

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

*ALL GOVERNMENTAL FUNDS

	YTD DEC 2015	YTD DEC 2016	YTD DEC 2017	BUDGET 2016/17	% Executed
REVENUES:					
Revenue From Local Sources:					
Property Taxes	\$ 2,660,165	\$ 2,729,018	\$ 2,817,531	\$ 2,982,840	94%
Tuition and Fees	1,078,718	1,022,705	982,613	1,565,343	63%
Operating Grants	9,796	31,959	26,590	168,970	16%
Donations	43,241	-	-	177,579	0%
Interest	3,890	5,233	8,677	10,450	83%
Merchandise Sales	109,070	92,424	88,776	206,500	43%
Miscellaneous	165,233	132,678	122,776	289,179	42%
Revenue From State Sources:					
State Appropriation	768,457	900,227	880,903	1,722,950	51%
Operating Grants	3,193	19,894	244,869	383,492	64%
Construction Funds	-	-	-	-	-
Revenue From Federal Sources:					
Operating Grants	179,265	152,451	113,324	319,067	36%
Total Revenues	<u>5,021,028</u>	<u>5,086,589</u>	<u>5,286,060</u>	<u>7,826,370</u>	<u>68%</u>
EXPENDITURES:					
Salary	1,089,342	1,159,428	1,177,719	2,980,544	
Benefits	478,428	438,477	507,238	1,408,523	
Personnel Services	<u>1,567,771</u>	<u>1,597,904</u>	<u>1,684,957</u>	<u>4,389,067</u>	38%
Materials and Services	781,883	898,504	848,227	2,093,156	41%
Capital Outlay	18,355	-	-	161,268	0%
Debt Service - Principal	-	-	-	1,380,000	0%
Debt Service - Interest	<u>323,859</u>	<u>310,734</u>	<u>250,588</u>	<u>593,355</u>	42%
Total Expenditures	2,691,868	2,807,142	2,783,771	8,616,846	32%
Year To Date Surplus (Deficit)	<u>2,329,160</u>	<u>2,279,447</u>	<u>2,502,289</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	<u>-</u>	<u>-</u>	<u>-</u>	<u>(208,549)</u>	
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,174,078)</u>	<u>0%</u>
Net Change in Fund Balance	2,329,160	2,279,447	2,502,289	(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>\$ 3,449,839</u>	<u>\$ 3,790,120</u>	<u>\$ 4,134,991</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) Dec 2015, 2016, 2017 & 2016/17 Budget

GENERAL FUND

	YTD DEC 2015	YTD DEC 2016	YTD DEC 2017	BUDGET 2016/17	% Executed
REVENUES:					
Revenue From Local Sources:					
Property Taxes	\$ 991,560	\$ 1,063,828	\$ 1,101,367	\$ 1,197,955	91.94%
Tuition and Fees	1,078,718	1,022,705	982,613	1,565,343	62.77%
Operating Grants	-	-	-	-	-
Donations	43,241	-	-	177,579	0.00%
Interest	2,546	3,373	5,630	6,000	93.83%
Merchandise Sales	-	-	-	-	-
Miscellaneous	65,331	49,584	21,447	48,679	44.06%
Revenue From State Sources:					
State Appropriation	768,457	900,227	880,903	1,722,950	51.13%
Operating Grants	-	-	-	-	-
Construction Funds	-	-	-	-	-
Revenue From Federal Sources:					
Operating Grants	-	-	-	-	-
Total Revenues	<u>2,949,853</u>	<u>3,039,717</u>	<u>2,991,960</u>	<u>4,718,506</u>	<u>63.41%</u>
EXPENDITURES:					
Salary	904,689	1,035,974	1,034,192	2,495,444	
Benefits	400,559	391,698	425,558	1,181,650	
Personnel Services	1,305,248	1,427,672	1,459,750	3,677,094	39.70%
Materials and Services	578,536	712,746	685,021	1,310,026	52.29%
Capital Outlay	-	-	-	148,768	0.00%
Debt Service - Principal	-	-	-	-	-
Debt Service - Interest	-	-	-	-	-
Total Expenditures	<u>1,883,784</u>	<u>2,140,418</u>	<u>2,144,770</u>	<u>5,135,888</u>	<u>41.76%</u>
Year To Date Surplus (Deficit)	<u>1,066,070</u>	<u>899,299</u>	<u>847,190</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	1,066,070	899,299	847,190	(1,406,314)	21.65%
FUND BALANCE:					
Beginning Fund Balance	817,259	1,203,707	1,255,479	1,406,314	89.27%
Ending Fund Balance	<u>\$ 1,883,329</u>	<u>\$ 2,103,006</u>	<u>\$ 2,102,669</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) Dec 2015, 2016, 2017 & 2016/17 Budget

SPECIAL REVENUE FUNDS

	YTD DEC 2015	YTD DEC 2016	YTD DEC 2017	BUDGET 2016/17	% <u>Executed</u>
REVENUES:					
Revenue From Local Sources:					
Property Taxes	\$ -	\$ -	-	-	
Tuition and Fees	-	-	-	-	
Operating Grants	9,796	31,959	26,590	168,970	15.74%
Donations	-	-	-	-	
Interest	-	-	-	-	
Merchandise Sales	-	-	-	-	
Miscellaneous	-	-	-	-	
Revenue From State Sources:					
State Appropriation	-	-	-	-	
Operating Grants	3,193	19,894	244,869	383,492	63.85%
Construction Funds	-	-	-	-	
Revenue From Federal Sources:					
Operating Grants	179,265	152,451	113,324	319,067	35.52%
Total Revenues	<u>192,253</u>	<u>204,304</u>	<u>384,784</u>	<u>871,529</u>	<u>44.15%</u>
EXPENDITURES:					
Salary	179,490	113,898	141,560	450,845	
Benefits	74,746	41,678	76,827	207,687	
Personnel Services	<u>254,236</u>	<u>155,576</u>	<u>218,388</u>	<u>658,532</u>	33.16%
Materials and Services	54,865	50,174	43,171	212,011	20.36%
Capital Outlay	-	-	-	12,500	0.00%
Debt Service - Principal	-	-	-	-	
Debt Service - Interest	-	-	-	-	
Total Expenditures	<u>309,101</u>	<u>205,750</u>	<u>261,558</u>	<u>883,043</u>	<u>29.62%</u>
Year To Date Surplus (Deficit)	<u>(116,848)</u>	<u>(1,446)</u>	<u>123,226</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	<u>(116,848)</u>	<u>(1,446)</u>	<u>123,226</u>	<u>-</u>	
FUND BALANCE:					
Beginning Fund Balance	10,222	-	4,200	-	
Ending Fund Balance	<u>\$ (106,626)</u>	<u>\$ (1,446)</u>	<u>\$ 127,426</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) Dec 2015, 2016, 2017 & 2016/17 Budget

<u>DEBT SERVICE FUNDS</u>					
	YTD DEC 2015	YTD DEC 2016	YTD DEC 2017	BUDGET 2016/17	% Executed
REVENUES:					
Revenue From Local Sources:					
Property Taxes	\$ 1,668,605	\$ 1,665,190	\$ 1,716,164	\$ 1,784,885	96.15%
Tuition and Fees	-	-	-	-	
Operating Grants	-	-	-	-	
Donations	-	-	-	-	
Interest	1,173	1,757	3,047	4,450	68.46%
Merchandise Sales	-	-	-	-	
Miscellaneous	82,998	69,336	79,795	192,000	41.56%
Revenue From State Sources:					
State Appropriation	-	-	-	-	
Operating Grants	-	-	-	-	
Construction Funds	-	-	-	-	
Revenue From Federal Sources:					
Operating Grants	-	-	-	-	
Total Revenues	<u>1,752,776</u>	<u>1,736,282</u>	<u>1,799,005</u>	<u>1,981,335</u>	<u>90.80%</u>
EXPENDITURES:					
Salary	\$ -	\$ -	\$ -	\$ -	
Benefits	-	-	-	-	
Personnel Services	-	-	-	-	
Materials and Services	64	65	74	167	44.55%
Capital Outlay	-	-	-	-	
Debt Service - Principal	-	-	-	1,380,000	0.00%
Debt Service - Interest	323,859	310,734	250,588	593,355	42.23%
Total Expenditures	323,924	310,799	250,662	1,973,522	12.70%
Year To Date Surplus (Deficit)	1,428,853	1,425,484	1,548,343	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	1,428,853	1,425,484	1,548,343	(293,657)	
FUND BALANCE:					
Beginning Fund Balance	(49,029)	31,968	102,781	293,658	35.00%
Ending Fund Balance	<u>\$ 1,379,824</u>	<u>\$ 1,457,452</u>	<u>\$ 1,651,124</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) Dec 2015, 2016, 2017 & 2016/17 Budget

ENTERPRISE FUND - YOUR COLLEGE STORE & COMMUNITY ED

	YTD DEC 2015	YTD DEC 2016	YTD DEC 2017	BUDGET 2016/17	% <u>Executed</u>
REVENUES:					
Revenue From Local Sources:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	
Tuition and Fees	-	-	-	-	
Operating Grants	-	-	-	-	
Donations	-	-	-	-	
Interest	-	-	-	-	
Merchandise Sales	109,070	92,424	88,776	206,500	42.99%
Miscellaneous	143	66	13	-	
Revenue From State Sources:					
State Appropriation	-	-	-	-	
Operating Grants	-	-	-	-	
Construction Funds	-	-	-	-	
Revenue From Federal Sources:					
Operating Grants	-	-	-	-	
Total Revenues	<u>109,213</u>	<u>92,490</u>	<u>88,789</u>	<u>206,500</u>	<u>43.00%</u>
EXPENDITURES:					
Salary	5,163	9,556	1,967	34,255	
Benefits	<u>3,124</u>	<u>5,100</u>	<u>4,853</u>	<u>19,186</u>	
Personnel Services	8,287	14,656	6,820	53,441	12.76%
Materials and Services	126,882	117,871	113,196	161,150	70.24%
Capital Outlay	-	-	-	-	
Debt Service - Principal	-	-	-	-	
Debt Service - Interest	-	-	-	-	
Total Expenditures	<u>135,168</u>	<u>132,527</u>	<u>120,015</u>	<u>214,591</u>	<u>55.93%</u>
Year To Date Surplus (Deficit)	<u>(25,955)</u>	<u>(40,037)</u>	<u>(31,226)</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	(25,955)	(40,037)	(31,226)	(8,325)	
FUND BALANCE:					
Beginning Fund Balance	10,173	19,796	34,328	8,324	412.40%
Ending Fund Balance	<u>\$ (15,782)</u>	<u>\$ (20,241)</u>	<u>\$ 3,102</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) Dec 2015, 2016, 2017 & 2016/17 Budget

INTERNAL SERVICE FUNDS

	YTD DEC 2015	YTD DEC 2016	YTD DEC 2017	BUDGET 2016/17	% Executed
REVENUES:					
Revenue From Local Sources:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	
Tuition and Fees	-	-	-	-	
Operating Grants	-	-	-	-	
Donations	-	-	-	-	
Interest	-	-	-	-	
Merchandise Sales	-	-	-	-	
Miscellaneous	16,762	13,691	21,522	48,500	44.38%
Revenue From State Sources:					
State Appropriation	-	-	-	-	
Operating Grants	-	-	-	-	
Construction Funds	-	-	-	-	
Revenue From Federal Sources:					
Operating Grants	-	-	-	-	
Total Revenues	<u>16,762</u>	<u>13,691</u>	<u>21,522</u>	<u>48,500</u>	<u>44.38%</u>
EXPENDITURES:					
Salary	-	-	-	-	
Benefits	-	-	-	-	
Personnel Services	-	-	-	-	
Materials and Services	13,345	18,028	6,765	49,000	13.81%
Capital Outlay	-	-	-	-	
Debt Service - Principal	-	-	-	-	
Debt Service - Interest	-	-	-	-	
Total Expenditures	<u>13,345</u>	<u>18,028</u>	<u>6,765</u>	<u>49,000</u>	<u>13.81%</u>
Year To Date Surplus (Deficit)	<u>3,417</u>	<u>(4,337)</u>	<u>14,757</u>	<u>(500)</u>	<u>0</u>
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	3,417	(4,337)	14,757	(95,456)	
FUND BALANCE:					
Beginning Fund Balance	112,292	94,881	75,112	95,456	78.69%
Ending Fund Balance	<u>\$ 115,710</u>	<u>\$ 90,544</u>	<u>\$ 89,868</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) Dec 2015, 2016, 2017 & 2016/17 Budget

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

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	<u>255,802</u>	<u>0</u>	<u>(255,802)</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	(255,802)	0	255,802	0
OTHER FINANCING SOURCES (USES)				
Contingency				
Transfers In/(Out)	<u>200,000</u>	<u>0</u>	<u>(200,000)</u>	<u> </u>
Total Other Financing Sources (Uses)	<u>200,000</u>	<u>0</u>	<u>(200,000)</u>	<u>0</u>
Net Change in Fund Balance	(55,802)	0	55,802	0
Beginning Fund Balance	<u>55,802</u>	<u>55,802</u>	<u>0</u>	<u>55,802</u>
Ending Fund Balance	<u><u>0</u></u>	<u><u>55,802</u></u>	<u><u>55,802</u></u>	<u><u>55,802</u></u>

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