

Flint Hills Technical College

Founded in 1963, Flint Hills Technical College (FHTC) is a two-year HLC accredited, public institution of higher education nestled in the rolling hills of east-central Kansas. FHTC offers unique, in-demand majors in the areas of arts, health, information technology and industry technology along with a variety of short-term training, general education and continuing education courses. With an average 15 to 1 student to faculty ratio, students receive a personalized education with hands-on experiences.

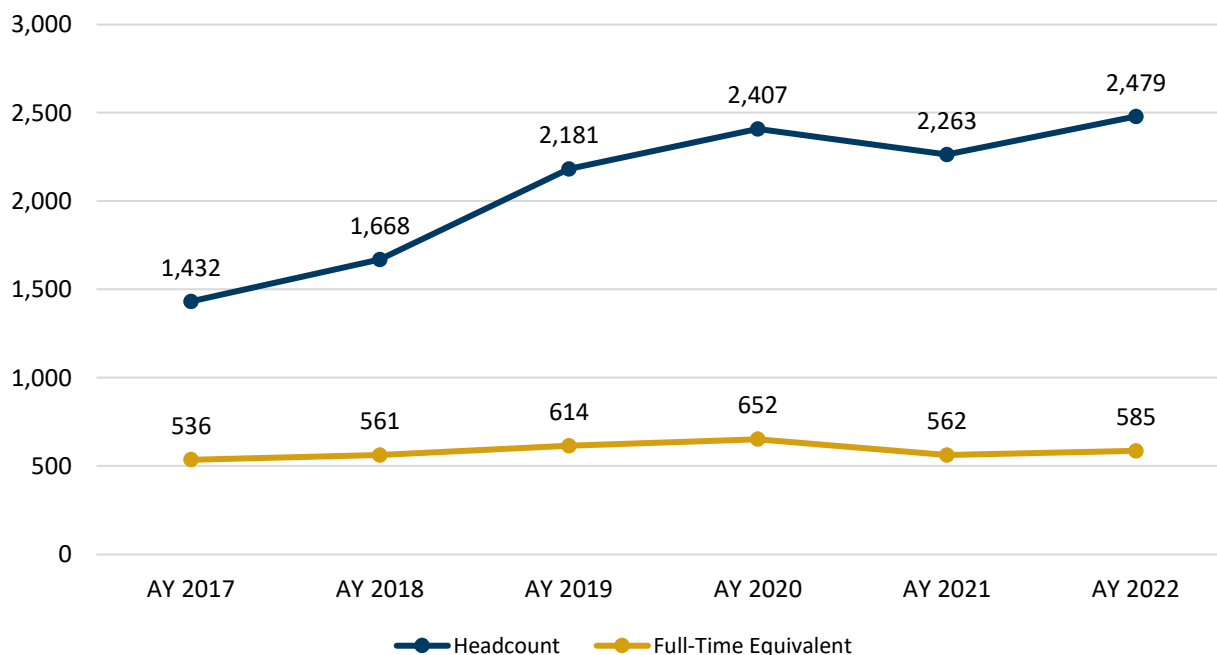
Student Demographics

Table P.10

Academic Year 2017 - 2022

Category	AY 2017	AY 2018	AY 2019	AY 2020	AY 2021	AY 2022	% Change AY 17 - 22
Enrollment Headcount	1,432	1,668	2,181	2,407	2,263	2,479	73.1%
Full-Time Equivalent Enrollment	536	561	614	652	562	585	9.1%

**Headcount and FTE
Academic Year 2017 - 2022**



Notes for this section begin on page 40.

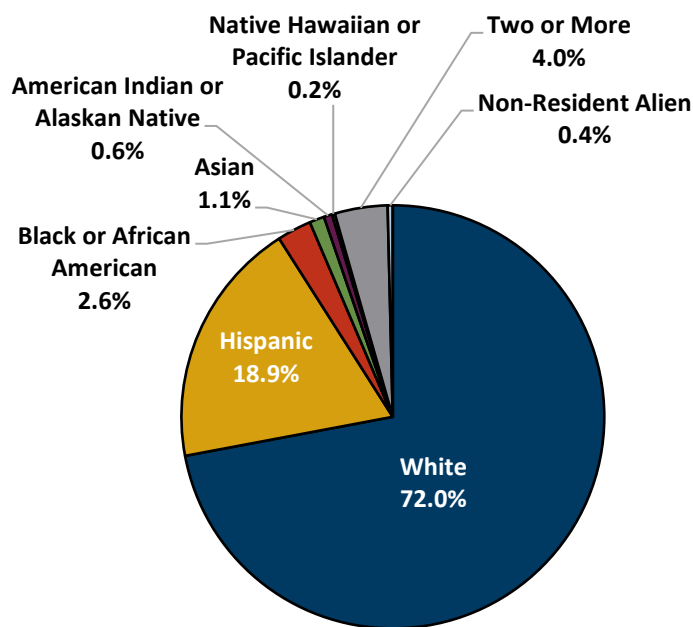
Source: KHEDS AY Collection

**Enrollment by Race/Ethnicity
Academic Year 2017 - 2022**

**Flint Hills Technical College
Table P.11**

Race/Ethnicity	AY 2017	AY 2018	AY 2019	AY 2020	AY 2021	AY 2022	% Change AY 17 - 22
White	67.9%	67.7%	68.7%	69.4%	71.9%	72.0%	83.6%
Hispanic	23.4%	23.3%	21.3%	20.5%	18.6%	18.9%	40.0%
Black or African-American	2.5%	2.3%	3.0%	2.7%	2.3%	2.6%	80.6%
Asian	1.7%	1.7%	1.7%	1.5%	1.6%	1.1%	16.7%
American Indian or Alaskan Native	0.8%	0.3%	0.5%	0.7%	0.7%	0.6%	33.3%
Native Hawaiian or Pacific Islander	0.0%	0.3%	0.2%	0.2%	0.3%	0.2%	NA
Two or More	2.6%	3.5%	4.3%	3.4%	4.0%	4.0%	170.3%
Non-Resident Alien	1.0%	0.8%	0.4%	0.4%	0.3%	0.4%	-33.3%
Unknown	0.0%	0.0%	0.0%	1.2%	0.4%	0.0%	NA

**Enrollment by Race/Ethnicity
Academic Year 2022**



**Enrollment by Gender
Academic Year 2017 - 2022**

Table P.12

Gender	AY 2017	AY 2018	AY 2019	AY 2020	AY 2021	AY 2022	% Change AY 17 - 22
Female	760	909	1,097	1,070	1,054	1,170	53.9%
Male	672	759	1,084	1,337	1,209	1,309	94.8%
Unknown	0	0	0	0	0	0	NA
Total	1,432	1,668	2,181	2,407	2,263	2,479	73.1%

Notes for this section begin on page 40.

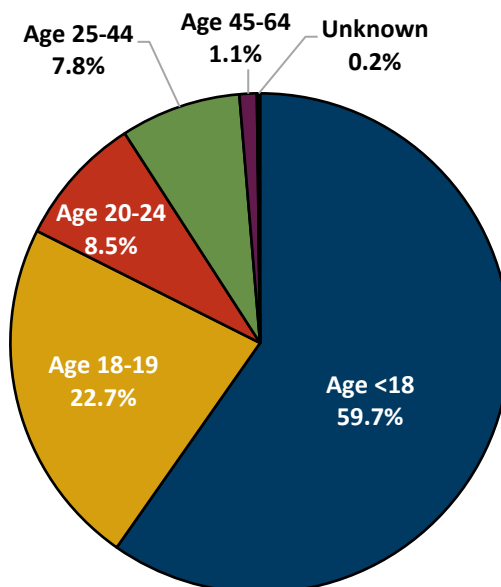
Source: KHEDS AY Collection

**Enrollment by Age
Academic Year 2017 - 2022**

**Flint Hills Technical College
Table P.13**

Age*	AY 2017	AY 2018	AY 2019	AY 2020	AY 2021	AY 2022	% Change AY 17 - 22
<18	39.9%	45.5%	54.4%	57.1%	57.0%	59.7%	159.4%
18-19	22.6%	21.9%	22.9%	23.4%	21.5%	22.7%	74.0%
20-24	18.4%	16.2%	11.7%	10.5%	10.5%	8.5%	-20.5%
25-44	15.2%	14.0%	9.7%	7.9%	9.7%	7.8%	-11.1%
45-64	3.6%	2.3%	1.1%	0.9%	1.2%	1.1%	-45.1%
65+	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	-50.0%

**Enrollment by Age
Academic Year 2022**



**Enrollment by Student Status
Academic Year 2017 - 2022**

Table P.14

Student Status	AY 2017	AY 2018	AY 2019	AY 2020	AY 2021	AY 2022	% Change AY 17 - 22
Full-time	238	222	229	241	193	203	-14.7%
Part-time	1,194	1,446	1,952	2,166	2,070	2,276	90.6%
Total	1,432	1,668	2,181	2,407	2,263	2,479	73.1%

*Percentage totals may not add up to 100% due to the Unknown student age category being excluded.

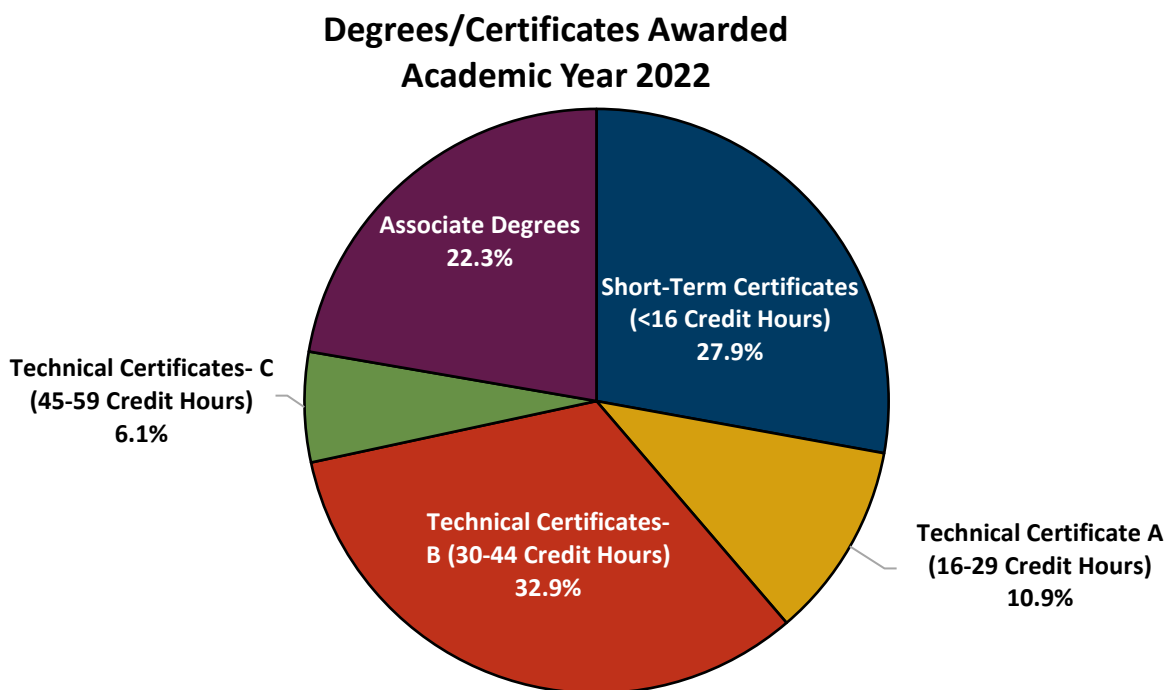
Notes for this section begin on page 40.

Source: KHEDS AY Collection

**Degrees/Certificates Awarded
Academic Year 2017 - 2022**

**Flint Hills Technical College
Table P.15**

Category	AY 2017	AY 2018	AY 2019	AY 2020	AY 2021	AY 2022	% Change AY 17 - 22
Short-Term Certificates (<16 Credit Hours)	137	107	109	106	78	105	-23.4%
Technical Certificates- A (16-29 Credit Hours)	39	35	27	24	18	41	5.1%
Technical Certificates- B (30-44 Credit Hours)	108	95	114	134	115	124	14.8%
Technical Certificates- C (45-59 Credit Hours)	43	31	56	38	20	23	-46.5%
Associate Degrees	108	108	97	101	103	84	-22.2%
Total	435	376	403	403	334	377	-13.3%



Notes for this section begin on page 40.

Source: KHEDS AY Collection

Degree/Certificate-Seeking Students

Flint Hills Technical College

**Graduation Rates of First-Time, Full-Time Freshmen
(100%, 150%, and 200% of Program Time)**

Table P.16

	Cohort Year					
	2014	2015	2016	2017	2018	2019
100% Graduation Rate	62.0%	69.7%	72.5%	70.0%	69.9%	68.8%
150% Graduation Rate	65.2%	72.7%	74.7%	71.3%	73.1%	NA*
200% Graduation Rate	66.3%	73.7%	74.7%	72.5%	NA*	NA*

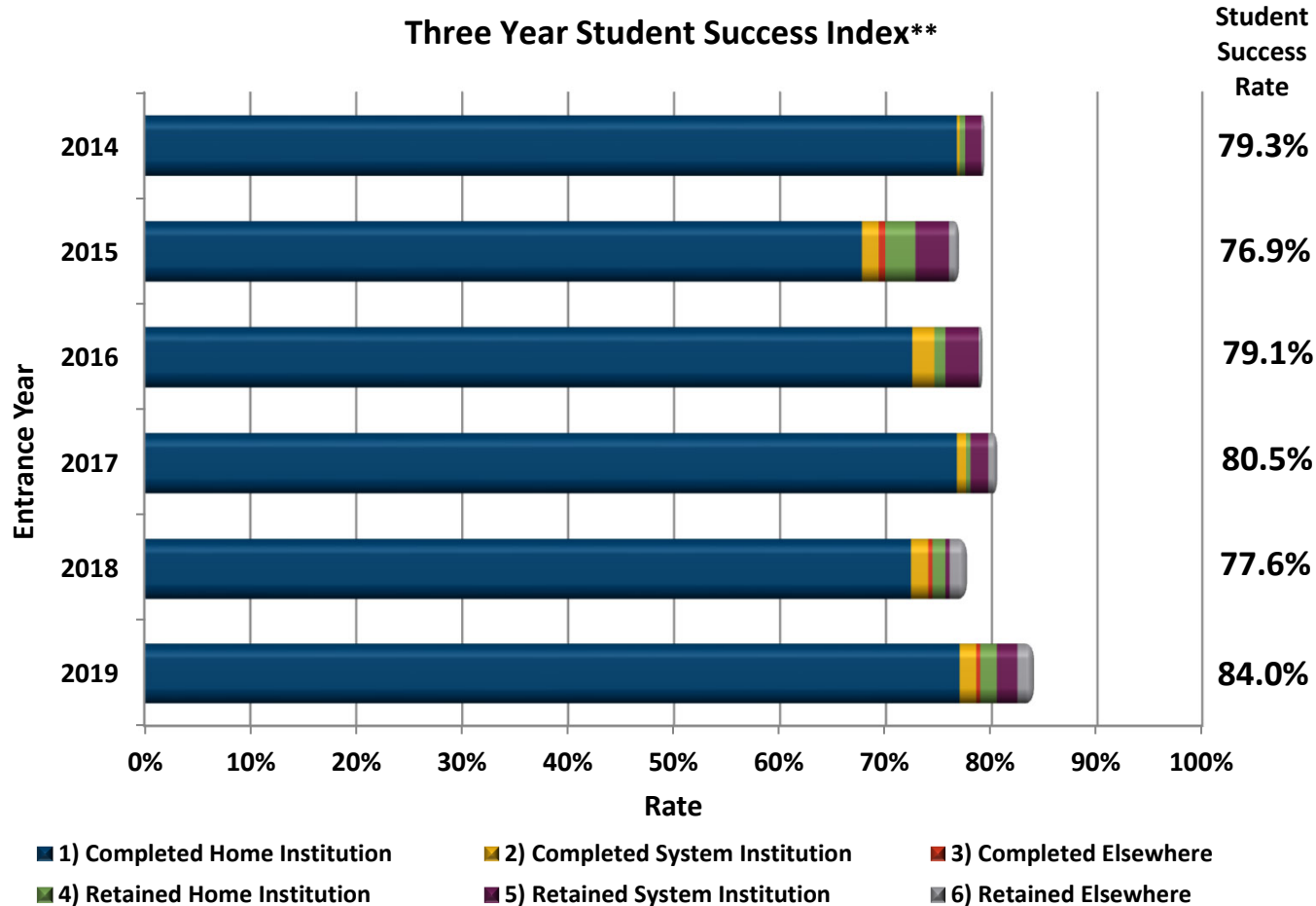
Fall Retention Rates of First-Time Students

Table P.17

	Cohort Year					
	2015	2016	2017	2018	2019	2020
Part-Time Rate	63.6%	56.5%	64.7%	81.3%	45.0%	63.2%
Full-Time Rate	77.8%	78.0%	72.5%	80.7%	71.1%	72.8%

**Student Success Index of First-Time & Transferring Students
Entrance Year 2014 - 2019**

Table P.18



*Data for this cohort is not yet available.

**Specific data for the categories listed below is included in the notes section.

Notes for this section begin on page 40.

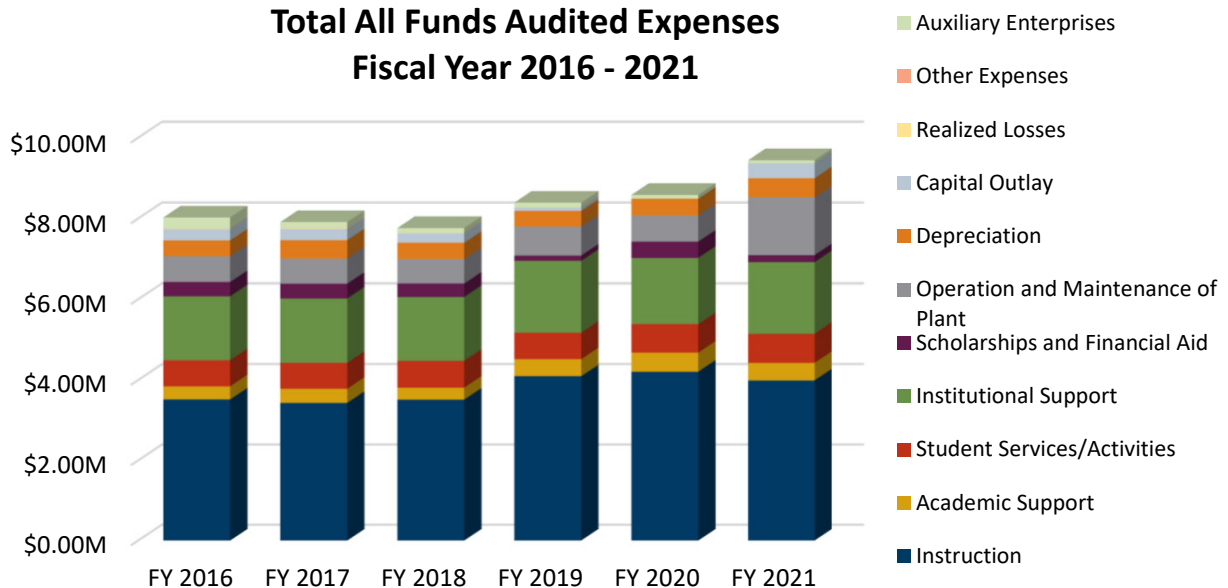
Source: KHEDS Fall Census Collection; KHEDS AY Collection; National Student Clearinghouse

**Total All Funds Audited Expenses
Fiscal Year 2016 - 2021**

**Flint Hills Technical College
Table P.20**

Category	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	% Change FY 16-21
Instruction	\$3,520,215	\$3,431,029	\$3,515,027	\$4,093,914	\$4,205,524	\$3,989,663	13.3%
per FTE Student	\$6,198	\$6,401	\$6,266	\$6,668	\$6,450	\$7,099	14.5%
Academic Support	\$324,625	\$350,991	\$293,542	\$420,751	\$472,077	\$433,424	33.5%
per FTE Student	\$572	\$655	\$523	\$685	\$724	\$771	34.9%
Student Services/Activities	\$645,902	\$641,754	\$665,667	\$654,167	\$706,570	\$722,198	11.8%
per FTE Student	\$1,137	\$1,197	\$1,187	\$1,065	\$1,084	\$1,285	13.0%
Institutional Support	\$1,581,086	\$1,594,407	\$1,579,276	\$1,780,439	\$1,639,848	\$1,772,074	12.1%
per FTE Student	\$2,784	\$2,975	\$2,815	\$2,900	\$2,515	\$3,153	13.3%
Scholarships and Financial Aid	\$355,634	\$366,795	\$335,378	\$133,455	\$402,705	\$173,707	-51.2%
Operation and Maintenance of Plant	\$639,786	\$622,917	\$603,471	\$716,347	\$648,347	\$1,427,962	123.2%
Depreciation	\$390,888	\$455,930	\$404,639	\$389,332	\$412,637	\$476,110	21.8%
Capital Outlay	\$277,850	\$279,751	\$237,729	\$85,400	\$0	\$374,569	34.8%
Interest Expense	\$0	\$0	\$0	\$0	\$0	\$0	NA
Cost of Sales and Services	\$0	\$0	\$0	\$0	\$0	\$0	NA
Realized Losses	\$1,372	\$19,912	\$6,353	\$4,543	\$51	\$0	NA
Unrealized Losses	\$0	\$0	\$0	\$0	\$0	\$0	NA
Other Expenses	\$5,928	\$5,013	\$3,100	\$2,013	\$1,022	\$0	NA
Subtotal All Funds - Expenses	\$7,743,287	\$7,768,500	\$7,644,180	\$8,280,361	\$8,488,781	\$9,369,707	21.0%
Auxiliary Enterprises	\$281,754	\$143,088	\$118,630	\$111,697	\$95,041	\$72,450	-74.3%
Total All Funds - Expenses	\$8,025,041	\$7,911,588	\$7,762,810	\$8,392,058	\$8,583,823	\$9,442,156	17.7%
Total Headcount	1,379	1,432	1,668	2,181	2,407	2,263	64.1%
Total FTE	568	536	561	614	652	562	-1.1%

**Total All Funds Audited Expenses
Fiscal Year 2016 - 2021**



Notes for this section begin on page 40.

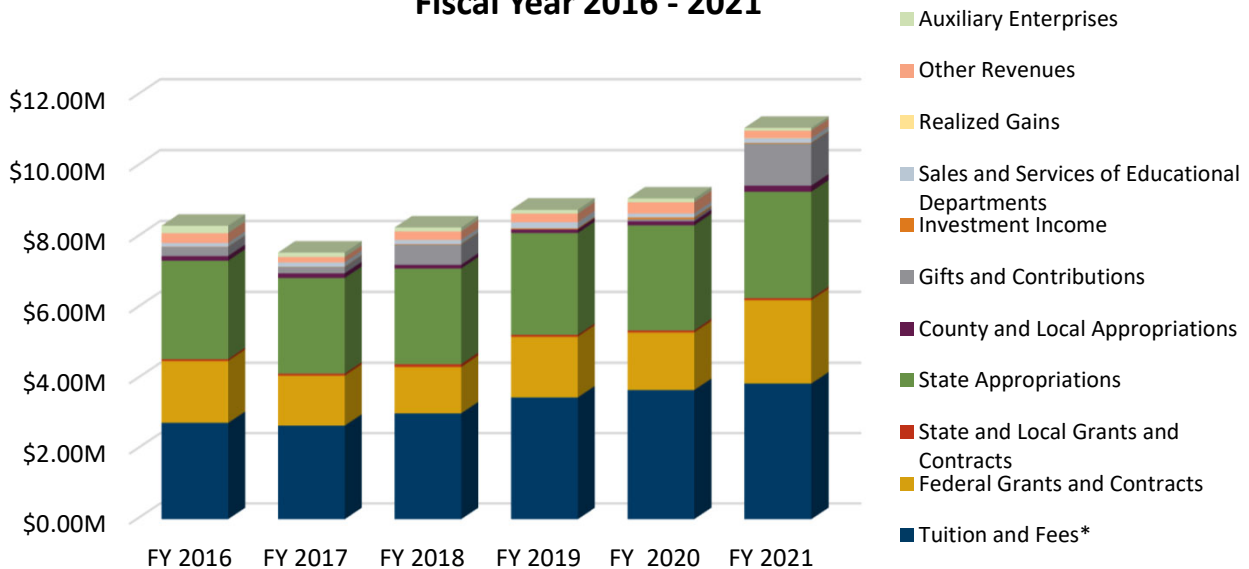
Source: Independent Auditors' Report and Financial Statements; KHEDS AY Collection

**Total All Funds Audited Revenues
Fiscal Year 2016 - 2021**

**Flint Hills Technical College
Table P.30**

Category	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	% Change FY 16-21
Tuition and Fees*	\$2,744,408	\$2,663,520	\$3,015,413	\$3,469,836	\$3,675,877	\$3,863,697	40.8%
Federal Grants and Contracts	\$1,756,228	\$1,421,677	\$1,316,474	\$1,715,322	\$1,630,401	\$2,351,842	33.9%
State and Local Grants and Contracts	\$50,910	\$56,682	\$74,938	\$50,794	\$52,396	\$53,591	5.3%
Private Grants and Contracts	\$0	\$0	\$0	\$0	\$0	\$0	NA
State Appropriations	\$2,776,480	\$2,701,333	\$2,703,797	\$2,874,144	\$2,969,753	\$3,008,418	8.4%
County and Local Appropriations	\$133,161	\$130,031	\$102,211	\$101,597	\$114,765	\$172,192	29.3%
Gifts and Contributions	\$255,878	\$176,262	\$570,262	\$4,000	\$57,540	\$1,186,645	363.8%
Investment Income	\$6,920	\$10,264	\$14,220	\$25,396	\$45,820	\$15,534	124.5%
Interest Income	\$0	\$0	\$0	\$0	\$0	\$0	NA
Sales and Services of Educational Departments	\$104,979	\$122,007	\$116,131	\$170,728	\$113,724	\$132,656	26.4%
Realized Gains	\$0	\$0	\$0	\$0	\$0	\$2,628	NA
Unrealized Gains	\$0	\$0	\$0	\$0	\$0	\$0	NA
Administrative	\$0	\$0	\$0	\$0	\$0	\$0	NA
Other Revenues	\$279,272	\$151,698	\$240,989	\$248,002	\$320,098	\$211,394	-24.3%
Subtotal All Funds - Revenues	\$8,108,236	\$7,433,476	\$8,154,435	\$8,659,819	\$8,980,374	\$10,998,597	35.6%
Auxiliary Enterprises	\$208,315	\$125,080	\$108,413	\$106,890	\$101,686	\$75,995	-63.5%
Total All Funds - Revenues	\$8,316,552	\$7,558,556	\$8,262,848	\$8,766,709	\$9,082,059	\$11,074,592	33.2%
Total Headcount	1,379	1,432	1,668	2,181	2,407	2,263	64.1%
Total FTE	568	536	561	614	652	562	-1.1%

**Total All Funds Audited Revenues
Fiscal Year 2016 - 2021**



*Tuition and Fees are reported net of scholarship discounts and allowances.

Notes for this section begin on page 40.

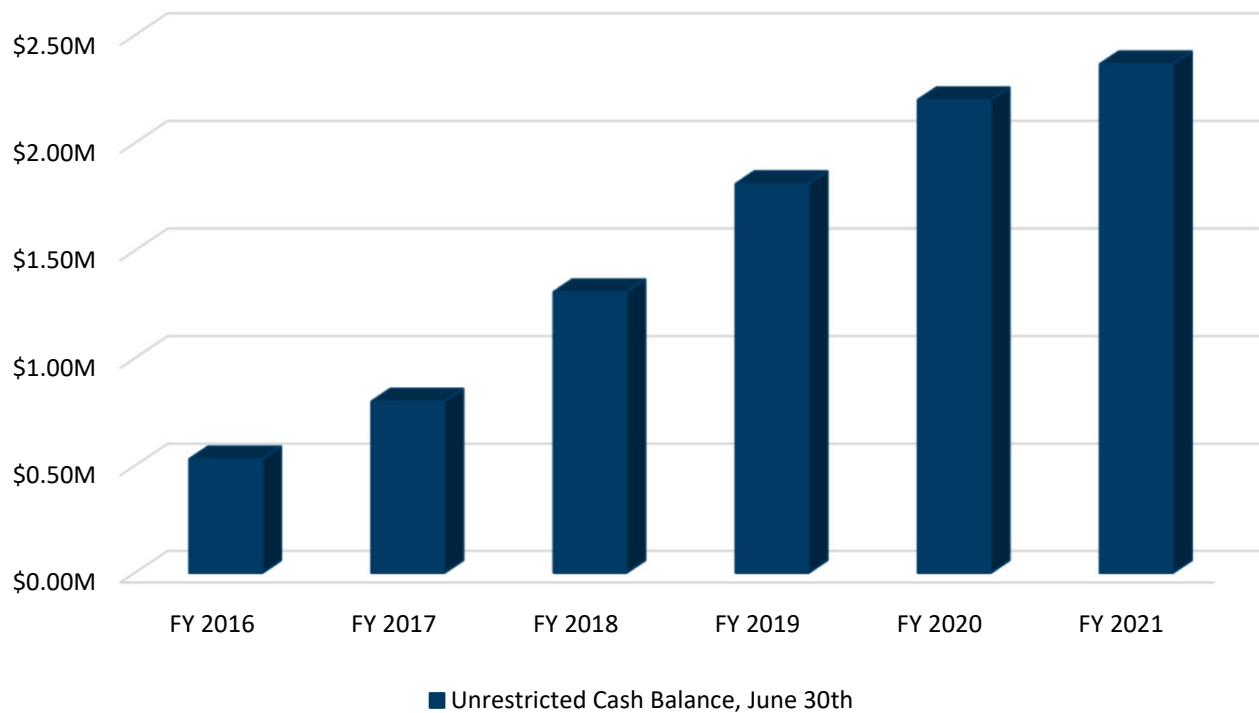
Source: Independent Auditors' Report and Financial Statements; KHEDS AY Collection

**Changes in Unrestricted Cash*
Fiscal Year 2016 - 2021**

**Flint Hills Technical College
Table P.60**

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	% Change FY 16-21
Cash and Cash Equivalents, June 30th	\$1,241,400	\$1,531,012	\$1,809,469	\$2,098,506	\$2,489,278	\$2,923,007	135.5%
Current Liabilities	\$709,895	\$731,621	\$501,464	\$288,580	\$289,340	\$556,405	-21.6%
Other Restrictions	\$0	\$0	\$0	\$0	\$0	\$0	NA
Unrestricted Cash Balance, June 30th	\$531,505	\$799,391	\$1,308,006	\$1,809,926	\$2,199,938	\$2,366,602	345.3%

**Unrestricted Cash Balance, June 30th
Fiscal Year 2016 - 2021**



*The Unrestricted Cash balance is Cash and Cash Equivalents minus Current Liabilities and any other Restrictions, as of June 30th for each fiscal year. Refer to the notes section for more details.

Notes for this section begin on page 40.

Source: *Independent Auditors' Report and Financial Statements*

Institutional Profile Notes – Flint Hills Technical College

General Notes:

1. Demographic and enrollment data can also be found in the Kansas Higher Education Statistics (KHEStats). KHEStats is a web-based reporting tool providing access to data about Kansas public postsecondary institutions. KHEStats allows users to view trends, filter reports, and perform comparisons through regularly-updated dashboards, graphs and charts. KHEStats can be accessed at stats.kansasregents.org/.
2. Total Headcount and FTE have been added to the finance tables to add context to data as necessary.
3. Starting fiscal year 2018, when identified in the audited financial statements, federal direct student loans (FDSL) are specifically excluded from the finance tables.
4. Due to rounding, numbers may not match other published reports.

Table P.10: Student Demographics

1. A divisor of 30 is used to calculate FTE for undergraduate students in an academic year.

Table P.11: Enrollment by Race/Ethnicity

1. Starting in fall 2010, technical colleges and the Washburn Institute of Technology were required to report student's race/ethnicity according to definitions and parameters established by the U.S. Department of Education (IPEDS). According to these new definitions, a student's race/ethnicity can now be reported in four newly created or modified categories: Black or African-American, Asian, Native Hawaiian/Pacific Islander, and Two or more races. The other race/ethnicity reporting categories are White, Non-resident Alien, American Indian/Alaska Native, Asian, and Unknown. The Hispanic ethnicity category includes all students who reported a Hispanic ethnicity, regardless of their race selection. Due to these race/ethnicity modifications, starting in fall 2010, the students in the Hispanic ethnicity category increased; the students in the "Unknown" category decreased.
2. The "% Change" column does not reflect the change in percentage, but instead reflects the percent change in the number of students in each category for the time period. This number more accurately reflects the change in student population.

Table P.13: Enrollment by Age

1. The "% Change" column does not reflect the change in percentage, but instead reflects the percent change in the number of students in each category for the time period. This number more accurately reflects the change in student population.

Table P.14: Enrollment by Student Status

1. Full-time students are defined as those enrolled in at least 24 credit hours in an academic year.

Table P.15: Degrees/Certificates Awarded

1. A Short-Term Program Certificate is a Certificate of Completion award earned by completing a KBOR designated stand-alone program. A stand-alone program is less than 16 credit hours, leads to an industry recognized credential, license, or certification and has been specified as a stand-alone program by KBOR's Workforce Development staff and included in the Program Inventory data system.
2. Technical Certificate A (16-29 Credit Hours) requires completion of an organized program of study in a technical area of at least 16 but less than 30 credit hours in length, at the postsecondary level (below the baccalaureate degree).
3. Technical Certificate B (30-44 Credit Hours) requires completion of an organized program of study in a technical area of at least 30 but less than 45 credit hours in length, at the postsecondary level (below the baccalaureate degree).
4. Technical Certificate C (45-59 Credit Hours) requires completion of an organized program of study in a technical area of at least 45 but less than 60 credit hours in length, at the postsecondary level (below the baccalaureate degree).

Table P.16: Graduation Rates of First-Time, Full-Time Freshmen

1. This table includes undergraduate students who enter the Kansas public postsecondary system in the fall as first-time entering, full-time, degree/certificate-seeking students and shows the time it takes for the students to graduate from a Kansas public postsecondary institution.
2. Graduation rates are reported in 100 percent time, 150 percent time, and 200 percent time. For the two-year institutions, the rates are for two years, three years and four years for an associate degree while certificates are based upon the required hours for the award level.
3. To the extent possible, IPEDS definitions are used for calculating graduation rates from KHEDS. A cohort of first-time, full-time degree/certificate-seeking students enrolled in the fall semester is used as the denominator. Of the cohort, those who graduate are used as the numerator.
4. KBOR does not track cohort exclusions; thus exclusions, as allowed by IPEDS, are not removed.
5. Prior to the 2023 Technical College Data Book, the data for this section was sourced from the IPEDS Graduation Rates and 200% Graduation Rates survey components. Starting in 2023 and moving forward, this section will be sourced from the KHEDS AY and Fall Census collections, in an effort to better align with the data presented in KHEStats.

Table P.17: Fall Retention Rates of First-Time Students

1. This table provides information on undergraduate students who enter the Kansas public postsecondary system in the fall as first-time entering, full-time, degree/certificate-seeking students and who are taking 12 or more credit hours in the fall semester who were enrolled (retained) at the same institution the following fall semester in which they first entered the system.
2. For two-year colleges and Washburn University, this table also includes students entering the Kansas public postsecondary system in the fall as first-time entering, part-time, degree/certificate-seeking students who were enrolled (retained) at the same institution the following fall semester in which they first entered the system. Part-time status is defined as a student who is enrolled in less than 12 semester credits the first fall term entered.
3. To the extent possible, IPEDS definitions are used for calculating retention rates from KHEDS. A cohort of first-time, full-time degree/certificate-seeking students enrolled in the fall semester is used as the denominator. Of the cohort, those who retain for the subsequent fall are used as the numerator.
4. Following IPEDS definitions, for two-year colleges, students who successfully complete their programs by the subsequent fall are also counted as “retained.”
5. KBOR does not track cohort exclusions; thus exclusions, as allowed by IPEDS, are not removed.
6. Prior to the 2023 Technical College Data Book, the data for this section was sourced from the IPEDS Fall Enrollment survey component. Starting in 2023 and moving forward, this section will be sourced from the KHEDS Fall Census collection, in an effort to better align with the data presented in KHEStats.

Table P.18: Student Success Index

1. The data may have changed slightly for prior years due to the collection of additional data which improves the quality of data. Due to this slight adjustment in data, this table may not match exactly what was published in prior year data books.
2. Given the diverse population and varying mission of community colleges and technical colleges, the Student Success Index provides a more comprehensive measure of institutional effectiveness than traditional graduation and retention rates.
3. Outcomes for the Student Success Index are determined using data from both the KHEDS AY Collection and the National Student Clearinghouse. These outcomes are examined for an academic year cohort from the KHEDS AY Collection. The student is counted once per academic year for each institution. Translations have been made for merged institutions, and the current institution is used for the label. For completions, all completions reported to KBOR in the AY Completions File have been used. This may include stand-alone programs/occupational programs, certificates, and degrees. The segments on the index bar are mutually exclusive from left to right. Once the student is counted in one segment, that student is not counted in another segment.
4. The Student Success Index varies from typical IPEDS measures in the following ways:
 - The index uses an academic year cohort, not the fall cohort. As of the 2017-18 IPEDS collection, IPEDS switched from the using Fall Enrollment component to the 12-Month Enrollment component as the cohort for the Outcome Measures survey.

- The entrance year is the academic year in which the student entered the Kansas’ public postsecondary education system.
- The index includes part-time and full-time students, as well as transfer students.
- Exclusions. IPEDS allows exclusion of students from the cohort such as death or total and permanent disability; service in the armed forces (including those called to active duty); service with a foreign aid service of the federal government, such as the Peace Corps; or service on official church missions. KBOR does not track or remove exclusions.
- Formal transfer prep programs. If an institution has a formal transfer prep program, but that student does not receive a formal award from the first institution, the first institution can count the student as a grad if the student fulfills the transfer prep program and transfers to another institution. KBOR does not track transfer prep specifically.
- IPEDS allows institutions to count completers as ‘retained’ in retention rates for 2-year institutions under some circumstances. These are broken out separately for the index.
- Types of degrees/awards. In order to count a student or award for IPEDS the student must be seeking a formal degree, certificate, or award. KBOR and institutions have not always defined these in the same way, and some awards/occupational programs have not always been collected by KBOR. The index counts postsecondary credit toward degrees, certificates, and stand-alone programs (occupational programs) if these have been submitted to KBOR. Any level of completion found within the specified timeframe is counted.
- Expected time to degree. For the success index, no differentiation regarding the length of a degree program was made. KBOR evaluates whether a student completed or retained at the end of each entrance year whereas IPEDS looks at 150% of the time of the degree program.
- Mergers. KBOR used translations for the merged institutions. It is uncertain how these were reported to IPEDS.

5. Specific data for the Flint Hills Technical College Student Success Index is as follows:

Entrance Year	Completed Home Institution	Completed System Institution	Completed Elsewhere	Retained Home Institution	Retained System Institution	Retained Elsewhere	Student Success Rate
2014	76.7%	0.3%	0.0%	0.5%	1.6%	0.3%	79.3%
2015	67.7%	1.6%	0.6%	2.9%	3.2%	1.0%	76.9%
2016	72.5%	2.1%	0.0%	1.1%	3.1%	0.4%	79.1%
2017	76.7%	0.9%	0.0%	0.4%	1.7%	0.9%	80.5%
2018	72.4%	1.6%	0.4%	1.2%	0.4%	1.6%	77.6%
2019	77.0%	1.6%	0.4%	1.6%	2.0%	1.6%	84.0%

Table P.20: Total All Funds Audited Expenses

1. Beginning in the 2016 Technical College Data Book, the Finance tables in the Institutional Profiles section were condensed into Total All Funds Audited Expenses (P.20) and Total All Funds Audited Revenues (P.30), instead of the previous three tables: Total Audited Operating Expenses, Total Audited Operating Revenues, and Total Audited Non-Operating Revenues. This change was made so that the Technical College Data Book aligns with the new Community College Data Book. This resulted in all expense (negative) categories in the prior Total Audited Non-Operating Revenues (P.40) table to now be included in the Total All Funds Audited Expenses table and all revenue (positive) categories in the prior Total Audited Non-Operating Revenues (P.40) table to be included in the Total All Funds Audited Revenues table. No categories were eliminated from the condensing of these tables.
2. The expense categories were created based on existing classification of expenses in the *Independent Auditors’ Report and Financial Statements* for each institution for uniformity purposes.
3. For Flint Hills Technical College, “Scholarships and Financial Aid” includes their audit category “Scholarships, Grants and Awards”; “Realized Losses” includes their audit category “Loss on Sale of Assets” and “Other Expenses” includes their audit category “Debt Service”.
4. For FY 2020, the College’s audit reflected a net negative expense for capital outlay. According to the College, this is due to the remodel of the health department and chemistry lab, paid for by the College’s foundation. The capital outlay assets are

capitalized on the College’s financial statements. For purposes of this report, this negative expense is reported as “other revenue” in the revenue table.

5. For FY 2021, the College’s audit reflected substantial increases in capital outlay and operation and maintenance of physical plant, related to the renovation of the Hospitality and Culinary Arts classroom and lab spaces.

Table P.30: Total All Funds Audited Revenues

1. Beginning in 2016 Technical College Data Book, the Finance tables in the Institutional Profiles section were condensed into Total All Funds Audited Expenses (P.20) and Total All Funds Audited Revenues (P.30), instead of the previous three tables: Total Audited Operating Expenses, Total Audited Operating Revenues, and Total Audited Non-Operating Revenues. This change was made so that the Technical College Data Book aligns with the new Community College Data Book. This resulted in all expense (negative) categories in the prior Total Audited Non-Operating Revenues (P.40) table to now be included in the Total All Funds Audited Expenses table and all revenue (positive) categories in the prior Total Audited Non-Operating Revenues (P.40) table to be included in the Total All Funds Audited Revenues table. No categories were eliminated from the condensing of these tables.
2. The revenue categories were created based on existing classification of revenues in the *Independent Auditors’ Report and Financial Statements* for each institution for uniformity purposes.
3. For Flint Hills Technical College, "Federal Grants and Contracts" includes their audit category "Federal Pell Grants"; "Sales and Services of Educational Departments" includes their audit categories "Charges for Services" and "Activity Fund Revenue"; “Realized Gains” includes their audit category “Gain on Sale of Assets” and "Other Revenues" includes their audit category "Miscellaneous Operating Income".
4. For FY 2020, the College’s audit reflected a net negative expense for capital outlay. According to the College, this is due to the remodel of the health department and chemistry lab, paid for by the College’s foundation. The capital outlay assets are capitalized on the College’s financial statements. For purposes of this report, this negative expense is reported as “other revenue” in the revenue table
5. For FY 2021, Flint Hills Technical College received significantly increased gifts and contributions for the renovation of the Hospitality and Culinary Arts classroom and lab spaces. In addition, federal grants and contracts increased from FY 2020, related to increased federal COVID-19 related funding.

Table P.60: Changes in Unrestricted Cash

1. Beginning in the 2016 Technical College Data Book, the prior Changes in Net Position (P.50) table was replaced with General Fund Changes in Unencumbered Cash (P.60) table. This change was made so that the Technical College Data Book aligns more appropriately with additional Kansas Board of Regents publications.
2. Unrestricted Cash is calculated by subtracting Current Liabilities and Other Restrictions from Cash and Cash Equivalents found on the Statement of Net Position in the *Independent Auditors’ Report and Financial Statements*. This amount represents monetary reserves that are not tied to a particular use.
 - a. Cash and Cash Equivalents represent the money that an organization can spend now, as they are assets readily available for use.
 - b. Current Liabilities are an institution’s debts or obligations that are due within one year. This includes Accounts Payable, Payroll and other related liabilities, Accrued Wages, Accrued interest payable, Accrued rent, Current maturities of long-term debt, Compensated Absences, Prepaid Enrollment, Deferred revenue, Unearned Revenue, Deposits, Deposits/Funds Held in Custody for Others, and Other Liabilities.
 - c. Other Restrictions include cash restricted for building remodel.