

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

*ALL GOVERNMENTAL FUNDS

	YTD MAR 2015	YTD MAR 2016	YTD MAR 2017	BUDGET 2016/17	% Executed
REVENUES:					
Revenue From Local Sources:					
Property Taxes	\$ 2,925,266	\$ 2,888,168	\$ 2,962,291	\$ 2,982,840	99%
Tuition and Fees	1,582,976	1,441,119	1,536,840	1,565,343	98%
Operating Grants	52,785	73,028	84,212	168,970	50%
Donations	43,241	-	-	177,579	0%
Interest	7,944	11,737	19,056	10,450	182%
Merchandise Sales	181,836	150,525	144,627	206,500	70%
Miscellaneous	240,617	167,130	190,025	289,179	66%
Revenue From State Sources:					
State Appropriation	1,151,683	1,333,094	1,327,809	1,722,950	77%
Operating Grants	24,347	19,894	241,869	383,492	63%
Construction Funds	-	-	-	-	-
Revenue From Federal Sources:					
Operating Grants	400,289	190,788	122,324	319,067	38%
Total Revenues	<u>6,610,983</u>	<u>6,275,482</u>	<u>6,629,054</u>	<u>7,826,370</u>	<u>85%</u>
EXPENDITURES:					
Salary	1,758,783	1,830,813	1,880,140	2,980,544	
Benefits	704,817	678,736	824,994	1,408,523	
Personnel Services	<u>2,463,600</u>	<u>2,509,549</u>	<u>2,705,135</u>	<u>4,389,067</u>	62%
Materials and Services	1,147,838	1,310,820	1,182,532	2,229,924	53%
Capital Outlay	26,887	-	-	24,500	0%
Debt Service - Principal	-	-	-	1,380,000	0%
Debt Service - Interest	<u>323,859</u>	<u>310,734</u>	<u>296,677</u>	<u>593,355</u>	50%
Total Expenditures	3,962,184	4,131,103	4,184,343	8,616,846	49%
Year To Date Surplus (Deficit)	<u>2,648,800</u>	<u>2,144,379</u>	<u>2,444,710</u>	<u>(790,476)</u>	<u>0</u>
OTHER FINANCING SOURCES (USES):					
Proceeds From Sale of Assets	-	-	-	-	
Proceeds From Debt	-	-	-	-	
Contingency	-	-	-	(1,177,043)	
Unappropriated	-	-	-	-	
Transfers From Other Funds	-	-	-	211,514	0%
Transfers To Other Funds	-	-	-	(208,549)	
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,174,078)</u>	<u>0%</u>
Net Change in Fund Balance	2,648,800	2,144,379	2,444,710	(1,964,554)	
FUND BALANCE:					
Beginning Fund Balance	1,120,678	1,510,674	1,632,702	1,964,554	83%
Ending Fund Balance	<u>\$ 3,769,478</u>	<u>\$ 3,655,053</u>	<u>\$ 4,077,412</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) Mar 2015, 2016, 2017 & 2016/17 Budget

GENERAL FUND

	YTD MAR 2015	YTD MAR 2016	YTD MAR 2017	BUDGET 2016/17	% Executed
REVENUES:					
Revenue From Local Sources:					
Property Taxes	\$ 1,091,135	\$ 1,126,260	\$ 1,158,460	\$ 1,197,955	96.70%
Tuition and Fees	1,582,976	1,441,119	1,536,840	1,565,343	98.18%
Operating Grants	-	-	-	-	
Donations	43,241	-	-	177,579	0.00%
Interest	4,541	6,925	10,451	6,000	174.18%
Merchandise Sales	-	-	-	-	
Miscellaneous	88,089	36,818	30,845	48,679	63.36%
Revenue From State Sources:					
State Appropriation	1,151,683	1,333,094	1,327,809	1,722,950	77.07%
Operating Grants	-	-	-	-	
Construction Funds	-	-	-	-	
Revenue From Federal Sources:					
Operating Grants	-	-	-	-	
Total Revenues	<u>3,961,664</u>	<u>3,944,216</u>	<u>4,064,405</u>	<u>4,718,506</u>	<u>86.14%</u>
EXPENDITURES:					
Salary	1,449,491	1,661,270	1,593,627	2,495,444	
Benefits	583,651	608,906	697,467	1,181,650	
Personnel Services	2,033,143	2,270,175	2,291,095	3,677,094	62.31%
Materials and Services	861,103	1,030,567	942,946	1,446,794	65.17%
Capital Outlay	-	-	-	12,000	0.00%
Debt Service - Principal	-	-	-	-	
Debt Service - Interest	-	-	-	-	
Total Expenditures	<u>2,894,246</u>	<u>3,300,742</u>	<u>3,234,041</u>	<u>5,135,888</u>	<u>62.97%</u>
Year To Date Surplus (Deficit)	<u>1,067,418</u>	<u>643,474</u>	<u>830,364</u>	<u>(417,382)</u>	<u>0</u>
OTHER FINANCING SOURCES (USES):					
Proceeds From Sale of Assets	-	-	-	-	
Proceeds From Debt	-	-	-	-	
Contingency	-	-	-	(770,383)	
Unappropriated	-	-	-	-	
Transfers From Other Funds	-	-	-	-	
Transfers To Other Funds	-	-	-	(218,549)	
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(988,932)</u>	<u>-</u>
Net Change in Fund Balance	1,067,418	643,474	830,364	(1,406,314)	23.17%
FUND BALANCE:					
Beginning Fund Balance	817,259	1,203,707	1,255,479	1,406,314	89.27%
Ending Fund Balance	<u>\$ 1,884,677</u>	<u>\$ 1,847,181</u>	<u>\$ 2,085,843</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) Mar 2015, 2016, 2017 & 2016/17 Budget

SPECIAL REVENUE FUNDS

	YTD MAR 2015	YTD MAR 2016	YTD MAR 2017	BUDGET 2016/17	% <u>Executed</u>
REVENUES:					
Revenue From Local Sources:					
Property Taxes	\$ -	\$ -	-	-	
Tuition and Fees	-	-	-	-	
Operating Grants	52,785	73,028	84,212	168,970	49.84%
Donations	-	-	-	-	
Interest	-	-	-	-	
Merchandise Sales	-	-	-	-	
Miscellaneous	-	-	-	-	
Revenue From State Sources:					
State Appropriation	-	-	-	-	
Operating Grants	24,347	19,894	241,869	383,492	63.07%
Construction Funds	-	-	-	-	
Revenue From Federal Sources:					
Operating Grants	400,289	190,788	122,324	319,067	38.34%
Total Revenues	<u>477,421</u>	<u>283,710</u>	<u>448,405</u>	<u>871,529</u>	<u>51.45%</u>
EXPENDITURES:					
Salary	301,547	159,988	264,744	450,845	
Benefits	116,525	64,730	114,443	207,687	
Personnel Services	<u>418,071</u>	<u>224,718</u>	<u>379,187</u>	<u>658,532</u>	57.58%
Materials and Services	106,488	80,798	81,816	212,011	38.59%
Capital Outlay	-	-	-	12,500	0.00%
Debt Service - Principal	-	-	-	-	
Debt Service - Interest	-	-	-	-	
Total Expenditures	524,559	305,515	461,003	883,043	52.21%
Year To Date Surplus (Deficit)	<u>(47,138)</u>	<u>(21,805)</u>	<u>(12,598)</u>	<u>(11,514)</u>	<u>(0)</u>
OTHER FINANCING SOURCES (USES):					
Proceeds From Sale of Assets	-	-	-	-	
Proceeds From Debt	-	-	-	-	
Contingency	-	-	-	-	
Unappropriated	-	-	-	-	
Transfers From Other Funds	-	-	-	11,514	-
Transfers To Other Funds	-	-	-	-	
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,514</u>	<u>-</u>
Net Change in Fund Balance	(47,138)	(21,805)	(12,598)	-	
FUND BALANCE:					
Beginning Fund Balance	10,222	-	4,200	-	
Ending Fund Balance	<u>\$ (36,916)</u>	<u>\$ (21,805)</u>	<u>\$ (8,398)</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) Mar 2015, 2016, 2017 & 2016/17 Budget

<u>DEBT SERVICE FUNDS</u>					
	YTD MAR 2015	YTD MAR 2016	YTD MAR 2017	BUDGET 2016/17	% <u>Executed</u>
REVENUES:					
Revenue From Local Sources:					
Property Taxes	\$ 1,834,132	\$ 1,761,908	\$ 1,803,831	\$ 1,784,885	101.06%
Tuition and Fees	-	-	-	-	
Operating Grants	-	-	-	-	
Donations	-	-	-	-	
Interest	3,160	4,707	8,605	4,450	193.38%
Merchandise Sales	-	-	-	-	
Miscellaneous	125,477	107,760	122,716	192,000	63.91%
Revenue From State Sources:					
State Appropriation	-	-	-	-	
Operating Grants	-	-	-	-	
Construction Funds	-	-	-	-	
Revenue From Federal Sources:					
Operating Grants	-	-	-	-	
Total Revenues	<u>1,962,768</u>	<u>1,874,375</u>	<u>1,935,153</u>	<u>1,981,335</u>	<u>97.67%</u>
EXPENDITURES:					
Salary	\$ -	\$ -	\$ -	\$ -	
Benefits	-	-	-	-	
Personnel Services	-	-	-	-	
Materials and Services	96	96	106	167	63.47%
Capital Outlay	-	-	-	-	
Debt Service - Principal	-	-	-	1,380,000	0.00%
Debt Service - Interest	323,859	310,734	296,677	593,355	50.00%
Total Expenditures	323,956	310,830	296,783	1,973,522	15.04%
Year To Date Surplus (Deficit)	1,638,813	1,563,545	1,638,370	7,813	1
OTHER FINANCING SOURCES (USES):					
Proceeds From Sale of Assets	-	-	-	-	
Proceeds From Debt	-	-	-	-	
Contingency	-	-	-	(301,470)	
Unappropriated	-	-	-	-	
Transfers From Other Funds	-	-	-	-	
Transfers To Other Funds	-	-	-	-	
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(301,470)</u>	<u>-</u>
Net Change in Fund Balance	1,638,813	1,563,545	1,638,370	(293,657)	
FUND BALANCE:					
Beginning Fund Balance	(49,029)	31,968	102,781	293,658	35.00%
Ending Fund Balance	<u>\$ 1,589,784</u>	<u>\$ 1,595,513</u>	<u>\$ 1,741,151</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) Mar 2015, 2016, 2017 & 2016/17 Budget

ENTERPRISE FUND - YOUR COLLEGE STORE & COMMUNITY ED

	YTD MAR 2015	YTD MAR 2016	YTD MAR 2017	BUDGET 2016/17	% <u>Executed</u>
REVENUES:					
Revenue From Local Sources:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	
Tuition and Fees	-	-	-	-	
Operating Grants	-	-	-	-	
Donations	-	-	-	-	
Interest	-	-	-	-	
Merchandise Sales	181,836	150,525	144,627	206,500	70.04%
Miscellaneous	344	(113)	1	-	
Revenue From State Sources:					
State Appropriation	-	-	-	-	
Operating Grants	-	-	-	-	
Construction Funds	-	-	-	-	
Revenue From Federal Sources:					
Operating Grants	-	-	-	-	
Total Revenues	<u>182,180</u>	<u>150,411</u>	<u>144,628</u>	<u>206,500</u>	<u>70.04%</u>
EXPENDITURES:					
Salary	7,745	9,556	21,769	34,255	
Benefits	4,641	5,100	13,084	19,186	
Personnel Services	<u>12,386</u>	<u>14,656</u>	<u>34,853</u>	<u>53,441</u>	65.22%
Materials and Services	147,518	155,794	145,750	161,150	90.44%
Capital Outlay	-	-	-	-	
Debt Service - Principal	-	-	-	-	
Debt Service - Interest	-	-	-	-	
Total Expenditures	<u>159,903</u>	<u>170,450</u>	<u>180,603</u>	<u>214,591</u>	<u>84.16%</u>
Year To Date Surplus (Deficit)	<u>22,277</u>	<u>(20,039)</u>	<u>(35,975)</u>	<u>(8,091)</u>	<u>(0)</u>
OTHER FINANCING SOURCES (USES):					
Proceeds From Sale of Assets	-	-	-	-	
Proceeds From Debt	-	-	-	-	
Contingency	-	-	-	(10,234)	
Unappropriated	-	-	-	-	
Transfers From Other Funds	-	-	-	-	
Transfers To Other Funds	-	-	-	10,000	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(234)</u>	<u>-</u>
Net Change in Fund Balance	22,277	(20,039)	(35,975)	(8,325)	
FUND BALANCE:					
Beginning Fund Balance	10,173	19,796	34,328	8,324	412.40%
Ending Fund Balance	<u>\$ 32,450</u>	<u>\$ (243)</u>	<u>\$ (1,647)</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) Mar 2015, 2016, 2017 & 2016/17 Budget

INTERNAL SERVICE FUNDS

	YTD MAR 2015	YTD MAR 2016	YTD MAR 2017	BUDGET 2016/17	% <u>Executed</u>
REVENUES:					
Revenue From Local Sources:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	
Tuition and Fees	-	-	-	-	
Operating Grants	-	-	-	-	
Donations	-	-	-	-	
Interest	-	-	-	-	
Merchandise Sales	-	-	-	-	
Miscellaneous	26,706	22,666	36,463	48,500	75.18%
Revenue From State Sources:					
State Appropriation	-	-	-	-	
Operating Grants	-	-	-	-	
Construction Funds	-	-	-	-	
Revenue From Federal Sources:					
Operating Grants	-	-	-	-	
Total Revenues	<u>26,706</u>	<u>22,666</u>	<u>36,463</u>	<u>48,500</u>	<u>75.18%</u>
EXPENDITURES:					
Salary	-	-	-	-	
Benefits	-	-	-	-	
Personnel Services	-	-	-	-	
Materials and Services	23,438	43,945	11,913	49,000	24.31%
Capital Outlay	-	-	-	-	
Debt Service - Principal	-	-	-	-	
Debt Service - Interest	-	-	-	-	
Total Expenditures	<u>23,438</u>	<u>43,945</u>	<u>11,913</u>	<u>49,000</u>	<u>24.31%</u>
Year To Date Surplus (Deficit)	3,269	(21,280)	24,549	(500)	1
OTHER FINANCING SOURCES (USES):					
Proceeds From Sale of Assets	-	-	-	-	
Proceeds From Debt	-	-	-	-	
Contingency	-	-	-	(94,956)	
Unappropriated	-	-	-	-	
Transfers From Other Funds	-	-	-	-	
Transfers To Other Funds	-	-	-	-	
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(94,956)</u>	<u>-</u>
Net Change in Fund Balance	3,269	(21,280)	24,549	(95,456)	
FUND BALANCE:					
Beginning Fund Balance	112,292	94,881	75,112	95,456	78.69%
Ending Fund Balance	<u>\$ 115,561</u>	<u>\$ 73,602</u>	<u>\$ 99,661</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) Mar 2015, 2016, 2017 & 2016/17 Budget

	YTD MAR 2016	YTD MAR 2017	BUDGET 2016/17	YTD - BUD VARIANCE
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	(105,000)
Total Expenditures	0	0	105,000	(105,000)
Excess of Revenues Over (Under) Expenditures	0	0	(105,000)	105,000
OTHER FINANCING SOURCES (USES)				
Contingency		0		
Transfers In/(Out)		0		
Total Other Financing Sources (Uses)	0	0	0	0
Net Change in Fund Balance	0	0	(105,000)	105,000
Beginning Fund Balance	105,000	(105,000)	105,000	0
Ending Fund Balance	105,000	(105,000)	0	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	0	0	255,802	(255,802)
Total Expenditures	0	0	255,802	(255,802)
Excess of Revenues Over (Under) Expenditures	0	0	(255,802)	255,802
OTHER FINANCING SOURCES (USES)				
Contingency	0	0	0	0
Transfers In/(Out)	0	0	200,000	(200,000)
Total Other Financing Sources (Uses)	0	0	200,000	(200,000)
Net Change in Fund Balance	0	0	(55,802)	55,802
Beginning Fund Balance	55,802	55,802	55,802	0
Ending Fund Balance	55,802	55,802	0	55,802

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