*ALL GOVERNMENTAL FUNDS

	YTD MAR 2015	YTD MAR 2016	YTD MAR 2017	BUDGET 2016/17	% Executed
REVENUES:					
Revenue From Local Sources:					
Property Taxes	\$ 2,925,266	\$ 2,888,168	\$ 2,962,291	\$ 2,982,840	99%
Tuition and Fees Operating Grants	1,582,976 52,785	1,441,119 73,028	1,536,840 84,212	1,565,343 168,970	98% 50%
Donations	43,241	73,020	04,212	177,579	0%
Interest	7,944	11,737	19,056	10,450	182%
Merchandise Sales	181,836	150,525	144,627	206,500	70%
Miscellaneous	240,617	167,130	190,025	289,179	66%
Revenue From State Sources:	-	-	-	-	
State Appropriation	1,151,683	1,333,094	1,327,809	1,722,950	77%
Operating Grants	24,347	19,894	241,869	383,492	63%
Construction Funds	-	-	-	-	
Revenue From Federal Sources:	400,289	190,788	122,324	319,067	38%
Operating Grants					
Total Revenues	6,610,983	6,275,482	6,629,054	7,826,370	85%
EXPENDITURES:					
Salary	1,758,783	1,830,813	1,880,140	2,980,544	
Benefits	704,817	678,736	824,994	1,408,523	
Personnel Services	2,463,600	2,509,549	2,705,135	4,389,067	62%
Materials and Services	1,147,838	1,310,820	1,182,532	2,229,924	53%
Capital Outlay	26,887	-	-	24,500	0%
Debt Service - Principal	_	_	_	1,380,000	0%
Debt Service - Interest	323,859	310,734	296,677	593,355	50%
Total Expenditures	3,962,184	4,131,103	4,184,343	8,616,846	49%
Year To Date Surplus (Deficit)	2,648,800	2,144,379	2,444,710	(790,476)	0
· · · · · ·				· · · · · · · · · · · · · · · · · · ·	
OTHER FINANCING SOURCES (USES):					
Proceeds From Sale of Assets	-	-	-	-	
Proceeds From Debt Contingency	-	-	-	(1,177,043)	
Unappropriated	_		_	(1,177,043)	
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	2,648,800	2,144,379	2,444,710	(1,964,554)	
ELIND DALANCE.					
FUND BALANCE: Beginning Fund Balance	1,120,678	1,510,674	1,632,702	1,964,554	83%
Ending Fund Balance	\$ 3,769,478	\$ 3,655,053	\$ 4,077,412	\$ -	

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

GENERAL FUND

REVENUES:	YTD MAR 2015	YTD MAR 2016	YTD MAR 2017	BUDGET 2016/17	% Executed
Revenue From Local Sources:					
Property Taxes	\$ 1,091,135	\$ 1,126,260	\$ 1,158,460	\$ 1,197,955	96.70%
Tuition and Fees	1,582,976	1,441,119	1,536,840	1,565,343	98.18%
Operating Grants	1,302,370	1,441,113	1,550,040	1,303,343	30.1076
Donations	43,241	-	-	177,579	0.00%
Interest	4,541	6,925	10,451	6,000	174.18%
Merchandise Sales	4,541	0,323	10,451	0,000	174.1076
Miscellaneous	88,089	36,818	30,845	48,679	63.36%
Revenue From State Sources:	-	50,010	-	4 0,07 <i>5</i>	00.0078
State Appropriation	1,151,683	1,333,094	1,327,809	1,722,950	77.07%
Operating Grants	1,101,000	1,000,004	1,027,000	1,722,000	77.0770
Construction Funds	_	_	_	_	
Revenue From Federal Sources:	_	_	_	_	
Operating Grants	_	_	_	_	
· -					
Total Revenues	3,961,664	3,944,216	4,064,405	4,718,506	86.14%
EVENDITUDES					
EXPENDITURES:	4 440 404	1 001 070	4 500 007	0.405.444	
Salary	1,449,491	1,661,270	1,593,627	2,495,444	
Benefits	583,651	608,906	697,467	1,181,650	00.040/
Personnel Services	2,033,143	2,270,175	2,291,095	3,677,094	62.31%
Materials and Services	861,103	1,030,567	942,946	1,446,794	65.17%
Materials and Services	001,100	1,000,007	0+ 2 ,0+0	1,440,734	00.17 70
Capital Outlay	-	-	-	12,000	0.00%
Debt Service - Principal	-	-	-	-	
Debt Service - Interest					
Total Expenditures	2,894,246	3,300,742	3,234,041	5,135,888	62.97%
Year To Date Surplus (Deficit)	1,067,418	643,474	830,364	(417,382)	0
-				·	
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)				(988,932)	
Net Change in Fund Balance	1,067,418	643,474	830,364	(1,406,314)	23.17%
FUND BALANCE:					
Beginning Fund Balance	817,259	1,203,707	1,255,479	1,406,314	89.27%
Fording Found Dalage	<u>Ф. 4 004 077</u>	Φ 4047404	Φ. 0.005.040		
Ending Fund Balance	\$ 1,884,677	\$ 1,847,181	\$ 2,085,843	\$ -	

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 MAR 2015	YTD MAR 2016	YTD MAR 2017	BUDGET 2016/17	% Executed
REVENUES:					
Revenue From Local Sources:					
Property Taxes	\$ -	\$ -	-	-	
Tuition and Fees	-	70.000	-	-	40.040/
Operating Grants	52,785	73,028	84,212	168,970	49.84%
Donations Interest	-	-	-	-	
Merchandise Sales	-	-	-	-	
Miscellaneous	_	_	_	_	
Revenue From State Sources:	_	_	_	_	
State Appropriation	_	_	_	_	
Operating Grants	24,347	19,894	241,869	383,492	63.07%
Construction Funds	,	-		-	00.01.70
Revenue From Federal Sources:	-	-	-	-	
Operating Grants	400,289	190,788	122,324	319,067	38.34%
Total Revenues	477,421	283,710	448,405	871,529	51.45%
EXPENDITURES:					
Salary	301,547	159,988	264,744	450,845	
Benefits	116,525	64,730	114,443	207,687	
Personnel Services	418,071	224,718	379,187	658,532	57.58%
Materials and Services	106,488	80,798	81,816	212,011	38.59%
Capital Outlay	-	-	-	12,500	0.00%
Debt Service - Principal Debt Service - Interest	-	<u>-</u>		<u>-</u>	
Total Expenditures	524,559	305,515	461,003	883,043	52.21%
Year To Date Surplus (Deficit)	(47,138)	(21,805)	(12,598)	(11,514)	(0)
OTHER FINANCING SOURCES (USES).					
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	(47,138)	(21,805)	(12,598)	-	
FUND BALANCE:					
Beginning Fund Balance	10,222	-	4,200	-	
Ending Fund Balance	\$ (36,916)	\$ (21,805)	\$ (8,398)	\$ -	

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

DEBT SERVICE FUNDS YTD YTD YTD **BUDGET** % MAR 2015 MAR 2016 MAR 2017 2016/17 Executed **REVENUES: Revenue From Local Sources: Property Taxes** 1,834,132 1,761,908 1,803,831 \$ 1,784,885 101.06% Tuition and Fees **Operating Grants Donations** Interest 8,605 4,450 3,160 4,707 193.38% Merchandise Sales 122,716 Miscellaneous 125,477 107,760 192,000 63.91% **Revenue From State Sources:** State Appropriation **Operating Grants** Construction Funds **Revenue From Federal Sources: Operating Grants Total Revenues** 1,962,768 1,874,375 1,935,153 1,981,335 97.67% **EXPENDITURES:** Salary \$ \$ \$ Benefits Personnel Services Materials and Services 96 96 106 167 63.47% Capital Outlay Debt Service - Principal 1,380,000 0.00% Debt Service - Interest 323,859 50.00% 310,734 296,677 593,355 323,956 **Total Expenditures** 310,830 296,783 1,973,522 15.04% Year To Date Surplus (Deficit) 1,638,813 1,563,545 7,813 1,638,370 **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)** (301,470)**Net Change in Fund Balance** 1,638,813 1,563,545 1,638,370 (293,657)

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

31,968

1,595,513

102,781

1,741,151

293,658

\$

35.00%

(49,029)

1,589,784

FUND BALANCE:

Beginning Fund Balance

Ending Fund Balance

ENTERPRISE FUND - YOUR COLLEGE STORE & COMMUNITY ED

Revenue From Local Sources: Property Taxes \$ \$ \$ \$ \$		YTD MAR 2015	YTD YTD MAR 2016 MAR 2017		BUDGET 2016/17	% Executed
Property Taxes	REVENUES:					
Tutition and Fees Operating Grants Donations Interest Merchandise Sales Merchandise Sales Merchandise Sales Merchandise Sales Miscellaneous 344 (113) 1 - Revenue From State Sources: State Appropriation Operating Grants Construction Funds Revenue From Federal Sources: Total Revenue From Federal Sources: Total Revenues EXPENDITURES: Salary 7,745 9,556 21,769 34,255 Salary Benefits Personnel Services 112,386 14,656 34,853 53,441 65,22% Materials and Services Materials and Services 147,518 155,794 145,750 161,150 90,44% Capital Outlay Debt Service - Principal Debt Service - Interest Total Expenditures 159,903 170,450 180,603 214,591 84,16% Vear To Date Surplus (Deficit) 22,277 (20,039) (35,975) (8,091) (0) OTHER FINANCING SOURCES (USES): Proceeds From Sale of Assets Proceeds From Obet Contingency Unappropriated Transfers From Other Funds Transfers To Other	Revenue From Local Sources:					
Tutition and Fees Operating Grants Donations Interest Merchandise Sales Merchandise Sales Merchandise Sales Merchandise Sales Miscellaneous 344 (113) 1 - Revenue From State Sources: State Appropriation Operating Grants Construction Funds Revenue From Federal Sources: Total Revenue From Federal Sources: Total Revenues EXPENDITURES: Salary 7,745 9,556 21,769 34,255 Salary Benefits Personnel Services 112,386 14,656 34,853 53,441 65,22% Materials and Services Materials and Services 147,518 155,794 145,750 161,150 90,44% Capital Outlay Debt Service - Principal Debt Service - Interest Total Expenditures 159,903 170,450 180,603 214,591 84,16% Vear To Date Surplus (Deficit) 22,277 (20,039) (35,975) (8,091) (0) OTHER FINANCING SOURCES (USES): Proceeds From Sale of Assets Proceeds From Obet Contingency Unappropriated Transfers From Other Funds Transfers To Other	Property Taxes	\$ -	\$ -	\$ -	\$ -	
Operating Grants		· -	· <u>-</u>	· -	· <u>-</u>	
Donations		_	_	_	_	
Interest		_	_	_	_	
Merchandise Sales 181,836 150,525 144,627 206,500 70,04% Miscellaneous 344 (113) 1 - </th <th></th> <th>_</th> <th>_</th> <th>_</th> <th>_</th> <th></th>		_	_	_	_	
Miscellaneous 344 (113) 1 - Revenue From State Sources: - </th <th></th> <th>181 836</th> <th>150 525</th> <th>144 627</th> <th>206 500</th> <th>70 04%</th>		181 836	150 525	144 627	206 500	70 04%
Revenue From State Sources:				177,027	200,500	70.0476
State Appropriation Operating Grants Construction Funds -		344	(113)	Į	-	
Operating Grants		-	-	-	-	
Construction Funds - -		-	-	-	-	
Revenue From Federal Sources: Operating Grants		-	-	-	-	
Total Revenues		-	-	-	-	
Total Revenues 182,180 150,411 144,628 206,500 70.04%		-	-	-	-	
Salary 7,745 9,556 21,769 34,255 4,641 5,100 13,084 19,186 Personnel Services 12,386 14,656 34,653 53,441 65,22% Materials and Services 147,518 155,794 145,750 161,150 90,44% Capital Outlay Debt Service - Principal	Operating Grants	-	-	-	-	
Salary 7,745 9,556 21,769 34,255 4,641 5,100 13,084 19,186 Personnel Services 12,386 14,656 34,653 53,441 65,22% Materials and Services 147,518 155,794 145,750 161,150 90,44% Capital Outlay Debt Service - Principal	Total Revenues	182 180	150 /11	1// 628	206 500	70.04%
Salary Benefits Benefits Benefits Benefits 7,745 4,641 5,100 13,084 19,186	Total Hevenues	102,100	150,711	177,020	200,300	70.0476
Salary Benefits Benefits Benefits Benefits 7,745 4,641 5,100 13,084 19,186	EVDENDITUDES:					
Benefits		7 745	0.556	21 760	24.055	
Personnel Services						
Materials and Services 147,518 155,794 145,750 161,150 90.44% Capital Outlay - </td <td></td> <td></td> <td></td> <td></td> <td></td> <td>OF 000/</td>						OF 000/
Capital Outlay - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - -	Personnei Services	12,386	14,656	34,853	53,441	65.22%
Debt Service - Principal Debt Service - Interest -	Materials and Services	147,518	155,794	145,750	161,150	90.44%
Debt Service - Interest	Capital Outlay	-	-	-	-	
Debt Service - Interest				-		
Total Expenditures 159,903 170,450 180,603 214,591 84.16% Year To Date Surplus (Deficit) 22,277 (20,039) (35,975) (8,091) (0) OTHER FINANCING SOURCES (USES): Proceeds From Sale of Assets Proceeds From Debt Proceeds From Sale of Assets Proceeds From Debt Proceeds From Sale of Assets Proceeds From Debt Proceeds From Sale of Assets Proceeds From Sale of Asse		-	-	-	-	
Year To Date Surplus (Deficit) 22,277 (20,039) (35,975) (8,091) (0) OTHER FINANCING SOURCES (USES): Proceeds From Sale of Assets - <t< td=""><td>Debt Service - Interest</td><td></td><td></td><td></td><td></td><td></td></t<>	Debt Service - Interest					
OTHER FINANCING SOURCES (USES): Proceeds From Sale of Assets - <	Total Expenditures	159,903	170,450	180,603	214,591	84.16%
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) - - - (234) - Net Change in Fund Balance 22,277 (20,039) (35,975) (8,325) FUND BALANCE: Beginning Fund Balance 10,173 19,796 34,328 8,324 412.40%	Year To Date Surplus (Deficit)	22,277	(20,039)	(35,975)	(8,091)	(0)
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) - - - (234) - Net Change in Fund Balance 22,277 (20,039) (35,975) (8,325) FUND BALANCE: Beginning Fund Balance 10,173 19,796 34,328 8,324 412.40%	OTHER FINANCING COURSES (1955)					
Proceeds From Debt - - - - - - Contingency - <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td></td<>						
Contingency - - - (10,234) Unappropriated - - - - Transfers From Other Funds - - - - Transfers To Other Funds - - - 10,000 - Total Other Financing Sources (Uses) - - - (234) - Net Change in Fund Balance 22,277 (20,039) (35,975) (8,325) FUND BALANCE: Beginning Fund Balance 10,173 19,796 34,328 8,324 412.40%		-	-	-	-	
Unappropriated -		-	-	-	-	
Transfers From Other Funds -		-	-	-	(10,234)	
Transfers To Other Funds - - - 10,000 - Total Other Financing Sources (Uses) - - - - (234) - Net Change in Fund Balance 22,277 (20,039) (35,975) (8,325) FUND BALANCE: Beginning Fund Balance 10,173 19,796 34,328 8,324 412.40%	Unappropriated	-	-	-	-	
Total Other Financing Sources (Uses) - - - (234) - Net Change in Fund Balance 22,277 (20,039) (35,975) (8,325) FUND BALANCE: Beginning Fund Balance 10,173 19,796 34,328 8,324 412.40%		-	-	-	-	
Net Change in Fund Balance 22,277 (20,039) (35,975) (8,325) FUND BALANCE: Beginning Fund Balance 10,173 19,796 34,328 8,324 412.40%	Transfers To Other Funds	-	-	-	10,000	-
Net Change in Fund Balance 22,277 (20,039) (35,975) (8,325) FUND BALANCE: Beginning Fund Balance 10,173 19,796 34,328 8,324 412.40%	Total Other Financing Sources (Uses)				(234)	
FUND BALANCE: 10,173 19,796 34,328 8,324 412.40%	Total Other Financing Sources (Oses)				(234)	
Beginning Fund Balance 10,173 19,796 34,328 8,324 412.40%	Net Change in Fund Balance	22,277	(20,039)	(35,975)	(8,325)	
Beginning Fund Balance 10,173 19,796 34,328 8,324 412.40%	FUND BALANCE:					
Ending Fund Balance \$ 32,450 \$ (243) \$ (1,647) \$ (1)		10,173	19,796	34,328	8,324	412.40%
	Ending Fund Balance	\$ 32,450	\$ (243)	\$ (1,647)	\$ (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

Revenue From Local Sources: Property Taxes \$ \$ \$ \$ \$		YTD MAR 2015	YTD MAR 2016	YTD MAR 2017	BUDGET 2016/17	% Executed
Property Taxes	REVENUES:					<u> </u>
Tuition and Fees Operating Grants Donations Interest Merchandise Sales Miscellaneous Exercise From State Sources: State Appropriation Operating Grants Construction Funds Revenue From Fotale Sources: Revenue From Fotale Sources: Construction Funds Revenue From Federal Sources: Total Revenues EXPENDITURES: Salary Benefits Personnel Services Materials and Services Adaptive Service Principal Debt Service - Principal Debt Service - Interest Total Expenditures 23,438 43,945 11,913 49,000 24,31% Par To Date Surplus (Deficit) 3,269 21,280 24,549 3,496 10,49,566 10,49	Revenue From Local Sources:					
Operating Grants		\$ -	\$ -	\$ -	\$ -	
Donations	Tuition and Fees	-	-	-	-	
Interest		-	-	-	-	
Merchandise Sales -	Donations	-	-	-	-	
Miscellaneous 26,706 22,666 36,463 48,500 75,18% Revenue From State Sources: - </td <td></td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td></td>		-	-	-	-	
State Appropriation	Merchandise Sales	-	-	-	-	
State Appropriation		26,706	22,666	36,463	48,500	75.18%
Operating Grants		-	-	-	-	
Construction Funds - - - - - - - - -		-	-	-	-	
Revenue From Federal Sources:		-	-	-	-	
Operating Grants -		-	-	-	-	
Total Revenues 26,706 22,666 36,463 48,500 75,18%		-	-	-	-	
Salary	Operating Grants	-	-	-	-	
Salary Benefits -	Total Revenues	26,706	22,666	36,463	48,500	75.18%
Salary Benefits -	EVDENDITUDES.					
Debt Services Capital Outlay Capit						
Personnel Services -		-	-	-	-	
Materials and Services 23,438 43,945 11,913 49,000 24.31% Capital Outlay - - - - - Debt Service - Principal Debt Service - Interest - - - - - Total Expenditures 23,438 43,945 11,913 49,000 24.31% Year To Date Surplus (Deficit) 3,269 (21,280) 24,549 (500) 1 OTHER FINANCING SOURCES (USES): Proceeds From Sale of Assets - - - - - Proceeds From Sale of Assets -						
Capital Outlay - - - - Debt Service - Interest - - - - Total Expenditures 23,438 43,945 11,913 49,000 24.31% Year To Date Surplus (Deficit) 3,269 (21,280) 24,549 (500) 1 OTHER FINANCING SOURCES (USES): Proceeds From Sale of Assets - - - - Proceeds From Debt - - - - Contingency - - - - - Unappropriated - - - - - - Transfers From Other Funds -	r ersornier Gervices	-	-	-	-	
Debt Service - Principal Debt Service - Interest -	Materials and Services	23,438	43,945	11,913	49,000	24.31%
Total Expenditures 23,438 43,945 11,913 49,000 24.31%	Capital Outlay	-	-	-	-	
Total Expenditures 23,438 43,945 11,913 49,000 24.31%	Debt Service - Principal	_	-	-	_	
Year To Date Surplus (Deficit) 3,269 (21,280) 24,549 (500) 1 OTHER FINANCING SOURCES (USES): Proceeds From Sale of Assets - <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>						
OTHER FINANCING SOURCES (USES): Proceeds From Sale of Assets - <	Total Expenditures	23,438	43,945	11,913	49,000	24.31%
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 3,269 (21,280) 24,549 (95,456) FUND BALANCE: Beginning Fund Balance 112,292 94,881 75,112 95,456 78.69%	Year To Date Surplus (Deficit)	3,269	(21,280)	24,549	(500)	1
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 3,269 (21,280) 24,549 (95,456) FUND BALANCE: Beginning Fund Balance 112,292 94,881 75,112 95,456 78.69%	OTHER FINANCING COURSES (UCES)					
Proceeds From Debt - - - - - - - Contingency - <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td></td<>						
Contingency - - - (94,956) Unappropriated - - - - Transfers From Other Funds - - - - Transfers To Other Funds - - - - Total Other Financing Sources (Uses) - - - (94,956) - Net Change in Fund Balance 3,269 (21,280) 24,549 (95,456) FUND BALANCE: Beginning Fund Balance 112,292 94,881 75,112 95,456 78.69%		-	-	-	-	
Unappropriated -		-	-	-	(04.056)	
Transfers From Other Funds -		-	-	-	(94,936)	
Transfers To Other Funds - </td <td></td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td></td>		-	-	-	-	
Total Other Financing Sources (Uses) - - - (94,956) - Net Change in Fund Balance 3,269 (21,280) 24,549 (95,456) FUND BALANCE: Beginning Fund Balance 112,292 94,881 75,112 95,456 78.69%		-	-	-	-	
Net Change in Fund Balance 3,269 (21,280) 24,549 (95,456) FUND BALANCE: Beginning Fund Balance 112,292 94,881 75,112 95,456 78.69%	Transfers To Other Funds	-	-	-	-	
FUND BALANCE: Beginning Fund Balance 112,292 94,881 75,112 95,456 78.69%	Total Other Financing Sources (Uses)				(94,956)	
Beginning Fund Balance 112,292 94,881 75,112 95,456 78.69%	Net Change in Fund Balance	3,269	(21,280)	24,549	(95,456)	
Beginning Fund Balance 112,292 94,881 75,112 95,456 78.69%	FUND BALANCE:					
Ending Fund Balance \$ 115,561 \$ 73,602 \$ 99,661 \$ -		112,292	94,881	75,112	95,456	78.69%
	Ending Fund Balance	\$ 115,561	\$ 73,602	\$ 99,661	\$ -	

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

	YTD MAR 2016	YTD MAR 2017	BUDGET 2016/17	YTD - BUD VARIANCE
RESERVE FUND - AUDUBON BUILDING	<u>5100</u>			
Established: 10/15/2007 Education Board resoluting Reviewed: n/a Purpose: Funds reserved for Nature Center to be		lorth County cam	npus.	
Materials & Services	0	0	105,000	(105,000)
Total Expenditures	0	0	105,000	(105,000)
Excess of Revenues Over (Under) Expenditures	0	0	(105,000)	105,000
OTHER FINANCING SOURCES (USES)				
Contingency Transfers In/(Out)		0		
Total Other Financing Sources (Uses)	0	0	0	0
Net Change in Fund Balance	0	0	(105,000)	105,000
Beginning Fund Balance	105,000	(105,000)	105,000	0
Ending Fund Balance	105,000	(105,000)	0	105,000
RESERVE FUND - STRATEGIC INITIATIVE Established: 12/18/2013 Education Board resolution Reviewed: n/a Purpose: Funds reserved for strategic initiatives (Funds reserved)	on 14-12.08	from CASE gran	nt).	
Materials & Services	0	0	255,802	(255,802)
Total Expenditures				(200,002)
Total Experientales	0	0	255,802	(255,802)
Excess of Revenues Over (Under) Expenditures	0	0	255,802	
·				(255,802)
Excess of Revenues Over (Under) Expenditures				(255,802)
Excess of Revenues Over (Under) Expenditures OTHER FINANCING SOURCES (USES) Contingency	0	0	(255,802)	(255,802) 255,802
Excess of Revenues Over (Under) Expenditures OTHER FINANCING SOURCES (USES) Contingency Transfers In/(Out)	0 0 0	0 0	(255,802) 0 200,000	(255,802) 255,802 0 (200,000)
Excess of Revenues Over (Under) Expenditures OTHER FINANCING SOURCES (USES) Contingency Transfers In/(Out) Total Other Financing Sources (Uses)	0 0 0	0 0 0	(255,802) 0 200,000 200,000	(255,802) 255,802 0 (200,000)

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

Ending Fund Balance

55,802

55,802

0

55,802