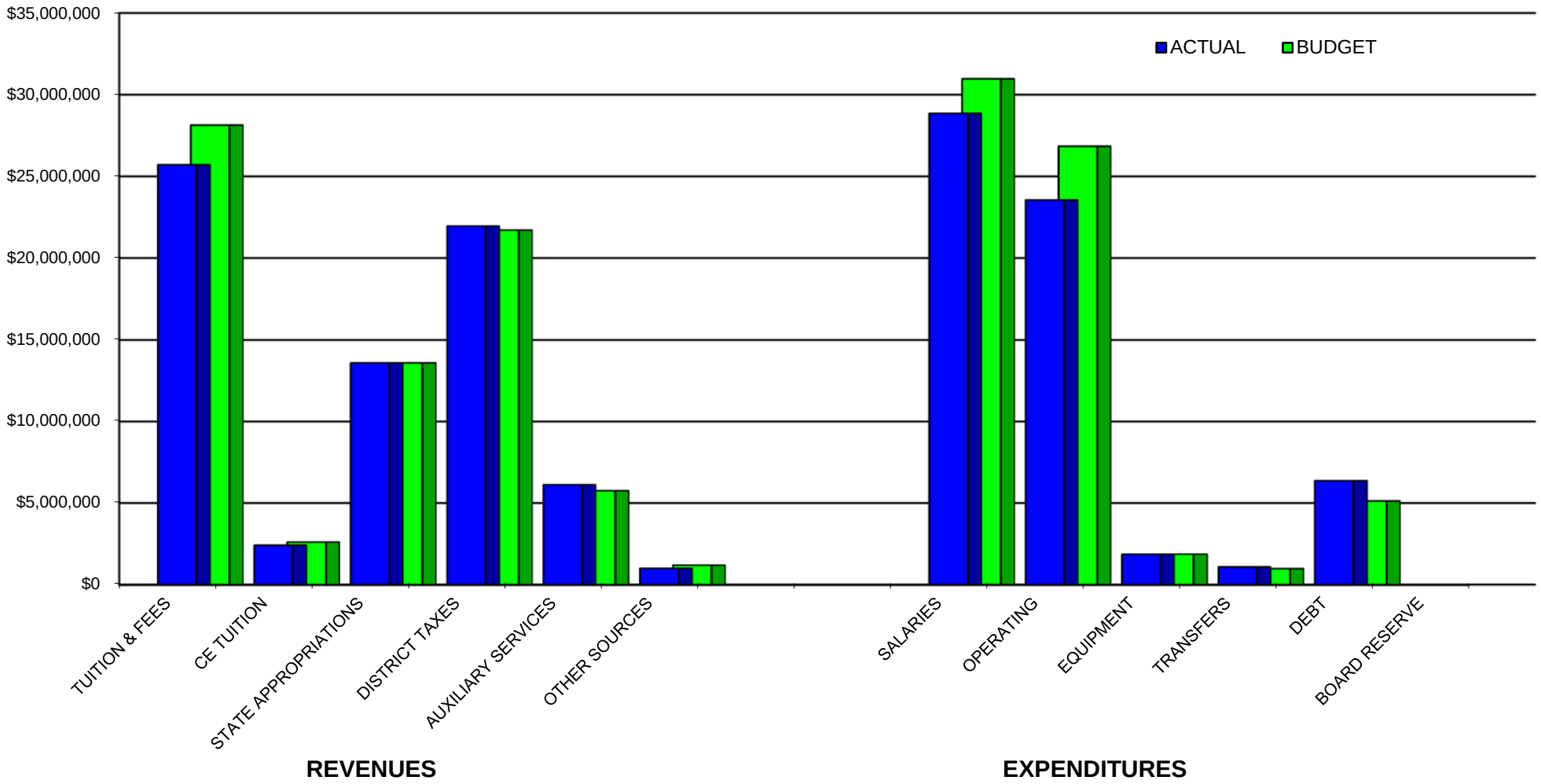
TYLER JUNIOR COLLEGE

UNRESTRICTED FUNDS
ACTUAL VS. BUDGET
CUMULATIVE THROUGH
JUNE 30, 2015



TYLER JUNIOR COLLEGE

ACTUAL VERSUS BUDGET
REVENUES AND EXPENDITURES
FOR FY 2015

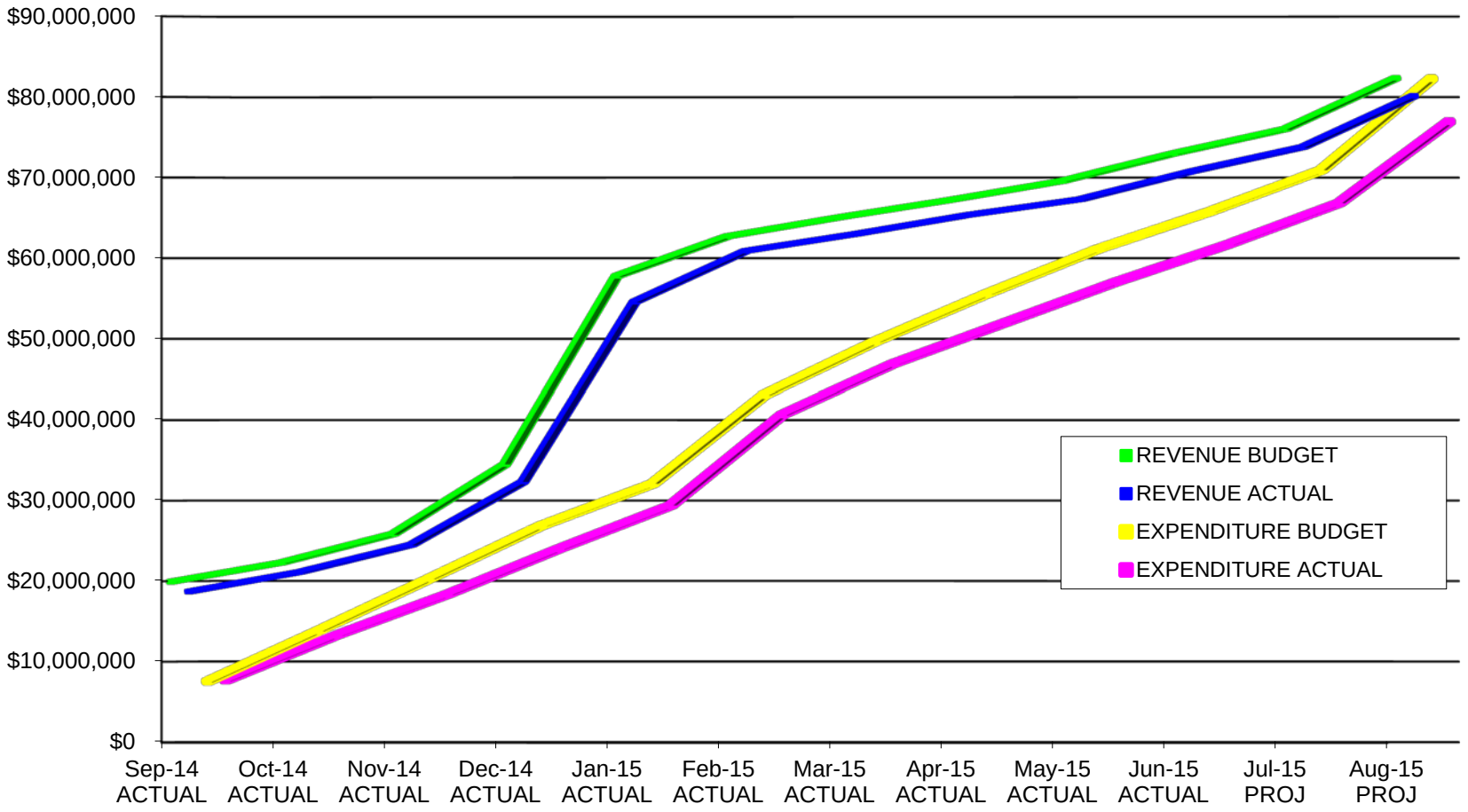
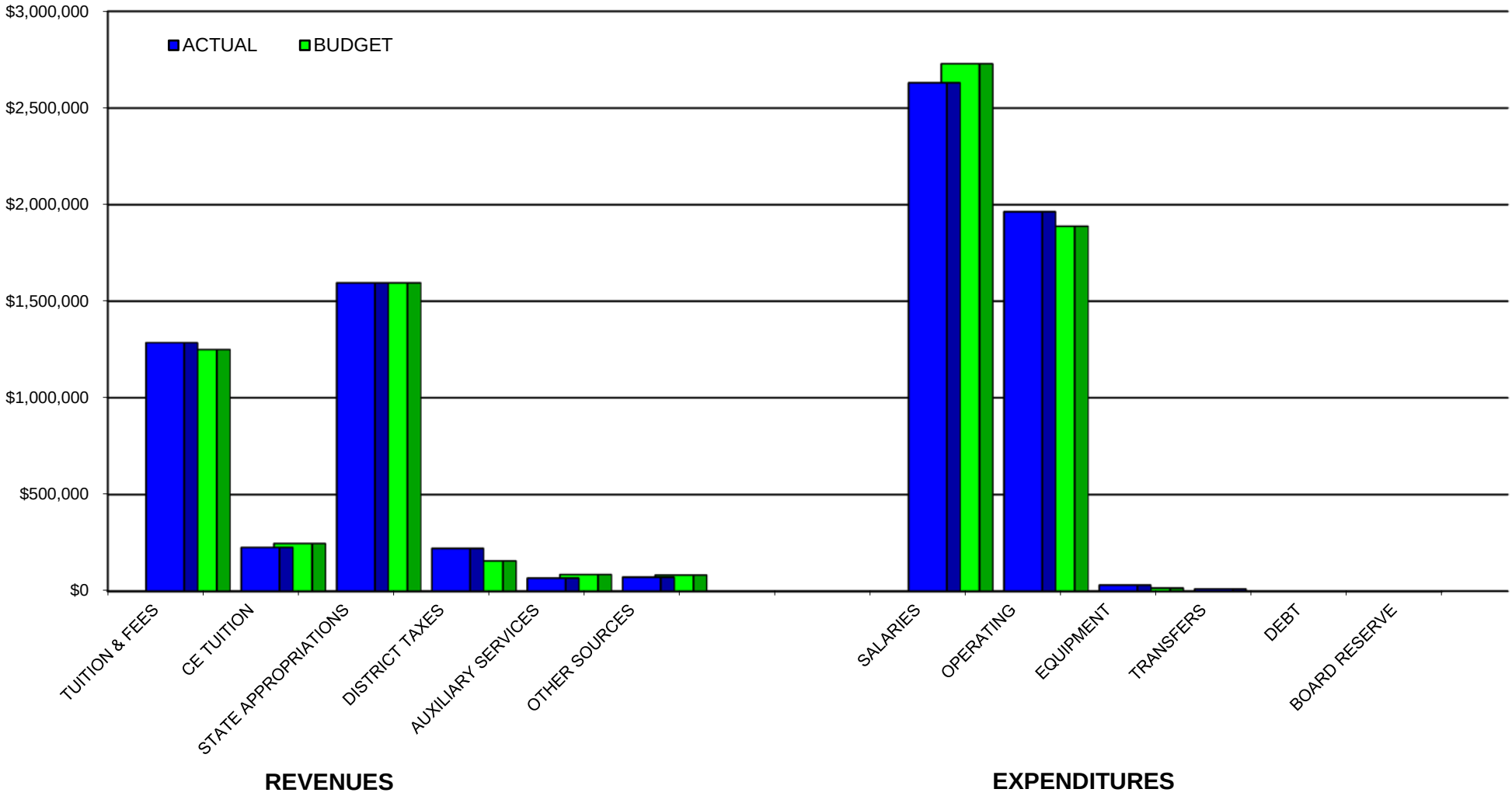


CHART 2

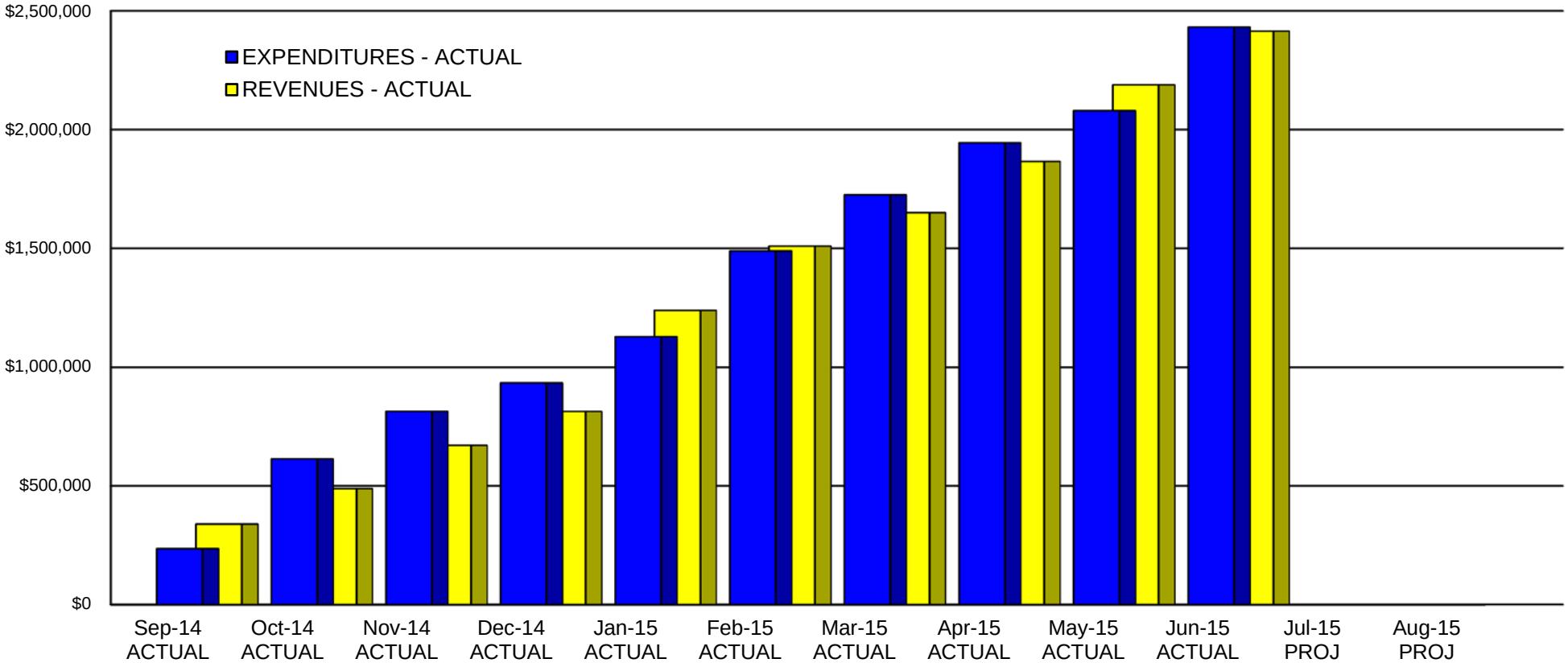
TYLER JUNIOR COLLEGE

UNRESTRICTED FUNDS
ACTUAL VS. BUDGET
MONTH ONLY
JUNE 30, 2015



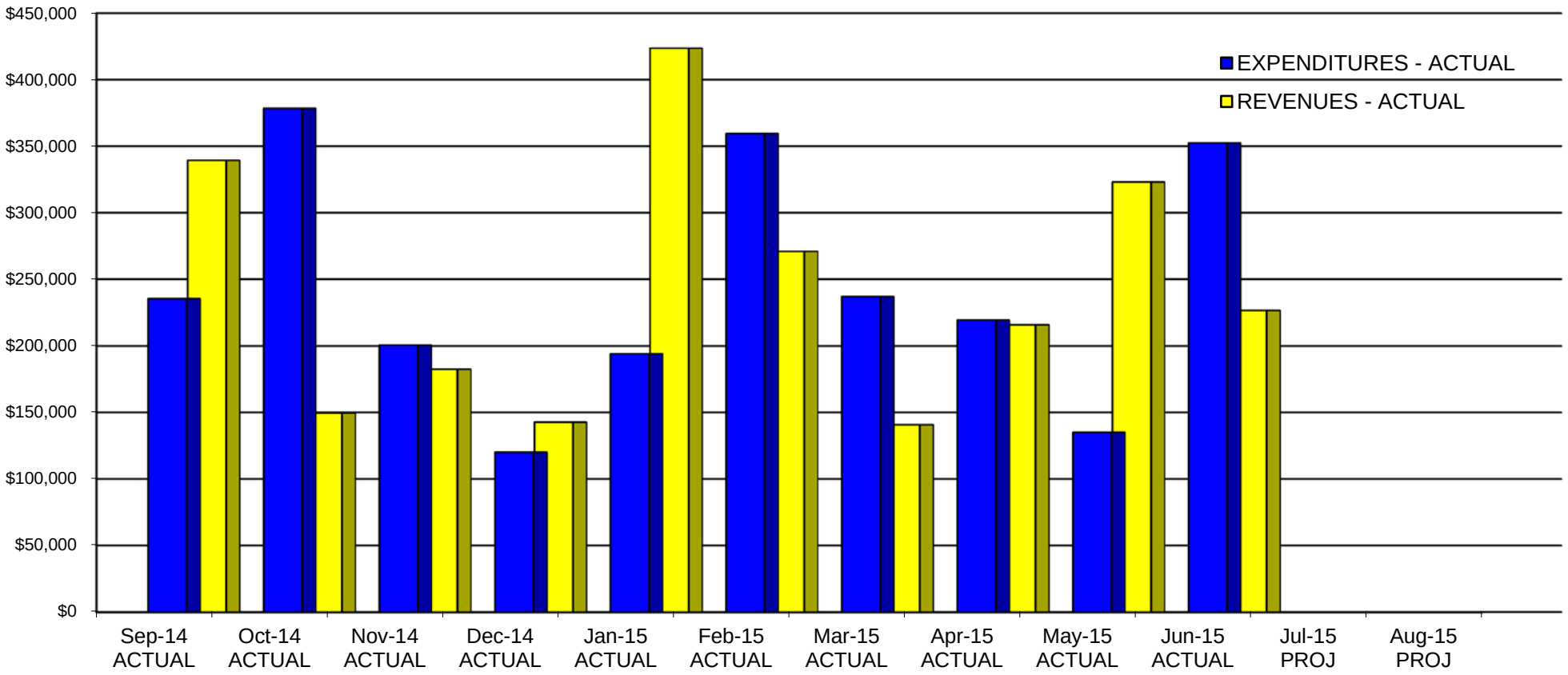
TYLER JUNIOR COLLEGE

CONTINUING EDUCATION
CUMULATIVE THROUGH
JUNE 30, 2015



TYLER JUNIOR COLLEGE

CONTINUING EDUCATION
MONTH ONLY
JUNE 30, 2015



TYLER JUNIOR COLLEGE

TYLER JUNIOR COLLEGE
BALANCE SHEET ALL FUNDS
June 30, 2015

ASSETS	LAST YEAR AUDITED	LAST YEAR AT 6/30/2014	CHANGE	CURRENT TOTAL ALL FUNDS	CURRENT UNRESTR. FUNDS	CURRENT RESTRICTED FUNDS	LOAN FUNDS	PLANT FUNDS	AGENCY FUNDS
CASH AND CASH EQUIVALENTS	63,487,919	75,635,850	(44,916,312)	**30,719,538**	14,303,453	644,856	1,834,647	12,817,818	1,118,764
LONG TERM INVESTMENTS	-	-	-	**-**	-		-	-	-
ACCOUNTS RECEIVABLE	15,087,979	11,100,393	861,983	**11,962,376**	10,569,661	942,314	(27,786)	307,323	170,864
DELINQUENT TAXES RECEIVABLE	613,382	574,845	38,537	**613,382**	613,382	-	-	-	-
PREPAID & DEFERRED ITEMS	167,619	117,473	(457)	**117,016**	10,435	-	-	106,581	-
CONSTRUCTION IN PROGRESS	45,791,806	6,654,497	39,137,309	**45,791,806**	-	-	-	45,791,806	-
PROPERTY/PLANT/EQUIPMENT	124,203,530	129,184,957	(4,981,427)	**124,203,530**	-	-	-	124,203,530	-
DUE FROM OTHER FUNDS	8,808,502	8,817,060	(8,558)	**8,808,502**	6,110,416	588	2,697,423		75
	258,160,737	232,085,075	(9,868,925)	**222,216,150**	31,607,347	1,587,758	4,504,284	183,227,058	1,289,703
LIABILITIES									
ACCOUNTS PAYABLE	10,444,237	1,607,726	(539,341)	**1,068,385**	1,021,168	1,502	-	42,080	3,635
ACCRUED LIABILITIES	408,575	244,418	126,657	**371,075**	112,500	-	-	258,575	-
FUNDS HELD FOR OTHERS	1,313,209	1,087,669	211,856	**1,299,525**	-	13,457	-	-	1,286,068
BONDS PAYABLE	121,531,831	125,150,086	2,894,745	**128,044,831**	-	-	-	128,044,831	-
EQUIPMENT LEASE PURCH PAYABLE	72,148	72,148	(72,148)	**-**	-	-	-	-	-
ENERGY NOTE PAYABLE	734,761	836,064	(621,502)	**214,562**	-	-	-	214,562	-
TIPTON LAND NOTE PAYABLE	23,693	32,699	(18,285)	**14,414**	-	-	-	14,414	-
SKILLS CENTER NOTE PAYABLE	-	-	-	**-**	-	-	-	-	-
DEFERRED REVENUES	18,013,624	10,146,469	2,042,748	**12,189,217**	11,055,654	922,526	-	211,037	-
ACCRUED COMPENSABLE ABSENCES	1,556,447	1,513,112	43,335	**1,556,447**	1,556,447	-	-	-	-
DUE TO OTHER FUNDS	8,808,502	8,817,060	(8,558)	**8,808,502**	2,781,618	92,009	5,934,875	-	-
	162,907,027	149,507,451	4,059,507	**153,566,958**	16,527,387	1,029,494	5,934,875	128,785,499	1,289,703
FUND BALANCES									
FUND BALANCES	69,438,790	69,438,790	2,181,955	**71,620,745**	6,007,661	500,242	(1,430,591)	66,543,433	-
CHANGE IN FUND BALANCES	2,181,955	(10,494,131)	(16,110,387)	**(26,604,518)**	9,072,299	58,022	-	(35,734,839)	-
CONTRIBUTED CAPITAL	250,000	250,000	-	**250,000**	-	-	-	250,000	-
PRIOR PERIOD ADJUSTMENT	(229,840)	(229,840)		**(229,840)**				(229,840)	
NET INVESTMENT IN PLANT	23,612,805	23,612,805	-	**23,612,805**	-	-	-	23,612,805	-
	95,253,710	82,577,624	(13,928,432)	**68,649,192**	15,079,960	558,264	(1,430,591)	54,441,559	-
TOTAL LIABILITIES AND FUND BALANCES	258,160,737	232,085,075	(9,868,925)	**222,216,150**	31,607,347	1,587,758	4,504,284	183,227,058	1,289,703

TYLER JUNIOR COLLEGE

STATEMENT OF CURRENT FUNDS REVENUES, EXPENDITURES, AND OTHER CHANGES IN FUND BALANCE
June 30, 2015
FY 2015

	LAST YEAR AUDITED	LAST YEAR AT 6/30/2014	OVER/ (UNDER)	CURRENT TOTAL	CURRENT UNRESTRICTED	CURRENT RESTRICTED	2015 BUDGET	CURRENT % OF BUDGET	LAST YEAR % ACTUAL
REVENUES BY SOURCE									
TUITION AND FEES	31,159,960	29,814,523	149,134	**29,963,657**	29,963,657	-	32,166,069	93.2%	95.7%
WAIVERS AND EXEMPTIONS	(1,275,294)	(1,224,513)	(194,127)	**(1,418,640)**	(1,418,640)	-	-	0.0%	96.0%
R2T4 SCHOOL PORTION	(335,239)	(336,439)	(91,328)	**(427,767)**	(427,767)	-	-	0.0%	100.4%
STATE FUNDS	21,187,366	17,153,763	337,369	**17,491,132**	13,598,309	3,892,823	21,187,366	82.6%	81.0%
DISTRICT TAXES	21,554,922	21,221,735	730,144	**21,951,879**	21,951,879	-	22,007,951	99.7%	98.5%
FEDERAL GRANTS	22,900,445	21,959,324	948,078	**22,907,402**	105,058	22,802,344	23,523,030	97.4%	95.9%
STATE GRANTS	2,275,444	2,175,664	(244,753)	**1,930,911**	-	1,930,911	2,441,434	79.1%	95.6%
PRIVATE GIFTS	469,019	267,200	(152,318)	**114,882**	-	114,882	-	0.0%	57.0%
AUXILIARY SERVICES	6,276,088	5,985,675	142,703	**6,128,378**	6,128,378	-	6,037,485	101.5%	95.4%
OTHER SOURCES	1,181,933	932,450	(37,620)	**894,830**	894,830	-	1,393,035	64.2%	78.9%
TRANSFERS FROM OTHER FUNDS	978,226	-	-	**-**	-	-	3,990,019	0.0%	0.0%
TOTAL	106,372,870	97,949,382	1,587,282	**99,536,664**	70,795,704	28,740,960	112,746,389	88.3%	92.1%
EXPENDITURES BY FUNCTION									
INSTRUCTION	30,432,261	24,950,400	1,245,608	**26,196,008**	22,035,295	4,160,713	32,219,011	81.3%	82.0%
PUBLIC SERVICE	1,173,558	887,922	1,025,761	**1,913,683**	48,891	1,864,792	410,461	466.2%	75.7%
ACADEMIC SUPPORT	3,669,681	3,062,206	(241,452)	**2,820,754**	2,468,555	352,199	3,285,139	85.9%	83.4%
STUDENT SERVICES	7,883,728	6,811,303	(45,460)	**6,765,843**	4,760,251	2,005,592	7,622,025	88.8%	86.4%
INSTITUTIONAL SUPPORT	16,498,849	13,378,738	(885,867)	**12,492,871**	12,182,927	309,944	17,940,295	69.6%	81.1%
PHYSICAL PLANT	5,751,589	4,868,301	598,002	**5,466,303**	5,466,303	-	9,116,775	60.0%	84.6%
SCHOLARSHIPS	21,035,936	20,702,488	(653,656)	**20,048,832**	59,134	19,989,698	22,078,084	90.8%	98.4%
AUXILIARY SERVICES	6,437,601	5,725,943	1,030,023	**6,755,966**	6,755,966	-	7,836,461	86.2%	88.9%
TRANSFERS-DEBT SERVICE	9,722,830	4,804,792	1,566,381	**6,371,173**	6,371,173	-	10,386,538	61.3%	49.4%
TRANSFERS-OTHER	3,377,864	1,346,380	228,530	**1,574,910**	1,574,910	-	1,451,600	108.5%	39.9%
TRANSFERS TO RESERVES	-	-	-	**-**	-	-	400,000	0.0%	
TOTAL	105,983,897	86,538,473	3,867,870	**90,406,343**	61,723,405	28,682,938	112,746,389	80.2%	81.7%
NET INCREASE IN FUND BALANCE	388,973	11,410,909	(2,280,588)	**9,130,321**	9,072,299	58,022	-		

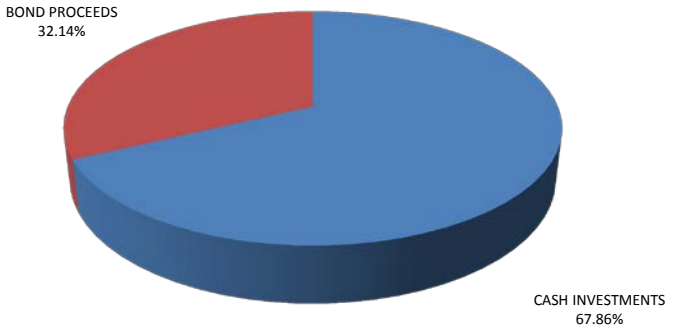
TYLER JUNIOR COLLEGE

REPORT OF INVESTMENT TRANSACTIONS TO THE BOARD OF TRUSTEES

June 30, 2015

CASH & SHORT TERM INVESTMENTS	INVESTMENT TYPE	YIELD	MARKET VALUE 9/1/2014	DEPOSITS YTD	INTEREST YTD	WITHDRAWALS YTD	MARKET VALUE 06/30/15
CASH IN CHECKING ACCOUNTS	CASH		$ 5,487,543	$ -	$ -	$ -	**$ 6,663,897**
PETTY CASH	CASH		$ 5,400	$ -	$ -	$ -	**$ 5,400**
BOARD OF EDUCATION-MAIN	TEXPOOL	0.07%	$ 5,409,953	$ 16,356,699	$ 1,454	$ (16,684,231)	**$ 5,083,874**
SOUTHSIDE INVESTMENT ACCOUNT	MONEY MKT	0.30%	$ 3,490,475	$ 72,173,615	$ 20,638	$ (72,793,478)	**$ 2,891,251**
CITIZENS 1ST INVESTMENT ACCOUNT	CASH	0.26%	$ 2,173,169	$ -	$ 5,678	$ -	**$ 2,178,847**
CITIZENS 1ST MONEY MARKET ACCOUNT	MONEY MKT	0.08%	$ 4,022,190	$ -	$ 2,119	$ -	**$ 4,024,309**
SOUTHSIDE NHS BUILDING CONSTRUCTION ACCOUNT	CASH		$ 248,023	$ 40,534,882	$ -	$ (40,725,597)	**$ 53,019**
SOUTHSIDE NHS BUILDING INVESTMENT ACCOUNT	MONEY MKT	0.30%	$ 112,605	$ 23,115,230	$ 1,043	$ (23,228,878)	**$ (0)**
SOUTHSIDE CONSTRUCTION FUND SERIES 2013	CASH	0.31%	$ 6,979,603	$ 645,680	$ 5,108	$ (7,630,379)	**$ 12**
SOUTHSIDE REVENUE BOND, SERIES 2015	CASH	0.26%	$ -	$ 5,000,000	$ 3,232	$ (1,800,000)	**$ 3,203,232**
SOUTHSIDE MAINTENANCE NOTES, SERIES 2015	CASH	0.30%	$ -	$ 4,631,184	$ 3,691	$ -	**$ 4,630,691**
SOUTHSIDE DEBT RESERVE FUND SERIES 2013	MONEY MKT	0.31%	$ 398,802	$ -	$ 972	$ -	**$ 399,774**
SERIES 2014 DEBT RESERVE FUND	TEXPOOL	0.07%	$ 1,335,550	$ -	$ 481	$ -	**$ 1,336,031**
SERIES 2015 DEBT RESERVE FUND	CASH	0.31%	$ -	$ 249,000	$ 202	$ -	**$ 249,202**
TOTAL SHORT TERM FUNDS			**$ 29,663,314**	**$ 162,706,289**	**$ 44,618**	**$ (162,862,563)**	**$ 30,719,538**
SOUTHSIDE REVENUE BOND, SERIES 2014	MONEY MKT	0.230%	$ 3,821,703	$ -	$ 159	$ (3,821,872)	**$ -**
BANKTEXAS CD - 10 MONTHS (8058901), MATURES 2/2/15	CD	0.275%	$ 1,200,000	$ -	$ 2,597	$ (1,202,597)	**$ -**
BANKTEXAS CD - 10 MONTHS (8059011), MATURES 2/2/15	CD	0.275%	$ 1,300,000	$ -	$ 2,814	$ (1,302,814)	**$ -**
BANKTEXAS CD - 11 MONTHS (8058945), MATURES 3/2/15	CD	0.300%	$ 1,000,000	$ -	$ 2,592	$ (1,002,592)	**$ -**
BANKTEXAS CD - 12 MONTHS (8058956), MATURES 4/1/15	CD	0.325%	$ 1,000,000	$ -	$ 3,076	$ (1,003,076)	**$ -**
BANKTEXAS CD - 13 MONTHS (8059022), MATURES 5/1/15	CD	0.350%	$ 1,700,000	$ -	$ 6,123	$ (1,706,123)	**$ -**
BANKTEXAS CD - 13 MONTHS (8058967), MATURES 5/1/15	CD	0.350%	$ 800,000	$ -	$ 2,882	$ (802,882)	**$ -**
FEDERALLY INSURED LIQUIDITY ACCOUNT (FILA)	CASH	0.230%	$ 23,086,825	$ -	$ 10,400	$ (23,097,225)	**$ (0)**
TOTAL LONG TERM INVESTMENTS			**$ 33,908,528**	**$ -**	**$ 30,643**	**$ (33,939,181)**	**$ (0)**
TOTAL INVESTMENTS ALL FUNDS			**$ 63,571,842**	**$ 162,706,289**	**$ 75,260**	**$ (196,801,744)**	**$ 30,719,538**

COMPARATIVE DATA	7/16/2015
BARCLAYS AGGREGATE	2.42%
10 YEAR U.S. TREASURY BOND	2.35%
5 YEAR U.S. TREASURY BOND	1.67%
SOUTHSIDE BANK PREMIER CHECKING	0.20%
TEXPOOL	**0.07%**
CERTIFICATES OF DEPOSIT (90 DAY)	0.15%
90 DAY U.S. TREASURY BILL	0.03%



PORTFOLIO ALLOCATION

THIS INVESTMENT REPORT IS SUBMITTED BY:

DR. MIKE METKE, PRESIDENT

SARAH E. VAN CLEEF, VICE PRESIDENT BUSINESS AFFAIRS, CFO

TYLER JUNIOR COLLEGE

FY 2015 MONTHLY BUDGET PROJECTIONS BY OBJECT CATEGORY

UNRESTRICTED FUNDS ONLY

	ACTUAL Sep-14	ACTUAL Oct-14	ACTUAL Nov-14	ACTUAL Dec-14	ACTUAL Jan-15	ACTUAL Feb-15	ACTUAL Mar-15	ACTUAL Apr-15	ACTUAL May-15	ACTUAL Jun-15	PROJ Jul-15	PROJ Aug-15	TOTAL	VARIANCE	2015 BUDGET 9/1/2014	2014 ACTUAL AUDITED
REVENUES																
TUITION	3,382,202	(96,082)	(38,539)	(87,164)	2,867,616	(9,225)	(56,656)	28,608	(173,013)	238,257	190,685	(2,014)	6,244,674	(1,153,126)	**7,397,800**	6,563,925
FEES	9,699,156	(41,127)	(30,290)	184,012	8,725,789	7,199	(42,719)	137,601	(40,381)	1,046,872	692,409	(2,029)	20,336,493	(1,279,719)	**21,616,212**	20,158,686
CE TUITION	339,338	149,657	182,531	142,768	423,775	270,815	140,787	215,981	323,039	226,443	186,006	353,038	2,954,178	(197,879)	**3,152,057**	2,826,816
STATE CONTRACTS	2,014,561	2,014,564	1,594,864	1,594,864	0	0	1,594,864	1,594,864	1,594,864	1,594,864	1,594,864	1,594,864	16,788,037	0	**16,788,037**	16,788,037
DISTRICT TAXES	60,886	188,710	1,219,122	4,561,569	5,574,365	4,355,314	360,384	177,601	136,142	173,994	149,030	96,431	17,053,548	(312,682)	**17,366,230**	16,366,296
MAINTENANCE TAX NOTES & INS	15,064	75,685	368,506	1,400,642	1,810,359	1,255,192	87,104	44,684	39,038	47,518	37,971	19,163	5,200,926	559,205	**4,641,721**	5,188,626
FEDERAL GRANTS	8,765	16,755	784	1,204	20,524	612	30,139	11,401	11,881	2,993	0	0	105,058	105,058	**0**	155,832
AUXILIARY SERVICES	3,011,983	79,012	36,292	(56,682)	2,703,235	225,145	50,597	21,911	(10,607)	67,492	48,386	223,058	6,399,821	362,336	**6,037,485**	6,276,088
OTHER SOURCES	164,411	64,621	48,049	54,206	140,407	225,046	(29,437)	106,948	50,980	69,599	119,943	73,456	1,088,229	(304,806)	**1,393,035**	1,181,933
TRANSFERS	0	0	0	0	0	0	0	0	0	0	0	3,990,019	3,990,019	0	**3,990,019**	978,226
	18,696,366	2,451,795	3,381,319	7,795,419	22,266,070	6,330,098	2,135,063	2,339,599	1,931,943	3,468,032	3,019,294	6,345,986	80,160,984	(2,221,612)	**82,382,596**	76,484,465
EXPENDITURES																
FACULTY SALARIES	1,237,852	1,244,199	1,337,592	1,245,517	1,250,020	1,256,815	1,243,225	1,238,205	1,246,656	1,248,260	1,240,134	1,240,509	15,028,984	153,072	**14,875,912**	14,571,459
PART TIME FACULTY	165,042	200,592	250,341	214,184	3,560	111,569	183,912	197,764	183,943	24,050	(262,895)	7,564	1,279,626	(893,025)	**2,172,651**	1,615,725
CE FACULTY	20,431	25,569	25,919	13,320	6,583	23,192	21,688	22,910	7,692	23,804	64,043	16,703	271,855	(34,738)	**306,593**	277,308
FACULTY SUBSTITUTION	500	2,381	1,531	1,114	1,566	543	989	400	5,073	459	375	0	14,931	(16,044)	**30,975**	12,394
FACULTY OVERLOADS	125,828	139,983	176,690	176,390	72,144	104,108	122,058	160,744	164,779	75,316	0	0	1,318,040	84,988	**1,233,052**	1,099,944
SUMMER FACULTY	0	0	0	0	0	0	0	0	0	0	443,037	372,677	815,715	(94,365)	**910,080**	642,719
STUDENT WAGES	68,394	75,358	61,312	30,376	48,610	56,582	58,979	65,986	32,335	20,322	51,370	38,707	608,331	(146,726)	**755,057**	569,161
ADMINISTRATIVE SALARIES	816,409	829,604	875,572	794,080	798,599	817,788	804,014	816,365	798,268	790,876	915,622	848,171	9,905,367	(618,339)	**10,523,706**	9,545,659
SUPPORT STAFF	358,639	368,911	403,370	352,466	375,020	364,599	360,107	364,154	350,411	370,068	521,234	436,034	4,625,013	(493,182)	**5,118,195**	4,417,102
OTHER SALARIES	76,330	99,778	79,818	80,396	115,340	74,960	105,482	98,535	105,696	77,347	101,438	163,418	1,178,539	(68,784)	**1,247,323**	1,075,713
BENEFITS	558,059	556,251	622,689	610,559	896,204	706,701	681,101	792,553	657,927	619,046	717,614	740,711	8,159,415	(930,604)	**9,090,019**	8,208,988
CE CONTRACT INSTRUCTION	141,224	279,421	98,362	35,142	123,634	233,142	143,466	107,607	48,238	241,514	145,133	115,281	1,712,164	(92,836)	**1,805,000**	1,599,977
COPIER/TELEPHONE/POSTAGE	47,033	60,443	47,374	54,151	74,097	41,633	51,438	63,566	57,105	60,723	109,356	82,473	749,392	(257,726)	**1,007,118**	745,694
PROPERTY INSURANCE	269,499	12,348	0	775	10,000	0	41,278	0	0	0	0	0	333,900	(133,215)	**467,115**	299,218
REPAIRS	13,072	30,048	35,356	43,664	90,467	39,353	16,223	19,274	31,251	28,685	34,308	114,505	496,206	2,312	**493,894**	481,388
INSTR SUPPLIES	32,412	73,040	28,703	21,822	34,348	58,472	103,512	67,628	34,414	59,710	78,965	68,685	661,711	(94,187)	**755,898**	693,270
OTHER SUPPLIES	96,852	143,213	106,434	75,375	54,022	77,278	43,870	80,668	65,170	139,367	93,529	249,128	1,224,906	(77,387)	**1,302,293**	1,212,702
TRAVEL	25,861	64,404	127,925	80,040	30,700	55,982	103,259	107,221	153,082	105,720	32,274	57,738	944,206	196,905	**747,301**	841,565
PROF DEVELOPMENT	12,904	21,161	7,170	5,830	6,764	30,071	13,719	11,873	17,461	16,903	20,846	24,018	188,720	(139,923)	**328,643**	191,798
UTILITIES	247,308	261,845	228,340	194,922	320,564	240,337	248,391	254,315	230,236	239,731	272,889	279,556	3,018,434	(786,441)	**3,804,875**	3,247,669
PERFORMANCE GRANTS	1,031,410	44,081	(1,016)	643,653	253,285	28,885	6,692	4,386	40,865	23,934	55,730	72,938	2,204,842	(93,511)	**2,298,353**	1,979,532
TAX COLLECTION	96,868	19,385	0	164,191	18,131	0	89,184	17,242	0	96,876	12,678	0	514,555	64,555	**450,000**	389,777
ADVERTISING	(12,373)	53,133	34,744	24,537	60,558	59,211	28,280	34,447	41,650	30,727	61,960	219,998	636,872	(11,695)	**648,567**	629,696
SPECIAL EVENTS	18,782	40,974	60,275	47,197	26,834	20,398	33,314	30,876	23,609	20,580	32,308	17,947	373,094	(48,605)	**421,699**	365,393
HOUSING MEALS	177,259	297,581	178,405	201,436	183,949	54,327	222,127	213,581	228,531	18,901	32,969	51,225	1,860,291	(346,578)	**2,206,869**	2,094,806
TPEG GRANTS	0	223,614	3,400	168,615	31,111	34	(814)	2,928	33,000	1,936	(3,171)	(24)	460,629	(25,371)	**486,000**	440,970
OTHER OPERATING	973,369	416,546	267,135	296,804	292,011	295,166	415,150	274,213	310,021	258,962	325,522	567,525	4,692,424	(519,605)	**5,212,029**	5,041,109
EQUIPMENT	175,698	58,979	28,817	64,191	182,392	127,691	1,140,090	21,731	34,537	31,764	15,980	16,166	1,898,037	(4,390)	**1,902,427**	1,134,005
TRANSFERS	857,671	1	16,000	8,297	0	0	24,701	0	173,000	11,266	7,730	0	1,098,666	104,252	**994,414**	2,936,894
DEBT SERVICE	0	0	0	0	0	6,371,173	0	0	0	0	0	4,015,365	10,386,538	0	**10,386,538**	9,722,830
BOARD RESERVE	0	0	0	0	0	0	0	0	0	0	0	400,000	400,000	0	**400,000**	0
	7,632,333	5,642,843	5,102,258	5,649,044	5,360,513	11,250,010	6,305,435	5,069,172	5,074,950	4,636,847	5,120,980	10,217,020	77,061,405	(5,321,191)	**82,382,596**	76,084,465
NET REVENUE/EXPENSE	11,064,033	(3,191,048)	(1,720,939)	2,146,375	16,905,557	(4,919,912)	(4,170,372)	(2,729,573)	(3,143,007)	(1,168,815)	(2,101,686)	(3,871,034)	3,099,579	3,099,579	**0**	400,000
BEGINNING BALANCE	6,007,662	6,007,662	6,007,662	6,007,662	6,007,662	6,007,662	6,007,662	6,007,662	6,007,662	6,007,662	6,007,662	6,007,662	6,007,662			5,607,662
ENDING FUND BALANCE	17,071,695	13,880,647	12,159,708	14,306,083	31,211,640	26,291,728	22,121,356	19,391,783	16,248,776	15,079,961	12,978,275	9,107,241	9,107,241			6,007,662

TYLER JUNIOR COLLEGE

FY 2015 CUMULATIVE BUDGET PROJECTIONS BY OBJECT CATEGORY

UNRESTRICTED FUNDS ONLY

	ACTUAL Sep-14	ACTUAL Oct-14	ACTUAL Nov-14	ACTUAL Dec-14	ACTUAL Jan-15	ACTUAL Feb-15	ACTUAL Mar-15	ACTUAL Apr-15	ACTUAL May-15	ACTUAL Jun-15	PROJ Jul-15	PROJ Aug-15	VARIANCE	2015 BUDGET 9/1/2014	2014 ACTUAL AUDITED
REVENUES															
TUITION	3,382,202	3,286,120	3,247,581	3,160,417	6,028,033	6,018,808	5,962,152	5,990,760	5,817,747	6,056,004	6,246,689	6,244,674	(1,153,126)	**7,397,800**	6,563,925
FEES	9,699,156	9,658,029	9,627,739	9,811,751	18,537,540	18,544,739	18,502,020	18,639,621	18,599,240	19,646,112	20,338,521	20,336,493	(1,279,719)	**21,616,212**	20,158,686
CONT EDUCATION	339,338	488,995	671,526	814,294	1,238,069	1,508,884	1,649,671	1,865,652	2,188,691	2,415,134	2,601,140	2,954,178	(197,879)	**3,152,057**	2,826,816
STATE CONTRACTS	2,014,561	4,029,125	5,623,989	7,218,853	7,218,853	7,218,853	8,813,717	10,408,581	12,003,445	13,598,309	15,193,173	16,788,037	0	**16,788,037**	16,788,037
DISTRICT TAXES	60,886	249,596	1,468,718	6,030,287	11,604,652	15,959,966	16,320,350	16,497,951	16,634,093	16,808,087	16,957,117	17,053,548	(312,682)	**17,366,230**	16,366,296
MAINTENANCE TAX NOTES & INS	15,064	90,749	459,255	1,859,897	3,670,256	4,925,448	5,012,552	5,057,236	5,096,274	5,143,792	5,181,763	5,200,926	559,205	**4,641,721**	5,188,626
FEDERAL GRANTS	8,765	25,520	26,304	27,508	48,032	48,644	78,783	90,184	102,065	105,058	105,058	105,058	105,058	**0**	155,832
AUXILIARY SERVICES	3,011,983	3,090,995	3,127,287	3,070,605	5,773,840	5,998,985	6,049,582	6,071,493	6,060,886	6,128,378	6,176,764	6,399,821	362,336	**6,037,485**	6,276,088
OTHER SOURCES	164,411	229,032	277,081	331,287	471,694	696,740	667,303	774,251	825,231	894,830	1,014,773	1,088,229	(304,806)	**1,393,035**	1,181,933
TRANSFERS	0	0	0	0	0	0	0	0	0	0	0	3,990,019	0	**3,990,019**	978,226
	18,696,366	21,148,161	24,529,480	32,324,899	54,590,969	60,921,067	63,056,130	65,395,729	67,327,672	70,795,704	73,814,998	80,160,984	(2,221,612)	**82,382,596**	76,484,465
EXPENDITURES															
FACULTY SALARIES	1,237,852	2,482,051	3,819,643	5,065,160	6,315,180	7,571,995	8,815,220	10,053,425	11,300,081	12,548,341	13,788,475	15,028,984	153,072	**14,875,912**	14,571,459
PART TIME FACULTY	165,042	365,634	615,975	830,159	833,719	945,288	1,129,200	1,326,964	1,510,907	1,534,957	1,272,062	1,279,626	(893,025)	**2,172,651**	1,615,725
CE FACULTY	20,431	46,000	71,919	85,239	91,822	115,014	136,702	159,612	167,304	191,108	255,151	271,855	(34,738)	**306,593**	277,308
FACULTY SUBSTITUTION	500	2,881	4,412	5,526	7,092	7,635	8,624	9,024	14,097	14,556	14,931	14,931	(16,044)	**30,975**	12,394
FACULTY OVERLOADS	125,828	265,811	442,501	618,891	691,035	795,143	917,201	1,077,945	1,242,724	1,318,040	1,318,040	1,318,040	84,988	**1,233,052**	1,099,944
SUMMER FACULTY	0	0	0	0	0	0	0	0	0	0	443,037	815,715	(94,365)	**910,080**	642,719
STUDENT WAGES	68,394	143,752	205,064	235,440	284,050	340,632	399,611	465,597	497,932	518,254	569,624	608,331	(146,726)	**755,057**	569,161
ADMINISTRATIVE SALARIES	816,409	1,646,013	2,521,585	3,315,665	4,114,264	4,932,052	5,736,066	6,552,431	7,350,699	8,141,575	9,057,197	9,905,367	(618,339)	**10,523,706**	9,545,659
SUPPORT STAFF	358,639	727,550	1,130,920	1,483,386	1,858,406	2,223,005	2,583,112	2,947,266	3,297,677	3,667,745	4,188,979	4,625,013	(493,182)	**5,118,195**	4,417,102
OTHER SALARIES	76,330	176,108	255,926	336,322	451,662	526,622	632,104	730,639	836,335	913,682	1,015,120	1,178,539	(68,784)	**1,247,323**	1,075,713
BENEFITS	558,059	1,114,310	1,736,999	2,347,558	3,243,762	3,950,463	4,631,564	5,424,117	6,082,044	6,701,090	7,418,704	8,159,415	(930,604)	**9,090,019**	8,208,988
CE CONTRACT INSTRUCTION	141,224	420,645	519,007	554,149	677,783	910,925	1,054,391	1,161,998	1,210,236	1,451,750	1,596,883	1,712,164	(92,836)	**1,805,000**	1,599,977
COPIER/TELEPHONE/POSTAGE	47,033	107,476	154,850	209,001	283,098	324,731	376,169	439,735	496,840	557,563	666,919	749,392	(257,726)	**1,007,118**	745,694
PROPERTY INSURANCE	269,499	281,847	281,847	282,622	292,622	292,622	333,900	333,900	333,900	333,900	333,900	333,900	(133,215)	**467,115**	299,218
REPAIRS	13,072	43,120	78,476	122,140	212,607	251,960	268,183	287,457	318,708	347,393	381,701	496,206	2,312	**493,894**	481,388
INSTR SUPPLIES	32,412	105,452	134,155	155,977	190,325	248,797	352,309	419,937	454,351	514,061	593,026	661,711	(94,187)	**755,898**	693,270
OTHER SUPPLIES	96,852	240,065	346,499	421,874	475,896	553,174	597,044	677,712	742,882	882,249	975,778	1,224,906	(77,387)	**1,302,293**	1,212,702
TRAVEL	25,861	90,265	218,190	298,230	328,930	384,912	488,171	595,392	748,474	854,194	886,468	944,206	196,905	**747,301**	841,565
PROF DEVELOPMENT	12,904	34,065	41,235	47,065	53,829	83,900	97,619	109,492	126,953	143,856	164,702	188,720	(139,923)	**328,643**	191,798
UTILITIES	247,308	509,153	737,493	932,415	1,252,979	1,493,316	1,741,707	1,996,022	2,226,258	2,465,989	2,738,878	3,018,434	(786,441)	**3,804,875**	3,247,669
PERFORMANCE GRANTS	1,031,410	1,075,491	1,074,475	1,718,128	1,971,413	2,000,298	2,006,990	2,011,376	2,052,241	2,076,175	2,131,905	2,204,842	(93,511)	**2,298,353**	1,979,532
TAX COLLECTION	96,868	116,253	116,253	280,444	298,575	298,575	387,759	405,001	405,001	501,877	514,555	514,555	64,555	**450,000**	389,777
ADVERTISING	(12,373)	40,760	75,504	100,041	160,599	219,810	248,090	282,537	324,187	354,914	416,874	636,872	(11,695)	**648,567**	629,696
SPECIAL EVENTS	18,782	59,756	120,031	167,228	194,062	214,460	247,774	278,650	302,259	322,839	355,147	373,094	(48,605)	**421,699**	365,393
HOUSING MEALS	177,259	474,840	653,245	854,681	1,038,630	1,092,957	1,315,084	1,528,665	1,757,196	1,776,097	1,809,066	1,860,291	(346,578)	**2,206,869**	2,094,806
TPEG GRANTS	0	223,614	227,014	395,629	426,740	426,774	425,960	428,888	461,888	463,824	460,653	460,629	(25,371)	**486,000**	440,970
OTHER OPERATING	973,369	1,389,915	1,657,050	1,953,854	2,245,865	2,541,031	2,956,181	3,230,394	3,540,415	3,799,377	4,124,899	4,692,424	(519,605)	**5,212,029**	5,041,109
EQUIPMENT	175,698	234,677	263,494	327,685	510,077	637,768	1,777,858	1,799,589	1,834,126	1,865,890	1,881,870	1,898,037	(4,390)	**1,902,427**	1,134,005
TRANSFERS	857,671	857,672	873,672	881,969	881,969	881,969	906,670	906,670	1,079,670	1,090,936	1,098,666	1,098,666	104,252	**994,414**	2,936,894
DEBT SERVICE	0	0	0	0	0	6,371,173	6,371,173	6,371,173	6,371,173	6,371,173	6,371,173	10,386,538	0	**10,386,538**	9,722,830
BOARD RESERVE	0	0	0	0	0	0	0	0	0	0	0	400,000	0	**400,000**	0
	7,632,333	13,275,176	18,377,434	24,026,478	29,386,991	40,637,001	46,942,436	52,011,608	57,086,558	61,723,405	66,844,385	77,061,405	(5,321,191)	**82,382,596**	76,084,465
NET REVENUE/EXPENSE	11,064,033	7,872,985	6,152,046	8,298,421	25,203,978	20,284,066	16,113,694	13,384,121	10,241,114	9,072,299	6,970,613	3,099,579	3,099,579	**0**	400,000
BEGINNING BALANCE	6,007,662	6,007,662	6,007,662	6,007,662	6,007,662	6,007,662	6,007,662	6,007,662	6,007,662	6,007,662	6,007,662	6,007,662			5,607,662
ENDING FUND BALANCE	17,071,695	13,880,647	12,159,708	14,306,083	31,211,640	26,291,728	22,121,356	19,391,783	16,248,776	15,079,961	12,978,275	9,107,241			6,007,662

TYLER JUNIOR COLLEGE

FY 2015 MONTHLY BUDGET PROJECTIONS BY OBJECT CATEGORY

CONTINUING EDUCATION

	ACTUAL Sep-14	ACTUAL Oct-14	ACTUAL Nov-14	ACTUAL Dec-14	ACTUAL Jan-15	ACTUAL Feb-15	ACTUAL Mar-15	ACTUAL Apr-15	ACTUAL May-15	ACTUAL Jun-15	PROJ Jul-15	PROJ Aug-15	TOTAL	VARIANCE	2015 BUDGET 9/1/2013	2014 ACTUAL AUDITED
REVENUES																
CORPORATE TRAIN TUITION FUNDED	39,342	22,160	18,166	31,987	42,070	37,723	7,711	13,670	37,066	5,264	0	0	255,159	(117,238)	**372,397**	333,874
CORPORATE NON-FUNDED	1,538	1,998	1,100	335	3,815	5,010	1,471	1,039	7,615	6,827	0	0	30,748	(4,080)	**34,828**	31,234
CORPORATE FEES NON-FUNDED	49,600	36,760	9,034	1,311	46,710	23,063	23,663	36,565	13,923	27,921	0	0	268,550	(107,713)	**376,263**	337,439
CORPORATE TRAIN FEES FUNDED	95,555	13,528	6,051	49,586	118,163	94,233	11,373	15,049	105,522	25,004	0	0	534,064	(119,195)	**653,259**	585,843
CE TUITION FUNDED	14,717	10,358	2,368	5,386	33,426	9,070	14,022	11,982	11,763	14,325	0	0	127,417	(110,009)	**237,426**	212,927
CE TUITION NON-FUNDED	9,401	3,759	909	4,469	47,879	11,336	8,291	18,079	30,661	37,116	0	0	171,900	(70,944)	**242,844**	217,894
CE FEES FUNDED	10,199	6,655	3,129	3,255	24,306	10,783	11,521	9,134	8,296	9,564	0	0	96,842	(72,624)	**169,466**	151,980
CE FEES NON-FUNDED	70,435	43,682	58,791	9,758	83,335	22,291	46,647	26,089	2,943	25,006	0	0	388,977	(122,505)	**511,482**	458,707
CE INDIRECT COST REVENUE	0	0	0	0	0	18,000	3,000	0	3,000	3,000	0	0	27,000	12,504	**14,496**	13,000
CE GIFT CERTIFICATE REVENUE	(60)	0	0	0	(950)	(200)	0	(250)	(300)	(502)	0	0	(2,262)	3,132	**(5,394)**	(4,837)
CE MISCELLANEOUS INCOME	1,294	0	0	0	0	0	0	2,500	0	0	0	0	3,794	416	**3,378**	3,029
CE - WAIVERS AND EXEMPTIONS	(2,145)	1,850	(4,389)	139	(1,288)	(294)	(744)	(2,396)	(3,515)	(1,553)	0	0	(14,335)	5,994	**(20,329)**	(18,231)
DANCEFEST	0	0	0	0	0	0	1,615	775	2,082	75	0	0	4,547	1,527	**3,020**	2,708
TABI RENT	8,232	8,627	8,717	8,717	9,309	9,317	9,397	9,310	18,307	(190)	0	0	89,743	(14,205)	**103,948**	93,222
RENT - RTDC	2,980	280	30	200	0	733	2,820	60	0	210	0	0	7,313	4,601	**2,712**	2,432
CORPORATE TESTING	0	0	0	0	0	0	0	0	0	0	0	0	0	0	**0**	0
LUMINANT ACADEMY	0	0	0	0	0	0	0	0	47,426	1	0	0	47,427	(9,129)	**56,556**	50,720
TRUCKING REVENUE	38,250	0	78,625	27,625	17,000	29,750	0	74,375	38,250	74,375	0	0	378,250	(17,455)	**395,705**	354,875
	339,338	149,657	182,531	142,768	423,775	270,815	140,787	215,981	323,039	226,443	0	0	2,415,134	(736,923)	**3,152,057**	2,826,816
EXPENDITURES																
CE FACULTY	20,431	25,569	25,919	13,320	6,583	23,192	21,689	22,909	7,692	23,804	0	0	191,108	(104,184)	**295,292**	277,308
STUDENT WAGES	0	0	0	0	0	0	0	0	0	310	0	0	310	161	**149**	140
ADMINISTRATIVE SALARIES	30,016	29,933	35,761	33,068	30,779	30,408	30,407	28,100	35,148	33,898	0	0	317,518	(89,491)	**407,009**	382,222
SUPPORT STAFF	15,560	15,141	17,889	15,137	15,718	15,681	15,513	15,742	15,780	15,773	0	0	157,934	(61,291)	**219,225**	205,874
OTHER SALARIES	1,686	1,616	1,616	1,385	1,316	1,916	1,616	1,616	1,616	1,385	0	0	15,768	(15,963)	**31,731**	29,799
BENEFITS	5,391	5,518	5,932	5,731	5,466	5,591	5,537	5,365	5,711	6,012	0	0	56,254	(13,398)	**69,652**	65,410
CE CONTRACT INSTRUCTION	141,224	279,421	98,362	35,142	123,634	233,142	143,466	107,607	48,238	241,515	0	0	1,451,751	(251,985)	**1,703,736**	1,599,977
COPIER/TELEPHONE/POSTAGE	1,002	1,368	1,219	526	3,184	582	1,250	1,562	5,366	8,919	0	0	24,978	(21,628)	**46,606**	43,768
REPAIRS	252	709	160	123	28	35	19	105	7	1,460	0	0	2,898	(822)	**3,720**	3,493
INSTR SUPPLIES	3,071	4,523	10,120	2,858	4,044	13,436	5,905	5,143	2,918	8,531	0	0	60,549	(55,657)	**116,206**	109,129
OTHER SUPPLIES	69	329	10	1,766	1,104	0	632	1,076	298	625	0	0	5,909	(9,603)	**15,512**	14,567
TRAVEL	817	2,857	1,189	6,100	(722)	713	3,831	5,549	6,691	1,950	0	0	28,975	(16,233)	**45,208**	42,455
PROF DEVELOPMENT	0	3,405	256	0	50	3,382	904	650	380	0	0	0	9,027	3,257	**5,770**	5,419
ADVERTISING	6,324	5,868	1,810	1,978	784	26,264	4,439	17,806	836	5,923	0	0	72,032	(40,001)	**112,033**	105,210
SPECIAL EVENTS	0	0	0	314	493	0	0	0	0	0	0	0	807	(549)	**1,356**	1,273
OTHER OPERATING	9,420	2,217	481	2,703	1,743	3,528	1,521	4,552	2,631	2,390	0	0	31,186	(12,076)	**43,262**	40,627
EQUIPMENT	0	0	0	0	0	1,666	92	1,379	1,770	0	0	0	4,907	(30,683)	**35,590**	33,423
TRANSFERS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	**0**	0
	235,263	378,474	200,724	120,151	194,204	359,536	236,821	219,161	135,082	352,495	0	0	2,431,911	(720,146)	**3,152,057**	2,960,094
NET REVENUE/EXPENSE	104,075	(228,817)	(18,193)	22,617	229,571	(88,721)	(96,034)	(3,180)	187,957	(126,052)	0	0	(16,777)	(16,777)	**0**	(133,278)

1000-2503-**** , 1000-2505-**** , 1000-2507-**** , 1000-2509-**** , 1000-2513-****

TYLER JUNIOR COLLEGE

FY 2015 CUMULATIVE BUDGET PROJECTIONS BY OBJECT CATEGORY

CONTINUING EDUCATION

	ACTUAL Sep-14	ACTUAL Oct-14	ACTUAL Nov-14	ACTUAL Dec-14	ACTUAL Jan-15	ACTUAL Feb-15	ACTUAL Mar-15	ACTUAL Apr-15	ACTUAL May-15	ACTUAL Jun-15	PROJ Jul-15	PROJ Aug-15	VARIANCE	2015 BUDGET 9/1/2014	2014 ACTUAL AUDITED
REVENUES															
CORPORATE TUITION FUNDED	39,342	61,502	79,668	111,655	153,725	191,448	199,159	212,829	249,895	255,159	0	0	(117,238)	**372,397**	333,874
CORPORATE TUITION NON-FUNDED	1,538	3,536	4,636	4,971	8,786	13,796	15,267	16,306	23,921	30,748	0	0	(4,080)	**34,828**	31,234
CORPORATE FEES NON-FUNDED	49,600	86,360	95,394	96,705	143,415	166,478	190,141	226,706	240,629	268,550	0	0	(107,713)	**376,263**	337,439
CORPORATE FEES FUNDED	95,555	109,083	115,134	164,720	282,883	377,116	388,489	403,538	509,060	534,064	0	0	(119,195)	**653,259**	585,843
CE TUITION FUNDED	14,717	25,075	27,443	32,829	66,255	75,325	89,347	101,329	113,092	127,417	0	0	(110,009)	**237,426**	212,927
CE TUITION NON-FUNDED	9,401	13,160	14,069	18,538	66,417	77,753	86,044	104,123	134,784	171,900	0	0	(70,944)	**242,844**	217,894
CE FEES FUNDED	10,199	16,854	19,983	23,238	47,544	58,327	69,848	78,982	87,278	96,842	0	0	(72,624)	**169,466**	151,980
CE FEES NON-FUNDED	70,435	114,117	172,908	182,666	266,001	288,292	334,939	361,028	363,971	388,977	0	0	(122,505)	**511,482**	458,707
CE INDIRECT COST REVENUE	0	0	0	0	0	18,000	21,000	21,000	24,000	27,000	0	0	12,504	**14,496**	13,000
CE GIFT CERTIFICATE REVENUE	(60)	(60)	(60)	(60)	(1,010)	(1,210)	(1,210)	(1,460)	(1,760)	(2,262)	0	0	3,132	**(5,394)**	(4,837)
CE MISCELLANEOUS INCOME	1,294	1,294	1,294	1,294	1,294	1,294	1,294	3,794	3,794	3,794	0	0	416	**3,378**	3,029
CE - WAIVERS AND EXEMPTIONS	(2,145)	(295)	(4,684)	(4,545)	(5,833)	(6,127)	(6,871)	(9,267)	(12,782)	(14,335)	0	0	5,994	**(20,329)**	(18,231)
DANCEFEST	0	0	0	0	0	0	1,615	2,390	4,472	4,547	0	0	1,527	**3,020**	2,708
TABI RENT	8,232	16,859	25,576	34,293	43,602	52,919	62,316	71,626	89,933	89,743	0	0	(14,205)	**103,948**	93,222
RENT - RTDC	2,980	3,260	3,290	3,490	3,490	4,223	7,043	7,103	7,103	7,313	0	0	4,601	**2,712**	2,432
CHILDCARE CONFERENCE REVENUE	0	0	0	0	0	0	0	0	0	0	0	0	0	**0**	0
LUMINANT ACADEMY	0	0	0	0	0	0	0	0	47,426	47,427	0	0	(9,129)	**56,556**	50,720
TRUCKING REVENUE	38,250	38,250	116,875	144,500	161,500	191,250	191,250	265,625	303,875	378,250	0	0	(17,455)	**395,705**	354,875
	339,338	488,995	671,526	814,294	1,238,069	1,508,884	1,649,671	1,865,652	2,188,691	2,415,134	0	0	(736,923)	**3,152,057**	2,826,816
EXPENDITURES															
CE FACULTY	20,431	46,000	71,919	85,239	91,822	115,014	136,703	159,612	167,304	191,108	0	0	(104,184)	**295,292**	277,308
STUDENT WAGES	0	0	0	0	0	0	0	0	0	310	0	0	161	**149**	140
ADMINISTRATIVE SALARIES	30,016	59,949	95,710	128,778	159,557	189,965	220,372	248,472	283,620	317,518	0	0	(89,491)	**407,009**	382,222
SUPPORT STAFF	15,560	30,701	48,590	63,727	79,445	95,126	110,639	126,381	142,161	157,934	0	0	(61,291)	**219,225**	205,874
OTHER SALARIES	1,686	3,302	4,918	6,303	7,619	9,535	11,151	12,767	14,383	15,768	0	0	(15,963)	**31,731**	29,799
BENEFITS	5,391	10,909	16,841	22,572	28,038	33,629	39,166	44,531	50,242	56,254	0	0	(13,398)	**69,652**	65,410
CE CONTRACT INSTRUCTION	141,224	420,645	519,007	554,149	677,783	910,925	1,054,391	1,161,998	1,210,236	1,451,751	0	0	(251,985)	**1,703,736**	1,599,977
COPIER/TELEPHONE/POSTAGE	1,002	2,370	3,589	4,115	7,299	7,881	9,131	10,693	16,059	24,978	0	0	(21,628)	**46,606**	43,768
REPAIRS	252	961	1,121	1,244	1,272	1,307	1,326	1,431	1,438	2,898	0	0	(822)	**3,720**	3,493
INSTR SUPPLIES	3,071	7,594	17,714	20,572	24,616	38,052	43,957	49,100	52,018	60,549	0	0	(55,657)	**116,206**	109,129
OTHER SUPPLIES	69	398	408	2,174	3,278	3,278	3,910	4,986	5,284	5,909	0	0	(9,603)	**15,512**	14,567
TRAVEL	817	3,674	4,863	10,963	10,241	10,954	14,785	20,334	27,025	28,975	0	0	(16,233)	**45,208**	42,455
PROF DEVELOPMENT	0	3,405	3,661	3,661	3,711	7,093	7,997	8,647	9,027	9,027	0	0	3,257	**5,770**	5,419
ADVERTISING	6,324	12,192	14,002	15,980	16,764	43,028	47,467	65,273	66,109	72,032	0	0	(40,001)	**112,033**	105,210
SPECIAL EVENTS	0	0	0	314	807	807	807	807	807	807	0	0	(549)	**1,356**	1,273
OTHER OPERATING	9,420	11,637	12,118	14,821	16,564	20,092	21,613	26,165	28,796	31,186	0	0	(12,076)	**43,262**	40,627
EQUIPMENT	0	0	0	0	0	1,666	1,758	3,137	4,907	4,907	0	0	(30,683)	**35,590**	33,423
TRANSFERS	0	0	0	0	0	0	0	0	0	0	0	0	0	**0**	0
	235,263	613,737	814,461	934,612	1,128,816	1,488,352	1,725,173	1,944,334	2,079,416	2,431,911	0	0	(720,146)	**3,152,057**	2,960,094
NET REVENUE/EXPENSE	104,075	(124,742)	(142,935)	(120,318)	109,253	20,532	(75,502)	(78,682)	109,275	(16,777)	0	0	(16,777)	**0**	(133,278)

1000-2503-**** , 1000-2505-**** , 1000-2507-**** , 1000-2509-**** , 1000-2513-****