*ALL GOVERNMENTAL FUNDS

						Fiscal	
	YTD	YTD	YTD	BUDGET	%	Year	
	SEP 2022	SEP 2023	SEP 2024	2024/25	Executed	Completion	Difference
REVENUES:							
Revenue From Local Sources:						054	004/
Property Taxes	\$ 49,708	\$ 48,156	\$ 71,789	\$ 3,932,451	2%	25%	-23%
Tuition and Fees	677,123	773,403	895,406	2,006,942	45%	25%	20%
Operating Grants	7,785	(1,800)	(974)	210,500	0%	25% 25%	-25%
Donations	10,261	180,000	75,000 43,726	100,000	75%	25% 25%	50% 8%
Interest Merchandise Sales	53.134	20,550 65,018	43,726 84,992	132,642 172,000	33% 49%	25% 25%	6% 24%
Miscellaneous	17,044	85,046	,	392,112	49% 50%	25% 25%	25%
Revenue From State Sources:	17,044	05,040	197,251	392,112	30 %	25/6	25%
State Appropriation	810,587	973,006	1,081,067	4,534,104	24%	25%	-1%
Operating Grants	14,000	41,817	95,459	1,380,097	7%	25%	-18%
Financial Aid Received	(4,519)	170,011	318,364	605,000	53%	25%	28%
Construction Funds	(4,515)	170,011	010,004	8,000,000	0%	2576	2070
Revenue From Federal Sources:	_	_	_	0,000,000	0 78		
Operating Grants	208,848	85,098	45,409	1,646,762	3%	25%	-22%
Financial Aid Received	46,212	144,323	87,678	2,950,000	3%	25%	-22%
Total Revenues	1,890,182	2,584,628	2,995,167	26,062,611	11%	25%	-14%
EXPENDITURES:	70.4.007				.=	050/	00/
Salary	764,227	807,121	1,057,579	6,068,925	17%	25%	-8%
Benefits	417,474	431,463	532,727	3,115,084	17%	25%	-8%
Personnel Services	1,181,701	1,238,584	1,590,305	9,184,009	17%	25%	-8%
Materials and Services	752,591	665,329	1,180,522	4,110,056	29%	25%	4%
Financial Aid Disbursed	86,492	99,498	443,573	3,572,101	12%	25%	-13%
i ilaliciai Ala Disbarsea	00,402	55,450	440,070	-	1270	2070	1070
Capital Outlay	-	9,861	1,515,395	39,650,000	4%	25%	-21%
B.1.0 1 B. 1				-		050/	050/
Debt Service - Principal	-	-	-	2,310,000	0%	25%	-25%
Debt Service - Interest	-	-	-	144,856	0%	25%	-25%
Total Expenditures	2,020,784	2,013,272	4,729,795	58,971,022	8%	25%	-17%
Year To Date Surplus (Deficit)	(130,602)	571,355	(1,734,628)	(32,908,411)			
real to bate darpide (belieft)	(100,002)	071,000	(1,704,020)	(02,000,411)			
OTHER FINANCING SOURCES (USES):							
Proceeds From Sale of Assets	_	_	_	_			
Proceeds From Debt	-	_	_	_			
Proceeds From GO Bonds	_	-	36,025,084	33,000,000			
Contingency	_	-	, , , <u>-</u>	(2,132,823)			
Unappropriated	-	-	-	-			
Transfers From Other Funds	-	-	-	315,000			
Transfers To Other Funds	-	-	-	(1,615,000)			
Total Other Financing Sources (Uses)			36,025,084	29,567,177			
Net Change in Fund Balance	(130,602)	571,355	34,290,455	(3,341,234)			
-							
FUND BALANCE:							
Beginning Fund Balance	3,250,001	3,132,202	-	3,341,234	0%	25%	-25%
Ending Fund Balance	\$ 3,119,399	\$ 3,703,558	\$ 34,290,455	\$ -			

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

GENERAL FUND

	YTD	YTD	YTD	BUDGET	%	Fiscal Year	D:#	Notes
REVENUES:	SEP 2022	SEP 2023	SEP 2024	2024/25	Executed	Completion	Difference	Notes
Revenue From Local Sources:								
	Φ 04.770	Φ 00.040	Φ 04.074	A 4 504 004	00/	050/	000/	
Property Taxes	\$ 21,776	\$ 20,848	\$ 31,671	\$ 1,594,984	2%	25%	-23%	
Tuition and Fees	677,123	773,403	895,406	2,006,942	45%	25%	20%	
Operating Grants	-							
Donations	-	180,000	75,000	100,000	75%	25%	50%	Total revenue was 2% above the completion
Interest	7,978	15,041	36,744	105,662	35%	25%	10%	percentage with a significant portion attributable to the
Merchandise Sales	-	-	-	-				Fall term tuition & fees. Donations, interest and
Miscellaneous	14,429	82,045	193,179	319,450	60%	25%	35%	miscellaneous revenue were also well above the 25%
Revenue From State Sources:	-	-	-	-				completion percentage. Property tax revenue and
State Appropriation	747,251	938,215	1,037,579	4,297,713	24%	25%	-1%	Federal Work Study were both significantly under
Operating Grants	-	-	-	-				budget but will pick up later in the year.
Construction Funds	-	-	-	-				
Revenue From Federal Sources:	-	-	-	-				
Federal Work Study	_	_	-	48,886	0%	25%	-25%	
,								
Total Revenues	1,468,557	2,009,551	2,269,578	8,473,637	27%	25%	2%	
EXPENDITURES:								
Salary	688,900	724,546	913,467	4,794,456				
Benefits	376,220	389,633	460,557	2,450,644				
Personnel Services	1,065,119	1,114,179	1,374,024	7,245,099	19%	25%	-6%	
								Personnel costs were under budget at the end of the
Materials and Services	538,692	543,795	664,783	2,165,987	31%	25%	6%	first quarter. With the union contracts settled,
								personnel costs were slightly inflated by the retro pay
Capital Outlay	_	_	_	150,000	0%	25%	-25%	amounts that Classified staff and Faculty received
				,				upon conclusion of negotiations.
Debt Service - Principal	_	_	_	_				-p
Debt Service - Interest			_					Materials & Services was ahead of the budget by 6%.
							-	This is due to large annual payments for software,
Total Expenditures	1,603,812	1,657,974	2,038,807	9,561,086	21%	25%	-4%	LBCC data services, OCCA dues, etc., that all hit in
								the first quarter of the fiscal year.
Year To Date Surplus (Deficit)	(135,255)	351,578	230,770	(1,087,449)				the mot quarter of the necal year.
OTHER FINANCING SOURCES (USES):								
Proceeds From Sale of Assets	_	_	_	_				
Proceeds From Debt			_					
Contingency				(1,147,331)				
Unappropriated	_	-	-	(1,147,001)				
Transfers From Other Funds	_	-	-	_				
Transfers From Other Funds Transfers To Other Funds	•	•	-	(4 = 000)				
Transfers to Other Funds	•	•	-	(15,000)				
Total Other Financing Sources (Uses)	-	-	-	(1,162,331)				
Net Change in Fund Balance	(135,255)	351,578	230,770	(2,249,780)				
-	,	•	•	, ,				
FUND BALANCE:								
Beginning Fund Balance	2,442,598	1,972,666	-	2,249,780	0%			
	, , ,			, ,				
Ending Fund Balance	\$ 2,307,343	\$ 2,324,244	\$ 230,770	\$ -				

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.

SPECIAL REVENUE FUNDS

SEP 2022 SEP 2023 SEP 2024 2024/25 Executed Completion Difference Notes		YTD	YTD	YTD	BUDGET	%	Fiscal Year		
Revenue From Local Sources: Property Taxes \$ - \$ - \$ - \$ - \$ Tuition and Fees								Difference	Notes
Property Taxes \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$	REVENUES:								
Tuition and Fees Operating Grants/Waivers 7,785 (1,800) (974) 210,500 0% 25% -25% The additional grant capacity built into the budget for this fund is again \$2M. Factoring out the \$2M, overall revenue in the fund is 12% of budget at this point which is 13% below the completion percentage. Because Summer term has minimal grant activity and also low financial aid revenue, to the start of Fall term. Revenue From State Sources: Operating Grants 14,000 41,817 95,459 1,380,097 7% 25% -18% Financial Aid Received (4,519) 170,011 318,364 605,000 53% 25% -28% Construction Funds Operating Grants 208,848 85,098 45,409 1,597,876 3% 25% -22% Financial Aid Received 46,212 144,323 87,678 2,950,000 3% 25% -22% The additional grant capacity built into the budget for this fund is again \$2M. Factoring out the \$2M, overall revenue in the fund is 12% of budget at this point which is 13% below the completion percentage. Because Summer term has minimal grant activity and also low financial aid revenue, to tall revenue is typically well below budget prior to the start of Fall term. Total expenditures are at 18% of budget after accounting for the \$2M. Factoring out the \$2M, overall revenue in the fund is 12% of budget at this point which is 13% below the completion percentage. Because Summer term has minimal grant activity and also low financial aid revenue, to tall revenue is typically well below budget prior to the start of Fall term. Total expenditures are at 18% of budget after accounting for the \$2M. Factoring out the \$2M, overall revenue in the fund is 12% of budget after accounting for the start of Fall term. Total expenditures are at 18% of budget after accounting for the \$2M. Factoring out the \$2M. Overall revenue in the fund is 12% of budget after accounting for the \$2M. Factoring out the \$2M. Overall revenue in the fund is 12% of budget after accounting for the \$2M. Overall revenue in the fund is 12% of budget after accounting for the \$2M. Overall revenue in the fund is 12% of budget after accounting for the \$2M. Overall									
Operating Grants/Waivers 7,785 (1,800) (974) 210,500 0% 25% -25% for this fund is again \$2M. Factoring out the \$2M, overall revenue in the fund is 12% of budget at this point which is 13% below the completion percentage. Because Summer term has minimal grant activity and also low financial aid revenue, overall revenue in the fund is 12% of budget at this point which is 13% below the completion percentage. Because Summer term has minimal grant activity and also low financial aid revenue in the fund is 12% of budget at this point which is 13% below the completion percentage. Because Summer term has minimal grant activity and also low financial aid revenue, overall revenue in the fund is 12% of budget at this point which is 13% below the completion percentage. Because Summer term has minimal grant activity and also low financial aid revenue, total revenue is typically well below budget prior to the start of Fall term. Operating Grants 14,000 41,817 95,459 1,380,097 7% 25% -18% total revenue is typically well below budget prior to the start of Fall term. Total expenditures are at 18% of budget after accounting for the \$2M extra capacity in the fund, so 7% below the completion percentage. The union contracts were both settled so personnel costs include the retro pay to Classified staff and		\$ -	\$ -	\$ -	\$ -				
Donations Interest In		- 7 785	(1.800)	(974)	210 500	0%	25%	-25%	o i ,
Interest		7,705	(1,000)	(374)	210,500	0 /6	25/6	-23/6	
Merchandise Sales		-	-	672	-				
Miscellaneous - - 38 -		-	-	-	-				
Operating Grants 14,000 41,817 95,459 1,380,097 7% 25% -18% to the start of Fall term. Financial Aid Received (4,519) 170,011 318,364 605,000 53% 25% 28% Construction Funds		-	-	38	-				
Financial Aid Received (4,519) 170,011 318,364 605,000 53% 25% 28% Construction Funds		44.000	44.047	05.450	4 000 007	70/	050/	100/	
Construction Funds Revenue From Federal Sources: Operating Grants 208,848 85,098 45,409 1,597,876 3% 25% -22% so 7% below the completion percentage. The Financial Aid Received 46,212 144,323 87,678 2,950,000 3% 25% -22% union contracts were both settled so personnel costs include the retro pay to Classified staff and									to the start of Fall term.
Revenue From Federal Sources: Operating Grants 208,848 85,098 45,409 1,597,876 3% 25% -22% so 7% below the completion percentage. The Financial Aid Received 46,212 144,323 87,678 2,950,000 3% 25% -22% union contracts were both settled so personnel costs include the retro pay to Classified staff and		(4,519)	170,011		-	33 /6	25/6	20 /6	Total concertification and 400% of headest offen
Operating Grants 208,848 85,098 45,409 1,597,876 3% 25% -22% so 7% below the completion percentage. The union contracts were both settled so personnel costs include the retro pay to Classified staff and Total Revenues 272,326 439,450 546,646 6,743,474 8% 25% -17% costs include the retro pay to Classified staff and									
Financial Aid Received 46,212 144,323 87,678 2,950,000 3% 25% -22% union contracts were both settled so personnel Total Revenues 272,326 439,450 546,646 6,743,474 8% 25% -17% costs include the retro pay to Classified staff and	Operating Grants	208,848	85,098	45,409	1,597,876	3%	25%	-22%	
	Financial Aid Received	46,212	144,323	87,678	2,950,000	3%	25%	-22%	
Faculty and this is slightly inflating that expense.	Total Revenues	272 326	439 450	546 646	6 743 474	8%	25%	-17%	costs include the retro pay to Classified staff and
			100,100	0.10,0.10	0,7 10,17 1			,0	Faculty and this is slightly inflating that expense.
EXPENDITURES:	EXPENDITURES:								
Salary 72,460 82,575 135,402 1,240,101									
Benefits 38,265 41,830 69,041 650,957									
Personnel Services 110,725 124,405 204,444 1,891,058 11% 25% -14%	Personnel Services	110,725	124,405	204,444	1,891,058	11%	25%	-14%	
Materials and Services 160,018 105,939 258,065 1,563,488 17% 25% -8%	Materials and Services	160,018	105,939	258,065	1,563,488	17%	25%	-8%	
Financial Aid Disbursed 86,492 99,498 443,573 3,572,101 12% 25% -13%	Financial Aid Disbursed	86,492	99,498	443,573	3,572,101	12%	25%	-13%	
Capital Outlay - 9,861 - 100,000 0.00% 25% -25%	Capital Outlay	-	9.861	_	100.000	0.00%	25%	-25%	
	. ,								
Debt Service - Principal		-	-	-	-				
Debt Service - Interest	Debt Service - Interest	-	-	-	-				
Total Expenditures 357,235 339,703 906,082 7,126,647 13% 25% -12%	Total Expenditures	357,235	339,703	906,082	7,126,647	13%	25%	-12%	
Year To Date Surplus (Deficit) (84,909) 99,746 (359,436) (383,173) (0)	Year To Date Surplus (Deficit)	(84,909)	99,746	(359,436)	(383,173)	(0)			
OTHER FINANCING SOURCES (USES):	OTHER FINANCING SOURCES (USES):								
Proceeds From Sale of Assets	` ,	_	_	_	_				
Proceeds From Debt		-	-	-	-				
Contingency		-	-	-	-				
Unappropriated		-	-	-	.=				
Transfers From Other Funds 15,000 - Transfers To Other Funds		-	-	-	15,000	-			
Total Other Financing Sources (Uses)	Total Other Financing Sources (Uses)				15,000				
Net Change in Fund Balance (84,909) 99,746 (359,436) (368,173)	Net Change in Fund Balance	(84,909)	99,746	(359,436)	(368,173)				
FUND BALANCE:	FUND BALANCE:								
Beginning Fund Balance 196,755 260,215 - 368,173 0.00%		196,755	260,215	-	368,173	0.00%			
Ending Fund Balance \$ 111,846 \$ 359,962 \$ (359,436) \$ 0	Ending Fund Balance	\$ 111,846	\$ 359,962	\$ (359,436)	\$ 0				

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

CAPITAL PROJECT FUND

						Fiscal		
	YTD	YTD	YTD	BUDGET	_ %	Year		
DEVENUEO:	SEP 2022	SEP 2023	SEP 2024	2024/25	Executed	Completion	Difference	Notes
REVENUES:								
Revenue From Local Sources:	•	•	•	•				
Property Taxes	\$ -	\$ -	\$ -	\$ -				
Tuition and Fees	-	-	-	-				
Operating Grants	-	-	-	-				
Donations	-	-	-	-				
Interest	-	-	-	-				
Merchandise Sales	-	-	-	-				
Miscellaneous	-	-	-	-				
Revenue From State Sources:	-	-	-	-				
State Appropriation	-	-	-	-				
Operating Grants	-	=	-	-				
Construction Funds	-	-	-	8,000,000	0.00%	25%	-25%	
Revenue From Federal Sources:	-	-	-	-				
Operating Grants	-	-	-	-				
, ,								
Total Revenues				8,000,000	0.00%	25%	-25%	
								Our bond proceeds revenue significantly
EXPENDITURES:								exceeded budget due to the unexpected sales
Salary	-	-	-	-				
Benefits								premium that came from our Aa3 bond rating.
Personnel Services	-	-	-	-				
								Expenditures thus far have been for roof
Materials and Services	-	-	-	-	-			completion and to cover the costs of obtaining the
								bonds.
Capital Outlay	-	-	1,515,395	39,400,000	3.85%	25%	-21%	
Debt Service - Principal	-	=	-	-				
Debt Service - Interest	-	-	-	-				
Takal Faranadikanaa			4 545 005	00.400.000	0.050/	25%	-21%	
Total Expenditures	-	-	1,515,395	39,400,000	3.85%	25%	-21%	
Year To Date Surplus (Deficit)	-	-	(1,515,395)	(31,400,000)	-3.85%			
OTHER FINANCING SOURCES (USES):								
Proceeds From Sale of Assets	-	-	-	-				
Proceeds From Debt	-	-	-	-				
Proceeds From GO Bonds	-	-	36,025,084	33,000,000	109.17%	25%	84%	
Contingency	-	-	-	-				
Unappropriated	-	-	-	-				
Transfers From Other Funds	-	-	-	-				
Transfers To Other Funds	-	-	-	(1,600,000)		25%	-25%	
Total Other Financing Sources (Uses)			36,025,084	31,400,000	114.73%	25%	90%	
Total Other Financing Sources (Oses)			30,023,004	31,400,000	114.73/6	25/6	30 /8	
Net Change in Fund Balance	-	-	34,509,688	-				
FUND BALANCE:								
Beginning Fund Balance	-	-	-	-				
Ending Fund Balance	\$ -	\$ -	\$34,509,688	\$ -				

Capital Project Fund is used for the acquisition of land, new construction and major equipment purchases. The Capital Project Fund is a Special Revenue Fund that for reporting purposes the college has chosen not to aggregate with the other funds.

DEBT SERVICE FUNDS

		YTD		YTD		YTD	BUDGET	%	Fiscal Year		
DEVENUE	SE	EP 2022	S	EP 2023	SE	EP 2024	2024/25	Executed	Completion	Difference	Notes
REVENUES: Revenue From Local Sources:											
Property Taxes	\$	27,932	\$	27,308	\$	40,118	\$ 2,337,467	1.72%	25%	-23%	
Tuition and Fees	Ψ		Ψ		Ψ		Ψ 2,007,407	1.7270	2070	2070	
Operating Grants		-		_		_	_				
Donations		-		-		-	-				
Interest		2,283		5,509		6,311	26,980	23.39%	25%	-2%	
Merchandise Sales		-		-		-	-				
Miscellaneous		-		-		-	-				
Revenue From State Sources:		-		-		-	-				
Unfunded PERS Liability Set-Aside		63,335		34,792		43,488	236,391	18.40%	25%	-7%	Revenue will be low in this fund until the large
Operating Grants Construction Funds		-		-		-	-				property tax payments in November are received.
Revenue From Federal Sources:		-		-		-	-				
Operating Grants		-		-			-				The first interest payment of the year will take
											place in December so expenditures will be
Total Revenues		93,551		67,608		89,917	2,600,838	3.46%	25%	-22%	neglegible until then.
EXPENDITURES:											
Salary	\$	_	\$	_	\$	_	\$ -				
Benefits	*	-	Ψ	_	Ψ	_	-				
Personnel Services		-		-		-					
Materials and Services		10		-		20	167	11.98%	25%	-13%	
One that Outlier											
Capital Outlay		-		-		-	-				
Debt Service - Principal		-		_		_	2,310,000	0.00%	25%	-25%	
Debt Service - Interest		-		-		-	144,856	0.00%	25%	-25%	
Total Expenditures		10		-		20	2,455,023	0%	25%	-25%	
					-		,,.				
Year To Date Surplus (Deficit)		93,541		67,608		89,897	145,815	0			
-											
OTHER FINANCING SOURCES (USES):											
Proceeds From Sale of Assets		-		-		-	-				
Proceeds From Debt Contingency		-		-		-	- (E40.07E)				
Unappropriated		-		-		-	(542,875)				
Transfers From Other Funds											
Transfers To Other Funds		_		-			-				
Total Other Financina Courses (Hose)							(540.075)				
Total Other Financing Sources (Uses)							(542,875)				
Net Change in Fund Balance		93,541		67,608		89,897	(397,060)				
FUND BALANCE:											
Beginning Fund Balance		535,707		499,139		-	397,060	0.00%			
Ending Fund Balance	\$	629,248	\$	566,747	\$	89,897	\$ (0)				
Lituring Futio Datatice	φ	023,240	φ	300,747	φ	03,037	ψ (0)				

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-DRAFT For the year to date (YTD) September 2022, 2023, 2024 & 2024/25 Budget

ENTERPRISE FUND - YOUR COLLEGE STORE

	YTD	YTD	YTD	BUDGET	%	Fiscal Year		
	SEP 2022	SEP 2023	SEP 2024	2024/25	Executed	Completion	Difference	Notes
REVENUES:								
Revenue From Local Sources:								
Property Taxes	\$ -	\$ -	\$ -	\$ -				
Tuition and Fees	-	-	-	-				
Operating Grants	-	-	-	-				
Donations	-	-	-	-				
Interest	-	-	-	-				
Merchandise Sales	53,134	65,018	84,992	172,000	49.41%	25%	24%	
Miscellaneous	0	0	2	28,151	0.01%	25%	-25%	
Revenue From State Sources:	-	-	-	-				Revenue at the end of September was 17% above
State Appropriation	-	-	-	-				
Operating Grants	-	-	-	-				the completion percentage which is more good
Construction Funds	-	-	-	-				progress for the bookstore.
Revenue From Federal Sources:	-	-	-	-				
Operating Grants	-	-	-	-				Personnel costs were essentially right on budget.
Total Revenues	53,134	65,018	84,994	200,151	42.46%	25%	17%	Materials and Services was over budget due to the
								purchase of Fall textbooks and nursing scrubs and
EXPENDITURES:								supplies for all of the Health Profession programs.
Salary	2,867	_	8,709	34,368				Food sales in the first quarter were good and were
Benefits	2,989	_	3,128	13,484				the one area of a small profit.
Personnel Services	5,857		11,838	47,852	24.74%	25%	0%	and one area or a ornan promi
	-,		,	,				
Materials and Services	52,563	14,210	92,197	130,850	70.46%	25%	45%	
Capital Outlay	-	-	-	-				
. ,			-					
Debt Service - Principal	-	-	-	-				
Debt Service - Interest	-	-	-	-				
Total Expenditures	58,419	14,210	104,035	178,702	58%	25%	33%	
Total Experiutures	36,419	14,210	104,033	170,702	36 /6	23 /6	33 /6	
Year To Date Surplus (Deficit)	(5,285)	50,808	(19,041)	21,449	-15.75%			
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	(5,285)	50,808	(19,041)	21,449				
FUND BALANCE:								
Beginning Fund Balance	(54,857)	(33,676)	_	(21,449)	0.00%			
Doging Fund Dalance	(34,037)	(00,070)	_	(21,743)	0.00 /0			
Ending Fund Balance	\$ (60,142)	\$ 17,132	\$ (19,041)	\$ -				

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

			IIN I LI IIN	AL SLITVICE I	OINDO			
	YTD SEP 2022	YTD SEP 2023	YTD SEP 2024	BUDGET 2024/25	% Executed	Fiscal Year Completion	Difference	Notes
REVENUES:	3EF 2022	3EF 2023	3EF 2024	2024/23	Lxeculed	Completion	Dillerence	Notes
Revenue From Local Sources:								
Property Taxes	\$ -	\$ -	\$ -	\$ -				
Tuition and Fees	φ -	φ -	φ -	φ -				
Operating Grants	-	-	-	-				
Donations	-	-	-	-				
	-	-	-	-				
Interest	-	-	-	-				
Merchandise Sales	- 0.045		4 000	44.544	0.000/	050/	100/	
Miscellaneous	2,615	3,000	4,033	44,511	9.06%	25%	-16%	
Revenue From State Sources:	-	-	-	-				
State Appropriation	-	-	-	-				Total revenue and total expenditures in this fund
Operating Grants	-	-	-	-				were both well under budget.
Construction Funds	-	-	-	-				were both well drider budget.
Revenue From Federal Sources:	-	-	-	-				Revenue in the fund was comprised of \$2,835 in
Operating Grants	-	-	-	-				the unemployment portion and \$1,198 in printing
Total Revenues	2,615	3,000	4,033	44,511	9.06%	25%	-16%	and copying. Materials and Services expenditures
EXPENDITURES:								were for printer maintenance.
Salary								
Benefits	-	-	-	-				We have increased the charge-per-copy in order
Personnel Services							-	to boost the printing and copying revenue to a
r ersonner Services	-	-	-	-				level where it will cover the printer costs and also
Materials and Services	1,308	1,385	1,545	35,200	4.39%	25%	-21%	create a fund balance for future equipment replacement.
Capital Outlay	-	-	-	-				
Debt Service - Principal	-	-	-	-				
Debt Service - Interest	-	-	-	-				
Total Expenditures	1,308	1,385	1,545	35,200	4%	25%	-21%	- -
Year To Date Surplus (Deficit)	1,307	1,615	2,487	9,311	0			
OTHER FINANCING SOURCES (USES):								•
Proceeds From Sale of Assets	_	_	_	_				
Proceeds From Debt								
Contingency				(142,617)				
Unappropriated	_		_	(142,017)				
Transfers From Other Funds	_	_	_	_				
Transfers To Other Funds								
								<u>-</u>
Total Other Financing Sources (Uses)				(142,617)				-
Net Change in Fund Balance	1,307	1,615	2,487	(133,306)				
FUND BALANCE:								
Beginning Fund Balance	122,574	126,634	-	133,306	0.00%			
Ending Fund Balance	\$ 123,881	\$ 128,249	\$ 2,487	\$ -				- -

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-DRAFT** For the year to date (YTD) September 2022, 2023, 2024 & 2024/25 Budget

	%	BUDGET	YTD	YTD	YTD
Notes	Executed	2024/25	SEP 2024	SEP 2023	SEP 2022

RESERVE FUND - STRATEGIC INITIATIVES 5000

Established: 12/18/2013 Education Board resolution 14-12.08

Reviewed: n/a

Purpose: Funds reserved for strategic initiatives

Materials & Services	0	0	163,911	214,364	76.46%	The Metadala O Camiana abanna
Total Expenditures	0	0	163,911	214,364	76.46%	The Materials & Services charges were for roof costs. Now that we
Excess of Revenues Over (Under) Expenditures OTHER FINANCING SOURCES (USES)	0	0	(163,911)	(214,364)		have the bond proceeds we will be doing a transfer to return the fund balance to its previous \$307,224.
Contingency Transfers In/(Out)	0	0	0 -	(300,000)	0.00%	
Total Other Financing Sources (Uses)	0	0	0	0		
Net Change in Fund Balance	0	0	(163,911)	(214,364)		
Beginning Fund Balance	7,224	307,224	0	214,364	0.00%	
Ending Fund Balance	7,224	307,224	(163,911)	0		

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