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www.broward.edu

BROWARD COLLEGE

Define yourself.

To: Members of the Board of Trustees

From: J. David Armstrong Jr., President

Date: October 28, 2008

Place: Regular Meeting of the Board of Trustees
Broward College
111 East Las Olas Boulevard
Willis Holcombe Center, Boardroom #1208
Fort Lauderdale, FL

Subject: Agenda Item IV-E-3 - Unexpended Plant Fund-Amendment #1

This Board item contains budget amendment No. 1 to the unexpended plant fund of the College for the months of July and August 2008. This amendment is adjusting the budgeted fund balance to the actual fund balance as of June 30, 2008. This amendment includes the adjustments needed for the rollover of encumbrances, carry forward of project balances, transfers from other College funds, and routine expense adjustments and transfers.

RECOMMEND APPROVAL

Board Agenda Approved: _____
Date: _____

Agenda Item 1V-E
Enclosure 3

**BOARD OF TRUSTEES
AGENDA TRANSMITTAL SHEET**

To: David Armstrong, President
From: Liz Mendez, AVP for Budget

Date: September 4, 2008

Subj: Budget Amendments for July to August 2008

Issue:


- Unexpended Plant Amendment # 1

Background/Analysis:

- Unexpended Plant Fund

Fiscal Impact:

- Adjust beginning fund balance to actual amount
- Budget for roll-over encumbrances
- Budget for carry over project balances
- Budget for transfers from other funds



Liz Mendez
AVP for Budget



William D. Pennell
Chief Financial Officer

Staff Position: Staff recommends approval

THIS RECOMMENDED ACTION MEETS THE FOLLOWING ELEMENT(S) OF THE COLLEGE'S MISSION STATEMENT:

- | | |
|--|--|
| ___ Providing high quality educational programs | <u>X</u> Providing high quality services |
| ___ Providing for affordability to a diverse community of learners | ___ Providing for accessibility to a diverse community of learners |
| ___ Commitment to student achievement | ___ Commitment to lifelong learning |
| ___ Commitment to academic excellence | ___ Providing use of current technology |

BRIEFLY DESCRIBE HOW THIS RECOMMENDATION ACHIEVES THE ABOVE ELEMENT(S) IN THE COLLEGE'S MISSION STATEMENT:

Aligns Budget with College Priorities

Minority Firm: Yes ___ No ___ N/A X

Broward Firm: Yes ___ No ___ N/A X

FISCAL YEAR 2009

AMENDMENT NUMBER U.P-001

JULY-AUG
CONSTRUCTION FUND

Be it resolved that the Board of Trustees of Broward College District, State of Florida, in meeting assembled, Pursuant to section 240.335, Florida Statutes, and Rule 6A-14.713, Florida Administrative Code, hereby requests the State Commissioner of Education to approve amendments to the college budget for the fiscal year as follows:

FUND NAME: UNEXPENDED PLANT

FUND NUMBER: 7XXXXX

CATEGORY	PRESENT BUDGET	INCREASE	DECREASE	REVISED BUDGET
BEGINNING FUND BALANCE		44,048,636.02		44,048,636.02
BEGINNING FUND BALANCE Restricted		15,395,631.45		15,395,631.45
TRANSFERS		1,318,466.19		1,318,466.19
REVENUES	21,997,430.00			21,997,430.00
TOTAL TO BE ACCOUNTED FOR	21,997,430.00	60,762,733.66	0.00	82,760,163.66
SALARIES		742,296.00		742,296.00
CURRENT EXPENSES		4,243,408.05		4,243,408.05
CAPITAL OUTLAY	21,997,430.00	54,161,889.35		76,159,319.35
ENDING FUND BALANCE		1,615,140.26		1,615,140.26
TOTAL TO BE ACCOUNTED FOR	21,997,430.00	60,762,733.66	0.00	82,760,163.66
COMMENTS:				
				\$15,395,631.45
				\$42,061,789.95
				\$17,831,842.00
				\$4,165,588.00
				\$774,746.00
				\$200,000.00
				\$535,000.00
				\$110,000.00
				\$70,426.00
				<u>\$81,145,023.40</u>

AGENDA ITEM IV-E

OCT 28 2008

ENCLOSURE 3

BUDGET AMENDMENT REQUEST

COLLEGE: BROWARD COMMUNITY COLLEGE

FISCAL YEAR: 2009

Be it resolved that the District Board of Trustees, Broward Community College, in meeting assembled, pursuant to Section 1011.30, Florida Statutes, and Rule 6A-14.0716(5)(b), Florida Administrative Code, hereby requests the State Board of Community Colleges to approve amendments to the community college budget for the fiscal year as follows:

REASONS FOR BUDGET AMENDMENT: Place an "X" by the applicable reason for amendment.

 X **(1) JUSTIFICATION: To budget transfer of funds from Fund I (Current Fund - Unrestricted) to:**

Fund	Amount	Explanation
UNEXPENDED PLANT	\$200,000	Hurricane Reserve

 (2) CHANGE IN FUND BALANCE: Notification necessary only if New Fund Balance is less than 5%
New Fund Balance %

**CERTIFIED AS
APPROVED BY
BOARD:**

_____ **BOARD APPROVAL DATE:** _____
President (as Secretary of the Board)

DEPARTMENT OF EDUCATION

**CERTIFIED AS
APPROVED BY
DEPARTMENT
OF EDUCATION:**

_____ **DATE:** _____
CHANCELLOR, FLORIDA COMMUNITY COLLEGE SYSTEM

AGENDA ITEM 1V-E

OCT 28 2008

ENCLOSURE 3

BROWARD COLLEGE
 SCHEDULE OF CAPITAL OUTLAY PROJECTS
 UNEXPENDED PLANT FUND

1-AUG Amendment 1
 CONSTRUCTION BUDGET

RECAP BY PROJECT AND SOURCE OF FUNDS	LOC	BUDGET TOTALS	LTF/SBE	LOCAL FUNDS	PECO FUNDS	STATE
BEGINNING FUND BALANCE		57,397,538.99	554,965.12	8,091,531.81	46,785,630.88	1,965,411.18
ADJUSTMENT TO FUND BALANCE		2,046,728.48	0.00	1,996,387.43	43,981.85	6,359.20
ACTUAL BEGINNING FUND BALANCE		59,444,267.47	554,965.12	10,087,919.24	46,829,612.73	1,971,770.38
REVENUE ORIGINAL AMENDMENT		21,997,430.00		4,165,588.00	17,831,842.00	
SBE BONDS RECEIVED		0.00				
TRANSFERS FROM OTHER FUNDS		1,318,466.19		1,318,466.19		
ADD REVENUES AMENDMENT INTEREST/OTHER		0.00				
ADD REVENUES AMENDMENT NEW FUNDS		0.00				
TOTAL FUNDS AVAILABLE		82,760,163.66	554,965.12	15,571,973.43	64,661,454.73	1,971,770.38

DEDUCT EXPENSE BUDGET:

BUDGET AMENDMENT		81,145,023.40	53,053.12	15,270,677.92	64,078,407.54	1,742,884.82
TOTAL BUDGET		81,145,023.40	53,053.12	15,270,677.92	64,078,407.54	1,742,884.82
FUND BALANCE		1,615,140.26	501,912.00	301,295.51	583,047.19	228,885.56

EXPENSE BUDGET BY PROJECT/SOURCE/CAMPUS

BUILDING 01 RAIN WATER REPAIR	10	25,418.00			25,418.00	
BUILDING 03 RENOVATION	10	3,346.90		3,346.90		
BUILDING 04 BAILEY HALL ELEVATOR	10	164,397.00			164,397.00	
BUILDING 04 BAILEY HALL FIRE ALARMS	10	14,752.47			14,752.47	
BUILDING 04 BAILEY HALL PATIO	10	44,391.24			44,391.24	
BUILDING 04 BAILEY HALL PLAZA	10	137,811.10			137,811.10	
BUILDING 04 BAILEY HALL STAGE ELEVATOR	10	33,330.80			33,330.80	
BUILDING 04 BAILEY HALL SIGN	10	45,385.00			45,385.00	
BUILDING 04 BAILEY HALL RESTROOMS ADA REPAIRS	10	430,000.00			430,000.00	
BUILDING 06 RENOVATION	10	3,607,047.50			3,607,047.50	
BUILDING 06 RENOVATION AIR UNITS	10	75,000.00			75,000.00	
BUILDING 07 REMODELING	10	41,121.45	3,053.12		38,068.33	
BUILDING 08 HEALTH SCI SIMI LAB FY09 PECO	10	4,960,550.00			4,960,550.00	
BUILDING 08 SECOND FLOOR NURSING	10	2,139.21			2,139.21	
BUILDING 08 SECOND FLOOR AHU #2 & 3	10	100,000.00			100,000.00	
BUILDING 09 ROOF	10	258,572.44		13,683.05	244,889.39	
BUILDING 10 TOWER	10	631,157.55			631,157.55	
BUILDING 10 TOWER REPLACE AHU#4	10	25,000.00			25,000.00	
BUILDING 11 CHILLER REPLACEMENT	10	582,555.22			582,555.22	
BUILDING 16 BUEHLER PLANETARIUM	10	1,000,975.00			3,175.00	997,800.00
BUILDING 17 REMODEL	10	57,094.35		21,368.76	35,725.59	
BUILDING 17 Equipment Will & Jo Holcombe Inst.	10	42,025.15		38,510.15	3,515.00	
BUILDING 19 STUDENT CENTER	10	5,131.31			5,131.31	
BUILDING 22/IPS BUILDING	10	13,304,998.86			13,238,326.84	66,672.02
BUILDING 23 DELIVERY WALL	10	50,000.00			50,000.00	
BUILDING 23 REMODEL RESTROOMS	10	100,000.00			100,000.00	
BUILDING 38 CHILLER PLANT A/C	10	35,000.00			35,000.00	
BUILDING 38 ELECTRICAL REPAIRS/REWIRE	10	40,000.00			40,000.00	
CENTRAL CAMPUS CAPITAL IMPROVEMENT FEES	10	1,264,244.22		1,264,244.22		
CENTRAL FIRE ALARMS/NEW CENTRAL STATION	10	111,177.41			111,177.41	
CENTRAL EXTER LIGHTS/SIGNS	10	1,776.28			1,776.28	
CENTRAL FUEL TANK REPLACEMENT	10	80,000.00			80,000.00	
CENTRAL PARKING 312018	10	342,341.50		342,341.50		
CENTRAL PARKING GARAGE	10	1,919,715.00		1,911,715.00	8,000.00	
CENTRAL CAMPUS SOLAR LIGHTS	10	80,000.00			80,000.00	
CENTRAL WEST PARKING LOT DRAINAGE	10	300,000.00			300,000.00	
CENTRAL WIRING & PROJECTS	10	154,790.13		154,790.13		
CENTRAL CAMPUS		30,071,245.09	3,053.12	3,749,999.71	25,253,720.24	1,064,472.02
WHC 33 12TH FLOOR	11	96,741.20			96,741.20	
WHC BOOKSTORE RENOVATION	11	81,176.00		81,176.00		
WHC GENERATOR BLDG 31	11	3,999.10			3,999.10	
WHC CHILLER PLANT	11	25,789.00		25,789.00		
WHC ELEVATOR BUILDING 31	11	342,155.46			315,374.71	26,780.75
WHC PLAZA	11	8,454.57				8,454.57
WHC RESTROOMS REFURBISH (B-31) INCL PLUMBING	11	250,000.00			250,000.00	
WHC BUILDING 31 FIRE PUMP CONTROLLER	11	100,000.00			100,000.00	
B-31 ALL OTHER MISC	11	100,000.00			100,000.00	
REMODEL 5TH AND 6TH FLOORS	11	2,444,639.74			2,444,639.74	
WILLIS HOLCOMBE CENTER		3,452,955.07	0.00	106,965.00	3,310,754.75	35,235.32

ARENA ITEM 11-8
 OCT 23 2008
 3
 ENCLOSURE

MAP BY PROJECT AND SOURCE OF FUNDS	LOC	BUDGET TOTALS	LTF/SBE	LOCAL FUNDS	PECO FUNDS	STATE
BUILDING OFFICIAL FY 2005 SITE	15	2,660.00			2,660.00	
CAPITAL IMPROVEMENT FEES	15	4,528,097.94		4,528,097.94		
CW CAPITAL IMPROVEMENT FEES ACADEMIC REFRESH	15	1,335,256.53		1,335,256.53		
CATASTROPHIC LOSS FUND	15	34,305.57		34,305.57		
COLLEGE WIDE ACCESS CONTROL SYSTEM	15	210,000.00			210,000.00	
COLLEGE WIDE ADA PROJECTS	15	148,133.06			148,133.06	
COLLEGE WIDE ADA IMPROVEMENTS	15	400,000.00			400,000.00	
COLLEGE WIDE ADA SETTLEMENT STIPULATIONS	15	748,787.01			748,787.01	
COLLEGE WIDE ADA STRATEGIC PLAN	15	100,000.00			100,000.00	
COLLEGE WIDE AIR QUALITY	15	120,090.90			120,090.90	
COLLEGE WIDE ANNUAL RESERVE	15	2,448,138.76			2,448,138.76	
COLLEGE WIDE ASBESTOS ABATEMENT	15	121,520.53			121,520.53	
COLLEGE WIDE BACKFLOW PREVENTION	15	137,355.78			137,355.78	
COLLEGE WIDE BUILDING CODE	15	654,890.90			654,890.90	
COLLEGE WIDE CHEM TREAT COOLING TOWER	15	83,340.00			83,340.00	
COLLEGE WIDE CHILLED WATERPIPE REPLACEMENT	15	361,719.00			361,719.00	
COLLEGE WIDE DOOR/LOCK REPLACEMENT	15	50,000.00			50,000.00	
COLLEGE WIDE EDUCATIONAL PLANT SURVEY	15	100,000.00			100,000.00	
COLLEGE WIDE ELEVATOR MAINT.	15	133,003.94			133,003.94	
COLLEGE WIDE EMS LINES UPDATE	15	37,785.81			37,785.81	
COLLEGE WIDE EMERGENCY PROJECTS	15	1,496.87			1,496.87	
COLLEGE WIDE EMERGENCY LIGHTS	15	83,996.62			83,996.62	
COLLEGE WIDE EXTERIOR LIGHTS	15	450,000.00			450,000.00	
COLLEGE WIDE EXTERNAL SIGNAGE	15	165,764.02			165,764.02	
COLLEGE WIDE FACILITY COND SURVEY	15	100,000.00			100,000.00	
COLLEGE WIDE FIRE ALARMS	15	339,903.24			339,903.24	
COLLEGE WIDE FIRE SPRINKLERS/SECURITY	15	57,740.00			57,740.00	
COLLEGE WIDE FOODSERVICE KITCHEN	15	46,869.00			46,869.00	
COLLEGE WIDE GENERATOR UPGRADES	15	224,283.98			224,283.98	
COLLEGE WIDE HVAC CHEM TREAT	15	700.00			700.00	
COLLEGE WIDE IRRIGATION SYSTEM UPGRADES	15	19,875.03			19,875.03	
COLLEGE WIDE LIGHTNING PROTECTION	15	190,000.00			190,000.00	
COLLEGE WIDE NETWORKING	15	6,640.18		1,034.35	5,605.83	
COLLEGE WIDE PEST CONTROL	15	76,129.04			76,129.04	
COLLEGE WIDE ROOF REPAIRS	15	273,587.97			273,587.97	
COLLEGE WIDE ROOF REPLACEMENT	15	600,000.00			600,000.00	
COLLEGE WIDE SIDE WALK REPAIRS	15	124,096.80			124,096.80	
COLLEGE WIDE SIGNS	15	349,946.50			349,946.50	
COLLEGE WIDE WATER PERMITS	15	2,517.36			2,517.36	
COLLEGE WIDE WATER/SEWER LINE	15	250,759.40			250,759.40	
EMERGENCY CONTINGENCY	15	13,708.48			13,708.48	
EMERGENCY PHONES	15	138,945.14			138,945.14	
FACILITIES MASTER PLAN	15	1,150,000.00		1,150,000.00		
FACILITIES MANAGEMENT ARCHIBUS SYSTEM	15	119,922.00			119,922.00	
GENERAL RENOVATION SITE	15	637,881.23			637,881.23	
GENERAL RENOVATION SITE MAJOR	15	1,640.00			1,640.00	
HURRICANE RESERVE	15	450,000.00		450,000.00		
HURRICANE WILMA	15	486,941.20		486,941.20		
INSURANCE LOSS FY06 HURRICANE	15	250,000.00		250,000.00		
REPAIR RENOVATION SUM	15	167,543.51			167,543.51	
COLLEGE WIDE		18,535,973.30	0.00	8,235,635.59	10,300,337.71	0.00
FACILITIES MANAGEMENT DEPARTMENT	16	774,746.00		774,746.00		
FACILITIES MANAGEMENT		774,746.00	0.00	774,746.00	0.00	0.00
BUILDING 41 RENOVATION	20	326,608.30			326,608.30	
BUILDING 42 SURGE PROTECTOR/46 SATELLITE DISH	20	5,827.50			5,827.50	
BUILDING 50/51 REMODELING	20	7,867,997.98			7,867,997.98	
BUILDING 56 RESTROOMS	20	30,319.61			30,319.61	
BUILDING 57 ELEVATOR	20	50,000.00			50,000.00	
BUILDING 60 PAINT/STRUCTURE/RESTROOMS/Bldg	20	367,996.50	48,540.00		319,456.50	
BUILDING 60 ADA RESTROOMS PHASE II	20	350,000.00			350,000.00	
BUILDING 60 REPLACE AHU'S (4 UNITS)	20	200,000.00			200,000.00	
BUILDING 62 CARPET LIBRARY	20	401,460.00	1,460.00		400,000.00	
BUILDING 62 PIPES/SIDEWALKS	20	1,073.00			1,073.00	
BUILDING 63 CHILD CARE SECURITY ACCESS	20	40,000.00			40,000.00	
NORTH CAMPUS CAPITAL IMPROVEMENT FEES	20	892,380.78		892,380.78		
HUIZENGA CENTER-JAC NORTH	20	115,000.00		115,000.00		
CHILDCARE TRIKE PATH NORTH	20	7,342.00			7,342.00	
TH TURNPIKE SIGN	20	2,356.60			2,356.60	
H EXTERIOR MARQUEE SIGNS	20	2,835.00			2,835.00	
NORTH PARKING	20	225,000.00		225,000.00		
NORTH PARKING EAST OF OMNI	20	300,000.00			300,000.00	
NORTH REPIPING CONDENS	20	14,490.68			14,490.68	
NORTH REPLACE STEEL WATER PIPE	20	260,801.41			260,801.41	
NORTH TOWER RENOVATION	20	43,056.00			43,056.00	
NORTH WATER PIPES	20	1,141.19			1,141.19	
NORTH WEST/EAST PARKING	20	2,412.78			2,412.78	
NORTH CAMPUS		11,508,099.33	50,000.00	1,232,380.78	10,225,718.55	0.00

AGENDA ITEM 14-E
 OCT 28 2008
 ENCLOSURE 3

FY2009
 JULY-AUG Amendment 1
 CONSTRUCTION BUDGET

BROWARD COLLEGE
 SCHEDULE OF CAPITAL OUTLAY PROJECTS
 UNEXPENDED PLANT FUND

RECAP BY PROJECT AND SOURCE OF FUNDS	LOC	BUDGET TOTALS	LTF/SBE	LOCAL FUNDS	PECO FUNDS	STATE
AUTOTECH/MARINE FACILITIES	30	454,504.38		32,572.27	17,047.30	404,884.81
AUTOTECH CHILLER/COOLING TOWER	30	200,000.00			200,000.00	
BUILDING 64/65 EXTERIOR PAINT/CHILL LINES	30	25,999.67			25,999.67	
BUILDING 67/69/72 MECHANICAL ROOM	30	41,357.66			41,357.66	
BUILDING 68 RENOVATION/WINDOWS/DRYWALL REPAIR	30	229,000.00		129,000.00	100,000.00	
BUILDING 70 POWER UPGRADE	30	100,000.00			100,000.00	
BUILDING 71 REM/BUSINESS ED SCIENCE	30	199,531.25			199,531.25	
BUILDING 72 RENOVATION	30	8,864,517.67			8,864,517.67	
BUILDING 72 EXT PAINT,CANOPY,WINDOWS REPLC	30	400,000.00			400,000.00	
BUILDING 72 LIFT STATION	30	100,000.00			100,000.00	
BUILDING 99 ELECTRICAL UPGRADES	30	60,000.00			60,000.00	
SOUTH CAMPUS CAPITAL IMPROVEMENT FEES	30	757,700.68		757,700.68		
MIRAMAR CLASSROOMS/LABS	30	4,242,167.72			4,242,167.72	
MIRAMAR TOWN CENTER	30	400,000.00			400,000.00	
PARKWAY CHILLED WATER	30	53,795.06			53,795.06	
SOUTH CAMPUS BUS SHELTER	30	22,685.00			22,685.00	
SOUTH CAMPUS CHILDCARE ACCESS	30	22,845.50			22,845.50	
SOUTH CAMPUS FAN COIL UNIT	30	5,885.90			5,885.90	
SOUTH CAMPUS FIRE ALARMS	30	5,370.60			5,370.60	
SOUTH CAMPUS IRRIGATION SITE	30	1,274.05			1,274.05	
SOUTH CAMPUS LAKE TRACK	30	816.12			816.12	
SOUTH CAMPUS LIBRARY PARKING	30	25,000.00			25,000.00	
SOUTH CAMPUS PARKING (312018)	30	250,000.00		250,000.00		
SOUTH CAMPUS POLE LITES	30	30,000.00			30,000.00	
SOUTH CAMPUS PROJECTS	30	0.00				
SOUTH CAMPUS ROAD IMPROVEMENT/NORTH FACULTY L	30	5,000.00			5,000.00	
SOUTH CAMPUS ROOFING SURVEY	15	45,000.00			45,000.00	
SOUTH CAMPUS THEATER	30	107,962.84				107,962.84
TIGERTAIL FACILITIES PARKING LOT	30	132,423.49		1,677.89	415.77	130,329.83
WESTON LIBRARY/CLASSROOMS	30	19,167.02			19,167.02	
SOUTH CAMPUS		16,802,004.61	0.00	1,170,950.84	14,987,876.29	643,177.48

AGENDA ITEM IV-E
 OCT 28 2008
 ENCLOSURE 3

CONSTRUCTION FUND BALANCE

As of June 30, 2008

Assets

Cash	12,114,970	
A/R Other	45,631,913	
Doubtful accts	0	
Total Assets		<u>57,746,883</u>

Liabilities

Accounts Payable	15,743	
A/P Accrual	72,592	
Deferred revenue	26,471	
Retainage	234,538	
Total Liabilities		<u>349,344</u>

Fund Balance

Beginning Fund Balance	37,492,993	
Fund Balance Change	0	
Ending Fund Balance		<u>37,492,993</u>

Total Liabilities and Fund Balance 37,842,336

CONSTRUCTION FUND BALANCE

As of June 30, 2008

Revenues	30,368,722	
Total Revenues		30,368,722

Expenses

Salaries	598,338	
Current Expenses	623,010	
Capital Outlay	9,242,828	
Total Expenses		<u>10,464,176</u>

Revenue less Expense 19,904,546

CONSTRUCTION FUND BALANCE

As of June 30, 2008

Fund Balance

Beginning Fund Balance from Prior Year Adjusted	37,492,993	
FY2008 Revenues	<u>30,368,722</u>	
Total Resources		67,861,715

FY2008 Expenses

Salaries	598,338	
Current Expenses	623,010	
Capital Outlay	9,242,828	
Total Expenses		<u>10,464,176</u>

Ending Fund Balance 57,397,539

Less Reserve for Encumbrances 15,395,631

Total Unencumbered/Uncommitted Fund Balance 42,001,908

AGENDA ITEM

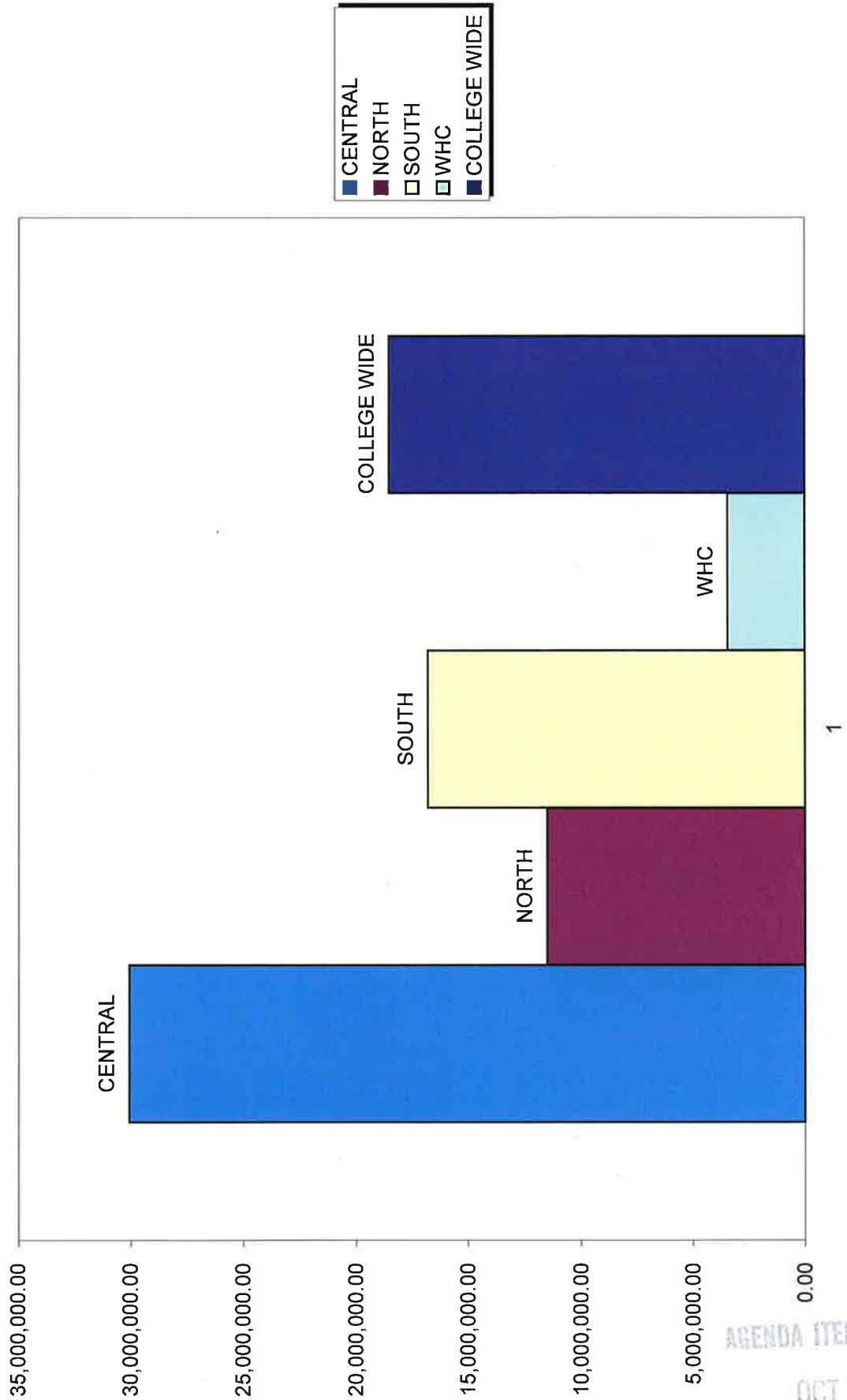
IV-E

OCT 23 2008

3

ENCLOSURE

BUDGET COMPARISON



AGENDA ITEM IV-E
 OCT 28 2008
 ENCLOSURE 3