

**OREGON COAST COMMUNITY COLLEGE**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
For the year to date (YTD) March 2017, 2018, 2019 & 2018/19 Budget

\*ALL GOVERNMENTAL FUNDS

	YTD MAR 2017	YTD MAR 2018	YTD MAR 2019	BUDGET 2018/19	% Executed	Fiscal Year Completion	Difference
<b>REVENUES:</b>							
<b>Revenue From Local Sources:</b>							
Property Taxes	\$ 2,962,291	\$ 3,068,513	\$ 3,110,940	\$ 3,216,559	97%	75%	22%
Tuition and Fees	1,536,840	1,614,486	1,728,315	1,797,385	96%	75%	21%
Operating Grants	100,797	211,914	121,584	630,135	19%	75%	-56%
Donations	-	-	10,000	194,267	5%	75%	-70%
Interest	19,066	34,862	51,892	36,069	144%	75%	69%
Merchandise Sales	144,627	122,536	127,518	202,000	63%	75%	-12%
Miscellaneous	192,347	217,041	262,924	349,029	75%	75%	0%
<b>Revenue From State Sources:</b>							
State Appropriation	1,327,809	1,400,688	1,472,900	1,933,960	76%	75%	1%
Operating Grants	241,869	44,218	114,359	262,000	44%	75%	-31%
Construction Funds	-	-	-	-	-	-	-
<b>Revenue From Federal Sources:</b>							
Operating Grants	185,555	165,886	136,190	195,641	70%	75%	-5%
<b>Total Revenues</b>	<b>6,711,202</b>	<b>6,880,145</b>	<b>7,136,621</b>	<b>8,817,045</b>	<b>81%</b>	<b>75%</b>	<b>6%</b>
<b>EXPENDITURES:</b>							
Salary	1,875,885	2,038,812	2,190,891	3,391,963	65%	75%	-10%
Benefits	808,071	942,547	1,006,541	1,678,200	60%	75%	-15%
Personnel Services	2,683,955	2,981,359	3,197,432	5,070,162	63%	75%	-12%
Materials and Services	1,208,000	1,182,237	1,512,280	2,478,118	61%	75%	-14%
Capital Outlay	-	-	-	-	-	-	-
Debt Service - Principal	-	-	-	1,560,000	0%	75%	-75%
Debt Service - Interest	296,677	282,938	264,966	529,933	50%	75%	-25%
<b>Total Expenditures</b>	<b>4,188,632</b>	<b>4,446,534</b>	<b>4,974,678</b>	<b>9,638,213</b>	<b>52%</b>	<b>75%</b>	<b>-23%</b>
<b>Year To Date Surplus (Deficit)</b>	<b>2,522,570</b>	<b>2,433,611</b>	<b>2,161,943</b>	<b>(821,168)</b>	<b>29%</b>		
<b>OTHER FINANCING SOURCES (USES):</b>							
Proceeds From Sale of Assets	-	-	-	-	-	-	-
Proceeds From Debt	-	-	-	-	-	-	-
Contingency	-	-	-	(1,331,853)	-	-	-
Unappropriated	-	-	-	-	-	-	-
Transfers From Other Funds	-	-	-	-	-	-	-
Transfers To Other Funds	-	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,331,853)</b>			
<b>Net Change in Fund Balance</b>	<b>2,522,570</b>	<b>2,433,611</b>	<b>2,161,943</b>	<b>(2,153,020)</b>			
<b>FUND BALANCE:</b>							
Beginning Fund Balance	1,632,702	1,949,742	2,071,318	2,140,209	97%	75%	22%
Ending Fund Balance	<u>\$ 4,155,271</u>	<u>\$ 4,383,354</u>	<u>\$ 4,233,261</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) March 2017, 2018, 2019 & 2018/19 Budget**

GENERAL FUND

	YTD MAR 2017	YTD MAR 2018	YTD MAR 2019	BUDGET 2018/19	% Executed	Fiscal Year Completion	Difference	Notes
<b>REVENUES:</b>								
<b>Revenue From Local Sources:</b>								
Property Taxes	\$ 1,158,460	\$ 1,211,366	\$ 1,265,935	\$ 1,296,105	98%	75%	23%	Property taxes are at 98% of budget with "3rd installment" May payments still to be received.
Tuition and Fees	1,536,840	1,614,486	1,728,315	1,826,378	95%	75%	20%	
Operating Grants	-	-	-	-	-	-	-	
Donations	-	-	10,000	194,267	5%	75%	-70%	
Interest	10,461	19,626	25,126	23,069	109%	75%	34%	
Merchandise Sales	-	-	-	-	-	-	-	
Miscellaneous	33,167	33,978	77,478	45,557	170%	75%	95%	
<b>Revenue From State Sources:</b>								
State Appropriation	1,327,809	1,400,688	1,472,900	1,933,960	76%	75%	1%	Final two payments will be received in April and July
Operating Grants	-	-	-	-	-	-	-	
Construction Funds	-	-	-	-	-	-	-	
<b>Revenue From Federal Sources:</b>								
Operating Grants	-	-	-	-	-	-	-	
<b>Total Revenues</b>	<b>4,066,737</b>	<b>4,280,145</b>	<b>4,579,753</b>	<b>5,319,335</b>	<b>86%</b>	<b>75%</b>	<b>11%</b>	Revenue overall is over budget by 11% but will flatten out over the remaining months
<b>EXPENDITURES:</b>								
Salary	1,589,372	1,833,136	1,926,156	2,726,461	-	-	-	
Benefits	680,084	838,137	871,405	1,319,554	-	-	-	
Personnel Services	2,269,456	2,671,273	2,797,561	4,046,016	69%	75%	-6%	Personnel is under budget by 6%
Materials and Services	966,144	990,677	1,073,354	1,574,057	68%	75%	-7%	M&S is under budget by 7%
Capital Outlay	-	-	-	-	-	-	-	
Debt Service - Principal	-	-	-	-	-	-	-	
Debt Service - Interest	-	-	-	-	-	-	-	
<b>Total Expenditures</b>	<b>3,235,599</b>	<b>3,661,950</b>	<b>3,870,916</b>	<b>5,620,073</b>	<b>69%</b>	<b>75%</b>	<b>-6%</b>	Expenditures overall are under budget by 6%
<b>Year To Date Surplus (Deficit)</b>	<b>831,138</b>	<b>618,195</b>	<b>708,837</b>	<b>(300,738)</b>				
<b>OTHER FINANCING SOURCES (USES):</b>								
Proceeds From Sale of Assets	-	-	-	-	-	-	-	
Proceeds From Debt	-	-	-	-	-	-	-	
Contingency	-	-	-	(797,901)	-	-	-	
Unappropriated	-	-	-	-	-	-	-	
Transfers From Other Funds	-	-	-	-	-	-	-	
Transfers To Other Funds	-	-	-	(10,000)	-	-	-	
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(807,901)</b>				
<b>Net Change in Fund Balance</b>	<b>831,138</b>	<b>618,195</b>	<b>708,837</b>	<b>(1,108,638)</b>				
<b>FUND BALANCE:</b>								
Beginning Fund Balance	1,255,479	1,285,849	1,026,166	1,107,638	93%			
Ending Fund Balance	<u>\$ 2,086,617</u>	<u>\$ 1,904,044</u>	<u>\$ 1,735,003</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) March 2017, 2018, 2019 & 2018/19 Budget

SPECIAL REVENUE FUNDS

	YTD MAR 2017	YTD MAR 2018	YTD MAR 2019	BUDGET 2018/19	% Executed	Fiscal Year Completion	Difference	Notes
<b>REVENUES:</b>								
<b>Revenue From Local Sources:</b>								
Property Taxes	\$ -	\$ -	\$ -	\$ -				
Tuition and Fees	-	-	-	(28,993)				
Operating Grants	100,797	211,914	121,584	630,135	19.29%	75%	-56%	
Donations	-	-	-	-				
Interest	-	-	-	-				
Miscellaneous	-	-	-	30,000	0.00%			
<b>Revenue From State Sources:</b>								
State Appropriation	-	-	-	-				
Operating Grants	241,869	44,218	114,359	262,000	43.65%	75%	-31%	
Construction Funds	-	-	-	-				
<b>Revenue From Federal Sources:</b>								
Operating Grants	185,555	165,886	136,190	195,641	69.61%	75%	-5%	
<b>Total Revenues</b>	<u>528,221</u>	<u>422,018</u>	<u>372,132</u>	<u>1,088,783</u>	<u>34.18%</u>	<u>75%</u>	<u>-41%</u>	
<b>EXPENDITURES:</b>								
Salary	264,744	183,999	242,908	633,212				
Benefits	114,903	90,052	119,325	338,424				
Personnel Services	<u>379,647</u>	<u>274,051</u>	<u>362,232</u>	<u>971,636</u>	<u>37.28%</u>	<u>75%</u>	<u>-38%</u>	
Materials and Services	81,556	44,386	188,093	334,708	56.20%	75%	-19%	
Capital Outlay	-	-	-	-				
Debt Service - Principal	-	-	-	-				
Debt Service - Interest	-	-	-	-				
<b>Total Expenditures</b>	<u>461,203</u>	<u>318,438</u>	<u>550,325</u>	<u>1,306,344</u>	<u>42%</u>	<u>75%</u>	<u>-33%</u>	
<b>Year To Date Surplus (Deficit)</b>	<b>67,019</b>	<b>103,581</b>	<b>(178,193)</b>	<b>(217,561)</b>	<b>(0)</b>			
<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>			
<b>Net Change in Fund Balance</b>	<b>67,019</b>	<b>103,581</b>	<b>(178,193)</b>	<b>(217,561)</b>				
<b>FUND BALANCE:</b>								
Beginning Fund Balance	4,200	-	170,835	205,750	83.03%			
Ending Fund Balance	<u>\$ 71,219</u>	<u>\$ 103,581</u>	<u>\$ (7,358)</u>	<u>\$ (11,811)</u>				

LCSD support of Early Childhood Education through the Meyer Memorial grant

Grant revenue will remain under budget due to the annual cushion amount that is built into the budget

*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) March 2017, 2018, 2019 & 2018/19 Budget

DEBT SERVICE FUNDS

	YTD MAR 2017	YTD MAR 2018	YTD MAR 2019	BUDGET 2018/19	% Executed	Fiscal Year Completion	Difference	Notes
<b>REVENUES:</b>								
<b>Revenue From Local Sources:</b>								
Property Taxes	\$ 1,803,831	\$ 1,857,147	\$ 1,845,004	\$ 1,920,455	96.07%	75%	21%	
Tuition and Fees	-	-	-	-	-	-	-	
Operating Grants	-	-	-	-	-	-	-	
Donations	-	-	-	-	-	-	-	
Interest	8,605	15,236	26,766	13,000	205.89%	75%	131%	
Merchandise Sales	-	-	-	-	-	-	-	
Miscellaneous	122,716	146,475	153,018	218,193	70.13%	75%	-5%	
<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>1,935,153</u>	<u>2,018,858</u>	<u>2,024,788</u>	<u>2,151,648</u>	<u>94.10%</u>	<u>75%</u>	<u>19%</u>	Revenue will flatten out over the remaining months
<b>EXPENDITURES:</b>								
Salary	\$ -	\$ -	\$ -	\$ -	-	-	-	
Benefits	-	-	-	-	-	-	-	
Personnel Services	-	-	-	-	-	-	-	
Materials and Services	106	12	10	167	5.99%	75%	-69%	
Capital Outlay	-	-	-	-	-	-	-	
Debt Service - Principal	-	-	-	1,560,000	0.00%	-	-	
Debt Service - Interest	296,677	282,938	264,966	529,933	50.00%	-	-	
<b>Total Expenditures</b>	<u>296,783</u>	<u>282,950</u>	<u>264,976</u>	<u>2,090,100</u>	<u>13%</u>	<u>75%</u>	<u>-62%</u>	Expenditures will remain under budget until the June principal & interest payments are made
<b>Year To Date Surplus (Deficit)</b>	<u>1,638,370</u>	<u>1,735,908</u>	<u>1,759,812</u>	<u>61,548</u>	<u>1</u>			
<b>OTHER FINANCING SOURCES (USES):</b>								
Proceeds From Sale of Assets	-	-	-	-	-	-	-	
Proceeds From Debt	-	-	-	-	-	-	-	
Contingency	-	-	-	(403,652)	-	-	-	
Unappropriated	-	-	-	-	-	-	-	
Transfers From Other Funds	-	-	-	-	-	-	-	
Transfers To Other Funds	-	-	-	-	-	-	-	
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(403,652)</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>Net Change in Fund Balance</b>	<u>1,638,370</u>	<u>1,735,908</u>	<u>1,759,812</u>	<u>(342,104)</u>				
<b>FUND BALANCE:</b>								
Beginning Fund Balance	102,781	192,865	374,627	342,104	109.51%	-	-	
Ending Fund Balance	<u>\$ 1,741,151</u>	<u>\$ 1,928,774</u>	<u>\$ 2,134,439</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) March 2017, 2018, 2019 & 2018/19 Budget

**ENTERPRISE FUND - YOUR COLLEGE STORE**

	YTD MAR 2017	YTD MAR 2018	YTD MAR 2019	BUDGET 2018/19	% 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	144,627	122,536	127,518	202,000	63.13%	75%	-12%	
Miscellaneous	1	171	195	-				
<b>Revenue From State Sources:</b>								
State Appropriation	-	-	-	-				
Operating Grants	-	-	-	-				
Construction Funds	-	-	-	-				
<b>Revenue From Federal Sources:</b>								
Operating Grants	-	-	-	-				
<b>Total Revenues</b>	<b>144,628</b>	<b>122,707</b>	<b>127,714</b>	<b>202,000</b>	<b>63.22%</b>	<b>75%</b>	<b>-12%</b>	Revenue is under budget due to Spring Break and the loss of the Bookstore's oven
<b>EXPENDITURES:</b>								
Salary	21,769	21,678	21,827	32,289				
Benefits	13,084	14,358	15,812	20,221				
Personnel Services	34,853	36,035	37,639	52,510	71.68%	75%	-3%	
Materials and Services	146,458	130,039	105,936	148,884	71.15%	75%	-4%	Personnel and Materials & Services are both under budget
Capital Outlay	-	-	-	-				
Debt Service - Principal	-	-	-	-				
Debt Service - Interest	-	-	-	-				
<b>Total Expenditures</b>	<b>181,311</b>	<b>166,075</b>	<b>143,574</b>	<b>201,394</b>	<b>71%</b>	<b>75%</b>	<b>-4%</b>	
<b>Year To Date Surplus (Deficit)</b>	<b>(36,683)</b>	<b>(43,368)</b>	<b>(15,861)</b>	<b>606</b>	<b>(0)</b>			
<b>OTHER FINANCING SOURCES (USES):</b>								
Proceeds From Sale of Assets	-	-	-	-				
Proceeds From Debt	-	-	-	-				
Contingency	-	-	-	(13,634)				
Unappropriated	-	-	-	-				
Transfers From Other Funds	-	-	-	-				
Transfers To Other Funds	-	-	-	10,000	-			
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(3,634)</b>	<b>-</b>			
<b>Net Change in Fund Balance</b>	<b>(36,683)</b>	<b>(43,368)</b>	<b>(15,861)</b>	<b>(3,028)</b>				
<b>FUND BALANCE:</b>								
Beginning Fund Balance	34,328	14,651	17,594	3,028	580.95%			
Ending Fund Balance	\$ (2,355)	\$ (28,717)	\$ 1,733	\$ (0)				

An enterprise fund furnishes goods to students, staff and the public (i.e. Your College Store). The goal is for the fund to be self supporting.

**OREGON COAST COMMUNITY COLLEGE**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
For the year to date (YTD) March 2017, 2018, 2019 & 2018/19 Budget

INTERNAL SERVICE FUNDS

	YTD MAR 2017	YTD MAR 2018	YTD MAR 2019	BUDGET 2018/19	% 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	36,463	36,417	32,234	55,279	58.31%	75%	-17%	Printing & copying reallocations from the General Fund are under budget
<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>36,463</u>	<u>36,417</u>	<u>32,234</u>	<u>55,279</u>	<u>58.31%</u>	<u>75%</u>	<u>-17%</u>	
<b>EXPENDITURES:</b>								
Salary	-	-	-	-				
Benefits	-	-	-	-				
Personnel Services	-	-	-	-				
Materials and Services	11,913	17,122	34,945	59,500	58.73%	75%	-16%	Expenditures are well under budget
Capital Outlay	-	-	-	-				
Debt Service - Principal	-	-	-	-				
Debt Service - Interest	-	-	-	-				
<b>Total Expenditures</b>	<u>11,913</u>	<u>17,122</u>	<u>34,945</u>	<u>59,500</u>	<u>59%</u>	<u>75%</u>	<u>-16%</u>	
<b>Year To Date Surplus (Deficit)</b>	<u>24,549</u>	<u>19,295</u>	<u>(2,712)</u>	<u>(4,221)</u>	<u>(0)</u>			
<b>OTHER FINANCING SOURCES (USES):</b>								
Proceeds From Sale of Assets	-	-	-	-				
Proceeds From Debt	-	-	-	-				
Contingency	-	-	-	(116,666)				
Unappropriated	-	-	-	-				
Transfers From Other Funds	-	-	-	-				
Transfers To Other Funds	-	-	-	-				
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(116,666)</u>	<u>-</u>			
<b>Net Change in Fund Balance</b>	<u>24,549</u>	<u>19,295</u>	<u>(2,712)</u>	<u>(120,887)</u>				
<b>FUND BALANCE:</b>								
Beginning Fund Balance	75,112	95,574	121,294	120,887	100.34%			
Ending Fund Balance	<u>\$ 99,661</u>	<u>\$ 114,869</u>	<u>\$ 118,582</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) March 2017, 2018, 2019 & 2018/19 Budget**

	YTD MAR 2018	YTD MAR 2019	BUDGET 2018/19	%	
				Executed	Notes

**RESERVE FUND - AUDUBON BUILDING 5100**

**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	0	0	105,000	0.00%	
Total Expenditures	0	0	105,000	0.00%	
Excess of Revenues Over (Under) Expenditures	0	0	(105,000)		
<b>OTHER FINANCING SOURCES (USES)</b>					
Contingency					
Transfers In/(Out)					
Total Other Financing Sources (Uses)	0	0	0		
Net Change in Fund Balance	0	0	(105,000)		
Beginning Fund Balance	105,000	105,000	105,000	100.00%	
Ending Fund Balance	105,000	105,000	0		

**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	0	77,878	255,802	30.44%	Implementation costs of the ERP along with associated travel
Total Expenditures	0	77,878	255,802	30.44%	
Excess of Revenues Over (Under) Expenditures	0	(77,878)	(255,802)		
<b>OTHER FINANCING SOURCES (USES)</b>					
Contingency					
Transfers In/(Out)		0	0		
Total Other Financing Sources (Uses)	0	0	0		
Net Change in Fund Balance	0	(77,878)	(255,802)		
Beginning Fund Balance	255,802	255,802	255,802	100.00%	
Ending Fund Balance	255,802	177,924	0		

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