

**Southeast Tech**  
FY20 Financial Wrap Up  
**EXECUTIVE SUMMARY**

**Purpose:**

To present an oral report on the FY20 Pre-Audit Financial Results

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**Administrative Recommendation to School Board:**

Acknowledge the FY20 Year End Wrap Up report.

**SOUTHEAST TECHNICAL INSTITUTE**  
**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND CASH BALANCES**

FY20 Financial Wrap Up (Pre-Audit)

	<b>#23 Post Secondary Vocational Fund</b>	<b>#52 Bookstore Enterprise Fund</b>	<b>#53 Food Service Enterprise Fund</b>	<b>#54 Child Care Enterprise Fund</b>	<b>Σ Combined Post-Secondary Funds</b>
<b>Cash Balance June 30, 2019</b>	\$ 5,106,014.65	\$ 1,182,366.02	\$ 27,972.51	\$ 307.02	\$ 6,316,660.20
<b>Operating Results:</b>					
<b>Revenue:</b>					
<b>Local Sources:</b>					
Tuition/Fees	13,121,023.07	-	-	-	13,121,023.07
Sales of Goods/Services	48,591.50	2,244,127.45	265,099.04	197,358.11	2,755,176.10
Other Sources	1,168,337.29	4,512.64	85,000.00	39,000.00	1,296,849.93
<b>State Sources:</b>	8,726,490.00	-	-	-	8,726,490.00
<b>Federal Sources:</b>	898,194.24	-	-	-	898,194.24
<b>Expenditures:</b>					-
Personnel	(15,017,177.09)	(178,706.59)	(162,627.55)	(255,390.89)	(15,613,902.12)
Services	(3,134,182.08)	(22,880.55)	(5,909.63)	(50.00)	(3,163,022.26)
Supplies	(1,350,739.45)	(1,862,137.08)	(160,212.16)	(7,688.67)	(3,380,777.36)
Capital	(1,581,394.90)	-	-	-	(1,581,394.90)
Other	(1,382,371.33)	(92,796.50)	(28,175.29)	(1,678.07)	(1,505,021.19)
Transfers	-	-	-	-	-
<b>(Increase)/Decrease in Assets</b>	(872,962.15)	(162,654.96)	26,910.35	21,752.88	(986,953.88)
<b>Increase/(Decrease) in Liabilities</b>	177,834.95	(43,292.41)	(12,054.04)	6,389.62	128,878.12
<b>Net Cash Provided By (Used In) Operating Activities:</b>	\$ 801,644.05	\$ (113,828.00)	\$ 8,030.72	\$ (307.02)	\$ 695,539.75
<b>Cash Balance June 30, 2020</b>	\$ 5,907,658.70	\$ 1,068,538.02	\$ 36,003.23	\$ (0.00)	\$ 7,012,199.95

**POST SECONDARY - VOCATIONAL FUND**

Pre-Audit

	<b>FY20 BUDGET</b>	<b>JUNE 2020 YTD</b>	<b>JUNE 2020 PERCENT</b>	<b>JUNE 2019 YTD</b>	<b>JUNE 2019 PERCENT</b>
<b>REVENUES:</b>					
<b>STUDENT CHARGES:</b>					
Tuition	\$ 7,031,298	\$ 6,963,170	99.03%	\$ 6,767,415	96.66%
Fees	6,115,660	6,058,762	99.07%	6,018,882	99.09%
Corporate Education	255,950	99,091	38.71%	230,148	133.81%
<b>STATE SUPPORT:</b>					
State Aid	7,454,606	7,543,899	101.20%	7,165,409	100.03%
Other State	1,454,309	1,182,591	81.32%	802,445	56.57%
<b>FEDERAL SUPPORT:</b>					
Perkins	658,144	650,194	98.79%	447,809	70.74%
ABE	229,581	170,385	74.22%	145,971	56.36%
Other Federal	82,319	77,615	94.29%	63,868	68.37%
<b>LOCAL SUPPORT:</b>					
Grants/Donations	620,749	692,047	111.49%	81,388	16.28%
Other Local	719,019	524,882	73.00%	495,868	93.08%
<b>TOTAL REVENUES:</b>	<b>\$ 24,621,635</b>	<b>23,962,636</b>	<b>97.32%</b>	<b>\$ 22,219,203</b>	<b>93.17%</b>
<b>EXPENDITURES:</b>					
<b>WAGES - FULLTIME:</b>					
Administrative	\$ 1,015,862	\$ 1,001,258	98.56%	\$ 1,099,255	102.11%
Instructional	5,075,912	5,153,519	101.53%	5,150,267	102.11%
Support	4,101,849	3,907,224	95.26%	3,879,850	98.47%
<b>WAGES - OTHER:</b>					
Early Retirement	591,432	453,799	76.73%	219,106	239.64%
Instructional - Other	1,033,956	966,422	93.47%	1,337,169	111.66%
Support - Other	250,256	213,521	85.32%	226,414	94.09%
<b>BENEFITS:</b>					
Insurance - Dental	108,929	105,757	97.09%	107,908	104.08%
Insurance - Medical	1,847,490	1,731,942	93.75%	1,672,343	91.42%
Insurance - Other	141,017	60,177	42.67%	85,347	64.44%
Retirement	1,491,618	1,423,559	95.44%	1,469,946	98.51%
<b>SERVICES:</b>					
Advertising	337,500	413,757	122.59%	323,206	103.59%
Legal	50,000	49,486	98.97%	42,840	142.80%
Maintenance/Repair	216,051	162,240	75.09%	201,309	119.00%
Postage	68,000	82,466	121.27%	67,258	98.91%
Printing/Publishing	93,421	80,362	86.02%	98,068	108.95%
Professional/Technical	1,255,511	1,062,345	84.61%	1,166,052	94.64%
Property	151,650	116,456	76.79%	158,740	109.43%
Rentals	100,038	88,891	88.86%	102,696	130.10%
Software Upgrades	351,733	488,906	139.00%	443,435	119.93%
Travel	155,200	97,945	63.11%	108,752	93.16%
Utilities	600,167	491,329	81.87%	529,361	88.30%
<b>SUPPLIES:</b>					
Equipment - Noncapital	336,177	187,014	55.63%	127,317	43.00%
Food	88,375	73,299	82.94%	85,254	96.47%
Instructional Supplies	496,814	415,996	83.73%	455,971	97.81%
Other	383,346	356,276	92.94%	355,414	107.14%
Resale	35,020	62,595	178.74%	70,930	83.45%
Software	304,750	255,560	83.86%	310,882	108.35%
<b>OTHER:</b>					
Bad Debt	150,000	65,009	43.34%	204,260	136.17%
Dues/Fees	1,143,804	1,046,380	91.48%	1,157,666	94.62%
Liability Insurance	100,000	94,741	94.74%	98,881	113.66%
Miscellaneous	164,000	176,242	107.46%	19,054	11.84%
<b>SUBTOTAL - OPERATING:</b>	<b>\$ 22,239,878</b>	<b>\$ 20,884,470</b>	<b>93.91%</b>	<b>\$ 21,374,951</b>	<b>99.26%</b>
<b>EQUIPMENT:</b>					
Building Improvements	\$ 1,837,624	\$ 658,448	35.83%	\$ 174,698	11.56%
Equipment	375,642	346,255	92.18%	576,547	95.90%
Information Technology	61,334	140,153	228.51%	150,885	274.34%
Land Improvements	992,790	436,538	43.97%	154,473	106.30%
<b>SUBTOTAL - CAPITAL:</b>	<b>\$ 3,267,390</b>	<b>\$ 1,581,395</b>	<b>48.40%</b>	<b>\$ 1,056,602</b>	<b>45.68%</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$ 25,507,268</b>	<b>22,465,865</b>	<b>88.08%</b>	<b>\$ 22,431,553</b>	<b>94.06%</b>
<b>REVENUE OVER (UNDER) EXPENSE:</b>	<b>\$ (885,633)</b>	<b>\$ 1,496,771</b>		<b>\$ (212,350)</b>	
<b>BEGINNING FUND BALANCE:</b>		<b>4,325,208</b>			
<b>ENDING FUND BALANCE:</b>		<b>\$ 5,821,980</b>			

**POST SECONDARY - BOOKSTORE**

Pre-Audit

	<b>FY20 BUDGET</b>	<b>JUNE 2020 YTD</b>	<b>JUNE 2020 PERCENT</b>	<b>JUNE 2019 YTD</b>	<b>JUNE 2019 PERCENT</b>
<b>REVENUES:</b>					
<b>STUDENT CHARGES:</b>					
Tuition	\$ -	\$ -	0.00%	\$ -	0.00%
Fees	-	-	0.00%	-	0.00%
Corporate Education	-	-	0.00%	-	0.00%
<b>STATE SUPPORT:</b>					
State Aid	-	-	0.00%	-	0.00%
Other State	-	-	0.00%	-	0.00%
<b>FEDERAL SUPPORT:</b>					
Perkins	-	-	0.00%	-	0.00%
ABE	-	-	0.00%	-	0.00%
Other Federal	-	-	0.00%	-	0.00%
<b>LOCAL SUPPORT:</b>					
Grants/Donations	-	-	0.00%	-	0.00%
Other Local	2,437,500	2,248,640	92.25%	2,315,653	88.22%
<b>TOTAL REVENUES:</b>	<b>\$ 2,437,500</b>	<b>\$ 2,248,640</b>	<b>92.25%</b>	<b>\$ 2,315,653</b>	<b>88.22%</b>
<b>EXPENDITURES:</b>					
<b>WAGES - FULLTIME:</b>					
Administrative	\$ -	\$ -	0.00%	\$ -	0.00%
Instructional	-	-	0.00%	-	0.00%
Support	102,266	102,619	100.35%	101,480	103.60%
<b>WAGES - OTHER:</b>					
Early Retirement	-	-	0.00%	-	0.00%
Instructional - Other	-	-	0.00%	-	0.00%
Support - Other	45,000	33,401	74.22%	40,535	81.07%
<b>BENEFITS:</b>					
Insurance - Dental	1,344	1,347	100.24%	1,308	142.04%
Insurance - Medical	24,575	24,609	100.14%	22,005	96.11%
Insurance - Other	1,426	2,125	149.00%	697	48.96%
Retirement	17,402	14,605	83.93%	15,964	92.84%
<b>SERVICES:</b>					
Advertising	-	-	0.00%	-	0.00%
Legal	-	-	0.00%	-	0.00%
Maintenance/Repair	-	-	0.00%	-	0.00%
Postage	25,000	21,573	86.29%	26,668	100.00%
Printing/Publishing	3,200	-	0.00%	3,537	100.00%
Professional/Technical	-	-	0.00%	-	0.00%
Property	-	-	0.00%	-	0.00%
Rentals	-	-	0.00%	-	0.00%
Software Upgrades	-	-	0.00%	-	0.00%
Travel	3,000	1,308	43.59%	2,574	100.00%
Utilities	-	-	0.00%	-	0.00%
<b>SUPPLIES:</b>					
Equipment - Noncapital	-	-	0.00%	80	100.00%
Food	100	-	0.00%	-	0.00%
Instructional Supplies	-	-	0.00%	-	0.00%
Other	3,500	-	0.00%	1,995	76.73%
Resale	2,092,000	1,862,137	89.01%	1,942,929	83.93%
Software	-	-	0.00%	-	0.00%
<b>OTHER:</b>					
Bad Debt	50,000	17,458	34.92%	21,517	53.79%
Dues/Fees	70,000	54,791	78.27%	79,811	228.03%
Liability Insurance	-	-	0.00%	-	0.00%
Miscellaneous	-	-	0.00%	-	0.00%
Depreciation	20,177	20,547	101.83%	-	0.00%
<b>SUBTOTAL - OPERATING:</b>	<b>\$ 2,458,990</b>	<b>\$ 2,156,521</b>	<b>87.70%</b>	<b>\$ 2,261,099</b>	<b>86.49%</b>
<b>EQUIPMENT:</b>					
Building Improvements	\$ -	\$ -	0.00%	\$ -	0.00%
Equipment	-	-	0.00%	-	0.00%
Information Technology	-	-	0.00%	-	0.00%
Land Improvements	-	-	0.00%	-	0.00%
<b>SUBTOTAL - CAPITAL:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$ 2,458,990</b>	<b>\$ 2,156,521</b>	<b>87.70%</b>	<b>\$ 2,261,099</b>	<b>45.89%</b>
<b>REVENUE OVER (UNDER) EXPENSE:</b>	<b>\$ (21,490)</b>	<b>\$ 92,119</b>		<b>\$ 54,553</b>	
<b>BEGINNING FUND BALANCE:</b>		<b>1,856,765</b>			
<b>ENDING FUND BALANCE:</b>		<b>\$ 1,948,885</b>			

**POST SECONDARY - FOOD SERVICE**

Pre-Audit

	<b>FY20 BUDGET</b>	<b>JUNE 2020 YTD</b>	<b>JUNE 2020 PERCENT</b>	<b>JUNE 2019 YTD</b>	<b>JUNE 2019 PERCENT</b>
<b>REVENUES:</b>					
<b>STUDENT CHARGES:</b>					
Tuition	\$ -	\$ -	0.00%	\$ -	0.00%
Fees	-	-	0.00%	-	0.00%
Corporate Education	-	-	0.00%	-	0.00%
<b>STATE SUPPORT:</b>					
State Aid	-	-	0.00%	-	0.00%
Other State	-	-	0.00%	-	0.00%
<b>FEDERAL SUPPORT:</b>					
Perkins	-	-	0.00%	-	0.00%
ABE	-	-	0.00%	-	0.00%
Other Federal	-	-	0.00%	-	0.00%
<b>LOCAL SUPPORT:</b>					
Grants/Donations	-	-	0.00%	-	0.00%
Other Local	411,000	350,099	85.18%	298,415	86.50%
<b>TOTAL REVENUES:</b>	<b>\$ 411,000</b>	<b>\$ 350,099</b>	<b>85.18%</b>	<b>\$ 298,415</b>	<b>86.50%</b>
<b>EXPENDITURES:</b>					
<b>WAGES - FULLTIME:</b>					
Administrative	\$ -	\$ -	0.00%	\$ -	0.00%
Instructional	-	-	0.00%	-	0.00%
Support	48,719	74,683	153.29%	46,790	100.00%
<b>WAGES - OTHER:</b>					
Early Retirement	-	-	0.00%	-	0.00%
Instructional - Other	-	-	0.00%	-	0.00%
Support - Other	105,000	52,001	49.52%	110,765	125.87%
<b>BENEFITS:</b>					
Insurance - Dental	-	872	100.00%	-	0.00%
Insurance - Medical	5,114	15,930	311.49%	4,226	100.00%
Insurance - Other	1,025	6,487	632.91%	725	50.39%
Retirement	14,683	12,655	86.19%	14,436	110.05%
<b>SERVICES:</b>					
Advertising	-	-	0.00%	-	0.00%
Legal	-	-	0.00%	-	0.00%
Maintenance/Repair	1,500	4,142	276.11%	1,321	100.00%
Postage	-	-	0.00%	-	0.00%
Printing/Publishing	-	-	0.00%	-	0.00%
Professional/Technical	7,000	1,768	25.26%	6,561	109.34%
Property	-	-	0.00%	-	0.00%
Rentals	-	-	0.00%	-	0.00%
Software Upgrades	-	-	0.00%	-	0.00%
Travel	-	-	0.00%	-	0.00%
Utilities	-	-	0.00%	-	0.00%
<b>SUPPLIES:</b>					
Equipment - Noncapital	-	586	100.00%	-	0.00%
Food	-	224	100.00%	2,859	100.00%
Instructional Supplies	-	-	0.00%	-	0.00%
Other	23,000	18,407	80.03%	22,089	73.63%
Resale	190,000	140,995	74.21%	183,942	136.25%
Software	-	-	0.00%	-	0.00%
<b>OTHER:</b>					
Bad Debt	-	2,962	100.00%	-	0.00%
Dues/Fees	6,000	3,034	50.57%	6,074	404.93%
Liability Insurance	-	-	0.00%	-	0.00%
Miscellaneous	-	-	0.00%	-	0.00%
Depreciation	21,645	22,179	102.47%	-	0.00%
<b>SUBTOTAL - OPERATING:</b>	<b>\$ 423,686</b>	<b>\$ 356,925</b>	<b>84.24%</b>	<b>\$ 399,788</b>	<b>116.05%</b>
<b>EQUIPMENT:</b>					
Building Improvements	\$ -	\$ -	0.00%	\$ -	0.00%
Equipment	-	-	0.00%	-	0.00%
Information Technology	-	-	0.00%	-	0.00%
Land Improvements	-	-	0.00%	-	0.00%
<b>SUBTOTAL - CAPITAL:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$ 423,686</b>	<b>\$ 356,925</b>	<b>84.24%</b>	<b>\$ 399,788</b>	<b>116.05%</b>
<b>REVENUE OVER (UNDER) EXPENSE:</b>	<b>\$ (12,686)</b>	<b>\$ (6,826)</b>		<b>\$ (101,373)</b>	
<b>BEGINNING FUND BALANCE:</b>		<b>247,224</b>			
<b>ENDING FUND BALANCE:</b>		<b>\$ 240,399</b>			

**POST SECONDARY - CHILDCARE**

Pre-Audit

	<b>FY20 BUDGET</b>	<b>JUNE 2020 YTD</b>	<b>JUNE 2020 PERCENT</b>	<b>JUNE 2019 YTD</b>	<b>JUNE 2019 PERCENT</b>
<b>REVENUES:</b>					
<b>STUDENT CHARGES:</b>					
Tuition	\$ -	\$ -	0.00%	\$ -	0.00%
Fees	-	-	0.00%	-	0.00%
Corporate Education	-	-	0.00%	-	0.00%
<b>STATE SUPPORT:</b>					
State Aid	-	-	0.00%	-	0.00%
Other State	-	-	0.00%	-	0.00%
<b>FEDERAL SUPPORT:</b>					
Perkins	-	-	0.00%	-	0.00%
ABE	-	-	0.00%	-	0.00%
Other Federal	-	-	0.00%	-	0.00%
<b>LOCAL SUPPORT:</b>					
Grants/Donations	-	-	0.00%	-	0.00%
Other Local	324,538	236,358	72.83%	280,618	90.81%
<b>TOTAL REVENUES:</b>	<b>\$ 324,538</b>	<b>\$ 236,358</b>	<b>72.83%</b>	<b>\$ 280,618</b>	<b>90.81%</b>
<b>EXPENDITURES:</b>					
<b>WAGES - FULLTIME:</b>					
Administrative	\$ -	\$ -	0.00%	\$ -	0.00%
Instructional	-	-	0.00%	-	0.00%
Support	182,671	154,622	84.65%	182,748	103.88%
<b>WAGES - OTHER:</b>					
Early Retirement	-	-	0.00%	-	0.00%
Instructional - Other	-	-	0.00%	-	0.00%
Support - Other	31,000	36,728	118.48%	34,484	111.24%
<b>BENEFITS:</b>					
Insurance - Dental	4,075	2,341	57.44%	3,857	94.85%
Insurance - Medical	55,577	39,973	71.92%	50,683	87.51%
Insurance - Other	4,029	943	23.41%	2,943	54.76%
Retirement	27,306	20,783	76.11%	24,499	92.85%
<b>SERVICES:</b>					
Advertising	-	-	0.00%	-	0.00%
Legal	-	-	0.00%	-	0.00%
Maintenance/Repair	-	-	0.00%	107	#DIV/0!
Postage	-	-	0.00%	-	0.00%
Printing/Publishing	-	-	0.00%	-	0.00%
Professional/Technical	480	50	10.42%	-	0.00%
Property	-	-	0.00%	-	0.00%
Rentals	-	-	0.00%	-	0.00%
Software Upgrades	-	-	0.00%	-	0.00%
Travel	1,000	-	0.00%	283	#DIV/0!
Utilities	-	-	0.00%	-	0.00%
<b>SUPPLIES:</b>					
Equipment - Noncapital	-	-	0.00%	-	0.00%
Food	100	431	430.68%	295	294.99%
Instructional Supplies	-	5,376	100.00%	5,376	153.59%
Other	7,300	1,732	23.72%	863	43.15%
Resale	-	-	0.00%	-	0.00%
Software	-	150	100.00%	-	0.00%
<b>OTHER:</b>					
Bad Debt	10,000	1,142	11.42%	1,679	16.79%
Dues/Fees	500	193	38.60%	28	5.60%
Liability Insurance	-	-	0.00%	-	0.00%
Miscellaneous	-	-	0.00%	-	0.00%
Depreciation	500	343	68.60%	-	0.00%
<b>SUBTOTAL - OPERATING:</b>	<b>\$ 324,538</b>	<b>\$ 264,808</b>	<b>81.60%</b>	<b>\$ 307,844</b>	<b>96.34%</b>
<b>EQUIPMENT:</b>					
Building Improvements	\$ -	\$ -	0.00%	\$ -	0.00%
Equipment	-	-	0.00%	-	0.00%
Information Technology	-	-	0.00%	-	0.00%
Land Improvements	-	-	0.00%	-	0.00%
<b>SUBTOTAL - CAPITAL:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$ 324,538</b>	<b>\$ 264,808</b>	<b>81.60%</b>	<b>\$ 307,844</b>	<b>96.34%</b>
<b>REVENUE OVER (UNDER) EXPENSE:</b>	<b>\$ -</b>	<b>\$ (28,450)</b>		<b>\$ (27,227)</b>	
<b>BEGINNING FUND BALANCE:</b>		<b>117</b>			
<b>ENDING FUND BALANCE:</b>		<b>\$ (28,333)</b>			

**POSTSECONDARY VOCATIONAL FUND**

Schedule of Expenditure by Object

FY20 Wrap Up (Pre Audit)

**REVENUES**

<b>CATEGORY</b>	<b>DESCRIPTION</b>	<b>ADOPTED</b>	<b>FY20 Actual</b>	<b>VARIANCE - F/(U)</b>
<b>STUDENT CHARGES:</b>				
1321	Corporate Education	255,950	99,091	(156,859)
Various	Tuition - Academic Programs	7,031,298	6,963,170	(68,128)
1484/1489	Student Fees	6,115,660	6,058,762	(56,898)
	<b>Subtotal - Student Charges</b>	<b>13,402,908</b>	<b>13,121,023</b>	<b>(281,885)</b>
<b>STATE SUPPORT:</b>				
3111	State Aid	7,454,606	7,543,899	89,293
3900	Other State	1,454,309	1,182,591	(271,718)
	<b>Subtotal - State Support</b>	<b>8,908,915</b>	<b>8,726,490</b>	<b>(182,425)</b>
<b>FEDERAL SUPPORT:</b>				
4161	Perkins	658,144	650,194	(7,950)
4166	Work Study	68,619	54,405	(14,214)
4172	ABE	229,581	170,385	(59,196)
4900	Other Federal	13,700	23,210	9,510
	<b>Subtotal - Federal Support</b>	<b>970,044</b>	<b>898,194</b>	<b>(71,850)</b>
<b>LOCAL SUPPORT:</b>				
1510	Interest Earnings	70,000	115,100	45,100
1820	Sales Goods/Services	181,000	43,567	(137,434)
1910	Rental Income	23,000	5,025	(17,975)
1920	Donations	620,749	618,047	(2,702)
1961	Insurance Proceeds	-	-	-
1992	Grant Revenue	-	74,000	74,000
1994	Reimbursement from Trust Acc.	-	12,871	12,871
1999	Miscellaneous	445,019	339,515	(105,504)
5130	Sale of General Fixed Assets	-	8,805	8,805
	<b>Subtotal - Local Support</b>	<b>1,339,768</b>	<b>1,216,929</b>	<b>(122,839)</b>
<b>TOTAL REVENUES:</b>		<b>24,621,635</b>	<b>23,962,636</b>	<b>(658,999)</b>

## EXPENDITURES

CATEGORY	DESCRIPTION	ADOPTED	FY19 Actual	VARIANCE - F/(U)
<b>WAGES - FULLTIME:</b>				
1110	Administrative	1,015,862	1,001,258	14,604
1131	Clerical	342,616	297,589	45,027
1141/1151	Custodial	776,683	719,740	56,943
1161	Specialist	653,654	596,068	57,586
1171/1172	Instructor	4,976,702	4,823,505	153,197
1174	Extra Pay Assignments	9,185	63,384	(54,199)
1175	Teacher - Hourly	90,025	266,630	(176,605)
1191	Employment Contract	2,298,696	2,270,615	28,081
OT/Hourly	Overtime / Hourly Pay	30,200	23,212	6,988
<b>Subtotal - Fulltime Wages</b>		<b>10,193,623</b>	<b>10,062,000</b>	<b>131,623</b>
<b>WAGES - OTHER:</b>				
1176	Teacher Adjunct	1,021,956	957,126	64,830
1260	Substitute	12,000	9,296	2,704
1290	Other Hourly	250,256	213,521	36,735
1500	Early Retirement	591,432	453,799	137,633
<b>Subtotal - Other Wages</b>		<b>1,875,644</b>	<b>1,633,742</b>	<b>241,902</b>
<b>BENEFITS:</b>				
2210	LTD	5,042	3,353	1,689
2230	Worker's Comp	133,764	55,393	78,371
2240	Health Insurance	1,847,490	1,731,942	115,549
2260	Dental Insurance	108,929	105,757	3,172
2270	Administrator Life	361	366	(5)
2280	Basic Life	1,850	1,064	786
2110	SDRS	672,934	613,049	59,885
2130	FICA	818,684	810,510	8,174
<b>Subtotal - Benefits</b>		<b>3,589,054</b>	<b>3,321,434</b>	<b>267,620</b>
<b>SERVICES:</b>				
3110	Legal Services	50,000	49,486	514
3190	Professional Services	1,255,511	1,062,345	193,166
3210	Equipment Rental	93,538	85,165	8,373
3220	Building/Land Rental	6,500	3,726	2,775
3250	Snow Removal	60,000	30,327	29,673
3280	Property Insurance	85,000	81,429	3,571
3290	Other Property Services	4,500	2,638	1,862
3341	In-District Mileage	250	247	3
3342	Travel - Teacher	77,350	45,924	31,426
3344	Travel - Administrator	19,200	14,048	5,152
3345	Travel - Classified	58,400	26,593	31,807
3347	Travel - Student	-	9,942	(9,942)
3391	Travel - Field Trips	-	1,190	(1,190)
3410	Telephone	32,899	26,230	6,669
3420	Postage	68,000	82,466	(14,466)
3490	Other Communication	2,150	2,062	88
3500	Advertising - Institutional	300,000	359,018	(59,018)
3500	Advertising - Academics	25,000	23,758	1,242
3500	Advertising - Human Resources	12,500	30,980	(18,480)



CATEGORY	DESCRIPTION	ADOPTED	FY19 Actual	VARIANCE - F/(U)
3610	Printing	83,421	76,148	7,273
3620	Legal Publishing	10,000	4,214	5,786
3810	Natural Gas	88,968	56,602	32,366
3820	Water/Sewer	31,500	27,183	4,317
3830	Electricity	406,800	338,351	68,449
3850	Sanitary Services	40,000	42,963	(2,963)
3910	Building Repair	-	6,148	(6,148)
3920	Equipment Repair	186,551	147,976	38,575
3921	Software Support/Maintenance	351,733	488,906	(137,173)
3950	Vehicle Repair	29,500	8,116	21,384
	<b>Subtotal - Services</b>	<b>3,379,271</b>	<b>3,134,182</b>	<b>245,089</b>
<b>SUPPLIES:</b>				
4110	Grounds Supplies	5,000	10,114	(5,114)
4120	Equipment Repair Supplies	22,219	29,805	(7,586)
4130	Building Repair Supplies	20,000	17,079	2,921
4171	Classroom Supplies	496,814	415,996	80,818
4180	Software	304,750	255,560	49,190
4191	Other Supplies	301,427	281,549	19,878
4192	Supplies for Resale	35,020	62,595	(27,575)
4199	Gas/Oil	26,250	13,735	12,515
4210	Textbooks	-	-	-
4610	Food	88,375	73,299	15,076
4710	Non-Capitalized Computer Equip.	178,547	72,165	106,382
4790	Non-Capitalized Equipment	157,630	114,849	42,781
4310	Reference Books	6,550	3,575	2,975
4410	Magazines/Periodicals	1,900	419	1,481
	<b>Subtotal - Supplies</b>	<b>1,644,482</b>	<b>1,350,739</b>	<b>293,743</b>
<b>OTHER:</b>				
6400	Dues & Fees	1,143,804	1,046,380	97,424
6910	Miscellaneous - All Other	-	11,322	(11,322)
6910	Miscellaneous - Drainage Fees	40,000	40,920	(920)
6910	Miscellaneous - Transfers Out	124,000	124,000	-
6980	Doubtful Accounts	150,000	65,009	84,991
6510	Liability Insurance	100,000	94,741	5,259
	<b>Subtotal - Other</b>	<b>1,557,804</b>	<b>1,382,371</b>	<b>175,433</b>
<b>CAPITAL:</b>				
5220	Building Improvemnets - O/S	91,300	68,229	23,071
5220	Building Improvements - Capital	1,746,324	590,219	1,156,105
5300	Land Improvements - O/S	-	510	(510)
5300	Land Improvements - Capital	992,790	436,028	556,762
5410	Equipment - General	375,642	346,255	29,387
5470	Equipment - Computer	61,334	140,153	(78,819)
5810	Equipment - Replacement	-	-	-
	<b>Subtotal - Capital</b>	<b>3,267,390</b>	<b>1,581,395</b>	<b>1,685,995</b>
<b>TOTAL EXPENDITURES:</b>		<b>25,507,268</b>	<b>22,465,865</b>	<b>3,041,403</b>
<b>REVENUE OVER / (UNDER) EXPENDITURES:</b>		<b>(885,633)</b>	<b>1,496,771</b>	<b>2,382,404</b>