

**BARTON COUNTY COMMUNITY COLLEGE  
GENERAL, POST SECONDARY, AND EMPLOYEE BENEFITS  
FUNDS FLOW ACTIVITY - PERIOD ENDED MAY 31, 2017**

|  | <b>2016-2017<br/>BUDGET</b> | <b>PERIOD<br/>ENDED<br/>05/31/17</b> | <b>YTD<br/>AVAILABLE</b> | <b>%<br/>AVAILABLE</b> |
|--|-----------------------------|--------------------------------------|--------------------------|------------------------|
| <b>Fund Balance, Beginning</b>                       | <b>15,296,783</b>           | <b>15,296,783</b>                    |                          |                        |
| Tuition and Fees                                     | 14,142,820                  | 13,584,809                           | 558,011                  | 3.95                   |
| Tuition AR (difference between current & Local Taxes | 0                           | -1,970,253                           |                          |                        |
| State Aid  | 7,948,688                   | 5,226,878                            | 2,721,810                | 34.24                  |
| Other Taxes  | 7,798,433                   | 7,762,873                            | 35,560                   | 0.46                   |
| Other  | 1,225,000                   | 842,995                              | 382,005                  | 31.18                  |
|  | 341,000                     | 529,268                              | -188,268                 | (55.21)                |
| <b>Total Revenue</b>                                 | <b>31,455,941</b>           | <b>25,976,570</b>                    | <b>3,509,119</b>         | <b>11.16%</b>          |
| <b>Expenditures:</b>                                 |                             |                                      |                          |                        |
| Instruction (100)                                    | 15,301,736                  | 12,826,933                           | 2,474,803                | 16.17                  |
| Academic Support (200, 400)                          | 4,158,053                   | 2,961,092                            | 1,196,961                | 28.79                  |
| Student Services (300, 500, 800)                     | 3,066,179                   | 2,696,077                            | 370,102                  | 12.07                  |
| Institutional Support (600, 900)                     | 6,452,321                   | 5,673,289                            | 779,032                  | 12.07                  |
| Physical Plant Operations (700)                      | 4,337,150                   | 2,993,758                            | 1,343,392                | 30.97                  |
| <b>Total Expenditures</b>                            | <b>33,315,439</b>           | <b>27,151,149</b>                    | <b>6,164,290</b>         | <b>18.50%</b>          |
| <b>Fund Balance, Ending</b>                          | <b>13,437,285</b>           | <b>14,122,204</b>                    |                          |                        |

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

|                                |           |                                   |
|--------------------------------|-----------|-----------------------------------|
| Great Bend Post Office         | 5,000.00  | Bulk Mailing & Business Reply     |
| New Boston Creative Group, LLC | 5,020.89  | BOL Session 3 Promo: CatchBarton  |
| Strata Information Group       | 5,733.75  | SIG Services Performed in April   |
| Fleet Services                 | 6,739.85  | Gasoline Purchases                |
| iSimulate, LLC                 | 6,790.00  | ALSi Simulation Monitoring System |
| Nex-Tech Rural Telephone - Hay | 9,895.21  | College Phones/Wireless Link      |
| Nex-Tech Rural Telephone - Hay | 9,988.00  | Wireless Link from Water Tower    |
| Jitterbit, Inc                 | 12,000.00 | Prepaid Expense-Jitterbit         |
| Pearson eCollege               | 12,168.00 | BARTonline Spring 2017 Session 3  |
| Midwest Energy - Hays          | 20,786.21 | College Electric                  |
| Brentwood Builders LLC         | 22,810.50 | Payment Request #1 Dance          |
| Biometric Signature ID         | 61,800.00 | BioSig ID Software                |

Previous Month Oil Revenue = \$872.75

\* 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 MAY 31, 2016**

|                                       | <b>2015-2016<br/>BUDGET</b> | <b>PERIOD<br/>ENDED<br/>05/31/16</b> | <b>YTD<br/>AVAILABLE</b> | <b>%<br/>AVAILABLE</b> |
|---------------------------------------|-----------------------------|--------------------------------------|--------------------------|------------------------|
| <b>Fund Balance, Beginning</b>        | <b>12,888,581</b>           | <b>12,888,581</b>                    |                          |                        |
| Tuition and Fees                      | 13,570,538                  | 14,526,106                           | -955,568                 | -7.04                  |
| Tuition AR (difference between years) |                             | -2,254,938                           |                          |                        |
| 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                     | 297,702                              | 58,298                   | 16.38                  |
| <b>Total Revenue</b>                  | <b>30,949,969</b>           | <b>27,384,972</b>                    | <b>1,310,059</b>         | <b>4.23%</b>           |
| <b>Expenditures:</b>                  |                             |                                      |                          |                        |
| Instruction (100)                     | 14,633,352                  | 13,137,924                           | 1,495,428                | 10.22                  |
| Academic Support (200, 400)           | 4,202,252                   | 3,429,885                            | 772,367                  | 18.38                  |
| Student Services (300, 500, 800)      | 2,920,563                   | 2,573,636                            | 346,927                  | 11.88                  |
| Institutional Support (600, 900)      | 6,185,179                   | 5,427,540                            | 757,639                  | 12.25                  |
| Physical Plant Operations (700)       | 3,950,854                   | 3,088,127                            | 862,727                  | 21.84                  |
| <b>Total Expenditures</b>             | <b>31,892,200</b>           | <b>27,657,113</b>                    | <b>4,235,087</b>         | <b>13.28%</b>          |
| <b>Fund Balance, Ending</b>           | <b>11,946,350</b>           | <b>12,616,440</b>                    |                          |                        |

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

|                                |           |                             |
|--------------------------------|-----------|-----------------------------|
| Fleet Services                 | 5,720.64  | Gasoline Purchased          |
| Verizon Wireless               | 5,784.01  | Cell Phones - March & April |
| Nex-Tech Communications, LLC   | 6,408.16  | Fiber From Union to Admin   |
| Hammeke Electric Inc           | 6,720.30  | Install LED Pole Lighting   |
| Clara Barton Hospital Assn Inc | 7,180.00  | Employee Heath Labs 2016    |
| Stanion Wholesale Elec Co Inc  | 9,757.50  | Wal-Pak Lighting - Campus   |
| Visa Card Center               | 11,840.70 | Perkins Monthly             |
| Fasone & Partners, Inc         | 14,746.14 | Fasone Contract             |
| Midwest Energy - Hays          | 22,006.24 | College Electric            |
| Pearson eCollege               | 66,528.00 | Spring 2016 (Session 3)     |

Previous Month Oil Revenue = \$1,305.87

\* 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).

**05/31/2017 Financial Statement Detail:**

General and Post-Secondary Fund Revenue –Decrease of \$1,408,403 over the same time last year.

Assuming all 12 months expenditures are equal, as of 05-31-17 our expenditures should be at 92%. Our current expenditures are at 82%.

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

|                   | <b>Instruction</b> | <b>Academic Support</b> | <b>Student Services</b> | <b>Institutional</b> | <b>Physical Plant</b> | <b>Total</b>      |
|-------------------|--------------------|-------------------------|-------------------------|----------------------|-----------------------|-------------------|
| <b>Salaries</b>   | -\$126,076         | -\$90,703               | \$96,640                | -\$51,162            | \$27,273              | -\$144,028        |
| <b>Benefits</b>   | -\$13,269          | -\$12,131               | \$25,972                | \$93,471             | \$2,005               | \$96,048          |
| <b>Operations</b> | -\$171,647         | -\$365,960              | -\$171                  | \$203,441            | -\$123,647            | -\$457,985        |
| <b>Total</b>      | <b>-\$310,991</b>  | <b>-\$468,793</b>       | <b>\$122,440</b>        | <b>\$245,749</b>     | <b>-\$94,369</b>      | <b>-\$505,964</b> |

Our cash reserves as of 05-31-17 were 43% as compared to 41% at the same time last year.

This is an increase in reserves of \$1,637,690 as compared to last year.