

## CHANCELLOR INFORMATIONAL ITEMS

April 23, 2020

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### **INFORMATION ONLY: Operating Expenditure Reports**

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The Operating Expenditure Reports from each of the Colleges and the System Office are provided to the Board for information.

Board Policy 6011 requires that expenditure reports be submitted every six (6) months of the fiscal year.

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

The bottom line on the display below supplies information on percentage of expenditures versus budgeted amounts. The budgeted amount and the expenditures may include carry-over funds from the 2018-19 fiscal year.

One-time payments that have occurred during the first six-month period may affect the ratio of expenditures to budgeted amounts. The budget amount impacted by the amount of carryforward each College had from the 2018-19 fiscal year. Therefore, the percentages should be viewed as benchmark information. All Colleges and the System Office are below the 50% mark on expenditures as compared to budget as of December 31, 2019.

General/Cash Funds	Chadron	Peru	Wayne	System Office
Budget	\$34,661,641	\$21,410,772	\$44,753,562	\$2,403,388
Expenditures	\$21,921,024	\$13,867,603	\$29,620,601	\$1,076,048
% of Budget Expended	45.39%	44.59%	44.33%	44.77%

### **ATTACHMENTS:**

- CSC Expenditure Report (PDF)
- PSC Expenditure Report (PDF)
- WSC Expenditures Report (PDF)
- System Office Expenditures Report(PDF)

**Chadron State College**  
**Expenditure Report -- Fiscal Year 2019-20**  
**For the 6 Months Ending December 31, 2019**

<u>EXPENDITURE TYPE</u>	<u>PCS 1.0 INSTRUCTION</u>	<u>PCS 2.0 RESEARCH</u>	<u>PCS 3.0 PUBLIC SERVICE</u>	<u>PCS 4.0 ACAD SUPPORT</u>	<u>PCS 5.0 STUDENT SRVS</u>	<u>PCS 6.0 ADMIN</u>	<u>PCS 7.0 PHYSICAL PLANT</u>	<u>PCS 8.0 STUDENT AID</u>	<u>TOTAL</u>
<b>PERSONAL SERVICES</b>									
<u>Permanent Staff</u>									
Salaries	3,431,455	-	52,306	1,044,150	1,095,761	1,345,238	593,982	-	7,562,892
Benefits	1,021,156	-	64,617	380,718	335,177	594,704	260,602	-	2,656,974
<b>TOTAL PERMANENT SALARIES &amp; BENEFITS</b>	<b>4,452,611</b>	<b>-</b>	<b>116,923</b>	<b>1,424,868</b>	<b>1,430,938</b>	<b>1,939,942</b>	<b>854,584</b>	<b>-</b>	<b>10,219,866</b>
<u>Students, Part-time Faculty, Graduate Assistants</u>									
Salaries	330,267	450	35,829	26,555	305,674	86,394	41,141	-	826,310
Benefits	25,265	-	2,741	2,031	23,384	6,609	3,147	-	63,177
<b>TOTAL TEMPORARY SALARIES &amp; BENEFITS</b>	<b>355,532</b>	<b>450</b>	<b>38,570</b>	<b>28,586</b>	<b>329,058</b>	<b>93,003</b>	<b>44,288</b>	<b>-</b>	<b>889,487</b>
<b>TOTAL PERSONAL SERVICES</b>	<b>4,808,143</b>	<b>450</b>	<b>155,493</b>	<b>1,453,454</b>	<b>1,759,996</b>	<b>2,032,945</b>	<b>898,872</b>	<b>-</b>	<b>11,109,353</b>
TOTAL OPERATING EXPENDITURES	287,601	-	24,609	630,205	620,309	1,243,546	1,004,658	-	3,810,928
TOTAL TRAVEL	45,195	(271)	623	8,366	200,458	45,738	654	-	300,763
TOTAL CAPITAL OUTLAY	15,880	-	-	355,506	13,223	45,129	-	-	429,738
REMISSIONS AND EXEMPTIONS	10,130	-	-	-	(89,628)	4,366	-	158,897	83,765
<b>TOTAL GENERAL/CASH EXPENDITURES</b>	<b>5,166,949</b>	<b>179</b>	<b>180,725</b>	<b>2,447,531</b>	<b>2,504,358</b>	<b>3,371,724</b>	<b>1,904,184</b>	<b>158,897</b>	<b>15,734,547</b>
TOTAL GENERAL/CASH BUDGET*	12,317,537	33,700	459,746	4,639,046	5,909,430	6,744,446	4,156,736	401,000	34,661,641
% OF GENERAL/CASH BUDGET EXPENDED	41.95%	0.53%	39.31%	52.76%	42.38%	49.99%	45.81%	39.63%	45.39%
TOTAL FEDERAL FUNDS	-	29,464	16,507	-	305,978	-	-	5,834,528	6,186,477
<b>TOTAL EXPENDITURES</b>	<b>5,166,949</b>	<b>29,643</b>	<b>197,232</b>	<b>2,447,531</b>	<b>2,810,336</b>	<b>3,371,724</b>	<b>1,904,184</b>	<b>5,993,425</b>	<b>21,921,024</b>
<u>Fund Sources</u>									
General Funds	4,265,847	-	-	1,401,258	1,311,808	1,673,986	869,030	-	9,521,929
Cash Funds	901,102	179	180,725	1,046,273	1,192,550	1,697,738	1,035,154	158,897	6,212,618
Federal Funds	-	29,464	16,507	-	305,978	-	-	5,834,528	6,186,477
<b>TOTAL FUNDS</b>	<b>5,166,949</b>	<b>29,643</b>	<b>197,232</b>	<b>2,447,531</b>	<b>2,810,336</b>	<b>3,371,724</b>	<b>1,904,184</b>	<b>5,993,425</b>	<b>21,921,024</b>

General Funds: Includes new appropriation of 18,185,612

Cash Funds: Includes new appropriation of 13,534,167, tuition and fees adjustment (756,863), adjustment for NOG funding 401,000, and carryforward encumbrances of 3,297,726 but does not include program 906 expenditures of 280,423.99

**PERU STATE COLLEGE**  
**Expenditure Report - Fiscal Year 2020**  
**For Six Months Ending December 31, 2019**

<u>Expenditure Type</u>	<u>PCS 1.0 Instruction</u>	<u>PCS 2.0 Research</u>	<u>PCS 3.0 Public Svc</u>	<u>PCS 4.0 Acad Supp</u>	<u>PCS 5.0 Student Svc</u>	<u>PCS 6.0 Gen Admin</u>	<u>PCS 7.0 Plant O&amp;M</u>	<u>PCS 8.0 Student Aid</u>	<u>Total</u>
<b><u>Personal Services</u></b>									
<u>Permanent Staff:</u>									
Salaries	2,081,489	0	0	572,197	567,642	965,783	346,866	0	4,533,977
Benefits	667,343	0	0	189,581	200,828	432,849	136,572	0	1,627,173
<b>Total Permanent Salaries &amp; Benefits</b>	<b>2,748,832</b>	<b>0</b>	<b>0</b>	<b>761,778</b>	<b>768,470</b>	<b>1,398,632</b>	<b>483,438</b>	<b>0</b>	<b>6,161,150</b>
<u>Students, Part-time Faculty, Graduate Assistants</u>									
Salaries	294,144	0	3,087	47,096	85,420	23,972	5,242	0	458,961
Benefits	22,259	0	122	3,603	6,535	1,834	401	0	34,754
<b>Total Temporary Salaries &amp; Benefits</b>	<b>316,403</b>	<b>0</b>	<b>3,209</b>	<b>50,699</b>	<b>91,955</b>	<b>25,806</b>	<b>5,643</b>	<b>0</b>	<b>493,715</b>
<b>Total Personal Services</b>	<b>3,065,235</b>	<b>0</b>	<b>3,209</b>	<b>812,477</b>	<b>860,425</b>	<b>1,424,438</b>	<b>489,081</b>	<b>0</b>	<b>6,654,865</b>
Total Operating Expenses	111,824	0	0	669,454	418,868	700,578	491,233	0	2,391,957
Total Travel	24,400	0	0	15,793	82,047	45,584	36	0	167,860
Total Capital Outlay	45,160	0	0	0	0	(6,549)	600	0	39,211
Tuition Remissions and Exemptions	4,825	0	0	750	119,401	(1)	0	168,240	293,215
<b>Total General/Cash Expenditures</b>	<b>3,251,444</b>	<b>0</b>	<b>3,209</b>	<b>1,498,474</b>	<b>1,480,741</b>	<b>2,164,050</b>	<b>980,950</b>	<b>168,240</b>	<b>9,547,108</b>
<b>Total General/Cash Budget</b>	<b>7,720,858</b>	<b>0</b>	<b>20,694</b>	<b>3,273,877</b>	<b>3,041,714</b>	<b>4,753,934</b>	<b>2,130,152</b>	<b>469,543</b>	<b>21,410,772</b>
% of General/Cash Budget Expended	42.11%	0.00%	15.51%	45.77%	48.68%	45.52%	46.05%	35.83%	44.59%
<b>Total Federal Funds</b>	<b>0</b>	<b>5,318</b>	<b>0</b>	<b>0</b>	<b>167,473</b>	<b>0</b>	<b>0</b>	<b>4,147,704</b>	<b>4,320,495</b>
<b>Total Expenditures</b>	<b>3,251,444</b>	<b>5,318</b>	<b>3,209</b>	<b>1,498,474</b>	<b>1,648,214</b>	<b>2,164,050</b>	<b>980,950</b>	<b>4,315,944</b>	<b>13,867,603</b>
<b><u>Fund Sources</u></b>									
General Funds (1)	3,035,400	0	0	426,214	661,227	950,738	329,200	0	5,402,779
Cash Funds (2)	216,044	0	3,209	1,072,260	819,514	1,213,312	651,750	168,240	4,144,329
Federal Funds (3)	0	5,318	0	0	167,473	0	0	4,147,704	4,320,495
<b>Total Funds</b>	<b>3,251,444</b>	<b>5,318</b>	<b>3,209</b>	<b>1,498,474</b>	<b>1,648,214</b>	<b>2,164,050</b>	<b>980,950</b>	<b>4,315,944</b>	<b>13,867,603</b>

(1) General Funds Appropriation \$10,189,610.

(2) Cash Funds \$7,928,827, BAA \$275,000 & NOG, ACE & AET \$454,583, Carry Forward \$2,562,752, Total \$11,221,162.

(3) Federal Funds \$12,820,000, Carry Forward \$55,763.

**Wayne State College**  
**Expenditure Report -- Fiscal Year 19-20**  
**For the Six Month Period Ending December 31, 2019**

<u>EXPENDITURE TYPE</u>	<u>PCS 1.0 INSTRUCTION</u>	<u>PCS 2.0 RESEARCH</u>	<u>PCS 3.0 PUBLIC SERVICE</u>	<u>PCS 4.0 ACAD SUPPORT</u>	<u>PCS 5.0 STUDENT SRVS</u>	<u>PCS 6.0 ADMIN</u>	<u>PCS 7.0 PHYSICAL PLANT</u>	<u>PCS 8.0 STUDENT AID</u>	<u>TOTAL</u>
<b>PERSONAL SERVICES</b>									
<u>Permanent Staff</u>									
Salaries	5,258,108	0	42,832	1,028,140	1,383,178	1,628,618	699,206	0	10,040,082
Benefits	1,610,090	0	6,378	309,653	482,174	798,252	308,690	0	3,515,237
<b>TOTAL PERMANENT SALARIES &amp; BENEFITS</b>	<b>6,868,198</b>	<b>0</b>	<b>49,210</b>	<b>1,337,793</b>	<b>1,865,352</b>	<b>2,426,870</b>	<b>1,007,896</b>	<b>0</b>	<b>13,555,319</b>
<u>Students, Part-time Faculty, Graduate Assistants</u>									
Salaries	582,604	0	16,219	85,643	173,320	88,710	34,015	0	980,511
Benefits	38,146	0	816	1,456	4,638	2,864	1,303	0	49,223
<b>TOTAL TEMPORARY SALARIES &amp; BENEFITS</b>	<b>620,750</b>	<b>0</b>	<b>17,035</b>	<b>87,099</b>	<b>177,958</b>	<b>91,574</b>	<b>35,318</b>	<b>0</b>	<b>1,029,734</b>
<b>TOTAL PERSONAL SERVICES</b>	<b>7,488,948</b>	<b>0</b>	<b>66,245</b>	<b>1,424,892</b>	<b>2,043,310</b>	<b>2,518,444</b>	<b>1,043,214</b>	<b>0</b>	<b>14,585,053</b>
TOTAL OPERATING EXPENDITURES	379,104	0	44,499	595,490	400,051	1,812,532	1,077,408	0	4,309,084
TOTAL TRAVEL	58,460	0	99	31,387	235,746	64,858	3,757	0	394,307
TOTAL CAPITAL OUTLAY	13,093	0	0	59,934	0	0	130,783	0	203,810
REMISSIONS AND EXEMPTIONS	366	0	0	0	10,842	0	0	334,146	345,354
<b>TOTAL GENERAL/CASH EXPENDITURES</b>	<b>7,939,971</b>	<b>0</b>	<b>110,843</b>	<b>2,111,703</b>	<b>2,689,949</b>	<b>4,395,834</b>	<b>2,255,162</b>	<b>334,146</b>	<b>19,837,608</b>
TOTAL GENERAL/CASH BUDGET*	17,838,338	0	459,398	4,617,643	5,869,404	9,667,050	5,476,618	825,111	44,753,562
% OF GENERAL/CASH BUDGET EXPENDED	44.51%	#DIV/0!	24.13%	45.73%	45.83%	45.47%	41.18%	40.50%	44.33%
TOTAL FEDERAL FUNDS	53,317	0	0	0	184,523	0	0	9,545,153	9,782,993
<b>TOTAL EXPENDITURES</b>	<b>7,993,288</b>	<b>0</b>	<b>110,843</b>	<b>2,111,703</b>	<b>2,874,472</b>	<b>4,395,834</b>	<b>2,255,162</b>	<b>9,879,299</b>	<b>29,620,601</b>
<u>Fund Sources</u>									
General Funds	4,876,014	0	0	1,405,473	1,951,625	2,546,481	1,035,250	0	11,814,843
Cash Funds	3,063,957	0	110,843	706,230	738,324	1,849,353	1,219,912	334,146	8,022,765
Federal Funds	53,317	0	0	0	184,523	0	0	9,545,153	9,782,993
<b>TOTAL FUNDS</b>	<b>7,993,288</b>	<b>0</b>	<b>110,843</b>	<b>2,111,703</b>	<b>2,874,472</b>	<b>4,395,834</b>	<b>2,255,162</b>	<b>9,879,299</b>	<b>29,620,601</b>

\*General Funds: Includes new appropriation of \$22,770,336.

\*Cash Funds: Includes new appropriation of \$16,215,787, adjustment for tuition/fee increases of \$502,005, base adjustment of \$415,386, carryforward balance of \$4,045,048 and \$805,000 for NOG/AET/ACE.

**SYSTEM OFFICE - EXPENDITURE REPORT**  
**December 31, 2019**

**FUND 1000 - GENERAL FUNDS**

		YEAR			% OF
		APPROP + TO-DATE	ENCUMB-	REMAINING	BUDGET
		CARRYOVER	RANCES	BALANCE	EXPEND.
		EXPEND.			
100	PERSONAL SERVICES	2,014,550	947,383	0	47.03%
200	OPERATING EXPENSES	317,838	93,373	0	29.38%
700	TRAVEL EXPENSES	71,000	35,292	0	49.71%
800	CAPITAL OUTLAY	0	0	0	0.00%
	<b>TOTALS</b>	<b>2,403,388</b>	<b>1,076,048</b>	<b>0</b>	<b>44.77%</b>

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**FUND 6501 - STATE COLLEGE ENDOWMENT FUNDS**  
**December 31, 2019**

	<b>BEGINNING CASH/INVESTMENTS</b>	<b>759,980</b>
Income:		
	Interest	8,652
	Reimbursements	0
	Transfer In	4,158
	Buffet Grant	
	<b>Total Income</b>	<b>12,810</b>
Expenditures:		
	Personal Services (Buffet Grant)	0
	Dues & Subscriptions	0
	Conference Registration	0
	Insurance	-1,400
	Travel	0
	Other Operating	0
	<b>Total Expenditures</b>	<b>-1,400</b>
	<b>ENDING CASH/INVESTMENT BALANCE</b>	<b>774,189</b>