

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

	<b>2017-2018 BUDGET</b>	<b>PERIOD ENDED 05/31/18</b>	<b>YTD AVAILABLE</b>	<b>% AVAILABLE</b>
<b>Fund Balance, Beginning</b>	<b>16,396,915</b>	<b>16,396,915</b>		
Tuition and Fees	13,782,317	13,309,067	473,250	3.43
Tuition AR (difference between current & year end)	0	-2,715,194		
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	501,843	-160,843	(47.17)
<b>Total Revenue</b>	<b>31,538,541</b>	<b>25,428,206</b>	<b>3,395,141</b>	<b>10.77%</b>
<b>Expenditures:</b>				
Instruction (100)	14,687,009	12,951,536	1,735,473	11.82
Academic Support (200, 400)	3,508,207	2,919,302	588,905	16.79
Student Services (300, 500, 800)	3,190,061	2,582,144	607,917	19.06
Institutional Support (600, 900)	6,933,056	5,929,186	1,003,870	14.48
Physical Plant Operations (700)	4,624,442	3,257,399	1,367,044	29.56
<b>Total Expenditures</b>	<b>32,942,775</b>	<b>27,639,567</b>	<b>5,303,208</b>	<b>16.10%</b>
<b>Fund Balance, Ending</b>	<b>14,992,681</b>	<b>14,185,554</b>		

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

Fleet Services	7,100.45	Gasoline Purchased
Nex-Tech Rural Telephone	9,010.22	College Phones/Wireless Link-Tow
Nex-Tech Rural Telephone	9,148.30	College Phones/Wireless-Tower/Co
New Boston Creative Group, LLC	10,882.90	BOL Media Mgmt, Campaign Dev.
Kiefer Swim Products	18,625.11	Starting Blocks (6)-Pool
Midwest Energy - Hays	21,009.17	College Electricity
Midwest Energy - Hays	23,969.81	College Electricity
Data Management Inc	24,816.00	TimeClock Plus - 3 Year
Instructure, Inc	183,205.57	Canvas Higher Ed/FTE Sub.

Previous Month Oil Revenue = \$344.25

\* 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 MAY 31, 2017**

	<b>2016-2017 BUDGET</b>	<b>PERIOD ENDED 05/31/17</b>	<b>YTD AVAILABLE</b>	<b>% 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 & year end)	0	-1,970,253		
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	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).

**05/31/2018 Financial Statement Detail:**

General and Post-Secondary Fund Revenue –Decrease of \$548,363 over the same time last year.

Assuming all 12 months expenditures are equal, as of 05-31-18 our expenditures should be at 92%. Our current expenditures are at 84%.

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>	\$143,540	-\$60,527	-\$104,444	\$220,081	-\$11,277	\$187,374
<b>Benefits</b>	\$57,194	\$1,382	\$39,044	-\$24,695	-\$25,643	\$47,281
<b>Operations</b>	-\$76,131	\$17,356	-\$48,533	\$60,511	\$300,560	\$253,763
<b>Total</b>	<b>\$124,603</b>	<b>-\$41,790</b>	<b>-\$113,933</b>	<b>\$255,897</b>	<b>\$263,640</b>	<b>\$488,418</b>

Our cash reserves as of 05-31-18 were 44.5% as compared to 44% at the same time last year.

This is an increase in reserves of \$114,025 as compared to last year.