



## Finance Administration Fiscal Health Report

	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Actual 2021-22	Budget 2022-23
<b>CREDIT HOURS</b>						
Undergraduate	-	-	-	-	-	-
Graduate	-	-	-	-	-	-
Professional	-	-	-	-	-	-
Total	-	-	-	-	-	-
Actual SSII and Fall 2021						
Percent of Budget						
<b>REALLOCATION FUNDING</b>						
<b>GENERAL FUND INCOME AND EXPENSE</b>						
<b>Income</b>						
Student Fees	343,220	292,675	281,760	80,930	132,392	80,930
State Appropriation	-	-	-	-	-	-
Other Revenue	1,800,571	1,624,785	1,496,434	1,183,000	1,106,475	1,168,000
Transfers Between RCs	167,704	(740,613)	(529)	264,292	770,027	-
ICR	-	-	-	-	471	-
Subtotal	2,311,494	1,176,847	1,777,664	1,528,222	2,009,365	1,248,930
Assessments	7,661,763	7,704,150	7,225,349	7,306,392	7,306,392	7,357,723
Total Income	9,973,257	8,880,997	9,003,013	8,834,614	9,315,757	8,606,653
<b>Expense</b>						
Compensation	5,092,497	4,912,623	4,750,141	5,408,456	4,906,298	5,529,324
Financial Aid	8,740	19,297	10,592	-	15,947	-
General S & E	2,972,620	3,110,159	2,750,204	2,212,116	3,550,887	2,947,007
Travel	29,999	19,969	2,637	23,200	10,004	21,200
Capital	44,249	510	99	-	306,465	-
Transfers	1,806,586	773,691	1,630,937	1,190,842	522,296	109,122
Total Expense	9,954,691	8,836,249	9,144,609	8,834,614	9,311,896	8,606,653
<b>Net Operating</b>	18,566	44,748	(141,596)	-	3,861	-
<b>FUND BALANCE</b>						
Beginning Fund Balance	1,604,358	472,154	516,902		375,096	
Change from Operations	18,566	44,748	(141,596)		3,861	
Other Adjustments-see notes below	(1,150,770)	-	-		-	
Ending Fund Balance	472,154	516,902	375,306		378,956	
<b>Non-General Funds</b>						
Agency						
Auxiliary	11,340,149	11,480,185	9,623,569		10,845,804	
Contracts & Grants	13,000	5,000	157,331		583,768	
Designated	5,846,443	6,066,738	8,561,508		8,874,595	
Restricted	2,952	2,952	2,952		957	
Total Non-General	17,202,544	17,554,874	18,345,359		20,305,123	
<b>Total Fund Balance</b>	17,674,697	18,071,776	18,720,665		20,684,079	
<b>TRUSTEES 3% INCOME SHORTFALL RESERVE</b>						
Requirement	305,592	296,400	282,036	292,004	292,004	258,200
Actual	305,592	296,400	282,036	292,004	292,004	258,200
<b>FTE - ALL FUNDS</b>						
Academic				0.00		-
Professional				74.51		71.50
Biweekly				79.00		79.00
Total				153.51		150.50

**Note:**

- Beginning FY 2015-16 Police & ENHS broke out of RC 78 and became its own RC.
- \*\* Actual amt of fund balance in KFS is \$1,457,460, which does not include the adj for Liabilities from EHNS & Police moving to new RC  
Transfer of Fund will be processed in FY 15-16 to correct
- Fund balance FY 2015-16 Adjusted as ENHS,PD & SAFE moved from RC 78 to RC 95.
- During closing for FY16-17 ALUMNI balances closed to Finance & Administration ,instead of community engagement so system shows fund balance  
This will be corrected in FY 17-18 with a transfer of funds.
- \* FY21-22 Actual beginning fund balance now includes entry done on 1274203/9896 for recording beginning bal for Real Estate Leases, Doc# 901