*ALL GOVERNMENTAL FUNDS

	YTD DEC 2015	YTD DEC 2016	YTD BUDGET DEC 2017 2016/17		% Executed
REVENUES:	2202010		<u> </u>	2010/17	<u> </u>
Revenue From Local Sources:					
Property Taxes	\$ 2,660,165	\$ 2,729,018	\$ 2,817,531	\$ 2,982,840	94%
Tuition and Fees	1,078,718	1,022,705	982,613	1,565,343	63%
Operating Grants	9,796	31,959	26,590	168,970	16%
Donations	43,241	-	-	177,579	0%
Interest	3,890	5,233	8,677	10,450	83%
Merchandise Sales	109,070	92,424	88,776	206,500	43%
Miscellaneous Revenue From State Sources:	165,233	132,678	122,776	289,179	42%
State Appropriation	- 768,457	900,227	880,903	1,722,950	51%
Operating Grants	3,193	19,894	244,869	383,492	64%
Construction Funds	5,195	19,094	244,009	303,432	04 /6
Revenue From Federal Sources:	_	_	_	<u>-</u>	
Operating Grants	179,265	152,451	113,324	319,067	36%
· -					
Total Revenues	5,021,028	5,086,589	5,286,060	7,826,370	68%
EXPENDITURES:					
Salary	1,089,342	1,159,428	1,177,719	2,980,544	
Benefits	478,428	438,477	507,238	1,408,523	
Personnel Services	1,567,771	1,597,904	1,684,957	4,389,067	38%
Materials and Services	781,883	898,504	848,227	2,093,156	41%
Capital Outlay	18,355	-	-	161,268 -	0%
Debt Service - Principal	-	-	-	1,380,000	0%
Debt Service - Interest	323,859	310,734	250,588	593,355	42%
Total Expenditures	2,691,868	2,807,142	2,783,771	8,616,846	32%
Year To Date Surplus (Deficit)	2,329,160	2,279,447	2,502,289	(790,476)	0
OTHER FINANCING COURSES (USES)					
OTHER FINANCING SOURCES (USES): Proceeds From Sale of Assets					
Proceeds From Debt	-	-	-	-	
Contingency	_	_	_	(1,177,043)	
Unappropriated	_	_	_	(1,177,040)	
Transfers From Other Funds	_	_	_	211,514	0%
Transfers To Other Funds				(208,549)	0 70
Total Other Financing Sources (Uses)				(1,174,078)	0%
Net Change in Fund Balance	2,329,160	2,279,447	2,502,289	(1,964,554)	
FUND BALANCE:					
Beginning Fund Balance	1,120,678	1,510,674	1,632,702	1,964,554	83%
Ending Fund Balance	\$ 3,449,839	\$ 3,790,120	\$ 4,134,991	\$ -	

^{*} All budgeted college funds, fiduciary funds are excluded (i.e. Club funds).

GENERAL FUND

	YTD DEC 2015	YTD DEC 2016	YTD DEC 2017	BUDGET 2016/17	% Executed
REVENUES:					
Revenue From Local Sources:	Φ 004.500	Φ 4.000.000	Φ 4 404 007	Φ 4407.055	04.040/
Property Taxes	\$ 991,560	\$ 1,063,828	\$ 1,101,367	\$ 1,197,955	91.94% 62.77%
Tuition and Fees	1,078,718	1,022,705	982,613	1,565,343	62.77%
Operating Grants Donations	- 43,241	-	-	177,579	0.00%
Interest	2,546	3,373	5,630	6,000	93.83%
Merchandise Sales	2,540	5,575	3,030	0,000	90.00/6
Miscellaneous	65,331	49,584	21,447	48,679	44.06%
Revenue From State Sources:	-			-0,073	44.0070
State Appropriation	768,457	900,227	880,903	1,722,950	51.13%
Operating Grants	-	-	-		0111070
Construction Funds	_	_	-	_	
Revenue From Federal Sources:	-	-	-	-	
Operating Grants	-	-	-	-	
Total Revenues	0.040.050	0.000.717	0.001.000	4.710.F0C	CO 410/
rotal Revenues	2,949,853	3,039,717	2,991,960	4,718,506	63.41%
EXPENDITURES:					
Salary	904,689	1,035,974	1,034,192	2,495,444	
Benefits	400,559	391,698	425,558	1,181,650	
Personnel Services	1,305,248	1,427,672	1,459,750	3,677,094	39.70%
	.,000,= .0	.,,	.,,	3,0.1,001	
Materials and Services	578,536	712,746	685,021	1,310,026	52.29%
Capital Outlay	-	-	-	148,768	0.00%
Debt Service - Principal					
Debt Service - Interest	-	-	-	-	
Total Expenditures	1,883,784	2,140,418	2,144,770	5,135,888	41.76%
Year To Date Surplus (Deficit)	1,066,070	899,299	847,190	(417,382)	0
OTHER FINANCING COURGES (HOES)					
OTHER FINANCING SOURCES (USES):					
Proceeds From Sale of Assets Proceeds From Debt	-	-	-	-	
Contingency	_	_	-	(770,383)	
				(770,303)	
Unappropriated Transfers From Other Funds	-	-	-	-	
Transfers To Other Funds Transfers To Other Funds	-	-	-	(218,549)	
Total Other Financing Sources (Uses)				(988,932)	
Net Change in Fund Balance	1,066,070	899,299	847,190	(1,406,314)	21.65%
FUND BALANCE:					
Beginning Fund Balance	817,259	1,203,707	1,255,479	1,406,314	89.27%
boginning rand balance	017,203	1,200,707	1,200,470	1,700,014	00.27 /0
Ending Fund Balance	\$ 1,883,329	\$ 2,103,006	\$ 2,102,669	\$ -	

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

	YTD DEC 2015	YTD DEC 2016	YTD DEC 2017	BUDGET 2016/17	% Executed
REVENUES:					· · · · · · · · · · · · · · · · · · ·
Revenue From Local Sources:					
Property Taxes	\$ -	\$ -	-	-	
Tuition and Fees	-	-	-	-	
Operating Grants	9,796	31,959	26,590	168,970	15.74%
Donations	-	-	-	-	
Interest	-	-	-	-	
Merchandise Sales	-	-	-	-	
Miscellaneous	-	-	-	-	
Revenue From State Sources:	-	-	-	-	
State Appropriation	-	-	-	-	
Operating Grants	3,193	19,894	244,869	383,492	63.85%
Construction Funds	-	-	-	-	
Revenue From Federal Sources:	-	-	-	-	
Operating Grants	179,265	152,451	113,324	319,067	35.52%
Total Revenues	192,253	204,304	384,784	871,529	44.15%
Total Hovellage	102,200	201,001	001,701	071,020	11.1070
EXPENDITURES:					
Salary	179,490	113,898	141,560	450,845	
Benefits	74,746	41,678	76,827	207,687	
Personnel Services	254,236	155,576	218,388	658,532	33.16%
		,	_,,,,,,,,		
Materials and Services	54,865	50,174	43,171	212,011	20.36%
Capital Outlay	-	-	-	12,500	0.00%
Dalet Camina Drivation					
Debt Service - Principal	-	-	-	-	
Debt Service - Interest					-
Total Expenditures	309,101	205,750	261,558	883,043	29.62%
Year To Date Surplus (Deficit)	(116,848)	(1,446)	123,226	(11,514)	0
OTHER FINANCING SOURCES (USES):					
Proceeds From Sale of Assets	-	-	-	-	
Proceeds From Debt	-	-	-	-	
Contingency	-	-	-	-	
Unappropriated	-	-	-	-	
Transfers From Other Funds	-	-	-	11,514	-
Transfers To Other Funds	-	-	-	-	
Total Other Financing Sources (Uses)				11,514	
	-			,	
Net Change in Fund Balance	(116,848)	(1,446)	123,226	-	
FUND BALANCE:					
Beginning Fund Balance	10,222	-	4,200	-	
Fording Found Dalage	Φ (400.000)	φ (4.44°)	ф. 407.400	Φ.	
Ending Fund Balance	\$ (106,626)	\$ (1,446)	\$ 127,426	\$ -	

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

	DEBT SER\	/ICE FUNDS			
	YTD DEC 2015	YTD DEC 2016	YTD DEC 2017	BUDGET 2016/17	% Executed
REVENUES: Revenue From Local Sources: Property Taxes	\$ 1,668,605	\$ 1,665,190	\$ 1,716,164	\$ 1,784,885	96.15%
Tuition and Fees Operating Grants	\$ 1,668,605 - -	φ 1,000,190 - -	φ 1,710,104 - -	φ 1,704,003 - -	90.1376
Donations Interest	1,173	- 1,757	3,047	4,450	68.46%
Merchandise Sales Miscellaneous Revenue From State Sources:	82,998 -	69,336	79,795 -	192,000	41.56%
State Appropriation Operating Grants Construction Funds	-	-	-	-	
Revenue From Federal Sources: Operating Grants	- -	- -	-	- -	
Total Revenues	1,752,776	1,736,282	1,799,005	1,981,335	90.80%
EXPENDITURES: Salary Benefits	\$ - -	\$ -	\$ - -	\$ - -	
Personnel Services	-	-	-	-	
Materials and Services	64	65	74	167	44.55%
Capital Outlay	-	-	-	-	
Debt Service - Principal Debt Service - Interest	323,859	310,734	- 250,588	1,380,000 593,355	0.00% 42.23%
Total Expenditures	323,924	310,799	250,662	1,973,522	12.70%
Year To Date Surplus (Deficit)	1,428,853	1,425,484	1,548,343	7,813	1
OTHER FINANCING SOURCES (USES): Proceeds From Sale of Assets	-	-	-	-	
Proceeds From Debt Contingency Unappropriated	- -	- -	- -	(301,470)	
Transfers From Other Funds Transfers To Other Funds		-	-		
Total Other Financing Sources (Uses)			-	(301,470)	
Net Change in Fund Balance	1,428,853	1,425,484	1,548,343	(293,657)	
FUND BALANCE: Beginning Fund Balance	(49,029)	31,968	102,781	293,658	35.00%

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

1,457,452

\$ 1,651,124

1,379,824

Ending Fund Balance

ENTERPRISE FUND - YOUR COLLEGE STORE & COMMUNITY ED

Revenue From Local Sources: Property Taxes \$		YTD DEC 2015	YTD YTD DEC 2016 DEC 2017		BUDGET 2016/17	% Executed	
Property Taxes	REVENUES:						
Tuition and Fees Operating Grants Donations Interest Inte	Revenue From Local Sources:						
Operating Grants	Property Taxes	\$ -	\$ -	\$ -	\$ -		
Donations	Tuition and Fees	_	_	-	_		
Donations	Operating Grants	-	-	-	_		
Interest		-	-	-	_		
Merchandise Sales 109,070 92,424 88,776 206,500 42.99% Miscellaneous Revenue From State Sources: 143 66 13 - State Appropriation - - - - Operating Grants - - - - Construction Funds - - - - Construction Funds - - - - Revenue From Federal Sources: - - - - Poperating Grants - - - - - - Total Revenues 109,213 92,490 88,789 206,500 43.00% EXPENDITURES: Salary 5,163 9,556 1,967 34,255 Benefits 3,124 5,100 4,853 19,186 Personnel Services 126,882 117,871 113,196 161,150 70.24% Capital Outlay - - - - - - Debt Service - Principal Debt Serv		_	_	_	_		
Miscellaneous		109.070	92.424	88.776	206.500	42.99%	
Revenue From State Sources:						12.0070	
State Appropriation Operating Grants -		140	-	-	_		
Operating Grants Construction Funds Revenue From Federal Sources: -<							
Construction Funds Favenue From Federal Sources:		_	_	_	_		
Revenue From Federal Sources:		-	-	-	-		
Operating Grants -		-	-	-	-		
Total Revenues 109,213 92,490 88,789 206,500 43.00% EXPENDITURES: Salary 5,163 9,556 1,967 34,255 Benefits 3,124 5,100 4,853 19,186 Personnel Services 8,287 14,656 6,820 53,441 12.76% Materials and Services 126,882 117,871 113,196 161,150 70.24% Capital Outlay - - - - - - Debt Service - Principal Debt Service - Interest -		-	-	-	-		
Salary 5,163 9,556 1,967 34,255 1,968 1,967 34,255 2,100 4,853 1,9186 1,968 2,887 14,656 6,820 53,441 12.76% 12	Operating Grants	-	-	-	-		
Salary Benefits Benefits 5,163 3,124 5,100 4,853 19,186 1,967 4,853 19,186 34,255 19,186 1,967 4,853 19,186 1,9186 6,820 53,441 12,76% 6,820 53,441 12,76% 6,820 53,441 12,76% 6 6,820 53,441 12,76% 6 6,820 53,441 12,76% 6 6,820 53,441 12,76% 6 6,820 53,441 12,76% 6 6,820 53,441 12,76% 6 6,20 19,24% 6 6,150 53,441 12,76% 6 6,20 19,24% 6 6,150 53,441 12,76% 6 6,20 19,24% 6 6,20 19,24% 6 6,20 19,24% 6 7,250 53,2	Total Revenues	109,213	92,490	88,789	206,500	43.00%	
Salary Benefits Benefits 5,163 3,124 5,100 4,853 19,186 1,967 4,853 19,186 34,255 19,186 1,967 4,853 19,186 1,9186 6,820 53,441 12,76% 6,820 53,441 12,76% 6,820 53,441 12,76% 6 6,820 53,441 12,76% 6 6,820 53,441 12,76% 6 6,820 53,441 12,76% 6 6,820 53,441 12,76% 6 6,820 53,441 12,76% 6 6,20 19,24% 6 6,150 53,441 12,76% 6 6,20 19,24% 6 6,150 53,441 12,76% 6 6,20 19,24% 6 6,20 19,24% 6 6,20 19,24% 6 7,250 53,2	EYPENDITURES:						
Benefits Personnel Services 3,124 8,287 5,100 4,853 6,820 19,186 53,441 12.76% Materials and Services 126,882 117,871 113,196 161,150 70.24% Capital Outlay - - - - - - Debt Service - Principal Debt Service - Interest - - - - - - Total Expenditures 135,168 132,527 120,015 214,591 55.93% Year To Date Surplus (Deficit) (25,955) (40,037) (31,226) (8,091) (0) OTHER FINANCING SOURCES (USES): Proceeds From Sale of Assets -		5 162	0.556	1 067	24 255		
Personnel Services							
Materials and Services 126,882 117,871 113,196 161,150 70.24% Capital Outlay -						10.769/	
Capital Outlay -	Personner Services	0,207	14,636	6,620	55,441	12.70%	
Debt Service - Principal Debt Service - Interest -	Materials and Services	126,882	117,871	113,196	161,150	70.24%	
Debt Service - Interest -	Capital Outlay	-	-	-	-		
Debt Service - Interest -	Dalet Camilea - Britania al			-			
Total Expenditures 135,168 132,527 120,015 214,591 55.93% Year To Date Surplus (Deficit) (25,955) (40,037) (31,226) (8,091) (0) OTHER FINANCING SOURCES (USES): Proceeds From Sale of Assets - - - - - Proceeds From Debt - - - - - Contingency - - - (10,234) Unappropriated - - - - Transfers From Other Funds - - - - Transfers To Other Funds - - - - 10,000 -		-	-	-	-		
Year To Date Surplus (Deficit) (25,955) (40,037) (31,226) (8,091) (0) OTHER FINANCING SOURCES (USES): Proceeds From Sale of Assets Proceeds From Debt Proceeds Fr	Debt Service - Interest						
OTHER FINANCING SOURCES (USES): Proceeds From Sale of Assets - - - - - Proceeds From Debt - <td>Total Expenditures</td> <td>135,168</td> <td>132,527</td> <td>120,015</td> <td>214,591</td> <td>55.93%</td>	Total Expenditures	135,168	132,527	120,015	214,591	55.93%	
Proceeds From Sale of Assets - <td< td=""><td>Year To Date Surplus (Deficit)</td><td>(25,955)</td><td>(40,037)</td><td>(31,226)</td><td>(8,091)</td><td>(0)</td></td<>	Year To Date Surplus (Deficit)	(25,955)	(40,037)	(31,226)	(8,091)	(0)	
Proceeds From Sale of Assets - <td< td=""><td>OTHER FINANCING SOURCES (USES):</td><td></td><td></td><td></td><td></td><td></td></td<>	OTHER FINANCING SOURCES (USES):						
Proceeds From Debt -		_	_	_	-		
Contingency - - - (10,234) Unappropriated - - - - - Transfers From Other Funds - - - - - - - - 10,000 - Transfers To Other Funds - - - - 10,000 -		_	_	_	_		
Unappropriated Transfers From Other Funds 10,000 -		_	_	_	(10.234)		
Transfers From Other Funds 10,000 - Transfers To Other Funds 10,000 -					(10,201)		
Transfers To Other Funds - - - 10,000 -		-	-	-	-		
		-	-	-	-		
T . 1 O	Transfers to Other Funds	-	-	-	10,000	-	
Total Other Financing Sources (Uses)	Total Other Financing Sources (Uses)				(234)		
Net Change in Fund Balance (25,955) (40,037) (31,226) (8,325)	Net Change in Fund Balance	(25,955)	(40,037)	(31,226)	(8,325)		
FUND BALANCE:	FIIND RAI ANCE:						
		10,173	19,796	34,328	8,324	412.40%	
Ending Fund Balance \$ (15,782) \$ (20,241) \$ 3,102 \$ (1)	Ending Fund Balance	\$ (15,782)	\$ (20,241)	\$ 3,102	\$ (1)		

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

INTERNAL SERVICE FUNDS

	DI	YTD EC 2015	DE	YTD EC 2016		YTD EC 2017		GET 6/17	% Executed
REVENUES:									
Revenue From Local Sources:									
Property Taxes	\$	-	\$	-	\$	-	\$	-	
Tuition and Fees		-		-		-		-	
Operating Grants		-		-		-		-	
Donations		-		-		-		-	
Interest		-		-		-		-	
Merchandise Sales		-		-		-		-	
Miscellaneous		16,762		13,691		21,522		48,500	44.38%
Revenue From State Sources:		· -		-		-		-	
State Appropriation		-		_		-		_	
Operating Grants		-		_		_		_	
Construction Funds		_		_		_		_	
Revenue From Federal Sources:		_		_		_		_	
Operating Grants		_		_		_		_	
Total Revenues		16,762		13,691		21,522	-	48,500	44.38%
EXPENDITURES:									
Salary		-		-		-		-	
Benefits									
Personnel Services		-		-		-		-	
Materials and Services		13,345		18,028		6,765		49,000	13.81%
Capital Outlay		-		-		-		-	
Dobt Sonvice Principal									
Debt Service - Principal		-		-		-		-	
Debt Service - Interest		<u>-</u>					-		
Total Expenditures		13,345		18,028		6,765	,	49,000	13.81%
Year To Date Surplus (Deficit)		3,417		(4,337)		14,757		(500)	0
OTHER ENAMENIA COURCES (HOTO)									
OTHER FINANCING SOURCES (USES):									
Proceeds From Sale of Assets		-		-		-		-	
Proceeds From Debt		-		-		-	,	-	
Contingency		-		-		-	(94,956)	
Unappropriated		-		-		-		-	
Transfers From Other Funds		-		-		-		-	
Transfers To Other Funds		-		-		-		-	
Total Other Financing Sources (Uses)				-		-	(94,956)	
Net Change in Fund Balance		3,417		(4,337)		14,757	(95,456)	
FUND DALANCE.									
FUND BALANCE:		110 000		04.004		75 440		05 450	70.000/
Beginning Fund Balance		112,292		94,881		75,112		95,456	78.69%
Ending Fund Balance	Φ	115,710	\$	90,544	Φ	89,868	•		
Ending I and Dalance	φ	115,710	φ	30,044	\$	03,000	\$	<u>_</u>	

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) Dec 2015, 2016, 2017 & 2016/17 Budget

 BUDGET
 YTD
 YTD - BUD
 YTD

 2016/17
 DEC 2017
 VARIANCE
 DEC 2016

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	0	(200,000)	
Total Other Financing Sources (Uses)	200,000	0	(200,000)	0
Net Change in Fund Balance	(55,802)	0	55,802	0
Beginning Fund Balance	55,802	55,802	0	55,802
Ending Fund Balance	0	55,802	55,802	55,802

 $The \ Reserve \ Fund \ is \ used \ to \ account \ for \ specific \ programs \ where \ money \ is \ Board \ of \ Education \ restricted.$