

BARTON COUNTY COMMUNITY COLLEGE
GENERAL, POST SECONDARY, AND EMPLOYEE BENEFITS
FUNDS FLOW ACTIVITY - PERIOD ENDED DECEMBER 31, 2025

	2025-2026 BUDGET	PERIOD ENDED 12/31/25	YTD AVAILABLE	% AVAILABLE
Fund Balance, Beginning	19,684,675	19,684,675		
Tuition	13,522,000	5,528,150	7,993,850	59.12
Tuition AR (difference between current & year end)	0	1,471,462	-1,471,462	0.00
Local Taxes	9,570,964	492,752	9,078,212	94.85
State Aid	12,222,282	7,735,807	4,486,476	36.71
Other Taxes	1,295,000	484,132	810,868	62.62
Interest	0	234,500	-234,500	0.00
Other	961,200	516,628	444,572	46.25
Total Revenue	37,571,446	16,463,431	21,108,015	56.18
Expenditures:				
Instruction (100)	15,403,016	7,644,884	7,758,132	50.37
Academic Support (200, 400)	3,899,895	2,056,893	1,843,002	47.26
Student Services (300, 500, 800)	4,001,969	2,125,522	1,876,447	46.89
Institutional Support (600, 900)	9,365,604	5,430,782	3,934,822	42.01
Physical Plant Operations (700)	6,226,413	1,974,577	4,251,836	68.29
Total Expenditures	38,896,897	19,232,657	19,664,240	50.55
Fund Balance, Ending	18,359,224	16,915,449		
Claims over \$5,000 (General & PTE)	-1,325,451	-2,769,226		
Woodriver Energy LLC	5,251.56	Natural gas		
RolfsTrevor W	5,500.00	Concession popcorn machine		
Fleet Services	5,644.90	Purchased fuel		
Nex-Tech Rural Telephone	5,703.38	College phones/Access points		
Engineerica Systems Inc	6,095.00	Accudemia		
Buchanan Technologies Inc	12,550.38	Microsoft Licensing & Azure		
HR Performance Solutions	7,076.56	Compease		
Barton County Treasurer	7,170.00	Taxes		
Accident Fund Insurance Comp	7,851.18	Insurance Premium-Accident Cover		
Nex-Tech Rural Telephone	8,739.60	College phones/Access points		
DebtBook	11,000.00	Debtbook		
Equity Bank	13,996.58	Credit card		
CartisserJames J	21,687.17	Flights/hotels/van-Vball National		
Ellucian Company LLC	32,605.00	Monthly Cloud Bill for January		
AdamsBrown LLC	38,470.00	FY25 Audit partial payment		
Enrollment Rx LLC	64,411.50	Enrollment Rx 1/05/26-1/04/27		
Previous Month Oil Revenue =	\$1,095.88			

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

BARTON COUNTY COMMUNITY COLLEGE
GENERAL, POST SECONDARY, AND EMPLOYEE BENEFITS
FUNDS FLOW ACTIVITY - PERIOD ENDED DECEMBER 31, 2024

	2024-2025 BUDGET	PERIOD ENDED 12/31/24	YTD AVAILABLE	% AVAILABLE
Fund Balance, Beginning	19,651,015	19,651,015		
Tuition	12,792,000	5,145,337	7,646,663	59.78
Tuition AR (difference between current & year end)	0	764,553	-764,553	0.00
Local Taxes	9,574,453	841,355	8,733,098	91.21
State Aid	13,217,011	8,675,054	4,541,958	34.36
Other Taxes	1,295,000	443,788	851,212	65.73
Interest	0	148,998	-148,998	0.00
Other	733,200	419,381	313,819	42.80
Total Revenue	37,611,664	16,438,465	21,173,199	56.29
Expenditures:				
Instruction (100)	15,263,421	7,552,067	7,711,354	50.52
Academic Support (200, 400)	3,823,244	2,097,026	1,726,218	45.15
Student Services (300, 500, 800)	3,852,218	2,103,427	1,748,791	45.40
Institutional Support (600, 900)	9,321,237	5,704,832	3,616,405	38.80
Physical Plant Operations (700)	5,746,367	2,326,700	3,419,667	59.51
Total Expenditures	38,006,487	19,784,052	18,222,435	47.95
Fund Balance, Ending	19,256,192	16,305,428		
<u>Claims over \$5,000 (General & PTE)</u>	-394,823	-3,345,587		

PrestoSports	5,303.63	PrestoSports Core & Pro 11/1/24
Buchanan Technologies Inc	5,598.77	Microsoft Licensing & Azure Cons
Buchanan Technologies Inc	5,622.60	Microsoft Licensing & Azure Cons
Nex-Tech Rural Telephone	5,702.51	Surveillance, Wireless Access
Woodriver Energy LLC	6,123.75	Natural Gas
Accident Fund Insurance Comp	6,592.22	Insurance Premium Accident Cover
Fleet Services	6,687.74	Purchased Fuel
Mark's Custom Signs	6,862.00	Daktronics BB2115 Shot Clocks
Barton County Treasurer	7,970.40	2024 Property Tax
OPI - Office Products Incorp	8,255.42	Copiers
Switchback LLC	8,687.50	Website Consulting
Nex-Tech Rural Telephone	8,818.28	Surveillance, Wireless Access
Midwest Energy - Hays	17,486.20	Electricity
Western Kansas Broadcast	21,732.00	Radio Advertising
Ellucian Company LLC	30,759.00	Monthly Cloud Bill - January
Enrollment Rx LLC	64,411.50	EnrollmentRx 1/5/25 -1/4/26

Previous Month Oil Revenue = \$2,552.37

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

12/31/2025 Financial Statement Detail:

General and Post-Secondary Fund Revenue – increase of \$24,965 as compared to the same time last year.

Assuming all 12 months expenditures are equal, as of 12-31-25 our expenditures should be at 50%. We are currently at 50%.

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

	Instruction	Academic Support	Student Services	Institutional Support	Physical Plant	Total
Salaries	\$133,477	-\$50,779	-\$59,843	-\$78,586	-\$6,664	-\$62,395
Benefits	\$72,615	\$27,991	\$2,271	\$8,986	\$5,818	\$117,682
Operations	-\$113,275	-\$17,345	\$79,667	-\$204,450	-\$351,277	-\$606,682
Total	\$92,817	-\$40,133	\$22,095	-\$274,050	-\$352,123	-\$551,395