

**BARTON COUNTY COMMUNITY COLLEGE  
GENERAL, VOCATIONAL, AND EMPLOYEE BENEFITS  
FUNDS FLOW ACTIVITY - PERIOD ENDED JUNE 30, 2015**

	2014-2015 BUDGET	PERIOD ENDED 06/30/15	YTD AVAILABLE	% AVAILABLE
<b>Fund Balance, Beginning</b>	<b>10,560,209</b>	<b>10,560,209</b>		
Tuition and Fees	12,602,648	13,612,593	-1,009,945	-8.01
Tuition AR (difference between years)		-268,969		
Local Taxes	8,674,020	8,585,867	88,153	1.02
State Aid	8,106,733	8,060,230	46,503	0.57
Other Taxes	1,100,000	1,249,484	-149,484	-13.59
Other	443,600	442,215	1,385	0.31
<b>Total Revenue</b>	<b>30,927,001</b>	<b>31,681,420</b>	<b>-1,023,388</b>	<b>-3.31%</b>
<b>Expenditures:</b>				
Instruction (100)	14,323,749	14,475,220	-151,471	-1.06
Academic Support (200, 400)	3,730,963	3,385,558	345,405	9.26
Student Services (300, 500, 800)	2,848,307	2,680,750	167,557	5.88
Institutional Support (600, 900)	6,900,965	5,797,002	1,103,963	16.00
Physical Plant Operations (700)	3,417,735	3,014,518	403,217	11.80
<b>Total Expenditures</b>	<b>31,221,719</b>	<b>29,353,048</b>	<b>1,868,671</b>	<b>5.99%</b>
<b>Fund Balance, Ending</b>	<b>10,265,491</b>	<b>12,888,581</b>		

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

Kansas Federal Surplus Property	5,000.00	Propane Forklift
imageQUEST	5,165.35	Xerox Meter & Service 4/29-5/29
Visa Card Center	6,039.60	Quinn Monthly
C&C Group	6,706.80	Billing #3 Smartstruxure
Midwest Energy - Hays	7,525.50	Track/Ball Parks/156 Hwy Sign
The Higher Learning Commission	8,000.00	Academy for Assessment of Student
Sorella Group, Inc	11,273.00	Lockers - Wrestling
Brentwood Builders LLC	12,800.00	Wrestling Ceiling
Manweiler Chevrolet Company	18,299.01	2016 Chevy Impala/0101
Manweiler Chevrolet Company	18,299.01	2016 Chevy Impala/0103
Manweiler Chevrolet Company	18,299.01	2016 Chevy Impala/0276
Manweiler Chevrolet Company	18,299.01	2016 Chevy Impala/0776
Midwest Energy - Hays	21,727.92	College Power
All American Wrestling Supply	24,610.00	Wrestling Mats
Brentwood Builders LLC	42,407.28	Roof Replacement Wrestling

Previous Month Oil Revenue = \$2,068.39

\* 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).

## 06/30/2015 Financial Statement Detail:

- General and Post-Secondary Fund Revenue – Increase of \$550,676 over the same time last year.

Assuming all 12 months expenditures are equal, as of 06-30-15 our expenditures should be at 100%. Our expenditures at year end were at 94%.

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

	<b>Instruction</b>	<b>Academic Support</b>	<b>Student Services</b>	<b>Institutional Support</b>	<b>Physical Plant</b>	<b>Total</b>
<b>Salaries</b>	\$22,787	-\$63,817	\$11,014	\$102,571	-\$49,255	\$23,300
<b>Benefits</b>	\$24,655	-\$17,761	-\$23,136	\$94,590	-\$23,473	\$54,876
<b>Operations</b>	\$64,391	\$20,161	-\$31,042	-\$1,061,290	-\$357,414	-\$1,365,195
	<b>\$111,833</b>	<b>-\$61,417</b>	<b>-\$43,164</b>	<b>-\$864,129</b>	<b>-\$430,143</b>	<b>-\$1,287,020</b>

Our cash reserves as of 06-30-15 were 44% as compared to 37% at the same time last year. This is an increase in reserves of \$2,914,354 as compared to last year. A large part of the difference in the cash reserves is due to:

- The college has received approximately \$1,200,000 from EMC for the initial payment for the Dining Hall
- Decreased expenditures at year end for FY15
- Significant increase in BOL credit hours for Summer