

POST SECONDARY - VOCATIONAL FUND

	<u>FY20 BUDGET</u>	<u>JULY 2019 YTD</u>	<u>JULY 2019 PERCENT</u>	<u>JULY 2018 YTD</u>	<u>JULY 2018 PERCENT</u>
REVENUES:					
STUDENT CHARGES:					
Tuition	\$ 7,031,298	\$ 184,556	2.62%	\$ 206,201	2.95%
Fees	6,115,660	179,475	2.93%	196,058	3.23%
Corporate Education	255,950	2,559	1.00%	-	0.00%
STATE SUPPORT:					
State Aid	7,454,606	15,910	0.21%	18,088	0.25%
Other State	1,454,309	225,000	15.47%	(159,374)	-11.24%
FEDERAL SUPPORT:					
Perkins	658,144	-	0.00%	(536,239)	-84.71%
ABE	229,581	-	0.00%	(64,197)	-24.79%
Other Federal	82,319	-	0.00%	-	0.00%
LOCAL SUPPORT:					
Grants/Donations	620,749	-	0.00%	-	0.00%
Other Local	719,019	2,694	0.37%	(19,055)	-3.58%
TOTAL REVENUES:	\$ 24,621,635	\$ 610,193	2.48%	\$ (358,519)	-1.50%
EXPENDITURES:					
WAGES - FULLTIME:					
Administrative	\$ 1,015,862	\$ 81,584	8.03%	\$ 72,638	6.75%
Instructional	5,075,912	379,412	7.47%	405,570	8.04%
Support	4,101,849	292,424	7.13%	276,145	7.01%
WAGES - OTHER:					
Early Retirement	591,432	-	0.00%	-	0.00%
Instructional - Other	1,033,956	88,932	8.60%	89,837	7.50%
Support - Other	250,256	(13,387)	-5.35%	959	0.40%
BENEFITS:					
Insurance - Dental	108,929	8,426	7.73%	8,244	7.95%
Insurance - Medical	1,847,490	125,654	6.80%	135,203	7.39%
Insurance - Other	141,017	8,690	6.16%	15,908	12.01%
Retirement	1,491,618	107,383	7.20%	108,574	7.28%
SERVICES:					
Advertising	337,500	-	0.00%	7,846	2.51%
Legal	50,000	-	0.00%	(5,738)	-19.13%
Maintenance/Repair	216,051	89,166	41.27%	56,308	33.29%
Postage	68,000	545	0.80%	3,097	4.55%
Printing/Publishing	93,421	457	0.49%	1,351	1.50%
Professional/Technical	1,255,511	47,742	3.80%	135,389	10.99%
Property	151,650	1,747	1.15%	85,413	58.88%
Rentals	100,038	7,044	7.04%	7,044	8.92%
Software Upgrades	351,733	97,925	27.84%	68,750	18.59%
Travel	155,200	727	0.47%	-	0.00%
Utilities	600,167	3,530	0.59%	(16,278)	-2.72%
SUPPLIES:					
Equipment - Noncapital	336,177	-	0.00%	-	0.00%
Food	88,375	-	0.00%	(7,299)	-8.26%
Instructional Supplies	496,814	-	0.00%	2,310	0.50%
Other	383,346	4,551	1.19%	12,445	3.75%
Resale	35,020	-	0.00%	-	0.00%
Software	304,750	41,049	13.47%	93,137	32.46%
OTHER:					
Bad Debt	150,000	-	0.00%	-	0.00%
Dues/Fees	1,143,804	10,734	0.94%	6,098	0.50%
Liability Insurance	100,000	-	0.00%	98,881	113.66%
Miscellaneous	164,000	-	0.00%	-	0.00%
SUBTOTAL - OPERATING:	\$ 22,239,878	\$ 1,384,335	6.22%	\$ 1,661,831	7.72%
EQUIPMENT:					
Building Improvements	\$ 1,837,624	\$ -	0.00%	\$ 4,962	0.33%
Equipment	375,642	-	0.00%	-	0.00%
Information Technology	61,334	-	0.00%	85,972	156.31%
Land Improvements	992,790	-	0.00%	-	0.00%
SUBTOTAL - CAPITAL:	\$ 3,267,390	\$ -	0.00%	\$ 90,934	3.93%
TOTAL EXPENDITURES:	\$ 25,507,268	\$ 1,384,335	5.43%	\$ 1,752,765	7.35%
REVENUE OVER (UNDER) EXPENSE:	\$ (885,633)	\$ (774,142)		\$ (2,111,283)	
BEGINNING FUND BALANCE:		4,325,208			
ENDING FUND BALANCE:		\$ 3,551,067			

POST SECONDARY - BOOKSTORE

	FY20 BUDGET	JULY 2019 YTD	JULY 2019 PERCENT	JULY 2018 YTD	JULY 2018 PERCENT
REVENUES:					
STUDENT CHARGES:					
Tuition	\$ -	\$ -	0.00%	\$ -	0.00%
Fees	-	-	0.00%	-	0.00%
Corporate Education	-	-	0.00%	-	0.00%
STATE SUPPORT:					
State Aid	-	-	0.00%	-	0.00%
Other State	-	-	0.00%	-	0.00%
FEDERAL SUPPORT:					
Perkins	-	-	0.00%	-	0.00%
ABE	-	-	0.00%	-	0.00%
Other Federal	-	-	0.00%	-	0.00%
LOCAL SUPPORT:					
Grants/Donations	-	-	0.00%	-	0.00%
Other Local	2,437,500	-	0.00%	2,605	0.10%
TOTAL REVENUES:	\$ 2,437,500	\$ -	0.00%	\$ 2,605	0.10%
EXPENDITURES:					
WAGES - FULLTIME:					
Administrative	\$ -	\$ -	0.00%	\$ -	0.00%
Instructional	-	-	0.00%	-	0.00%
Support	102,266	8,233	8.05%	8,164	8.33%
WAGES - OTHER:					
Early Retirement	-	-	0.00%	-	0.00%
Instructional - Other	-	-	0.00%	-	0.00%
Support - Other	45,000	(2,190)	-4.87%	-	0.00%
BENEFITS:					
Insurance - Dental	1,344	112	8.33%	109	11.81%
Insurance - Medical	24,575	2,047	8.33%	1,931	8.43%
Insurance - Other	1,426	343	24.04%	23	1.61%
Retirement	17,402	786	4.52%	847	4.93%
SERVICES:					
Advertising	-	-	0.00%	-	0.00%
Legal	-	-	0.00%	-	0.00%
Maintenance/Repair	-	-	0.00%	-	0.00%
Postage	25,000	-	0.00%	-	0.00%
Printing/Publishing	3,200	-	0.00%	-	0.00%
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	-	0.00%	-	0.00%
Utilities	-	-	0.00%	-	0.00%
SUPPLIES:					
Equipment - Noncapital	-	-	0.00%	-	0.00%
Food	100	-	0.00%	-	0.00%
Instructional Supplies	-	-	0.00%	-	0.00%
Other	3,500	-	0.00%	-	0.00%
Resale	2,092,000	-	0.00%	17,145	0.74%
Software	-	-	0.00%	-	0.00%
OTHER:					
Bad Debt	50,000	-	0.00%	-	0.00%
Dues/Fees	70,000	-	0.00%	-	0.00%
Liability Insurance	-	-	0.00%	-	0.00%
Miscellaneous	-	-	0.00%	-	0.00%
Depreciation	20,177	-	0.00%	-	0.00%
SUBTOTAL - OPERATING:	\$ 2,458,990	\$ 9,330	0.38%	\$ 28,218	1.08%
EQUIPMENT:					
Building Improvements	\$ -	\$ -	0.00%	\$ 4,962	0.33%
Equipment	-	-	0.00%	-	0.00%
Information Technology	-	-	0.00%	85,972	156.31%
Land Improvements	-	-	0.00%	-	0.00%
SUBTOTAL - CAPITAL:	\$ -	\$ -	0.00%	\$ 90,934	3.93%
TOTAL EXPENDITURES:	\$ 2,458,990	\$ 9,330		\$ 119,152	
REVENUE OVER (UNDER) EXPENSE:	\$ (21,490)	\$ (9,330)		\$ (116,547)	
BEGINNING FUND BALANCE:		1,885,933			
ENDING FUND BALANCE:		\$ 1,876,603			

POST SECONDARY - FOOD SERVICE

	FY20 BUDGET	JULY 2019 YTD	JULY 2019 PERCENT	JULY 2018 YTD	JULY 2018 PERCENT
REVENUES:					
STUDENT CHARGES:					
Tuition	\$ -	\$ -	0.00%	\$ -	0.00%
Fees	-	-	0.00%	-	0.00%
Corporate Education	-	-	0.00%	-	0.00%
STATE SUPPORT:					
State Aid	-	-	0.00%	-	0.00%
Other State	-	-	0.00%	-	0.00%
FEDERAL SUPPORT:					
Perkins	-	-	0.00%	-	0.00%
ABE	-	-	0.00%	-	0.00%
Other Federal	-	-	0.00%	-	0.00%
LOCAL SUPPORT:					
Grants/Donations	-	-	0.00%	-	0.00%
Other Local	411,000	-	0.00%	(2,161)	-0.63%
TOTAL REVENUES:	\$ 411,000	\$ -	0.00%	\$ (2,161)	-0.63%
EXPENDITURES:					
WAGES - FULLTIME:					
Administrative	\$ -	\$ -	0.00%	\$ -	0.00%
Instructional	-	-	0.00%	-	0.00%
Support	48,719	3,529	7.24%	3,899	8.33%
WAGES - OTHER:					
Early Retirement	-	-	0.00%	-	0.00%
Instructional - Other	-	-	0.00%	-	0.00%
Support - Other	105,000	(3,215)	-3.06%	-	0.00%
BENEFITS:					
Insurance - Dental	-	-	0.00%	-	0.00%
Insurance - Medical	5,114	-	0.00%	396	#DIV/0!
Insurance - Other	1,025	1,067	104.15%	1	0.05%
Retirement	14,683	15	0.10%	314	2.39%
SERVICES:					
Advertising	-	-	0.00%	-	0.00%
Legal	-	-	0.00%	-	0.00%
Maintenance/Repair	1,500	-	0.00%	-	0.00%
Postage	-	-	0.00%	-	0.00%
Printing/Publishing	-	-	0.00%	-	0.00%
Professional/Technical	7,000	301	4.29%	362	6.03%
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%
SUPPLIES:					
Equipment - Noncapital	-	-	0.00%	-	0.00%
Food	-	-	0.00%	-	0.00%
Instructional Supplies	-	-	0.00%	-	0.00%
Other	23,000	954	4.15%	674	2.25%
Resale	190,000	361	0.19%	2,079	1.54%
Software	-	-	0.00%	-	0.00%
OTHER:					
Bad Debt	-	-	0.00%	-	0.00%
Dues/Fees	6,000	-	0.00%	-	0.00%
Liability Insurance	-	-	0.00%	-	0.00%
Miscellaneous	-	-	0.00%	-	0.00%
Depreciation	21,645	-	0.00%	-	0.00%
SUBTOTAL - OPERATING:	\$ 423,686	\$ 3,012	0.71%	\$ 7,725	2.24%
EQUIPMENT:					
Building Improvements	\$ -	\$ -	0.00%	\$ -	0.00%
Equipment	-	-	0.00%	-	0.00%
Information Technology	-	-	0.00%	-	0.00%
Land Improvements	-	-	0.00%	-	0.00%
SUBTOTAL - CAPITAL:	\$ -	\$ -	0.00%	\$ -	0.00%
TOTAL EXPENDITURES:	\$ 423,686	\$ 3,012		\$ 7,725	
REVENUE OVER (UNDER) EXPENSE:	\$ (12,686)	\$ (3,012)		\$ (9,886)	
BEGINNING FUND BALANCE:		274,063			
ENDING FUND BALANCE:		\$ 271,051			

POST SECONDARY - CHILDCARE

	FY20 BUDGET	JULY 2019 YTD	JULY 2019 PERCENT	JULY 2018 YTD	JULY 2018 PERCENT
REVENUES:					
STUDENT CHARGES:					
Tuition	\$ -	\$ -	0.00%	\$ -	0.00%
Fees	-	-	0.00%	-	0.00%
Corporate Education	-	-	0.00%	-	0.00%
STATE SUPPORT:					
State Aid	-	-	0.00%	-	0.00%
Other State	-	-	0.00%	-	0.00%
FEDERAL SUPPORT:					
Perkins	-	-	0.00%	-	0.00%
ABE	-	-	0.00%	-	0.00%
Other Federal	-	-	0.00%	-	0.00%
LOCAL SUPPORT:					
Grants/Donations	-	-	0.00%	-	0.00%
Other Local	324,538	-	0.00%	-	0.00%
TOTAL REVENUES:	\$ 324,538	\$ -	0.00%	\$ -	0.00%
EXPENDITURES:					
WAGES - FULLTIME:					
Administrative	\$ -	\$ -	0.00%	\$ -	0.00%
Instructional	-	-	0.00%	-	0.00%
Support	182,671	5,212	2.85%	8,240	4.68%
WAGES - OTHER:					
Early Retirement	-	-	0.00%	-	0.00%
Instructional - Other	-	-	0.00%	-	0.00%
Support - Other	31,000	(2,669)	-8.61%	-	0.00%
BENEFITS:					
Insurance - Dental	4,075	158	3.88%	153	3.77%
Insurance - Medical	55,577	2,891	5.20%	2,760	4.77%
Insurance - Other	4,029	129	3.21%	492	9.16%
Retirement	27,306	272	1.00%	708	2.68%
SERVICES:					
Advertising	-	-	0.00%	-	0.00%
Legal	-	-	0.00%	-	0.00%
Maintenance/Repair	-	-	0.00%	-	0.00%
Postage	-	-	0.00%	-	0.00%
Printing/Publishing	-	-	0.00%	-	0.00%
Professional/Technical	480	-	0.00%	-	0.00%
Property	-	-	0.00%	-	0.00%
Rentals	-	-	0.00%	-	0.00%
Software Upgrades	-	-	0.00%	-	0.00%
Travel	1,000	-	0.00%	-	0.00%
Utilities	-	-	0.00%	-	0.00%
SUPPLIES:					
Equipment - Noncapital	-	-	0.00%	-	0.00%
Food	100	-	0.00%	-	0.00%
Instructional Supplies	-	-	0.00%	-	0.00%
Other	7,300	-	0.00%	-	0.00%
Resale	-	-	0.00%	-	0.00%
Software	-	-	0.00%	-	0.00%
OTHER:					
Bad Debt	10,000	-	0.00%	-	0.00%
Dues/Fees	500	-	0.00%	-	0.00%
Liability Insurance	-	-	0.00%	-	0.00%
Miscellaneous	-	-	0.00%	-	0.00%
Depreciation	500	-	0.00%	-	0.00%
SUBTOTAL - OPERATING:	\$ 324,538	\$ 5,993	1.85%	\$ 12,354	3.87%
EQUIPMENT:					
Building Improvements	\$ -	\$ -	0.00%	\$ -	0.00%
Equipment	-	-	0.00%	-	0.00%
Information Technology	-	-	0.00%	-	0.00%
Land Improvements	-	-	0.00%	-	0.00%
SUBTOTAL - CAPITAL:	\$ -	\$ -	0.00%	\$ -	0.00%
TOTAL EXPENDITURES:	\$ 324,538	\$ 5,993		\$ 12,354	
REVENUE OVER (UNDER) EXPENSE:	\$ -	\$ (5,993)		\$ (12,354)	
BEGINNING FUND BALANCE:		16,969			
ENDING FUND BALANCE:		\$ 10,976			