

**OREGON COAST COMMUNITY COLLEGE**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
For the year to date (YTD) March 2018, 2019, 2020 & 2019/20 Budget

\*ALL GOVERNMENTAL FUNDS

	YTD MAR 2018	YTD MAR 2019	YTD MAR 2020	BUDGET 2019/20	% Executed	Fiscal Year Completion	Difference
<b>REVENUES:</b>							
<b>Revenue From Local Sources:</b>							
Property Taxes	\$ 3,068,513	\$ 3,110,940	\$ 2,996,755	\$ 3,111,275	96%	75%	21%
Tuition and Fees	1,614,486	1,728,315	1,851,461	2,001,090	93%	75%	18%
Operating Grants	211,914	121,584	71,231	257,909	28%	75%	-47%
Donations	-	10,000	-	87,590	0%	75%	-75%
Interest	34,862	51,892	44,716	51,152	87%	75%	12%
Merchandise Sales	122,536	127,518	123,692	202,000	61%	75%	-14%
Miscellaneous	70,566	109,907	137,650	322,136	43%	75%	-32%
<b>Revenue From State Sources:</b>							
State Appropriation	1,547,163	1,625,917	2,471,402	2,493,468	99%	75%	24%
Operating Grants	44,218	114,359	92,650	373,808	25%	75%	-50%
Construction Funds	-	-	-	-	-	-	-
<b>Revenue From Federal Sources:</b>							
Operating Grants	165,886	136,190	114,842	361,411	32%	75%	-43%
<b>Total Revenues</b>	<b>6,880,145</b>	<b>7,136,621</b>	<b>7,904,399</b>	<b>9,261,839</b>	<b>85%</b>	<b>75%</b>	<b>10%</b>
<b>EXPENDITURES:</b>							
Salary	2,113,585	2,273,829	2,598,933	3,875,192	67%	75%	-8%
Benefits	880,083	951,041	1,175,593	1,874,913	63%	75%	-12%
Personnel Services	2,993,668	3,224,870	3,774,526	5,750,105	66%	75%	-9%
Materials and Services	1,169,929	1,484,842	1,348,628	2,538,000	53%	75%	-22%
Capital Outlay	-	-	8,631	15,000	58%	-	-
Debt Service - Principal	-	-	-	1,675,000	0%	75%	-75%
Debt Service - Interest	282,938	264,966	240,621	481,422	50%	75%	-25%
<b>Total Expenditures</b>	<b>4,446,534</b>	<b>4,974,678</b>	<b>5,372,407</b>	<b>10,459,527</b>	<b>51%</b>	<b>75%</b>	<b>-24%</b>
<b>Year To Date Surplus (Deficit)</b>	<b>2,433,611</b>	<b>2,161,943</b>	<b>2,531,992</b>	<b>(1,197,688)</b>	<b>34%</b>		
<b>OTHER FINANCING SOURCES (USES):</b>							
Proceeds From Sale of Assets	-	-	-	150,000	0%	-	-
Proceeds From Debt	-	-	-	-	-	-	-
Contingency	-	-	-	(1,272,371)	-	-	-
Unappropriated	-	-	-	-	-	-	-
Transfers From Other Funds	-	-	-	-	-	-	-
Transfers To Other Funds	-	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,122,371)</b>			
<b>Net Change in Fund Balance</b>	<b>2,433,611</b>	<b>2,161,943</b>	<b>2,531,992</b>	<b>(2,320,059)</b>			
<b>FUND BALANCE:</b>							
Beginning Fund Balance	1,949,742	2,071,318	1,986,700	2,320,059	86%	75%	11%
Ending Fund Balance	<u>\$ 4,383,354</u>	<u>\$ 4,233,261</u>	<u>\$ 4,518,693</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) March 2018, 2019, 2020 & 2019/20 Budget

GENERAL FUND

	YTD MAR 2018	YTD MAR 2019	YTD MAR 2020	BUDGET 2019/20	% Executed	Fiscal Year Completion	Difference	Notes	
<b>REVENUES:</b>									
<b>Revenue From Local Sources:</b>									
Property Taxes	\$ 1,211,366	\$ 1,265,935	\$ 1,305,549	\$ 1,339,706	97%	75%	22%	Property taxes are still ahead of budget due to the large November payment. That will level off over time and we may come in at less than budgeted if the May payments are less than anticipated due to COVID-19. The State CCSF funding (State Appropriation) is also ahead of budget because all four payments for the year have been booked. Tuition and Fees includes Spring Term enrollments.	
Tuition and Fees	1,614,486	1,728,315	1,851,461	2,001,090	93%	75%	18%		
Operating Grants	-	-	-	-	-	-	-		
Donations	-	10,000	-	87,590	0%	75%	-75%		
Interest	19,626	25,126	20,211	31,207	65%	75%	-10%		
Merchandise Sales	-	-	-	-	-	-	-		
Miscellaneous	33,978	77,478	104,756	269,863	39%	75%	-36%		
<b>Revenue From State Sources:</b>									
State Appropriation	1,400,688	1,472,900	2,298,034	2,239,252	103%	75%	28%		
Operating Grants	-	-	-	-	-	-	-		
Construction Funds	-	-	-	-	-	-	-		
<b>Revenue From Federal Sources:</b>									
Operating Grants	-	-	-	-	-	-	-		
<b>Total Revenues</b>	<u>4,280,145</u>	<u>4,579,753</u>	<u>5,580,011</u>	<u>5,968,708</u>	<u>93%</u>	<u>75%</u>	<u>18%</u>		
<b>EXPENDITURES:</b>									
Salary	1,906,368	1,999,534	2,310,749	3,261,903				Both Personnel Services and Material & Services are under budget by 6% and 9% respectively. Spring term numbers will be interesting to see given the change to a remote access environment. Capital Outlay expenditures are one time costs and at the end of March were under budget.	
Benefits	776,653	825,465	1,030,805	1,559,233					
Personnel Services	2,683,021	2,824,999	3,341,554	4,821,136	69%	75%	-6%		
Materials and Services	978,929	1,045,917	1,089,839	1,663,587	66%	75%	-9%		
Capital Outlay	-	-	8,631	15,000	58%	75%	-17%		
Debt Service - Principal	-	-	-	-					
Debt Service - Interest	-	-	-	-					
<b>Total Expenditures</b>	<u>3,661,950</u>	<u>3,870,916</u>	<u>4,440,025</u>	<u>6,499,723</u>	<u>68%</u>	<u>75%</u>	<u>-7%</u>		
<b>Year To Date Surplus (Deficit)</b>	<u>618,195</u>	<u>708,837</u>	<u>1,139,986</u>	<u>(531,015)</u>					
<b>OTHER FINANCING SOURCES (USES):</b>									
Proceeds From Sale of Assets	-	-	-	150,000	0%				
Proceeds From Debt	-	-	-	-					
Contingency	-	-	-	(812,476)					
Unappropriated	-	-	-	-					
Transfers From Other Funds	-	-	-	-					
Transfers To Other Funds	-	-	-	-					
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(662,476)</u>					
<b>Net Change in Fund Balance</b>	618,195	708,837	1,139,986	(1,193,491)					
<b>FUND BALANCE:</b>									
Beginning Fund Balance	1,285,849	1,026,166	927,449	1,193,491	78%				
Ending Fund Balance	<u>\$ 1,904,044</u>	<u>\$ 1,735,003</u>	<u>\$ 2,067,436</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) March 2018, 2019, 2020 & 2019/20 Budget

SPECIAL REVENUE FUNDS

	YTD MAR 2018	YTD MAR 2019	YTD MAR 2020	BUDGET 2019/20	% Executed	Fiscal Year Completion	Difference	Notes
<b>REVENUES:</b>								
<b>Revenue From Local Sources:</b>								
Property Taxes	\$ -	\$ -	\$ -	\$ -				
Tuition and Fees	-	-	-	-				
Operating Grants	211,914	121,584	71,231	257,909	28%	75%	-47%	
Donations	-	-	-	-				
Interest	-	-	-	-				
Merchandise Sales	-	-	-	-				
Miscellaneous	-	-	15,000	30,000	50%	75%	-25%	
<b>Revenue From State Sources:</b>								
State Appropriation	-	-	-	-				
Operating Grants	44,218	114,359	92,650	373,808	25%	75%	-50%	
Construction Funds	-	-	-	-				
<b>Revenue From Federal Sources:</b>								
Operating Grants	165,886	136,190	114,842	361,411	32%	75%	-43%	
<b>Total Revenues</b>	<u>422,018</u>	<u>372,132</u>	<u>293,723</u>	<u>1,023,128</u>	<u>29%</u>	<u>75%</u>	<u>-46%</u>	
<b>EXPENDITURES:</b>								
Salary	184,979	219,150	266,038	578,132				
Benefits	89,072	102,703	127,058	292,153				
Personnel Services	274,051	321,852	393,096	870,285	45%	75%	-30%	
Materials and Services	44,386	188,093	46,791	426,052	11%	75%	-64%	
Capital Outlay	-	-	-	-				
Debt Service - Principal	-	-	-	-				
Debt Service - Interest	-	-	-	-				
<b>Total Expenditures</b>	<u>318,438</u>	<u>509,945</u>	<u>439,887</u>	<u>1,296,337</u>	<u>34%</u>	<u>75%</u>	<u>-41%</u>	
<b>Year To Date Surplus (Deficit)</b>	<u>103,581</u>	<u>(137,813)</u>	<u>(146,164)</u>	<u>(273,209)</u>	<u>(0)</u>			
<b>OTHER FINANCING SOURCES (USES):</b>								
Proceeds From Sale of Assets	-	-	-	-				
Proceeds From Debt	-	-	-	-				
Contingency	-	-	-	-				
Unappropriated	-	-	-	-				
Transfers From Other Funds	-	-	-	-				
Transfers To Other Funds	-	-	-	-				
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>Net Change in Fund Balance</b>	103,581	(137,813)	(146,164)	(273,209)				
<b>FUND BALANCE:</b>								
Beginning Fund Balance	-	1,659	241,262	273,209	88.31%			
Ending Fund Balance	<u>\$ 103,581</u>	<u>\$ (136,154)</u>	<u>\$ 95,098</u>	<u>\$ -</u>				

There is \$500k of additional "space" built into this fund for grants that may come in during the year. When that is taken out, the local grants are 9% under budget, the state grants are 22% under budget and the federal grants are 21% under budget.

This is due to those grants being billed on quarterly and semi-annual schedules.

Taking out the additional "space" puts Personnel Services 6% under budget and Materials & Services 54% under budget

*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) March 2018, 2019, 2020 & 2019/20 Budget

DEBT SERVICE FUNDS

	YTD MAR 2018	YTD MAR 2019	YTD MAR 2020	BUDGET 2019/20	% Executed	Fiscal Year Completion	Difference	Notes
<b>REVENUES:</b>								
<b>Revenue From Local Sources:</b>								
Property Taxes	\$ 1,857,147	\$ 1,845,004	\$ 1,691,206	\$ 1,771,569	95.46%	75%	20%	
Tuition and Fees	-	-	-	-				
Operating Grants	-	-	-	-				
Donations	-	-	-	-				
Interest	15,236	26,766	24,505	19,945	122.86%	75%	48%	
Merchandise Sales	-	-	-	-				
Miscellaneous	-	-	-	-				
<b>Revenue From State Sources:</b>								
State Appropriation	146,475	153,018	173,368	254,216	68.20%	75%	-7%	
Operating Grants	-	-	-	-				
Construction Funds	-	-	-	-				
<b>Revenue From Federal Sources:</b>								
Operating Grants	-	-	-	-				
<b>Total Revenues</b>	<u>2,018,858</u>	<u>2,024,788</u>	<u>1,889,080</u>	<u>2,045,730</u>	<u>92.34%</u>	<u>75%</u>	<u>17%</u>	
<b>EXPENDITURES:</b>								
Salary	\$ -	\$ -	\$ -	\$ -				Revenue is still tracking over budget due to the tax payment received in November. The next interest and principal payments will be made in June.
Benefits	-	-	-	-				
Personnel Services	-	-	-	-				
Materials and Services	12	10	10	167	5.99%	75%	-69%	
Capital Outlay	-	-	-	-				
Debt Service - Principal	-	-	-	1,675,000	0.00%			
Debt Service - Interest	282,938	264,966	240,621	481,422	49.98%			
<b>Total Expenditures</b>	<u>282,950</u>	<u>264,976</u>	<u>240,631</u>	<u>2,156,589</u>	<u>11%</u>	<u>75%</u>	<u>-64%</u>	
<b>Year To Date Surplus (Deficit)</b>	<u>1,735,908</u>	<u>1,759,812</u>	<u>1,648,448</u>	<u>(110,859)</u>	<u>1</u>			
<b>OTHER FINANCING SOURCES (USES):</b>								
Proceeds From Sale of Assets	-	-	-	-				
Proceeds From Debt	-	-	-	-				
Contingency	-	-	-	(359,590)				
Unappropriated	-	-	-	-				
Transfers From Other Funds	-	-	-	-				
Transfers To Other Funds	-	-	-	-				
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(359,590)</u>	<u>-</u>			
<b>Net Change in Fund Balance</b>	<u>1,735,908</u>	<u>1,759,812</u>	<u>1,648,448</u>	<u>(470,449)</u>				
<b>FUND BALANCE:</b>								
Beginning Fund Balance	192,865	374,627	459,636	470,449	97.70%			
Ending Fund Balance	<u>\$ 1,928,774</u>	<u>\$ 2,134,439</u>	<u>\$ 2,108,084</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) March 2018, 2019, 2020 & 2019/20 Budget

**ENTERPRISE FUND - YOUR COLLEGE STORE**

	YTD MAR 2018	YTD MAR 2019	YTD MAR 2020	BUDGET 2019/20	% Executed	Fiscal Year Completion	Difference	Notes
<b>REVENUES:</b>								
<b>Revenue From Local Sources:</b>								
Property Taxes	\$ -	\$ -	\$ -	\$ -				
Tuition and Fees	-	-	-	-				
Operating Grants	-	-	-	-				
Donations	-	-	-	-				
Interest	-	-	-	-				
Merchandise Sales	122,536	127,518	123,692	202,000	61.23%	75%	-14%	The Bookstore has essentially been closed for purposes of food and supply sales since Spring Break. Revenue will therefore not increase much more than where it was at this point which is under budget by 14%.
Miscellaneous	171	195	(10)	-				
<b>Revenue From State Sources:</b>								
State Appropriation	-	-	-	-				
Operating Grants	-	-	-	-				
Construction Funds	-	-	-	-				
<b>Revenue From Federal Sources:</b>								
Operating Grants	-	-	-	-				
<b>Total Revenues</b>	<u>122,707</u>	<u>127,714</u>	<u>123,682</u>	<u>202,000</u>	<u>61.23%</u>	<u>75%</u>	<u>-14%</u>	
<b>EXPENDITURES:</b>								
Salary	22,238	21,827	22,146	35,157				Bookstore personnel have been staffing other areas of the College during the pandemic so personnel costs will remain unchanged as the year finishes. Book returns have started so the Materials & Services number will go down.
Benefits	14,358	15,812	17,730	23,527				
Personnel Services	36,596	37,639	39,875	58,684	67.95%	75%	-7%	
Materials and Services	129,479	105,936	123,482	151,704	81.40%	75%	6%	
Capital Outlay	-	-	-	-				The Board may need to consider a different model for the Bookstore as it will be increasingly difficult for it to be self-sustaining given the remote enviroment of the College
Debt Service - Principal	-	-	-	-				
Debt Service - Interest	-	-	-	-				
<b>Total Expenditures</b>	<u>166,075</u>	<u>143,574</u>	<u>163,357</u>	<u>210,388</u>	<u>78%</u>	<u>75%</u>	<u>3%</u>	
<b>Year To Date Surplus (Deficit)</b>	<u>(43,368)</u>	<u>(15,861)</u>	<u>(39,675)</u>	<u>(8,388)</u>	<u>(0)</u>			
<b>OTHER FINANCING SOURCES (USES):</b>								
Proceeds From Sale of Assets	-	-	-	-				
Proceeds From Debt	-	-	-	-				
Contingency	-	-	-	-				
Unappropriated	-	-	-	-				
Transfers From Other Funds	-	-	-	-				
Transfers To Other Funds	-	-	-	-				
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>Net Change in Fund Balance</b>	<u>(43,368)</u>	<u>(15,861)</u>	<u>(39,675)</u>	<u>(8,388)</u>				
<b>FUND BALANCE:</b>								
Beginning Fund Balance	14,651	17,594	302	8,388	3.60%			
Ending Fund Balance	<u>\$ (28,717)</u>	<u>\$ 1,733</u>	<u>\$ (39,373)</u>	<u>\$ -</u>				

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) March 2018, 2019, 2020 & 2019/20 Budget

INTERNAL SERVICE FUNDS

	YTD MAR 2018	YTD MAR 2019	YTD MAR 2020	BUDGET 2019/20	% Executed	Fiscal Year Completion	Difference	Notes
<b>REVENUES:</b>								
<b>Revenue From Local Sources:</b>								
Property Taxes	\$ -	\$ -	\$ -	\$ -				
Tuition and Fees	-	-	-	-				
Operating Grants	-	-	-	-				
Donations	-	-	-	-				
Interest	-	-	-	-				
Merchandise Sales	-	-	-	-				
Miscellaneous	36,417	32,234	17,903	22,273	80.38%	75%	5%	
<b>Revenue From State Sources:</b>								
State Appropriation	-	-	-	-				
Operating Grants	-	-	-	-				
Construction Funds	-	-	-	-				
<b>Revenue From Federal Sources:</b>								
Operating Grants	-	-	-	-				
<b>Total Revenues</b>	<u>36,417</u>	<u>32,234</u>	<u>17,903</u>	<u>22,273</u>	<u>80.38%</u>	<u>75%</u>	<u>5%</u>	
<b>EXPENDITURES:</b>								
Salary	-	-	-	-				
Benefits	-	-	-	-				
Personnel Services	-	-	-	-				
Materials and Services	17,122	34,945	10,553	47,500	22.22%	75%	-53%	
Capital Outlay	-	-	-	-				
Debt Service - Principal	-	-	-	-				
Debt Service - Interest	-	-	-	-				
<b>Total Expenditures</b>	<u>17,122</u>	<u>34,945</u>	<u>10,553</u>	<u>47,500</u>	<u>22%</u>	<u>75%</u>	<u>-53%</u>	
<b>Year To Date Surplus (Deficit)</b>	<u>19,295</u>	<u>(2,712)</u>	<u>7,351</u>	<u>(25,227)</u>	<u>1</u>			
<b>OTHER FINANCING SOURCES (USES):</b>								
Proceeds From Sale of Assets	-	-	-	-				
Proceeds From Debt	-	-	-	-				
Contingency	-	-	-	(100,305)				
Unappropriated	-	-	-	-				
Transfers From Other Funds	-	-	-	-				
Transfers To Other Funds	-	-	-	-				
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(100,305)</u>	<u>-</u>			
<b>Net Change in Fund Balance</b>	19,295	(2,712)	7,351	(125,532)				
<b>FUND BALANCE:</b>								
Beginning Fund Balance	95,574	121,294	128,909	125,532	102.69%			
Ending Fund Balance	<u>\$ 114,869</u>	<u>\$ 118,582</u>	<u>\$ 136,260</u>	<u>\$ -</u>				

Revenue collected is over budget by 5% while Materials & Services is under budget by 53%

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) March 2018, 2019, 2020 & 2019/20 Budget**

	YTD MAR 2019	YTD MAR 2020	BUDGET 2018/19	%	
				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)		
<b>OTHER FINANCING SOURCES (USES)</b>					
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	77,953	255,802	30.47%	Campus Management implementation costs to date.
Total Expenditures	0	77,953	255,802	30.47%	
Excess of Revenues Over (Under) Expenditures	0	(77,953)	(255,802)		
<b>OTHER FINANCING SOURCES (USES)</b>					
Contingency					
Transfers In/(Out)		0	0		
Total Other Financing Sources (Uses)	0	0	0		
Net Change in Fund Balance	0	(77,953)	(255,802)		
Beginning Fund Balance	255,802	255,802	255,802	100.00%	
Ending Fund Balance	255,802	177,849	0		

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