

ITEMS FOR DISCUSSION AND ACTION/FISCAL, FACILITIES AND AUDIT

September 12, 2019

ACTION: Approve Carryforward of Funds for Operations

Each biennium, the College and System Office must seek board authority to carry forward remaining appropriations (authority to spend) from the prior biennium. In the mid-biennium years, remaining appropriations for general, cash, revolving and federal funds generally roll forward automatically based on authority granted to the Governor's budget office in the appropriations bill.

Recent History of Carryforwards of Appropriations:

FY17 to FY18: Board approved carryforwards of appropriation from one biennium to the next

FY18 to FY19: Remaining appropriations rolled forward automatically in line with authority provided in the appropriations bill

FY19 to FY20: Board approval of carryforwards is requested

The Colleges and System Office request Board approval for the following carryforward of appropriated cash funds, federal funds and revolving funds for operations from FY19 to FY20. Each College has identified these as committed funds as of June 30, 2019 for which payment had not been made by June 30, 2019. A request for carryforwards of funds comes to the Board every two years. Therefore, Board approval of these carryforward funds is necessary to meet the outstanding obligations and commitments of the Colleges and System Office as of June 30, 2019.

CASH FUNDS

Chadron State College	\$1,219,154.00
Peru State College	\$2,562,751.00
Wayne State College	\$4,045,048.34
System Office	\$ 430,620.83

REVOLVING FUNDS (Revenue Bond)

Chadron State College	\$ 376.99
Peru State College	\$ 124,136.00
Wayne State College	\$ 429,602.91

FEDERAL FUNDS

Chadron State College	\$ 18,061.52
Peru State College	\$ 55,763.00

In addition, Chadron State College requests the carryforward of the following amounts from **un-appropriated funds** from FY19 to FY20. The College has adequate funds available to support this request; however, these are the amount of outstanding commitments in Chadron's cash funds and revenue bond program on June 30, 2019 beyond that remaining in the College's appropriation level for these funds:

CASH FUNDS

Chadron State College \$2,078,571.73

REVOLVING FUNDS (Revenue Bond)

Chadron State College \$ 106,873.54

Attached to this item are worksheets summarizing the amounts requested for each fund, by College, and by rationale for the requested carryforward. Notes on these worksheets are also included below.

CASH FUNDS

The PAYABLES category of the worksheet, includes approximately \$4 million of the cash funds shown for the Colleges are related to payment on FY2018-19 salaries and benefits paid during FY2019-20, as well as other accounts payable. The Self-Supporting revenue section generally includes items such as athletic camps, music and theatre productions, where revenue has been collected that has not yet been expended for the purpose it was collected. Finally, there are funds set-aside for specific strategic initiatives, as well as for other departmental expenditures such as equipment, professional development, and building maintenance projects. *For the System Office, the carryforward request is for NeSIS operating cost funds for FY 2019-20 received from the Colleges, and billed annually by the University, two months of which were not yet billed on June 30, 2019.*

REVOLVING FUNDS

The Revolving Funds are for the Colleges' revenue bond programs. These are funds that were available on June 30, 2019 to cover accounts payable and/or specific revenue bond initiatives committed during FY2018-19.

FEDERAL FUNDS

Chadron State and Peru State are requesting the carryforward of appropriated federal funds from FY2018-19 to FY2019-20. These are for payables, as well as unexpended balances in federal awards as of June 30, 2019.

The System Office has confirmed that adequate appropriations existed on June 30, 2019 for those items noted above as carryforwards of appropriations, and that adequate resources existed on June 30, 2019 to support all amounts requested.

The System Office recommends approval of the Carryforward of Funds for Operations.

ATTACHMENTS:

- Carryforward Worksheet-Cash Funds (PDF)
- Carryforward Worksheet-Revolving Funds (PDF)
- Carryforward Worksheet-Federal Funds (PDF)
- Biennium Carry Forward Process (PDF)

Biennial Appropriation Carryover Request:

CASH FUNDS

Item	Instruction	Research	Public Svc	Acad Admin	Std Svcs	Admin	Phys Plant	Schol/Rem	Aux/RB	Row Total	
	PCS 1	PCS 2	PCS 3	PCS 4	PCS 5	PCS 6	PCS 7	PCS 8	PCS 9		
1	PAYABLES AS OF June 30, 2019										
	CSC	1,344,359.74	-	5,720.03	8,173.81	69,149.23	59,767.92	235,490.99		1,722,661.72	
	PSC	764,084.00	-	-	31,553.00	29,919.00	64,502.00	12,370.00		902,428.00	
	WSC	1,901,099.03	-	13,331.87	156,211.78	38,687.52	166,114.06	342,543.71		2,617,987.97	
2	REVENUE SUPPORTING ACCOUNTS										
	CSC	270,788.44	-	29,670.42	359,107.40	316,365.85	564,988.63	34,143.27		1,575,064.01	
	PSC	-	-	-	-	-	-	-		-	
	WSC	22,019.76	-	143,915.71	38,205.37	44,028.99	46,282.63	-		294,452.46	
2	FOR STRATEGIC INITIATIVES										
	CSC	-	-	-	-	-	-	-		-	
	PSC	193,627.00	-	-	672,159.00	115,543.00	193,000.00	-		1,174,329.00	
	WSC	-	-	-	-	-	355,000.00	-		355,000.00	
3	OTHER										
	CSC	-	-	-	-	-	-	-		-	
	PSC	20,451.00	-	-	22,803.00	-	357,741.00	85,000.00		485,995.00	
	WSC	140,770.90	-	-	102,234.15	2,234.00	131,579.28	400,789.58		777,607.91	
Column Total: CSC CASH Funds		1,615,148.18	-	35,390.45	367,281.21	385,515.08	624,756.55	269,634.26	-	3,297,725.73	
Column Total: PSC CASH Funds		978,162.00	-	-	726,515.00	145,462.00	615,243.00	97,370.00	-	2,562,752.00	
Column Total: WSC CASH Funds		2,063,889.69	-	157,247.58	296,651.30	84,950.51	698,975.97	743,333.29	-	4,045,048.34	
Column Total: ALL COLLEGES		4,657,199.87	-	192,638.03	1,390,447.51	615,927.59	1,938,975.52	1,110,337.55	-	9,905,526.07	
										Column Totals	9,905,526.07
										Row Totals	9,905,526.07
										Variance	-
										Balanced	

Biennial Appropriation Carryover Request:

REVOLVING FUNDS

Item		Instruction	Research	Public Svc	Acad Admin	Std Svcs	Admin	Phys Plant	Schol/Rem	Aux/RB	Row Total
		PCS 1	PCS 2	PCS 3	PCS 4	PCS 5	PCS 6	PCS 7	PCS 8	PCS 9	
1	PAYABLES AS OF June 30, 2019										
	CSC									107,250.53	107,250.53
	PSC									64,704.00	64,704.00
	WSC									273,154.12	273,154.12
2	OTHER										
	CSC									-	-
	PSC									59,432.00	59,432.00
	WSC									156,448.79	156,448.79
Column Total: CSC REVOLVING Funds		-	-	-	-	-	-	-	-	107,250.53	107,250.53
Column Total: PSC REVOLVING Funds		-	-	-	-	-	-	-	-	124,136.00	124,136.00
Column Total: WSC REVOLVING Funds		-	-	-	-	-	-	-	-	429,602.91	429,602.91
Column Total: ALL COLLEGES		-	-	-	-	-	-	-	-	660,989.44	660,989.44
										Column Totals	660,989.44
										Row Totals	660,989.44
										Variance	-
											Balanced

Biennial Appropriation Carryover Request:

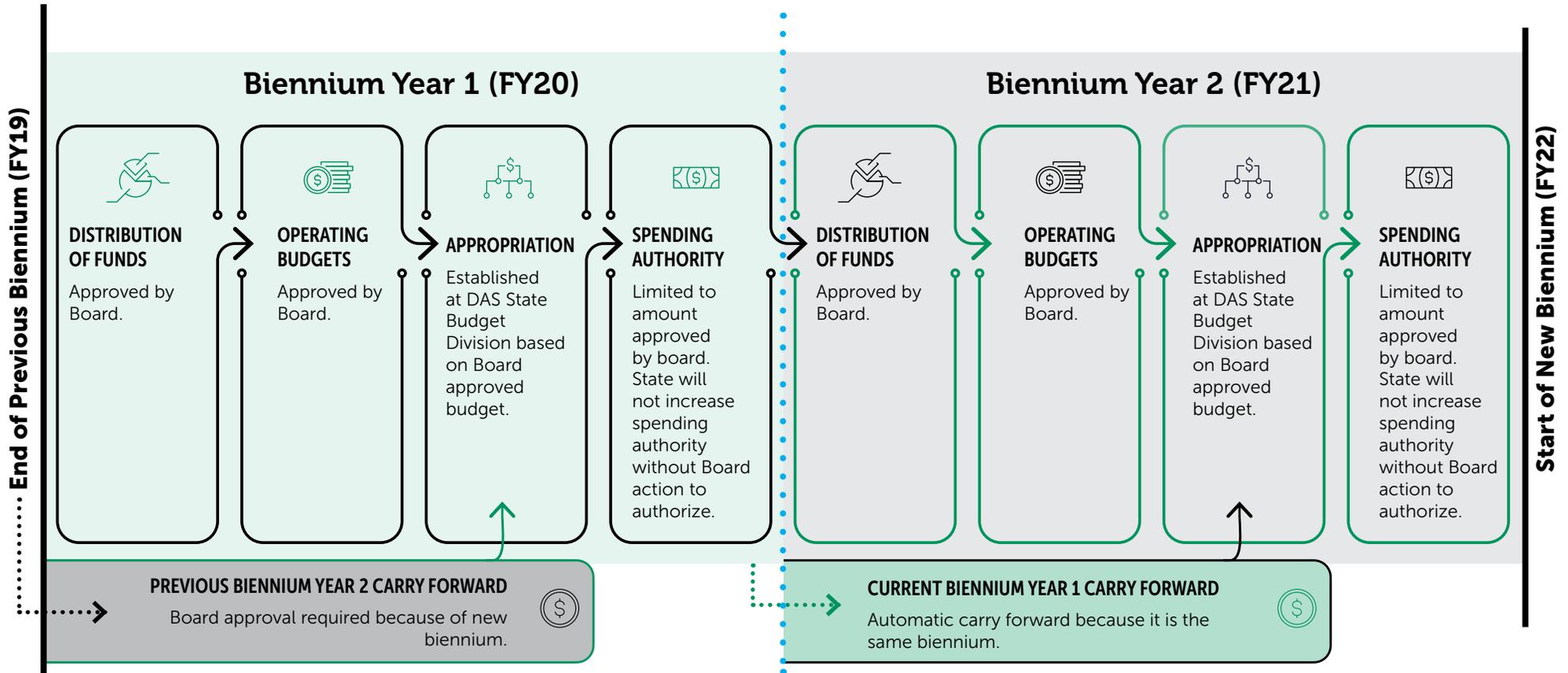
FEDERAL FUNDS

Item	Instruction	Research	Public Svc	Acad Admin	Std Svcs	Admin	Phys Plant	Schol/Rem	Aux/RB	Row Total	
	PCS 1	PCS 2	PCS 3	PCS 4	PCS 5	PCS 6	PCS 7	PCS 8	PCS 9		
1	PAYABLES AS OF June 30, 2019										
	CSC	-	4,423.34	-	-	13,638.18	-	-	-	18,061.52	
	PSC	-	-	-	-	-	-	-	-	-	
	WSC	-	-	-	-	-	-	-	-	-	
2	OTHER										
	CSC	-	-	-	-	-	-	-	-	-	
	PSC	-	-	-	55,763.00	-	-	-	-	55,763.00	
	WSC	-	-	-	-	-	-	-	-	-	
Column Total: CSC FEDERAL Funds		-	4,423.34	-	-	13,638.18	-	-	-	18,061.52	
Column Total: PSC FEDERAL Funds		-	-	-	55,763.00	-	-	-	-	55,763.00	
Column Total: WSC FEDERAL Funds		-	-	-	-	-	-	-	-	-	
Column Total: ALL COLLEGES		-	4,423.34	-	55,763.00	13,638.18	-	-	-	73,824.52	
										Column Totals	73,824.52
										Row Totals	73,824.52
										Variance	-
										Balanced	

Biennium Carry Forward Process

NEBRASKA STATE COLLEGE SYSTEM

Current Biennium (FY20 and FY21)



*DEPARTMENT OF ADMINISTRATIVE SERVICES (DAS) - STATE BUDGET DIVISION

The State Budget Division is the Governor's budget office. All agencies' appropriations are loaded into the Budget Division's system that controls agency expenditure authority. For the NSCS's cash and revolving (revenue bond) funds, the Board of Trustees has authority to establish and adjust the College and System Office spending authority. This is accomplished by the Board through the Distribution of Funds, Operating Expenditure Budgets, Authorizations for use of Appropriated or Unappropriated funds, and Carryforward Requests.