

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

\*ALL GOVERNMENTAL FUNDS

	YTD NOV 2016	YTD NOV 2017	YTD NOV 2018	BUDGET 2017/18	% Executed	Fiscal Year Completion	Difference
<b>REVENUES:</b>							
<b>Revenue From Local Sources:</b>							
Property Taxes	\$ 2,461,281	\$ 2,483,630	\$ 2,431,647	\$ 3,048,221	80%	42%	38%
Tuition and Fees	745,296	757,338	895,729	1,608,083	56%	42%	14%
Operating Grants	22,036	22,898	22,129	184,312	12%	42%	-30%
Donations	-	-	-	129,996	0%	42%	-42%
Interest	3,533	5,879	10,501	17,650	59%	42%	18%
Merchandise Sales	88,904	84,944	84,442	198,500	43%	42%	1%
Miscellaneous	32,033	36,398	12,217	108,959	11%	42%	-30%
<b>Revenue From State Sources:</b>							
State Appropriation	957,086	945,234	1,021,138	1,996,987	51%	42%	9%
Operating Grants	(1,258)	(2,667)	-	159,608	0%	42%	-42%
Construction Funds	-	-	-	-	-	-	-
<b>Revenue From Federal Sources:</b>							
Operating Grants	102,645	35,916	55,802	250,073	22%	42%	-19%
<b>Total Revenues</b>	<b>4,411,555</b>	<b>4,369,569</b>	<b>4,533,604</b>	<b>7,702,389</b>	<b>59%</b>	<b>42%</b>	<b>17%</b>
<b>EXPENDITURES:</b>							
Salary	953,450	949,983	1,025,169	2,934,077			
Benefits	362,843	401,746	499,136	1,442,823			
Personnel Services	1,316,292	1,351,730	1,524,305	4,376,900	35%	42%	-7%
Materials and Services	788,640	782,701	671,990	1,988,780	34%	42%	-8%
Capital Outlay	-	-	-	12,000	0%	42%	-42%
Debt Service - Principal	-	-	-	1,465,000	0%	42%	-42%
Debt Service - Interest	-	250,588	238,938	565,874	42%	42%	1%
<b>Total Expenditures</b>	<b>2,104,932</b>	<b>2,385,018</b>	<b>2,435,232</b>	<b>8,408,554</b>	<b>29%</b>	<b>42%</b>	<b>-13%</b>
<b>Year To Date Surplus (Deficit)</b>	<b>2,306,623</b>	<b>1,984,551</b>	<b>2,098,372</b>	<b>(706,165)</b>			
<b>OTHER FINANCING SOURCES (USES):</b>							
Proceeds From Sale of Assets	-	-	-	-			
Proceeds From Debt	-	-	-	-			
Contingency	-	-	-	(1,075,136)			
Unappropriated	-	-	-	-			
Transfers From Other Funds	-	-	-	-			
Transfers To Other Funds	-	-	-	-			
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,075,136)</b>			
<b>Net Change in Fund Balance</b>	<b>2,306,623</b>	<b>1,984,551</b>	<b>2,098,372</b>	<b>(1,781,301)</b>			
<b>FUND BALANCE:</b>							
Beginning Fund Balance	1,510,674	1,632,702	1,949,742	1,781,301	109%		
Ending Fund Balance	<u>\$ 3,817,297</u>	<u>\$ 3,617,253</u>	<u>\$ 4,048,114</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) November 2016, 2017, 2018 & 2017/18 Budget

GENERAL FUND

	YTD NOV 2016	YTD NOV 2017	YTD NOV 2018	BUDGET 2017/18	% Executed	Fiscal Year Completion	Difference	Notes
<b>REVENUES:</b>								
<b>Revenue From Local Sources:</b>								
Property Taxes	\$ 959,277	\$ 970,518	\$ 959,865	\$ 1,211,824	79%	42%	38%	
Tuition and Fees	745,296	757,338	895,729	1,608,083	56%	42%	14%	
Operating Grants	-	-	-	-	-	-	-	
Donations	-	-	-	129,996	0%	42%	-42%	
Interest	2,442	4,294	7,525	10,200	74%	42%	32%	
Merchandise Sales	-	-	-	-	-	-	-	
Miscellaneous	19,985	17,958	(8,257)	57,209	-14%	42%	-56%	
<b>Revenue From State Sources:</b>								
State Appropriation	900,227	880,903	943,727	1,800,778	52%	42%	11%	
Operating Grants	-	-	-	-	-	-	-	
Construction Funds	-	-	-	-	-	-	-	
<b>Revenue From Federal Sources:</b>								
Operating Grants	-	-	-	-	-	-	-	
<b>Total Revenues</b>	<u>2,627,227</u>	<u>2,631,011</u>	<u>2,798,590</u>	<u>4,818,090</u>	<u>58%</u>	<u>42%</u>	<u>16%</u>	
<b>EXPENDITURES:</b>								
Salary	853,306	826,041	937,532	2,551,766				
Benefits	327,313	327,632	453,845	1,274,331				
Personnel Services	1,180,619	1,153,673	1,391,377	3,826,097	36%	42%	-5%	
Materials and Services	637,396	637,257	552,713	1,313,986	42%	42%	0%	
Capital Outlay	-	-	-	12,000	0%			
Debt Service - Principal	-	-	-	-				
Debt Service - Interest	-	-	-	-				
<b>Total Expenditures</b>	<u>1,818,015</u>	<u>1,790,930</u>	<u>1,944,089</u>	<u>5,152,083</u>	<u>38%</u>	<u>42%</u>	<u>-4%</u>	
<b>Year To Date Surplus (Deficit)</b>	<u>809,213</u>	<u>840,081</u>	<u>854,500</u>	<u>(333,993)</u>				
<b>OTHER FINANCING SOURCES (USES):</b>								
Proceeds From Sale of Assets	-	-	-	-				
Proceeds From Debt	-	-	-	-				
Contingency	-	-	-	(772,815)				
Unappropriated	-	-	-	-				
Transfers From Other Funds	-	-	-	-				
Transfers To Other Funds	-	-	-	(10,000)				
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(782,815)</u>				
<b>Net Change in Fund Balance</b>	809,213	840,081	854,500	(1,116,808)				
<b>FUND BALANCE:</b>								
Beginning Fund Balance	1,203,707	1,255,479	1,285,849	1,116,808	115%			
Ending Fund Balance	<u>\$ 2,012,919</u>	<u>\$ 2,095,560</u>	<u>\$ 2,140,350</u>	<u>\$ -</u>				

Revenue thus far is higher than budgeted due to:  
1.) Receipt of the first and largest of our annual property tax payments  
2.) Most all of Winter term tuition has been booked  
3.) Our actual CCSF funding for this year will be higher than budgeted by around \$60k and we've so far received two of the four annual payments

Personnel Services is slightly under budget due to a delay in the start of the new AQS Manager

We ended FY 16-17 with a slight surplus which brought our Fund Balance up

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) November 2016, 2017, 2018 & 2017/18 Budget

SPECIAL REVENUE FUNDS

	YTD NOV 2016	YTD NOV 2017	YTD NOV 2018	BUDGET 2017/18	% Executed	Fiscal Year Completion	Difference	Notes
<b>REVENUES:</b>								
<b>Revenue From Local Sources:</b>								
Property Taxes	\$ -	\$ -	-	-				
Tuition and Fees	-	-	-	-				
Operating Grants	22,036	22,898	22,129	184,312	12.01%	42%	-30%	
Donations	-	-	-	-				
Interest	-	-	-	-				
Merchandise Sales	-	-	-	-				
Miscellaneous	-	-	-	-				
<b>Revenue From State Sources:</b>								
State Appropriation	-	-	-	-				
Operating Grants	(1,258)	(2,667)	-	159,608	0.00%	42%	-42%	Operating grants for this year consist mainly of Title II federal funds for Adult Basic Education and ESOL along with the SBDC grants from federal, state and local sources; the grants are billed either quarterly or semi-annually
Construction Funds	-	-	-	-				
<b>Revenue From Federal Sources:</b>								
Operating Grants	102,645	35,916	55,802	250,073	22.31%	42%	-19%	
<b>Total Revenues</b>	<u>123,423</u>	<u>56,148</u>	<u>77,931</u>	<u>593,993</u>	<u>13.12%</u>	<u>42%</u>	<u>-29%</u>	
<b>EXPENDITURES:</b>								
Salary	100,144	122,628	76,508	351,481				
Benefits	35,530	70,966	36,974	151,071				
Personnel Services	135,674	193,594	113,482	502,552	22.58%	42%	-19%	
Materials and Services	39,363	37,945	13,388	91,441	14.64%	42%	-27%	
Capital Outlay	-	-	-	-				
Debt Service - Principal	-	-	-	-				
Debt Service - Interest	-	-	-	-				
<b>Total Expenditures</b>	<u>175,036</u>	<u>231,540</u>	<u>126,870</u>	<u>593,993</u>	<u>21%</u>	<u>42%</u>	<u>-20%</u>	
<b>Year To Date Surplus (Deficit)</b>	<u>(51,614)</u>	<u>(175,392)</u>	<u>(48,939)</u>	<u>-</u>				
<b>OTHER FINANCING SOURCES (USES):</b>								
Proceeds From Sale of Assets	-	-	-	-				
Proceeds From Debt	-	-	-	-				
Contingency	-	-	-	-				
Unappropriated	-	-	-	-				
Transfers From Other Funds	-	-	-	-				
Transfers To Other Funds	-	-	-	-				
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>Net Change in Fund Balance</b>	<u>(51,614)</u>	<u>(175,392)</u>	<u>(48,939)</u>	<u>-</u>				
<b>FUND BALANCE:</b>								
Beginning Fund Balance	-	4,200	-	-				
Ending Fund Balance	<u><u>\$ (51,614)</u></u>	<u><u>\$ (171,192)</u></u>	<u><u>\$ (48,939)</u></u>	<u><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) November 2016, 2017, 2018 & 2017/18 Budget

DEBT SERVICE FUNDS

	YTD NOV 2016	YTD NOV 2017	YTD NOV 2018	BUDGET 2017/18	% Executed	Fiscal Year Completion	Difference	Notes
<b>REVENUES:</b>								
<b>Revenue From Local Sources:</b>								
Property Taxes	\$ 1,502,004	\$ 1,513,112	\$ 1,471,781	\$ 1,836,397	80.15%	42%	38%	
Tuition and Fees	-	-	-	-	-	-	-	
Operating Grants	-	-	-	-	-	-	-	
Donations	-	-	-	-	-	-	-	
Interest	986	1,585	2,976	7,450	39.94%	42%	-2%	
Merchandise Sales	-	-	-	-	-	-	-	
Miscellaneous	-	-	-	-	-	-	-	
<b>Revenue From State Sources:</b>								
State Appropriation	56,859	64,330	77,411	196,209	39.45%	42%	-2%	
Operating Grants	-	-	-	-	-	-	-	
Construction Funds	-	-	-	-	-	-	-	
<b>Revenue From Federal Sources:</b>								
Operating Grants	-	-	-	-	-	-	-	
<b>Total Revenues</b>	<u>1,559,849</u>	<u>1,579,027</u>	<u>1,552,168</u>	<u>2,040,056</u>	<u>76.08%</u>	<u>42%</u>	<u>34%</u>	
<b>EXPENDITURES:</b>								
Salary	\$ -	\$ -	\$ -	\$ -	-	-	-	
Benefits	-	-	-	-	-	-	-	
Personnel Services	-	-	-	-	-	-	-	
Materials and Services	54	64	2	167	1.20%	42%	-40%	
Capital Outlay	-	-	-	-	-	-	-	
Debt Service - Principal	-	-	-	1,465,000	0.00%	42%	-42%	
Debt Service - Interest	-	250,588	238,938	565,874	42.22%	42%	1%	
<b>Total Expenditures</b>	<u>54</u>	<u>250,651</u>	<u>238,940</u>	<u>2,031,041</u>	<u>12%</u>	<u>42%</u>	<u>-30%</u>	
<b>Year To Date Surplus (Deficit)</b>	<u>1,559,795</u>	<u>1,328,376</u>	<u>1,313,228</u>	<u>9,015</u>				
<b>OTHER FINANCING SOURCES (USES):</b>								
Proceeds From Sale of Assets	-	-	-	-	-	-	-	
Proceeds From Debt	-	-	-	-	-	-	-	
Contingency	-	-	-	(189,862)	-	-	-	
Unappropriated	-	-	-	-	-	-	-	
Transfers From Other Funds	-	-	-	-	-	-	-	
Transfers To Other Funds	-	-	-	-	-	-	-	
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(189,862)</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>Net Change in Fund Balance</b>	<u>1,559,795</u>	<u>1,328,376</u>	<u>1,313,228</u>	<u>(180,847)</u>				
<b>FUND BALANCE:</b>								
Beginning Fund Balance	31,968	102,781	192,865	180,847	106.65%			
Ending Fund Balance	<u>\$ 1,591,763</u>	<u>\$ 1,431,157</u>	<u>\$ 1,506,094</u>	<u>\$ -</u>				

Similar to the General Fund the first and largest property tax payment was received. Two of four annual CCSF funding payments have also been received

The first interest payment of the year was made

*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) November 2016, 2017, 2018 & 2017/18 Budget

ENTERPRISE FUND - YOUR COLLEGE STORE & COMMUNITY ED

	YTD NOV 2016	YTD NOV 2017	YTD NOV 2018	BUDGET 2017/18	% Executed	Fiscal Year Completion	Difference	Notes
<b>REVENUES:</b>								
<b>Revenue From Local Sources:</b>								
Property Taxes	\$ -	\$ -	\$ -	\$ -				
Tuition and Fees	-	-	-	-				
Operating Grants	-	-	-	-				
Donations	-	-	-	-				
Interest	-	-	-	-				
Merchandise Sales	88,904	84,944	84,442	198,500	42.54%	42%	1%	
Miscellaneous	58	11	144	-				
<b>Revenue From State Sources:</b>								
State Appropriation	-	-	-	-				
Operating Grants	-	-	-	-				
Construction Funds	-	-	-	-				
<b>Revenue From Federal Sources:</b>								
Operating Grants	-	-	-	-				
<b>Total Revenues</b>	<u>88,962</u>	<u>84,955</u>	<u>84,586</u>	<u>198,500</u>	<u>42.61%</u>	<u>42%</u>	<u>1%</u>	
<b>EXPENDITURES:</b>								
Salary	-	1,314	11,129	30,830				
Benefits	-	3,148	8,317	17,421				
Personnel Services	-	4,462	19,446	48,251	40.30%	42%	-1%	
Materials and Services	94,704	101,167	96,652	172,884	55.91%	42%	14%	
Capital Outlay	-	-	-	-				
Debt Service - Principal	-	-	-	-				
Debt Service - Interest	-	-	-	-				
<b>Total Expenditures</b>	<u>94,704</u>	<u>105,629</u>	<u>116,099</u>	<u>221,135</u>	<u>53%</u>	<u>42%</u>	<u>11%</u>	
<b>Year To Date Surplus (Deficit)</b>								
	<u>(5,742)</u>	<u>(20,674)</u>	<u>(31,512)</u>	<u>(22,635)</u>				
<b>OTHER FINANCING SOURCES (USES):</b>								
Proceeds From Sale of Assets	-	-	-	-				
Proceeds From Debt	-	-	-	-				
Contingency	-	-	-	(4,424)				
Unappropriated	-	-	-	-				
Transfers From Other Funds	-	-	-	-				
Transfers To Other Funds	-	-	-	10,000	-			
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,576</u>	<u>-</u>			
<b>Net Change in Fund Balance</b>	<u>(5,742)</u>	<u>(20,674)</u>	<u>(31,512)</u>	<u>(17,059)</u>				
<b>FUND BALANCE:</b>								
Beginning Fund Balance	19,796	34,328	14,651	17,059	85.89%			
Ending Fund Balance	<u>\$ 14,054</u>	<u>\$ 13,654</u>	<u>\$ (16,861)</u>	<u>\$ -</u>				

Materials and Services is high due to textbook purchases and other costs related to stocking the Bookstore for the year

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) November 2016, 2017, 2018 & 2017/18 Budget

INTERNAL SERVICE FUNDS

	YTD NOV 2016	YTD NOV 2017	YTD NOV 2018	BUDGET 2017/18	% Executed	Fiscal Year Completion	Difference	Notes
<b>REVENUES:</b>								
<b>Revenue From Local Sources:</b>								
Property Taxes	\$ -	\$ -	\$ -	\$ -				
Tuition and Fees	-	-	-	-				
Operating Grants	-	-	-	-				
Donations	-	-	-	-				
Interest	-	-	-	-				
Merchandise Sales	-	-	-	-				
Miscellaneous	11,990	18,429	20,330	51,750	39.28%	42%	-2%	
<b>Revenue From State Sources:</b>								
State Appropriation	-	-	-	-				
Operating Grants	-	-	-	-				
Construction Funds	-	-	-	-				
<b>Revenue From Federal Sources:</b>								
Operating Grants	-	-	-	-				
<b>Total Revenues</b>	<u>11,990</u>	<u>18,429</u>	<u>20,330</u>	<u>51,750</u>	<u>39.28%</u>	<u>42%</u>	<u>-2%</u>	
<b>EXPENDITURES:</b>								
Salary	-	-	-	-				
Benefits	-	-	-	-				
Personnel Services	-	-	-	-				
Materials and Services	17,503	6,268	9,235	49,500	18.66%	42%	-23%	
Capital Outlay	-	-	-	-				
Debt Service - Principal	-	-	-	-				
Debt Service - Interest	-	-	-	-				
<b>Total Expenditures</b>	<u>17,503</u>	<u>6,268</u>	<u>9,235</u>	<u>49,500</u>	<u>19%</u>	<u>42%</u>	<u>-23%</u>	
<b>Year To Date Surplus (Deficit)</b>	<b>(5,513)</b>	<b>12,161</b>	<b>11,095</b>	<b>2,250</b>				
<b>OTHER FINANCING SOURCES (USES):</b>								
Proceeds From Sale of Assets	-	-	-	-				
Proceeds From Debt	-	-	-	-				
Contingency	-	-	-	(108,035)				
Unappropriated	-	-	-	-				
Transfers From Other Funds	-	-	-	-				
Transfers To Other Funds	-	-	-	-				
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(108,035)</u>	<u>-</u>			
<b>Net Change in Fund Balance</b>	<b>(5,513)</b>	<b>12,161</b>	<b>11,095</b>	<b>(105,785)</b>				
<b>FUND BALANCE:</b>								
Beginning Fund Balance	94,881	75,112	95,574	105,785	90.35%			
Ending Fund Balance	<u>\$ 89,368</u>	<u>\$ 87,273</u>	<u>\$ 106,669</u>	<u>\$ -</u>				

Unemployment costs have been low as have copier costs

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) November 2016, 2017, 2018 & 2017/18 Budget**

	BUDGET 2016/17	YTD NOV 2018	YTD - BUD VARIANCE	YTD NOV 2017
<b><u>RESERVE FUND - AUDUBON BUILDING 5100</u></b>				
<b>Established:</b> 10/15/2007 Education Board resolution 08-10.10				
<b>Reviewed:</b> n/a				
<b>Purpose:</b> 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
<b>OTHER FINANCING SOURCES (USES)</b>				
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
<b>OTHER FINANCING SOURCES (USES)</b>				
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.*