

**THE METROPOLITAN COMMUNITY COLLEGE**  
**General & Special Projects Fund Revenue and Expenditures**  
**Six months ended December 31, 2014 compared to December 31, 2013**

	FY 2015					FY 2014		
	Original Annual Budget	Current Annual Budget	Monthly Activity	Year to Date (YTD) Actual	Percent YTD to Budget	Actual	Year to Date (YTD)	Percent YTD to 2014 Actual
<b>Revenues</b>								
Student Tuition and Fees	\$ 44,622,136	44,622,136	\$ 5,042,991	36,115,088	80.9%	\$ 43,915,645	\$ 38,092,848	86.7%
State Aid	\$ 30,564,370	30,564,370	\$ 2,592,773	14,970,171	49.0%	\$ 29,447,940	\$ 14,558,586	49.4%
Federal, State, Local Grants & Contracts	\$ 3,207,760	3,177,760	\$ 29,667	292,550	9.2%	\$ 2,924,914	\$ 611,412	20.9%
State and County Taxes	\$ 32,660,167	32,660,167	\$ 1,320,533	2,234,565	6.8%	\$ 31,605,159	\$ 2,936,542	9.3%
Investment Income	\$ 210,000	210,000	\$ 40,201	404,341	192.5%	\$ 601,533	\$ 607,363	101.0%
Other Income	\$ 2,882,669	2,882,669	\$ 309,336	1,993,824	69.2%	\$ 3,578,094	\$ 2,276,947	63.6%
<b>Total Revenues</b>	<b>\$ 114,147,102</b>	<b>\$ 114,117,102</b>	<b>\$ 9,335,501</b>	<b>\$ 56,010,539</b>	<b>49.1%</b>	<b>\$ 112,073,285</b>	<b>\$ 59,083,698</b>	<b>52.7%</b>
<b>Expenditures</b>								
Instructional	\$ 41,378,886	42,186,331	\$ 3,075,323	17,915,992	42.5%	\$ 39,161,034	\$ 18,186,032	46.4%
Academic Support	\$ 10,566,265	10,859,400	\$ 1,003,078	5,166,157	47.6%	\$ 11,123,823	\$ 4,637,554	41.7%
Student Services	\$ 12,195,978	13,046,331	\$ 1,076,886	6,185,364	47.4%	\$ 12,372,554	\$ 5,561,026	44.9%
Plant Operation and Maintenance <sup>2</sup>	\$ 11,359,161	11,427,073	\$ 647,432	4,473,132	39.1%	\$ 10,609,948	\$ 4,321,590	40.7%
Institutional Support	\$ 30,297,845	28,249,000	\$ 2,131,931	11,075,359	39.2%	\$ 22,337,631	\$ 10,474,018	46.9%
Scholarships and Fellowships	\$ 1,574,383	1,574,383	\$ 178,043	799,910	50.8%	\$ 1,681,286	\$ 718,890	42.8%
Public Service	\$ 211,937	211,937	\$ 25,098	132,650	62.6%	\$ 315,591	\$ 131,901	41.8%
<b>Total Expenditures</b>	<b>\$ 107,584,455</b>	<b>\$ 107,554,455</b>	<b>\$ 8,137,791</b>	<b>\$ 45,748,564</b>	<b>42.5%</b>	<b>\$ 97,601,867</b>	<b>\$ 44,031,011</b>	<b>45.1%</b>
<b>Revenues over Expenditures</b>	<b>\$ 6,562,647</b>	<b>\$ 6,562,647</b>	<b>\$ 1,197,710</b>	<b>\$ 10,261,975</b>		<b>\$ 14,471,418</b>	<b>\$ 15,052,687</b>	

<sup>1</sup> The net difference (revenue over/under expense) does not include transfers out for debt payment(s) and deferred maintenance contributions; or transfers in representing revenue from Auxilliary Funds.

<sup>2</sup> "Year to Date" Plant Operation and Maintenance expense is understated by \$178,689 (monthly utility charges). The December expense will be posted in January.

**The expenses are displayed by Functional Classification**

**Institutional Support:** Expenses associated with the day-to-day operational support of the institution

**Instructional Support:** Expenses directly associated with the instructional divisions of the institution

**Public Service:** Expenses associated with activities established primarily to provide non-instructional services beneficial to individuals and groups external to the institution (mostly Francis Institute)

**Student Services:** Expenses associated with admissions, registrar activities, and activities whose primary purpose is to contribute to students' their intellectual, cultural, and social development outside the context of the formal instructional program

**Plant Operation and Maintenance:** Expenses associated with operations established to provide service and maintenance related to campus grounds and facilities used for educational and general

**Academic Support:** Expenses associated with activities and services that support the institution's primary missions of instruction and public service

**Scholarships & Fellowships:** Expenses associated with scholarships and fellowships treated as expenses because the institution incurs an incremental expense in the provision of a good or service