

**SWC Unrestricted General Fund  
FY 21 Expenses at September 30, 2020**

| OBJECT                                | DESCRIPTION                            | FY 2020-21            |                      |                      |                       |
|---------------------------------------|--|-----------------------|----------------------|----------------------|-----------------------|
|                                       |  | Adopted Budget        | YTD Revised Budget   | YTD Actual           | YTD Variance          |
| <b>Revenue</b>                        |  |                       |                      |                      |                       |
| 481                                   | Federal Revenue                        | \$ 216,600            | \$ 54,150            | \$ 1,913             | \$ (52,237)           |
| 486                                   | State Revenue                          | 63,935,478            | 15,983,870           | 21,088,175           | \$ 5,104,306          |
| 488                                   | Local Revenue                          | 38,907,477            | 9,726,869            | 5,070,259            | \$ (4,656,610)        |
| <b>Total Revenue</b>                  |  | <b>\$ 103,059,555</b> | <b>\$ 25,764,889</b> | <b>\$ 26,160,347</b> | <b>\$ 395,458</b>     |
| <b>Expenditures</b>                   |  |                       |                      |                      |                       |
| 511                                   | Instructional Salaries                 | \$ 19,005,275         | \$ 3,801,055         | \$ 3,723,153         | \$ (77,902)           |
| 512                                   | Administrative Contract                | 9,076,659             | 2,269,165            | 2,345,185            | 76,020                |
| 513                                   | Instructional - Part time              | 16,964,601            | 4,241,150            | 4,223,865            | (17,285)              |
| 514                                   | Non-Instructional Hourly               | 916,704               | 229,176              | 173,059              | (56,117)              |
| 521                                   | Classified, Directors and Confidential | 21,844,951            | 5,461,238            | 4,800,295            | (660,943)             |
| 522                                   | Instructional Aide                     | 2,438,922             | 609,731              | 535,971              | (73,760)              |
| 523                                   | Hourly Employees                       | 467,304               | 116,826              | 112,628              | (4,198)               |
| 524                                   | Instructional Aides Hourly             | 772,690               | 193,173              | 87,360               | (105,813)             |
| 530                                   | Total Benefits                         | 25,084,004            | 6,271,001            | 6,439,709            | 168,708               |
| <b>Total Payroll and Benefits</b>     |  | <b>\$ 96,571,110</b>  | <b>\$ 23,192,514</b> | <b>\$ 22,441,225</b> | <b>\$ (751,289)</b>   |
| 541                                   | Books, Manuals and Software            | \$ 128,579            | \$ 32,145            | \$ 23,665            | \$ (8,480)            |
| 543                                   | Instructional Supplies                 | 375,814               | 93,954               | 54,082               | (39,872)              |
| 544                                   | Non-instructional Supplies             | 1,237,709             | 309,427              | 182,532              | (126,895)             |
| 551                                   | Contract Services                      | 1,501,843             | 375,461              | 292,503              | (82,958)              |
| 552                                   | Travel                                 | 641,582               | 160,396              | 35,000               | (125,396)             |
| 553                                   | Dues and Memberships                   | 258,271               | 64,568               | 22,407               | (42,161)              |
| 554                                   | Insurance                              | 865,000               | 216,250              | 101,866              | (114,384)             |
| 555                                   | Utilities                              | 2,716,847             | 679,212              | 437,215              | (241,997)             |
| 556                                   | Contracts                              | 2,935,437             | 733,859              | 669,524              | (64,335)              |
| 557                                   | Legal, Audit and Election              | 607,000               | 151,750              | 179,144              | 27,394                |
| 558                                   | Postage and Other                      | 154,153               | 38,538               | 163,005              | 124,467               |
| 559                                   | Indirect Cost Allowance                | (90,000)              | (22,500)             | (10,540)             | (11,960)              |
| 560                                   | Capital Assets                         | 91,920                | 22,980               | 30,494               | 7,514                 |
| 570                                   | Transfers/Others                       | 2,782,756             | 695,689              | 695,689              | -                     |
| <b>Total non-payroll</b>              |  | <b>\$ 14,206,911</b>  | <b>\$ 3,551,728</b>  | <b>\$ 2,876,587</b>  | <b>\$ (699,061)</b>   |
| <b>Total Expenditures</b>             |  | <b>\$ 110,778,021</b> | <b>\$ 26,744,242</b> | <b>\$ 25,317,812</b> | <b>\$ (1,450,350)</b> |
| <b>Income (Loss) before transfers</b> |  | <b>\$ (7,718,466)</b> | <b>\$ (979,353)</b>  | <b>\$ 842,535</b>    | <b>\$ 1,845,808</b>   |
| Change in fund balance/net position   |  | <b>\$ (7,718,466)</b> | <b>\$ (979,353)</b>  | <b>\$ 842,535</b>    |                       |
| <b>FUND EQUITY/NET POSITION:</b>      |  |                       |                      |                      |                       |
| Beginning of year                     |  | 16,845,531            | 16,845,531           | 16,845,531           |                       |
| End of year                           |  | <b>\$ 9,127,065</b>   | <b>\$ 15,866,178</b> | <b>\$ 17,688,066</b> |                       |