



COMMUNITY COLLEGE DATA BOOK

Section I: Finance

January 2016

★ LEADING HIGHER EDUCATION ★

Total All Funds Audited Expenses Fiscal Year 2014

Table 1.11a

Category	Allen Community College	Barton Community College	Butler Community College	Cloud County Community College	Coffeyville Community College
Instruction per FTE Student	\$5,530,384 \$2,923	\$15,016,639 \$3,528	\$18,290,487 \$2,950	\$9,427,057 \$6,444	\$8,110,132 \$5,898
Academic Support per FTE Student	\$620,298 \$328	\$3,626,404 \$852	\$4,470,408 \$721	\$413,618 \$283	\$475,751 \$346
Student Services/Activities per FTE Student	\$1,957,122 \$1,034	\$3,690,271 \$867	\$6,844,598 \$1,104	\$1,652,614 \$1,130	\$2,317,611 \$1,686
Institutional Support per FTE Student	\$1,450,512 \$767	\$6,757,149 \$1,587	\$13,263,402 \$2,139	\$1,627,871 \$1,113	\$921,447 \$670
Scholarships and Financial Aid	\$3,596,757	\$4,221,201	\$28,835,976	\$190,544	\$2,478,720
Operation and Maintenance of Plant	\$843,700	\$3,533,089	\$3,280,775	\$780,573	\$2,721,537
Depreciation	\$1,013,659	\$784,424	\$3,210,340	\$884,285	\$668,991
Public Service	\$0	\$633,417	\$84,405	\$0	\$0
Interest Expense	\$0	\$318,348	\$322,783	\$0	\$0
Realized Losses	\$17,483	\$64,417	\$99,999	\$0	\$227,020
Unrealized Losses	\$0	\$0	\$0	\$0	\$0
Other Expenses	\$75,224	\$0	\$481,099	\$246,192	\$48,221
Subtotal All Funds - Expenses	\$15,105,139	\$38,645,359	\$79,184,272	\$15,222,755	\$17,969,429
Auxiliary Enterprises	\$1,366,231	\$2,217,129	\$6,573,750	\$2,086,547	\$1,763,071
Total All Funds - Expenses	\$16,471,370	\$40,862,488	\$85,758,022	\$17,309,302	\$19,732,500
Physical Facilities					
Total Acreage	340	652	278	43	32
Total Number of Buildings	22	45	41	40	35
Total Gross Area of Buildings (sq. ft)	219,814	577,908	637,395	237,126	463,213
Total Headcount	4,535	15,951	13,495	3,764	2,470
Total FTE	1,892	4,257	6,201	1,463	1,375

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 2014

Table 1.11a

Category	Colby Community College	Cowley Community College	Dodge City Community College	Fort Scott Community College	Garden City Community College
Instruction	\$4,187,879	\$7,737,096	\$3,661,245	\$8,562,455	\$6,827,697
per FTE Student	\$4,126	\$2,658	\$2,670	\$5,607	\$4,559
Academic Support	\$1,794,805	\$867,536	\$1,354,576	\$223,255	\$735,234
per FTE Student	\$1,768	\$298	\$988	\$146	\$491
Student Services/Activities	\$1,276,224	\$4,389,629	\$2,631,424	\$1,992,170	\$3,748,158
per FTE Student	\$1,257	\$1,508	\$1,919	\$1,305	\$2,503
Institutional Support	\$2,219,733	\$3,212,472	\$4,805,775	\$1,555,425	\$2,852,723
per FTE Student	\$2,187	\$1,104	\$3,505	\$1,019	\$1,905
Scholarships and Financial Aid	\$938,837	\$3,974,090	\$6,693,085	\$3,678,588	\$323,219
Operation and Maintenance of Plant	\$700,000	\$3,133,381	\$2,278,151	\$1,094,943	\$3,266,295
Depreciation	\$567,034	\$1,575,582	\$1,415,451	\$918,885	\$1,685,284
Public Service	\$40,000	\$0	\$605,204	\$4,991	\$418,103
Interest Expense	\$963,487	\$294,131	\$0	\$319,314	\$162,287
Realized Losses	\$0	\$0	\$0	\$0	\$80,638
Unrealized Losses	\$0	\$0	\$0	\$0	\$0
Other Expenses	\$100,000	\$1,302,758	\$3,455,370	\$0	\$2,222
Subtotal All Funds - Expenses	\$12,787,999	\$26,486,675	\$26,900,281	\$18,350,027	\$20,101,860
Auxiliary Enterprises	\$1,740,000	\$3,527,615	\$1,319,922	\$836,796	\$2,266,037
Total All Funds - Expenses	\$14,527,999	\$30,014,290	\$28,220,203	\$19,186,823	\$22,367,897
Physical Facilities					
Total Acreage	132	46	407.5	147	53
Total Number of Buildings	28	36	31	10	24
Total Gross Area of Buildings (sq. ft)	275,848	500,107	391,226	228,587	465,017
Total Headcount	1,931	5,571	2,620	3,216	2,958
Total FTE	1,015	2,911	1,371	1,527	1,498

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 2014

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	\$7,492,133 \$3,605	\$14,476,737 \$3,655	\$3,442,404 \$4,430	\$65,207,874 \$5,671	\$30,800,000 \$7,148
Academic Support per FTE Student	\$2,055,285 \$989	\$2,400,988 \$606	\$1,081,890 \$1,392	\$24,969,406 \$2,172	\$1,600,000 \$371
Student Services/Activities per FTE Student	\$2,162,233 \$1,041	\$4,802,295 \$1,212	\$1,935,295 \$2,491	\$15,089,425 \$1,312	\$4,400,000 \$1,021
Institutional Support per FTE Student	\$3,003,814 \$1,446	\$4,440,360 \$1,121	\$2,264,584 \$2,915	\$26,765,766 \$2,328	\$7,300,000 \$1,694
Scholarships and Financial Aid	\$1,685,803	\$3,652,834	\$1,892,835	\$11,317,069	\$12,900,000
Operation and Maintenance of Plant	\$1,119,500	\$3,624,513	\$1,309,657	\$14,370,881	\$6,900,000
Depreciation	\$782,094	\$3,486,655	\$589,924	\$8,981,801	\$3,500,000
Public Service	\$360,062	\$2,107,781	\$161,747	\$1,077,816	\$0
Interest Expense	\$94,957	\$521,515	\$0	\$943,956	\$1,540,076
Realized Losses	\$0	\$10,750	\$0	\$0	\$0
Unrealized Losses	\$0	\$0	\$0	\$0	\$0
Other Expenses	\$808,549	\$2,247,315	\$233,307	\$0	\$0
Subtotal All Funds - Expenses	\$19,564,430	\$41,771,743	\$12,911,644	\$168,723,995	\$68,940,076
Auxiliary Enterprises	\$1,907,529	\$5,292,393	\$1,003,925	\$11,855,977	\$4,600,000
Total All Funds - Expenses	\$21,471,959	\$47,064,136	\$13,915,569	\$180,579,972	\$73,540,076
Physical Facilities					
Total Acreage	68	514	73	245	190
Total Number of Buildings	50	61	14	22	33
Total Gross Area of Buildings (sq. ft)	344,384	922,031	222,861	1,862,612	708,162
Total Headcount	5,086	9,622	1,530	29,670	9,779
Total FTE	2,078	3,961	777	11,498	4,309

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 2014

Table 1.11a

Category	Labette Community College	Neosho County Community College	Pratt Community College	Seward County Community College
Instruction per FTE Student	\$4,520,796 \$4,194	\$6,730,739 \$4,263	\$4,459,140 \$4,021	\$7,635,821 \$6,027
Academic Support per FTE Student	\$670,950 \$622	\$824,633 \$522	\$1,438,285 \$1,297	\$194,940 \$154
Student Services/Activities per FTE Student	\$1,369,566 \$1,270	\$3,547,495 \$2,247	\$1,947,969 \$1,757	\$2,375,430 \$1,875
Institutional Support per FTE Student	\$3,516,941 \$3,262	\$2,794,085 \$1,770	\$1,862,620 \$1,680	\$3,759,901 \$2,968
Scholarships and Financial Aid	\$1,346,818	\$2,209,912	\$2,872,167	\$804,710
Operation and Maintenance of Plant	\$1,285,867	\$1,290,777	\$443,443	\$2,801,074
Depreciation	\$710,796	\$823,993	\$892,009	\$2,917,859
Public Service	\$0	\$29,367	\$0	\$0
Interest Expense	\$0	\$0	\$164,321	\$207,444
Realized Losses	\$341	\$109,818	\$0	\$0
Unrealized Losses	\$0	\$0	\$0	\$0
Other Expenses	\$37,473	\$326,964	\$0	\$0
Subtotal All Funds - Expenses	\$13,459,547	\$18,687,781	\$14,079,954	\$20,697,179
Auxiliary Enterprises	\$606,062	\$1,969,133	\$2,235,725	\$1,563,240
Total All Funds - Expenses	\$14,065,609	\$20,656,914	\$16,315,679	\$22,260,419
Physical Facilities				
Total Acreage	20	84.75	78	177.5
Total Number of Buildings	12	13	15	32
Total Gross Area of Buildings (sq. ft)	251,280	252,232	301,007	413,985
Total Headcount	2,394	3,812	2,285	2,632
Total FTE	1,078	1,579	1,109	1,267

Notes for this section begin on page 23.

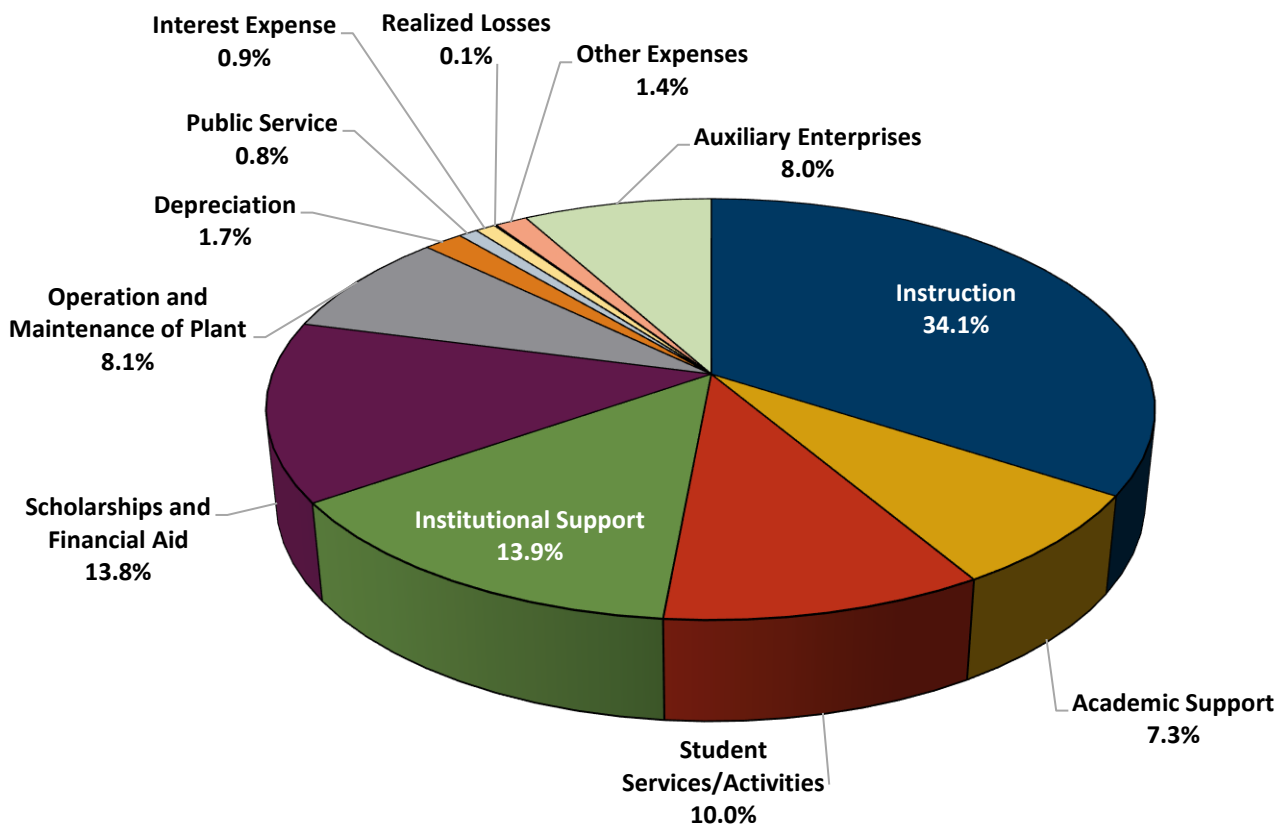
Source: Independent Auditors' Report and Financial Statements; KBOR Community College Facilities Survey; KHEDS AY Collection

**Total All Funds Audited Expenses
Fiscal Year 2014**

Table 1.11a

Category	Total Expenses by Category
Instruction	\$232,116,715
Academic Support	\$49,818,262
Student Services/Activities	\$68,129,529
Institutional Support	\$94,374,580
Scholarships and Financial Aid	\$93,613,165
Operation and Maintenance of Plant	\$54,778,156
Depreciation	\$11,366,771
Public Service	\$5,522,894
Interest Expense	\$5,852,619
Realized Losses	\$610,465
Unrealized Losses	\$0
Other Expenses	\$9,364,692
Subtotal All Funds - Expenses	\$649,590,144
Auxiliary Enterprises	\$54,731,082
Grand Total - Expenses	\$704,321,226

**Grand Total All Funds Audited Expenses
Fiscal Year 2014**



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 2014

Table 1.11b

Category	Allen Community College	Barton Community College	Butler Community College	Cloud County Community College	Coffeyville Community College
Tuition and Fees*	\$3,210,086	\$9,895,655	\$17,456,186	\$2,618,733	\$4,437,134
Federal Grants and Contracts	\$4,072,669	\$8,713,466	\$30,380,787	\$3,945,725	\$2,869,418
State and Local Grants and Contracts	\$72,608	\$0	\$0	\$809,947	\$730,230
Private Grants and Contracts	\$0	\$0	\$0	\$0	\$0
State Appropriations	\$5,742,430	\$8,394,266	\$18,057,871	\$4,428,230	\$3,163,154
County and Local Appropriations	\$2,023,409	\$9,161,997	\$12,501,600	\$2,651,473	\$7,611,984
Gifts and Contributions	\$0	\$45,167	\$850,000	\$0	\$10,000
Investment Income	\$151	\$95,246	\$6,029	\$42,995	\$9,125
Interest Income	\$0	\$24,182	\$0	\$0	\$0
Sales and Services of Educational Departments	\$0	\$0	\$0	\$1,362,576	\$2,123,946
Realized Gains	\$0	\$0	\$0	\$5,175	\$0
Unrealized Gains	\$0	\$0	\$0	\$0	\$0
Other Revenues	\$269,140	\$2,381,118	\$1,186,096	\$278,791	\$49,790
Subtotal All Funds - Revenues	\$15,390,493	\$38,711,097	\$80,438,569	\$16,143,644	\$21,004,781
Auxiliary Enterprises	\$1,982,302	\$2,403,443	\$7,180,622	\$1,028,367	\$705,035
Total All Funds - Revenues	\$17,372,795	\$41,114,540	\$87,619,191	\$17,172,012	\$21,709,816
Total Headcount	4,535	15,951	13,495	3,764	2,470
Total FTE	1,892	4,257	6,201	1,463	1,375

*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 2014

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*	\$2,443,405	\$2,803,419	\$2,317,316	\$4,325,507	\$1,195,978
Federal Grants and Contracts	\$2,660,884	\$8,437,516	\$7,006,311	\$5,991,968	\$4,806,553
State and Local Grants and Contracts	\$249,227	\$233,471	\$13,495,593	\$16,620	\$395,909
Private Grants and Contracts	\$138,361	\$0	\$0	\$0	\$96,144
State Appropriations	\$2,048,490	\$7,165,723	\$0	\$3,777,083	\$2,948,910
County and Local Appropriations	\$5,161,031	\$5,420,469	\$0	\$3,160,347	\$11,344,834
Gifts and Contributions	\$92,500	\$182,725	\$953,366	\$0	\$0
Investment Income	\$3,096	\$27,891	\$4,779	\$0	\$33,698
Interest Income	\$0	\$0	\$0	\$0	\$0
Sales and Services of Educational Departments	\$0	\$18,927	\$630,431	\$0	\$17,651
Realized Gains	\$0	\$14,884	\$0	\$0	\$0
Unrealized Gains	\$0	\$0	\$0	\$0	\$0
Other Revenues	\$2,179,640	\$1,634,327	\$1,540,232	\$1,687,729	\$1,079,419
Subtotal All Funds - Revenues	\$14,976,634	\$25,939,352	\$25,948,028	\$18,959,254	\$21,919,096
Auxiliary Enterprises	\$1,739,965	\$3,997,066	\$1,604,042	\$521,313	\$1,434,492
Total All Funds - Revenues	\$16,716,599	\$29,936,418	\$27,552,070	\$19,480,567	\$23,353,588
Total Headcount	1,931	5,571	2,620	3,216	2,958
Total FTE	1,015	2,911	1,371	1,527	1,498

*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 2014

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*	\$4,458,214	\$6,405,835	\$997,860	\$34,505,183	\$11,360,733
Federal Grants and Contracts	\$5,008,452	\$8,089,472	\$2,343,359	\$17,701,886	\$15,814,515
State and Local Grants and Contracts	\$2,127,659	\$851,115	\$588,607	\$495,367	\$646,168
Private Grants and Contracts	\$0	\$19,305	\$0	\$982,852	\$271,368
State Appropriations	\$3,984,114	\$9,451,523	\$2,095,471	\$32,773,356	\$11,034,107
County and Local Appropriations	\$1,496,573	\$13,741,753	\$5,064,318	\$79,782,545	\$30,659,936
Gifts and Contributions	\$48,486	\$766,720	\$0	\$0	\$0
Investment Income	\$8,595	\$14,604	\$33,039	\$80,641	\$13,813
Interest Income	\$0	\$0	\$0	\$23,254	\$0
Sales and Services of Educational Departments	\$0	\$0	\$161,403	\$0	\$0
Realized Gains	\$0	\$0	\$0	\$0	\$0
Unrealized Gains	\$0	\$0	\$0	\$0	\$0
Other Revenues	\$968,926	\$2,574,168	\$468,722	\$5,409,160	\$1,210,056
Subtotal All Funds - Revenues	\$18,101,019	\$41,914,495	\$11,752,778	\$171,754,244	\$71,010,696
Auxiliary Enterprises	\$2,987,666	\$6,286,195	\$1,518,239	\$11,002,305	\$3,557,568
Total All Funds - Revenues	\$21,088,685	\$48,200,690	\$13,271,017	\$182,756,549	\$74,568,264
Total Headcount	5,086	9,622	1,530	29,670	9,779
Total FTE	2,078	3,961	777	11,498	4,309

*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 2014**

Table 1.11b

Category	Labette Community College	Neosho County Community College	Pratt Community College	Seward County Community College
Tuition and Fees*	\$1,348,628	\$4,907,054	\$1,866,170	\$2,002,210
Federal Grants and Contracts	\$3,013,251	\$4,943,130	\$3,118,073	\$3,658,969
State and Local Grants and Contracts	\$653,592	\$1,172,150	\$15,401	\$1,882,624
Private Grants and Contracts	\$0	\$0	\$674,256	\$0
State Appropriations	\$2,936,447	\$2,861,445	\$3,648,722	\$3,016,067
County and Local Appropriations	\$4,981,582	\$5,420,640	\$6,032,571	\$8,453,467
Gifts and Contributions	\$207,269	\$0	\$168,200	\$54,672
Investment Income	\$132	\$15,018	\$1,137	\$0
Interest Income	\$0	\$0	\$0	\$22,888
Sales and Services of Educational Departments	\$142,220	\$0	\$0	\$0
Realized Gains	\$0	\$0	\$0	\$0
Unrealized Gains	\$0	\$0	\$0	\$0
Other Revenues	\$23,839	\$499,811	\$875,527	\$180,341
Subtotal All Funds - Revenues	\$13,306,960	\$19,819,248	\$16,400,057	\$19,271,238
Auxiliary Enterprises	\$583,717	\$2,577,738	\$2,016,277	\$1,487,300
Total All Funds - Revenues	\$13,890,677	\$22,396,986	\$18,416,334	\$20,758,538
Total Headcount	2,394	3,812	2,285	2,632
Total FTE	1,078	1,579	1,109	1,267

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

Notes for this section begin on page 23.

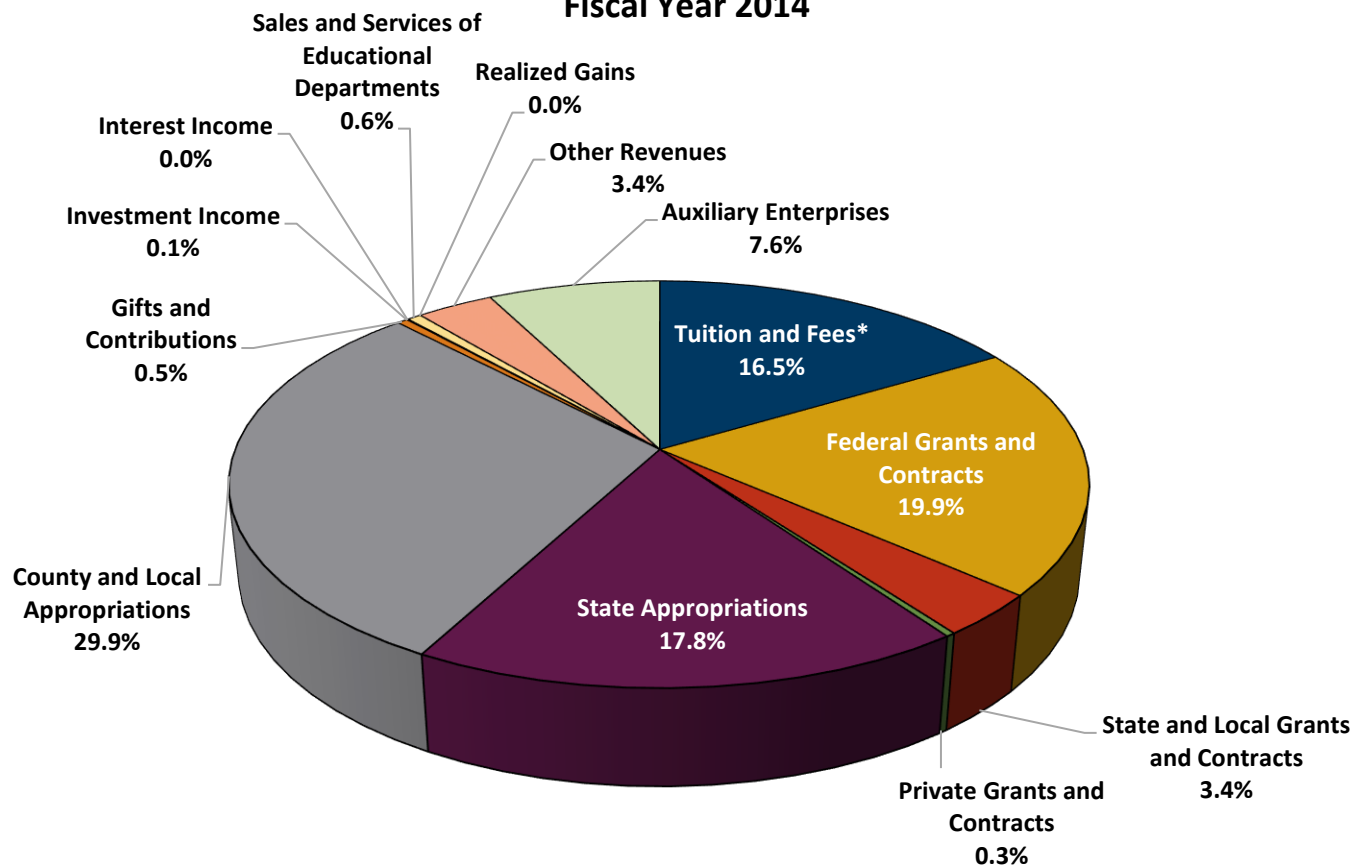
Source: *Independent Auditors' Report and Financial Statements; KHEDS AY Collection*

**Total All Funds Audited Revenues
Fiscal Year 2014**

Table 1.11b

Category	Total Revenues by Category
Tuition and Fees*	\$118,555,305
Federal Grants and Contracts	\$142,576,404
State and Local Grants and Contracts	\$24,436,288
Private Grants and Contracts	\$2,182,286
State Appropriations	\$127,527,409
County and Local Appropriations	\$214,670,530
Gifts and Contributions	\$3,379,105
Investment Income	\$389,989
Interest Income	\$70,324
Sales and Services of Educational Departments	\$4,457,153
Realized Gains	\$20,059
Unrealized Gains	\$0
Other Revenues	\$24,496,831
Subtotal All Funds - Revenues	\$662,761,684
Auxiliary Enterprises	\$54,613,651
Grand Total Revenues	\$717,375,336

**Grand Total All Funds Audited Revenues
Fiscal Year 2014**



*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 2013 - 2015

Table 1.11e

Category	Allen Community College			Barton Community College		
	FY 2013	FY 2014	FY 2015	FY 2013	FY 2014	FY 2015
	Audited Actual	Audited Actual	Unaudited Actual	Audited Actual	Audited Actual	Unaudited Actual
Unencumbered Cash Balance, July 1st	\$7,850,413	\$7,972,189	\$7,834,744	\$10,989,517	\$10,019,533	\$10,510,209
Revenues						
Tuition	\$2,385,559	\$2,637,895	\$2,489,506	\$7,031,738	\$8,467,258	\$12,210,324
Fees	\$778,801	\$691,346	\$663,406	\$3,960,503	\$4,345,359	\$1,133,300
Federal Grants	\$11,595	\$9,563	\$6,138	\$0	\$0	\$225
Other Federal Income	\$0	\$0	\$0	\$0	\$0	\$0
State Operating Grant	\$3,473,421	\$3,473,421	\$3,403,954	\$4,395,227	\$4,395,227	\$4,307,322
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	\$234,385	\$343,781	\$303,497
Prior Year Ad Valorem Property Tax	\$56,525	\$43,433	\$35,117	\$508,428	\$456,287	\$501,437
Current Year Ad Valorem Property Tax	\$1,181,082	\$1,387,137	\$1,439,067	\$7,603,187	\$8,102,249	\$7,888,618
Motor Vehicle Tax	\$183,541	\$182,809	\$208,697	\$1,137,428	\$1,004,443	\$1,249,484
Recreational Vehicle Tax	\$2,064	\$1,803	\$2,014	\$15,921	\$10,607	\$14,563
Delinquent Tax	\$22,265	\$23,721	\$21,922	\$203,916	\$50,840	\$286,832
In Lieu of Tax - IRB	\$2,212	\$222	\$2,483	\$0	\$0	\$0
Other Local Income	\$0	\$0	\$0	\$244,874	-\$75,810	-\$105,583
Gifts	\$0	\$0	\$0	\$0	\$0	\$0
Interest	\$10,062	\$151	\$11,460	\$25,940	\$17,381	\$12,964
All Other Income	\$101,781	\$240,288	\$90,846	\$377,305	\$388,075	\$325,576
Cancellation of Prior Yr Encumbrances	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$8,208,908	\$8,691,789	\$8,374,610	\$25,738,852	\$27,505,697	\$28,128,559
Expenditures						
Instruction	\$3,754,628	\$3,776,538	\$3,344,988	\$8,647,632	\$9,561,835	\$9,571,893
Research	\$0	\$0	\$0	\$0	\$0	\$0
Public Service	\$0	\$0	\$0	\$0	\$0	\$0
Academic Support	\$492,693	\$497,741	\$478,962	\$2,505,171	\$2,421,174	\$2,333,151
Student Services	\$1,593,060	\$1,659,601	\$1,653,205	\$2,180,633	\$2,285,549	\$2,242,654
Institutional Support	\$1,367,462	\$1,303,827	\$1,367,676	-\$789,034	\$519,414	\$668,247
Operation and Maintenance	\$396,500	\$1,150,140	\$541,477	\$5,070,390	\$3,443,716	\$3,014,518
Scholarships	\$197,610	\$161,999	\$129,214	\$425,598	\$438,201	\$438,097
Total Expenditures	\$7,801,953	\$8,549,846	\$7,515,522	\$18,040,390	\$18,669,889	\$18,268,560
Transfers						
Transfer to Vocational	\$125,367	\$119,333	\$151,162	\$8,668,446	\$8,345,132	\$7,531,627
Non-mandatory Transfers	\$31,965	\$32,208	\$37,573	\$0	\$0	\$0
Mandatory Transfers	\$127,847	\$127,847	\$127,847	\$0	\$0	\$0
Total Transfers	\$285,179	\$279,388	\$316,582	\$8,668,446	\$8,345,132	\$7,531,627
Unencumbered Cash Balance, June 30th	\$7,972,189	\$7,834,744	\$8,377,250	\$10,019,533	\$10,510,209	\$12,838,581

Notes for this section begin on page 23.

Source: *Municipal Budgets*

General Fund Changes in Unencumbered Cash Fiscal Year 2013 - 2015

Table 1.11e

Category	Butler Community College			Cloud County Community College		
	FY 2013	FY 2014	FY 2015	FY 2013	FY 2014	FY 2015
	Audited Actual	Audited Actual	Unaudited Actual	Audited Actual	Audited Actual	Unaudited Actual
Unencumbered Cash Balance, July 1st	\$8,478,885	\$7,744,835	\$9,441,093	\$1,316,497	\$1,285,340	\$1,170,549
Revenues						
Tuition	\$10,472,860	\$10,035,462	\$10,121,435	\$2,621,534	\$2,147,964	\$2,242,962
Fees	\$3,879,827	\$4,810,379	\$4,599,768	\$47,847	\$130,059	\$167,454
Federal Grants	\$0	\$0	\$0	\$0	\$0	\$0
Other Federal Income	\$0	\$0	\$0	\$0	\$0	\$0
State Operating Grant	\$10,543,448	\$10,543,448	\$10,332,579	\$3,063,686	\$3,063,686	\$3,002,412
Local Ad Valorem Tax Reduction	\$0	\$0	\$0	\$0	\$0	\$0
State Grants and Contracts	\$0	\$0	\$0	\$16,824	\$0	\$0
State Retirement Contributions	\$0	\$0	\$0	\$0	\$0	\$0
Other State Income	\$0	\$0	\$0	\$0	\$16,824	\$0
Prior Year Ad Valorem Property Tax	\$223,858	\$283,501	\$233,467	\$0	\$0	\$72,962
Current Year Ad Valorem Property Tax	\$10,584,363	\$10,505,265	\$10,999,357	\$1,881,080	\$1,986,708	\$1,905,175
Motor Vehicle Tax	\$1,327,934	\$1,271,522	\$1,351,922	\$257,139	\$266,524	\$298,840
Recreational Vehicle Tax	\$19,638	\$18,550	\$19,826	\$2,718	\$27,852	\$0
Delinquent Tax	\$375,981	\$398,256	\$247,336	\$38,966	\$60,537	\$53,457
In Lieu of Tax - IRB	\$13,399	\$24,506	\$20,545	\$67	\$66	\$0
Other Local Income	\$0	\$0	\$0	\$0	\$0	\$0
Gifts	\$660	\$0	\$0	\$0	\$0	\$0
Interest	\$6,829	\$6,029	\$5,260	\$67,791	\$35,170	\$1,344
All Other Income	\$2,817,470	\$4,169,142	\$3,783,040	\$447,397	\$259,685	\$259,843
Cancellation of Prior Yr Encumbrances	\$163,473	\$204,757	\$193,333	\$0	\$0	\$0
Total Revenues	\$40,429,740	\$42,270,817	\$41,907,868	\$8,445,049	\$7,995,075	\$8,004,449
Expenditures						
Instruction	\$11,268,742	\$11,463,309	\$11,004,567	\$4,794,756	\$4,427,301	\$2,646,923
Research	\$0	\$0	\$0	\$0	\$0	\$0
Public Service	\$0	\$0	\$0	\$0	\$0	\$0
Academic Support	\$2,666,515	\$2,727,384	\$2,789,701	\$322,678	\$286,609	\$377,130
Student Services	\$5,015,101	\$4,867,242	\$4,823,791	\$1,412,754	\$1,519,751	\$1,766,080
Institutional Support	\$11,374,003	\$9,906,158	\$9,520,417	\$1,435,359	\$1,402,907	\$2,641,618
Operation and Maintenance	\$2,693,893	\$2,481,776	\$3,308,364	\$416,373	\$375,735	\$572,486
Scholarships	\$2,573,138	\$2,525,299	\$2,610,798	\$67,828	\$72,885	\$0
Total Expenditures	\$35,591,392	\$33,971,168	\$34,057,638	\$8,449,748	\$8,085,188	\$8,004,237
Transfers						
Transfer to Vocational	\$3,000,000	\$2,897,845	\$3,000,000	\$0	\$0	\$0
Non-mandatory Transfers	\$1,308,323	\$1,470,107	\$1,179,164	\$26,458	\$24,678	\$0
Mandatory Transfers	\$1,264,062	\$2,235,439	\$1,864,463	\$0	\$0	\$0
Total Transfers	\$5,572,385	\$6,603,391	\$6,043,627	\$26,458	\$24,678	\$0
Unencumbered Cash Balance, June 30th	\$7,744,848	\$9,441,093	\$11,247,696	\$1,285,340	\$1,170,549	\$1,170,761

Notes for this section begin on page 23.
Source: Municipal Budgets

General Fund Changes in Unencumbered Cash Fiscal Year 2013 - 2015

Table 1.11e

Category	Coffeyville Community College			Colby Community College*		
	FY 2013	FY 2014	FY 2015	FY 2013	FY 2014	FY 2015
	Audited Actual	Audited Actual	Unaudited Actual	Audited Actual	Audited Actual	Unaudited Actual
Unencumbered Cash Balance, July 1st	\$2,331,890	\$3,315,184	\$4,362,332	NA	\$914,559	\$668,247
Revenues						
Tuition	\$952,103	\$1,092,903	\$1,007,911	NA	\$2,052,750	\$2,473,969
Fees	\$0	\$0	\$0	NA	\$0	\$882,941
Federal Grants	\$4,189	\$4,225	\$645	NA	\$0	\$0
Other Federal Income	\$0	\$0	\$2,925	NA	\$0	\$0
State Operating Grant	\$1,798,887	\$1,798,887	\$1,762,909	NA	\$2,129,183	\$2,158,528
Local Ad Valorem Tax Reduction	\$0	\$0	\$0	NA	\$0	\$0
State Grants and Contracts	\$0	\$0	\$0	NA	\$0	\$0
State Retirement Contributions	\$0	\$0	\$0	NA	\$0	\$0
Other State Income	\$0	\$0	\$0	NA	\$0	\$0
Prior Year Ad Valorem Property Tax	\$0	\$0	\$0	NA	\$0	\$0
Current Year Ad Valorem Property Tax	\$7,861,631	\$6,578,834	\$5,916,814	NA	\$4,560,719	\$5,054,812
Motor Vehicle Tax	\$552,258	\$528,510	\$549,929	NA	\$477,966	\$471,359
Recreational Vehicle Tax	\$7,036	\$7,021	\$11,870	NA	\$6,561	\$6,652
Delinquent Tax	\$223,593	\$131,280	\$217,847	NA	\$85,377	\$43,336
In Lieu of Tax - IRB	\$27,976	\$17,711	\$2,162	NA	\$21,514	\$6,228
Other Local Income	\$0	\$0	\$0	NA	\$0	\$0
Gifts	\$0	\$0	\$7,500	NA	\$0	\$0
Interest	\$2,220	\$3,334	\$8,952	NA	\$2,714	\$5,237
All Other Income	\$30,769	\$34,391	\$60,701	NA	\$735,586	\$329,497
Cancellation of Prior Yr Encumbrances	\$0	\$0	\$0	NA	\$0	\$0
Total Revenues	\$11,460,662	\$10,197,096	\$9,550,165	NA	\$10,072,370	\$11,432,559
Expenditures						
Instruction	\$3,362,665	\$2,857,423	\$2,203,023	NA	\$3,634,920	\$3,285,615
Research	\$0	\$0	\$0	NA	\$0	\$0
Public Service	\$0	\$0	\$0	NA	\$0	\$0
Academic Support	\$354,735	\$349,585	\$430,207	NA	\$0	\$0
Student Services	\$2,442,696	\$2,206,262	\$2,687,467	NA	\$549,975	\$517,409
Institutional Support	\$564,235	\$685,629	\$797,850	NA	\$1,561,933	\$1,820,962
Operation and Maintenance	\$1,412,690	\$1,607,026	\$1,685,843	NA	\$1,762,416	\$2,216,434
Scholarships	\$316,135	\$310,586	\$299,953	NA	\$938,837	\$882,941
Total Expenditures	\$8,453,156	\$8,016,511	\$8,104,343	NA	\$8,448,081	\$8,723,361
Transfers						
Transfer to Vocational	\$1,993,489	\$1,116,515	\$1,516,695	NA	\$0	\$0
Non-mandatory Transfers	\$30,723	\$16,922	\$0	NA	\$1,870,601	\$2,024,044
Mandatory Transfers	\$0	\$0	\$0	NA	\$0	\$0
Total Transfers	\$2,024,212	\$1,133,437	\$1,516,695	NA	\$1,870,601	\$2,024,044
Unencumbered Cash Balance, June 30th	\$3,315,184	\$4,362,332	\$4,291,459	NA	\$668,247	\$1,353,401

*The Fiscal Year 2013 Audited Actual data is unavailable for Colby Community College.

Notes for this section begin on page 23.

Source: Municipal Budgets

General Fund Changes in Unencumbered Cash Fiscal Year 2013 - 2015

Table 1.11e

Category	Cowley Community College			Dodge City Community College		
	FY 2013	FY 2014	FY 2015	FY 2013	FY 2014	FY 2015
	Audited Actual	Audited Actual	Unaudited Actual	Audited Actual	Audited Actual	Unaudited Actual
Unencumbered Cash Balance, July 1st	\$8,239,876	\$8,295,668	\$8,311,195	\$5,292,846	\$4,934,453	\$4,757,784
Revenues						
Tuition	\$4,971,293	\$4,698,915	\$3,350,714	\$987,823	\$997,026	\$1,028,509
Fees	\$0	\$0	\$912,429	\$796,266	\$785,293	\$758,941
Federal Grants	\$0	\$0	\$0	\$0	\$0	\$0
Other Federal Income	\$0	\$0	\$0	\$0	\$0	\$0
State Operating Grant	\$4,410,683	\$4,410,683	\$4,322,469	\$1,528,887	\$1,512,063	\$1,481,822
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	\$16,824	\$16,487
Prior Year Ad Valorem Property Tax	\$297,345	\$101,517	\$282,477	\$157,700	\$203,102	\$222,346
Current Year Ad Valorem Property Tax	\$3,800,424	\$4,195,376	\$3,853,417	\$7,606,464	\$8,229,694	\$7,984,922
Motor Vehicle Tax	\$694,530	\$627,543	\$615,354	\$877,834	\$879,602	\$925,824
Recreational Vehicle Tax	\$21,908	\$10,827	\$10,471	\$6,493	\$6,666	\$6,905
Delinquent Tax	\$78,817	\$69,049	\$52,397	\$165,181	\$224,772	\$197,104
In Lieu of Tax - IRB	\$0	\$1,257	\$1,223	\$172,532	\$199,090	\$190,471
Other Local Income	\$0	\$0	\$0	\$155,825	\$344,981	\$353,183
Gifts	\$0	\$0	\$0	\$0	\$0	\$0
Interest	\$27,372	\$24,971	\$38,613	\$5,439	\$7,412	\$6,549
All Other Income	\$1,116,846	\$1,170,860	\$637,297	\$156,796	\$171,916	\$1,423,345
Cancellation of Prior Yr Encumbrances	\$61,824	\$90,878	\$0	\$0	\$0	\$0
Total Revenues	\$15,481,042	\$15,401,876	\$14,076,861	\$12,617,240	\$13,578,441	\$14,596,408
Expenditures						
Instruction	\$4,659,775	\$4,771,093	\$4,698,873	\$2,780,540	\$2,483,663	\$2,631,116
Research	\$0	\$0	\$0	\$0	\$0	\$0
Public Service	\$0	\$0	\$0	\$0	\$0	\$0
Academic Support	\$581,119	\$607,276	\$547,638	\$911,230	\$1,077,626	\$1,043,687
Student Services	\$3,284,608	\$3,191,621	\$3,238,841	\$2,236,965	\$2,458,066	\$2,323,255
Institutional Support	\$1,934,452	\$2,154,477	\$2,965,488	\$2,707,553	\$3,068,873	\$4,240,950
Operation and Maintenance	\$3,619,387	\$3,345,752	\$2,842,044	\$2,243,929	\$2,786,550	\$2,259,226
Scholarships	\$300,860	\$218,006	\$274,057	\$358,416	\$290,252	\$243,825
Total Expenditures	\$14,380,201	\$14,288,225	\$14,566,941	\$11,238,633	\$12,165,030	\$12,742,059
Transfers						
Transfer to Vocational	\$1,010,049	\$1,063,124	\$110,607	\$1,727,000	\$1,300,000	\$1,500,000
Non-mandatory Transfers	\$35,000	\$35,000	\$35,000	\$10,000	\$12,000	\$0
Mandatory Transfers	\$0	\$0	\$0	\$0	\$278,080	\$0
Total Transfers	\$1,045,049	\$1,098,124	\$145,607	\$1,737,000	\$1,590,080	\$1,500,000
Unencumbered Cash Balance, June 30th	\$8,295,668	\$8,311,195	\$7,675,508	\$4,934,453	\$4,757,784	\$5,112,133

Notes for this section begin on page 23.

Source: Municipal Budgets

General Fund Changes in Unencumbered Cash Fiscal Year 2013 - 2015

Table 1.11e

Category	Fort Scott Community College			Garden City Community College		
	FY 2013	FY 2014	FY 2015	FY 2013	FY 2014	FY 2015
	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Unaudited Actual
Unencumbered Cash Balance, July 1st	\$1,051,316	\$1,152,747	\$1,467,110	\$7,734,155	\$7,890,050	\$8,644,698
Revenues						
Tuition	\$1,375,671	\$1,454,383	\$1,418,713	\$2,134,893	\$2,327,913	\$2,633,854
Fees	\$949,701	\$1,037,502	\$970,944	\$529,592	\$567,511	\$663,083
Federal Grants	\$5,235	\$4,945	\$0	\$0	\$0	\$0
Other Federal Income	\$0	\$0	\$0	\$0	\$0	\$0
State Operating Grant	\$1,950,210	\$1,950,210	\$1,894,718	\$1,691,376	\$1,691,376	\$1,657,548
Local Ad Valorem Tax Reduction	\$0	\$0	\$0	\$0	\$0	\$0
State Grants and Contracts	\$0	\$0	\$16,487	\$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	\$212,024	\$77,447	\$176,358	\$105,473	\$5
Current Year Ad Valorem Property Tax	\$2,032,176	\$2,448,557	\$2,462,950	\$9,788,228	\$9,624,159	\$10,017,085
Motor Vehicle Tax	\$444,156	\$364,729	\$322,516	\$666,037	\$705,951	\$899,393
Recreational Vehicle Tax	\$0	\$0	\$3,337	\$6,115	\$7,136	\$8,039
Delinquent Tax	\$125,724	\$132,728	\$175,654	\$137,414	\$174,815	\$210,582
In Lieu of Tax - IRB	\$3,082	\$2,308	\$0	\$119,982	\$128,232	\$120,004
Other Local Income	\$0	\$0	\$0	\$0	\$11,670	-\$35,570
Gifts	\$0	\$0	\$0	\$100	\$0	\$0
Interest	\$952	\$0	\$0	\$36,967	\$33,698	\$11,222
All Other Income	\$686,199	\$272,650	\$276,574	\$265,267	\$536,448	\$467,338
Cancellation of Prior Yr Encumbrances	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$7,573,106	\$7,880,036	\$7,619,340	\$15,552,329	\$15,914,382	\$16,652,583
Expenditures						
Instruction	\$2,070,838	\$2,072,491	\$2,214,986	\$3,220,689	\$3,334,180	\$3,274,503
Research	\$0	\$0	\$0	\$0	\$0	\$0
Public Service	\$7,010	\$4,991	\$5,154	\$60,980	\$61,798	\$52,486
Academic Support	\$269,597	\$223,255	\$276,870	\$655,848	\$679,085	\$721,917
Student Services	\$1,998,136	\$2,001,958	\$2,107,311	\$3,028,005	\$3,005,383	\$3,195,833
Institutional Support	\$1,558,092	\$1,749,244	\$1,686,278	\$3,206,854	\$2,581,742	\$3,880,938
Operation and Maintenance	\$1,780,428	\$1,308,241	\$1,742,322	\$2,757,833	\$3,166,942	\$3,085,600
Scholarships	\$29,069	\$24,809	\$18,789	\$294,458	\$323,219	\$399,241
Total Expenditures	\$7,713,170	\$7,384,989	\$8,051,710	\$13,224,667	\$13,152,349	\$14,610,518
Transfers						
Transfer to Vocational	-\$241,495	\$180,684	\$0	\$3,956,294	\$0	\$875,786
Non-mandatory Transfers	\$0	\$0	-\$370,000	\$0	\$0	\$0
Mandatory Transfers	\$0	\$0	\$0	-\$1,784,527	\$2,007,385	\$49,229
Total Transfers	-\$241,495	\$180,684	-\$370,000	\$2,171,767	\$2,007,385	\$925,015
Unencumbered Cash Balance, June 30th	\$1,152,747	\$1,467,110	\$1,404,740	\$7,890,050	\$8,644,698	\$9,761,748

Notes for this section begin on page 23.

Source: *Municipal Budgets*

General Fund Changes in Unencumbered Cash Fiscal Year 2013 - 2015

Table 1.11e

Category	Highland Community College			Hutchinson Community College		
	FY 2013	FY 2014	FY 2015	FY 2013	FY 2014	FY 2015
	Audited Actual	Audited Actual	Unaudited Actual	Audited Actual	Audited Actual	Unaudited Actual
Unencumbered Cash Balance, July 1st	\$1,235,199	\$1,314,396	\$521,654	\$3,873,958	\$4,690,521	\$6,033,617
Revenues						
Tuition	\$2,707,107	\$4,378,463	\$3,954,742	\$4,776,902	\$4,691,665	\$4,820,463
Fees	\$2,573,080	\$1,700,795	\$1,197,354	\$893,550	\$1,046,721	\$948,027
Federal Grants	\$0	\$0	\$0	\$0	\$0	\$0
Other Federal Income	\$0	\$0	\$0	\$0	\$0	\$0
State Operating Grant	\$3,984,114	\$3,984,114	\$3,585,703	\$5,104,177	\$5,104,177	\$5,002,093
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	-\$449
Current Year Ad Valorem Property Tax	\$1,352,351	\$1,282,256	\$1,413,977	\$10,954,291	\$11,495,489	\$12,024,782
Motor Vehicle Tax	\$114,994	\$112,769	\$111,749	\$1,326,895	\$1,832,364	\$1,203,854
Recreational Vehicle Tax	\$26,754	\$24,496	\$33,411	\$15,283	\$21,561	\$18,384
Delinquent Tax	\$21,699	\$23,977	\$30,455	\$294,127	\$343,798	\$372,723
In Lieu of Tax - IRB	\$0	\$0	\$0	\$6,467	\$2,021	-\$23,874
Other Local Income	\$0	\$0	\$0	\$0	\$0	\$0
Gifts	\$0	\$0	\$0	\$0	\$0	\$0
Interest	\$19,670	\$0	\$0	\$12,614	\$13,189	\$17,578
All Other Income	\$901,108	\$941,803	\$2,507,253	\$160,260	\$744,594	\$708,753
Cancellation of Prior Yr Encumbrances	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$11,700,877	\$12,448,673	\$12,834,644	\$23,544,566	\$25,295,579	\$25,092,334
Expenditures						
Instruction	\$3,187,612	\$3,745,723	\$3,843,291	\$6,015,450	\$5,715,298	\$5,570,030
Research	\$0	\$2,567	\$1,537	\$0	\$0	\$0
Public Service	\$0	\$347,946	\$370,135	\$45,120	\$56,697	\$61,127
Academic Support	\$1,136,960	\$530,145	\$495,375	\$1,299,801	\$1,298,732	\$1,372,212
Student Services	\$2,115,408	\$2,140,355	\$1,066,858	\$3,868,058	\$4,254,358	\$4,604,882
Institutional Support	\$2,683,250	\$3,464,902	\$3,311,658	\$2,582,352	\$2,547,127	\$2,490,259
Operation and Maintenance	\$2,435,336	\$1,840,829	\$1,067,014	\$2,348,434	\$2,295,662	\$2,437,043
Scholarships	\$0	\$0	\$0	\$117,788	\$123,609	\$132,881
Total Expenditures	\$11,558,566	\$12,072,467	\$10,155,868	\$16,277,003	\$16,291,483	\$16,668,434
Transfers						
Transfer to Vocational	\$0	\$900,000	\$950,000	\$5,150,000	\$6,000,000	\$4,000,000
Non-mandatory Transfers	\$594,231	\$268,948	\$305,020	\$1,301,000	\$1,661,000	\$1,661,000
Mandatory Transfers	\$63,114	\$0	\$0	\$0	\$0	\$0
Total Transfers	\$657,345	\$1,168,948	\$1,255,020	\$6,451,000	\$7,661,000	\$5,661,000
Unencumbered Cash Balance, June 30th	\$720,165	\$521,654	\$1,945,410	\$4,690,521	\$6,033,617	\$8,796,517

Notes for this section begin on page 23.

Source: *Municipal Budgets*

General Fund Changes in Unencumbered Cash Fiscal Year 2013 - 2015

Table 1.11e

Category	Independence Community College			Johnson County Community College		
	FY 2013	FY 2014	FY 2015	FY 2013	FY 2014	FY 2015
	Audited Actual	Audited Actual	Unaudited Actual	Audited Actual	Audited Actual	Unaudited Actual
Unencumbered Cash Balance, July 1st	\$4,322,073	\$5,527,722	\$5,170,952	\$55,947,003	\$53,851,076	\$59,988,104
Revenues						
Tuition	\$889,652	\$1,079,227	\$1,079,227	\$21,625,587	\$20,835,448	\$21,077,556
Fees	\$703,677	\$426,703	\$516,578	\$0	\$0	\$0
Federal Grants	\$34,907	\$583,001	\$580,916	\$152,540	\$128,329	\$114,982
Other Federal Income	\$49,646	\$0	\$0	\$0	\$0	\$0
State Operating Grant	\$1,429,492	\$1,429,492	\$1,400,902	\$15,221,801	\$15,221,801	\$15,221,801
Local Ad Valorem Tax Reduction	\$0	\$0	\$0	\$0	\$0	\$0
State Grants and Contracts	\$574,546	\$0	\$0	\$0	\$0	\$0
State Retirement Contributions	\$0	\$0	\$0	\$6,298,513	\$7,308,673	\$7,203,600
Other State Income	\$0	\$0	\$0	\$0	\$0	\$0
Prior Year Ad Valorem Property Tax	\$0	\$0	\$118,758	\$1,091,606	\$1,069,852	\$1,130,539
Current Year Ad Valorem Property Tax	\$4,196,484	\$4,149,762	\$4,820,880	\$60,169,114	\$66,707,545	\$69,671,491
Motor Vehicle Tax	\$516,853	\$519,981	\$540,966	\$6,910,022	\$6,834,736	\$7,618,056
Recreational Vehicle Tax	\$5,255	\$5,078	\$4,066	\$50,057	\$52,234	\$65,919
Delinquent Tax	\$161,393	\$128,934	\$333,818	\$965,719	\$688,805	\$710,254
In Lieu of Tax - IRB	\$786	\$870	\$18,520	\$0	\$0	\$0
Other Local Income	\$0	\$0	-\$5,357	\$84,029	\$88,358	\$98,823
Gifts	\$75,000	\$0	\$0	\$0	\$0	\$0
Interest	\$8,906	\$5,882	\$1,638	\$68,492	\$60,827	\$64,039
All Other Income	\$68,084	\$146,603	\$125,061	\$1,668,486	\$2,477,253	\$2,470,523
Cancellation of Prior Yr Encumbrances	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$8,714,681	\$8,475,533	\$9,535,973	\$114,305,966	\$121,473,861	\$125,447,583
Expenditures						
Instruction	\$1,384,668	\$1,508,046	\$1,727,017	\$38,163,910	\$38,714,708	\$42,120,424
Research	\$0	\$0	\$0	\$0	\$0	\$0
Public Service	\$0	\$0	\$0	\$169,024	\$133,193	\$144,910
Academic Support	\$884,399	\$946,590	\$1,030,394	\$15,745,949	\$15,983,136	\$17,389,166
Student Services	\$2,405,030	\$1,679,541	\$1,901,427	\$9,518,737	\$9,234,701	\$10,047,074
Institutional Support	\$2,172,612	\$1,954,654	\$2,837,436	\$17,267,168	\$16,737,895	\$18,210,321
Operation and Maintenance	\$808,408	\$1,103,845	\$1,090,384	\$8,095,375	\$7,991,568	\$8,694,583
Scholarships	\$347,949	\$515,232	\$674,547	\$0	\$0	\$0
Total Expenditures	\$8,003,066	\$7,707,908	\$9,261,205	\$88,960,163	\$88,795,201	\$96,606,478
Transfers						
Transfer to Vocational	\$453,473	\$573,947	\$900,977	\$27,441,730	\$26,541,632	\$32,908,727
Non-mandatory Transfers	\$422,520	\$444,822	\$390,427	\$0	\$0	\$0
Mandatory Transfers	\$46,840	\$105,626	\$0	\$0	\$0	\$0
Total Transfers	\$922,833	\$1,124,395	\$1,291,404	\$27,441,730	\$26,541,632	\$32,908,727
Unencumbered Cash Balance, June 30th	\$4,110,855	\$5,170,952	\$4,154,316	\$53,851,076	\$59,988,104	\$55,920,482

Notes for this section begin on page 23.

Source: Municipal Budgets

General Fund Changes in Unencumbered Cash Fiscal Year 2013 - 2015

Table 1.11e

Category	Kansas City Kansas Community College			Labette Community College		
	FY 2013	FY 2014	FY 2015	FY 2013	FY 2014	FY 2015
	Audited Actual	Audited Actual	Unaudited Actual	Audited Actual	Audited Actual	Unaudited Actual
Unencumbered Cash Balance, July 1st	\$7,505,739	\$5,312,355	\$5,737,405	\$4,225,331	\$3,441,060	\$3,243,336
Revenues						
Tuition	\$6,009,075	\$6,147,123	\$5,581,783	\$805,451	\$772,368	\$1,087,534
Fees	\$868,489	\$952,163	\$908,192	\$546,542	\$514,298	\$1,286,645
Federal Grants	\$0	\$0	\$0	\$0	\$3,305	\$0
Other Federal Income	\$0	\$0	\$0	\$0	\$0	\$0
State Operating Grant	\$5,988,313	\$5,988,313	\$5,868,547	\$1,612,947	\$1,612,947	\$1,580,688
Local Ad Valorem Tax Reduction	\$0	\$0	\$0	\$0	\$0	\$0
State Grants and Contracts	\$0	\$0	\$0	\$571,905	\$624,660	\$0
State Retirement Contributions	\$0	\$0	\$0	\$0	\$0	\$0
Other State Income	\$0	\$0	\$0	\$0	\$0	\$13,888
Prior Year Ad Valorem Property Tax	\$691,064	\$600,682	\$1,079,729	\$0	\$0	\$0
Current Year Ad Valorem Property Tax	\$21,849,785	\$24,212,577	\$24,652,243	\$4,013,511	\$4,112,504	\$4,248,719
Motor Vehicle Tax	\$2,722,437	\$2,595,833	\$3,077,600	\$713,205	\$681,231	\$686,986
Recreational Vehicle Tax	\$8,073	\$8,023	\$8,484	\$6,171	\$6,133	\$6,440
Delinquent Tax	\$1,388,792	\$1,196,607	\$1,526,885	\$123,580	\$115,480	\$156,953
In Lieu of Tax - IRB	\$414,165	\$429,388	\$595,709	\$5,047	\$10,095	\$1,463
Other Local Income	\$15,590,492	\$5,433,740	\$0	\$0	\$0	\$10,106
Gifts	\$0	\$0	\$0	\$181,962	\$0	\$0
Interest	\$15,094	\$7,191	\$6,246	\$4,004	\$132	\$0
All Other Income	\$191,581	\$79,393	\$185,295	\$38,647	\$5,376	\$56,142
Cancellation of Prior Yr Encumbrances	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$55,737,360	\$47,651,033	\$43,490,713	\$8,622,972	\$8,458,529	\$9,135,564
Expenditures						
Instruction	\$18,122,926	\$17,425,742	\$15,690,332	\$2,285,115	\$2,436,808	\$2,014,940
Research	\$205,108	\$205,249	\$283,086	\$0	\$0	\$0
Public Service	\$0	\$0	\$0	\$0	\$0	\$0
Academic Support	\$1,531,708	\$1,562,524	\$1,653,232	\$383,994	\$371,097	\$503,606
Student Services	\$4,074,768	\$4,338,947	\$5,535,837	\$1,018,467	\$1,030,390	\$1,224,321
Institutional Support	\$8,393,820	\$7,187,299	\$6,842,916	\$2,295,042	\$2,387,250	\$4,165,421
Operation and Maintenance	\$22,199,936	\$11,259,786	\$5,478,854	\$1,149,928	\$787,154	\$966,874
Scholarships	\$904,236	\$877,863	\$1,005,127	\$0	\$0	\$0
Total Expenditures	\$55,432,502	\$42,857,410	\$36,489,384	\$7,132,546	\$7,012,699	\$8,875,162
Transfers						
Transfer to Vocational	\$0	\$1,310,000	\$2,000,000	\$1,300,753	\$1,643,554	\$0
Non-mandatory Transfers	\$2,308,242	\$2,923,573	\$2,844,558	\$0	\$0	\$0
Mandatory Transfers	\$190,000	\$135,000	\$185,000	\$0	\$0	\$0
Total Transfers	\$2,498,242	\$4,368,573	\$5,029,558	\$1,300,753	\$1,643,554	\$0
Unencumbered Cash Balance, June 30th	\$5,312,355	\$5,737,405	\$7,709,176	\$4,415,004	\$3,243,336	\$3,503,738

Notes for this section begin on page 23.

Source: Municipal Budgets

General Fund Changes in Unencumbered Cash Fiscal Year 2013 - 2015

Table 1.11e

Category	Neosho County Community College			Pratt Community College		
	FY 2013	FY 2014	FY 2015	FY 2013	FY 2014	FY 2015
	Audited Actual	Audited Actual	Unaudited Actual	Audited Actual	Audited Actual	Unaudited Actual
Unencumbered Cash Balance, July 1st	\$2,533,261	\$2,980,476	\$3,855,115	\$3,949,696	\$4,505,946	\$6,056,237
Revenues						
Tuition	\$1,821,213	\$1,884,271	\$1,664,188	\$517,135	\$1,789,505	\$992,367
Fees	\$1,041,809	\$1,816,803	\$1,544,195	\$0	\$0	\$0
Federal Grants	\$139,424	\$62,011	\$67,375	\$0	\$0	\$0
Other Federal Income	\$0	\$0	\$0	\$0	\$0	\$0
State Operating Grant	\$1,515,432	\$1,515,432	\$1,515,432	\$1,233,313	\$1,233,313	\$1,208,647
Local Ad Valorem Tax Reduction	\$0	\$0	\$0	\$0	\$0	\$0
State Grants and Contracts	\$0	\$0	\$0	\$0	\$0	\$12,153
State Retirement Contributions	\$0	\$0	\$0	\$0	\$0	\$0
Other State Income	\$0	\$0	\$0	\$0	\$0	\$0
Prior Year Ad Valorem Property Tax	\$147,091	\$132,911	\$132,220	\$0	\$0	\$0
Current Year Ad Valorem Property Tax	\$4,426,131	\$4,612,787	\$3,976,888	\$5,068,267	\$5,553,018	\$7,304,664
Motor Vehicle Tax	\$569,263	\$547,113	\$487,277	\$423,578	\$456,288	\$493,332
Recreational Vehicle Tax	\$4,993	\$5,060	\$4,767	\$0	\$0	\$4,956
Delinquent Tax	\$94,482	\$122,437	\$97,956	\$39,721	\$13,269	\$181,488
In Lieu of Tax - IRB	\$0	\$0	\$0	\$0	\$0	\$0
Other Local Income	\$286	\$270	\$75,546	\$0	\$0	\$0
Gifts	\$97,000	\$14,951	\$1,240	\$0	\$0	\$0
Interest	\$6,702	\$5,794	\$4,996	\$1,035	\$903	\$892
All Other Income	\$151,936	\$178,220	\$74,031	\$263,419	\$217,454	\$31,512
Cancellation of Prior Yr Encumbrances	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$10,015,762	\$10,898,060	\$9,646,111	\$7,546,468	\$9,263,750	\$10,230,011
Expenditures						
Instruction	\$3,104,467	\$2,724,607	\$2,483,398	\$1,506,334	\$1,466,877	\$1,410,209
Research	\$0	\$0	\$0	\$0	\$0	\$0
Public Service	\$25,965	\$29,049	\$10,462	\$0	\$0	\$0
Academic Support	\$602,954	\$696,997	\$838,114	\$368,035	\$303,240	\$235,802
Student Services	\$1,643,250	\$1,686,248	\$1,781,966	\$1,791,624	\$1,938,212	\$1,836,150
Institutional Support	\$2,230,956	\$2,599,139	\$2,765,467	\$1,061,600	\$1,132,558	\$1,156,025
Operation and Maintenance	\$1,265,977	\$1,535,336	\$1,397,785	\$575,011	\$538,965	\$528,538
Scholarships	\$259,873	\$205,806	\$358,994	\$159,398	\$271,542	\$202,594
Total Expenditures	\$9,133,442	\$9,477,182	\$9,636,186	\$5,462,002	\$5,651,394	\$5,369,318
Transfers						
Transfer to Vocational	\$97,304	\$150,014	\$158,871	\$1,150,298	\$1,684,997	\$2,336,410
Non-mandatory Transfers	\$337,801	\$396,225	\$208,493	\$377,918	\$377,068	\$226,080
Mandatory Transfers	\$0	\$0	\$0	\$0	\$0	\$139,418
Total Transfers	\$435,105	\$546,239	\$367,364	\$1,528,216	\$2,062,065	\$2,701,908
Unencumbered Cash Balance, June 30th	\$2,980,476	\$3,855,115	\$3,497,676	\$4,505,946	\$6,056,237	\$8,215,022

Notes for this section begin on page 23.

Source: *Municipal Budgets*

General Fund Changes in Unencumbered Cash Fiscal Year 2013 - 2015

Table 1.11e

Seward County Community College

Category	FY 2013	FY 2014	FY 2015
	Audited Actual	Audited Actual	Unaudited Actual
Unencumbered Cash Balance, July 1st	\$5,033,086	\$6,035,021	\$5,818,339
Revenues			
Tuition	\$949,511	\$944,770	\$960,900
Fees	\$222,725	\$211,566	\$217,881
Federal Grants	\$2,595	\$2,820	\$2,820
Other Federal Income	\$0	\$0	\$0
State Operating Grant	\$1,831,297	\$1,831,297	\$1,794,671
Local Ad Valorem Tax Reduction	\$0	\$0	\$0
State Grants and Contracts	\$0	\$0	\$0
State Retirement Contributions	\$0	\$0	\$0
Other State Income	\$461,587	\$651,037	\$998,551
Prior Year Ad Valorem Property Tax	\$356,206	\$20,118	\$90,029
Current Year Ad Valorem Property Tax	\$7,630,352	\$7,698,634	\$8,333,420
Motor Vehicle Tax	\$573,423	\$602,412	\$647,707
Recreational Vehicle Tax	\$4,976	\$4,910	\$5,885
Delinquent Tax	\$161,868	\$86,650	\$163,460
In Lieu of Tax - IRB	\$14,934	\$15,076	\$14,603
Other Local Income	\$0	\$0	\$1,240
Gifts	\$0	\$0	\$0
Interest	\$30,508	\$22,851	\$25,088
All Other Income	\$164,794	\$161,063	\$181,380
Cancellation of Prior Yr Encumbrances	\$19,179	\$8,884	\$0
Total Revenues	\$12,423,955	\$12,262,088	\$13,437,635
Expenditures			
Instruction	\$2,630,523	\$2,621,145	\$2,598,552
Research	\$0	\$0	\$0
Public Service	\$0	\$0	\$0
Academic Support	\$140,603	\$141,227	\$155,279
Student Services	\$1,644,649	\$1,730,125	\$1,789,341
Institutional Support	\$2,235,026	\$2,390,682	\$2,520,210
Operation and Maintenance	\$1,790,473	\$1,984,269	\$1,698,110
Scholarships	\$190,746	\$180,852	\$198,543
Total Expenditures	\$8,632,020	\$9,048,300	\$8,960,035
Transfers			
Transfer to Vocational	\$2,625,000	\$3,265,470	\$3,274,031
Non-mandatory Transfers	\$0	\$0	\$0
Mandatory Transfers	\$165,000	\$165,000	\$200,000
Total Transfers	\$2,790,000	\$3,430,470	\$3,474,031
Unencumbered Cash Balance, June 30th	\$6,035,021	\$5,818,339	\$6,821,908

Notes for this section begin on page 23.

Source: *Municipal Budgets*

**Bonded Indebtedness
As of June 30, 2015**

Table 1.11f

Category	General Obligation Bonds	Revenue Bonds	Certificates of Participation and Lease Purchases	Total
Allen Community College	-	-	\$1,307,910	\$1,307,910
Barton Community College	-	-	\$11,445,216	\$11,445,216
Butler Community College	-	-	\$14,005,149	\$14,005,149
Cloud County Community College	-	\$3,425,000	\$1,785,000	\$5,210,000
Coffeyville Community College	-	\$14,070,000	\$5,220,000	\$19,290,000
Colby Community College	-	\$4,545,000	\$4,766,241	\$9,311,241
Cowley Community College	-	-	\$6,430,000	\$6,430,000
Dodge City Community College	-	\$15,485,000	\$1,638,037	\$17,123,037
Fort Scott Community College	-	-	\$7,067,101	\$7,067,101
Garden City Community College	-	\$4,055,000	\$5,371,054	\$9,426,054
Highland Community College	-	-	\$1,907,500	\$1,907,500
Hutchinson Community College	-	-	\$13,062,866	\$13,062,866
Independence Community College	-	-	\$717,500	\$717,500
Johnson County Community College	-	\$18,775,000	\$7,995,000	\$26,770,000
Kansas City Kansas Community College	-	-	\$35,055,000	\$35,055,000
Labette Community College	-	-	\$1,148,746	\$1,148,746
Neosho County Community College	-	-	\$5,435,000	\$5,435,000
Pratt Community College	-	\$200,000	\$4,470,437	\$4,670,437
Seward County Community College	-	-	\$3,679,764	\$3,679,764

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.
2. While the number of years of data varies between tables in the Institutional Profiles section, the goal at Kansas Board of Regents is to have six years of data shown for each of our Data Book publications.

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. 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" and "On-behalf payments".

- I. "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. 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. 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.