

OREGON COAST COMMUNITY COLLEGE
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
For the year to date (YTD) Jan 2015, 2016, 2017 & 2016/17 Budget

*ALL GOVERNMENTAL FUNDS

	YTD JAN 2015	YTD JAN 2016	YTD JAN 2017	BUDGET 2016/17	% Executed
REVENUES:					
Revenue From Local Sources:					
Property Taxes	\$ 2,806,059	\$ 2,772,157	\$ 2,858,231	\$ 2,982,840	96%
Tuition and Fees	1,099,643	1,025,325	1,023,372	1,565,343	65%
Operating Grants	51,747	35,813	43,038	168,970	25%
Donations	43,241	-	-	177,579	0%
Interest	5,270	7,498	12,486	10,450	119%
Merchandise Sales	149,935	130,595	125,421	206,500	61%
Miscellaneous	196,486	126,515	143,475	289,179	50%
Revenue From State Sources:					
State Appropriation	1,151,683	1,333,094	1,327,809	1,722,950	77%
Operating Grants	3,193	19,894	241,869	383,492	63%
Construction Funds	-	-	-	-	-
Revenue From Federal Sources:					
Operating Grants	225,154	152,451	113,324	319,067	36%
Total Revenues	<u>5,732,410</u>	<u>5,603,342</u>	<u>5,889,024</u>	<u>7,826,370</u>	<u>75%</u>
EXPENDITURES:					
Salary	1,308,181	1,378,751	1,400,557	2,980,544	
Benefits	561,662	516,175	620,522	1,408,523	
Personnel Services	<u>1,869,842</u>	<u>1,894,926</u>	<u>2,021,079</u>	<u>4,389,067</u>	46%
Materials and Services	926,409	1,047,599	1,002,621	2,229,924	45%
Capital Outlay	26,887	-	-	24,500	0%
Debt Service - Principal	-	210,288	-	1,380,000	0%
Debt Service - Interest	<u>323,859</u>	<u>100,447</u>	<u>250,588</u>	<u>593,355</u>	42%
Total Expenditures	3,146,998	3,253,259	3,274,287	8,616,846	38%
Year To Date Surplus (Deficit)	<u>2,585,412</u>	<u>2,350,083</u>	<u>2,614,737</u>	<u>(790,476)</u>	<u>0</u>
OTHER FINANCING SOURCES (USES):					
Proceeds From Sale of Assets	-	-	-	-	
Proceeds From Debt	-	-	-	-	
Contingency	-	-	-	(1,177,043)	
Unappropriated	-	-	-	-	
Transfers From Other Funds	-	-	-	211,514	0%
Transfers To Other Funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>(208,549)</u>	
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,174,078)</u>	<u>0%</u>
Net Change in Fund Balance	2,585,412	2,350,083	2,614,737	(1,964,554)	
FUND BALANCE:					
Beginning Fund Balance	1,120,678	1,510,674	1,632,702	1,964,554	83%
Ending Fund Balance	<u>\$ 3,706,090</u>	<u>\$ 3,860,757</u>	<u>\$ 4,247,438</u>	<u>\$ -</u>	

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

OREGON COAST COMMUNITY COLLEGE
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
For the year to date (YTD) Jan 2015, 2016, 2017 & 2016/17 Budget

GENERAL FUND

	YTD JAN 2015	YTD JAN 2016	YTD JAN 2017	BUDGET 2016/17	% Executed
REVENUES:					
Revenue From Local Sources:					
Property Taxes	\$ 1,046,329	\$ 1,080,789	\$ 1,117,719	\$ 1,197,955	93.30%
Tuition and Fees	1,099,643	1,025,325	1,023,372	1,565,343	65.38%
Operating Grants	-	-	-	-	-
Donations	43,241	-	-	177,579	0.00%
Interest	3,253	4,637	7,400	6,000	123.33%
Merchandise Sales	-	-	-	-	-
Miscellaneous	78,599	28,724	22,833	48,679	46.91%
Revenue From State Sources:					
State Appropriation	1,151,683	1,333,094	1,327,809	1,722,950	77.07%
Operating Grants	-	-	-	-	-
Construction Funds	-	-	-	-	-
Revenue From Federal Sources:					
Operating Grants	-	-	-	-	-
Total Revenues	<u>3,422,747</u>	<u>3,472,570</u>	<u>3,499,132</u>	<u>4,718,506</u>	<u>74.16%</u>
EXPENDITURES:					
Salary	1,083,583	1,240,031	1,221,558	2,495,444	
Benefits	470,554	462,982	519,605	1,181,650	
Personnel Services	1,554,136	1,703,013	1,741,163	3,677,094	47.35%
Materials and Services	696,344	832,408	807,345	1,446,794	55.80%
Capital Outlay	-	-	-	12,000	0.00%
Debt Service - Principal	-	-	-	-	-
Debt Service - Interest	-	-	-	-	-
Total Expenditures	<u>2,250,480</u>	<u>2,535,421</u>	<u>2,548,508</u>	<u>5,135,888</u>	<u>49.62%</u>
Year To Date Surplus (Deficit)	<u>1,172,267</u>	<u>937,149</u>	<u>950,624</u>	<u>(417,382)</u>	<u>0</u>
OTHER FINANCING SOURCES (USES):					
Proceeds From Sale of Assets	-	-	-	-	-
Proceeds From Debt	-	-	-	-	-
Contingency	-	-	-	(770,383)	-
Unappropriated	-	-	-	-	-
Transfers From Other Funds	-	-	-	-	-
Transfers To Other Funds	-	-	-	(218,549)	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(988,932)</u>	<u>-</u>
Net Change in Fund Balance	1,172,267	937,149	950,624	(1,406,314)	24.54%
FUND BALANCE:					
Beginning Fund Balance	817,259	1,203,707	1,255,479	1,406,314	89.27%
Ending Fund Balance	<u>\$ 1,989,526</u>	<u>\$ 2,140,855</u>	<u>\$ 2,206,103</u>	<u>\$ -</u>	

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.

OREGON COAST COMMUNITY COLLEGE
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
For the year to date (YTD) Jan 2015, 2016, 2017 & 2016/17 Budget

SPECIAL REVENUE FUNDS

	YTD JAN 2015	YTD JAN 2016	YTD JAN 2017	BUDGET 2016/17	% <u>Executed</u>
REVENUES:					
Revenue From Local Sources:					
Property Taxes	\$ -	\$ -	-	-	
Tuition and Fees	-	-	-	-	
Operating Grants	51,747	33,125	43,038	168,970	25.47%
Donations	-	-	-	-	
Interest	-	-	-	-	
Merchandise Sales	-	-	-	-	
Miscellaneous	-	-	-	-	
Revenue From State Sources:					
State Appropriation	-	-	-	-	
Operating Grants	3,193	19,894	241,869	383,492	63.07%
Construction Funds	-	-	-	-	
Revenue From Federal Sources:					
Operating Grants	225,154	152,451	113,324	319,067	35.52%
Total Revenues	<u>280,093</u>	<u>205,470</u>	<u>398,231</u>	<u>871,529</u>	<u>45.69%</u>
EXPENDITURES:					
Salary	218,574	129,164	164,648	450,845	
Benefits	87,478	48,093	90,997	207,687	
Personnel Services	<u>306,053</u>	<u>177,257</u>	<u>255,645</u>	<u>658,532</u>	38.82%
Materials and Services	67,966	56,422	59,230	212,011	27.94%
Capital Outlay	-	-	-	12,500	0.00%
Debt Service - Principal	-	-	-	-	
Debt Service - Interest	-	-	-	-	
Total Expenditures	<u>374,019</u>	<u>233,679</u>	<u>314,876</u>	<u>883,043</u>	<u>35.66%</u>
Year To Date Surplus (Deficit)	<u>(93,926)</u>	<u>(28,209)</u>	<u>83,356</u>	<u>(11,514)</u>	<u>0</u>
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)	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,514</u>	<u>-</u>
Net Change in Fund Balance	(93,926)	(28,209)	83,356	-	
FUND BALANCE:					
Beginning Fund Balance	10,222	-	4,200	-	
Ending Fund Balance	<u>\$ (83,704)</u>	<u>\$ (28,209)</u>	<u>\$ 87,556</u>	<u>\$ -</u>	

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

OREGON COAST COMMUNITY COLLEGE
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
For the year to date (YTD) Jan 2015, 2016, 2017 & 2016/17 Budget

DEBT SERVICE FUNDS

	YTD JAN 2015	YTD JAN 2016	YTD JAN 2017	BUDGET 2016/17	% Executed
REVENUES:					
Revenue From Local Sources:					
Property Taxes	\$ 1,759,730	\$ 1,691,368	\$ 1,740,512	\$ 1,784,885	97.51%
Tuition and Fees	-	-	-	-	
Operating Grants	-	-	-	-	
Donations	-	-	-	-	
Interest	1,822	2,757	5,086	4,450	114.30%
Merchandise Sales	-	-	-	-	
Miscellaneous	98,300	81,747	93,592	192,000	48.75%
Revenue From State Sources:					
State Appropriation	-	-	-	-	
Operating Grants	-	-	-	-	
Construction Funds	-	-	-	-	
Revenue From Federal Sources:					
Operating Grants	-	-	-	-	
Total Revenues	<u>1,859,852</u>	<u>1,775,871</u>	<u>1,839,191</u>	<u>1,981,335</u>	<u>92.83%</u>
EXPENDITURES:					
Salary	\$ -	\$ -	\$ -	\$ -	
Benefits	-	-	-	-	
Personnel Services	-	-	-	-	
Materials and Services	75	75	85	167	50.78%
Capital Outlay	-	-	-	-	
Debt Service - Principal	-	210,288	-	1,380,000	0.00%
Debt Service - Interest	<u>323,859</u>	<u>100,447</u>	<u>250,588</u>	<u>593,355</u>	<u>42.23%</u>
Total Expenditures	<u>323,934</u>	<u>310,809</u>	<u>250,672</u>	<u>1,973,522</u>	<u>12.70%</u>
Year To Date Surplus (Deficit)	<u>1,535,918</u>	<u>1,465,062</u>	<u>1,588,518</u>	<u>7,813</u>	<u>1</u>
OTHER FINANCING SOURCES (USES):					
Proceeds From Sale of Assets	-	-	-	-	
Proceeds From Debt	-	-	-	-	
Contingency	-	-	-	(301,470)	
Unappropriated	-	-	-	-	
Transfers From Other Funds	-	-	-	-	
Transfers To Other Funds	-	-	-	-	
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(301,470)</u>	<u>-</u>
Net Change in Fund Balance	1,535,918	1,465,062	1,588,518	(293,657)	
FUND BALANCE:					
Beginning Fund Balance	(49,029)	31,968	102,781	293,658	35.00%
Ending Fund Balance	<u>\$ 1,486,889</u>	<u>\$ 1,497,030</u>	<u>\$ 1,691,299</u>	<u>\$ 1</u>	

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

OREGON COAST COMMUNITY COLLEGE
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
For the year to date (YTD) Jan 2015, 2016, 2017 & 2016/17 Budget

ENTERPRISE FUND - YOUR COLLEGE STORE & COMMUNITY ED

	YTD JAN 2015	YTD JAN 2016	YTD JAN 2017	BUDGET 2016/17	% Executed
REVENUES:					
Revenue From Local Sources:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	
Tuition and Fees	-	-	-	-	
Operating Grants	-	-	-	-	
Donations	-	-	-	-	
Interest	-	-	-	-	
Merchandise Sales	149,935	130,595	125,421	206,500	60.74%
Miscellaneous	220	(215)	15	-	
Revenue From State Sources:					
State Appropriation	-	-	-	-	
Operating Grants	-	-	-	-	
Construction Funds	-	-	-	-	
Revenue From Federal Sources:					
Operating Grants	-	-	-	-	
Total Revenues	<u>150,155</u>	<u>130,380</u>	<u>125,436</u>	<u>206,500</u>	<u>60.74%</u>
EXPENDITURES:					
Salary	6,024	9,556	14,351	34,255	
Benefits	<u>3,630</u>	<u>5,100</u>	<u>9,920</u>	<u>19,186</u>	
Personnel Services	9,653	14,656	24,271	53,441	45.42%
Materials and Services	129,800	125,240	127,298	161,150	78.99%
Capital Outlay	-	-	-	-	
Debt Service - Principal	-	-	-	-	
Debt Service - Interest	-	-	-	-	
Total Expenditures	<u>139,453</u>	<u>139,896</u>	<u>151,569</u>	<u>214,591</u>	<u>70.63%</u>
Year To Date Surplus (Deficit)	<u>10,702</u>	<u>(9,516)</u>	<u>(26,133)</u>	<u>(8,091)</u>	<u>(0)</u>
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	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(234)</u>	<u>-</u>
Net Change in Fund Balance	10,702	(9,516)	(26,133)	(8,325)	
FUND BALANCE:					
Beginning Fund Balance	10,173	19,796	34,328	8,324	412.40%
Ending Fund Balance	<u>\$ 20,876</u>	<u>\$ 10,279</u>	<u>\$ 8,195</u>	<u>\$ (1)</u>	

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

OREGON COAST COMMUNITY COLLEGE
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
For the year to date (YTD) Jan 2015, 2016, 2017 & 2016/17 Budget

INTERNAL SERVICE FUNDS

	YTD JAN 2015	YTD JAN 2016	YTD JAN 2017	BUDGET 2016/17	% <u>Executed</u>
REVENUES:					
Revenue From Local Sources:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	
Tuition and Fees	-	-	-	-	
Operating Grants	-	-	-	-	
Donations	-	-	-	-	
Interest	-	-	-	-	
Merchandise Sales	-	-	-	-	
Miscellaneous	19,367	16,259	27,034	48,500	55.74%
Revenue From State Sources:					
State Appropriation	-	-	-	-	
Operating Grants	-	-	-	-	
Construction Funds	-	-	-	-	
Revenue From Federal Sources:					
Operating Grants	-	-	-	-	
Total Revenues	<u>19,367</u>	<u>16,259</u>	<u>27,034</u>	<u>48,500</u>	<u>55.74%</u>
EXPENDITURES:					
Salary	-	-	-	-	
Benefits	-	-	-	-	
Personnel Services	-	-	-	-	
Materials and Services	23,051	33,833	8,663	49,000	17.68%
Capital Outlay	-	-	-	-	
Debt Service - Principal	-	-	-	-	
Debt Service - Interest	-	-	-	-	
Total Expenditures	<u>23,051</u>	<u>33,833</u>	<u>8,663</u>	<u>49,000</u>	<u>17.68%</u>
Year To Date Surplus (Deficit)	(3,683)	(17,574)	18,371	(500)	0
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)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(94,956)</u>	<u>-</u>
Net Change in Fund Balance	(3,683)	(17,574)	18,371	(95,456)	
FUND BALANCE:					
Beginning Fund Balance	112,292	94,881	75,112	95,456	78.69%
Ending Fund Balance	<u>\$ 108,609</u>	<u>\$ 77,307</u>	<u>\$ 93,483</u>	<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) Jan 2015, 2016, 2017 & 2016/17 Budget

	BUDGET 2016/17	YTD JAN 2017	YTD - BUD VARIANCE	YTD JAN 2016
<u>RESERVE FUND - AUDUBON BUILDING 5100</u>				
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.