

STATEMENT OF GENERAL FUND REVENUE, EXPENSES, AND OTHER CHANGES

For the month ended February, 2023 and 2022

| <u>REVENUE</u> | <u>Budget</u> | <u>February 28, 2023</u> | <u>% to Date</u> | <u>February 28, 2022</u> | <u>% to Date</u> |
|----------------------|----------------------|--------------------------|------------------|--------------------------|------------------|
| State Appropriations | \$ 5,832,400 | \$ 2,802,050 | 48.04% | \$ 2,812,051 | 51.89% |
| Tuition and Fees | \$ 6,429,885 | \$ 6,268,026 | 97.48% | \$ 6,231,560 | 97.69% |
| Property Taxes | \$ 14,650,962 | \$ 11,294,398 | 77.09% | \$ 11,097,025 | 78.22% |
| Other | \$ 213,724 | \$ 239,893 | 112.24% | \$ 90,827 | 49.60% |
| Total Revenue | \$ 27,126,971 | \$ 20,604,368 | 75.96% | \$ 20,231,463 | 77.31% |

| <u>EXPENSES</u> | | | | | |
|------------------------|----------------------|----------------------|---------------|----------------------|---------------|
| Instruction | \$ 11,327,198 | \$ 5,761,941 | 50.87% | \$ 5,895,693 | 52.59% |
| Information Technology | \$ 1,399,365 | \$ 821,043 | 58.67% | \$ 869,084 | 64.34% |
| Public Service | \$ 195,144 | \$ 80,132 | 41.06% | \$ 99,688 | 47.88% |
| Instructional Support | \$ 3,323,536 | \$ 1,913,712 | 57.58% | \$ 1,906,637 | 56.92% |
| Student Services | \$ 3,020,549 | \$ 1,618,270 | 53.58% | \$ 1,577,027 | 55.42% |
| Administration | \$ 4,001,146 | \$ 2,623,163 | 65.56% | \$ 2,415,257 | 64.87% |
| Physical Plant | \$ 3,860,033 | \$ 2,208,722 | 57.22% | \$ 1,980,003 | 53.31% |
| Total Expenses | \$ 27,126,971 | \$ 15,026,983 | 55.39% | \$ 14,743,389 | 55.84% |

| <u>TRANSFERS</u> | | | | | |
|------------------------|-----------------------|-------------|--------------|-----------------------|----------------|
| Transfers In | \$ - | \$ - | 0.00% | \$ - | 0.00% |
| Transfers Out | \$ (1,000,000) | \$ - | 0.00% | \$ (2,500,000) | 250.00% |
| Total Transfers | \$ (1,000,000) | \$ - | 0.00% | \$ (2,500,000) | 326.42% |

Total Expenses & Transfers \$ 28,126,971 \$ 15,026,983 53.43% \$ 17,243,389 67.26%

Revenues Greater/(Less)
Than Expenses & Transfers \$ (1,000,000) \$ 5,577,385 \$ 2,988,074

GENERAL FUND EXPENSE DETAIL

| <u>EXPENSES</u> | <u>Budget</u> | <u>February 28, 2023</u> | <u>% to Date</u> | <u>February 28, 2022</u> | <u>% to Date</u> |
|-------------------------------|----------------------|--------------------------|------------------|--------------------------|------------------|
| Instruction | | | | | |
| Salaries | \$ 7,171,506 | \$ 3,662,400 | 51.07% | \$ 3,746,584 | 53.20% |
| Fringe Benefits | \$ 3,308,682 | \$ 1,730,882 | 52.31% | \$ 1,789,505 | 56.70% |
| Services | \$ 302,286 | \$ 97,754 | 32.34% | \$ 85,233 | 28.88% |
| Supplies | \$ 401,936 | \$ 213,389 | 53.09% | \$ 210,460 | 44.02% |
| Rent/Utilities/Insurance | \$ 10,688 | \$ 7,379 | 69.04% | \$ 5,824 | 37.67% |
| Other | \$ 32,100 | \$ 11,947 | 37.22% | \$ 8,955 | 28.70% |
| Capital Outlay | \$ 100,000 | \$ 38,191 | 38.19% | \$ 49,133 | 74.10% |
| Information Technology | | | | | |
| Salaries | \$ 849,323 | \$ 494,329 | 58.20% | \$ 530,522 | 65.87% |
| Fringe Benefits | \$ 490,178 | \$ 279,142 | 56.95% | \$ 294,817 | 64.17% |
| Services | \$ 1,000 | \$ - | 0.00% | \$ - | 0.00% |
| Supplies | \$ 425 | \$ 131 | 30.74% | \$ 79 | 9.86% |
| Rent/Utilities/Insurance | \$ 37 | \$ 43 | 116.68% | \$ 2 | 0.00% |
| Other | \$ 58,402 | \$ 47,398 | 81.16% | \$ 43,666 | 65.97% |
| Capital Outlay | \$ - | \$ - | 0.00% | \$ - | 0.00% |
| Public Service | | | | | |
| Salaries | \$ 120,463 | \$ 45,601 | 37.85% | \$ 57,448 | 56.95% |
| Fringe Benefits | \$ 68,331 | \$ 28,850 | 42.22% | \$ 39,145 | 60.40% |
| Services | \$ 3,500 | \$ 5,340 | 152.57% | \$ 2,859 | 81.69% |
| Supplies | \$ 2,850 | \$ 341 | 11.96% | \$ 236 | 10.48% |
| Rent/Utilities/Insurance | \$ - | \$ - | 0.00% | \$ - | 0.00% |
| Other | \$ - | \$ - | 0.00% | \$ - | 0.00% |
| Capital Outlay | \$ - | \$ - | 0.00% | \$ - | 0.00% |
| Instructional Support | | | | | |
| Salaries | \$ 1,992,945 | \$ 1,163,220 | 58.37% | \$ 1,119,387 | 56.93% |
| Fringe Benefits | \$ 967,279 | \$ 537,803 | 55.60% | \$ 562,007 | 58.51% |
| Services | \$ 52,249 | \$ 9,305 | 17.81% | \$ 42,935 | 94.13% |
| Supplies | \$ 234,120 | \$ 153,052 | 65.37% | \$ 148,553 | 65.89% |
| Rent/Utilities/Insurance | \$ 9,360 | \$ 4,245 | 45.35% | \$ 3,981 | 96.91% |
| Other | \$ 67,583 | \$ 46,086 | 68.19% | \$ 29,773 | 58.26% |
| Capital Outlay | \$ - | \$ - | 0.00% | \$ - | 0.00% |
| Student Services | | | | | |
| Salaries | \$ 1,693,520 | \$ 936,557 | 55.30% | \$ 866,505 | 60.71% |
| Fringe Benefits | \$ 792,243 | \$ 419,451 | 52.94% | \$ 410,679 | 58.22% |
| Services | \$ 174,150 | \$ 122,567 | 70.38% | \$ 153,251 | 131.04% |
| Supplies | \$ 23,340 | \$ 9,018 | 38.64% | \$ 12,442 | 41.82% |
| Rent/Utilities/Insurance | \$ 4,052 | \$ 2,634 | 65.01% | \$ 2,445 | 87.32% |
| Other | \$ 333,244 | \$ 128,042 | 38.42% | \$ 131,704 | 29.92% |
| Capital Outlay | \$ - | \$ - | 0.00% | \$ - | 0.00% |
| Administration | | | | | |
| Salaries | \$ 1,886,488 | \$ 1,239,689 | 65.71% | \$ 1,181,084 | 73.94% |
| Fringe Benefits | \$ 1,002,577 | \$ 641,448 | 63.98% | \$ 624,965 | 72.26% |
| Services | \$ 473,248 | \$ 317,040 | 66.99% | \$ 240,308 | 53.42% |
| Supplies | \$ (49,113) | \$ (10,369) | 21.11% | \$ (8,605) | 21.47% |
| Rent/Utilities/Insurance | \$ 186,004 | \$ 175,380 | 94.29% | \$ 167,162 | 91.24% |
| Other | \$ 398,042 | \$ 259,975 | 65.31% | \$ 210,344 | 51.73% |
| Capital Outlay | \$ 103,900 | \$ - | 0.00% | \$ - | 0.00% |
| Physical Plant | | | | | |
| Salaries | \$ 1,558,049 | \$ 927,138 | 59.51% | \$ 870,577 | 62.56% |
| Fringe Benefits | \$ 935,665 | \$ 531,469 | 56.80% | \$ 537,829 | 62.99% |
| Services | \$ 250,417 | \$ 135,756 | 54.21% | \$ 124,689 | 57.21% |
| Supplies | \$ 153,915 | \$ 112,768 | 73.27% | \$ 67,542 | 33.71% |
| Rent/Utilities/Insurance | \$ 892,170 | \$ 441,984 | 49.54% | \$ 348,601 | 39.15% |
| Other | \$ 19,400 | \$ 8,542 | 44.03% | \$ 3,899 | 29.08% |
| Capital Outlay | \$ 50,417 | \$ 51,066 | 101.29% | \$ 26,866 | 79.73% |
| Total Expenses | \$ 27,126,971 | \$ 15,026,983 | 55.39% | \$ 14,743,390 | 57.53% |