



HLC Accreditation Evidence

Title: Example - Monthly Financial Report

Office of Origin: Vice President of Administration

**BARTON COUNTY COMMUNITY COLLEGE
GENERAL, POST SECONDARY, AND EMPLOYEE BENEFITS
FUNDS FLOW ACTIVITY - PERIOD ENDED APRIL 30, 2017**

	2016-2017 BUDGET	PERIOD ENDED 04/30/17	YTD AVAILABLE	% AVAILABLE
Fund Balance, Beginning	15,296,783	15,296,783		
Tuition and Fees	14,142,820	10,571,915	3,570,905	25.25
Tuition AR (difference between current & year end)	0	-214,337		
Local Taxes	7,948,688	5,226,878	2,721,810	34.24
State Aid	7,798,433	7,762,873	35,560	0.46
Other Taxes	1,225,000	842,995	382,005	31.18
Other	341,000	516,091	-175,091	(51.35)
Total Revenue	31,455,941	24,706,415	6,535,190	20.78%
Expenditures:				
Instruction (100)	15,301,736	11,522,761	3,778,975	24.70
Academic Support (200, 400)	4,158,053	2,723,959	1,434,094	34.49
Student Services (300, 500, 800)	3,066,179	2,478,712	587,467	19.16
Institutional Support (600, 900)	6,452,321	5,272,101	1,180,220	18.29
Physical Plant Operations (700)	4,337,150	2,788,084	1,549,066	35.72
Total Expenditures	33,315,439	24,785,617	8,529,822	25.60%
Fund Balance, Ending	13,437,285	15,217,580		

Claims over \$5,000 (General & PTE)

Fleet Services	5,933.53	Gasoline
Verizon Wireless	6,065.25	Cell Phones
CENGAGE Learning	6,869.01	FR College Accounting
New Boston Creative Group, LLC	6,963.10	BOL Session 3 and Intersession
Visa Card Center	7,809.16	Kaiser Monthly
Nex-Tech Rural Telephone - Hay	9,895.21	College Phones
CDW Government	9,920.00	Replacement Servers
CDW Government	11,600.00	Security Camera Switches
CDW Government	21,117.28	Security Camera Switches & IT Switches
Sorella Group, Inc	21,250.00	Swimming Lockers
Midwest Energy - Hays	21,479.84	College Electricity
KanREN	36,091.00	KanRen Install Pymt 4/1/17-6/30/17
Landmark National Bank-Topeka	86,437.74	Payment on CofP#14

Previous Month Oil Revenue = \$848.38

* Expenditures are divided by program. Program distinctions are recognized by all Higher Ed institutions. Federal reports are reported by program.

** Cash reserve at the end of the year to be maintained at 24% of the budget (change in dates that we receive property taxes inflates the percentage).

**BARTON COUNTY COMMUNITY COLLEGE
GENERAL, VOCATIONAL, AND EMPLOYEE BENEFITS
FUNDS FLOW ACTIVITY - PERIOD ENDED APRIL 30, 2016**

	2015-2016 BUDGET	PERIOD ENDED 04/30/16	YTD AVAILABLE	% AVAILABLE
Fund Balance, Beginning	12,888,581	12,888,581		
Tuition and Fees	13,570,538	11,575,391	1,995,147	14.70
Tuition AR (difference between years)		-315,407		
Local Taxes	7,788,397	5,853,602	1,934,795	24.84
State Aid	8,135,034	8,008,813	126,221	1.55
Other Taxes	1,100,000	953,687	146,313	13.30
Other	356,000	288,571	67,429	18.94
Total Revenue	30,949,969	26,364,657	4,269,905	13.80%
Expenditures:				
Instruction (100)	14,633,352	11,911,266	2,722,086	18.60
Academic Support (200, 400)	4,202,252	3,084,848	1,117,404	26.59
Student Services (300, 500, 800)	2,920,563	2,372,785	547,778	18.76
Institutional Support (600, 900)	6,185,179	5,017,371	1,167,808	18.88
Physical Plant Operations (700)	3,950,854	2,877,054	1,073,800	27.18
Total Expenditures	31,892,200	25,263,324	6,628,876	20.79%
Fund Balance, Ending	11,946,350	13,989,914		

Claims over \$5,000 (General & PTE)

Great Bend Post Office	5,000.00	Bulk Mailing
Fleet Services	5,709.50	Gasoline Purchased
Continuum Retail Energy Servic	8,645.01	Commercial Transport Charges/Natural Gas
Veritiv Operating Company	11,229.57	20lb White & 11X17 Copy Paper
Ellis County EMS	17,000.00	1/2 Payment for Paramedic Class
Midwest Energy - Hays	23,109.98	College Electric
Washington Companies Inc	25,000.00	Payment App #1 Roof Repairs (deductible)
Sys-Kool, LLC	36,330.00	Replacement Fill for both Cooling towers
Invision Carpet Systems	38,540.62	F/A Carpet
KanREN	39,102.90	245NE30/120DickmanAve/100Cont.Dr
Landmark National Bank-Topeka	90,448.11	Payment on CofP#14 (Track)
Security Bank of Kansas City	115,508.50	Payment on CofP 13 (Library)

Previous Month Oil Revenue = \$625.88

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04/30/2017 Financial Statement Detail:

General and Post-Secondary Fund Revenue –Decrease of \$1,658,242 over the same time last year.

Assuming all 12 months expenditures are equal, as of 04-30-17 our expenditures should be at 83%. Our current expenditures are at 75%.

Expenditure breakdown (increase/decrease) as compared to last year:

	Instruction	Academic Support	Student Services	Institutional Support	Physical	Total
Salaries	-\$131,472	-\$62,092	\$99,890	-\$42,052	\$40,340	-\$95,385
Benefits	-\$14,847	-\$9,389	\$25,414	\$105,644	\$3,291	\$110,112
Operations	-\$242,186	-\$289,408	-\$19,377	\$191,138	-\$132,601	-\$492,433
Total	-\$388,505	-\$360,889	\$105,927	\$254,730	-\$88,970	-\$477,706

Our cash reserves as of 04-30-17 were 46% as compared to 44% at the same time last year.
This is an increase in reserves of \$1,487,594 as compared to last year.