

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

*ALL GOVERNMENTAL FUNDS

	YTD JAN 2016	YTD JAN 2017	YTD JAN 2018	BUDGET 2017/18	% Executed	Fiscal Year Completion	Difference
REVENUES:							
Revenue From Local Sources:							
Property Taxes	\$ 2,772,157	\$ 2,858,231	\$ 2,952,245	\$ 3,048,221	97%	58%	39%
Tuition and Fees	1,025,325	1,023,372	1,108,616	1,608,083	69%	58%	11%
Operating Grants	35,813	43,038	179,758	184,312	98%	58%	39%
Donations	-	-	-	129,996	0%	58%	-58%
Interest	7,498	12,486	22,588	17,650	128%	58%	70%
Merchandise Sales	130,595	125,421	110,163	198,500	55%	58%	-3%
Miscellaneous	126,515	143,475	162,554	305,168	53%	58%	-5%
Revenue From State Sources:							
State Appropriation	1,333,094	1,327,809	1,400,688	1,800,778	78%	58%	19%
Operating Grants	19,894	241,869	38,762	159,608	24%	58%	-34%
Construction Funds	-	-	-	-	-	-	-
Revenue From Federal Sources:							
Operating Grants	152,451	113,324	115,714	250,073	46%	58%	-12%
Total Revenues	5,603,342	5,889,024	6,091,087	7,702,389	79%	58%	21%
EXPENDITURES:							
Salary	1,378,751	1,402,535	1,550,138	2,934,077	53%	58%	-6%
Benefits	516,175	620,522	736,036	1,442,823	51%	58%	-7%
Personnel Services	1,894,926	2,023,057	2,286,174	4,376,900	52%	58%	-6%
Materials and Services	1,047,599	1,013,798	900,149	1,988,780	45%	58%	-13%
Capital Outlay	-	-	-	12,000	0%	-	-
Debt Service - Principal	210,288	-	-	1,465,000	0%	58%	-58%
Debt Service - Interest	100,447	250,588	282,938	565,874	50%	58%	-8%
Total Expenditures	3,253,259	3,287,443	3,469,260	8,408,554	41%	58%	-17%
Year To Date Surplus (Deficit)	2,350,083	2,601,581	2,621,827	(706,165)	38%		
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	2,350,083	2,601,581	2,621,827	(1,781,301)			
FUND BALANCE:							
Beginning Fund Balance	1,510,674	1,632,702	1,949,742	1,781,301	109%	58%	51%
Ending Fund Balance	<u>\$ 3,860,757</u>	<u>\$ 4,234,283</u>	<u>\$ 4,571,570</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) January 2016, 2017, 2018 & 2017/18 Budget

GENERAL FUND

	YTD JAN 2016	YTD JAN 2017	YTD JAN 2018	BUDGET 2017/18	% Executed	Fiscal Year Completion	Difference	Notes	
REVENUES:									
Revenue From Local Sources:									
Property Taxes	\$ 1,080,789	\$ 1,117,719	\$ 1,165,452	\$ 1,211,824	96%	58%	38%	The revenue surplus is trending towards its "leveling out" phase as predicted last month. The only significant revenue streams anticipated for the remainder of the year are Spring tuition and the final CCSF funding payments.	
Tuition and Fees	1,025,325	1,023,372	1,108,616	1,608,083	69%	58%	11%		
Operating Grants	-	-	-	-	-	-	-		
Donations	-	-	-	129,996	0%	58%	-58%		
Interest	4,637	7,400	13,631	10,200	134%	58%	75%		
Merchandise Sales	-	-	-	-	-	-	-		
Miscellaneous	28,724	22,833	22,874	57,209	40%	58%	-18%		
Revenue From State Sources:									
State Appropriation	1,333,094	1,327,809	1,400,688	1,800,778	78%	58%	19%		
Operating Grants	-	-	-	-	-	-	-		
Construction Funds	-	-	-	-	-	-	-		
Revenue From Federal Sources:									
Operating Grants	-	-	-	-	-	-	-		
Total Revenues	<u>3,472,570</u>	<u>3,499,132</u>	<u>3,711,261</u>	<u>4,818,090</u>	<u>77%</u>	<u>58%</u>	<u>19%</u>		
EXPENDITURES:									
Salary	1,240,031	1,212,347	1,390,782	2,551,766				Personnel and Materials and Service are at virtually the same amounts under budget as last month.	
Benefits	462,982	520,179	654,426	1,274,331					
Personnel Services	1,703,013	1,732,526	2,045,208	3,826,097	53%	58%	-5%		
Materials and Services	832,408	815,350	747,301	1,313,986	57%	58%	-1%		
Capital Outlay	-	-	-	12,000	0%				
Debt Service - Principal	-	-	-	-					
Debt Service - Interest	-	-	-	-					
Total Expenditures	<u>2,535,421</u>	<u>2,547,876</u>	<u>2,792,509</u>	<u>5,152,083</u>	<u>54%</u>	<u>58%</u>	<u>-4%</u>		
Year To Date Surplus (Deficit)	<u>937,149</u>	<u>951,256</u>	<u>918,752</u>	<u>(333,993)</u>					
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)					
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(782,815)</u>					
Net Change in Fund Balance	937,149	951,256	918,752	(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>\$ 2,140,855</u>	<u>\$ 2,206,735</u>	<u>\$ 2,204,601</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) January 2016, 2017, 2018 & 2017/18 Budget

SPECIAL REVENUE FUNDS

	YTD JAN 2016	YTD JAN 2017	YTD JAN 2018	BUDGET 2017/18	% Executed	Fiscal Year Completion	Difference	Notes
REVENUES:								
Revenue From Local Sources:								
Property Taxes	\$ -	\$ -	-	-				
Tuition and Fees	-	-	-	-				
Operating Grants	35,813	43,038	179,758	184,312	97.53%	58%	39%	We received the first of the revenue amounts from the Meyer Memorial Trust grant.
Donations	-	-	-	-				
Interest	-	-	-	-				
Merchandise Sales	-	-	-	-				
Miscellaneous	-	-	-	-				
Revenue From State Sources:	-	-	-	-				
State Appropriation	-	-	-	-				
Operating Grants	19,894	241,869	38,762	159,608	24.29%	58%	-34%	
Construction Funds	-	-	-	-				
Revenue From Federal Sources:	-	-	-	-				
Operating Grants	152,451	113,324	115,714	250,073	46.27%	58%	-12%	
Total Revenues	<u>208,157</u>	<u>398,231</u>	<u>334,234</u>	<u>593,993</u>	<u>56.27%</u>	<u>58%</u>	<u>-2%</u>	
EXPENDITURES:								
Salary	129,164	173,548	142,425	351,481				
Benefits	48,093	90,353	69,843	151,071				
Personnel Services	<u>177,257</u>	<u>263,901</u>	<u>212,267</u>	<u>502,552</u>	<u>42.24%</u>	<u>58%</u>	<u>-16%</u>	
Materials and Services	56,422	62,053	19,474	91,441	21.30%	58%	-37%	
Capital Outlay	-	-	-	-				
Debt Service - Principal	-	-	-	-				
Debt Service - Interest	-	-	-	-				
Total Expenditures	<u>233,679</u>	<u>325,954</u>	<u>231,741</u>	<u>593,993</u>	<u>39%</u>	<u>58%</u>	<u>-19%</u>	
Year To Date Surplus (Deficit)	<u>(25,521)</u>	<u>72,277</u>	<u>102,493</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>(25,521)</u>	<u>72,277</u>	<u>102,493</u>	<u>-</u>				
FUND BALANCE:								
Beginning Fund Balance	-	4,200	-	-				
Ending Fund Balance	<u>\$ (25,521)</u>	<u>\$ 76,477</u>	<u>\$ 102,493</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) January 2016, 2017, 2018 & 2017/18 Budget

DEBT SERVICE FUNDS

	YTD JAN 2016	YTD JAN 2017	YTD JAN 2018	BUDGET 2017/18	% Executed	Fiscal Year Completion	Difference	Notes
REVENUES:								
Revenue From Local Sources:								
Property Taxes	\$ 1,691,368	\$ 1,740,512	\$ 1,786,792	\$ 1,836,397	97.30%	58%	39%	We are seeing the same leveling out trend as in the General Fund
Tuition and Fees	-	-	-	-	-	-	-	
Operating Grants	-	-	-	-	-	-	-	
Donations	-	-	-	-	-	-	-	
Interest	2,757	5,086	8,957	7,450	120.23%	58%	62%	
Merchandise Sales	-	-	-	-	-	-	-	
Miscellaneous	81,747	93,592	113,349	196,209	57.77%	58%	-1%	
Revenue From State Sources:								
State Appropriation	-	-	-	-	-	-	-	
Operating Grants	-	-	-	-	-	-	-	
Construction Funds	-	-	-	-	-	-	-	
Revenue From Federal Sources:								
Operating Grants	-	-	-	-	-	-	-	
Total Revenues	<u>1,775,871</u>	<u>1,839,191</u>	<u>1,909,099</u>	<u>2,040,056</u>	<u>93.58%</u>	<u>58%</u>	<u>35%</u>	
EXPENDITURES:								
Salary	\$ -	\$ -	\$ -	\$ -	-	-	-	
Benefits	-	-	-	-	-	-	-	
Personnel Services	-	-	-	-	-	-	-	
Materials and Services	75	85	12	167	7.19%	58%	-51%	
Capital Outlay	-	-	-	-	-	-	-	
Debt Service - Principal	210,288	-	-	1,465,000	0.00%	58%	-58%	
Debt Service - Interest	100,447	250,588	282,938	565,874	50.00%	58%	-8%	
Total Expenditures	<u>310,809</u>	<u>250,672</u>	<u>282,950</u>	<u>2,031,041</u>	<u>14%</u>	<u>58%</u>	<u>-44%</u>	
Year To Date Surplus (Deficit)	<u>1,465,062</u>	<u>1,588,518</u>	<u>1,626,149</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>1,465,062</u>	<u>1,588,518</u>	<u>1,626,149</u>	<u>(180,847)</u>				
FUND BALANCE:								
Beginning Fund Balance	31,968	102,781	192,865	180,847	106.65%			
Ending Fund Balance	<u>\$ 1,497,030</u>	<u>\$ 1,691,299</u>	<u>\$ 1,819,014</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) January 2016, 2017, 2018 & 2017/18 Budget

ENTERPRISE FUND - YOUR COLLEGE STORE & COMMUNITY ED

	YTD JAN 2016	YTD JAN 2017	YTD JAN 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	130,595	125,421	110,163	198,500	55.50%	58%	-3%	Revenue is improved over last month and is now only 3% under budget - December was 6% under budget.
Miscellaneous	(215)	15	46	-				
Revenue From State Sources:								
State Appropriation	-	-	-	-				
Operating Grants	-	-	-	-				
Construction Funds	-	-	-	-				
Revenue From Federal Sources:								
Operating Grants	-	-	-	-				
Total Revenues	<u>130,380</u>	<u>125,436</u>	<u>110,209</u>	<u>198,500</u>	<u>55.52%</u>	<u>58%</u>	<u>-3%</u>	
EXPENDITURES:								
Salary	9,556	16,640	16,931	30,830				
Benefits	5,100	9,990	11,767	17,421				
Personnel Services	<u>14,656</u>	<u>26,630</u>	<u>28,698</u>	<u>48,251</u>	<u>59.48%</u>	<u>58%</u>	<u>1%</u>	Personnel costs are still tracking close to budget and Material & Services is only 10% over budget compared to 12% in December.
Materials and Services	125,240	127,298	118,360	172,884	68.46%	58%	10%	
Capital Outlay	-	-	-	-				
Debt Service - Principal	-	-	-	-				
Debt Service - Interest	-	-	-	-				
Total Expenditures	<u>139,896</u>	<u>153,928</u>	<u>147,058</u>	<u>221,135</u>	<u>67%</u>	<u>58%</u>	<u>8%</u>	
Year To Date Surplus (Deficit)	(9,516)	(28,492)	(36,849)	(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)	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,576</u>	<u>-</u>			
Net Change in Fund Balance	(9,516)	(28,492)	(36,849)	(17,059)				
FUND BALANCE:								
Beginning Fund Balance	19,796	34,328	14,651	17,059	85.89%			
Ending Fund Balance	<u>\$ 10,279</u>	<u>\$ 5,836</u>	<u>\$ (22,198)</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) January 2016, 2017, 2018 & 2017/18 Budget

INTERNAL SERVICE FUNDS

	YTD JAN 2016	YTD JAN 2017	YTD JAN 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	16,259	27,034	26,284	51,750	50.79%	58%	-8%	
Revenue From State Sources:								
State Appropriation	-	-	-	-				
Operating Grants	-	-	-	-				
Construction Funds	-	-	-	-				
Revenue From Federal Sources:								
Operating Grants	-	-	-	-				
Total Revenues	<u>16,259</u>	<u>27,034</u>	<u>26,284</u>	<u>51,750</u>	<u>50.79%</u>	<u>58%</u>	<u>-8%</u>	
EXPENDITURES:								
Salary	-	-	-	-				
Benefits	-	-	-	-				
Personnel Services	-	-	-	-				
Materials and Services	33,833	9,013	15,002	49,500	30.31%	58%	-28%	
Capital Outlay	-	-	-	-				
Debt Service - Principal	-	-	-	-				
Debt Service - Interest	-	-	-	-				
Total Expenditures	<u>33,833</u>	<u>9,013</u>	<u>15,002</u>	<u>49,500</u>	<u>30%</u>	<u>58%</u>	<u>-28%</u>	
Year To Date Surplus (Deficit)	(17,574)	18,021	11,283	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	(17,574)	18,021	11,283	(105,785)				
FUND BALANCE:								
Beginning Fund Balance	94,881	75,112	95,574	105,785	90.35%			
Ending Fund Balance	<u>\$ 77,307</u>	<u>\$ 93,133</u>	<u>\$ 106,857</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) January 2016, 2017, 2018 & 2017/18 Budget

	BUDGET 2016/17	YTD JAN 2018	YTD - BUD VARIANCE	YTD JAN 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.