



COMMUNITY COLLEGE DATA BOOK

Section I: Finance

January 2017

★ LEADING HIGHER EDUCATION ★

Total All Funds Audited Expenses Fiscal Year 2015

Table 1.11a

| Category | Allen Community College | Barton Community College | Butler Community College | Cloud County Community College | Coffeyville Community College |
|--|----------------------------|--------------------------------|--------------------------------|---|-------------------------------------|
| Instruction per FTE Student | \$4,854,449 \$2,712 | \$15,171,432 \$3,536 | \$17,684,271 \$2,922 | \$8,897,532 \$6,369 | \$8,504,506 \$6,702 |
| Academic Support per FTE Student | \$621,567 \$347 | \$3,614,460 \$842 | \$4,476,027 \$739 | \$596,869 \$427 | \$518,538 \$409 |
| Student Services/Activities per FTE Student | \$1,908,162 \$1,066 | \$3,324,124 \$775 | \$6,854,907 \$1,132 | \$1,729,881 \$1,238 | \$2,421,810 \$1,908 |
| Institutional Support per FTE Student | \$2,320,440 \$1,296 | \$6,142,217 \$1,431 | \$13,759,297 \$2,273 | \$1,606,033 \$1,150 | \$916,573 \$722 |
| Scholarships and Financial Aid | \$2,820,609 | \$4,084,138 | \$31,169,476 | \$696,058 | \$2,318,157 |
| Operation and Maintenance of Plant | \$633,576 | \$2,364,012 | \$3,306,876 | \$972,408 | \$2,378,303 |
| Depreciation | \$1,041,822 | \$912,974 | \$3,454,310 | \$960,552 | \$605,115 |
| Public Service | \$0 | \$635,009 | \$122,708 | \$0 | \$0 |
| Interest Expense | \$0 | \$449,897 | \$513,521 | \$0 | \$0 |
| Realized Losses | \$31,806 | \$42,356 | \$17,510 | \$0 | \$0 |
| Unrealized Losses | \$0 | \$0 | \$0 | \$0 | \$0 |
| Other Expenses | \$64,122 | \$0 | \$629,382 | \$237,665 | \$471,554 |
| Subtotal All Funds - Expenses | \$14,296,553 | \$36,740,619 | \$81,988,285 | \$15,696,997 | \$18,134,555 |
| Auxiliary Enterprises | \$1,301,441 | \$2,282,102 | \$6,319,448 | \$2,237,492 | \$1,607,839 |
| Total All Funds - Expenses | \$15,597,994 | \$39,022,721 | \$88,307,733 | \$17,934,489 | \$19,742,394 |
| Physical Facilities | | | | | |
| Total Acreage | 340 | 652 | 278 | 43 | 32 |
| Total Number of Buildings | 22 | 45 | 36 | 40 | 28 |
| Total Gross Area of Buildings (sq. ft) | 219,814 | 577,908 | 1,108,308 | 237,126 | 412,551 |
| Total Headcount | 4,208 | 16,275 | 13,315 | 3,569 | 2,362 |
| Total FTE | 1,790 | 4,291 | 6,053 | 1,397 | 1,269 |

Notes for this section begin on page 23.

Source: Independent Auditors' Report and Financial Statements; KBOR Community College Facilities Survey; KHEDS AY Collection

Total All Funds Audited Expenses Fiscal Year 2015

Table 1.11a

| Category | Colby Community College | Cowley Community College | Dodge City Community College | Fort Scott Community College | Garden City Community College |
|---|-------------------------------|--------------------------------|------------------------------------|------------------------------------|-------------------------------------|
| Instruction | \$4,044,911 | \$7,414,723 | \$3,472,698 | \$9,010,859 | \$6,405,841 |
| per FTE Student | \$3,927 | \$2,923 | \$2,574 | \$6,404 | \$4,125 |
| Academic Support | \$1,733,533 | \$749,047 | \$1,317,052 | \$230,938 | \$969,420 |
| per FTE Student | \$1,683 | \$295 | \$976 | \$164 | \$624 |
| Student Services/Activities | \$2,283,805 | \$4,421,177 | \$2,673,233 | \$2,482,238 | \$3,919,168 |
| per FTE Student | \$2,217 | \$1,743 | \$1,982 | \$1,764 | \$2,524 |
| Institutional Support | \$2,219,733 | \$4,525,547 | \$5,629,678 | \$1,680,911 | \$3,807,142 |
| per FTE Student | \$2,155 | \$1,784 | \$4,173 | \$1,195 | \$2,451 |
| Scholarships and Financial Aid | \$3,325,976 | \$5,088,410 | \$6,806,778 | \$2,000,595 | \$399,251 |
| Operation and Maintenance of Plant | \$700,000 | \$3,298,945 | \$2,439,962 | \$1,127,736 | \$3,164,317 |
| Depreciation | \$531,380 | \$1,686,964 | \$1,335,877 | \$978,015 | \$1,874,424 |
| Public Service | \$40,000 | \$0 | \$607,603 | \$4,911 | \$412,361 |
| Interest Expense | \$474,892 | \$240,222 | \$0 | \$299,884 | \$243,116 |
| Realized Losses | \$0 | \$40,507 | \$0 | \$0 | \$0 |
| Unrealized Losses | \$0 | \$0 | \$0 | \$0 | \$0 |
| Other Expenses | \$100,000 | \$1,491,529 | \$4,763,457 | \$0 | \$91,907 |
| Subtotal All Funds - Expenses | \$15,454,230 | \$28,957,071 | \$29,046,338 | \$17,816,086 | \$21,286,947 |
| Auxiliary Enterprises | \$1,933,566 | \$3,387,982 | \$1,300,434 | \$879,616 | \$2,791,091 |
| Total All Funds - Expenses | \$17,387,796 | \$32,345,053 | \$30,346,772 | \$18,695,702 | \$24,078,038 |
| Physical Facilities | | | | | |
| Total Acreage | 132 | 46 | 407.5 | 147 | 124 |
| Total Number of Buildings | 28 | 36 | 29 | 10 | 39 |
| Total Gross Area of Buildings (sq. ft) | 275,848 | 500,107 | 398,607 | 228,587 | 505,275 |
| Total Headcount | 1,906 | 4,998 | 2,605 | 3,074 | 3,038 |
| Total FTE | 1,030 | 2,537 | 1,349 | 1,407 | 1,553 |

Notes for this section begin on page 23.

Source: Independent Auditors' Report and Financial Statements; KBOR Community College Facilities Survey; KHEDS AY Collection

Total All Funds Audited Expenses Fiscal Year 2015

Table 1.11a

| Category | Highland Community College | Hutchinson Community College | Independence Community College | Johnson County Community College | Kansas City Kansas Community College |
|--|----------------------------------|------------------------------------|--------------------------------------|--|---|
| Instruction per FTE Student | \$7,247,478 \$3,463 | \$14,656,568 \$3,771 | \$3,294,302 \$4,582 | \$65,629,996 \$5,702 | \$29,600,000 \$7,365 |
| Academic Support per FTE Student | \$2,759,407 \$1,318 | \$2,627,305 \$676 | \$1,072,305 \$1,491 | \$24,040,934 \$2,089 | \$1,700,000 \$423 |
| Student Services/Activities per FTE Student | \$2,294,750 \$1,096 | \$5,129,865 \$1,320 | \$2,707,149 \$3,765 | \$14,915,908 \$1,296 | \$5,500,000 \$1,368 |
| Institutional Support per FTE Student | \$3,479,190 \$1,662 | \$4,477,247 \$1,152 | \$2,879,060 \$4,004 | \$26,146,710 \$2,272 | \$9,200,000 \$2,289 |
| Scholarships and Financial Aid | \$1,679,987 | \$3,514,397 | \$868,007 | \$10,704,358 | \$12,500,000 |
| Operation and Maintenance of Plant | \$980,176 | \$4,367,708 | \$731,837 | \$11,230,801 | \$6,300,000 |
| Depreciation | \$843,507 | \$3,326,038 | \$609,301 | \$8,949,545 | \$4,400,000 |
| Public Service | \$372,502 | \$2,150,524 | \$157,300 | \$1,052,888 | \$0 |
| Interest Expense | \$81,697 | \$524,161 | \$0 | \$933,037 | \$1,274,405 |
| Realized Losses | \$0 | \$11,226 | \$0 | \$0 | \$0 |
| Unrealized Losses | \$0 | \$0 | \$0 | \$0 | \$0 |
| Other Expenses | \$777,132 | \$3,819,677 | \$219,354 | \$0 | \$200,000 |
| Subtotal All Funds - Expenses | \$20,515,826 | \$44,604,716 | \$12,538,616 | \$163,604,176 | \$70,674,405 |
| Auxiliary Enterprises | \$1,987,084 | \$4,853,435 | \$1,404,161 | \$12,810,133 | \$3,400,000 |
| Total All Funds - Expenses | \$22,502,910 | \$49,458,151 | \$13,942,776 | \$176,414,309 | \$74,074,405 |
| Physical Facilities | | | | | |
| Total Acreage | 68 | 514 | 77 | 245 | 190 |
| Total Number of Buildings | 50 | 62 | 14 | 22 | 35 |
| Total Gross Area of Buildings (sq. ft) | 344,384 | 922,877 | 224,661 | 1,862,612 | 700,331 |
| Total Headcount | 5,184 | 9,275 | 1,292 | 29,837 | 9,212 |
| Total FTE | 2,093 | 3,887 | 719 | 11,510 | 4,019 |

Notes for this section begin on page 23.

Source: Independent Auditors' Report and Financial Statements; KBOR Community College Facilities Survey; KHEDS AY Collection

Total All Funds Audited Expenses Fiscal Year 2015

Table 1.11a

| Category | Labette Community College | Neosho County Community College | Pratt Community College | Seward County Community College |
|--|---------------------------------|---------------------------------------|-------------------------------|--|
| Instruction per FTE Student | \$3,844,979 \$3,744 | \$5,637,446 \$4,050 | \$4,510,853 \$4,342 | \$7,597,492 \$5,871 |
| Academic Support per FTE Student | \$604,877 \$589 | \$828,045 \$595 | \$937,699 \$903 | \$220,973 \$171 |
| Student Services/Activities per FTE Student | \$1,314,901 \$1,280 | \$3,288,572 \$2,362 | \$1,845,617 \$1,776 | \$2,499,763 \$1,932 |
| Institutional Support per FTE Student | \$4,131,219 \$4,023 | \$3,845,828 \$2,763 | \$1,898,337 \$1,827 | \$4,254,091 \$3,288 |
| Scholarships and Financial Aid | \$1,214,126 | \$2,122,116 | \$2,193,120 | \$788,579 |
| Operation and Maintenance of Plant | \$1,220,963 | \$1,333,388 | \$670,921 | \$2,603,464 |
| Depreciation | \$769,741 | \$864,746 | \$863,693 | \$2,973,407 |
| Public Service | \$0 | \$11,161 | \$0 | \$0 |
| Interest Expense | \$0 | \$0 | \$150,568 | \$191,594 |
| Realized Losses | \$54,592 | \$0 | \$0 | \$0 |
| Unrealized Losses | \$0 | \$0 | \$0 | \$0 |
| Other Expenses | \$31,552 | \$477,312 | \$0 | \$0 |
| Subtotal All Funds - Expenses | \$13,186,949 | \$18,408,615 | \$13,070,808 | \$21,129,363 |
| Auxiliary Enterprises | \$590,551 | \$1,542,506 | \$2,385,611 | \$1,705,678 |
| Total All Funds - Expenses | \$13,777,500 | \$19,951,121 | \$15,456,419 | \$22,835,041 |
| Physical Facilities | | | | |
| Total Acreage | 20 | 84.75 | 78 | 177.5 |
| Total Number of Buildings | 13 | 13 | 15 | 32 |
| Total Gross Area of Buildings (sq. ft) | 255,360 | 252,232 | 301,007 | 413,985 |
| Total Headcount | 2,332 | 3,100 | 1,994 | 2,638 |
| Total FTE | 1,027 | 1,392 | 1,039 | 1,294 |

Notes for this section begin on page 23.

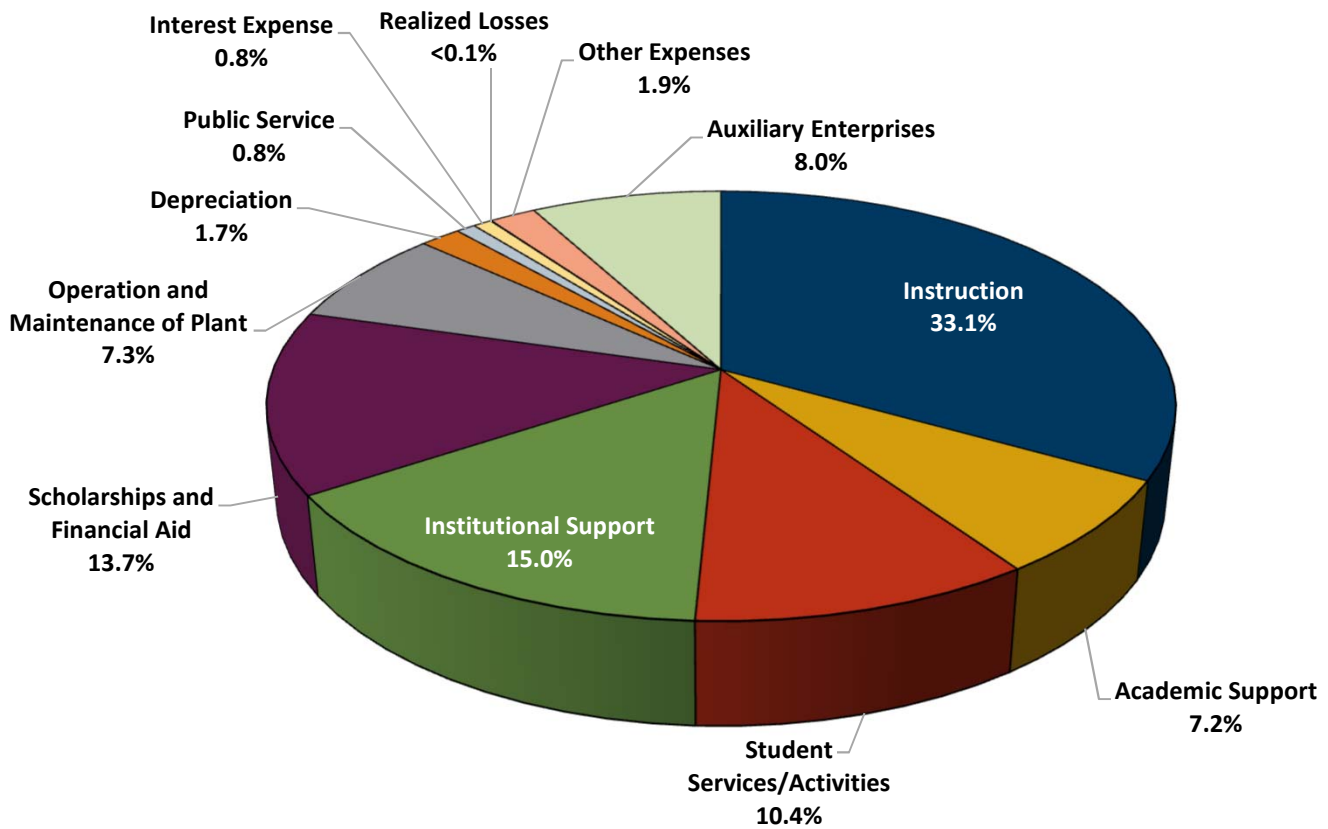
Source: Independent Auditors' Report and Financial Statements; KBOR Community College Facilities Survey; KHEDS AY Collection

**Total All Funds Audited Expenses
Fiscal Year 2015**

Table 1.11a

| Category | Total Expenses by Category |
|--------------------------------------|----------------------------|
| Instruction | \$227,480,336 |
| Academic Support | \$49,618,996 |
| Student Services/Activities | \$71,515,030 |
| Institutional Support | \$102,919,252 |
| Scholarships and Financial Aid | \$94,294,137 |
| Operation and Maintenance of Plant | \$49,825,393 |
| Depreciation | \$11,784,022 |
| Public Service | \$5,566,966 |
| Interest Expense | \$5,376,994 |
| Realized Losses | \$197,997 |
| Unrealized Losses | \$0 |
| Other Expenses | \$13,374,643 |
| Subtotal All Funds - Expenses | \$657,151,156 |
| Auxiliary Enterprises | \$54,720,169 |
| Grand Total - Expenses | \$711,871,325 |

**Grand Total All Funds Audited Expenses
Fiscal Year 2015**



Notes for this section begin on page 23.

Source: Independent Auditors' Report and Financial Statements; KBOR Community College Facilities Survey; KHEDS AY Collection

Total All Funds Audited Revenues Fiscal Year 2015

Table 1.11b

| Category | Allen Community College | Barton Community College | Butler Community College | Cloud County Community College | Coffeyville Community College |
|---|-------------------------|--------------------------|--------------------------|--------------------------------|-------------------------------|
| Tuition and Fees* | \$2,973,989 | \$10,820,576 | \$17,465,632 | \$3,394,629 | \$3,985,116 |
| Federal Grants and Contracts | \$3,441,499 | \$8,129,965 | \$33,317,280 | \$3,628,984 | \$2,630,283 |
| State and Local Grants and Contracts | \$46,020 | \$0 | \$0 | \$137,130 | \$762,647 |
| Private Grants and Contracts | \$0 | \$0 | \$0 | \$0 | \$0 |
| State Appropriations | \$5,868,936 | \$8,315,004 | \$17,779,919 | \$4,339,665 | \$3,053,721 |
| County and Local Appropriations | \$2,105,313 | \$9,835,351 | \$12,872,453 | \$2,656,074 | \$7,050,966 |
| Gifts and Contributions | \$0 | \$631,665 | \$614,766 | \$0 | \$0 |
| Investment Income | \$11,460 | \$47,825 | \$5,260 | \$1,450 | \$11,567 |
| Interest Income | \$0 | \$17,666 | \$0 | \$0 | \$0 |
| Sales and Services of Educational Departments | \$0 | \$0 | \$0 | \$2,248,659 | \$2,199,852 |
| Realized Gains | \$0 | \$0 | \$0 | \$0 | \$0 |
| Unrealized Gains | \$0 | \$0 | \$0 | \$0 | \$0 |
| Other Revenues | \$76,112 | \$5,031,489 | \$1,851,045 | \$568,535 | \$88,816 |
| Subtotal All Funds - Revenues | \$14,523,329 | \$42,829,541 | \$83,906,355 | \$16,975,126 | \$19,782,968 |
| Auxiliary Enterprises | \$1,961,555 | \$2,483,090 | \$7,360,517 | \$1,089,815 | \$531,879 |
| Total All Funds - Revenues | \$16,484,884 | \$45,312,631 | \$91,266,872 | \$18,064,941 | \$20,314,847 |
| Total Headcount | 4,208 | 16,275 | 13,315 | 3,569 | 2,362 |
| Total FTE | 1,790 | 4,291 | 6,053 | 1,397 | 1,269 |

*Tuition and Fees are reported net of scholarship discounts and allowances.

Notes for this section begin on page 23.

Source: *Independent Auditors' Report and Financial Statements; KHEDS AY Collection*

Total All Funds Audited Revenues
Fiscal Year 2015

Table 1.11b

| Category | Colby Community College | Cowley Community College | Dodge City Community College | Fort Scott Community College | Garden City Community College |
|--|--|---|---|---|--|
| Tuition and Fees* | \$3,085,789 | \$5,084,695 | \$2,409,690 | \$2,999,386 | \$1,574,021 |
| Federal Grants and Contracts | \$5,178,414 | \$6,676,330 | \$6,628,432 | \$5,552,316 | \$5,435,026 |
| State and Local Grants and Contracts | \$284,323 | \$242,278 | \$13,600,266 | \$642,918 | \$376,459 |
| Private Grants and Contracts | \$215,035 | \$0 | \$0 | \$0 | \$109,734 |
| State Appropriations | \$2,197,519 | \$7,220,017 | \$0 | \$3,841,412 | \$4,005,732 |
| County and Local Appropriations | \$5,341,278 | \$4,870,344 | \$0 | \$3,041,904 | \$11,891,006 |
| Gifts and Contributions | \$84,481 | \$184,802 | \$1,989,359 | \$0 | \$0 |
| Investment Income | \$13,700 | \$43,178 | \$5,665 | \$0 | \$31,761 |
| Interest Income | \$0 | \$0 | \$0 | \$0 | \$0 |
| Sales and Services of Educational Departments | \$0 | \$0 | \$1,674,685 | \$0 | \$25,563 |
| Realized Gains | \$0 | \$0 | \$0 | \$0 | \$0 |
| Unrealized Gains | \$0 | \$0 | \$0 | \$0 | \$0 |
| Other Revenues | \$690,817 | \$1,806,535 | \$6,701,113 | \$1,884,364 | \$1,560,148 |
| Subtotal All Funds - Revenues | \$17,091,356 | \$26,128,179 | \$33,009,210 | \$17,962,301 | \$25,009,450 |
| Auxiliary Enterprises | \$2,092,360 | \$3,945,942 | \$1,660,263 | \$543,571 | \$1,582,460 |
| Total All Funds - Revenues | \$19,183,716 | \$30,074,121 | \$34,669,473 | \$18,505,872 | \$26,591,910 |
| Total Headcount | 1,906 | 4,998 | 2,605 | 3,074 | 3,038 |
| Total FTE | 1,030 | 2,537 | 1,349 | 1,407 | 1,553 |

*Tuition and Fees are reported net of scholarship discounts and allowances.

Notes for this section begin on page 23.

Source: *Independent Auditors' Report and Financial Statements; KHEDS AY Collection*

Total All Funds Audited Revenues Fiscal Year 2015

Table 1.11b

| Category | Highland Community College | Hutchinson Community College | Independence Community College | Johnson County Community College | Kansas City Kansas Community College |
|--|----------------------------------|------------------------------------|--------------------------------------|--|---|
| Tuition and Fees* | \$5,343,065 | \$6,787,896 | \$1,557,194 | \$35,804,849 | \$12,933,498 |
| Federal Grants and Contracts | \$5,141,384 | \$7,925,343 | \$2,361,047 | \$17,273,800 | \$12,622,852 |
| State and Local Grants and Contracts | \$2,241,266 | \$652,749 | \$650,601 | \$522,920 | \$550,154 |
| Private Grants and Contracts | \$0 | \$22,744 | \$0 | \$874,221 | \$337,549 |
| State Appropriations | \$3,904,432 | \$9,250,846 | \$1,948,424 | \$30,504,414 | \$11,494,656 |
| County and Local Appropriations | \$1,589,596 | \$13,631,742 | \$6,121,078 | \$84,542,966 | \$33,689,023 |
| Gifts and Contributions | \$66,283 | \$837,732 | \$65,257 | \$0 | \$0 |
| Investment Income | \$9,155 | \$21,684 | \$26,069 | \$89,029 | \$41,348 |
| Interest Income | \$0 | \$0 | \$0 | \$23,190 | \$0 |
| Sales and Services of Educational Departments | \$0 | \$0 | \$101,709 | \$0 | \$0 |
| Realized Gains | \$0 | \$0 | \$0 | \$0 | \$0 |
| Unrealized Gains | \$0 | \$0 | \$0 | \$0 | \$0 |
| Other Revenues | \$916,892 | \$4,168,414 | \$377,459 | \$5,619,225 | \$1,141,035 |
| Subtotal All Funds - Revenues | \$19,212,073 | \$43,299,150 | \$13,208,836 | \$175,254,614 | \$72,810,115 |
| Auxiliary Enterprises | \$2,881,851 | \$6,338,273 | \$1,643,976 | \$10,712,289 | \$3,239,001 |
| Total All Funds - Revenues | \$22,093,924 | \$49,637,423 | \$14,852,812 | \$185,966,903 | \$76,049,116 |
| Total Headcount | 5,184 | 9,275 | 1,292 | 29,837 | 9,212 |
| Total FTE | 2,093 | 3,887 | 719 | 11,510 | 4,019 |

*Tuition and Fees are reported net of scholarship discounts and allowances.

Notes for this section begin on page 23.

Source: *Independent Auditors' Report and Financial Statements; KHEDS AY Collection*

Total All Funds Audited Revenues Fiscal Year 2015

Table 1.11b

| Category | Labette Community College | Neosho County Community College | Pratt Community College | Seward County Community College |
|--|---------------------------------|---------------------------------------|-------------------------------|--|
| Tuition and Fees* | \$1,231,829 | \$4,059,738 | \$1,650,849 | \$2,233,734 |
| Federal Grants and Contracts | \$2,966,988 | \$4,280,069 | \$2,268,742 | \$3,966,099 |
| State and Local Grants and Contracts | \$646,831 | \$1,392,121 | \$818,849 | \$240,228 |
| Private Grants and Contracts | \$0 | \$0 | \$713,406 | \$0 |
| State Appropriations | \$3,005,376 | \$2,804,216 | \$2,374,661 | \$4,902,388 |
| County and Local Appropriations | \$5,168,923 | \$4,841,234 | \$8,070,983 | \$9,141,806 |
| Gifts and Contributions | \$146,464 | \$0 | \$933,130 | \$12,670 |
| Investment Income | \$6,950 | \$12,288 | \$1,132 | \$0 |
| Interest Income | \$0 | \$0 | \$0 | \$25,131 |
| Sales and Services of Educational Departments | \$86,026 | \$0 | \$0 | \$0 |
| Realized Gains | \$0 | \$2,932 | \$0 | \$0 |
| Unrealized Gains | \$0 | \$0 | \$0 | \$0 |
| Other Revenues | \$27,724 | \$361,032 | \$420,967 | \$173,571 |
| Subtotal All Funds - Revenues | \$13,287,111 | \$17,753,629 | \$17,252,719 | \$20,695,627 |
| Auxiliary Enterprises | \$584,178 | \$2,340,867 | \$1,944,184 | \$1,675,575 |
| Total All Funds - Revenues | \$13,871,289 | \$20,094,496 | \$19,196,903 | \$22,371,202 |
| Total Headcount | 2,332 | 3,100 | 1,994 | 2,638 |
| Total FTE | 1,027 | 1,392 | 1,039 | 1,294 |

*Tuition and Fees are reported net of scholarship discounts and allowances.

Notes for this section begin on page 23.

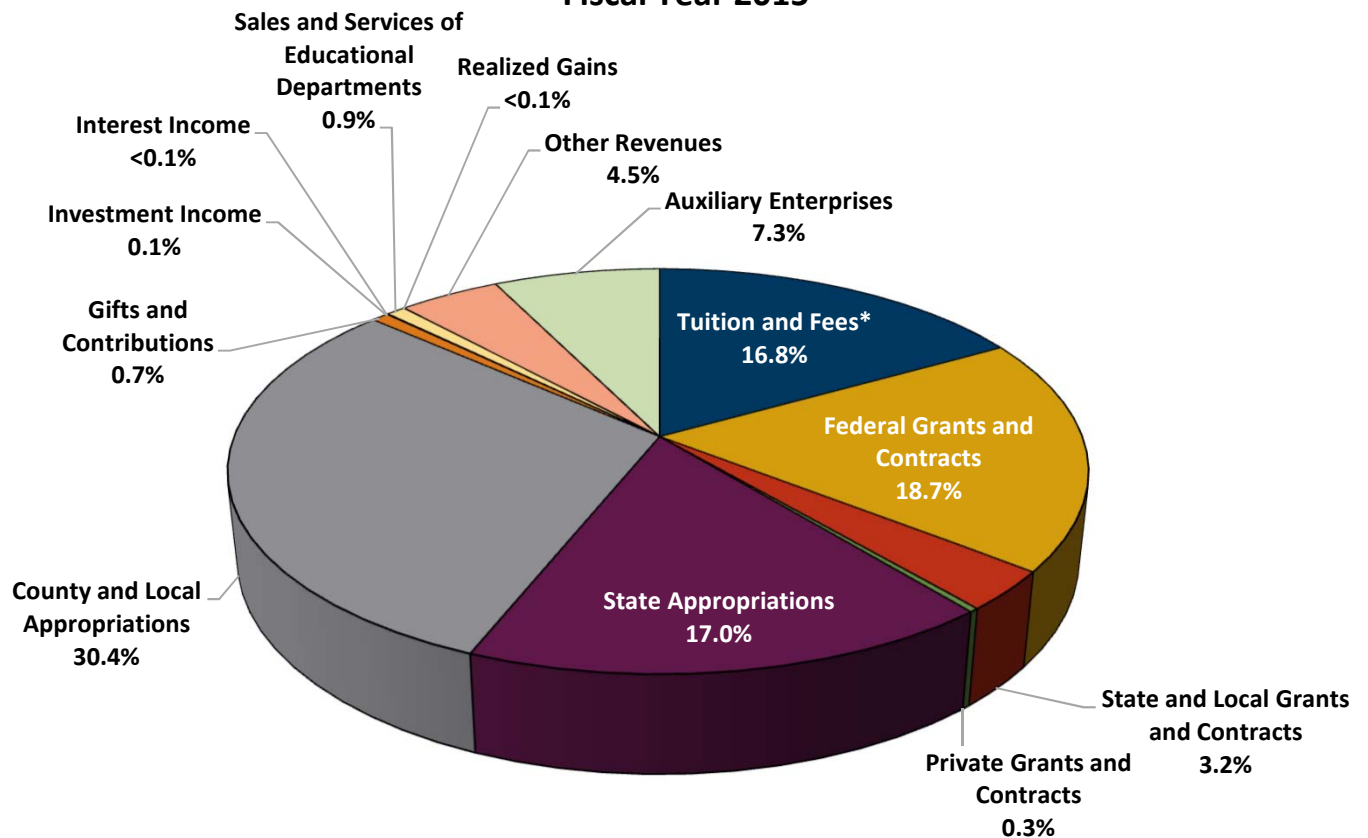
Source: *Independent Auditors' Report and Financial Statements; KHEDS AY Collection*

**Total All Funds Audited Revenues
Fiscal Year 2015**

Table 1.11b

| Category | Total Revenues by Category |
|---|-------------------------------|
| Tuition and Fees* | \$125,396,175 |
| Federal Grants and Contracts | \$139,424,853 |
| State and Local Grants and Contracts | \$23,807,760 |
| Private Grants and Contracts | \$2,272,689 |
| State Appropriations | \$126,811,338 |
| County and Local Appropriations | \$226,462,039 |
| Gifts and Contributions | \$5,566,609 |
| Investment Income | \$379,521 |
| Interest Income | \$65,987 |
| Sales and Services of Educational Departments | \$6,336,493 |
| Realized Gains | \$2,932 |
| Unrealized Gains | \$0 |
| Other Revenues | \$33,465,293 |
| Subtotal All Funds - Revenues | \$689,991,689 |
| Auxiliary Enterprises | \$54,611,645 |
| Grand Total Revenues | \$744,603,334 |

**Grand Total All Funds Audited Revenues
Fiscal Year 2015**



*Tuition and Fees are reported net of scholarship discounts and allowances.

Notes for this section begin on page 23.

Source: *Independent Auditors' Report and Financial Statements; KHEDS AY Collection*

General Fund Changes in Unencumbered Cash Fiscal Year 2014 - 2016

Table 1.11e

| Category | Allen Community College | | | Barton Community College | | |
|---|-------------------------|--------------------|---------------------|--------------------------|---------------------|---------------------|
| | FY 2014 | FY 2015 | FY 2016 | FY 2014 | FY 2015 | FY 2016 |
| | Audited Actual | Audited Actual | Unaudited Actual | Audited Actual | Audited Actual | Unaudited Actual |
| Unencumbered Cash Balance, July 1st | \$7,972,189 | \$7,834,744 | \$8,398,318 | \$10,019,533 | \$10,510,209 | \$12,838,581 |
| Revenues | | | | | | |
| Tuition | \$2,637,895 | \$2,512,619 | \$2,591,094 | \$8,467,258 | \$12,210,324 | \$13,071,392 |
| Fees | \$691,346 | \$675,857 | \$699,884 | \$4,345,359 | \$1,133,300 | \$780,963 |
| Federal Grants | \$9,563 | \$6,138 | \$963 | \$0 | \$225 | \$195 |
| Other Federal Income | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| State Operating Grant | \$3,473,421 | \$3,403,954 | \$3,473,421 | \$4,395,227 | \$4,307,322 | \$4,395,227 |
| Local Ad Valorem Tax Reduction | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| State Grants and Contracts | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| State Retirement Contributions | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Other State Income | \$0 | \$0 | \$0 | \$343,781 | \$303,497 | \$202,318 |
| Prior Year Ad Valorem Property Tax | \$43,433 | \$45,636 | \$39,113 | \$456,287 | \$501,437 | \$706,599 |
| Current Year Ad Valorem Property Tax | \$1,387,137 | \$1,428,548 | \$2,065,113 | \$8,102,249 | \$7,888,618 | \$7,669,998 |
| Motor Vehicle Tax | \$182,809 | \$208,697 | \$219,897 | \$1,004,443 | \$1,249,484 | \$1,255,581 |
| Recreational Vehicle Tax | \$1,803 | \$2,014 | \$2,308 | \$10,607 | \$14,563 | \$12,921 |
| Delinquent Tax | \$23,721 | \$21,922 | \$29,860 | \$50,840 | \$286,832 | \$168,707 |
| In Lieu of Tax - IRB | \$222 | \$2,483 | \$2,616 | \$0 | \$0 | \$0 |
| Other Local Income | \$0 | \$0 | \$0 | -\$75,810 | -\$105,583 | -\$110,156 |
| Gifts | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Interest | \$151 | \$11,460 | \$25,931 | \$17,381 | \$12,964 | \$12,146 |
| All Other Income | \$240,288 | \$78,395 | \$276,606 | \$388,075 | \$325,576 | \$296,748 |
| Cancellation of Prior Yr Encumbrances | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Revenues | \$8,691,789 | \$8,397,723 | \$9,426,806 | \$27,505,697 | \$28,128,559 | \$28,462,639 |
| Expenditures | | | | | | |
| Instruction | \$3,776,538 | \$3,344,434 | \$3,523,322 | \$9,561,835 | \$9,571,893 | \$9,254,535 |
| Research | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Public Service | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Academic Support | \$497,741 | \$479,045 | \$553,165 | \$2,421,174 | \$2,333,151 | \$2,655,694 |
| Student Services | \$1,659,601 | \$1,656,696 | \$1,900,991 | \$2,285,549 | \$2,242,654 | \$2,322,933 |
| Institutional Support | \$1,303,827 | \$1,493,751 | \$1,534,181 | \$519,414 | \$668,247 | \$404,442 |
| Operation and Maintenance | \$1,150,140 | \$414,427 | \$963,093 | \$3,443,716 | \$3,014,518 | \$3,253,720 |
| Scholarships | \$161,999 | \$129,214 | \$137,158 | \$438,201 | \$438,097 | \$423,523 |
| Total Expenditures | \$8,549,846 | \$7,517,567 | \$8,611,910 | \$18,669,889 | \$18,268,560 | \$18,314,847 |
| Transfers | | | | | | |
| Transfer to Vocational | \$119,333 | \$151,162 | -\$166,239 | \$8,345,132 | \$7,531,627 | \$7,739,590 |
| Non-mandatory Transfers | \$32,208 | \$37,573 | \$24,489 | \$0 | \$0 | \$0 |
| Mandatory Transfers | \$127,847 | \$127,847 | \$125,519 | \$0 | \$0 | \$0 |
| Total Transfers | \$279,388 | \$316,582 | -\$16,231 | \$8,345,132 | \$7,531,627 | \$7,739,590 |
| Unencumbered Cash Balance, June 30th | \$7,834,744 | \$8,398,318 | \$9,229,445 | \$10,510,209 | \$12,838,581 | \$15,246,783 |

Notes for this section begin on page 23.

Source: *Municipal Budgets*

General Fund Changes in Unencumbered Cash Fiscal Year 2014 - 2016

Table 1.11e

| Category | Butler Community College | | | Cloud County Community College | | |
|---|--------------------------|---------------------|---------------------|--------------------------------|--------------------|---------------------|
| | FY 2014 | FY 2015 | FY 2016 | FY 2014 | FY 2015 | FY 2016 |
| | Audited Actual | Audited Actual | Unaudited Actual | Audited Actual | Audited Actual | Unaudited Actual |
| Unencumbered Cash Balance, July 1st | \$7,744,835 | \$9,441,093 | \$10,720,373 | \$1,285,340 | \$1,170,549 | \$1,563,700 |
| Revenues | | | | | | |
| Tuition | \$10,035,462 | \$10,120,912 | \$10,162,948 | \$2,147,964 | \$2,554,988 | \$2,179,549 |
| Fees | \$4,810,379 | \$4,599,768 | \$4,888,521 | \$130,059 | \$167,454 | \$163,422 |
| Federal Grants | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Other Federal Income | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| State Operating Grant | \$10,543,448 | \$10,332,579 | \$10,543,448 | \$3,063,686 | \$3,002,412 | \$3,063,686 |
| Local Ad Valorem Tax Reduction | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| State Grants and Contracts | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| State Retirement Contributions | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Other State Income | \$0 | \$0 | \$0 | \$16,824 | \$16,487 | \$0 |
| Prior Year Ad Valorem Property Tax | \$283,501 | \$233,467 | \$263,370 | \$0 | \$0 | \$100,593 |
| Current Year Ad Valorem Property Tax | \$10,505,265 | \$10,999,357 | \$11,108,224 | \$1,986,708 | \$1,978,071 | \$2,107,182 |
| Motor Vehicle Tax | \$1,271,522 | \$1,351,922 | \$1,404,121 | \$266,524 | \$295,273 | \$262,904 |
| Recreational Vehicle Tax | \$18,550 | \$19,826 | \$19,490 | \$27,852 | \$3,566 | \$0 |
| Delinquent Tax | \$398,256 | \$247,336 | \$355,401 | \$60,537 | \$53,457 | \$37,431 |
| In Lieu of Tax - IRB | \$24,506 | \$20,545 | \$9,762 | \$66 | \$65 | \$0 |
| Other Local Income | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Gifts | \$0 | \$0 | \$10,000 | \$0 | \$0 | \$0 |
| Interest | \$6,029 | \$5,260 | \$11,851 | \$35,170 | \$1,344 | \$15,619 |
| All Other Income | \$4,169,142 | \$3,492,371 | \$7,915,303 | \$259,685 | \$345,769 | \$256,972 |
| Cancellation of Prior Yr Encumbrances | \$204,757 | \$193,333 | \$208,479 | \$0 | \$0 | \$0 |
| Total Revenues | \$42,270,817 | \$41,616,676 | \$46,900,918 | \$7,995,075 | \$8,418,886 | \$8,187,358 |
| Expenditures | | | | | | |
| Instruction | \$11,463,309 | \$11,006,539 | \$11,522,335 | \$4,427,301 | \$4,155,418 | \$2,387,579 |
| Research | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Public Service | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Academic Support | \$2,727,384 | \$2,792,291 | \$2,862,483 | \$286,609 | \$372,831 | \$323,752 |
| Student Services | \$4,867,242 | \$4,835,449 | \$4,627,479 | \$1,519,751 | \$1,624,463 | \$1,760,581 |
| Institutional Support | \$9,906,158 | \$9,360,921 | \$10,128,565 | \$1,402,907 | \$1,396,729 | \$3,139,811 |
| Operation and Maintenance | \$2,481,776 | \$3,237,214 | \$5,655,529 | \$375,735 | \$427,027 | \$573,028 |
| Scholarships | \$2,525,299 | \$2,610,801 | \$2,816,872 | \$72,885 | \$0 | \$0 |
| Total Expenditures | \$33,971,168 | \$33,843,215 | \$37,613,263 | \$8,085,188 | \$7,976,468 | \$8,184,751 |
| Transfers | | | | | | |
| Transfer to Vocational | \$2,897,845 | \$2,924,156 | \$3,500,000 | \$0 | \$0 | \$0 |
| Non-mandatory Transfers | \$1,470,107 | \$1,255,007 | \$2,543,952 | \$24,678 | \$49,267 | \$0 |
| Mandatory Transfers | \$2,235,439 | \$2,315,018 | \$2,632,354 | \$0 | \$0 | \$0 |
| Total Transfers | \$6,603,391 | \$6,494,181 | \$8,676,306 | \$24,678 | \$49,267 | \$0 |
| Unencumbered Cash Balance, June 30th | \$9,441,093 | \$10,720,373 | \$11,331,722 | \$1,170,549 | \$1,563,700 | \$1,566,307 |

Notes for this section begin on page 23.

Source: Municipal Budgets

General Fund Changes in Unencumbered Cash Fiscal Year 2014 - 2016

Table 1.11e

| Category | Coffeyville Community College | | | Colby Community College | | |
|---|-------------------------------|--------------------|---------------------|-------------------------|---------------------|---------------------|
| | FY 2014 | FY 2015 | FY 2016 | FY 2014 | FY 2015 | FY 2016 |
| | Audited Actual | Audited Actual | Unaudited Actual | Audited Actual | Audited Actual | Unaudited Actual |
| Unencumbered Cash Balance, July 1st | \$3,315,184 | \$4,362,332 | \$3,941,150 | \$914,559 | \$1,523,228 | \$3,806,578 |
| Revenues | | | | | | |
| Tuition | \$1,092,903 | \$697,045 | \$1,008,751 | \$2,052,750 | \$2,637,833 | \$2,629,472 |
| Fees | \$0 | \$0 | \$0 | \$0 | \$717,698 | \$691,777 |
| Federal Grants | \$4,225 | \$3,570 | \$874 | \$0 | \$0 | \$0 |
| Other Federal Income | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| State Operating Grant | \$1,798,887 | \$1,762,909 | \$1,798,887 | \$2,129,183 | \$2,303,849 | \$2,137,894 |
| Local Ad Valorem Tax Reduction | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| State Grants and Contracts | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| State Retirement Contributions | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Other State Income | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Prior Year Ad Valorem Property Tax | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Current Year Ad Valorem Property Tax | \$6,578,834 | \$5,916,814 | \$5,949,165 | \$4,560,719 | \$4,722,103 | \$5,113,866 |
| Motor Vehicle Tax | \$528,510 | \$549,929 | \$590,856 | \$477,966 | \$775,293 | \$535,923 |
| Recreational Vehicle Tax | \$7,021 | \$11,870 | \$10,304 | \$6,561 | \$35,371 | \$7,716 |
| Delinquent Tax | \$131,280 | \$217,847 | \$224,253 | \$85,377 | \$43,332 | \$82,831 |
| In Lieu of Tax - IRB | \$17,711 | \$2,162 | \$2,162 | \$21,514 | \$6,288 | \$7,898 |
| Other Local Income | \$0 | \$69,144 | \$59,408 | \$0 | \$0 | \$0 |
| Gifts | \$0 | \$0 | \$8,021 | \$0 | \$0 | \$271,271 |
| Interest | \$3,334 | \$8,952 | \$5,553 | \$2,714 | \$6,426 | \$12,624 |
| All Other Income | \$34,391 | \$0 | \$0 | \$735,586 | \$448,104 | \$375,238 |
| Cancellation of Prior Yr Encumbrances | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Revenues | \$10,197,096 | \$9,240,242 | \$9,658,234 | \$10,072,370 | \$11,696,297 | \$11,866,510 |
| Expenditures | | | | | | |
| Instruction | \$2,857,423 | \$3,158,525 | \$2,093,184 | \$3,634,920 | \$4,301,713 | \$4,600,000 |
| Research | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Public Service | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Academic Support | \$349,585 | \$403,212 | \$438,492 | \$0 | \$1,701,592 | \$1,800,000 |
| Student Services | \$2,206,262 | \$2,323,620 | \$2,799,468 | \$549,975 | \$673,375 | \$700,000 |
| Institutional Support | \$685,629 | \$712,629 | \$943,952 | \$1,561,933 | \$281,370 | \$300,000 |
| Operation and Maintenance | \$1,607,026 | \$1,709,267 | \$1,792,647 | \$1,762,416 | \$1,033,729 | \$1,200,000 |
| Scholarships | \$310,586 | \$299,953 | \$379,069 | \$938,837 | \$916,983 | \$900,000 |
| Total Expenditures | \$8,016,511 | \$8,607,206 | \$8,446,812 | \$8,448,081 | \$8,908,762 | \$9,500,000 |
| Transfers | | | | | | |
| Transfer to Vocational | \$1,116,515 | \$1,050,000 | \$1,420,000 | \$0 | \$0 | \$0 |
| Non-mandatory Transfers | \$16,922 | \$4,218 | \$84,850 | \$1,870,601 | \$504,185 | \$1,456,054 |
| Mandatory Transfers | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Transfers | \$1,133,437 | \$1,054,218 | \$1,504,850 | \$1,870,601 | \$504,185 | \$1,456,054 |
| Unencumbered Cash Balance, June 30th | \$4,362,332 | \$3,941,150 | \$3,647,722 | \$668,247 | \$3,806,578 | \$4,717,034 |

Notes for this section begin on page 23.

Source: Municipal Budgets

General Fund Changes in Unencumbered Cash Fiscal Year 2014 - 2016

Table 1.11e

| Category | Cowley Community College | | | Dodge City Community College | | |
|---|--------------------------|---------------------|---------------------|------------------------------|---------------------|---------------------|
| | FY 2014 | FY 2015 | FY 2016 | FY 2014 | FY 2015 | FY 2016 |
| | Audited Actual | Audited Actual | Unaudited Actual | Audited Actual | Audited Actual | Unaudited Actual |
| Unencumbered Cash Balance, July 1st | \$8,295,668 | \$8,311,195 | \$7,531,879 | \$4,934,453 | \$4,757,784 | \$5,210,143 |
| Revenues | | | | | | |
| Tuition | \$4,698,915 | \$4,285,948 | \$3,684,837 | \$997,026 | \$1,040,254 | \$1,138,749 |
| Fees | \$0 | \$0 | \$716,240 | \$785,293 | \$985,928 | \$985,268 |
| Federal Grants | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Other Federal Income | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| State Operating Grant | \$4,410,683 | \$4,322,469 | \$4,410,683 | \$1,512,063 | \$1,498,309 | \$1,512,063 |
| Local Ad Valorem Tax Reduction | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| State Grants and Contracts | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| State Retirement Contributions | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Other State Income | \$0 | \$0 | \$0 | \$16,824 | \$0 | \$0 |
| Prior Year Ad Valorem Property Tax | \$101,517 | \$282,477 | \$31,177 | \$203,102 | \$222,346 | \$134,789 |
| Current Year Ad Valorem Property Tax | \$4,195,376 | \$3,853,417 | \$4,443,015 | \$8,229,694 | \$7,984,922 | \$8,227,453 |
| Motor Vehicle Tax | \$627,543 | \$615,359 | \$468,461 | \$879,602 | \$925,824 | \$944,912 |
| Recreational Vehicle Tax | \$10,827 | \$10,472 | \$176,388 | \$6,666 | \$6,905 | \$6,611 |
| Delinquent Tax | \$69,049 | \$52,397 | \$76,806 | \$224,772 | \$197,104 | \$209,343 |
| In Lieu of Tax - IRB | \$1,257 | \$1,223 | \$0 | \$199,090 | \$190,471 | \$23,797 |
| Other Local Income | \$0 | \$674,919 | \$185,920 | \$344,981 | \$353,420 | \$364,591 |
| Gifts | \$0 | \$0 | \$0 | \$0 | \$10,000 | \$0 |
| Interest | \$24,971 | \$0 | \$0 | \$7,412 | \$6,549 | \$0 |
| All Other Income | \$1,170,860 | \$0 | \$0 | \$171,916 | \$1,086,448 | \$1,051,317 |
| Cancellation of Prior Yr Encumbrances | \$90,878 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Revenues | \$15,401,876 | \$14,098,681 | \$14,193,527 | \$13,578,441 | \$14,508,480 | \$14,598,893 |
| Expenditures | | | | | | |
| Instruction | \$4,771,093 | \$4,698,873 | \$4,736,502 | \$2,483,663 | \$2,614,253 | \$2,795,676 |
| Research | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Public Service | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Academic Support | \$607,276 | \$539,626 | \$453,428 | \$1,077,626 | \$1,052,107 | \$1,064,207 |
| Student Services | \$3,191,621 | \$3,247,110 | \$3,260,795 | \$2,458,066 | \$2,528,608 | \$2,770,912 |
| Institutional Support | \$2,154,477 | \$3,169,064 | \$2,405,782 | \$3,068,873 | \$3,584,517 | \$3,264,898 |
| Operation and Maintenance | \$3,345,752 | \$2,803,660 | \$2,469,449 | \$2,786,550 | \$2,097,218 | \$2,484,199 |
| Scholarships | \$218,006 | \$274,057 | \$300,624 | \$290,252 | \$243,825 | \$248,425 |
| Total Expenditures | \$14,288,225 | \$14,732,390 | \$13,626,580 | \$12,165,030 | \$12,120,528 | \$12,628,317 |
| Transfers | | | | | | |
| Transfer to Vocational | \$1,063,124 | \$110,607 | \$1,900,142 | \$1,300,000 | \$1,500,000 | \$1,700,000 |
| Non-mandatory Transfers | \$35,000 | \$35,000 | \$35,000 | \$12,000 | \$140,000 | \$205,000 |
| Mandatory Transfers | \$0 | \$0 | \$0 | \$278,080 | \$295,593 | \$0 |
| Total Transfers | \$1,098,124 | \$145,607 | \$1,935,142 | \$1,590,080 | \$1,935,593 | \$1,905,000 |
| Unencumbered Cash Balance, June 30th | \$8,311,195 | \$7,531,879 | \$6,163,684 | \$4,757,784 | \$5,210,143 | \$5,275,719 |

Notes for this section begin on page 23.

Source: Municipal Budgets

General Fund Changes in Unencumbered Cash Fiscal Year 2014 - 2016

Table 1.11e

| Category | Fort Scott Community College | | | Garden City Community College | | |
|---|------------------------------|--------------------|---------------------|-------------------------------|---------------------|---------------------|
| | FY 2014 | FY 2015 | FY 2016 | FY 2014 | FY 2015 | FY 2016 |
| | Audited Actual | Audited Actual | Unaudited Actual | Audited Actual | Audited Actual | Unaudited Actual |
| Unencumbered Cash Balance, July 1st | \$1,152,747 | \$1,467,110 | \$1,322,488 | \$7,890,050 | \$8,644,698 | \$8,929,679 |
| Revenues | | | | | | |
| Tuition | \$1,454,383 | \$1,418,833 | \$1,354,134 | \$2,327,913 | \$2,635,614 | \$2,877,488 |
| Fees | \$1,037,502 | \$981,708 | \$897,962 | \$567,511 | \$663,493 | \$629,329 |
| Federal Grants | \$4,945 | \$4,245 | \$485 | \$0 | \$0 | \$0 |
| Other Federal Income | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| State Operating Grant | \$1,950,210 | \$1,911,205 | \$1,933,386 | \$1,691,376 | \$1,657,548 | \$1,691,376 |
| Local Ad Valorem Tax Reduction | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| State Grants and Contracts | \$0 | \$0 | \$16,824 | \$0 | \$0 | \$0 |
| State Retirement Contributions | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Other State Income | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Prior Year Ad Valorem Property Tax | \$212,024 | \$81,835 | \$85,146 | \$105,473 | -\$5 | \$352,022 |
| Current Year Ad Valorem Property Tax | \$2,448,557 | \$2,458,562 | \$2,561,282 | \$9,624,159 | \$10,134,915 | \$8,861,912 |
| Motor Vehicle Tax | \$364,729 | \$322,516 | \$400,471 | \$705,951 | \$881,779 | \$842,184 |
| Recreational Vehicle Tax | \$0 | \$3,337 | \$4,403 | \$7,136 | \$14,180 | \$9,406 |
| Delinquent Tax | \$132,728 | \$175,654 | \$83,965 | \$174,815 | \$210,582 | \$193,246 |
| In Lieu of Tax - IRB | \$2,308 | \$0 | \$0 | \$128,232 | \$134,234 | \$83,801 |
| Other Local Income | \$0 | \$0 | -\$28,898 | \$11,670 | \$0 | -\$253,333 |
| Gifts | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Interest | \$0 | \$0 | \$0 | \$33,698 | \$31,434 | \$16,733 |
| All Other Income | \$272,650 | \$282,394 | \$297,232 | \$536,448 | \$320,721 | \$174,415 |
| Cancellation of Prior Yr Encumbrances | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Revenues | \$7,880,036 | \$7,640,289 | \$7,606,392 | \$15,914,382 | \$16,684,495 | \$15,478,579 |
| Expenditures | | | | | | |
| Instruction | \$2,072,491 | \$2,066,680 | \$2,050,006 | \$3,334,180 | \$3,279,596 | \$3,228,582 |
| Research | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Public Service | \$4,991 | \$4,801 | \$7,898 | \$61,798 | \$52,486 | \$3,126 |
| Academic Support | \$223,255 | \$219,067 | \$278,056 | \$679,085 | \$619,536 | \$677,540 |
| Student Services | \$2,001,958 | \$2,386,322 | \$1,998,406 | \$3,005,383 | \$3,153,803 | \$3,188,336 |
| Institutional Support | \$1,749,244 | \$1,795,575 | \$1,552,465 | \$2,581,742 | \$4,184,331 | \$2,421,468 |
| Operation and Maintenance | \$1,308,241 | \$1,643,108 | \$1,549,498 | \$3,166,942 | \$3,027,939 | \$3,183,337 |
| Scholarships | \$24,809 | \$39,358 | \$26,047 | \$323,219 | \$399,841 | \$432,805 |
| Total Expenditures | \$7,384,989 | \$8,154,911 | \$7,462,376 | \$13,152,349 | \$14,717,532 | \$13,135,194 |
| Transfers | | | | | | |
| Transfer to Vocational | \$180,684 | \$0 | \$0 | \$0 | \$905,632 | \$955,037 |
| Non-mandatory Transfers | \$0 | -\$370,000 | \$18,023 | \$0 | \$0 | \$0 |
| Mandatory Transfers | \$0 | \$0 | \$0 | \$2,007,385 | \$776,350 | \$2,694,664 |
| Total Transfers | \$180,684 | -\$370,000 | \$18,023 | \$2,007,385 | \$1,681,982 | \$3,649,701 |
| Unencumbered Cash Balance, June 30th | \$1,467,110 | \$1,322,488 | \$1,448,481 | \$8,644,698 | \$8,929,679 | \$7,623,363 |

Notes for this section begin on page 23.

Source: Municipal Budgets

General Fund Changes in Unencumbered Cash Fiscal Year 2014 - 2016

Table 1.11e

| Category | Highland Community College | | | Hutchinson Community College | | |
|---|----------------------------|---------------------|---------------------|------------------------------|---------------------|---------------------|
| | FY 2014 | FY 2015 | FY 2016 | FY 2014 | FY 2015 | FY 2016 |
| | Audited Actual | Audited Actual | Unaudited Actual | Audited Actual | Audited Actual | Unaudited Actual |
| Unencumbered Cash Balance, July 1st | \$1,314,396 | \$622,614 | \$1,148,910 | \$4,690,521 | \$6,033,617 | \$8,477,926 |
| Revenues | | | | | | |
| Tuition | \$4,378,463 | \$5,487,866 | \$5,367,785 | \$4,691,665 | \$4,820,463 | \$5,579,187 |
| Fees | \$1,700,795 | \$1,582,050 | \$1,684,347 | \$1,046,721 | \$948,027 | \$770,036 |
| Federal Grants | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Other Federal Income | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| State Operating Grant | \$3,984,114 | \$3,904,342 | \$3,984,114 | \$5,104,177 | \$5,002,093 | \$5,104,177 |
| Local Ad Valorem Tax Reduction | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| State Grants and Contracts | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| State Retirement Contributions | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Other State Income | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Prior Year Ad Valorem Property Tax | \$0 | \$0 | \$0 | \$0 | -\$449 | -\$169 |
| Current Year Ad Valorem Property Tax | \$1,282,256 | \$1,413,978 | \$1,480,606 | \$11,495,489 | \$12,024,782 | \$12,172,653 |
| Motor Vehicle Tax | \$112,769 | \$140,419 | \$139,149 | \$1,832,364 | \$1,203,854 | \$1,509,231 |
| Recreational Vehicle Tax | \$24,496 | \$4,744 | \$3,298 | \$21,561 | \$18,384 | \$17,207 |
| Delinquent Tax | \$23,977 | \$30,456 | \$27,373 | \$343,798 | \$372,723 | \$264,336 |
| In Lieu of Tax - IRB | \$0 | \$0 | \$0 | \$2,021 | -\$23,874 | \$9,076 |
| Other Local Income | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Gifts | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Interest | \$0 | \$9,154 | \$9,200 | \$13,189 | \$17,097 | \$7,812 |
| All Other Income | \$941,803 | \$1,182,201 | \$100,000 | \$744,594 | \$647,330 | \$699,254 |
| Cancellation of Prior Yr Encumbrances | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Revenues | \$12,448,673 | \$13,755,210 | \$12,795,872 | \$25,295,579 | \$25,030,430 | \$26,132,800 |
| Expenditures | | | | | | |
| Instruction | \$3,745,723 | \$3,690,681 | \$3,625,986 | \$5,715,298 | \$5,630,571 | \$5,900,149 |
| Research | \$2,567 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Public Service | \$347,946 | \$372,502 | \$319,230 | \$56,697 | \$63,257 | \$47,313 |
| Academic Support | \$530,145 | \$1,096,291 | \$1,058,674 | \$1,298,732 | \$1,423,673 | \$1,580,780 |
| Student Services | \$2,140,355 | \$2,269,434 | \$2,338,203 | \$4,254,358 | \$4,606,933 | \$3,598,062 |
| Institutional Support | \$3,464,902 | \$3,077,052 | \$2,494,904 | \$2,547,127 | \$2,623,351 | \$2,877,898 |
| Operation and Maintenance | \$1,840,829 | \$1,822,954 | \$1,619,373 | \$2,295,662 | \$2,444,455 | \$2,778,466 |
| Scholarships | \$0 | \$0 | \$0 | \$123,609 | \$132,881 | \$135,664 |
| Total Expenditures | \$12,072,467 | \$12,328,914 | \$11,456,370 | \$16,291,483 | \$16,925,121 | \$16,918,332 |
| Transfers | | | | | | |
| Transfer to Vocational | \$900,000 | \$900,000 | \$900,000 | \$6,000,000 | \$4,000,000 | \$5,500,000 |
| Non-mandatory Transfers | \$268,948 | \$0 | \$0 | \$1,661,000 | \$1,661,000 | \$1,661,000 |
| Mandatory Transfers | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Transfers | \$1,168,948 | \$900,000 | \$900,000 | \$7,661,000 | \$5,661,000 | \$7,161,000 |
| Unencumbered Cash Balance, June 30th | \$521,654 | \$1,148,910 | \$1,588,412 | \$6,033,617 | \$8,477,926 | \$10,531,394 |

Notes for this section begin on page 23.

Source: Municipal Budgets

General Fund Changes in Unencumbered Cash Fiscal Year 2014 - 2016

Table 1.11e

| Category | Independence Community College | | | Johnson County Community College | | |
|---|--------------------------------|--------------------|---------------------|----------------------------------|----------------------|----------------------|
| | FY 2014 | FY 2015 | FY 2016 | FY 2014 | FY 2015 | FY 2016 |
| | Audited Actual | Audited Actual | Unaudited Actual | Audited Actual | Audited Actual | Unaudited Actual |
| Unencumbered Cash Balance, July 1st | \$5,527,722 | \$5,854,782 | \$6,099,730 | \$53,851,076 | \$59,988,104 | \$67,161,001 |
| Revenues | | | | | | |
| Tuition | \$1,079,227 | \$1,079,372 | \$1,401,537 | \$20,835,448 | \$20,680,717 | \$23,260,419 |
| Fees | \$426,703 | \$638,957 | \$787,280 | \$0 | \$495,547 | \$263,943 |
| Federal Grants | \$583,001 | \$6,205 | \$0 | \$128,329 | \$0 | \$0 |
| Other Federal Income | \$0 | \$0 | \$0 | \$0 | \$114,982 | \$98,550 |
| State Operating Grant | \$1,429,492 | \$1,400,902 | \$1,429,492 | \$15,221,801 | \$14,917,365 | \$15,221,801 |
| Local Ad Valorem Tax Reduction | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| State Grants and Contracts | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| State Retirement Contributions | \$0 | \$0 | \$0 | \$7,308,673 | \$5,832,354 | \$6,136,843 |
| Other State Income | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Prior Year Ad Valorem Property Tax | \$0 | \$0 | \$0 | \$1,069,852 | \$1,130,539 | \$1,040,554 |
| Current Year Ad Valorem Property Tax | \$4,149,762 | \$4,930,480 | \$4,900,153 | \$66,707,545 | \$69,671,491 | \$73,826,334 |
| Motor Vehicle Tax | \$519,981 | \$541,295 | \$584,458 | \$6,834,736 | \$7,618,056 | \$8,293,156 |
| Recreational Vehicle Tax | \$5,078 | \$5,560 | \$9,625 | \$52,234 | \$65,919 | \$53,664 |
| Delinquent Tax | \$128,934 | \$335,797 | \$166,204 | \$688,805 | \$710,254 | \$1,505,807 |
| In Lieu of Tax - IRB | \$870 | \$18,520 | \$2,348 | \$0 | \$0 | \$0 |
| Other Local Income | \$0 | \$0 | \$0 | \$88,358 | \$98,822 | \$103,229 |
| Gifts | \$0 | \$0 | \$92,160 | \$0 | \$0 | \$0 |
| Interest | \$5,882 | \$5,092 | \$3,966 | \$60,827 | \$68,499 | \$147,275 |
| All Other Income | \$146,603 | \$5,957 | \$7,877 | \$2,477,253 | \$1,677,826 | \$2,600,110 |
| Cancellation of Prior Yr Encumbrances | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Revenues | \$8,475,533 | \$8,968,135 | \$9,385,100 | \$121,473,861 | \$123,082,371 | \$132,551,685 |
| Expenditures | | | | | | |
| Instruction | \$1,508,046 | \$1,851,751 | \$2,531,386 | \$38,714,708 | \$38,705,186 | \$47,607,779 |
| Research | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Public Service | \$0 | \$0 | \$0 | \$133,193 | \$230,811 | \$283,900 |
| Academic Support | \$946,590 | \$863,698 | \$498,182 | \$15,983,136 | \$14,913,925 | \$18,344,282 |
| Student Services | \$1,679,541 | \$1,577,313 | \$1,815,155 | \$9,234,701 | \$8,966,110 | \$11,028,407 |
| Institutional Support | \$1,954,654 | \$2,095,102 | \$2,162,497 | \$16,737,895 | \$17,257,542 | \$21,226,955 |
| Operation and Maintenance | \$1,103,845 | \$708,596 | \$1,224,084 | \$7,991,568 | \$8,699,790 | \$10,700,831 |
| Scholarships | \$515,232 | \$1,022,699 | \$1,290,443 | \$0 | \$0 | \$0 |
| Total Expenditures | \$7,707,908 | \$8,119,159 | \$9,521,747 | \$88,795,201 | \$88,773,364 | \$109,192,154 |
| Transfers | | | | | | |
| Transfer to Vocational | \$573,947 | \$451,491 | \$523,696 | \$26,541,632 | \$27,136,110 | \$22,025,971 |
| Non-mandatory Transfers | \$444,822 | \$106,754 | \$109,396 | \$0 | \$0 | \$0 |
| Mandatory Transfers | \$105,626 | \$45,783 | \$66,791 | \$0 | \$0 | \$0 |
| Total Transfers | \$1,124,395 | \$604,028 | \$699,883 | \$26,541,632 | \$27,136,110 | \$22,025,971 |
| Unencumbered Cash Balance, June 30th | \$5,170,952 | \$6,099,730 | \$5,263,200 | \$59,988,104 | \$67,161,001 | \$68,494,561 |

Notes for this section begin on page 23.

Source: Municipal Budgets

General Fund Changes in Unencumbered Cash Fiscal Year 2014 - 2016

Table 1.11e

| Category | Kansas City Kansas Community College | | | Labette Community College | | |
|---|--------------------------------------|---------------------|---------------------|---------------------------|--------------------|---------------------|
| | FY 2014 | FY 2015 | FY 2016 | FY 2014 | FY 2015 | FY 2016 |
| | Audited Actual | Audited Actual | Unaudited Actual | Audited Actual | Audited Actual | Unaudited Actual |
| Unencumbered Cash Balance, July 1st | \$5,312,355 | \$5,737,405 | \$7,709,176 | \$3,441,060 | \$3,243,336 | \$2,934,893 |
| Revenues | | | | | | |
| Tuition | \$6,147,123 | \$5,581,783 | \$6,171,988 | \$772,368 | \$734,048 | \$920,350 |
| Fees | \$952,163 | \$908,192 | \$1,516,664 | \$514,298 | \$602,154 | \$1,135,436 |
| Federal Grants | \$0 | \$0 | \$0 | \$3,305 | \$0 | \$0 |
| Other Federal Income | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| State Operating Grant | \$5,988,313 | \$5,868,547 | \$5,988,313 | \$1,612,947 | \$1,580,688 | \$1,612,947 |
| Local Ad Valorem Tax Reduction | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| State Grants and Contracts | \$0 | \$0 | \$0 | \$624,660 | \$618,181 | \$0 |
| State Retirement Contributions | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Other State Income | \$0 | \$0 | \$0 | \$0 | \$0 | \$14,170 |
| Prior Year Ad Valorem Property Tax | \$600,682 | \$1,079,729 | \$838,107 | \$0 | \$0 | \$0 |
| Current Year Ad Valorem Property Tax | \$24,212,577 | \$24,652,243 | \$25,183,127 | \$4,112,504 | \$4,234,324 | \$4,285,460 |
| Motor Vehicle Tax | \$2,595,833 | \$3,077,600 | \$3,379,219 | \$681,231 | \$701,381 | \$691,882 |
| Recreational Vehicle Tax | \$8,023 | \$8,484 | \$8,617 | \$6,133 | \$6,440 | \$6,318 |
| Delinquent Tax | \$1,196,607 | \$1,526,885 | \$1,523,437 | \$115,480 | \$156,953 | \$169,677 |
| In Lieu of Tax - IRB | \$429,388 | \$595,709 | \$646,662 | \$10,095 | \$11,569 | \$21,848 |
| Other Local Income | \$5,433,740 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Gifts | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Interest | \$7,191 | \$6,246 | \$24,156 | \$132 | \$6,950 | \$0 |
| All Other Income | \$79,393 | \$185,295 | \$41,786 | \$5,376 | \$34,841 | \$126,956 |
| Cancellation of Prior Yr Encumbrances | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Revenues | \$47,651,033 | \$43,490,713 | \$45,322,076 | \$8,458,529 | \$8,687,529 | \$8,985,044 |
| Expenditures | | | | | | |
| Instruction | \$17,425,742 | \$15,690,332 | \$15,958,496 | \$2,436,808 | \$1,824,713 | \$1,942,985 |
| Research | \$205,249 | \$283,086 | \$141,902 | \$0 | \$0 | \$0 |
| Public Service | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Academic Support | \$1,562,524 | \$1,653,232 | \$1,379,516 | \$371,097 | \$332,210 | \$282,433 |
| Student Services | \$4,338,947 | \$5,535,837 | \$5,218,214 | \$1,030,390 | \$1,048,626 | \$1,043,228 |
| Institutional Support | \$7,187,299 | \$6,842,916 | \$7,894,933 | \$2,387,250 | \$3,265,116 | \$3,104,753 |
| Operation and Maintenance | \$11,259,786 | \$5,478,854 | \$4,719,253 | \$787,154 | \$768,989 | \$722,415 |
| Scholarships | \$877,863 | \$1,005,127 | \$977,082 | \$0 | \$0 | \$0 |
| Total Expenditures | \$42,857,410 | \$36,489,384 | \$36,289,396 | \$7,012,699 | \$7,239,654 | \$7,095,814 |
| Transfers | | | | | | |
| Transfer to Vocational | \$1,310,000 | \$2,000,000 | \$4,175,492 | \$1,643,554 | \$1,756,318 | \$0 |
| Non-mandatory Transfers | \$2,923,573 | \$2,844,558 | \$2,015,000 | \$0 | \$0 | \$15,100 |
| Mandatory Transfers | \$135,000 | \$185,000 | \$170,000 | \$0 | \$0 | \$0 |
| Total Transfers | \$4,368,573 | \$5,029,558 | \$6,360,492 | \$1,643,554 | \$1,756,318 | \$15,100 |
| Unencumbered Cash Balance, June 30th | \$5,737,405 | \$7,709,176 | \$10,381,364 | \$3,243,336 | \$2,934,893 | \$4,809,023 |

Notes for this section begin on page 23.

Source: *Municipal Budgets*

General Fund Changes in Unencumbered Cash Fiscal Year 2014 - 2016

Table 1.11e

| Category | Neosho County Community College | | | Pratt Community College | | |
|---|---------------------------------|--------------------|---------------------|-------------------------|---------------------|---------------------|
| | FY 2014 | FY 2015 | FY 2016 | FY 2014 | FY 2015 | FY 2016 |
| | Audited Actual | Audited Actual | Unaudited Actual | Audited Actual | Audited Actual | Unaudited Actual |
| Unencumbered Cash Balance, July 1st | \$2,980,476 | \$3,855,115 | \$4,134,830 | \$4,505,946 | \$6,056,237 | \$8,357,235 |
| Revenues | | | | | | |
| Tuition | \$1,884,271 | \$1,629,390 | \$1,585,011 | \$1,789,505 | \$1,226,475 | \$528,900 |
| Fees | \$1,816,803 | \$1,254,536 | \$1,935,840 | \$0 | \$0 | \$0 |
| Federal Grants | \$62,011 | \$67,375 | \$76,256 | \$0 | \$0 | \$0 |
| Other Federal Income | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| State Operating Grant | \$1,515,432 | \$1,485,123 | \$1,515,432 | \$1,233,313 | \$1,208,647 | \$1,233,313 |
| Local Ad Valorem Tax Reduction | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| State Grants and Contracts | \$0 | \$0 | \$0 | \$0 | \$12,156 | \$12,401 |
| State Retirement Contributions | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Other State Income | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Prior Year Ad Valorem Property Tax | \$132,911 | \$132,220 | \$179,412 | \$0 | \$0 | \$0 |
| Current Year Ad Valorem Property Tax | \$4,612,787 | \$3,980,663 | \$4,081,127 | \$5,553,018 | \$7,304,665 | \$5,914,978 |
| Motor Vehicle Tax | \$547,113 | \$623,354 | \$599,358 | \$456,288 | \$498,288 | \$468,531 |
| Recreational Vehicle Tax | \$5,060 | \$4,767 | \$4,938 | \$0 | \$0 | \$5,290 |
| Delinquent Tax | \$122,437 | \$97,956 | \$84,220 | \$13,269 | \$181,488 | \$12,732 |
| In Lieu of Tax - IRB | \$0 | \$2,235 | \$0 | \$0 | \$0 | \$0 |
| Other Local Income | \$270 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Gifts | \$14,951 | \$18,240 | \$18,919 | \$0 | \$0 | \$0 |
| Interest | \$5,794 | \$6,226 | \$3,969 | \$903 | \$901 | \$894 |
| All Other Income | \$178,220 | \$194,359 | \$100,807 | \$217,454 | \$68,480 | \$45,666 |
| Cancellation of Prior Yr Encumbrances | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Revenues | \$10,898,060 | \$9,496,444 | \$10,185,289 | \$9,263,750 | \$10,501,100 | \$8,222,705 |
| Expenditures | | | | | | |
| Instruction | \$2,724,607 | \$2,490,720 | \$2,406,459 | \$1,466,877 | \$1,539,092 | \$1,412,828 |
| Research | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| Public Service | \$29,049 | \$11,161 | \$4,400 | \$0 | \$0 | \$0 |
| Academic Support | \$696,997 | \$702,751 | \$632,081 | \$303,240 | \$235,803 | \$271,861 |
| Student Services | \$1,686,248 | \$1,617,988 | \$1,612,023 | \$1,938,212 | \$1,836,141 | \$2,025,977 |
| Institutional Support | \$2,599,139 | \$2,481,839 | \$2,611,885 | \$1,132,558 | \$1,156,025 | \$1,275,859 |
| Operation and Maintenance | \$1,535,336 | \$867,394 | \$1,593,122 | \$538,965 | \$528,539 | \$503,928 |
| Scholarships | \$205,806 | \$299,060 | \$249,150 | \$271,542 | \$202,594 | \$173,783 |
| Total Expenditures | \$9,477,182 | \$8,470,913 | \$9,109,120 | \$5,651,394 | \$5,498,194 | \$5,664,236 |
| Transfers | | | | | | |
| Transfer to Vocational | \$150,014 | \$408,223 | \$0 | \$1,684,997 | \$2,336,410 | \$850,000 |
| Non-mandatory Transfers | \$396,225 | \$337,593 | \$568,993 | \$377,068 | \$226,080 | \$380,462 |
| Mandatory Transfers | \$0 | \$0 | \$0 | \$0 | \$139,418 | \$0 |
| Total Transfers | \$546,239 | \$745,816 | \$568,993 | \$2,062,065 | \$2,701,908 | \$1,230,462 |
| Unencumbered Cash Balance, June 30th | \$3,855,115 | \$4,134,830 | \$4,642,006 | \$6,056,237 | \$8,357,235 | \$9,685,242 |

Notes for this section begin on page 23.

Source: Municipal Budgets

General Fund Changes in Unencumbered Cash Fiscal Year 2014 - 2016

Table 1.11e

Seward County Community College

| Category | FY 2014 | FY 2015 | FY 2016 |
|---|---------------------|---------------------|---------------------|
| | Audited Actual | Audited Actual | Unaudited Actual |
| Unencumbered Cash Balance, July 1st | \$6,035,021 | \$5,818,339 | \$6,806,909 |
| Revenues | | | |
| Tuition | \$944,770 | \$969,866 | \$752,637 |
| Fees | \$211,566 | \$168,708 | \$190,322 |
| Federal Grants | \$2,820 | \$2,090 | \$2,000 |
| Other Federal Income | \$0 | \$0 | \$0 |
| State Operating Grant | \$1,831,297 | \$1,794,671 | \$1,831,297 |
| Local Ad Valorem Tax Reduction | \$0 | \$0 | \$0 |
| State Grants and Contracts | \$0 | \$0 | \$0 |
| State Retirement Contributions | \$0 | \$0 | \$0 |
| Other State Income | \$651,037 | \$1,014,841 | \$1,003,749 |
| Prior Year Ad Valorem Property Tax | \$20,118 | \$90,029 | \$58,730 |
| Current Year Ad Valorem Property Tax | \$7,698,634 | \$8,333,420 | \$8,041,344 |
| Motor Vehicle Tax | \$602,412 | \$647,707 | \$666,315 |
| Recreational Vehicle Tax | \$4,910 | \$5,885 | \$4,584 |
| Delinquent Tax | \$86,650 | \$163,460 | \$110,916 |
| In Lieu of Tax - IRB | \$15,076 | \$14,603 | \$2,815 |
| Other Local Income | \$0 | \$1,240 | \$1,184 |
| Gifts | \$0 | \$0 | \$0 |
| Interest | \$22,851 | \$25,088 | \$29,774 |
| All Other Income | \$161,063 | \$146,097 | \$131,275 |
| Cancellation of Prior Yr Encumbrances | \$8,884 | \$26,738 | \$0 |
| Total Revenues | \$12,262,088 | \$13,404,443 | \$12,826,942 |
| Expenditures | | | |
| Instruction | \$2,621,145 | \$2,540,780 | \$2,485,619 |
| Research | \$0 | \$0 | \$0 |
| Public Service | \$0 | \$0 | \$0 |
| Academic Support | \$141,227 | \$155,217 | \$130,780 |
| Student Services | \$1,730,125 | \$1,727,575 | \$1,772,128 |
| Institutional Support | \$2,390,682 | \$2,527,187 | \$2,668,342 |
| Operation and Maintenance | \$1,984,269 | \$1,777,540 | \$1,402,963 |
| Scholarships | \$180,852 | \$198,543 | \$202,286 |
| Total Expenditures | \$9,048,300 | \$8,926,842 | \$8,662,118 |
| Transfers | | | |
| Transfer to Vocational | \$3,265,470 | \$3,289,031 | \$3,322,171 |
| Non-mandatory Transfers | \$0 | \$0 | \$0 |
| Mandatory Transfers | \$165,000 | \$200,000 | \$200,000 |
| Total Transfers | \$3,430,470 | \$3,489,031 | \$3,522,171 |
| Unencumbered Cash Balance, June 30th | \$5,818,339 | \$6,806,909 | \$7,449,562 |

Notes for this section begin on page 23.

Source: *Municipal Budgets*

**Bonded Indebtedness
As of June 30, 2016**

Table 1.11f

| Category | General Obligation Bonds | Revenue Bonds | Certificates of Participation and Lease Purchases | Total |
|--------------------------------------|--------------------------------|------------------|--|--------------|
| Allen Community College | - | - | \$1,020,000 | \$1,020,000 |
| Barton Community College | - | - | \$11,274,358 | \$11,274,358 |
| Butler Community College | - | - | \$11,727,026 | \$11,727,026 |
| Cloud County Community College | - | \$3,260,000 | \$1,585,000 | \$4,845,000 |
| Coffeyville Community College | - | \$13,905,000 | \$4,795,000 | \$18,700,000 |
| Colby Community College | - | \$4,435,000 | \$4,656,612 | \$9,091,612 |
| Cowley Community College | - | - | \$6,120,000 | \$6,120,000 |
| Dodge City Community College | - | \$14,405,000 | \$6,546,513 | \$20,951,513 |
| Fort Scott Community College | - | - | \$6,748,566 | \$6,748,566 |
| Garden City Community College | - | \$4,010,000 | \$5,883,910 | \$9,893,910 |
| Highland Community College | - | - | \$1,517,573 | \$1,517,573 |
| Hutchinson Community College | - | - | \$12,197,857 | \$12,197,857 |
| Independence Community College | - | - | \$780,000 | \$780,000 |
| Johnson County Community College | - | \$17,590,000 | \$6,475,000 | \$24,065,000 |
| Kansas City Kansas Community College | - | - | \$32,250,000 | \$32,250,000 |
| Labette Community College | - | - | \$762,372 | \$762,372 |
| Neosho County Community College | - | - | \$9,970,000 | \$9,970,000 |
| Pratt Community College | - | \$100,000 | \$4,119,905 | \$4,219,905 |
| Seward County Community College | - | - | \$3,348,131 | \$3,348,131 |

Notes for this section begin on page 23.

Source: *Municipal Budgets*

Section I

General Notes:

1. Total Headcount and FTE have been added to the finance tables to add context to data as necessary.

Table 1.11a: Total All Funds Audited Expenses

1. The total all funds audited expense categories included in Table 1.11a were created based on existing classification of expenses in the *Independent Auditors' Report and Financial Statements* for each institution for uniformity purposes.
2. For those institutions to which it applies:
 - a. "Instruction" includes the audit category "Federal programs, less financial aid".
 - b. "Scholarships and Financial Aid" includes their audit categories "Scholarships and Awards", "Federal Direct Loans", "Student Scholarships", "Scholarships, Grants and Awards" and "Scholarships and Grants".
 - c. "Public Service" includes their audit category "Community Service".
 - d. "Interest Expense" includes the audit category "Interest on capital asset-related debt", "Interest on Capital Asset Debt", "Interest on Capital Assets – related debt", "Interest on indebtedness" and "Interest and fees on capital asset related debt".
 - e. "Realized Losses" includes their audit categories "Loss on Sale of Assets", "Loss from Sale of Assets", "Loss on Disposal of Assets" and "Loss on disposal of capital assets".
 - f. "Other Expenses" includes their audit categories "Debt Service", "Bad Debt Expense", "KPERs contribution paid directly by the State of Kansas", "Capital outlay", "Refund to state", "Debt service: Principal", "Debt service: Interest", "On-behalf payments" and "Debt issue costs".
 - g. "Auxiliary Enterprises" includes "Bookstores", "Dormitories", "Student Union and Cafeteria", "Educare, net of discounts", "Residential Life", "Campus store", "Union", "Other auxiliary enterprises" and "Auxiliary depreciation".

Table 1.11b: Total All Funds Audited Revenues

1. The total all funds audited revenue categories included in Table 1.11b were created based on existing classification of revenues in the *Independent Auditors' Report and Financial Statements* for each institution for uniformity purposes.
2. Barton County Community College had cash flows from noncapital financing activities that are much higher than previous years in FY 2015, which is the category "Gifts and Contributions" on Table 1.11b. The majority of the contributions received are from individual supporters of the Foundation. Also, Barton had insurance proceeds from the Camp Aldrich Conference Center fire as an extraordinary item in their *Independent Auditors' Report and Financial Statements* for FY 2015 which was included in the "Other Revenues" on Table 1.11b. The combination of these two items it was greatly contributed to the increase in the "Total All Funds – Revenues" on Table 1.11b for FY 2015.
3. Dodge City Community College had debt issue proceeds that are much higher than previous years in FY 2015, which is the category "Other Revenues" on Table 1.11b. This is the main item that contributed to the increase in "Total All Funds – Revenues" on Table 1.11b for FY 2015.
4. For those institutions to which it applies:
 - a. "Tuition and Fees" includes the audit category "Net student source revenue".
 - b. "Federal Grants and Contracts" includes their audit category "Federal Pell Grants", "Federal Appropriations", "Pell and SEOG Grants", "Federal Direct Loans", "Pell Grants", "Federal Sources" and "Federal support".
 - c. "State and Local Grants and Contracts" includes their audit category "State Sources", "State support", "Local support", "County sources" and "Local sources" (operating).
 - d. "Private Grants and Contracts" includes their audit category "Other Grants and Contracts", "Nongovernmental grants and contracts" and "Private gifts, grants and contracts" (operating).
 - e. "State Appropriations" includes the audit category "State aid".
 - f. "County and Local Appropriations" includes their audit category "Property Taxes", "Tax Revenues", "County Property Taxes" and "Local sources" (non-operating).
 - g. "Gifts and Contributions" includes their audit category "Donations", "Private grants and gifts", "Capital grants and gifts", "Private gifts", "Private gifts and grants" (non-operating), "Private gifts and contracts restricted for debt service", "Private gifts and grants" (operating), "Contributions and Grants", "Noncapital gifts and contributions" and "Capital gifts and contributions".
 - h. "Interest Income" includes their audit categories "Interest on Student Loans Receivable", "Interest on Capital Asset Debt" and "Interest on capital asset-related debt".

- i. "Sales and Services of Educational Departments" includes their audit category "Activity Fund Revenues", "Sales and Services" and "Charges for services".
- j. "Realized Gains" includes their audit category "Gain on Sale of Asset", "Gain from Sale of Assets", "Disposal of Capital Assets" and "Sale of capital assets".
- k. "Other Revenues" includes their audit category "Miscellaneous Operating Income, "Activity Revenue and Other", "Miscellaneous Income", "Tax Credits", "Campaign for Change", "Estate Bequest", "State contribution directly to the KPERS retirement system", "Miscellaneous", "Debt issue proceeds", "On-behalf payments", and "Insurance Proceeds Camp Aldrich Fire".
- l. "Auxiliary Enterprises" includes the audit categories "Housing Payments", "Bookstore Sales", "Bookstores", "Dormitories", "Student Union and Cafeteria", "Educare, net of discounts", "Auxiliary Income", "Residential life", "Campus store", "Union" and "Other auxiliary enterprises".

Table 1.11e: General Fund Changes in Unencumbered Cash

1. Unencumbered Cash is any cash asset that is not anticipated to be needed to pay costs associated with the business. It is money that can be re-directed to unanticipated needs, direct to new development, or counted with other assets when profits are tallied.
 - a. "Cash" is the name for an asset account that contains currency, coins, money orders, checking account balances and, in some states, specific government securities with a term of less than one year. It does not, however, include loan or mortgage proceeds, which must be paid back with interest.
 - b. The "General Fund" is one of two major sources of funding of Regents institutions' operating budgets; general use funds consist of state general fund appropriations, general fee (tuition) revenue. During fiscal years 2010 and 2011, general use funds also may have included federal American Recovery and Reinvestment Act funds.
2. The amounts reported in the prior year Community College Data Book as "Unaudited" may not match exactly what is reported in the current year Community College Data Book as "Audited". This is because "Audited" data is considered finalized while "Unaudited" data is not.
3. For unknown reasons, the unencumbered cash amount for FY 2013 at June 30th does not equal the amount at July 1st, FY 2014 for Butler Community College, Colby Community College, Highland Community College, Independence Community College, and Labette Community College. Additionally, the unencumbered cash amount for FY 2014 at June 30th does not equal the amount at July 1st, FY 2015 for Colby Community College, Highland Community College and Independence Community College. These amounts are typically equal from fiscal year to fiscal year.

Table 1.11f: Bonded Indebtedness

1. Bonded Indebtedness is the entire indebtedness of a corporation or a state that is represented by the bonds that it has issued. This debt is secured by an issued bond with the monies received to be used for corporate purposes.
 - a. General obligation bonds are debt instruments issued by states and local governments to raise funds for public works. What makes general obligation bonds (or GO bonds for short) unique is that they are backed by the full faith and credit of the issuing municipality. This type of bond is common in the United States, and secured by a state or local government's pledge to use legally available resources, including tax revenues, to repay bond holders.
 - b. Revenue bonds are municipal bonds that finance income-producing projects and are secured by a specified revenue source. Typically, revenue bonds can be issue by any government agency or fund that is run in the manner of a business – those entities having both operating revenues and expenses. This is a special type of municipal bond distinguished by its guarantee of repayment solely of revenues generated by a specified revenue-generating entity associated with the purpose of the bonds, rather than from a tax.
 - c. Certificates of participation are tax-exempt bonds issued by state entities usually secured with revenue from an equipment or facility lease. These certificates enable governmental entities to finance capital projects without technically issuing long-term debt.
 - d. Lease purchase financing is an exercise of a governmental entity's authority to acquire or dispose of property. The issuance of bonds is an exercise of the authority to incur debt. Unlike a bond issue, a lease purchase financing is not considered to be debt for state law purposes, and no voter approvals are necessary to authorize the transaction.

2. For purposes of the Community College Data Book:
 - a. Revenue bonds are represented on Table 1.11f as the total amount outstanding in the appropriate fiscal year, as of June 30th.
 - b. Certificates of participation and lease purchases are represented on Table 1.11f as the principle amount due in the appropriate fiscal year, as of June 30th.
 - c. KBOR PEI Infrastructure Loans are not included in the calculation of revenue bonds, certificates of participation, or lease purchases. These loans do not have a total outright purchase price or interest rate, and are not classified as leases, so therefore do not fit into any of the categories included in the table.
3. Coffeyville Community College issued a new bond, which amounted to \$4,070,000 for the Powell Hall (Dorm). This drastically increased the bonded indebtedness as of June 30th, 2015 for this institution.
4. Dodge City Community College issued an industrial revenue bond (IRB), which amounted to \$4,950,000 for the Student Activity Center. This drastically increased the bonded indebtedness as of June 30th, 2015 for this institution.
 - a. Industrial revenue bonds (IRBs) are tax-exempt bonds issues by state or local governments to finance a private company's expansion, construction, or acquisition of manufacturing facilities and equipment. Local and state governments support these projects because they can improve the economic well-being of a community.

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