

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

*ALL GOVERNMENTAL FUNDS

	YTD FEB 2015	YTD FEB 2016	YTD FEB 2017	BUDGET 2016/17	% Executed
REVENUES:					
Revenue From Local Sources:					
Property Taxes	\$ 2,835,470	\$ 2,800,814	\$ 2,882,999	\$ 2,982,840	97%
Tuition and Fees	1,205,757	1,176,315	1,190,871	1,565,343	76%
Operating Grants	50,013	69,953	43,853	168,970	26%
Donations	43,241	-	-	177,579	0%
Interest	6,583	9,542	15,617	10,450	149%
Merchandise Sales	156,521	137,419	131,034	206,500	63%
Miscellaneous	216,293	147,711	166,329	289,179	58%
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	311,031	152,451	113,324	319,067	36%
Total Revenues	<u>6,000,940</u>	<u>5,847,192</u>	<u>6,113,705</u>	<u>7,826,370</u>	<u>78%</u>
EXPENDITURES:					
Salary	1,523,620	1,605,362	1,635,462	2,980,544	
Benefits	643,115	597,968	717,270	1,408,523	
Personnel Services	<u>2,166,735</u>	<u>2,203,330</u>	<u>2,352,731</u>	<u>4,389,067</u>	54%
Materials and Services	1,033,771	1,136,561	1,096,465	2,229,924	49%
Capital Outlay	26,887	-	-	24,500	0%
Debt Service - Principal	-	210,288	-	1,380,000	0%
Debt Service - Interest	<u>323,859</u>	<u>100,447</u>	<u>296,677</u>	<u>593,355</u>	50%
Total Expenditures	<u>3,551,252</u>	<u>3,650,625</u>	<u>3,745,873</u>	<u>8,616,846</u>	43%
Year To Date Surplus (Deficit)	<u>2,449,688</u>	<u>2,196,567</u>	<u>2,367,832</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>	0%
Net Change in Fund Balance	2,449,688	2,196,567	2,367,832	(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>\$ 3,570,367</u>	<u>\$ 3,707,241</u>	<u>\$ 4,000,533</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) Feb 2015, 2016, 2017 & 2016/17 Budget

GENERAL FUND

	YTD FEB 2015	YTD FEB 2016	YTD FEB 2017	BUDGET 2016/17	% Executed
REVENUES:					
Revenue From Local Sources:					
Property Taxes	\$ 1,057,617	\$ 1,092,164	\$ 1,127,460	\$ 1,197,955	94.12%
Tuition and Fees	1,205,757	1,176,315	1,190,871	1,565,343	76.08%
Operating Grants	-	-	-	-	-
Donations	43,241	-	-	177,579	0.00%
Interest	3,900	5,785	8,908	6,000	148.46%
Merchandise Sales	-	-	-	-	-
Miscellaneous	81,900	33,525	27,816	48,679	57.14%
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>3,544,099</u>	<u>3,640,882</u>	<u>3,682,863</u>	<u>4,718,506</u>	<u>78.05%</u>
EXPENDITURES:					
Salary	1,257,532	1,451,103	1,410,692	2,495,444	
Benefits	537,043	538,358	602,339	1,181,650	
Personnel Services	1,794,575	1,989,461	2,013,031	3,677,094	54.75%
Materials and Services	773,800	911,994	877,699	1,446,794	60.67%
Capital Outlay	-	-	-	12,000	0.00%
Debt Service - Principal	-	-	-	-	-
Debt Service - Interest	-	-	-	-	-
Total Expenditures	<u>2,568,375</u>	<u>2,901,455</u>	<u>2,890,729</u>	<u>5,135,888</u>	<u>56.28%</u>
Year To Date Surplus (Deficit)	<u>975,724</u>	<u>739,428</u>	<u>792,134</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	975,724	739,428	792,134	(1,406,314)	21.77%
FUND BALANCE:					
Beginning Fund Balance	817,259	1,203,707	1,255,479	1,406,314	89.27%
Ending Fund Balance	<u>\$ 1,792,984</u>	<u>\$ 1,943,134</u>	<u>\$ 2,047,613</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) Feb 2015, 2016, 2017 & 2016/17 Budget

SPECIAL REVENUE FUNDS

	YTD FEB 2015	YTD FEB 2016	YTD FEB 2017	BUDGET 2016/17	% <u>Executed</u>
REVENUES:					
Revenue From Local Sources:					
Property Taxes	\$ -	\$ -	-	-	
Tuition and Fees	-	-	-	-	
Operating Grants	50,013	69,953	43,853	168,970	25.95%
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	311,031	152,451	113,324	319,067	35.52%
Total Revenues	<u>385,391</u>	<u>242,297</u>	<u>399,046</u>	<u>871,529</u>	<u>45.79%</u>
EXPENDITURES:					
Salary	259,205	144,704	205,710	450,845	
Benefits	101,936	54,509	103,462	207,687	
Personnel Services	<u>361,140</u>	<u>199,213</u>	<u>309,172</u>	<u>658,532</u>	46.95%
Materials and Services	89,612	59,201	74,766	212,011	35.27%
Capital Outlay	-	-	-	12,500	0.00%
Debt Service - Principal	-	-	-	-	
Debt Service - Interest	-	-	-	-	
Total Expenditures	450,752	258,413	383,937	883,043	43.48%
Year To Date Surplus (Deficit)	<u>(65,361)</u>	<u>(16,116)</u>	<u>15,109</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	(65,361)	(16,116)	15,109	-	
FUND BALANCE:					
Beginning Fund Balance	10,222	-	4,200	-	
Ending Fund Balance	<u>\$ (55,138)</u>	<u>\$ (16,116)</u>	<u>\$ 19,309</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) Feb 2015, 2016, 2017 & 2016/17 Budget

<u>DEBT SERVICE FUNDS</u>					
	YTD FEB 2015	YTD FEB 2016	YTD FEB 2017	BUDGET 2016/17	% Executed
REVENUES:					
Revenue From Local Sources:					
Property Taxes	\$ 1,777,853	\$ 1,708,650	\$ 1,755,539	\$ 1,784,885	98.36%
Tuition and Fees	-	-	-	-	
Operating Grants	-	-	-	-	
Donations	-	-	-	-	
Interest	2,465	3,653	6,709	4,450	150.77%
Merchandise Sales	-	-	-	-	
Miscellaneous	112,984	94,746	107,093	192,000	55.78%
Revenue From State Sources:					
State Appropriation	-	-	-	-	
Operating Grants	-	-	-	-	
Construction Funds	-	-	-	-	
Revenue From Federal Sources:					
Operating Grants	-	-	-	-	
Total Revenues	<u>1,893,302</u>	<u>1,807,049</u>	<u>1,869,340</u>	<u>1,981,335</u>	<u>94.35%</u>
EXPENDITURES:					
Salary	\$ -	\$ -	\$ -	\$ -	
Benefits	-	-	-	-	
Personnel Services	-	-	-	-	
Materials and Services	86	86	96	167	57.25%
Capital Outlay	-	-	-	-	
Debt Service - Principal	-	210,288	-	1,380,000	0.00%
Debt Service - Interest	323,859	100,447	296,677	593,355	50.00%
Total Expenditures	323,945	310,820	296,773	1,973,522	15.04%
Year To Date Surplus (Deficit)	1,569,357	1,496,229	1,572,568	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	1,569,357	1,496,229	1,572,568	(293,657)	
FUND BALANCE:					
Beginning Fund Balance	(49,029)	31,968	102,781	293,658	35.00%
Ending Fund Balance	<u>\$ 1,520,328</u>	<u>\$ 1,528,197</u>	<u>\$ 1,675,349</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) Feb 2015, 2016, 2017 & 2016/17 Budget

ENTERPRISE FUND - YOUR COLLEGE STORE & COMMUNITY ED

	YTD FEB 2015	YTD FEB 2016	YTD FEB 2017	BUDGET 2016/17	% <u>Executed</u>
REVENUES:					
Revenue From Local Sources:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	
Tuition and Fees	-	-	-	-	
Operating Grants	-	-	-	-	
Donations	-	-	-	-	
Interest	-	-	-	-	
Merchandise Sales	156,521	137,419	131,034	206,500	63.45%
Miscellaneous	286	(158)	42	-	
Revenue From State Sources:					
State Appropriation	-	-	-	-	
Operating Grants	-	-	-	-	
Construction Funds	-	-	-	-	
Revenue From Federal Sources:					
Operating Grants	-	-	-	-	
Total Revenues	<u>156,808</u>	<u>137,261</u>	<u>131,076</u>	<u>206,500</u>	<u>63.48%</u>
EXPENDITURES:					
Salary	6,884	9,556	19,060	34,255	
Benefits	4,136	5,100	11,469	19,186	
Personnel Services	<u>11,020</u>	<u>14,656</u>	<u>30,529</u>	<u>53,441</u>	<u>57.13%</u>
Materials and Services	137,953	130,101	134,407	161,150	83.40%
Capital Outlay	-	-	-	-	
Debt Service - Principal	-	-	-	-	
Debt Service - Interest	-	-	-	-	
Total Expenditures	<u>148,972</u>	<u>144,757</u>	<u>164,936</u>	<u>214,591</u>	<u>76.86%</u>
Year To Date Surplus (Deficit)	<u>7,835</u>	<u>(7,496)</u>	<u>(33,860)</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	7,835	(7,496)	(33,860)	(8,325)	
FUND BALANCE:					
Beginning Fund Balance	10,173	19,796	34,328	8,324	412.40%
Ending Fund Balance	<u>\$ 18,009</u>	<u>\$ 12,300</u>	<u>\$ 469</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) Feb 2015, 2016, 2017 & 2016/17 Budget

INTERNAL SERVICE FUNDS

	YTD FEB 2015	YTD FEB 2016	YTD FEB 2017	BUDGET 2016/17	% <u>Executed</u>
REVENUES:					
Revenue From Local Sources:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	
Tuition and Fees	-	-	-	-	
Operating Grants	-	-	-	-	
Donations	-	-	-	-	
Interest	-	-	-	-	
Merchandise Sales	-	-	-	-	
Miscellaneous	21,123	19,598	31,379	48,500	64.70%
Revenue From State Sources:					
State Appropriation	-	-	-	-	
Operating Grants	-	-	-	-	
Construction Funds	-	-	-	-	
Revenue From Federal Sources:					
Operating Grants	-	-	-	-	
Total Revenues	<u>21,123</u>	<u>19,598</u>	<u>31,379</u>	<u>48,500</u>	<u>64.70%</u>
EXPENDITURES:					
Salary	-	-	-	-	
Benefits	-	-	-	-	
Personnel Services	-	-	-	-	
Materials and Services	23,137	35,559	9,498	49,000	19.38%
Capital Outlay	-	-	-	-	
Debt Service - Principal	-	-	-	-	
Debt Service - Interest	-	-	-	-	
Total Expenditures	<u>23,137</u>	<u>35,559</u>	<u>9,498</u>	<u>49,000</u>	<u>19.38%</u>
Year To Date Surplus (Deficit)	<u>(2,014)</u>	<u>(15,962)</u>	<u>21,881</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	(2,014)	(15,962)	21,881	(95,456)	
FUND BALANCE:					
Beginning Fund Balance	112,292	94,881	75,112	95,456	78.69%
Ending Fund Balance	<u>\$ 110,278</u>	<u>\$ 78,919</u>	<u>\$ 96,993</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) Feb 2015, 2016, 2017 & 2016/17 Budget

	BUDGET 2016/17	YTD FEB 2017	YTD - BUD VARIANCE	YTD FEB 2016
<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	0	(200,000)	
Total Other Financing Sources (Uses)	200,000	0	(200,000)	0
Net Change in Fund Balance	(55,802)	0	55,802	0
Beginning Fund Balance	55,802	55,802	0	55,802
Ending Fund Balance	0	55,802	55,802	55,802

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