

November 30, 2021 Financial Statement summary for Board Study Session December 14, 2021:

As you will see the Tuition revenue is down by approximately \$460,000 as compared to the same time last year. This is due to lower enrollment as compared to the same date last year.

At the same time, AR is down approximately \$146,000. Many of these student are on payment plans and/or have until the end of the semester to pay for their current classes.

Due to COVID, this is the first semester since Spring of 2020 that students have been required to pay for past due balances prior to enrolling. HEERF funding is providing assistance to these students to take care of their past due balances.

The State Aid revenue is up due to a one time grant via the state plus SB155 payments are being paid in advance. The state will reconcile the SB155 payments at year end and will add to/or reduce next years payment as necessary. This is also associated with COVID expenditures. Our actual State Aid has not increased.

The other major difference is the "other" revenue. Most of this influx of COVID revenue are reimbursements for dollars spent/lost revenue from this past fiscal year. Expenditures of these funds are restricted.

Expenditures are running a currently running at the level that are expected at this time of the year.

Overall, very good financial report and financial condition for this time of the year.

**BARTON COUNTY COMMUNITY COLLEGE
GENERAL, POST SECONDARY, AND EMPLOYEE BENEFITS
FUNDS FLOW ACTIVITY - PERIOD ENDED NOVEMBER 30, 2021**

	2021-2022 BUDGET	PERIOD ENDED 11/30/21	YTD AVAILABLE	% AVAILABLE
Fund Balance, Beginning	19,496,267	19,496,267		
Tuition	12,843,500	4,338,927	8,504,573	66.22
Tuition AR (difference between current & year end)		-219,026		
Local Taxes	8,431,520	384,551	8,046,969	95.44
State Aid	9,787,739	5,679,990	4,107,749	41.97
Other Taxes	1,395,000	467,174	927,826	66.51
Other	480,200	3,140,362	-2,660,162	(553.97)
Total Revenue	32,937,959	13,791,978	18,926,955	57.46%
Expenditures:				
Instruction (100)	14,622,299	5,179,938	9,442,361	64.58
Academic Support (200, 400)	3,589,098	1,440,655	2,148,443	59.86
Student Services (300, 500, 800)	3,576,595	1,419,958	2,156,637	60.30
Institutional Support (600, 900)	8,219,241	3,900,738	4,318,503	52.54
Physical Plant Operations (700)	4,791,889	2,791,592	2,000,297	41.74
Total Expenditures	34,799,122	14,732,881	20,066,241	57.66%
Fund Balance, Ending	17,635,104	18,555,364		

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

C&C Group	5,124.00	Charges for Service Engineer EM
Dell Marketing LP	6,184.44	4 - PowerEdge T340 Servers
Maxient LLC	6,300.00	Maxient's Conduct Manager
Barton County Treasurer	7,365.18	2021 Property Tax
United Heartland	7,611.00	Policy Work Comp
Fleet Services	7,688.48	Purchased Fuel
Dell Marketing LP	7,799.90	10 - Dell Latitude 3520
Visa Card Center	8,845.00	Dean Visa
Nex-Tech Rural Telephone	9,539.67	Surveillance/College Phones/Wire
Google LLC	10,881.24	October Digital Ads
Watermark Insights LLC	13,230.00	Course Evaluations&Surveys
Salesforce.org	14,780.00	Customer Community Enterprise
Midwest Energy	18,296.22	Electricity
Ellucian Company LP	29,435.00	Monthly Cloud Bill for December
Associated Equipment Sales	37,981.66	Lochinvar Replacement boiler

Previous Month Oil Revenue = \$2,927.03

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

**GENERAL, POST SECONDARY, AND EMPLOYEE BENEFITS
FUNDS FLOW ACTIVITY - PERIOD ENDED NOVEMBER 30, 2020**

	2020-2021 BUDGET	PERIOD ENDED 11/30/20	YTD AVAILABLE	% AVAILABLE
Fund Balance, Beginning	18,786,245	18,786,245		
Tuition & year end)	12,965,000	4,798,348	8,166,652	62.99
	0	-365,502		
Local Taxes	8,389,939	301,154	8,088,785	96.41
State Aid	7,895,571	4,253,096	3,642,475	46.13
Other Taxes	1,200,000	464,300	735,700	61.31
Other	420,200	1,238,348	-818,148	(194.70)
Total Revenue	30,870,710	10,689,743	19,815,465	64.19%
Expenditures:				
Instruction (100)	13,723,576	5,395,090	8,328,486	60.69
Academic Support (200, 400)	3,281,233	1,339,957	1,941,276	59.16
Student Services (300, 500, 800)	3,070,686	1,266,160	1,804,526	58.77
Institutional Support (600, 900)	7,612,223	3,526,334	4,085,889	53.68
Physical Plant Operations (700)	4,052,720	2,166,269	1,886,451	46.55
Total Expenditures	31,740,438	13,693,810	18,046,628	56.86%
Fund Balance, Ending	17,916,517	15,782,178		

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

Great Bend Appliance Center	5,124.00	Rangers House Appliances
SegalAlan M	5,777.10	Reimb/Volleyball Equipment
Spotify USA Inc	5,780.48	Fall Semester 2020 Sessions Oct
Maxient LLC	6,000.00	Conduct Manager Software
Salesforce.org	6,320.00	Sales force 10/25/20-10/24/21
Bucklin Tractor and Implement	6,440.00	2020 JD Snow Blower
Nex-Tech Communications, LLC	6,454.40	COVID-Wireless Access Points
Laerdal Medical Corp	6,596.48	COVID-Nursing Sims
Asset Technologies, LLC	6,845.02	Microzone Card Repair
Pur-O-Zone Inc	7,168.80	COVID-Kaivac Cleaning Machine
United Heartland	7,712.00	Policy 1400016802/Work Comp Prem
Schendel Pest Services	8,761.26	Semi Monthly Pest Service
CDW Government	9,340.35	COVID-15 NUC/Monitors/Webcams
Nex-Tech Rural Telephone	9,825.59	Surveillance/College Phones/Wire
Enrollment Rx LLC	10,000.00	Portal RX License Software
KaiserMichelle R	10,842.66	Reimb/COVID-Ladibugs
Instructure, Inc	10,875.00	Canvas Data Pro - 5 yrs
Google LLC	11,732.80	BOLSessions FallStudents,CDLSear
Apporto Corporation	12,000.00	COVID-Virtual Desktop
Visa Card Center	12,125.00	Dean Visa
Four State Maintenance Supply	12,330.06	COVID-Eagle Vac
Watermark Insights LLC	12,600.00	Evaluation Kit 1/1/21-12/31/21
Kaiser Michelle	13,109.14	COVID-Spider Speakers
Philadelphia Insurance Company	13,259.75	Insurance Prem

CDW Government	16,485.00	COVID-Aruba Wireless Software
Pur-O-Zone Inc	17,040.51	COVID-Disinfectant
Satellite Pros	17,184.00	COVID-Large Screen TV's for Classrooms
Dell Marketing LP	18,371.00	COVID-12 Laptops
Midwest Energy - Hays	19,783.26	Annual Service/College
KnowBe4, Inc	19,926.00	Training Software 12/6/20-12/5/21
Henry Schein Inc	28,957.23	COVID-Sars Test
Ellucian Company LP	29,435.00	Monthly Cloud Bill for December
Admithub Inc	31,400.04	COVID-AdmitHub Software
Pur-O-Zone Inc	33,000.00	COVID-Tersano Disinfection & Stations
CDW Government	35,550.00	COVID-Upgrade Switches

Previous Month Oil Revenue = \$1,321.32

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

11/30/2021 Financial Statement Detail:

General and Post-Secondary Fund Revenue – increase of \$3,102,235.13 as compared to the same time last year.

Assuming all 12 months expenditures are equal, as of 11-30-21 our expenditures should be at 42%. We are currently at 42.3%.

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

	Instruction	Academic Support	Student Services	Support	Physical Plant	Total
Salaries	-\$83,985	\$75,786	-\$13,072	\$61,563	\$77,883	\$118,176
Benefits	-\$3,844	\$22,459	-\$21,419	\$43,094	\$17,187	\$57,477
Operations	-\$127,323	\$2,453	\$188,289	\$269,747	\$530,252	\$863,418
Total	-\$215,152	\$100,698	\$153,798	\$374,404	\$625,323	\$1,039,071