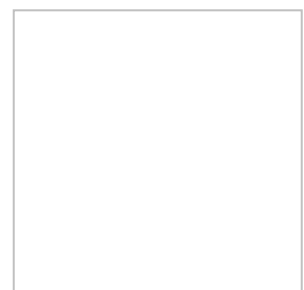
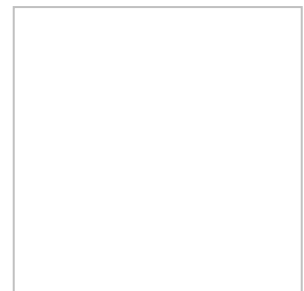
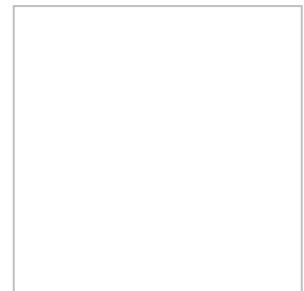
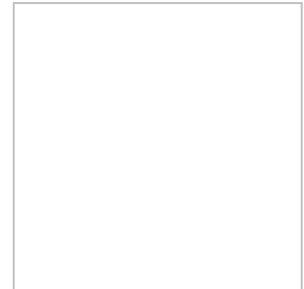
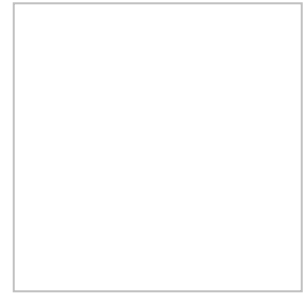


PART II
SCHEDULE OF BUDGETED REVENUE AND
EXPENDITURES



BROWARD COLLEGE
SCHEDULE OF BUDGETED REVENUE, EXPENDITURES, AND ESTIMATED FUND BALANCES
BY GENERAL LEDGER CODE
FOR FISCAL YEAR 2008/2009

ACCOUNT TITLE	G.L. CODE	CURRENT FUND - UNRESTRICTED PROPOSED
STUDENT FEES		
TUITION ADVANCED & PROFESSIONAL	40110	\$22,816,577
TUITION POSTSECONDARY VOCATIONAL	40120	10,534,067
TUITION POSTSECONDARY ADULT VOCATIONAL	40130	1,085,565
TUITION CONTINUING WORKFORCE EDUCATION	40140	1,268,408
TUITION COLLEGE PREPARATORY	40150	6,568,158
TUITION EDUCATOR PREPARATORY	40160	145,724
OUT-OF-STATE ADVANCED & PROFESSIONAL	40310	3,853,736
OUT-OF-STATE POSTSECONDARY VOCATIONAL	40320	1,448,903
OUT-OF-STATE POSTSECONDARY ADULT VOCATIONAL	40330	51,421
OUT-OF-STATE COLLEGE PREPARATORY	40350	1,547,569
OUT-OF-STATE EPI	40360	<u>2,696</u>
TOTAL TUITION AND OUT-OF-STATE FEES		49,322,824
LABORATORY FEES CREDIT	40410	3,979,717
LABORATORY FEES NON-CREDIT	40420	251,143
OPEN COLLEGE FEES	40430	36,500
E-LEARNING TECH FEE	40439	196,012
APPLICATION FEES	40510	800,000
DEGREE APPLICATION FEES	40520	75,000
TRANSCRIPT FEES	40700	203,957
EXPERIENTIAL LEARNING FEE	40902	7,950
STUDENT INSURANCE	40930	61,542
STUDENT DRUG TESTING FEE	40939	50,000
NON-CREDIT CONTINUING ED	40950	<u>2,058,953</u>
TOTAL OTHER STUDENT FEES		7,720,774
TOTAL STUDENT FEES		\$57,043,598
STATE SUPPORT		
CCPF APPROPRIATIONS	42110	\$67,049,353
LOTTERY FUNDS - CCPF	42610	<u>9,367,483</u>
TOTAL STATE SUPPORT		\$76,416,836

BROWARD COLLEGE
SCHEDULE OF BUDGETED REVENUE, EXPENDITURES, AND ESTIMATED FUND BALANCES
BY GENERAL LEDGER CODE
FOR FISCAL YEAR 2008/2009

ACCOUNT TITLE	G.L. CODE	CURRENT FUND - UNRESTRICTED PROPOSED
GIFTS, PRIVATE GRANTS AND CONTRACTS		
INDIRECT COST RECOVERY FEDERAL	43901	\$65,000
PELL FEDERAL FEE	43902	30,000
GIFTS, GRANTS & CONTRACTS	44400	621,829
FAU LIBRARY CONTRACT	44420	1,155,687
FAU CONTRACTS - NON-LIBRARY	44421	<u>329,562</u>
TOTAL GIFTS, PRIVATE GRANTS AND CONTRACTS		\$2,202,078
SALES AND SERVICES		
RENTAL COLLEGE FACILITIES	46410	\$169,020
RENTAL COLLEGE FACILITY TAXABLE	46419	24,000
COIN COPIER SALES	46602	5,497
TICKET SALES TAXABLE	46610	4,000
TICKET SALES NON-TAXABLE	46620	16,000
TICKET SALES NTAX VISUAL PERFORMING ARTS	46623	<u>22,000</u>
TOTAL SALES AND SERVICES		\$240,517
OTHER REVENUES		
INTEREST ON INVESTMENTS	48120	\$1,253,814
RETURNED CHECK FINES	48701	12,000
LIBRARY FINES	48721	9,166
LIBRARY FINE & REPROCESS (OLD)	48730	114
MISCELLANEOUS REVENUES	48910	870,357
CJI ACADEMIES	48911	90,000
STUDENT TESTING SERVICE	48930	70,755
CURRENT YEAR RECOVERY	48960	<u>248,727</u>
TOTAL OTHER REVENUES		\$2,554,933
NON-REVENUE RECEIPTS		
NON-MANDATORY TRANSFER FROM FUND 3	49230	<u>\$543,584</u>
TOTAL NON-REVENUE RECEIPTS		\$543,584
GRAND TOTAL REVENUES		<u><u>\$139,001,546</u></u>

BROWARD COLLEGE
SCHEDULE OF BUDGETED REVENUE, EXPENDITURES, AND ESTIMATED FUND BALANCES
BY GENERAL LEDGER CODE
FOR FISCAL YEAR 2008/2009

ACCOUNT TITLE	G.L. CODE	CURRENT FUND - UNRESTRICTED PROPOSED
EXECUTIVE, ADMINISTRATIVE, MANAGERIAL FULL-TIME	51010	\$1,546,525
INSTRUCTIONAL ADMINISTRATION	51110	691,886
INSTITUTIONAL ADMINISTRATION/MANAGERIAL	51210	5,538,060
INSTRUCTIONAL FULL-TIME	52001	21,638,015
INSTRUCTIONAL LIBRARIAN	52002	797,190
INSTRUCTIONAL COUNSELOR	52003	2,228,834
DEPARTMENT HEAD	52005	2,915,306
INSTRUCTIONAL FT EXTRA-PAY ASSIGNMENT	52110	2,842,603
INSTRUCTIONAL SUPPLEMENT	52120	306,830
INSTRUCTIONAL SUBSTITUTION	52210	56,226
INSTRUCTIONAL SABBATICAL LEAVE	52410	582,214
PROFESSIONAL ADMINISTRATIVE	53010	4,480,148
OTHER PROFESSIONAL REASSIGN TIME	53030	6,500
FULL TIME SUPPLEMENTS-OTHER	53120	106,899
OPS PERMANENT PART-TIME	53510	201,680
PROFESSIONAL TECHNICAL SERVICE NON-UNION FT	54010	16,894,437
PROFESSIONAL TECHNICAL SERVICE UNION FT	54020	4,038,256
PROFESSIONAL TECHNICAL, CLERICAL AND TRADE OVERTIME	54110	362,348
PROFESSIONAL TECHNICAL PERMANENT PART-TIME NON-UNION	54510	<u>1,802,599</u>
 TOTAL REGULAR ESTABLISHED POSITIONS		 \$67,036,556
 ADJUNCT INSTRUCTIONAL	 56001	 \$12,524,661
OTHER PERSONNEL INSTRUCTIONAL SUBSTITUTE	56110	197,901
OTHER PROFESSIONAL TEMPORARY	56510	253,892
OTHER PERSONNEL TECHNICAL TEMPORARY	57010	1,235,103
ON-CALL OPS TEMPORARY	57011	126,163
TUTORS - TEMPORARY	57030	339,717
LAB ASSISTANTS TEMPORARY	57040	462,025
STUDENT ASSISTANTS	58310	<u>50,394</u>
 TOTAL OTHER PERSONNEL SERVICES		 <u>\$15,189,856</u>

EXHIBIT D

BROWARD COLLEGE
SCHEDULE OF BUDGETED REVENUE, EXPENDITURES, AND ESTIMATED FUND BALANCES
BY GENERAL LEDGER CODE
FOR FISCAL YEAR 2008/2009

ACCOUNT TITLE	G.L. CODE	CURRENT FUND - UNRESTRICTED PROPOSED
PERSONNEL COSTS		
SOCIAL SECURITY CONTRIBUTIONS	59100	\$4,209,833
MEDICARE CONTRIBUTIONS	59101	1,172,891
FLORIDA RETIREMENT	59203	6,326,684
FRS SENIOR MANAGEMENT	59204	190,013
COMPENSATED ABSENCES EXPENSE	59310	1,100,000
HEALTH INSURANCE	59701	11,059,566
LIFE INSURANCE	59702	210,258
DENTAL INSURANCE	59703	519,304
DISABILITY INCOME INSURANCE	59704	210,258
EMPLOYEE FEE WAIVERS	59801	12,000
PERSONNEL EXPENSE CONTINGENCY	59900	416,663
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TOTAL FRINGE BENEFITS		25,427,470
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TOTAL PERSONNEL COSTS		\$107,653,882
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BROWARD COLLEGE
SCHEDULE OF BUDGETED REVENUE, EXPENDITURES, AND ESTIMATED FUND BALANCES
BY GENERAL LEDGER CODE
FOR FISCAL YEAR 2008/2009

ACCOUNT TITLE	G.L. CODE	CURRENT FUND - UNRESTRICTED PROPOSED
CURRENT EXPENSE		
TRAVEL IN-DISTRICT	60501	\$129,656
TRAVEL OUT-OF-DISTRICT	60502	430,801
TRAVEL OUT-OF-STATE	60503	119,064
TRAVEL INTERNATIONAL	60504	156,675
TRAVEL STUDENT	60506	100
TRAVEL NON-EMPLOYEE	60507	10,000
TRAVEL EMPLOYEE RECRUITEMENT	60508	55,000
TRAVEL OTHER	60510	1,320
ADVANCE FUNDS TRAVEL	60598	1,200
FREIGHT & POSTAGE	61010	205,060
POSTAGE (INTERNAL BILLINGS)	61012	110,762
LOCAL TELEPHONE/FAX SERVICE	61501	522,922
LONG DISTANCE TELEPHONE/FAX	61502	41,896
OTHER COMMUNICATION SERVICE	61504	18,715
CELL PHONE EXPENSE MONTHLY SERVICE	61505	42,958
TELEPHONE INSTALLATION	61506	13,623
DISTANCE LEARNING SERVICE	61507	336,065
DATA COMMUNICATION SERVICE	61509	215,980
LIBRARY INTERNET SERVICES	61527	81,112
PRINTING/DUPLICATING VENDOR	62001	235,189
PRINTING/DUPLICATING COLLEGE	62002	438,137
BINDING	62003	10,905
DEPT PHOTOCOPYING	62004	2,400
DEPT DUPLICATING	62005	4,550
REPAIRS & MAINT. BUILDING/VENDOR	62501	47,500
REPAIRS & MAINT. EQUIPMENT/VENDOR	62502	182,753
REPAIRS & MAINT. GROUNDS/VENDOR	62503	8,000
SERVICE CONTRACTS/AGREEMENT	62504	1,081,055
REPAIRS & MAINT. OTHER/VENDOR	62505	26,400
IT HARDWARE MAINTENANCE AGREEMENT	62506	273,708
IT SOFTWARE MAINTENANCE AGREEMENT	62507	490,562
RENTALS FACILITIES	63001	287,271
RENTALS EQUIPMENT	63002	151,650
RENTALS FILMS	63003	200
RENTALS COPY MACHINES	63004	37,973
RENTALS OTHER	63005	38,980
EQUIPMENT LEASES-OPERATING	63009	15,156
IT LICENSE AGREEMENT	63010	310,615
INSURANCE/STUDENTS	63503	40,000
INSURANCE CONSORTIUM ASSESSMENT	63509	1,833,439
HEATING FUELS	64001	44,500
WATER & SEWAGE	64002	349,062

BROWARD COLLEGE
SCHEDULE OF BUDGETED REVENUE, EXPENDITURES, AND ESTIMATED FUND BALANCES
BY GENERAL LEDGER CODE
FOR FISCAL YEAR 2008/2009

ACCOUNT TITLE	G.L. CODE	CURRENT FUND - UNRESTRICTED PROPOSED
CURRENT EXPENSE		
ELECTRICITY	64003	\$4,568,604
GARBAGE COLLECTION	64004	322,294
FUEL VEHICULAR	64005	32,600
HAZARDOUS WASTE REMOVAL	64006	29,500
OTHER UTILITIES	64019	140,000
OTHER SERVICES	64501	295,696
INSTITUTIONAL MEMBERSHIPS	64502	508,037
COLLECTION - BILLING SERVICES	64504	12,400
ADVERTISING REQUIRED BY LAW	64505	96,000
CONTRACTED INSTRUCTIONAL STATE FUNDABLE	64507	149,873
CONTRACTED NON-INSTR SERVICE	64508	2,802,364
OTHER SERVICES NON-CONTRACTED	64509	280,715
ADVERTISING (NOT REQUIRED BY LAW)	64510	510,215
CONTRACT INSTR SERV NON FUNDABLE	64513	735,000
CONSULTANT FEES	65001	27,106
HONORARIA FEES	65002	160,800
LEGAL FEES	65003	462,300
OTHER PROFESSIONAL FEES	65007	262,422
ACCREDITATION FEES	65008	75,164
BANK SERVICE FEES	65009	125,000
CONSULTANTS SPD	65019	66,204
MERCHANT DISCOUNT	65029	600,000
EDUCATIONAL MATERIALS & SUPPLIES	65501	1,545,206
OFFICE MATERIALS & SUPPLIES	65502	687,182
DATA SOFTWARE EDUC NON CAPITALIZED	65701	383,471
DATA SOFTWARE ADMN NON CAPITALIZED	65702	17,088
MAINTENANCE MATERIALS & SUPPLIES	66001	521,255
JANITORIAL MATERIALS & SUPPLIES	66002	6,000
AUTOMOTIVE MATERIALS & SUPPLIES	66003	14,200
GROUNDS MATERIALS & SUPPLIES	66004	68,574
CONSTRUCTION MATERIALS & SUPPLIES	66005	54,639
ATHLETIC MATERIALS & SUPPLIES	66501	400
ATHLETIC UNIFORMS	66502	200
FOOD & FOOD PRODUCTS	66503	138,235
MATERIALS & SUPPLIES OTHER	66504	164,485
DEPARTMENTAL UNIFORMS	66505	16,850
OTHER MATERIALS & SUPPLIES	66509	369,127
LIBRARY SUBSCRIPTIONS - UNBOUND	67001	1,800
LIBRARY PERIODICALS	67002	115,000

EXHIBIT D

BROWARD COLLEGE
SCHEDULE OF BUDGETED REVENUE, EXPENDITURES, AND ESTIMATED FUND BALANCES
BY GENERAL LEDGER CODE
FOR FISCAL YEAR 2008/2009

ACCOUNT TITLE	G.L. CODE	CURRENT FUND - UNRESTRICTED PROPOSED
CURRENT EXPENSE		
SCHOLARSHIPS	68001	50,000
FUNDABLE FEE WAIVERS	68002	38,662
MANDATORY TRANSFERS TO FUND 2	69120	521,453
MANDATORY TRANSFERS TO FUND 8	69180	611,486
NON-MANDATORY TRANSFERS TO FUND 7	69270	58,866
BAD DEBT EXPENSE	69501	150,000
UNEMPLOYMENT COMPENSATION	69503	100,000
UNINSURED LOSSES/DEDUCTIBLE	69504	90,000
OTHER EXPENSES	69509	754,816
CONTINGENCY	69900	857,660
CONTINGENT SPEC FEES	69907	376,962
CONTINGENT ENROLLMENT GROWTH	69908	711,852
CONTINGENT FUND BALANCE RESERVE	69909	153,390
TOTAL CURRENT EXPENSE		\$29,875,520

BROWARD COLLEGE
SCHEDULE OF BUDGETED REVENUE, EXPENDITURES, AND ESTIMATED FUND BALANCES
BY GENERAL LEDGER CODE
FOR FISCAL YEAR 2008/2009

ACCOUNT TITLE	G.L. CODE	CURRENT FUND - UNRESTRICTED PROPOSED
CAPITAL OUTLAY		
MINOR EQUIPMENT LESS THAN \$1,000	70501	\$563,357
MINOR COMPUTER/TECH < \$1,000	70506	1,169
MINOR EQUIP \$1,000 - \$4,999	70600	1,000
EDUC FURNITURE/EQUIP \$1,000 - \$4,999	70601	21,656
OFFICE FURNITURE & EQUIPMENT \$1,000 - \$4,999	70602	56,012
CONSTRUCTION/MAINT \$1,000 - \$4,999	70603	2,450
COMPUTER EQUIPMENT \$1,000 - \$4,999	70606	811,550
COMPUTER EQUIP 3 YR LIFE \$5,000+	71011	2,000
DATA SOFTWARE EDUCATIONAL CAPITALIZED	72001	1,000
DATA SOFTWARE ADMIN CAPITALIZED	72002	8,250
VIDEOCASSETTES	73011	3,700
TOTAL CAPITAL OUTLAY		<u>1,472,144</u>
TOTAL ALL EXPENDITURES		<u><u>\$139,001,546</u></u>
FUND BALANCE		
RESERVED FOR ENCUMBRANCES	30100	8,000,000
RESERVED FOR OTHER REQUIRED PURPOSES	30400	\$9,850,000
UNALLOCATED FUND BALANCE	31100	<u>8,254,958</u>
TOTAL ESTIMATED FUND BALANCE		26,104,958
AMOUNT EXPECTED TO BE FINANCED IN FUTURE YEARS	30800	<u>(10,649,796)</u>
TOTAL ESTIMATED FUND BALANCE AND AMOUNT EXPECTED TO BE FINANCED IN FUTURE YEARS		<u><u>\$15,455,162</u></u>