

Dawson Community College

[All Funds Summary](#)

[Grand Total Unrestricted Expenses](#)

[Main Total Unrestricted Expenses](#)

[Instruction](#)

[Academic Support](#)

[Student Services](#)

[Institutional](#)

[Support](#)

[Operation & Maintenance of Plant](#)

[Grand Total Unrestricted Revenues](#)

[Budget for Auxiliary Funds FY 2019](#)

[Actual Auxiliary Funds FY 2018](#)

[Budget for Designated Funds FY 2019](#)

[Actual Designated Funds FY 2018](#)

[Budget for Plant Funds FY 2019](#)

[Actual Plant Funds FY 2018](#)

[Budget for Restricted Funds FY 2019](#)

[Actual Restricted Funds FY 2018](#)

[Comparative Statement of Tuition Waivers & Scholarships](#)

[Cash Reserves](#)

[Cross-Reference of Funding Sources](#)

[Negative Fund Balance Report](#)

Dawson Community College

ALL FUNDS SUBJECT TO BOARD OF REGENTS APPROVAL

FISCAL YEAR 2019

Campus/Agency	Actual FY 2018	Budgeted FY 2019	Dollar Change Actual 2018 to Budgeted 201	Percent Change Actual 2018 to Budgeted 2019
Dawson Community College:				
Current Operating Unrestricted	\$ 4,249,285	\$ 4,501,986	\$ 252,701	5.9%
Current Restricted	2,263,106	2,577,300	\$ 314,194	13.9%
Current Designated	2,209,979	1,964,883	\$ (245,096)	-11.1%
Auxiliary Enterprises	837,068	824,757	\$ (12,311)	-1.5%
Plant Funds	330,210	347,000	\$ 16,790	5.1%
TOTAL ALL FUNDS	\$ 9,889,648	\$ 10,215,926	\$ 326,278	12.4%

CURRENT UNRESTRICTED OPERATING ACCOUNT						
COMPARATIVE EXPENDITURES AND FTE DATA BY PROGRAM						
UNIT: DAWSON COMMUNITY COLLEGE						
ACCOUNTING ENTITY: TOTAL CURRENT UNRESTRICTED EXPENSES						
DESCRIPTION OF ACTIVITY	FY2018	ACTUAL	PERCENT	BUDGETED FY2019	PERCENT	PERCENT CHANGE
Contract Faculty		22.00	48.1%	30.00	53.0%	36.4%
Contract Professional & Admin.		5.00	10.9%	10.50	18.6%	110.0%
Support Staff		18.75	41.0%	16.09	28.4%	-14.2%
TOTAL FTE'S		45.75	100.0%	56.59	100.0%	23.7%
PERSONAL SERVICES:						
Contract Faculty		861,134	21.5%	858,942	20.0%	-0.3%
Contract Professional & Admin.		372,541	9.3%	570,568	13.3%	53.2%
Support Staff		562,579	14.1%	543,986	12.7%	-3.3%
Other Employees (Work Study)		15,917	0.4%	9,011	0.2%	-43.4%
Total Salaries	\$	1,812,170	45.3%	\$ 1,982,507	46.1%	9.4%
Employee Benefits		950,445	23.8%	1,111,849	25.9%	17.0%
TOTAL PERSONAL SERVICES	\$	2,762,615	69.1%	\$ 3,094,356	72.0%	12.0%
OPERATING EXPENSES:						
Contracted Services		369,028	9.2%	376,832	8.8%	2.1%
Supplies and Materials		147,111	3.7%	121,184	2.8%	-17.6%
Communications		134,585	3.4%	83,300	1.9%	-38.1%
Travel		290,097	7.3%	319,868	7.4%	10.3%
Rent		11,970	0.3%	0	0.0%	-100.0%
Utilities		136,780	3.4%	113,296	2.6%	-17.2%
Repair and Maintenance		77,594	1.9%	60,150	1.4%	-22.5%
Other		70,364	1.8%	128,000	3.0%	81.9%
Total Operating Expenses	\$	1,237,529	30.9%	\$ 1,202,630	28.0%	-2.8%
Equipment and Capital		0	0.0%	0	0.0%	0.0%
NonMandatory Transfers		0	0.0%	\$ -	0.0%	
Total Expenditures	\$	4,000,144	100.0%	\$ 4,296,986	100.0%	7.4%
Scholarships	\$	249,142	5.9%	\$ 205,000	4.6%	-17.7%
TOTAL EXPENDITURES BY OBJECT	\$	4,249,285		\$ 4,501,986		5.9%
Recap by Program:						
Instruction	\$	1,498,130	35.3%	\$ 1,553,345	34.5%	3.7%
Academic Support	\$	123,157	2.9%	\$ 286,543	6.4%	132.7%
Student Services	\$	811,323	19.1%	\$ 896,083	19.9%	10.4%
Institutional Support	\$	930,888	21.9%	\$ 871,676	19.4%	-6.4%
Operation and Maintenance of Plant	\$	636,645	15.0%	\$ 689,339	15.3%	8.3%
Scholarships	\$	249,142	5.9%	\$ 205,000	4.6%	-17.7%
TOTAL EXPENSES BY PROGRAM	\$	4,249,285	100.0%	\$ 4,501,986	100.0%	5.9%
Chief Financial Officer:						
Title	Vice President of Administration		Signature	Kathleen P O'Leary		8/11/2018

CURRENT UNRESTRICTED OPERATING ACCOUNT
COMPARATIVE EXPENDITURES AND FTE DATA BY PROGRAM

UNIT: DAWSON COMMUNITY COLLEGE					
ACCOUNTING FUNCTION: INSTRUCTION					
DESCRIPTION OF ACTIVITY	FY2018 ACTUAL	PERCENT	BUDGETED FY2019	PERCENT	PERCENT CHANGE
Contract Faculty	22.00	91.7%	30.00	98.4%	36.4%
Contract Professional & Admin.	1.00		0.50		-50.0%
Support Staff	1.00		0.00		-100.0%
TOTAL FTE'S	24.00	91.7%	30.50	98.4%	27.1%
PERSONAL SERVICES:					
Contract Faculty	\$ 828,047	55.3%	\$ 858,942	55.3%	3.7%
Contract Professional & Admin.	\$ 54,171		\$ 37,188		-31.4%
Support Staff	\$ 64,088	4.3%	\$ -	0.0%	-100.0%
Total Salaries	\$ 946,305	59.5%	\$ 896,130	55.3%	-5.3%
Employee Benefits	\$ 459,154	30.6%	\$ 579,985	37.3%	26.3%
TOTAL PERSONAL SERVICES	\$ 1,405,459	90.2%	\$ 1,476,115	92.6%	5.0%
OPERATING EXPENSES:					
Contracted Services	\$ 12,328	0.8%	\$ 40,380	2.6%	227.5%
Supplies and Materials	\$ 15,147	1.0%	\$ 7,850	0.5%	-48.2%
Communications	\$ 8,600	0.6%	\$ -	0.0%	-100.0%
Travel	\$ 28,419	1.9%	\$ 28,000	1.8%	-1.5%
Rent	\$ -	0.0%	\$ -	0.0%	
Utilities	\$ -	0.0%	\$ -	0.0%	
Repair and Maintenance	\$ 8,163	0.5%	\$ 1,000	0.1%	-87.7%
Other	\$ 20,015	1.3%	\$ -	0.0%	-100.0%
Total Operating Expenses	\$ 92,671	6.2%	\$ 77,230	5.0%	-16.7%
Equipment and Capital	\$ -	0.0%	\$ -	0.0%	
NonMandatory Transfers	\$ -	0.0%	\$ -	0.0%	
Total Expenditures	\$ 1,498,130	96.4%	\$ 1,553,345	97.6%	3.7%
Scholarships					
TOTAL EXPENDITURES BY OBJECT	\$ 1,498,130		\$ 1,553,345		3.7%

CURRENT UNRESTRICTED OPERATING ACCOUNT
COMPARATIVE EXPENDITURES AND FTE DATA BY PROGRAM

UNIT: DAWSON COMMUNITY COLLEGE					
ACCOUNTING FUNCTION: ACADEMIC SUPPORT					
DESCRIPTION OF ACTIVITY	FY2018 ACTUAL	PERCENT	BUDGETED FY2019	PERCENT	PERCENT CHANGE
Contract Faculty	0.00		0.00		
Contract Professional & Admin.	0.50	18.2%	0.34	6.0%	-32.0%
Support Staff	2.25	81.8%	5.34	94.0%	137.3%
TOTAL FTE'S	2.75	100.0%	5.68	100.0%	106.5%
PERSONAL SERVICES:					
Contract Faculty	\$ 33,087		\$ -		-100.0%
Contract Professional & Admin.	\$ -	0.0%	\$ 78,333	27.3%	
Support Staff	\$ 44,507	36.1%	\$ 152,500	53.2%	242.6%
Total Salaries	\$ 77,593	36.1%	\$ 230,833	80.6%	197.5%
Employee Benefits	\$ 44,296	36.0%	\$ 52,410	18.3%	18.3%
TOTAL PERSONAL SERVICES	\$ 121,889	72.1%	\$ 283,243	98.8%	132.4%
OPERATING EXPENSES:					
Contracted Services	\$ -	0.0%	\$ -	0.0%	
Supplies and Materials	\$ -	0.0%	\$ -	0.0%	
Communications	\$ 1,268	1.0%	\$ 3,300	1.2%	160.3%
Travel	\$ -	0.0%	\$ -	0.0%	
Rent	\$ -	0.0%	\$ -	0.0%	
Utilities	\$ -	0.0%	\$ -	0.0%	
Repair and Maintenance	\$ -	0.0%	\$ -	0.0%	
Other	\$ -	0.0%	\$ -	0.0%	
Total Operating Expenses	\$ 1,268	1.0%	\$ 3,300	1.2%	160.3%
Equipment and Capital	\$ -	0.0%	\$ -	0.0%	
Total Expenditures	\$ 123,157	73.1%	\$ 286,543	100.0%	132.7%
Scholarships/Waivers			\$ -		
TOTAL EXPENDITURES BY OBJECT	\$ 123,157		\$ 286,543		132.7%

CURRENT UNRESTRICTED OPERATING ACCOUNT
COMPARATIVE EXPENDITURES AND FTE DATA BY PROGRAM

UNIT: DAWSON COMMUNITY COLLEGE					
ACCOUNTING FUNCTION: STUDENT SERVICES					
DESCRIPTION OF ACTIVITY	FY2018 ACTUAL	PERCENT	BUDGETED FY2019	PERCENT	PERCENT CHANGE
Contract Faculty	0.00		0.00		
Contract Professional & Admin.	1.00	16.0%	3.33	58.8%	233.0%
Support Staff	5.00	80.0%	2.08	36.7%	-58.4%
Other Employees (Work Study)	0.25	4.0%	0.25	4.4%	0.0%
TOTAL FTE'S	6.25	100.0%	5.66	100.0%	-9.4%
PERSONAL SERVICES:					
Contract Faculty	\$ -	0.0%	\$ -	0.0%	
Contract Professional & Admin.	\$ 76,650	9.4%	\$ 135,861	15.2%	77.2%
Support Staff	\$ 113,848	14.0%	\$ 63,157	7.0%	-44.5%
Other Employees (Work Study)	\$ 15,917	2.0%	\$ 9,011	1.0%	-43.4%
Total Salaries	\$ 206,415	25.4%	\$ 208,029	23.2%	0.8%
Employee Benefits	\$ 151,411	18.7%	\$ 185,470	20.7%	22.5%
TOTAL PERSONAL SERVICES	\$ 357,826	44.1%	\$ 393,499	43.9%	10.0%
OPERATING EXPENSES:					
Contracted Services	\$ 88,623	10.9%	\$ 156,100	17.4%	76.1%
Supplies and Materials	\$ 75,635	9.3%	\$ 53,584	6.0%	-29.2%
Communications	\$ 21,774	2.7%	\$ 20,000	2.2%	-8.1%
Travel	\$ 233,372	28.8%	\$ 263,150	29.4%	12.8%
Rent	\$ 11,500	1.4%	\$ -	0.0%	-100.0%
Utilities	\$ 6,739	0.8%	\$ 600	0.1%	-91.1%
Repair and Maintenance	\$ 2,191	0.3%	\$ 9,150	1.0%	317.7%
Other	\$ 13,663	1.7%	\$ -	0.0%	-100.0%
Total Operating Expenses	\$ 453,496	55.9%	\$ 502,584	56.1%	10.8%
Equipment and Capital	\$ -	0.0%	\$ -	0.0%	
NonMandatory Transfers	\$ -	0.0%	\$ -	0.0%	
Total Expenditures	\$ 811,323	100.0%	\$ 896,083	100.0%	10.4%
Scholarships					
TOTAL EXPENDITURES BY OBJECT	\$ 811,323		\$ 896,083		10.4%

CURRENT UNRESTRICTED OPERATING ACCOUNT
COMPARATIVE EXPENDITURES AND FTE DATA BY PROGRAM

UNIT: DAWSON COMMUNITY COLLEGE					
ACCOUNTING FUNCTION: INSTITUTIONAL SUPPORT					
DESCRIPTION OF ACTIVITY	FY2018 ACTUAL	PERCENT	BUDGETED FY2019	PERCENT	PERCENT CHANGE
Contract Faculty					
Contract Professional & Admin.	2.00	25.0%	5.33	69.6%	166.5%
Support Staff	6.00	75.0%	2.33	30.4%	-61.2%
TOTAL FTE'S	8.00	100.0%	7.66	100.0%	-4.3%
PERSONAL SERVICES:					
Contract Faculty					
Contract Professional & Admin.	\$ 215,119	23.1%	\$ 269,186	30.9%	25.1%
Support Staff	\$ 152,956	16.4%	\$ 92,990	10.7%	-39.2%
Total Salaries	\$ 368,075	39.5%	\$ 362,176	41.5%	-1.6%
Employee Benefits	\$ 199,652	21.4%	\$ 192,130	22.0%	-3.8%
TOTAL PERSONAL SERVICES	\$ 567,727	61.0%	\$ 554,306	63.6%	-2.4%
OPERATING EXPENSES:					
Contracted Services	\$ 216,953	23.3%	\$ 132,502	15.2%	-38.9%
Supplies and Materials	\$ 32,184	3.5%	\$ 39,650	4.5%	23.2%
Communications	\$ 44,607	4.8%	-	0.0%	-100.0%
Travel	\$ 26,664	2.9%	\$ 27,218	3.1%	2.1%
Rent	\$ 470	0.1%	-	0.0%	-100.0%
Utilities	\$ 4,092	0.4%	-	0.0%	-100.0%
Repair and Maintenance	\$ 1,505	0.2%	-	0.0%	-100.0%
Other	\$ 36,686	3.9%	\$ 118,000	13.5%	221.6%
Total Operating Expenses	\$ 363,161	39.0%	\$ 317,370	36.4%	-12.6%
Equipment and Capital	\$ -	0.0%	\$ -	0.0%	
NonMandatory Transfers	\$ -	0.0%	\$ -	0.0%	
Total Expenditures	\$ 930,888	100.0%	\$ 871,676	100.0%	-6.4%
Scholarships					
TOTAL EXPENDITURES BY OBJECT	\$ 930,888		\$ 871,676		-6.4%

CURRENT UNRESTRICTED OPERATING ACCOUNT
COMPARATIVE EXPENDITURES AND FTE DATA BY PROGRAM

UNIT: DAWSON COMMUNITY COLLEGE					
ACCOUNTING FUNCTION: OPERATION AND MAINTENANCE OF PLANT					
DESCRIPTION OF ACTIVITY	FY2018 ACTUAL	PERCENT	BUDGETED FY2019	PERCENT	PERCENT CHANGE
Contract Faculty					
Contract Professional & Admin.	0.50	10.0%	1.00	13.6%	100.0%
Support Staff	4.50	90.0%	6.34	86.4%	40.9%
TOTAL FTE'S	5.00	100.0%	7.34	100.0%	46.8%
PERSONAL SERVICES:					
Contract Faculty					
Contract Professional & Admin.	\$ 26,601	4.2%	\$ 50,000	7.3%	88.0%
Support Staff	\$ 187,180	29.4%	\$ 235,339	34.1%	25.7%
Total Salaries	\$ 213,781	33.6%	\$ 285,339	41.4%	33.5%
Employee Benefits	\$ 95,932	15.1%	\$ 101,854	14.8%	6.2%
TOTAL PERSONAL SERVICES	\$ 309,713	48.6%	\$ 387,193	56.2%	25.0%
OPERATING EXPENSES:					
Contracted Services	\$ 51,123	8.0%	\$ 47,850	6.9%	-6.4%
Supplies and Materials	\$ 24,146	3.8%	\$ 20,100	2.9%	-16.8%
Communications	\$ 58,337	9.2%	\$ 60,000	8.7%	2.9%
Travel	\$ 1,643	0.3%	\$ 1,500	0.2%	-8.7%
Rent	\$ -	0.0%	\$ -	0.0%	
Utilities	\$ 125,949	19.8%	\$ 112,696	16.3%	-10.5%
Repair and Maintenance	\$ 65,736	10.3%	\$ 50,000	7.3%	-23.9%
Other	\$ -	0.0%	\$ 10,000	1.5%	
Total Operating Expenses	\$ 326,932	51.4%	\$ 302,146	43.8%	-7.6%
Equipment and Capital	\$ -	0.0%	\$ -	0.0%	
NonMandatory Transfers	\$ -	0.0%	\$ -	0.0%	
Total Expenditures	\$ 636,645	100.0%	\$ 689,339	100.0%	8.3%
Scholarships					
TOTAL EXPENDITURES BY OBJECT	\$ 636,645		\$ 689,339		8.3%

CURRENT UNRESTRICTED OPERATING ACCOUNT
SUMMARY OF REVENUE DATA (TOTAL)

UNIT NAME: DAWSON COMMUNITY COLLEGE

NAME OF FUND	FY2018 ACTUAL	PERCENT	BUDGETED FY2019	PERCENT	PERCENT INCR/(DECR)
State Allocation	1,528,856.33	36.0%	\$1,557,486	34.6%	1.9%
Tuition and Fees					
In-District Tuition	135,275.00	3.2%	\$148,000	3.3%	9.4%
Out of District Resident	268,246.50	6.3%	\$305,000	6.8%	13.7%
Out of State Tuition	206,686.50	4.9%	\$218,000	4.8%	5.5%
WUE/GEM Tuition	237,094.00	5.6%	\$258,000	5.7%	8.8%
Total Tuition & Fees	\$847,302	19.9%	\$929,000	20.6%	9.6%
Local Support	1,836,872.74	43.2%	\$1,689,500	37.5%	-8.0%
Other	36,254.11	0.9%	\$326,000	7.2%	799.2%
Total Revenues	\$4,249,285	100.0%	\$4,501,986	100.0%	5.9%

**ACADEMIC YEAR
2018/2019**

MANDATORY TUITION AND FEES PER STUDENT (@ 15 credits)	Tuition	Fees	Total
In-District	\$1,050.00	\$810.00	\$1,860.00
Out of District/GEM	\$1,815.00	\$810.00	\$2,625.00
Out of State	\$3,075.00	\$810.00	\$3,885.00
WUE	\$2,730.00	\$810.00	\$3,540.00

ESTIMATED VALUE OF ONE MILL - DAWSON COUNTY- 2018 **\$23,229**

Title		Signature	
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COMPARATIVE STATEMENT OF TUITION WAIVERS AND SCHOLARSHIPS

NAME							CODE		
DAWSON COMMUNITY COLLEGE							DCC		
DESCRIPTION	Original Op Plan FY 18		Actual FY 18		Budgeted FY 19		% Change in Utilization	% Change in Tuition Revenue Waived	
	FTE Equivalent	Tuition Revenue Waived	FTE Equivalent	Tuition Revenue Waived	FTE Equivalent	Tuition Revenue Waived			
Board of Trustee Approved Waivers									
In State									
Academic Achievement	0.00	\$ -	0.00	\$ 4,642	15.24	\$ 40,000	100.0%	761.7%	
Senior Citizen	1.43	\$ 3,000	9.18	\$ 24,105	0.00	\$ -	-100.0%	-100.0%	
High School Honors	1.43	\$ 3,000	0.00	\$ -	2.63	\$ 6,900	100.0%	100.0%	
Native American	0.00	\$ -	7.42	\$ 19,475	3.81	\$ 10,000	-48.7%	-48.7%	
Athletic	4.76	\$ 10,000	26.05	\$ 68,388	20.23	\$ 53,100	-22.4%	-22.4%	
Other	2.86	\$ 6,000	0.00	\$ -	0.00	\$ -	0.0%	0.0%	
SUBTOTAL	10.48	\$ 22,000	42.65	\$ 116,610	41.90	\$ 110,000	-1.8%	-5.7%	
Out of State									
Academic Achievement	4.13	\$ 15,000	0.00	\$ -	0.00	\$ -	0%	0.0%	
Senior Citizen	0.00	\$ -	0.00	\$ -	0.00	\$ -	0.0%	0.0%	
High School Honors	2.75	\$ 10,000	0.00	\$ -	0.00	\$ -	0.0%	0.0%	
Native American	4.96	\$ 18,000	0.00	\$ -	0.00	\$ -	0.0%	0.0%	
Athletic	24.09	\$ 110,000	34.11	\$ 132,532	24.45	\$ 95,000	-28.3%	-28.3%	
Other	8.26	\$ 30,000	0.00	\$ -	0.00	\$ -	0.0%	0.0%	
SUBTOTAL	44.19	\$ 183,000	34.11	\$ 132,532	24.45	\$ 95,000	-28.3%	-28.3%	
Scholarships									
Total Tuition Waived	54.67	\$ 205,000	76.77	\$ 249,142	66.36	\$ 205,000	-13.6%	-17.7%	

Tuition Waiver are valued as follows:

AY Tuition and Registration Fees/FTE:

In State
Out of State

	FY18	FY19
In State	\$ 2,625	\$ 2,625
Out of State	\$ 3,885	\$ 3,885

Campus: DCC

Reporting Metric - Enrollment

	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Actual	FY15 Actual	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Projected
In/Out of District	327	274	229	213	224	154	165	183	210
Out of State	58	48	22	31	22	44	59	63	61
WUE	34	43	44	65	68	38	33	43	51
Total	419	365	295	309	314	236	257	289	322

Dawson Community College
Actual for Restricted Funds
FY18

OCHE 107

Fund	Beginning Fund Balance	Revenue	Transfers in	Total Revenue	Compensation & Benefits	Operation & Capital	Transfers out	Total Expenses	Ending Fund Balance
Scholarships	96	167,494	242,381	409,875	0	376,621	0	376,621	33,350
Local Grants and Contracts	651,165	469,826	0	469,826	28,985	12,833	359,000	400,818	720,173
State Grants and Contracts	9,258	136,929	0	136,929	49,620	59,842	0	109,462	36,725
Federal Grants and Contracts	16,492	35,055	0	35,055	29,203	6,302	0	35,505	16,042
Financial Aid	104,269	1,289,800	0	1,289,800	37,072	1,303,628	0	1,340,700	53,368
Totals	781,280	2,099,104	242,381	2,341,485	144,879	1,759,226	359,000	2,263,106	859,659

**Dawson Community College
Budget for Restricted Funds
FY19**

OCHE 107

Fund	Beginning Fund Balance	Revenue	Transfers in	Total Revenue	Compensation & Benefits	Operation & Capital	Transfers out	Total Expenses	Ending Fund Balance
Scholarships	33,350	95,000	170,000	265,000	0	265,000	0	265,000	33,350
Local Grants and Contracts	720,173	769,000	0	769,000	100,000	22,000	500,000	622,000	867,173
State Grants and Contracts	36,725	190,000	0	190,000	70,000	120,000	0	190,000	36,725
Federal Grants and Contracts	16,042	215,000	0	215,000	114,000	96,300	0	210,300	20,742
Financial Aid	53,368	1,289,800	0	1,289,800	38,000	1,252,000	0	1,290,000	53,168
Totals	859,658	2,558,800	170,000	2,728,800	322,000	1,755,300	500,000	2,577,300	1,011,158

Dawson Community College
Actual for Auxiliary Funds
FY18

OCHE 107

Fund	Beginning Fund Balance	Revenue	Transfers in	Total Revenue	Compensation & Benefits	Operation & Capital	Transfers out	Total Expenses	Ending Fund Balance
Bookstore	0	109,180	23,856	133,036	48,476	84,560	0	133,036	0
Housing/Food Service/Coffee Shop	268,694	718,159	0	718,159	167,412	438,959	97,660	704,032	282,821
Totals	268,694	827,339	23,856	851,195	215,888	523,520	97,660	837,068	282,820

Dawson Community College
Budget for Auxiliary Funds
FY19

OCHE 107

Fund	Beginning Fund Balance	Revenue	Transfers in	Total Revenue	Compensation & Benefits	Operation & Capital	Transfers out	Total Expenses	Ending Fund Balance
Bookstore	0	120,098	0	120,098	42,006	78,091	0	120,097	0
Housing/Food Service/Coffee Shop	282,821	789,975	0	789,975	168,000	439,000	97,660	704,660	368,135
Totals	282,820	910,073	0	910,073	210,006	517,091	97,660	824,757	368,136

Dawson Community College Actual for Designated Funds FY18

OCHE 107

Fund	Beginning Fund Balance	Revenue	Transfers in	Total Revenue	Compensation & Benefits	Operation & Capital	Transfers out	Total Expenses	Ending Fund Balance
Instructional Fees	706,095	729,264	0	729,264	138,260	522,466	0	660,726	774,633
Continuing Education	77,633	27,824	0	27,824	45,384	43,575	0	88,959	16,498
Recharge Centers	1,347,802	296,305	0	296,305	226,046	689,463	173,856	1,089,366	554,741
Athletics/Student Clubs	207,654	92,291	0	92,291	1,883	113,560	92,381	207,824	92,121
Program Development	2,322,936	203,147	0	203,147	163,105	0		163,105	2,362,978
Totals	4,662,120	1,348,830	0	1,348,830	574,678	1,369,065	266,237	2,209,979	3,800,971

Dawson Community College Budget for Designated Funds FY19

OCHE 107

Fund	Beginning Fund Balance	Revenue	Transfers in	Total Revenue	Compensation & Benefits	Operation & Capital	Transfers out	Total Expenses	Ending Fund Balance
Instructional Fees	774,633	805,000	0	805,000	145,000	535,000	0	680,000	899,633
Continuing Education	16,498	100,000	0	100,000	55,000	45,000	0	100,000	16,498
Recharge Centers	554,741	326,000	0	326,000	228,000	300,000	170,000	698,000	182,741
Athletics/Student Clubs	92,121	90,000	0	90,000	1,883	80,000	0	81,883	100,238
Program Development	2,362,978	205,000	0	205,000	385,000	20,000		405,000	2,162,978
Totals	3,800,971	1,526,000	0	1,526,000	814,883	980,000	170,000	1,964,883	3,362,087

Dawson Community College
Actual for Plant Funds
FY18

OCHE 107

Fund	Beginning Fund Balance	Revenue	Transfers in	Total Revenue	Operation & Capital	Transfers out	Total Expenses	Ending Fund Balance
Unexpended Plant	9,012,378		0	0	35,923	0	35,923	8,976,455
Retirement of Indebtedness	-2,719,104	332,887	97,660	430,547	294,287	0	294,287	-2,582,845
Totals	6,293,274	332,887	97,660	430,547	330,210	0	330,210	6,393,611

Dawson Community College
Budget for Plant Funds
FY19

OCHE 107

Fund	Beginning Fund Balance	Revenue	Transfers in	Total Revenue	Operation & Capital	Transfers out	Total Expenses	Ending Fund Balance
Unexpended Plant	8,976,455		0	0	37,000	0	37,000	8,939,455
Retirement of Indebtedness	-2,582,845	335,000	97,660	432,660	310,000	0	310,000	-2,460,185
Totals	6,393,611	335,000	97,660	432,660	347,000	0	347,000	6,479,271

Dawson Community College
Authorized Cash Reserve FY2019

Community Colleges are permitted to designate a portion of the general fund end-of-year cash balance as a reserve for the succeeding year (MCA 20-15-321).
The cash reserve at the beginning of fiscal 2018 was \$230,000
The General Fund cash reserve balance at fiscal year-end 2018 is \$229,000
Budgeted General Fund cash reserve balance at fiscal year-end 2019 is \$450,000

THE MONTANA COMMUNITY COLLEGE SYSTEM
 DAWSON COMMUNITY COLLEGE
 CROSS REFERENCE OF FUNDING SOURCES
 FISCAL YEAR 2019 -BUDGETED

Sources of Revenue designated by bullet points below

20-15-311 Funding sources. The annual operating budget of a community college district must be financed from the following sources:

(1) the estimated revenue to be realized from student tuition and fees, except revenue related to community service courses, as defined by the board of regents;					
* Student Tuition -			Budgeted FY19 Tuition (gross)	\$929,000	BUD 300 Main Revenue
* Student Fees -Designated			Budgeted FY19 Instructional Fees	\$550,900	BUD 107 FY19 Design
* Student Fees - Plant			Budgeted FY19 Mandatory Fees	\$254,100	BUD 107 FY19 Design
(2) subject to 15-10-420, a mandatory mill levy on the community college district;					
* General Mill Levy -	MCA 20-15-311	Mandatory	Budgeted FY19	\$759,000	BUD 300 Main Revenue
Other Mill Levies					
* Retirement Levy	MCA 20-9-501	Mandatory	Budgeted FY19	\$526,500	BUD 107 FY19 Restrict
* Medical Levy	MCA 2-9-212	Permissive	Budgeted FY19	\$260,000	BUD 300 Main Revenue
* Debt Service	MCA 20-15-301	Voted	Budgeted FY19	\$335,000	BUD 107 FY19 Plant F
(3) subject to 15-10-420, the adult education levy authorized under provisions of 20-15-305;					
* Adult Education Mill Levy			Budgeted FY19	\$100,000	BUD 107 FY19 Restrict
(4) the state general fund appropriation;					
* State Allocation			Budgeted FY19	\$1,557,486	BUD 300 Main Revenue
(5) an optional voted levy on the community college district that must be submitted to the electorate in accordance with general school election laws and 15-10-425;					
* Additional Levy			Budgeted FY19	\$144,000	BUD 300 Main Revenue
(6) all other income, revenue, balances, or reserves <u>not restricted</u> by a source outside the community college district to a specific purpose;					
* Entitlement distribution			Budgeted FY19	\$299,000	BUD 300 Main Revenue

* Misc other revenue- i.e. late fees, transcript fees etc.	Budgeted FY19	\$326,000	BUD 300 Main Revenu
* Other Auxiliary -Bookstore, Housing, Food Service	Budgeted FY19	\$910,073	BUD 107 FY19 Auxiliai
* Other Designated - Recharge Centers, Program Development	Budgeted FY19	\$531,000	BUD 107 FY19 Design
* Continuing Education	Budgeted FY19	\$100,000	BUD 107 FY19 Design

(7) income, revenue, balances, or reserves restricted by a source outside the community college district to a specific purpose. Student fees paid for community service courses, as defined by the board

* Restricted Funds	Budgeted FY19	\$1,269,000	BUD 107 FY19 Restrict
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(8) income from a political subdivision that is designated a community college service region under 20-15-241.

* does not apply to DCC	Budgeted FY19	\$0	
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ie-Total Tuition and Fees
iated Funds - Instructional Fees
iated Funds - Instructional Fees

ie - Included in Local Support

iated Fund - Included in Local Grants and Contracts
ie - Included in Local Support
unds -Included in Retirement of Indebtedness

iated Fund - Included in Local Grants and Contracts

ie - State Allocation

ie - Included in Local Support

ie- included in Local Support

are included in Other

ary Funds -Revenue for these Aux operations

ated -Revenue for these Designated operations

ated Funds - Continuing Education

d of regents, are considered restricted to a specific purpose.

ated Funds -Total Revenue budgeted for the fund

Negative Fund Balance Report
Dawson Community College
Fiscal Year 2018

Dawson Community College has a negative fund balance to report. The Retirement of Indebtedness is negative by \$2,582,845. This amount represents a timing difference of the outstanding debt. When the outstanding is added to the fund, the ending fund balance is zero.

