



TECHNICAL COLLEGE DATA BOOK

Section I: Finance

January 2017

★ LEADING HIGHER EDUCATION ★

Total All Funds Audited Expenses Fiscal Year 2015

Table 1.11a

Category	Flint Hills	Manhattan	North Central	Northwest	Salina Area	Wichita Area	Total Audited Expenses by Category
	Technical College	Area Technical College	Kansas Technical College	Kansas Technical College	Technical College	Technical College	
Instruction per FTE Student	\$3,959,197 \$6,588	\$3,401,224 \$5,530	\$4,389,588 \$6,764	\$2,228,756 \$4,213	\$2,048,303 \$5,836	\$8,007,092 \$3,653	\$24,034,160
Academic Support per FTE Student	\$412,093 \$686	\$388,849 \$632	\$111,779 \$172	\$542 \$1	\$263,325 \$750	\$4,334,167 \$1,977	\$5,510,755
Student Services/Activities per FTE Student	\$643,352 \$1,070	\$440,851 \$717	\$695,191 \$1,071	\$1,957,856 \$3,701	\$355,371 \$1,012	\$2,922,749 \$1,333	\$7,015,370
Institutional Support per FTE Student	\$1,543,012 \$2,567	\$698,405 \$1,136	\$1,468,716 \$2,263	\$1,028,101 \$1,943	\$697,796 \$1,988	\$3,892,974 \$1,776	\$9,329,004
Scholarships and Financial Aid	\$541,779	\$328,672	\$572,800	\$0	\$0	\$0	\$1,443,251
Operation and Maintenance of Plant	\$625,138	\$337,784	\$1,303,507	\$1,149,206	\$548,993	\$3,598,320	\$7,562,948
Depreciation	\$297,676	\$236,854	\$634,356	\$430,915	\$499,485	\$0	\$2,099,286
Capital Outlay	\$196,702	\$0	\$0	\$0	\$56,090	\$0	\$252,792
Interest Expense	\$0	\$11,899	\$20,482	\$0	\$0	\$5,068	\$37,449
Cost of Sales and Services	\$0	\$0	\$0	\$368,411	\$0	\$0	\$368,411
Realized Losses	\$5,357	\$0	\$3,684	\$31,931	\$0	\$2,355	\$43,327
Unrealized Losses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Expenses	\$5,918	\$635,466	\$0	\$10,000	\$69,998	\$0	\$721,382
Subtotal All Funds - Expenses	\$8,230,223	\$6,480,004	\$9,200,103	\$7,205,718	\$4,539,361	\$22,762,725	\$58,418,134
Auxiliary Enterprises	\$296,865	\$0	\$1,138,664	\$0	\$57,954	\$1,300,839	\$2,794,322
Total All Funds - Expenses	\$8,527,088	\$6,480,004	\$10,338,767	\$7,205,718	\$4,597,315	\$24,063,564	\$61,212,456
Physical Facilities							Total
Total Acreage	21.5	48.5	212	265	15	45	607.05
Total Number of Buildings	8	10	33	30	4	7	92
Total Gross Area of Buildings (sq. ft)	112,990	71,517	260,019	258,410	180,000	500,000	1,382,936
Total Headcount	1,150	1,171	1,207	863	897	5,394	10,682
Total FTE	601	615	649	529	351	2,192	4,937

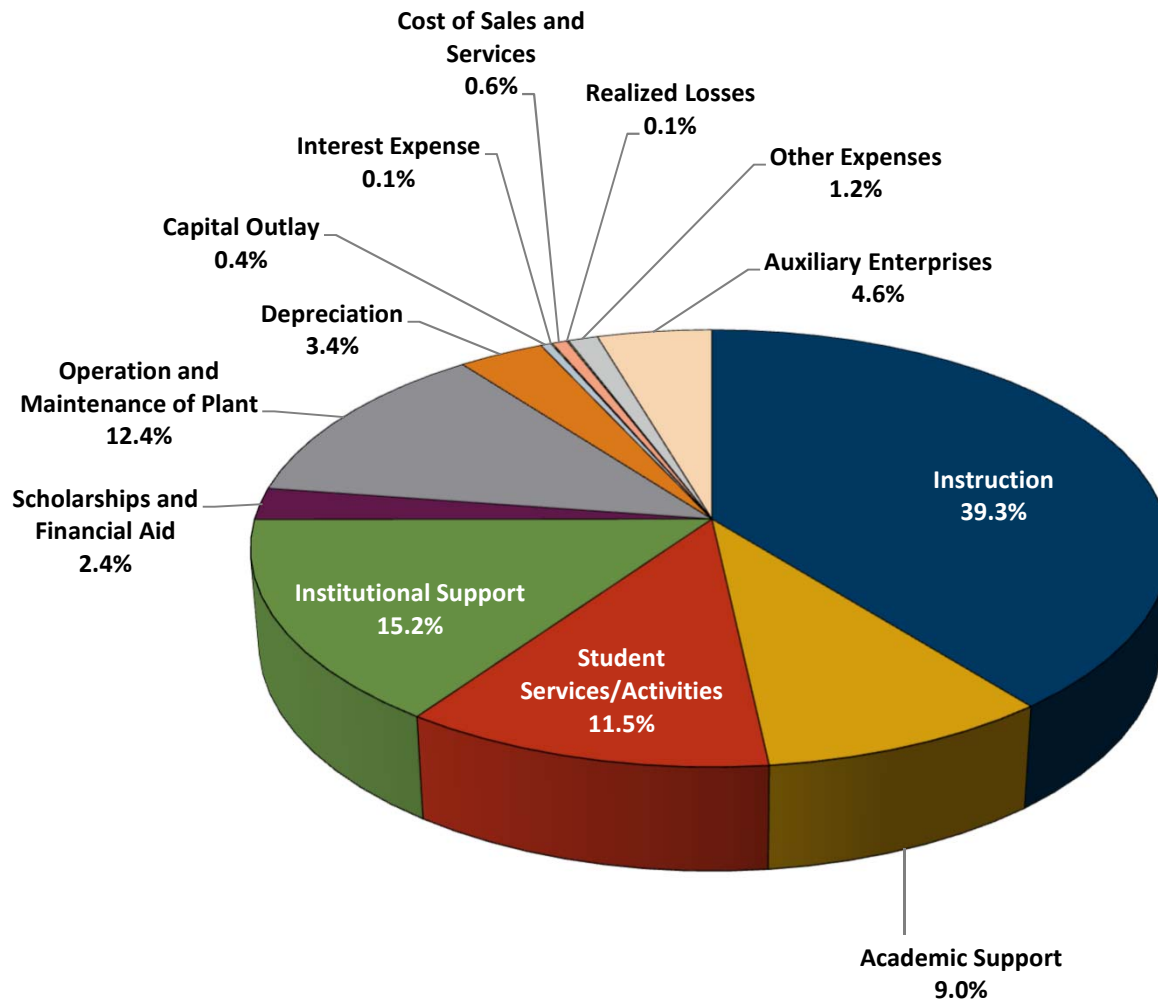
Notes for this section begin on page 7.

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

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

Table 1.11a

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



Notes for this section begin on page 7.

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

**Total All Funds Audited Revenues
Fiscal Year 2015**
Table 1.11b

Category	Flint Hills Technical College	Manhattan Area Technical College	North Central Kansas Technical College	Northwest Kansas Technical College	Salina Area Technical College	Wichita Area Technical College	Total Audited Revenues by Category
Tuition and Fees*	\$2,507,674	\$2,368,774	\$2,059,499	\$2,009,307	\$1,266,890	\$6,957,248	\$17,169,392
Federal Grants and Contracts	\$2,868,840	\$778,646	\$1,837,706	\$193,812	\$118,072	\$6,430,124	\$12,227,200
State and Local Grants and Contracts	\$53,408	\$489,611	\$80,498	\$129,908	\$423,803	\$389,810	\$1,567,038
Private Grants and Contracts	\$0	\$0	\$0	\$0	\$0	\$0	\$0
State Appropriations	\$2,807,843	\$2,290,881	\$4,507,401	\$3,143,136	\$2,634,692	\$6,643,264	\$22,027,217
County and Local Appropriations	\$132,454	\$0	\$0	\$0	\$0	\$793,000	\$925,454
Gifts and Contributions	\$405,225	\$0	\$0	\$2,170	\$0	\$251,003	\$658,398
Investment Income	\$8,964	\$0	\$8,278	\$12,312	\$0	\$47,820	\$77,374
Interest Income	\$0	\$3,628	\$0	\$0	\$7,338	\$0	\$10,966
Sales and Services of Educational Departments	\$119,554	\$491,373	\$558,063	\$734,508	\$0	\$0	\$1,903,498
Realized Gains	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Unrealized Gains	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Administrative	\$0	\$0	\$0	\$0	\$31,131	\$0	\$31,131
Other Revenues	\$258,966	\$97,787	\$311,669	\$940,895	\$32,936	\$1,528,459	\$3,170,712
Subtotal All Funds - Revenues	\$9,162,928	\$6,520,700	\$9,363,114	\$7,166,048	\$4,514,862	\$23,040,728	\$59,768,380
Auxiliary Enterprises	\$321,294	\$0	\$1,096,259	\$0	\$77,072	\$1,503,645	\$2,998,270
Total All Funds - Revenues	\$9,484,222	\$6,520,700	\$10,459,373	\$7,166,048	\$4,591,934	\$24,544,373	\$62,766,650
Total Headcount	1,150	1,171	1,207	863	897	5,394	10,682
Total FTE	601	615	649	529	351	2,192	4,937

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

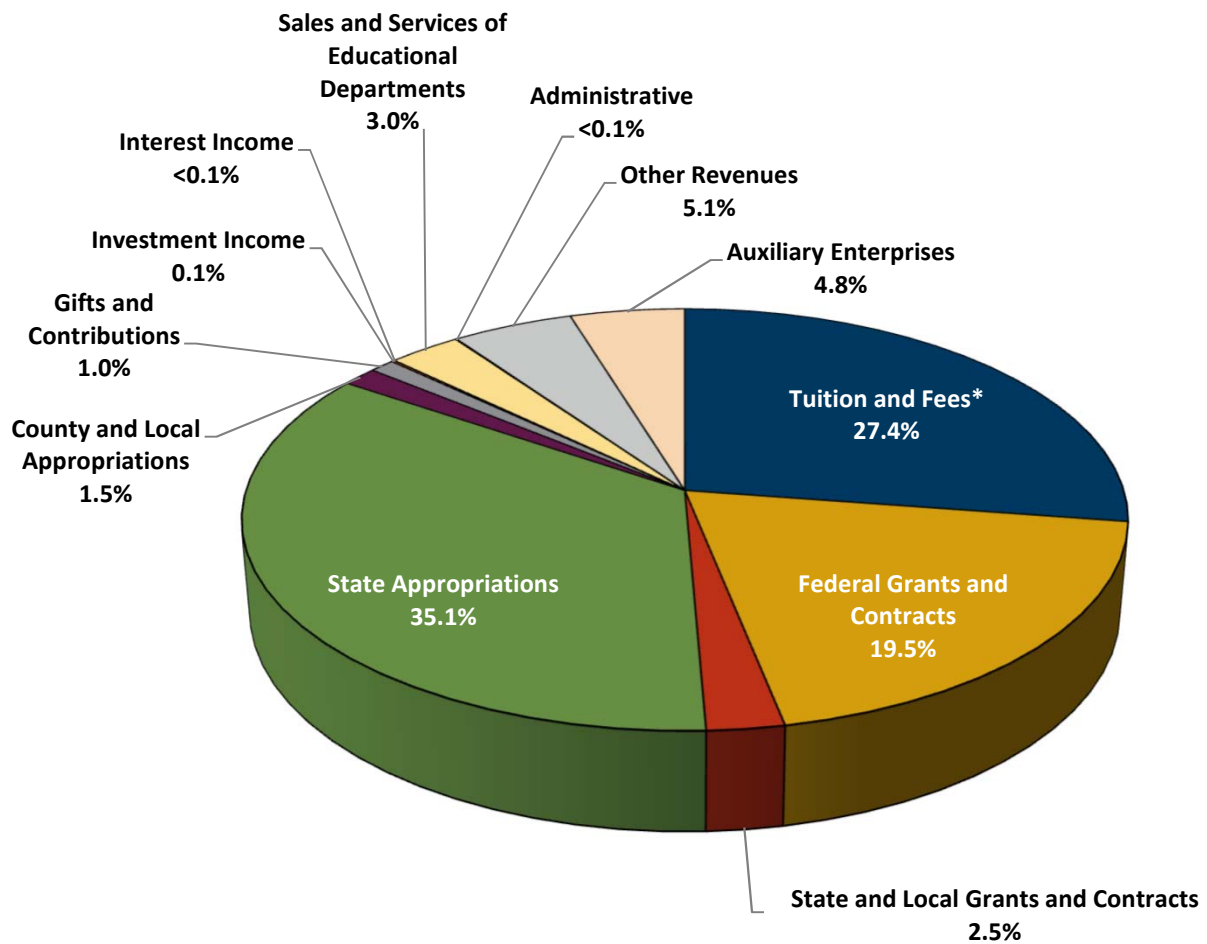
Notes for this section begin on page 7.

Source: *Independent Auditors' Report and Financial Statements*

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

Table 1.11b

**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 7.

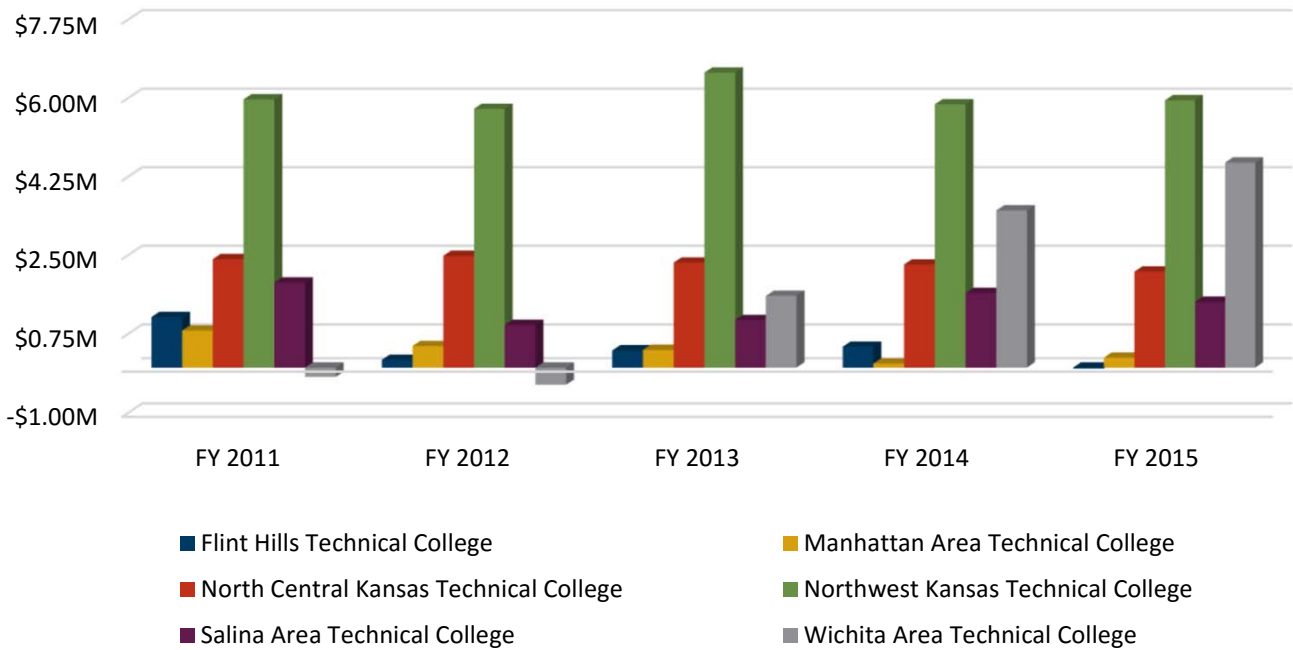
Source: *Independent Auditors' Report and Financial Statements*

Changes in Unrestricted Cash*
Fiscal Year 2011 - 2015

Table 1.11e

Unrestricted Cash Balance, June 30th	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	% Change FY 11 - 15
Flint Hills Technical College	\$1,119,979	\$171,839	\$381,663	\$461,827	-\$23,104	-102.1%
Manhattan Area Technical College	\$821,956	\$477,111	\$392,020	\$88,543	\$218,659	-73.4%
North Central Kansas Technical College	\$2,408,877	\$2,480,581	\$2,330,309	\$2,287,893	\$2,130,398	-11.6%
Northwest Kansas Technical College	\$5,968,503	\$5,757,254	\$6,565,332	\$5,857,558	\$5,948,201	-0.3%
Salina Area Technical College	\$1,885,425	\$946,386	\$1,053,088	\$1,654,692	\$1,459,752	-22.6%
Wichita Area Technical College	-\$205,703	-\$381,177	\$1,591,486	\$3,493,532	\$4,559,448	2116.5%

**Unrestricted Cash Balance, June 30th
Fiscal Year 2011 - 2015**



*The Unrestricted Cash balance is Cash and Cash Equivalents minus Current Liabilities and any other Restrictions, as of June 30th for each Fiscal Year. Refer to the notes section for more details.

Notes for this section begin on page 7.

Source: *Independent Auditors' Report and Financial Statements*

Section I Notes

General Notes:

1. Finance data for the Washburn Institution of Technology (WIT) is not included in this data book. WIT is affiliated with Washburn University. The University's Board of Regents is also the governing body of WIT, and the University's management has operational responsibility for WIT. Under governmental accounting standards, the University's audited financial statements include WIT as a "blended component unit". Condensed combining financial statements, which include columns for both the University and WIT, are presented in the notes to the University's audited financial statements, which are available in the KBOR office.
2. Total Headcount and FTE have been added to the finance tables to add context to data as necessary.
3. 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. Beginning in the 2016 Technical College Data Book, the Finance tables in Section I were condensed into Total All Funds Audited Expenses (1.11a) and Total All Funds Audited Revenues (1.11b), instead of the previous three tables: Total Audited Operating Expenses, Total Audited Operating Revenues, and Total Audited Non-Operating Revenues. This change was made so that the Technical College Data Book aligns with the new Community College Data Book. This resulted in all expense (negative) categories in the prior Total Audited Non-Operating Revenues (1.11c) table to now be included in the Total All Funds Audited Expenses table and all revenue (positive) categories in the prior Total Audited Non-Operating Revenues (1.11c) table to be included in the Total All Funds Audited Revenues table. No categories were eliminated from the condensing of these tables.
2. 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.
3. Northwest Kansas Technical College has had a steady decrease in Academic Support from Fiscal Year 2013 to Fiscal Year 2015 due to the college transitioning from a full-time librarian position to an adjust position. The daily library coverage is now being done by current instruction faculty.
4. For those institutions to which it applies:
 - a. "Institutional Support" includes the audit category "Administration".
 - b. "Scholarships and Financial Aid" includes the audit categories "Scholarships, Grants and Awards", "Federal Grants Expenditures" and "Carl Perkins Expenses".
 - c. "Operation and Maintenance of Plant" includes the audit categories "Physical Plant" and "Maintenance".
 - d. "Depreciation" includes the audit category "Depreciation and Amortization".
 - e. "Cost of Sales and Services" includes the audit category "Cost of Sales and Services of Educational Departments".
 - f. "Realized Losses" includes the audit categories "Loss on Sales of Assets", "Realized Gain (Loss) on Investments", "Loss on Asset Dispositions" and "Loss on Disposal of Equipment".
 - g. "Other Expenses" includes the audit categories "Central Services", "Fire/Smoke Damage Expenses", "Debt Service", "Other", "Transfer to NCK Endowment Association", "Transfers to Endowment", "Loss on Asset Dispositions" and "DST New Engines".

Table 1.11b: Total All Funds Audited Revenues

1. Beginning in the 2016 Technical College Data Book, the Finance tables in Section I were condensed into Total All Funds Audited Expenses (1.11a) and Total All Funds Audited Revenues (1.11b), instead of the previous three tables: Total Audited Operating Expenses, Total Audited Operating Revenues, and Total Audited Non-Operating Revenues. This change was made so that the Technical College Data Book aligns with the new Community College Data Book. This resulted in all expense (negative) categories in the prior Total Audited Non-Operating Revenues (1.11c) table to now be included in the Total All Funds Audited Expenses table and all revenue (positive) categories in the prior Total Audited Non-Operating Revenues (1.11c) table to be included in the Total All Funds Audited Revenues table. No categories were eliminated from the condensing of these tables.

2. 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.
3. For those institutions to which it applies:
 - a. "Tuition and Fees" includes the audit categories "Student Tuition", "Institution Fees", "Program Fees" and "Testing Fee".
 - b. "Federal Grants and Contracts" includes the audit categories "Federal Pell Grants", "Carl Perkins", "Trac-7 Grant", "Trac-7 Grant expenses" and "Governmental grants and contracts – Federal".
 - c. "State and Local Grants and Contracts" include the audit categories "Donations and Local Grants", "State and Local Grants and Contributions", "SESPT Grant", "SESPT Grant expenses", "Delta Dental Grant", "Delta Dental Grant expense", "NCK rural development grant", "Grant JIIST", "Grant JIIST expenses", "GIT GOIN Camp", "Industrial Maintenance Workforce", "KHPOP Grant" and "Governmental grants and contracts – State".
 - d. "State Appropriations" includes the audit categories "Governmental Appropriations - State Aid" and "Capital Appropriations".
 - e. "Gifts and Contributions" includes the audit category "Contributed services and materials".
 - f. "Sales and Services of Educational Departments" includes the audit categories "Charges for Services" and "Activity Fund Revenue".
 - g. "Realized Gains" includes the audit categories "Gain on Sales of Assets", "Realized Gain on Investments", "Gain on Disposal of Property" and "Gain on Asset Dispositions".
 - h. "Other Revenues" includes the audit categories "Miscellaneous Operating Income", "Residential Life", "Student Center", "Fund Raising Events", "Farm Income", "Other Operating Income", "Reimbursements", "Transfer from Endowment" and "State contributions to KPERS".

Table 1.11e: Changes in Unrestricted Cash

1. Beginning in the 2016 Technical College Data Book, the prior Changes in Net Position (1.11d) table was replaced with Changes in Unrestricted Cash (1.11e) table. This change was made so that the Technical College Data Book aligns more appropriately with additional Kansas Board of Regents publications. While currently there is only four years published for this table, the goal at the Kansas Board of Regents is to have six years of published data for each table.
2. Unrestricted Cash is calculated by subtracting Current Liabilities and Other Restrictions from Cash and Cash Equivalents found on the Statement of Net Position in the *Independent Auditors' Report and Financial Statements*. This amount represents monetary reserves that are not tied to a particular use.
 - a. Cash and Cash Equivalents represent the money that an organization can spend now, as they are assets readily available for use.
 - b. Current Liabilities are an institution's debts or obligations that are due within one year. This includes Accounts Payable, Payroll and other related liabilities, Accrued Wages, Accrued interest payable, Accrued rent, Current maturities of long-term debt, Compensated Absences, Prepaid Enrollment, Deferred revenue, Unearned Revenue, Deposits, Deposits/Funds Held in Custody for Others, and Other Liabilities.
 - c. Other Restrictions include cash restricted for building remodel.