

**SWC Unrestricted General Fund  
FY 21 Expenses at June 30, 2021**

OBJECT	DESCRIPTION	FY 2020 - 2021				% YTD Revised	
		Adopted Budget	YTD Revised Budget	YTD Actual	YTD Variance	Budget	% YTD Actual
<b>Revenue</b>							
481	Federal Revenue	\$ 216,600	\$ 216,600	\$ 108,480	\$ (108,120)	100.00%	50.08%
486	State Revenue	63,935,478	63,935,478	69,517,442	\$ 5,581,964	100.00%	108.73%
488	Local Revenue	38,907,477	38,912,047	40,115,596	\$ 1,203,549	100.01%	103.11%
	<b>Total Revenue</b>	<b>\$ 103,059,555</b>	<b>\$ 103,064,125</b>	<b>\$ 109,741,518</b>	<b>\$ 6,677,393</b>	100.00%	106.48%
<b>Expenditures</b>							
511	Instructional Salaries	\$ 19,005,275	\$ 19,005,275	\$ 17,458,312	\$ (1,546,963)	100.00%	91.86%
512	Administrative Contract	9,076,659	9,130,612	10,841,893	1,711,281	100.59%	119.45%
513	Instructional - Part time	16,964,601	16,920,642	16,620,924	(299,718)	99.74%	97.97%
514	Non-Instructional Hourly	916,704	924,300	823,555	(100,745)	100.83%	89.84%
521	Classified, Directors and Confidential	21,844,951	21,867,116	18,996,928	(2,870,187)	100.10%	86.96%
522	Instructional Aide	2,438,922	2,438,922	2,326,917	(112,005)	100.00%	95.41%
523	Hourly Employees	467,304	862,688	897,637	34,949	184.61%	192.09%
524	Instructional Aides Hourly	772,690	578,490	610,242	31,752	74.87%	78.98%
530	Total Benefits	25,084,004	24,841,507	28,990,909	4,149,402	99.03%	115.58%
	<b>Total Payroll and Benefits</b>	<b>\$ 96,571,110</b>	<b>\$ 96,569,551</b>	<b>\$ 97,567,318</b>	<b>\$ 997,766</b>	100.00%	101.03%
541	Books, Manuals and Software	\$ 128,579	162,677	\$ 170,995	\$ 8,318	126.52%	132.99%
543	Instructional Supplies	375,814	590,700	814,595	223,895	157.18%	216.75%
544	Non-instructional Supplies	1,237,709	960,361	690,779	(269,582)	77.59%	55.81%
545	Repairs	300	-	-	-	0.00%	0.00%
551	Contract Services	1,501,543	2,277,350	1,921,362	(355,988)	151.67%	127.96%
552	Travel	641,582	358,259	232,710	(125,549)	55.84%	36.27%
553	Dues and Memberships	258,271	203,771	201,313	(2,458)	78.90%	77.95%
554	Insurance	865,000	856,377	178,852	(677,525)	99.00%	20.68%
555	Utilities	2,716,847	2,580,235	2,076,379	(503,856)	94.97%	76.43%
556	Contracts	2,935,437	2,890,710	2,753,813	(136,897)	98.48%	93.81%
557	Legal, Audit and Election	607,000	906,790	818,523	(88,267)	149.39%	134.85%
558	Postage and Other	154,153	355,966	355,944	(22)	230.92%	230.90%
559	Indirect Cost Allowance	(90,000)	(296,379)	(296,379)	-	329.31%	329.31%
560	Capital Assets	91,920	112,302	237,346	125,044	122.17%	258.21%
570	Transfers/Others	2,782,756	2,253,920	1,240,710	(1,013,211)	81.00%	44.59%
	<b>Total non-payroll</b>	<b>\$ 14,206,910</b>	<b>\$ 14,213,038</b>	<b>\$ 11,396,940</b>	<b>\$ (2,816,098)</b>	100.04%	80.22%
	<b>Total Expenditures</b>	<b>\$ 110,778,020</b>	<b>\$ 110,782,590</b>	<b>\$ 108,964,258</b>	<b>\$ (1,818,332)</b>	100.00%	<b>98.36%</b>
	<b>Income (Loss) before transfers</b>	<b>\$ (7,718,465)</b>	<b>\$ (7,718,465)</b>	<b>\$ 777,260</b>			

**SWC Unrestricted General Fund  
Year to Year Comparison June 30, 2020 - 2021**

OBJECT	DESCRIPTION	YTD Jun 2021		YTD Jun 2020		YTD Variance (2020 and 2021)
		Actual		Actual		
481	Federal Revenue	\$ 108,480		\$ 132,092		\$ (23,612)
486	State Revenue	69,517,442		68,775,253		742,189
488	Local Revenue	40,115,596		39,085,049		1,030,547
		<u>\$ 109,741,518</u>		<u>\$ 107,992,395</u>		<u>\$ 1,749,123</u>
511	Instructional Salaries	\$ 17,458,312		\$ 18,131,975		\$ (673,663)
512*	Administrative Contract	10,841,893		8,955,327		1,886,565
513**	Instructional - Part time	16,620,924		18,424,641		(1,803,716)
514	Non-Instructional Hourly	823,555		982,382		(158,828)
	Total Academic Salaries/Wages	<u>\$ 45,744,684</u>		<u>\$ 46,494,326</u>		<u>\$ (749,642)</u>
521	Classified, Directors and Confidential	18,996,928		19,534,073		\$ (537,145)
522	Instructional Aide	2,326,917		2,010,351		316,566
523	Hourly Employees	897,637		2,116,580		(1,218,943)
524	Instructional Aides Hourly	610,242		799,612		(189,370)
	Total Nonacademic Salaries/Wages	<u>\$ 22,831,725</u>		<u>\$ 24,460,615</u>		<u>\$ (1,628,891)</u>
530	Total Benefits	\$ 28,990,909		\$ 26,740,342		\$ 2,250,567
	Total Payroll and Benefits	<u>\$ 97,567,318</u>		<u>\$ 97,695,283</u>		<u>\$ (127,965)</u>
541	Books, Manuals and Software	\$ 170,995		\$ 92,569		\$ 78,426
543	Instructional Supplies	814,595		366,314		448,280
544	Non-instructional Supplies	690,779		849,240		(158,461)
545	Repairs	-		-		-
	Total supplies	<u>\$ 1,676,369</u>		<u>\$ 1,308,124</u>		<u>\$ 368,245</u>
551	Contract Services	\$ 1,921,362		\$ 1,355,555		\$ 565,807
552	Travel	232,710		517,439		(284,729)
553	Dues and Memberships	201,313		182,947		18,366
554	Insurance	178,852		825,263		(646,411)
555	Utilities	2,076,379		2,895,615		(819,236)
556	Contracts	2,753,813		2,926,762		(172,949)
557	Legal, Audit and Election	818,523		600,450		218,073
558	Postage and Other	355,944		456,664		(100,720)
559	Indirect Cost Allowance	(296,379)		(133,564)		(162,815)
	Total contract and services	<u>\$ 8,242,516</u>		<u>\$ 9,627,131</u>		<u>\$ (1,384,615)</u>
560	Capital Assets	\$ 237,346		\$ 87,224		\$ 150,122
570	Transfers/Others	1,240,710		2,230,268		(989,558)
	Total capital/other	<u>\$ 1,478,055</u>		<u>\$ 2,317,492</u>		<u>\$ (839,437)</u>
	Total non-payroll	<u>\$ 11,396,940</u>		<u>\$ 13,252,747</u>		<u>\$ (1,855,807)</u>