

OREGON COAST COMMUNITY COLLEGE
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
For the year to date (YTD) April 2016, 2017, 2018 & 2017/18 Budget

*ALL GOVERNMENTAL FUNDS

	YTD APR 2016	YTD APR 2017	YTD APR 2018	BUDGET 2017/18	% Executed	Fiscal Year Completion	Difference
REVENUES:							
Revenue From Local Sources:							
Property Taxes	\$ 2,902,762	\$ 2,978,421	\$ 3,085,448	\$ 3,048,221	101%	83%	18%
Tuition and Fees	1,447,944	1,514,839	1,585,454	1,608,083	99%	83%	15%
Operating Grants	85,470	97,149	236,664	184,312	128%	83%	45%
Donations	-	-	130,289	129,996	100%	83%	17%
Interest	13,976	22,576	41,982	17,650	238%	83%	155%
Merchandise Sales	174,858	167,607	150,320	198,500	76%	83%	-8%
Miscellaneous	174,523	215,628	257,748	305,168	84%	83%	1%
Revenue From State Sources:							
State Appropriation	1,750,974	1,327,809	1,857,650	1,800,778	103%	83%	20%
Operating Grants	19,894	239,205	44,218	159,608	28%	83%	-56%
Construction Funds	-	-	-	-	-	-	-
Revenue From Federal Sources:							
Operating Grants	190,788	217,140	165,886	250,073	66%	83%	-17%
Total Revenues	6,761,188	6,780,375	7,555,660	7,702,389	98%	83%	15%
EXPENDITURES:							
Salary	2,046,790	2,148,255	2,303,824	2,934,077	79%	83%	-5%
Benefits	759,696	934,849	1,099,572	1,442,823	76%	83%	-7%
Personnel Services	2,806,486	3,083,104	3,403,396	4,376,900	78%	83%	-6%
Materials and Services	1,453,423	1,462,876	1,228,790	1,988,780	62%	83%	-22%
Capital Outlay	-	-	-	12,000	0%	-	-
Debt Service - Principal	-	-	-	1,465,000	0%	83%	-83%
Debt Service - Interest	310,734	296,677	282,938	565,874	50%	83%	-33%
Total Expenditures	4,570,643	4,842,657	4,915,123	8,408,554	58%	83%	-25%
Year To Date Surplus (Deficit)	2,190,545	1,937,718	2,640,537	(706,165)	40%		
OTHER FINANCING SOURCES (USES):							
Proceeds From Sale of Assets	-	-	-	-	-	-	-
Proceeds From Debt	-	-	-	-	-	-	-
Contingency	-	-	-	(1,075,136)	-	-	-
Unappropriated	-	-	-	-	-	-	-
Transfers From Other Funds	-	200,000	-	-	-	-	-
Transfers To Other Funds	-	(200,000)	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	(1,075,136)			
Net Change in Fund Balance	2,190,545	1,937,718	2,640,537	(1,781,301)			
FUND BALANCE:							
Beginning Fund Balance	1,510,674	1,632,702	1,949,742	1,781,301	109%	83%	26%
Ending Fund Balance	<u>\$ 3,701,219</u>	<u>\$ 3,570,419</u>	<u>\$ 4,590,280</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) April 2016, 2017, 2018 & 2017/18 Budget

GENERAL FUND

	YTD APR 2016	YTD APR 2017	YTD APR 2018	BUDGET 2017/18	% Executed	Fiscal Year Completion	Difference	Notes
REVENUES:								
Revenue From Local Sources:								
Property Taxes	\$ 1,132,405	\$ 1,164,828	\$ 1,217,997	\$ 1,211,824	101%	83%	17%	May property tax receipts will be received in June and July
Tuition and Fees	1,447,944	1,514,839	1,585,454	1,608,083	99%	83%	15%	
Operating Grants	-	-	-	-	-	-	-	Tuition and Fees for the year are already at 99% of what was budgeted
Donations	-	-	130,289	129,996	100%	83%	17%	
Interest	8,124	11,952	23,104	10,200	227%	83%	143%	100% of what was budgeted for donations for the year has been received
Merchandise Sales	-	-	-	-	-	-	-	
Miscellaneous	29,586	37,239	42,006	57,209	73%	83%	-10%	The final CCSF payment was received and the total for the year was ~\$58,000 more than budgeted
Revenue From State Sources:								
State Appropriation	1,750,974	1,327,809	1,857,650	1,800,778	103%	83%	20%	
Operating Grants	-	-	-	-	-	-	-	
Construction Funds	-	-	-	-	-	-	-	
Revenue From Federal Sources:								
Operating Grants	-	-	-	-	-	-	-	
Total Revenues	4,369,032	4,056,667	4,856,500	4,818,090	101%	83%	17%	By the end of April we had already collected 1% more revenue than was budgeted to be received - that's good news!
EXPENDITURES:								
Salary	1,853,792	1,829,185	2,075,616	2,551,766				Both Personnel Service and Materials and Services are slightly under budget; both are being closely monitored
Benefits	674,468	793,278	982,652	1,274,331				
Personnel Services	2,528,261	2,622,463	3,058,269	3,826,097	80%	83%	-3%	
Materials and Services	1,159,619	1,108,389	1,017,929	1,313,986	77%	83%	-6%	
Capital Outlay	-	-	-	12,000	0%			
Debt Service - Principal	-	-	-	-				
Debt Service - Interest	-	-	-	-				
Total Expenditures	3,687,880	3,730,852	4,076,197	5,152,083	79%	83%	-4%	
Year To Date Surplus (Deficit)								
	681,152	325,816	780,303	(333,993)				
OTHER FINANCING SOURCES (USES):								
Proceeds From Sale of Assets	-	-	-	-				
Proceeds From Debt	-	-	-	-				
Contingency	-	-	-	(772,815)				
Unappropriated	-	-	-	-				
Transfers From Other Funds	-	-	-	-				
Transfers To Other Funds	-	(200,000)	-	(10,000)				
Total Other Financing Sources (Uses)	-	(200,000)	-	(782,815)				
Net Change in Fund Balance	681,152	125,816	780,303	(1,116,808)				
FUND BALANCE:								
Beginning Fund Balance	1,203,707	1,255,479	1,285,849	1,116,808	115%			
Ending Fund Balance	<u>\$ 1,884,859</u>	<u>\$ 1,381,295</u>	<u>\$ 2,066,152</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) April 2016, 2017, 2018 & 2017/18 Budget

SPECIAL REVENUE FUNDS

	YTD APR 2016	YTD APR 2017	YTD APR 2018	BUDGET 2017/18	% Executed	Fiscal Year Completion	Difference	Notes
REVENUES:								
Revenue From Local Sources:								
Property Taxes	\$ -	\$ -	-	-				
Tuition and Fees	-	-	-	-				
Operating Grants	85,470	97,149	236,664	198,000	119.53%	83%	36%	
Donations	-	-	-	-				
Interest	-	-	-	-				
Merchandise Sales	-	-	-	-				
Miscellaneous	-	-	-	-				
Revenue From State Sources:								
State Appropriation	-	-	-	-				
Operating Grants	19,894	239,205	44,218	159,608	27.70%	83%	-56%	
Construction Funds	-	-	-	-				Title II and Career Pathway payments are still delayed at the Federal level
Revenue From Federal Sources:								
Operating Grants	190,788	217,140	165,886	236,385	70.18%	83%	-13%	
Total Revenues	<u>296,152</u>	<u>553,494</u>	<u>446,768</u>	<u>593,993</u>	<u>75.21%</u>	<u>83%</u>	<u>-8%</u>	
EXPENDITURES:								
Salary	175,245	294,734	203,637	354,136				
Benefits	74,873	126,922	100,197	149,665				
Personnel Services	250,118	421,656	303,834	503,801	60.31%	83%	-23%	Expenditures are still well under budget at this point
Materials and Services	90,295	170,221	46,135	90,192	51.15%	83%	-32%	
Capital Outlay	-	-	-	-				
Debt Service - Principal	-	-	-	-				
Debt Service - Interest	-	-	-	-				
Total Expenditures	<u>340,412</u>	<u>591,877</u>	<u>349,969</u>	<u>593,993</u>	<u>59%</u>	<u>83%</u>	<u>-24%</u>	
Year To Date Surplus (Deficit)	<u>(44,260)</u>	<u>(38,382)</u>	<u>96,800</u>	<u>-</u>	<u>0</u>			
OTHER FINANCING SOURCES (USES):								
Proceeds From Sale of Assets	-	-	-	-				
Proceeds From Debt	-	-	-	-				
Contingency	-	-	-	-				
Unappropriated	-	-	-	-				
Transfers From Other Funds	-	-	-	-				
Transfers To Other Funds	-	-	-	-				
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>			
Net Change in Fund Balance	<u>(44,260)</u>	<u>(38,382)</u>	<u>96,800</u>	<u>-</u>				
FUND BALANCE:								
Beginning Fund Balance	-	4,200	-	-				
Ending Fund Balance	<u>\$ (44,260)</u>	<u>\$ (34,182)</u>	<u>\$ 96,800</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) April 2016, 2017, 2018 & 2017/18 Budget

DEBT SERVICE FUNDS

	YTD APR 2016	YTD APR 2017	YTD APR 2018	BUDGET 2017/18	% Executed	Fiscal Year Completion	Difference	Notes
REVENUES:								
Revenue From Local Sources:								
Property Taxes	\$ 1,770,357	\$ 1,813,593	\$ 1,867,451	\$ 1,836,397	101.69%	83%	18%	
Tuition and Fees	-	-	-	-				
Operating Grants	-	-	-	-				
Donations	-	-	-	-				
Interest	5,748	10,624	18,878	7,450	253.40%	83%	170%	
Merchandise Sales	-	-	-	-				
Miscellaneous	121,251	139,789	174,814	196,209	89.10%	83%	6%	
Revenue From State Sources:								
State Appropriation	-	-	-	-				
Operating Grants	-	-	-	-				
Construction Funds	-	-	-	-				
Revenue From Federal Sources:								
Operating Grants	-	-	-	-				
Total Revenues	<u>1,897,356</u>	<u>1,964,007</u>	<u>2,061,143</u>	<u>2,040,056</u>	<u>101.03%</u>	<u>83%</u>	<u>18%</u>	
EXPENDITURES:								
Salary	\$ -	\$ -	\$ -	\$ -				
Benefits	-	-	-	-				
Personnel Services	-	-	-	-				
Materials and Services	107	116	12	167	7.19%	83%	-76%	
Capital Outlay	-	-	-	-				
Debt Service - Principal	-	-	-	1,465,000	0.00%			Principal and last interest payments will be made in June
Debt Service - Interest	310,734	296,677	282,938	565,874	50.00%			
Total Expenditures	<u>310,841</u>	<u>296,793</u>	<u>282,950</u>	<u>2,031,041</u>	<u>14%</u>	<u>83%</u>	<u>-69%</u>	
Year To Date Surplus (Deficit)	<u>1,586,515</u>	<u>1,667,213</u>	<u>1,778,194</u>	<u>9,015</u>	<u>1</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)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(189,862)</u>	<u>-</u>			
Net Change in Fund Balance	<u>1,586,515</u>	<u>1,667,213</u>	<u>1,778,194</u>	<u>(180,847)</u>				
FUND BALANCE:								
Beginning Fund Balance	31,968	102,781	192,865	180,847	106.65%			
Ending Fund Balance	<u>\$ 1,618,483</u>	<u>\$ 1,769,994</u>	<u>\$ 1,971,059</u>	<u>\$ -</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) April 2016, 2017, 2018 & 2017/18 Budget

ENTERPRISE FUND - YOUR COLLEGE STORE

	YTD APR 2016	YTD APR 2017	YTD APR 2018	BUDGET 2017/18	% Executed	Fiscal Year Completion	Difference	Notes
REVENUES:								
Revenue From Local Sources:								
Property Taxes	\$ -	\$ -	\$ -	\$ -				
Tuition and Fees	-	-	-	-				
Operating Grants	-	-	-	-				
Donations	-	-	-	-				
Interest	-	-	-	-				
Merchandise Sales	174,858	167,607	150,320	198,500	75.73%	83%	-8%	Bookstore revenue is still under budget
Miscellaneous	(61)	20	301	-				
Revenue From State Sources:								
State Appropriation	-	-	-	-				
Operating Grants	-	-	-	-				
Construction Funds	-	-	-	-				
Revenue From Federal Sources:								
Operating Grants	-	-	-	-				
Total Revenues	<u>174,797</u>	<u>167,627</u>	<u>150,621</u>	<u>198,500</u>	<u>75.88%</u>	<u>83%</u>	<u>-7%</u>	
EXPENDITURES:								
Salary	17,753	24,337	24,571	30,830				Overall expenditures are slightly over budget; credit memos will be reflected in May and June; inventory at year end will decrease some of our cost of good sold expense
Benefits	10,355	14,649	16,722	17,421				
Personnel Services	<u>28,107</u>	<u>38,985</u>	<u>41,293</u>	<u>48,251</u>	<u>85.58%</u>	<u>83%</u>	<u>2%</u>	
Materials and Services	158,139	169,971	146,016	172,884	84.46%	83%	1%	
Capital Outlay	-	-	-	-				
Debt Service - Principal	-	-	-	-				
Debt Service - Interest	-	-	-	-				
Total Expenditures	<u>186,246</u>	<u>208,956</u>	<u>187,309</u>	<u>221,135</u>	<u>85%</u>	<u>83%</u>	<u>1%</u>	
Year To Date Surplus (Deficit)	<u>(11,449)</u>	<u>(41,329)</u>	<u>(36,688)</u>	<u>(22,635)</u>	<u>(0)</u>			
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)	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,576</u>	<u>-</u>			
Net Change in Fund Balance	<u>(11,449)</u>	<u>(41,329)</u>	<u>(36,688)</u>	<u>(17,059)</u>				
FUND BALANCE:								
Beginning Fund Balance	19,796	34,328	14,651	17,059	85.89%			
Ending Fund Balance	<u>\$ 8,347</u>	<u>\$ (7,001)</u>	<u>\$ (22,037)</u>	<u>\$ -</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) April 2016, 2017, 2018 & 2017/18 Budget

INTERNAL SERVICE FUNDS

	YTD APR 2016	YTD APR 2017	YTD APR 2018	BUDGET 2017/18	% Executed	Fiscal Year Completion	Difference	Notes
REVENUES:								
Revenue From Local Sources:								
Property Taxes	\$ -	\$ -	\$ -	\$ -				
Tuition and Fees	-	-	-	-				
Operating Grants	-	-	-	-				
Donations	-	-	-	-				
Interest	-	-	-	-				
Merchandise Sales	-	-	-	-				
Miscellaneous	23,746	38,579	40,627	51,750	78.51%	83%	-5%	
Revenue From State Sources:								
State Appropriation	-	-	-	-				
Operating Grants	-	-	-	-				
Construction Funds	-	-	-	-				
Revenue From Federal Sources:								
Operating Grants	-	-	-	-				
Total Revenues	<u>23,746</u>	<u>38,579</u>	<u>40,627</u>	<u>51,750</u>	<u>78.51%</u>	<u>83%</u>	<u>-5%</u>	
EXPENDITURES:								
Salary	-	-	-	-				
Benefits	-	-	-	-				
Personnel Services	-	-	-	-				
Materials and Services	45,643	14,179	18,699	49,500	37.77%	83%	-46%	
Capital Outlay	-	-	-	-				
Debt Service - Principal	-	-	-	-				
Debt Service - Interest	-	-	-	-				
Total Expenditures	<u>45,643</u>	<u>14,179</u>	<u>18,699</u>	<u>49,500</u>	<u>38%</u>	<u>83%</u>	<u>-46%</u>	
Year To Date Surplus (Deficit)	(21,897)	24,400	21,929	2,250	0			
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)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(108,035)</u>	<u>-</u>			
Net Change in Fund Balance	(21,897)	24,400	21,929	(105,785)				
FUND BALANCE:								
Beginning Fund Balance	94,881	75,112	95,574	105,785	90.35%			
Ending Fund Balance	<u>\$ 72,985</u>	<u>\$ 99,512</u>	<u>\$ 117,503</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) April 2016, 2017, 2018 & 2017/18 Budget

	BUDGET 2016/17	YTD APR 2018	YTD - BUD VARIANCE	YTD APR 2017
<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	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

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