

**BARTON COUNTY COMMUNITY COLLEGE
GENERAL, POST SECONDARY, AND EMPLOYEE BENEFITS
FUNDS FLOW ACTIVITY - PERIOD ENDED MARCH 31, 2018**

| | 2017-2018 BUDGET | PERIOD ENDED 03/31/18 | YTD AVAILABLE | % AVAILABLE |
|---|-----------------------------|--------------------------------------|--------------------------|------------------------|
| Fund Balance, Beginning | 16,396,915 | 16,396,915 | | |
| Tuition and Fees | 13,782,317 | 9,983,768 | 3,798,549 | 27.56 |
| Tuition AR (difference between current & year end) | 0 | -1,839,815 | | |
| Local Taxes | 8,391,791 | 5,648,176 | 2,743,615 | 32.69 |
| State Aid | 7,798,433 | 7,766,433 | 32,000 | 0.41 |
| Other Taxes | 1,225,000 | 917,882 | 307,119 | 25.07 |
| Other | 341,000 | 354,521 | -13,521 | (3.97) |
| Total Revenue | 31,538,541 | 22,830,965 | 6,867,761 | 21.78% |
| Expenditures: | | | | |
| Instruction (100) | 14,687,009 | 10,429,461 | 4,257,548 | 28.99 |
| Academic Support (200, 400) | 3,508,207 | 2,273,279 | 1,234,928 | 35.20 |
| Student Services (300, 500, 800) | 3,190,061 | 2,377,619 | 812,442 | 25.47 |
| Institutional Support (600, 900) | 6,933,056 | 5,063,290 | 1,869,766 | 26.97 |
| Physical Plant Operations (700) | 4,624,442 | 2,730,559 | 1,893,883 | 40.95 |
| Total Expenditures | 32,942,775 | 22,874,208 | 10,068,567 | 30.56% |
| Fund Balance, Ending | 14,992,681 | 16,353,672 | | |

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

| | | |
|---------------------------------|-----------|----------------------------------|
| Fleet Services | 5,220.78 | Fuel |
| Xerox Financial Services LLC | 5,951.64 | Lease Payments |
| Verizon Wireless | 6,050.92 | Cellphones |
| New Boston Creative Group, LLC | 7,425.50 | BOL add creation and management |
| National Cheerleaders Assoc(NC) | 7,666.00 | 2018 Nat'l Dance Registration |
| CenterPoint Energy Services | 7,813.15 | Natural Gas |
| Nex-Tech Rural Telephone - Hay | 9,037.53 | College Phones/Wireless Link |
| Genius Sis, Inc | 17,960.40 | Enrollment Fee: 10/1/17-12/31/17 |
| Midwest Energy | 22,186.74 | College Electricity |

Previous Month Oil Revenue = \$1,100.82

* 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, POST SECONDARY, AND EMPLOYEE BENEFITS
FUNDS FLOW ACTIVITY - PERIOD ENDED MARCH 31, 2017**

| | 2016-2017 BUDGET | PERIOD ENDED 03/31/17 | YTD AVAILABLE | % AVAILABLE |
|----------------------------------|-----------------------------|--------------------------------------|--------------------------|------------------------|
| Fund Balance, Beginning | 15,296,783 | 15,296,783 | | |
| Tuition and Fees | 14,142,820 | 9,727,314 | 4,415,506 | 31.22 |
| Tuition AR (difference between | 0 | -863,319 | | |
| 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 | 457,772 | -116,772 | (34.24) |
| Total Revenue | 31,455,941 | 23,154,512 | 7,438,110 | 23.65% |
| Expenditures: | | | | |
| Instruction (100) | 15,301,736 | 10,387,527 | 4,914,209 | 32.12 |
| Academic Support (200, 400) | 4,158,053 | 2,469,884 | 1,688,169 | 40.60 |
| Student Services (300, 500, 800) | 3,066,179 | 2,230,996 | 835,183 | 27.24 |
| Institutional Support (600, 900) | 6,452,321 | 4,761,434 | 1,690,887 | 26.21 |
| Physical Plant Operations (700) | 4,337,150 | 2,422,894 | 1,914,256 | 44.14 |
| Total Expenditures | 33,315,439 | 22,272,736 | 11,042,703 | 33.15% |
| Fund Balance, Ending | 13,437,285 | 16,178,559 | | |

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

| | | |
|--------------------------------|-----------|--------------------------------|
| Fleet Services | 5,495.27 | Gasoline Purchased |
| ECSI-Educational Computer Syst | 7,133.27 | Prep/Distribute 2016 1098/1099 |
| New Boston Creative Group, LLC | 9,014.81 | Finalizing Session 3 Campaign |
| WRM America Managing General | 9,228.15 | Insurance Premium |
| New Boston Creative Group, LLC | 9,475.00 | BOL Print Ad |
| CDW Government | 9,500.00 | Dell PC's i3 |
| Nex-Tech Rural Telephone - Hay | 9,812.25 | Phones |
| Midwest Energy - Hays | 21,416.52 | College Power |
| Marmie Ford Inc | 41,944.00 | 2017 Ford Taurus (x2) |

Previous Month Oil Revenue = \$916.63

* 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).

03/31/2018 Financial Statement Detail:

General and Post-Secondary Fund Revenue –Decrease of \$323,547 over the same time last year.

Assuming all 12 months expenditures are equal, as of 03-31-18 our expenditures should be at 75%. Our current expenditures are at 69.4%.

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

| | Instruction | Academic Support | Student Services | Institutional Support | Physical Plant | Total |
|-------------------|--------------------|-------------------------|-------------------------|------------------------------|-----------------------|------------------|
| Salaries | \$114,208 | -\$35,753 | \$131,324 | \$206,124 | -\$22,627 | \$393,277 |
| Benefits | \$53,551 | \$5,283 | \$36,528 | -\$36,258 | -\$26,621 | \$32,484 |
| Operations | -\$125,825 | -\$166,136 | -\$21,230 | \$131,990 | \$356,913 | \$175,712 |
| Total | \$41,934 | -\$196,605 | \$146,623 | \$301,856 | \$307,665 | \$601,473 |

Our cash reserves as of 03-31-18 were 50.48% as compared to 48.95% at the same time last year.

This is an increase in reserves of \$322,671 as compared to last year.