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**INFORMATION ONLY:      Year End Operating Expenditure Reports**

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Year End Operating Expenditure Reports for FY2018-19 from each of the Colleges and the System Office are provided to the Board for information.

Board Policy 6011 requires the submission of expenditure reports every six months of the fiscal year. Each of the Colleges and System Office have prepared reports for the Board's review.

The format followed by the Colleges provides expenditure information on each of the eight programs included in higher education institutional budgets. Those programs can be found in the heading of each column. Other data provided includes the number of FTE employees during the fiscal year in each program, as well as dollars expended for personal services, operations, travel and capital outlay (equipment). There is one section that identifies the amount of federal funds spent for each program through the institution's grants, as well as the number of FTE employees supported by federal funds.

The display also provides information on percentage of general/cash fund expenditures compared to the budgeted amounts. The spending level is less than 100% to accommodate encumbrances and payables as of June 30, 2019; and any planned carry forward into the current fiscal year.

**ATTACHMENTS:**

- CSC Expenditures Report (PDF)
- PSC Expenditures Report (PDF)
- WSC Expenditures Report (PDF)
- SO Expenditures Report (PDF)

**Chadron State College**  
**Expenditure Report -- Fiscal Year 2019**  
**For the Fiscal Year Ending June 30, 2019**

EXPENDITURE TYPE	PCS 1.0 INSTRUCTION	PCS 2.0 RESEARCH	PCS 3.0 PUBLIC SERVICE	PCS 4.0 ACAD SUPPORT	PCS 5.0 STUDENT SRV	PCS 6.0 ADMIN	PCS 7.0 PHYSICAL PLANT	PCS 8.0 STUDENT AID	TOTAL
<b>PERSONAL SERVICES</b>									
<u>Permanent Staff</u>									
Faculty FTE	95								95
Professional Staff FTE	3		2	30	36	39	1		110
Support Staff FTE			1	9	5	13	36		64
Salaries	7,201,065	-	10,005	2,143,804	2,150,240	2,778,236	1,182,755	-	15,466,105
Benefits	2,120,212	-	106,375	778,265	643,359	1,045,657	560,922	-	5,254,790
<b>TOTAL PERM SALARIES &amp; BENEFITS</b>	<b>9,321,277</b>	<b>-</b>	<b>116,380</b>	<b>2,922,069</b>	<b>2,793,599</b>	<b>3,823,893</b>	<b>1,743,677</b>	<b>-</b>	<b>20,720,895</b>
<u>Students, Part-time Faculty, Graduate Assistants</u>									
Part-time Faculty FTE*	22								22
Graduate Assistant FTE	9								9
Federal Work-Study FTE	12	-	-	4	3	3	-	-	22
All Other Straight-time FTE	1	0	5	3	3	3	3	-	19
Salaries	713,083	1,620	84,717	95,586	470,778	136,383	66,304	-	1,568,471
Benefits	54,551	-	6,481	7,312	36,015	10,433	5,072	-	119,864
<b>TOTAL TEMP SALARIES &amp; BENEFITS</b>	<b>767,634</b>	<b>1,620</b>	<b>91,198</b>	<b>102,898</b>	<b>506,793</b>	<b>146,816</b>	<b>71,376</b>	<b>-</b>	<b>1,688,335</b>
<b>TOTAL PERSONAL SERVICES</b>	<b>10,088,911</b>	<b>1,620</b>	<b>207,577</b>	<b>3,024,967</b>	<b>3,300,393</b>	<b>3,970,709</b>	<b>1,815,053</b>	<b>-</b>	<b>22,409,230</b>
Total Operating Expenses	603,003	1,508	27,457	885,641	1,229,243	1,491,130	1,757,253	-	5,995,235
Total Travel	148,664	3,053	145	26,942	579,655	99,543	2,605	-	860,607
Total Capital Outlay	-	-	-	22,220	-	5,692	241,182	-	269,094
Tuition Remissions and Exemptions	19,361	-	-	-	111,242	(275)	-	348,803	479,131
<b>TOTAL GENERAL/CASH EXPENDITURES</b>	<b>10,859,939</b>	<b>6,181</b>	<b>235,179</b>	<b>3,959,770</b>	<b>5,220,533</b>	<b>5,566,799</b>	<b>3,816,093</b>	<b>348,803</b>	<b>30,013,297</b>
<b>TOTAL GENERAL/CASH BUDGET</b>	<b>11,085,114</b>	<b>8,878</b>	<b>381,609</b>	<b>4,159,309</b>	<b>5,391,733</b>	<b>5,686,216</b>	<b>4,170,791</b>	<b>348,803</b>	<b>31,232,453</b>
% OF GENERAL/CASH BUDGET EXPENDED	97.97%	69.62%	61.63%	95.20%	96.82%	97.90%	91.50%	100.00%	96.10%
Federal FTE	-	-	1	-	7	-	-	-	7
TOTAL FEDERAL FUNDS	-	63,520	21,204	-	510,438	-	-	12,249,085	12,844,247
<b>TOTAL EXPENDITURES</b>	<b>10,859,939</b>	<b>69,701</b>	<b>256,383</b>	<b>3,959,770</b>	<b>5,730,971</b>	<b>5,566,799</b>	<b>3,816,093</b>	<b>12,597,888</b>	<b>42,857,544</b>
<u>Fund Sources</u>									
General Funds	8,123,621	-	1,510	2,563,053	2,506,400	2,810,901	1,502,967	-	17,508,452
Cash Funds	2,736,318	6,181	233,669	1,396,717	2,714,133	2,755,898	2,313,126	348,803	12,504,845
Federal Funds	-	63,520	21,204	-	510,438	-	-	12,249,085	12,844,247
<b>TOTAL FUNDS</b>	<b>10,859,939</b>	<b>69,701</b>	<b>256,383</b>	<b>3,959,770</b>	<b>5,730,971</b>	<b>5,566,799</b>	<b>3,816,093</b>	<b>12,597,888</b>	<b>42,857,544</b>

General Funds: Includes new appropriation of 17,508,452

Cash Funds: Includes new appropriation of 13,247,792, tuition and fees adjustment 286,375, adjustment for NOG funding 348,803, and carryforward encumbrances of 2,441,221

**PERU STATE COLLEGE**  
**Expenditure Report - Fiscal Year 2019**  
**For the Fiscal Year Ending June 30, 2019**

<u>Expenditure Type</u>	<u>PCS 1.0</u> <u>Instruction</u>	<u>PCS 2.0</u> <u>Research</u>	<u>PCS 3.0</u> <u>Public Svc</u>	<u>PCS 4.0</u> <u>Acad Supp</u>	<u>PCS 5.0</u> <u>Student Svc</u>	<u>PCS 6.0</u> <u>Gen Admin</u>	<u>PCS 7.0</u> <u>Plant O&amp;M</u>	<u>PCS 8.0</u> <u>Student Aid</u>	<u>Total</u>
<b>Personal Services</b>									
<b>Permanent Staff:</b>									
Faculty FTE	52.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	52.00
Professional Staff FTE	10.59	0.00	0.00	15.33	18.46	24.10	2.00	0.00	70.48
Support Staff FTE	3.00	0.00	0.00	2.00	2.00	6.00	19.75	0.00	32.75
Salaries	4,232,740	0	0	1,203,674	965,894	1,886,407	641,142	0	8,929,858
Benefits	1,308,414	0	0	374,821	346,052	761,149	253,122	0	3,043,558
Total Permanent Salaries & Benefits	5,541,154	0	0	1,578,495	1,311,946	2,647,556	894,264	0	11,973,416
<b>Students, Part-time Faculty, Graduate Assistants</b>									
Part-time Faculty FTE	22.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22.25
Graduate Assistant FTE	0.00	0.00	0.00	0.00	0.87	0.00	0.00	0.00	0.87
Federal Work-study FTE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Student FTE	0.00	0.00	0.00	0.25	0.25	0.00	0.00	0.00	0.50
Other Straight-time FTE	0.00	0.00	0.00	0.00	1.45	0.65	0.00	0.00	2.10
Salaries	589,568	0	9,077	44,896	159,682	46,681	15,825	82	865,810
Benefits	45,102	0	153	3,435	12,216	3,571	1,210	0	65,687
Total Temporary Salaries & Benefits	634,670	0	9,230	48,331	171,898	50,252	17,035	82	931,497
<b>Total Personal Services</b>	<b>6,175,824</b>	<b>0</b>	<b>9,230</b>	<b>1,626,826</b>	<b>1,483,844</b>	<b>2,697,808</b>	<b>911,299</b>	<b>82</b>	<b>12,904,913</b>
Total Operating Expenses	346,803	0	0	767,238	639,635	871,046	1,172,878	0	3,797,600
Total Travel	41,653	0	0	35,966	241,731	61,468	942	0	381,760
Total Capital Outlay	5,594	0	0	9,217	11,069	86,708	87,729	420,746	621,063
Tuition Remissions and Exemptions	8,000	0	0	1,800	188,087	(7,438)	0	0	190,449
<b>Total General/Cash Expenditures</b>	<b>6,577,874</b>	<b>0</b>	<b>9,230</b>	<b>2,441,047</b>	<b>2,564,366</b>	<b>3,709,592</b>	<b>2,172,848</b>	<b>420,828</b>	<b>17,895,785</b>
<b>Total General/Cash Budget</b>	<b>7,954,904</b>	<b>0</b>	<b>31,702</b>	<b>2,744,848</b>	<b>2,721,123</b>	<b>5,114,314</b>	<b>2,805,229</b>	<b>444,809</b>	<b>21,816,928</b>
% of General/Cash Budget Expended	82.69%	0.00%	29.12%	88.93%	94.24%	72.53%	77.46%	94.61%	82.03%
Federal FTE	0.00	0.00	0.00	0.00	3.52	0.00	0.00	0.00	3.52
<b>Total Federal Funds</b>	<b>0</b>	<b>13,247</b>	<b>0</b>	<b>0</b>	<b>299,337</b>	<b>0</b>	<b>0</b>	<b>11,520,887</b>	<b>11,833,471</b>
<b>Total Expenditures</b>	<b>6,577,874</b>	<b>13,247</b>	<b>9,230</b>	<b>2,441,047</b>	<b>2,863,703</b>	<b>3,709,592</b>	<b>2,172,848</b>	<b>11,941,715</b>	<b>29,729,256</b>
<b>Fund Sources</b>									
General Funds (1)	5,440,217	0	0	1,053,852	1,154,739	1,166,168	1,042,960	0	9,857,936
Cash Funds (2)	1,137,657	0	9,230	1,387,195	1,409,627	2,543,424	1,129,888	420,828	8,037,849
Federal Funds (3)	0	13,247	0	0	299,337	0	0	11,520,887	11,833,471
<b>Total Funds</b>	<b>6,577,874</b>	<b>13,247</b>	<b>9,230</b>	<b>2,441,047</b>	<b>2,863,703</b>	<b>3,709,592</b>	<b>2,172,848</b>	<b>11,941,715</b>	<b>29,729,256</b>

(1) General Funds Appropriation \$9,857,936.  
(2) Cash Funds \$8,350,011, BAA Funds \$275,000, Total of \$8,625,011 Carry Forward \$2,889,173, NOG \$444,809.  
(3) Federal Funds \$12,820,000, Carry Forward \$304,239.

**Wayne State College**  
**Expenditure Report -- Fiscal Year 18-19**  
**For the Fiscal Year Ending June 30, 2019**

EXPENDITURE TYPE	PCS 1.0 INSTRUCTION	PCS 2.0 RESEARCH	PCS 3.0 PUBLIC SERVICE	PCS 4.0 ACAD SUPPORT	PCS 5.0 STUDENT SRVS	PCS 6.0 ADMIN	PCS 7.0 PHYSICAL PLANT	PCS 8.0 STUDENT AID	TOTAL
<b>PERSONAL SERVICES</b>									
<u>Permanent Staff</u>									
Faculty FTE	116.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	116.50
Professional Staff FTE	8.34	0.00	0.00	25.94	40.19	36.71	2.30	0.00	113.48
Support Staff FTE	11.37	0.00	0.00	5.71	8.64	18.13	36.02	0.00	79.87
Salaries	10,015,160	0	40,618	1,957,904	2,647,254	3,065,045	1,431,543	0	19,157,524
Benefits	3,086,006	0	6,492	600,780	916,673	1,274,689	638,042	0	6,522,682
<b>TOTAL PERMANENT SALARIES &amp; BENEFITS</b>	<b>13,101,166</b>	<b>0</b>	<b>47,110</b>	<b>2,558,684</b>	<b>3,563,927</b>	<b>4,339,734</b>	<b>2,069,585</b>	<b>0</b>	<b>25,680,206</b>
<u>Students, Part-time Faculty, Graduate Assistants</u>									
Part-time Faculty FTE*	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Adjunct Faculty FTE	34.65	0.00	0.04	0.00	0.00	0.00	0.00	0.00	34.69
Graduate Assistant FTE	4.26	0.00	0.00	0.00	3.20	0.00	0.00	0.00	7.46
Federal Work-Study FTE	0.48	0.00	0.00	0.85	0.03	0.11	0.00	0.00	1.47
All Other Straight-time FTE	1.18	0.00	0.58	6.58	8.68	7.53	2.42	0.00	26.97
Salaries	962,714	0	21,174	160,254	291,029	212,193	55,843	0	1,703,207
Benefits	68,465	0	1,216	3,327	9,072	6,731	2,219	0	91,030
<b>TOTAL TEMPORARY SALARIES &amp; BENEFITS</b>	<b>1,031,179</b>	<b>0</b>	<b>22,390</b>	<b>163,581</b>	<b>300,101</b>	<b>218,924</b>	<b>58,062</b>	<b>0</b>	<b>1,794,237</b>
<b>TOTAL PERSONAL SERVICES</b>	<b>14,132,345</b>	<b>0</b>	<b>69,500</b>	<b>2,722,265</b>	<b>3,864,028</b>	<b>4,558,658</b>	<b>2,127,647</b>	<b>0</b>	<b>27,474,443</b>
TOTAL OPERATING EXPENDITURES	733,014	60	80,690	1,465,290	755,053	2,575,145	2,156,812	0	7,766,064
TOTAL TRAVEL	92,273	0	998	113,445	626,524	81,928	2,357	0	917,525
TOTAL CAPITAL OUTLAY	61,651	0	416	-20,148	9,800	0	273,854	0	325,573
REMISSIONS AND EXEMPTIONS	-399	0	0	0	-21,532	0	0	800,509	778,578
<b>TOTAL GENERAL/CASH EXPENDITURES</b>	<b>15,018,884</b>	<b>60</b>	<b>151,604</b>	<b>4,280,852</b>	<b>5,233,873</b>	<b>7,215,731</b>	<b>4,560,670</b>	<b>800,509</b>	<b>37,262,183</b>
TOTAL GENERAL/CASH BUDGET**	19,369,681	60	318,467	4,970,879	5,816,822	8,608,802	5,571,133	801,061	45,456,905
% OF GENERAL/CASH BUDGET EXPENDED	77.54%	100.00%	47.60%	86.12%	89.98%	83.82%	81.86%	99.93%	81.97%
Federal FTE	1.46	0.00	0.00	0.00	4.24	0.00	0.00	4.59	10.29
TOTAL FEDERAL FUNDS	144,265	0	0	0	322,735	0	0	18,554,932	19,021,932
<b>TOTAL EXPENDITURES</b>	<b>15,163,149</b>	<b>60</b>	<b>151,604</b>	<b>4,280,852</b>	<b>5,556,608</b>	<b>7,215,731</b>	<b>4,560,670</b>	<b>19,355,441</b>	<b>56,284,115</b>
<u>Fund Sources</u>									
General Funds	9,966,713	0	0	2,355,000	3,402,600	4,258,900	1,930,000	0	21,913,213
Cash Funds	5,052,171	60	151,604	1,925,852	1,831,273	2,956,831	2,630,670	800,509	15,348,970
Federal Funds	144,265	0	0	0	322,735	0	0	18,554,932	19,021,932
<b>TOTAL FUNDS</b>	<b>15,163,149</b>	<b>60</b>	<b>151,604</b>	<b>4,280,852</b>	<b>5,556,608</b>	<b>7,215,731</b>	<b>4,560,670</b>	<b>19,355,441</b>	<b>56,284,115</b>

\*Includes 0 term appointments; 0 phased retirement(s)

\*\*General Funds: Includes new appropriation of \$21,913,213.

\*\*Cash Funds: Includes new appropriation of \$15,328,510, adjustment for tuition/fee increases of \$1,213,277, carryforward balance of \$6,551,621, 18-19 NOG funds of \$679,283, NDE Attracting Excellence to Teaching funds of \$75,000, 18-19 CCPE ACE Scholar funds of \$22,001 less base budget adjustment of \$326,000.

**SYSTEM OFFICE - EXPENDITURE REPORT**

**June 30, 2019**

**FUND 1000 - GENERAL FUNDS**

		APPROPRIATION (+ CARRYOVER)	YEAR-TO-DATE EXPENDITURES	ENCUMB- RANCES	REMAINING BALANCE	% OF BUDGET EXPENDED
100	PERSONAL SERVICES	1,806,546	1,920,013	0	-113,467	106.28%
200	OPERATING EXPENSES	453,089	351,136	0	101,953	77.50%
700	TRAVEL EXPENSES	85,000	73,431	0	11,569	86.39%
800	CAPITAL OUTLAY	0	0	0	0	0.00%
<b>TOTALS</b>		<b>2,344,635</b>	<b>2,344,580</b>	<b>0</b>	<b>55</b>	<b>100.00%</b>

**FUND 6501 - STATE COLLEGE ENDOWMENT FUNDS**

**Beginning Cash Balance** **710,530**

Income:

Sales and Charges	25,993
Interest	17,006
Grants	0
Transfer In	9,596
Transfer Out	(3,250)

**Total Income** **49,345**

Expenditures:

Personal Services	0
Travel	0
Other Operating (refund)	(105)

**Total Expenditures** **(105)**

**Ending Cash Balance** **759,980**