

**SWC Unrestricted General Fund
FY 20 Expenses at December 31, 2019**

OBJECT	DESCRIPTION	FY 2019 - 2020				% YTD Revised Budget	% YTD Actual
		Adopted/Revised Budget	YTD Revised Budget	YTD Actual	YTD Variance		
Revenue							
481	Federal Revenue	\$ 216,600	\$ 108,300	\$ 23,221	\$ (85,079)	50.00%	10.72%
486	State Revenue	66,875,384	33,437,692	32,819,112	\$ (618,580)	50.00%	49.08%
488	Local Revenue	38,741,407	19,370,704	17,613,330	\$ (1,757,373)	50.00%	45.46%
	Total Revenue	\$ 105,833,391	\$ 52,916,696	\$ 50,455,663	\$ (2,461,032)	50.00%	47.67%
Expenditures							
511	Instructional Salaries	\$ 19,149,160	\$ 9,574,580	\$ 8,339,090	\$ (1,235,490)	50.00%	43.55%
512	Administrative Contract	7,653,142	3,826,571	4,334,565	507,994	50.00%	56.64%
513	Instructional - Part time	16,446,550	8,223,275	8,969,062	745,787	50.00%	54.53%
514	Non-Instructional Hourly	934,079	467,040	436,937	(30,102)	50.00%	46.78%
521	Classified, Directors and Confidential	19,641,475	9,820,738	8,612,890	(1,207,847)	50.00%	43.85%
522	Instructional Aide	2,033,772	1,016,886	899,323	(117,563)	50.00%	44.22%
523	Hourly Employees	1,214,160	607,080	1,111,380	504,300	50.00%	91.53%
524	Instructional Aides Hourly	731,963	365,982	395,657	29,676	50.00%	54.05%
530	Total Benefits	22,626,933	11,313,467	12,442,630	1,129,164	50.00%	54.99%
	Total Payroll and Benefits	\$ 90,431,234	\$ 45,215,617	\$ 45,541,536	\$ 325,919	50.00%	50.36%
541	Books, Manuals and Software	\$ 109,732	\$ 54,866	\$ 39,631	\$ (15,235)	50.00%	36.12%
543	Instructional Supplies	493,127	246,564	340,125	93,562	50.00%	68.97%
544	Non-instructional Supplies	1,438,552	719,276	617,784	(101,492)	50.00%	42.94%
545	Repairs	300	150	94	(56)	50.00%	31.18%
551	Contract Services	1,625,912	812,956	524,028	(288,928)	50.00%	32.23%
552	Travel	607,746	303,873	270,072	(33,801)	50.00%	44.44%
553	Dues and Memberships	227,334	113,667	78,117	(35,550)	50.00%	34.36%
554	Insurance	915,000	457,500	406,937	(50,563)	50.00%	44.47%
555	Utilities	2,375,609	1,187,805	1,447,550	259,745	50.00%	60.93%
556	Contracts	3,485,782	1,742,891	1,432,622	(310,269)	50.00%	41.10%
557	Legal, Audit and Election	781,000	390,500	417,214	26,714	50.00%	53.42%
558	Postage and Other	216,378	108,189	209,830	101,641	50.00%	96.97%
559	Indirect Cost Allowance	(90,000)	(45,000)	(114,397)	69,397	50.00%	127.11%
560	Capital Assets	263,212	131,606	20,819	(110,787)	50.00%	7.91%
570	Transfers/Others	2,346,123	1,173,062	211,530	(961,531)	50.00%	9.02%
	Total non-payroll	\$ 14,795,807	\$ 7,397,904	\$ 5,901,957	\$ (1,357,154)	50.00%	39.89%
	Total Expenditures	\$ 105,227,041	\$ 52,613,521	\$ 51,443,493	\$ (1,031,235)	50.00%	48.89%
	Income (Loss) before transfers	\$ 606,350	\$ 303,175	\$ (987,829)			
	Transfers in			\$ -			
	Transfers out			(358,258)			
	Total Transfers			\$ (358,258)			
	Change in fund balance/net position			\$ (1,346,087)			
FUND EQUITY/NET POSITION:							
	Beginning of year	19,885,900	19,885,900	19,885,900			
	End of year	\$ 19,885,900	\$ 19,885,900	\$ 18,539,813			

SWC Unrestricted General Fund
Year to Year Comparison December 31, 2018 - 2019

OBJECT	DESCRIPTION	YTD Dec 2019		YTD Dec 2018		YTD Variance (2018 and 2019)
		YTD Actual	Actual	Actual	Actual	
481	Federal Revenue	\$ 23,221	\$ 26,810	\$ 26,810	\$ 26,810	\$ (3,589)
486	State Revenue	32,819,112	33,009,888	33,009,888	33,009,888	(190,776)
488	Local Revenue	17,613,330	17,476,616	17,476,616	17,476,616	136,714
		\$ 50,455,663	\$ 50,513,314	\$ 50,513,314	\$ 50,513,314	\$ (57,651)
511	Instructional Salaries	\$ 8,339,090	\$ 8,221,083	\$ 8,221,083	\$ 8,221,083	\$ 118,006
512*	Administrative Contract	4,334,565	4,251,954	4,251,954	4,251,954	82,611
513**	Instructional - Part time	8,969,062	7,788,142	7,788,142	7,788,142	1,180,920
514	Non-Instructional Hourly	436,937	299,906	299,906	299,906	137,031
	Total Academic Salaries/Wages	\$ 22,079,655	\$ 20,561,086	\$ 20,561,086	\$ 20,561,086	\$ 1,518,569
521	Classified, Directors and Confidential	8,612,890	8,764,246	8,764,246	8,764,246	(151,356)
522	Instructional Aide	899,323	980,572	980,572	980,572	(81,248)
523	Hourly Employees	1,111,380	789,721	789,721	789,721	321,659
524	Instructional Aides Hourly	395,657	387,216	387,216	387,216	8,441
	Total Nonacademic Salaries/Wages	\$ 11,019,251	\$ 10,921,754	\$ 10,921,754	\$ 10,921,754	\$ 97,496
530	Total Benefits	\$ 12,442,630	\$ 9,933,784	\$ 9,933,784	\$ 9,933,784	\$ 2,508,846
	Total Payroll and Benefits	\$ 45,541,536	\$ 41,416,625	\$ 41,416,625	\$ 41,416,625	\$ 4,124,911
541	Books, Manuals and Software	\$ 39,631	\$ 57,783	\$ 57,783	\$ 57,783	\$ (18,152)
543	Instructional Supplies	340,125	453,485	453,485	453,485	(113,360)
544	Non-instructional Supplies	617,784	684,459	684,459	684,459	(66,675)
545	Repairs	94	19	19	19	74
	Total supplies	\$ 997,635	\$ 1,195,747	\$ 1,195,747	\$ 1,195,747	\$ (198,113)
551	Contract Services	\$ 524,110	\$ 803,508	\$ 803,508	\$ 803,508	\$ (279,398)
552	Travel	266,637	157,331	157,331	157,331	109,306
553	Dues and Memberships	78,117	77,112	77,112	77,112	1,005
554	Insurance	406,937	406,937	406,937	406,937	-
555	Utilities	1,447,550	383,243	383,243	383,243	1,064,306
556	Contracts	1,432,622	1,432,622	1,432,622	1,432,622	-
557	Legal, Audit and Election	417,214	164,757	164,757	164,757	252,457
558	Postage and Other	209,830	225,887	225,887	225,887	(16,057)
559	Indirect Cost Allowance	(114,397)	(80,042)	(80,042)	(80,042)	(34,355)
	Total contract and services	\$ 4,668,620	\$ 3,571,356	\$ 3,571,356	\$ 3,571,356	\$ 1,097,263
560	Capital Assets	\$ 20,819	\$ 114,361	\$ 114,361	\$ 114,361	\$ (93,542)
570	Transfers/Others	211,530	8,766	8,766	8,766	202,764
	Total capital/other	\$ 232,349	\$ 123,128	\$ 123,128	\$ 123,128	\$ 109,221
	Total non-payroll	\$ 5,898,604	\$ 4,890,231	\$ 4,890,231	\$ 4,890,231	\$ 1,008,372
	Total Expenses	\$ 51,440,140	\$ 46,306,856	\$ 46,306,856	\$ 46,306,856	\$ 5,133,284
	Income (Loss) before transfers	\$ (984,476)	\$ 4,206,458	\$ 4,206,458	\$ 4,206,458	\$ 3,221,982

Notes: Six months ending December 31, 2019
YTD actual expenses include encumbrances
512 *includes re-assigned time (not budgeted)
513 ** includes overload