

Lake Technical College, Inc.
Begining Budget - Fund 100
Fiscal Year 2022-23

| | | <u>Actual</u> | <u>2022 Final Budget</u> | <u>Increase/ Decrease</u> | <u>Beginning Budget</u> |
|--|--|-----------------------|------------------------------|-------------------------------|-----------------------------|
| 100 - Current Operating Budget | | | | | |
| Revenues | | | | | |
| 100.9999.40002 | NSF Checks | \$70.00 | \$70.00 | (\$70.00) | \$0.00 |
| 100.9999.43199 | Miscellaneous Federal Direct | \$3,887.00 | \$3,887.00 | \$113.00 | \$4,000.00 |
| 100.9999.43310 | FEFP - FTE | \$140,209.00 | \$140,209.00 | \$9,791.00 | \$150,000.00 |
| 100.9999.43315 | Workforce Development Funding | \$4,755,613.00 | \$4,755,613.00 | \$647,045.00 | \$5,402,658.00 |
| 100.9999.43399 | Other Miscellaneous State Revenues | \$32,623.62 | \$32,623.62 | (\$32,623.62) | \$0.00 |
| 100.9999.43431 | Investment Income | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 100.9999.43440 | Gifts, Grants, & Bequests | \$135,665.51 | \$135,665.51 | (\$134,665.51) | \$1,000.00 |
| 100.9999.43461 | Adult General Educational Fees | \$30,480.00 | \$30,480.00 | (\$480.00) | \$30,000.00 |
| 100.9999.43462 | Postsecondary Course Fees | \$1,246,524.38 | \$1,246,524.38 | \$153,475.62 | \$1,400,000.00 |
| 100.9999.43463 | Postsecondary Course Fees CWE | \$62,208.00 | \$62,208.00 | \$3,872.00 | \$66,080.00 |
| 100.9999.43464 | Capital Improvement Fee | \$69,668.78 | \$69,668.78 | \$331.22 | \$70,000.00 |
| 100.9999.43465 | Lab Fees | \$603,971.34 | \$603,971.34 | \$11,028.66 | \$615,000.00 |
| 100.9999.43467 | Assessment Fees | \$19,816.50 | \$19,816.50 | \$183.50 | \$20,000.00 |
| 100.9999.43469 | Other Student Fees | \$423,987.31 | \$423,987.31 | (\$23,987.31) | \$400,000.00 |
| 100.9999.43470 | Facility Fees | \$52,483.83 | \$52,483.83 | \$2,516.17 | \$55,000.00 |
| 100.9999.43474 | Tech Fees | \$69,531.24 | \$69,531.24 | \$468.76 | \$70,000.00 |
| 100.9999.43493 | Sale of Junk | \$20,037.15 | \$20,037.15 | (\$37.15) | \$20,000.00 |
| 100.9999.43495 | Other Miscellaneous - Local Sources | \$14,251.58 | \$14,251.58 | (\$4,251.58) | \$10,000.00 |
| 100.9999.43496 | Cash Deposit Over/Under | (\$194.95) | (\$194.95) | \$194.95 | \$0.00 |
| 100.9999.43497 | Pell Returns | \$6,080.67 | \$6,080.67 | (\$4,880.67) | \$1,200.00 |
| 100.9999.43510 | Fee Based Tuition | \$504,369.46 | \$504,369.46 | (\$4,369.46) | \$500,000.00 |
| 100.9999.43522 | Bookstore | \$189.97 | \$189.97 | (\$189.97) | \$0.00 |
| 100.9999.43527 | Coffee Committee | \$225.00 | \$225.00 | (\$225.00) | \$0.00 |
| Totals for Function(s) 9999 - General: | | \$8,191,698.39 | \$8,191,698.39 | \$623,239.61 | \$8,814,938.00 |
| Total Revenues | | \$8,191,698.39 | \$8,191,698.39 | \$623,239.61 | \$8,814,938.00 |
| Expenses | | | | | |
| 100.5302.50120 | Instructor Salaries | \$1,647,378.18 | \$1,647,378.18 | \$93,778.30 | \$1,741,156.48 |
| 100.5302.50130 | Other Certified Salary | \$72,285.09 | \$72,285.09 | (\$151.75) | \$72,133.34 |
| 100.5302.50150 | Aide Salary | \$19,059.12 | \$19,059.12 | \$1,143.55 | \$20,202.67 |
| 100.5302.50160 | Other Support Personnel Salary | \$18,626.52 | \$18,626.52 | \$1,117.59 | \$19,744.11 |
| 100.5302.50192 | Other Supplements | \$11,335.59 | \$11,335.59 | \$2,774.41 | \$14,110.00 |
| 100.5302.50193 | Extra Duty Pay Instructional | \$16,933.62 | \$16,933.62 | (\$16,933.62) | \$0.00 |
| 100.5302.50195 | Terminal Leave Pay | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 100.5302.50210 | Retirement | \$203,856.98 | \$203,856.98 | \$26,073.77 | \$229,930.75 |
| 100.5302.50220 | FICA | \$138,408.61 | \$138,408.61 | \$11,106.99 | \$149,515.60 |
| 100.5302.50230 | Group Insurance | \$219,162.97 | \$219,162.97 | \$31,698.78 | \$250,861.75 |
| 100.5302.50240 | Workers' Comp. | \$15,003.43 | \$15,003.43 | (\$442.69) | \$14,560.74 |
| 100.5302.50250 | Unemployment Comp. | \$0.00 | \$0.00 | \$2,000.00 | \$2,000.00 |
| 100.5302.50310 | Professional & Technical Services | \$211,000.00 | \$211,000.00 | \$1,500.00 | \$212,500.00 |
| 100.5302.50319 | Technology-Related Professional and Technical Services | \$0.00 | \$0.00 | \$2,000.00 | \$2,000.00 |
| 100.5302.50330 | In-County Travel | \$74.88 | \$74.88 | \$1,020.12 | \$1,095.00 |
| 100.5302.50331 | Out of County Travel | \$5,435.54 | \$5,435.54 | \$3,314.46 | \$8,750.00 |
| 100.5302.50332 | Out of State Travel | \$0.00 | \$0.00 | \$4,300.00 | \$4,300.00 |
| 100.5302.50350 | Repairs & Maintenance | \$51,907.36 | \$51,907.36 | \$35,442.64 | \$87,350.00 |
| 100.5302.50359 | Technology-Related Repairs and Maint. | \$0.00 | \$0.00 | \$0.00 | \$0.00 |

| | | Actual | 2022 Final Budget | Increase/Decrease | Beginning Budget |
|--|-------------------------------|----------------|-------------------|-------------------|------------------|
| 100.5302.50360 | Rentals | \$35,664.21 | \$35,664.21 | (\$19,908.21) | \$15,756.00 |
| 100.5302.50369 | Technology- Related Rentals | \$48.00 | \$48.00 | (\$48.00) | \$0.00 |
| 100.5302.50370 | Communications | \$59.70 | \$59.70 | \$155.30 | \$215.00 |
| 100.5302.50382 | Water & Sewer | \$18,119.96 | \$18,119.96 | (\$3,369.96) | \$14,750.00 |
| 100.5302.50390 | Other Purchased Svcs | \$40,256.48 | \$40,256.48 | (\$21,706.48) | \$18,550.00 |
| 100.5302.50420 | Bottled Gas | \$0.00 | \$0.00 | \$12,750.00 | \$12,750.00 |
| 100.5302.50450 | Gasoline | \$0.00 | \$0.00 | \$1,760.00 | \$1,760.00 |
| 100.5302.50460 | Diesel Fuel | \$510.68 | \$510.68 | (\$50.68) | \$460.00 |
| 100.5302.50510 | Supplies | \$50,263.43 | \$50,263.43 | \$18,236.57 | \$68,500.00 |
| 100.5302.50511 | Supplies - Students | \$536,840.02 | \$536,840.02 | (\$1,883.02) | \$534,957.00 |
| 100.5302.50519 | Technology- Related Supplies | \$329.92 | \$329.92 | \$170.08 | \$500.00 |
| 100.5302.50520 | Textbooks | \$84.00 | \$84.00 | (\$84.00) | \$0.00 |
| 100.5302.50540 | Oil and Grease | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 100.5302.50550 | Repair Parts | \$44.95 | \$44.95 | \$1,255.05 | \$1,300.00 |
| 100.5302.50560 | Tires and Tubes | \$285.78 | \$285.78 | \$1,314.22 | \$1,600.00 |
| 100.5302.50610 | Classroom Reference Textbook | \$3,923.44 | \$3,923.44 | (\$1,723.44) | \$2,200.00 |
| 100.5302.50641 | Capitalized Equipt | \$150.94 | \$150.94 | (\$150.94) | \$0.00 |
| 100.5302.50642 | Non-Capitalized Equipment | \$3,947.68 | \$3,947.68 | (\$3,447.68) | \$500.00 |
| 100.5302.50644 | Non-Capitalized Computer Hdwe | \$2,996.36 | \$2,996.36 | (\$1,358.36) | \$1,638.00 |
| 100.5302.50692 | Non-Capitalized Software | \$184.20 | \$184.20 | \$415.80 | \$600.00 |
| 100.5302.50730 | Dues & Fees | \$221.53 | \$221.53 | \$14,767.47 | \$14,989.00 |
| 100.5302.50750 | Other Personal Svcs | \$12,505.85 | \$12,505.85 | (\$12,505.85) | \$0.00 |
| 100.5302.50752 | Adult Part Time Salary | \$426,990.50 | \$426,990.50 | \$106,710.50 | \$533,701.00 |
| 100.5302.50753 | Bonus | \$17,500.00 | \$17,500.00 | (\$17,500.00) | \$0.00 |
| 100.5302.50790 | Miscellaneous Expense | \$86.87 | \$86.87 | \$13.13 | \$100.00 |
| Totals for Function(s) 5302 - Vocational Adult Prep: | | \$3,781,482.39 | \$3,781,482.39 | \$273,554.05 | \$4,055,036.44 |
| 100.5303.50220 | FICA | \$281.55 | \$281.55 | \$23.45 | \$305.00 |
| 100.5303.50240 | Workers' Comp. | \$118.48 | \$118.48 | \$9.52 | \$128.00 |
| 100.5303.50250 | Unemployment | \$18,168.00 | \$18,168.00 | (\$18,168.00) | \$0.00 |
| 100.5303.50752 | Adult Part Time Salary | \$1,250.00 | \$1,250.00 | \$19,750.00 | \$21,000.00 |
| Totals for Function(s) 5303 - Vocational Adult Supplemental: | | \$19,818.03 | \$19,818.03 | \$1,614.97 | \$21,433.00 |
| 100.5400.50110 | Administrator Salary | \$77,957.58 | \$77,957.58 | \$6,000.00 | \$83,957.58 |
| 100.5400.50120 | Classroom Teacher Salary | \$48,446.39 | \$48,446.39 | (\$388.50) | \$48,057.89 |
| 100.5400.50130 | Other Certified Salary | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 100.5400.50195 | Terminal Pay | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 100.5400.50210 | Retirement | \$13,676.93 | \$13,676.93 | \$2,046.11 | \$15,723.04 |
| 100.5400.50220 | FICA | \$8,912.25 | \$8,912.25 | \$1,186.93 | \$10,099.18 |
| 100.5400.50230 | Group Insurance | \$17,152.80 | \$17,152.80 | \$0.14 | \$17,152.94 |
| 100.5400.50240 | Workers' Comp. | \$955.33 | \$955.33 | (\$150.04) | \$805.29 |
| 100.5400.50250 | Unemployment Comp. | (\$128.00) | (\$128.00) | \$1,128.00 | \$1,000.00 |
| 100.5400.50330 | In-County Travel | \$0.00 | \$0.00 | \$400.00 | \$400.00 |
| 100.5400.50331 | Out of County Travel | \$2,705.03 | \$2,705.03 | (\$1,205.03) | \$1,500.00 |
| 100.5400.50370 | Communications | \$39.75 | \$39.75 | (\$39.75) | \$0.00 |
| 100.5400.50390 | Other Purchased Svcs | \$2,393.95 | \$2,393.95 | (\$2,393.95) | \$0.00 |
| 100.5400.50510 | Supplies | \$0.00 | \$0.00 | \$600.00 | \$600.00 |
| 100.5400.50730 | Dues & Fees | \$2,480.00 | \$2,480.00 | \$1,020.00 | \$3,500.00 |
| 100.5400.50752 | Adult Part Time Salary | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 100.5400.50790 | Miscellaneous Expense | \$96.06 | \$96.06 | \$103.94 | \$200.00 |
| Totals for Function(s) 5400 - Adult General: | | \$174,688.07 | \$174,688.07 | \$8,307.85 | \$182,995.92 |
| 100.5900.50120 | Instructor Salary | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 100.5900.50210 | Retirement | \$18.17 | \$18.17 | (\$18.17) | \$0.00 |
| 100.5900.50220 | FICA | \$2,911.58 | \$2,911.58 | (\$378.58) | \$2,533.00 |
| 100.5900.50240 | Workers' Comp. | \$1,220.52 | \$1,220.52 | (\$155.52) | \$1,065.00 |
| 100.5900.50250 | Unemployment Comp. | \$0.00 | \$0.00 | \$0.00 | \$0.00 |

| | | Actual | 2022 Final Budget | Increase/ Decrease | Beginning Budget |
|--|-----------------------------------|--------------|----------------------|-----------------------|---------------------|
| 100.5900.50310 | Professional & Technical Services | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 100.5900.50330 | In-County Travel | \$0.00 | \$0.00 | \$62.00 | \$62.00 |
| 100.5900.50331 | Out of County Travel | \$77.81 | \$77.81 | (\$77.81) | \$0.00 |
| 100.5900.50350 | Repairs & Maintenance | \$9,083.88 | \$9,083.88 | \$916.12 | \$10,000.00 |
| 100.5900.50360 | Rentals | \$26,654.05 | \$26,654.05 | \$13,345.95 | \$40,000.00 |
| 100.5900.50370 | Communications | \$116.19 | \$116.19 | \$33.81 | \$150.00 |
| 100.5900.50381 | Garbage | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 100.5900.50382 | Water & Sewer | \$29,049.10 | \$29,049.10 | (\$8,049.10) | \$21,000.00 |
| 100.5900.50390 | Other Purchased Svcs | \$6,193.74 | \$6,193.74 | (\$1,893.74) | \$4,300.00 |
| 100.5900.50450 | Gasoline | \$0.00 | \$0.00 | \$1,300.00 | \$1,300.00 |
| 100.5900.50460 | Diesel Fuel | \$510.65 | \$510.65 | \$1,489.35 | \$2,000.00 |
| 100.5900.50510 | Supplies | \$7,076.05 | \$7,076.05 | \$123.95 | \$7,200.00 |
| 100.5900.50511 | Supplies - Students | \$55,669.17 | \$55,669.17 | (\$4,669.17) | \$51,000.00 |
| 100.5900.50550 | Repair Parts | \$354.16 | \$354.16 | \$645.84 | \$1,000.00 |
| 100.5900.50642 | Non-Capitalized Equipment | \$2,009.13 | \$2,009.13 | (\$2,009.13) | \$0.00 |
| 100.5900.50730 | Dues & Fees | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 100.5900.50752 | Adult Part Time Salary | \$190,341.00 | \$190,341.00 | (\$15,731.00) | \$174,610.00 |
| 100.5900.50753 | Bonus | \$9,750.00 | \$9,750.00 | (\$9,750.00) | \$0.00 |
| Totals for Function(s) 5900 - Other Instruction - Fee Based: | | \$341,035.20 | \$341,035.20 | (\$24,815.20) | \$316,220.00 |
| 100.6120.50130 | Other Certified Salary | \$92,655.97 | \$92,655.97 | \$29,777.19 | \$122,433.16 |
| 100.6120.50150 | Aide Salary | \$29,366.08 | \$29,366.08 | (\$29,366.08) | \$0.00 |
| 100.6120.50160 | Other Support Personnel Salary | \$306,992.74 | \$306,992.74 | \$129,514.64 | \$436,507.38 |
| 100.6120.50195 | Terminal Pay | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 100.6120.50210 | Retirement | \$48,627.56 | \$48,627.56 | \$17,942.26 | \$66,569.82 |
| 100.6120.50220 | FICA | \$31,867.27 | \$31,867.27 | \$10,891.68 | \$42,758.95 |
| 100.6120.50230 | Group Insurance | \$91,335.71 | \$91,335.71 | \$28,734.87 | \$120,070.58 |
| 100.6120.50240 | Workers' Comp. | \$2,617.15 | \$2,617.15 | \$792.39 | \$3,409.54 |
| 100.6120.50330 | In-County Travel | \$0.00 | \$0.00 | \$200.00 | \$200.00 |
| 100.6120.50331 | Out of County Travel | \$5,550.00 | \$5,550.00 | (\$450.00) | \$5,100.00 |
| 100.6120.50335 | Conference Registration | \$225.00 | \$225.00 | (\$225.00) | \$0.00 |
| 100.6120.50350 | Repairs & Maintenance | \$0.00 | \$0.00 | \$1,500.00 | \$1,500.00 |
| 100.6120.50360 | Rentals | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 100.6120.50390 | Other Purchased Svcs | \$23,063.51 | \$23,063.51 | \$16,436.49 | \$39,500.00 |
| 100.6120.50510 | Supplies | \$10,275.49 | \$10,275.49 | (\$2,275.49) | \$8,000.00 |
| 100.6120.50642 | Non-Capitalized Equipment | \$802.17 | \$802.17 | (\$802.17) | \$0.00 |
| 100.6120.50730 | Dues & Fees | \$1,594.00 | \$1,594.00 | \$1,406.00 | \$3,000.00 |
| 100.6120.50750 | Other Personal Svcs | \$536.25 | \$536.25 | \$5,463.75 | \$6,000.00 |
| 100.6120.50753 | Bonus | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Totals for Function(s) 6120 - Guidance Services: | | \$645,508.90 | \$645,508.90 | \$209,540.53 | \$855,049.43 |
| 100.6300.50130 | Other Certified Salary | \$65,903.57 | \$65,903.57 | (\$0.62) | \$65,902.95 |
| 100.6300.50192 | Other Supplements | \$0.00 | \$0.00 | \$1,796.00 | \$1,796.00 |
| 100.6300.50193 | Extra Duty Pay Instructional | \$533.55 | \$533.55 | (\$533.55) | \$0.00 |
| 100.6300.50210 | Retirement | \$7,188.46 | \$7,188.46 | \$660.58 | \$7,849.04 |
| 100.6300.50220 | FICA | \$4,983.16 | \$4,983.16 | \$58.42 | \$5,041.58 |
| 100.6300.50230 | Group Insurance | \$8,576.40 | \$8,576.40 | \$0.07 | \$8,576.47 |
| 100.6300.50240 | Workers' Comp. | \$405.24 | \$405.24 | (\$3.23) | \$402.01 |
| 100.6300.50330 | In-County Travel | \$0.00 | \$0.00 | \$200.00 | \$200.00 |
| 100.6300.50331 | Out of County Travel | \$1,116.56 | \$1,116.56 | \$883.44 | \$2,000.00 |
| 100.6300.50360 | Rentals | \$2,867.25 | \$2,867.25 | (\$2,867.25) | \$0.00 |
| 100.6300.50369 | Technology Related Rentals | \$0.00 | \$0.00 | \$3,200.00 | \$3,200.00 |
| 100.6300.50370 | Communications | \$225.00 | \$225.00 | (\$125.00) | \$100.00 |
| 100.6300.50390 | Other Purchased Svcs | \$473.60 | \$473.60 | (\$73.60) | \$400.00 |
| 100.6300.50510 | Supplies | \$2,875.25 | \$2,875.25 | (\$2,075.25) | \$800.00 |
| 100.6300.50511 | Supplies - Students | \$38.95 | \$38.95 | (\$38.95) | \$0.00 |
| 100.6300.50519 | Technology- Related Supplies | \$332.02 | \$332.02 | \$667.98 | \$1,000.00 |

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|---|--|----------------|------------------------------|-------------------------------|-----------------------------|
| 100.6300.50610 | Classroom Reference Textbook | \$0.00 | \$0.00 | \$200.00 | \$200.00 |
| 100.6300.50644 | Non-Capitalized Computer Hdwe | \$0.00 | \$0.00 | \$500.00 | \$500.00 |
| 100.6300.50730 | Dues and Fees | \$150.00 | \$150.00 | \$200.00 | \$350.00 |
| 100.6300.50753 | Bonus | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 100.6300.50790 | Miscellaneous Expense | \$128.30 | \$128.30 | \$371.70 | \$500.00 |
| Totals for Function(s) 6300 - Inst & Curriculum Dev Svcs: | | \$95,797.31 | \$95,797.31 | \$3,020.74 | \$98,818.05 |
| 100.6500.50130 | Other Certified Salary | \$81,709.80 | \$81,709.80 | \$0.01 | \$81,709.81 |
| 100.6500.50160 | Other Support Personnel Salary | \$54,083.12 | \$54,083.12 | \$3,244.99 | \$57,328.11 |
| 100.6500.50192 | Other Supplements | \$0.00 | \$0.00 | \$950.00 | \$950.00 |
| 100.6500.50210 | Retirement | \$20,837.30 | \$20,837.30 | \$5,023.75 | \$25,861.05 |
| 100.6500.50220 | FICA | \$10,256.46 | \$10,256.46 | \$379.94 | \$10,636.40 |
| 100.6500.50230 | Group Insurance | \$17,152.80 | \$17,152.80 | \$0.14 | \$17,152.94 |
| 100.6500.50240 | Workers' Comp. | \$3,478.50 | \$3,478.50 | (\$2,630.37) | \$848.13 |
| 100.6500.50753 | Bonus | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Totals for Function(s) 6500 - Instructional Related Technology: | | \$187,517.98 | \$187,517.98 | \$6,968.46 | \$194,486.44 |
| 100.7100.50310 | Professional & Technical Services | \$37,297.50 | \$37,297.50 | (\$2,297.50) | \$35,000.00 |
| 100.7100.50320 | Bond & Insurance Premiums | \$69,059.00 | \$69,059.00 | \$5,941.00 | \$75,000.00 |
| Totals for Function(s) 7100 - Board: | | \$106,356.50 | \$106,356.50 | \$3,643.50 | \$110,000.00 |
| 100.7300.50110 | Administrator Salary | \$383,108.86 | \$383,108.86 | \$31,948.16 | \$415,057.02 |
| 100.7300.50117 | Administrator Salary - Performance Pay | \$8,000.00 | \$8,000.00 | (\$8,000.00) | \$0.00 |
| 100.7300.50160 | Other Support Personnel Salary | \$306,183.31 | \$306,183.31 | (\$47,617.58) | \$258,565.73 |
| 100.7300.50192 | Other Supplements | \$13,725.30 | \$13,725.30 | (\$13,725.30) | \$0.00 |
| 100.7300.50193 | Extra Duty Pay Instructional | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 100.7300.50210 | Retirement | \$103,104.74 | \$103,104.74 | (\$19,192.36) | \$83,912.38 |
| 100.7300.50220 | FICA | \$50,752.15 | \$50,752.15 | \$779.99 | \$51,532.14 |
| 100.7300.50230 | Group Insurance | \$85,764.00 | \$85,764.00 | (\$6,431.65) | \$79,332.35 |
| 100.7300.50240 | Workers' Comp. | \$4,337.64 | \$4,337.64 | (\$228.54) | \$4,109.10 |
| 100.7300.50310 | Professional & Technical Services | \$24,065.00 | \$24,065.00 | \$935.00 | \$25,000.00 |
| 100.7300.50320 | Bond & Insurance Premiums | \$542.00 | \$542.00 | (\$42.00) | \$500.00 |
| 100.7300.50330 | In-County Travel | \$138.23 | \$138.23 | \$361.77 | \$500.00 |
| 100.7300.50331 | Out of County Travel | \$9,867.76 | \$9,867.76 | (\$1,867.76) | \$8,000.00 |
| 100.7300.50332 | Out of State Travel | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 100.7300.50350 | Repairs & Maintenance | \$1,090.56 | \$1,090.56 | \$2,409.44 | \$3,500.00 |
| 100.7300.50360 | Rentals | \$426.26 | \$426.26 | \$11,673.74 | \$12,100.00 |
| 100.7300.50369 | Technology- Related Rentals | \$41.09 | \$41.09 | (\$41.09) | \$0.00 |
| 100.7300.50370 | Communications | \$2,269.60 | \$2,269.60 | (\$2,119.60) | \$150.00 |
| 100.7300.50390 | Other Purchased Svcs | \$10,228.84 | \$10,228.84 | \$42,171.16 | \$52,400.00 |
| 100.7300.50450 | Gasoline | \$114.02 | \$114.02 | (\$114.02) | \$0.00 |
| 100.7300.50510 | Supplies | \$14,771.91 | \$14,771.91 | \$228.09 | \$15,000.00 |
| 100.7300.50550 | Repair Parts | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 100.7300.50641 | Capitalized Equipment | \$3,295.00 | \$3,295.00 | (\$3,295.00) | \$0.00 |
| 100.7300.50642 | Non-Capitalized Equipment | \$964.84 | \$964.84 | \$535.16 | \$1,500.00 |
| 100.7300.50643 | Capitalized Computer Hdwe | \$0.00 | \$0.00 | \$1,500.00 | \$1,500.00 |
| 100.7300.50644 | Non-Capitalized Computer Hdwe | \$1,554.78 | \$1,554.78 | \$945.22 | \$2,500.00 |
| 100.7300.50652 | Other Vehicles | \$26,033.00 | \$26,033.00 | (\$26,033.00) | \$0.00 |
| 100.7300.50730 | Dues & Fees | \$18,839.84 | \$18,839.84 | \$1,160.16 | \$20,000.00 |
| 100.7300.50753 | Bonus | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 100.7300.50790 | Miscellaneous Expense | \$37,245.25 | \$37,245.25 | \$27,754.75 | \$65,000.00 |
| Totals for Function(s) 7300 - School Administration: | | \$1,106,463.98 | \$1,106,463.98 | (\$6,305.26) | \$1,100,158.72 |
| 100.7500.50160 | Other Support Personnel Salary | \$238,875.24 | \$238,875.24 | \$138,165.15 | \$377,040.39 |
| 100.7500.50195 | Terminal Pay | \$25,846.38 | \$25,846.38 | (\$25,846.38) | \$0.00 |
| 100.7500.50210 | Retirement | \$17,370.30 | \$17,370.30 | \$27,535.21 | \$44,905.51 |
| 100.7500.50220 | FICA | \$35,316.04 | \$35,316.04 | (\$6,472.45) | \$28,843.59 |

| | | Actual | 2022 Final Budget | Increase/ Decrease | Beginning Budget |
|---|-----------------------------------|----------------|------------------------------|-------------------------------|-----------------------------|
| 100.7500.50230 | Group Insurance | \$1,457.42 | \$1,457.42 | \$58,577.87 | \$60,035.29 |
| 100.7500.50240 | Workers' Comp. | \$4,281.93 | \$4,281.93 | (\$1,981.98) | \$2,299.95 |
| 100.7500.50360 | Rentals | \$4,853.27 | \$4,853.27 | (\$4,853.27) | \$0.00 |
| 100.7500.50369 | Technology- Related Rentals | \$1,345.06 | \$1,345.06 | \$2,654.94 | \$4,000.00 |
| 100.7500.50390 | Other Purchased Svcs | \$234.00 | \$234.00 | \$4,766.00 | \$5,000.00 |
| 100.7500.50510 | Supplies | \$271.68 | \$271.68 | \$1,228.32 | \$1,500.00 |
| 100.7500.50691 | Capitalized Software | \$9,852.00 | \$9,852.00 | \$148.00 | \$10,000.00 |
| 100.7500.50730 | Dues & Fees | \$41,600.37 | \$41,600.37 | \$3,399.63 | \$45,000.00 |
| 100.7500.50753 | Bonus | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Totals for Function(s) 7500 - Fiscal Services: | | \$381,303.69 | \$381,303.69 | \$197,321.04 | \$578,624.73 |
| 100.7720.50310 | Professional & Technical Services | \$3,597.60 | \$3,597.60 | \$2,402.40 | \$6,000.00 |
| 100.7720.50330 | In-County Travel | \$34.11 | \$34.11 | \$265.89 | \$300.00 |
| 100.7720.50331 | Out of County Travel | \$51.21 | \$51.21 | \$48.79 | \$100.00 |
| 100.7720.50360 | Rentals | \$11,340.00 | \$11,340.00 | \$1,660.00 | \$13,000.00 |
| 100.7720.50370 | Communications | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 100.7720.50390 | Other Purchased Svcs | \$29,417.76 | \$29,417.76 | (\$3,417.76) | \$26,000.00 |
| 100.7720.50510 | Supplies | \$8,074.69 | \$8,074.69 | \$1,925.31 | \$10,000.00 |
| 100.7720.50730 | Dues & Fees | \$5,977.50 | \$5,977.50 | \$522.50 | \$6,500.00 |
| Totals for Function(s) 7720 - Information Svcs: | | \$58,492.87 | \$58,492.87 | \$3,407.13 | \$61,900.00 |
| 100.7730.50220 | FICA | \$14.96 | \$14.96 | (\$14.96) | \$0.00 |
| 100.7730.50240 | Workers' Comp. | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 100.7730.50753 | Bonus | \$200.00 | \$200.00 | (\$200.00) | \$0.00 |
| Totals for Function(s) 7730 - Personnel Services: | | \$214.96 | \$214.96 | (\$214.96) | \$0.00 |
| 100.7900.50160 | Other Support Personnel Salary | \$135,126.08 | \$135,126.08 | \$24,635.91 | \$159,761.99 |
| 100.7900.50192 | Other Supplements | \$6,000.00 | \$6,000.00 | \$0.00 | \$6,000.00 |
| 100.7900.50195 | Terminal Pay | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 100.7900.50210 | Retirement | \$10,840.36 | \$10,840.36 | \$8,187.29 | \$19,027.65 |
| 100.7900.50220 | FICA | \$10,765.59 | \$10,765.59 | \$1,456.20 | \$12,221.79 |
| 100.7900.50230 | Group Insurance | \$16,403.39 | \$16,403.39 | \$749.55 | \$17,152.94 |
| 100.7900.50240 | Workers' Comp. | \$4,048.53 | \$4,048.53 | \$4,754.36 | \$8,802.89 |
| 100.7900.50310 | Professional & Technical Services | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 100.7900.50320 | Bond & Insurance Premiums | \$134,667.00 | \$134,667.00 | (\$64,667.00) | \$70,000.00 |
| 100.7900.50330 | In-County Travel | \$0.00 | \$0.00 | \$200.00 | \$200.00 |
| 100.7900.50350 | Repairs & Maintenance | \$70,225.80 | \$70,225.80 | (\$10,225.80) | \$60,000.00 |
| 100.7900.50360 | Rentals | \$2,033.46 | \$2,033.46 | (\$2,033.46) | \$0.00 |
| 100.7900.50369 | Technology- Related Rentals | \$0.00 | \$0.00 | \$500.00 | \$500.00 |
| 100.7900.50370 | Communications | \$45,646.24 | \$45,646.24 | (\$646.24) | \$45,000.00 |
| 100.7900.50371 | Dedicated Phone-Energy Mgmt | \$2,608.70 | \$2,608.70 | \$391.30 | \$3,000.00 |
| 100.7900.50381 | Garbage | \$24,436.44 | \$24,436.44 | \$8,663.56 | \$33,100.00 |
| 100.7900.50382 | Water & Sewer | \$38,682.59 | \$38,682.59 | \$32,117.41 | \$70,800.00 |
| 100.7900.50390 | Other Purchased Svcs | \$343,734.92 | \$343,734.92 | \$6,265.08 | \$350,000.00 |
| 100.7900.50410 | Natural Gas | \$6,297.47 | \$6,297.47 | \$702.53 | \$7,000.00 |
| 100.7900.50430 | Electricity | \$231,021.93 | \$231,021.93 | \$18,978.07 | \$250,000.00 |
| 100.7900.50450 | Gasoline | \$56,489.44 | \$56,489.44 | (\$8,989.44) | \$47,500.00 |
| 100.7900.50510 | Supplies | \$12,100.00 | \$12,100.00 | (\$4,600.00) | \$7,500.00 |
| 100.7900.50550 | Repair Parts | \$2,287.53 | \$2,287.53 | (\$2,287.53) | \$0.00 |
| 100.7900.50560 | Tires & Tubes | \$225.35 | \$225.35 | (\$225.35) | \$0.00 |
| 100.7900.50641 | Capitalized Equipmt | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 100.7900.50642 | Non-Capitalized Equipment | \$0.00 | \$0.00 | \$2,000.00 | \$2,000.00 |
| 100.7900.50753 | Bonus | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Totals for Function(s) 7900 - Operation of Plant: | | \$1,153,640.82 | \$1,153,640.82 | \$15,926.44 | \$1,169,567.26 |
| 100.8100.50160 | Other Support Personnel Salary | \$32,445.92 | \$32,445.92 | \$1,946.76 | \$34,392.68 |
| 100.8100.50210 | Retirement | \$3,510.68 | \$3,510.68 | \$585.49 | \$4,096.17 |

| | | <u>Actual</u> | <u>2022 Final Budget</u> | <u>Increase/ Decrease</u> | <u>Beginning Budget</u> |
|---|-----------------|---------------|------------------------------|-------------------------------|-----------------------------|
| 100.8100.50220 | FICA | \$2,453.49 | \$2,453.49 | \$177.55 | \$2,631.04 |
| 100.8100.50230 | Group Insurance | \$8,576.40 | \$8,576.40 | \$0.07 | \$8,576.47 |
| 100.8100.50240 | Workers' Comp. | \$1,787.75 | \$1,787.75 | \$107.29 | \$1,895.04 |
| 100.8100.50753 | Bonus | \$7.97 | \$7.97 | (\$7.97) | \$0.00 |
| Totals for Function(s) 8100 - Maintenance of Plant: | | \$48,782.21 | \$48,782.21 | \$2,817.16 | \$51,591.40 |

| | | | | | |
|-----------------------|--|------------------------------|------------------------------|----------------------------|------------------------------|
| Total Expenses | | <u>\$8,101,102.91</u> | <u>\$8,101,102.91</u> | <u>\$694,786.45</u> | <u>\$8,795,881.39</u> |
|-----------------------|--|------------------------------|------------------------------|----------------------------|------------------------------|

| | | | | | |
|-------------------------------|--|-----------------------|-----------------------|--|-----------------------|
| BEGINNING FUND BALANCE | | \$3,875,640.83 | \$3,875,640.83 | | \$4,168,825.31 |
|-------------------------------|--|-----------------------|-----------------------|--|-----------------------|

| | | | | | |
|------------------------------|--|--------------------|--------------------|--|--------------------|
| NET SURPLUS/(DEFICIT) | | \$90,595.48 | \$90,595.48 | | \$19,056.61 |
|------------------------------|--|--------------------|--------------------|--|--------------------|

| | | | | | |
|---------------------------------------|--|---------------------|---------------------|--|---------------|
| TRANSFER TO/(FROM) OTHER FUNDS | | \$202,589.00 | \$202,589.00 | | \$0.00 |
|---------------------------------------|--|---------------------|---------------------|--|---------------|

| | | | | | |
|----------------------------|--|------------------------------|------------------------------|--|------------------------------|
| ENDING FUND BALANCE | | <u>\$4,168,825.31</u> | <u>\$4,168,825.31</u> | | <u>\$4,187,881.92</u> |
|----------------------------|--|------------------------------|------------------------------|--|------------------------------|

Lake Technical College, Inc.
Beginning Budget - Fund 110
Fiscal Year 2022-2023

| | | Actual | Increase/ Decrease | 2022 Final Budget | Increase/ Decrease | Beginning Budget |
|-------------------------------|-------------------------------------|---------------------|-----------------------|----------------------|-----------------------|-----------------------|
| Revenues | | | | | | |
| 110.9999.43317 | Performance Based Incentives | \$374,000.00 | (\$4,000.00) | \$374,000.00 | \$30,000.00 | \$404,000.00 |
| Total Revenues | | \$374,000.00 | (\$4,000.00) | \$374,000.00 | \$30,000.00 | \$404,000.00 |
| Expenses | | | | | | |
| 110.5302.50350 | Repairs & Maintenance | \$5,522.37 | | \$5,522.37 | (\$5,522.37) | \$0.00 |
| 110.5302.50390 | Other Purchased Svcs | \$9,282.00 | \$5,282.00 | \$9,282.00 | (\$9,282.00) | \$0.00 |
| 110.5302.50510 | Supplies | \$39,899.64 | \$37,899.64 | \$39,899.64 | (\$39,899.64) | \$0.00 |
| 110.5302.50511 | Supplies - Students | \$2,940.00 | \$2,940.00 | \$2,940.00 | (\$2,940.00) | \$0.00 |
| 110.5302.50512 | Testing Fees- Student | \$1,254.00 | \$1,254.00 | \$1,254.00 | (\$1,254.00) | \$0.00 |
| 110.5302.50641 | Capitalized Equipt | \$46,090.11 | (\$153,909.89) | \$46,090.11 | (\$46,090.11) | \$0.00 |
| 110.5302.50642 | Non-Capitalized Equipment | \$14,292.04 | (\$10,707.96) | \$14,292.04 | \$85,707.96 | \$100,000.00 |
| 110.5302.50652 | Vehicles | \$0.00 | | \$0.00 | \$300,000.00 | \$300,000.00 |
| 110.5302.50671 | Improvements Other than Bldgs, Cap. | \$0.00 | | \$0.00 | \$275,000.00 | \$275,000.00 |
| 110.5302.50730 | Dues and Fees | \$510.00 | | \$510.00 | (\$510.00) | \$0.00 |
| 110.7900.50350 | Repairs & Maintenance | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 110.7900.50390 | Other Purchased Svcs | \$13,354.08 | (\$16,645.92) | \$13,354.08 | (\$13,354.08) | \$0.00 |
| 110.7900.50510 | Supplies | \$155.13 | (\$12,844.87) | \$155.13 | (\$155.13) | \$0.00 |
| 110.7900.50641 | Capitalized Equipt | \$0.00 | (\$25,000.00) | \$0.00 | \$0.00 | \$0.00 |
| 110.7900.50642 | Non-Capitalized Equipment | \$654.78 | (\$27,345.22) | \$654.78 | (\$654.78) | \$0.00 |
| 110.7900.50643 | Capitalized Computer Hdwe | \$0.00 | (\$10,000.00) | \$0.00 | \$0.00 | \$0.00 |
| 110.7900.50644 | Non-Capitalized Computer Hdwe | \$0.00 | (\$30,000.00) | \$0.00 | \$0.00 | \$0.00 |
| 110.7900.50652 | Automobile | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 110.7900.50671 | Improvements Other than Bldgs, Cap. | \$0.00 | (\$11,000.00) | \$0.00 | \$0.00 | \$0.00 |
| Total Expenses | | \$133,954.15 | (\$250,078.22) | \$133,954.15 | \$541,045.85 | \$675,000.00 |
| BEGINNING FUND BALANCE | | \$452,925.08 | \$335,833.93 | \$452,925.08 | | \$692,970.93 |
| NET SURPLUS/(DEFICIT) | | \$240,045.85 | (\$15,373.85) | \$240,045.85 | | (\$271,000.00) |
| ENDING FUND BALANCE | | \$692,970.93 | \$320,460.08 | \$692,970.93 | | \$421,970.93 |

Lake Technical College, Inc.
Beginning Budget - Fund 420
Fiscal Year 2022-2023

| | | Actual | 2022 Final Budget | Increase/ Decrease | Beginning Budget |
|-----------------------------|---|-------------------------|-----------------------|-------------------------|-----------------------|
| 420 - Federal Direct | | | | | |
| Revenues | | | | | |
| 420.9999.43199 | Miscellaneous Federal Direct | \$3,506,635.72 | \$3,506,635.72 | (\$1,737,182.92) | \$1,769,452.80 |
| Total Revenues | | (\$3,506,635.72) | \$3,506,635.72 | (\$1,737,182.92) | \$1,769,452.80 |
| Expenses | | | | | |
| 420.5302.50120 | Classroom Teacher Salary | \$32,209.38 | \$32,209.38 | (\$32,209.38) | \$0.00 |
| 420.5302.50127 | Classroom Teacher-Performance Incentive Pay | \$60,000.00 | \$60,000.00 | (\$59,957.00) | \$43.00 |
| 420.5302.50137 | Other Certified-Performance Incentive Pay | \$2,000.00 | \$2,000.00 | (\$1,970.00) | \$30.00 |
| 420.5302.50157 | Paraprofessionals- Performance Incentive Pay | \$2,000.00 | \$2,000.00 | (\$1,997.00) | \$3.00 |
| 420.5302.50167 | Other Support Personnel-Performance Incentive Pay | \$2,000.00 | \$2,000.00 | (\$2,000.00) | \$0.00 |
| 420.5302.50193 | Extra Duty Pay Instructional | \$1,835.38 | \$1,835.38 | (\$1,835.38) | \$0.00 |
| 420.5302.50210 | Retirement | \$3,683.58 | \$3,683.58 | (\$3,683.58) | \$0.00 |
| 420.5302.50220 | FICA | \$7,531.93 | \$7,531.93 | \$2,473.79 | \$10,005.72 |
| 420.5302.50230 | Group Insurance | \$76.40 | \$76.40 | \$49,923.60 | \$50,000.00 |
| 420.5302.50240 | Workers' Comp. | \$818.41 | \$818.41 | (\$818.41) | \$0.00 |
| 420.5302.50331 | Out of County Travel | \$0.00 | \$0.00 | \$700.00 | \$700.00 |
| 420.5302.50369 | Technology- Related Rentals | \$0.00 | \$0.00 | \$20,000.00 | \$20,000.00 |
| 420.5302.50390 | Other Purchased Svcs | \$3,265.00 | \$3,265.00 | (\$1,765.00) | \$1,500.00 |
| 420.5302.50510 | Supplies | \$2,341.10 | \$2,341.10 | (\$2,341.10) | \$0.00 |
| 420.5302.50520 | Textbooks | \$111.49 | \$111.49 | (\$111.49) | \$0.00 |
| 420.5302.50641 | Capitalized Equipt | \$198,948.23 | \$198,948.23 | (\$198,948.23) | \$0.00 |
| 420.5302.50642 | Non-Capitalized Equipment | \$108,392.44 | \$108,392.44 | (\$108,392.44) | \$0.00 |
| 420.5302.50643 | Capitalized Computer Hdwe | \$105,381.35 | \$105,381.35 | (\$105,381.35) | \$0.00 |
| 420.5302.50644 | Non-Capitalized Computer Hdwe | \$8,950.80 | \$8,950.80 | (\$8,950.80) | \$0.00 |
| 420.5302.50790 | Miscellaneous Expense | \$2,436,075.55 | \$2,436,075.55 | (\$1,245,417.89) | \$1,190,657.66 |
| 420.5400.50117 | Administrator-Performance Incentive Pay | \$2,000.00 | \$2,000.00 | (\$2,000.00) | \$0.00 |
| 420.5400.50127 | Classroom Teacher-Performance Incentive Pay | \$6,000.00 | \$6,000.00 | (\$6,000.00) | \$0.00 |
| 420.5400.50220 | FICA | \$589.16 | \$589.16 | (\$589.16) | \$0.00 |
| 420.5400.50240 | Workers' Comp. | \$48.80 | \$48.80 | (\$48.80) | \$0.00 |
| 420.5400.50643 | Capitalized Computer Hdwe | \$3,691.68 | \$3,691.68 | (\$3,691.68) | \$0.00 |
| 420.6120.50137 | Other Certified-Performance Incentive Pay | \$4,000.00 | \$4,000.00 | (\$4,000.00) | \$0.00 |
| 420.6120.50157 | Paraprofessionals- Performance Incentive Pay | \$2,000.00 | \$2,000.00 | (\$2,000.00) | \$0.00 |
| 420.6120.50167 | Other Support Personnel-Performance Incentive Pay | \$18,000.00 | \$18,000.00 | (\$18,000.00) | \$0.00 |
| 420.6120.50220 | FICA | \$1,815.58 | \$1,815.58 | (\$1,815.58) | \$0.00 |
| 420.6120.50240 | Workers' Comp. | \$146.40 | \$146.40 | (\$146.40) | \$0.00 |
| 420.6300.50137 | Other Certified-Performance Incentive Pay | \$4,000.00 | \$4,000.00 | (\$4,000.00) | \$0.00 |
| 420.6300.50220 | FICA | \$301.45 | \$301.45 | (\$301.45) | \$0.00 |
| 420.6300.50240 | Workers' Comp. | \$24.40 | \$24.40 | (\$24.40) | \$0.00 |
| 420.6500.50137 | Other Certified-Performance Incentive Pay | \$2,000.00 | \$2,000.00 | (\$2,000.00) | \$0.00 |
| 420.6500.50167 | Other Support Personnel-Performance Incentive Pay | \$2,000.00 | \$2,000.00 | (\$2,000.00) | \$0.00 |
| 420.6500.50220 | FICA | \$303.39 | \$303.39 | (\$303.39) | \$0.00 |
| 420.6500.50240 | Workers' Comp. | \$122.40 | \$122.40 | (\$122.40) | \$0.00 |
| 420.7300.50167 | Other Support Personnel-Performance Incentive Pay | \$12,000.00 | \$12,000.00 | (\$12,000.00) | \$0.00 |
| 420.7300.50220 | FICA | \$872.25 | \$872.25 | (\$872.25) | \$0.00 |
| 420.7300.50240 | Workers' Comp. | \$60.39 | \$60.39 | (\$60.39) | \$0.00 |
| 420.7300.50331 | Out of County Travel | \$0.00 | \$0.00 | \$1,000.00 | \$1,000.00 |

| | | | | | |
|------------------------------------|---|-----------------------|-----------------------|-------------------------|-----------------------|
| 420.7300.50369 | Technology- Related Rentals | \$10,640.00 | \$10,640.00 | (\$10,640.00) | \$0.00 |
| 420.7300.50390 | Other Purchased Svcs | \$1,600.00 | \$1,600.00 | \$18,400.00 | \$20,000.00 |
| 420.7300.50510 | Supplies | \$2,162.86 | \$2,162.86 | (\$2,162.86) | \$0.00 |
| 420.7300.50644 | Non-Capitalized Computer Hdwe | \$2,998.04 | \$2,998.04 | \$152,001.96 | \$155,000.00 |
| 420.7500.50160 | Other Support Personnel Salary | \$342.83 | \$342.83 | (\$342.83) | \$0.00 |
| 420.7500.50167 | Other Support Personnel-Performance Incentive Pay | \$12,000.00 | \$12,000.00 | (\$12,000.00) | \$0.00 |
| 420.7500.50210 | Retirement | \$37.09 | \$37.09 | (\$37.09) | \$0.00 |
| 420.7500.50220 | FICA | \$915.87 | \$915.87 | (\$915.87) | \$0.00 |
| 420.7500.50240 | Workers' Comp. | \$75.28 | \$75.28 | (\$75.28) | \$0.00 |
| 420.7900.50167 | Other Support Personnel-Performance Incentive Pay | \$6,000.00 | \$6,000.00 | (\$6,000.00) | \$0.00 |
| 420.7900.50193 | Extra Duty Pay Instructional | \$215.25 | \$215.25 | (\$215.25) | \$0.00 |
| 420.7900.50210 | Retirement | \$23.29 | \$23.29 | (\$23.29) | \$0.00 |
| 420.7900.50220 | FICA | \$474.67 | \$474.67 | (\$474.67) | \$0.00 |
| 420.7900.50240 | Workers' Comp. | \$233.91 | \$233.91 | (\$233.91) | \$0.00 |
| 420.7900.50390 | Other Purchased Svcs | \$193,626.60 | \$193,626.60 | (\$153,054.60) | \$40,572.00 |
| 420.7900.50510 | Supplies | \$29,984.93 | \$29,984.93 | (\$24,931.51) | \$5,053.42 |
| 420.7900.50630 | Building and Fixed Equipment | \$55,686.00 | \$55,686.00 | (\$55,686.00) | \$0.00 |
| 420.7900.50641 | Capitalized Equipt | \$105,318.07 | \$105,318.07 | (\$64,430.07) | \$40,888.00 |
| 420.7900.50642 | Non-Capitalized Equipment | \$18,759.19 | \$18,759.19 | (\$3,759.19) | \$15,000.00 |
| 420.7900.50643 | Capitalized Computer Hdwe | \$25,970.60 | \$25,970.60 | \$193,029.40 | \$219,000.00 |
| 420.7900.50644 | Non-Capitalized Computer Hdwe | \$1,712.00 | \$1,712.00 | (\$1,712.00) | \$0.00 |
| 420.8100.50167 | Other Support Personnel-Performance Incentive Pay | \$2,000.00 | \$2,000.00 | (\$2,000.00) | \$0.00 |
| 420.8100.50220 | FICA | \$152.10 | \$152.10 | (\$152.10) | \$0.00 |
| 420.8100.50240 | Workers' Comp. | \$110.20 | \$110.20 | (\$110.20) | \$0.00 |
| Total Expenses | | \$3,506,635.72 | \$3,506,635.72 | (\$1,737,182.92) | \$1,769,452.80 |
| BEGINNING FUND BALANCE | | \$198,139.37 | \$198,139.37 | | \$0.00 |
| ADJUSTMENTS TO FUND BALANCE | | (\$198,139.37) | (\$198,139.37) | | \$0.00 |
| TOTAL ADJUSTED FUND BALANCE | | \$0.00 | \$0.00 | | \$0.00 |
| NET SURPLUS/(DEFICIT) | | \$0.00 | \$0.00 | | \$0.00 |
| ENDING FUND BALANCE | | \$0.00 | \$0.00 | | \$0.00 |

Lake Technical College, Inc.
Beginning Budget - Fund 422
Fiscal Year 2022-2023

| | | Actual | Final 2022 Budget | Increase/ Decrease | Beginning Budget |
|--|-------------------------------|---------------------|----------------------|-----------------------|-----------------------|
| 422 - Federal Through State Grant | | | | | |
| Revenues | | | | | |
| 422.9999.43199 | Miscellaneous Federal Direct | \$514,772.72 | \$514,772.72 | \$641,934.03 | \$1,156,706.75 |
| Total Revenues | | \$514,772.72 | \$514,772.72 | \$641,934.03 | \$1,156,706.75 |
| Expenses | | | | | |
| 422.5302.50310 | Prof. Services | \$0.00 | \$0.00 | \$19,750.00 | \$19,750.00 |
| 422.5302.50330 | In-County Travel | \$55.21 | \$55.21 | \$8,505.48 | \$8,560.69 |
| 422.5302.50331 | Out of County Travel | \$0.00 | \$0.00 | \$1,498.00 | \$1,498.00 |
| 422.5302.50360 | Rentals | \$1,470.00 | \$1,470.00 | \$0.00 | \$1,470.00 |
| 422.5302.50390 | Other Purchased Svcs | \$0.00 | \$0.00 | \$7,000.00 | \$7,000.00 |
| 422.5302.50510 | Supplies | \$4,396.33 | \$4,396.33 | \$7,372.77 | \$11,769.10 |
| 422.5302.50520 | Textbooks | \$1,413.36 | \$1,413.36 | (\$388.49) | \$1,024.87 |
| 422.5302.50642 | Non-Capitalized Equipment | \$2,011.26 | \$2,011.26 | \$2,842.08 | \$4,853.34 |
| 422.5302.50691 | Capitalized Software | \$4,995.00 | \$4,995.00 | \$4,010.00 | \$9,005.00 |
| 422.5400.50120 | Classroom Teacher Salary | \$114,902.50 | \$114,902.50 | \$200,939.22 | \$315,841.72 |
| 422.5400.50210 | Retirement | \$13,082.43 | \$13,082.43 | \$20,411.69 | \$33,494.12 |
| 422.5400.50220 | FICA | \$9,728.74 | \$9,728.74 | \$14,570.50 | \$24,299.24 |
| 422.5400.50230 | Group Insurance | \$17,152.80 | \$17,152.80 | \$32,339.40 | \$49,492.20 |
| 422.5400.50240 | Workers' Comp. | \$1,130.19 | \$1,130.19 | \$1,153.98 | \$2,284.17 |
| 422.5400.50330 | In-County Travel | \$0.00 | \$0.00 | \$1,000.00 | \$1,000.00 |
| 422.5400.50331 | Out of County Travel | \$2,591.78 | \$2,591.78 | \$2,408.22 | \$5,000.00 |
| 422.5400.50360 | Rentals | \$27,139.00 | \$27,139.00 | \$27,407.96 | \$54,546.96 |
| 422.5400.50510 | Supplies | \$7,909.52 | \$7,909.52 | \$9,602.51 | \$17,512.03 |
| 422.5400.50520 | Textbooks | \$7,607.14 | \$7,607.14 | \$16,751.54 | \$24,358.68 |
| 422.5400.50642 | Non-Capitalized Equipment | \$4,297.40 | \$4,297.40 | (\$4,297.40) | \$0.00 |
| 422.5400.50643 | Capitalized Computer Hdwe | \$0.00 | \$0.00 | \$59,582.00 | \$59,582.00 |
| 422.5400.50644 | Non-Capitalized Computer Hdwe | \$72,111.68 | \$72,111.68 | (\$28,641.68) | \$43,470.00 |
| 422.5400.50652 | Vehicles | \$0.00 | \$0.00 | \$102,000.00 | \$102,000.00 |
| 422.5400.50752 | Adult Part Time Salary | \$70,365.75 | \$70,365.75 | \$36,638.50 | \$107,004.25 |
| 422.6300.50130 | Other Certified Salary | \$101,989.46 | \$101,989.46 | \$29,787.08 | \$131,776.54 |
| 422.6300.50210 | Retirement | \$11,035.26 | \$11,035.26 | \$3,111.48 | \$14,146.74 |
| 422.6300.50220 | FICA | \$7,698.94 | \$7,698.94 | \$3,091.12 | \$10,790.06 |
| 422.6300.50230 | Group Insurance | \$14,300.37 | \$14,300.37 | \$9,483.26 | \$23,783.63 |
| 422.6300.50240 | Workers' Comp. | \$622.10 | \$622.10 | \$464.80 | \$1,086.90 |
| 422.6400.50331 | Out of County Travel | (\$2,675.00) | (\$2,675.00) | \$2,675.00 | \$0.00 |
| 422.6400.50730 | Dues & Fees | \$2,675.00 | \$2,675.00 | (\$2,675.00) | \$0.00 |
| 422.7300.50790 | Miscellaneous Expense | \$15,842.43 | \$15,842.43 | \$5,523.55 | \$21,365.98 |
| 422.7720.50390 | Other Purchased Svcs | \$1,263.99 | \$1,263.99 | \$23,714.02 | \$24,978.01 |

| | | Actual | Final 2022 Budget | Increase/ Decrease | Beginning Budget |
|-------------------------------|--------------------------|---------------------|------------------------------|-------------------------------|-----------------------------|
| 422.7900.50390 | Other Purchased Services | \$0.00 | \$0.00 | \$11,250.00 | \$11,250.00 |
| 422.7900.50791 | Miscellaneous Expense | \$0.00 | \$0.00 | \$12,712.52 | \$12,712.52 |
| Total Expenses | | \$515,112.64 | \$515,112.64 | \$641,594.11 | \$1,156,706.75 |
| | | | | | |
| BEGINNING FUND BALANCE | | \$0.00 | \$0.00 | | (\$339.92) |
| | | | | | |
| NET SURPLUS/(DEFICIT) | | (\$339.92) | (\$339.92) | | \$0.00 |
| | | | | | |
| ENDING FUND BALANCE | | (\$339.92) | (\$339.92) | | (\$339.92) |

Lake Technical College, Inc.
Beginning Budget - Fund 423
Fiscal Year 2022-2023

| | <u>Beginning Budget</u> |
|---|------------------------------|
| 423 - Federal Through Local | |
| Revenues | |
| 423.9999.43280 Federal through Local | \$5,488,732.00 |
| Total Revenues | <u>\$5,488,732.00</u> |
| | |
| Expenses | |
| 423.5400.50110 Project Manager | \$150,000.00 |
| 423.5400.50210 Retirement | \$17,865.00 |
| 423.5400.50220 FICA | \$11,475.00 |
| 423.5400.50230 Group Insurance | \$8,576.47 |
| 423.5400.50240 Workers' Comp. | \$915.00 |
| 423.5400.50390 Professional Services | \$60,000.00 |
| 423.5400.50510 Supplies | \$50,000.00 |
| 423.5400.50520 Textbooks | \$75,000.00 |
| 423.5400.50642 Non-Capitalized Equipment | \$250,000.00 |
| 423.5400.50643 Capitalized Computer Hdwe | \$350,000.00 |
| 423.5400.50644 Non-Capitalized Computer Hdwe | \$100,000.00 |
| 423.7300.50790 Miscellaneous Expense | \$914,900.53 |
| 423.7400.50630 Buidling | \$3,500,000.00 |
| Total Expenses | <u>\$5,488,732.00</u> |
| | |
| BEGINNING FUND BALANCE | \$0.00 |
| | |
| NET SURPLUS/(DEFICIT) | \$0.00 |
| | |
| ENDING FUND BALANCE | <u><u>\$0.00</u></u> |

Lake Technical College, Inc.
Beginning Budget - Fund 424
Fiscal Year 2022-2023

| | | Actual | 2022 Final Budget | Increase/ Decrease | Beginning Budget |
|-------------------------------|---------------------------|---------------------|----------------------|-----------------------|---------------------|
| 424 - State Grant | | | | | |
| Revenues | | | | | |
| 424.9999.43399 | Other Misc. State Revenue | \$244,051.68 | \$244,051.68 | (\$590.52) | \$243,461.16 |
| Total Revenues | | \$244,051.68 | \$244,051.68 | (\$590.52) | \$243,461.16 |
| Expenses | | | | | |
| 424.5302.50390 | Other Purchased Svcs | \$160,970.00 | \$160,970.00 | \$18,011.16 | \$178,981.16 |
| 424.5302.50790 | Miscellaneous Expense | \$17,103.58 | \$17,103.58 | (\$17,103.58) | \$0.00 |
| 424.5303.50510 | Supplies | \$466.10 | \$466.10 | (\$466.10) | \$0.00 |
| 424.5303.50642 | Non-Capitalized Equipment | \$0.00 | \$0.00 | \$3,304.00 | \$3,304.00 |
| 424.5303.50730 | Dues & Fees | \$62,208.00 | \$62,208.00 | (\$4,176.00) | \$58,032.00 |
| 424.7200.50790 | Miscellaneous Expense | \$3,304.00 | \$3,304.00 | (\$80.00) | \$3,224.00 |
| Total Expenses | | \$244,051.68 | \$244,051.68 | (\$510.52) | \$243,541.16 |
| BEGINNING FUND BALANCE | | (\$2,565.08) | (\$2,565.08) | (\$2,565.08) | (\$2,565.08) |
| NET SURPLUS/(DEFICIT) | | \$0.00 | \$0.00 | (\$80.00) | (\$80.00) |
| ENDING FUND BALANCE | | (\$2,565.08) | (\$2,565.08) | (\$2,645.08) | (\$2,645.08) |

Lake Technical College, Inc.
Final Budget - Fund 442
Fiscal Year 2021-2022

| | | Beginning Budget | Increase/ Decrease | Final Budget |
|-------------------------------|--|-----------------------------|-------------------------------|---------------------|
| Revenues | | | | |
| 442.9999.43272 | Education Stabilization Funds- Workforce | \$9,335.41 | (\$5,370.92) | \$3,964.49 |
| Total Revenues | | \$9,335.41 | (\$5,370.92) | \$3,964.49 |
| Expenses | | | | |
| 442.5302.50641 | Capitalized Equipt | \$3,232.15 | (\$3,232.15) | \$0.00 |
| 442.5302.50642 | Non-Capitalized Equipment | \$1,620.25 | (\$1,620.25) | \$0.00 |
| 442.5900.50510 | Supplies | \$1,395.05 | (\$511.77) | \$883.28 |
| 442.5900.50511 | Supplies - Students | \$0.00 | \$0.00 | \$0.00 |
| 442.5900.50642 | Non-Capitalized Equipment | \$2,974.96 | (\$6.58) | \$2,968.38 |
| 442.5900.50643 | Capitalized Computer Hdwe | \$113.00 | (\$0.17) | \$112.83 |
| 442.5900.50644 | Non-Capitalized Computer Hdwe | \$0.00 | \$0.00 | \$0.00 |
| 442.5900.50730 | Dues & Fees | \$0.00 | \$0.00 | \$0.00 |
| Total Expenses | | \$9,335.41 | (\$5,370.92) | \$3,964.49 |
| BEGINNING FUND BALANCE | | \$0.00 | \$0.00 | \$0.00 |
| NET SURPLUS/(DEFICIT) | | \$0.00 | \$0.00 | \$0.00 |
| ENDING FUND BALANCE | | \$0.00 | \$0.00 | \$0.00 |

Lake Technical College, Inc.

Begining Budget - Fund 500

Fiscal Year 2022-2023

| | | Beginning Budget 2021-2022 | Actual YTD | Increase/ Decrease | Beginning Budget 2022-2023 |
|-----------------------|------------------------------------|-------------------------------|---------------------|-----------------------|-------------------------------|
| Revenues | | | | | |
| 500.9999.43431 | Investment Income | \$20,000.00 | \$20,837.02 | (\$837.02) | \$20,000.00 |
| 500.9999.43440 | Gifts, Grants, & Bequests | \$0.00 | \$0.00 | \$100.00 | \$100.00 |
| 500.9999.43469 | Other Student Fees | \$0.00 | \$173.00 | (\$173.00) | \$0.00 |
| 500.9999.43471 | Campus Tech Fees | \$250.00 | \$5,051.50 | (\$4,801.50) | \$250.00 |
| 500.9999.43495 | Other Miscellaneous- Local Sources | \$15,000.00 | \$22,047.66 | (\$2,047.66) | \$20,000.00 |
| 500.9999.43501 | Customer Service Fees | \$150,000.00 | \$189,817.85 | \$35,182.15 | \$225,000.00 |
| 500.9999.43502 | Health Malpractice Ins | \$35,000.00 | \$26,790.00 | \$8,210.00 | \$35,000.00 |
| 500.9999.43506 | Drug Screening | \$20,000.00 | \$18,785.50 | \$1,214.50 | \$20,000.00 |
| 500.9999.43507 | Background Check | \$5,000.00 | \$4,395.50 | \$604.50 | \$5,000.00 |
| 500.9999.43508 | ImmuniTrax Service | \$4,000.00 | \$3,569.00 | \$431.00 | \$4,000.00 |
| 500.9999.43509 | Student Accidental Insurance | \$10,000.00 | \$9,859.52 | \$140.48 | \$10,000.00 |
| 500.9999.43510 | Fee Base Tuition | \$1,200.00 | \$4,197.75 | (\$2,997.75) | \$1,200.00 |
| 500.9999.43511 | Specialized Fee Based Course | \$25,000.00 | \$1,089.00 | \$23,911.00 | \$25,000.00 |
| 500.9999.43515 | Ed2Go Tuition | \$2,150.00 | \$1,354.00 | \$796.00 | \$2,150.00 |
| 500.9999.43520 | TABE Testing Fee | \$0.00 | \$877.00 | (\$877.00) | \$0.00 |
| 500.9999.43522 | Bookstore | \$245,000.00 | \$125,242.44 | \$119,757.56 | \$245,000.00 |
| 500.9999.43523 | Sales Tax | \$15,000.00 | \$7,537.90 | \$7,462.10 | \$15,000.00 |
| 500.9999.43526 | Vending Commissions | \$50,000.00 | \$72,445.85 | (\$22,445.85) | \$50,000.00 |
| 500.9999.43527 | Industry Certification /Exam Fee | \$40,000.00 | \$46,041.75 | (\$6,041.75) | \$40,000.00 |
| 500.9999.43528 | School Club Fund Raisers | \$4,500.00 | \$4,530.77 | (\$30.77) | \$4,500.00 |
| 500.9999.43530 | General Fund | \$0.00 | \$2.96 | (\$2.96) | \$0.00 |
| 500.9999.43590 | Suspense | \$5,350.00 | \$5,077.46 | \$272.54 | \$5,350.00 |
| Total Revenues | | \$647,450.00 | \$569,723.43 | \$157,826.57 | \$727,550.00 |

Expenses

| | | | | | |
|----------------|------------------------------|------------|------------|-------------|-------------|
| 500.5302.50193 | Extra Duty Pay Instructional | \$2,800.00 | \$0.00 | \$0.00 | \$0.00 |
| 500.5302.50210 | Retirement | \$300.00 | \$0.00 | \$0.00 | \$0.00 |
| 500.5302.50220 | FICA | \$215.00 | \$0.00 | \$0.00 | \$0.00 |
| 500.5302.50240 | Workers' Comp. | \$20.00 | \$0.00 | \$0.00 | \$0.00 |
| 500.5302.50390 | Other Purchased Svcs | \$0.00 | \$1,248.48 | \$251.52 | \$1,500.00 |
| 500.5302.50511 | Supplies - Students | \$0.00 | \$1,360.50 | \$139.50 | \$1,500.00 |
| 500.5900.50220 | FICA | \$119.36 | \$0.00 | \$0.00 | \$0.00 |
| 500.5900.50240 | Workers' Comp. | \$50.22 | \$0.00 | \$0.00 | \$0.00 |
| 500.5900.50331 | Out of County Travel | \$1,000.00 | \$0.00 | \$0.00 | \$0.00 |
| 500.5900.50390 | Other Purchased Svcs | \$1,000.00 | \$252.00 | \$748.00 | \$1,000.00 |
| 500.5900.50510 | Supplies | \$500.00 | \$0.00 | \$500.00 | \$500.00 |
| 500.5900.50511 | Supplies - Students | \$8,700.00 | \$0.00 | \$10,000.00 | \$10,000.00 |
| 500.5900.50730 | Dues & Fees | \$164.00 | \$0.00 | \$150.00 | \$150.00 |
| 500.5900.50752 | Adult Part Time | \$8,872.00 | \$0.00 | \$9,000.00 | \$9,000.00 |
| 500.6120.50130 | Salary | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 500.6120.50160 | Salary | \$5,028.80 | \$0.00 | \$5,000.00 | \$5,000.00 |
| 500.6120.50210 | Retirement | \$425.94 | \$0.00 | \$595.50 | \$595.50 |
| 500.6120.50220 | FICA | \$72.92 | \$0.00 | \$3,825.00 | \$3,825.00 |
| 500.6120.50230 | Insurance | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 500.6120.50240 | Workers' Comp. | \$3.68 | \$0.00 | \$5.00 | \$5.00 |
| 500.9999.50193 | Extra Duty Pay Instructional | \$3,650.00 | \$5,525.33 | (\$525.33) | \$5,000.00 |
| 500.9999.50210 | Retirement | \$375.00 | \$597.84 | (\$2.34) | \$595.50 |
| 500.9999.50220 | FICA | \$275.00 | \$422.74 | (\$40.24) | \$382.50 |
| 500.9999.50240 | Workers' Comp. | \$20.00 | \$33.71 | (\$3.21) | \$30.50 |

Lake Technical College, Inc.
Beginning Budget - Fund 600
Fiscal Year 2022-2023

| | | Actual YTD | Beginning Budget 2021-2022 | Increase/ Decrease | Beginning Budget 2022-2023 |
|-------------------------------|---------------------------|-----------------------|-------------------------------|-----------------------|----------------------------|
| Revenues | | | | | |
| 600.9999.43431 | Investment Income | \$1,736.42 | \$0.00 | \$5,000.00 | \$5,000.00 |
| 600.9999.43440 | Scholarship Contributions | \$78,149.50 | \$40,000.00 | \$0.00 | \$40,000.00 |
| 600.9999.43468 | Financial Aid Fees | \$138,400.33 | \$140,000.00 | \$0.00 | \$140,000.00 |
| Total Revenues | | \$218,286.25 | \$180,000.00 | \$5,000.00 | \$185,000.00 |
| Expenses | | | | | |
| 600.9999.50510 | Supplies | \$0.00 | \$1,000.00 | (\$105.00) | \$0.00 |
| 600.9999.50511 | Supplies - Students | \$0.00 | \$2,500.00 | (\$2,529.54) | \$0.00 |
| 600.9999.50790 | Miscellaneous Expense | \$146,518.11 | \$176,500.00 | (\$45,750.75) | \$150,000.00 |
| Total Expenses | | \$146,518.11 | \$180,000.00 | (\$48,385.29) | \$150,000.00 |
| BEGINNING FUND BALANCE | | \$1,526,755.19 | \$1,526,755.19 | | \$1,523,692.16 |
| NET SURPLUS/(DEFICIT) | | \$71,768.14 | \$0.00 | | \$35,000.00 |
| ENDING FUND BALANCE | | \$1,523,692.16 | \$1,526,755.19 | | \$1,558,692.16 |

| | | | | | |
|-------------------------------|-------------------------------------|-----------------------|-----------------------|--------------------|-----------------------|
| 500.9999.50310 | Professional and Technical Services | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 500.9999.50320 | Bond & Insurance Premiums | \$11,000.00 | \$21,319.50 | (\$1,319.50) | \$20,000.00 |
| 500.9999.50360 | Rentals | \$315.00 | \$715.60 | \$84.40 | \$800.00 |
| 500.9999.50390 | Other Purchased Svcs | \$5,300.00 | \$5,230.02 | \$69.98 | \$5,300.00 |
| 500.9999.50510 | Supplies | \$222,000.00 | \$213,830.04 | \$6,169.96 | \$220,000.00 |
| 500.9999.50511 | Supplies - Students | \$10,000.00 | \$8,416.80 | \$1,583.20 | \$10,000.00 |
| 500.9999.50512 | Testing Fees- Student | \$31,250.00 | \$41,681.75 | (\$1,681.75) | \$40,000.00 |
| 500.9999.50520 | Textbooks | \$108,000.00 | \$130,310.50 | \$14,689.50 | \$145,000.00 |
| 500.9999.50630 | Building and Fixed Equipment | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 500.9999.50641 | Capitalized Equipt | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| 500.9999.50642 | Non-Capitalized Equipment | \$0.00 | \$739.96 | (\$739.96) | \$0.00 |
| 500.9999.50643 | Capitalized Computer Hdwe | \$115.00 | \$0.00 | \$0.00 | |
| 500.9999.50730 | Dues & Fees | \$43,550.00 | \$36,613.54 | \$1,386.46 | \$38,000.00 |
| 500.9999.50750 | Other Personal Svcs | \$0.00 | \$2,887.50 | \$112.50 | \$3,000.00 |
| 500.9999.50790 | Miscellaneous Expenses | \$14,650.00 | \$6,104.44 | \$3,895.56 | \$10,000.00 |
| Total Expenses | | \$479,771.92 | \$477,290.25 | \$53,893.75 | \$531,184.00 |
| BEGINNING FUND BALANCE | | \$2,154,517.41 | \$2,154,517.41 | | \$2,246,950.59 |
| NET SURPLUS/(DEFICIT) | | \$167,678.08 | \$92,433.18 | | \$196,366.00 |
| ENDING FUND BALANCE | | \$2,322,195.49 | \$2,246,950.59 | | \$2,443,316.59 |