

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

Year End Operating Expenditure Reports for FY21 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, 2021; and any planned carry forward into the current fiscal year.

ATTACHMENTS:

- CSC Year End Expenditures Report (PDF)
- PSC Year End Expenditure Report (PDF)
- WSC Year End Expenditure Report(PDF)
- SO Expenditures Report (PDF)

**Chadron State College
FY21 Expenditure Report
For the Fiscal Year Ending June 30, 2021**

<u>Expenditure Type</u>	<u>801 Instruction</u>	<u>802 Research</u>	<u>803 Public Svs</u>	<u>804 Acad Support</u>	<u>804 Student Srvs</u>	<u>806 Admin</u>	<u>807 Phys Plant</u>	<u>808 Student Aid</u>	<u>Total</u>
Personal Services									
<u>Permanent Staff</u>									
Faculty FTE	94.00								94.00
Professional Staff FTE	3.54		2.00	24.00	59.25	21.75	0.75		111.29
Support Staff FTE			0.50	9.00	6.25	8.75	38.25		62.75
Salaries	7,039,536	-	18,620	2,122,279	2,147,787	2,877,095	1,228,999	-	15,434,316
Benefits	2,099,608	-	144,927	754,819	710,231	863,313	553,173	-	5,126,071
Total Perm Salaries & Benefits	9,139,144	-	163,547	2,877,098	2,858,018	3,740,408	1,782,172	-	20,560,387
<u>Students, Part-Time Faculty, Graduate Assistants</u>									
Part-time Faculty FTE	21.75								21.75
Graduate Assistant FTE	6.15								6.15
Federal Work-Study FTE	3.00			2.00	2.00	2.50			9.50
Other Hourly FTE	6.00	-	1.00	3.00	17.00	5.00	2.00	-	34.00
Salaries	859,242	303	46,623	75,006	535,271	147,487	80,546	-	1,744,478
Benefits	65,732	-	3,567	5,738	40,948	11,283	6,162	-	133,430
Total Temp Salaries & Benefits	924,974	303	50,190	80,744	576,219	158,770	86,708	-	1,877,908
Total Personal Services	10,064,118	303	213,737	2,957,842	3,434,237	3,899,178	1,868,880	-	22,438,295
Total FTE	134.4	-	3.5	38.0	84.5	38.0	41.0	-	339.4
Operations									
Operating Expenses	546,353	820	4,811	1,013,629	978,817	1,643,511	1,381,968	-	5,569,909
Travel	31,017	-	-	880	359,526	6,781	1,591	-	399,795
Capital Outlay	7,323	-	-	-	9,274	39,394	-	-	55,991
Tuition Remissions and Exemptions	(776,350)	-	-	-	(806)	(105,284)	(17,093)	709,985	(189,548)
Total Operations	(191,657)	820	4,811	1,014,509	1,346,811	1,584,402	1,366,466	709,985	5,836,147
Total General/Cash Expenditures	9,872,461	1,123	218,548	3,972,351	4,781,048	5,483,580	3,235,346	709,985	28,274,442
Total General/Cash Budget	12,375,705	64,333	703,067	4,570,461	6,116,825	7,192,363	4,258,806	786,297	36,067,857
% of Budget Expended	79.77%	1.75%	31.08%	86.91%	78.16%	76.24%	75.97%	90.29%	78.39%
Federal FTE	-	-	0.50	-	6.675	-	-	-	7.175
Total Federal Funds	-	64,736	37,635	-	1,057,623	50	-	11,629,905	12,789,949
Total Expenditures	9,872,461	65,859	256,183	3,972,351	5,838,671	5,483,630	3,235,346	12,339,890	41,064,391
<u>Fund Sources</u>									
General Funds	8,793,375	-	-	2,800,000	2,700,000	3,000,000	1,600,000	314,500	19,207,875
Cash Funds	1,079,086	1,123	218,548	1,172,351	2,081,048	2,483,580	1,635,346	395,485	9,066,567
Federal Funds	-	64,736	37,635	-	1,057,623	50	-	11,629,905	12,789,949
Total Funds	9,872,461	65,859	256,183	3,972,351	5,838,671	5,483,630	3,235,346	12,339,890	41,064,391

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
FY21 Expenditure Report
For the Fiscal Year Ending June 30, 2021

<u>Expenditure Type</u>	<u>821</u> <u>Instruction</u>	<u>822</u> <u>Research</u>	<u>823</u> <u>Public Svs</u>	<u>824</u> <u>Acad Support</u>	<u>825</u> <u>Student Srvs</u>	<u>826</u> <u>Admin</u>	<u>827</u> <u>Phys Plant</u>	<u>828</u> <u>Student Aid</u>	<u>Total</u>
Personal Services									
<u>Permanent Staff</u>									
Faculty FTE	53.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	53.00
Professional Staff FTE	9.59	0.00	0.00	15.33	22.45	28.00	2.00	0.00	77.37
Support Staff FTE	4.00	0.00	0.00	2.00	4.00	6.00	20.75	0.00	36.75
Salaries	4,441,768	0	0	1,103,372	1,279,208	1,965,724	539,729	0	9,329,800
Benefits	1,431,150	0	0	376,914	427,212	759,776	206,493	0	3,201,544
Total Perm Salaries & Benefits	5,872,918	0	0	1,480,286	1,706,419	2,725,500	746,222	0	12,531,344
<u>Students, Part-Time Faculty, Graduate Assistants</u>									
Part-time Faculty FTE	25.25	0.00	0.06	0.08	2.33	0.84	0.00	0.00	28.56
Graduate Assistant FTE	0.00	0.00	0.02	0.03	4.28	0.00	0.00	0.00	4.33
Federal Work-study FTE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Hourly FTE	0.14	0.00	0.26	1.94	1.87	1.19	0.22	0.00	5.62
Salaries	588,984	0	7,947	46,298	182,560	52,956	6,138	0	884,883
Benefits	45,057	0	307	3,542	13,966	4,051	470	0	67,393
Total Temp Salaries and Benefits	634,041	0	8,254	49,840	196,526	57,008	6,608	0	952,276
Total Personal Services	6,506,959	0	8,254	1,530,126	1,902,945	2,782,507	752,829	0	13,483,620
Total FTE	92.0	0.0	0.3	19.4	34.9	36.0	23.0	0.0	205.6
Operations									
Operating Expenses	307,344	0	(14)	876,930	606,899	1,839,491	741,990	0	4,372,640
Travel	5,035	0	0	1,138	276,694	1,125	27,004	0	310,996
Capital Outlay	18,140	0	0	0	6,630	37,100	9,030	0	70,900
Tuition Remissions and Exemptions	0	0	0	1,000	165,043	(15)	0	575,892	741,920
Total Operations	330,519	0	(14)	879,068	1,055,266	1,877,702	778,023	575,892	5,496,455
Total General/Cash Expenditures	6,837,477	0	8,240	2,409,194	2,958,211	4,660,209	1,530,853	575,892	18,980,076
Total General/Cash Budget	7,588,536	0	38,989	2,887,826	3,111,251	4,858,924	2,332,053	803,306	21,620,886
% of Budget Expended	90.10%	0.00%	21.13%	83.43%	95.08%	95.91%	65.64%	71.69%	87.79%
Federal FTE	0.00	0.00	0.00	0.00	3.73	0.00	0.00	2.58	6.31
Total Federal Funds	0	0	0	0	786,919	0	0	10,961,606	11,748,525
Total Expenditures	6,837,477	0	8,240	2,409,194	3,745,129	4,660,209	1,530,853	11,537,498	30,728,601
<u>Fund Sources</u>									
General Funds (1)	5,407,449	0	0	1,048,731	1,428,299	1,969,032	706,109	80,000	10,639,620
Cash Funds (2)	1,430,028	0	8,240	1,360,463	1,529,912	2,691,177	824,744	495,892	8,340,456
Federal Funds (3)	0	0	0	0	786,919	0	0	10,961,606	11,748,525
Total Funds	6,837,477	0	8,240	2,409,194	3,745,129	4,660,209	1,530,853	11,537,498	30,728,601

(1) General Funds: Appropriation \$10,831,911 less \$10,639,620 spent equals \$192,291 FY21 career scholarships carryover

(2) Cash Funds: Appropriation of \$8,363,225 (includes NOG/ACE of \$454,583) plus FY20 carryforward amount \$2,437,228 equals \$10,800,453

less \$8,340,456 spent in programs 1-8 equals \$2,459,997 allotment status balance less \$11,478 carryover in program 994 equals \$2,448,519 FY21 carryover

(3) Federal Funds: Includes appropriation of \$12,820,000; plus \$413,672 HEERF 2 and \$1,324,256 HEERF2; plus FY20 carryforward balance of \$1,646,912

equals \$16,204,840; less \$11,748,525 spent in programs 1-8; less \$476,067 spent in program 9; equals \$3,980,248 allotment status balance

less \$882,025 carryover in program 829 equals \$3,098,223 FY21 carryover

Wayne State College
FY21 Expenditure Report
For the Fiscal Year Ended June 30, 2021

<u>Expenditure Type</u>	<u>831</u> <u>Instruction</u>	<u>832</u> <u>Research</u>	<u>833</u> <u>Public Svc</u>	<u>834</u> <u>Acad Supp</u>	<u>835</u> <u>Student Svc</u>	<u>836</u> <u>Gen Admin</u>	<u>837</u> <u>Plant O&M</u>	<u>838</u> <u>Student Aid</u>	<u>Total</u>
Personal Services									
<u>Permanent Staff</u>									
Faculty FTE	123.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	123.00
Professional Staff FTE	9.36	0.00	0.00	23.32	47.06	39.44	3.00	0.00	122.18
Support Staff FTE	9.86	0.00	0.00	5.05	6.22	17.44	27.59	0.00	66.16
Salaries	11,247,328	0	32,666	1,846,337	3,076,001	3,407,253	1,277,899	0	20,887,484
Benefits	3,496,856	0	5,337	589,026	1,010,866	1,546,767	559,451	0	7,208,303
Total Perm Salaries & Benefits	14,744,184	0	38,003	2,435,363	4,086,867	4,954,020	1,837,350	0	28,095,787
<u>Students, Part-Time Faculty, Graduate Assistants</u>									
Part-time Faculty FTE	45.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	45.15
Graduate Assistant FTE	5.35	0.00	0.00	0.00	3.40	0.00	0.00	0.00	8.75
Federal Work-Study FTE	0.49	0.00	0.00	0.72	0.04	0.03	0.00	0.00	1.28
Other Hourly FTE	1.99	0.00	0.81	7.99	11.91	7.46	3.09	0.00	33.25
Salaries	1,329,850	0	17,493	185,534	379,221	233,113	64,702	0	2,209,913
Benefits	90,536	0	540	2,681	11,810	5,183	2,649	0	113,399
Total Temp Salaries & Benefits	1,420,386	0	18,033	188,215	391,031	238,296	67,351	0	2,323,312
Total Personal Services	16,164,570	0	56,036	2,623,578	4,477,898	5,192,316	1,904,701	0	30,419,099
Total FTE	195.20	0.00	0.81	37.08	68.63	64.37	33.68	0.00	399.77
Operations									
Operating Expenses	752,940	0	51,816	895,193	806,434	3,051,472	2,337,347	0	7,895,202
Travel	26,098	0	0	7,251	364,410	55,042	521	0	453,322
Capital Outlay	0	0	0	5,977	8,295	31,385	51,215	0	96,872
Tuition Remissions and Exemptions	-1,434,122	0	0	0	6,470	0	0	1,176,686	-250,966
Total Operations	-655,084	0	51,816	908,421	1,185,609	3,137,899	2,389,083	1,176,686	8,194,430
Total General/Cash Expenditures	15,509,486	0	107,852	3,531,999	5,663,507	8,330,215	4,293,784	1,176,686	38,613,529
Total General/Cash Budget	21,060,646	0	690,865	4,850,937	6,986,085	10,171,948	6,180,775	1,507,114	51,448,370
% of Budget Expended	73.6%	#DIV/0!	15.6%	72.8%	81.1%	81.9%	69.5%	78.1%	75.1%
Federal FTE	0.76	0.33	0.00	0.00	4.32	0.00	0.00	3.85	9.26
Total Federal Funds	72,997	74,016	0	0	334,882	0	0	21,357,008	21,838,903
Total Expenditures	15,582,483	74,016	107,852	3,531,999	5,998,389	8,330,215	4,293,784	22,533,694	60,452,432
<u>Fund Sources</u>									
General Funds	10,556,612	0	0	2,348,660	4,003,800	4,976,590	1,723,015	111,750	23,720,427
Cash Funds	4,952,874	0	107,852	1,183,339	1,659,707	3,353,625	2,570,769	1,064,936	14,893,102
Federal Funds	72,997	74,016	0	0	334,882	0	0	21,357,008	21,838,903
Total Funds	15,582,483	74,016	107,852	3,531,999	5,998,389	8,330,215	4,293,784	22,533,694	60,452,432

Notes:

General Funds: Includes new appropriation of \$23,608,677 and \$403,511 in Career Scholarship funds.

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

Federal Funds: Includes appropriation of \$20,229,900, carryforward of \$337,602, and \$1,260,780 in HEERF 2 (CRRSAA) for emergency financial aid grants to students. In addition there are \$3,040,257 in HEERF 2 for institutional emergency relief funds in Program 839 Revolving for total Federal Funds of \$24,868,539.

NSCS System Office
FY21 Expenditure Report
For the Fiscal Year Ending June 30, 2021

<u>Expenditure Type</u>	<u>Instruction</u>	<u>Research</u>	<u>Public Svs</u>	<u>Acad Support</u>	<u>Student Srvs</u>	<u>Admin</u>	<u>Phys Plant</u>	<u>Student Aid</u>	<u>Total</u>
Personal Services									
<u>Permanent Staff</u>									
Faculty FTE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Professional Staff FTE	0.00	0.00	0.00	0.00	0.00	12.00	0.00	0.00	12.00
Support Staff FTE	0.00	0.00	0.00	0.00	0.00	2.00	0.00	0.00	2.00
Salaries	0	0	0	0	0	1,597,543	0	0	1,597,543
Benefits	0	0	0	0	0	423,685	0	0	423,685
Total Perm Salaries & Benefits	0	0	0	0	0	2,021,228	0	0	2,021,228
<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
Graduate Assistant FTE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Work-study FTE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Hourly FTE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Salaries	0	0	0	0	0	0	0	0	0
Benefits	0	0	0	0	0	0	0	0	0
Total Temp Salaries and Benefits	0	0	0	0	0	0	0	0	0
Total Personal Services	0	0	0	0	0	2,021,228	0	0	2,021,228
Total FTE	0.0	0.0	0.0	0.0	0.0	14.0	0.0	0.0	14.0
Operations									
Operating Expenses	0	0	0	0	0	1,014,083	0	0	1,014,083
Travel	0	0	0	0	0	43,411	0	0	43,411
Capital Outlay	0	0	0	0	0	0	0	0	0
Tuition Remissions and Exemptions	0	0	0	0	0	0	0	0	0
Total Operations	0	0	0	0	0	1,057,494	0	0	1,057,494
Total General/Cash Expenditures	0	0	0	0	0	3,078,722	0	0	3,078,722
Total General/Cash Budget	0	0	0	0	0	3,085,716	0	0	3,085,716
% of Budget Expended	#DIV/0!	0.00%	#DIV/0!	#DIV/0!	#DIV/0!	99.77%	#DIV/0!	#DIV/0!	99.77%
Federal FTE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Federal Funds	0	0	0	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	3,078,722	0	0	3,078,722
<u>Fund Sources</u>									
General Funds (1)	0	0	0	0	0	2,468,523	0	0	2,468,523
Cash Funds (2)	0	0	0	0	0	617,193	0	0	617,193
Federal Funds (3)	0	0	0	0	0	0	0	0	0
Total Funds	0	0	0	0	0	3,085,716	0	0	3,085,716