

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

*ALL GOVERNMENTAL FUNDS

	YTD DEC 2017	YTD DEC 2018	YTD DEC 2019	BUDGET 2018/19	% Executed	Fiscal Year Completion	Difference
REVENUES:							
Revenue From Local Sources:							
Property Taxes	\$ 2,817,531	\$ 2,910,373	\$ 2,899,764	\$ 3,216,559	90%	50%	40%
Tuition and Fees	982,613	1,101,703	1,207,890	1,797,385	67%	50%	17%
Operating Grants	28,176	22,719	64,877	630,135	10%	50%	-40%
Donations	-	-	10,000	194,267	5%	50%	-45%
Interest	8,677	15,858	25,819	36,069	72%	50%	22%
Merchandise Sales	88,776	86,924	86,022	202,000	43%	50%	-7%
Miscellaneous	122,776	143,748	159,454	519,029	31%	50%	-19%
Revenue From State Sources:							
State Appropriation	880,903	943,727	973,324	1,933,960	50%	50%	0%
Operating Grants	244,869	33,991	57,709	92,000	63%	50%	13%
Construction Funds	-	-	-	-	-	-	-
Revenue From Federal Sources:							
Operating Grants	111,739	111,168	84,454	195,641	43%	50%	-7%
Total Revenues	5,286,060	5,370,211	5,569,312	8,817,045	63%	50%	13%
EXPENDITURES:							
Salary	1,167,697	1,283,003	1,364,930	3,462,228	39%	50%	-11%
Benefits	511,210	607,527	652,494	1,678,199	39%	50%	-11%
Personnel Services	1,678,907	1,890,529	2,017,424	5,140,426	39%	50%	-11%
Materials and Services	860,776	814,794	1,092,311	2,472,118	44%	50%	-6%
Capital Outlay	-	-	-	-	-	-	-
Debt Service - Principal	-	-	-	1,560,000	0%	50%	-50%
Debt Service - Interest	250,588	282,938	264,966	529,933	50%	50%	0%
Total Expenditures	2,790,270	2,988,261	3,374,701	9,702,477	35%	50%	-15%
Year To Date Surplus (Deficit)	2,495,790	2,381,950	2,194,612	(885,432)	28%		
OTHER FINANCING SOURCES (USES):							
Proceeds From Sale of Assets	-	-	-	-	-	-	-
Proceeds From Debt	-	-	-	-	-	-	-
Contingency	-	-	-	(1,331,853)	-	-	-
Unappropriated	-	-	-	-	-	-	-
Transfers From Other Funds	-	-	-	-	-	-	-
Transfers To Other Funds	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	(1,331,853)			
Net Change in Fund Balance	2,495,790	2,381,950	2,194,612	(2,217,285)			
FUND BALANCE:							
Beginning Fund Balance	1,632,702	1,949,742	2,071,318	2,140,209	97%	50%	47%
Ending Fund Balance	<u>\$ 4,128,492</u>	<u>\$ 4,331,692</u>	<u>\$ 4,265,930</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) December 2017, 2018, 2019 & 2018/19 Budget

GENERAL FUND

	YTD DEC 2017	YTD DEC 2018	YTD DEC 2019	BUDGET 2018/19	% Executed	Fiscal Year Completion	Difference	Notes
REVENUES:								
Revenue From Local Sources:								
Property Taxes	\$ 1,101,367	\$ 1,148,527	\$ 1,179,618	\$ 1,296,105	91%	50%	41%	Majority of property taxes are received in the Fall Tuition and Fees collections are above budget for the year which is great
Tuition and Fees	982,613	1,101,703	1,207,890	1,826,378	66%	50%	16%	
Operating Grants	-	-	-	-	-	-	-	
Donations	-	-	10,000	194,267	5%	50%	-45%	
Interest	5,630	10,202	14,254	23,069	62%	50%	12%	
Merchandise Sales	-	-	-	-	-	-	-	
Miscellaneous	21,447	23,435	37,247	45,557	82%	50%	32%	
Revenue From State Sources:								
State Appropriation	880,903	943,727	973,324	1,933,960	50%	50%	0%	The next CCSF payment will be received in January
Operating Grants	-	-	-	-	-	-	-	
Construction Funds	-	-	-	-	-	-	-	
Revenue From Federal Sources:								
Operating Grants	-	-	-	-	-	-	-	
Total Revenues	2,991,960	3,227,594	3,422,333	5,319,335	64%	50%	14%	Revenue overall is over budget by 14%
EXPENDITURES:								
Salary	1,012,385	1,171,623	1,213,235	2,808,537				
Benefits	426,017	551,505	566,106	1,319,554				
Personnel Services	1,438,402	1,723,128	1,779,341	4,128,091	43%	50%	-7%	Personnel is under budget by 7%
Materials and Services	697,570	675,726	791,476	1,573,057	50%	50%	0%	M&S is now right on budget for the year
Capital Outlay	-	-	-	-				
Debt Service - Principal	-	-	-	-				
Debt Service - Interest	-	-	-	-				
Total Expenditures	2,135,972	2,398,853	2,570,817	5,701,148	45%	50%	-5%	Expenditures overall are under budget by 5%
Year To Date Surplus (Deficit)	855,989	828,741	851,516	(381,813)				
OTHER FINANCING SOURCES (USES):								
Proceeds From Sale of Assets	-	-	-	-				
Proceeds From Debt	-	-	-	-				
Contingency	-	-	-	(797,901)				
Unappropriated	-	-	-	-				
Transfers From Other Funds	-	-	-	-				
Transfers To Other Funds	-	-	-	(10,000)				
Total Other Financing Sources (Uses)	-	-	-	(807,901)				
Net Change in Fund Balance	855,989	828,741	851,516	(1,189,713)				
FUND BALANCE:								
Beginning Fund Balance	1,255,479	1,285,849	1,026,166	1,107,638	93%			
Ending Fund Balance	<u>\$ 2,111,468</u>	<u>\$ 2,114,590</u>	<u>\$ 1,877,682</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) December 2017, 2018, 2019 & 2018/19 Budget

SPECIAL REVENUE FUNDS

	YTD DEC 2017	YTD DEC 2018	YTD DEC 2019	BUDGET 2018/19	% Executed	Fiscal Year Completion	Difference	Notes
REVENUES:								
Revenue From Local Sources:								
Property Taxes	\$ -	\$ -	\$ -	\$ -				
Tuition and Fees	-	-	-	(28,993)				
Operating Grants	28,176	22,719	64,877	630,135	10.30%	50%	-40%	
Donations	-	-	-	-				
Interest	-	-	-	-				
Merchandise Sales	-	-	-	-				
Miscellaneous	-	-	-	200,000	0.00%			
Revenue From State Sources:								
State Appropriation	-	-	-	-				
Operating Grants	244,869	33,991	57,709	92,000	62.73%	50%	13%	
Construction Funds	-	-	-	-				
Revenue From Federal Sources:								
Operating Grants	111,739	111,168	84,454	195,641	43.17%	50%	-7%	
Total Revenues	384,784	167,878	207,039	1,088,783	19.02%	50%	-31%	
EXPENDITURES:								
Salary	141,560	97,146	137,404	621,402				
Benefits	76,827	46,484	75,822	338,423				
Personnel Services	218,388	143,630	213,226	959,825	22.22%	50%	-28%	
Materials and Services	41,882	16,240	109,806	329,708	33.30%	50%	-17%	
Capital Outlay	-	-	-	-				
Debt Service - Principal	-	-	-	-				
Debt Service - Interest	-	-	-	-				
Total Expenditures	260,270	159,869	323,032	1,289,533	25%	50%	-25%	
Year To Date Surplus (Deficit)	124,514	8,008	(115,993)	(200,750)	(0)			Grant revenue is under budget due to the quarterly billing cycle - SBDC billing takes place in December and Title II in January
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)	-	-	-	-	-			
Net Change in Fund Balance	124,514	8,008	(115,993)	(200,750)				
FUND BALANCE:								
Beginning Fund Balance	4,200	-	170,835	205,750	83.03%			
Ending Fund Balance	<u>\$ 128,714</u>	<u>\$ 8,008</u>	<u>\$ 54,842</u>	<u>\$ 5,000</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) December 2017, 2018, 2019 & 2018/19 Budget

DEBT SERVICE FUNDS

	YTD DEC 2017	YTD DEC 2018	YTD DEC 2019	BUDGET 2018/19	% Executed	Fiscal Year Completion	Difference	Notes
REVENUES:								
Revenue From Local Sources:								
Property Taxes	\$ 1,716,164	\$ 1,761,846	\$ 1,720,146	\$ 1,920,455	89.57%	50%	40%	
Tuition and Fees	-	-	-	-	-	-	-	
Operating Grants	-	-	-	-	-	-	-	
Donations	-	-	-	-	-	-	-	
Interest	3,047	5,655	11,565	13,000	88.96%	50%	39%	
Merchandise Sales	-	-	-	-	-	-	-	
Miscellaneous	79,795	96,395	101,505	218,193	46.52%	50%	-3%	
Revenue From State Sources:								
State Appropriation	-	-	-	-	-	-	-	
Operating Grants	-	-	-	-	-	-	-	
Construction Funds	-	-	-	-	-	-	-	
Revenue From Federal Sources:								
Operating Grants	-	-	-	-	-	-	-	
Total Revenues	<u>1,799,005</u>	<u>1,863,896</u>	<u>1,833,216</u>	<u>2,151,648</u>	<u>85.20%</u>	<u>50%</u>	<u>35%</u>	Overall revenue is above budget due to interest income and property tax revenue
EXPENDITURES:								
Salary	\$ -	\$ -	\$ -	\$ -	-	-	-	
Benefits	-	-	-	-	-	-	-	
Personnel Services	-	-	-	-	-	-	-	
Materials and Services	74	12	10	167	5.99%	50%	-44%	
Capital Outlay	-	-	-	-	-	-	-	
Debt Service - Principal	-	-	-	1,560,000	0.00%	-	-	
Debt Service - Interest	250,588	282,938	264,966	529,933	50.00%	-	-	
Total Expenditures	<u>250,662</u>	<u>282,950</u>	<u>264,976</u>	<u>2,090,100</u>	<u>13%</u>	<u>50%</u>	<u>-37%</u>	
Year To Date Surplus (Deficit)	<u>1,548,343</u>	<u>1,580,946</u>	<u>1,568,240</u>	<u>61,548</u>	<u>1</u>			
OTHER FINANCING SOURCES (USES):								
Proceeds From Sale of Assets	-	-	-	-	-	-	-	
Proceeds From Debt	-	-	-	-	-	-	-	
Contingency	-	-	-	(403,652)	-	-	-	
Unappropriated	-	-	-	-	-	-	-	
Transfers From Other Funds	-	-	-	-	-	-	-	
Transfers To Other Funds	-	-	-	-	-	-	-	
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(403,652)</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Net Change in Fund Balance	<u>1,548,343</u>	<u>1,580,946</u>	<u>1,568,240</u>	<u>(342,104)</u>				
FUND BALANCE:								
Beginning Fund Balance	102,781	192,865	374,627	342,104	109.51%	-	-	
Ending Fund Balance	<u>\$ 1,651,124</u>	<u>\$ 1,773,812</u>	<u>\$ 1,942,867</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) December 2017, 2018, 2019 & 2018/19 Budget

ENTERPRISE FUND - YOUR COLLEGE STORE

	YTD DEC 2017	YTD DEC 2018	YTD DEC 2019	BUDGET 2018/19	% Executed	Fiscal Year Completion	Difference	Notes
REVENUES:								
Revenue From Local Sources:								
Property Taxes	\$ -	\$ -	\$ -	\$ -				
Tuition and Fees	-	-	-	-				
Operating Grants	-	-	-	-				
Donations	-	-	-	-				
Interest	-	-	-	-				
Merchandise Sales	88,776	86,924	86,022	202,000	42.59%	50%	-7%	
Miscellaneous	13	217	22	-				
Revenue From State Sources:								
State Appropriation	-	-	-	-				
Operating Grants	-	-	-	-				
Construction Funds	-	-	-	-				
Revenue From Federal Sources:								
Operating Grants	-	-	-	-				
Total Revenues	88,789	87,142	86,044	202,000	42.60%	50%	-7%	Revenue is slightly under budget, most likely due to the winter College closure
EXPENDITURES:								
Salary	13,751	14,234	14,291	32,289				
Benefits	8,367	9,538	10,566	20,221				
Personnel Services	22,118	23,772	24,856	52,510	47.34%	50%	-3%	Personnel Services are slightly under budget
Materials and Services	113,196	110,306	79,940	148,884	53.69%	50%	4%	Materials and Services is now only 4% over budget compared to 6% in November
Capital Outlay	-	-	-	-				
Debt Service - Principal	-	-	-	-				
Debt Service - Interest	-	-	-	-				
Total Expenditures	135,313	134,078	104,796	201,394	52%	50%	2%	
Year To Date Surplus (Deficit)	(46,524)	(46,937)	(18,753)	606	(0)			
OTHER FINANCING SOURCES (USES):								
Proceeds From Sale of Assets	-	-	-	-				
Proceeds From Debt	-	-	-	-				
Contingency	-	-	-	(13,634)				
Unappropriated	-	-	-	-				
Transfers From Other Funds	-	-	-	-				
Transfers To Other Funds	-	-	-	10,000	-			
Total Other Financing Sources (Uses)	-	-	-	(3,634)	-			
Net Change in Fund Balance	(46,524)	(46,937)	(18,753)	(3,028)				
FUND BALANCE:								
Beginning Fund Balance	34,328	14,651	17,594	3,028	580.95%			
Ending Fund Balance	<u>\$ (12,196)</u>	<u>\$ (32,285)</u>	<u>\$ (1,159)</u>	<u>\$ (0)</u>				

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) December 2017, 2018, 2019 & 2018/19 Budget

INTERNAL SERVICE FUNDS

	YTD DEC 2017	YTD DEC 2018	YTD DEC 2019	BUDGET 2018/19	% Executed	Fiscal Year Completion	Difference	Notes
REVENUES:								
Revenue From Local Sources:								
Property Taxes	\$ -	\$ -	\$ -	\$ -				
Tuition and Fees	-	-	-	-				
Operating Grants	-	-	-	-				
Donations	-	-	-	-				
Interest	-	-	-	-				
Merchandise Sales	-	-	-	-				
Miscellaneous	21,522	23,702	20,680	55,279	37.41%	50%	-13%	Printing & copying reallocations from the General Fund are under budget
Revenue From State Sources:								
State Appropriation	-	-	-	-				
Operating Grants	-	-	-	-				
Construction Funds	-	-	-	-				
Revenue From Federal Sources:								
Operating Grants	-	-	-	-				
Total Revenues	<u>21,522</u>	<u>23,702</u>	<u>20,680</u>	<u>55,279</u>	<u>37.41%</u>	<u>50%</u>	<u>-13%</u>	
EXPENDITURES:								
Salary	-	-	-	-				
Benefits	-	-	-	-				
Personnel Services	-	-	-	-				
Materials and Services	6,765	12,510	8,299	59,500	13.95%	50%	-36%	Expenditures are well under budget
Capital Outlay	-	-	-	-				
Debt Service - Principal	-	-	-	-				
Debt Service - Interest	-	-	-	-				
Total Expenditures	<u>6,765</u>	<u>12,510</u>	<u>8,299</u>	<u>59,500</u>	<u>14%</u>	<u>50%</u>	<u>-36%</u>	
Year To Date Surplus (Deficit)	<u>14,757</u>	<u>11,191</u>	<u>12,381</u>	<u>(4,221)</u>	<u>0</u>			
OTHER FINANCING SOURCES (USES):								
Proceeds From Sale of Assets	-	-	-	-				
Proceeds From Debt	-	-	-	-				
Contingency	-	-	-	(116,666)				
Unappropriated	-	-	-	-				
Transfers From Other Funds	-	-	-	-				
Transfers To Other Funds	-	-	-	-				
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(116,666)</u>	<u>-</u>			
Net Change in Fund Balance	<u>14,757</u>	<u>11,191</u>	<u>12,381</u>	<u>(120,887)</u>				
FUND BALANCE:								
Beginning Fund Balance	75,112	95,574	121,294	120,887	100.34%			
Ending Fund Balance	<u>\$ 89,868</u>	<u>\$ 106,766</u>	<u>\$ 133,676</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) December 2017, 2018, 2019 & 2018/19 Budget**

	YTD <u>DEC 2018</u>	YTD <u>DEC 2019</u>	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)		
OTHER FINANCING SOURCES (USES)					
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%	Payments to Campus Management have started
Total Expenditures	0	77,878	255,802	30.44%	
Excess of Revenues Over (Under) Expenditures	0	(77,878)	(255,802)		
OTHER FINANCING SOURCES (USES)					
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.