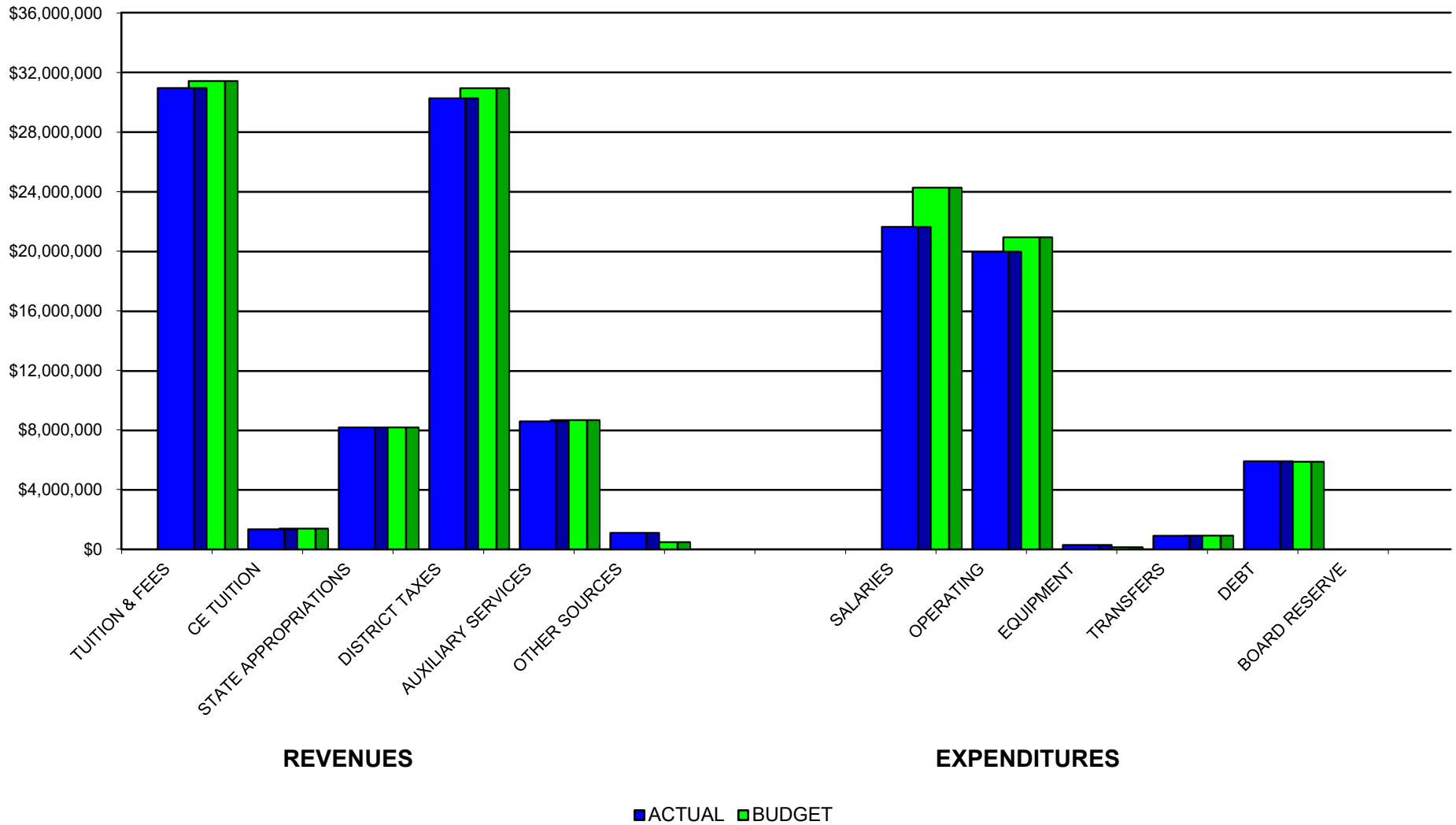




**UNRESTRICTED FUNDS  
ACTUAL VS. BUDGET  
CUMULATIVE THROUGH  
FEBRUARY 28, 2023**





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

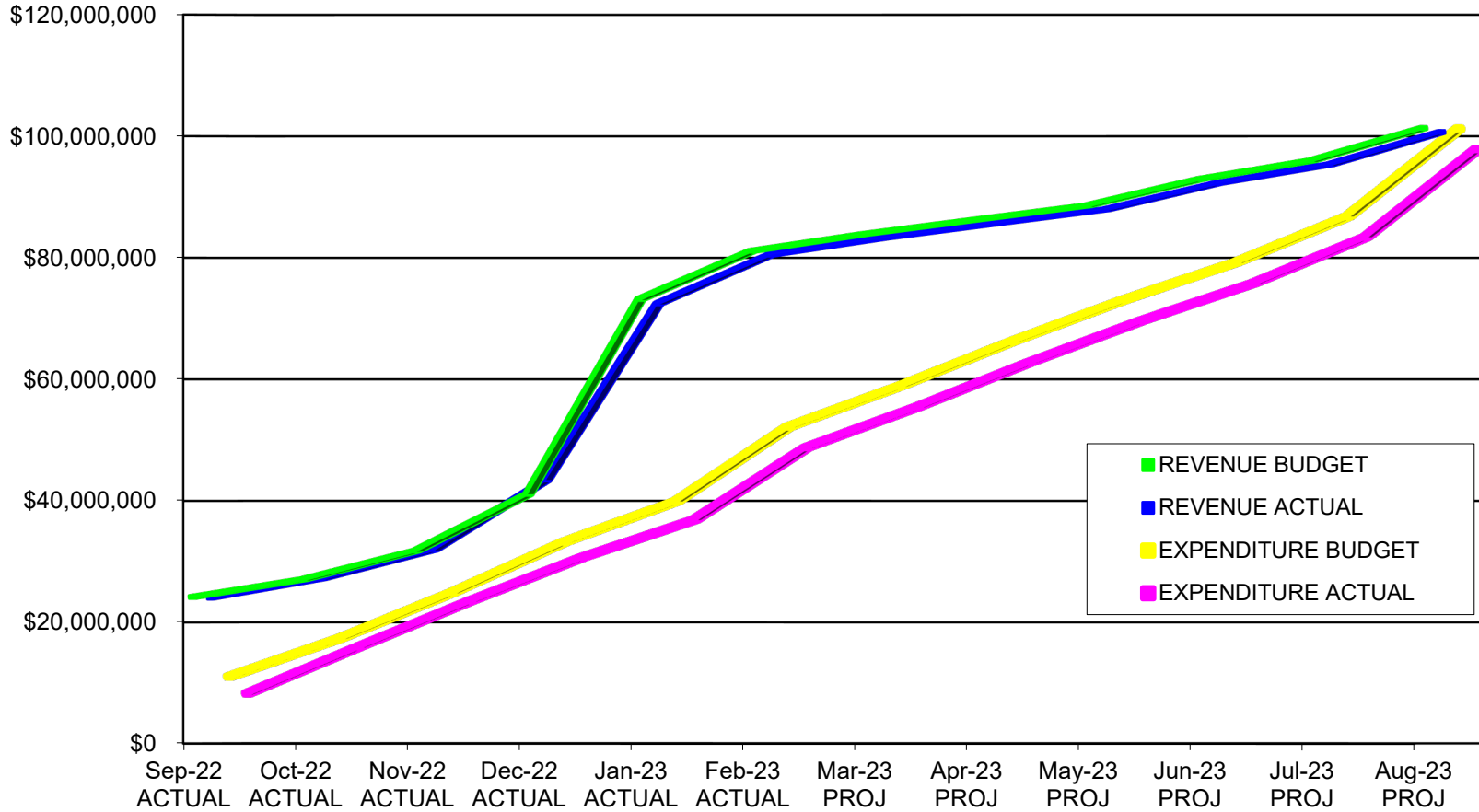
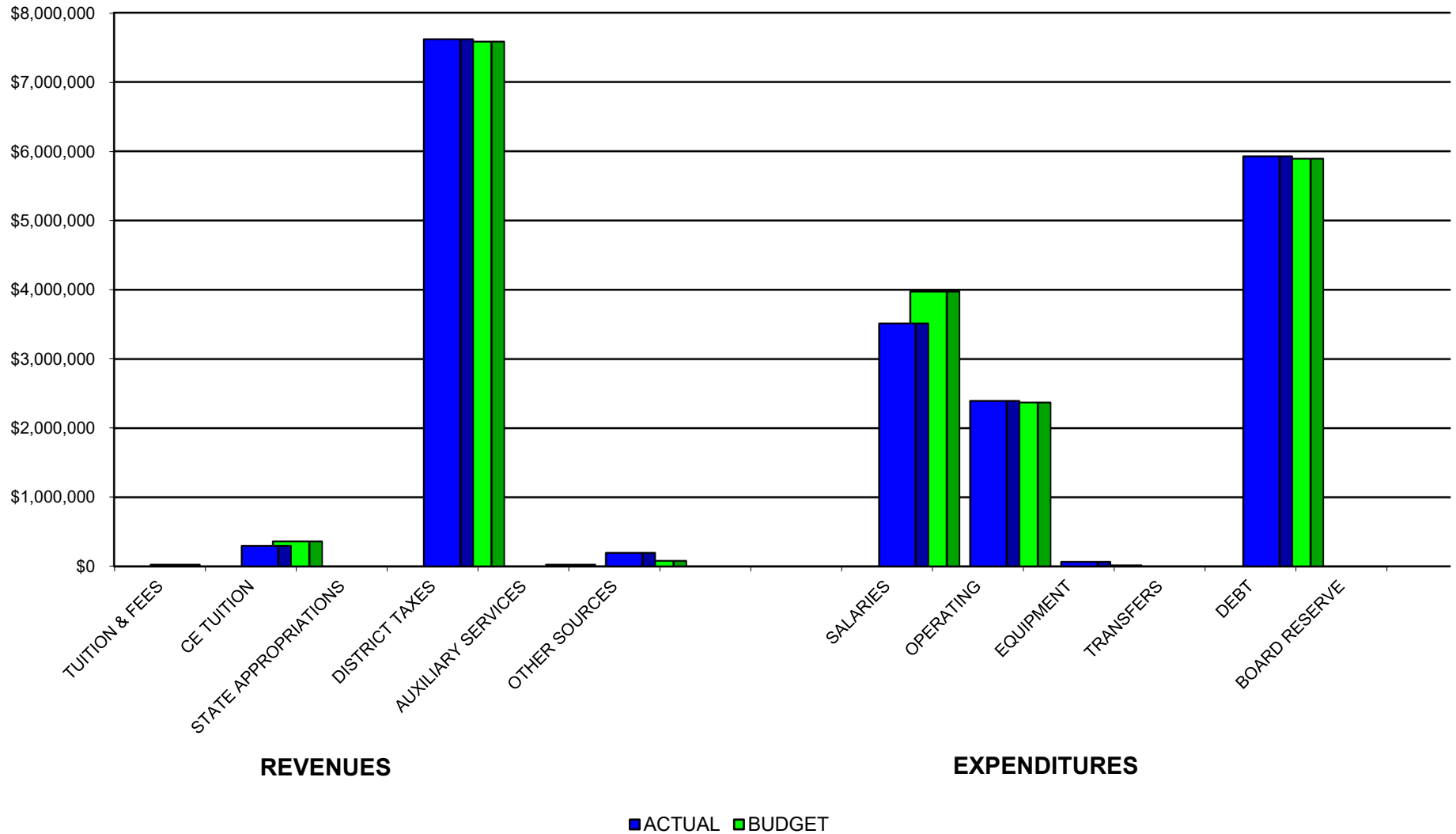


CHART 2

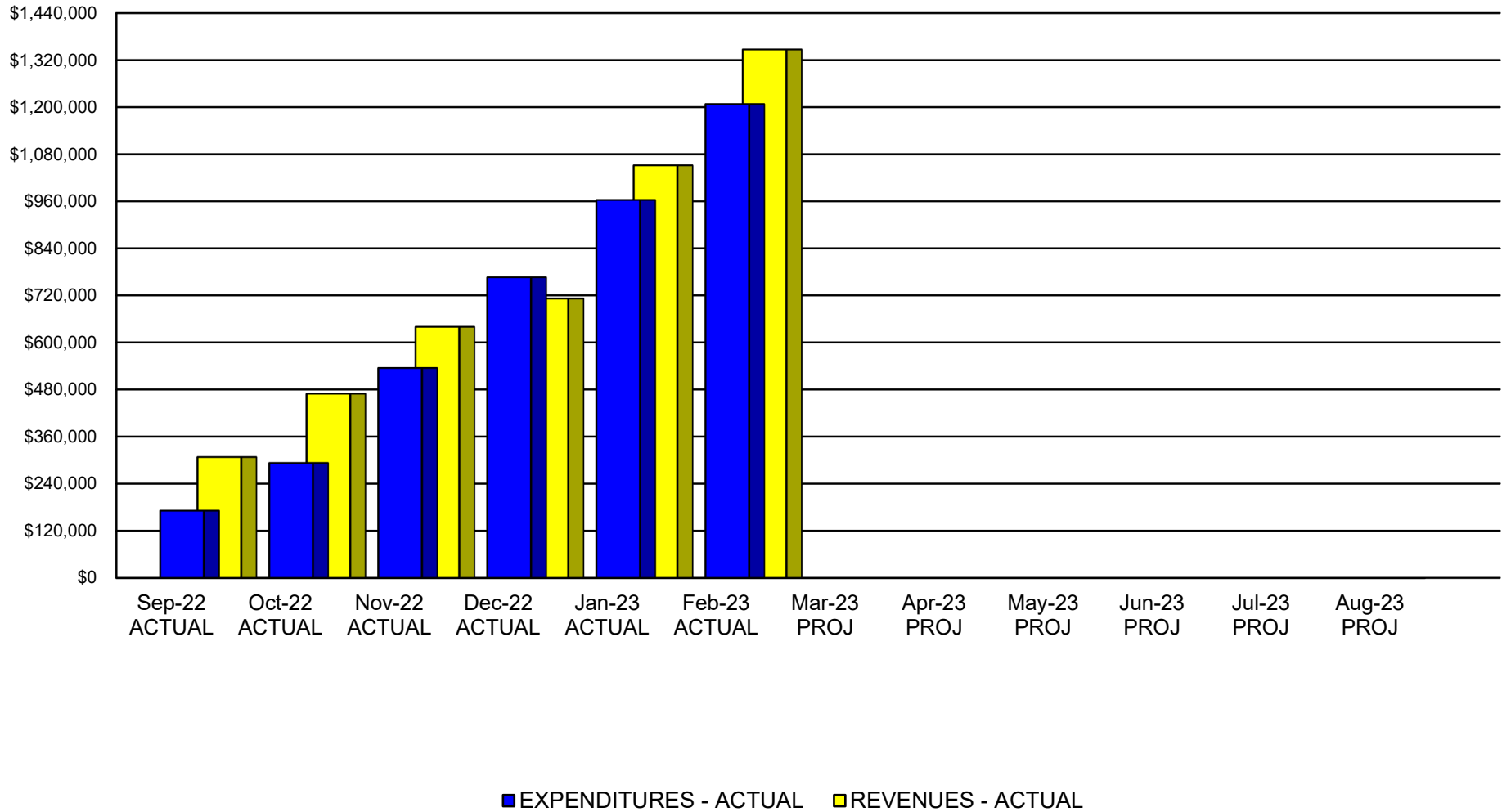


**UNRESTRICTED FUNDS  
ACTUAL VS. BUDGET  
MONTH ONLY  
FEBRUARY 28, 2023**



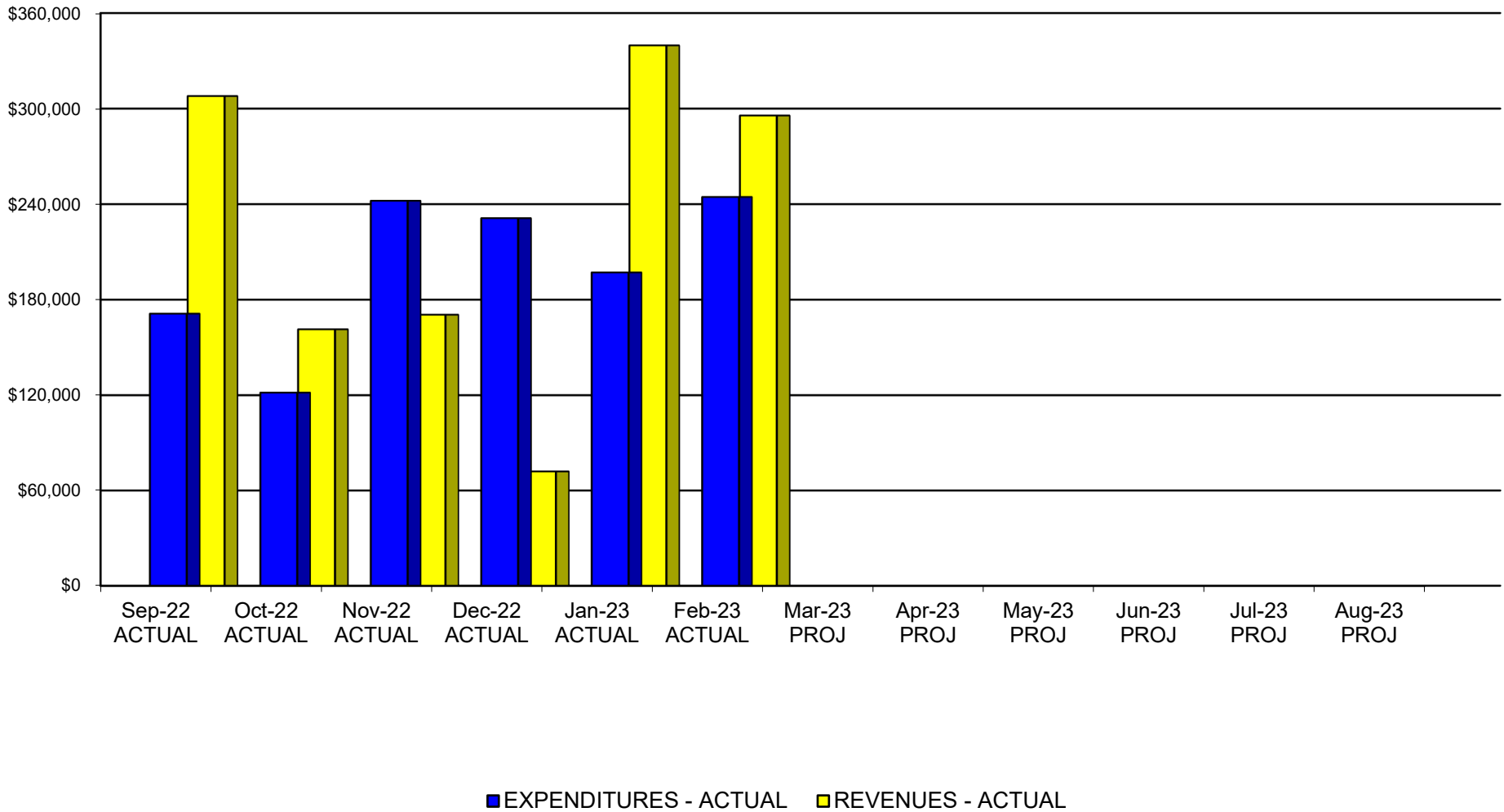


# CONTINUING EDUCATION CUMULATIVE THROUGH FEBRUARY 28, 2023





**CONTINUING EDUCATION  
MONTH ONLY  
FEBRUARY 28, 2023**





**TYLER JUNIOR COLLEGE**  
**BALANCE SHEET ALL FUNDS**  
 February 28, 2023

	LAST YEAR AUDITED	LAST YEAR AT 2/28/2022	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	45,659,128	(9,294,529)	<b>36,364,599</b>	33,850,581	(31,219)	2,331,173	(1,381,566)	1,595,630
ACCOUNTS RECEIVABLE	19,244,603	7,409,992	5,147,582	<b>12,557,574</b>	7,306,551	1,749,032	(7,746)	2,883,530	626,207
DELINQUENT TAXES RECEIVABLE	686,450	746,519	(60,069)	<b>686,450</b>	686,450	-	-	-	-
PREPAID & DEFERRED ITEMS	432,304	197,260	(48,826)	<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	-	-	-	-
	288,806,558	301,830,609	(7,856,492)	<b>293,974,117</b>	66,018,603	1,717,813	5,020,850	218,994,939	2,221,912
						1,717,813			
<b>LIABILITIES</b>									
ACCOUNTS PAYABLE	2,494,206	(553,620)	1,424,152	<b>870,532</b>	666,367	-	-	-	204,165
ACCRUED LIABILITIES	306,314	280,905	28,024	<b>308,929</b>	178,496	-	-	130,433	-
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	2,124,101	(108,345)	<b>2,015,756</b>	(4,069)	2,078	-	-	2,017,747
BONDS PAYABLE	98,771,627	103,193,548	(8,842,920)	<b>94,350,628</b>	-	-	-	94,350,628	-
CAPITAL LEASE PAYABLE	2,635,654	883,675	763,937	<b>1,647,612</b>	-	-	-	1,647,612	-
NOTE PAYABLE	140,009	185,867	(45,858)	<b>140,009</b>	-	-	-	140,009	-
DEFERRED REVENUES	23,105,790	1,322,119	400,088	<b>1,722,207</b>	11,350	1,251,384	-	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	-	-	-	-
	225,079,350	213,174,380	(17,210,374)	<b>195,964,006</b>	89,733,593	1,345,471	5,934,875	96,728,155	2,221,912
<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	32,311,009	1,970,300	<b>34,281,309</b>	31,710,210	(251,334)	-	2,822,433	-
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	-
	63,727,208	88,656,229	9,353,882	<b>98,010,111</b>	(23,714,990)	372,342	(914,025)	122,266,784	-
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	288,806,558	301,830,609	(7,856,492)	<b>293,974,117</b>	66,018,603	1,717,813	5,020,850	218,994,939	2,221,912



**STATEMENT OF CURRENT FUNDS REVENUES,  
EXPENDITURES, AND OTHER CHANGES IN FUND BALANCE**  
February 28, 2023  
FY 2023

	LAST YEAR AUDITED	LAST YEAR AT 2/28/2022	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	34,109,133	663,238	<b>34,772,371</b>	34,772,371	-	40,003,753	86.9%	88.8%
WAIVERS AND EXEMPTIONS	(2,733,052)	(2,129,707)	(178,963)	<b>(2,308,670)</b>	(2,308,670)	-	(2,815,000)	82.0%	77.9%
R2T4 SCHOOL PORTION	(383,029)	(259,197)	95,716	<b>(163,481)</b>	(163,481)	-	(306,750)	53.3%	67.7%
STATE FUNDS	24,537,405	10,789,346	171,292	<b>10,960,638</b>	8,207,043	2,753,595	23,415,145	46.8%	44.0%
DISTRICT TAXES	30,374,222	28,756,036	1,509,699	<b>30,265,735</b>	30,265,735	-	32,748,339	92.4%	94.7%
FEDERAL GRANTS	48,012,712	39,501,045	(16,743,998)	<b>22,757,047</b>	54,487	22,702,560	26,405,743	86.2%	82.3%
STATE GRANTS	1,991,045	1,135,180	6,292	<b>1,141,472</b>	-	1,141,472	1,966,788	58.0%	57.0%
PRIVATE GIFTS	511,068	151,123	71,107	<b>222,230</b>	-	222,230	186,000	0.0%	29.6%
AUXILIARY SERVICES	8,864,442	8,444,292	170,723	<b>8,615,015</b>	8,615,015	-	9,119,504	94.5%	95.3%
OTHER SOURCES	1,007,456	480,973	569,693	<b>1,050,666</b>	1,050,666	-	956,688	109.8%	47.7%
TRANSFERS FROM OTHER FUNDS	3,923,084	-	-	-	-	-	2,559,173	0.0%	0.0%
<b>TOTAL</b>	<b>154,520,118</b>	<b>120,978,224</b>	<b>(13,665,201)</b>	<b>107,313,023</b>	<b>80,493,166</b>	<b>26,819,857</b>	<b>134,239,383</b>	<b>79.9%</b>	<b>78.3%</b>
<b>EXPENDITURES BY FUNCTION</b>									
INSTRUCTION	36,067,427	17,691,034	891,082	<b>18,582,116</b>	16,471,806	2,110,310	37,476,313	49.6%	49.0%
PUBLIC SERVICE	585,282	333,802	(36,321)	<b>297,481</b>	25,034	272,447	664,451	44.8%	57.0%
ACADEMIC SUPPORT	4,503,914	2,359,228	13,397	<b>2,372,625</b>	2,163,694	208,931	5,063,430	46.9%	52.4%
STUDENT SERVICES	9,322,698	4,979,283	591,414	<b>5,570,697</b>	3,811,312	1,759,385	9,939,978	56.0%	53.4%
INSTITUTIONAL SUPPORT	26,045,858	16,405,376	(5,392,554)	<b>11,012,822</b>	8,639,348	2,373,474	26,139,472	42.1%	63.0%
PHYSICAL PLANT	5,817,263	4,200,179	46,690	<b>4,246,869</b>	4,246,869	-	10,471,752	40.6%	72.2%
SCHOLARSHIPS	33,763,591	31,595,905	(11,249,261)	<b>20,346,644</b>	-	20,346,644	23,091,318	88.1%	93.6%
AUXILIARY SERVICES	8,991,523	5,576,215	571,153	<b>6,147,368</b>	6,147,368	-	8,874,075	69.3%	62.0%
TRANSFERS-DEBT SERVICE	11,420,684	5,840,079	87,229	<b>5,927,308</b>	5,927,308	-	11,523,594	51.4%	51.1%
TRANSFERS-OTHER	17,571,711	1,323,307	26,910	<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>90,304,408</b>	<b>(14,450,261)</b>	<b>75,854,147</b>	<b>48,782,956</b>	<b>27,071,191</b>	<b>134,239,383</b>	<b>56.5%</b>	<b>58.6%</b>
<b>NET INCREASE IN FUND BALANCE</b>	<b>430,167</b>	<b>30,673,816</b>	<b>785,060</b>	<b>31,458,876</b>	<b>31,710,210</b>	<b>(251,334)</b>	<b>-</b>		



**TYLER JUNIOR COLLEGE**  
**REPORT OF INVESTMENT TRANSACTIONS TO THE BOARD OF TRUSTEES**  
**February 28, 2023**

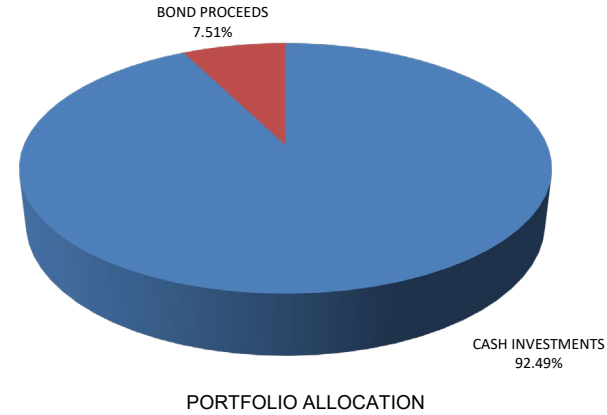
CASH & SHORT TERM INVESTMENTS	INVESTMENT	YIELD	MARKET	DEPOSITS	INTEREST	WITHDRAWALS	MARKET
	TYPE		VALUE				YTD
			9/1/2022				02/28/23
CASH IN CHECKING ACCOUNTS	CASH	varies	\$ 10,605,814	\$ -	\$ -	\$ -	\$ 11,214,389
PETTY CASH	CASH	varies	\$ 3,485	\$ -	\$ -	\$ -	\$ 3,485
BOARD OF EDUCATION-MAIN	TEXPOOL	4.57%	\$ 4,238,298	\$ 10,038,605	\$ 32,345	\$ (12,500,000)	\$ 1,809,248
SOUTHSIDE INVESTMENT ACCOUNT	MONEY MKT	4.05%	\$ 25,243	\$ 67,587,063	\$ 108,298	\$ (53,731,375)	\$ 13,989,229
CITIZENS 1ST INVESTMENT ACCOUNT	CASH	0.50%	\$ 2,241,101	\$ -	\$ 5,633	\$ -	\$ 2,246,734
CITIZENS 1ST MONEY MARKET ACCOUNT	MONEY MKT	4.60%	\$ 4,291,908	\$ -	\$ 77,223	\$ -	\$ 4,369,131
SOUTHSIDE DEBT MTN SERIES 2019	MONEY MKT	4.82%	\$ 560,280	\$ -	\$ 10,488	\$ -	\$ 570,768
SOUTHSIDE DEBT RESERVE FUND SERIES 2013	MONEY MKT	4.82%	\$ 431,142	\$ -	\$ 8,072	\$ -	\$ 439,214
SERIES 2014 DEBT RESERVE FUND	TEXPOOL	4.57%	\$ 1,422,986	\$ -	\$ 25,630	\$ -	\$ 1,448,616
SERIES 2015 DEBT RESERVE FUND	CASH	4.82%	\$ 268,753	\$ -	\$ 5,031	\$ -	\$ 273,784
<b>TOTAL SHORT TERM FUNDS</b>			<b>\$ 24,089,010</b>	<b>\$ 77,625,668</b>	<b>\$ 272,720</b>	<b>\$ (66,231,375)</b>	<b>\$ 36,364,599</b>
<b>TOTAL INVESTMENTS ALL FUNDS</b>			<b>\$ 24,089,010</b>	<b>\$ 77,625,668</b>	<b>\$ 272,720</b>	<b>\$ (66,231,375)</b>	<b>\$ 36,364,599</b>

COMPARATIVE DATA	3/17/2023
BARCLAYS AGGREGATE	4.51%
10 YEAR U.S. TREASURY BOND	3.46%
5 YEAR U.S. TREASURY BOND	3.58%
SOUTHSIDE BANK PREMIER CHECKING	1.11%
<b>TEXPOOL</b>	<b>4.57%</b>
CERTIFICATES OF DEPOSIT (90 DAY)	2.65%
90 DAY U.S. TREASURY BILL	4.63%

**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	ACTUAL 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	(33,400)	(54,239)	3,626	(9,753)	278,031	(219,168)	9,373	6,019,995	(40,265)	<b>6,060,260</b>	5,834,886
FEES	13,306,435	(24,177)	6,435	311,172	11,283,563	57,426	(35,886)	974	210,843	1,520,521	886,822	(2,472)	27,521,657	(427,182)	<b>27,948,839</b>	27,135,592
CE TUITION	307,887	161,413	170,574	72,001	339,714	295,651	313,730	155,133	(38,102)	310,858	184,909	553,655	2,827,423	(45,481)	<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	6,241,147	547,906	310,068	212,433	191,777	129,240	117,020	26,267,860	(969,626)	<b>27,237,486</b>	24,142,171
MAINTENANCE TAX NOTES & INS	18,723	36,208	516,488	1,666,399	1,892,214	1,376,286	113,386	57,157	42,017	39,325	23,057	23,860	5,805,121	294,268	<b>5,510,853</b>	6,232,051
FEDERAL GRANTS	8,126	1,247	8,620	4,383	1,117	30,994	0	0	0	0	0	0	54,487	54,487	<b>0</b>	127,098
AUXILIARY SERVICES	4,547,272	288,077	11,053	24,719	3,860,428	(116,534)	8,356	38,766	61,516	78,555	203,064	31,879	9,037,150	(82,354)	<b>9,119,504</b>	8,864,442
OTHER SOURCES	98,665	336,862	102,479	82,864	265,443	164,353	49,706	3,930	51,690	90,244	44,123	236,022	1,526,381	569,693	<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>8,015,923</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>100,705,400</b>	<b>(646,461)</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	1,574,897	1,637,205	1,632,044	1,629,105	1,642,690	1,910,617	1,687,726	19,783,434	(153,489)	<b>19,936,923</b>	19,239,033
PART TIME FACULTY	244,348	494,783	273,350	271,593	(238,303)	205,432	265,118	271,836	305,001	11,312	83,057	24,338	2,211,865	(357,316)	<b>2,569,181</b>	2,020,737
CE FACULTY	23,923	0	45,396	4,645	7,154	20,885	31,726	21,390	24,709	29,864	27,934	10,662	248,288	(14,775)	<b>263,063</b>	167,949
FACULTY SUBSTITUTION	2,801	(1,268)	(22)	1,880	493	869	4,346	6,423	2,232	1,065	1,187	2,095	22,100	(22,400)	<b>44,500</b>	41,544
FACULTY OVERLOADS	243,892	248,887	316,009	299,182	105,589	175,145	193,366	250,478	249,511	0	81,455	10,970	2,174,484	64,470	<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	36,044	55,810	67,251	23,635	13,703	19,005	19,764	365,467	(109,463)	<b>474,930</b>	260,942
ADMIN & PROF SALARIES	1,041,132	1,036,180	1,120,927	1,127,161	1,079,603	1,071,809	1,210,015	1,205,459	1,189,921	1,204,564	1,426,335	1,237,448	13,950,552	(927,820)	<b>14,878,372</b>	12,166,531
SUPPORT STAFF	342,698	296,182	382,795	365,531	313,051	316,865	433,136	433,719	426,350	432,871	528,664	420,745	4,692,607	(596,421)	<b>5,289,028</b>	4,657,191
OTHER SALARIES	87,739	92,928	114,447	105,756	93,419	112,196	243,119	662,651	257,740	165,614	283,510	172,933	2,392,053	(505,505)	<b>2,897,558</b>	1,240,939
BENEFITS	890,568	827,934	920,141	872,085	922,121	910,764	952,712	1,127,534	995,358	985,034	884,682	945,143	11,234,076	(303,437)	<b>11,537,513</b>	11,764,636
CE CONTRACT INSTRUCTION	97,960	72,690	107,600	162,738	95,036	157,208	328,892	115,933	142,868	44,762	158,641	238,631	1,722,959	313,843	<b>1,409,116</b>	1,630,590
COPIER/TELEPHONE/POSTAGE	51,464	47,049	33,038	39,306	58,908	73,466	89,349	53,500	44,548	51,120	57,515	170,327	769,590	(109,272)	<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	55,983	68,351	73,289	99,400	38,963	169,579	357,372	1,188,067	(133,165)	<b>1,321,232</b>	1,206,586
INSTR SUPPLIES	24,869	58,867	30,728	69,763	74,088	45,269	45,618	64,868	131,193	55,257	77,788	83,668	761,975	(45,753)	<b>807,728</b>	684,203
OTHER SUPPLIES	190,884	81,167	92,059	112,038	103,111	207,211	41,427	72,558	102,122	70,244	117,833	283,424	1,474,077	178,015	<b>1,296,062</b>	984,456
TRAVEL	21,055	61,153	89,535	122,533	43,344	46,075	71,783	91,904	119,491	93,974	61,921	50,350	873,118	43,149	<b>829,969</b>	883,008
PROF DEVELOPMENT	7,810	19,225	10,707	9,195	14,188	18,677	19,333	14,315	16,852	35,919	36,534	40,512	243,267	(45,973)	<b>289,240</b>	166,674
UTILITIES	48,066	240,518	211,940	195,753	270,053	151,080	289,336	291,682	268,727	253,309	282,708	391,774	2,894,945	(227,825)	<b>3,122,770</b>	2,507,956
PERFORMANCE GRANTS	1,289,651	23,805	5,204	935,212	293,124	44,352	73,618	5,222	4,448	115,376	76,474	13,477	2,879,963	(223,330)	<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	24,560	49,604	64,542	74,365	95,649	93,219	169,027	820,595	(46,444)	<b>867,039</b>	718,103
SPECIAL EVENTS	31,625	57,758	62,108	63,480	68,651	37,892	32,011	83,748	141,588	43,058	32,672	50,685	705,275	(61,550)	<b>766,825</b>	619,801
HOUSING MEALS	524,674	259,590	431,771	160,171	147,573	259,570	75,192	120,021	235,359	0	38,350	223,629	2,475,901	(99,447)	<b>2,575,348</b>	2,698,476
TPEG GRANTS	234,721	(8,092)	140,540	48,337	24,111	0	19,038	3,190	4,463	(1,160)	(1,332)	14	463,829	(11,171)	<b>475,000</b>	438,503
OTHER OPERATING	1,039,876	544,827	434,898	175,368	863,062	363,032	460,203	470,251	423,203	439,800	466,510	590,968	6,271,997	(93,680)	<b>6,365,677</b>	6,504,411
EQUIPMENT	20,207	51,016	36,877	35,635	80,530	65,883	44,119	(15,465)	(59,680)	70,278	119,345	851,687	1,300,431	153,041	<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	5,927,308	0	0	0	0	0	0	5,630,891	34,605	<b>11,523,594</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>11,902,472</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>97,949,125</b>	<b>(3,402,736)</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>(3,886,549)</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>2,756,276</b>	<b>2,756,276</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	ACTUAL 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	6,012,126	5,957,887	5,961,513	5,951,760	6,229,791	6,010,622	6,019,995	(40,265)	<b>6,060,260</b>	5,834,886
FEES	13,306,435	13,282,258	13,288,693	13,599,865	24,883,428	24,940,854	24,904,968	24,905,942	25,116,786	26,637,306	27,524,128	27,521,657	(427,182)	<b>27,948,839</b>	27,135,592
CONT EDUCATION	307,887	469,300	639,874	711,875	1,051,589	1,347,240	1,660,970	1,816,103	1,778,001	2,088,859	2,273,768	2,827,423	(45,481)	<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	24,759,417	25,307,323	25,617,390	25,829,823	26,021,600	26,150,840	26,267,860	(969,626)	<b>27,237,486</b>	24,142,171
MAINTENANCE TAX NOTES & INS	18,723	54,931	571,419	2,237,818	4,130,032	5,506,318	5,619,704	5,676,861	5,718,878	5,758,203	5,781,261	5,805,121	294,268	<b>5,510,853</b>	6,232,051
FEDERAL GRANTS	8,126	9,373	17,993	22,376	23,493	54,487	54,487	54,487	54,487	54,487	54,487	54,487	54,487	<b>0</b>	127,098
AUXILIARY SERVICES	4,547,272	4,835,349	4,846,402	4,871,121	8,731,549	8,615,015	8,623,371	8,662,137	8,723,653	8,802,208	9,005,272	9,037,150	(82,354)	<b>9,119,504</b>	8,864,442
OTHER SOURCES	98,665	435,527	538,006	620,870	886,313	1,050,666	1,100,372	1,104,302	1,155,992	1,246,236	1,290,359	1,526,381	569,693	<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>80,493,166</b>	<b>83,249,310</b>	<b>85,632,149</b>	<b>87,975,978</b>	<b>92,298,473</b>	<b>95,363,705</b>	<b>100,705,400</b>	<b>(646,461)</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	9,644,048	11,281,253	12,913,297	14,542,401	16,185,092	18,095,709	19,783,434	(153,489)	<b>19,936,923</b>	19,239,033
PART TIME FACULTY	244,348	739,131	1,012,481	1,284,074	1,045,771	1,251,203	1,516,321	1,788,156	2,093,158	2,104,470	2,187,527	2,211,865	(357,316)	<b>2,569,181</b>	2,020,737
CE FACULTY	23,923	23,923	69,319	73,964	81,118	102,003	133,729	155,119	179,828	209,692	237,626	248,288	(14,775)	<b>263,063</b>	167,949
FACULTY SUBSTITUTION	2,801	1,533	1,511	3,391	3,884	4,753	9,099	15,521	17,754	18,818	20,005	22,100	(22,400)	<b>44,500</b>	41,544
FACULTY OVERLOADS	243,892	492,779	808,788	1,107,970	1,213,559	1,388,704	1,582,070	1,832,548	2,082,058	2,082,058	2,163,513	2,174,484	64,470	<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	166,298	222,108	289,360	312,995	326,698	345,703	365,467	(109,463)	<b>474,930</b>	260,942
ADMIN & PROF SALARIES	1,041,132	2,077,312	3,198,239	4,325,400	5,405,003	6,476,812	7,686,827	8,892,286	10,082,207	11,286,770	12,713,105	13,950,552	(927,820)	<b>14,878,372</b>	12,166,531
SUPPORT STAFF	342,698	638,880	1,021,675	1,387,206	1,700,257	2,017,122	2,450,258	2,883,977	3,310,327	3,743,198	4,271,862	4,692,607	(596,421)	<b>5,289,028</b>	4,657,191
OTHER SALARIES	87,739	180,667	295,114	400,870	494,289	606,485	849,604	1,512,256	1,769,995	1,935,609	2,219,119	2,392,053	(505,505)	<b>2,897,558</b>	1,240,939
BENEFITS	890,568	1,718,502	2,638,643	3,510,728	4,432,849	5,343,613	6,296,325	7,423,860	8,419,218	9,404,252	10,288,934	11,234,076	(303,437)	<b>11,537,513</b>	11,764,636
CE CONTRACT INSTRUCTION	97,960	170,650	278,250	440,988	536,024	693,232	1,022,124	1,138,057	1,280,925	1,325,687	1,484,328	1,722,959	313,843	<b>1,409,116</b>	1,630,590
COPIER/TELEPHONE/POSTAGE	51,464	98,513	131,551	170,857	229,765	303,231	392,580	446,800	490,628	541,748	599,263	769,590	(109,272)	<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	381,113	449,464	522,753	622,153	661,116	830,695	1,188,067	(133,165)	<b>1,321,232</b>	1,206,586
INSTR SUPPLIES	24,869	83,736	114,464	184,227	258,315	303,584	349,202	414,609	545,262	600,519	678,307	761,975	(45,753)	<b>807,728</b>	684,203
OTHER SUPPLIES	190,884	272,051	364,110	476,148	579,259	786,470	827,897	900,455	1,002,576	1,072,820	1,190,653	1,474,077	178,015	<b>1,296,062</b>	984,456
TRAVEL	21,055	82,208	171,743	294,276	337,620	383,695	455,478	547,381	666,873	760,847	822,768	873,118	43,149	<b>829,969</b>	883,008
PROF DEVELOPMENT	7,810	27,035	37,742	46,937	61,125	79,802	99,135	113,449	130,301	166,220	202,754	243,267	(45,973)	<b>289,240</b>	166,674
UTILITIES	48,066	288,584	500,524	696,277	966,330	1,117,410	1,406,746	1,698,428	1,967,155	2,220,464	2,503,172	2,894,945	(227,825)	<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	2,591,348	2,664,966	2,670,187	2,674,635	2,790,012	2,866,486	2,879,963	(223,330)	<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	274,188	323,792	388,334	462,699	558,348	651,567	820,595	(46,444)	<b>867,039</b>	718,103
SPECIAL EVENTS	31,625	89,383	151,491	214,971	283,622	321,514	353,525	437,273	578,861	621,919	654,590	705,275	(61,550)	<b>766,825</b>	619,801
HOUSING MEALS	524,674	784,264	1,216,035	1,376,206	1,523,779	1,783,349	1,858,541	1,978,562	2,213,921	2,213,921	2,252,272	2,475,901	(99,447)	<b>2,575,348</b>	2,698,476
TPEG GRANTS	234,721	226,629	367,169	415,506	439,617	439,617	458,655	461,845	466,308	465,148	463,815	463,829	(11,171)	<b>475,000</b>	438,503
OTHER OPERATING	1,039,876	1,584,703	2,019,601	2,194,969	3,058,031	3,421,063	3,881,266	4,351,516	4,774,719	5,214,519	5,681,029	6,271,997	(93,680)	<b>6,365,677</b>	6,504,411
EQUIPMENT	20,207	71,223	108,100	143,735	224,265	290,148	334,267	318,801	259,121	329,399	448,744	1,300,431	153,041	<b>1,147,390</b>	674,106
TRANSFERS	60,001	60,001	910,601	910,601	910,600	910,600	910,609	910,609	934,199	934,199	990,935	990,935	(8,479)	<b>999,414</b>	8,074,204
DEBT SERVICE	0	0	0	0	0	5,927,308	5,927,308	5,927,308	5,927,308	5,927,308	5,927,308	11,558,199	34,605	<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>48,782,956</b>	<b>55,517,388</b>	<b>62,842,415</b>	<b>69,694,945</b>	<b>75,868,335</b>	<b>83,411,507</b>	<b>97,949,125</b>	<b>(3,402,736)</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>31,710,210</b>	<b>27,731,922</b>	<b>22,789,734</b>	<b>18,281,033</b>	<b>16,430,138</b>	<b>11,952,197</b>	<b>2,756,276</b>	<b>2,756,276</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	ACTUAL 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	36,296	0	0	0	0	0	0	115,896	6,381	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	15,299	0	0	0	0	0	0	75,555	(134,175)	209,530	201,592
CORPORATE TRAIN FEES FUNDED	74,244	7,476	0	2,189	22,054	57,610	0	0	0	0	0	0	163,573	(242,558)	406,131	341,124
CE TUITION FUNDED	9,680	9,212	16,024	2,013	3,537	10,607	0	0	0	0	0	0	51,073	(1,881)	52,954	44,478
CE TUITION NON-FUNDED	9,006	4,748	359	4,249	102,540	17,057	0	0	0	0	0	0	137,959	(169,257)	307,216	145,609
CE FEES FUNDED	6,326	7,123	16,057	1,394	1,673	6,700	0	0	0	0	0	0	39,273	(5,491)	44,764	37,599
CE FEES NON-FUNDED	6,827	4,341	276	1,854	73,863	14,138	0	0	0	0	0	0	101,299	41,583	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)	(3,318)	0	0	0	0	0	0	(9,774)	(3,842)	(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)	14,542	0	0	0	0	0	0	43,524	(60,549)	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	126,720	0	0	0	0	0	0	618,840	(915,775)	1,534,615	1,288,980
	307,887	161,413	170,574	72,001	339,714	295,651	0	0	0	0	0	0	1,347,240	(1,525,664)	2,872,904	2,328,206
<b>EXPENDITURES</b>																
CE FACULTY	23,923	0	45,395	4,646	7,154	20,885	0	0	0	0	0	0	102,003	(45,068)	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	47,035	0	0	0	0	0	0	241,944	(152,880)	394,824	347,125
SUPPORT STAFF	4,959	4,960	1,825	4,193	4,071	4,070	0	0	0	0	0	0	24,078	(131,114)	155,192	144,103
OTHER SALARIES	167	166	367	378	167	167	0	0	0	0	0	0	1,412	(18,408)	19,820	27,981
BENEFITS	5,956	5,197	7,099	6,744	7,240	8,281	0	0	0	0	0	0	40,517	(42,073)	82,590	76,750
CE CONTRACT INSTRUCTION	97,960	72,690	107,600	162,738	95,036	157,207	0	0	0	0	0	0	693,231	(1,094,445)	1,787,676	1,630,590
COPIER/TELEPHONE/POSTAGE	215	95	2,580	213	9,489	2,565	0	0	0	0	0	0	15,157	(32,609)	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	550	0	0	0	0	0	0	10,760	(103,818)	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	38	0	0	0	0	0	0	3,690	2,563	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	2,271	0	0	0	0	0	0	12,340	(11,949)	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	1,421	0	0	0	0	0	0	8,663	(10,108)	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	244,490	0	0	0	0	0	0	1,207,775	(1,665,129)	2,872,904	2,643,618
NET REVENUE/EXPENSE	136,668	39,785	(71,546)	(159,204)	142,601	51,161	0	0	0	0	0	0	139,465	139,465	0	(315,412)

1000-2503-\*\*\*\* , 1000-2505-\*\*\*\* , 1000-2507-\*\*\*\* , 1000-2509-\*\*\*\*



**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	ACTUAL 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	115,896	0	0	0	0	0	0	6,381	109,515	91,986
CORPORATE TUITION NON-FUNDED	0	480	912	1,222	1,222	1,222	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	75,355	0	0	0	0	0	0	(134,175)	209,530	201,592
CORPORATE FEES FUNDED	74,244	81,720	81,720	83,909	105,963	163,573	0	0	0	0	0	0	(242,558)	406,131	341,124
CE TUITION FUNDED	9,680	18,892	34,916	36,929	40,466	51,073	0	0	0	0	0	0	(1,881)	52,954	44,478
CE TUITION NON-FUNDED	9,006	13,754	14,113	18,362	120,902	137,959	0	0	0	0	0	0	(169,257)	307,216	145,609
CE FEES FUNDED	6,326	13,449	29,506	30,900	32,573	39,273	0	0	0	0	0	0	(5,491)	44,764	37,599
CE FEES NON-FUNDED	6,827	11,168	11,444	13,298	87,161	101,299	0	0	0	0	0	0	41,583	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)	(9,774)	0	0	0	0	0	0	(3,842)	(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	43,524	0	0	0	0	0	0	(60,549)	104,073	87,415
RENT - RTDC	0	0	0	0	9,000	9,000	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	618,840	0	0	0	0	0	0	(915,775)	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>1,347,240</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,525,664)</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	102,003	0	0	0	0	0	0	(45,068)	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	241,944	0	0	0	0	0	0	(152,880)	394,824	347,125
SUPPORT STAFF	4,959	9,919	11,744	15,937	20,008	24,078	0	0	0	0	0	0	(131,114)	155,192	144,103
OTHER SALARIES	167	333	700	1,078	1,245	1,412	0	0	0	0	0	0	(18,408)	19,820	27,981
BENEFITS	5,956	11,153	18,252	24,996	32,236	40,517	0	0	0	0	0	0	(42,073)	82,590	76,750
CE CONTRACT INSTRUCTION	97,960	170,650	278,250	440,988	536,024	693,231	0	0	0	0	0	0	(1,094,445)	1,787,676	1,630,590
COPIER/TELEPHONE/POSTAGE	215	310	2,890	3,103	12,592	15,157	0	0	0	0	0	0	(32,609)	47,766	39,963
INSURANCE	0	0	18,329	18,329	18,329	18,329	0	0	0	0	0	0	11,326	7,003	8,281
REPAIRS	0	0	0	1,592	1,646	1,646	0	0	0	0	0	0	(9,769)	11,415	0
INSTR SUPPLIES	1,863	2,087	4,214	5,161	10,210	10,760	0	0	0	0	0	0	(103,818)	114,578	59,918
OTHER SUPPLIES	3	3	81	81	530	530	0	0	0	0	0	0	(3,190)	3,720	2,443
TRAVEL	0	1,629	2,072	3,280	3,652	3,690	0	0	0	0	0	0	2,563	1,127	7,127
PROF DEVELOPMENT	0	605	605	810	1,305	1,305	0	0	0	0	0	0	1,262	43	1,635
UTILITIES	1,031	2,634	4,592	7,228	10,069	12,340	0	0	0	0	0	0	(11,949)	24,289	22,128
ADVERTISING	0	391	391	391	16,151	16,151	0	0	0	0	0	0	(30,313)	46,464	63,666
SPECIAL EVENTS	400	400	400	400	400	400	0	0	0	0	0	0	400	0	400
OTHER OPERATING	2,613	4,062	5,388	5,907	7,242	8,663	0	0	0	0	0	0	(10,108)	18,771	19,221
EQUIPMENT	0	0	14,087	14,088	15,619	15,619	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>1,207,775</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,665,129)</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>139,465</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>139,465</b>	<b>0</b>	<b>(315,412)</b>

1000-2503-\*\*\*\* , 1000-2505-\*\*\*\* , 1000-2507-\*\*\*\* , 1000-2509-\*\*\*\*