slightly up from this time last year; however, FTEs are down. While some summer registrations are still pending verification, FTEs are anticipated to be down due to lower enrollments in adult basic education contracts and English as a second language courses due to grant and organizational funding cuts. The Project Access program also had fewer enrollments. Noncredit classes are divided into four sessions, i.e., summer, fall, winter, and spring. Summer, which covers classes in July and August, is currently $731,916 or 37 percent of earnings.

The fall session, which runs September through December, has collected revenues of $1,068,553 or 54 percent of total revenue. The variance of $169,524 or 9 percent, represents pre-registrations for the winter and spring sessions.

2) Fees collected to date are 60 percent of budget. Fees are attached to specific classes and pay for materials and other direct costs.

Governmental Revenue

3) The state contribution for FY13 for continuing education remained level as compared to last year. This revenue is recognized evenly throughout the year.

Service and Other Income

4) Service revenues relate to administrative overhead charged to contracts and consulting revenues earned. Revenues earned are currently 45 percent of anticipated revenues. This is three percent higher than the anticipated variance for five months of 42 percent. This revenue is not earned evenly during the year.

5) The $591,520 for the continuing education and workforce development contribution to the operating fund will be recognized evenly over the next 12 months.

6) This unrestricted appropriation allows the division to use carryover funds to support upgrades in labs, purchase replacement furniture and equipment, or complete repairs to the continuing education areas, as needed. A total of $240,000 is designated for this purpose.
Expenses

It should be noted that encumbrances for annual budgeted salaries and open purchase orders are included in the actuals to date figures.

7) The instructional function has expended 69 percent of the budget at this time. Spending in cost centers is monitored monthly and adjusted as warranted by changes in enrollment.

8) Scholarships and waivers to date are currently 53 percent of budget, which is in line with enrollments. Waivers include pre-registrations for winter and spring, since waivers are applied at the time of registration. This division has primarily waivers in this category, although some financial assistance for continuing education and workforce development students is included.
These funds represent programs that receive no county and little state funding and, therefore, are either self-funded or dependent on excess tuition and fee revenues or fund balances to operate. Both joint partnerships are reported in the special funds; the Laurel College Center (LCC) and the Mount Airy College Center for Health Care Education (MACCHCE).

This area of the budget is also one that contains tuition and fees for excess growth over the anticipated enrollment goal of 2.5 percent. Budgets are developed for potential unbudgeted growth in the operating, continuing education and workforce development, and self-funded programs.

Results for major programs, such as the LCC, MACCHCE, Children’s Learning Center, bookstore, and food service operations, are complied and reported quarterly. Statistics are from the first quarter and will be updated again with the December financial statements.

Tuition and Fees

1) Tuition and fees earned in these funds are for the LCC and the MACCHCE. The LCC is a regional higher education center in Laurel operated in partnership by Prince George’s Community College (PGCC) and Howard Community College (HCC). The MACCHCE is a partnership between Frederick Community College (FCC), Carroll Community College (CCC), and Howard Community College (HCC) to provide health care education programs in Mount Airy.

HCC's credit FTEs for summer totaled 40.9 at the LCC, down from the prior summer by 8.2 percent. Revenue was also down, but only two percent due to tuition increase over the prior year. Fall credit FTEs were up 8.2 percent with revenue increasing 14 percent. For fall, classes that filled early on the main campus attracted students to the Laurel College Center. PGCC’s FTEs for summer were relatively flat, and fall was up approximately 17 percent. The combined revenue for the center for the fall and first half of summer terms is above budget. The center is anticipated to be operating in the black for FY13. PGCC is still checking expense numbers and information on Prince George’s will be provided with the December statements.

The MACCHCE opened for classes on August 27, 2012. HCC’s credit FTEs for fall totaled 4.533 and for noncredit totaled 1.96. Revenue for these FTEs was $25,453 net of waivers. The consolidated operating report for the center’s first quarter was presented in October.

The tuition and fee budgets also include credit and noncredit growth, should enrollment exceed the base budget in the operating and continuing education and workforce development funds. For example, fall revenues in the operating fund exceeded expectations and, therefore, this budget allows for that growth in both revenues and expenditures needed to manage that unanticipated growth.
Tuition and Fees (continued)

2) Miscellaneous fees for special programs are included in this budget to allow for those fees to be maintained for the program. Examples include the Silas Craft Collegians, Rouse Scholars, Schoenbrodt Honors programs, and special testing fees.

Governmental Revenue

3) The FY13 state contributions for cost centers in the special funds include $25,396 for the Project Access program and $226,618 for the LCC. Funding for FY13 did not change for these programs since no increase in the state appropriation occurred. This state revenue is recognized evenly over 12 months.

Other Income

4) Other income comes from service or miscellaneous program revenue. Primary programs include international education, youth arts programs, various camps, music arts, and theater programs. Each program budgets for all expected and potential growth. In addition, state aid received by PGCC for the LCC and all special funding as a regional center is reported in this revenue source because the funds are over and above HCC’s basic unrestricted state appropriation. The high budget represents potential growth for all programs in the special funds.

5) This unrestricted appropriation allows all programs to carry over funds that they earn. A fund balance in the amount of $1,410,505 has been recognized to date to cover all anticipated expenditures. As revenues are earned throughout the year, these fund balances will be reduced if they are not needed to cover current expenses. Some programs get support from operating budget surpluses, if they are available at year-end. This source of funding is budgeted from the fund balance since excess earnings are not known at the time of budget development. Funding is determined in late spring after enrollment revenues and excess funds are estimated; transfers are done at year-end.

Auxiliary Revenue

6) Auxiliary revenues and expenses come primarily from the college bookstore, the Children’s Learning Center (CLC), the art gallery, athletic programs, and the food services operation. The bookstore does not receive any support from the operating budget and supports fund raising and HCC’s recognition program.
Auxiliary Revenue (continued)

To date, $1,152,153 of the fund balance has been recognized to cover anticipated costs for the food service, CLC, and art gallery programs. As additional revenues are earned, or if funds are available from the operating budget at year-end, these funds will be reduced if not needed to cover expenses. The athletic programs are fully supported by student fees.

The food services operation continues to run at a deficit, which is supported from the operating budget or the bookstore fund balance if no operating surplus is available. First quarter results are comparable to the prior year and are within the planned budget.

The CLC tuition revenue earned to date is currently 69 percent of budget. Enrollment at the center is 60 percent of capacity. Infant openings at the center remain high, which has been the pattern at the center for the past year. The CLC continues to be supported by the operating budget. It also receives annual support from the Howard Community College Educational Foundation. Expenses at the center are 19 percent under budget primarily due to a vacant position. $5,906 of the centers fund balance was required to cover expenses for the first quarter.

Bookstore revenues are down five percent from the prior year. Textbook sales continue to decline as competition increases and faculty use more online materials in classes. In addition, fewer textbooks are being required for classes. Sales were budgeted to grow one percent based on enrollment growth. Expenses have also declined by four percent from the prior year. Expenses were anticipated to be flat as compared to the prior year.

Expenses

It should be noted that encumbrances for annual budgeted salaries and open purchase orders are included in the actuals to date figures. Excess budgets are built in each of these functions for potential unbudgeted growth in the operating and continuing education funds.

Expenses in this function also include prior year purchases that did not come in by year-end and, therefore, are expensed in the current year. Funding for these expenses come from the fund balance carried over for this purpose.

7)  The instructional expense budget includes the LCC, MACCHCE, international education programs, youth arts programs, instructional camps, the music arts program, and various smaller instructional program-related expenses. The MACCHCE operating costs have increased the FY13 expenses and budget in this function.
Expenses (continued)

HCC’s expenses at the LCC are on track as planned. Audio and visual equipment to upgrade the fifth floor classrooms will be approximately $65,000 and will be included in consolidated report for the second quarter. The center is anticipated to operate in the black again for FY13.

8) This function currently contains expenditures for the college’s radio station.

9) Academic support is primarily spending for HCC’s theater and music programs, as well as library programs. The Rep Stage production costs and administrative operating costs of the Horowitz Center are included in this function. Faculty programs in that facility are also reported here since they are patron supported.

10) The student services function contains expenditures for Project Access, tutoring, special accommodations for students, athletic programs, and special testing.

11) Plant expenditures are for signage, the shuttle service, and security expenses related to managing parking-related needs. In addition, some non-grant costs related to facility expenses for the MACCHCE are in this function.

12) Institutional support expenditures are primarily for special administrative programs, such as temporary staffing, which depend on surplus revenue or fund balances for support. Currently, the primary costs in this function are related to FY12 planned expenditures that were received in FY13.

13) Additional funding allocated for student scholarships are expensed in this function. These amounts are FY12 summer awards applied to summer sessions 3 and 4, which occur in FY13.
The restricted budget contains multiple grants from various funding sources. Some grants are competitive, while others are awarded based on availability of funds, or in the case of financial aid and scholarships, student eligibility. Revenue is typically billed on a reimbursement basis; however, some award funds are sent to the college at the beginning of the grant period. Budgets are built to include all grants applied for regardless of actual notification that the award has been received. In addition, contingencies are developed within each function to allow for the use of unanticipated grants awarded during the year. For budget purposes, funds carried forward in the fund balance are shown in the current year’s revenue to match expenditures. Again for November, the only material change from the prior month is the additional disbursement of federal financial aid.

1) This amount represents a grant from the Howard County Government for the cable studio. Expenditures are reimbursed by the county periodically as billed. Budget in excess of revenue is contingent on new grants received from other sources.

2) State of Maryland revenues are for various grants primarily for instructional programs such as Adult Basic Education, English as a second language, nursing, teacher training, and student scholarship programs. The state typically forwards funding at the beginning of the grant period. The Howard Community College Educational Foundation, Inc. and other foundations also support instructional development, primarily in health care education, which are reported in this function. The motorcycle safety training grant is reported in the instructional function.

3) Federally-funded programs are primarily financial aid, direct lending, and student work-study. Also included are grants such as the Department of Health and Mental Hygiene training grants, the National Science Foundation Technology grant, the Rider grant for motorcycle training, student support services, and Perkins grants. All federal funds are drawn down on a reimbursement basis.

4) Other grants are from the Howard Community College Educational Foundation, Inc., which supports various program costs. Also included are grants from miscellaneous non-profit groups that provide support for programs such as Rep Stage, health care programs, service learning, and career links. These organizations typically reimburse expenses.

Expenses

It should be noted that encumbrances for annual budgeted salaries and open purchase orders are included in the actuals to date figures.

5) These functions have few or no expenditures to date. Budgets also allow for grants obtained during the year.
Expenses (con’t)

6) These expenditures are primarily for the student services programs that support various student needs. Although a portion of these programs are state funded, these grants are primarily federally funded.

7) Awarding for the fall semester continues as eligibility is determined for additional students during the fall term. Summer program scholarships are included in the current expenses. Budgets are built to handle expenditure growth associated with the college’s high enrollment growth.
Revenues

1) Fees revenue in this section of the budget is part of the college’s consolidated fee. Fees collected in the amount of $415,953 are for student government programs in the agency fund and $1,329,884 cover plant and debt expenses. The student government fees are net the amounts moved to the auxiliary fund for the athletics programs and to the operating fund to cover costs related to staff who manage student programs. Additional transfers will be made during the year for these items. To date, 82 percent of revenues have been collected. This amount is in line with revenue expectations.

2) This unrestricted appropriation allows these budgets to use carryover funds to support programs as needed. The administration is currently considering use of these funds for capital needs. Fees collected to date are adequate to cover all expenses, so use of these funds is not required at this time.

3) There is a $1,000,000 contingency built in to the budget should there be a need to request a reallocation in any source and use categories.

4) This amount represents an internal adjustment made to balance the auxiliary budgets revenue and expenses. Funds were moved from the unrestricted surplus, which may be needed to cover costs in that area of the budget.

5) This budget represents the debt service and post retirement benefits paid by the county for the college’s capital projects and retirement. The college does not report these amounts in the financial statements and, therefore, does not record them in the general ledger of the college.

Expenses

It should be noted that open purchase orders are included in the actuals to date figures.

6) The plant function includes various renovations projects that are funded with student fees. The increase in November represents new contractual commitments for the renovation of vacated nursing classrooms. The renovation will begin over the winter break and finish in late January. Other projects are on track as planned to date.

7) Agency expenditures include student government programs. Actuals are currently 25 percent of the budget. This budget includes spending some of the available fund balance if needed, but there is no current plan to spend these funds at this time.

8) The second of four payments made to repay the county for the college share of debt service on bonds issued by the county on the college’s behalf, was paid in October. The county pays $5,739,174 of this budget and $818,146 is college paid. The county portion of these expenses are not recorded on the college’s books just as the revenues are not recorded, mentioned in note five above.
<table>
<thead>
<tr>
<th>PROJECTS</th>
<th>STATE, COUNTY &amp; OTHER BUDGETED</th>
<th>EXPENDITURES THROUGH FY12</th>
<th>FUNDS AVAILABLE FOR FY13</th>
<th>EXPENDITURES FY13</th>
<th>ENCUMBRANCES FY13</th>
<th>BUDGET BALANCE-TO-DATE</th>
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</thead>
<tbody>
<tr>
<td>M-0526 Parking Garages</td>
<td>$15,167,000.00</td>
<td>$11,699,222.59</td>
<td>$3,467,777.41</td>
<td>$55,125.24</td>
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<td>M-0532 - Allied Health Instructional Building</td>
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<td>M-0540 - Safety, Compliance, Facility Renewals (New Systemic)</td>
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<td>$246,013.58</td>
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<tr>
<td>M-054 - Science, Engineering &amp; Technology Building</td>
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<td>$11,678,703.84</td>
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CAPITAL BUDGET
HIGHLIGHTS AND CURRENT DEVELOPMENTS

November 2012

M-0526 – Parking Garages
This project consists of three phases. Phase one was the construction of the 723-space parking garage near the Hickory Ridge instructional building. Phase two was the adjacent parking lot roadwork and north garage entrance. The first two phases were completed. The third phase is the road realignment. The third phase is currently being discussed with county officials as to viability.

M-0532 – Health Sciences (Allied Health) Instructional Building
The purpose of this project is to design and construct a health sciences building of approximately 65,352 net assignable square feet (NASF) and 113,031 gross square feet (GSF). The construction phase began on April 1, 2011, with a construction schedule of 22-24 months. The building is anticipated to be complete for spring 2013 classes, and is currently 95 percent complete, overall. LEED silver is being pursued in the building. Furniture and equipment orders have been placed and delivery is expected in the next few months. Move in will start mid-December; however, the main move is scheduled for January 7, 2013.

M-0540 – Safety, Compliance, Facility Renewals (New Systemic)
This project began in FY08 and includes improvements to the college’s physical plant, as well as major deferred maintenance and facility renewals. Projects in progress and scheduled for the year include:

- Security enhancement projects
- ADA improvements
- Rigging system in the theater
- Lot “A” bio-retention pond

Projects recently completed include the human resources office renovations and deferred maintenance projects. A major utility renovation is also scheduled in this capital project and should begin shortly.
M-054 - Science, Engineering, and Technology Building
The purpose of this project is to design and construct a science, engineering, and technology building of 79,250 net assignable square feet and 133,140 gross square feet. This new facility will provide the necessary space to support the science, engineering, and technology disciplines. The college offers a wide variety of high quality programs and learning opportunities to help build a vibrant community and assist students in discovering their unique strengths and achieving their goals. Of the seven instructional divisions at the college, science and technology has seen a dramatic increase in enrollment over the last decade. This building will serve the disciplines of biology, chemistry, physics, astronomy, meteorology, horticulture, physical science, geology, engineering technology, telecommunications, computer forensics including cyber forensics and cyber security, biomedical engineering, and advanced computer systems. The new building will house associated lab space, lab service space, meeting rooms, resource rooms, administrative space, and student study space.

The budget represents the second phase of planning and design work. Work is progressing and is on schedule. A construction management at-risk contractor is scheduled to be hired to begin work after the new year.
<table>
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<tr>
<th>Cost Center</th>
<th>Fiscal Year 2013</th>
<th>Total Original Budget (Note 1)</th>
<th>Total Expenditures</th>
<th>Dollar* Variance from Original</th>
<th>Percentage Variance from Original FY13</th>
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<tbody>
<tr>
<td></td>
<td>Actual to date</td>
<td>A</td>
<td>B</td>
<td>A-B</td>
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<tr>
<td>Instruction</td>
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<td>Service learning trip costs</td>
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<tr>
<td>44010</td>
<td>User computer services</td>
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<td>Hickory Ridge</td>
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<tr>
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<td>Evening services</td>
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<td>Arts and humanities support</td>
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<td>354,031</td>
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<td>Instructional direction</td>
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<td>Learning communities</td>
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<td>Pool guards</td>
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<td>48,113</td>
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<td>Furniture and equipment</td>
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Public Service

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<tr>
<th>Cost Center</th>
<th>Fiscal Year 2013</th>
<th>Total Original Budget (Note 1)</th>
<th>Total Expenditures</th>
<th>Dollar* Variance from Original</th>
<th>Percentage Variance from Original FY13</th>
</tr>
</thead>
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<td>Actual to date</td>
<td>A</td>
<td>B</td>
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<td>33250</td>
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<td>Total Expenditures</td>
<td>Dollar* Variance from Original</td>
<td>Projected Variance from Original FY13</td>
</tr>
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<td>--------------------------------</td>
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<td>Institutional Support</td>
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<td>Total Original Budget (Note 1)</td>
<td>Total Projected Expenditures</td>
<td>Dollar Variance From Original</td>
<td>Percentage Variance from Original FY13</td>
</tr>
<tr>
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<td><strong>Institutional Support (cont.)</strong></td>
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</table>

Note 1: Opening budgets reflect actual salary needs for the current year due to staffing changes.  
* Variances in excess of $10,000 will be explained.  
** All salary budgets are held in the institutional reserve for open positions and only revert back to cost centers as positions are hired.
<table>
<thead>
<tr>
<th>Cost Center</th>
<th>Fiscal Year 2013 Spent to date</th>
<th>Total Expenditures</th>
<th>Total Percentage of Budget</th>
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## Student Services

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<th>7/2012</th>
<th>Percent</th>
</tr>
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<tbody>
<tr>
<td>46500</td>
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Total student services: $3,047,378, 7,808,853 = 39%

## Institutional Support

<table>
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<th>Cost Center</th>
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<th>7/2012</th>
<th>Percent</th>
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</thead>
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<td>0%</td>
</tr>
<tr>
<td>99990</td>
<td>Institutional allocation</td>
<td>-</td>
<td>38,339</td>
<td>0%</td>
</tr>
</tbody>
</table>

Total institutional support: $5,032,066, 13,561,471 = 37%

## Plant

<table>
<thead>
<tr>
<th>Cost Center</th>
<th>Description</th>
<th>11/2012</th>
<th>7/2012</th>
<th>Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>71000</td>
<td>VP of administration and finance</td>
<td>10,379</td>
<td>127,079</td>
<td>8%</td>
</tr>
<tr>
<td>71100</td>
<td>General services</td>
<td>680,460</td>
<td>3,894,918</td>
<td>17%</td>
</tr>
<tr>
<td>71110</td>
<td>Mailroom</td>
<td>70,285</td>
<td>186,034</td>
<td>38%</td>
</tr>
<tr>
<td>71115</td>
<td>Set up/asset reallocation</td>
<td>33,793</td>
<td>75,237</td>
<td>45%</td>
</tr>
<tr>
<td>71150</td>
<td>Recycling</td>
<td>-</td>
<td>30,001</td>
<td>0%</td>
</tr>
<tr>
<td>71500</td>
<td>Safety</td>
<td>30,651</td>
<td>77,061</td>
<td>40%</td>
</tr>
<tr>
<td>72000</td>
<td>Engineering</td>
<td>481,155</td>
<td>1,253,926</td>
<td>38%</td>
</tr>
<tr>
<td>72500</td>
<td>Preventive maintenance</td>
<td>102,760</td>
<td>370,920</td>
<td>28%</td>
</tr>
<tr>
<td>73000</td>
<td>Environmental services</td>
<td>630,662</td>
<td>1,542,352</td>
<td>41%</td>
</tr>
<tr>
<td>75000</td>
<td>Grounds</td>
<td>110,459</td>
<td>393,708</td>
<td>28%</td>
</tr>
<tr>
<td>76000</td>
<td>Renovations</td>
<td>4,812</td>
<td>52,229</td>
<td>9%</td>
</tr>
</tbody>
</table>

Total institutional support: $5,032,066, 13,561,471 = 37%
## Plant (cont.)

<table>
<thead>
<tr>
<th>Cost Center</th>
<th>Functional allocation</th>
<th>Institutional allocation</th>
<th>Total Plant</th>
</tr>
</thead>
<tbody>
<tr>
<td>99970</td>
<td>424,631</td>
<td>1,768,496</td>
<td>2,580,048</td>
</tr>
<tr>
<td>99990</td>
<td>42,800</td>
<td></td>
<td>42,800</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>26%</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>5</td>
</tr>
</tbody>
</table>

## Total plant

| Total Plant | 2,580,048 | 9,817,761 | 26% |

## Scholarships

<table>
<thead>
<tr>
<th>Cost Center</th>
<th>Scholarships</th>
<th>Waivers</th>
</tr>
</thead>
<tbody>
<tr>
<td>81000</td>
<td>313,524</td>
<td>730,984</td>
</tr>
<tr>
<td>82000</td>
<td>355,307</td>
<td>745,240</td>
</tr>
</tbody>
</table>

## Total scholarships

| Total scholarships | 668,831 | 1,476,224 | 45% |

## Grand totals

| Grand totals | 24,056,245 | 69,173,161 | 35% |

---

### Notes:

1. These cost centers have relatively small budgets. Spending occurs for supplies and services as needed.
2. This division contains part-time faculty budget that will be distributed to other divisions for the spring term.
3. These divisions had little summer activity, as they are new programs or departments. Spending will occur later in the year.
4. These programs, which support instruction, student services, and special projects, spend funds as needed during the year.
5. These cost centers are held for year-end spending on equipment and furniture needs, if the budget allows.
6. Annual subscriptions for online services have been paid for the year. This is a temporary high spending variance.
7. The state employment costs are paid quarterly; a credit from the last quarter of FY12 is offsetting FY13 costs.
8. Savings in hourly, contracted services and equipment rental have been experienced in this cost center.
9. Annual maintenance costs paid early in the year are causing this temporary high spending variance.
10. The timing of insurance payments is causing this temporary low variance.
11. The annual bad debt charges will occur at year-end.
12. Commencement expenses will occur later in the year, closer to the event in May.
13. The timing of payments and lower summer utility costs are causing this low variance to budget.
14. Recycling costs have been minimized through efforts with the Howard County Government. Budget may be reallocated.
15. Renovations will occur later in the year.
16. Timing of the annual plant employee's retirement payment is causing this temporary low variance. The payment was processed in December.