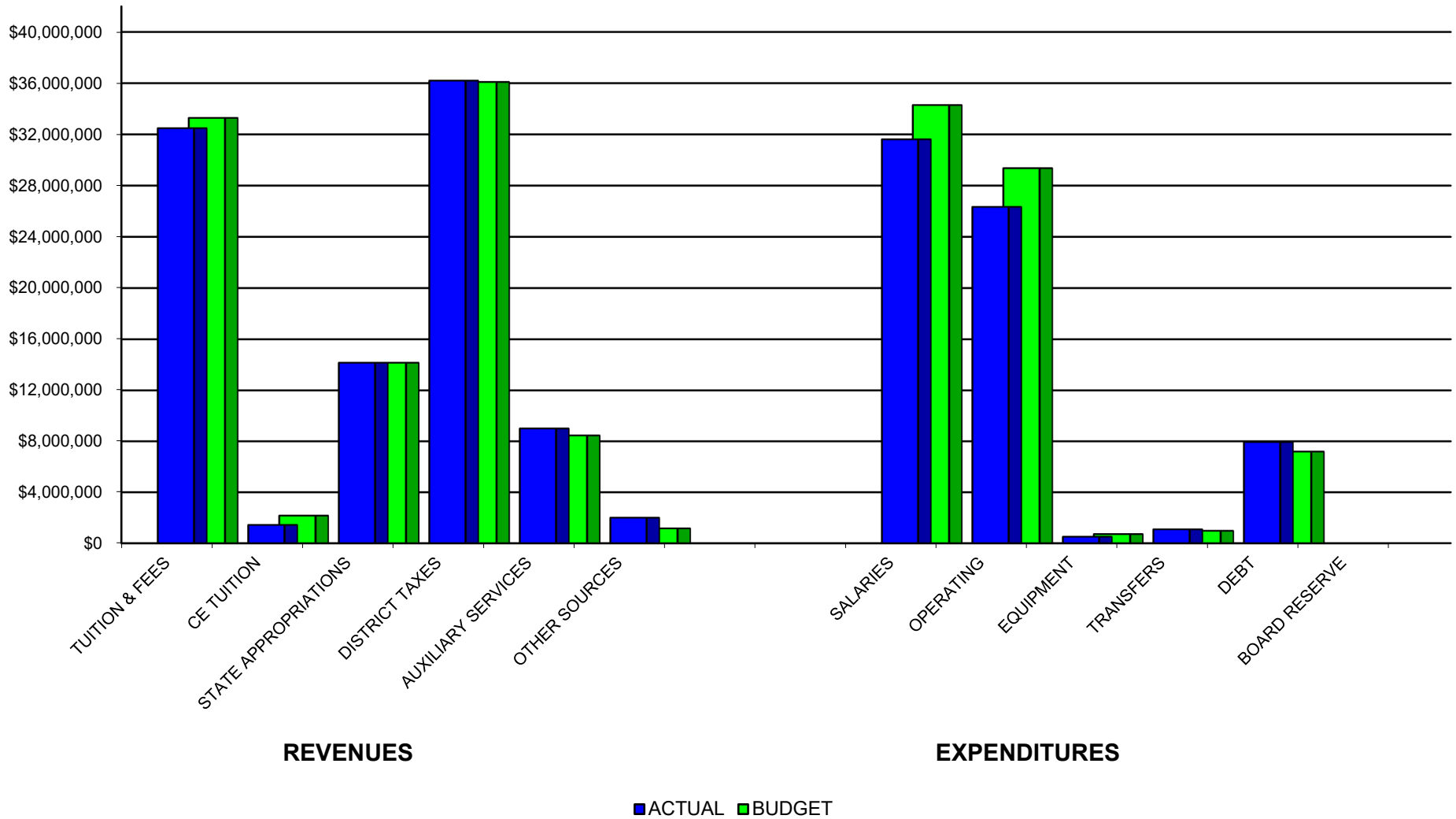




**UNRESTRICTED FUNDS  
ACTUAL VS. BUDGET  
CUMULATIVE THROUGH  
APRIL 30, 2024**





### ACTUAL VERSUS BUDGET REVENUES AND EXPENDITURES FOR FY 2024

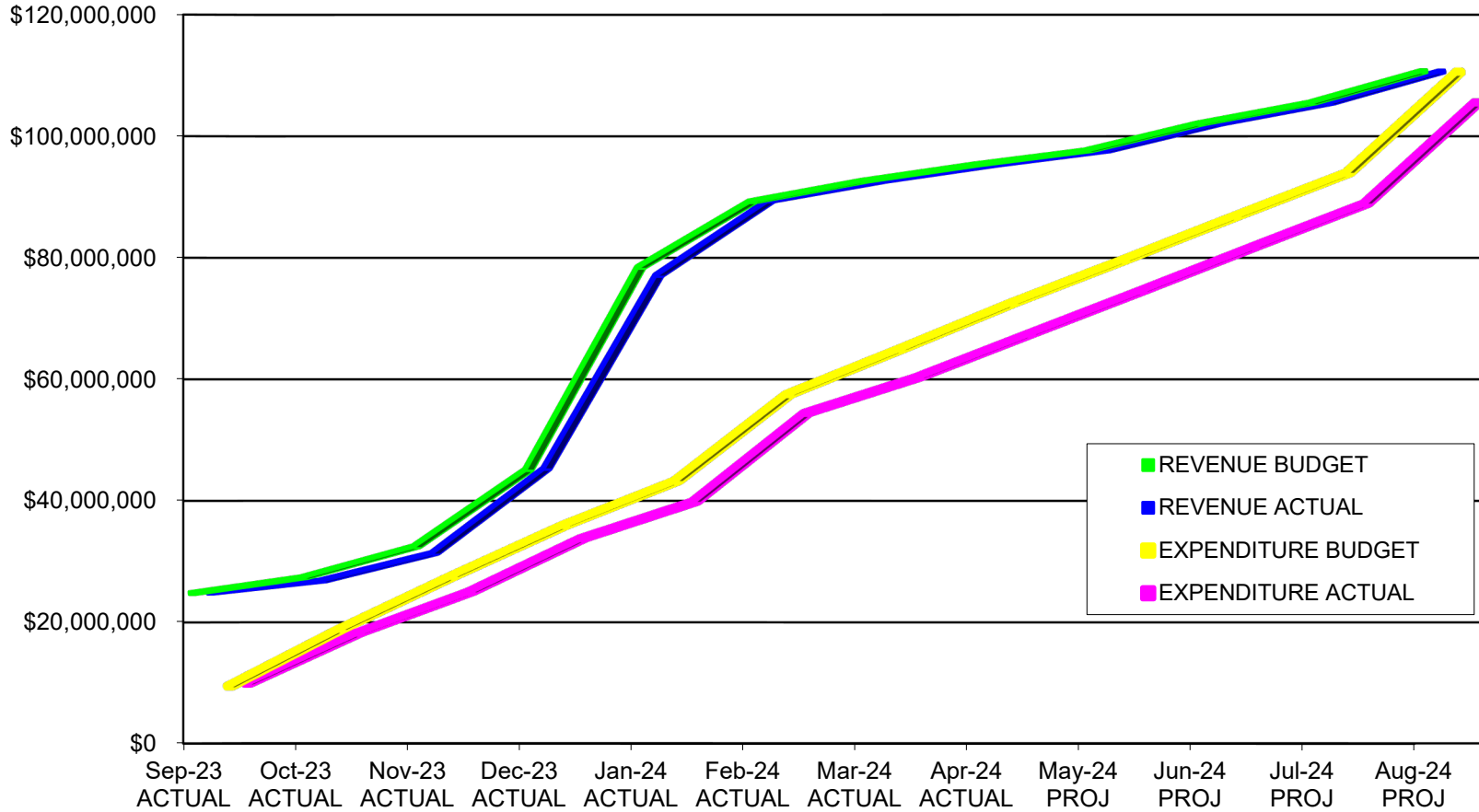
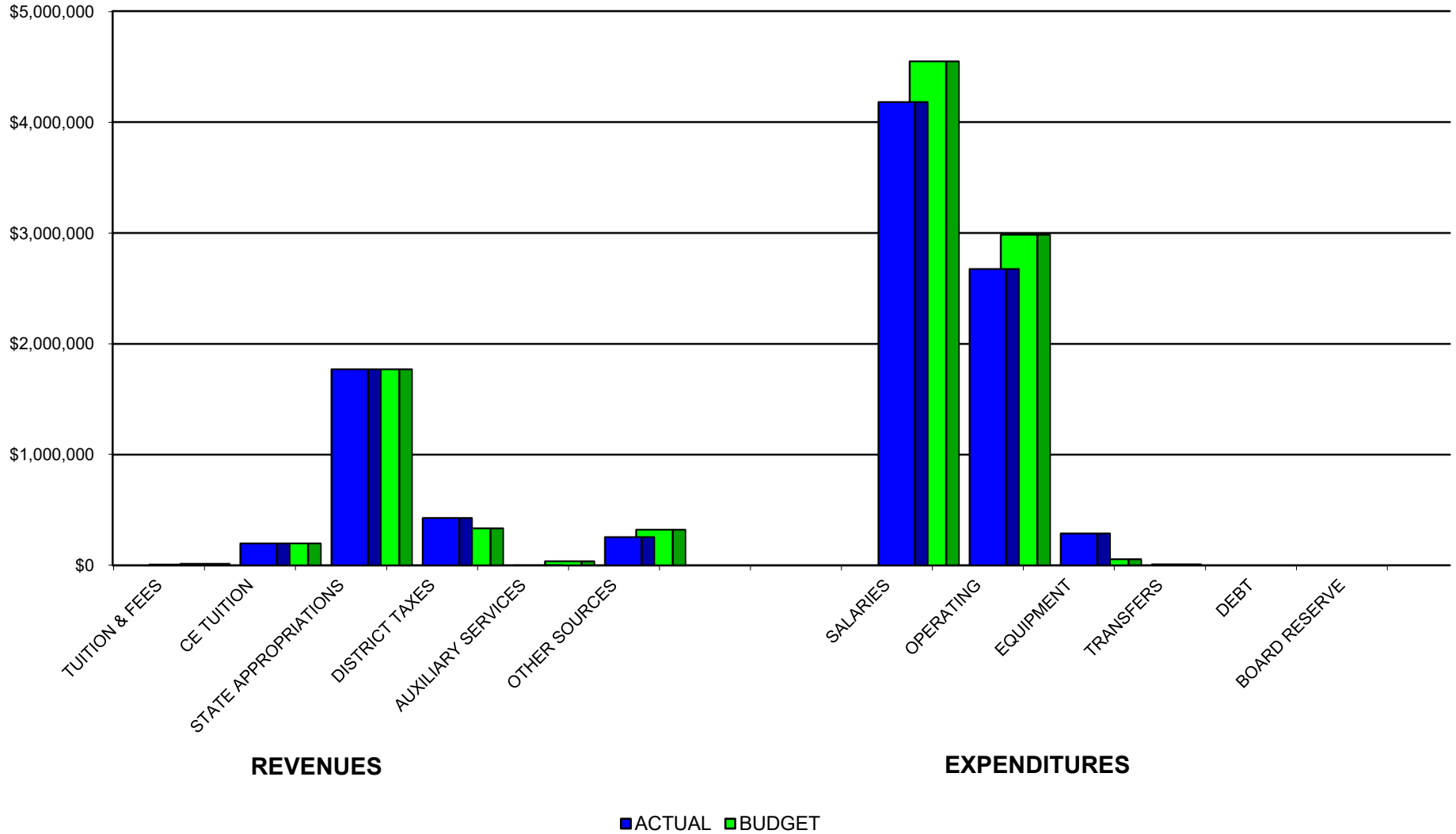


CHART 2



**UNRESTRICTED FUNDS  
ACTUAL VS. BUDGET  
MONTH ONLY  
April 30, 2024**





**TYLER JUNIOR COLLEGE  
BALANCE SHEET ALL FUNDS  
April 30, 2024**

	LAST YEAR AUDITED	LAST YEAR AT 4/30/2023	CHANGES	CURRENT TOTAL ALL FUNDS	CURRENT UNRESTR. FUNDS	CURRENT RESTRICTED FUNDS	LOAN FUNDS	PLANT FUNDS	AGENCY FUNDS
<b>ASSETS</b>									
CASH AND CASH EQUIVALENTS	20,212,743	33,233,475	23,756,373	56,989,848	41,343,277	1,919,545	(850,397)	13,103,975	1,473,448
ACCOUNTS RECEIVABLE	23,420,900	9,202,613	(348,365)	8,854,248	5,049,104	595,803	282,694	2,249,473	677,174
DELINQUENT TAXES RECEIVABLE	768,248	686,450	81,798	768,248	768,248	-	-	-	-
PREPAID & DEFERRED ITEMS	1,073,896	105,441	777,429	882,870	7,940	-	-	874,930	-
CONSTRUCTION IN PROGRESS	-	7,319,764	(7,319,764)	-	-	-	-	-	-
PROPERTY/PLANT/EQUIPMENT	212,246,712	210,438,703	(4,151,109)	206,287,594	-	-	-	206,287,594	-
DUE FROM OTHER FUNDS	8,808,502	8,808,502	(8,808,502)	-	-	-	-	-	-
DEFERRED OUTFLOWS RELATED to GASB 68 & 75	13,753,373	18,063,972	(4,310,599)	13,753,373	13,753,373	-	-	-	-
	280,284,374	287,858,920	(322,739)	287,536,181	60,921,942	2,515,348	(567,703)	222,515,972	2,150,622
<b>LIABILITIES</b>									
ACCOUNTS PAYABLE	1,992,726	(16,394)	439,375	422,981	422,981	-	-	-	-
ACCRUED LIABILITIES	346,789	308,930	124,525	433,455	308,642	-	-	124,813	-
NET PENSION LIABILITIES	17,116,303	7,760,512	9,355,791	17,116,303	17,116,303	-	-	-	-
NET OPEB LIABILITIES	44,899,719	56,279,398	(11,379,679)	44,899,719	44,899,719	-	-	-	-
FUNDS HELD FOR OTHERS	2,733,407	2,192,642	(44,011)	2,148,631	(4,069)	2,078	-	-	2,150,622
BONDS PAYABLE	89,579,181	94,350,628	7,432,215	101,782,843	-	-	-	101,782,843	-
CAPITAL LEASE PAYABLE	2,114,461	1,647,612	466,849	2,114,461	-	-	-	2,114,461	-
NOTE PAYABLE	140,415	93,747	-	93,747	-	-	-	93,747	-
DEFERRED REVENUES	24,168,237	4,005,968	1,692,880	5,698,848	4,386,537	852,838	-	459,473	-
ACCRUED COMPENSABLE ABSENCES	1,273,753	1,242,744	31,009	1,273,753	1,273,753	-	-	-	-
DUE TO OTHER FUNDS	8,808,502	8,808,502	(8,808,502)	-	-	-	-	-	-
DEFERRED INFLOWS RELATED to GASB 68 & 75	20,083,758	20,817,177	(733,419)	20,083,758	20,083,758	-	-	-	-
	213,257,251	197,491,466	(1,422,967)	196,068,499	88,487,624	854,916	-	104,575,337	2,150,622
<b>FUND BALANCES</b>									
FUND BALANCES	94,944,014	91,531,109	3,298,921	94,830,030	(3,953,572)	2,056,534	(567,703)	97,294,771	-
CHANGE IN FUND BALANCES	(114,584)	26,638,652	(2,198,693)	24,439,959	27,803,002	(396,102)	-	(2,966,941)	-
ADJUSTMENT for GASB 68 PENSION LIABILITY	(9,558,798)	(9,558,798)	-	(9,558,798)	(9,558,798)	-	-	-	-
ADJUSTMENT for GASB 75 OPEB LIABILITY	(41,856,314)	(41,856,314)	-	(41,856,314)	(41,856,314)	-	-	-	-
NET INVESTMENT IN PLANT	23,612,805	23,612,805	-	23,612,805	-	-	-	23,612,805	-
	67,027,123	90,367,454	1,100,228	91,467,682	(27,565,682)	1,660,432	(567,703)	117,940,635	-
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	280,284,374	287,858,920	(322,739)	287,536,181	60,921,942	2,515,348	(567,703)	222,515,972	2,150,622



**STATEMENT OF CURRENT FUNDS REVENUES,  
EXPENDITURES, AND OTHER CHANGES IN FUND BALANCE**  
April 30, 2024  
FY 2024

	LAST YEAR AUDITED	LAST YEAR AT 4/30/2023	OVER/ (UNDER)	CURRENT TOTAL	CURRENT UNRESTRICTED	CURRENT RESTRICTED	2024 BUDGET	CURRENT % OF BUDGET	LAST YEAR % ACTUAL
<b>REVENUES BY SOURCE</b>									
TUITION AND FEES	39,284,346	34,990,652	1,590,048	<b>36,580,700</b>	36,580,700	-	43,027,546	85.0%	89.1%
WAIVERS AND EXEMPTIONS	(3,006,719)	(2,310,042)	(194,077)	<b>(2,504,119)</b>	(2,504,119)	-	(3,198,000)	78.3%	76.8%
R2T4 SCHOOL PORTION	(543,255)	(213,988)	56,652	<b>(157,336)</b>	(157,336)	-	(320,000)	49.2%	39.4%
STATE FUNDS	25,907,215	15,525,588	2,412,315	<b>17,937,903</b>	14,170,983	3,766,920	25,604,042	70.1%	59.9%
DISTRICT TAXES	32,755,979	31,757,810	4,443,225	<b>36,201,035</b>	36,201,035	-	37,138,807	97.5%	97.0%
FEDERAL GRANTS	27,115,077	23,960,770	(191,566)	<b>23,769,204</b>	69,038	23,700,166	24,234,541	98.1%	88.4%
STATE GRANTS	2,186,533	1,764,187	1,145,851	<b>2,910,038</b>	-	2,910,038	2,273,728	128.0%	80.7%
PRIVATE GIFTS	745,582	242,164	(31,185)	<b>210,979</b>	-	210,979	100,000	0.0%	32.5%
AUXILIARY SERVICES	9,123,029	8,705,907	302,627	<b>9,008,534</b>	9,008,534	-	8,855,550	101.7%	95.4%
OTHER SOURCES	2,127,310	1,808,664	124,276	<b>1,932,940</b>	1,932,940	-	1,379,089	140.2%	85.0%
TRANSFERS FROM OTHER FUNDS	1,657,887	-	6,396	<b>6,396</b>	-	6,396	2,559,173	0.2%	0.0%
<b>TOTAL</b>	<b>137,352,984</b>	<b>116,231,712</b>	<b>9,658,166</b>	<b>125,896,274</b>	<b>95,301,775</b>	<b>30,594,499</b>	<b>141,654,476</b>	<b>88.9%</b>	<b>84.6%</b>
<b>EXPENDITURES BY FUNCTION</b>									
INSTRUCTION	42,672,250	25,146,879	355,653	<b>25,502,532</b>	22,691,077	2,811,455	41,228,842	61.9%	58.9%
PUBLIC SERVICE	833,500	415,420	23,886	<b>439,306</b>	52,168	387,138	644,854	68.1%	49.8%
ACADEMIC SUPPORT	5,413,827	3,172,370	262,763	<b>3,435,133</b>	3,152,852	282,281	5,479,990	62.7%	58.6%
STUDENT SERVICES	11,341,897	7,551,708	795,134	<b>8,346,842</b>	4,846,089	3,500,753	10,680,637	78.1%	66.6%
INSTITUTIONAL SUPPORT	17,056,487	14,211,101	(852,948)	<b>13,358,153</b>	12,492,222	865,931	23,747,085	56.3%	83.3%
PHYSICAL PLANT	7,852,338	5,231,429	626,115	<b>5,857,544</b>	5,857,544	-	10,747,463	54.5%	66.6%
SCHOLARSHIPS	22,642,951	21,008,477	2,134,566	<b>23,143,043</b>	-	23,143,043	23,300,155	99.3%	92.8%
AUXILIARY SERVICES	9,729,060	7,431,426	1,338,493	<b>8,769,919</b>	8,769,919	-	9,988,865	87.8%	76.4%
TRANSFERS-DEBT SERVICE	11,524,243	5,927,308	2,020,211	<b>7,947,519</b>	7,947,519	-	13,990,985	56.8%	51.4%
TRANSFERS-OTHER	6,453,573	1,456,502	232,881	<b>1,689,383</b>	1,689,383	-	1,445,600	116.9%	22.6%
TRANSFERS TO RESERVES	-	-	-	<b>-</b>	-	-	400,000	0.0%	-
<b>TOTAL</b>	<b>135,520,126</b>	<b>91,552,620</b>	<b>6,936,754</b>	<b>98,489,374</b>	<b>67,498,773</b>	<b>30,990,601</b>	<b>141,654,476</b>	<b>69.5%</b>	<b>67.6%</b>
<b>NET INCREASE IN FUND BALANCE</b>	<b>1,832,858</b>	<b>24,679,092</b>	<b>2,721,412</b>	<b>27,406,900</b>	<b>27,803,002</b>	<b>(396,102)</b>	<b>-</b>		



**TYLER JUNIOR COLLEGE**  
**REPORT OF INVESTMENT TRANSACTIONS TO THE BOARD OF TRUSTEES**  
**April 30, 2024**

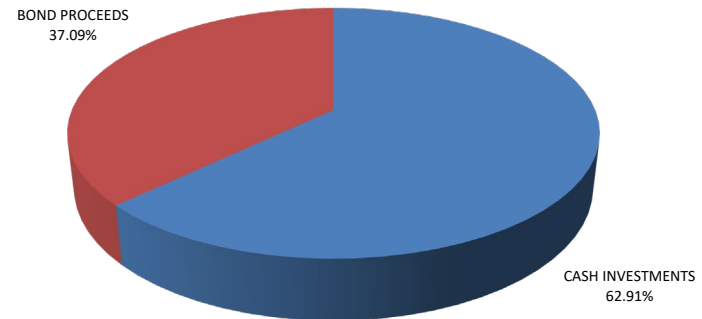
CASH & SHORT TERM INVESTMENTS	INVESTMENT TYPE	YIELD	MARKET VALUE	DEPOSITS	INTEREST	WITHDRAWALS	MARKET VALUE
			9/1/2023				YTD
CASH IN CHECKING ACCOUNTS	CASH	varies	\$ 6,227,244	\$ -	\$ -	\$ -	\$ 14,003,381
PETTY CASH	CASH	varies	\$ 3,485	\$ 100	\$ -	\$ -	\$ 3,585
BOARD OF EDUCATION-MAIN	TEXPOOL	5.31%	\$ 2,256,992	\$ 20,325,481	\$ 204,848	\$ (12,000,000)	\$ 10,787,321
SOUTHSIDE INVESTMENT ACCOUNT	MONEY MKT	4.93%	\$ 2,584,835	\$ 58,726,231	\$ 238,816	\$ (57,406,294)	\$ 4,143,588
CITIZENS 1ST INVESTMENT ACCOUNT	CASH	1.00%	\$ 2,256,110	\$ -	\$ 16,934	\$ -	\$ 2,273,044
CITIZENS 1ST MONEY MARKET ACCOUNT	MONEY MKT	5.47%	\$ 4,480,305	\$ -	\$ 162,423	\$ -	\$ 4,642,728
SOUTHSIDE DEBT MTN SERIES 2019	MONEY MKT	-	\$ 186,864	\$ 10	\$ 3,062	\$ (189,936)	\$ -
SOUTHSIDE DEBT RESERVE FUND SERIES 2013	MONEY MKT	5.55%	\$ 450,622	\$ -	\$ 16,586	\$ -	\$ 467,208
SOUTHSIDE DEBT MTN SERIES 2023	MONEY MKT	5.24%	\$ -	\$ 18,507,817	\$ 133,047	\$ (15,000,000)	\$ 3,640,864
SOUTHSIDE CD MTN SERIES 2023	CD	5.30%	\$ -	\$ 5,000,000	\$ 66,794	\$ -	\$ 5,066,794
SOUTHSIDE CD MTN SERIES 2023	CD/LT	5.20%	\$ -	\$ 10,000,000	\$ 131,068	\$ -	\$ 10,131,068
SERIES 2014 DEBT RESERVE FUND	TEXPOOL	5.31%	\$ 1,485,389	\$ -	\$ 53,642	\$ -	\$ 1,539,031
SERIES 2015 DEBT RESERVE FUND	CASH	5.55%	\$ 280,896	\$ -	\$ 10,339	\$ -	\$ 291,235
<b>TOTAL SHORT TERM FUNDS</b>			<b>\$ 20,212,743</b>	<b>\$ 112,559,639</b>	<b>\$ 1,037,559</b>	<b>\$ (84,596,230)</b>	<b>\$ 56,989,848</b>
<b>TOTAL INVESTMENTS ALL FUNDS</b>			<b>\$ 20,212,743</b>	<b>\$ 112,559,639</b>	<b>\$ 1,037,559</b>	<b>\$ (84,596,230)</b>	<b>\$ 56,989,848</b>

COMPARATIVE DATA	5/9/2024
BARCLAYS AGGREGATE	5.09%
10 YEAR U.S. TREASURY BOND	4.49%
5 YEAR U.S. TREASURY BOND	4.49%
SOUTHSIDE BANK PREMIER CHECKING	0.60%
TEXPOOL	5.31%
CERTIFICATES OF DEPOSIT (90 DAY)	3.00%
90 DAY U.S. TREASURY BILL	5.38%

**THIS INVESTMENT REPORT IS SUBMITTED BY:**

DR. JUAN E. MEJIA, PRESIDENT

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



PORTFOLIO ALLOCATION



**FY 2023 MONTHLY BUDGET PROJECTIONS BY OBJECT CATEGORY  
UNRESTRICTED FUNDS ONLY**

	ACTUAL Sep-23	ACTUAL Oct-23	ACTUAL Nov-23	ACTUAL Dec-23	ACTUAL Jan-24	ACTUAL Feb-24	ACTUAL Mar-24	ACTUAL Apr-24	PROJ May-24	PROJ Jun-24	PROJ Jul-24	PROJ Aug-24	TOTAL	VARIANCE	2024 BUDGET 9/1/2023	2023 ACTUAL AUDITED
<b>REVENUES</b>																
TUITION	4,232,666	(195,447)	2,079	(137,847)	3,569,307	(14,340)	(38,918)	(3,378)	(92,984)	(53,827)	218,428	(98,167)	7,387,572	246,462	<b>7,141,110</b>	5,604,131
FEES	13,528,751	(4,520)	(3,430)	314,333	11,144,857	71,028	10,472	9,990	170,570	1,698,962	897,200	996	27,839,208	(1,048,524)	<b>28,887,732</b>	27,565,462
CE TUITION	273,820	139,870	265,824	95,052	113,004	226,325	122,127	197,620	199,866	456,179	38,861	620,551	2,749,099	(731,605)	<b>3,480,704</b>	2,564,779
STATE CONTRACTS	1,771,373	1,771,373	1,771,373	1,771,373	1,771,373	1,771,373	1,771,373	1,771,373	1,771,302	1,771,302	1,771,302	1,772,152	21,257,041	566	<b>21,256,475</b>	19,086,153
DISTRICT TAXES	75,761	75,090	1,715,814	9,182,679	7,525,338	7,605,932	470,287	350,292	248,873	286,219	147,497	128,641	27,812,423	(1,351,579)	<b>29,164,002</b>	26,783,961
MAINTENANCE TAX NOTES & INS	16,873	55,928	638,611	2,386,754	3,455,981	2,372,816	195,651	77,228	73,166	81,756	41,259	35,665	9,431,688	1,456,883	<b>7,974,805</b>	5,972,018
FEDERAL GRANTS	8,922	3,176	2,723	6,600	6,295	29,081	9,778	2,463	0	0	0	0	69,038	69,038	<b>0</b>	109,855
AUXILIARY SERVICES	4,835,716	(1,800)	14,839	163,192	3,932,954	(5,544)	67,338	1,839	60,605	62,675	203,437	66,422	9,401,673	546,123	<b>8,855,550</b>	9,123,029
OTHER SOURCES	141,159	164,679	139,887	132,455	249,203	228,885	624,243	252,429	(97,099)	118,240	106,829	90,147	2,151,058	771,969	<b>1,379,089</b>	2,127,310
TRANSFERS	0	0	0	0	0	0	0	0	0	0	0	2,559,173	2,559,173	0	<b>2,559,173</b>	1,657,887
	<b>24,885,041</b>	<b>2,008,349</b>	<b>4,547,720</b>	<b>13,914,591</b>	<b>31,768,312</b>	<b>12,285,556</b>	<b>3,232,350</b>	<b>2,659,856</b>	<b>2,334,299</b>	<b>4,421,506</b>	<b>3,424,813</b>	<b>5,175,579</b>	<b>110,657,973</b>	<b>(40,667)</b>	<b>110,698,640</b>	<b>100,594,585</b>
<b>EXPENDITURES</b>																
FACULTY SALARIES	1,676,347	1,669,947	1,672,516	1,838,035	1,620,250	1,625,138	1,617,203	1,676,473	1,783,068	1,694,507	1,756,029	1,889,882	20,519,396	(407,011)	<b>20,926,407</b>	19,634,421
PART TIME FACULTY	230,502	277,366	256,070	257,310	11,265	203,134	235,271	215,622	299,041	1,355	20,561	8,203	2,015,701	(374,138)	<b>2,389,839</b>	1,983,927
CE FACULTY	36,980	42,955	29,294	5,410	9,984	42,037	30,098	37,071	15,741	19,483	43,180	17,202	329,434	66,371	<b>263,063</b>	229,576
FACULTY SUBSTITUTION	2,151	4,094	(1,672)	3,566	1,486	2,137	6,866	15,183	8,751	2,871	1,212	1,763	48,408	3,908	<b>44,500</b>	20,197
FACULTY OVERLOADS	293,275	270,529	323,640	328,540	85,498	198,145	208,248	277,005	288,908	11,113	11,119	0	2,296,020	296,687	<b>1,999,333</b>	2,266,876
SUMMER FACULTY	0	0	0	0	0	0	0	0	0	72,138	411,328	437,203	920,670	0	<b>920,670</b>	709,317
STUDENT WAGES	32,332	41,997	38,641	18,490	23,085	49,728	29,705	55,880	31,133	6,626	8,031	15,836	351,484	(125,503)	<b>476,987</b>	279,731
ADMIN & PROF SALARIES	1,262,790	1,268,366	1,254,820	1,340,012	1,225,610	1,234,453	1,249,320	1,401,914	1,427,246	1,489,413	1,513,381	1,610,187	16,277,512	(271,373)	<b>16,548,885</b>	14,123,914
SUPPORT STAFF	355,548	365,305	354,238	381,976	363,674	349,691	374,361	419,911	532,927	555,470	529,696	615,713	5,198,510	(1,199,587)	<b>6,398,097</b>	4,148,635
OTHER SALARIES	67,785	126,297	109,067	108,764	89,388	113,622	94,761	81,143	164,451	143,085	171,934	139,230	1,409,527	(664,572)	<b>2,074,099</b>	1,007,193
BENEFITS	952,240	910,394	883,535	993,051	988,644	957,297	933,085	880,943	980,098	977,464	984,939	1,035,539	11,477,229	(491,565)	<b>11,968,794</b>	13,643,805
CE CONTRACT INSTRUCTION	10,807	73,636	110,830	136,152	109,393	79,368	1,850	182,415	62,992	193,651	19,738	374,830	1,355,662	(661,254)	<b>2,016,916</b>	1,585,907
COPIER/TELEPHONE/POSTAGE	7,037	67,271	39,410	50,582	84,906	51,262	59,336	56,150	88,271	58,630	47,469	182,192	792,516	(90,922)	<b>883,438</b>	458,647
PROPERTY INSURANCE	11,337	1,981,282	0	0	0	0	198	0	72,767	0	0	0	2,065,584	(121,287)	<b>2,186,871</b>	1,502,655
REPAIRS	35,516	71,623	26,309	68,916	76,698	90,021	60,937	116,477	180,959	90,224	111,867	211,979	1,141,527	(184,878)	<b>1,326,405</b>	854,280
INSTR SUPPLIES	24,325	41,746	43,846	84,673	33,284	52,784	43,564	76,425	65,367	58,431	60,178	133,584	718,207	(120,704)	<b>838,911</b>	703,998
OTHER SUPPLIES	121,849	124,311	89,855	74,539	1,657	149,165	46,897	86,833	91,334	122,131	74,032	414,640	1,397,244	(461,098)	<b>1,858,342</b>	1,537,123
TRAVEL	38,301	86,198	123,312	141,593	44,438	50,270	66,138	91,295	112,125	73,933	59,678	84,654	971,935	79,298	<b>892,637</b>	865,535
PROF DEVELOPMENT	20,791	21,999	8,720	5,512	6,068	13,021	17,169	23,686	35,928	14,185	8,562	30,945	206,587	(97,113)	<b>303,700</b>	149,931
UTILITIES	26,085	241,719	241,741	132,258	214,026	199,738	192,470	195,449	273,803	258,077	249,609	415,147	2,640,123	(689,367)	<b>3,329,490</b>	2,502,039
PERFORMANCE GRANTS	1,447,187	8,372	4,459	1,167,588	237,591	16,757	55,835	1,479	3,941	129,581	12,899	48,057	3,133,746	(115,860)	<b>3,249,606</b>	2,769,017
TAX COLLECTION	122,786	0	0	214,832	0	0	130,981	0	0	137,472	0	0	606,071	(28,929)	<b>635,000</b>	567,159
ADVERTISING	20,005	40,781	31,034	159,269	130,800	59,090	21,689	65,588	58,383	131,244	49,718	220,408	988,010	126,971	<b>861,039</b>	756,238
SPECIAL EVENTS	43,358	78,918	53,480	79,061	66,021	24,096	45,588	81,783	70,571	49,683	28,562	119,580	740,701	(63,924)	<b>804,625</b>	663,089
HOUSING MEALS	654,405	90,493	362,744	532,294	0	539,510	169,241	108,904	0	145,645	16,789	147,986	2,768,010	192,662	<b>2,575,348</b>	2,675,279
TPEG GRANTS	298,246	(1,119)	168,721	68,879	26,939	2,339	0	38,632	10,658	(919)	(346)	(15)	612,015	137,015	<b>475,000</b>	499,769
OTHER OPERATING	1,010,853	539,735	496,166	543,037	471,627	551,573	131,555	669,503	429,135	578,610	526,069	851,665	6,799,528	(433,311)	<b>7,232,839</b>	6,906,719
EQUIPMENT	9,547	35,914	46,849	36,769	77,515	(31,187)	44,385	287,710	(52,430)	139,452	374,005	652,480	1,621,009	(206,391)	<b>1,827,400</b>	845,975
TRANSFERS	1,007,423	(36,820)	12,717	12,537	30,172	30,157	22,182	8,378	74,200	62,876	0	(112,955)	1,110,868	111,454	<b>999,414</b>	4,779,390
DEBT SERVICE	0	0	0	0	0	7,947,519	0	0	0	0	0	6,794,948	14,742,467	751,482	<b>13,990,985</b>	11,524,243
BOARD RESERVE	0	0	0	0	0	0	0	0	0	0	0	400,000	400,000	0	<b>400,000</b>	0
	<b>9,819,808</b>	<b>8,443,309</b>	<b>6,780,342</b>	<b>8,783,645</b>	<b>6,030,019</b>	<b>14,600,865</b>	<b>5,888,933</b>	<b>7,151,852</b>	<b>7,109,370</b>	<b>7,216,432</b>	<b>7,090,240</b>	<b>16,740,885</b>	<b>105,655,700</b>	<b>(5,042,940)</b>	<b>110,698,640</b>	<b>100,194,585</b>
<b>NET REVENUE/EXPENSE</b>	<b>15,065,233</b>	<b>(6,434,960)</b>	<b>(2,232,622)</b>	<b>5,130,946</b>	<b>25,738,293</b>	<b>(2,315,309)</b>	<b>(2,656,583)</b>	<b>(4,491,996)</b>	<b>(4,775,070)</b>	<b>(2,794,926)</b>	<b>(3,665,427)</b>	<b>(11,565,306)</b>	<b>5,002,273</b>	<b>5,002,273</b>	<b>0</b>	<b>400,000</b>



**FY 2024 CUMULATIVE BUDGET PROJECTIONS BY OBJECT CATEGORY  
UNRESTRICTED FUNDS ONLY**

	ACTUAL Sep-23	ACTUAL Oct-23	ACTUAL Nov-23	ACTUAL Dec-23	ACTUAL Jan-24	ACTUAL Feb-24	ACTUAL Mar-24	ACTUAL Apr-24	PROJ May-24	PROJ Jun-24	PROJ Jul-24	PROJ Aug-24	VARIANCE	2024 BUDGET 9/1/2023	2023 ACTUAL AUDITED
<b>REVENUES</b>															
TUITION	4,232,666	4,037,219	4,039,298	3,901,451	7,470,758	7,456,418	7,417,500	7,414,122	7,321,138	7,267,311	7,485,739	7,387,572	246,462	7,141,110	5,604,131
FEES	13,528,751	13,524,231	13,520,801	13,835,134	24,979,991	25,051,019	25,061,491	25,071,481	25,242,051	26,941,013	27,838,213	27,839,208	(1,048,524)	28,887,732	27,565,462
CONT EDUCATION	273,820	413,690	679,514	774,566	887,570	1,113,895	1,236,022	1,433,642	1,633,508	2,089,687	2,128,548	2,749,099	(731,605)	3,480,704	2,564,779
STATE CONTRACTS	1,771,373	3,542,746	5,314,119	7,085,492	8,856,865	10,628,238	12,399,610	14,170,983	15,942,285	17,713,587	19,484,889	21,257,041	566	21,256,475	19,086,153
DISTRICT TAXES	75,761	150,851	1,866,665	11,049,344	18,574,682	26,180,614	26,650,901	27,001,193	27,250,066	27,536,285	27,683,782	27,812,423	(1,351,579)	29,164,002	26,783,961
MAINTENANCE TAX NOTES & INS	16,873	72,801	711,412	3,098,166	6,554,147	8,926,963	9,122,614	9,199,842	9,273,008	9,354,764	9,396,023	9,431,688	1,456,883	7,974,805	5,972,018
FEDERAL GRANTS	8,922	12,098	14,821	21,421	27,716	56,797	66,575	69,038	69,038	69,038	69,038	69,038	69,038	0	109,855
AUXILIARY SERVICES	4,835,716	4,833,916	4,848,755	5,011,947	8,944,901	8,939,357	9,006,695	9,008,534	9,069,139	9,131,814	9,335,251	9,401,673	546,123	8,855,550	9,123,029
OTHER SOURCES	141,159	305,838	445,725	578,180	827,383	1,056,268	1,680,511	1,932,940	1,835,841	1,954,081	2,060,911	2,151,058	771,969	1,379,089	2,127,310
TRANSFERS	0	0	0	0	0	0	0	0	0	0	0	2,559,173	0	2,559,173	1,657,887
	24,885,041	26,893,390	31,441,110	45,355,701	77,124,013	89,409,569	92,641,919	95,301,775	97,636,074	102,057,580	105,482,394	110,657,973	(40,667)	110,698,640	100,594,585
<b>EXPENDITURES</b>															
FACULTY SALARIES	1,676,347	3,346,294	5,018,810	6,856,845	8,477,095	10,102,233	11,719,436	13,395,909	15,178,977	16,873,484	18,629,513	20,519,396	(407,011)	20,926,407	19,634,421
PART TIME FACULTY	230,502	507,868	763,938	1,021,248	1,032,513	1,235,647	1,470,918	1,686,540	1,985,581	1,986,936	2,007,497	2,015,701	(374,138)	2,389,839	1,983,927
CE FACULTY	36,980	79,935	109,229	114,639	124,623	166,660	196,758	233,829	249,570	269,053	312,232	329,434	66,371	263,063	229,576
FACULTY SUBSTITUTION	2,151	6,245	4,573	8,139	9,625	11,762	18,628	33,811	42,562	45,433	46,645	48,408	3,908	44,500	20,197
FACULTY OVERLOADS	293,275	563,804	887,444	1,215,984	1,301,482	1,499,627	1,707,875	1,984,880	2,273,788	2,284,901	2,296,020	2,296,020	296,687	1,999,333	2,266,876
SUMMER FACULTY	0	0	0	0	0	0	0	0	0	72,138	483,467	920,670	0	920,670	709,317
STUDENT WAGES	32,332	74,329	112,970	131,460	154,545	204,273	233,978	289,858	320,991	327,617	335,648	351,484	(125,503)	476,987	279,731
ADMIN & PROF SALARIES	1,262,790	2,531,156	3,785,976	5,125,988	6,351,598	7,586,051	8,835,371	10,237,285	11,664,531	13,153,943	14,667,325	16,277,512	(271,373)	16,548,885	14,123,914
SUPPORT STAFF	355,548	720,853	1,075,091	1,457,067	1,820,741	2,170,432	2,544,793	2,964,704	3,497,631	4,053,101	4,582,797	5,198,510	(1,199,587)	6,398,097	4,148,635
OTHER SALARIES	67,785	194,082	303,149	411,913	501,301	614,923	709,684	790,827	955,278	1,098,363	1,270,297	1,409,527	(664,572)	2,074,099	1,007,193
BENEFITS	952,240	1,862,634	2,746,169	3,739,220	4,727,864	5,685,161	6,618,246	7,499,189	8,479,287	9,456,751	10,441,690	11,477,229	(491,565)	11,968,794	13,643,805
CE CONTRACT INSTRUCTION	10,807	84,443	195,273	331,425	440,818	520,186	522,036	704,451	767,443	961,094	980,832	1,355,662	(661,254)	2,016,916	1,585,907
COPIER/TELEPHONE/POSTAGE	7,037	74,308	113,718	164,300	249,206	300,468	359,804	415,954	504,225	562,855	610,324	792,516	(90,922)	883,438	458,647
PROPERTY INSURANCE	11,337	1,992,619	1,992,619	1,992,619	1,992,619	1,992,619	1,992,817	1,992,817	2,065,584	2,065,584	2,065,584	2,065,584	(121,287)	2,186,871	1,502,655
REPAIRS	35,516	107,139	133,448	202,364	279,062	369,083	430,020	546,497	727,456	817,681	929,548	1,141,527	(184,878)	1,326,405	854,280
INSTR SUPPLIES	24,325	66,071	109,917	194,590	227,874	280,658	324,222	400,647	466,014	524,445	584,623	718,207	(120,704)	838,911	703,998
OTHER SUPPLIES	121,849	246,160	336,015	410,554	412,211	561,376	608,273	695,106	786,440	908,572	982,604	1,397,244	(461,098)	1,858,342	1,537,123
TRAVEL	38,301	124,499	247,811	389,404	433,842	484,112	550,250	641,545	753,670	827,603	887,281	971,935	79,298	892,637	865,535
PROF DEVELOPMENT	20,791	42,790	51,510	57,022	63,090	76,111	93,280	116,966	152,894	167,079	175,642	206,587	(97,113)	303,700	149,931
UTILITIES	26,085	267,804	509,545	641,803	855,829	1,055,567	1,248,037	1,443,486	1,717,289	1,975,366	2,224,975	2,640,123	(689,367)	3,329,490	2,502,039
PERFORMANCE GRANTS	1,447,187	1,455,559	1,460,018	2,627,606	2,865,197	2,881,954	2,937,789	2,939,268	2,943,209	3,072,790	3,085,688	3,133,746	(115,860)	3,249,606	2,769,017
TAX COLLECTION	122,786	122,786	122,786	337,618	337,618	337,618	468,599	468,599	468,599	606,071	606,071	606,071	(28,929)	635,000	567,159
ADVERTISING	20,005	60,786	91,820	251,089	381,889	440,979	462,668	528,256	586,639	717,883	767,602	988,010	126,971	861,039	756,238
SPECIAL EVENTS	43,358	122,276	175,756	254,817	320,838	344,934	390,522	472,305	542,876	621,121	740,701	(63,924)	804,625	663,089	
HOUSING MEALS	654,405	744,898	1,107,642	1,639,936	1,639,936	2,179,446	2,348,687	2,457,591	2,457,591	2,603,236	2,620,024	2,768,010	192,662	2,575,348	2,675,279
TPEG GRANTS	298,246	297,127	465,848	534,727	561,666	564,005	564,005	602,637	613,295	612,376	612,030	612,015	137,015	475,000	499,769
OTHER OPERATING	1,010,853	1,550,588	2,046,754	2,589,791	3,061,418	3,612,991	3,744,546	4,414,049	4,843,184	5,421,794	5,947,863	6,799,528	(433,311)	7,232,839	6,906,719
EQUIPMENT	9,547	45,461	92,310	129,079	206,594	175,407	219,792	507,502	455,072	594,524	968,529	1,621,009	(206,391)	1,827,400	845,975
TRANSFERS	1,007,423	970,603	983,320	995,857	1,026,029	1,056,186	1,078,368	1,086,746	1,160,946	1,223,823	1,223,823	1,110,868	111,454	999,414	4,779,390
DEBT SERVICE	0	0	0	0	0	7,947,519	7,947,519	7,947,519	7,947,519	7,947,519	7,947,519	14,742,467	751,482	13,990,985	11,524,243
BOARD RESERVE	0	0	0	0	0	0	0	0	0	0	0	400,000	0	400,000	0
	9,819,808	18,263,117	25,043,459	33,827,104	39,857,123	54,457,988	60,346,921	67,498,773	74,608,143	81,824,575	88,914,815	105,655,700	(5,042,940)	110,698,640	100,194,585
NET REVENUE/EXPENSE	15,065,233	8,630,273	6,397,651	11,528,597	37,266,890	34,951,581	32,294,998	27,803,002	23,027,932	20,233,006	16,567,579	5,002,273	5,002,273	0	400,000