

OREGON COAST COMMUNITY COLLEGE
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
For the year to date (YTD) November 2017, 2018, 2019 & 2019/20 Budget

*ALL GOVERNMENTAL FUNDS

	YTD NOV 2017	YTD NOV 2018	YTD NOV 2019	BUDGET 2019/20	% Executed	Fiscal Year Completion	Difference
REVENUES:							
Revenue From Local Sources:							
Property Taxes	\$ 2,431,647	\$ 2,234,359	\$ 2,098,286	\$ 3,111,275	67%	42%	26%
Tuition and Fees	895,729	976,070	1,106,864	2,001,090	55%	42%	14%
Operating Grants	22,129	79,876	14,676	607,909	2%	42%	-39%
Donations	-	10,000	-	87,590	0%	42%	-42%
Interest	10,501	16,800	17,356	51,152	34%	42%	-8%
Merchandise Sales	84,442	83,113	85,107	202,000	42%	42%	0%
Miscellaneous	13,419	50,063	34,537	322,136	11%	42%	-31%
Revenue From State Sources:							
State Appropriation	1,021,138	1,054,841	1,238,445	2,493,468	50%	42%	8%
Operating Grants	-	10,000	-	173,808	0%	42%	-42%
Construction Funds	-	-	-	-	-	-	-
Revenue From Federal Sources:							
Operating Grants	55,802	-	4,101	211,411	2%	42%	-40%
Total Revenues	4,534,806	4,515,121	4,599,371	9,261,839	50%	42%	8%
EXPENDITURES:							
Salary	1,044,428	1,129,246	1,287,411	3,875,192	33%	42%	-8%
Benefits	459,072	489,050	608,072	1,874,913	32%	42%	-9%
Personnel Services	1,503,500	1,618,296	1,895,482	5,750,105	33%	42%	-9%
Materials and Services	696,027	945,978	866,012	2,538,000	34%	42%	-8%
Capital Outlay	-	-	8,631	15,000	58%	-	-
Debt Service - Principal	-	-	-	1,675,000	0%	42%	-42%
Debt Service - Interest	238,938	223,288	201,613	481,422	42%	42%	0%
Total Expenditures	2,438,464	2,787,562	2,971,738	10,459,527	28%	42%	-13%
Year To Date Surplus (Deficit)	2,096,341	1,727,560	1,627,633	(1,197,688)	21%		
OTHER FINANCING SOURCES (USES):							
Proceeds From Sale of Assets	-	-	-	150,000	0%	-	-
Proceeds From Debt	-	-	-	-	-	-	-
Contingency	-	-	-	(1,272,371)	-	-	-
Unappropriated	-	-	-	-	-	-	-
Transfers From Other Funds	-	-	-	-	-	-	-
Transfers To Other Funds	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	(1,122,371)			
Net Change in Fund Balance	2,096,341	1,727,560	1,627,633	(2,320,059)			
FUND BALANCE:							
Beginning Fund Balance	1,961,310	2,083,320	1,999,114	2,320,059	86%	42%	44%
Ending Fund Balance	<u>\$ 4,057,652</u>	<u>\$ 3,810,879</u>	<u>\$ 3,626,747</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 & 2019/20 Budget

GENERAL FUND

	YTD NOV 2017	YTD NOV 2018	YTD NOV 2019	BUDGET 2019/20	% Executed	Fiscal Year Completion	Difference	Notes	
REVENUES:									
Revenue From Local Sources:									
Property Taxes	\$ 959,865	\$ 908,784	\$ 913,151	\$ 1,339,706	68%	42%	26%	Property taxes are ahead of budget due to the large November payment. That will level off over time. The State CCSF funding (State Appropriation) is also ahead of budget because we've received two of the four payments for the year. Tuition and Fees is 14% over budget thanks to gains in FTE.	
Tuition and Fees	895,729	976,070	1,106,864	2,001,090	55%	42%	14%		
Operating Grants	-	-	-	-	-	-	-		
Donations	-	10,000	-	87,590	0%	42%	-42%		
Interest	7,525	10,314	9,262	31,207	30%	42%	-12%		
Merchandise Sales	-	-	-	-	-	-	-		
Miscellaneous	(8,257)	32,530	23,638	269,863	9%	42%	-33%		
Revenue From State Sources:									
State Appropriation	943,727	973,324	1,147,560	2,239,252	51%	42%	10%		
Operating Grants	-	-	-	-	-	-	-		
Revenue From Federal Sources:									
Operating Grants	-	-	-	-	-	-	-		
Total Revenues	<u>2,798,590</u>	<u>2,911,023</u>	<u>3,200,476</u>	<u>5,968,708</u>	<u>54%</u>	<u>42%</u>	<u>12%</u>		
EXPENDITURES:									
Salary	955,876	1,005,570	1,143,365	3,261,903	-	-	-	Personnel Services is currently under budget while Materials and Services is dead on at 42% spent. Capital Outlay is currently over budget compared to a Fiscal Year Completion of 42% but those are one time costs and likely won't increase much more.	
Benefits	414,696	425,573	532,317	1,559,233	-	-	-		
Personnel Services	1,370,572	1,431,143	1,675,682	4,821,136	35%	42%	-7%		
Materials and Services	573,518	690,949	698,101	1,663,587	42%	42%	0%		
Capital Outlay	-	-	8,631	15,000	58%	42%	16%		
Debt Service - Principal	-	-	-	-	-	-	-		
Debt Service - Interest	-	-	-	-	-	-	-		
Total Expenditures	<u>1,944,089</u>	<u>2,122,092</u>	<u>2,382,415</u>	<u>6,499,723</u>	<u>37%</u>	<u>42%</u>	<u>-5%</u>		
Year To Date Surplus (Deficit)	<u>854,500</u>	<u>788,931</u>	<u>818,061</u>	<u>(531,015)</u>					
OTHER FINANCING SOURCES (USES):									
Proceeds From Sale of Assets	-	-	-	150,000	0%	-	-		
Proceeds From Debt	-	-	-	-	-	-	-		
Contingency	-	-	-	(812,476)	-	-	-		
Unappropriated	-	-	-	-	-	-	-		
Transfers From Other Funds	-	-	-	-	-	-	-		
Transfers To Other Funds	-	-	-	-	-	-	-		
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(662,476)</u>					
Net Change in Fund Balance	854,500	788,931	818,061	(1,193,491)					
FUND BALANCE:									
Beginning Fund Balance	1,285,849	1,026,166	927,449	1,193,491	78%	-	-	Beginning Fund Balance came up short of the budgeted amount by \$266,042. This means we will need to keep tight controls on spending.	
Ending Fund Balance	<u>\$ 2,140,350</u>	<u>\$ 1,815,097</u>	<u>\$ 1,745,511</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 & 2019/20 Budget

SPECIAL REVENUE FUNDS

	YTD NOV 2017	YTD NOV 2018	YTD NOV 2019	BUDGET 2019/20	% Executed	Fiscal Year Completion	Difference	Notes
REVENUES:								
Revenue From Local Sources:								
Property Taxes	\$ -	\$ -	\$ -	\$ -				
Tuition and Fees	-	-	-	-				
Operating Grants	22,129	79,876	14,676	607,909	2%	42%	-39%	
Donations	-	-	-	-				
Interest	-	-	-	-				
Merchandise Sales	-	-	-	-				
Miscellaneous	-	-	-	30,000	0%			
Revenue From State Sources:								
State Appropriation	-	-	-	-				
Operating Grants	-	10,000	-	173,808	0%	42%	-42%	
Construction Funds	-	-	-	-				
Revenue From Federal Sources:								
Operating Grants	55,802	-	4,101	211,411	2%	42%	-40%	
Total Revenues	<u>77,931</u>	<u>89,876</u>	<u>18,777</u>	<u>1,023,128</u>	<u>2%</u>	<u>42%</u>	<u>-40%</u>	
EXPENDITURES:								
Salary	76,863	112,394	131,979	578,132				
Benefits	36,619	54,857	66,045	292,153				
Personnel Services	113,482	167,250	198,024	870,285	23%	42%	-19%	
Materials and Services	13,459	98,380	25,529	423,552	6%	42%	-36%	
Capital Outlay	-	-	-	-				
Debt Service - Principal	-	-	-	-				
Debt Service - Interest	-	-	-	-				
Total Expenditures	<u>126,941</u>	<u>265,630</u>	<u>223,553</u>	<u>1,293,837</u>	<u>17%</u>	<u>42%</u>	<u>-24%</u>	
Year To Date Surplus (Deficit)	<u>(49,010)</u>	<u>(175,754)</u>	<u>(204,776)</u>	<u>(270,709)</u>	<u>(0)</u>			
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>(49,010)</u>	<u>(175,754)</u>	<u>(204,776)</u>	<u>(270,709)</u>				
FUND BALANCE:								
Beginning Fund Balance	-	170,835	241,262	273,209	88.31%			
Ending Fund Balance	<u>\$ (49,010)</u>	<u>\$ (4,919)</u>	<u>\$ 36,487</u>	<u>\$ 2,500</u>				

Revenue is currently low compared to budget as there was no Career Pathways in the first quarter, Title II budgets were just recently approved with the State and SBDC is billed on the half year.

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 & 2019/20 Budget

DEBT SERVICE FUNDS

	YTD NOV 2017	YTD NOV 2018	YTD NOV 2019	BUDGET 2019/20	% Executed	Fiscal Year Completion	Difference	Notes
REVENUES:								
Revenue From Local Sources:								
Property Taxes	\$ 1,471,781	\$ 1,325,575	\$ 1,185,134	\$ 1,771,569	66.90%	42%	25%	
Tuition and Fees	-	-	-	-				
Operating Grants	-	-	-	-				
Donations	-	-	-	-				
Interest	2,976	6,486	8,094	19,945	40.58%	42%	-1%	
Merchandise Sales	-	-	-	-				
Miscellaneous	-	-	-	-				
Revenue From State Sources:								
State Appropriation	77,411	81,517	90,884	254,216	35.75%	42%	-6%	
Operating Grants	-	-	-	-				
Construction Funds	-	-	-	-				
Revenue From Federal Sources:								
Operating Grants	-	-	-	-				
Total Revenues	<u>1,552,168</u>	<u>1,413,577</u>	<u>1,284,113</u>	<u>2,045,730</u>	<u>62.77%</u>	<u>42%</u>	<u>21%</u>	
EXPENDITURES:								
Salary	\$ -	\$ -	\$ -	\$ -				Revenue is tracking over budget due to the significant property tax payment in November. This will level out over time.
Benefits	-	-	-	-				
Personnel Services	-	-	-	-				
Materials and Services	2	-	-	167	0.00%	42%	-42%	
Capital Outlay	-	-	-	-				
Debt Service - Principal	-	-	-	1,675,000	0.00%			
Debt Service - Interest	238,938	223,288	201,613	481,422	41.88%			
Total Expenditures	<u>238,940</u>	<u>223,288</u>	<u>201,613</u>	<u>2,156,589</u>	<u>9%</u>	<u>42%</u>	<u>-32%</u>	
Year To Date Surplus (Deficit)	<u>1,313,228</u>	<u>1,190,290</u>	<u>1,082,500</u>	<u>(110,859)</u>	<u>1</u>			
OTHER FINANCING SOURCES (USES):								
Proceeds From Sale of Assets	-	-	-	-				
Proceeds From Debt	-	-	-	-				
Contingency	-	-	-	(359,590)				
Unappropriated	-	-	-	-				
Transfers From Other Funds	-	-	-	-				
Transfers To Other Funds	-	-	-	-				
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(359,590)</u>	<u>-</u>			
Net Change in Fund Balance	<u>1,313,228</u>	<u>1,190,290</u>	<u>1,082,500</u>	<u>(470,449)</u>				
FUND BALANCE:								
Beginning Fund Balance	192,865	374,627	459,636	470,449	97.70%			
Ending Fund Balance	<u>\$ 1,506,094</u>	<u>\$ 1,564,917</u>	<u>\$ 1,542,136</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 & 2019/20 Budget

ENTERPRISE FUND - YOUR COLLEGE STORE

	YTD NOV 2017	YTD NOV 2018	YTD NOV 2019	BUDGET 2019/20	% Executed	Fiscal Year Completion	Difference	Notes
REVENUES:								
Revenue From Local Sources:								
Property Taxes	\$ -	\$ -	\$ -	\$ -				
Tuition and Fees	-	-	-	-				
Operating Grants	-	-	-	-				
Donations	-	-	-	-				
Interest	-	-	-	-				
Merchandise Sales	84,442	83,113	85,107	202,000	42%	42%	0%	
Miscellaneous	144	18	(11)	-				
Revenue From State Sources:								
State Appropriation	-	-	-	-				
Operating Grants	-	-	-	-				
Construction Funds	-	-	-	-				
Revenue From Federal Sources:								
Operating Grants	-	-	-	-				
Total Revenues	84,586	83,131	85,095	202,000	42%	42%	0%	
EXPENDITURES:								
Salary	11,689	11,283	12,066	35,157				
Benefits	7,757	8,620	9,710	23,527				
Personnel Services	19,446	19,904	21,776	58,684	37%	42%	-5%	
Materials and Services	96,652	70,818	83,821	151,704	55%	42%	14%	
Capital Outlay	-	-	-	-				
Debt Service - Principal	-	-	-	-				
Debt Service - Interest	-	-	-	-				
Total Expenditures	116,099	90,721	105,597	210,388	50%	42%	9%	
Year To Date Surplus (Deficit)	(31,512)	(7,590)	(20,501)	(8,388)	(0)			
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)	-	-	-	-	-			
Net Change in Fund Balance	(31,512)	(7,590)	(20,501)	(8,388)				
FUND BALANCE:								
Beginning Fund Balance	14,651	17,594	302	8,388	3.60%			
Ending Fund Balance	\$ (16,861)	\$ 10,003	\$ (20,200)	\$ -				

Revenue is right on budget at this point. Personnel Service is under budget while Material and Services is over budget due to beginning of year text book purchases and stocking of the store. Overall expenditures at this point are slightly over budget.

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 & 2019/20 Budget

INTERNAL SERVICE FUNDS

	YTD NOV 2017	YTD NOV 2018	YTD NOV 2019	BUDGET 2019/20	% Executed	Fiscal Year Completion	Difference	Notes
REVENUES:								
Revenue From Local Sources:								
Property Taxes	\$ -	\$ -	\$ -	\$ -				
Tuition and Fees	-	-	-	-				
Operating Grants	-	-	-	-				
Donations	-	-	-	-				
Interest	-	-	-	-				
Merchandise Sales	-	-	-	-				
Miscellaneous	20,330	17,694	10,192	22,273	45.76%	42%	4%	
Revenue From State Sources:								
State Appropriation	-	-	-	-				
Operating Grants	-	-	-	-				
Construction Funds	-	-	-	-				
Revenue From Federal Sources:								
Operating Grants	-	-	-	-				
Total Revenues	<u>20,330</u>	<u>17,694</u>	<u>10,192</u>	<u>22,273</u>	<u>45.76%</u>	<u>42%</u>	<u>4%</u>	
EXPENDITURES:								
Salary	-	-	-	-				
Benefits	-	-	-	-				
Personnel Services	-	-	-	-				
Materials and Services	9,235	6,592	6,965	47,500	14.66%	42%	-27%	
Capital Outlay	-	-	-	-				
Debt Service - Principal	-	-	-	-				
Debt Service - Interest	-	-	-	-				
Total Expenditures	<u>9,235</u>	<u>6,592</u>	<u>6,965</u>	<u>47,500</u>	<u>15%</u>	<u>42%</u>	<u>-27%</u>	
Year To Date Surplus (Deficit)	<u>11,095</u>	<u>11,102</u>	<u>3,228</u>	<u>(25,227)</u>	<u>0</u>			
OTHER FINANCING SOURCES (USES):								
Proceeds From Sale of Assets	-	-	-	-				
Proceeds From Debt	-	-	-	-				
Contingency	-	-	-	(100,305)				
Unappropriated	-	-	-	-				
Transfers From Other Funds	-	-	-	-				
Transfers To Other Funds	-	-	-	-				
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(100,305)</u>	<u>-</u>			
Net Change in Fund Balance	<u>11,095</u>	<u>11,102</u>	<u>3,228</u>	<u>(125,532)</u>				
FUND BALANCE:								
Beginning Fund Balance	95,574	121,294	128,909	125,532	102.69%			
Ending Fund Balance	<u>\$ 106,669</u>	<u>\$ 132,396</u>	<u>\$ 132,137</u>	<u>\$ -</u>				

Revenue is slightly over budget at this point while Material and Services are significantly under budget.

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 & 2019/20 Budget**

	YTD NOV 2018	YTD NOV 2019	BUDGET 2019/20	%	
				Executed	Notes

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	0.00%	
Total Expenditures	0	0	105,000	0.00%	
Excess of Revenues Over (Under) Expenditures	0	0	(105,000)		
OTHER FINANCING SOURCES (USES)					
Contingency					
Transfers In/(Out)					
Total Other Financing Sources (Uses)	0	0	0		
Net Change in Fund Balance	0	0	(105,000)		
Beginning Fund Balance	105,000	105,000	105,000	100.00%	
Ending Fund Balance	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	51,419	143,990	35.71%	
Total Expenditures	0	51,419	143,990	35.71%	
Excess of Revenues Over (Under) Expenditures	0	(51,419)	(143,990)		
OTHER FINANCING SOURCES (USES)					
Contingency					
Transfers In/(Out)		0	0		
Total Other Financing Sources (Uses)	0	0	0		
Net Change in Fund Balance	0	(51,419)	(143,990)		
Beginning Fund Balance	255,802	124,142	143,990	86.22%	
Ending Fund Balance	255,802	72,723	0		

Campus Management
implementation costs year to date.

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