*ALL GOVERNMENTAL FUNDS

	-					Fiscal	
	YTD	YTD	YTD	BUDGET	%	Year	
	DEC 2022	DEC 2023	DEC 2024	2024/25	Executed	Completion	Difference
REVENUES:							
Revenue From Local Sources:							
Property Taxes	\$ 3,240,233	\$ 3,260,822	\$ 3,726,194	\$ 3,932,451	95%	50%	45%
Tuition and Fees	643,380	726,318	863,851	2,006,942	43%	50%	-7%
Operating Grants	1,237	2,853	72,066	210,500	34%	50%	-16%
Donations	-	180,000	75,000	100,000	75%	50%	25%
Interest	38,394	73,990	152,700	132,642	115%	50%	65%
Merchandise Sales	70,803	89,494	123,929	172,000	72%	50%	22%
Miscellaneous	60,056	159,180	309,026	392,112	79%	50%	29%
Revenue From State Sources:	1 706 990	1 045 410	- 2,208,818	4,534,104	49%	50%	-1%
State Appropriation	1,706,882	1,945,410		4,534,104	49% 26%	50%	-24%
Operating Grants Financial Aid Received	92,640 156,244	136,094 170,011	352,229 389,424	605,000	20% 64%	50%	-24 %
Construction Funds	156,244	170,011	309,424	8,000,000	0%	50%	14%
Revenue From Federal Sources:				8,000,000	0 /8		
Operating Grants	261,711	246,633	164,368	1,646,762	10%	50%	-40%
Financial Aid Received	465,237	555,754	674,793	2,950,000	23%	50%	-27%
Total Revenues	6,736,818	7,546,559	9,112,398	26,062,611	35%	50%	-15%
EXPENDITURES:							
Salary	1,875,128	1,809,242	2,274,577	6,068,925	37%	50%	-13%
Benefits	956,364	930,236	1,117,873	3,115,084	36%	50%	-14%
Personnel Services	2,831,493	2,739,478	3,392,450	9,184,009	37%	50%	-13%
Materials and Services	1,119,641	1,268,388	1,882,182	4,110,056	46%	50%	-4%
Financial Aid Disbursed	1,093,335	672,157	897,105	3,572,101	25%	50%	-25%
Capital Outlay	-	9,861	1,559,541	39,650,000	4%	50%	-46%
Debt Service - Principal	-	-		2,310,000	0%	50%	-50%
Debt Service - Interest	159,457	120,005	72,428	144,856	50%	50%	0%
Total Expenditures	5,203,926	4,809,889	7,803,707	58,971,022	13%	50%	-37%
Total Expenditures	5,203,926	4,809,889	7,803,707	58,971,022	13%	50%	-31%
Year To Date Surplus (Deficit)	1,532,892	2,736,670	1,308,691	(32,908,411)			
OTHER FINANCING SOURCES (USES):							
Proceeds From Sale of Assets	-	-	-	-			
Proceeds From Debt	-	-	-	-			
Proceeds From GO Bonds	-	-	36,025,084	33,000,000			
Contingency	-	-	-	(2,132,823)			
Unappropriated	-	-	-	-			
Transfers From Other Funds	-	-	229,342	315,000			
Transfers To Other Funds	-	-	(229,342)	(1,615,000)			
Total Other Financing Sources (Uses)			36,025,084	29,567,177			
	1 500 000	0.700.070					
Net Change in Fund Balance	1,532,892	2,736,670	37,333,775	(3,341,234)			
FUND BALANCE:							
Beginning Fund Balance	3,250,001	3,132,202	4,004,772	3,341,234	120%	50%	70%
Ending Fund Balance	\$ 4,782,893	\$ 5,868,873	\$ 41,338,547	\$-			

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

			<u>C</u>	ENERAL FUN	ID			
						Fiscal		
	YTD	YTD	YTD	BUDGET	%	Year		
	DEC 2022	DEC 2023	DEC 2024	2024/25	Executed	Completion	Difference	Notes
REVENUES:								-
Revenue From Local Sources:								
Property Taxes	\$ 1,418,364	\$ 1,440,454	\$ 1,497,607	\$ 1,594,984	94%	50%	44%	
Tuition and Fees	643,380	726,318	863,851	2,006,942	43%	50%	-7%	At halfway through the fiscal year, we were up 8%
Operating Grants	-	-	-	-				over budgeted revenue.
Donations	-	180,000	75,000	100,000	75%	50%	25%	
Interest	25,745	49,976	68,116	105,662	64%	50%	14%	Property taxes, donations, interest, and miscellaneous revenue were all well above budget
Merchandise Sales	-	-	-	-				but they will level off as we move towards the end of
Miscellaneous	54,794	141,085	299,977	319,450	94%	50%	44%	the year, due to the nature of those revenue types
Revenue From State Sources:	-	-	-	-				and how they flow. Tuition & fees was slightly under
State Appropriation	1,563,928	1,885,109	2,120,302	4,297,713	49%	50%	-1%	budget (7%) as expected due to summer term being
Operating Grants	-	-	-	-				small. State CCSF was 1% under budet and Federal
Construction Funds	-	-	-	-				Work Study was significantly lower than budgeted but
Revenue From Federal Sources:	-	-	-	-				that's a very unpredictable revenue stream.
Federal Work Study	-	-	6,399	48,886	13%			
Total Revenues	3,706,212	4,422,942	4,931,252	8,473,637	58%	50%	8%	-
Total nevenues	3,700,212	4,422,342	4,331,232	0,473,037	50 /8	50%	0 /6	
EXPENDITURES:								
Salary	1,680,323	1,616,019	1,959,212	4,794,456				
Benefits	861,379	834,092	954,280	2,450,644				
Personnel Services	2,541,702	2,450,111	2,913,493	7,245,099	40%	50%	-10%	•
	2,041,702	2,400,111	2,010,400	7,240,000	4078	0070	1070	Personnel costs were under budget by 10% due to
Materials and Services	801,260	944,636	1,124,520	2,165,987	52%	50%	2%	the small size of Summer term. We expect to see
	001,200	011,000	1,121,020	2,100,007	0270	0070	270	that gap narrow as the year proceeds.
Capital Outlay	-	-	-	150,000	0%	50%	-50%	
				,				Materials & Services were 6% over budget at the end
Debt Service - Principal	-	-	-	-				of September and by the end of December were just
Debt Service - Interest	-	-	-	-				2% over budget. This is due to the leveling out over
								time of large annual expenses that get paid in July and August.
Total Expenditures	3,342,962	3,394,747	4,038,013	9,561,086	42%	50%	-8%	and August.
								Overall, expenditures were 8% under budget.
Year To Date Surplus (Deficit)	363,250	1,028,195	893,239	(1,087,449)				, . , . ,
OTHER FINANCING SOURCES (USES):								
Proceeds From Sale of Assets	-	-	-	-				
Proceeds From Debt	-	-	-	-				
Contingency	-	-	-	(1,147,331)				
Unappropriated	-	-	-	-				
Transfers From Other Funds	-	-	(7,553)	-				
Transfers To Other Funds	-	-	-	(15,000)				
Total Other Financing Courses (Uses)			(7,550)	(1.100.001)				
Total Other Financing Sources (Uses)			(7,553)	(1,162,331)				
Net Change in Fund Balance	363,250	1,028,195	885,687	(2,249,780)				
Her change in Fund Dalance	303,230	1,020,195	000,007	(2,243,700)				
FUND BALANCE:								
Beginning Fund Balance	2,442,598	1,972,666	2,777,210	2,249,780	123%			
boginning i unu balance	2,772,000	1,072,000	2,777,210	2,240,700	12070			
Ending Fund Balance	\$ 2,805,847	\$ 3,000,861	\$ 3,662,896	\$ -				
	,,		, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	-				

GENERAL FUND

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.

			SPECIA	L REVENUE F	UNDS			
						Fiscal		
	YTD	YTD	YTD	BUDGET	%	Year		
	DEC 2022	DEC 2023	DEC 2024	2024/25	Executed	Completion	Difference	Notes
REVENUES:								
Revenue From Local Sources:								
Property Taxes	\$-	\$-	\$-	\$-				
Tuition and Fees	-	-	-	-				
Operating Grants	1,237	2,853	72,066	210,500	34%	50%	-16%	
Donations	-	-	-	-				
Interest	-	-	1,148	-				Taking into account the additional \$2M in grant
Merchandise Sales	-	-	-	-				capacity that is built into this fund, total revenue
Miscellaneous	-	-	205	-				was at 35% of budget at the end of December.
Revenue From State Sources:								Grant activity during summer term is minimal so low percentages at that point in the year are not
Operating Grants	92,640	136,094	352,229	1,380,097	26%	50%	-24%	unusual.
Financial Aid Received	156,244	170,011	389,424	605,000	64%	50%	14%	unusua.
Construction Funds	-	-	-	-				Total expenditures were also at 35% of budget
Revenue From Federal Sources:								after accounting for the \$2M extra capacity in the
Operating Grants	230,203	246,633	157,970	1,597,876	10%	50%	-40%	fund, with all categories of expenditures well
Financial Aid Received	465,237	555,754	674,793	2,950,000	23%	50%	-27%	under budget.
Total Revenues	945,562	1,111,346	1,647,835	6,743,474	24%	50%	-26%	
EXPENDITURES:								
Salary	184,885	188,405	296,524	1,240,101				
Benefits	88,492	94,416	153,948	650,957				
Personnel Services	273,377	282,820	450,472	1,891,058	24%	50%	-26%	
Materials and Oscillar	045 004	004 000	100.000	4 500 400	0.004	500/	0004	
Materials and Services	245,301	221,690	466,680	1,563,488	30%	50%	-20%	
Financial Aid Disbursed	1,093,335	672,157	897,105	3,572,101	25%	50%	-25%	
Filialicial Ald Disbursed	1,093,335	072,157	697,105	3,372,101	25%	50%	-20%	
Capital Outlay		9,861		100,000	0%	50%	-50%	
Capital Outlay		3,001		100,000	078	50%	-30 %	
Debt Service - Principal		-	-					
Debt Service - Interest		-	-					
Total Expenditures	1,612,013	1,186,528	1,814,257	7,126,647	25%	50%	-25%	
Year To Date Surplus (Deficit)	(666,451)	(75,182)	(166,422)	(383,173)				
OTHER FINANCING SOURCES (USES):								
Proceeds From Sale of Assets	-	-	-	-				
Proceeds From Debt	-	-	-	-				
Contingency	-	-	-	-				
Unappropriated	-	-	-	-				
Transfers From Other Funds	-	-	7,553	15,000	50%			
Transfers To Other Funds	-	-	-	-				
Total Other Financing Courses (lloss)			7,553	15,000	50%			
Total Other Financing Sources (Uses)			7,553	15,000	50%			
Net Change in Fund Balance	(666,451)	(75,182)	(158,870)	(368,173)				
Het Ghange in Fund Dalance	(000,-51)	(75,102)	(130,070)	(000,173)				
FUND BALANCE:								
Beginning Fund Balance	196,755	260,215	560,441	368,173	152%			
Sogaring Fund Balance	100,700	200,210	000,441	000,170	102 /0			
Ending Fund Balance	\$ (469,696)	\$ 185,033	\$ 401,572	\$ 0				
_nang i ana balando	÷ (100,000)	2 .00,000	÷ .01,072	φ U				

SPECIAL REVENUE FUNDS

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

			DEBI	SERVICE FU	<u>NDS</u>			
	YTD DEC 2022	YTD DEC 2023	YTD DEC 2024	BUDGET 2024/25	% Executed	Fiscal Year Completion	Difference	Notes
REVENUES:	DEC 2022	DEC 2023	DEC 2024	2024/23	LXeculeu	Completion	Dillerence	Notes
Revenue From Local Sources:								
Property Taxes	\$ 1,821,869	\$ 1,820,368	\$ 2,228,587	\$ 2,337,467	95%	50%	45%	
Tuition and Fees	-	-	-	-				
Operating Grants	-	-	-	-				
Donations	-	-	-	-				
Interest	12,649	24,013	26,900	26,980	100%	50%	50%	
Merchandise Sales	-	-	-	-				
Miscellaneous	-	-	-	-				
Revenue From State Sources:	-	-	-	-				Revenue collection in this fund at the end of
Unfunded PERS Liability Set-Aside	142,953	60,301	88,515	236,391	37%	50%	-13%	December was at 90% due to the large property
Operating Grants	-	-	-	-				tax collections in November. This will level out as
Construction Funds	-	-	-	-				the year progresses.
Revenue From Federal Sources:	-	-	-	-				
Operating Grants	-	-	-	-				Interest payments on both sets of bonds were
Total Revenues	1,977,472	1,904,683	2,344,002	2,600,838	90%	50%	40%	 made in December. Prinicipal and remaining interest for the year will be paid in June.
EXPENDITURES:								
Salary	\$ -	\$-	\$ -	\$ -				
Benefits	-	-	-	-				
Personnel Services	-	-	-	-				
Materials and Services	20	10	30	167	18%	50%	-32%	
Capital Outlay	-	-	-	-				
Debt Service - Principal	-	-	-	2,310,000	0%	50%	-50%	
Debt Service - Interest	159,457	120,005	72,428	144,856	50%	50%	0%	
Total Expenditures	159,477	120,015	72,458	2,455,023	3%	50%	-47%	-
Year To Date Surplus (Deficit)	1,817,995	1,784,668	2,271,544	145,815				
OTHER FINANCING SOURCES (USES):								-
Proceeds From Sale of Assets	-	-	-	-				
Proceeds From Debt	-	-	-	-				
Contingency	-	-	-	(542,875)				
Unappropriated	-	-	-	-				
Transfers From Other Funds	-	-	-	-				
Transfers To Other Funds	-	-	-	-				
Total Other Financing Sources (Uses)				(542,875)	0%			- -
Net Change in Fund Balance	1,817,995	1,784,668	2,271,544	(397,060)				
FUND BALANCE:								
Beginning Fund Balance	535,707	499,139	342,464	397,060	86%			
Ending Fund Balance	\$ 2,353,701	\$ 2,283,807	\$ 2,614,008	\$ (0)				

DEBT SERVICE FUNDS

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

						Fiscal		
	YTD	YTD	YTD	BUDGET	%	Year		
	DEC 2022	DEC 2023	DEC 2024	2024/25	Executed	Completion	Difference	Notes
REVENUES:								
Revenue From Local Sources:								
Property Taxes	\$ -	\$ -	\$-	\$ -				
Tuition and Fees	-	-	-	-				
Operating Grants	-	-	-	-				
Donations	-	-	-	-				
Interest	-	-	-	-				
Merchandise Sales	70,803	89,494	123,929	172,000	72%	50%	22%	
Miscellaneous	10	(2)	(2)	28,151	0%	50%	-50%	
Revenue From State Sources:	-	-	-	-				
State Appropriation	-	-	-	-				Revenue for the bookstore at the end of
Operating Grants	-	-	-	-				December was 22% above budget. Hopefully as the year progresses, that trend continues.
Construction Funds	-	-	-	-				the year progresses, that trend continues.
Revenue From Federal Sources:	-	-	-	-				Expenditures are running high - 10% over in
Operating Grants	31,508	-	-	-				Personnel and 43% in Materials & Services.
Total Revenues	102,321	89,492	123,928	200,151	62%	50%	12%	M&S will have text book purchases reflected
Total Revenues	102,321	69,492	123,928	200,151	62%	50%	12%	which does typically make it high after fall term
								but both areas of costs are being examined.
EXPENDITURES:	0.001	4,818	10.040	04.000				
Salary Benefits	9,921 6,493	4,818	18,840 9,646	34,368 13,484				
Personnel Services	16,414	6,547	28,486	47,852	60%	50%	10%	
Fersonner Services	10,414	0,347	20,400	47,002	00%	50%	10%	
Materials and Services	70,239	90,894	121,543	130,850	93%	50%	43%	
	,	,	,	*				
Capital Outlay	-	-	-	-				
			-					
Debt Service - Principal Debt Service - Interest	-	-	-	-				
Debt Service - Interest	-		-	-				
Total Expenditures	86,653	97,441	150,029	178,702	84%	50%	34%	
Year To Date Surplus (Deficit)	15,668	(7,949)	(26,101)	21,449				l
Teal To Date Sulpius (Dencit)	15,000	(7,949)	(20,101)	21,449				
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>			0%			
Total other Financing Sources (Uses)					078			
Net Change in Fund Balance	15,668	(7,949)	(26,101)	21,449				
FUND BALANCE:								
Beginning Fund Balance	(54,857)	(33,676)	(47,117)	(21,449)	220%			
and Ealance	(0.,007)	(00,070)	(,)	(21,140)	22070			
Ending Fund Balance	\$ (39,189)	\$ (41,625)	\$ (73,218)	\$ -				

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.

			INTERN	<u>AL SERVICE I</u>	-UNDS			
	YTD DEC 2022	YTD DEC 2023	YTD DEC 2024	BUDGET 2024/25	% Executed	Fiscal Year Completion	Difference	Notes
REVENUES:	DECEC	<u>DE0 2020</u>	DECLOL	2024/20	2/000100	<u> </u>	Dillerende	Notos
Revenue From Local Sources:								
Property Taxes	\$ -	\$ -	\$ -	\$ -				
Tuition and Fees	÷ -	÷ _	÷ -	÷ _				
Operating Grants	-	-	-	-				
Donations	-	-	-	-				
Interest	-	-	-	-				
Merchandise Sales	-	-	-	-				
Miscellaneous	5.252	18.097	8.845	44,511	20%	50%	-30%	
Revenue From State Sources:	0,202				2070	0070	0070	
State Appropriation	-	-	-	-				
Operating Grants	-	-	-	-				
Construction Funds	-	-	-	-				
Revenue From Federal Sources:	-	-	-	-				At the end of December, total revenue for this
Operating Grants	-	-	-	-				fund was under budget by 30% due to light payroll
								and copying activity in summer term. Winter and
Total Revenues	5,252	18,097	8,845	44,511	20%	50%	-30%	spring terms will bring in much higher amounts.
EXPENDITURES:								Similarly total expenditures was also significantly
Salary	-	-	-	-				under budget.
Benefits	-			-				
Personnel Services	-	-	-	-				
Materials and Services	2,821	11,158	5,498	35,200	16%	50%	-34%	
Capital Outlay	-	-	-	-				
Debt Service - Principal	-	-	-	-				
Debt Service - Interest	-	-	-	-				
	0.001	11 150	5 400	05.000	400/	500/	0.40/	
Total Expenditures	2,821	11,158	5,498	35,200	16%	50%	-34%	
Year To Date Surplus (Deficit)	2,431	6,939	3,347	9,311				
OTHER FINANCING SOURCES (USES):								
Proceeds From Sale of Assets	-	-	-	-				
Proceeds From Debt	-	-	-	-				
Contingency	-	-	-	(142,617)				
Unappropriated	-	-	-	-				
Transfers From Other Funds	-	-	-	-				
Transfers To Other Funds	-	-	-	-				
Total Other Financing Sources (Uses)				(142,617)	0%			
Net Change in Fund Balance	2,431	6,939	3,347	(133,306)				
FUND BALANCE:								
Beginning Fund Balance	122,574	126,634	130,181	133,306	98%			
Ending Fund Balance	\$ 125,006	\$ 133,573	\$ 133,528	\$-				

INTERNAL SERVICE FUNDS

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.

VTD VTD DLC 202 VTD DLC 202 Notes Reference From Services 0 </th <th></th> <th></th> <th></th> <th><u>CAPITA</u></th> <th>AL PROJECT I</th> <th><u>=UND</u></th> <th></th> <th></th> <th></th>				<u>CAPITA</u>	AL PROJECT I	<u>=UND</u>			
EVENUES:				YTD	BUDGET	%	Year	Difference	Notes
Benetity Transmotory S	REVENUES:	DEC 2022	DE0 2023	DE0 2024	2024/23	Executed	Completion	Difference	Notes
Propring Taxes S									
Tution and Field -		\$-	\$-	\$-	\$-				
Operating Grants - - - Decisions - - - Intervest - 56.536 - Micelaneous - - - State Appropriation - - - Operating Grants - - - Construction Funds - - - Operating Grants - - - Construction Funds - - - Operating Grants - - - - Construction Funds - <td< td=""><td></td><td>-</td><td>-</td><td>-</td><td>-</td><td></td><td></td><td></td><td></td></td<>		-	-	-	-				
Donatoring -		-	-	-	-				
Mechanicae Sales - - Mechanicae Sources: - - State Apportation - - Operating Grants - - Total Revenues - 56.536 6.000.000 1% 50% -45% Bandinis - <t< td=""><td></td><td>-</td><td>-</td><td>-</td><td>-</td><td></td><td></td><td></td><td></td></t<>		-	-	-	-				
Mescelaraous . <t< td=""><td>Interest</td><td>-</td><td>-</td><td>56,536</td><td>-</td><td></td><td></td><td></td><td></td></t<>	Interest	-	-	56,536	-				
Revenue From State Sources: -	Merchandise Sales	-	-	-	-				
State Appropriation -	Miscellaneous	-	-	-	-				
State Appropriation -	Revenue From State Sources:	-	-	-	-				
Operating Grants -		-	-	-	-				
Construction Funds - - 8,000,000 0% 50% -50% Revenue Form Federal Surces: -		-	-	-	-				
Operating Grants - - - - match rand GO bonds: the fund has collected? EXPENDITURES: - - - - - BSM of 15 Judget. The State bonds alse for the SMM match will be in May. The fund will continue to collect interest to an anouts in the LGIP and treasury bils. Benefits - - - - - - - - - - BSM of 15 Judget. The State bonds alse for the SMM match will be in May. The fund will continue to collect interest to an anouts in the LGIP and treasury bils. Personnel Services -	Construction Funds	-	-	-	8,000,000	0%	50%	-50%	
Operating Grants -	Revenue From Federal Sources:	-	-	-	-				Between all sources of revenue - interest, state
Total Revenues - - 55.56 8,000,000 1% 50% 49% Stam match will be in May. The fund will continue to collect interest from amounts in the LGIP and treasury bills. Salary -	Operating Grants	-	-	-	-				
EXPENDITURES: Salary -	Total December			50 500		10/	500/	400/	
EXPENDITURES: Salary - - - - - treasury bills. Benefits - - - - - - Capital outlay to date (\$1,788,883) has primarily be the budget. Materials and Services - - - - - - - the budget. Capital outlay to date (\$1,788,883) has primarily be the budget. the budget. Det Services -	lotal Revenues		-	56,536	8,000,000	1%	50%	-49%	
Salay - - - - - - - Capital Cutation Capital Cutation <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>									
Benefits - - - - - - Capital Outlay to date (\$1,788,883) has primarily been for the roof and represents only 4.5% use of the budget. Materials and Services - <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>treasury bills.</td>									treasury bills.
Personnel Services - - - - - - - been for the roof and represents only 4.5% use of the budget. Materials and Services - - - - - - - - - the budget. -	-	-	-	-	-				Capital outlay to data (\$1,788,882) has primarily
Materials and Services - <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>									
Materials and Services - <td>Fersonner Services</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td></td> <td></td> <td></td> <td></td>	Fersonner Services	-	-	-	-				
Debt Service - Principal Debt Service - Interest -	Materials and Services	-	-	-	-				
Debt Service - Interest -	Capital Outlay	-	-	1,559,541	39,400,000	4%	50%	-46%	
Total Expenditures - - 1,559,541 39,400,000 4% 50% -46% Year To Date Surplus (Deficit) - (1,503,005) (31,400,000)	Debt Service - Principal	-	-	-	-				
Year To Date Surplus (Deficit) - (1,503,005) (31,400,000) OTHER FINANCING SOURCES (USES): - - - - Proceeds From Sale of Assets - - - - - Proceeds From Debt - - - - - - Proceeds From GO Bonds - - - - - - Ortingency - - - - - - - Unappropriated - - - - - - - Transfers From Other Funds -	Debt Service - Interest	-	-	-	-				
Year To Date Surplus (Deficit) - (1,503,005) (31,400,000) OTHER FINANCING SOURCES (USES): - - - - Proceeds From Sale of Assets - - - - - Proceeds From Debt - - - - - - Proceeds From GO Bonds - - - - - - Ortingency - - - - - - - Unappropriated - - - - - - - Transfers From Other Funds -	Total Expenditures	-	-	1.559.541	39.400.000	4%	50%	-46%	
OTHER FINANCING SOURCES (USES): Proceeds From Sale of Assets - - - Proceeds From Debt - - - Proceeds From Co Bonds - - 36,025,084 33,000,000 109% 50% 59% Contingency - - - - - - Unappropriated - - - - - - Transfers From Other Funds - <td>-</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>l</td>	-								l
Proceeds From Sale of AssetsProceeds From DebtProceeds From GO Bonds36,025,08433,000,000109%50%59%ContingencyUnappropriatedTransfers From Other FundsTransfers To Other FundsTotal Other Financing Sources (Uses)35,795,74131,400,000114%50%64%Net Change in Fund BalanceFUND BALANCE: Beginning Fund Balance <td>fear to Date Surplus (Delicit)</td> <td>-</td> <td>-</td> <td>(1,503,005)</td> <td>(31,400,000)</td> <td></td> <td></td> <td></td> <td></td>	fear to Date Surplus (Delicit)	-	-	(1,503,005)	(31,400,000)				
Proceeds From Debt - - - - - Proceeds From GO Bonds - - 36,025,084 33,000,000 109% 50% 59% Contingency - - - - - - - Unappropriated - - - - - - - Transfers From Other Funds - - - - - - - Total Other Financing Sources (Uses) - - 35,795,741 31,400,000 114% 50% 64% Net Change in Fund Balance - - - - - - Beginning Fund Balance - - - - - - -	OTHER FINANCING SOURCES (USES):								
Proceeds From GO Bonds - - 36,025,084 33,000,000 109% 50% 59% Contingency - - - - - - - Unappropriated - - - - - - - Transfers From Other Funds - - - - - - - Transfers To Other Funds - - - - - - - - Total Other Financing Sources (Uses) - - 31,400,000 114% 50% 64% Net Change in Fund Balance - - 34,292,736 - - - Beginning Fund Balance - - - - - - -	Proceeds From Sale of Assets	-	-	-	-				
ContingencyUnappropriatedTransfers From Other FundsTransfers To Other Funds(229,342)(1,600,000)14%50%-36%Total Other Financing Sources (Uses)35,795,74131,400,000114%50%64%Net Change in Fund Balance34,292,736FUND BALANCE: Beginning Fund Balance	Proceeds From Debt	-	-	-	-				
UnappropriatedTransfers From Other FundsTransfers To Other Funds(229,342)(1,600,000)14%50%Total Other Financing Sources (Uses)35,795,74131,400,000114%50%64%Net Change in Fund Balance34,292,736FUND BALANCE: Beginning Fund BalanceImage: Source StructSource StructImage: Source Struct-	Proceeds From GO Bonds	-	-	36,025,084	33,000,000	109%	50%	59%	
Transfers From Other FundsTransfers To Other Funds(229,342)(1,600,000)14%50%-36%Total Other Financing Sources (Uses)35,795,74131,400,000114%50%64%Net Change in Fund Balance34,292,736-FUND BALANCE: Beginning Fund Balance	Contingency	-	-	-	-				
Transfers To Other Funds - - (229,342) (1,600,000) 14% 50% -36% Total Other Financing Sources (Uses) - - 35,795,741 31,400,000 114% 50% 64% Net Change in Fund Balance - - 34,292,736 - <th< td=""><td>Unappropriated</td><td>-</td><td>-</td><td>-</td><td>-</td><td></td><td></td><td></td><td></td></th<>	Unappropriated	-	-	-	-				
Total Other Financing Sources (Uses) - - 35,795,741 31,400,000 114% 50% 64% Net Change in Fund Balance - - 34,292,736 - FUND BALANCE: Beginning Fund Balance - - - - -	Transfers From Other Funds	-	-	-	-				
Net Change in Fund Balance - - 34,292,736 - FUND BALANCE: Beginning Fund Balance - - - -	Transfers To Other Funds	-	-	(229,342)	(1,600,000)	14%	50%	-36%	
Net Change in Fund Balance - - 34,292,736 - FUND BALANCE: Beginning Fund Balance - - - -	Total Other Financing Sources (Uses)			35 795 741	31 400 000	114%	50%	64%	
FUND BALANCE: Beginning Fund Balance					,				
Beginning Fund Balance	Net Change in Fund Balance	-	-	34,292,736	-				
Beginning Fund Balance	FUND BALANCE:								
Ending Fund Balance \$ - \$ 34,292,736 \$ -		-	-	-	-				
	Ending Fund Balance	\$-	\$ -	\$34,292,736	\$-				

CAPITAL PROJECT FUND

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.

OREGON COAST COMMUNITY COLLEGE CHANGE IN FUND BALANCE-DRAFT For the year to date (YTD) December 2022, 2023, 2024 & 2024/25 Budget

YTD	YTD	BUDGET	%	
DEC 2023	DEC 2024	2023/24	Executed	Notes

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	163,911	214,364	76.46%	Expenditures in this fund were for the		
Total Expenditures	0	163,911	214,364	76.46%	remaining roofing costs. Almost all of the transfers have been		
Excess of Revenues Over (Under) Expenditures OTHER FINANCING SOURCES (USES)	0	(163,911)	(214,364)		made from the Capital Projects Func to bring this fund back to it's original balance. The final transfer will be \$200.		
Contingency Transfers In/(Out)	0 0	0 229,342	(300,000) 300,000	76.45%			
Total Other Financing Sources (Uses)	0	229,342	0				
Net Change in Fund Balance	0	65,431	(214,364)				
Beginning Fund Balance	307,224	241,592	214,364	112.70%			
Ending Fund Balance	307,224	307,024	0				

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