

## CHANCELLOR INFORMATIONAL ITEMS

March 17, 2021

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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, capital outlay, and scholarships.

About half-way down the each of the reports is the total for all general/cash expenditures, the total general/cash budget, and the % of budget expended as of December 31, 2020. The budgeted amount and the expenditures may include carry-over funds from the 2019-2020 fiscal year, in line with footnotes at the bottom of each report. One-time payments that have occurred during the first six-month period may affect the ratio of expenditures to budgeted amounts. All Colleges and the System Office are below the 50% mark on expenditures as compared to budget as of December 31, 2020.

There is one line item that identifies the amount of federal funds spent for each program through the institutional awards and grants.

A summary of the budget and expenditure amounts is provided just below.

General/Cash Funds	Chadron	Peru	Wayne	System Office
Budget	\$36,067,857	\$21,620,885	\$51,448,370	\$2,468,523
Expenditures	\$15,338,457	\$ 9,882,957	\$20,760,159	\$1,111,037
% of Budget Expended	42.53%	45.71%	40.35%	45.01%

### **ATTACHMENTS:**

- CSC Operating Expenditure Report(PDF)
- PSC Operating Expenditure Report(PDF)
- WSC Operating Expenditure Report (PDF)
- SO Operating Expenditure Report (PDF)

**Chadron State College**  
**Expenditure Report -- Fiscal Year 2020-21**  
**For the 6 Months Ending December 31, 2020**

<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 SERVICE</u>	<u>PCS 4.0</u> <u>ACAD SUPPORT</u>	<u>PCS 5.0</u> <u>STUDENT SRVS</u>	<u>PCS 6.0</u> <u>ADMIN</u>	<u>PCS 7.0</u> <u>PHYSICAL PLANT</u>	<u>PCS 8.0</u> <u>STUDENT AID</u>	<u>TOTAL</u>
<b>PERSONAL SERVICES</b>									
<u>Permanent Staff</u>									
Salaries	3,465,993	-	70,272	1,063,893	1,114,062	1,493,156	612,821	-	7,820,197
Benefits	1,042,540	-	72,457	379,210	360,425	425,120	276,152	-	2,555,904
<b>TOTAL PERMANENT SALARIES &amp; BENEFITS</b>	<b>4,508,533</b>	<b>-</b>	<b>142,729</b>	<b>1,443,103</b>	<b>1,474,487</b>	<b>1,918,276</b>	<b>888,973</b>	<b>-</b>	<b>10,376,101</b>
<u>Students, Part-time Faculty, Graduate Assistants</u>									
Salaries	461,216	-	21,526	36,803	300,761	88,289	51,826	-	960,421
Benefits	35,283	-	1,647	2,815	23,008	6,754	3,965	-	73,472
<b>TOTAL TEMPORARY SALARIES &amp; BENEFITS</b>	<b>496,499</b>	<b>-</b>	<b>23,173</b>	<b>39,618</b>	<b>323,769</b>	<b>95,043</b>	<b>55,791</b>	<b>-</b>	<b>1,033,893</b>
<b>TOTAL PERSONAL SERVICES</b>	<b>5,005,032</b>	<b>-</b>	<b>165,902</b>	<b>1,482,721</b>	<b>1,798,256</b>	<b>2,013,319</b>	<b>944,764</b>	<b>-</b>	<b>11,409,994</b>
TOTAL OPERATING EXPENDITURES	299,171	-	7,643	683,710	574,806	1,097,752	800,689	-	3,463,771
TOTAL TRAVEL	14,156	-	-	89	60,821	13,339	1,187	-	89,592
TOTAL CAPITAL OUTLAY	(1,467)	-	-	7,867	-	25,550	-	-	31,950
SCHOLARSHIPS, GRANTS, & EXEMPTIONS	12,028	-	-	-	17,116	(4,000)	-	318,006	343,150
<b>TOTAL GENERAL/CASH EXPENDITURES</b>	<b>5,328,920</b>	<b>-</b>	<b>173,545</b>	<b>2,174,387</b>	<b>2,450,999</b>	<b>3,145,960</b>	<b>1,746,640</b>	<b>318,006</b>	<b>15,338,457</b>
TOTAL GENERAL/CASH BUDGET*	12,375,706	64,333	703,067	4,570,461	6,116,824	7,192,363	4,258,806	786,297	36,067,857
% OF GENERAL/CASH BUDGET EXPENDED	43.06%	0.00%	24.68%	47.57%	40.07%	43.74%	41.01%	40.44%	42.53%
TOTAL FEDERAL FUNDS	-	20,805	14,794	-	318,822	-	-	5,506,920	5,861,341
<b>TOTAL EXPENDITURES</b>	<b>5,328,920</b>	<b>20,805</b>	<b>188,339</b>	<b>2,174,387</b>	<b>2,769,821</b>	<b>3,145,960</b>	<b>1,746,640</b>	<b>5,824,926</b>	<b>21,199,798</b>
<u>Fund Sources</u>									
General Funds	4,277,241	-	-	1,427,119	1,401,912	1,655,664	926,870	154,750	9,843,556
Cash Funds	1,051,679	-	173,545	747,268	1,049,087	1,490,296	819,770	163,256	5,494,901
Federal Funds	-	20,805	14,794	-	318,822	-	-	5,506,920	5,861,341
<b>TOTAL FUNDS</b>	<b>5,328,920</b>	<b>20,805</b>	<b>188,339</b>	<b>2,174,387</b>	<b>2,769,821</b>	<b>3,145,960</b>	<b>1,746,640</b>	<b>5,824,926</b>	<b>21,199,798</b>

\*General Funds: Includes new appropriation of 19,217,573

\*Cash Funds: Includes new appropriation of 11,886,272, tuition and fees adjustment 289,924, carryforward encumbrances of 6,114,555, and a mid-year cash adjustment reduction of 1,440,467

**PERU STATE COLLEGE**  
**Expenditure Report - Fiscal Year 2021**  
**For Six Months Ending December 31, 2020**

<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><u>Personal Services</u></b>									
<u>Permanent Staff:</u>									
Salaries	2,250,979	-	-	568,642	643,593	971,414	267,568	-	4,702,196
Benefits	721,944	-	-	198,688	215,121	428,981	102,191	-	1,666,925
Total Permanent Salaries & Benefits	<u>2,972,923</u>	-	-	<u>767,330</u>	<u>858,714</u>	<u>1,400,395</u>	<u>369,759</u>	-	<u>6,369,121</u>
<u>Students, Part-time Faculty, Graduate Assistants</u>									
Salaries	294,888	-	5,263	27,002	101,903	31,475	2,433	-	462,964
Benefits	22,559	-	212	2,066	7,796	2,408	186	-	35,227
Total Temporary Salaries & Benefits	<u>317,447</u>	-	<u>5,475</u>	<u>29,068</u>	<u>109,699</u>	<u>33,883</u>	<u>2,619</u>	-	<u>498,191</u>
<b>Total Personal Services</b>	<b>3,290,370</b>	<b>-</b>	<b>5,475</b>	<b>796,398</b>	<b>968,413</b>	<b>1,434,278</b>	<b>372,378</b>	<b>-</b>	<b>6,867,312</b>
Total Operating Expenses	74,299	-	-	578,152	430,534	1,204,552	376,183	-	2,663,720
Total Travel	938	-	-	-	67,353	6,779	11,170	-	86,240
Total Capital Outlay	-	-	-	-	-	-	-	-	-
Tuition Remissions and Exemptions	-	-	-	-	90,408	(7)	-	175,284	265,685
<b>Total General/Cash Expenditures</b>	<b>3,365,607</b>	<b>-</b>	<b>5,475</b>	<b>1,374,550</b>	<b>1,556,708</b>	<b>2,645,602</b>	<b>759,731</b>	<b>175,284</b>	<b>9,882,957</b>
<b>Total General/Cash Budget*</b>	7,588,536	-	38,989	2,887,826	3,111,251	4,858,924	2,332,053	803,306	21,620,885
% of General/Cash Budget Expended	44.35%	N/A	14.04%	47.60%	50.03%	54.45%	32.58%	21.82%	45.71%
<b>Total Federal Funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>216,678</b>	<b>-</b>	<b>-</b>	<b>5,701,720</b>	<b>5,918,398</b>
<b>Total Expenditures</b>	<b>3,365,607</b>	<b>-</b>	<b>5,475</b>	<b>1,374,550</b>	<b>1,773,386</b>	<b>2,645,602</b>	<b>759,731</b>	<b>5,877,004</b>	<b>15,801,355</b>
<b><u>Fund Sources</u></b>									
General Funds	2,992,365	-	-	175,238	718,133	674,824	143,560	14,000	4,718,120
Cash Funds	373,242	-	5,475	1,199,312	838,575	1,970,778	616,171	161,284	5,164,837
Federal Funds	-	-	-	-	216,678	-	-	5,701,720	5,918,398
<b>Total Funds</b>	<b>3,365,607</b>	<b>-</b>	<b>5,475</b>	<b>1,374,550</b>	<b>1,773,386</b>	<b>2,645,602</b>	<b>759,731</b>	<b>5,877,004</b>	<b>15,801,355</b>

\*General Funds: Includes new appropriation of \$10,831,911

\*Cash Funds: Includes new appropriation of \$8,203,827 plus NOG/ACE \$454,583 and 2.5% rate increase \$182,815 and carryforward amount of \$1,947,749 - total of \$10,788,974

**Wayne State College**  
**Expenditure Report -- Fiscal Year 20-21**  
**For the Six Month Period Ending December 31, 2020**

<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	5,555,117	-	30,546	919,747	1,507,763	1,659,635	653,727	-	10,326,535
Benefits	1,740,329	-	4,751	290,044	501,172	880,763	291,087	-	3,708,146
<b>TOTAL PERMANENT SALARIES &amp; BENEFITS</b>	<b>7,295,446</b>	<b>-</b>	<b>35,297</b>	<b>1,209,791</b>	<b>2,008,935</b>	<b>2,540,398</b>	<b>944,814</b>	<b>-</b>	<b>14,034,681</b>
<u>Students, Part-time Faculty, Graduate Assistants</u>									
Salaries	727,639	-	8,851	114,649	177,196	137,915	44,515	-	1,210,765
Benefits	48,549	-	413	1,692	5,190	3,623	2,041	-	61,508
<b>TOTAL TEMPORARY SALARIES &amp; BENEFITS</b>	<b>776,188</b>	<b>-</b>	<b>9,264</b>	<b>116,341</b>	<b>182,386</b>	<b>141,538</b>	<b>46,556</b>	<b>-</b>	<b>1,272,273</b>
<b>TOTAL PERSONAL SERVICES</b>	<b>8,071,634</b>	<b>-</b>	<b>44,561</b>	<b>1,326,132</b>	<b>2,191,321</b>	<b>2,681,936</b>	<b>991,370</b>	<b>-</b>	<b>15,306,954</b>
TOTAL OPERATING EXPENDITURES	379,891	-	42,453	719,720	469,765	1,890,439	1,254,551	-	4,756,819
TOTAL TRAVEL	9,649	-	-	3,144	19,266	25,515	127	-	57,701
TOTAL CAPITAL OUTLAY	-	-	-	5,977	8,295	31,385	49,123	-	94,780
SCHOLARSHIPS, GRANTS, & EXEMPTIONS	(3,341)	-	-	-	-	-	-	547,246	543,905
<b>TOTAL GENERAL/CASH EXPENDITURES</b>	<b>8,457,833</b>	<b>-</b>	<b>87,014</b>	<b>2,054,973</b>	<b>2,688,647</b>	<b>4,629,275</b>	<b>2,295,171</b>	<b>547,246</b>	<b>20,760,159</b>
TOTAL GENERAL/CASH BUDGET*	21,230,646	-	700,005	4,500,937	6,772,085	11,171,948	5,574,775	1,497,974	51,448,370
% OF GENERAL/CASH BUDGET EXPENDED	39.84%	N/A	12.43%	45.66%	39.70%	41.44%	41.17%	36.53%	40.35%
TOTAL FEDERAL FUNDS	36,267	14,077	-	-	197,651	-	-	9,858,142	10,106,137
<b>TOTAL EXPENDITURES</b>	<b>8,494,100</b>	<b>14,077</b>	<b>87,014</b>	<b>2,054,973</b>	<b>2,886,298</b>	<b>4,629,275</b>	<b>2,295,171</b>	<b>10,405,388</b>	<b>30,866,296</b>
<u>Fund Sources</u>									
General Funds	4,794,689	-	-	1,246,553	2,086,495	2,736,283	906,105	53,000	11,823,125
Cash Funds	3,663,144	-	87,014	808,420	602,152	1,892,992	1,389,066	494,246	8,937,034
Federal Funds	36,267	14,077	-	-	197,651	-	-	9,858,142	10,106,137
<b>TOTAL FUNDS</b>	<b>8,494,100</b>	<b>14,077</b>	<b>87,014</b>	<b>2,054,973</b>	<b>2,886,298</b>	<b>4,629,275</b>	<b>2,295,171</b>	<b>10,405,388</b>	<b>30,866,296</b>

\*General Funds: Includes new appropriation of \$24,012,188.

\*Cash Funds: Includes new appropriation of \$16,215,787, adjustment for tuition/fee increases of \$942,040, base adjustment of \$1,882,823, carryforward balance of \$7,331,532 and \$1,064,000 for NOG/AET/ACE.

**SYSTEM OFFICE - EXPENDITURE REPORT**  
**December 31, 2020**

**FUND 1000 - GENERAL FUNDS**

		APPROPRIATION (+ CARRYOVER)	YEAR-TO-DATE EXPENDITURES	ENCUMB- RANCES	REMAINING BALANCE	% OF BUDGET EXPENDED
100	PERSONAL SERVICES	2,064,668	974,312	0	1,090,356	47.19%
200	OPERATING EXPENSES	332,855	121,439	0	211,416	36.48%
700	TRAVEL EXPENSES	71,000	15,286	0	55,714	21.53%
800	CAPITAL OUTLAY	0	0	0	0	0.00%
<b>TOTALS</b>		<b>2,468,523</b>	<b>1,111,037</b>	<b>0</b>	<b>1,357,486</b>	<b>45.01%</b>

**FUND 6501 - STATE COLLEGE ENDOWMENT FUNDS**

**Beginning Cash Balance** **799,637**

Income:

Sales and Charges	0
Interest	5,819
Grants	0
Transfer In	2,460
Transfer Out	0

**Total Income** **8,279**

Expenditures:

Dues and Subscriptions	350
Other Operating	345

**Total Expenditures** **695**

**Ending Cash Balance** **807,221**