

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

*ALL GOVERNMENTAL FUNDS

	YTD NOV 2017	YTD NOV 2018	YTD NOV 2019	BUDGET 2018/19	% Executed	Fiscal Year Completion	Difference
REVENUES:							
Revenue From Local Sources:							
Property Taxes	\$ 2,483,630	\$ 2,431,647	\$ 2,234,359	\$ 3,216,559	69%	42%	28%
Tuition and Fees	757,338	895,729	992,695	1,797,385	55%	42%	14%
Operating Grants	22,898	22,129	63,252	630,135	10%	42%	-32%
Donations	-	-	10,000	194,267	5%	42%	-37%
Interest	5,879	10,501	16,800	36,069	47%	42%	5%
Merchandise Sales	84,944	84,442	83,113	202,000	41%	42%	-1%
Miscellaneous	100,728	89,628	131,760	519,029	25%	42%	-16%
Revenue From State Sources:							
State Appropriation	880,903	943,727	973,324	1,933,960	50%	42%	9%
Operating Grants	(2,667)	-	10,000	92,000	11%	42%	-31%
Construction Funds	-	-	-	-	-	-	-
Revenue From Federal Sources:							
Operating Grants	35,916	55,802	-	195,641	0%	42%	-42%
Total Revenues	4,369,569	4,533,604	4,515,301	8,817,045	51%	42%	10%
EXPENDITURES:							
Salary	949,983	1,013,661	1,071,275	3,462,228	31%	42%	-11%
Benefits	394,438	485,445	522,834	1,678,199	31%	42%	-11%
Personnel Services	1,344,421	1,499,107	1,594,109	5,140,426	31%	42%	-11%
Materials and Services	790,009	697,259	968,804	2,477,118	39%	42%	-3%
Capital Outlay	-	-	-	-	-	-	-
Debt Service - Principal	-	-	-	1,560,000	0%	42%	-42%
Debt Service - Interest	250,588	238,938	267,288	529,933	50%	42%	9%
Total Expenditures	2,385,018	2,435,303	2,830,200	9,707,477	29%	42%	-13%
Year To Date Surplus (Deficit)	1,984,551	2,098,301	1,685,101	(890,432)	22%		
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	1,984,551	2,098,301	1,685,101	(2,222,285)			
FUND BALANCE:							
Beginning Fund Balance	1,632,702	1,949,742	2,071,318	2,140,209	97%	42%	55%
Ending Fund Balance	<u>\$ 3,617,253</u>	<u>\$ 4,048,044</u>	<u>\$ 3,756,419</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) November 2017, 2018, 2019 & 2018/19 Budget

GENERAL FUND

	YTD NOV 2017	YTD NOV 2018	YTD NOV 2019	BUDGET 2018/19	% Executed	Fiscal Year Completion	Difference	Notes
REVENUES:								
Revenue From Local Sources:								
Property Taxes	\$ 970,518	\$ 959,865	\$ 908,784	\$ 1,296,105	70%	42%	28%	Majority of property taxes are received in the Fall Tuition & Fees will level out for Fall term after December
Tuition and Fees	757,338	895,729	992,695	1,826,378	54%	42%	13%	
Operating Grants	-	-	-	-	-	-	-	
Donations	-	-	10,000	194,267	5%	42%	-37%	
Interest	4,294	7,525	10,314	23,069	45%	42%	3%	
Merchandise Sales	-	-	-	-	-	-	-	
Miscellaneous	17,958	(8,257)	32,530	45,557	71%	42%	30%	
Revenue From State Sources:								
State Appropriation	880,903	943,727	973,324	1,933,960	50%	42%	9%	Two of the four annual payments have been received
Operating Grants	-	-	-	-	-	-	-	
Construction Funds	-	-	-	-	-	-	-	
Revenue From Federal Sources:								
Operating Grants	-	-	-	-	-	-	-	
Total Revenues	2,631,011	2,798,590	2,927,647	5,319,335	55%	42%	13%	Revenue overall is over budget by 13%
EXPENDITURES:								
Salary	826,041	926,024	952,640	2,808,537				
Benefits	320,324	440,715	454,315	1,319,554				
Personnel Services	1,146,365	1,366,739	1,406,955	4,128,091	34%	42%	-8%	Personnel is under budget by 8%
Materials and Services	644,565	577,351	715,137	1,573,057	45%	42%	4%	M&S is slightly over budget (4%)
Capital Outlay	-	-	-	-				
Debt Service - Principal	-	-	-	-				
Debt Service - Interest	-	-	-	-				
Total Expenditures	1,790,930	1,944,089	2,122,092	5,701,148	37%	42%	-4%	Expenditures overall are under budget by 4%
Year To Date Surplus (Deficit)	840,081	854,500	805,556	(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	840,081	854,500	805,556	(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>\$ 2,095,560</u>	<u>\$ 2,140,350</u>	<u>\$ 1,831,722</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) November 2017, 2018, 2019 & 2018/19 Budget

SPECIAL REVENUE FUNDS

	YTD NOV 2017	YTD NOV 2018	YTD NOV 2019	BUDGET 2018/19	% Executed	Fiscal Year Completion	Difference	Notes
REVENUES:								
Revenue From Local Sources:								
Property Taxes	\$ -	\$ -	\$ -	\$ -				
Tuition and Fees	-	-	-	(28,993)				
Operating Grants	22,898	22,129	63,252	630,135	10.04%	42%	-32%	
Donations	-	-	-	-				
Interest	-	-	-	-				
Merchandise Sales	-	-	-	-				
Miscellaneous	-	-	-	200,000	0.00%			
Revenue From State Sources:								
State Appropriation	-	-	-	-				
Operating Grants	(2,667)	-	10,000	92,000	10.87%	42%	-31%	
Construction Funds	-	-	-	-				
Revenue From Federal Sources:								
Operating Grants	35,916	55,802	-	195,641	0.00%	42%	-42%	
Total Revenues	<u>56,148</u>	<u>77,931</u>	<u>73,252</u>	<u>1,088,783</u>	<u>6.73%</u>	<u>42%</u>	<u>-35%</u>	
EXPENDITURES:								
Salary	122,628	76,508	107,352	621,402				
Benefits	70,966	36,974	59,898	338,423				
Personnel Services	193,594	113,482	167,250	959,825	17.43%	42%	-24%	
Materials and Services	36,657	13,459	98,380	334,708	29.39%	42%	-12%	
Capital Outlay	-	-	-	-				
Debt Service - Principal	-	-	-	-				
Debt Service - Interest	-	-	-	-				
Total Expenditures	<u>230,251</u>	<u>126,941</u>	<u>265,630</u>	<u>1,294,533</u>	<u>21%</u>	<u>42%</u>	<u>-21%</u>	
Year To Date Surplus (Deficit)	<u>(174,104)</u>	<u>(49,010)</u>	<u>(192,379)</u>	<u>(205,750)</u>	<u>(0)</u>			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)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>			
Net Change in Fund Balance	<u>(174,104)</u>	<u>(49,010)</u>	<u>(192,379)</u>	<u>(205,750)</u>				
FUND BALANCE:								
Beginning Fund Balance	4,200	-	170,835	205,750	83.03%			
Ending Fund Balance	<u>\$ (169,904)</u>	<u>\$ (49,010)</u>	<u>\$ (21,543)</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) November 2017, 2018, 2019 & 2018/19 Budget

DEBT SERVICE FUNDS

	YTD NOV 2017	YTD NOV 2018	YTD NOV 2019	BUDGET 2018/19	% Executed	Fiscal Year Completion	Difference	Notes
REVENUES:								
Revenue From Local Sources:								
Property Taxes	\$ 1,513,112	\$ 1,471,781	\$ 1,325,575	\$ 1,920,455	69.02%	42%	27%	
Tuition and Fees	-	-	-	-				
Operating Grants	-	-	-	-				
Donations	-	-	-	-				
Interest	1,585	2,976	6,486	13,000	49.89%	42%	8%	
Merchandise Sales	-	-	-	-				
Miscellaneous	64,330	77,411	81,517	218,193	37.36%	42%	-4%	
Revenue From State Sources:								
State Appropriation	-	-	-	-				
Operating Grants	-	-	-	-				
Construction Funds	-	-	-	-				
Revenue From Federal Sources:								
Operating Grants	-	-	-	-				
Total Revenues	<u>1,579,027</u>	<u>1,552,168</u>	<u>1,413,577</u>	<u>2,151,648</u>	<u>65.70%</u>	<u>42%</u>	<u>24%</u>	Overall revenue is over budget due to the early collection of property taxes
EXPENDITURES:								
Salary	\$ -	\$ -	\$ -	\$ -				
Benefits	-	-	-	-				
Personnel Services	-	-	-	-				
Materials and Services	64	2	-	167	0.00%	42%	-42%	
Capital Outlay	-	-	-	-				
Debt Service - Principal	-	-	-	1,560,000	0.00%			
Debt Service - Interest	250,588	238,938	267,288	529,933	50.44%			
Total Expenditures	<u>250,651</u>	<u>238,940</u>	<u>267,288</u>	<u>2,090,100</u>	<u>13%</u>	<u>42%</u>	<u>-29%</u>	
Year To Date Surplus (Deficit)	<u>1,328,376</u>	<u>1,313,228</u>	<u>1,146,290</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>			
Net Change in Fund Balance	<u>1,328,376</u>	<u>1,313,228</u>	<u>1,146,290</u>	<u>(342,104)</u>				
FUND BALANCE:								
Beginning Fund Balance	102,781	192,865	374,627	342,104	109.51%			
Ending Fund Balance	<u>\$ 1,431,157</u>	<u>\$ 1,506,094</u>	<u>\$ 1,520,917</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) November 2017, 2018, 2019 & 2018/19 Budget

ENTERPRISE FUND - YOUR COLLEGE STORE

	YTD NOV 2017	YTD NOV 2018	YTD NOV 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	84,944	84,442	83,113	202,000	41.14%	42%	-1%	
Miscellaneous	11	144	18	-				
Revenue From State Sources:								
State Appropriation	-	-	-	-				
Operating Grants	-	-	-	-				
Construction Funds	-	-	-	-				
Revenue From Federal Sources:								
Operating Grants	-	-	-	-				
Total Revenues	84,955	84,586	83,131	202,000	41.15%	42%	-1%	Revenue is right on track with budget
EXPENDITURES:								
Salary	1,314	11,129	11,283	32,289				
Benefits	3,148	7,757	8,620	20,221				
Personnel Services	4,462	18,886	19,904	52,510	37.90%	42%	-4%	
Materials and Services	101,167	97,213	70,818	148,884	47.57%	42%	6%	The majority of books and stock for the store are purchased during Fall term
Capital Outlay	-	-	-	-				
Debt Service - Principal	-	-	-	-				
Debt Service - Interest	-	-	-	-				
Total Expenditures	105,629	116,099	90,721	201,394	45%	42%	3%	
Year To Date Surplus (Deficit)	(20,674)	(31,512)	(7,590)	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	(20,674)	(31,512)	(7,590)	(3,028)				
FUND BALANCE:								
Beginning Fund Balance	34,328	14,651	17,594	3,028	580.95%			
Ending Fund Balance	\$ 13,654	\$ (16,861)	\$ 10,003	\$ (0)				

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

INTERNAL SERVICE FUNDS

	YTD NOV 2017	YTD NOV 2018	YTD NOV 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	18,429	20,330	17,694	55,279	32.01%	42%	-10%	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>18,429</u>	<u>20,330</u>	<u>17,694</u>	<u>55,279</u>	<u>32.01%</u>	<u>42%</u>	<u>-10%</u>	
EXPENDITURES:								
Salary	-	-	-	-				
Benefits	-	-	-	-				
Personnel Services	-	-	-	-				
Materials and Services	6,268	9,235	6,592	59,500	11.08%	42%	-31%	Expenditures are well under budget
Capital Outlay	-	-	-	-				
Debt Service - Principal	-	-	-	-				
Debt Service - Interest	-	-	-	-				
Total Expenditures	<u>6,268</u>	<u>9,235</u>	<u>6,592</u>	<u>59,500</u>	<u>11%</u>	<u>42%</u>	<u>-31%</u>	
Year To Date Surplus (Deficit)	<u>12,161</u>	<u>11,095</u>	<u>11,102</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>12,161</u>	<u>11,095</u>	<u>11,102</u>	<u>(120,887)</u>				
FUND BALANCE:								
Beginning Fund Balance	75,112	95,574	121,294	120,887	100.34%			
Ending Fund Balance	<u>\$ 87,273</u>	<u>\$ 106,669</u>	<u>\$ 132,396</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) November 2017, 2018, 2019 & 2018/19 Budget

	YTD NOV 2017	YTD NOV 2018	YTD NOV 2019	BUDGET 2018/19	%	Notes
					Executed	
<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	0	0	0	105,000	0.00%	
Total Expenditures	0	0	0	105,000	0.00%	
Excess of Revenues Over (Under) Expenditures	0	0	0	(105,000)		
OTHER FINANCING SOURCES (USES)						
Contingency						
Transfers In/(Out)						
Total Other Financing Sources (Uses)	0	0	0	0		
Net Change in Fund Balance	0	0	0	(105,000)		
Beginning Fund Balance	105,000	105,000	105,000	105,000	100.00%	
Ending Fund Balance	105,000	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	0	77,878	255,802	30.44%	Payments to Campus Management have started
Total Expenditures	0	0	77,878	255,802	30.44%	
Excess of Revenues Over (Under) Expenditures	0	0	(77,878)	(255,802)		
OTHER FINANCING SOURCES (USES)						
Contingency						
Transfers In/(Out)	200,000		0	0		
Total Other Financing Sources (Uses)	200,000	0	0	0		
Net Change in Fund Balance	200,000	0	(77,878)	(255,802)		
Beginning Fund Balance	55,802	255,802	255,802	255,802	100.00%	
Ending Fund Balance	255,802	255,802	177,924	0		

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