# \*ALL GOVERNMENTAL FUNDS

REVENUES:   Revenue From Local Sources:   Property Taxes   \$ 2,888,168   \$ 2,962,291   \$ 3,068,513   \$ 3,048,221   101%   75%   26%   1010   75%   26%   1010   1		YTD	YTD	YTD	BUDGET	%	Fiscal Year	
Revenue From Local Sources:   Property Taxes		MAR 2016	MAR 2017	MAR 2018	2017/18	Executed	Completion	Difference
Property Taxes \$ 2,888,168 \$ 2,962,291 \$ 3,048,211 101% 75% 26% TUItion and Fees 1,441,119 1,536,840 1,614,468 1,608,03 100% 75% 25% Operating Grants 73,028 99,212 211,914 184,312 115% 75% 40% Donations 1 1737 19,066 34,862 17,650 188% 75% 123% Merchandise Sales 150,525 144,627 122,536 198,00 62% 75% 133% Miscellaneous 167,130 192,347 216,556 305,168 71% 75% 13% Miscellaneous 167,130 192,347 216,556 305,168 71% 75% 14% Revenue From State Sources:  State Appropriation 1,333,094 1,327,809 1,400,688 1,800,778 78% 75% 3% Construction Funds Grants 19,894 241,889 44,218 159,608 28% 75% 14% Exercise To Total Revenue From Federal Sources:  Operating Grants 190,788 187,140 155,692 250,073 62% 75% 14% Exercise To Total Revenue From Federal Sources:  Operating Grants 190,788 187,140 155,692 250,073 62% 75% 14% Exercise To Total Revenue From Federal Sources:  Operating Grants 190,788 187,140 155,692 250,073 62% 75% 14% Exercise To Total Revenue From Federal Sources:  Operating Grants 1,830,813 1,880,140 2,051,281 2,934,077 70% 75% 5% 6% Personnel Services 2,509,549 2,705,135 3,052,055 4,376,900 70% 75% 5% 6% Personnel Services 1,310,820 1,186,821 1,141,697 1,988,780 57% 75% 18%								
Tutlion and Fees Operating Grants Operating Grants Tutlion and Fees Operating Grants Operating Grants Tutlion and Fees Operating Grants Operating Grants Total Revenue From Federal Sources: Salary Benefits S								
Operating Grants         73,028         99,212         211,914         184,312         115%         75%         40%           Donations         -         -         -         12996         0%         75%         -75%           Interest         11,737         19,066         34,862         17,650         198%         75%         123%           Merchandise Sales         150,525         144,627         122,536         198,500         62%         75%         13%           Miscellaneous         167,130         192,347         216,556         305,168         71%         75%         -4%           Revenue Fron State Sources:         1812         190,894         1,327,809         1,400,688         1,800,778         78%         75%         3%           Operating Grants         19,894         241,869         44,218         199,608         28%         75%         -47%           Construction Funds         190,788         187,140         155,692         250,073         62%         75%         -47%           Revenue From Federal Sources:           190,788         187,140         155,692         250,073         62%         75%         14%           Male Promin		. , ,						
Donations								
Interest   11,737   19,066   34,862   17,650   198%   75%   123%   Merchandise Sales   150,525   144,627   122,536   198,500   62%   75%   13%   Miscellaneous   167,130   192,347   216,556   305,168   71%   75%   -4%   -		73,028	99,212	211,914				
Merchandise Sales         150,525         144,627         122,536         198,500         62%         75%         -13%           Miscellaneous         167,130         192,347         216,556         305,168         71%         75%         -4%           Revenue From State Sources:         1,333,094         1,327,809         1,400,888         1,800,778         78%         75%         3%           Operating Grants         1,984         241,899         44,218         159,608         28%         75%         47%           Construction Funds         -			<del>.</del>		,			
Miscellaneous								
Revenue From State Sources:		,		,	,			
State Appropriation		167,130	192,347	216,556	305,168	71%	75%	-4%
Operating Grants								
Construction Funds		, ,	, ,	, ,	, ,			
Revenue From Federal Sources:		19,894	241,869	44,218	159,608	28%	75%	-47%
Operating Grants         190,788         187,140         155,692         250,073         62%         75%         -13%           Total Revenues         6,275,482         6,711,202         6,869,466         7,702,389         89%         75%         14%           EXPENDITURES:           Salary         1,830,813         1,880,140         2,051,281         2,934,077         70%         75%         -5%           Benefits         678,736         824,994         1,000,774         1,442,823         69%         75%         -6%           Personnel Services         2,509,549         2,705,135         3,052,055         4,376,900         70%         75%         -5%           Materials and Services         1,310,820         1,186,821         1,141,697         1,988,780         57%         75%         -18%           Capital Outlay         -         -         -         12,000         0%         75%         -18%           Debt Service - Principal Debt Service - Interest         310,734         296,677         282,938         565,874         50%         75%         -25%           Total Expenditures         4,131,103         4,186,632         4,476,690         8,408,554         53%         75%         <		-	-	-	-			
Total Revenues		-	-	-	-	222/	750/	400/
EXPENDITURES:   Salary	Operating Grants	190,788	187,140	155,692	250,073	62%	75%	-13%
Salary Benefits         1,830,813 678,766 824,994 1,000,774 1,442,823 69% 75% -6% 678,766         2,509,549 2,705,135 3,052,055 3,052,055 4,376,900 70% 75% -6% 67% 75% -6%           Personnel Services         1,310,820 1,186,821 1,141,697 1,988,780 57% 75% -5% 75% -18%           Capital Outlay         1,465,000 0% 75% 75% 75% -75% 75% 75% 75% 75% 75% 75% 75% 75% 75%	Total Revenues	6,275,482	6,711,202	6,869,466	7,702,389	89%	75%	14%
Salary Benefits         1,830,813 678,766 824,994 1,000,774 1,442,823 69% 75% -6% 678,766         2,509,549 2,705,135 3,052,055 3,052,055 4,376,900 70% 75% -6% 67% 75% -6%           Personnel Services         1,310,820 1,186,821 1,141,697 1,988,780 57% 75% -5% 75% -18%           Capital Outlay         1,465,000 0% 75% 75% 75% -75% 75% 75% 75% 75% 75% 75% 75% 75% 75%	EXPENDITURES:							
Benefits		1 830 813	1 880 140	2 051 281	2 934 977	70%	75%	-5%
Personnel Services 2,509,549 2,705,135 3,052,055 4,376,900 70% 75% -5%  Materials and Services 1,310,820 1,186,821 1,141,697 1,988,780 57% 75% -18%  Capital Outlay 12,000 0%  Debt Service - Principal 1,465,000 0% 75% -75%  Debt Service - Interest 310,734 296,677 282,938 565,874 50% 75% -25%  Total Expenditures 4,131,103 4,188,632 4,476,690 8,408,554 53% 75% -22%  Vear To Date Surplus (Deficit) 2,144,379 2,522,570 2,392,776 (706,165) 36%  OTHER FINANCING SOURCES (USES):  Proceeds From Debt (1,075,136)  Unappropriated (1,075,136)  Transfers To Other Funds (1,075,136)  Net Change in Fund Balance 2,144,379 2,522,570 2,392,776 (1,781,301)	,							
Materials and Services         1,310,820         1,186,821         1,141,697         1,988,780         57%         75%         -18%           Capital Outlay         -         -         -         12,000         0%         0%           Debt Service - Principal Debt Service - Interest         310,734         296,677         282,938         565,874         50%         75%         -25%           Total Expenditures         4,131,103         4,188,632         4,476,690         8,408,554         53%         75%         -22%           Year To Date Surplus (Deficit)         2,144,379         2,522,570         2,392,776         (706,165)         36%           OTHER FINANCING SOURCES (USES):         Proceeds From Sale of Assets         - <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>								
Capital Outlay         -         -         -         12,000         0%           Debt Service - Principal Debt Service - Interest         -         -         -         1,465,000         0%         75%         -75%           Debt Service - Interest         310,734         296,677         282,938         565,874         50%         75%         -25%           Total Expenditures         4,131,103         4,188,632         4,476,690         8,408,554         53%         75%         -22%           OTHER FINANCING SOURCES (USES):           Proceeds From Sale of Assets         - <t< td=""><td>Personner Services</td><td>2,509,549</td><td>2,705,135</td><td>3,052,055</td><td>4,376,900</td><td>70%</td><td>75%</td><td>-5%</td></t<>	Personner Services	2,509,549	2,705,135	3,052,055	4,376,900	70%	75%	-5%
Debt Service - Principal   1,465,000   0%   75%   -75%   282,938   565,874   50%   75%   -25%   282,938   565,874   50%   75%   -25%   282,938   565,874   50%   75%   -25%   282,938   565,874   50%   75%   -25%   282,938   565,874   50%   75%   -25%   282,938   565,874   50%   75%   -25%   282,938   282	Materials and Services	1,310,820	1,186,821	1,141,697	1,988,780	57%	75%	-18%
Debt Service - Interest   310,734   296,677   282,938   565,874   50%   75%   -25%	Capital Outlay	-	-	-	12,000	0%		
Debt Service - Interest   310,734   296,677   282,938   565,874   50%   75%   -25%	Dobt Sarvice Principal				1 465 000	00/	75%	-75%
Total Expenditures         4,131,103         4,188,632         4,476,690         8,408,554         53%         75%         -22%           Year To Date Surplus (Deficit)         2,144,379         2,522,570         2,392,776         (706,165)         36%           OTHER FINANCING SOURCES (USES):         Proceeds From Sale of Assets         -         -         -         -         -           Proceeds From Debt         -		210 724	206 677	282 028	, ,			
Year To Date Surplus (Deficit)         2,144,379         2,522,570         2,392,776         (706,165)         36%           OTHER FINANCING SOURCES (USES):           Proceeds From Sale of Assets         -								
OTHER FINANCING SOURCES (USES):         Proceeds From Sale of Assets       -       -       -       -         Proceeds From Debt       -       -       -       -       -         Contingency       -       -       -       (1,075,136)         Unappropriated       -       -       -       -         Transfers From Other Funds       -       -       -       -         Transfers To Other Funds       -       -       -       -         Total Other Financing Sources (Uses)       -       -       -       (1,075,136)         Net Change in Fund Balance       2,144,379       2,522,570       2,392,776       (1,781,301)	Total Expenditures	4,131,103	4,188,632	4,476,690	8,408,554	53%	75%	-22%
Proceeds From Sale of Assets       - <td< td=""><td>Year To Date Surplus (Deficit)</td><td>2,144,379</td><td>2,522,570</td><td>2,392,776</td><td>(706,165)</td><td>36%</td><td></td><td></td></td<>	Year To Date Surplus (Deficit)	2,144,379	2,522,570	2,392,776	(706,165)	36%		
Proceeds From Sale of Assets       -       -       -       -         Proceeds From Debt       -       -       -       -         Contingency       -       -       -       (1,075,136)         Unappropriated       -       -       -       -         Transfers From Other Funds       -       -       -       -         Transfers To Other Funds       -       -       -       -         Total Other Financing Sources (Uses)       -       -       -       (1,075,136)         Net Change in Fund Balance       2,144,379       2,522,570       2,392,776       (1,781,301)	OTHER FINANCING COURCES (USES).							
Proceeds From Debt       -       -       -       -       -       -       Contingency       - <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>								
Contingency       -       -       -       (1,075,136)         Unappropriated       -       -       -       -         Transfers From Other Funds       -       -       -       -         Transfers To Other Funds       -       -       -       -         Total Other Financing Sources (Uses)       -       -       -       (1,075,136)         Net Change in Fund Balance       2,144,379       2,522,570       2,392,776       (1,781,301)								
Unappropriated       -		_			(1.075.136)			
Transfers From Other Funds       -	• ,				(1,075,150)			
Transfers To Other Funds       -       -       -       -         Total Other Financing Sources (Uses)       -       -       -       (1,075,136)       -         Net Change in Fund Balance       2,144,379       2,522,570       2,392,776       (1,781,301)		-	-	-	-			
Total Other Financing Sources (Uses)         -         -         -         (1,075,136)           Net Change in Fund Balance         2,144,379         2,522,570         2,392,776         (1,781,301)		-	-	-	-			
Net Change in Fund Balance 2,144,379 2,522,570 2,392,776 (1,781,301)	Transfers to Other Funds							
	Total Other Financing Sources (Uses)	-	-		(1,075,136)			
FIND DALANCE.	Net Change in Fund Balance	2,144,379	2,522,570	2,392,776	(1,781,301)			
FUND BALANCE:	FUND BALANCE:							
Beginning Fund Balance 1,510,674 1,632,702 1,949,742 1,781,301 109% 75% 34%		1,510,674	1,632,702	1,949,742	1,781,301	109%	75%	34%
Ending Fund Balance \$ 3,655,053	Ending Fund Balance	\$ 3,655,053	\$ 4,155,271	\$ 4,342,518	\$ -			

<sup>\*</sup> All budgeted college funds, fiduciary funds are excluded (i.e. Club funds).

## **GENERAL FUND**

	YTD	YTD	YTD	BUDGET	%	Fiscal Year		
	MAR 2016	MAR 2017	MAR 2018	2017/18	Executed	Completion	Difference	Notes
REVENUES:								
Revenue From Local Sources:	<b>A</b> 1 100 000	A 4 150 400	<b>A</b> 1 011 000	<b>A</b> 4 044 004	1000/	750/	050/	May property tax receipts will be received in
Property Taxes	\$ 1,126,260	\$ 1,158,460	\$ 1,211,366	\$ 1,211,824	100%	75% 75%	25% 25%	June and July
Tuition and Fees Operating Grants	1,441,119	1,536,840	1,614,486	1,608,083	100%	75%	25%	Julie and July
Donations	-	-	-	129,996	0%	75%	-75%	Registration for Spring Term was taking place
Interest	6,925	10,461	19,626	10,200	192%	75%	117%	in March.
Merchandise Sales	-	-	-	-				
Miscellaneous	36,818	33,167	33,493	57,209	59%	75%	-16%	
Revenue From State Sources:	-	-	-	-				Final CCSF payment due to be received in April
State Appropriation	1,333,094	1,327,809	1,400,688	1,800,778	78%	75%	3%	Timal occir payment due to be received in 7 pm
Operating Grants	-	-	-	-				
Construction Funds Revenue From Federal Sources:	-	-	-	-				
	-	-	-	-				
Operating Grants	-	-	-	-				
Total Revenues	3,944,216	4,066,737	4,279,659	4,818,090	89%	75%	14%	•
EXPENDITURES:								
Salary	1,661,270	1,593,627	1,845,605	2,551,766				
Benefits	608,906	697,467	890,836	1,274,331				
Personnel Services	2,270,175	2,291,095	2,736,441	3,826,097	72%	75%	-3%	Both Personnel Service and Materials and
								Services are slightly under budget by 3%
Materials and Services	1,030,567	944,505	951,183	1,313,986	72%	75%	-3%	
Capital Outlay				10.000	0%			
Capital Outlay	-	-	-	12,000	0%			
Debt Service - Principal	_	_	_	_				
Debt Service - Interest	_	_	_	_				
Total Expanditures	3,300,742	3,235,599	3,687,624	5,152,083	72%	75%	-3%	•
Total Expenditures	3,300,742	3,233,399	3,007,024	5,152,065	1270	75%	-3%	•
Year To Date Surplus (Deficit)	643.474	831,138	592,035	(333,993)				
Teal To Bate Outplus (Bellett)	040,474	001,100	332,003	(000,000)				
OTHER FINANCING SOURCES (USES):								
Proceeds From Sale of Assets	-	-	-	-				
Proceeds From Debt	-	-	-	-				
Contingency	-	-	-	(772,815)				
Unappropriated	-	-	-	-				
Transfers From Other Funds	-	-	-	-				
Transfers To Other Funds	-	-	-	(10,000)				
<b>Total Other Financing Sources (Uses)</b>	-			(782,815)				•
Net Change in Fund Balance	643,474	831,138	592,035	(1,116,808)				
FUND BALANCE:								
Beginning Fund Balance	1,203,707	1,255,479	1,285,849	1,116,808	115%			
beginning I und balance	1,200,707	1,233,479	1,200,040	1,110,000	11376			
Ending Fund Balance	\$ 1,847,181	\$ 2,086,617	\$ 1,877,885	\$ -				• •

General Fund is a major fund of the College and is used to account for the activities directly related to the College's basic education objectives.

## SPECIAL REVENUE FUNDS

						Fiscal		
	YTD	YTD	YTD	BUDGET	_ %	Year		
DEVENUES:	MAR 2016	MAR 2017	MAR 2018	2017/18	Executed	Completion	Difference	Notes
REVENUES:								
Revenue From Local Sources:	ф	Φ						
Property Taxes	\$ -	\$ -	-	-				
Tuition and Fees	70.000	-	-	100.000	107.000/	750/	000/	
Operating Grants	73,028	99,212	211,914	198,000	107.03%	75%	32%	
Donations	-	-	-	-				
Interest Merchandise Sales	-	-	-	-				
	-	-	-	-				
Miscellaneous Revenue From State Sources:	-	-	-	-				
	-	-	-	-				
State Appropriation	10.004	-	44.010	150,000	07 700/	75%	-47%	
Operating Grants	19,894	241,869	44,218	159,608	27.70%	75%	-4/%	Title II and Career Pathway monies are delayed
Construction Funds Revenue From Federal Sources:	-	-	-	-				at the Federal level
	100 700	107 140	155 600	226 205	CE 0C0/	75%	00/	at the Federal level
Operating Grants	190,788	187,140	155,692	236,385	65.86%	75%	-9%	
Total Revenues	283,710	528,221	411,824	593,993	69.33%	75%	-6%	
EXPENDITURES:								
Salary	159,988	264,744	183,999	354,136				
Benefits	64,730	114,443	94,027	149,665				
Personnel Services	224,718	379,187	278,025	503,801	55.19%	75%	-20%	Expenditures are well under budget at this point
r ersonner dervices		379,107	270,023	303,801	33.1376			
Materials and Services	80,798	83,839	43,901	90,192	48.68%	75%	-26%	
Capital Outlay	-	-	-	-				
Debt Service - Principal								
	-	-	-	-				
Debt Service - Interest	-	-	-	-				
Total Expenditures	305,515	463,025	321,926	593,993	54%	75%	-21%	
Year To Date Surplus (Deficit)	(21,805)	65,196	89,898	-	0			
OTHER FINANCING COURSES (***2-2)							•	
OTHER FINANCING SOURCES (USES):								
Proceeds From Sale of Assets	-	-	-	-				
Proceeds From Debt	-	-	-	-				
Contingency	-	-	-	-				
Unappropriated	-	-	-	-				
Transfers From Other Funds	-	-	-	-				
Transfers To Other Funds	-	-	-	-				
<b>Total Other Financing Sources (Uses)</b>	-							
Net Change in Fund Balance	(21,805)	65,196	89,898	-				
FUND BALANCE:								
Beginning Fund Balance	-	4,200	-	-				
Ending Fund Balance	\$ (21,805)	\$ 69,396	\$ 89,898	\$ -				

Special Revenue Funds account for the resources that are legally restricted to expenditures for specific purposes.

# **DEBT SERVICE FUNDS**

Notes

	YTD MAR 2016	YTD MAR 2017	YTD MAR 2018	BUDGET 2017/18	% Executed	Fiscal Year Completion	Difference
REVENUES:					<u> </u>		2
Revenue From Local Sources:							
Property Taxes	\$ 1,761,908	\$ 1,803,831	\$ 1,857,147	\$ 1,836,397	101.13%	75%	26%
Tuition and Fees	-	-	-	-			
Operating Grants	-	-	-	-			
Donations	- 4 707	-	-	7.450	004 540/	750/	1000/
Interest	4,707	8,605	15,236	7,450	204.51%	75%	130%
Merchandise Sales Miscellaneous	107,760	122,716	146,475	196,209	74.65%	75%	0%
Revenue From State Sources:	107,700	122,710	140,475	190,209	74.05 /6	7576	0 /6
State Appropriation	_	_	_	_			
Operating Grants	-	-	-	-			
Construction Funds	-	-	-	-			
Revenue From Federal Sources:	-	-	-	-			
Operating Grants	-	-	-	-			
Total Revenues	1,874,375	1,935,153	2,018,858	2,040,056	98.96%	75%	24%
Total Hovellage	1,074,070	1,300,100	2,010,000	2,040,000	30.3070	1370	2470
EXPENDITURES:							
Salary	\$ -	\$ -	\$ -	\$ -			
Benefits							
Personnel Services	-	-	-	-			
					7	750/	2221
Materials and Services	96	106	12	167	7.19%	75%	-68%
Capital Outlay	-	-	-	-			
Debt Service - Principal				1,465,000	0.00%		
Debt Service - Interest	310,734	296,677	282,938	565,874	50.00%		
Total Expenditures	310,830	296,783	282,950	2,031,041	14%	75%	-61%
Year To Date Surplus (Deficit)	1,563,545	1,638,370	1,735,908	9,015	1		
real 10 Date Surplus (Delicit)	1,565,545	1,030,370	1,735,906	9,015	<u> </u>		
OTHER FINANCING SOURCES (USES):							
Proceeds From Sale of Assets	_	_	_	_			
Proceeds From Debt	-	-	-	-			
Contingency	-	-	-	(189,862)			
Unappropriated	-	-	-	-			
Transfers From Other Funds	-	-	-	-			
Transfers To Other Funds	-	-	-	-			
Total Other Financing Sources (Uses)				(189,862)			
Total Other Financing Sources (Oses)	<del></del>		<del></del>	(109,002)	<del></del>		
Net Change in Fund Balance	1,563,545	1,638,370	1,735,908	(180,847)			
FUND BALANCE:							
Beginning Fund Balance	31,968	102,781	192,865	180,847	106.65%		
Ending Fund Balance	\$ 1,595,513	\$ 1,741,151	\$ 1,928,774	\$ -			

Debt Service Funds accounts for the accumulation of resources, and the repayment of general long-term debt, interest and related cost.

## ENTERPRISE FUND - YOUR COLLEGE STORE

	YTD	YTD	YTD	BUDGET	0/	Fiscal Year		
	MAR 2016	MAR 2017	MAR 2018	2017/18	% Executed	Completion	Difference	Notes
REVENUES:	100 11 2010	100 111 2017	1417 11 1 20 10	2017710	Excouted	Completion	Directorio	
Revenue From Local Sources:								
Property Taxes	\$ -	\$ -	\$ -	\$ -				
Tuition and Fees	-	-	-	-				
Operating Grants	-	-	-	-				
Donations	-	-	-	-				
Interest			-					
Merchandise Sales	150,525	144,627	122,536	198,500	61.73%	75%	-13%	Spring term text books sales in April should boost
Miscellaneous	(113)	1	171	-				revenue for the Bookstore. Food sales declined
Revenue From State Sources:	-	-	-	-				in March due to Spring Break
State Appropriation	-	-	-	-				
Operating Grants Construction Funds	-	-	-	-				
Revenue From Federal Sources:	_			_				
Operating Grants	-	-	_	_				
. •								
Total Revenues	150,411	144,628	122,707	198,500	61.82%	75%	-13%	
EXPENDITURES:								
Salary	9,556	21,769	21,678	30,830				Overall expenditures are essentially right at
Benefits	5,100	13,084	15,911	17,421				budget
Personnel Services	14,656	34,853	37,589	48,251	77.90%	75%	3%	Saugot
	,	- 1,000	01,000	12,221				
Materials and Services	155,794	146,458	129,479	172,884	74.89%	75%	0%	
Capital Outlay	-	_	-	-				
			-					
Debt Service - Principal	-	-	-	-				
Debt Service - Interest	-	-	-	-				
Total Expenditures	170,450	181,311	167,068	221,135	76%	75%	1%	•
Year To Date Surplus (Deficit)	(20,039)	(36,683)	(44,361)	(22,635)	(0)			
OTHER FINANCING SOURCES (USES):								
Proceeds From Sale of Assets	_	_	_	_				
Proceeds From Debt	_	_	_	_				
Contingency	_	_	-	(4,424)				
Unappropriated	_	_	-	-				
Transfers From Other Funds	_	_	-	_				
Transfers To Other Funds	-	-	-	10,000	-			
Total Other Financing Sources (Uses)				5,576			-	•
Total Other I mancing Sources (OSES)				3,370	<del></del>			
Net Change in Fund Balance	(20,039)	(36,683)	(44,361)	(17,059)				
FUND BALANCE:								
Beginning Fund Balance	19,796	34,328	14,651	17,059	85.89%			
Ending Fund Balance	\$ (243)	\$ (2,355)	\$ (29,710)	\$ -				
iding i and Dalarioo	Ψ (Δ=0)	Ψ (2,000)	Ψ (20,710)	Ψ				•

An enterprise fund furnishes goods to students, staff and the public (i.e. Your College Store). The fund is self supporting.

## **INTERNAL SERVICE FUNDS**

Notes

										Fiscal	
	YTI			YTD		YTD		BUDGET	%	Year	
	MAR 2	2016	MA	R 2017	M	AR 2018	:	2017/18	Executed	Completion	Difference
REVENUES: Revenue From Local Sources:											
Property Taxes	\$	_	\$		\$	_	\$	_			
Tuition and Fees	Ψ	_	Ψ	_	Ψ	_	Ψ	_			
Operating Grants		_		_		_		_			
Donations		-		-		-		_			
Interest		-		-		-		-			
Merchandise Sales		-		-		-		-			
Miscellaneous	2	2,666		36,463		36,417		51,750	70.37%	75%	-5%
Revenue From State Sources:		-		-		-		-			
State Appropriation		-		-		-		-			
Operating Grants Construction Funds		-		-		-		-			
Revenue From Federal Sources:											
Operating Grants		_		_		_		_			
		0.000		00.400		00.417		E1 750	70.070/	750/	Fo/
Total Revenues		2,666		36,463		36,417	_	51,750	70.37%	75%	-5%
EXPENDITURES:											
Salary		-		-		-		-			
Benefits				-		-					
Personnel Services		-		-		-		-			
Materials and Services	4	3,945		11,913		17,122		49,500	34.59%	75%	-40%
		-,		,		,		-,			
Capital Outlay		-		-		-		-			
Debt Service - Principal		_		_				_			
Debt Service - Interest		_		_		-		-			
Total Expenditures		3,945		11,913		17,122		49,500	35%	75%	-40%
Total Experiatures		3,343		11,913		17,122		49,300	33 /6	7576	-40 /6
Year To Date Surplus (Deficit)	(2	1,280)		24,549		19,295		2,250	0		
OTHER FINANCING COURSES (USES)	·			·							
OTHER FINANCING SOURCES (USES): Proceeds From Sale of Assets											
Proceeds From Debt		-		-		-		-			
Contingency		_		_		-		(108,035)			
Unappropriated		_		_		-		-			
Transfers From Other Funds		-		-		-		-			
Transfers To Other Funds		-		-		-		-			
Total Other Financing Sources (Uses)	-						_	(108,035)			-
·								(.00,000)			
Net Change in Fund Balance	(2	1,280)		24,549		19,295		(105,785)			
FUND BALANCE:											
Beginning Fund Balance	9	4,881		75,112		95,574		105,785	90.35%		
Ending Fund Dalance	ф =	2 000	Ф.	00.001		114.000	Ф.				
Ending Fund Balance	\$ 7	3,602	\$	99,661	\$	114,869	\$	-			

Internal Service Funds (ISFs) exist primarily to provide services to the other instruction or administrative units of the College. The College has 3 ISFs, Unemployment, Copier and Insurance Deductible funds.

#### OREGON COAST COMMUNITY COLLEGE CHANGE IN FUND BALANCE

For the year to date (YTD) March 2016, 2017, 2018 & 2017/18 Budget

BUDGET	YTD	YTD - BUD	YTD
2016/17	MAR 2018	VARIANCE	MAR 2017

### RESERVE FUND - AUDUBON BUILDING 5100

Established: 10/15/2007 Education Board resolution 08-10.10

Reviewed: n/a

Purpose: Funds reserved for Nature Center to be located on the North County campus.

Materials & Services	105,000	0	(105,000)	0
Total Expenditures	105,000	0	(105,000)	0
Excess of Revenues Over (Under) Expenditures	(105,000)	0	105,000	0
OTHER FINANCING SOURCES (USES)				
Contingency Transfers In/(Out)				
Total Other Financing Sources (Uses)	0	0	0	0
Net Change in Fund Balance	(105,000)	0	105,000	0
Beginning Fund Balance	105,000	105,000	0	105,000
Ending Fund Balance	0	105,000	105,000	105,000

### RESERVE FUND - STRATEGIC INITIATIVES 5000

Established: 12/18/2013 Education Board resolution 14-12.08

Reviewed: n/a

Purpose: Funds reserved for strategic initiatives (Program income from CASE grant).

Materials & Services	255,802	0	(255,802)	0
Total Expenditures	255,802	0	(255,802)	0
Excess of Revenues Over (Under) Expenditures	(255,802)	0	255,802	0
OTHER FINANCING SOURCES (USES)				
Contingency Transfers In/(Out)	200,000	200,000	0	
Total Other Financing Sources (Uses)	200,000	200,000	0	0
Net Change in Fund Balance	(55,802)	200,000	255,802	0
Beginning Fund Balance	55,802	55,802	0	55,802
Ending Fund Balance	0	255,802	255,802	55,802

 $\label{thm:continuous} \textit{The Reserve Fund is used to account for specific programs where money is \textit{Board of Education restricted}. \\$