## \*ALL GOVERNMENTAL FUNDS

						Fiscal	
	YTD	YTD	YTD	BUDGET	%	Year	
BEVENUE	SEP 2023	SEP 2024	SEP 2025	2025/26	Executed	Completion	Difference
REVENUES: Revenue From Local Sources:							
Property Taxes	\$ 48,156	\$ 71,789	\$ 58,322	\$ 3,461,574	2%	25%	-23%
Tuition and Fees	773,403	893,507	1,004,754	2,379,805	42%	25%	17%
Operating Grants	(1,800)	(974)	87.707	258.368	34%	25%	9%
Donations	180,000	75,000	75,000	80,000	94%	25%	69%
Interest	20,550	43,726	196,358	1,128,214	17%	25%	-8%
Merchandise Sales	65,018	84,992	162,356	246,000	66%	25%	41%
Miscellaneous	85,046	140,684	690,159	425,977	162%	25%	137%
Revenue From State Sources:	-	-	-	-			
State Appropriation	973,006	1,081,067	1,189,466	4,782,336	25%	25%	0%
Operating Grants	41,817	212,709	86,954	1,621,574	5%	25%	-20%
Financial Aid Received	170,011	318,364	47,690	605,000	8%	25%	-17%
Construction Funds	-	-	-	8,000,000	0%		
Revenue From Federal Sources:						054	
Operating Grants	85,098	107,737	201,315	1,835,179	11%	25%	-14%
Financial Aid Received	144,323	87,678	88,453	2,330,000	4%	25%	-21%
Total Revenues	2,584,628	3,116,279	3,888,534	27,154,027	14%	25%	-11%
EXPENDITURES:							
Salary	807,121	1,057,470	1,025,131	6,566,162	16%	25%	-9%
Benefits	431,463	533,259	555,848	3,465,804	16%	25%	-9%
Personnel Services	1,238,584	1,590,728	1,580,979	10,031,966	16%	25%	-9%
Materials and Services	665,329	1,246,926	1,994,912	12,174,813	16%	25%	-9%
Financial Aid Disbursed	99,498	443,573	84,445	2,933,735	3%	25%	-22%
Capital Outlay	9,861	1,456,863	-	38,682,409	0%	25%	-25%
						054	054
Debt Service - Principal	-	-	-	580,283	0%	25%	-25%
Debt Service - Interest	-	-	-	1,772,178	0%	25%	-25%
Total Expenditures	2,013,272	4,738,090	3,660,336	66,175,385	6%	25%	-19%
Year To Date Surplus (Deficit)	571,355	(1,621,811)	228,198	(39,021,357)			
			•				
OTHER FINANCING SOURCES (USES):							
Proceeds From Sale of Assets	-	-	-	-			
Proceeds From Debt	-	-	-	-			
Proceeds From GO Bonds	-	36,025,084	-	- (4 000 000)			
Contingency	-	-	-	(1,832,008)			
Unappropriated Transfers From Other Funds	-	-	-	2,141,000			
Transfers To Other Funds Transfers To Other Funds	-	-	-	(2,141,000)			
Total Other Financing Sources (Uses)		36,025,084		(1,832,008)			
Net Change in Fund Balance	571,355	34,403,272	228,198	(40,853,366)			
FUND BALANCE:							
Beginning Fund Balance	3,132,202	4,004,772	-	40,853,365	0%	25%	-25%
Ending Fund Balance	\$ 3,703,558	\$ 38,408,044	\$ 228,198	\$ -			

<sup>\*</sup> All budgeted college funds, fiduciary funds are excluded (i.e. Club funds).

## **GENERAL FUND**

	YTD	YTD	YTD	BUDGET	%	Fiscal Year			
	SEP 2023	SEP 2024	SEP 2025	2025/26	Executed	Completion	Difference	Notes	
REVENUES:									
Revenue From Local Sources:									
Property Taxes	\$ 20,848	\$ 31,671	\$ 23,986	\$ 1,643,092	1%	25%	-24%		
Tuition and Fees	773,403	893,507	1,004,754	2,379,805	42%	25%	17%		
Operating Grants	-	-	-	-				After completion of the first quarter of the year, total	
Donations	180,000	75,000	75,000	80,000	94%	25%	69%	revenue was 8% over budget. The main areas that	
Interest	15,041	36,744	51,676	101,550	51%	25%	26%	contributed to this were Fall term Tution & Fees,	
Merchandise Sales	-	-	-	-				Donations, Interest, and the receipt of the 2nd COVID-	
Miscellaneous	82,045	136,611	683,046	380,379	180%	25%	155%	related credit from the IRS (Misc Rev). As expected	
Revenue From State Sources:	-	-	-	-				early in the year, property tax revenue and work study	
State Appropriation	938,215	1,037,579	1,134,992	4,508,974	25%	25%	0%	were both significantly under budget but will improve	
Operating Grants	-	-	-	-				as the year progresses.	
Construction Funds	-	-	-	-					
Revenue From Federal Sources:	-	-	-	-					
Federal Work Study	-	-	2,778	48,886	6%	25%	-19%		
Total Revenues	2,009,551	2,211,111	2,976,232	9,142,687	33%	25%	8%		
Total Hevellues	2,009,551	2,211,111	2,370,232	3,142,007	33 /6	25/6	0 /6		
EXPENDITURES:									
Salary	724,546	909.750	857.233	5,362,341					
Benefits	389,633	460,041	491,602	2,834,980					
Personnel Services	1.114.179	1,369,791	1,348,835	8,197,321	16%	25%	-9%		
i ersonner dervices	1,114,173	1,303,731	1,040,000	0,137,321	10 /6	25/6	-3 /6		
Materials and Services	543,795	661,975	829,498	2,428,115	34%	25%	9%		
	,	,	,	, -, -				Personnel was under budget which is expected after	
Capital Outlay	-	-	-	185,000	0%	25%	-25%	Summer Term due to very low faculty costs but	
								Materials & Services was over budget due to	
Debt Service - Principal	-	-	-	-				contracts with higher annual costs that are due in July	
Debt Service - Interest	-	-	-	-				of each year, i.e. software renewals, data services and	
Total Expenditures	1,657,974	2,031,766	2,178,333	10,810,436	20%	25%	-5%	OCCA dues.	
Total Exponential	1,007,071	2,001,700	2,170,000	10,010,100		2070			
Year To Date Surplus (Deficit)	351,578	179,345	797,898	(1,667,749)					
OTHER FINANCING SOURCES (USES):									
Proceeds From Sale of Assets	-	-	-	-					
Proceeds From Debt	_	-	-	-					
Contingency	_	-	-	(1,297,252)					
Unappropriated	-	-	-	-					
Transfers From Other Funds	_	-	-	-					
Transfers To Other Funds	-	-	-	(1,610,000)					
Total Other Financina Courses (Hose)				(0.007.050)					
Total Other Financing Sources (Uses)				(2,907,252)					
Net Change in Fund Balance	351,578	179,345	797,898	(4,575,001)					
FUND BALANCE:									
Beginning Fund Balance	1,972,666	2,777,210		4,575,001	0%				
beginning rund balance	1,372,000	2,111,210	-	4,575,001	U /o				
Ending Fund Balance	\$ 2,324,244	\$ 2,956,555	\$ 797,898	\$ -					

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

	YTD	YTD	YTD	BUDGET	%	Fiscal Year		
	SEP 2023	SEP 2024	SEP 2025	2025/26	Executed	Completion	Difference	Notes
REVENUES:								
Revenue From Local Sources:								
Property Taxes	\$ -	\$ -	\$ -	\$ -				
Tuition and Fees	-	-	-	-				
Operating Grants	(1,800)	(974)	87,707	258,368	34%	25%	9%	
Donations	-	-	-	-				*Looking at it without the \$2M additional grant
Interest	-	672	1,334	-				capacity:
Merchandise Sales	-	-	-	-				· · · · · · · ·
Miscellaneous	-	38	968	-				Total revenue was under budget by 14% due to
Revenue From State Sources:								minimal grant activity during Summer term.
Operating Grants	41,817	212,709	86,954	1,621,574	5%	25%	-20%	g , g
Financial Aid Received	170,011	318,364	47,690	605,000	8%	25%	-17%	Similarly, total expenditures at the end of Summer
Construction Funds	-	-	-	-				term was 17% below budget.
Revenue From Federal Sources:								ŭ
Operating Grants	85,098	107,737	198,537	1,786,293	11%	25%	-14%	We wil see more activity in the fund now that the
Financial Aid Received	144,323	87,678	88,453	2,330,000	4%	25%	-21%	regular school year has started.
Total Revenues	439,450	726,224	511,643	6,601,235	8%	25%	-17%	-g ,
*Total without \$2M add'l capacity		720,224	511,643	4,601,235	11%	25%	-14%	
EXPENDITURES:	<b>,</b>		311,043	4,001,200	1176	2576	-14/0	
Salary	82,575	139,010	162,098	1,168,968				
Benefits	41,830	70,089	61,069	615,848				
Personnel Services	124,405	209,099	223,167	1,784,816	13%	25%	-12%	
1 dissiller services	.2.,.00	200,000	220,107	.,,,	.070	2070	.270	
Materials and Services	105,939	268,770	132,115	2,598,475	5%	25%	-20%	
Financial Aid Disbursed	99,498	443,573	84,445	2,933,735	3%	25%	-22%	
Tillaholai Ala Disbai sea	33,430	440,070	04,443	2,300,703	070			
Capital Outlay	9,861	-	-	500,000	0.00%	25%	-25%	
Debt Service - Principal	_	_	_	_				
Debt Service - Interest	_	_	_	_				
Total Expenditures	339,703	921,443	439,728	7,817,025	6%	25%	-19%	
*Total without \$2M add'l capacity	/		439,728	5,817,025	8%	25%	-17%	
Year To Date Surplus (Deficit)	99,746	(195,218)	71,915	(1,215,791)	0			
. , , ,	•							
OTHER FINANCING SOURCES (USES):								
Proceeds From Sale of Assets	-	-	-	-				
Proceeds From Debt	-	-	-	-				
Contingency	-	-	-	-				
Unappropriated	-	-	-	-				
Transfers From Other Funds	-	-	-	-				
Transfers To Other Funds	-	-	-	-				
Total Other Financing Sources (Uses)								
Not Change in Fried Palance	99,746	(105.019)	71,915	(1.015.701)				
Net Change in Fund Balance	33,740	(195,218)	71,815	(1,215,791)				
FUND BALANCE:								
Beginning Fund Balance	260,215	560,441	-	1,215,791	0.00%			
Ending Fund Balance	\$ 359,962	\$ 365,223	\$ 71,915	\$ -				
Lituing Fund Datatice	φ აეფ,ფნ2	φ 300,223	φ /1,910	φ -				

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

## **DEBT SERVICE FUNDS**

								Fiscal		
	YTD		YTD		YTD	BUDGET	%	Year		
	SEP 2023		SEP 2024	SE	EP 2025	2025/26	Executed	Completion	Difference	Notes
REVENUES:										
Revenue From Local Sources:										
Property Taxes	\$ 27,30	3 \$	40,118	\$	34,336	\$ 1,818,482	2%	25%	-23%	
Tuition and Fees		-	-		-	-				
Operating Grants		-	-		-	-				
Donations		-	-		-	-				
Interest	5,509	9	6,311		9,234	66,200	14%	25%	-11%	Total account of the death of the death of the
Merchandise Sales		-	-		-	-				Total revenue was under budget after the first
Miscellaneous		-	-		-	-				quarter, most significantly in the property tax line.
Revenue From State Sources:		-	-		-	-				This will make a large swing after the property tax
Unfunded PERS Liability Set-Aside	34,79	2	43,488		54,474	273,362	20%	25%	-5%	payment from November tax collections is
Operating Grants		-	-		-	-				received in December.
Construction Funds		-	-		-	-				The first interest normant on both the new second
Revenue From Federal Sources:		-	-		-	-				The first interest payment on both the new general
Operating Grants		-	-		-	-				obligation bonds and the PERS bonds will be
Tatal Danson	07.00		00.017		00.044	0.450.044		050/	000/	made in December so there were no expenditures
Total Revenues	67,60		89,917		98,044	2,158,044	5%	25%	-20%	in the first quarter.
EXPENDITURES:										
Salary	\$	- \$		\$		\$ -				Note: Shortfalls in the Set-Aside result from actual
Benefits	Φ	- φ	-	φ	-	φ -				payroll costs being lower than budgeted.
Personnel Services										payroli costs bellig lower than budgeted.
reisonner Services		-	-		-	-				
Materials and Services		_	20		_	167	0%	25%	-25%	
materials and sorvious							0,0	2070	2070	
Capital Outlay		-	-		-	-				
Debt Service - Principal		-	-		-	580,283	0%	25%	-25%	
Debt Service - Interest		-	-		-	1,772,178	0%	25%	-25%	
Total Expenditures			20			2,352,628	0%	25%	-25%	
Year To Date Surplus (Deficit)	67,608	3	89,897		98,044	(194,584)	5%			
	-		·			, , ,				
OTHER FINANCING SOURCES (USES):										
Proceeds From Sale of Assets		-	-		-	-				
Proceeds From Debt		-	-		-	-				
Contingency		-	-		-	(379,938)				
Unappropriated		-	-		-	-				
Transfers From Other Funds		-	-		-	566,000	0%			
Transfers To Other Funds		-	-		-	(566,000)				
Total Other Financing Sources (Uses)	-					(379,938)			-	
Total Other Financing Sources (USES)	-	<u> </u>				(379,936)				
Net Change in Fund Balance	67,608	3	89,897		98,044	(574,522)				
ELIND DALANCE.										
FUND BALANCE:	400 400	,	040.404			E74 E00	00/			
Beginning Fund Balance	499,139	9	342,464		-	574,522	0%			
Ending Fund Balance	\$ 566,74	7 \$	432,361	\$	98,044	\$ -				
•		_ =								

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

## CAPITAL PROJECT FUND

Revnue Fron Local Sources:		YTD SEP 2023	YTD SEP 2024	YTD SEP 2025	BUDGET 2025/26	% Executed	Fiscal Year Completion	Difference	Notes
Property Torsies   S   S   S   S   S   S   Tutton and Fees   Coperating Grants   Cop	REVENUES:	02. 2020	02. 202.	02. 2020	2020/20	Zxoodiou	Completion	2	110,00
Turkin and Fees	Revenue From Local Sources:								
Communication	Property Taxes	\$ -	\$ -	\$ -	\$ -				
Domaitories   134,115   960,464   14%   25%   -11%    Merchandise Sales   134,115   960,464   14%   25%   -11%    Merchandise Sales   14%   14%   25%   -11%    Merchandise Sales   14%   14%   14%   14%   14%   14%   14%   14%    Merchandise Sales   14%   14%   14%   14%   14%   14%   14%   14%    Merchandise Sales Sources:   14%	Tuition and Fees	-	-	-	-				
Interest Merchandise Sales Merchandise Sales Miscellaneous Revenue From State Sources: State Appropriation Operating Grants		-	-	-	-				
Merchandise Sales Merchandise Sales Merchandise Sources: State Appropriation Operating Grains Construction Funds Construction F		-	-	-	-				
Miscellaneous   Revnue From State Sources:		-	-	134,115	960,464	14%	25%	-11%	
Revenue From State Sources:		-	-	-	-				
State Appropriation Operating Grants		-	-	-	-				
Operating Grants Construction Funds Construction Funds Construction Funds Revenue From Federal Sources:  Operating Grants Total Revenues  Salary Senefits Se		-	-	-	-				Interest income on the hand proceeds and the
Construction Funds		-	-	-	-				
Revenue From Federal Sources:		-	-	-	-	00/	050/	050/	
Operating Grants  Total Revenues		-	-	-	8,000,000	0%	25%	-25%	
Total Revenues		-	-	-	-				
Total Revenues	Operating Grants								
Interest was 11% under budget at the end of Quarter 1 and none of the matching funds had been applied for.    Materials and Services	Total Revenues			134,115	8,960,464	1%	25%	-24%	
Interest was 11% under budget at the end of Outrier 1 and none of the matching funds had been applied for.									next several years.
Benefits									
Personnel Services	<b>,</b>	-	-	-	-				
Materials and Services         58,527         907,807         5,000,000         18%         25%         -7%         Expenditures during Quarter 1 were primarily the start of the "fix it" projects and site prep for the OCATT building so total expenditures were under budget           Debt Service - Principal Debt Service - Interest Debt Service - Int									
Capital Outlay	Personnel Services	-	-	-	-				been applied for.
Capital Outlay	Materials and Services	-	58,527	907,807	5,000,000	18%	25%	-7%	Expenditures during Quarter 1 were primarily the
Debt Service - Principal									start of the "fix it" projects and site prep for the
Debt Service - Interest	Capital Outlay	-	1,456,863	-	37,997,409	0%	25%	-25%	
Debt Service - Interest	Debt Service - Principal	-	_	_	-				budget
Year To Date Surplus (Deficit)         - (1,515,390)         (773,693)         (34,036,945)         -1%           OTHER FINANCING SOURCES (USES):           Proceeds From Sale of Assets		-	-	-	_				
Year To Date Surplus (Deficit)         - (1,515,390)         (773,693)         (34,036,945)         -1%           OTHER FINANCING SOURCES (USES):           Proceeds From Sale of Assets	Total Expenditures		1 515 200	007 907	42 007 400	20/	25%	_230/_	
OTHER FINANCING SOURCES (USES):  Proceeds From Sale of Assets			1,515,590	907,807	42,997,409	276	2576	2070	
Proceeds From Sale of Assets       - <td< td=""><td>Year To Date Surplus (Deficit)</td><td>-</td><td>(1,515,390)</td><td>(773,693)</td><td>(34,036,945)</td><td>-1%</td><td></td><td></td><td></td></td<>	Year To Date Surplus (Deficit)	-	(1,515,390)	(773,693)	(34,036,945)	-1%			
Proceeds From Sale of Assets       - <td< td=""><td>OTHER FINANCING SOURCES (USES):</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>	OTHER FINANCING SOURCES (USES):								
Proceeds From Debt       -       -       -       -         Proceeds From GO Bonds       -       36,025,084       -       -       -         Contingency       -       -       -       -       -         Unappropriated       -       -       -       -       -         Transfers From Other Funds       -       -       -       -       -         Transfers To Other Funds       -		-	_	_	-				
Contingency		-	-	-	-				
Unappropriated	Proceeds From GO Bonds	-	36,025,084	-	-				
Transfers From Other Funds         - </td <td>Contingency</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td></td> <td></td> <td></td> <td></td>	Contingency	-	-	-	-				
Transfers To Other Funds         - <td></td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td></td> <td></td> <td></td> <td></td>		-	-	-	-				
Total Other Financing Sources (Uses)         -         36,025,084         -         -         25%         -25%           Net Change in Fund Balance         -         34,509,693         (773,693)         (34,036,945)           FUND BALANCE: Beginning Fund Balance         -         -         -         34,036,945         0%		-	-	-	-				
Net Change in Fund Balance       - 34,509,693       (773,693)       (34,036,945)         FUND BALANCE: Beginning Fund Balance       34,036,945       0%	Transfers To Other Funds	-	-	-	-				
FUND BALANCE: Beginning Fund Balance 34,036,945 0%	Total Other Financing Sources (Uses)		36,025,084				25%	-25%	
FUND BALANCE: Beginning Fund Balance 34,036,945 0%	Net Change in Fund Balance	_	34.509.693	(773.693)	(34.036.945)				
Beginning Fund Balance 34,036,945 0%	•		- ,,	( -,)	(- ,- = -,- :-)				
Ending Fund Balance \$ - \$ 34,509,693 \$ (773,693) \$ -	Beginning Fund Balance	-	-	-	34,036,945	0%			
	Ending Fund Balance	\$ -	\$ 34,509,693	\$ (773,693)	\$ -				

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

## SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-DRAFT For the year to date (YTD) September 2024, 2025, 2026 & 2025/26 Budget

## **ENTERPRISE FUND - YOUR COLLEGE STORE**

						Fiscal		
	YTD	YTD	YTD	BUDGET	%	Year		
	SEP 2023	SEP 2024	SEP 2025	2025/26	Executed	Completion	Difference	Notes
REVENUES:								
Revenue From Local Sources:								
Property Taxes	\$ -	\$ -	\$ -	\$ -				
Tuition and Fees	-	-	-	-				
Operating Grants	-	-	-	-				
Donations	-	-	-	-				
Interest	-	-	-	-				
Merchandise Sales	65,018	84,992	162,356	246,000	66%	25%	41%	Revenue in the bookstore was significantly higher
Miscellaneous	0	2	(12)	(0)				than budget after Summer term (41%) so the
Revenue From State Sources:	-	-	-	-				improvement over the last several years is
State Appropriation	-	-	-	-				continuing. For comparison, after Quarter 1 last
Operating Grants	-	-	-	-				year, sales revenue was up 24%.
Construction Funds	-	-	-	-				
Revenue From Federal Sources:	-	-	-	-				Personnel costs were under budget by 7% but
Operating Grants	-	-	-	-				Materials & Services was over budget due to the
Total Revenues	65,018	84,994	162,345	246,000	66%	25%	41%	start-of-the-year text book and nursing program-
	00,010	01,001	102,010	210,000	0070	2070	1170	related expenditures (uniforms, software and
EXPENDITURES:								supplies).
Salary	_	8,709	5,799	34,852				,
Benefits	_	3,128	3,177	14,977				Even with the overage in expenditures, the
Personnel Services		11,838	8,976	49,829	18%	25%	-7%	bookstore was running a surplus after first quarter.
i ersonner dervices	_	11,000	0,970	43,023	10 /6	25/6	-7 /6	
Materials and Services	14,210	92,177	120,828	225,833	54%	25%	29%	
iviaterials and Services	14,210	32,177	120,020	223,000	3476	25/6	2376	
Capital Outlay	_	_	_	_				
Capital Cullay			_					
Debt Service - Principal	_	_	_	_				
Debt Service - Interest	_	_	_	_				
Total Expenditures	14,210	104,015	129,804	275,662	47%	25%	22%	
Year To Date Surplus (Deficit)	50,808	(19,021)	32,541	(29,663)	19%			
OTHER FINANCING SOURCES (USES):								
Proceeds From Sale of Assets	-	-	-	-				
Proceeds From Debt	-	-	-	-				
Contingency	-	-	-	-				
Unappropriated	-	-	-	-				
Transfers From Other Funds	-	-	-	-				
Transfers To Other Funds	-	-	-	35,000	0%			
Total Other Financing Sources (Uses)				35,000			-	
3								
Net Change in Fund Balance	50,808	(19,021)	32,541	5,337				
-								
FUND BALANCE:								
Beginning Fund Balance	(33,676)	(47,117)	-	(5,338)	0%			
Ending Fund Balance	\$ 17,132	\$ (66,138)	\$ 32,541	\$ (0)				

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 UN	AL OLITVIOL I	OINDO			
	YTD SEP 2023	YTD SEP 2024	YTD SEP 2025	BUDGET 2025/26	% Executed	Fiscal Year Completion	Difference	Notes
REVENUES:	3L1 2023	3L1 2024	3L1 2023	2023/20	LACCUICU	Completion	Dillefeffice	Notes
Revenue From Local Sources:								
Property Taxes	\$ -	\$ -	\$ -	\$ -				
Tuition and Fees	Ψ -	Ψ -	Ψ -	Ψ -				
Operating Grants								
Donations			_					
Interest								
Merchandise Sales	_	_	_	_				
Miscellaneous	3,000	4,033	6,157	45,598	14%	25%	-11%	
Revenue From State Sources:	3,000	4,000	0,137	45,530	1470	2576	-11/6	
State Appropriation	-		-	_				
Operating Grants	-	-	-	-				
Construction Funds	-	-	-	-				
Revenue From Federal Sources:	-	-	-	-				Total revenue and expenditures were both well
Operating Grants	-	-	-	-				under budget after the first quarter.
Operating Grants	-	-	-	-				
Total Revenues	3,000	4,033	6,157	45,598	14%	25%	-11%	The income into the fund was 45% unemployment
EXPENDITURES:	<u> </u>			<u> </u>				funds from the General Fund payroll and 55% printer/copier revenue.
Salary	-	-	-	-				
Benefits	-	-	-	-				Expenditures were related to printer/copier costs,
Personnel Services	-	-	-	-				primarily the cost of a pallet of paper.
Materials and Services	1,385	1,545	4,663	40,200	12%	25%	-13%	The fund was still managing a small surplus at the end of Quarter 1.
Capital Outlay	-	-	-	-				
Debt Service - Principal	-	_	-	_				
Debt Service - Interest	-	-	-	-				
Total Expenditures	1,385	1,545	4,663	40,200	12%	25%	-13%	
Total Experiences	1,000	1,040	4,000	40,200	1270	2570	1070	
Year To Date Surplus (Deficit)	1,615	2,487	1,494	5,398	2%			
OTHER FINANCING SOURCES (USES):								
Proceeds From Sale of Assets	-	-	-	-				
Proceeds From Debt	-	-	-	-				
Contingency	-	-	-	(154,818)				
Unappropriated	-	-	-	-				
Transfers From Other Funds	-	-	-	-				
Transfers To Other Funds	-	-	-	-				
Total Other Financing Sources (Uses)				(154,818)				
Net Change in Fund Balance	1,615	2,487	1,494	(149,420)				
FUND BALANCE:								
Beginning Fund Balance	126,634	130,181	-	149,420	0%			
Ending Fund Balance	\$ 128,249	\$ 132,669	\$ 1,494	\$ -				

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 2024, 2025, 2026 & 2025/26 Budget

YTD	YTD	BUDGET	%	
SEP 2024	SEP 2025	2025/26	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	163,911		1,882,024	0%
Total Expenditures	163,911	0	1,882,024	0%
Excess of Revenues Over (Under) Expenditures	(163,911)	0	(1,882,024)	
OTHER FINANCING SOURCES (USES)				
Contingency Transfers In/(Out)	0	0 -	0 1,575,000	
Total Other Financing Sources (Uses)	0	0	1,575,000	0%
Net Change in Fund Balance	(163,911)	0	(307,024)	
Beginning Fund Balance	241,592	0	307,024	0%
Ending Fund Balance	77,682	0	0	

There was no activity in the Reserve Fund in Quarter 1.

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