*ALL GOVERNMENTAL FUNDS

Number N		_					Fiscal	
Revenue From Local Sources: Property Taxes \$ 3,140,988 \$ 3,506,185 \$ 3,567,031 \$ 106% 100% 6% 100% 5% 100% 5% 100% 5% 100% 100% 5% 100		YTD	YTD	YTD	BUDGET	%	Year	
Property Taxes		JUN 2020	JUN 2021	JUN 2022	2021/22	Executed	Completion	Difference
Property Taxes \$ 3,140,986 \$ 3,566,185 \$ 3,567,031 \$ 3,382,001 106% 100% 6% 100% 6% 100% 100% 5% 100%								
Tution and Fees 1,792,247 1,562,214 1,819,455 1,543,454 105% 100% 5% Operating Grants 118,087 126,791 190,355 188,500 991 106% 47% Donations 80,000 91,664 53,681 102,735 52% 100% 44% Interest 56,270 17,986 20,367 15,765 1295 52% 100% 48% Merchandise Sales 137,688 77,424 63,571 152,000 42% 100% 58% Miscellaneous 309,881 819,997 882,828 1,116,663 74% 100% 529% Miscellaneous 309,881 819,997 882,828 1,116,663 74% 100% 529% Revenue From State Sources: State Appropriation 2,564,43 2,774,280 3,115,894 3,072,293 101% 100% 19% Operating Grants 186,379 328,784 281,454 677,688 42% 100% 58% Construction Funds 2 288,012 659,972 459,194 567,191 81% 100% 19% Financial Aid Received 5.1,154,196 1,493,065 70,191 81% 100% 19% Financial Aid Received 5.1,154,196 1,493,065 70,191 81% 100% 19% EXPENDITURES: Salary 3,587,262 3,665,204 3,676,122 4,582,621 80% 100% 29% Benefits 1,556,337 1,611,345 1,898,820 2,601,758 73% 100% 29% Benefits 1,556,337 1,611,345 1,898,820 2,601,758 73% 100% 23% Financial Aid Disbursed 1,702,001 1,673,432 1,654,116 2,431,549 68% 100% 22% Financial Aid Disbursed 1,702,001 1,775,000 1,895,000 1,895,000 10% 100% 100% 23% Financial Aid Disbursed 1,655,000 1,775,000 1,895,000 1,895,000 10% 100% 100% 23% Financial Aid Disbursed 1,675,000 1,775,000 1,895,000 1,895,000 10% 100% 100% 100% 100% 100% 100% 1		A 0.440.000	A 0 500 405	A 0 507 004	A 0 000 001	1000/	1000/	00/
Departing Grants								
Donations B0,000 91,664 S3,881 102,735 52% 100% -48% Merchandise Sales 137,688 77,424 63,571 152,000 42% 100% -29% Merchandise Sales 137,688 77,424 63,571 152,000 42% 100% -26% Miscellaneous 300,581 819,997 828,288 1,116,663 74% 100% -26% Revenue From State Sources:		, ,	, ,	, ,				
Interest 55,270 17,986 20,367 15,765 129% 100% 29%		,		,				
Marchandise Sales 137,888 77,424 63,571 152,000 42% 100% -58% 26% Revenue From State Sources		,						
Miscellaneous 39,551 819,997 828,288 1,116,663 74% 100% -26%		,	,	,	,			
Revenue From State Sources:				,				
State Appropriation 2,566,443 2,774,280 3,115,894 3,072,293 101% 100% 11% 100% 17% 100% 17% 100		-	-	-	-			
Construction Funds		2,526,443	2,774,280	3,115,894	3,072,293	101%	100%	1%
Revenue From Federal Sources: Operating Grants 288,012 659,972 459,194 567,191 81% 100% -19%				281,454		42%	100%	-58%
Coperating Grants 288,012 659,972 459,194 567,191 81% 100% -19% Financial Aid Received 1,154,196 1,493,065 10,808,290 108% 100% 8%	Construction Funds	-	· -	, -	-			
Financial Aid Received	Revenue From Federal Sources:	-	-	-	-			
Total Revenues	Operating Grants	288,012	659,972	459,194	567,191	81%	100%	-19%
Salary 3,587,262 3,665,204 3,676,122 4,582,621 80% 100% -20% 2,77% 2,001,758 73% 100% -27% 2,77% 2,001,758 73% 100% -27% 2,77% 2,001,758 73% 100% -27% 2,77% 2,001 2,001,758 2,001,758 73% 100% -27% 2,77% 2,001 2,001,758 2,001,758 2,001,758 2,001,758 2,001,758 2,001,758 2,001,758 2,001,758 2,001,758 2,001,758 2,001,758 2,001,758 2,001,758 2,001,758 2,001,758 2,001,758 2,001,758 2,001,758 2,001,941 110% 100% -20% 2,001,758 2,001,758 2,001,758 2,001,941 110% 100% -20% 2,001,758 2,001,758 2,001,941 110% 100% -20% 2,001,758 2,001,758 2,001,758 2,001,941 110% 100% -20% 2,001,758 2,001,758 2,001,758 2,001,941 110% 100% -20% 2,001,758 2,001,758 2,001,941 110% 100% -20% 2,001,758 2,001,941 110% 100% -20% 2,001,758 2,001,941 110% 100% -20% 2,001,758 2,001,941 110% 100% -20% 2,001,758 2,001,941 110% 100% -20%	Financial Aid Received	-	1,154,196	1,493,065	-			
Salary 3,587,262 3,665,204 3,676,122 4,582,621 80% 100% -20% 2,77% 2,001,758 73% 100% -27% 2,77% 2,001,758 73% 100% -27% 2,77% 2,001,758 73% 100% -27% 2,77% 2,001 2,001,758 2,001,758 73% 100% -27% 2,77% 2,001 2,001,758 2,001,758 2,001,758 2,001,758 2,001,758 2,001,758 2,001,758 2,001,758 2,001,758 2,001,758 2,001,758 2,001,758 2,001,758 2,001,758 2,001,758 2,001,758 2,001,758 2,001,758 2,001,941 110% 100% -20% 2,001,758 2,001,758 2,001,758 2,001,941 110% 100% -20% 2,001,758 2,001,758 2,001,941 110% 100% -20% 2,001,758 2,001,758 2,001,758 2,001,941 110% 100% -20% 2,001,758 2,001,758 2,001,758 2,001,941 110% 100% -20% 2,001,758 2,001,758 2,001,941 110% 100% -20% 2,001,758 2,001,941 110% 100% -20% 2,001,758 2,001,941 110% 100% -20% 2,001,758 2,001,941 110% 100% -20% 2,001,758 2,001,941 110% 100% -20%	Total Revenues	8.635.674	11.119.493	11.692.353	10.808.290	108%	100%	8%
Salary Benefits 3,587,262 3,665,204 3,676,122 4,582,621 80% 100% 2-20% 100% 2-27% 1,555,537 Benefits Personnel Services 5,143,799 5,276,549 5,565,942 7,184,379 77% 100% 2-27% 100% 2-27% 100% 2-23% Materials and Services 1,702,001 1,673,432 1,654,116 2,431,549 68% 100% 3-32% Financial Aid Disbursed - 1,166,335 1,495,474 - 100% 100% 100% 100% 100% Capital Outlay 14,532 - 75,000 1,895,000 1,895,000 100% 100% 100% 100% 100% 100% 100%								
Benefits	EXPENDITURES:							
Personnel Services	Salary	3,587,262	3,665,204	3,676,122	4,582,621	80%	100%	-20%
Materials and Services 1,702,001 1,673,432 1,654,116 2,431,549 68% 100% -32% Financial Aid Disbursed - 1,166,335 1,495,474 - 100% Capital Outlay 14,532 - - 75,000 0% 100% -100% Debt Service - Principal Debt Service - Interest 1,675,000 1,775,000 1,895,000 1,895,000 100% 100% 0% Total Expenditures 9,016,575 10,320,173 10,987,026 11,962,421 92% 100% -8% Year To Date Surplus (Deficit) (380,901) 799,320 705,327 (1,154,131) 100% -8% OTHER FINANCING SOURCES (USES): Proceeds From Bale of Assets - 160,476 - <td>Benefits</td> <td>1,556,537</td> <td>1,611,345</td> <td>1,889,820</td> <td>2,601,758</td> <td>73%</td> <td>100%</td> <td>-27%</td>	Benefits	1,556,537	1,611,345	1,889,820	2,601,758	73%	100%	-27%
Financial Aid Disbursed - 1,166,335 1,495,474 - 100% Capital Outlay 14,532 75,000 0% 100% -100% Debt Service - Principal 1,675,000 1,775,000 1,895,000 1,895,000 100% 100% 0% Debt Service - Interest 481,243 428,857 376,494 376,493 100% 100% 0% Total Expenditures 9,016,575 10,320,173 10,987,026 11,962,421 92% 100% -8% Year To Date Surplus (Deficit) (380,901) 799,320 705,327 (1,154,131) OTHER FINANCING SOURCES (USES): Proceeds From Sale of Assets - 160,476	Personnel Services	5,143,799	5,276,549	5,565,942	7,184,379	77%	100%	-23%
Capital Outlay 14,532 - - 75,000 0% 100% -100% Debt Service - Principal Debt Service - Interest 1,675,000 1,775,000 1,895,000 1,098,000 100% 100% 0% Total Expenditures 9,016,575 10,320,173 10,987,026 11,962,421 92% 100% -8% Year To Date Surplus (Deficit) (380,901) 799,320 705,327 (1,154,131) 100% -8% OTHER FINANCING SOURCES (USES): Proceeds From Sale of Assets - 160,476 - - - Proceeds From Debt - - - - - - Proceeds From Debt -	Materials and Services	1,702,001	1,673,432	1,654,116	2,431,549	68%	100%	-32%
Debt Service - Principal Debt Service - Interest 1,675,000 481,243 1,775,000 428,857 1,895,000 376,494 100% 376,493 100% 100% 100% 100% 0% 0% 100%	Financial Aid Disbursed	-	1,166,335	1,495,474	-		100%	
Debt Service - Interest 481,243 428,857 376,494 376,493 100% 100% 0% 100% 0% 100% 0%	Capital Outlay	14,532	-	-	75,000	0%	100%	-100%
Debt Service - Interest 481,243 428,857 376,494 376,493 100% 100% 0% 100% 0% 100% 0%	Debt Service - Principal	1 675 000	1 775 000	1 895 000	1 895 000	100%	100%	0%
Total Expenditures 9,016,575 10,320,173 10,987,026 11,962,421 92% 100% -8% Year To Date Surplus (Deficit) (380,901) 799,320 705,327 (1,154,131) OTHER FINANCING SOURCES (USES): Proceeds From Sale of Assets - 160,476 - - Proceeds From Debt - - - - Unrealized Gains/(Losses)-LGIP - - (22,676) - Contingency - - - (1,186,810) Unappropriated - - - - Transfers From Other Funds - 120,047 - - Transfers To Other Funds - (120,047) - - Total Other Financing Sources (Uses) - 160,476 (22,676) (1,186,810) Net Change in Fund Balance (380,901) 959,797 682,651 (2,340,941) FUND BALANCE: Beginning Fund Balance 1,986,700 1,607,553 2,567,349 2,340,941 <t< td=""><td></td><td>, ,</td><td></td><td>, ,</td><td></td><td></td><td></td><td></td></t<>		, ,		, ,				
Year To Date Surplus (Deficit) (380,901) 799,320 705,327 (1,154,131) OTHER FINANCING SOURCES (USES): Proceeds From Sale of Assets - 160,476 - - Proceeds From Debt - - - - Unrealized Gains/(Losses)-LGIP - - (22,676) - Contingency - - - (1,186,810) Unappropriated - - - - Transfers From Other Funds - 120,047 - - Transfers To Other Funds - (120,047) - - Total Other Financing Sources (Uses) - 160,476 (22,676) (1,186,810) Net Change in Fund Balance (380,901) 959,797 682,651 (2,340,941) FUND BALANCE: Beginning Fund Balance 1,986,700 1,607,553 2,567,349 2,340,941 110%	Total Expenditures							_00/
OTHER FINANCING SOURCES (USES): Proceeds From Sale of Assets - 160,476 - - Proceeds From Debt - - - - Unrealized Gains/(Losses)-LGIP - - (22,676) - Contingency - - - (1,186,810) Unappropriated - - - - Transfers From Other Funds - 120,047 - - Transfers To Other Funds - (120,047) - - Total Other Financing Sources (Uses) - 160,476 (22,676) (1,186,810) Net Change in Fund Balance (380,901) 959,797 682,651 (2,340,941) FUND BALANCE: Beginning Fund Balance 1,986,700 1,607,553 2,567,349 2,340,941 110%	Total Experiences	3,010,373	10,020,170	10,507,020	11,302,421	JZ /0	10070	070
Proceeds From Sale of Assets - 160,476 - - Proceeds From Debt - - - - Unrealized Gains/(Losses)-LGIP - - (22,676) - Contingency - - - (1,186,810) Unappropriated - - - - Transfers From Other Funds - 120,047 - - Transfers To Other Funds - (120,047) - - Total Other Financing Sources (Uses) - 160,476 (22,676) (1,186,810) Net Change in Fund Balance (380,901) 959,797 682,651 (2,340,941) FUND BALANCE: Beginning Fund Balance 1,986,700 1,607,553 2,567,349 2,340,941 110%	Year To Date Surplus (Deficit)	(380,901)	799,320	705,327	(1,154,131)			
Proceeds From Sale of Assets - 160,476 - - Proceeds From Debt - - - - Unrealized Gains/(Losses)-LGIP - - (22,676) - Contingency - - - (1,186,810) Unappropriated - - - - Transfers From Other Funds - 120,047 - - Transfers To Other Funds - (120,047) - - Total Other Financing Sources (Uses) - 160,476 (22,676) (1,186,810) Net Change in Fund Balance (380,901) 959,797 682,651 (2,340,941) FUND BALANCE: Beginning Fund Balance 1,986,700 1,607,553 2,567,349 2,340,941 110%					·		·	
Proceeds From Debt -	` ,		100 170					
Unrealized Gains/(Losses)-LGIP (22,676) - Contingency (1,186,810) Unappropriated (1,186,810) Unappropriated Transfers From Other Funds - 120,047 Transfers To Other Funds - (120,047) Total Other Financing Sources (Uses) - 160,476 (22,676) (1,186,810) Net Change in Fund Balance (380,901) 959,797 682,651 (2,340,941) FUND BALANCE: Beginning Fund Balance 1,986,700 1,607,553 2,567,349 2,340,941 110%		-	160,476	-	-			
Contingency (1,186,810) Unappropriated (1,186,810) Transfers From Other Funds - 120,047 Transfers To Other Funds - (120,047) Total Other Financing Sources (Uses) - 160,476 (22,676) (1,186,810) Net Change in Fund Balance (380,901) 959,797 682,651 (2,340,941) FUND BALANCE: Beginning Fund Balance 1,986,700 1,607,553 2,567,349 2,340,941 110%		-	-	(00.676)	-			
Unappropriated	,	-	-	(22,070)	(1 186 810)			
Transfers From Other Funds - 120,047 - <		_	_	_	(1,100,010)			
Transfers To Other Funds - (120,047) - - Total Other Financing Sources (Uses) - 160,476 (22,676) (1,186,810) Net Change in Fund Balance (380,901) 959,797 682,651 (2,340,941) FUND BALANCE: Beginning Fund Balance 1,986,700 1,607,553 2,567,349 2,340,941 110%		_	120 047	_	_			
Total Other Financing Sources (Uses) - 160,476 (22,676) (1,186,810) Net Change in Fund Balance (380,901) 959,797 682,651 (2,340,941) FUND BALANCE: Beginning Fund Balance 1,986,700 1,607,553 2,567,349 2,340,941 110%		_	,	-	-			
Net Change in Fund Balance (380,901) 959,797 682,651 (2,340,941) FUND BALANCE: Beginning Fund Balance 1,986,700 1,607,553 2,567,349 2,340,941 110%				(22.676)	(1.186.810)			
FUND BALANCE: Beginning Fund Balance 1,986,700 1,607,553 2,567,349 2,340,941 110%								
Beginning Fund Balance 1,986,700 1,607,553 2,567,349 2,340,941 110%	Net Change in Fund Balance	(380,901)	959,797	682,651	(2,340,941)			
Beginning Fund Balance 1,986,700 1,607,553 2,567,349 2,340,941 110%	FUND BALANCE:							
Ending Fund Balance \$ 1,605,799 \$ 2,567,349 \$ 3,250,001 \$ -		1,986,700	1,607,553	2,567,349	2,340,941	110%		
	Ending Fund Balance	\$ 1,605,799	\$ 2,567,349	\$ 3,250,001	\$ -			

^{*} All budgeted college funds, fiduciary funds are excluded (i.e. Club funds).

GENERAL FUND

						Fiscal		
	YTD	YTD	YTD	BUDGET	%	Year		
	JUN 2020	JUN 2021	JUN 2022	2021/22	Executed	Completion	Difference	Notes
REVENUES:								
Revenue From Local Sources:								
Property Taxes	\$ 1,367,340	\$ 1,425,691	\$ 1,505,142	\$ 1,442,784	104%	100%	4%	
Tuition and Fees	1,792,247	1,562,214	1,619,455	1,543,454	105%	100%	5%	Revenue for the FY 21-22 fiscal year finished
Operating Grants	-	-	-	-				slightly under budget (-1%).
Donations	80,000	91,664	53,681	102,735	52%	100%	-48%	
Interest	25,211	7,760	11,964	6,252	191%	100%	91%	While Property Taxes were 4% over budget and the
Merchandise Sales	-	-	-	-				State CCSF funding was 1% over budget, Tuition &
Miscellaneous	288,880	808,580	815,776	1,043,119	78%	100%	-22%	Fees, Donations, Interest and Miscellaneous
Revenue From State Sources:								revenue were all under budget, by varying degrees.
State Appropriation	2,298,034	2,532,605	2,843,932	2,806,156	101%	100%	1%	
Operating Grants	-	-	-	-				It should be noted that while there was a slight
Construction Funds	-	-	-	-				recovery in Tuition & Fees from the previous year,
Revenue From Federal Sources:	-	-	-	-				we ended the year still at significantly less than pre-
Operating Grants	-	-	-	-				pandemic levels (-\$172,792).
Total Revenues	5,851,713	6,428,514	6,849,950	6,944,500	99%	100%	-1%	
EXPENDITURES:								
Salary	3,130,645	3.094.234	3.328.080	3,803,026				Recruiting of staff and faculty remained challenging
Benefits	1,342,384	1,351,680	1,704,476	2,086,986				throughout FY 21-22 and the year finished with
Personnel Services	4,473,029	4,445,914	5,032,556	5,890,012	85%	100%	-15%	several unfilled positions which caused Personnel
	, ,		, ,					Services to come in significantly under budget (-
Materials and Services	1,337,708	1,254,288	1,284,754	1,848,685	69%	100%	-31%	15%). Materials & Services was also significantly
								under budget (-31%) but the total spent was in
Capital Outlay	14,532	-	-	75,000	0%	100%	-100%	keeping with prior pandemic years.
								nooping war prior paracento youro.
Debt Service - Principal	-	-	-	-				Overall, expenditures finished at 19% under budget
Debt Service - Interest	-	-	-	-				which allowed us to preserve fund balance for FY 22-
Total Expenditures	5,825,269	5,700,201	6,317,310	7,813,697	81%	100%	-19%	23.
Total Experiantics	5,625,209	5,700,201	0,317,310	7,613,097	01/6	100 /6	-13/0	-
Year To Date Surplus (Deficit)	26,443	728,312	532,640	(869,197)				
OTHER FINANCING SOURCES (USES): Proceeds From Sale of Assets		160 470						
Proceeds From Debt	-	160,476	-	-				
Unrealized Gains/(Losses)-LGIP	-	-	(22,676)	-				
Contingency	-	-	(22,070)	(781,370)				
Unappropriated	-	-	-	(761,370)				
Transfers From Other Funds		105,000						
Transfers To Other Funds	_	(15,047)	_	_				
Total Other Financing Sources (Uses)		250,429	(22,676)	(781,370)				
Net Change in Fund Balance	26,443	978,741	509,964	(1,650,567)				
FUND BALANCE:								
Beginning Fund Balance	927,449	953,893	1,932,634	1,650,567	117%			
25ging rand balance	027,140	000,000	.,552,551	1,000,007	11770			
Ending Fund Balance	\$ 953,893	\$ 1,932,634	\$ 2,442,598	\$ -				

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) June 2020, 2021, 2022 & 2021/22 Budget

SPECIAL REVENUE FUNDS

			SPECIA	L REVENUE I	FUNDS			
						Fiscal		
	YTD	YTD	YTD	BUDGET	%	Year		
	JUN 2020	JUN 2021	JUN 2022	2021/22	Executed	Completion	Difference	Notes
REVENUES:								
Revenue From Local Sources: Property Taxes	\$ -	\$ -	\$ -	\$ -				
Tuition and Fees	Ф -	Φ -	Ф -	Φ -				Even with the additional capacity that is built into
Operating Grants	118,087	126,791	190,355	198,500	96%	100%	-4%	the Special Revenue Fund, local operating grants
Donations	110,007	120,731	190,333	190,300	30 /6	100 /8	-4 /0	ended at only 4% under budget and federal
Interest	_	_	_	_				operating grants at 19% under budget. State
Merchandise Sales	-	_	-	-				operating grants however, were siginificantly
Miscellaneous	-	_	-	-				under budget (-58%).
Revenue From State Sources:	-	-	-	-				
State Appropriation	-	-	-	-				As the College had not previously been eligible for
Operating Grants	186,379	328,784	281,454	677,688	42%	100%	-58%	Title IV financial aid distribution, there was no
Construction Funds	-	-	-	-				amount budgeted for financial aid to be received
Revenue From Federal Sources:	-	-	-	-				or distributed to students.
Operating Grants	288,012	659,972	459,194	567,191	81%	100%	-19%	
COVID Related Funding			-					Spending in the grant fund for Personnel and
Financial Aid Received	-	-	1,493,065	-				M&S was well under budget and we finished the
Total Revenues	592,478	1,115,547	2,424,068	1,443,379	168%	100%	68%	year with a carryover of \$196,755 in fund balance to be used in FY 22-23.
1010111100		.,,	2, 12 1,000	.,,	10070	10070	- 0070	to be used in 1 1 22-23.
EXPENDITURES:								
Salary	437,892	570,970	336,677	766,611				
Benefits	198,579	259,665	173,354	503,214				
Personnel Services	636,471	830,635	510,031	1,269,825	40%	100%	-60%	
Materials and Services	104,266	309,271	295,112	403,340	73%	100%	-27%	
Financial Aid Disbursed			1,495,474					
Financial Alu Disburseu			1,495,474					
Capital Outlay	_	_	_	-				
Debt Service - Principal	-	-	-	-				
Debt Service - Interest	-	-	-	-				
Total Expenditures	740,738	1,139,906	2,300,618	1,673,165	138%	100%	38%	
Total Exponditures	740,700	1,100,000	2,000,010	1,070,100	10070	10070	0070	
Year To Date Surplus (Deficit)	(148,260)	(24,359)	123,450	(229,786)				
			•					•
OTHER FINANCING SOURCES (USES):								
Proceeds From Sale of Assets	-	-	-	-				
Proceeds From Debt	-	-	-	-				
Contingency	-	-	-	-				
Unappropriated Transfers From Other Funds	-	-	-	-				
Transfers From Other Funds Transfers To Other Funds	-	-	-	-				
Total Other Financing Sources (Uses)								
Net Change in Fund Balance	(148,260)	(24,359)	123,450	(229,786)				
FUND BALANCE:								
Beginning Fund Balance	241,262	94,756	73,306	229,786	31.90%			
bogining i and balance	271,202	54,750	70,000	220,700	01.50/6			
Ending Fund Balance	\$ 93,003	\$ 70,398	\$ 196,755	\$ -				

Special Revenue Funds account for the resources that are legally restricted to expenditures for specific purposes.

DEBT SERVICE FUNDS

	YTD JUN 2020	YTD JUN 2021	YTD JUN 2022	BUDGET 2021/22	% Executed	Fiscal Year Completion	Difference	Notes
REVENUES:								
Revenue From Local Sources:								
Property Taxes	\$ 1,773,627	\$ 2,080,494	\$ 2,061,889	\$ 1,919,217	107.43%	100%	7%	
Tuition and Fees	-	-	-	-				
Operating Grants	-	-	-	-				
Donations Interest	21.050	10 227	8,403	0 E12	00 000/	100%	-12%	
Merchandise Sales	31,058	10,227	8,403	9,513	88.33%	100%	-12%	
Miscellaneous	-	_	_	_				
Revenue From State Sources:	_	_	_	_				
State Appropriation	228,409	241,675	271,962	266,137	102.19%	100%	2%	
Operating Grants	-	-	-	-				
Construction Funds	-	-	-	-				
Revenue From Federal Sources:	-	-	-	-				
Operating Grants	-	-	-	-				
Total Revenues	2,033,095	2,332,395	2,342,253	2,194,867	106.72%	100%	7%	
					-			The inflow of Property Taxes and State funding
EXPENDITURES:								were both slightly above budget, 7% and 2%
Salary	\$ -	\$ -	\$ -	\$ -				respectively. Interest earnings were well under
Benefits								budget and reflect the continued downturn in rates.
Personnel Services	-	-	-	-				Scheduled interest and principal payments were
Materials and Services	10	50	20	167	11.98%	100%	-88%	right on target and the year closed with fund balance of \$535,707.
Capital Outlay	-	-	-	-				
Debt Service - Principal	1,675,000	1,775,000	1,895,000	1,895,000	100.00%	100%	0%	
Debt Service - Interest	481,243	428,857	376,494	376,493	100.00%	100%	0%	
Total Expenditures	2,156,253	2,203,907	2,271,514	2,271,660	100%	100%	0%	•
P1 1 11 11								•
Year To Date Surplus (Deficit)	(123,158)	128,489	70,740	(76,793)				
OTHER FINANCING SOURCES (USES):								
Proceeds From Sale of Assets	-	_	_	_				
Proceeds From Debt	-	-	-	-				
Contingency	-	-	-	(313,643)				
Unappropriated	-	-	-	-				
Transfers From Other Funds	-	-	-	-				
Transfers To Other Funds	-	-	-	-				
Total Other Financing Sources (Uses)	-		-	(313,643)				
Net Change in Fund Balance	(123,158)	128,489	70,740	(390,436)				
FUND BALANCE:								
Beginning Fund Balance	459,636	336,478	464,967	390,436	119.09%			
Ending Fund Balance	\$ 336,478	\$ 464,967	\$ 535,707	\$ -				
								•

Debt Service Funds accounts for the accumulation of resources, and the repayment of general long-term debt, interest and related cost.

ENTERPRISE FUND - YOUR COLLEGE STORE

	YTD JUN 2020	YTD JUN 2021	YTD JUN 2022	BUDGET 2021/22	% Executed	Fiscal Year Completion	Difference	Notes
REVENUES:								
Revenue From Local Sources:								
Property Taxes	\$ -	\$ -	\$ -	\$ -				
Tuition and Fees	· -	· -	-	· ·				
Operating Grants	-	_	-	-				
Donations	-	-	_	-				
Interest	-	-	_	-				
Merchandise Sales	137,688	77,424	63,571	152,000	41.82%	100%	-58%	The Bookstore resumed operations in FY 21-22 but
Miscellaneous	175	555	(538)	· -				with a reduced schedule due to the significant
Revenue From State Sources:	-	-	-	-				number of students still taking either remote or online
State Appropriation	-	_	-	-				classes. Consequently, sales revenue finished at
Operating Grants	-	-	_	-				58% less than budgeted.
Construction Funds	-	-	_	-				
Revenue From Federal Sources:	-	-	_	-				Book sales were 50% less than pre-pandemic levels
Operating Grants	-	-	_	-				due to the continued trend towards OER.
Total Revenues	137,863	77,979	63,032	152,000	41.47%	100%	-59%	In the last 10 years, classes have gone from 100%
								textbook use to just 29% of courses using a
EXPENDITURES:								traditional textbook. A further decline in books sales is
Salary	18,724	-	11,365	12,984				expected in FY 23-24. Competition with Amazon,
Benefits	15,574		11,990	11,558				which is able to sell textbooks at less than the
Personnel Services	34,299	-	23,355	24,542	95.16%	100%	-5%	Bookstore is able to buy them for resale, has also
								been a significant contributor to the decline in sales.
Materials and Services	131,497	80,853	64,030	99,133	64.59%	100%	-35%	boon a signmount containation to and accume in ballot.
								Even with expenditures well under budget (-29%),
Capital Outlay	-	-	-	-				ultimately the year closed with a \$54,857 deficit
			-					balance, which is \$24,352 more than the prior year
Debt Service - Principal	-	-	-	-				deficit. The College is working to re-imagine the
Debt Service - Interest	-	-	-	-				model for the Bookstore.
Total Expenditures	165,796	80,853	87,385	123,675	71%	100%	-29%	•
. ota: =xponana:oo	100,700	00,000	07,000	120,070	7170	10070	2070	
Year To Date Surplus (Deficit)	(27,933)	(2,873)	(24,352)	28,325				
								-
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)								-
Total Other Financing Sources (Uses)								-
Net Change in Fund Balance	(27,933)	(2,873)	(24,352)	28,325				
FUND BALANCE:								
Beginning Fund Balance	302	(27,631)	(30,504)	(28,325)				
Dogling I und Dalance	302	(27,001)	(55,504)	(20,020)				
Ending Fund Balance	\$ (27,631)	\$ (30,504)	\$ (54,857)	\$ -				• •

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.

INTERNAL SERVICE FUNDS

						Fiscal		
	YTD	YTD	YTD	BUDGET	%	Year		
	JUN 2020	JUN 2021	JUN 2022	2021/22	Executed	Completion	Difference	Notes Notes
REVENUES:								
Revenue From Local Sources:								
Property Taxes	\$ -	\$ -	\$ -	\$ -				
Tuition and Fees	-	-	-	-				
Operating Grants	-	-	-	-				
Donations	-	-	-	-				
Interest	-	-	-	-				
Merchandise Sales	-	-	-	-				
Miscellaneous	20,526	10,862	13,050	73,544	17.74%	100%	-82%	
Revenue From State Sources:	-	-	-	-				
State Appropriation	-	-	-	-				
Operating Grants	-	-	-	-				0 the annual side the makes all annuals and a
Construction Funds	-	-	-	-				On the revenue side, the reduced number of on-
Revenue From Federal Sources:	-	-	-	-				ground classes resulted in less copier income for
Operating Grants	-	-	-	-				the Internal Service Fund as faculty were not on
Total Revenues	20,526	10,862	13,050	73,544	17.74%	100%	-82%	campus copying class materials.
i otal nevenues	20,520	10,002	13,030	73,344	17.74/0	100 /6	-02 /0	
EXPENDITURES:								On the expenditure side, there were no
Salary								unemployment claims in FY 21-22.
Benefits								B 1 15 6 11
Personnel Services								Revenue and expenditures for the year were very
r ersonner Services	-	-	-	-				close, within \$2850, so the fund balance at year
Materials and Services	18,871	21,702	10,200	73,000	13.97%	100%	-86%	end did not significantly change.
Capital Outlay	-	-	-	-				
Debt Service - Principal								
Debt Service - Frincipal Debt Service - Interest	-	-	-	-				
Debt Service - Interest								
Total Expenditures	18,871	21,702	10,200	73,000	14%	100%	-86%	
Year To Date Surplus (Deficit)	1,655	(10,840)	2,851	544				1
rear 10 Date Surplus (Delicit)	1,000	(10,640)	2,001	544				
OTHER FINANCING SOURCES (USES):								
Proceeds From Sale of Assets	-	-	-	-				
Proceeds From Debt	-	-	_	_				
Contingency	-	-	-	(91,797)				
Unappropriated	-	-	-	-				
Transfers From Other Funds	-	-	-	-				
Transfers To Other Funds	-	-	_	_				
Tatal Other Figure in a Course (Hana)				(04.707)				
Total Other Financing Sources (Uses)				(91,797)		-		
Net Change in Fund Balance	1,655	(10,840)	2,851	(91,253)				
FUND BALANCE:								
Beginning Fund Balance	128,909	130,564	119,724	91,253	131.20%			
					101.2070			
Ending Fund Balance	\$ 130,564	\$ 119,724	\$ 122,574	\$ -				

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) June 2020, 2021, 2022 & 2021/22 Budget

	YTD JUN 2021	YTD JUN 2022	BUDGET 2020/22	% Executed	Notes					
RESERVE FUND - AUDUBON BUILDING 5100										
Established: 10/15/2007 Education Board resolution Reviewed: n/a Purpose: Funds reserved for Nature Center to be		orth County cam	pus.							
Materials & Services	0	0	0		This Audubon Building fund balance					
Total Expenditures	0	0	0_		was transferred to the General Fund in FY 20-21 as planned and budgeted.					
Excess of Revenues Over (Under) Expenditures	0	0	0		Ů					
OTHER FINANCING SOURCES (USES)										
Contingency	(405.000)		0							
Transfers In/(Out)	(105,000)		0							
Total Other Financing Sources (Uses)	(105,000)		0							
Net Change in Fund Balance	(105,000)	0	0							
Beginning Fund Balance	105,000	0	0							
Ending Fund Balance	0	0	0							
<u>RI</u>	ESERVE FUN	D - STRATEO	GIC INITIATIV	ES 5000						
Established: 12/18/2013 Education Board resolution Reviewed: n/a Purpose: Funds reserved for strategic initiatives (F		rom CASE grant	t).							
Materials & Services	7,269		7,224	0.00%						
Total Expenditures	7,269	0	7,224	0.00%	There were no travel expenditures related to the ERP in FY 21-22 so there were no costs charged to the					
Excess of Revenues Over (Under) Expenditures	(7,269)	0	(7,224)		Reserve fund.					
OTHER FINANCING SOURCES (USES)										
Contingency Transfers In/(Out)		0	0							
Total Other Financing Sources (Uses)	0	0	0							
Net Change in Fund Balance	(7,269)	0	(7,224)							
Beginning Fund Balance	14,492	7,224	7,224	100.00%						

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

7,224 7,224 0

Ending Fund Balance