

KENTUCKY STATE UNIVERSITY
 Education and General Revenues and Expenses/Transfers by Functional Area
 For the Period from 7.1.23 to 4.30.24

	2024			2023		
	Budget	Actual	%	Budget	Actual	%
Revenue						
Student Tuition and Fees (Net of Scholarship Allowances of X,XXX,XXX)	12,278,694.00	14,457,830.00	18%		11,917,207.00	
State Appropriations	19,608,900.00	19,608,900.00	0%		27,875,600.00	
Sales and Services	30,081.00	45,402.00			31,250.00	
Other	610,719.00	1,366,630.00	124%		1,057,654.00	
Transfers In						
Total Revenue	32,528,394.00	35,478,762.00	9%		40,881,711.00	
Expenses						
Instruction	10,100,867.01	5,923,813.08	-41%	9,368,477.15	8,037,231.00	-14%
Research						
Public Service		51,167.00			3,392,744.00	
Libraries						
Academic Support	929,876.14	611,353.11	-34%	841,302.57	705,556.00	-16%
Student Services	6,754,741.38	4,367,117.94	-35%	6,162,686.46	5,545,614.00	-10%
Insitutional Support	9,408,972.42	7,315,202.86	-22%	10,977,661.39	8,121,754.00	-26%
Operations and Maintenance of Plant	4,873,043.05	4,486,452.31	-8%	5,386,132.00	4,488,683.00	-17%
Transfers						
Mandatory: Debt Service						
Non-Mandatory						
Non-Mandatory Transfer to Reserves		4,503,730.28				
Total Expenses and Transfers	32,067,500.00	27,258,836.58	-15%	32,736,259.57	30,291,582.00	-7%

KENTUCKY STATE UNIVERSITY
 Education and General Expenses/Transfers by Natural Classification
 For the Period from 7.1.23 to 4.30.24

	2024			2023		
	Budget	Actual	%	Budget	Actual	%
Expenses/Transfers						
Salaries and Wages	16,789,417.17	10,393,024.58	-38%	16,199,897.75	13,101,309.30	-19%
Benefits	5,093,813.40	4,358,201.63	-14%	5,685,851.63	6,609,182.02	16%
Contracted Services	1,992,138.17	1,474,630.00	-26%	1,558,325.19	1,528,255.41	-2%
Operating	1,938,934.17	1,525,461.10	-21%	5,912,821.00	3,282,524.52	-44%
Utilities	5,383,197.09	5,003,788.99	-7%	3,380,365.00	4,275,826.91	26%
Capital						
Transfers/debt service	870,000.00	4,503,730.28	418%			
Total Expenses and Transfers	32,067,500.00	27,258,836.58	-15%	32,737,260.57	28,797,098.16	-12%

KENTUCKY STATE UNIVERSITY
 Auxiliary Operations Revenues and Expenses/Transfers by Natural Classification
 For the Period from 7.1.23 to 4.30.24

	2024			2023		
	Budget	Actual	%	Budget	Actual	%
Revenue						
Housing	5,589,700.00	4,665,789.76	-17%	7,941,222.00	2,755,708.00	
Dining	3,055,300.00	3,172,149.22	4%		3,921,492.63	
Bookstore	1,427,600.00	1,536,452.72	8%		993,523.50	
Other	100,000.00	14,909.39	-85%			
Transfers In						
Total Revenue	10,172,600.00	9,389,301.09	-8%	7,941,222.00	7,670,724.13	-3%
Expenses						
Salaries and Wages	184,389.51	68,587.97	-63%	102,108.96	63,771.45	-38%
Benefits	63,356.17	35,492.84	-44%			
Contracted Services	50,000.00	2,820.65	-94%	3,300.00		-100%
Operating	25,311.54	9,527.60	-62%	6,494,591.04	6,225,563.69	-4%
Utilities	4,593,402.06	3,760,043.54	-18%			
Capital	1,321,656.36	1,321,656.36	0%			
Mandatory Transfers: Debt Service	-	-				
Non-Mandatory Transfers	-	-				
Non-Mandatory Transfers To Reserves	-	-				
Total Expenses and Transfers	6,238,115.64	5,198,128.96	-17%	6,600,000.00	6,289,335.14	-5%

KENTUCKY STATE UNIVERSITY
Cash Balance Report
As of 4.30.2024

Bank Accounts		
Bank 60 (Fifth Third)	\$ 3,473,697.25	
Outstanding Checks	<u>\$ (596,660.10)</u>	
Net Balance Bank 60	\$ 2,877,037.15	
Bank 09 (Commonwealth of Kentucky)	\$ 6,038,823.94	
Bank 20 (State Appropriations)		
Bank 29 (Commonwealth of Kentucky Capital Project Account)	\$ 7,516,886.50	
Bank 52 (Perkins Account)	<u>\$ 33,219.35</u>	
 <i>May Anticipated Drawdowns Reimbursing E & G Funds</i>	 \$ 4,038,158.28	
 Total Cash Balance		\$ 20,504,125.22
Less cash reserved for specific purposes:		
Commonwealth of Kentucky Capital Project Account	\$ (7,516,886.50)	
Perkins Account	\$ (33,219.35)	
Asset Preservation Accumulated Fees	\$ (1,299,155.12)	
Land Grant Match Appropriations		
CPE Grant Reserved Balances	\$ (6,285,528.60)	
Other Reserved Grant Balances		
Total Reserved Cash Balance	<u>\$ (15,134,789.57)</u>	
Available Cash Balance		<u>\$ 5,369,335.65</u>

KENTUCKY STATE UNIVERSITY
Student Accounts Receivable Report
As of 4.30.2024
With Comparative Prior Year Data

	4.30.2024	4.30.2023
Enrolled Students		
Balance Owed Current Semester	\$ 2,010,835.54	610,895.24
Balance Owed Prior Semesters	\$497,878.00	75,971.19
Total Balances Owed Enrolled Students	<u>\$2,508,713.54</u>	<u>686,866.43</u>
 Non-Enrolled Students		
Balance Owed under 365 Days	\$451,077.70	180,841.26
Balance Owed over 365 Days	\$507,236.17	1,688,035.68
Balance Owed Over 730 Days	\$20,368,238.13	18,678,950.42
Total Balances Owed Non-Enrolled Students	<u>\$21,326,552.00</u>	<u>20,547,827.36</u>
 Total Outstanding Student Receivables	 <u>\$23,835,265.54</u>	 <u>21,234,693.79</u>

KENTUCKY STATE UNIVERSITY
 Accounts Payable Aging Report
 As of 4.30.2024

Payables Aging	Balance
Days	
0-30	\$ (14,847.42)
31-60	\$ (80,357.17)
61-90	\$ (100.00)
91-120	\$ (15,891.03)
120+	<u>\$ (219,212.02)</u>
Total	<u><u>\$ (330,407.64)</u></u>

No-Purchase Order Invoices Aging	
Days	
0-30	
31-60	
61-90	
91-120	\$ (164,782.12)
120+	<u>\$ (267,583.76)</u>
Total	<u><u>\$ (432,365.88)</u></u>

Outstanding Credit Card Payments	Over 30 Days (Y/N)
American Express	
5/3 Corporate Card	
Diners Club Card	
Total	<u><u>\$ (94,690.78) N</u></u>
	<u><u>\$ (857,464.30)</u></u>