

NEOSHO COUNTY COMMUNITY COLLEGE  
FINANCIAL PLAN  
ASSUMPTIONS  
YEARS ENDED JUNE 30, 2022 TO 2028

	Actual	Budget	Projections				
	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
<b>CONTROL OR INFLUENCE</b>							
<b>Revenue</b>							
1 Mill Levy							
General	39.552	39.527	39.527	39.527	39.527	39.527	39.527
Adult Basic Education	0	0	0	0	0	0	0
	39.552	39.527	39.527	39.527	39.527	39.527	39.527
2 Tuition per credit hour (in state) Increase/(Decrease)	0.00%	16.88%	3.33%	3.23%	3.13%	3.03%	2.94%
3 Student fees per credit hour Increase/(Decrease)	0.00%	0.00%	4.17%	0.00%	4.00%	0.00%	3.85%
4 Tuition per credit hour (out of state) Increase/(Decrease)	0.00%	16.88%	3.33%	3.23%	3.13%	3.03%	2.94%
5 Credit Hours Increase Increase/(Decrease)	-3.38%	-1.00%	-8.97%	-8.97%	-8.97%	-8.97%	-8.97%
6 Adult Education Revenue Increase/(Decrease)	2.04%	4.95%	-5.28%	-5.28%	-5.28%	-5.28%	-1.74%
7 Adult Supplemental Revenue Increase/(Decrease)	-80.82%	0.00%	-41.73%	-41.73%	-41.73%	-41.73%	-41.73%
<b>Expenditure</b>							
1 Annual Salary Adjustment Increase/(Decrease)	4.00%	5.00%	4.46%	1.96%	3.46%	3.46%	3.46%
2 Operating Expense Increase Increase/(Decrease)	-2.31%	-3.77%	1.33%	1.33%	1.33%	1.33%	1.33%
3 Employee Benefits Expense Increase/(Decrease)	-4.32%	6.00%	25.00%	-7.73%	-7.73%	-7.73%	-7.73%
4 Adult Education Operating Expense/(Decrease)	-4.47%	28.99%	-1.74%	-1.74%	-1.74%	-1.74%	-1.74%
5 Adult Supplemental Operating Expense Increase/(Decrease)	1800.53%	81.89%	5.00%	5.00%	5.00%	5.00%	5.00%
6 Student Activity Operating Expense Increase/(Decrease)	-0.89%	1.00%	-9.00%	-9.00%	-9.00%	-9.00%	-9.00%
<b>NO CONTROL OR INFLUENCE</b>							
<b>Revenue</b>							
1 Assessed Valuation Increase/(Decrease)	-1.29%	4.44%	0.21%	0.21%	0.21%	0.21%	0.21%
2 Motor Vehicle Increase/(Decrease)	-3.42%	-0.66%	2.06%	2.06%	2.06%	2.06%	2.06%
3 Recreational Vehicle Increase/(Decrease)	2.47%	48.40%	-6.19%	-6.19%	-6.19%	-6.19%	-6.19%
4 State Aid Reimbursable Credit Hour Rate, General Increase/D	1.74%	26.18%	3.03%	2.43%	2.43%	2.43%	2.43%
5 Auxiliary Revenue Increase/(Decrease)	-19.71%	1.00%	-5.11%	-3.11%	-3.11%	-3.11%	-3.11%
6 Investment Interest Increase/(Decrease)	15.13%	12.93%	14.03%	13.48%	13.75%	13.62%	13.68%
7 Other Revenues Increase/(Decrease)	-19.36%	-56.41%	5.00%	5.00%	5.00%	5.00%	5.00%
8 Delinquency Rate Increase/(Decrease)	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
9 Portion of budgeted revenue actually received-Auxiliary	108.25%	101.91%	95.18%	95.18%	95.18%	95.18%	95.18%
<b>Expenditure</b>							
1 Auxiliary Operating Increase	-4.48%	30.32%	-0.01%	-0.01%	-0.01%	-0.01%	-0.01%
2 Auxiliary Debt Retirement	-0.46%	-0.10%	0.24%	-0.21%	-0.56%	0.16%	-12.74%
3 Portion of budgeted expense actually used							
General	89.18%	86.04%	85.87%	85.87%	85.87%	85.87%	85.87%
Vocational	94.35%	109.88%	92.28%	92.28%	92.28%	92.28%	92.28%
Adult Education	78.86%	74.81%	81.08%	81.08%	81.08%	81.08%	81.08%
Adult Supplemental	47.36%	18.61%	20.26%	20.26%	20.26%	20.26%	20.26%
Auxiliary	50.65%	69.54%	49.02%	49.02%	49.02%	49.02%	49.02%
Student Activity	94.17%	81.90%	91.70%	91.70%	91.70%	91.70%	91.70%

NEOSHO COUNTY COMMUNITY COLLEGE  
FINANCIAL PLAN  
STATEMENT OF REVENUES AND EXPENDITURES  
YEARS ENDED JUNE 30, 2022 TO 2028

	Actual	Budget	Projected Budget				
	2021-22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
<b>REVENUES AND OTHER ADDITIONS</b>							
<b>General</b>							
<b>Beginning Balance</b>	\$ 4,410,887	\$ 3,906,173	\$ 2,289,579	\$ 2,902,852	\$ 3,755,680	\$ 4,663,598	5,557,740
Student Tuition and Fees							
Student Tuition	1,422,695	1,889,507	2,202,491	2,273,539	2,344,587	2,415,635	2,486,683
Other Student Fees	1,370,829	1,265,019	1,317,728	1,317,728	1,370,437	1,370,437	1,423,146
<b>Total Student Tuition and Fees</b>	<b>2,793,524</b>	<b>3,154,526</b>	<b>3,520,219</b>	<b>3,591,267</b>	<b>3,715,024</b>	<b>3,786,072</b>	<b>3,909,829</b>
Federal Sources							
Federal Grant Administration	95,527	109,500	109,500	109,500	109,500	109,500	109,500
State Sources							
State Operating Grant	1,887,542	2,068,300	2,131,033	2,182,843	2,235,913	2,290,272	2,345,954
Local Sources							
Ad Valorem Tax	4,808,354	4,885,597	4,996,033	5,006,705	5,017,400	5,028,117	5,038,858
Motor Vehicle Tax	678,799	696,147	710,509	725,168	740,129	755,399	770,984
Recreational Vehicle Tax	5,796	7,782	7,300	6,848	6,424	6,026	5,652
Delinquent Tax	220,341	85,000	101,290	102,303	103,326	104,359	105,403
In Lieu of Taxes	0	0	0	0	0	0	0
<b>Total Local Sources</b>	<b>5,713,290</b>	<b>5,674,526</b>	<b>5,815,132</b>	<b>5,841,024</b>	<b>5,867,279</b>	<b>5,893,901</b>	<b>5,920,897</b>
Use of Property and Money							
Interest	11,284	15,000	25,000	28,369	32,271	36,665	41,683
Facilities Use	1,900	3,000	3,000	3,000	3,000	3,000	3,000
Sale of Property	280	13,550	13,000	13,000	13,000	13,000	13,000
<b>Total Use of Property</b>	<b>13,464</b>	<b>31,550</b>	<b>41,000</b>	<b>44,369</b>	<b>48,271</b>	<b>52,665</b>	<b>57,683</b>
Other Sources							
Commissions	7,423	8,350	8,000	8,400	8,820	9,261	9,724
Gifts	31,000	85,000	24,000	24,000	24,000	24,000	24,000
Miscellaneous	389,121	121,000	255,061	267,814	281,204	295,264	310,028
Reimbursed Expense	0	282,400	296,520	311,346	326,913	343,259	360,422
<b>Total Other Sources</b>	<b>427,544</b>	<b>496,750</b>	<b>583,581</b>	<b>611,560</b>	<b>640,938</b>	<b>671,784</b>	<b>704,174</b>
<b>Total Current Year Revenues</b>	<b>10,930,891</b>	<b>11,535,152</b>	<b>12,200,464</b>	<b>12,380,562</b>	<b>12,616,924</b>	<b>12,804,195</b>	<b>13,048,036</b>
		5.53%	5.77%	1.48%	1.91%	1.48%	1.90%
<b>Total Revenues with Beginning Balance</b>	<b>15,341,778</b>	<b>15,441,325</b>	<b>14,490,043</b>	<b>15,283,414</b>	<b>16,372,604</b>	<b>17,467,793</b>	<b>18,605,777</b>
<b>Postsecondary Technical Education (PTE)</b>							
<b>Beginning Balance</b>	<b>1,146,526</b>	<b>444,003</b>	<b>1,582,136</b>	<b>2,522,886</b>	<b>3,569,993</b>	<b>4,700,119</b>	<b>5,888,122</b>
Student Tuition and Fees							
Student Tuition	2,031,722	2,638,674	2,726,630	2,814,586	2,902,541	2,990,497	3,078,453
Other Student Fees	425,219	475,775	495,599	495,599	515,423	515,423	535,247
<b>Total Student Tuition and Fees</b>	<b>2,456,941</b>	<b>3,114,449</b>	<b>3,222,229</b>	<b>3,310,185</b>	<b>3,417,964</b>	<b>3,505,920</b>	<b>3,613,700</b>
State Sources							
State Operating Grant	1,579,866	1,591,305	1,639,574	1,679,436	1,720,266	1,762,090	1,804,930
Federal Sources							
Federal Grants	0	0	0	0	0	0	0
Local Sources							
Delinquent Tax	0	0	0	0	0	0	0
Other Sources							
Gifts	1,474,144	100,000	0	0	0	0	0
Operating Transfer from:							
General Fund	1,113,462	25,000	0	0	0	0	0
<b>Total Current Year Revenues</b>	<b>6,624,413</b>	<b>4,830,754</b>	<b>4,861,803</b>	<b>4,989,620</b>	<b>5,138,231</b>	<b>5,268,010</b>	<b>5,418,630</b>
		-27.08%	0.64%	2.63%	2.98%	2.53%	2.86%
<b>Total Revenues with Beginning Balance</b>	<b>7,770,939</b>	<b>5,274,757</b>	<b>6,443,939</b>	<b>7,512,506</b>	<b>8,708,224</b>	<b>9,968,129</b>	<b>11,306,752</b>

NEOSHO COUNTY COMMUNITY COLLEGE  
FINANCIAL PLAN  
STATEMENT OF REVENUES AND EXPENDITURES  
YEARS ENDED JUNE 30, 2022 TO 2028

	Actual	Budget	Projected Budget				
	2021-22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
<b>Adult Education</b>							
<b>Beginning Balance</b>	<b>37,000</b>	<b>83,185</b>	<b>23,151</b>	<b>10,351</b>	<b>27,287</b>	<b>55,580</b>	<b>95,915</b>
Student Tuition and Fees							
Other Student Fees	544	0	0	0	0	0	0
Federal Sources							
Adult Basic Education Grant	213,623	209,468	198,414	187,944	178,026	168,631	165,702
State Sources							
Adult Basic Education Grant	68,504	76,523	70,385	66,670	63,152	59,820	58,780
Local Sources							
Ad Valorem Tax	0	0	0	0	0	0	0
Motor Vehicle Tax	0	0	0	0	0	0	0
Recreational Vehicle Tax	0	0	0	0	0	0	0
Delinquent Tax	1	0	0	0	0	0	0
In Lieu of IRB	0	0	0	0	0	0	0
Total Local Sources	1	0	0	0	0	0	0
Other Sources							
Miscellaneous	175,670	223,793	202,964	254,816	280,237	306,432	333,509
Operating Transfers From:							
General Fund	27,400	0	27,400	18,231	22,739	27,525	32,602
<b>Total Current Year Revenues</b>	<b>485,742</b>	<b>509,784</b>	<b>499,163</b>	<b>527,661</b>	<b>544,154</b>	<b>562,407</b>	<b>590,593</b>
		4.95%	-2.08%	5.71%	3.13%	3.35%	5.01%
<b>Total Revenues and Beginning Balance</b>	<b>522,742</b>	<b>592,969</b>	<b>522,314</b>	<b>538,012</b>	<b>571,440</b>	<b>617,988</b>	<b>686,508</b>
<b>Adult Supplemental</b>							
<b>Beginning Balance</b>	<b>36,136</b>	<b>1</b>	<b>0</b>	<b>31,741</b>	<b>64,568</b>	<b>97,792</b>	<b>131,068</b>
Student Tuition and Fees							
Course Fees	284	54,494	56,755	58,073	58,841	59,289	34,549
		19088.03%	4.15%	2.32%	1.32%	0.76%	-41.73%
<b>Total Revenues and Beginning Balance</b>	<b>36,420</b>	<b>54,495</b>	<b>56,755</b>	<b>89,814</b>	<b>123,409</b>	<b>157,080</b>	<b>165,617</b>
<b>Auxiliary</b>							
<b>Beginning Balance</b>	<b>3,054,028</b>	<b>2,865,638</b>	<b>2,579,457</b>	<b>2,413,108</b>	<b>2,254,438</b>	<b>2,092,858</b>	<b>1,927,305</b>
Sales and Services of Auxiliary Enterprises	2,007,263	2,093,500	2,186,439	2,218,353	2,249,274	2,279,232	2,308,257
Student Sources							
Student Fees (Transfer from Activity Fees)	104,922	105,000	105,000	105,000	105,000	105,000	105,000
Use of Property and Money							
Interest	99	25	50	50	50	50	50
Other Sources							
Miscellaneous	69,519	48,850	25,000	25,000	25,000	25,000	25,000
Commissions	2,059	8,000	3,500	3,500	3,500	3,500	3,500
	71,578	56,850	28,500	28,500	28,500	28,500	28,500
<b>Total Current Year Revenues</b>	<b>2,183,862</b>	<b>2,255,375</b>	<b>2,319,989</b>	<b>2,351,903</b>	<b>2,382,824</b>	<b>2,412,782</b>	<b>2,441,807</b>
		3.27%	2.86%	1.38%	1.31%	1.26%	1.20%
<b>Total Revenues and Beginning Balance</b>	<b>5,237,890</b>	<b>5,121,013</b>	<b>4,899,445</b>	<b>4,765,012</b>	<b>4,637,262</b>	<b>4,505,640</b>	<b>4,369,112</b>
		2,696,334	2,413,108	2,254,438	2,092,858	1,927,305	1,762,410
<b>Student Activity</b>							
<b>Beginning Balance</b>	<b>435,184</b>	<b>591,128</b>	<b>745,513</b>	<b>745,513</b>	<b>745,513</b>	<b>745,513</b>	<b>745,513</b>
Fees							
Incidental Fee Chanute	223,622	221,386	230,610	230,610	239,835	239,835	249,059
Incidental Computer Fee Chanute	117,593	116,417	121,268	121,268	126,118	126,118	130,969

NEOSHO COUNTY COMMUNITY COLLEGE  
FINANCIAL PLAN  
STATEMENT OF REVENUES AND EXPENDITURES  
YEARS ENDED JUNE 30, 2022 TO 2028

	Actual	Budget	Projected Budget				
	2021-22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
Incidental Computer Fee Ottawa	104,063	103,022	107,315	107,315	111,608	111,608	115,900
Incidental Fee Ottawa	209,470	207,375	216,016	216,016	224,657	224,657	233,297
Building Fee Ottawa	182,608	180,782	188,315	188,315	195,847	195,847	203,380
Incidental Fee Outreach	180,461	178,656	186,100	186,100	193,544	193,544	200,988
Out-District Fee	448,634	444,148	462,654	462,654	481,160	481,160	499,666
Student Union Fee	57,105	56,534	58,890	58,890	61,245	61,245	63,601
Web Fee	252,601	0	0	0	0	0	0
Total Current Year Fees	1,776,157	1,508,320	1,571,167	1,571,167	1,634,014	1,634,014	1,696,860
		-15.08%	4.17%	0.00%	4.00%	0.00%	3.85%
<b>Total Revenues and Beginning Balance</b>	<b>2,211,341</b>	<b>2,099,448</b>	<b>2,316,680</b>	<b>2,316,680</b>	<b>2,379,526</b>	<b>2,379,526</b>	<b>2,442,373</b>
<b>Total Current Unrestricted</b>							
Less Beginning Balances	22,001,349	20,693,879	21,509,341	21,878,987	22,374,987	22,740,697	23,230,476
		-5.94%	3.94%	1.72%	2.27%	1.63%	2.15%
<b>Total Revenues with Beginning Balance</b>	<b>31,121,110</b>	<b>28,584,007</b>	<b>28,729,176</b>	<b>30,505,437</b>	<b>32,792,466</b>	<b>35,096,156</b>	<b>37,576,138</b>
<b>Total Beginning Balance</b>	<b>9,119,761</b>	<b>7,890,128</b>	<b>7,219,835</b>	<b>8,626,450</b>	<b>10,417,479</b>	<b>12,355,459</b>	<b>14,345,662</b>
Student Tuition	3,455,245	4,528,181	4,985,876	5,146,197	5,305,969	5,465,421	5,599,685
Other Student Fees	1,900,970	1,900,288	1,918,327	1,918,327	1,990,860	1,990,860	2,063,393
Federal Sources	309,150	318,968	307,914	297,444	287,526	278,131	275,202
State Sources	3,535,912	3,736,128	2,201,418	2,249,513	2,299,065	2,350,092	2,404,734
Local Sources	5,713,291	5,674,526	5,815,132	5,841,024	5,867,279	5,893,901	5,920,897
Use of Property and Money	13,563	31,575	41,050	44,419	48,321	52,715	57,733
Other Sources	674,792	777,393	612,081	640,060	669,438	700,284	732,674
Operating Transfers	1,140,862	25,000	27,400	18,231	22,739	27,525	32,602
Sales and Services of Auxiliary Enterprises	2,007,263	2,093,500	2,186,439	2,218,353	2,249,274	2,279,232	2,308,257
Student Activity Fees	1,776,157	1,508,320	1,571,167	1,571,167	1,634,014	1,634,014	1,696,860
	\$ 20,527,205	\$ 20,593,879	\$ 19,666,803	\$ 19,944,735	\$ 20,374,484	\$ 20,672,175	\$ 21,092,037
	1,474,144	100,000	1,842,538	1,934,252	2,000,503	2,068,522	2,138,439
		0.32%	-4.50%	1.41%	2.15%	1.46%	2.03%
Note 1: Beginning Balance = unencumbered cash							
Note 2: The 2nd half ad valorem property taxes are received in June and carried forward to fund the subsequent fiscal year budget							

NEOSHO COUNTY COMMUNITY COLLEGE  
FINANCIAL PLAN  
STATEMENT OF REVENUES AND EXPENDITURES  
YEARS ENDED JUNE 30, 2022 TO 2028

	Actual	Budget	Projected Budget				
	2021-22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
<b>EXPENDITURES AND OTHER DEDUCTIONS</b>							
<b>General</b>							
Salaries and Wages w/o Employee Benefits	\$ 5,290,666	\$ 6,091,056	\$ 6,262,717	\$ 6,385,466	\$ 6,606,403	\$ 6,834,985	\$ 7,071,476
Employee Benefits Portion	1,244,029	1,397,207	1,696,509	1,565,324	1,444,282	1,332,601	1,229,555
Current Operating	2,504,147	4,561,523	2,622,274	2,657,198	2,692,586	2,728,447	2,764,784
Capital	1,255,901	1,009,109	908,198	817,378	858,247	901,160	946,218
Transfers	1,140,862	92,851	97,494	102,368	107,487	112,861	118,504
<b>Total Current Year Expenditures</b>	<b>11,435,605</b>	<b>13,151,746</b>	<b>11,587,191</b>	<b>11,527,734</b>	<b>11,709,006</b>	<b>11,910,053</b>	<b>12,130,537</b>
		15.01%	-11.90%	-0.51%	1.57%	1.72%	1.85%
<b>Postsecondary Technical Education (PTE)</b>							
Salaries and Wages w/o Employee Benefits	2,360,003	2,488,606	2,599,598	2,650,550	2,742,259	2,837,141	2,935,306
Employee Benefits Portion	428,871	424,427	530,534	489,509	451,657	416,732	384,508
Current Operating	2,320,300	753,667	763,704	773,876	784,182	794,626	805,209
Capital	2,217,762	25,921	27,217	28,578	30,007	31,507	33,082
Transfers	0	0	0	0	0	0	0
<b>Total Current Year Expenditures</b>	<b>7,326,936</b>	<b>3,692,621</b>	<b>3,921,053</b>	<b>3,942,513</b>	<b>4,008,105</b>	<b>4,080,006</b>	<b>4,158,105</b>
		-49.60%	6.19%	0.55%	1.66%	1.79%	1.91%
<b>Adult Education</b>							
Salaries and Wages w/o Employee Benefits	332,276	347,102	362,583	369,689	382,481	395,714	409,406
Employee Benefits Portion	96,423	91,203	114,004	105,188	97,054	89,549	82,625
Current Operating	10,496	128,663	35,377	35,848	36,325	36,809	37,299
Capital	362	2,850	0	0	0	0	0
<b>Total Current Year Expenditures</b>	<b>439,557</b>	<b>569,818</b>	<b>511,963</b>	<b>510,725</b>	<b>515,860</b>	<b>522,073</b>	<b>529,330</b>
		29.63%	-10.15%	-0.24%	1.01%	1.20%	1.39%
<b>Adult Supplemental</b>							
Salaries and Wages w/o Employee Benefits	(770)	17,170	7,936	8,091	8,371	8,661	8,961
Employee Benefits Portion	192	2,324	1,905	1,758	1,622	1,496	1,381
Current Operating	36,997	34,144	14,599	14,793	14,990	15,190	15,392
Capital	0	1,500	575	604	634	666	699
Transfers	0	0	0	0	0	0	0
<b>Total Current Year Expenditures</b>	<b>36,419</b>	<b>55,138</b>	<b>25,015</b>	<b>25,246</b>	<b>25,617</b>	<b>26,013</b>	<b>26,432</b>
		51.40%	-54.63%	0.93%	1.47%	1.54%	1.61%
<b>Auxiliary</b>							
Salaries and Wages w/o Employee Benefits	212,355	250,647	261,826	266,958	276,194	285,751	295,638
Employee Benefits Portion	45,232	44,883	46,104	42,539	39,249	36,214	33,414
Current Operating	1,772,420	1,511,875	1,532,010	1,552,414	1,573,089	1,594,040	1,615,269
Capital	89,780	187,920	97,316	102,182	107,291	112,655	112,655
Debt Service	524,081	522,231	525,081	522,481	524,581	525,675	525,725
Transfers	249,000	24,000	24,000	24,000	24,000	24,000	24,000
<b>Total Current Year Expenditures</b>	<b>2,892,868</b>	<b>2,541,556</b>	<b>2,486,337</b>	<b>2,510,573</b>	<b>2,544,405</b>	<b>2,578,335</b>	<b>2,606,701</b>
		-12.14%	-2.17%	0.97%	1.35%	1.33%	1.10%
<b>Student Activity</b>							
Incidental Fee Chanute	249,180	246,688	230,610	230,610	239,835	239,835	249,059
Incidental Computer Fee Chanute	0	0	121,268	121,268	126,118	126,118	130,969
Incidental Computer Fee Ottawa	0	0	107,315	107,315	111,608	111,608	115,900
Incidental Fee Ottawa	208,470	206,385	216,016	216,016	224,657	224,657	233,297
Building Fee Ottawa	0	0	188,315	188,315	195,847	195,847	
Incidental Fee Outreach	180,461	178,656	186,100	186,100	193,544	193,544	200,988
Out-District Fee	672,396	665,672	462,654	462,654	481,160	481,160	0
Student Union Fee	57,105	56,534	58,890	58,890	61,245	61,245	63,601
Web Fee	252,601	0	0	0	0	0	0
<b>Total Current Year Expenditures</b>	<b>1,620,213</b>	<b>1,353,936</b>	<b>1,571,167</b>	<b>1,571,167</b>	<b>1,634,014</b>	<b>1,634,014</b>	<b>993,815</b>
		-16.43%	16.04%	0.00%	4.00%	0.00%	-39.18%
<b>Total Current Unrestricted Expenditures</b>	<b>23,751,598</b>	<b>21,364,815</b>	<b>20,102,726</b>	<b>20,087,958</b>	<b>20,437,007</b>	<b>20,750,494</b>	<b>20,444,921</b>
		-10.05%	-5.91%	-0.07%	1.74%	1.53%	-1.47%
<b>Revenues with Beginning Balances Over/Under Expenses</b>							
	<b>7,369,512</b>	<b>7,219,192</b>	<b>8,626,450</b>	<b>10,417,479</b>	<b>12,355,459</b>	<b>14,345,662</b>	<b>17,131,218</b>
<b>Total Revenues with Beginning Balance</b>							
<b>Less Total Current Year Expenditures</b>	<b>7,369,512</b>	<b>7,219,192</b>	<b>8,626,450</b>	<b>10,417,479</b>	<b>12,355,459</b>	<b>14,345,662</b>	<b>17,131,218</b>

NEOSHO COUNTY COMMUNITY COLLEGE  
FINANCIAL PLAN  
STATEMENT OF REVENUES AND EXPENDITURES  
YEARS ENDED JUNE 30, 2022 TO 2028

	Actual	Budget	Projected Budget				
	2021-22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
<b>Increase/Decrease in Unencumbered Cash</b>							
General	(504,714)	(1,616,594)	613,273	852,828	907,918	894,142	917,500
Vocational	(702,523)	1,138,133	940,750	1,047,107	1,130,126	1,188,004	1,260,525
Adult Education	46,185	(60,034)	(12,800)	16,936	28,294	40,335	61,263
Adult Supplemental	(36,135)	(644)	31,741	32,827	33,224	33,276	8,117
Auxiliary	(709,006)	(286,181)	(166,348)	(158,670)	(161,581)	(165,553)	(164,894)
Student Activity	155,944	154,385	0	0	0	0	703,046
<b>Total Increase/Decrease</b>	<b>(1,750,249)</b>	<b>(670,936)</b>	<b>1,406,615</b>	<b>1,791,029</b>	<b>1,937,980</b>	<b>1,990,203</b>	<b>2,785,556</b>
		-61.67%	-309.65%	27.33%	8.20%	2.69%	39.96%
<b>Total Beginning Balance</b>							
<b>Plus Total Increase/Decrease</b>	<b>7,369,512</b>	<b>7,219,192</b>	<b>8,626,450</b>	<b>10,417,479</b>	<b>12,355,459</b>	<b>14,345,662</b>	<b>17,131,218</b>
Salaries and Wages w/o Employee Benefits	8,194,530	9,194,581	9,494,659	9,680,755	10,015,709	10,362,252	10,720,786
Employee Benefits Portion	1,814,747	1,960,044	2,389,055	2,204,318	2,033,865	1,876,593	1,731,483
Current Operating	6,644,360	6,989,872	4,967,964	5,034,128	5,101,173	5,169,111	5,237,953
Capital	3,563,805	1,227,300	1,033,306	948,742	996,179	1,045,988	1,092,654
Transfers	1,140,862	92,851	97,494	102,368	107,487	112,861	118,504
Debt Service	524,081	522,231	525,081	522,481	524,581	525,675	525,725
Student Activity Fees	1,620,213	1,353,936	1,571,167	1,571,167	1,634,014	1,634,014	993,815
<b>Total Current Unrestricted Expenditures</b>	<b>\$ 23,502,598</b>	<b>\$ 21,340,815</b>	<b>\$ 20,078,726</b>	<b>\$ 20,063,958</b>	<b>\$ 20,413,007</b>	<b>\$ 20,726,494</b>	<b>\$ 20,420,921</b>
		-9.20%	-5.91%	-0.07%	1.74%	1.54%	-1.47%

NEOSHO COUNTY COMMUNITY COLLEGE  
 FINANCIAL PLAN  
 SCHEDULE OF DEBT  
 YEARS ENDED JUNE 30, 2022 TO 2028

	<b>Actual</b>	<b>Budget</b>	<b>Projected Budget</b>				
	<b>2021-22</b>	<b>2022/23</b>	<b>2023/24</b>	<b>2024/25</b>	<b>2025/26</b>	<b>2026/27</b>	<b>2027/28</b>
<b>DEBT SCHEDULE</b>							
TOTAL							
Auxiliary Payments	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Balance at 6/30/2021	Balance at 6/30/2022	Balance at 6/30/2023	Balance at 6/30/2024	Balance at 6/30/2025	Balance at 6/30/2026	Balance at 6/30/2027	Balance at 6/30/2028
\$0	-	-	-	-	-	-	-
Detail							
Revenue Bonds							
Principal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	-	-	-	-	-	-	-
Total Payments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

NEOSHO COUNTY COMMUNITY COLLEGE  
FINANCIAL PLAN  
SCHEDULE OF CAPITAL LEAASE  
YEARS ENDED JUNE 30, 2022 TO 2028

	Actual	Budget	Projected Budget				
	2021-22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
<b>TOTAL</b>							
General Fund Payments							
Operations and Maintenance	\$ 342,022.68	\$ 342,022.68	\$ 342,022.68	\$ 342,022.68	\$ 342,022.68	\$ 342,022.68	\$ 171,011.34
COP Series 2015 Dorms and Improvements	524,081.26	522,231.26	525,081.26	522,481.26	524,581.26	525,675.00	525,725.00
COP Series 2016 Ottawa Campus	402,918.75	403,468.75	403,718.76	403,668.76	394,443.76	395,318.76	405,318.76
	\$ 1,269,022.69	\$ 1,267,722.69	\$ 1,270,822.70	\$ 1,268,172.70	\$ 1,261,047.70	\$ 1,263,016.44	\$ 1,102,055.10
<b>DETAIL</b>							
Balance at 6/30/2021							
\$3,610,000.00							
<b>COP Series 2015 Dorms &amp; Improvements</b>							
Lease Payments	\$ 524,081.26	\$ 522,231.26	\$ 525,081.26	\$ 522,481.26	\$ 524,581.26	\$ 525,675.00	\$ 525,725.00
Balance at 6/30/2021							
\$2,880,000.00							
<b>COP Series 2016 Ottawa Campus</b>							
Lease Payments	\$ 402,918.75	\$ 403,468.75	\$ 403,718.76	\$ 403,668.76	\$ 394,443.76	\$ 395,318.76	\$ 405,318.76
Balance at 6/30/2021							
\$1,774,588.43							
<b>Energy Conservation Project (June 15, 2017-December 15, 2027)</b>							
Lease Payments	\$ 342,022.68	\$ 342,022.68	\$ 342,022.68	\$ 342,022.68	\$ 342,022.68	\$ 342,022.68	\$ 171,011.34



NEOSHO COUNTY COMMUNITY COLLEGE  
FINANCIAL PLAN  
SCHEDULE OF ADDITIONAL FINANCIAL DATA  
YEARS ENDED JUNE 30, 2022 TO 2028

	Actual	Budget	Projected Budget				
	2021-22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
Credit Hours Total							
Reimbursable Credit Hours (for State Aid)	29,859	29,560	27,929	26,387	24,931	23,555	22,255
General State Aid/State Grant	3,219,046	3,659,605	3,748,578	3,839,714	3,933,066	4,028,688	4,126,634
Fall Headcount Enrollment	1,643	1,652	1,561	1,475	1,393	1,316	1,244
Fall FTE	975	965.25	912	862	814	769	727
% out of state credit hours	14.00%	n/a	15.00%	15.00%	15.00%	15.00%	15.00%
% out of district credit hours	67.00%	n/a	63.00%	63.00%	63.00%	63.00%	63.00%
% Neosho County credit hours	19.0%		22.0%	22.0%	22.0%	22.0%	22.0%
Assessed Valuation	130,201,436	135,982,833	144,141,803	152,790,311	161,957,730	171,675,194	181,975,705
Assessed Valuation - portion used	130,201,436	135,982,833	144,772,487	114,174,111	121,024,557	128,286,031	135,983,193
One Mill is equal to:	\$ 130,201	\$ 135,983	\$ 144,772	\$ 114,174	\$ 121,025	\$ 128,286	\$ 135,983
Motor Vehicle	\$ 678,799	\$ 696,147	\$ 710,509	\$ 725,168	\$ 740,129	\$ 755,399	\$ 770,984

NEOSHO COUNTY COMMUNITY COLLEGE  
 FIVE YEAR BUDGET PROJECTION  
 HISTORY OF ASSUMPTION FACTORS AND OTHER FINANCIAL DATA  
 FOR JUNE 30, 2017 TO 2022

			Actual						Current Budget 2022-23	Projected Average
	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22				
<b>CONTROL OR INFLUENCE</b>										
Revenue										
1 Mill Levy	34.803	36.794	37.426	37.275	38.595	39.552		39.527	37.710	
2 Tuition per credit hour (in state)	67	70	73	75	77	77		90	76	
Tuition per credit hour (in state) Increase/Decrease	4.69%	4.48%	4.29%	2.74%	2.67%	0.00%		16.88%	2.83%	
3 Student fees per credit hour	43	45	45	47	48	48		48	46	
Student fees per credit hour Increase/Decrease	0.00%	4.65%	0.00%	4.44%	2.13%	0.00%		16.88%	2.24%	
4 Tuition per credit hour (out of state)	67	70	73	75	77	77		90	76	
5 Credit Hours Increase/(Decrease)	2.37%	-4.80%	-3.58%	-4.58%	-11.26%	-3.38%		-1.00%	-5.52%	
6 Adult Education Revenue Increase/(Decrease)	0.05%	7.41%	-12.98%	-2.40%	-2.76%	2.04%		4.95%	-1.74%	
7 Adult Supplemental Revenue Increase/(Decrease)	151.94%	-16.94%	-93.66%	25.92%	-43.13%	-80.82%		0.00%	-41.73%	
Expenditure										
1 Annual Salary Adjustment	2.00%	4.00%	4.00%	4.00%	1.30%	4.00%		5.00%	4.46%	
2 Operating Expense Increase	-0.55%	1.53%	3.35%	7.39%	3.95%	-2.31%		-3.77%	4.1%	
3 Employee Benefits Expense Increase	-1.34%	-8.73%	22.28%	3.95%	-2.35%	-4.32%		6.00%	-7.7%	
4 Adult Education Operating Expense Increase	0.08%	4.14%	-11.57%	-2.26%	-5.38%	-4.47%		28.99%	-1.7%	
5 Adult Supplemental Operating Expense Increase	179.26%	-39.91%	-77.16%	10.32%	-73.89%	1800.53%		81.89%	5.00%	
6 Student Activity Operating Expense Increase/(Decrease)	-13.08%	-5.61%	-35.82%	20.68%	-24.37%	-0.89%		1.00%	-9.00%	
<b>NO CONTROL OR INFLUENCE</b>										
Revenue										
1 Assessed Valuation Increase	-3.71%	-0.39%	1.15%	2.79%	-1.18%	-1.29%		4.44%	0.2%	
2 Motor Vehicle Increase/(Decrease)	22.75%	-32.97%	50.55%	-14.42%	10.58%	-3.42%		-0.66%	2.1%	
3 Recreational Vehicle Increase/(Decrease)	18.97%	-10.77%	10.06%	-12.57%	-20.17%	2.47%		48.40%	-6.2%	
4 State Sources Increase/(Decrease)	-4.00%	0.00%	2.76%	5.60%	2.06%	1.74%		26.18%	2.4%	
5 Auxiliary Revenue Increase/(Decrease)	11.71%	-8.79%	-0.54%	6.86%	6.62%	-19.71%		1.00%	-3.1%	
6 Investment Interest Increase/(Decrease)	-15.88%	9.86%	453.06%	-21.46%	-73.51%	15.13%		12.93%	76.6%	
7 Other Revenues Increase/(Decrease)	43.40%	-30.67%	-29.11%	160.39%	166.01%	-19.36%		-56.41%	49.5%	
8 Delinquency Rate	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%		1.00%	1.0%	
9 Portion of budgeted revenue actually received-Auxiliary	91.32%	79.49%	78.26%	110.55%	126.33%	108.25%		101.91%	100.6%	
Expenditure										
1 Auxiliary Operating Increase/(Decrease)	-2.92%	-3.60%	-1.97%	28.53%	-18.55%	-4.48%		30.32%	0.0%	
2 Auxiliary Debt Retirement Increase/(Decrease)	-12.33%	187.67%	9.68%	0.08%	0.75%	-0.29%		0.58%	39.6%	
3 Portion of budgeted expense actually used										
General	79.77%	82.21%	86.17%	88.34%	83.46%	89.18%		86.04%	85.9%	
Post Secondary Technical Education	101.66%	104.85%	88.69%	93.09%	80.41%	94.35%		109.88%	92.3%	
Adult Education	70.49%	80.16%	69.78%	90.29%	86.32%	78.86%		74.81%	81.1%	
Adult Supplemental	45.88%	34.92%	7.63%	9.00%	2.41%	47.36%		18.61%	20.3%	
Auxiliary	35.37%	45.78%	49.24%	53.71%	45.71%	50.65%		69.54%	49.0%	
Student Activity	86.52%	95.41%	87.03%	90.24%	91.66%	94.17%		81.90%	91.7%	
Residence Hall Occupancy (Capacity = 299)										
Fall Increase/(Decrease)	4.80%	-10.21%	2.75%	3.05%	-15.56%	7.02%		8.20%	-2.6%	
Spring Increase/(Decrease)	3.85%	-7.82%	-0.89%	9.91%	-14.75%	-4.81%		17.68%	-3.7%	
Cash and Cash Equivalents										
Balance	9,086,300	9,623,212	7,709,098	6,782,280	9,406,178	8,577,470		9,138,062	8,419,648	
Increase/(decrease)	8.79%	5.91%	-19.89%	-12.02%	38.69%	-8.81%		6.54%	0.8%	