

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

*ALL GOVERNMENTAL FUNDS

	YTD MAR 2016	YTD MAR 2017	YTD MAR 2018	BUDGET 2017/18	% Executed	Fiscal Year Completion	Difference
REVENUES:							
Revenue From Local Sources:							
Property Taxes	\$ 2,888,168	\$ 2,962,291	\$ 3,068,513	\$ 3,048,221	101%	75%	26%
Tuition and Fees	1,441,119	1,536,840	1,614,486	1,608,083	100%	75%	25%
Operating Grants	73,028	99,212	211,914	184,312	115%	75%	40%
Donations	-	-	-	129,996	0%	75%	-75%
Interest	11,737	19,066	34,862	17,650	198%	75%	123%
Merchandise Sales	150,525	144,627	122,536	198,500	62%	75%	-13%
Miscellaneous	167,130	192,347	216,556	305,168	71%	75%	-4%
Revenue From State Sources:							
State Appropriation	1,333,094	1,327,809	1,400,688	1,800,778	78%	75%	3%
Operating Grants	19,894	241,869	44,218	159,608	28%	75%	-47%
Construction Funds	-	-	-	-	-	-	-
Revenue From Federal Sources:							
Operating Grants	190,788	187,140	155,692	250,073	62%	75%	-13%
Total Revenues	6,275,482	6,711,202	6,869,466	7,702,389	89%	75%	14%
EXPENDITURES:							
Salary	1,830,813	1,880,140	2,051,281	2,934,077	70%	75%	-5%
Benefits	678,736	824,994	1,000,774	1,442,823	69%	75%	-6%
Personnel Services	2,509,549	2,705,135	3,052,055	4,376,900	70%	75%	-5%
Materials and Services	1,310,820	1,186,821	1,141,697	1,988,780	57%	75%	-18%
Capital Outlay	-	-	-	12,000	0%	-	-
Debt Service - Principal	-	-	-	1,465,000	0%	75%	-75%
Debt Service - Interest	310,734	296,677	282,938	565,874	50%	75%	-25%
Total Expenditures	4,131,103	4,188,632	4,476,690	8,408,554	53%	75%	-22%
Year To Date Surplus (Deficit)	2,144,379	2,522,570	2,392,776	(706,165)	36%		
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	2,144,379	2,522,570	2,392,776	(1,781,301)			
FUND BALANCE:							
Beginning Fund Balance	1,510,674	1,632,702	1,949,742	1,781,301	109%	75%	34%
Ending Fund Balance	<u>\$ 3,655,053</u>	<u>\$ 4,155,271</u>	<u>\$ 4,342,518</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 2016, 2017, 2018 & 2017/18 Budget

GENERAL FUND

	YTD MAR 2016	YTD MAR 2017	YTD MAR 2018	BUDGET 2017/18	% Executed	Fiscal Year Completion	Difference	Notes
REVENUES:								
Revenue From Local Sources:								
Property Taxes	\$ 1,126,260	\$ 1,158,460	\$ 1,211,366	\$ 1,211,824	100%	75%	25%	May property tax receipts will be received in June and July
Tuition and Fees	1,441,119	1,536,840	1,614,486	1,608,083	100%	75%	25%	
Operating Grants	-	-	-	-	-	-	-	
Donations	-	-	-	129,996	0%	75%	-75%	
Interest	6,925	10,461	19,626	10,200	192%	75%	117%	Registration for Spring Term was taking place in March.
Merchandise Sales	-	-	-	-	-	-	-	
Miscellaneous	36,818	33,167	33,493	57,209	59%	75%	-16%	
Revenue From State Sources:								
State Appropriation	1,333,094	1,327,809	1,400,688	1,800,778	78%	75%	3%	Final CCSF payment due to be received in April
Operating Grants	-	-	-	-	-	-	-	
Construction Funds	-	-	-	-	-	-	-	
Revenue From Federal Sources:								
Operating Grants	-	-	-	-	-	-	-	
Total Revenues	3,944,216	4,066,737	4,279,659	4,818,090	89%	75%	14%	
EXPENDITURES:								
Salary	1,661,270	1,593,627	1,845,605	2,551,766	-	-	-	
Benefits	608,906	697,467	890,836	1,274,331	-	-	-	
Personnel Services	2,270,175	2,291,095	2,736,441	3,826,097	72%	75%	-3%	Both Personnel Service and Materials and Services are slightly under budget by 3%
Materials and Services	1,030,567	944,505	951,183	1,313,986	72%	75%	-3%	
Capital Outlay	-	-	-	12,000	0%	-	-	
Debt Service - Principal	-	-	-	-	-	-	-	
Debt Service - Interest	-	-	-	-	-	-	-	
Total Expenditures	3,300,742	3,235,599	3,687,624	5,152,083	72%	75%	-3%	
Year To Date Surplus (Deficit)	643,474	831,138	592,035	(333,993)				
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)	-	-	-	(782,815)				
Net Change in Fund Balance	643,474	831,138	592,035	(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>\$ 1,847,181</u>	<u>\$ 2,086,617</u>	<u>\$ 1,877,885</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 2016, 2017, 2018 & 2017/18 Budget

SPECIAL REVENUE FUNDS

	YTD MAR 2016	YTD MAR 2017	YTD MAR 2018	BUDGET 2017/18	% Executed	Fiscal Year Completion	Difference	Notes
REVENUES:								
Revenue From Local Sources:								
Property Taxes	\$ -	\$ -	-	-				
Tuition and Fees	-	-	-	-				
Operating Grants	73,028	99,212	211,914	198,000	107.03%	75%	32%	
Donations	-	-	-	-				
Interest	-	-	-	-				
Merchandise Sales	-	-	-	-				
Miscellaneous	-	-	-	-				
Revenue From State Sources:								
State Appropriation	-	-	-	-				
Operating Grants	19,894	241,869	44,218	159,608	27.70%	75%	-47%	
Construction Funds	-	-	-	-				Title II and Career Pathway monies are delayed at the Federal level
Revenue From Federal Sources:								
Operating Grants	190,788	187,140	155,692	236,385	65.86%	75%	-9%	
Total Revenues	<u>283,710</u>	<u>528,221</u>	<u>411,824</u>	<u>593,993</u>	<u>69.33%</u>	<u>75%</u>	<u>-6%</u>	
EXPENDITURES:								
Salary	159,988	264,744	183,999	354,136				
Benefits	64,730	114,443	94,027	149,665				
Personnel Services	224,718	379,187	278,025	503,801	55.19%	75%	-20%	Expenditures are well under budget at this point
Materials and Services	80,798	83,839	43,901	90,192	48.68%	75%	-26%	
Capital Outlay	-	-	-	-				
Debt Service - Principal	-	-	-	-				
Debt Service - Interest	-	-	-	-				
Total Expenditures	<u>305,515</u>	<u>463,025</u>	<u>321,926</u>	<u>593,993</u>	<u>54%</u>	<u>75%</u>	<u>-21%</u>	
Year To Date Surplus (Deficit)	<u>(21,805)</u>	<u>65,196</u>	<u>89,898</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>(21,805)</u>	<u>65,196</u>	<u>89,898</u>	<u>-</u>				
FUND BALANCE:								
Beginning Fund Balance	-	4,200	-	-				
Ending Fund Balance	<u>\$ (21,805)</u>	<u>\$ 69,396</u>	<u>\$ 89,898</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) March 2016, 2017, 2018 & 2017/18 Budget

DEBT SERVICE FUNDS

	YTD MAR 2016	YTD MAR 2017	YTD MAR 2018	BUDGET 2017/18	% Executed	Fiscal Year Completion	Difference	Notes
REVENUES:								
Revenue From Local Sources:								
Property Taxes	\$ 1,761,908	\$ 1,803,831	\$ 1,857,147	\$ 1,836,397	101.13%	75%	26%	
Tuition and Fees	-	-	-	-				
Operating Grants	-	-	-	-				
Donations	-	-	-	-				
Interest	4,707	8,605	15,236	7,450	204.51%	75%	130%	
Merchandise Sales	-	-	-	-				
Miscellaneous	107,760	122,716	146,475	196,209	74.65%	75%	0%	
Revenue From State Sources:								
State Appropriation	-	-	-	-				
Operating Grants	-	-	-	-				
Construction Funds	-	-	-	-				
Revenue From Federal Sources:								
Operating Grants	-	-	-	-				
Total Revenues	<u>1,874,375</u>	<u>1,935,153</u>	<u>2,018,858</u>	<u>2,040,056</u>	<u>98.96%</u>	<u>75%</u>	<u>24%</u>	
EXPENDITURES:								
Salary	\$ -	\$ -	\$ -	\$ -				
Benefits	-	-	-	-				
Personnel Services	-	-	-	-				
Materials and Services	96	106	12	167	7.19%	75%	-68%	
Capital Outlay	-	-	-	-				
Debt Service - Principal	-	-	-	1,465,000	0.00%			
Debt Service - Interest	310,734	296,677	282,938	565,874	50.00%			
Total Expenditures	<u>310,830</u>	<u>296,783</u>	<u>282,950</u>	<u>2,031,041</u>	<u>14%</u>	<u>75%</u>	<u>-61%</u>	
Year To Date Surplus (Deficit)	<u>1,563,545</u>	<u>1,638,370</u>	<u>1,735,908</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>1,563,545</u>	<u>1,638,370</u>	<u>1,735,908</u>	<u>(180,847)</u>				
FUND BALANCE:								
Beginning Fund Balance	31,968	102,781	192,865	180,847	106.65%			
Ending Fund Balance	<u>\$ 1,595,513</u>	<u>\$ 1,741,151</u>	<u>\$ 1,928,774</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 2016, 2017, 2018 & 2017/18 Budget

ENTERPRISE FUND - YOUR COLLEGE STORE

	YTD MAR 2016	YTD MAR 2017	YTD MAR 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	150,525	144,627	122,536	198,500	61.73%	75%	-13%	Spring term text books sales in April should boost revenue for the Bookstore. Food sales declined in March due to Spring Break
Miscellaneous	(113)	1	171	-				
Revenue From State Sources:								
State Appropriation	-	-	-	-				
Operating Grants	-	-	-	-				
Construction Funds	-	-	-	-				
Revenue From Federal Sources:								
Operating Grants	-	-	-	-				
Total Revenues	<u>150,411</u>	<u>144,628</u>	<u>122,707</u>	<u>198,500</u>	<u>61.82%</u>	<u>75%</u>	<u>-13%</u>	
EXPENDITURES:								
Salary	9,556	21,769	21,678	30,830				Overall expenditures are essentially right at budget
Benefits	5,100	13,084	15,911	17,421				
Personnel Services	<u>14,656</u>	<u>34,853</u>	<u>37,589</u>	<u>48,251</u>	<u>77.90%</u>	<u>75%</u>	<u>3%</u>	
Materials and Services	155,794	146,458	129,479	172,884	74.89%	75%	0%	
Capital Outlay	-	-	-	-				
Debt Service - Principal	-	-	-	-				
Debt Service - Interest	-	-	-	-				
Total Expenditures	<u>170,450</u>	<u>181,311</u>	<u>167,068</u>	<u>221,135</u>	<u>76%</u>	<u>75%</u>	<u>1%</u>	
Year To Date Surplus (Deficit)	<u>(20,039)</u>	<u>(36,683)</u>	<u>(44,361)</u>	<u>(22,635)</u>	<u>(0)</u>			
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	<u>(20,039)</u>	<u>(36,683)</u>	<u>(44,361)</u>	<u>(17,059)</u>				
FUND BALANCE:								
Beginning Fund Balance	19,796	34,328	14,651	17,059	85.89%			
Ending Fund Balance	<u>\$ (243)</u>	<u>\$ (2,355)</u>	<u>\$ (29,710)</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) March 2016, 2017, 2018 & 2017/18 Budget

INTERNAL SERVICE FUNDS

	YTD MAR 2016	YTD MAR 2017	YTD MAR 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	22,666	36,463	36,417	51,750	70.37%	75%	-5%	
Revenue From State Sources:								
State Appropriation	-	-	-	-				
Operating Grants	-	-	-	-				
Construction Funds	-	-	-	-				
Revenue From Federal Sources:								
Operating Grants	-	-	-	-				
Total Revenues	<u>22,666</u>	<u>36,463</u>	<u>36,417</u>	<u>51,750</u>	<u>70.37%</u>	<u>75%</u>	<u>-5%</u>	
EXPENDITURES:								
Salary	-	-	-	-				
Benefits	-	-	-	-				
Personnel Services	-	-	-	-				
Materials and Services	43,945	11,913	17,122	49,500	34.59%	75%	-40%	
Capital Outlay	-	-	-	-				
Debt Service - Principal	-	-	-	-				
Debt Service - Interest	-	-	-	-				
Total Expenditures	<u>43,945</u>	<u>11,913</u>	<u>17,122</u>	<u>49,500</u>	<u>35%</u>	<u>75%</u>	<u>-40%</u>	
Year To Date Surplus (Deficit)	(21,280)	24,549	19,295	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	(21,280)	24,549	19,295	(105,785)				
FUND BALANCE:								
Beginning Fund Balance	94,881	75,112	95,574	105,785	90.35%			
Ending Fund Balance	<u>\$ 73,602</u>	<u>\$ 99,661</u>	<u>\$ 114,869</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 2016, 2017, 2018 & 2017/18 Budget

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