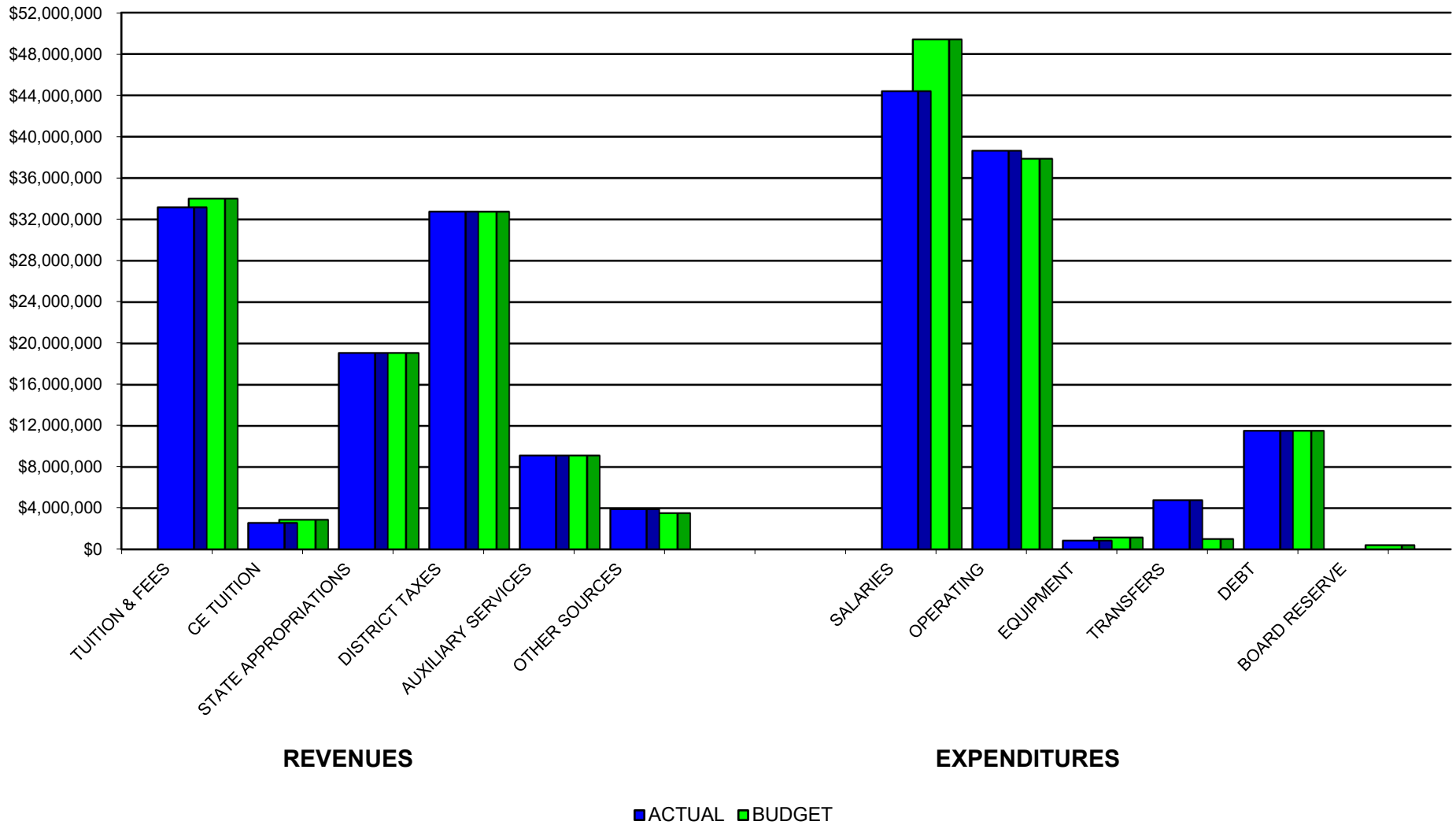




**UNRESTRICTED FUNDS
ACTUAL VS. BUDGET
CUMULATIVE THROUGH
AUGUST 31, 2023**





ACTUAL VERSUS BUDGET REVENUES AND EXPENDITURES FOR FY 2023

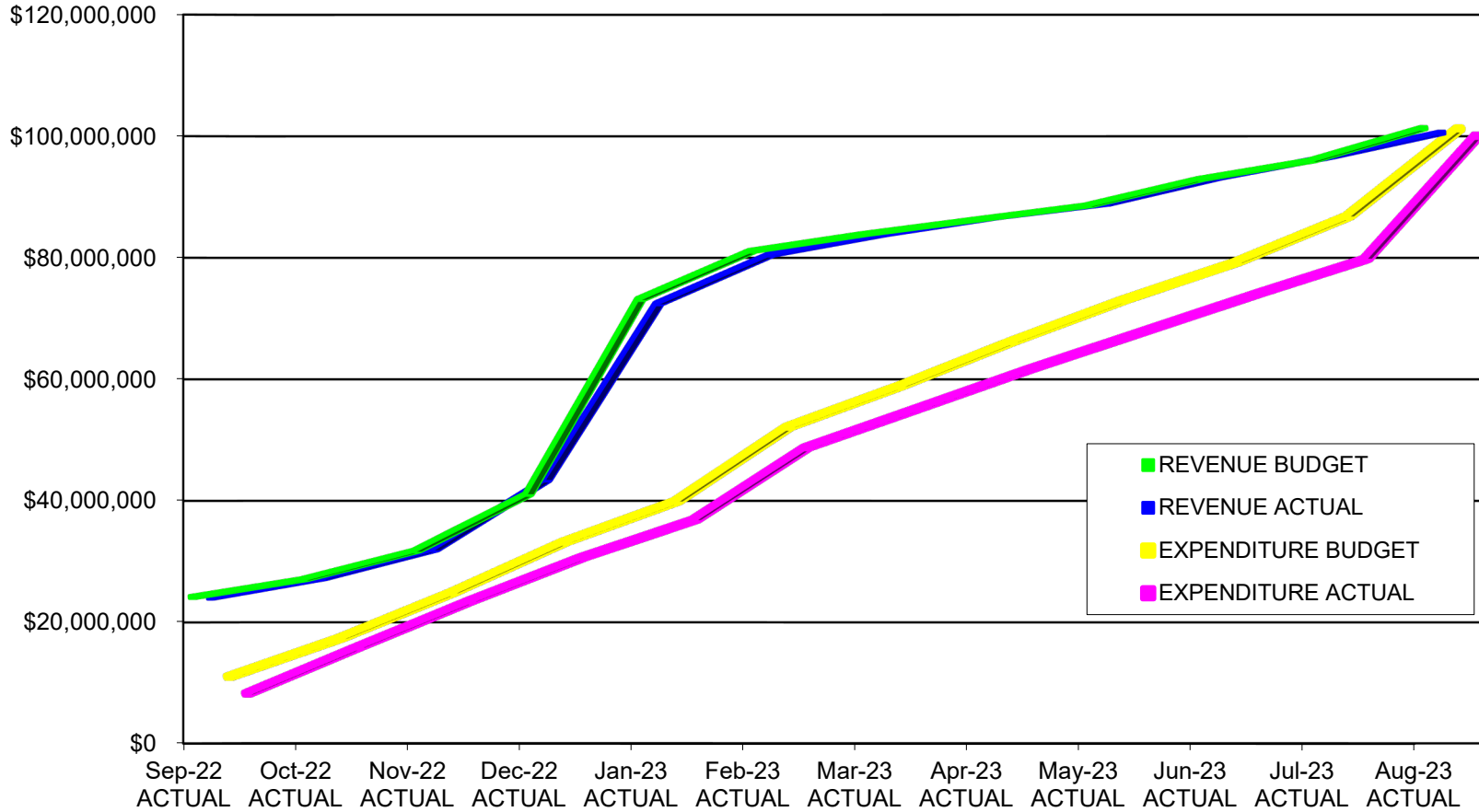
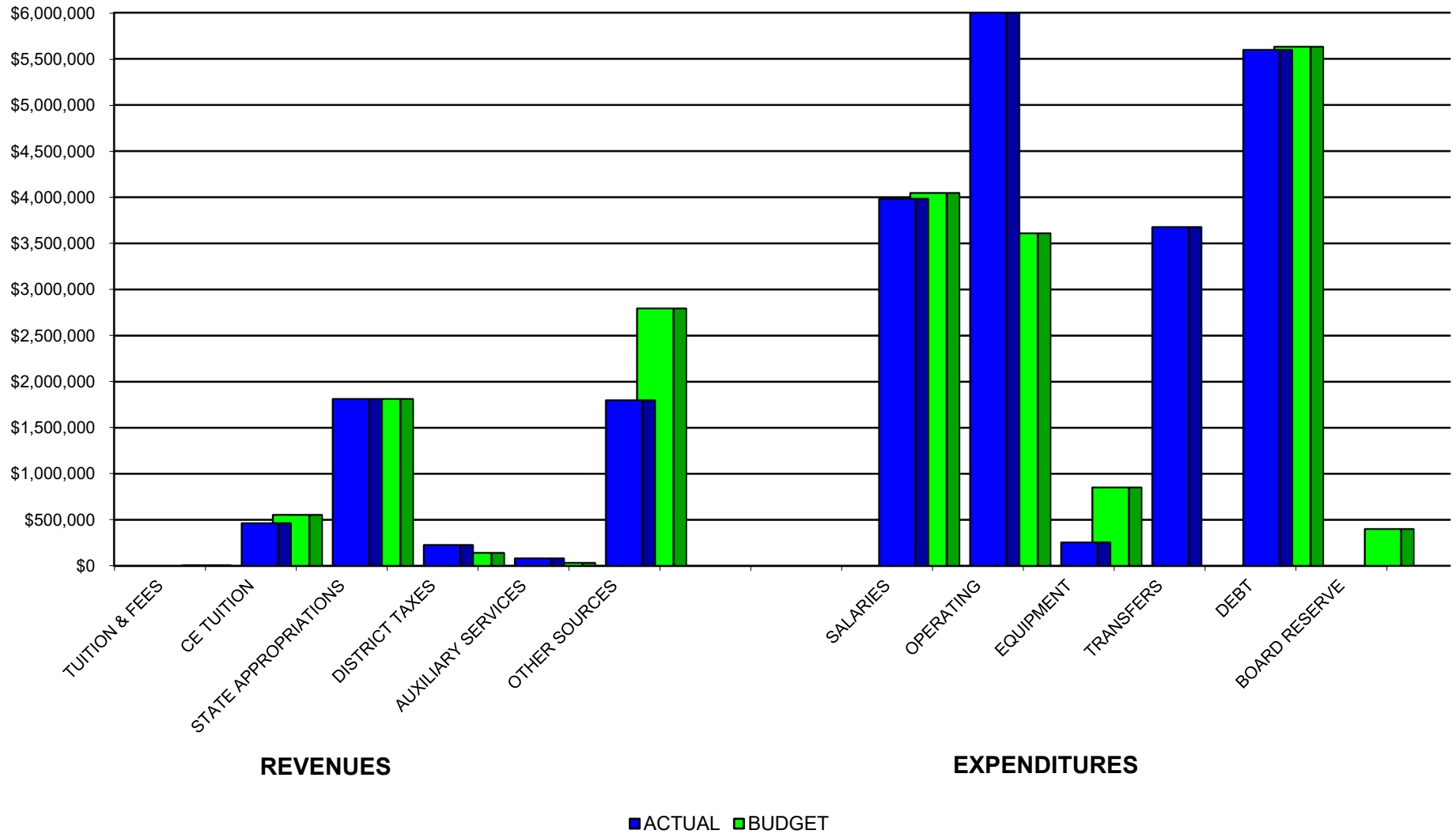


CHART 2

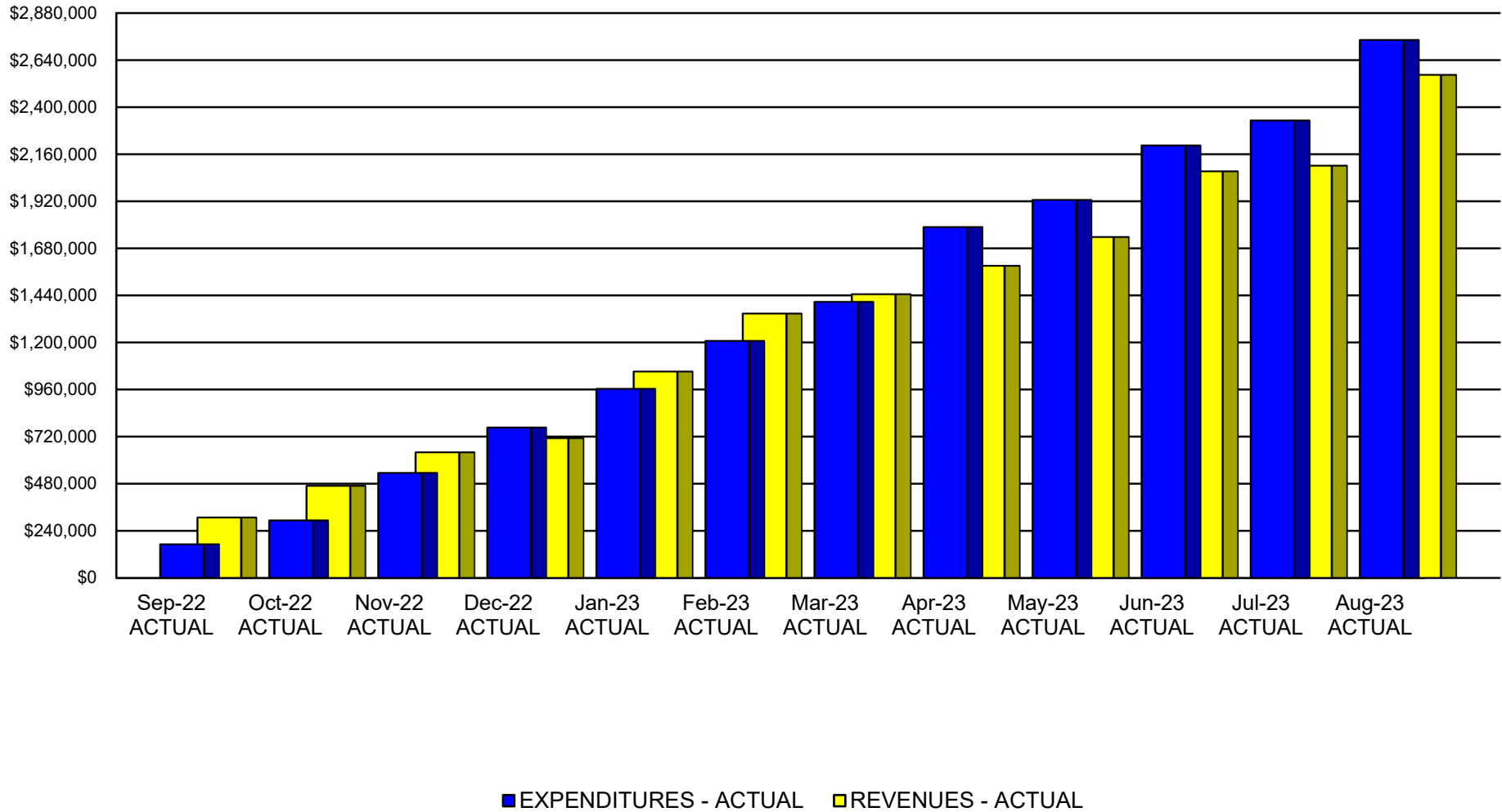


**UNRESTRICTED FUNDS
ACTUAL VS. BUDGET
MONTH ONLY
AUGUST 31, 2023**



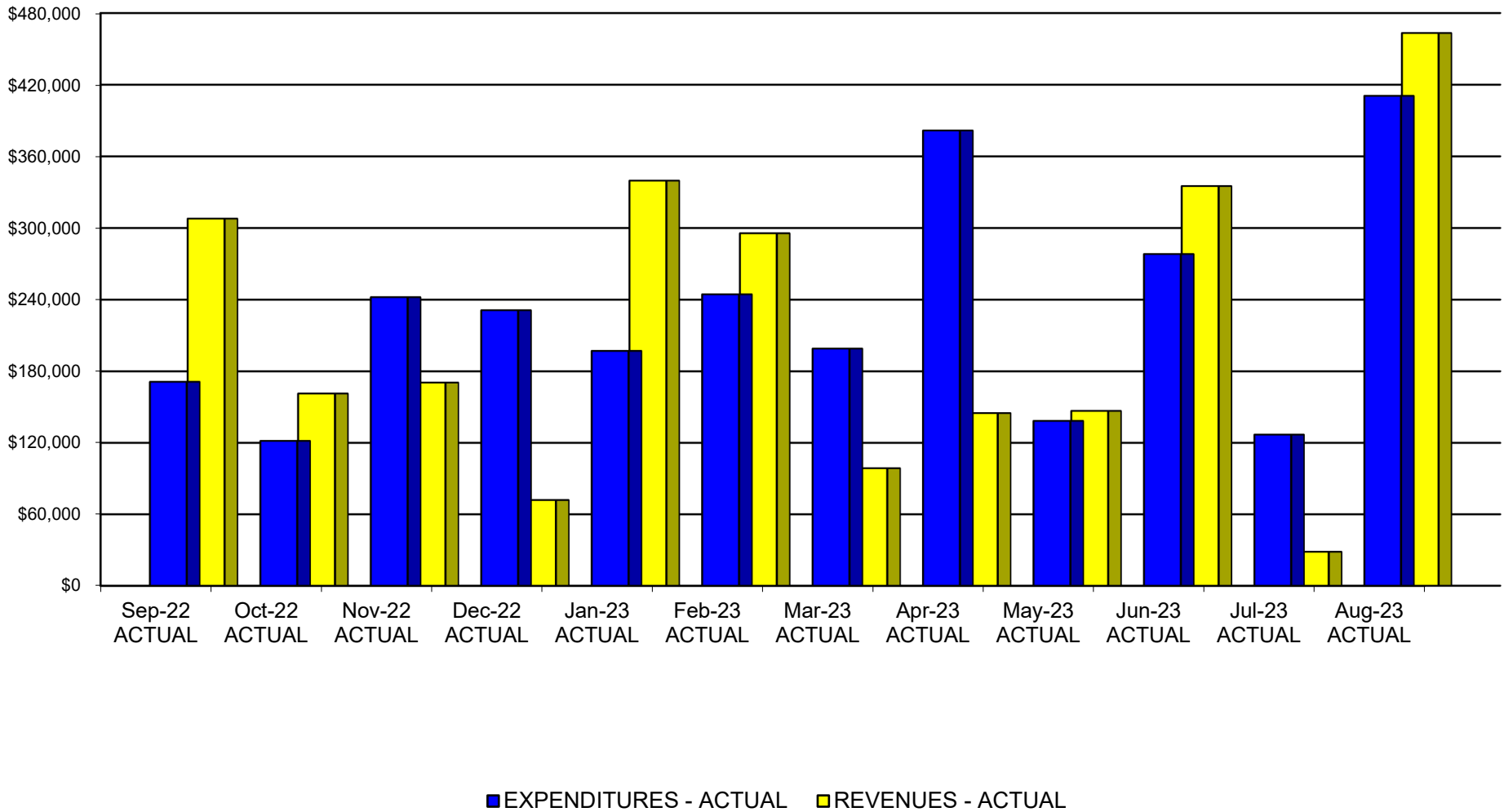


CONTINUING EDUCATION CUMULATIVE THROUGH AUGUST 31, 2023





**CONTINUING EDUCATION
MONTH ONLY
AUGUST 31, 2023**





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

	LAST YEAR AUDITED	LAST YEAR AT 8/31/2022	CHANGES	CURRENT TOTAL ALL FUNDS	CURRENT UNRESTR. FUNDS	CURRENT RESTRICTED FUNDS	LOAN FUNDS	PLANT FUNDS	AGENCY FUNDS
ASSETS									
CASH AND CASH EQUIVALENTS	24,254,328	24,089,010	(3,876,267)	20,212,743	19,496,673	1,862,267	2,383,242	(5,774,625)	2,245,186
ACCOUNTS RECEIVABLE	19,244,603	19,216,820	4,204,080	23,420,900	18,947,329	1,212,609	286,507	2,359,473	614,982
DELINQUENT TAXES RECEIVABLE	686,450	746,519	21,729	768,248	768,248	-	-	-	-
PREPAID & DEFERRED ITEMS	432,304	368,637	705,259	1,073,896	148,110	3,363	-	922,423	-
CONSTRUCTION IN PROGRESS	6,931,933	5,424,195	(5,424,195)	-	-	-	-	-	-
PROPERTY/PLANT/EQUIPMENT	210,384,466	203,536,487	8,710,225	212,246,712	-	-	-	212,246,712	-
DUE FROM OTHER FUNDS	8,808,502	8,808,502	-	8,808,502	6,111,004	-	2,697,423	-	75
DEFERRED OUTFLOWS RELATED to GASB 68 & 75	18,063,972	30,062,337	(16,308,964)	13,753,373	13,753,373	-	-	-	-
	288,806,558	292,252,507	(11,968,133)	280,284,374	59,224,737	3,078,239	5,367,172	209,753,983	2,860,243
LIABILITIES									
ACCOUNTS PAYABLE	2,494,206	2,204,058	(211,332)	1,992,726	1,542,441	108,647	-	216,793	124,845
ACCRUED LIABILITIES	306,314	285,620	61,169	346,789	221,976	-	-	124,813	-
NET PENSION LIABILITIES	7,760,512	16,214,896	901,407	17,116,303	17,116,303	-	-	-	-
NET OPEB LIABILITIES	56,279,398	51,960,462	(7,060,743)	44,899,719	44,899,719	-	-	-	-
FUNDS HELD FOR OTHERS	2,717,417	2,542,521	190,886	2,733,407	(4,069)	2,078	-	-	2,735,398
BONDS PAYABLE	98,771,627	99,195,548	(9,616,367)	89,579,181	-	-	-	89,579,181	-
CAPITAL LEASE PAYABLE	2,635,654	883,675	1,230,786	2,114,461	-	-	-	2,114,461	-
NOTE PAYABLE	140,009	140,009	406	140,415	-	-	-	140,415	-
DEFERRED REVENUES	23,105,790	22,683,609	1,484,628	24,168,237	22,889,793	818,971	-	459,473	-
ACCRUED COMPENSABLE ABSENCES	1,242,744	1,256,025	17,728	1,273,753	1,273,753	-	-	-	-
DUE TO OTHER FUNDS	8,808,502	8,808,502	-	8,808,502	2,781,618	92,009	5,934,875	-	-
DEFERRED INFLOWS RELATED to GASB 68 & 75	20,817,177	27,497,900	(7,414,142)	20,083,758	20,083,758	-	-	-	-
	225,079,350	233,672,825	(20,415,574)	213,257,251	110,805,292	1,021,705	5,934,875	92,635,136	2,860,243
FUND BALANCES									
FUND BALANCES	84,124,360	84,547,527	10,423,789	94,971,316	(569,881)	623,676	(914,025)	95,831,546	-
CHANGE IN FUND BALANCES	7,405,155	1,834,462	(1,949,046)	(114,584)	400,000	1,432,858	346,322	(2,293,764)	-
PRIOR PERIOD ADJUSTMENT	-	-	(27,302)	(27,302)	4,438	-	-	(31,740)	-
ADJUSTMENT for GASB 68 PENSION LIABILITY	(9,558,798)	(9,558,798)	-	(9,558,798)	(9,558,798)	-	-	-	-
ADJUSTMENT for GASB 75 OPEB LIABILITY	(41,856,314)	(41,856,314)	-	(41,856,314)	(41,856,314)	-	-	-	-
NET INVESTMENT IN PLANT	23,612,805	23,612,805	-	23,612,805	-	-	-	23,612,805	-
	63,727,208	58,579,682	8,447,441	67,027,123	(51,580,555)	2,056,534	(567,703)	117,118,847	-
TOTAL LIABILITIES AND FUND BALANCES	288,806,558	292,252,507	(11,968,133)	280,284,374	59,224,737	3,078,239	5,367,172	209,753,983	2,860,243



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

	LAST YEAR AUDITED	LAST YEAR AT 8/31/2022	OVER/ (UNDER)	CURRENT TOTAL	CURRENT UNRESTRICTED	CURRENT RESTRICTED	2023 BUDGET	CURRENT % OF BUDGET	LAST YEAR % ACTUAL
REVENUES BY SOURCE									
TUITION AND FEES	38,414,765	38,414,765	869,581	39,284,346	39,284,346	-	40,003,753	98.2%	100.0%
WAIVERS AND EXEMPTIONS	(2,733,052)	(2,733,052)	(273,667)	(3,006,719)	(3,006,719)	-	(2,815,000)	106.8%	100.0%
R2T4 SCHOOL PORTION	(383,029)	(383,029)	(160,226)	(543,255)	(543,255)	-	(306,750)	177.1%	100.0%
STATE FUNDS	24,537,405	24,537,405	1,369,810	25,907,215	19,086,153	6,821,062	23,415,145	110.6%	100.0%
DISTRICT TAXES	30,374,222	30,374,222	2,381,757	32,755,979	32,755,979	-	32,748,339	100.0%	100.0%
FEDERAL GRANTS	48,012,712	48,012,712	(20,897,635)	27,115,077	109,855	27,005,222	26,405,743	102.7%	100.0%
STATE GRANTS	1,991,045	1,991,045	195,488	2,186,533	-	2,186,533	1,966,788	111.2%	100.0%
PRIVATE GIFTS	511,068	511,068	234,514	745,582	-	745,582	186,000	0.0%	100.0%
AUXILIARY SERVICES	8,864,442	8,864,442	258,587	9,123,029	9,123,029	-	9,119,504	100.0%	100.0%
OTHER SOURCES	1,007,456	1,007,456	1,119,854	2,127,310	2,127,310	-	956,688	222.4%	100.0%
TRANSFERS FROM OTHER FUNDS	3,923,084	3,923,084	(2,265,197)	1,657,887	1,657,887	-	2,559,173	64.8%	100.0%
TOTAL	154,520,118	154,520,118	(14,901,937)	137,352,984	100,594,585	36,758,399	134,239,383	102.3%	100.0%
EXPENDITURES BY FUNCTION									
INSTRUCTION	36,067,427	36,067,427	6,604,823	42,672,250	38,659,165	4,013,085	37,476,313	113.9%	100.0%
PUBLIC SERVICE	585,282	585,282	248,218	833,500	163,203	670,297	664,451	125.4%	100.0%
ACADEMIC SUPPORT	4,503,914	4,503,914	909,913	5,413,827	4,994,641	419,186	5,063,430	106.9%	100.0%
STUDENT SERVICES	9,322,698	9,322,698	2,019,199	11,341,897	8,023,916	3,317,981	9,939,978	114.1%	100.0%
INSTITUTIONAL SUPPORT	26,045,858	26,045,858	(8,989,371)	17,056,487	13,968,858	3,087,629	26,139,472	65.3%	100.0%
PHYSICAL PLANT	5,817,263	5,817,263	2,035,075	7,852,338	7,852,338	-	10,471,752	75.0%	100.0%
SCHOLARSHIPS	33,763,591	33,763,591	(11,120,640)	22,642,951	-	22,642,951	23,091,318	98.1%	100.0%
AUXILIARY SERVICES	8,991,523	8,991,523	737,537	9,729,060	9,729,060	-	8,874,075	109.6%	100.0%
TRANSFERS-DEBT SERVICE	11,420,684	11,420,684	103,559	11,524,243	11,524,243	-	11,523,594	100.0%	100.0%
TRANSFERS-OTHER	17,571,711	17,571,711	(11,118,138)	6,453,573	5,279,161	1,174,412	595,000	1084.6%	100.0%
TRANSFERS TO RESERVES	-	-	-	-	-	-	400,000	0.0%	-
TOTAL	154,089,951	154,089,951	(18,569,825)	135,520,126	100,194,585	35,325,541	134,239,383	101.0%	100.0%
NET INCREASE IN FUND BALANCE	430,167	430,167	3,667,888	1,832,858	400,000	1,432,858	-		



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

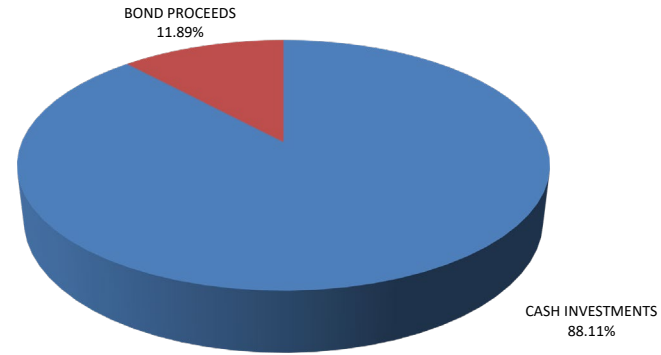
CASH & SHORT TERM INVESTMENTS	INVESTMENT TYPE	YIELD	MARKET VALUE	DEPOSITS YTD	INTEREST YTD	WITHDRAWALS YTD	MARKET VALUE
			9/1/2022				08/31/23
CASH IN CHECKING ACCOUNTS	CASH	varies	\$ 10,605,814	\$ -	\$ -	\$ -	\$ 6,227,244
PETTY CASH	CASH	varies	\$ 3,485	\$ -	\$ -	\$ -	\$ 3,485
BOARD OF EDUCATION-MAIN	TEXPOOL	5.32%	\$ 4,238,298	\$ 22,366,611	\$ 152,083	\$ (24,500,000)	\$ 2,256,992
SOUTHSIDE INVESTMENT ACCOUNT	MONEY MKT	4.70%	\$ 25,243	\$ 90,755,317	\$ 239,861	\$ (88,435,586)	\$ 2,584,835
CITIZENS 1ST INVESTMENT ACCOUNT	CASH	1.00%	\$ 2,241,101	\$ -	\$ 15,009	\$ -	\$ 2,256,110
CITIZENS 1ST MONEY MARKET ACCOUNT	MONEY MKT	5.25%	\$ 4,291,908	\$ -	\$ 188,397	\$ -	\$ 4,480,305
SOUTHSIDE DEBT MTN SERIES 2019	MONEY MKT	5.33%	\$ 560,280	\$ 1,388	\$ 25,196	\$ (400,000)	\$ 186,864
SOUTHSIDE DEBT RESERVE FUND SERIES 2013	MONEY MKT	5.33%	\$ 431,142	\$ -	\$ 19,480	\$ -	\$ 450,622
SERIES 2014 DEBT RESERVE FUND	TEXPOOL	5.32%	\$ 1,422,986	\$ -	\$ 62,403	\$ -	\$ 1,485,389
SERIES 2015 DEBT RESERVE FUND	CASH	5.33%	\$ 268,753	\$ -	\$ 12,143	\$ -	\$ 280,896
TOTAL SHORT TERM FUNDS			\$ 24,089,010	\$ 113,123,316	\$ 714,572	\$ (113,335,586)	\$ 20,212,743
TOTAL INVESTMENTS ALL FUNDS			\$ 24,089,010	\$ 113,123,316	\$ 714,572	\$ (113,335,586)	\$ 20,212,743

COMPARATIVE DATA	9/19/2023
BARCLAYS AGGREGATE	5.16%
10 YEAR U.S. TREASURY BOND	4.35%
5 YEAR U.S. TREASURY BOND	4.51%
SOUTHSIDE BANK PREMIER CHECKING	0.60%
TEXPOOL	5.32%
CERTIFICATES OF DEPOSIT (90 DAY)	3.00%
90 DAY U.S. TREASURY BILL	5.47%

THIS INVESTMENT REPORT IS SUBMITTED BY:

DR. JUAN E. MEJIA, PRESIDENT

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



PORTFOLIO ALLOCATION



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	ACTUAL Mar-23	ACTUAL Apr-23	ACTUAL May-23	ACTUAL Jun-23	ACTUAL Jul-23	AUDITED ACTUAL Aug-23	TOTAL	VARIANCE	2023 BUDGET 9/1/2022	2023 ACTUAL AUDITED
REVENUES																
TUITION	3,417,733	(105,521)	5,686	(285,882)	3,013,510	(33,400)	(63,321)	2,848	(77,209)	(44,695)	181,371	(406,989)	5,604,131	(456,129)	6,060,260	5,604,131
FEES	13,306,435	(24,177)	6,435	311,172	11,283,563	57,426	(26,544)	9,761	162,760	1,621,173	856,121	1,337	27,565,462	(383,377)	27,948,839	27,565,462
CE TUITION	307,887	161,413	170,574	72,001	339,714	295,651	98,683	144,975	146,850	335,174	28,553	463,304	2,564,779	(308,125)	2,872,904	2,564,779
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)	19,086,154	19,086,153
DISTRICT TAXES	61,333	230,056	2,100,528	7,759,255	8,367,098	6,241,147	963,491	236,505	227,865	262,058	135,046	199,579	26,783,961	(453,525)	27,237,486	26,783,961
MAINTENANCE TAX NOTES & INS	18,723	36,208	516,488	1,666,399	1,892,214	1,376,286	235,245	56,834	54,791	61,224	30,897	26,709	5,972,018	461,165	5,510,853	5,972,018
FEDERAL GRANTS	8,126	1,247	8,620	4,383	1,117	30,994	8,256	3,425	5,300	3,312	13,408	21,667	109,855	109,855	0	109,855
AUXILIARY SERVICES	4,547,272	288,077	11,053	24,719	3,860,428	(116,534)	53,549	37,343	62,349	64,478	209,291	81,004	9,123,029	3,525	9,119,504	9,123,029
OTHER SOURCES	98,665	336,862	102,479	82,864	265,443	164,353	256,536	501,462	(151,269)	184,205	166,428	119,282	2,127,310	1,170,622	956,688	2,127,310
TRANSFERS	0	0	0	0	0	0	0	0	0	0	0	1,657,887	1,657,887	(901,286)	2,559,173	1,657,887
	24,056,509	3,214,503	4,735,048	11,448,096	29,023,087	8,015,923	3,339,080	2,806,338	2,244,622	4,300,114	3,434,300	3,976,965	100,594,585	(757,276)	101,351,861	100,594,585
EXPENDITURES																
FACULTY SALARIES	1,605,174	1,597,717	1,598,844	1,691,391	1,576,025	1,574,897	1,654,029	1,652,658	1,672,982	1,589,889	1,647,613	1,773,202	19,634,421	(302,502)	19,936,923	19,634,421
PART TIME FACULTY	244,348	494,783	273,350	271,593	(238,303)	205,432	232,720	226,751	248,249	1,125	17,069	6,810	1,983,927	(585,254)	2,569,181	1,983,927
CE FACULTY	23,923	0	45,396	4,645	7,154	20,885	21,380	22,758	13,737	17,003	37,683	15,012	229,576	(33,487)	263,063	229,576
FACULTY SUBSTITUTION	2,801	(1,268)	(22)	1,880	493	869	3,182	5,637	3,972	1,303	550	800	20,197	(24,303)	44,500	20,197
FACULTY OVERLOADS	243,892	248,887	316,009	299,182	105,589	175,145	242,810	282,586	327,569	12,600	12,607	0	2,266,876	156,862	2,110,014	2,266,876
SUMMER FACULTY	0	0	0	0	0	0	0	0	0	55,578	316,902	336,837	709,317	(238,653)	947,970	709,317
STUDENT WAGES	27,867	250	64,133	18,859	19,145	36,044	35,679	41,613	18,258	3,886	4,710	9,287	279,731	(195,199)	474,930	279,731
ADMIN & PROF SALARIES	1,041,132	1,036,180	1,120,927	1,127,161	1,079,603	1,071,809	1,282,801	1,209,076	1,218,093	1,271,150	1,291,606	1,374,376	14,123,914	(754,458)	14,878,372	14,123,914
SUPPORT STAFF	342,698	296,182	382,795	365,531	313,051	316,865	344,975	338,100	345,559	360,176	343,464	399,239	4,148,635	(1,140,393)	5,289,028	4,148,635
OTHER SALARIES	87,739	92,928	114,447	105,756	93,419	112,196	(4,509)	104,773	79,858	69,483	83,492	67,611	1,007,193	(1,890,365)	2,897,558	1,007,193
BENEFITS	890,568	827,934	920,141	872,085	922,121	910,764	933,986	897,659	880,074	877,709	884,421	3,826,343	13,643,805	2,106,292	11,537,513	13,643,805
CE CONTRACT INSTRUCTION	97,960	72,690	107,600	162,738	95,036	157,208	103,620	277,006	49,531	152,268	15,520	294,730	1,585,907	176,791	1,409,116	1,585,907
COPIER/TELEPHONE/POSTAGE	51,464	47,049	33,038	39,306	58,908	73,466	50,546	48,508	70,057	46,532	37,674	(97,901)	458,647	(420,215)	878,862	458,647
PROPERTY INSURANCE	(120,885)	1,556,677	16,863	0	0	0	0	50,000	0	0	0	0	1,502,655	(86,595)	1,589,250	1,502,655
REPAIRS	34,142	44,402	64,114	90,646	91,826	55,983	51,725	78,727	126,573	63,108	78,246	74,788	854,280	(466,952)	1,321,232	854,280
INSTR SUPPLIES	24,869	58,867	30,728	69,763	74,088	45,269	56,784	77,140	54,855	49,034	50,500	112,101	703,998	(103,730)	807,728	703,998
OTHER SUPPLIES	190,884	81,167	92,059	112,038	103,111	207,211	54,400	107,910	74,949	100,221	60,751	352,422	1,537,123	241,061	1,296,062	1,537,123
TRAVEL	21,055	61,153	89,535	122,533	43,344	46,075	73,732	87,749	108,721	71,688	57,866	82,084	865,535	35,566	829,969	865,535
PROF DEVELOPMENT	7,810	19,225	10,707	9,195	14,188	18,677	11,049	14,836	17,737	7,003	4,227	15,277	149,931	(139,309)	299,240	149,931
UTILITIES	48,066	240,518	211,940	195,753	270,053	151,080	229,367	180,113	196,013	184,755	178,693	415,688	2,502,039	(620,731)	3,122,770	2,502,039
PERFORMANCE GRANTS	1,289,651	23,805	5,204	935,212	293,124	44,352	11,663	290	3,358	110,417	10,991	40,950	2,769,017	(334,276)	3,103,293	2,769,017
TAX COLLECTION	117,070	0	81,732	122,786	0	122,786	0	122,785	0	122,785	0	0	567,159	(67,841)	635,000	567,159
ADVERTISING	896	60,636	72,459	57,184	58,453	24,560	41,443	36,812	51,277	115,270	43,667	193,581	756,238	(110,801)	867,039	756,238
SPECIAL EVENTS	31,625	57,758	62,108	63,480	68,651	37,892	49,635	78,640	59,195	41,674	23,958	88,473	663,089	(103,736)	766,825	663,089
HOUSING MEALS	524,674	259,590	431,771	160,171	147,573	259,570	382,868	186,598	0	151,296	17,440	153,728	2,675,279	99,931	2,575,348	2,675,279
TPEG GRANTS	234,721	(8,092)	140,540	48,337	24,111	0	50,285	11,214	(967)	(364)	(16)	499,769	24,769	(475,000)	475,000	499,769
OTHER OPERATING	1,039,876	544,827	434,898	175,368	863,062	363,032	371,780	435,740	374,355	504,749	458,915	1,340,117	6,906,719	541,042	6,365,677	6,906,719
EQUIPMENT	20,207	51,016	36,877	35,635	80,530	65,883	41,600	27,748	(26,402)	70,224	188,338	254,319	845,975	(301,415)	1,147,390	845,975
TRANSFERS	60,001	0	850,600	0	(1)	0	56,000	0	73,539	62,316	0	3,676,935	4,779,390	3,779,976	999,414	4,779,390
DEBT SERVICE	0	0	0	0	0	5,927,308	0	0	0	0	0	5,596,935	11,524,243	649	11,523,594	11,524,243
BOARD RESERVE	0	0	0	0	0	0	0	0	0	0	0	0	0	(400,000)	400,000	0
	8,184,228	7,764,881	7,608,793	7,158,228	6,164,354	11,902,472	6,456,051	6,469,713	6,103,323	6,112,275	5,866,539	20,403,728	100,194,585	(1,157,276)	101,351,861	100,194,585
NET REVENUE/EXPENSE	15,872,281	(4,550,378)	(2,873,745)	4,289,868	22,858,733	(3,886,549)	(3,116,971)	(3,663,375)	(3,858,701)	(1,812,161)	(2,432,239)	(16,426,763)	400,000	400,000	0	400,000



**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	ACTUAL Mar-23	ACTUAL Apr-23	ACTUAL May-23	ACTUAL Jun-23	ACTUAL Jul-23	ACTUAL Aug-23	AUDITED ACTUAL Aug-23	VARIANCE	2023 BUDGET 9/1/2022	2023 ACTUAL AUDITED
REVENUES																
TUITION	3,417,733	3,312,212	3,317,898	3,032,016	6,045,526	6,012,126	5,948,805	5,951,653	5,874,444	5,829,749	6,011,120	5,604,131	(456,129)	6,060,260	5,604,131	
FEES	13,306,435	13,282,258	13,288,693	13,599,865	24,883,428	24,940,854	24,914,310	24,924,071	25,086,831	26,708,004	27,564,125	27,565,462	(383,377)	27,948,839	27,565,462	
CONT EDUCATION	307,887	469,300	639,874	711,875	1,051,589	1,347,240	1,445,923	1,590,898	1,737,748	2,072,922	2,101,475	2,564,779	(308,125)	2,872,904	2,564,779	
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)	19,086,154	19,086,153	
DISTRICT TAXES	61,333	291,389	2,391,917	10,151,172	18,518,270	24,759,417	25,722,908	25,959,413	26,187,278	26,449,336	26,584,382	26,783,961	(453,525)	27,237,486	26,783,961	
MAINTENANCE TAX NOTES & INS	18,723	54,931	571,419	2,237,818	4,130,032	5,506,318	5,741,563	5,798,397	5,853,188	5,914,412	5,945,309	5,972,018	461,165	5,510,853	5,972,018	
FEDERAL GRANTS	8,126	9,373	17,993	22,376	23,493	54,487	62,743	66,168	71,468	74,780	88,188	109,855	109,855	0	109,855	
AUXILIARY SERVICES	4,547,272	4,835,349	4,846,402	4,871,121	8,731,549	8,615,015	8,668,564	8,705,907	8,768,256	8,832,734	9,042,025	9,123,029	3,525	9,119,504	9,123,029	
OTHER SOURCES	98,665	435,527	538,006	620,870	886,313	1,050,666	1,307,202	1,808,664	1,657,395	1,841,600	2,008,028	2,127,310	1,170,622	956,688	2,127,310	
TRANSFERS	0	0	0	0	0	0	0	0	0	0	0	1,657,887	(901,286)	2,559,173	1,657,887	
	24,056,509	27,271,012	32,006,060	43,454,156	72,477,243	80,493,166	83,832,246	86,638,584	88,883,206	93,183,320	96,617,620	100,594,585	(757,276)	101,351,861	100,594,585	
EXPENDITURES																
FACULTY SALARIES	1,605,174	3,202,891	4,801,735	6,493,126	8,069,151	9,644,048	11,298,077	12,950,735	14,623,717	16,213,606	17,861,219	19,634,421	(302,502)	19,936,923	19,634,421	
PART TIME FACULTY	244,348	739,131	1,012,481	1,284,074	1,045,771	1,251,203	1,483,923	1,710,674	1,958,923	1,960,048	1,977,117	1,983,927	(585,254)	2,569,181	1,983,927	
CE FACULTY	23,923	23,923	69,319	73,964	81,118	102,003	123,383	146,141	159,878	176,881	214,564	229,576	(33,487)	263,063	229,576	
FACULTY SUBSTITUTION	2,801	1,533	1,511	3,391	3,884	4,753	7,935	13,572	17,544	18,847	19,397	20,197	(24,303)	44,500	20,197	
FACULTY OVERLOADS	243,892	492,779	808,788	1,107,970	1,213,559	1,388,704	1,631,514	1,914,100	2,241,669	2,254,269	2,266,876	2,266,876	156,862	2,110,014	2,266,876	
SUMMER FACULTY	0	0	0	0	0	0	0	0	0	55,578	372,480	709,317	(238,653)	947,970	709,317	
STUDENT WAGES	27,867	28,117	92,250	111,109	130,254	166,298	201,977	243,590	261,848	265,734	270,444	279,731	(195,199)	474,930	279,731	
ADMIN & PROF SALARIES	1,041,132	2,077,312	3,198,239	4,325,400	5,405,003	6,476,812	7,759,613	8,968,689	10,186,782	11,457,932	12,749,538	14,123,914	(754,458)	14,878,372	14,123,914	
SUPPORT STAFF	342,698	638,880	1,021,675	1,387,206	1,700,257	2,017,122	2,362,097	2,700,197	3,045,756	3,405,932	3,749,396	4,148,635	(1,140,393)	5,289,028	4,148,635	
OTHER SALARIES	87,739	180,667	295,114	400,870	494,289	606,485	601,976	706,749	786,607	856,090	939,582	1,007,193	(1,890,365)	2,897,558	1,007,193	
BENEFITS	890,568	1,718,502	2,638,643	3,510,728	4,432,849	5,343,613	6,277,599	7,175,258	8,055,332	8,933,041	9,817,462	13,643,805	2,106,292	11,537,513	13,643,805	
CE CONTRACT INSTRUCTION	97,960	170,650	278,250	440,988	536,024	693,232	796,852	1,073,858	1,123,389	1,275,657	1,291,177	1,585,907	176,791	1,409,116	1,585,907	
COPIER/TELEPHONE/POSTAGE	51,464	98,513	131,551	170,857	229,765	303,231	353,777	402,855	472,342	518,874	556,548	548,647	(420,215)	878,862	458,647	
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	1,502,655	1,502,655	1,502,655	1,502,655	(86,595)	1,589,250	1,502,655	
REPAIRS	34,142	78,544	142,658	233,304	325,130	381,113	432,838	511,565	638,138	701,246	779,492	854,280	(466,952)	1,321,232	854,280	
INSTR SUPPLIES	24,869	83,736	114,464	184,227	258,315	303,584	360,368	437,508	492,363	541,397	591,897	703,998	(103,730)	807,728	703,998	
OTHER SUPPLIES	190,884	272,051	364,110	476,148	579,259	786,470	840,870	948,780	1,023,729	1,123,950	1,184,701	1,537,123	241,061	1,296,062	1,537,123	
TRAVEL	21,055	82,208	171,743	294,276	337,620	383,695	457,427	545,176	653,897	725,585	783,451	865,535	35,566	829,969	865,535	
PROF DEVELOPMENT	7,810	27,035	37,742	46,937	61,125	79,802	90,851	105,687	123,424	130,427	134,654	149,931	(139,309)	289,240	149,931	
UTILITIES	48,066	288,584	500,524	696,277	966,330	1,117,410	1,346,777	1,526,890	1,722,903	1,907,658	2,086,351	2,502,039	(620,731)	3,122,770	2,502,039	
PERFORMANCE GRANTS	1,289,651	1,313,456	1,318,660	2,253,872	2,546,996	2,591,348	2,603,011	2,603,301	2,606,659	2,717,076	2,728,067	2,769,017	(334,276)	3,103,293	2,769,017	
TAX COLLECTION	117,070	117,070	198,802	321,588	321,588	321,588	444,374	444,374	444,374	567,159	567,159	567,159	(67,841)	635,000	567,159	
ADVERTISING	896	61,532	133,991	191,175	249,628	274,188	315,631	352,443	403,720	518,990	562,657	756,238	(110,801)	867,039	756,238	
SPECIAL EVENTS	31,625	89,383	151,491	214,971	283,622	321,514	371,149	449,789	508,984	550,658	574,616	663,089	(103,736)	766,825	663,089	
HOUSING MEALS	524,674	784,264	1,216,035	1,376,206	1,523,779	1,783,349	2,166,217	2,352,815	2,352,815	2,504,111	2,521,551	2,675,279	99,931	2,575,348	2,675,279	
TPEG GRANTS	234,721	226,629	367,169	415,506	439,617	439,617	439,617	489,902	501,116	500,149	499,785	499,785	24,769	475,000	499,785	
OTHER OPERATING	1,039,876	1,584,703	2,019,601	2,194,969	3,058,031	3,421,063	3,792,843	4,228,583	4,602,938	5,107,687	5,566,602	6,906,719	541,042	6,365,677	6,906,719	
EQUIPMENT	20,207	71,223	108,100	143,735	224,265	290,148	331,748	359,496	333,094	403,318	591,656	845,975	(301,415)	1,147,390	845,975	
TRANSFERS	60,001	60,001	910,601	910,601	910,600	910,600	966,600	966,600	1,040,139	1,102,455	1,102,455	4,779,390	3,779,976	999,414	4,779,390	
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	11,524,243	649	11,523,594	11,524,243	
BOARD RESERVE	0	0	0	0	0	0	0	0	0	0	0	0	(400,000)	400,000	0	
	8,184,228	15,949,109	23,557,902	30,716,130	36,880,484	48,782,956	55,239,007	61,708,720	67,812,043	73,924,318	79,790,857	100,194,585	(1,157,276)	101,351,861	100,194,585	
NET REVENUE/EXPENSE	15,872,281	11,321,903	8,448,158	12,738,026	35,596,759	31,710,210	28,593,239	24,929,864	21,071,163	19,259,002	16,826,763	400,000	400,000	0	400,000	



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	ACTUAL Mar-23	ACTUAL Apr-23	ACTUAL May-23	ACTUAL Jun-23	ACTUAL Jul-23	AUDITED ACTUAL Aug-23	TOTAL	VARIANCE	2023 BUDGET 9/1/2021	2023 ACTUAL AUDITED
REVENUES																
CORPORATE TRAIN TUITION FUNDED	56,576	5,138	0	2,059	15,827	36,296	4,105	1,206	13,914	48,438	100	14,085	197,744	88,229	109,515	197,744
CORPORATE NON-FUNDED	0	480	432	310	0	0	0	100	330	1,280	30	600	3,562	(6,389)	9,951	3,562
CORPORATE FEES NON-FUNDED	3,298	2,364	10,970	16,280	27,144	15,299	17,446	1,799	7,517	10,179	9,017	78,228	199,541	(9,989)	209,530	199,541
CORPORATE TRAIN FEES FUNDED	74,244	7,476	0	2,189	22,054	57,610	6,300	1,613	21,925	48,526	0	20,878	262,815	(143,316)	406,131	262,815
CE TUITION FUNDED	9,680	9,212	16,024	2,013	3,537	10,607	4,875	3,511	10,113	19,523	7,446	14,890	111,431	58,477	52,954	111,431
CE TUITION NON-FUNDED	9,006	4,748	359	4,249	102,540	17,057	1,872	10,974	21,597	17,336	12,091	70,707	272,536	(34,680)	307,216	272,536
CE FEES FUNDED	6,326	7,123	16,057	1,394	1,673	6,700	5,748	3,355	9,423	14,857	5,337	5,089	83,082	38,318	44,764	83,082
CE FEES NON-FUNDED	6,827	4,341	276	1,854	73,863	14,138	(38)	750	5,679	7,539	2,358	38,662	156,249	96,533	59,716	156,249
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	0
CE DISCOUNTS	(3,521)	(3,961)	0	3,225	(2,199)	(3,318)	0	0	(1,782)	0	(417)	(1,715)	(13,688)	(7,756)	(5,932)	(13,688)
CE - WAIVERS AND EXEMPTIONS	0	0	0	0	0	0	0	0	0	0	0	0	0	17,201	(17,201)	0
TABI RENT	7,211	6,772	5,496	9,628	(125)	14,542	775	707	12,054	456	(28,409)	0	29,107	(74,966)	104,073	29,107
RENT - RTDC	0	0	0	0	9,000	0	0	0	0	0	21,000	3,000	33,000	855	32,145	33,000
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	57,600	120,960	46,080	167,040	0	218,880	1,229,400	(305,215)	1,534,615	1,229,400
	307,887	161,413	170,574	72,001	339,714	295,651	98,683	144,975	146,850	335,174	28,553	463,304	2,564,779	(308,125)	2,872,904	2,564,779
EXPENDITURES																
CE FACULTY	23,923	0	45,395	4,646	7,154	20,885	21,380	22,758	13,737	17,004	37,682	15,012	229,576	82,505	147,071	229,576
STUDENT WAGES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ADMINISTRATIVE SALARIES	32,129	32,619	38,906	45,185	46,070	47,035	49,152	49,152	48,749	46,174	47,320	51,334	533,825	139,001	394,824	533,825
SUPPORT STAFF	4,959	4,960	1,825	4,193	4,071	4,070	4,631	4,631	4,631	7,156	7,132	6,238	58,497	(96,695)	155,192	58,497
OTHER SALARIES	167	166	367	378	167	167	1,496	542	2,492	541	542	10,384	17,409	(2,411)	19,820	17,409
BENEFITS	5,956	5,197	7,099	6,744	7,240	8,281	8,218	8,135	7,316	7,382	7,887	7,373	86,828	4,238	82,590	86,828
CE CONTRACT INSTRUCTION	97,960	72,690	107,600	162,738	95,036	157,207	103,621	277,006	49,531	152,268	15,520	294,730	1,585,907	(201,769)	1,787,676	1,585,907
COPIER/TELEPHONE/POSTAGE	215	95	2,580	213	9,489	2,565	316	3,639	897	12,005	391	520	32,925	(14,841)	47,766	32,925
INSURANCE	0	0	18,329	0	0	0	0	0	0	0	0	0	18,329	11,326	7,003	18,329
REPAIRS	0	0	0	1,592	54	0	0	194	0	0	0	0	1,840	(9,575)	11,415	1,840
INSTR SUPPLIES	1,863	224	2,127	947	5,049	550	3,685	6,309	5,324	12,510	4,841	17,496	60,925	(53,653)	114,578	60,925
OTHER SUPPLIES	3	0	78	0	449	0	178	490	0	7	0	50	1,255	(2,465)	3,720	1,255
TRAVEL	0	1,629	443	1,208	372	38	2,282	838	3,381	246	735	2,111	13,283	12,156	1,127	13,283
PROF DEVELOPMENT	0	605	0	205	495	0	2,400	(1)	1,009	1	1,009	0	4,714	4,671	43	4,714
UTILITIES	1,031	1,603	1,958	2,636	2,841	2,271	1,490	1,344	1,304	1,058	1,198	1,734	20,468	(3,821)	24,289	0
ADVERTISING	0	391	0	0	15,760	0	0	990	0	20,441	475	0	38,057	(8,407)	46,464	38,057
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	962	2,023	722	1,436	1,975	3,714	19,495	724	18,771	19,495
EQUIPMENT	0	0	14,087	1	1,531	0	1,647	1,227	354	0	220	0	19,067	8,512	10,555	19,067
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	199,058	381,678	138,437	278,229	126,927	410,696	2,742,800	(130,104)	2,872,904	2,742,800
NET REVENUE/EXPENSE	136,668	39,785	(71,546)	(159,204)	142,601	51,161	(100,375)	(236,703)	8,413	56,945	(98,374)	52,608	(178,021)	(178,021)	0	(178,021)

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	ACTUAL Mar-23	ACTUAL Apr-23	ACTUAL May-23	ACTUAL Jun-23	ACTUAL Jul-23	AUDITED ACTUAL Aug-23	VARIANCE	2023 BUDGET 9/1/2022	2023 ACTUAL AUDITED
REVENUES															
CORPORATE TUITION FUNDED	56,576	61,714	61,714	63,773	79,600	115,896	120,001	121,207	135,121	183,559	183,659	197,744	88,229	109,515	197,744
CORPORATE TUITION NON-FUNDED	0	480	912	1,222	1,222	1,222	1,222	1,322	1,652	2,932	2,962	3,562	(6,389)	9,951	3,562
CORPORATE FEES NON-FUNDED	3,298	5,662	16,632	32,912	60,056	75,355	92,801	94,600	102,117	112,296	121,313	199,541	(9,989)	209,530	199,541
CORPORATE FEES FUNDED	74,244	81,720	81,720	83,909	105,963	163,573	169,873	171,486	193,411	241,937	241,937	262,815	(143,316)	406,131	262,815
CE TUITION FUNDED	9,680	18,892	34,916	36,929	40,466	51,073	55,948	59,459	69,572	89,095	96,541	111,431	58,477	52,954	111,431
CE TUITION NON-FUNDED	9,006	13,754	14,113	18,362	120,902	137,959	139,831	150,805	172,402	189,738	201,829	272,536	(34,680)	307,216	272,536
CE FEES FUNDED	6,326	13,449	29,506	30,900	32,573	39,273	45,021	48,376	57,799	72,656	77,993	83,082	38,318	44,764	83,082
CE FEES NON-FUNDED	6,827	11,168	11,444	13,298	87,161	101,299	101,261	102,011	107,690	115,229	117,587	156,249	96,533	59,716	156,249
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	0
CE DISCOUNTS	(3,521)	(7,482)	(7,482)	(4,257)	(6,456)	(9,774)	(9,774)	(9,774)	(11,556)	(11,556)	(11,973)	(13,688)	(7,756)	(5,932)	(13,688)
CE - WAIVERS AND EXEMPTIONS	0	0	0	0	0	0	0	0	0	0	0	0	17,201	(17,201)	0
TABI RENT	7,211	13,983	19,479	29,107	28,982	43,524	44,299	45,006	57,060	57,516	29,107	29,107	(74,966)	104,073	29,107
RENT - RTDC	0	0	0	0	9,000	9,000	9,000	9,000	9,000	9,000	30,000	33,000	855	32,145	33,000
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	676,440	797,400	843,480	1,010,520	1,010,520	1,229,400	(305,215)	1,534,615	1,229,400
	307,887	469,300	639,874	711,875	1,051,589	1,347,240	1,445,923	1,590,898	1,737,748	2,072,922	2,101,475	2,564,779	(308,125)	2,872,904	2,564,779
EXPENDITURES															
CE FACULTY	23,923	23,923	69,318	73,964	81,118	102,003	123,383	146,141	159,878	176,882	214,564	229,576	82,505	147,071	229,576
STUDENT WAGES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ADMINISTRATIVE SALARIES	32,129	64,748	103,654	148,839	194,909	241,944	291,096	340,248	388,997	435,171	482,491	533,825	139,001	394,824	533,825
SUPPORT STAFF	4,959	9,919	11,744	15,937	20,008	24,078	28,709	33,340	37,971	45,127	52,259	58,497	(96,695)	155,192	58,497
OTHER SALARIES	167	333	700	1,078	1,245	1,412	2,908	3,450	5,942	6,483	7,025	17,409	(2,411)	19,820	17,409
BENEFITS	5,956	11,153	18,252	24,996	32,236	40,517	48,735	56,870	64,186	71,568	79,455	86,828	4,238	82,590	86,828
CE CONTRACT INSTRUCTION	97,960	170,650	278,250	440,988	536,024	693,231	796,852	1,073,858	1,123,389	1,275,657	1,291,177	1,585,907	(201,769)	1,787,676	1,585,907
COPIER/TELEPHONE/POSTAGE	215	310	2,890	3,103	12,592	15,157	15,473	19,112	20,009	32,014	32,405	32,925	(14,841)	47,766	32,925
INSURANCE	0	0	18,329	18,329	18,329	18,329	18,329	18,329	18,329	18,329	18,329	18,329	11,326	7,003	18,329
REPAIRS	0	0	0	1,592	1,646	1,646	1,646	1,840	1,840	1,840	1,840	1,840	(9,575)	11,415	1,840
INSTR SUPPLIES	1,863	2,087	4,214	5,161	10,210	10,760	14,445	20,754	26,078	38,588	43,429	60,925	(53,653)	114,578	60,925
OTHER SUPPLIES	3	3	81	81	530	530	708	1,198	1,198	1,205	1,205	1,255	(2,465)	3,720	1,255
TRAVEL	0	1,629	2,072	3,280	3,652	3,690	5,972	6,810	10,191	10,437	11,172	13,283	12,156	1,127	13,283
PROF DEVELOPMENT	0	605	605	810	1,305	1,305	1,305	3,705	3,704	3,705	4,714	4,714	4,671	43	4,714
UTILITIES	1,031	2,634	4,592	7,228	10,069	12,340	13,830	15,174	16,478	17,536	18,734	20,468	(3,821)	24,289	20,468
ADVERTISING	0	391	391	391	16,151	16,151	16,151	17,141	17,141	37,582	38,057	38,057	(8,407)	46,464	38,057
SPECIAL EVENTS	400	400	400	400	400	400	400	400	400	400	400	400	400	0	400
OTHER OPERATING	2,613	4,062	5,388	5,907	7,242	8,663	9,625	11,648	12,370	13,806	15,781	19,495	724	18,771	19,495
EQUIPMENT	0	0	14,087	14,088	15,619	15,619	17,266	18,493	18,847	18,847	19,067	19,067	8,512	10,555	19,067
TRANSFERS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	171,219	292,847	534,967	766,172	963,285	1,207,775	1,406,833	1,788,511	1,926,948	2,205,177	2,332,104	2,742,800	(130,104)	2,872,904	2,742,800
NET REVENUE/EXPENSE	136,668	176,453	104,907	(54,297)	88,304	139,465	39,090	(197,613)	(189,200)	(132,255)	(230,629)	(178,021)	(178,021)	0	(178,021)

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