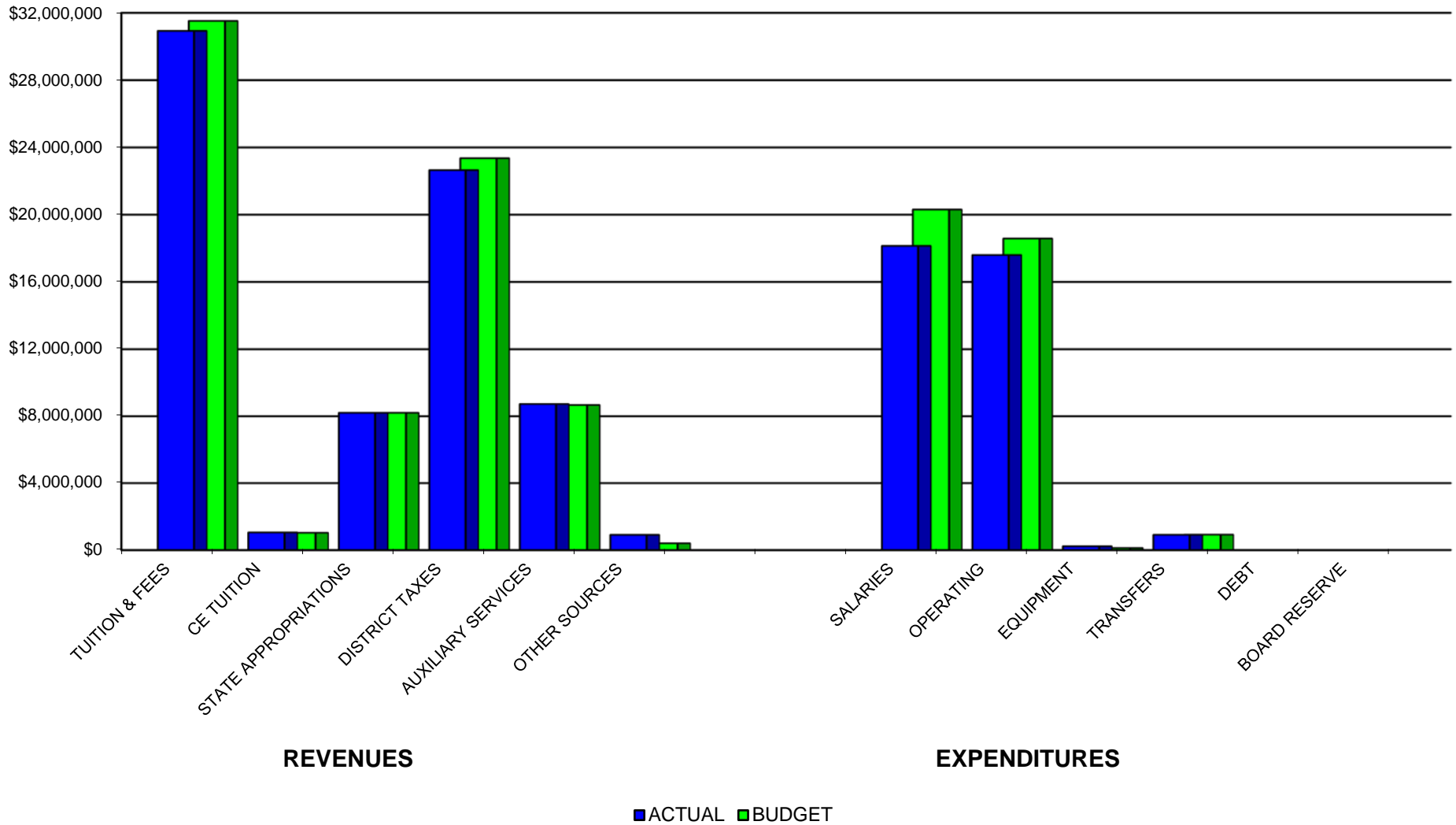




**UNRESTRICTED FUNDS  
ACTUAL VS. BUDGET  
CUMULATIVE THROUGH  
JANUARY 31, 2023**





### ACTUAL VERSUS BUDGET REVENUES AND EXPENDITURES FOR FY 2023

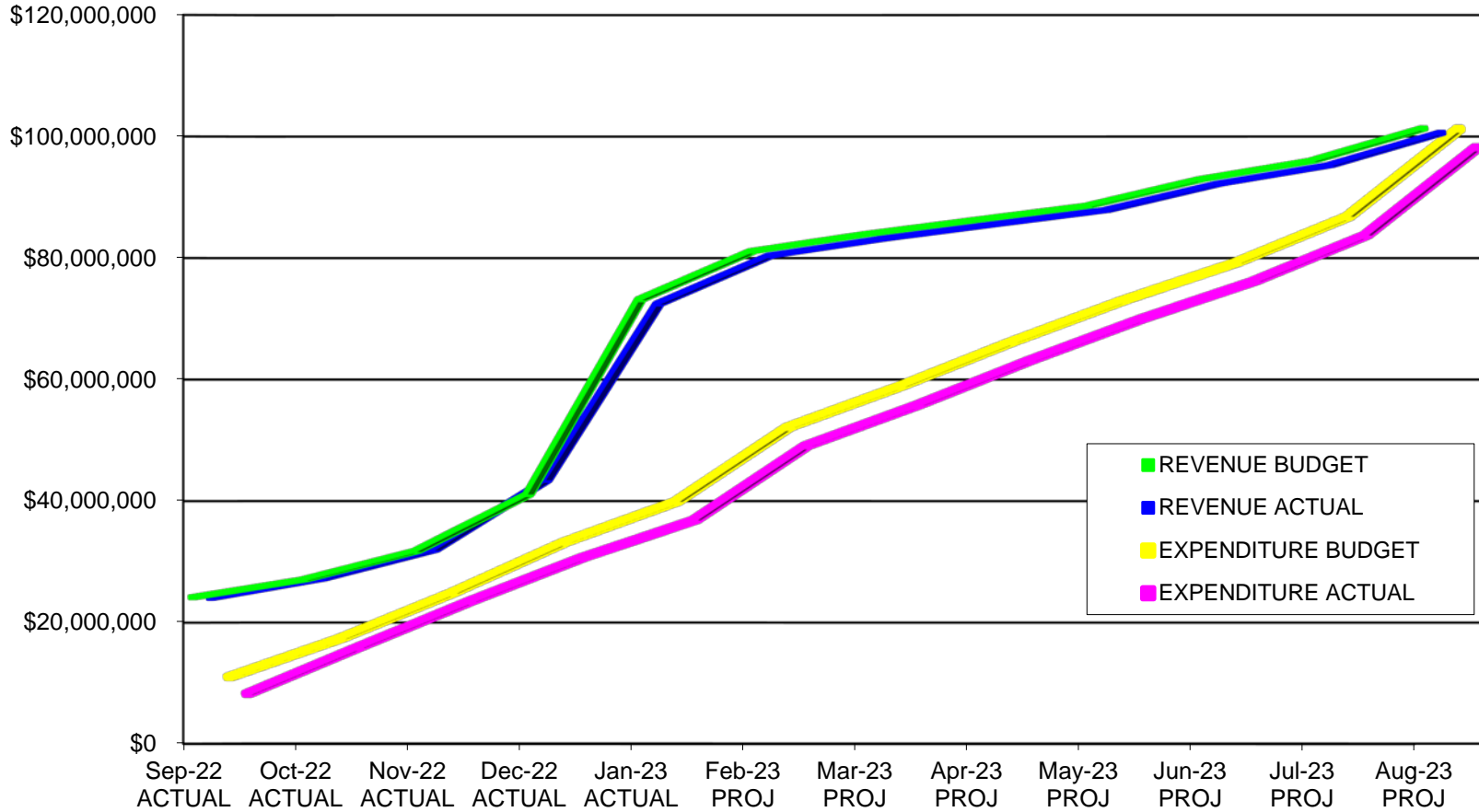
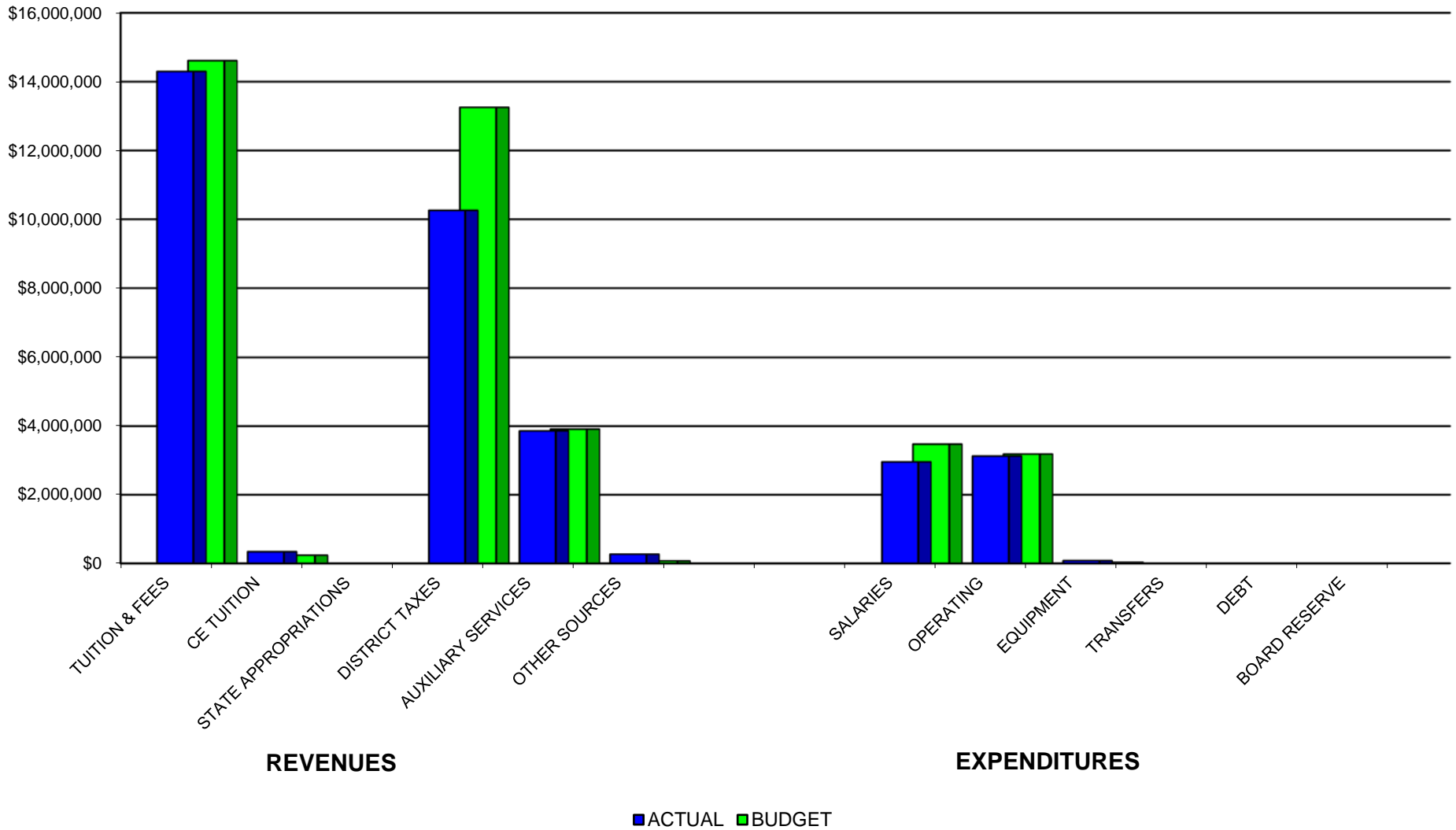


CHART 2

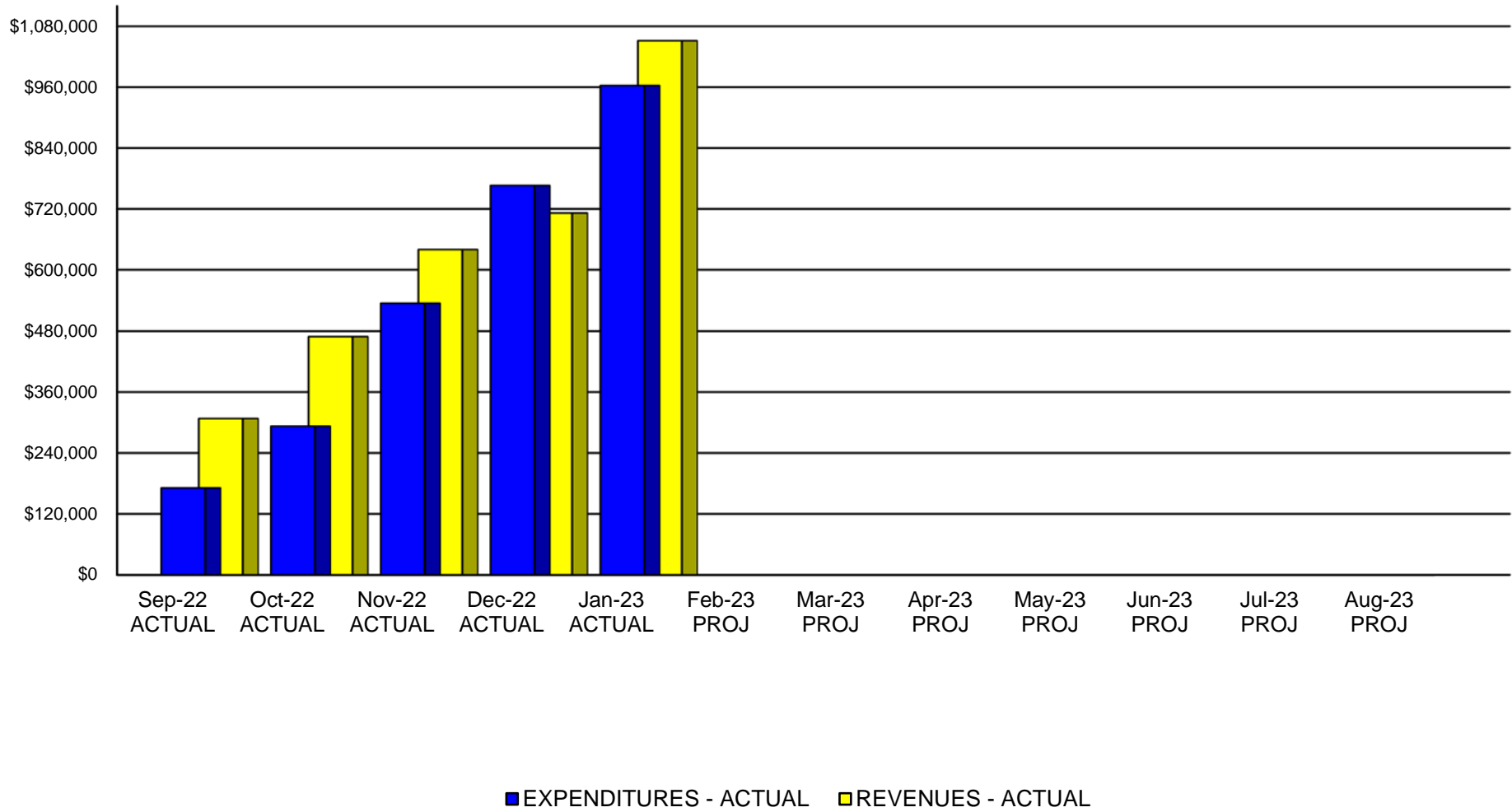


**UNRESTRICTED FUNDS  
ACTUAL VS. BUDGET  
MONTH ONLY  
JANUARY 31, 2023**



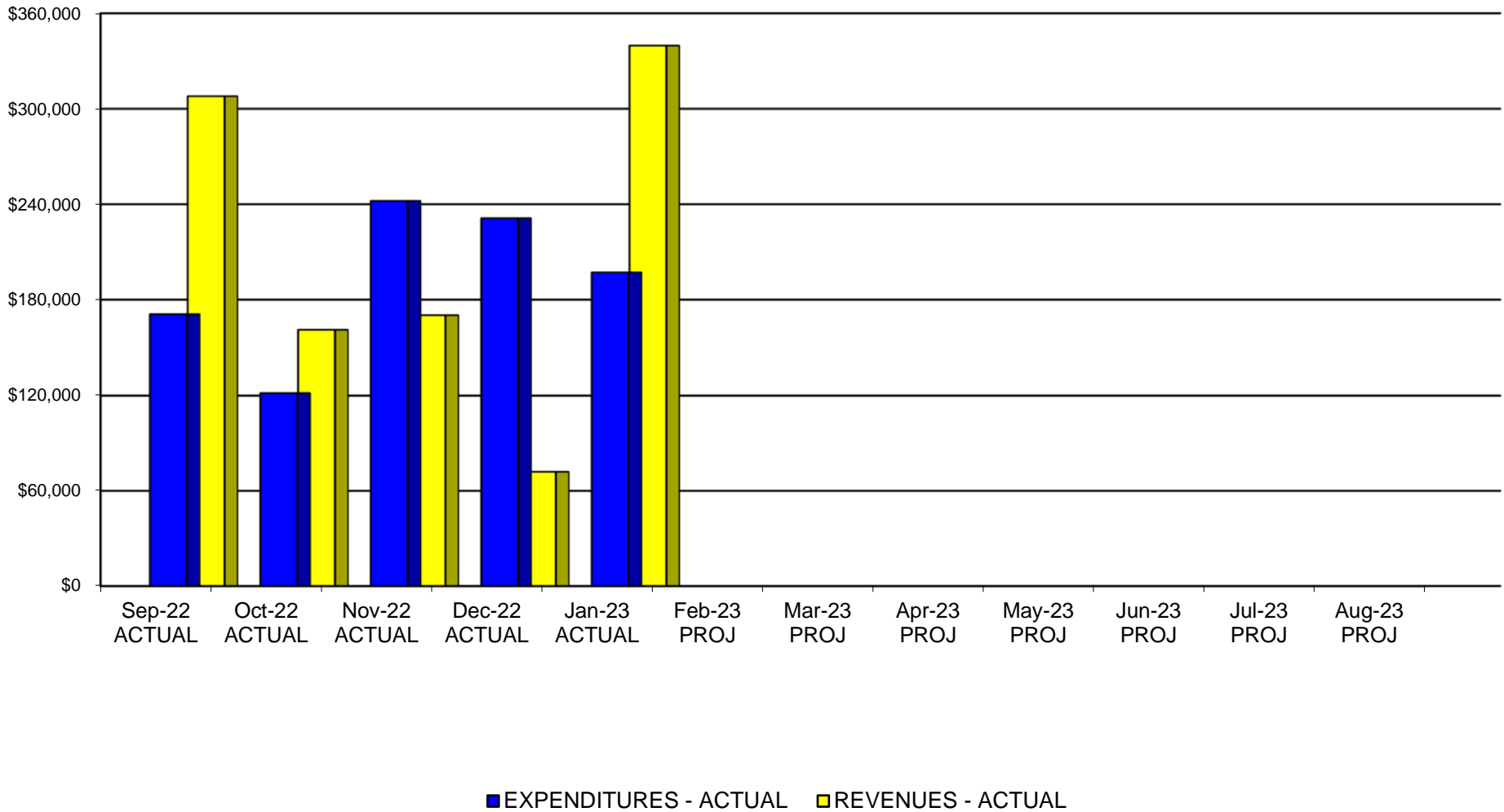


# CONTINUING EDUCATION CUMULATIVE THROUGH JANUARY 31, 2023





CONTINUING EDUCATION  
MONTH ONLY  
JANUARY 31, 2023





**TYLER JUNIOR COLLEGE  
BALANCE SHEET ALL FUNDS  
January 31, 2023**

	LAST YEAR AUDITED	LAST YEAR AT 1/31/2022	CHANGES	CURRENT TOTAL ALL FUNDS	CURRENT UNRESTR. FUNDS	CURRENT RESTRICTED FUNDS	LOAN FUNDS	PLANT FUNDS	AGENCY FUNDS
<b>ASSETS</b>									
CASH AND CASH EQUIVALENTS	24,254,328	44,701,594	(10,365,963)	<b>34,335,631</b>	30,256,725	(545,135)	2,329,010	(20,118)	2,315,149
ACCOUNTS RECEIVABLE	19,244,603	16,848,315	4,217,623	<b>21,065,938</b>	15,354,694	2,380,797	(5,583)	2,703,941	632,089
DELINQUENT TAXES RECEIVABLE	686,450	746,519	(60,069)	<b>686,450</b>	686,450	-	-	-	-
PREPAID & DEFERRED ITEMS	432,304	197,261	(48,827)	<b>148,434</b>	45	-	-	148,389	-
CONSTRUCTION IN PROGRESS	6,931,933	5,424,195	1,507,738	<b>6,931,933</b>	-	-	-	6,931,933	-
PROPERTY/PLANT/EQUIPMENT	210,384,466	203,522,676	6,889,977	<b>210,412,653</b>	-	-	-	210,412,653	-
DUE FROM OTHER FUNDS	8,808,502	8,808,502	-	<b>8,808,502</b>	6,111,004	-	2,697,423	-	75
DEFERRED OUTFLOWS RELATED to GASB 68 & 75	18,063,972	30,062,337	(11,998,365)	<b>18,063,972</b>	18,063,972	-	-	-	-
	<b>288,806,558</b>	<b>310,311,399</b>	<b>(9,857,886)</b>	<b>300,453,513</b>	<b>70,472,890</b>	<b>1,835,662</b>	<b>5,020,850</b>	<b>220,176,798</b>	<b>2,947,313</b>
<b>LIABILITIES</b>									
ACCOUNTS PAYABLE	2,494,206	4,672,399	(3,432,485)	<b>1,239,914</b>	1,234,105	-	-	-	5,809
ACCRUED LIABILITIES	306,314	282,127	26,803	<b>308,930</b>	178,496	-	-	130,434	-
NET PENSION LIABILITIES	7,760,512	16,214,896	(8,454,384)	<b>7,760,512</b>	7,760,512	-	-	-	-
NET OPEB LIABILITIES	56,279,398	51,960,462	4,318,936	<b>56,279,398</b>	56,279,398	-	-	-	-
FUNDS HELD FOR OTHERS	2,717,417	2,429,717	509,797	<b>2,939,514</b>	(4,069)	2,079	-	-	2,941,504
BONDS PAYABLE	98,771,627	107,476,218	(8,704,590)	<b>98,771,628</b>	-	-	-	98,771,628	-
CAPITAL LEASE PAYABLE	2,635,654	883,675	1,751,979	<b>2,635,654</b>	-	-	-	2,635,654	-
NOTE PAYABLE	140,009	185,867	(45,858)	<b>140,009</b>	-	-	-	140,009	-
DEFERRED REVENUES	23,105,790	1,357,686	309,164	<b>1,666,850</b>	11,350	1,196,027	-	459,473	-
ACCRUED COMPENSABLE ABSENCES	1,242,744	1,256,025	(13,281)	<b>1,242,744</b>	1,242,744	-	-	-	-
DUE TO OTHER FUNDS	8,808,502	8,808,502	-	<b>8,808,502</b>	2,781,618	92,009	5,934,875	-	-
DEFERRED INFLOWS RELATED to GASB 68 & 75	20,817,177	27,497,900	(6,680,723)	<b>20,817,177</b>	20,817,177	-	-	-	-
	<b>225,079,350</b>	<b>223,025,474</b>	<b>(20,414,642)</b> <b>(223,025,474)</b>	<b>202,610,832</b>	<b>90,301,331</b>	<b>1,290,115</b>	<b>5,934,875</b>	<b>102,137,198</b>	<b>2,947,313</b>
<b>FUND BALANCES</b>									
FUND BALANCES	84,124,360	84,147,527	7,383,582	<b>91,531,109</b>	(4,010,088)	623,676	(914,025)	95,831,546	-
CHANGE IN FUND BALANCES	7,405,155	30,940,705	3,173,174	<b>34,113,879</b>	35,596,759	(78,129)	-	(1,404,751)	-
ADJUSTMENT for GASB 68 PENSION LIABILITY	(9,558,798)	(9,558,798)	-	<b>(9,558,798)</b>	(9,558,798)	-	-	-	-
ADJUSTMENT for GASB 75 OPEB LIABILITY	(41,856,314)	(41,856,314)	-	<b>(41,856,314)</b>	(41,856,314)	-	-	-	-
NET INVESTMENT IN PLANT	23,612,805	23,612,805	-	<b>23,612,805</b>	-	-	-	23,612,805	-
	<b>63,727,208</b>	<b>87,285,925</b>	<b>10,556,756</b>	<b>97,842,681</b>	<b>(19,828,441)</b>	<b>545,547</b>	<b>(914,025)</b>	<b>118,039,600</b>	<b>-</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>288,806,558</b>	<b>310,311,399</b>	<b>(9,857,886)</b>	<b>300,453,513</b>	<b>70,472,890</b>	<b>1,835,662</b>	<b>5,020,850</b>	<b>220,176,798</b>	<b>2,947,313</b>



**STATEMENT OF CURRENT FUNDS REVENUES,  
EXPENDITURES, AND OTHER CHANGES IN FUND BALANCE  
January 31, 2023  
FY 2023**

	LAST YEAR AUDITED	LAST YEAR AT 1/31/2022	OVER/ (UNDER)	CURRENT TOTAL	CURRENT UNRESTRICTED	CURRENT RESTRICTED	2023 BUDGET	CURRENT % OF BUDGET	LAST YEAR % ACTUAL
<b>REVENUES BY SOURCE</b>									
TUITION AND FEES	38,414,765	33,744,132	659,985	<b>34,404,117</b>	34,404,117	-	40,003,753	86.0%	87.8%
WAIVERS AND EXEMPTIONS	(2,733,052)	(2,136,162)	(170,242)	<b>(2,306,404)</b>	(2,306,404)	-	(2,815,000)	81.9%	78.2%
R2T4 SCHOOL PORTION	(383,029)	(91,413)	(25,757)	<b>(117,170)</b>	(117,170)	-	(306,750)	38.2%	23.9%
STATE FUNDS	24,537,405	10,361,563	140,171	<b>10,501,734</b>	8,207,043	2,294,691	23,415,145	44.9%	42.2%
DISTRICT TAXES	30,374,222	21,730,282	918,020	<b>22,648,302</b>	22,648,302	-	32,748,339	69.2%	71.5%
FEDERAL GRANTS	48,012,712	30,630,855	(16,669,193)	<b>13,961,662</b>	23,493	13,938,169	26,405,743	52.9%	63.8%
STATE GRANTS	1,991,045	1,111,944	(487,989)	<b>623,955</b>	-	623,955	1,966,788	31.7%	55.8%
PRIVATE GIFTS	511,068	116,283	78,932	<b>195,215</b>	-	195,215	186,000	0.0%	22.8%
AUXILIARY SERVICES	8,864,442	8,420,699	310,850	<b>8,731,549</b>	8,731,549	-	9,119,504	95.7%	95.0%
OTHER SOURCES	1,007,456	401,506	484,807	<b>886,313</b>	886,313	-	956,688	92.6%	39.9%
TRANSFERS FROM OTHER FUNDS	3,923,084	-	-	-	-	-	2,559,173	0.0%	0.0%
<b>TOTAL</b>	<b>154,520,118</b>	<b>104,289,689</b>	<b>(14,760,416)</b>	<b>89,529,273</b>	<b>72,477,243</b>	<b>17,052,030</b>	<b>134,239,383</b>	<b>66.7%</b>	<b>67.5%</b>
<b>EXPENDITURES BY FUNCTION</b>									
INSTRUCTION	36,067,427	14,863,979	575,867	<b>15,439,846</b>	13,683,566	1,756,280	37,476,313	41.2%	41.2%
PUBLIC SERVICE	585,282	304,174	(44,827)	<b>259,347</b>	18,464	240,883	664,451	39.0%	52.0%
ACADEMIC SUPPORT	4,503,914	1,981,823	(25,828)	<b>1,955,995</b>	1,782,178	173,817	5,063,430	38.6%	44.0%
STUDENT SERVICES	9,322,698	4,217,967	248,862	<b>4,466,829</b>	3,343,208	1,123,621	9,939,978	44.9%	45.2%
INSTITUTIONAL SUPPORT	26,045,858	14,823,428	(5,242,581)	<b>9,580,847</b>	7,264,008	2,316,839	26,139,472	36.7%	56.9%
PHYSICAL PLANT	5,817,263	3,674,984	144,203	<b>3,819,187</b>	3,819,187	-	10,471,752	36.5%	63.2%
SCHOLARSHIPS	33,763,591	25,120,418	(13,601,699)	<b>11,518,719</b>	-	11,518,719	23,091,318	49.9%	74.4%
AUXILIARY SERVICES	8,991,523	5,036,074	583,582	<b>5,619,656</b>	5,619,656	-	8,874,075	63.3%	56.0%
TRANSFERS-DEBT SERVICE	11,420,684	-	-	-	-	-	11,523,594	0.0%	0.0%
TRANSFERS-OTHER	17,571,711	1,326,513	23,704	<b>1,350,217</b>	1,350,217	-	595,000	226.9%	7.5%
TRANSFERS TO RESERVES	-	-	-	-	-	-	400,000	0.0%	-
<b>TOTAL</b>	<b>154,089,951</b>	<b>71,349,360</b>	<b>(17,338,717)</b>	<b>54,010,643</b>	<b>36,880,484</b>	<b>17,130,159</b>	<b>134,239,383</b>	<b>40.2%</b>	<b>46.3%</b>
<b>NET INCREASE IN FUND BALANCE</b>	<b>430,167</b>	<b>32,940,329</b>	<b>2,578,301</b>	<b>35,518,630</b>	<b>35,596,759</b>	<b>(78,129)</b>	<b>-</b>		



**TYLER JUNIOR COLLEGE**  
**REPORT OF INVESTMENT TRANSACTIONS TO THE BOARD OF TRUSTEES**  
**January 31, 2023**

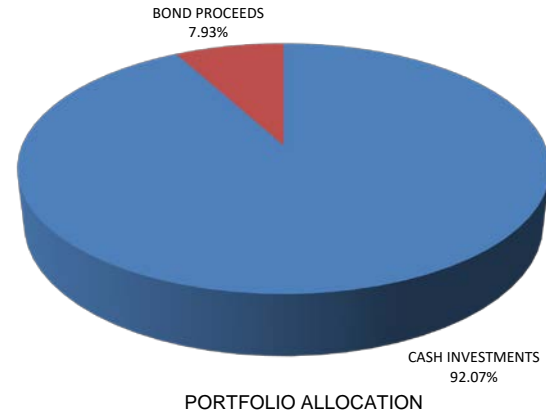
CASH & SHORT TERM INVESTMENTS	INVESTMENT	MARKET	DEPOSITS		INTEREST	WITHDRAWALS	MARKET
	TYPE	YIELD	VALUE	YTD	YTD	YTD	VALUE
			9/1/2022				01/31/23
CASH IN CHECKING ACCOUNTS	CASH	varies	\$ 10,605,814	\$ -	\$ -	\$ -	\$ 12,056,842
PETTY CASH	CASH	varies	\$ 3,485	\$ -	\$ -	\$ -	\$ 3,485
BOARD OF EDUCATION-MAIN	TEXPOOL	4.51%	\$ 4,238,298	\$ 9,133,899	\$ 26,493	\$ (12,500,000)	\$ 898,690
SOUTHSIDE INVESTMENT ACCOUNT	MONEY MKT	3.79%	\$ 25,243	\$ 47,157,327	\$ 58,017	\$ (35,187,569)	\$ 12,053,018
CITIZENS 1ST INVESTMENT ACCOUNT	CASH	0.50%	\$ 2,241,101	\$ -	\$ 5,633	\$ -	\$ 2,246,734
CITIZENS 1ST MONEY MARKET ACCOUNT	MONEY MKT	4.34%	\$ 4,291,908	\$ -	\$ 62,181	\$ -	\$ 4,354,089
SOUTHSIDE DEBT MTN SERIES 2019	MONEY MKT	4.57%	\$ 560,280	\$ -	\$ 8,431	\$ -	\$ 568,711
SOUTHSIDE DEBT RESERVE FUND SERIES 2013	MONEY MKT	4.57%	\$ 431,142	\$ -	\$ 6,488	\$ -	\$ 437,630
SERIES 2014 DEBT RESERVE FUND	TEXPOOL	4.51%	\$ 1,422,986	\$ -	\$ 20,648	\$ -	\$ 1,443,634
SERIES 2015 DEBT RESERVE FUND	CASH	4.57%	\$ 268,753	\$ -	\$ 4,045	\$ -	\$ 272,798
<b>TOTAL SHORT TERM FUNDS</b>			<b>\$ 24,089,010</b>	<b>\$ 56,291,227</b>	<b>\$ 191,935</b>	<b>\$ (47,687,569)</b>	<b>\$ 34,335,631</b>
<b>TOTAL INVESTMENTS ALL FUNDS</b>			<b>\$ 24,089,010</b>	<b>\$ 56,291,227</b>	<b>\$ 191,935</b>	<b>\$ (47,687,569)</b>	<b>\$ 34,335,631</b>

COMPARATIVE DATA	2/15/2023
BARCLAYS AGGREGATE	4.62%
10 YEAR U.S. TREASURY BOND	3.81%
5 YEAR U.S. TREASURY BOND	4.05%
SOUTHSIDE BANK PREMIER CHECKING	0.60%
<b>TEXPOOL</b>	<b>4.51%</b>
CERTIFICATES OF DEPOSIT (90 DAY)	2.65%
90 DAY U.S. TREASURY BILL	4.78%

**THIS INVESTMENT REPORT IS SUBMITTED BY:**

DR. JUAN E. MEJIA, PRESIDENT

SARAH E. VAN CLEEF, VP for FINANCIAL & ADMINISTRATIVE AFFAIRS, CFO







**FY 2023 MONTHLY BUDGET PROJECTIONS BY OBJECT CATEGORY  
UNRESTRICTED FUNDS ONLY**

	ACTUAL Sep-22	ACTUAL Oct-22	ACTUAL Nov-22	ACTUAL Dec-22	ACTUAL Jan-23	PROJ Feb-23	PROJ Mar-23	PROJ Apr-23	PROJ May-23	PROJ Jun-23	PROJ Jul-23	PROJ Aug-23	TOTAL	VARIANCE	2023 BUDGET 9/1/2022	2022 ACTUAL AUDITED
<b>REVENUES</b>																
TUITION	3,417,733	(105,521)	5,686	(285,882)	3,013,510	(155,027)	(54,239)	3,626	(9,753)	278,031	(219,168)	9,373	5,898,368	(161,892)	<b>6,060,260</b>	5,834,886
FEES	13,306,435	(24,177)	6,435	311,172	11,283,563	53,667	(35,886)	974	210,843	1,520,521	886,822	(2,472)	27,517,897	(430,942)	<b>27,948,839</b>	27,135,592
CE TUITION	307,887	161,413	170,574	72,001	339,714	360,877	313,730	155,133	(38,102)	310,858	184,909	553,655	2,892,649	19,745	<b>2,872,904</b>	2,328,206
STATE CONTRACTS	2,290,335	2,290,338	1,813,185	1,813,185	0	0	1,813,185	1,813,185	1,813,185	1,813,185	1,813,185	1,813,185	19,086,153	(1)	<b>19,086,154</b>	19,088,638
DISTRICT TAXES	61,333	230,056	2,100,528	7,759,255	8,367,098	6,391,615	547,906	310,068	212,433	191,777	129,240	117,020	26,418,329	(819,157)	<b>27,237,486</b>	24,142,171
MAINTENANCE TAX NOTES & INS	18,723	36,208	516,488	1,666,399	1,892,214	1,190,587	113,386	57,157	42,017	39,325	23,057	23,860	5,619,422	108,569	<b>5,510,853</b>	6,232,051
FEDERAL GRANTS	8,126	1,247	8,620	4,383	1,117	0	0	0	0	0	0	0	23,493	23,493	<b>0</b>	127,098
AUXILIARY SERVICES	4,547,272	288,077	11,053	24,719	3,860,428	24,300	8,356	38,766	61,516	78,555	203,064	31,879	9,177,984	58,480	<b>9,119,504</b>	8,864,442
OTHER SOURCES	98,665	336,862	102,479	82,864	265,443	79,466	49,706	3,930	51,690	90,244	44,123	236,022	1,441,494	484,806	<b>956,688</b>	1,007,456
TRANSFERS	0	0	0	0	0	0	0	0	0	0	0	2,559,173	2,559,173	0	<b>2,559,173</b>	3,923,084
	<b>24,056,509</b>	<b>3,214,503</b>	<b>4,735,048</b>	<b>11,448,096</b>	<b>29,023,087</b>	<b>7,945,486</b>	<b>2,756,144</b>	<b>2,382,839</b>	<b>2,343,829</b>	<b>4,322,495</b>	<b>3,065,232</b>	<b>5,341,695</b>	<b>100,634,963</b>	<b>(716,898)</b>	<b>101,351,861</b>	<b>98,683,624</b>
<b>EXPENDITURES</b>																
FACULTY SALARIES	1,605,174	1,597,717	1,598,844	1,691,391	1,576,025	1,621,591	1,637,205	1,632,044	1,629,105	1,642,690	1,910,617	1,687,726	19,830,128	(106,795)	<b>19,936,923</b>	19,239,033
PART TIME FACULTY	244,348	494,783	273,350	271,593	(238,303)	266,395	265,118	271,836	305,001	11,312	83,057	24,338	2,272,828	(296,353)	<b>2,569,181</b>	2,020,737
CE FACULTY	23,923	0	45,396	4,645	7,154	29,737	31,726	21,390	24,709	29,864	27,934	10,662	257,141	(5,922)	<b>263,063</b>	167,949
FACULTY SUBSTITUTION	2,801	(1,268)	(22)	1,880	493	3,310	4,346	6,423	2,232	1,065	1,187	2,095	24,541	(19,959)	<b>44,500</b>	41,544
FACULTY OVERLOADS	243,892	248,887	316,009	299,182	105,589	193,154	193,366	250,478	249,511	0	81,455	10,970	2,192,492	82,478	<b>2,110,014</b>	2,266,482
SUMMER FACULTY	0	0	0	0	0	0	0	0	0	119,851	368,762	459,358	947,970	0	<b>947,970</b>	661,306
STUDENT WAGES	27,867	250	64,133	18,859	19,145	54,746	55,810	67,251	23,635	13,703	19,005	19,764	384,169	(90,761)	<b>474,930</b>	260,942
ADMIN & PROF SALARIES	1,041,132	1,036,180	1,120,927	1,127,161	1,079,603	1,204,001	1,210,015	1,205,459	1,189,921	1,204,564	1,426,335	1,237,448	14,082,744	(795,628)	<b>14,878,372</b>	12,166,531
SUPPORT STAFF	342,698	296,182	382,795	365,531	313,051	410,054	433,136	433,719	426,350	432,871	528,664	420,745	4,785,796	(503,232)	<b>5,289,028</b>	4,657,191
OTHER SALARIES	87,739	92,928	114,447	105,756	93,419	190,814	243,119	662,651	257,740	165,614	283,510	172,933	2,470,670	(426,888)	<b>2,897,558</b>	1,240,939
BENEFITS	890,568	827,934	920,141	872,085	922,121	899,443	952,712	1,127,534	995,358	985,034	884,682	945,143	11,222,755	(314,758)	<b>11,537,513</b>	11,764,636
CE CONTRACT INSTRUCTION	97,960	72,690	107,600	162,738	95,036	2,809	328,892	115,933	142,868	44,762	158,641	238,631	1,568,559	159,443	<b>1,409,116</b>	1,630,590
COPIER/TELEPHONE/POSTAGE	51,464	47,049	33,038	39,306	58,908	54,848	89,349	53,500	44,548	51,120	57,515	170,327	750,972	(127,890)	<b>878,862</b>	541,338
PROPERTY INSURANCE	(120,885)	1,556,677	16,863	0	0	0	0	22	0	83,473	0	0	1,536,151	(53,099)	<b>1,589,250</b>	932,911
REPAIRS	34,142	44,402	64,114	90,646	91,826	174,297	68,351	73,289	99,400	38,963	169,579	357,372	1,306,381	(14,851)	<b>1,321,232</b>	1,206,586
INSTR SUPPLIES	24,869	58,867	30,728	69,763	74,088	52,688	45,618	64,868	131,193	55,257	77,788	83,668	769,394	(38,334)	<b>807,728</b>	684,203
OTHER SUPPLIES	190,884	81,167	92,059	112,038	103,111	71,890	41,427	72,558	102,122	70,244	117,833	283,424	1,338,756	42,694	<b>1,296,062</b>	984,456
TRAVEL	21,055	61,153	89,535	122,533	43,344	42,553	71,783	91,904	119,491	93,974	61,921	50,350	869,595	39,626	<b>829,969</b>	883,008
PROF DEVELOPMENT	7,810	19,225	10,707	9,195	14,188	14,066	19,333	14,315	16,852	35,919	36,534	40,512	238,656	(50,584)	<b>289,240</b>	166,674
UTILITIES	48,066	240,518	211,940	195,753	270,053	252,662	289,336	291,682	268,727	253,309	282,708	391,774	2,996,527	(126,243)	<b>3,122,770</b>	2,507,956
PERFORMANCE GRANTS	1,289,651	23,805	5,204	935,212	293,124	41,668	73,618	5,222	4,448	115,376	76,474	13,477	2,877,278	(226,015)	<b>3,103,293</b>	2,566,448
TAX COLLECTION	117,070	0	81,732	122,786	0	0	0	136,685	0	136,683	0	0	594,956	(40,044)	<b>635,000</b>	543,876
ADVERTISING	896	60,636	72,459	57,184	58,453	50,938	49,604	64,542	74,365	95,649	93,219	169,027	846,973	(20,066)	<b>867,039</b>	718,103
SPECIAL EVENTS	31,625	57,758	62,108	63,480	68,651	67,865	32,011	83,748	141,588	43,058	32,672	50,685	735,248	(31,577)	<b>766,825</b>	619,801
HOUSING MEALS	524,674	259,590	431,771	160,171	147,573	378,727	75,192	120,021	235,359	0	38,350	223,629	2,595,058	19,710	<b>2,575,348</b>	2,698,476
TPEG GRANTS	234,721	(8,092)	140,540	48,337	24,111	(3,473)	19,038	3,190	4,463	(1,160)	(1,332)	14	460,357	(14,643)	<b>475,000</b>	438,503
OTHER OPERATING	1,039,876	544,827	434,898	175,368	863,062	271,380	460,203	470,251	423,203	439,800	466,510	590,968	6,180,344	(185,333)	<b>6,365,677</b>	6,504,411
EQUIPMENT	20,207	51,016	36,877	35,635	80,530	14,316	44,119	(15,465)	(59,680)	70,278	119,345	851,687	1,248,864	101,474	<b>1,147,390</b>	674,106
TRANSFERS	60,001	0	850,600	0	(1)	0	9	0	0	23,590	56,736	0	990,935	(8,479)	<b>999,414</b>	8,074,204
DEBT SERVICE	0	0	0	0	0	5,892,703	0	0	0	0	0	0	5,630,891	11,523,594	<b>0</b>	11,420,684
BOARD RESERVE	0	0	0	0	0	0	0	0	0	0	0	400,000	400,000	0	<b>400,000</b>	0
	<b>8,184,228</b>	<b>7,764,881</b>	<b>7,608,793</b>	<b>7,158,228</b>	<b>6,164,354</b>	<b>12,253,181</b>	<b>6,734,432</b>	<b>7,325,027</b>	<b>6,852,530</b>	<b>6,173,390</b>	<b>7,543,173</b>	<b>14,537,617</b>	<b>98,299,834</b>	<b>(3,052,027)</b>	<b>101,351,861</b>	<b>98,283,624</b>
<b>NET REVENUE/EXPENSE</b>	<b>15,872,281</b>	<b>(4,550,378)</b>	<b>(2,873,745)</b>	<b>4,289,868</b>	<b>22,858,733</b>	<b>(4,307,696)</b>	<b>(3,978,288)</b>	<b>(4,942,187)</b>	<b>(4,508,701)</b>	<b>(1,850,895)</b>	<b>(4,477,941)</b>	<b>(9,195,922)</b>	<b>2,335,129</b>	<b>2,335,129</b>	<b>0</b>	<b>400,000</b>



**FY 2023 CUMULATIVE BUDGET PROJECTIONS BY OBJECT CATEGORY  
UNRESTRICTED FUNDS ONLY**

	ACTUAL Sep-22	ACTUAL Oct-22	ACTUAL Nov-22	ACTUAL Dec-22	ACTUAL Jan-23	PROJ Feb-23	PROJ Mar-23	PROJ Apr-23	PROJ May-23	PROJ Jun-23	PROJ Jul-23	PROJ Aug-23	VARIANCE	2023 BUDGET 9/1/2022	2022 ACTUAL AUDITED
<b>REVENUES</b>															
TUITION	3,417,733	3,312,212	3,317,898	3,032,016	6,045,526	5,890,499	5,836,260	5,839,887	5,830,133	6,108,164	5,888,995	5,898,368	(161,892)	<b>6,060,260</b>	5,834,886
FEES	13,306,435	13,282,258	13,288,693	13,599,865	24,883,428	24,937,095	24,901,209	24,902,183	25,113,026	26,633,547	27,520,369	27,517,897	(430,940)	<b>27,948,839</b>	27,135,592
CONT EDUCATION	307,887	469,300	639,874	711,875	1,051,589	1,412,466	1,726,196	1,881,329	1,843,227	2,154,085	2,338,994	2,892,649	19,745	<b>2,872,904</b>	2,328,206
STATE CONTRACTS	2,290,335	4,580,673	6,393,858	8,207,043	8,207,043	8,207,043	10,020,228	11,833,413	13,646,598	15,459,783	17,272,968	19,086,153	(1)	<b>19,086,154</b>	19,088,638
DISTRICT TAXES	61,333	291,389	2,391,917	10,151,172	18,518,270	24,909,885	25,457,791	25,767,859	25,980,291	26,172,068	26,301,308	26,418,329	(819,157)	<b>27,237,486</b>	24,142,171
MAINTENANCE TAX NOTES & INS	18,723	54,931	571,419	2,237,818	4,130,032	5,320,619	5,434,006	5,491,163	5,533,180	5,572,505	5,595,562	5,619,422	108,569	<b>5,510,853</b>	6,232,051
FEDERAL GRANTS	8,126	9,373	17,993	22,376	23,493	23,493	23,493	23,493	23,493	23,493	23,493	23,493	23,493	<b>0</b>	127,098
AUXILIARY SERVICES	4,547,272	4,835,349	4,846,402	4,871,121	8,731,549	8,755,849	8,764,205	8,802,971	8,864,487	8,943,042	9,146,106	9,177,984	58,480	<b>9,119,504</b>	8,864,442
OTHER SOURCES	98,665	435,527	538,006	620,870	886,313	965,779	1,015,485	1,019,415	1,071,105	1,161,349	1,205,472	1,441,494	484,806	<b>956,688</b>	1,007,456
TRANSFERS	0	0	0	0	0	0	0	0	0	0	0	2,559,173	0	<b>2,559,173</b>	3,923,084
	<b>24,056,509</b>	<b>27,271,012</b>	<b>32,006,060</b>	<b>43,454,156</b>	<b>72,477,243</b>	<b>80,422,729</b>	<b>83,178,873</b>	<b>85,561,712</b>	<b>87,905,541</b>	<b>92,228,036</b>	<b>95,293,268</b>	<b>100,634,963</b>	<b>(716,898)</b>	<b>101,351,861</b>	<b>98,683,624</b>
<b>EXPENDITURES</b>															
FACULTY SALARIES	1,605,174	3,202,891	4,801,735	6,493,126	8,069,151	9,690,742	11,327,947	12,959,990	14,589,095	16,231,785	18,142,402	19,830,128	(106,795)	<b>19,936,923</b>	19,239,033
PART TIME FACULTY	244,348	739,131	1,012,481	1,284,074	1,045,771	1,312,166	1,577,284	1,849,119	2,154,120	2,165,433	2,248,490	2,272,828	(296,353)	<b>2,569,181</b>	2,020,737
CE FACULTY	23,923	23,923	69,319	73,964	81,118	110,855	142,581	163,971	188,680	218,545	246,478	257,141	(5,922)	<b>263,063</b>	167,949
FACULTY SUBSTITUTION	2,801	1,533	1,511	3,391	3,884	7,194	11,540	17,962	20,194	21,259	22,446	24,541	(19,959)	<b>44,500</b>	41,544
FACULTY OVERLOADS	243,892	492,779	808,788	1,107,970	1,213,559	1,406,713	1,600,079	1,850,556	2,100,067	2,100,067	2,181,522	2,192,492	82,478	<b>2,110,014</b>	2,266,482
SUMMER FACULTY	0	0	0	0	0	0	0	0	0	119,851	488,612	947,970	0	<b>947,970</b>	661,306
STUDENT WAGES	27,867	28,117	92,250	111,109	130,254	185,000	240,810	308,061	331,696	345,400	364,405	384,169	(90,761)	<b>474,930</b>	260,942
ADMIN & PROF SALARIES	1,041,132	2,077,312	3,198,239	4,325,400	5,405,003	6,609,004	7,819,018	9,024,477	10,214,399	11,418,962	12,845,297	14,082,744	(795,628)	<b>14,878,372</b>	12,166,531
SUPPORT STAFF	342,698	638,880	1,021,675	1,387,206	1,700,257	2,110,311	2,543,447	2,977,166	3,403,517	3,836,387	4,365,051	4,785,796	(503,232)	<b>5,289,028</b>	4,657,191
OTHER SALARIES	87,739	180,667	295,114	400,870	494,289	685,103	928,222	1,590,873	1,848,613	2,014,227	2,297,737	2,470,670	(426,888)	<b>2,897,558</b>	1,240,939
BENEFITS	890,568	1,718,502	2,638,643	3,510,728	4,432,849	5,332,292	6,285,004	7,412,539	8,407,897	9,392,931	10,277,613	11,222,755	(314,758)	<b>11,537,513</b>	11,764,636
CE CONTRACT INSTRUCTION	97,960	170,650	278,250	440,988	536,024	538,833	867,725	983,657	1,126,526	1,171,287	1,329,928	1,568,559	159,443	<b>1,409,116</b>	1,630,590
COPIER/TELEPHONE/POSTAGE	51,464	98,513	131,551	170,857	229,765	284,613	373,963	427,463	472,010	523,131	580,645	750,972	(127,890)	<b>878,862</b>	541,338
PROPERTY INSURANCE	(120,885)	1,435,792	1,452,655	1,452,655	1,452,655	1,452,655	1,452,655	1,452,655	1,452,677	1,452,677	1,536,151	1,536,151	(53,099)	<b>1,589,250</b>	932,911
REPAIRS	34,142	78,544	142,658	233,304	325,130	499,427	567,778	641,067	740,467	779,429	949,009	1,306,381	(14,851)	<b>1,321,232</b>	1,206,586
INSTR SUPPLIES	24,869	83,736	114,464	184,227	258,315	311,003	356,621	421,489	552,681	607,939	685,727	769,394	(38,334)	<b>807,728</b>	684,203
OTHER SUPPLIES	190,884	272,051	364,110	476,148	579,259	651,149	692,576	765,134	867,256	937,499	1,055,332	1,338,756	42,694	<b>1,296,062</b>	984,456
TRAVEL	21,055	82,208	171,743	294,276	337,620	380,173	451,955	543,859	663,351	757,325	819,246	869,595	39,626	<b>829,969</b>	883,008
PROF DEVELOPMENT	7,810	27,035	37,742	46,937	61,125	75,191	94,523	108,838	125,690	161,609	198,143	238,656	(50,584)	<b>289,240</b>	166,674
UTILITIES	48,066	288,584	500,524	696,277	966,330	1,218,992	1,508,328	1,800,010	2,068,737	2,322,046	2,604,754	2,996,527	(126,243)	<b>3,122,770</b>	2,507,956
PERFORMANCE GRANTS	1,289,651	1,313,456	1,318,660	2,253,872	2,546,996	2,588,664	2,662,281	2,667,503	2,671,951	2,787,328	2,863,802	2,877,278	(226,015)	<b>3,103,293</b>	2,566,448
TAX COLLECTION	117,070	117,070	198,802	321,588	321,588	321,588	321,588	458,273	458,273	594,956	594,956	594,956	(40,044)	<b>635,000</b>	543,876
ADVERTISING	896	61,532	133,991	191,175	249,628	300,566	350,170	414,712	489,077	584,727	677,946	846,973	(20,066)	<b>867,039</b>	718,103
SPECIAL EVENTS	31,625	89,383	151,491	214,971	283,622	351,487	383,498	467,246	608,834	651,892	684,563	735,248	(31,577)	<b>776,825</b>	619,801
HOUSING MEALS	524,674	784,264	1,216,035	1,376,206	1,523,779	1,902,506	1,977,698	2,097,719	2,333,078	2,333,078	2,371,429	2,595,058	19,710	<b>2,575,348</b>	2,698,476
TPEG GRANTS	234,721	226,629	367,169	415,506	439,617	436,144	455,182	458,372	462,835	461,675	460,342	460,357	(14,643)	<b>475,000</b>	438,503
OTHER OPERATING	1,039,876	1,584,703	2,019,601	2,194,969	3,058,031	3,329,411	3,789,613	4,259,864	4,683,067	5,122,867	5,589,377	6,180,344	(185,333)	<b>6,365,677</b>	6,504,411
EQUIPMENT	20,207	71,223	108,100	143,735	224,265	238,581	282,700	267,234	207,555	277,833	397,177	1,248,864	101,474	<b>1,147,390</b>	674,106
TRANSFERS	60,001	60,001	910,601	910,601	910,600	910,600	910,609	910,609	910,609	934,199	990,935	990,935	(8,479)	<b>999,414</b>	8,074,204
DEBT SERVICE	0	0	0	0	0	5,892,703	5,892,703	5,892,703	5,892,703	5,892,703	5,892,703	11,523,594	0	<b>11,523,594</b>	11,420,684
BOARD RESERVE	0	0	0	0	0	0	0	0	0	0	0	400,000	0	<b>400,000</b>	0
	<b>8,184,228</b>	<b>15,949,109</b>	<b>23,557,902</b>	<b>30,716,130</b>	<b>36,880,484</b>	<b>49,133,665</b>	<b>55,868,098</b>	<b>63,193,124</b>	<b>70,045,654</b>	<b>76,219,044</b>	<b>83,762,217</b>	<b>98,299,834</b>	<b>(3,052,027)</b>	<b>101,351,861</b>	<b>98,283,624</b>
NET REVENUE/EXPENSE	<b>15,872,281</b>	<b>11,321,903</b>	<b>8,448,158</b>	<b>12,738,026</b>	<b>35,596,759</b>	<b>31,289,063</b>	<b>27,310,775</b>	<b>22,368,588</b>	<b>17,859,887</b>	<b>16,008,991</b>	<b>11,531,051</b>	<b>2,335,129</b>	<b>2,335,129</b>	<b>0</b>	<b>400,000</b>



**FY 2023 MONTHLY BUDGET PROJECTIONS BY OBJECT CATEGORY  
CONTINUING EDUCATION**

	ACTUAL Sep-22	ACTUAL Oct-22	ACTUAL Nov-22	ACTUAL Dec-22	ACTUAL Jan-23	PROJ Feb-23	PROJ Mar-23	PROJ Apr-23	PROJ May-23	PROJ Jun-23	PROJ Jul-23	PROJ Aug-23	TOTAL	VARIANCE	2023 BUDGET 9/1/2021	2022 ACTUAL AUDITED
<b>REVENUES</b>																
CORPORATE TRAIN TUITION FUNDED	56,576	5,138	0	2,059	15,827	0	0	0	0	0	0	0	79,600	(29,915)	109,515	91,986
CORPORATE NON-FUNDED	0	480	432	310	0	0	0	0	0	0	0	0	1,222	(8,729)	9,951	8,358
CORPORATE FEES NON-FUNDED	3,298	2,364	10,970	16,280	27,144	0	0	0	0	0	0	0	60,056	(149,474)	209,530	201,592
CORPORATE TRAIN FEES FUNDED	74,244	7,476	0	2,189	22,054	0	0	0	0	0	0	0	105,963	(300,168)	406,131	341,124
CE TUITION FUNDED	9,680	9,212	16,024	2,013	3,537	0	0	0	0	0	0	0	40,466	(12,488)	52,954	44,478
CE TUITION NON-FUNDED	9,006	4,748	359	4,249	102,540	0	0	0	0	0	0	0	120,902	(186,314)	307,216	145,609
CE FEES FUNDED	6,326	7,123	16,057	1,394	1,673	0	0	0	0	0	0	0	32,573	(12,191)	44,764	37,599
CE FEES NON-FUNDED	6,827	4,341	276	1,854	73,863	0	0	0	0	0	0	0	87,161	27,445	59,716	52,139
CE INDIRECT COST REVENUE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CE GIFT CERTIFICATE REVENUE	0	0	0	0	0	0	0	0	0	0	0	0	0	(25,427)	25,427	21,357
CE DISCOUNTS	(3,521)	(3,961)	0	3,225	(2,199)	0	0	0	0	0	0	0	(6,456)	(524)	(5,932)	(4,983)
CE - WAIVERS AND EXEMPTIONS	0	0	0	0	0	0	0	0	0	0	0	0	0	17,201	(17,201)	(14,448)
TABI RENT	7,211	6,772	5,496	9,628	(125)	0	0	0	0	0	0	0	28,982	(75,091)	104,073	87,415
RENT - RTDC	0	0	0	0	9,000	0	0	0	0	0	0	0	9,000	(23,145)	32,145	27,000
TEST ADMINISTRATION INCOME	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TRUCKING REVENUE	138,240	117,720	120,960	28,800	86,400	0	0	0	0	0	0	0	492,120	(1,042,495)	1,534,615	1,288,980
	307,887	161,413	170,574	72,001	339,714	0	0	0	0	0	0	0	1,051,589	(1,821,315)	2,872,904	2,328,206
<b>EXPENDITURES</b>																
CE FACULTY	23,923	0	45,395	4,646	7,154	0	0	0	0	0	0	0	81,118	(65,953)	147,071	167,949
STUDENT WAGES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,141
ADMINISTRATIVE SALARIES	32,129	32,619	38,906	45,185	46,070	0	0	0	0	0	0	0	194,909	(199,915)	394,824	347,125
SUPPORT STAFF	4,959	4,960	1,825	4,193	4,071	0	0	0	0	0	0	0	20,008	(135,184)	155,192	144,103
OTHER SALARIES	167	166	367	378	167	0	0	0	0	0	0	0	1,245	(18,575)	19,820	27,981
BENEFITS	5,956	5,197	7,099	6,744	7,240	0	0	0	0	0	0	0	32,236	(50,354)	82,590	76,750
CE CONTRACT INSTRUCTION	97,960	72,690	107,600	162,738	95,036	0	0	0	0	0	0	0	536,024	(1,251,652)	1,787,676	1,630,590
COPIER/TELEPHONE/POSTAGE	215	95	2,580	213	9,489	0	0	0	0	0	0	0	12,592	(35,174)	47,766	39,963
INSURANCE	0	0	18,329	0	0	0	0	0	0	0	0	0	18,329	11,326	7,003	8,281
REPAIRS	0	0	0	1,592	54	0	0	0	0	0	0	0	1,646	(9,769)	11,415	0
INSTR SUPPLIES	1,863	224	2,127	947	5,049	0	0	0	0	0	0	0	10,210	(104,368)	114,578	59,918
OTHER SUPPLIES	3	0	78	0	449	0	0	0	0	0	0	0	530	(3,190)	3,720	2,443
TRAVEL	0	1,629	443	1,208	372	0	0	0	0	0	0	0	3,652	2,525	1,127	7,127
PROF DEVELOPMENT	0	605	0	205	495	0	0	0	0	0	0	0	1,305	1,262	43	1,635
UTILITIES	1,031	1,603	1,958	2,636	2,841	0	0	0	0	0	0	0	10,069	(14,220)	24,289	0
ADVERTISING	0	391	0	0	15,760	0	0	0	0	0	0	0	16,151	(30,313)	46,464	63,666
SPECIAL EVENTS	400	0	0	0	0	0	0	0	0	0	0	0	400	400	0	400
OTHER OPERATING	2,613	1,449	1,326	519	1,335	0	0	0	0	0	0	0	7,242	(11,529)	18,771	19,221
EQUIPMENT	0	0	14,087	1	1,531	0	0	0	0	0	0	0	15,619	5,064	10,555	22,197
TRANSFERS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	171,219	121,628	242,120	231,205	197,113	0	0	0	0	0	0	0	963,285	(1,909,619)	2,872,904	2,643,618
NET REVENUE/EXPENSE	136,668	39,785	(71,546)	(159,204)	142,601	0	0	0	0	0	0	0	88,304	88,304	0	(315,412)

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**FY 2023 CUMULATIVE BUDGET PROJECTIONS BY OBJECT CATEGORY  
CONTINUING EDUCATION**

	ACTUAL Sep-22	ACTUAL Oct-22	ACTUAL Nov-22	ACTUAL Dec-22	ACTUAL Jan-23	PROJ Feb-23	PROJ Mar-23	PROJ Apr-23	PROJ May-23	PROJ Jun-23	PROJ Jul-23	PROJ Aug-23	VARIANCE	2023 BUDGET 9/1/2022	2022 ACTUAL AUDITED
<b>REVENUES</b>															
CORPORATE TUITION FUNDED	56,576	61,714	61,714	63,773	79,600	0	0	0	0	0	0	0	(29,915)	109,515	91,986
CORPORATE TUITION NON-FUNDED	0	480	912	1,222	1,222	0	0	0	0	0	0	0	(8,729)	9,951	8,358
CORPORATE FEES NON-FUNDED	3,298	5,662	16,632	32,912	60,056	0	0	0	0	0	0	0	(149,474)	209,530	201,592
CORPORATE FEES FUNDED	74,244	81,720	81,720	83,909	105,963	0	0	0	0	0	0	0	(300,168)	406,131	341,124
CE TUITION FUNDED	9,680	18,892	34,916	36,929	40,466	0	0	0	0	0	0	0	(12,488)	52,954	44,478
CE TUITION NON-FUNDED	9,006	13,754	14,113	18,362	120,902	0	0	0	0	0	0	0	(186,314)	307,216	145,609
CE FEES FUNDED	6,326	13,449	29,506	30,900	32,573	0	0	0	0	0	0	0	(12,191)	44,764	37,599
CE FEES NON-FUNDED	6,827	11,168	11,444	13,298	87,161	0	0	0	0	0	0	0	27,445	59,716	52,139
CE INDIRECT COST REVENUE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CE GIFT CERTIFICATE REVENUE	0	0	0	0	0	0	0	0	0	0	0	0	(25,427)	25,427	21,357
CE DISCOUNTS	(3,521)	(7,482)	(7,482)	(4,257)	(6,456)	0	0	0	0	0	0	0	(524)	(5,932)	(4,983)
CE - WAIVERS AND EXEMPTIONS	0	0	0	0	0	0	0	0	0	0	0	0	17,201	(17,201)	(14,448)
TABI RENT	7,211	13,983	19,479	29,107	28,982	0	0	0	0	0	0	0	(75,091)	104,073	87,415
RENT - RTDC	0	0	0	0	9,000	0	0	0	0	0	0	0	(23,145)	32,145	27,000
ADMIN & CORPORATE TEST INCOME	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TRUCKING REVENUE	138,240	255,960	376,920	405,720	492,120	0	0	0	0	0	0	0	(1,042,495)	1,534,615	1,288,980
	<b>307,887</b>	<b>469,300</b>	<b>639,874</b>	<b>711,875</b>	<b>1,051,589</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,821,315)</b>	<b>2,872,904</b>	<b>2,328,206</b>
<b>EXPENDITURES</b>															
CE FACULTY	23,923	23,923	69,318	73,964	81,118	0	0	0	0	0	0	0	(65,953)	147,071	167,949
STUDENT WAGES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,141
ADMINISTRATIVE SALARIES	32,129	64,748	103,654	148,839	194,909	0	0	0	0	0	0	0	(199,915)	394,824	347,125
SUPPORT STAFF	4,959	9,919	11,744	15,937	20,008	0	0	0	0	0	0	0	(135,184)	155,192	144,103
OTHER SALARIES	167	333	700	1,078	1,245	0	0	0	0	0	0	0	(18,575)	19,820	27,981
BENEFITS	5,956	11,153	18,252	24,996	32,236	0	0	0	0	0	0	0	(50,354)	82,590	76,750
CE CONTRACT INSTRUCTION	97,960	170,650	278,250	440,988	536,024	0	0	0	0	0	0	0	(1,251,652)	1,787,676	1,630,590
COPIER/TELEPHONE/POSTAGE	215	310	2,890	3,103	12,592	0	0	0	0	0	0	0	(35,174)	47,766	39,963
INSURANCE	0	0	18,329	18,329	18,329	0	0	0	0	0	0	0	11,326	7,003	8,281
REPAIRS	0	0	0	1,592	1,646	0	0	0	0	0	0	0	(9,769)	11,415	0
INSTR SUPPLIES	1,863	2,087	4,214	5,161	10,210	0	0	0	0	0	0	0	(104,368)	114,578	59,918
OTHER SUPPLIES	3	3	81	81	530	0	0	0	0	0	0	0	(3,190)	3,720	2,443
TRAVEL	0	1,629	2,072	3,280	3,652	0	0	0	0	0	0	0	2,525	1,127	7,127
PROF DEVELOPMENT	0	605	605	810	1,305	0	0	0	0	0	0	0	1,262	43	1,635
UTILITIES	1,031	2,634	4,592	7,228	10,069	0	0	0	0	0	0	0	(14,220)	24,289	22,128
ADVERTISING	0	391	391	391	16,151	0	0	0	0	0	0	0	(30,313)	46,464	63,666
SPECIAL EVENTS	400	400	400	400	400	0	0	0	0	0	0	0	400	0	400
OTHER OPERATING	2,613	4,062	5,388	5,907	7,242	0	0	0	0	0	0	0	(11,529)	18,771	19,221
EQUIPMENT	0	0	14,087	14,088	15,619	0	0	0	0	0	0	0	5,064	10,555	22,197
TRANSFERS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	<b>171,219</b>	<b>292,847</b>	<b>534,967</b>	<b>766,172</b>	<b>963,285</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,909,619)</b>	<b>2,872,904</b>	<b>2,643,618</b>
<b>NET REVENUE/EXPENSE</b>	<b>136,668</b>	<b>176,453</b>	<b>104,907</b>	<b>(54,297)</b>	<b>88,304</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>88,304</b>	<b>0</b>	<b>(315,412)</b>

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