

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

\*ALL GOVERNMENTAL FUNDS

	YTD JUN 2015	YTD JUN 2016	YTD JUN 2017	BUDGET 2016/17	% Executed
<b>REVENUES:</b>					
<b>Revenue From Local Sources:</b>					
Property Taxes	\$ 3,075,646	\$ 3,014,668	\$ 3,087,780	\$ 2,982,840	104%
Tuition and Fees	1,598,365	1,471,335	1,550,713	1,565,343	99%
Operating Grants	62,660	106,547	101,923	168,970	60%
Donations	43,241	-	112,807	177,579	64%
Interest	11,028	17,819	27,089	10,450	259%
Merchandise Sales	206,031	183,980	178,139	206,500	86%
Miscellaneous	306,676	281,204	350,055	289,179	121%
<b>Revenue From State Sources:</b>					
State Appropriation	1,519,704	1,732,439	1,788,752	1,722,950	104%
Operating Grants	65,292	41,640	383,387	383,492	100%
Construction Funds	-	-	-	-	
<b>Revenue From Federal Sources:</b>					
Operating Grants	608,401	248,257	271,631	319,067	85%
<b>Total Revenues</b>	<u>7,497,044</u>	<u>7,097,890</u>	<u>7,852,276</u>	<u>7,826,370</u>	<u>100%</u>
<b>EXPENDITURES:</b>					
Salary	2,473,805	2,441,445	2,711,203	2,980,544	
Benefits	987,483	914,013	1,180,175	1,408,523	
Personnel Services	<u>3,461,288</u>	<u>3,355,459</u>	<u>3,891,378</u>	<u>4,389,067</u>	<u>89%</u>
Materials and Services	1,751,155	1,698,935	1,670,503	2,229,924	75%
Capital Outlay	26,887	-	-	24,500	0%
Debt Service - Principal	1,220,000	1,300,000	1,380,000	1,380,000	100%
Debt Service - Interest	<u>647,718</u>	<u>621,468</u>	<u>593,354</u>	<u>593,355</u>	<u>100%</u>
<b>Total Expenditures</b>	7,107,048	6,975,862	7,535,235	8,616,846	87%
<b>Year To Date Surplus (Deficit)</b>	389,996	122,028	317,041	(790,476)	0
<b>OTHER FINANCING SOURCES (USES):</b>					
Proceeds From Sale of Assets	-	-	-	-	
Proceeds From Debt	-	-	-	-	
Contingency	-	-	-	(1,177,043)	
Unappropriated	-	-	-	-	
Transfers From Other Funds	-	-	200,000	211,514	95%
Transfers To Other Funds	-	-	(200,000)	(208,549)	
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,174,078)</u>	<u>95%</u>
<b>Net Change in Fund Balance</b>	389,996	122,028	317,041	(1,964,554)	
<b>FUND BALANCE:</b>					
Beginning Fund Balance	1,120,678	1,510,674	1,632,702	1,964,554	83%
Ending Fund Balance	<u>\$ 1,510,674</u>	<u>\$ 1,632,702</u>	<u>\$ 1,949,742</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) June 2015, 2016, 2017 & 2016/17 Budget

GENERAL FUND

	YTD JUN 2015	YTD JUN 2016	YTD JUN 2017	BUDGET 2016/17	% Executed
<b>REVENUES:</b>					
<b>Revenue From Local Sources:</b>					
Property Taxes	\$ 1,145,840	\$ 1,176,560	\$ 1,208,207	\$ 1,197,955	100.86%
Tuition and Fees	1,598,365	1,471,335	1,550,713	1,565,343	99.07%
Operating Grants	-	-	-	-	
Donations	43,241	-	112,807	177,579	63.52%
Interest	6,001	10,302	14,352	6,000	239.19%
Merchandise Sales	-	-	-	-	
Miscellaneous	106,541	101,197	101,376	48,679	208.25%
<b>Revenue From State Sources:</b>					
State Appropriation	1,519,704	1,732,439	1,788,752	1,722,950	103.82%
Operating Grants	-	-	-	-	
Construction Funds	-	-	-	-	
<b>Revenue From Federal Sources:</b>					
Operating Grants	-	-	-	-	
<b>Total Revenues</b>	<u>4,419,693</u>	<u>4,491,833</u>	<u>4,776,207</u>	<u>4,718,506</u>	<u>101.22%</u>
<b>EXPENDITURES:</b>					
Salary	2,048,597	2,215,509	2,269,664	2,495,444	
Benefits	818,664	820,385	993,491	1,181,650	
Personnel Services	<u>2,867,261</u>	<u>3,035,894</u>	<u>3,263,155</u>	<u>3,677,094</u>	<u>88.74%</u>
Materials and Services	1,315,985	1,404,168	1,282,682	1,446,794	88.66%
Capital Outlay	-	-	-	12,000	0.00%
Debt Service - Principal	-	-	-	-	
Debt Service - Interest	-	-	-	-	
<b>Total Expenditures</b>	<u>4,183,245</u>	<u>4,440,061</u>	<u>4,545,837</u>	<u>5,135,888</u>	<u>88.51%</u>
<b>Year To Date Surplus (Deficit)</b>	<u>236,447</u>	<u>51,772</u>	<u>230,371</u>	<u>(417,382)</u>	<u>0</u>
<b>OTHER FINANCING SOURCES (USES):</b>					
Proceeds From Sale of Assets	-	-	-	-	
Proceeds From Debt	-	-	-	-	
Contingency	-	-	-	(770,383)	
Unappropriated	-	-	-	-	
Transfers From Other Funds	-	-	-	-	
Transfers To Other Funds	150,000	-	(200,000)	(218,549)	
<b>Total Other Financing Sources (Uses)</b>	<u>150,000</u>	<u>-</u>	<u>(200,000)</u>	<u>(988,932)</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	386,447	51,772	30,371	(1,406,314)	12.71%
<b>FUND BALANCE:</b>					
Beginning Fund Balance	817,259	1,203,707	1,255,479	1,406,314	89.27%
Ending Fund Balance	<u>\$ 1,203,707</u>	<u>\$ 1,255,479</u>	<u>\$ 1,285,849</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) June 2015, 2016, 2017 & 2016/17 Budget**

**SPECIAL REVENUE FUNDS**

	YTD JUN 2015	YTD JUN 2016	YTD JUN 2017	BUDGET 2016/17	% <u>Executed</u>
<b>REVENUES:</b>					
<b>Revenue From Local Sources:</b>					
Property Taxes	\$ -	\$ -	-	-	
Tuition and Fees	-	-	-	-	
Operating Grants	62,660	106,547	101,923	168,970	60.32%
Donations	-	-	-	-	
Interest	-	-	-	-	
Merchandise Sales	-	-	-	-	
Miscellaneous	-	-	31,157	-	
<b>Revenue From State Sources:</b>					
State Appropriation	-	-	-	-	
Operating Grants	65,292	41,640	383,387	383,492	99.97%
Construction Funds	-	-	-	-	
<b>Revenue From Federal Sources:</b>					
Operating Grants	608,401	248,257	271,631	319,067	85.13%
<b>Total Revenues</b>	<u>736,353</u>	<u>396,444</u>	<u>788,098</u>	<u>871,529</u>	<u>90.43%</u>
<b>EXPENDITURES:</b>					
Salary	415,360	206,165	412,305	450,845	
Benefits	162,452	81,968	168,930	207,687	
Personnel Services	<u>577,812</u>	<u>288,133</u>	<u>581,235</u>	<u>658,532</u>	88.26%
Materials and Services	168,764	104,111	211,063	212,011	99.55%
Capital Outlay	-	-	-	12,500	0.00%
Debt Service - Principal	-	-	-	-	
Debt Service - Interest	-	-	-	-	
<b>Total Expenditures</b>	<u>746,575</u>	<u>392,244</u>	<u>792,298</u>	<u>883,043</u>	<u>89.72%</u>
<b>Year To Date Surplus (Deficit)</b>	<u>(10,222)</u>	<u>4,200</u>	<u>(4,200)</u>	<u>(11,514)</u>	<u>0</u>
<b>OTHER FINANCING SOURCES (USES):</b>					
Proceeds From Sale of Assets	-	-	-	-	
Proceeds From Debt	-	-	-	-	
Contingency	-	-	-	-	
Unappropriated	-	-	-	-	
Transfers From Other Funds	-	-	-	11,514	-
Transfers To Other Funds	-	-	-	-	
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,514</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(10,222)	4,200	(4,200)	-	
<b>FUND BALANCE:</b>					
Beginning Fund Balance	10,222	-	4,200	-	
Ending Fund Balance	<u>\$ (0)</u>	<u>\$ 4,200</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) June 2015, 2016, 2017 & 2016/17 Budget**

DEBT SERVICE FUNDS

	YTD JUN 2015	YTD JUN 2016	YTD JUN 2017	BUDGET 2016/17	% Executed
<b>REVENUES:</b>					
<b>Revenue From Local Sources:</b>					
Property Taxes	\$ 1,929,805	\$ 1,838,108	\$ 1,879,573	\$ 1,784,885	105.30%
Tuition and Fees	-	-	-	-	
Operating Grants	-	-	-	-	
Donations	-	-	-	-	
Interest	4,708	7,517	12,737	4,450	286.24%
Merchandise Sales	-	-	-	-	
Miscellaneous	164,330	146,784	171,276	192,000	89.21%
<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>2,098,843</u>	<u>1,992,409</u>	<u>2,063,586</u>	<u>1,981,335</u>	<u>104.15%</u>
<b>EXPENDITURES:</b>					
Salary	\$ -	\$ -	\$ -	\$ -	
Benefits	-	-	-	-	
Personnel Services	-	-	-	-	
Materials and Services	128	128	148	167	88.41%
Capital Outlay	-	-	-	-	
Debt Service - Principal	1,220,000	1,300,000	1,380,000	1,380,000	100.00%
Debt Service - Interest	<u>647,718</u>	<u>621,468</u>	<u>593,354</u>	<u>593,355</u>	<u>100.00%</u>
<b>Total Expenditures</b>	<u>1,867,847</u>	<u>1,921,597</u>	<u>1,973,502</u>	<u>1,973,522</u>	<u>100.00%</u>
<b>Year To Date Surplus (Deficit)</b>	<b>230,997</b>	<b>70,813</b>	<b>90,085</b>	<b>7,813</b>	<b>0</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Proceeds From Sale of Assets	-	-	-	-	
Proceeds From Debt	-	-	-	-	
Contingency	-	-	-	(301,470)	
Unappropriated	-	-	-	-	
Transfers From Other Funds	-	-	-	-	
Transfers To Other Funds	(150,000)	-	-	-	
<b>Total Other Financing Sources (Uses)</b>	<u>(150,000)</u>	<u>-</u>	<u>-</u>	<u>(301,470)</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<b>80,997</b>	<b>70,813</b>	<b>90,085</b>	<b>(293,657)</b>	
<b>FUND BALANCE:</b>					
Beginning Fund Balance	(49,029)	31,968	102,781	293,658	35.00%
Ending Fund Balance	<u>\$ 31,968</u>	<u>\$ 102,781</u>	<u>\$ 192,865</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) June 2015, 2016, 2017 & 2016/17 Budget

ENTERPRISE FUND - YOUR COLLEGE STORE & COMMUNITY ED

	YTD JUN 2015	YTD JUN 2016	YTD JUN 2017	BUDGET 2016/17	% Executed
<b>REVENUES:</b>					
<b>Revenue From Local Sources:</b>					
Property Taxes	\$ -	\$ -	\$ -	\$ -	
Tuition and Fees	-	-	-	-	
Operating Grants	-	-	-	-	
Donations	-	-	-	-	
Interest	-	-	-	-	
Merchandise Sales	206,031	183,980	178,139	206,500	86.27%
Miscellaneous	502	300	83	-	
<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>206,533</u>	<u>184,280</u>	<u>178,222</u>	<u>206,500</u>	<u>86.31%</u>
<b>EXPENDITURES:</b>					
Salary	9,848	19,772	29,235	34,255	
Benefits	<u>6,367</u>	<u>11,660</u>	<u>17,753</u>	<u>19,186</u>	
Personnel Services	16,215	31,432	46,988	53,441	87.92%
Materials and Services	180,696	138,315	150,911	161,150	93.65%
Capital Outlay	-	-	-	-	
Debt Service - Principal	-	-	-	-	
Debt Service - Interest	-	-	-	-	
<b>Total Expenditures</b>	<u>196,911</u>	<u>169,747</u>	<u>197,899</u>	<u>214,591</u>	<u>92.22%</u>
<b>Year To Date Surplus (Deficit)</b>	<u>9,622</u>	<u>14,532</u>	<u>(19,677)</u>	<u>(8,091)</u>	<u>(0)</u>
<b>OTHER FINANCING SOURCES (USES):</b>					
Proceeds From Sale of Assets	-	-	-	-	
Proceeds From Debt	-	-	-	-	
Contingency	-	-	-	(10,234)	
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>(234)</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	9,622	14,532	(19,677)	(8,325)	
<b>FUND BALANCE:</b>					
Beginning Fund Balance	10,173	19,796	34,328	8,324	412.40%
Ending Fund Balance	<u>\$ 19,796</u>	<u>\$ 34,328</u>	<u>\$ 14,651</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) June 2015, 2016, 2017 & 2016/17 Budget

INTERNAL SERVICE FUNDS

	YTD JUN 2015	YTD JUN 2016	YTD JUN 2017	BUDGET 2016/17	% Executed
<b>REVENUES:</b>					
<b>Revenue From Local Sources:</b>					
Property Taxes	\$ -	\$ -	\$ -	\$ -	
Tuition and Fees	-	-	-	-	
Operating Grants	-	-	-	-	
Donations	-	-	-	-	
Interest	-	-	-	-	
Merchandise Sales	-	-	-	-	
Miscellaneous	35,303	32,923	46,163	48,500	95.18%
<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>35,303</u>	<u>32,923</u>	<u>46,163</u>	<u>48,500</u>	<u>95.18%</u>
<b>EXPENDITURES:</b>					
Salary	-	-	-	-	
Benefits	-	-	-	-	
Personnel Services	-	-	-	-	
Materials and Services	52,715	52,693	25,700	49,000	52.45%
Capital Outlay	-	-	-	-	
Debt Service - Principal	-	-	-	-	
Debt Service - Interest	-	-	-	-	
<b>Total Expenditures</b>	<u>52,715</u>	<u>52,693</u>	<u>25,700</u>	<u>49,000</u>	<u>52.45%</u>
<b>Year To Date Surplus (Deficit)</b>	<b>(17,411)</b>	<b>(19,770)</b>	<b>20,463</b>	<b>(500)</b>	<b>0</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Proceeds From Sale of Assets	-	-	-	-	
Proceeds From Debt	-	-	-	-	
Contingency	-	-	-	(94,956)	
Unappropriated	-	-	-	-	
Transfers From Other Funds	-	-	-	-	
Transfers To Other Funds	-	-	-	-	
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(94,956)</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<b>(17,411)</b>	<b>(19,770)</b>	<b>20,463</b>	<b>(95,456)</b>	
<b>FUND BALANCE:</b>					
Beginning Fund Balance	112,292	94,881	75,112	95,456	78.69%
Ending Fund Balance	<u>\$ 94,881</u>	<u>\$ 75,112</u>	<u>\$ 95,574</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) June 2015, 2016, 2017 & 2016/17 Budget**

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