

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

\*ALL GOVERNMENTAL FUNDS

	YTD FEB 2016	YTD FEB 2017	YTD FEB 2018	BUDGET 2017/18	% Executed	Fiscal Year Completion	Difference
<b>REVENUES:</b>							
<b>Revenue From Local Sources:</b>							
Property Taxes	\$ 2,800,814	\$ 2,882,999	\$ 2,993,619	\$ 3,048,221	98%	67%	32%
Tuition and Fees	1,176,315	1,190,871	1,363,805	1,608,083	85%	67%	18%
Operating Grants	69,953	43,853	203,188	184,312	110%	67%	44%
Donations	-	-	-	129,996	0%	67%	-67%
Interest	9,542	15,617	28,581	17,650	162%	67%	95%
Merchandise Sales	137,419	131,034	116,809	198,500	59%	67%	-8%
Miscellaneous	147,711	166,329	188,047	305,168	62%	67%	-5%
<b>Revenue From State Sources:</b>							
State Appropriation	1,333,094	1,327,809	1,400,688	1,800,778	78%	67%	11%
Operating Grants	19,894	241,869	44,218	159,608	28%	67%	-39%
Construction Funds	-	-	-	-	-	-	-
<b>Revenue From Federal Sources:</b>							
Operating Grants	152,451	113,324	129,830	250,073	52%	67%	-15%
<b>Total Revenues</b>	<b>5,847,192</b>	<b>6,113,704</b>	<b>6,468,785</b>	<b>7,702,389</b>	<b>84%</b>	<b>67%</b>	<b>17%</b>
<b>EXPENDITURES:</b>							
Salary	1,605,362	1,635,462	1,800,517	2,934,077	61%	67%	-5%
Benefits	597,968	717,270	853,294	1,442,823	59%	67%	-8%
Personnel Services	2,203,330	2,352,731	2,653,812	4,376,900	61%	67%	-6%
Materials and Services	1,136,561	1,096,465	1,021,920	1,988,780	51%	67%	-15%
Capital Outlay	-	-	-	12,000	0%	-	-
Debt Service - Principal	210,288	-	-	1,465,000	0%	67%	-67%
Debt Service - Interest	100,447	296,677	282,938	565,874	50%	67%	-17%
<b>Total Expenditures</b>	<b>3,650,625</b>	<b>3,745,873</b>	<b>3,958,670</b>	<b>8,408,554</b>	<b>47%</b>	<b>67%</b>	<b>-20%</b>
<b>Year To Date Surplus (Deficit)</b>	<b>2,196,567</b>	<b>2,367,831</b>	<b>2,510,116</b>	<b>(706,165)</b>	<b>37%</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>2,196,567</b>	<b>2,367,831</b>	<b>2,510,116</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%	67%	43%
Ending Fund Balance	<u>\$ 3,707,241</u>	<u>\$ 4,000,533</u>	<u>\$ 4,459,858</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) February 2016, 2017, 2018 & 2017/18 Budget

GENERAL FUND

	YTD FEB 2016	YTD FEB 2017	YTD FEB 2018	BUDGET 2017/18	% Executed	Fiscal Year Completion	Difference	Notes
<b>REVENUES:</b>								
<b>Revenue From Local Sources:</b>								
Property Taxes	\$ 1,092,164	\$ 1,127,460	\$ 1,181,870	\$ 1,211,824	98%	67%	31%	
Tuition and Fees	1,176,315	1,190,871	1,363,805	1,608,083	85%	67%	18%	
Operating Grants	-	-	-	-	-	-	-	
Donations	-	-	-	129,996	0%	67%	-67%	
Interest	5,785	8,908	16,719	10,200	164%	67%	97%	
Merchandise Sales	-	-	-	-	-	-	-	
Miscellaneous	33,525	27,816	25,818	57,209	45%	67%	-22%	
<b>Revenue From State Sources:</b>								
State Appropriation	1,333,094	1,327,809	1,400,688	1,800,778	78%	67%	11%	
Operating Grants	-	-	-	-	-	-	-	
Construction Funds	-	-	-	-	-	-	-	
<b>Revenue From Federal Sources:</b>								
Operating Grants	-	-	-	-	-	-	-	
<b>Total Revenues</b>	<u>3,640,882</u>	<u>3,682,863</u>	<u>3,988,900</u>	<u>4,818,090</u>	<u>83%</u>	<u>67%</u>	<u>16%</u>	
<b>EXPENDITURES:</b>								
Salary	1,451,103	1,410,692	1,621,351	2,551,766	-	-	-	
Benefits	538,358	602,339	761,332	1,274,331	-	-	-	
Personnel Services	1,989,461	2,013,031	2,382,683	3,826,097	62%	67%	-4%	
Materials and Services	911,994	877,699	862,322	1,313,986	66%	67%	-1%	
Capital Outlay	-	-	-	12,000	0%	-	-	
Debt Service - Principal	-	-	-	-	-	-	-	
Debt Service - Interest	-	-	-	-	-	-	-	
<b>Total Expenditures</b>	<u>2,901,455</u>	<u>2,890,729</u>	<u>3,245,005</u>	<u>5,152,083</u>	<u>63%</u>	<u>67%</u>	<u>-4%</u>	
<b>Year To Date Surplus (Deficit)</b>	<u>739,428</u>	<u>792,134</u>	<u>743,895</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>	739,428	792,134	743,895	(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>\$ 1,943,134</u>	<u>\$ 2,047,613</u>	<u>\$ 2,029,745</u>	<u>\$ -</u>				

Revenue continues to level out with only Spring tuition, the April CCSF payment and residual property taxes yet to be received

Personnel Services and Material & Services remain slightly under budget

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

SPECIAL REVENUE FUNDS

	YTD FEB 2016	YTD FEB 2017	YTD FEB 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	67,265	43,853	203,188	184,312	110.24%	67%	44%	We have exceeded the budgeted revenue for local grants for the year due to the Meyer Memorial Trust grant
Donations	-	-	-	-				
Interest	-	-	-	-				
Merchandise Sales	-	-	-	-				
Miscellaneous	-	-	-	-				
<b>Revenue From State Sources:</b>								
State Appropriation	-	-	-	-				
Operating Grants	19,894	241,869	44,218	159,608	27.70%	67%	-39%	
Construction Funds	-	-	-	-				
<b>Revenue From Federal Sources:</b>								
Operating Grants	152,451	113,324	129,830	250,073	51.92%	67%	-15%	
<b>Total Revenues</b>	<u>239,610</u>	<u>399,046</u>	<u>377,236</u>	<u>593,993</u>	<u>63.51%</u>	<u>67%</u>	<u>-3%</u>	
<b>EXPENDITURES:</b>								
Salary	144,704	205,710	159,987	351,481				
Benefits	54,509	103,462	78,659	151,071				
Personnel Services	199,213	309,172	238,646	502,552	47.49%	67%	-19%	
Materials and Services	59,201	74,766	22,765	91,441	24.90%	67%	-42%	
Capital Outlay	-	-	-	-				
Debt Service - Principal	-	-	-	-				
Debt Service - Interest	-	-	-	-				
<b>Total Expenditures</b>	<u>258,413</u>	<u>383,937</u>	<u>261,411</u>	<u>593,993</u>	<u>44%</u>	<u>67%</u>	<u>-23%</u>	
<b>Year To Date Surplus (Deficit)</b>	<u>(18,804)</u>	<u>15,109</u>	<u>115,824</u>	<u>-</u>	<u>0</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>			
<b>Net Change in Fund Balance</b>	<u>(18,804)</u>	<u>15,109</u>	<u>115,824</u>	<u>-</u>				
<b>FUND BALANCE:</b>								
Beginning Fund Balance	-	4,200	-	-				
Ending Fund Balance	<u>\$ (18,804)</u>	<u>\$ 19,309</u>	<u>\$ 115,824</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) February 2016, 2017, 2018 & 2017/18 Budget

DEBT SERVICE FUNDS

	YTD FEB 2016	YTD FEB 2017	YTD FEB 2018	BUDGET 2017/18	% Executed	Fiscal Year Completion	Difference	Notes
<b>REVENUES:</b>								
<b>Revenue From Local Sources:</b>								
Property Taxes	\$ 1,708,650	\$ 1,755,539	\$ 1,811,749	\$ 1,836,397	98.66%	67%	32%	
Tuition and Fees	-	-	-	-				
Operating Grants	-	-	-	-				
Donations	-	-	-	-				
Interest	3,653	6,709	11,862	7,450	159.22%	67%	93%	
Merchandise Sales	-	-	-	-				
Miscellaneous	94,746	107,093	129,856	196,209	66.18%	67%	0%	
<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>1,807,049</u>	<u>1,869,340</u>	<u>1,953,467</u>	<u>2,040,056</u>	<u>95.76%</u>	<u>67%</u>	<u>29%</u>	
<b>EXPENDITURES:</b>								
Salary	\$ -	\$ -	\$ -	\$ -				
Benefits	-	-	-	-				
Personnel Services	-	-	-	-				
Materials and Services	86	96	12	167	7.19%	67%	-59%	
Capital Outlay	-	-	-	-				
Debt Service - Principal	210,288	-	-	1,465,000	0.00%			
Debt Service - Interest	100,447	296,677	282,938	565,874	50.00%			
<b>Total Expenditures</b>	<u>310,820</u>	<u>296,773</u>	<u>282,950</u>	<u>2,031,041</u>	<u>14%</u>	<u>67%</u>	<u>-53%</u>	
<b>Year To Date Surplus (Deficit)</b>	<u>1,496,229</u>	<u>1,572,568</u>	<u>1,670,518</u>	<u>9,015</u>	<u>1</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>			
<b>Net Change in Fund Balance</b>	<u>1,496,229</u>	<u>1,572,568</u>	<u>1,670,518</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>\$ 1,528,197</u>	<u>\$ 1,675,349</u>	<u>\$ 1,863,383</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) February 2016, 2017, 2018 & 2017/18 Budget

**ENTERPRISE FUND - YOUR COLLEGE STORE**

	YTD FEB 2016	YTD FEB 2017	YTD FEB 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	137,419	131,034	116,809	198,500	58.85%	67%	-8%	Revenue has gone from 3% under budget to 8% under
Miscellaneous	(158)	42	86	-				
<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>137,261</u>	<u>131,076</u>	<u>116,896</u>	<u>198,500</u>	<u>58.89%</u>	<u>67%</u>	<u>-8%</u>	
<b>EXPENDITURES:</b>								
Salary	9,556	19,060	19,179	30,830				
Benefits	5,100	11,469	13,303	17,421				
Personnel Services	<u>14,656</u>	<u>30,529</u>	<u>32,482</u>	<u>48,251</u>	<u>67.32%</u>	<u>67%</u>	<u>1%</u>	
Materials and Services	130,101	134,407	121,077	172,884	70.03%	67%	3%	Expenditures have gone from 8% over budget to now only 3% over
Capital Outlay	-	-	-	-				
Debt Service - Principal	-	-	-	-				
Debt Service - Interest	-	-	-	-				
<b>Total Expenditures</b>	<u>144,757</u>	<u>164,936</u>	<u>153,559</u>	<u>221,135</u>	<u>69%</u>	<u>67%</u>	<u>3%</u>	
<b>Year To Date Surplus (Deficit)</b>	<u>(7,496)</u>	<u>(33,860)</u>	<u>(36,663)</u>	<u>(22,635)</u>	<u>(0)</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>(7,496)</u>	<u>(33,860)</u>	<u>(36,663)</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>\$ 12,300</u>	<u>\$ 469</u>	<u>\$ (22,012)</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) February 2016, 2017, 2018 & 2017/18 Budget

INTERNAL SERVICE FUNDS

	YTD FEB 2016	YTD FEB 2017	YTD FEB 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	19,598	31,378	32,287	51,750	62.39%	67%	-4%	
<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>19,598</u>	<u>31,378</u>	<u>32,287</u>	<u>51,750</u>	<u>62.39%</u>	<u>67%</u>	<u>-4%</u>	
<b>EXPENDITURES:</b>								
Salary	-	-	-	-				
Benefits	-	-	-	-				
Personnel Services	-	-	-	-				
Materials and Services	35,559	9,498	15,745	49,500	31.81%	67%	-35%	
Capital Outlay	-	-	-	-				
Debt Service - Principal	-	-	-	-				
Debt Service - Interest	-	-	-	-				
<b>Total Expenditures</b>	<u>35,559</u>	<u>9,498</u>	<u>15,745</u>	<u>49,500</u>	<u>32%</u>	<u>67%</u>	<u>-35%</u>	
<b>Year To Date Surplus (Deficit)</b>	<u>(15,962)</u>	<u>21,880</u>	<u>16,542</u>	<u>2,250</u>	<u>0</u>			
<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>	(15,962)	21,880	16,542	(105,785)				
<b>FUND BALANCE:</b>								
Beginning Fund Balance	94,881	75,112	95,574	105,785	90.35%			
Ending Fund Balance	<u>\$ 78,919</u>	<u>\$ 96,992</u>	<u>\$ 112,117</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) February 2016, 2017, 2018 & 2017/18 Budget**

	BUDGET 2016/17	YTD FEB 2018	YTD - BUD VARIANCE	YTD FEB 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.*