



OREGON COAST
COMMUNITY COLLEGE



Application for Consideration

October 27, 2015



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Application for Consideration of Candidacy for Accreditation

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College Catalog 2015-16

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Submitted to the
Northwest Commission on Colleges and Universities
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Response to Eligibility Requirements

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I. OPERATIONAL STATUS

The institution has completed at least one year of its principal educational programs and is operational with students actively pursuing its degree programs at the time of the Commission accepting an institution's Application for Consideration for Eligibility. The institution has graduated at least one class in its principal educational program(s) before the Commission's evaluation for initial accreditation.

Oregon Coast Community College (OCCC) opened its doors to credit students in the summer of 1987, and the College has been operational since that time. In June 1989, two Oregon Coast students graduated with associate degrees. As of June 2015, OCCC students have completed 728 degrees and 405 certificates.

Most recently, in June 2015, OCCC students graduated with 44 associate degrees as follows: 23 AAOT (Associate of Arts Oregon Transfer) degrees, three AGS (Associate of General Studies) degrees, 17 AAS (Associate of Applied Science) in Nursing degrees, and one AAS in Aquarium Science. Also, during the most recent academic year, OCCC students completed 58 certificates. In addition to the credit lower-division transfer and Career and Technical Education (CTE) programs, the College offers coursework in adult basic skills, English as a second language, small business and workforce development, and community education.

Supporting Documents of Evidence

2015 Commencement Program • *Appendix 2*

Degrees & Certificates Awarded Since 2002 • *Appendix 2*



2. AUTHORITY

The institution is authorized to operate and award degrees as a higher education institution by the appropriate governmental organization, agency, or governing board as required by the jurisdiction in which it operates.

Oregon Coast Community College is authorized to operate and award degrees as a higher education institution by the State of Oregon, by the [Higher Education Coordinating Commission](#) (HECC), the [Department of Community Colleges and Workforce Development](#) (CCWD), and by its own locally elected Board of Education. As established in Board Policy 201, Governance, Oregon Coast Community College is a comprehensive, two-year, publicly funded educational institution governed by a local Board of Education. The Board of Education derives its authority from the expressed will of the electorate, the provisions of the [Constitution of the State of Oregon](#), Oregon Revised Statutes (ORS), and the Rules and Regulations of the HECC, and its own policies and procedures.

OCCC delivers college credit instruction, certificates and degrees through its Inter-Governmental Agreement (IGA) with [Portland Community College](#) (PCC). PCC is accredited through the Northwest Commission on Colleges and Universities (NWCCU). Credits, certificates and degrees earned at OCCC appear on PCC transcripts and are transferable to other institutions, subject to the specific policies of the receiving institutions. Since its inception, OCCC has benefited from oversight through IGAs with other NWCCU-accredited Oregon community colleges, with PCC oversight approved by NWCCU as of July 1, 2014. Throughout this time, OCCC has reported status and progress to NWCCU through the reporting cycles of the IGA college, most recently as part of PCC's Year Seven Self-Evaluation, for which, in the spring of 2015, OCCC completed a standalone Self-Evaluation. In July 2014, OCCC also submitted an executive summary of status on Eligibility Requirements directly to NWCCU as requested for Supporting Documents of Evidence in approving the College's IGA with Portland Community College.

Throughout its history, OCCC has continued to develop courses, certificates and degrees. Each was approved through the state process of program approval applicable at the time. Effective July 1, 2014, the legislature shifted oversight of Community Colleges from the State Board of Education to the HECC. The actions taken by the Oregon State Legislature, the HECC, CCWD, the voters of Lincoln County, and the OCCC Board of Education to authorize OCCC to provide higher education opportunities in its service area are summarized in this chronology:

- May 1987: Lincoln County, Oregon voters establish the Lincoln County Community College Service District. Voters also approved a three-year serial levy to fund the new college.
 - Vote to form the college district: Yes: 4,080; No: 2,839
 - Vote to fund the college district: Yes: 3,427; No: 3,244
- May 1987: The Board of Education for the Lincoln County Community College Service District is formed. Linn-Benton Community College of Albany is designated as the contracting college to provide curriculum and accreditation.
- April 1997: Oregon House Bill 2610 allows OCCC to incur bonded indebtedness, opening the door to a future opportunity to pursue support for permanent college facilities.
- Aug. 2005: College receives \$4.5 million of the requested \$17 million capital



- construction match from the State during the 2005-2007 Legislative Session.
- Sept. 2008: Fall Term classes begin at the new facility in Lincoln City.
- Sept. 2009: Fall Term classes begin at the new facilities in Newport and Waldport.
- Oct. 2013: Board votes to begin the process of preparation for consideration for independent accreditation.
- July 2014: Dr. Birgitte Ryslinge begins as OCCC's fifth president, charged with leading the independent accreditation process.

Supporting Documents of Evidence

See College Catalog 2015-16

Relevant Oregon Statutes • *Appendix 1*

Fast Facts • *Appendix 2*

Introduction to OCCC Board of Education • *Appendix 4*

Intergovernmental Service Agreement (IGA) between OCCC and PCC • *Appendix 5*

See also Section 4 of this Application, *Authority to Operate*

OCCC Response to NWCCU Request for Eligibility Requirements

and Supplementary Information, July 2014 • *On file with NWCCU*

OCCC Year Seven Self-Evaluation Report, Spring 2015 • *On file with NWCCU*



3. MISSION AND CORE THEMES

The institution's mission and core themes are clearly defined and adopted by its governing board(s) consistent with its legal authorization, and are appropriate to a degree-granting institution of higher education. The institution's purpose is to serve the educational interests of its students and its principal programs lead to recognized degrees. The institution devotes all, or substantially all, of its resources to support its educational mission and core themes.

The mission and core themes of Oregon Coast Community College are clearly defined and were adopted by the OCCC Board of Education on October 15, 2014. The College's mission and core themes are highly appropriate to a community college. By design and statute, Oregon community colleges are open-access institutions with a comprehensive mission. Like all Oregon community colleges, OCCC's primary purpose is to serve the educational interests of its students through programs which lead to recognized degrees and certificates in both transfer and professional-technical disciplines, and secondary purposes are to provide basic skills education, partner with school districts, and to provide community education and a variety of workforce and economic development programs based on local needs.

MISSION OF OREGON COAST COMMUNITY COLLEGE

At Oregon Coast Community College, we equip students for success by providing educational pathways and supports in response to the diverse needs of our community. Through accessible and engaging programs, we enrich the economic and civic vitality of Lincoln County and beyond.

COLLEGE CORE THEMES DEFINED

Equip students for success:

At Oregon Coast Community College we equip students for success by providing exceptional teaching, student development programs and support services. The College designs programs and services to develop students' ability to think critically and believe in their own capacity for success in completing a degree, certificate, transfer, employment, and/or life-long learning.

Supported educational pathways:

At Oregon Coast Community College, we provide students with appropriate levels of educational options comprised of clear pathways to transfer, employment, or self-development. Educational pathways are accessible through place and modality, and facilitate transitions to transfer or employment. Pathways have customized and relevant advising and enrichment supports in place to maximize completion and success.



Respond to needs of our diverse community:

At Oregon Coast Community College, we serve our diverse community by assessing the needs of individuals and employers and designing programs and services, including business development programs to align with community and regional needs. We tailor programs and services for the diversity of Lincoln County as reflected by disparities in income and educational attainment as well as barriers to access for historically underserved groups.

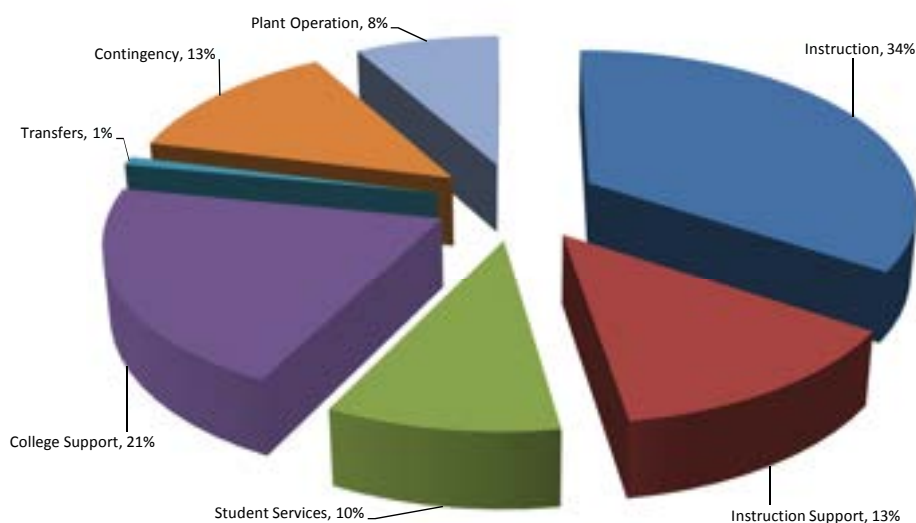
Enrich economic and civic vitality of Lincoln County and beyond:

At Oregon Coast Community College, we strengthen the economy and workforce through our career, technical and transfer programs, by narrowing achievement gaps in post-secondary education, and by raising educational attainment in Lincoln County. We celebrate and challenge lifelong learners by providing compelling, creative and accessible learning opportunities and programs. The college provides a forum for civic engagement by sharing our facilities as the “town square.” We enrich our communities through the volunteerism of staff and students.

RESOURCE ALLOCATION

The institution devotes all, or substantially all, of its resources to support its educational mission and core themes. The graphic below from the 2015-2016 Budget demonstrates the allocation of fiscal resources to the college functions that in totality provide the financial support for fulfillment of OCCC’s mission.

General Fund Expenditures by Function, 2015-16



Supporting Documents of Evidence

Relevant Oregon Statutes • *Appendix 1*

See also Section 5 of this Application, *2015-16 Budget*

Board of Education Minutes 10/15/2014 • *Appendix 4*



4. OPERATIONAL FOCUS AND INDEPENDENCE

The institution's programs and services are predominantly concerned with higher education. The institution has sufficient organizational and operational independence to be held accountable and responsible for meeting the Commission's standards and eligibility requirements.

Oregon Coast Community College's primary purpose is to serve the educational interests of its students through programs which lead to recognized degrees and certificates in both transfer and career-technical disciplines. The College's secondary purposes are varied, and based on local needs. OCCC's programs and services are predominantly concerned with higher education, as reflected below in the distribution of 2014-2015 enrollment. (Enrollment in Developmental Education reflects almost exclusively students preparing for college-level transfer and career-technical programs.)

FTE BY PROGRAM AREA (2014-15)

Program Area	% of FTE	FTE
Lower Division Collegiate (Transfer)	48.6%	224.7
Career and Technical Education (Preparatory and Supplement).....	30.5%	141.2
Developmental Education	8.1%	37.5
Adult Basic Skills (GED, ESL, ABS)	10.7%	49.4
Adult Continuing Education (self-improvement).....	1.2%	5.3
Non-Reimbursable.....	0.9%	4.3
Grand Total FTE	100%	462.4

Oregon Coast Community College has sufficient organizational and operational independence to be held accountable for meeting the Commission's standards and eligibility requirements. The College is governed by and accountable to an independent elected Board of Education, which sets the direction for the College and hires the president. A well-qualified president and strong administrative team ensure effective management and accountability of the College. OCCC hires and evaluates all of its own staff, including faculty. The College Council (CoCo) is the faculty-led governance structure whereby faculty maintain responsibility for the curriculum and academic policies. OCCC independently develops and approves its own curriculum. For the purpose of accreditation oversight, curricular decisions are then submitted to PCC. In those instances where curriculum is shared with PCC, OCCC adopts the PCC curriculum.

OCCC provides or controls its own services except for those specifically excluded where OCCC's lack of independent accreditation precludes it from providing those services on its own. These services, including financial aid, transcription of student records, and issuing of degrees and certificates, are controlled and performed by the contracting college, Portland Community College. During the contracting period with PCC, OCCC will develop the capacity to directly provide these services, at a pace guided by the self- and peer-evaluation processes of the Commission and the relevant state and federal regulatory bodies.



Supporting Documents of Evidence

See College Catalog 2015-16

Administrative Organizational Chart • *Appendix 4*

College Council • *Appendix 4*

Introduction to Board of Education • *Appendix 4*

President Ryslinge Resume • *Appendix 4*



5. NON-DISCRIMINATION

The institution is governed and administered with respect for the individual in a nondiscriminatory manner while responding to the educational needs and legitimate claims of the constituencies it serves as determined by its charter, its mission, and its core themes.

Oregon Coast Community College is governed and administered with respect for the individual in a nondiscriminatory manner while responding to the educational needs and legitimate claims of the constituencies it serves as determined by its mission and core themes. The College prohibits unlawful discrimination based on race, color, religion, national origin, sex, marital status, disability, veteran status, age, sexual orientation, or any other status protected by federal, state, or local law in any area, activity or operation of the College. The College also prohibits retaliation against an individual for engaging in activity protected under this policy, and interfering with rights or privileges granted under anti-discrimination laws.

In addition, the College complies with applicable provisions of the Civil Rights Act of 1964 (as amended), related Executive Orders 11246 and 11375, Title IX of the Education Amendments Act of 1972, Section 504 of the Rehabilitation Act of 1973, Americans with Disabilities Act of 1990 (as amended), Uniformed Services Employment and Reemployment Rights Act ("USERRA"), and all local and state civil rights laws. Under this policy, equal opportunity for employment, admission, and participation in the College's programs, services, and activities will be extended to all persons, and the College will promote equal opportunity and treatment through application of this policy and other College efforts designed for that purpose.

In addition to full compliance with state and federal laws regarding nondiscrimination, the College Board of Education has also established Board Policy advancing a discrimination-free environment for students (BP 820) and employees. Board Policies address respect for the individual in a nondiscriminatory manner for employment opportunities (BP 700), for sexual-based harassment (BP 703), and for gender, gender expression, and sexual-misconduct of others (BP 212). Oregon Coast Community College does not discriminate in providing access to its programs or activities. OCCC is committed to providing students with disabilities equal access to the benefits, rights, and privileges of college services and activities in the most integrated setting appropriate to the students' needs in compliance with the Americans with Disabilities Act (ADA) and Section 504 of the Rehabilitation Act of 1973 (Section 504), and ORS 659.150 to 659.160 and OAR 581-21-045 to 581-21-049.

Similarly, any OCCC staff member who believes the College has discriminated against him or her may lodge a complaint following processes identified in the applicable Collective Bargaining Agreement, or with the Office of Human Resources, or if they perceive a conflict of interest with Human Resources, then with the Chief of Finance and Operations. Additionally, any Oregon employee may contact the state [Civil Rights Division](#) to lodge complaints of discrimination.

Supporting Documents of Evidence

Board Policy Manual • *Appendix 1*

Services to Students with Disabilities • *Appendix 1*

Search Disclosure and Orientation forms • *Appendix 1*

Excerpts from Gender-Based and Sexual Misconduct Policy (Title IX) • *Appendix 1*

Collective Bargaining Agreement Faculty 2013-18 • *Appendix 5*

Collective Bargaining Agreement Classified 2015-18 • *Appendix 5*



6. INSTITUTIONAL INTEGRITY

The institution establishes and adheres to ethical standards in all of its operations and relationships.

Oregon Coast Community College establishes and adheres to ethical standards in all of its operations and relationships. This commitment is demonstrated and met through the adoption and regular review of relevant Board Policy, associated administrative rules, supervision and training to ensure policies and rules are understood, supported and enforced, and processes for resolution should members of the college community or constituents believe a deviation has occurred. There are many examples of ethical standards established by the College, beginning with a mission statement that includes Values, three of which address ethical standards:

- **Accountability:** We accept responsibility for our actions and commit to transparent practices.
- **Integrity:** We act with honesty and authenticity to foster a culture of ethics and respect that embodies our work and serves the community.
- **Equity:** We embrace diversity and address the inequities and barriers that prevent people from learning and working to their full potential.

The State of Oregon establishes strict expectations for ethics compliance for public officials through ORS 244. The Board has self-governance policies for standards of conduct, public participation at meetings, and Board compensation. The Board also has policy establishing ethical standards for a work and learning environment free from all forms of discrimination and gender-based and sexual misconduct, and in the hiring and treatment of employees. Student rights and responsibilities are enumerated. Ethical standards are established for fiscal responsibilities such as the management of college funds, purchasing, and contracts.

Students, staff, and constituents are made aware of the ethical standards of the College via multiple modes of dissemination such as the College catalog, website, orientations for new employees and new students, ongoing supervision of employees, ongoing student development experiences, and structured trainings for staff and Board members. Procedures are in place to verify the College and staff adheres to established ethical standards. By Oregon statute, there is significant citizen involvement in the College budget development and adoption process, as well as an annual independent audit to verify the appropriateness of financial transactions.

OCCC provides processes for resolution should members of the college community or constituents believe a deviation has occurred from established ethical standards in OCCC operations or relationships. Complaint and grievance processes are documented respectively, for students in the Student Rights and Responsibilities/code of conduct, and for represented employees via processes established in respective Collective Bargaining Agreements. Non-represented employees are encouraged to bring ethics concerns to the attention of their supervisors, or other supervisors if they are concerned about conflicts of interest. All students and employees may access reporting and complaint procedures in regards to a work and learning environment free from all forms of discrimination and BP 212, Gender-Based and Sexual Misconduct. There is also process for individuals to bring concerns about ethical standards to a Board member. Finally, any individual may bring an ethics concern directly to the Oregon Government Ethics Commission.



Supporting Documents of Evidence

See College Catalog 2015-16

Student Rights & Responsibilities • *Appendix 1*

Board Policy Manual • *Appendix 1*

Oregon Revised Statute: Budget Development and ORS 244: Ethics • *Appendix 1*

Collective Bargaining Agreement Faculty 2013-18 • *Appendix 5*

Collective Bargaining Agreement Classified 2015-18 • *Appendix 5*



7. GOVERNING BOARD

The institution has a functioning governing board responsible for the quality and integrity of the institution and for each unit within a multiple-unit institution to ensure that the institution's mission and core themes are being achieved. The governing board has at least five voting members, a majority of whom have no contractual or employment relationship or personal financial interest with the institution.

The Oregon Coast Community College (OCCC) Board of Education consists of seven publicly elected members. Each represents distinct zones within the community college service district of Lincoln County, Oregon, over a four-year term. The Board is responsible for the quality and integrity of the programs and services of OCCC and to ensure that the College is operating to achieve its mission (BP 203, Board Powers and Duties). Authority for action is with the Board as a whole, not individual Board members.

The Board was appropriately involved in the College process that led to its adoption of the new Vision, Mission, Values and Core Themes in 2014. The Board remains vigilant in its role of maintaining institutional focus on mission and core themes, particularly through setting Board agendas with consistent attention to the core themes of Student Success, Educational Pathways, Responsiveness to Diverse Community, and Economic and Civic Vitality.

OCCC Board members have no contractual or employment relationship or personal financial interest with the institution, but serve as volunteer electorates and public officials. Per Oregon Ethics Law ORS 244, public officials must avoid financial conflicts of interest when they are serving in their official capacity. OCCC BP204 establishes that members of the Board shall not receive compensation for their services. The Board engages in periodic reviews of ORS 244, most recently at the September 2015 Board meeting. Additionally, the [Oregon Community College Association](#) (OCCA) provides a General Counsel available to answer questions for individual Board members to ensure they remain in compliance with ORS 244.

As of October 15, 2015 the seven OCCC Board Members are:

Zone 1: Vacant (pending replacement of Mr. Jim Nelson, resigned 9/2/2015)

Zone 2: Ms. Alison Nelson-Robertson

Zone 3: Mr. Jeff Ouderkirk (founding Board member)

Zone 4: Ms. Nancy Osterlund

Zone 5: Ms. Chris Chandler (Chair)

Zone 6: Dr. Cliff Ryer (Vice-Chair)

Zone 7: Ms. Debbie Kilduff

The Board holds public meetings the third Wednesday of every month, rotating location between the three college sites (Newport, Lincoln City and Waldport). Meetings are widely publicized to encourage public participation. Additional meetings are scheduled as needed. The Board's most recent self-assessment was completed in 2014.

Supporting Documents of Evidence

Board Policy Manual • *Appendix 1*

Relevant Oregon Statutes • *Appendix 1*

Introduction to Board of Education • *Appendix 4*

2014 Board of Education Self Assessment Report • *Appendix 4*



8. CHIEF EXECUTIVE OFFICER

The institution employs a chief executive officer who is appointed by the governing board and whose full-time responsibility is to the institution. Neither the chief executive officer nor an executive officer of the institution chairs the institution's governing board.

Since its founding in 1987, Oregon Coast Community College has employed a chief executive officer (president) appointed by the governing board whose full-time responsibility is to the institution. Per Board Policy 209, the president serves as the Clerk of the Board but does not serve on nor chair the governing Board, nor does any other executive officer of the College serve on the governing Board. In April 2014, the Board selected and appointed Dr. Birgitte Ryslinge as the college's fifth president. She began her tenure on July 1, 2014. The employment contract (available upon request) with Dr. Ryslinge clearly states that her full-time responsibility is to the college.

Dr. Ryslinge brings 16 years of community college experience and progressive leadership in academic affairs, instruction, and economic development in California and Oregon. She holds a Ph.D. and has taught in the subject areas of psychology, management, and leadership. Throughout her career in higher education, she has been closely involved with program development, workforce and economic development, as well as with partnering and advocacy in connection with external stakeholders. Dr. Ryslinge serves on the following Boards and Work Groups as part of her commitment to OCCC: the OCCC Foundation Board, the Coastal STEM Hub (Chair of Steering Committee); Mid-Valley Mid-Coast Regional Achievement Collaborative, Equity Workgroup of the Higher Education Coordinating Commission, Oregon Presidents Council; the Economic Development Alliance of Lincoln County; Yaquina Bay Economic Foundation; Children's Development Network of Lincoln County, and the Oregon Coast Aquarium Board.

Supporting Documents of Evidence

Board Policy Manual • *Appendix 1*

President Ryslinge Resume • *Appendix 4*

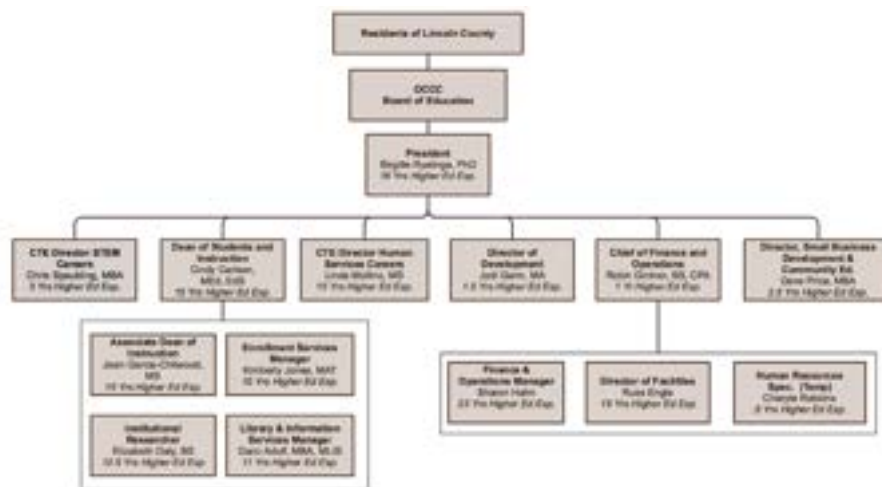


9. ADMINISTRATION

In addition to a chief executive officer, the institution employs a sufficient number of qualified administrators who provide effective leadership and management for the institution's major support and operational functions and work collaboratively across institutional functions and units to foster fulfillment of the institution's mission and achievement of its core themes.

In addition to President Ryslinge, Oregon Coast Community College employs a sufficient number of qualified administrators who provide effective leadership and management for the College's major support and operational functions. The Executive Team is composed of the President and six direct reports (Dean of Students and Instruction, Chief of Finance and Operations, CTE Director of Health and Human Services, CTE Director of STEM Programs, Director of Small Business Development, Community Education (and Marketing), and the Director of Development). The Executive Team participates in annual retreats to set goals, and meets weekly to advance progress towards goals, make adjustments, and work collaboratively across functions and units to support mission fulfillment and achievement of core themes.

Reporting to members of the Executive Team are an additional seven mid-level administrators: Associate Dean of Instruction, Enrollment Services Manager, Library and Information Services Manager, Finance and Operations Manager, Director of Facilities and Human Resources Specialist, along with the College's Institutional Researcher. This group meets bi-monthly, and also frequently forms cross-functional work-teams in order to develop or improve programs, such as the recent initiation of an Early College Program.



College administration team members collectively have nearly 150 years of community college and/or post-secondary experience that enables them to provide effective leadership and management of OCCC's major support and operational functions. While scaled to OCCC's size, this administrative structure provides the coverage of larger community colleges in Oregon and enables the College to effectively manage all essential institutional functions. The organization and meeting structure is also designed to intentionally ensure that cross-functional collaboration is the norm.

Supporting Documents of Evidence

Administrative Organizational Chart • *Appendix 4*

See also Section 2 of this Application: Plans for Institutional Development



10. FACULTY

Consistent with its mission and core themes, the institution employs and regularly evaluates the performance of appropriately qualified faculty sufficient in number to achieve its educational objectives, establish and oversee academic policies, and ensure the integrity and continuity of its academic programs wherever offered and however delivered.

Oregon Coast Community College's faculty are adequate in number and qualifications to meet obligations toward achievement of the College's mission and core themes: equipping students for success, providing educational pathways and supports, responding to the needs of our diverse community, and enriching the economic and civic vitality of Lincoln County and beyond. The college employs 10 full-time and 50 part-time faculty, sufficient given current levels of enrollment. As enrollment grows, OCCC intends to add additional full-time faculty. Faculty are responsible for the following areas: Transfer/General Education, Career and Technical Education (CTE), Developmental Education and Adult Basic Skills. The two CTE directors currently also have teaching responsibilities. Workloads as described in the faculty contract support and are consistent with the mission and core themes of OCCC and the talents and competencies of the faculty.

OCCC applies common instructor qualification requirements for all college courses and programs, whenever offered and however delivered, including on-line and high school dual credit. Basic qualifications for community college faculty are established in Oregon Statute 589-008-0100 as follows: *Institutional standards for instructor qualifications (standards for teachers of lower division collegiate courses must include a master's degree in a subject area closely related to that in which the instructor will be teaching; however in subject areas in which individuals have demonstrated their competencies and served in professional fields, and in cases in which documentation to support the individual's proficiency and high level of competency can be assembled, the master's degree requirement may be waived by the college president or substituted according to the community college's personnel policy).*

Colleges are free to establish higher standards, and per our contracting agreement (IGA) with Portland Community College, OCCC relies upon the PCC Standards for Instructor Qualifications in continued employment for faculty in any instructional areas held in common. For disciplines unique to OCCC, such as Aquarium Science and Medical Assisting, the College uses industry standards. For Nursing, the instructor qualifications are pre-determined by the Oregon State Board of Nursing, under the Nursing Practice Act: Division 21.

The College regularly evaluates the performance of all faculty consistent with practices documented in the collective bargaining agreement. Key components of the faculty evaluation process include classroom observation, a written narrative by the observer and a self-evaluation. The College conducts student course evaluations every term, to include a minimum of once a year for each instructor and within the first term for each new instructor. Summarized results are shared with the faculty. OCCC will continue to maintain regular and systematic faculty evaluation and feedback, consistent with NWCCU standards.

Faculty ensure the integrity and continuity of the College's academic programs by participating in [PCC Subject Area Committees](#) and OCCC's College Council (CoCo). Participation in CoCo is also the vehicle by which faculty establish and oversee academic policies. Additionally, through CoCo and committees such as Transfer Advisory Board (TAB), Achieving the Dream (ATD), Math Maniacs, and Developmental Education Redesign, faculty are involved in the formulation of institutional policy and participate in academic planning, curriculum development and review,



assessment, and institutional governance.

The College Council also reviews data and reports from program evaluations and institutional reporting. It is a forum for issues of academic progress, academic integrity, and curricular rigor. All new courses and programs come before this group for discussion and recommendation. The CoCo, which meets monthly fall, winter, and spring terms, is chaired by a full-time faculty member and co-chaired by a part-time faculty member. It also forms departmental, topic-focused, and ad hoc subcommittees as the need arises. All full and part-time faculty are voting members of the CoCo.

Supporting Documents of Evidence

Faculty • *College Catalog 2015-16, Included with Application, Pages 120-123*

Academic Calendar 2015-16 • *Appendix 1*

Instructor Approval Form • *Appendix 1*

Checklist for New Employees • *Appendix 1*

Instructor Evaluation Form • *Appendix 1*

Relevant Oregon Statutes: Community College Personnel Policies • *Appendix 1*

PCC Subject Area Committees (SAC) • *Appendix 4*

College Council • *Appendix 4*

IPEDS Human Resources Summary • *Appendix 4*

Intergovernmental Service Agreement (IGA) Between OCCC and PCC • *Appendix 5*

Collective Bargaining Agreement Faculty 2013-2018 • *Appendix 5*

Collective Bargaining Agreement Classified 2013-2018 • *Appendix 5*



II. EDUCATIONAL PROGRAMS

The institution provides one or more educational programs, which include appropriate content and rigor consistent with its mission and core themes. The educational program(s) culminate in achievement of clearly identified student learning outcomes, and lead to collegiate-level degree(s) with degree designation consistent with program content in recognized fields of study.

Oregon Coast Community College provides educational programs for transfer (first two years) focusing either on general education or business, as well as Career and Technical Education (CTE) programs in the recognized fields of study of Aquarium Science, Criminal Justice, and Nursing. The content and rigor of these educational programs are consistent with the mission and core themes of the College. All of OCCC's programs culminate in clearly identified student learning outcomes and lead to collegiate-level associate degrees.

Oregon Statute ORS 341.009 establishes the broad mission of Community Colleges to provide associate degrees in both transfer and CTE, as well as CTE certificates. The Higher Education Coordinating Commission administers the criteria for all degrees and certificates and provides program approval and administrative oversight of degree designation including recognized fields of study. The HECC identifies the minimum number of credits required for degree types and the number of contact hours required per credit. The degrees and certificates offered at OCCC are published on its website and in the catalog, and listed here (all credits are on a quarter term).

Degrees and Certificates offered at Oregon Coast Community College

Degree Programs

- Associate of Arts Oregon Transfer (AAOT) (90 credits)
- Associate of General Studies (AGS) 90 credits)
- Associate of Science Oregon Transfer in Business (90 credits)
- Associate of Applied Science (AAS) in
 - o Aquarium Science (93 credits)
 - o Criminal Justice (91 credits)
 - o Nursing (91 credits)

Certificates > 45 Credits

- Certificate in Aquarium Science (53 credits)
- Certificate in Practical Nursing (50 credits)

Certificates < 45 Credits

- Certified Nursing Assistant (stackable certificates within the AAS Nursing Degree and Practical Nursing Certificate):
 - o Nursing Assistant Certificate (14 credits)
 - o CNA 2 Career Pathways Certificate (37 credits)
- Medical Assistant (41)
- Criminal Justice Corrections (29)

Transfer programs meet the needs of individuals who plan to eventually seek a baccalaureate



degree. In Oregon the chief academic officers of all community colleges and publicly funded universities have agreed upon the AAOT and the ASOT-Business degrees as recognized fields of study whose successful completion at a community college will grant junior standing at a public university. This joint agreement process also established content and rigor expectations. Completion of other community college associate degrees will contribute towards transfer as well, depending upon the transfer policies of the receiving institution. The Career and Technical Education (CTE) degrees and certificates are all in recognized fields of study as well.

The educational programs at OCCC contain the appropriate required content and rigor as established by either the HECC for transfer programs and industry/program accreditation standards for CTE programs. The curriculum is designed, approved, and regularly assessed through processes both at Portland Community College (PCC) and at OCCC. Through the contractual agreement with PCC, the College has adopted the PCC versions of all shared curriculum. The College Council at OCCC and the PCC Educational Advisory Council extensively evaluated the independent programs, (Nursing, Aquarium Science, Medical Assistant, and Nursing Assistant) before granting final approval. Processes at OCCC ensure that approved curriculum is taught in alignment with curriculum design and intent. Methods include enforcement of instructor qualifications, professional development for faculty, the assessment of teaching by observation, written feedback and student evaluations, and evaluation of syllabi by the Associate Dean of Instruction and the Career and Technical Education (CTE) Directors. These processes are scheduled for review during 2015-2016 to ensure that they are sufficient and consistent for all courses and programs.

In assessing program-level outcomes for content and rigor, the college also regularly tracks data on graduates' performance, to assess how they will do when transitioning to four-year institutions or to employment. The CTE Degrees and Certificates offered at OCCC all have content and rigor that were developed with extensive input from industry advisory committees and external accreditation agencies. Programs are continually assessed for rigor and achievement of industry standards through surveys of employers and graduates, pass rates on national exams, and ongoing advisory board input. CTE programs are also evaluated at regular intervals by outside regulatory agencies to ensure that the educational programs are consistent with program content in recognized fields of study.

Supporting Documents of Evidence

Oregon Statute: CC Program Approvals, Division 6 589-006-0050 • *Appendix 1*

Oregon Statute: Intent of Oregon Community Colleges ORS 341.009 • *Appendix 1*

Instructor Approval Form • *Appendix 1*

Degree and Certificate Learning Outcome Summary • *Appendix 3*

Degree and Certificate Requirements • *Appendix 3*

CTE Program State Approvals (Emergency Medical Technician, Nursing, Nursing Assistant and CNA-2 Acute Care) • *Appendix 3*

PCC Educational Advisory Council • *Appendix 4*

Intergovernmental Service Agreement (IGA) Between OCCC and PCC • *Appendix 5*



12. GENERAL EDUCATION AND RELATED INSTRUCTION

The institution's baccalaureate degree programs and/or academic or transfer associate degree programs require a substantial and coherent component of general education as a prerequisite to or an essential element of the programs offered. All other associate degree programs (e.g., applied, specialized, or technical) and programs of study of either 30 semester or 45 quarter credits or more for which certificates are granted contain a recognizable core of related instruction or general education with identified outcomes in the areas of communication, computation, and human relations that align with and support program goals or intended outcomes. Bachelor and graduate degree programs also require a planned program of major specialization or concentration.

At Oregon Coast Community College, associate level transfer degree programs require a substantial and coherent component of general education as an essential element of the program. All other associate degree programs and programs of study of 45 or more quarter credits for which certificates are granted contain a recognizable core of general education or related instruction with identified outcomes in the areas of communication, computation, and human relations that align with and support intended program outcomes. OCCC does not issue bachelor or graduate degrees.

As a contracting college with Portland Community College (PCC), whenever there is shared curriculum, OCCC follows the curriculum standards of PCC, including those for general education and related instruction.

The Associate of Arts Oregon Transfer (AAOT) Degree and the Associate of Science Oregon Transfer in Business (ASOT-Business) Degree are both statewide degrees in Oregon. The content of these degrees, including general education requirements, has been determined through collaboration with the academic officers of the community colleges and the state universities of Oregon. Any student having the Associate of Arts Oregon Transfer (AAOT) degree recognized on an official college transcript will have met the lower division general education requirements of baccalaureate degree programs of any of these institutions. Students transferring under this agreement will have junior status for registration purposes. The Associate of General Studies degree is designed for students wishing to acquire a broad education, rather than pursue a specific college major or career technical program. Because of this flexibility, it may not fulfill all requirements to transfer as a junior to a four year-year institution.

The associate degree general education requirements are courses in writing, communications, math, arts and letters, social sciences, and science. These courses provide students with a broad educational experience. Courses are typically introductory in nature and provide students with fundamental skills and knowledge. The number of general education credits required depends upon the type of degree. Following is a listing of the general education requirements for OCCC Associate Level Degrees, with all credits based on a quarter system.

Associate of Arts Oregon Transfer

Writing: 8 credits

Oral Communication: 4 credits

Mathematics: 4-5 credits

Arts and Letters: 9-12 credits



Social Science: 16 credits
Science/Math/Computer Science: 16-20 credits
Health/PE: 3-4 credits

Associate of Science Oregon Transfer in Business

Writing: 8 credits
Math: 14-15 credits
Computer Applications: 6-8 credits
Arts and Letters: 9-12 credits
Science: 12-15 credits

Associate of General Studies

Writing: 4 credits
Math: 4 credits
1 class (3-5 credits) in each of:
• Arts and Letters
• Social Science
• Science/Math/Computer Science

OSCC offers three Associates of Applied Science (AAS) degrees. Students are required to take a coherent component of general education classes in arts and letters, social sciences, and science areas for all of these degrees. All credits noted below are based on a quarter system.

Associate of Applied Science: Aquarium Science

Writing: 8 credits
Math: 4 credits
Oral Communication: 4 credits
Social Science: 4 credits
Science: 12 credits
Arts and Letters: 4 credits
General Education: 4 credits

Associate of Applied Science: Criminal Justice

Writing: 8 credits
Math: 4 credits
Oral Communication: 4 credits
Social Science: 12 credits
Science: 4 credits
Computer applications: 4 credits
General education: 4 credits

Associate of Applied Science: Nursing

Writing: 8 credits
Math: 4 credits
Social Science: 8 credits
Arts and Letters: 3-4 credits
Science: 17 credits
General education: 8 credits



All OCCC certificate programs of 45 credits (quarter system) or more must include a recognizable body of related instruction in communications, computation, and human relations, including issues of diversity, embedded in courses required for the certificate. In order to receive approval for certificate programs, faculty must review each course and clearly identify how the related instruction is delivered in individual courses and across the program. Certificate programs require 144 hours of related instruction; 48 hours of communication, 48 hours of computation and 48 hours of human relations. Specific classroom activities that address related instruction and the time spent on those activities are charted to insure the minimum required hours are met. Documentation summarizing the delivery of related instruction and citing the instructor qualifications is completed and submitted to the College Council for review as part of the program approval process. The Practical Nursing Certificate and Aquarium Science Certificates are good examples of how related instruction is implemented in the curriculum. This documentation is available to PCC to facilitate their curriculum oversight role.

OCCC Certificates

Aquarium Science Certificate: 53 credits

AQS Courses: 53 credits

Practical Nursing Certificate: 50 credits

Nursing: 37 credits

Science: 9 credits

Nutrition: 4 credits

Supporting Documents of Evidence

See College Catalog 2015-16, Pages 120-123

Instructor Approval Form • *Appendix 1*

Degree and Certificate Requirements • *Appendix 3*

Related Instruction: Aquarium Science & Nursing • *Appendix 3*



13. LIBRARY AND INFORMATION RESOURCES

Consistent with its mission and core themes, the institution maintains and/or provides access to library and information resources with an appropriate level of currency, depth, and breadth to support the institution's programs and services wherever offered and however delivered.

Consistent with its mission, and particularly the core themes of supported educational pathways and equipping students for success, Oregon Coast Community College provides access to library and information resources with an appropriate level of currency, depth and breadth to support the institution's programs and services regardless of delivery format.

The physical collection, housed at the Newport Campus, approaches 6,000 items available for circulation with more than 1,200 print reference titles, including 54 multiple-volume reference sets, and some textbooks available for short-term use. To enhance the printed materials, the library offers students 24/7 access to numerous electronic resources, mostly through College-paid subscription databases. These electronic resources include ebrary's Academic Complete, a scholarly collection of more than 80,000 academic eBook titles. The librarian works closely with instructional faculty to ensure that the library supports the needs of programs including program accreditation requirements.

The OCCC Library is located at the main campus in Newport. Hours are from 9:00 am to 6:00 pm, Monday through Thursday, and from 8:00 am to 12:00 pm on Friday. In addition, students at all locations have online access to a majority of the collection as electronic resources through the library's web page. Directions for accessing and using most online resources accompany the resource as links. When a student at the Lincoln City or Waldport center needs a physical item from the library, it is transported to that center by the library consortium's daily courier. The Library also provides students with physical amenities to support their success. There are student use computers with Internet access, software applications, headphones and printers, a Team Lab space for group and collaborative work, and individual study rooms. Librarian research assistance is available to all students via phone and email, and through an "Ask a Librarian" form link on the library's main web page. Library instruction in the classroom is available at all sites at the request of faculty. The OCCC librarian works with online faculty to provide library instruction to online students.

Processes are in place to ensure the library's collections continue to support OCCC's instructional programs. The librarian works with program faculty to ensure that materials added to the collection support OCCC's instructional programs. The collection is periodically reviewed to ensure it reflects the current requirements of academic programs. The librarian, faculty, and college administrators initiate most material requests. Students and other staff are also encouraged to suggest additions to the collection. A suggestion form is available online. Planning is underway to develop additional resource guides to identify recommended resources for high-demand courses.

Supporting Documents of Evidence

Photographs of Library & Information Resources Facilities • *Appendix 4*

Poster: About the Library • *Appendix 4*



I 4. PHYSICAL AND TECHNOLOGICAL INFRASTRUCTURE

The institution provides the physical and technological infrastructure necessary to achieve its mission and core themes.

In keeping with its commitment to serve the residents of a large, rural service area, Oregon Coast Community College provides state-of-the-art facilities and a wide range of technological resources that enable and enhance instruction and services. This infrastructure aligns with its mission and goals by supporting overall college operations as well as the academic needs of faculty and students.

Physical Infrastructure

OCCC's facilities include approximately 116,000 square feet of buildings placed strategically throughout Lincoln County to serve residents in its north (Lincoln City Center), south (Waldport Center) and central (Newport Campus) regions. The Lincoln City Center (25,000 sq. ft.) has undeveloped property for future expansion and is strategically situated near Taft High School supporting enrollment of Taft students. This site is the home for the new ASOT-Business transfer program. The Lincoln City Center also focuses on Small Business Development, Community Education, and the GED program.

The South County Center in Waldport is adjacent to Waldport High School and Crestview Elementary and Middle School. The 4,200 sq. foot building and surrounding property have the capacity for expansion of facilities and parking. The Waldport site is home to Allied Health programs including Emergency Medical Technician, Medical Assistant, and Certified Nursing Assistant.

The Central County Campus in Newport is the main provider of all other program offerings and consists of the main campus structure with 77,677 sq. ft. and the Aquarium Science Building with 9,274 sq. ft. The campus is located on 20 acres of timber land in the South Beach area of which approximately 5 acres has been developed as the current campus, leaving significant undeveloped space for future College growth as it works to achieve its goal of 1000 FTE by 2020.

All of the OCCC facilities are designed to meet the College mission of providing educational pathways that are responsive to the needs of individuals and local-area business and industry, as well as the community at large. Building space is more than sufficient for current enrollment and will allow for anticipated growth in the foreseeable future.

- All OCCC facilities are relatively new, built between 2007-2011 with capital raised through a local General Obligation bond and State of Oregon capital construction matching funds.
- Each campus facility was engineered and constructed to Leadership in Energy and Environmental Design (LEED) Silver standards by meeting energy efficiency and indoor air quality criteria.
- The Nursing, Nursing Assistant, and Medical Assistant skills labs are state-of-the-art, as is the high-fidelity simulation lab designed to mimic a hospital room environment.
- The Aquarium Science building houses the nationally unique Aquarium Science



program and is equipped with an animal holding laboratory, a teaching lab, a food prep area and a water quality/animal health lab. Infrastructure allows for the storage and circulation of water of different salinity and temperatures. These features support student learning by enabling a wide array of fishes and invertebrates to be raised by students.

- State Lottery funds in 2012 allowed the College to transform the former Community Room at the Waldport site into a hospital simulation lab for the Allied Health programs and also to upgrade a classroom space into a science lab at the Lincoln City site.

Technological Infrastructure

During 2014 the College conducted an assessment of all areas of College operations to identify areas that might impede progress towards mission fulfillment. Information Technology services and infrastructure emerged as a gap area. In the Fall of 2014, the College contracted with an external Information Technology expert to make an assessment of the technology environment and to provide recommendations in those areas felt to be weak or problematic. The assessment process took into consideration input from a variety of staff regarding the strengths and weaknesses of the IT environment as it related to their areas.

Consideration of the consultant's recommendations has been integral to developing short and long-range strategic plans incorporating a unified vision for technology-related priorities so as to ensure the future health of the College. Extensive redesign, overhaul and improvements are well underway to better serve the evolving needs of students, faculty and administration. The focus of the current work is to implement those current and emerging technologies and software that will best enable the College to fulfill its mission and the functions of management, operations, support services and academic programs. The College has formed a Technology Advisory Group to help provide oversight and input to this work.

- All facilities are linked to the main campus in Newport by 100MB fiber optics with five dedicated Windows servers to facilitate the College's student information system and to provide Active Directory services and access. There are other minor services provided by dedicated appliances and Linux services. All servers and the network operate on a 1GB backbone connection. A few of OCCC's technology systems have moved to cloud-based computing and are hosted off-site.
- Two computer labs (30+ computers) are available for student, faculty and staff use at the central campus in Newport and two more labs (25+ computers) provide technology access for the Lincoln City center. The labs are administered remotely to keep them up-to-date and to monitor for operating system problems and network security.
- Wireless connectivity is available at all four OCCC facilities.
- Technology Service Desk support is subcontracted to [Oregon Coast Technology](#) (OrCoTech). OrCoTech provides a Help Desk function to all faculty, staff and students as well as handling all network-related maintenance and improvements.



- All online courses and various classroom-based courses offered through OCCC use Moodle, an open-source learning management system, as a student-instructor communication tool. Moodle is currently hosted by Oregon State University's open source lab.
- All classrooms are equipped with digital audio and video, computers, and document cameras. OCCC has several video conferencing systems for use by faculty and administrators for distance-mediated conferencing and instruction. This resource is becoming more popular for remote access to meetings and class information.
- For its [website](#), OCCC uses Drupal, an open-source content management system, as the platform. The Drupal website is currently hosted by Oregon State University's open source lab. An on-site Webmaster provides content management with oversight from the College's Website Advisory Group (WAG).

Supporting Documents of Evidence

Photographs of OCCC Facilities • *Appendix 4*



15. ACADEMIC FREEDOM

The institution maintains an atmosphere in which intellectual freedom and independence exist. Faculty and students are free to examine and test all knowledge appropriate to their discipline or area of major study as judged by the academic/educational community in general.

Oregon Coast Community College maintains an atmosphere in which intellectual freedom and independent thought are supported. This commitment is documented and communicated in various ways including syllabi, student orientations, and Article VII-Academic Freedom of the Faculty Collective Bargaining Agreement.

Oregon Coast Community College's faculty and students are free to examine and test all knowledge appropriate to their discipline or area of major study as judged by the academic/educational community in general. Section 3.2 of the Students Rights and Responsibilities handbook establishes that the college will "provide opportunities for association and preserve freedom of expression." Additionally, OCCC highlights the principle of academic freedom for populations less familiar with the concept, such as high school students enrolled in the Early College Program or the Expanded Options Program.

In January 2015, the Board of Education revised Board Policy on Academic Freedom (BP 400). The new policy was developed and proposed by College Council (CoCo) and further refined by the Board of Education. It reads as follows:

Institutions of higher education exist for the common good, and the unfettered search for truth and its free exploration is critical to the common good. The college seeks to educate its students in the democratic tradition, to foster recognition of individual freedoms and social responsibility, and to inspire meaningful awareness of and respect for a collaborative learning environment. Freedom of expression will be guaranteed to instructors to create a classroom atmosphere that allows students to raise questions and consider all sides of issues. OCCC instructors are responsible for exercising judgment in selecting topics of educational value for discussion and learning consistent with course requirements, goals, and desired outcomes.

Supporting Documents of Evidence

Academic Freedom Posting • *Appendix 1*

Board Policy Manual • *Appendix 1*

Student Handbook, Section 3.2 • *Appendix 1*

Williams Lecture Series Guidelines • *Appendix 1*

College Council • *Appendix 4*

Collective Bargaining Agreement Faculty 2013-18, Page 10 • *Appendix 5*



I 6. ADMISSIONS

The institution publishes its student admissions policy which specifies the characteristics and qualifications appropriate for its programs, and it adheres to that policy in its admissions procedures and practices.

Board Policy (BP 403) establishes that College programs shall be open to all students who have the ability to benefit from those programs, subject to budget limitations. However, the College may require specific academic standards for admission into programs when such standards are necessary for student success.

The Oregon Coast Community College Catalog, which is available online, also informs the public of the College's overarching admissions policy: *The policy of OCCC is that all persons regardless of color, gender, sexual orientation, race, religion, creed, or disability have access to higher education. General admission to the College does not preclude students from course or program placement or prerequisite requirements.*

OCCC has limited entry programs with additional specific admission requirements for the programs of Aquarium Science, Nursing, Nursing Assistant, and Medical Assistant.

There are also specific admission requirements for students under 16 years of age. The College makes potential students aware of additional admission requirements via the College Catalog, information on the College website and through various program guides and brochures.

OCCC adheres to the Board established admission policy in all of its admission procedures and practices. The procedures for admission into credit programs and courses are clearly identified on the College website. OCCC uses an online admission process whereby each student identifies as a first-time college student/no prior college-level credit, a returning OCCC student who has not attended in more than one year, or a transfer student with credits from another college. The customized admission process related to the relevant categories then becomes available.

Students desiring to appeal an admissions decision may pursue the Student Services Conflict Resolution Policy.

Supporting Documents of Evidence

See College Catalog 2015-16

Student Services Conflict Resolution (Grievance Procedures) • *Appendix 1*

Senior Tuition Waiver Promotional Flyer • *Appendix 1*

Underage Admissions • *Appendix 1*

Board of Education Policy Manual • *Appendix 1*

Sample Limited Admission Documents: Aquarium Science and Nursing • *Appendix 3*



I 7. PUBLIC INFORMATION

The institution publishes in a catalog and/or on a website current and accurate information regarding: its mission and core themes; admission requirements and procedures; grading policy; information on academic programs and courses; names, titles and academic credentials of administrators and faculty; rules and regulations for student conduct; rights and responsibilities of students; tuition, fees, and other program costs; refund policies and procedures; opportunities and requirements for financial aid; and the academic calendar.

Oregon Coast Community College publishes in its catalog and/or on its website current and accurate information regarding its mission and core themes; admission requirements and procedures; grading policy; information on academic programs and courses; it also sets forth rules and regulations for student conduct; rights and responsibilities of students; tuition, fees, and other program costs; refund policies and procedures; opportunities and requirements for financial aid; and the academic calendar. The titles and academic credentials of administrators and faculty are published in the catalog as well.

- The [College mission and core themes](#) (Catalog, p. 7-8)
- [Admissions requirements and procedures](#) (Catalog, p. 11-17)
- [Grading policy](#) (Catalog, p. 31-34)
- Information on [academic programs and courses](#) (Catalog, p. 37-116)
- Rules and regulations for [student conduct](#) (Catalog, p. 25-28)
- [Rights and responsibilities](#) of students (Student Handbook)
- Tuition, fees, and other [program costs](#) (Catalog, p. 21-24)
- Refund [policies and procedures](#) (Catalog, p 23)
- Opportunities and requirements for [financial aid](#) (Catalog, p. 22)
- [Academic calendar](#) (Catalog, p. 124)
- Names, titles and academic credentials of administrators and faculty (Catalog, p. 120-123)

Supporting Documents of Evidence

See College Catalog 2015-16

See College Website, oregoncoastcc.org

Student Handbook • *Appendix 1*



18. FINANCIAL RESOURCES

The institution demonstrates financial stability with sufficient cash flow and, as appropriate, reserves to support its programs and services. Financial planning reflects available funds, realistic development of financial resources, and appropriate risk management to ensure short-term solvency and long-term financial sustainability.

Oregon Coast Community College consistently demonstrates financial stability with sufficient cash flow to support mission fulfillment and achievement of its core themes. Budgets and audits are made available to the public on the College website. The approved budget of the College for the fiscal year 2015-2016 is \$8,723,106. Since fiscal year 2012-2013, the College has maintained a 15% reserve. Financial planning at OCCC reflects available funds, realistic development of financial resources, and appropriate risk management to ensure short-term solvency and long-term financial sustainability that includes the capacity for strategic growth.

Oregon Coast Community College has three primary external sources of revenue:

1. Tuition and Fees (26%)
2. State funding (29%)
3. Local Funding (20%)



OCCC carefully monitors enrollments, which constitute the primary source of College revenue and consequently financial stability. Since its founding in 1987, OCCC's enrollments, like those of other Oregon community colleges, have fluctuated in response to the state economy. After several years of FTE in the 500+ range, the College has now seen its enrollment return to pre-recession levels. In spite of this downturn, OCCC has been able to maintain the same tuition and fee level of \$4,770 per year (except for special fee programs) in place since 2012.



The years from 2002 to 2012 saw steep tuition increases for all Oregon Community Colleges as state funding decreased significantly. State funding for the 2015-16 fiscal year increased per FTE funding and also made adjustments to the Small School Base Funding amount, last changed in 2009. These increases in State funding allowed the College to leave its tuition and fee structure unchanged for the 2015-16 academic year.

OCCC deployed plans and strategies to turn around enrollment declines when this trend became evident in 2013-2014. The positive results of those plans and strategies are already being seen. While enrollment in community colleges across Oregon saw decreases from six to eight percent for Fall 2015, OCCC was up ten percent. The College has also carefully tracked program costs and adjusted fee structures accordingly. The Nursing and Aquarium Science programs both carry additional fees to help address the significantly higher costs (when compared with general education courses). Meanwhile, the OCCC Foundation assists students in these programs with scholarships. The College is also considering a Technology Fee to support technology enhancements for students.

The College utilizes its annual budgeting process to develop and implement funding priorities and strategies. Examples include:

- a. Gaining efficiencies in institutional operations
- b. Investing available funds in strategic activities and sectors of the College

OCCC leadership has instituted a culture of continuous improvement in College operations, which has resulted in decreased expenses and/or increased outputs. These include: consolidation of responsibilities and, where necessary and appropriate, reduction or reorganization of staff FTE.

Finally, OCCC manages risk in a variety of ways. Oregon Coast Community College follows GAAP (Generally Accepted Accounting Practices), utilizes conservative projections on enrollment and state funding, monitors expenses against budgets, and develops positive community and staff relationships.

Supporting Documents of Evidence

Long-Term Enrollment Trends • *Appendix 2*

Average Annual Tuition 1987-2015 • *Appendix 2*

See also Section 5 of this Application: 2015-16 Budget

See also Section 2 of this Application: Plans for Institutional Development



19. FINANCIAL ACCOUNTABILITY

For each year of operation, the institution undergoes an external financial audit, in a reasonable timeframe, by professionally qualified personnel in accordance with generally accepted auditing standards. Results from the audit, including findings and management letter recommendations, are considered in a timely, appropriate, and comprehensive manner by the administration and governing board.

As directed by Oregon Statutes and OCCC Board Policy 610, a financial audit by external independent certified public accountants is conducted annually in accordance with the Governmental Auditing Standards (GAS) that apply to financial audits. The purpose of the audit is to determine whether the financial statements of the College as prepared by OCCC management are a fair representation in accordance with the accounting principles generally accepted in the United States and are free from material misstatement, whether due to fraud or error.

As part of the audit procedures, the auditors are required by GAS to give consideration to the design, implementation, and maintenance of internal control over the financial reporting of the College as well as in regards to compliance with the laws, regulations, grants, and contracts applicable to any federal programs in which the College is participating. The report is to describe the scope of auditor testing of internal controls over financial reporting and compliance and the results of compliance with respect to federal funds included in the audited financial statements.

The OCCC Board of Education continues to use the accounting firm of [Pauly, Rogers & Co.](#) as its auditors. When the annual audit is completed, the Chief of Finance and Operations shares the audit results with the Board, the President, and administration, and then posts the completed audit to the College's Budget/Audit web page. The most recent audit completed was for the year ending June 30, 2014, and was reported to the Board in December 2015. That audit found that OCCC financial statements were fairly presented in accordance with Generally Accepted Accounting Principles. The College was also found to have complied in all material respects with the compliance requirements that could have a direct and material effect on its major federal programs. The audit for the year ending June 30, 2015 is currently underway and the [SAS 114 letter](#) reporting the results of the audit is expected to be presented to the Board of Education by Pauly, Rogers & Co. in January 2016.

Supporting Documents of Evidence

Board Policy Manual • *Appendix 1*

Relevant Oregon Statutes • *Appendix 1*

Board of Education Minutes, 12/2015 • *Appendix 4*

See also Section 5 of this Application: 2015-16 Budget

See also Section 6 of this Application: Audit 2013-14



20. DISCLOSURE

The institution accurately discloses to the Commission all information the Commission may require to carry out its evaluation and accreditation functions.

Oregon Coast Community College will disclose to the Northwest Commission on Colleges and Universities any and all information the commission may require in carrying out its evaluation and accreditation functions. OCCC currently delivers college credit instruction, certificates and degrees through its Inter-Governmental Agreement (IGA) with Portland Community College (PCC), which is accredited through the Commission. Since its founding, OCCC has been without independent accreditation status and has provided required information to the Commission via the accreditation reporting cycles and process of the College's IGA. Prior to this application, the most recent disclosure to the Commission was a stand-alone OCCC Year Seven Self-Evaluation Report submitted in the Spring of 2015 as an attachment to PCC's Year Seven Self-Evaluation Report.

Supporting Documents of Evidence

Communications with NWCCU • *Appendix 5*

OCCC Response to NWCCU Request for Eligibility Requirements
and Supplementary Information, July 2014 • *On file with NWCCU*

OCCC Year Seven Self-Evaluation Report, Spring 2015 • *On file with NWCCU*



21. RELATIONSHIP WITH THE ACCREDITING COMMISSION

The institution accepts the standards and related policies of the Commission and agrees to comply with these standards and policies as currently stated or as modified in accordance with Commission policy. Further, the institution agrees that the Commission may, at its discretion, make known the nature of any action, positive or negative, regarding the institution's status with the Commission to any agency or members of the public requesting such information.

Oregon Coast Community College has carefully reviewed and accepts the policies and standards of Northwest Commission on Colleges and Universities (NWCCU) and agrees to comply with these standards and policies as currently stated or as modified. Accreditation standards will provide the framework for the organizational development and institutional planning of Oregon Coast Community College. OCCC understands and agrees that the NWCCU may, at its discretion, make known to any agency or members of the public that may request such information, the nature of any action, positive or negative, regarding the college's status with the Commission.



22. STUDENT ACHIEVEMENT

The institution identifies and publishes the expected learning outcomes for each of its degree and certificate programs. The institution engages in regular and ongoing assessment to validate student achievement of these learning outcomes.

Oregon Coast Community College identifies and publishes expected learning outcomes for all the colleges' degree and certificate programs. Learning outcomes are publicized on the college website, in the college catalog, and in student handbooks for individual Career and Technical Education (CTE) programs.

OCCC engages in regular assessment to validate student achievement of transfer degree learning outcomes using a number of means. Faculty assess student achievement of course-level outcomes as part of normal teaching practice. OCCC staff and faculty also regularly review the achievement records (including GPA and completion rates) of students who have transferred to a public university in Oregon. The Transfer Advisory Board (TAB) periodically surveys transfer students regarding their experiences and needs. Faculty also work at the discipline level to assess achievement of learning outcomes, and this form of assessment had led to the full redesign of the delivery of remedial math.

With the contracting arrangement (IGA) with PCC, all shared curriculum falls under the oversight of the PCC curriculum governance processes. The PCC Learning Assessment Council has established processes and rubrics, and during the upcoming year OCCC faculty will consider the alignment of OCCC assessment processes with those of PCC.

There is extensive, regular and ongoing assessment of expected learning outcomes of the CTE programs. For example, in addition to classroom, skills lab, and clinical assessment by instructors, nursing students take regularly scheduled third-party, nationally recognized assessments from Kaplan. Students not meeting the outcome objectives must complete remediation before progression to the next level. At the culmination of the nursing training, students will take the NCLEX-RN examination for licensure. Each year, after all the students have tested, OCCC receives a detailed analysis of the students' test results. This analysis is used in reviewing and planning the curriculum and instruction for the next year.

Finally, OCCC surveys all graduates approximately six months after they have graduated from OCCC. There are separate surveys for students in the career and technical education programs and the transfer programs. Results from these surveys are reviewed with faculty as part of the program improvement process. The college's nursing and medical assistant programs also send surveys to local employers. These surveys ask the employers to identify any gaps in the new OCCC graduates' knowledge and skills. They are reviewed by staff and faculty in those departments and used in program improvement.

In summary, OCCC identifies and publishes expected learning outcomes for each of its degree and certificate programs. Many structures and processes are in place to provide regular and ongoing assessment to validate student achievement of learning outcomes. OCCC is also enhancing processes to more consistently document the assessment of student learning outcomes.

Supporting Documents of Evidence

PCC Overview of Assessment Reporting • *Appendix 3*



Supporting Documents of Evidence, continued from previous page

PCC Learning Assessment Council Charter • *Appendix 3*

Math-Learning Outcomes Assessment • *Appendix 3*

Nursing- Learning Outcomes Assessment • *Appendix 3*

Degree and Certificate Learning Outcomes Summary • *Appendix 3*

OUS to OCCC Student Data Match 2010-12 • *Appendix 3*

Post-Completion Data for CTE programs: Nursing, CNA, Med Assist • *Appendix 3*

Transfer Student Survey • *Appendix 3*

Aquarium Science Graduate Survey – 2013 • *Appendix 3*

CASE Grant Outcomes • *Appendix 3*



23. INSTITUTIONAL EFFECTIVENESS

Qualitative and quantitative institutional data on student outcomes, instructional and institutional effectiveness, program performance, and services offered at the institution are evaluated and results are subsequently reported and utilized in planning procedures for mission realization.

Oregon Coast Community College collects and evaluates qualitative and quantitative institutional data on student outcomes, instructional and institutional effectiveness, program performance, and services offered at the College. Data and evaluation results are reported and utilized in planning procedures supporting mission fulfillment. The [Institutional Effectiveness Webpage](#) is the official source for College data, reports and planning documents.

While the College's recent adoption of a revised Mission and Core Themes will necessitate changes in how data is collected and reported, OCCC has a long history of data-informed planning to support mission realization. The primary focus of institutional data has been on student achievement and success. OCCC currently collects and reports on a variety of data measures on student experiences and outcomes, some at the course level and many at the program or cohort level. These data and associated reports are published and utilized by administration, faculty and staff in a variety of settings (Board meetings, College Council meetings, Instructional meetings, and college in-service events).

The most basic level of data tracking for the College is enrollment and completions, and OCCC participates and reports this data via two systems. The [Integrated Postsecondary Education Data System \(IPEDS\)](#) for national reporting, and the [Oregon Community College Unified Reporting System \(OCCURS\)](#) for state level reporting. The Achievement Compacts (AC) are annual reports containing measures which include degree and certificate completions, GED attainment, dual enrollments and transfers to Oregon universities, accumulation of 15 and 30 credits, dual credit high school students, pass rates in developmental math and writing, and pass rates on national licensure exams. Data is disaggregated and focused on underrepresented students by income and ethnicity. AC results are shared with the Board and staff, and used in planning – particularly focused on completion and equity.

OCCC also collects and evaluates data in a number of more sophisticated frameworks to enhance planning and improvement for mission realization. This is the fourth year that OCCC has been part of the [Oregon Achieving the Dream Consortium](#), which tracks students using cohort analysis and works to close achievement gaps. For example, ATD data has been instrumental in developing targeted interventions to accelerate progress and completion in developmental education. OCCC also participates in two surveys developed at the [Center for Community College Student Engagement](#). The Survey of Entering Student Engagement (SENSE) is administered during the 4th and 5th weeks of students' first fall term and is intended to help community colleges discover why some entering students persist and succeed and others do not. The Community College Survey of Student Engagement is administered in the Spring term to mostly returning students, and focuses on best educational practices for institutional improvement in programs and services for students. OCCC has participated in both surveys in alternate years for the past six years and as a result is able to identify trends over time. Results of all of these data frameworks have been shared broadly with the Board, College Council (CoCo), administration, faculty and staff. The data has been used in strategic planning, planning of program change, and professional development.



A variety of data specific to Career and Technical Education (CTE) programs are compiled and reported, such as completion rates, certificates/degrees earned, professional licenses or industry certifications obtained, and post-completion employment. Results inform administrative and faculty planning. Summary data is also shared with program advisory committees who make recommendations for adjustments to the curriculum, delivery of educational services, and use of technology.

In 2016 OCCC will likely adopt the [Voluntary Framework of Accountability \(VFA\)](#) in consortium with other Oregon community colleges. The VFA is designed specifically for the multiple missions of community colleges, and uses data to monitor all student progress (full time, part time, remedial and adult basic skills students), completion and transfer measures, and employment/work force outcomes for career and technical education.

Particularly over the past 18 months, OCCC has also collected and evaluated a wide variety of additional data, both internal and external to the College, to ensure capacity for mission fulfillment and strategic direction to meet the needs of the communities the College serves. Seeking operational improvements, the College completed an extensive gap analysis, which led directly to improvements in Information Technology, Human Resources, and other services. Numerous engagement events and external data sources helped to develop the new Mission, Core Themes, and Strategic Framework. Several data sources for workforce needs and economic development are being utilized in the consideration of potential new CTE programs. OCCC is examining K-12 student demographics to understand and anticipate the needs of the next generation of college students.

Looking ahead, Oregon Coast Community College will continue to enhance its institutional planning process using data to help set institutional goals and evaluate the extent to which the College achieves its goals. This work can now proceed more cohesively and effectively with Mission, Core Themes, and a strategic framework in place.

Supporting Documents of Evidence

College Institutional Effectiveness Webpage • oregoncoastcc.org/institutional-effectiveness

2014 Gap Identification and Prioritization Matrix • *Appendix 2*

Achieving the Dream Reports 2010-13 • *Appendix 2*

Five Big Ideas Strategic Framework • *Appendix 2*

IPEDs Summary Reports, 2014; 2013 • *Appendix 2*

Community College Survey of Entering Students (SENSE) 2014 • *Appendix 2*

Community College Survey of Student Engagement (CCSSE) 2014 • *Appendix 2*

Achievement Compacts, 2011 to 2016 • *Appendix 2*

Student Demographics, 2012-2015 • *Appendix 2*

Long-Term Enrollment Trends • *Appendix 2*

Lincoln County School District Data • *Appendix 2*

Post Completion Data: Nursing, CNA, Medical Assistant • *Appendix 3*

Nursing and Health Occupations Report • *Appendix 3*



24. SCALE AND SUSTAINABILITY

The institution demonstrates that its operational scale (e.g., enrollment, human and financial resources and institutional infrastructure) is sufficient to fulfill its mission and achieve its core themes in the present and will be sufficient to do so in the foreseeable future.

The operational scale and resources of Oregon Coast Community College are sufficient to fulfill its mission and achieve its core themes in the present and will be sufficient to do so in the foreseeable future. Though one of the smallest community colleges in Oregon, its resources are carefully organized, structured, prudently managed, and mission-focused.

Enrollment at OCCC (as measured by full time equivalent FTE students) has been steady with moderate growth over time. In 1987-1988 (the College's first full year of operation) enrollment was 377 FTE and in 2014-2015 enrollment was 462.4 FTE. The intervening years reflect fluctuations in enrollment related to changes in the economy, state regulations, and other environmental influences. This history demonstrates sustainable enrollment at OCCC over time as well as the College's ability to respond and adapt to environmental flux. Looking to the future, the College anticipates accelerated growth. The new (2014) core themes of providing educational pathways and supports in response to the diverse needs of our community, considered in light of the needs of Lincoln County (population size, educational achievement, diversity, workforce needs), show realistic potential to increase the rate of enrollment growth of OCCC.

The human capacity at OCCC is sufficient to fulfill the mission of OCCC now and will grow as the College grows. Through a mix of full-time and part-time faculty, the College provides high quality learning experiences with an average class size of 13. Students are supported by highly qualified instructional and student services professionals. Through an FTE related funding base (tuition and state reimbursement), the College is able to adjust instructional and student services staff in line with enrollment. The College also has a highly qualified executive staff in place with capacity to grow enrollment without significantly increasing this part of the organization. Sufficient administrative and support staff exist to meet current and near-term needs in instruction, student services, human resources, finance, and facilities. Administrative oversight, coupled with contracted services, is sufficient to meet current and near-term needs in technology and public safety. Plans have been created to increase staff in all of these areas, commensurate with the needs of independent operations, increases in enrollment, and increases in the funding base.

Throughout its history, the College has demonstrated sound fiscal practices enabling the institution to focus on the needs of its students and constituents. Strong leadership by the Board of Education and College administration has been especially apparent during the recent recession and nascent recovery, which the College has weathered successfully. Beginning in 2012-2013, OCCC reached, and has since maintained, a 15 percent fund balance. Beginning in 2014-2015, additional strategic reserves have been allocated to accreditation-related work and operational improvements.

OCCC's Institutional infrastructure is sufficient to fulfill its mission and achieve its core themes in the present and will be sufficient to do so in the foreseeable future. Governance infrastructure includes the Board of Education, College Council and its subcommittees, and student government. The Board of Education and OCCC have established and keep current Board policies, college administrative rules, student policy and academic policy.



A wide range of services and structures are in place to support student success, including new student orientations, financial aid, academic advising, placement testing with test preparation, enforcement of pre-requisites, free one-on-one tutoring, a third-week phone-call program to new students, veterans' services, and most recently a Career and Transfer Readiness Center. Student Services at OCCC are provided in a culture of inquiry and continuous improvement, and services are continually assessed, improved and expanded as resources allow. The OCCC library provides access to a variety of library and learning resources to support the academic and personal needs of OCCC students, faculty, staff and community residents. These resources include more than 10,000 print volumes, 100,000+ eBooks, more than 40 magazines, journals and newspapers, more than 50 full-text electronic databases, and more than 2,200 educational videos.

Practices and structures are in place to assure the continuity and assessment of program curricula and outcomes. OCCC degrees, certificates and courses were aligned with PCC curriculum in 2014 as part of the transition to the PCC contracting relationship. Except for Nursing, Medical Assistant and Aquarium Science, all OCCC outcomes are now those established by PCC. OCCC has adopted the PCC structure of [Subject Area Committees \(SACs\)](#), which are responsible for curricula and outcomes. For Aquarium Science and Nursing, OCCC has formed its own SACs. For all other subjects, OCCC faculty are now included as members of the PCC SACs. It is intended that OCCC faculty, by participation in the PCC SAC processes, will participate in determining program outcomes. They will also be able to observe and participate in PCC's approach to assessment of outcomes. From this experience, OCCC faculty will be able to make informed decisions about how OCCC can best independently manage outcomes and assessment in the future.

The Board and administration of Oregon Coast Community College have long demonstrated a prudent, reasoned and conservative approach to the commitment and investment of college resources. New programs are carefully contemplated prior to investment. While remaining responsive to the community, the College has ensured that any new endeavors have the scale and funding to be sustainable into the future. Once programs and endeavors are established, they are subject to periodic reviews to ensure they remain viable.

While not immune to external factors and budget realities, evidence across enrollment, human and financial resources, and institutional infrastructure, clearly suggests that OCCC has an operational scale sufficient to fulfill its mission and achieve its core themes now and the adaptability to adjust as needed, into the future. Despite several years of reductions in state allocations, strong mission-focused planning and careful financial and personnel management have positioned OCCC well.

Supporting Documents of Evidence

See College Catalog 2015-16, Attached

Table 1: Planning Process for Institutional Development • *Appendix 2*

Long-Term Enrollment Trends Chart • *Appendix 2*

Associated Student Government • *Appendix 4*

See also Section 5 of this Application: 2015-16 Budget





Plans for Institutional Development



PLANS FOR INSTITUTIONAL DEVELOPMENT

Over the last 18 months, Oregon Coast Community College has launched two critical high-level planning endeavors. One supports the College's commitment to seek independent regional accreditation within NWCCU standards; the second is a strategic planning process to identify the most appropriate initiatives and strategies to move the College forward. Oregon Coast Community College is determined that these two planning processes will not occur in silos, and indeed that both will be strengthened by ensuring that they are linked. The College views accreditation planning and strategic planning as interrelated means to fulfill the mission:

... to equip students for success by providing educational pathways and supports in response to the diverse needs of our community. Through accessible and engaging programs, we enrich the economic and civic vitality of Lincoln County and beyond.

This new mission (along with the vision, values and core themes) was approved and adopted by the College's board of education in October 2014, after a lengthy process of community and stakeholder engagement that began in 2013. Prior to adoption of the new mission, there were related significant milestones in the development of the College, all of which have been foundational for the planning process.

- **2011:** Completed physical build-out of 120,000 sq. feet of \$23,500,000 bond funded dedicated College facilities (up until that time, all program delivery occurred in rented transitional spaces).
- **October 2013:** Governing Board approves resolution 14-10.06: Resolution for Seeking Independent Accreditation through the Northwest Commission on Colleges and Universities.
- **January to March, 2014:** the College reaches agreement with Portland Community College (PCC) on willingness to act as OCCC's accreditation oversight partner (through an Intergovernmental Agreement) upon the expiration of the existing agreement with Clatsop Community College (June 30, 2014). OCCC intentionally seeks this agreement based on PCC's demonstrated capacity to successfully mentor smaller Oregon Community Colleges through the process of independent accreditation.
- **April 2014:** The search for new president with the qualifications to lead the College in the pursuit of independent accreditation culminates in the appointment of Dr. Birgitte Ryslinge, who begins July 1, 2014.
- **August 2014,** NWCCU approves the contractual relationship between PCC and OCCC for the purpose of sponsoring OCCC in its pursuit of independent accreditation, and that OCCC's programs and services would be included under the accreditation status of PCC effective July 1, 2014.

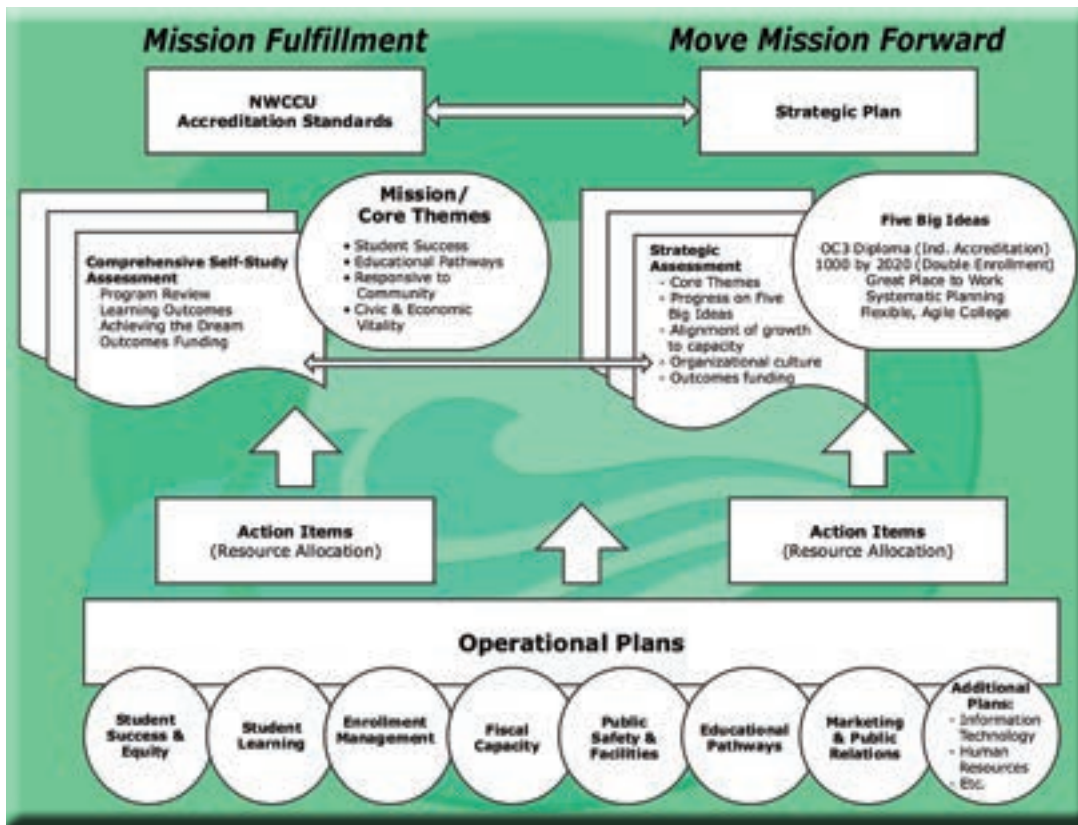
With the revised mission and core themes adopted, and the stability and support of PCC in place for accreditation work, the current comprehensive planning process began in the summer of 2014. Planning for institutional development of the College has been managed within a framework of two parallel and interrelated tracks, each with connections on three levels, as follows:

- Mission and Strategic Direction,



- Core Themes and Strategic Framework (Five Big Ideas),
- Operational Planning (department or unit level).

The **Planning Framework** diagram below is a visual representation of the interconnections and relationships between accreditation and strategic planning, and the notion that both planning efforts will drive operational plans to create capacity for change. With the two high-level planning frameworks interconnected, operational plans should develop in ways that align with and support both approaches for institutional development.



Planning Processes at Oregon Coast Community College

Beginning in 2014, the Board, administration, faculty and staff engaged in a coordinated and interdependent series of assessment and planning processes at the institutional and program levels. Depending upon the nature and impact of the planning process, the College engaged stakeholders including community members, students, and “internal customers” to improve the planning process.

These planning processes are documented in a variety of ways, including Board resolutions, broadly publicized reports and foundational documents, as well as operational and programmatic support materials. Table 1 (following page) groups these assessment and planning efforts into three broad categories: Accreditation Standards and Process, Strategic Planning Process, and Operational and Capacity Building. Through color-coding of the entries, the table reflects institutional development work that is already accomplished (green), work in progress (yellow), and work planned for future years (gray).



Table 1: Planning Processes for Institutional Development of Oregon Coast Community College

Accreditation Standards and Process	Strategic Planning Process
<i>Mission and Core Themes</i>	
<i>Budgets & Budget Assumptions (2015-16)</i>	
<i>Budgets & Budget Assumptions (Future Years)</i>	
<i>Summary Report to NWCCU on 24 Eligibility Requirements (7/14/14)</i>	<i>Strategic Framework: Five Big Ideas</i>
<i>NWCCU Application Readiness Assessment Matrix (September 2014)</i>	<i>2015-2020 Strategic Plan, Working Draft</i>
Enhancing Shared Governance (College Council)	Student Success & Retention (Achieving the Dream, Dev. Ed Redesign)
<i>Year 7 Self-Study Report (4/15/2015)</i>	Strategic Enrollment Growth Planning
<i>NWCCU Application for Consideration</i>	<i>New Program Identification Rubric</i>
Core Theme Metrics	New Program: Early College Plan
Core Theme Goals & Plans (2015-17)	New Program: Dual Credit Plan
Self-Study for Candidacy (2016-17)	Equity and Inclusion Planning
	OCCC Foundation Strategic Alignment with College Strategic Direction
	College Financial Sustainability
Operational and Capacity Building	
<i>2014 Gap Identification and Prioritization Matrix</i>	
Organizational Restructure	
Faculty Qualifications & Assessment Review	Information Technology Redesign
2015-2016: New Faculty Assessment Process	Human Resources Redesign
2015-2017: Enhance General Education Assessment of Learning Outcomes and Program Review	Safety and Emergency Plan Review
2016-2017: Plan to increase capacity to support independent accreditation	Marketing and Community Relations Planning
2016-2017: Instructional staffing plan	
2016-2017: Other operations staffing Plan	

Table 1: Legend

- Table 1 groups planning activities into three broad tracks, shown in **bold**: Accreditation, Strategic, Operational/Capacity.
- Color-coding reflects institutional development work that is completed (green), work in progress (yellow) and work planned for future years (gray).
- *Italics* represent documents resulting from the process that are included in the Appendix of this Application, or are already on file with NWCCU.

- The placement of Accreditation and Strategic tracks side-by-side at top depicts interrelatedness of these high-level processes.
- The Operational/Capacity track placed at the bottom depicts that Accreditation and Strategic tracks set the direction for this subordinate level of planning.
- The format of the supporting cells (one or split in two) below the three tracks depicts whether subordinate planning activities support both Accreditation and Strategic tracks, or are more specific to one.



ASSESSMENT AND PLANNING RELATED TO ACCREDITATION STANDARDS AND PROCESSES

Since July 1, 2014 OCCC has completed four separate self-evaluation processes related to NWCCU accreditation standards.

1. *Response to NWCCU Request for Eligibility Requirements and Supplementary Information*, submitted to NWCCU on July 14, 2014. OCCC provided this ad hoc report to support the Portland Community College amended substantive change prospectus (07/16/2014). This report is on file with NWCCU.
2. *OCCC Readiness Assessment for Application*. This internal assessment rubric was developed in fall of 2014, and served as an on-going guide to ensure the College would be ready to submit its *Application for Consideration as Candidate for Accreditation* within the timeline suggested by NWCCU staff. The rubric was updated approximately every other month as progress was made. Included in the Appendix is the March 30, 2015 assessment, reflecting status at that time.
3. OCCC addendum to Portland Community College's *Year Seven Self-Evaluation Report*, submitted to NWCCU on 03/15/2015. As a contracting college, OCCC reports status and progress on NWCCU standards within the reporting and evaluation process of the accreditation oversight college. With OCCC now included under the accreditation status of PCC, it became part of PCC's Year Seven Self-Evaluation process. In prior reporting cycles, OCCC had reported its status embedded within the larger report of the contracting college (the most recent report submitted within Clatsop Community College's *Year Three Report*, submitted to NWCCU in March, 2014). Now, in keeping with and furthering the College's commitment to the pursuit of independent accreditation, OCCC conducted a full self-study and submitted a stand-alone *Year Seven Self-Evaluation Report* as an addendum to PCC's report. This report is on file with NWCCU, as part of the PCC Year Seven materials. This addendum report served as the basis for a subsequent site visit to OCCC by Ms. Connie Capurro, Chair of the PCC Accreditation Site-Evaluation Team from NWCCU.
4. This *Application for Consideration as Candidate for Accreditation*, submitted to NWCCU on Oct. 30, 2015. As a result of the ongoing planning, assessment, work and progress of the past years, this application reflects the assessment of the College President and Board of Education that OCCC now meets the 24 Eligibility Requirements for Candidates for Accreditation through the Northwest Commission of Colleges and Universities.

As reflected in Table 1 (previous page), additional planning and development processes are underway at the College to address best practices and accreditation standards beyond the 24 Eligibility requirements.

Enhancing Shared Governance: The President and Board provide for consideration of the views of faculty, staff, administrators, and students through several channels. A central structure for this purpose for many years has been the Council for Curriculum and Instruction (CCI), which meets monthly throughout the academic year and has been the primary means for faculty and staff to provide input. Over recent years, the role of this shared-governance group has expanded beyond that implied by its title. The CCI brought together representatives of faculty, staff, administration and sometimes students to consider matters of broad institutional impact such



as student success initiatives, and to review and develop academic policies, procedures and regulations related to admissions, assessment, placement, standards of conduct and other matters. This body also reviewed and recommended new courses and curriculum changes before final approvals by the appropriate bodies.

During the 2014-2015 academic year, the College began reexamining its standing committee structures. This work was guided by the desire to bring better alignment with the revised mission and core themes, consolidate multiple committees or workgroups, and to create shared governance capacity necessary to support key aspects of independent accreditation such as planning, learning assessment and program improvement. In June, 2015, CCI approved the formation of a new shared-governance structure, the core of which expanded the role of CCI. The group was renamed the College Council (CoCo).

Core Themes – Metrics, Objectives and Assessment: During the process of developing the revised college mission, the various stakeholder groups also considered core themes. Through this engagement, particularly as the mission statement began to take its final form, the College community moved from an initial preference for functional core themes (transfer, foundational skills, etc.) to core themes intentionally holistic in nature. This shift occurred because of the belief of the College community that the holistic core themes were best suited to bring all parts of the College together in working towards mission fulfillment.

The core themes for the College individually manifest the essential elements of the mission, and collectively encompass the full mission. The board approved core themes, along with the revised mission, in Fall, 2014 (see *Eligibility Requirement 3* for definitions of the core themes). At the time of this report, the College is in the process of establishing objectives for the four core themes, as well as identifying meaningful, assessable and verifiable metrics of achievement. Participants in this process include the College's Achieving the Dream Core Team, College Council, All Managers Group (AMG) and Executive Team (ET). Progress to date in this process is reflected in **Table 2**, on the following page.



Table 2:
Draft Core Theme Mapping of Objectives and Achievement Indicators (as of 10/15/2015)

Core Theme	Objectives under consideration	Metrics under consideration
Student Success	• Increase retention • Increase completion rates. • Decrease time to completion. • Equip students for success now and in the future (workforce & transfer). • Identify and eliminate achievement gaps.	• Disaggregated student economic, gender, racial distribution • Course success & completion rates • Dev. Ed student performance in subsequent gateway courses • Retention and completion rates at each point of entry (Adult Basic Education (ABE), transfer students, CTE) • Student engagement surveys to guide strategies (SENSE, CCSSE) • All ATD data • All Achievement Compact data • National Career Readiness Certificate (NCRC) results • Measures to track transfer and workplace success
Supported Pathways	• Clear educational pathways (ABE, AAOT, AGS, CTE, STEM & Non-STEM) • Effective supports that increase goal attainment • Smooth/ease transitions 1. ABE to college 2. HS to community college 3. Community college to university 4. Community College to work	• Accelerated learning and meaningful dual enrollment • Goals set by students • Usage of supports • Degree and certificate completions (vs. starts): AAOT, AGS, OTM • CTE licensure & pass rates • Time to completion • Transfers • Articulation agreements • Performance after transfer • Employment after community coll.
Responsiveness	• Increase dual credit courses at local high schools. • Provide CTE programs that meet individual and community needs. • Ensure geographic access	• Course tuition and fees • Student economic and racial distribution • CTE placements in Lincoln County • Enrollments in Community Ed • Dual Credit enrollments
Economic & Civic Vitality	• Increase fiscal strength of OCCC. • Increase partnerships with Lincoln County School District, business and industry, and community. • Students and staff engage with Lincoln County	• Small Business Development Center (SBDC) metrics • Volunteerism by students and staff • Community engagement at college • Community Based Learning placements • Workforce development offerings



STRATEGIC PLANNING FRAMEWORK: FIVE BIG IDEAS

Process and Input

Early in 2015, the College developed a mission-based strategic planning framework documented in the *OCCC Strategic Framework, Five Big Ideas (2015 to 2020)*. The Five Big Ideas framework was formally endorsed and adopted by the Board of Education in February of 2015, and the College Council in the spring of 2015. Since its development, this framework has been used to guide planning and decision-making in all aspects of institutional development, including budget and resource allocation. Work is also underway on a formal 2015-2020 Strategic Plan document to delineate specific goals, strategies and outcomes supporting the Five Big Ideas Framework. The most recent working draft is included in the Appendices.

In addition to stakeholder input, and consistent with a mission of providing educational pathways and supports in response to the diverse needs of our community, the strategic framework was developed relying upon relevant data sources regarding community needs, as follows:

- Lincoln County 10-Year Economic Update Study
- Training Oregonians for the Right Jobs
- School district demographic data, at the district and individual school levels, particularly K-3 diversity data, reflecting a growing Latino population. Lincoln County School District and OCCC share the same service area of Lincoln County. LCSD accounts for more than 90% of K-12 enrollment in Lincoln County.
- Comparative analysis of rural Oregon community colleges' penetration by population of service area (see **Table 3**, below). OCCC's penetration rate (FTE per 1000 service area population) is significantly lower than that of other comparable, rural colleges. This finding, along with the expansion plans for a nearby Oregon State University extension campus (see next page) became key underpinnings for beliefs about the need and capacity for growth in enrollment at OCCC.

Table 3: Comparable colleges' penetration rate, 2012-2013 (FTE per 1000)

Similar rural community colleges	Service Area Counties	Population	FTE of college	Penetration FTE per 000
Tillamook	Tillamook County	25,317	506	19.99
Oregon Coast	Lincoln County	46,350	537	11.59
Columbia Gorge	Wasco, Hood River	46,350	1076	23.21
Clatsop	Clatsop County	37,244	1357	36.44
Klamath	Klamath	65,910	1612	24.46
Blue Mountain	Morrow, Umatilla, Baker	104,074	2634	25.31
SWOCC	Coos, Curry	84,621	3028	35.78
Umpqua	Douglas	106,940	3319	31.04
				<i>Avg. Penetration: 25.98</i>



Oregon State University Marine Studies Initiative <http://marinestudies.oregonstate.edu/>

Another development central to OCCC's institutional development planning is the commitment of Oregon State University to build a campus extension less than two miles from our main campus in Newport. Planning for this new facility and associated programming began in earnest in the spring of 2014, and the incoming OCCC President was invited to participate as a key local partner with existing OSU and OCCC collaborative ties (such as the OCCC Aquarium Science Program), as well as to represent the four Oregon coastal community colleges. The new OSU Marine Science Initiative (MSI) facility will primarily serve the junior and senior baccalaureate level, along with graduate studies, and OSU leadership looks to partner with OCCC and other coastal colleges to create a transfer pipeline to OSU MSI, and to bolster the existing transfer pipeline to its main campus in Corvallis (approximately 50 miles from OCCC).

OSU planning documents (see Appendix) state:

The Marine Studies Initiative will increase understanding of coastal and ocean systems and promote sustainability on key issues including climate change, food security and safety, natural hazards, renewable energy production, and natural resources management.

The MSI will bridge world-class teaching and research facilities at Oregon State's main campus in Corvallis and its Hatfield Marine Sciences Center in Newport along the Oregon Coast, where a new state-of-the art \$50 million research and teaching facility will be constructed. By 2025, the MSI will have 500 students-in-residence throughout the year at the marine studies campus in Newport. Marine studies educational opportunities will be extended through OSU Extension outreach and engagement programs and in partnership with the state's coastal community colleges.

This is a profound development in regards to access to post-secondary education along the Oregon coast, offering for the first time the option for Lincoln County students to locally complete a baccalaureate degree. In addition, given the vision of world-class marine studies available in few other locations in the United States, the MSI is likely to attract to the coast students from other states that will look to OCCC for their first two years of study. This vision has underpinned OSU's intentional engagement with OCCC in exploration and early planning of expanding current collaborative programs, developing new programs, articulation and joint admissions arrangements, as well as potential collaboration on student housing in the future, given the close proximity of the two institutions. Excerpts from the MSI Strategic Plan that identify goals associated with OCCC and other coastal community colleges can be found in the Appendix.

OTHER EXTERNAL DEVELOPMENTS

Wilder Planned Community

(<http://www.wildernewport.com/wilder/concept/#planning-documents>)

The Newport campus of the College is situated immediately adjacent to a planned community with ultimately hundreds of homes and apartments along with a village center within walking distance of the College. Development has accelerated in the last twelve months, particularly as the City of Newport experiences a shortage of housing. It is reasonable to anticipate this local growth will bring new students to the College.



“Free Community College”

The state is launching its Oregon Promise program, offering new high school graduates and GED recipients an opportunity to have some or all of their community college tuition covered. Initial grants are for students entering a community college in Oregon in Fall 2016, and depending upon the success of the program and the availability of on-going state funding, it is anticipated there might be a positive impact on College enrollment.

FIVE BIG IDEAS FRAMEWORK

The Oregon Coast Community College Five Big Ideas Framework 2015-2020 provides direction for mission realization, institutional planning and development, prioritization of initiatives and allocation of limited resources. The Five Big Ideas Framework assists the OCCC Board of Education (BOE) and college employees in focusing their efforts to realize mission and cost-effectively serve students and our communities. The Five Big Ideas are the following:

1. **The OCCC Diploma:** The College will pursue NWCCU Independent accreditation, following this intended timeline:
 - a. Earn Applicant status by 2016,
 - b. Achieve Candidate status by 2020,
 - c. Meet criteria for Independent Accreditation by 2022.
2. **Student Success, 1000 FTE by 2020:** The College will double enrollment over the next 5-7 years to meet needs for education, raise educational attainment and grow a college-going culture, and narrow achievement gaps in Lincoln County. Doing so will also enhance fiscal stability for OCCC. The College will take a multi-pronged approach to growth, including:
 - a. Increase retention and completion of all students.
 - b. Increase utilization rate of all three sites (North, Central, South).
 - c. Add high demand and cost-effective career technical education (CTE) programs of study tied to local employment and/or unique local resources (connect with OSU MSI).
 - d. Increase breadth of AAOT offerings at Newport and Lincoln City sites, with transfer tracks such as Business and STEM (connecting with OSU MSI and other Universities).
 - e. Robust programming with Lincoln County School District (LCSD) to accelerate early college and increase the number of HS grads who choose OCCC.
 - f. Equity and inclusion initiatives with those underserved by OCCC, closing achievement gaps.
 - g. Increase partnerships with baccalaureate degree-granting institutions to bring additional higher education opportunities to Lincoln County
 - h. Workforce education and community education will likely grow to be an additional key focus of the College.
3. **Make OCCC a Great Place to Work:** It is essential that OCCC attract, develop and maintain the best people who reflect the diversity of our current and future stu-



dents. We will create a work environment and culture that manifests our values, allows people to excel at what they do best, and keeps them with us for reasons in addition to compensation.

4. Comprehensive Strategic Planning Process: The College will develop comprehensive and sustained planning processes connecting planning with budget and resource allocation to reach strategic and operational goals.

5. OCCC Will become an Agile and Flexible Organization: The College will develop the organizational culture, structures and fiscal resources to fulfill our mission. OCCC will respond creatively and positively to the significant changes that will occur over the five-year strategic plan period.

- a. We will create capacity for accreditation and strategic initiatives.
- b. We will embrace innovation and quality improvement in all that we do.
- c. Resource allocation will be tied to planning and improvement.
- d. Data and information systems will improve to support our work.
- e. We will develop standardized yet flexible processes.
- f. We will optimize our organizational structure and culture so that we serve students, fulfill our mission, enjoy our work, and deliver on institutional development at the highest levels within our growing reach.

New program development will be an essential element of institutional planning and development over the next five years. It is important that potential new programs be considered based on data analysis, on their capacity to meet community needs and sustain enrollment, and also to support expansion in ways that are consistent with available financial resources now and in the future. To that end, College leadership developed a New CTE Program Selection Rubric, which accompanies a Potential New Program List. Both are included in the Appendix.

OPERATIONAL CAPACITY

In August 2014, the leadership team began assessing operational capacity in order to develop operational improvement plans for the college. Intended outcomes for operational assessment and planning were established as follows:

- Identify near-term opportunities for improvements in current operations
- Ensure all aspects of NWCCU's *Eligibility Requirements for Candidates for Accreditation and Accredited Higher Education Institutions* were met at the appropriate levels prior to filing (target Fall 2015) with NWCCU for applicant status.
- Build capacity for implementation of mission fulfillment and strategic planning.
- Over time, build capacity and infrastructure to support eventual independent accreditation through NWCCU.

An early key component of operational planning was the development of the OCCC gap matrix. Each manager completed a responsibility and risk assessment of his or her function within the college, outlining key responsibilities, department priorities, and an evaluation of any exposure the college may experience from any associated risks. Area managers were asked to be inten-



tionally broad in identifying gaps, considering not only immediate and/or compliance gaps, but also those gaps leading to inefficiencies or missed opportunities. The leadership team then convened for an off-site retreat. There, college operations were first considered from a high-level, institutional needs perspective, setting aside current organizational structure to consider the support needs of a small to mid-sized college. This approach identified operational gaps, such as marketing and government relations, not currently assigned to any individual or department. The leadership team merged and prioritized the institutional and individual gaps using a rubric that included legal compliance, accreditation standards, and capacity for mission fulfillment. This process resulted in the OCCC gap matrix, which has been the tool for prioritization of operational improvements. Based on information gained during the process, President Ryslinge also engaged external consultants to specifically examine the functional areas of Information Technology and Human Resources. The College has since made many operational improvements based on those findings.

FISCAL STABILITY

As noted in *Eligibility Requirement 18: FINANCIAL RESOURCES*, OCCC has consistently demonstrated financial stability with sufficient cash flow to support mission fulfillment. The recent enhancement of institutional plans to address accreditation, strategic initiatives, growth and operational improvements are anticipated to further increase capacity and fiscal stability.

Since fiscal year 2012-2013, OCCC has maintained a minimum 15% reserve. Additionally, with a clear focus on our intention to achieve independent accreditation, the standards for NWCCU *Eligibility Requirements 18: FINANCIAL RESOURCES* and *24: SCALE AND SUSTAINABILITY* were included with the 2015-2016 Budget message (see OCCC 2015-2016 Adopted Budget) to serve as guiding principles to link all current and future planning in the areas of accreditation, strategic initiatives, and budget. The Budget Message also clearly identifies that fiscal planning and budgeting is now linked with the strategic planning framework of *Five Big Ideas (2015 to 2020)*. Each of the “Five Big Ideas” has near-term implications for expenses and expense control, and long-term implications for growth along with greater fiscal and organizational stability.

Also noted in the response to *Eligibility Requirement 18: FINANCIAL RESOURCES*, OCCC carefully monitors enrollments, which constitute the primary source of College revenue and, consequently, financial stability. Since its founding in 1987, OCCC’s enrollments, like those of other Oregon community colleges, have fluctuated in response to the state economy. After several years of FTE in the 500+ range, the College has now seen its enrollment return to pre-recession levels. In spite of this downturn, OCCC has been able to maintain the same tuition and fee level of \$4,770 per year (except for special fee programs) in place since 2012. State funding for the 2015-16 fiscal year increased per-FTE funding and also made adjustments to the Small School Base Funding amount, last changed in 2009. These increases in state funding per FTE allowed the College to leave its tuition and fee structure unchanged for the 2015-16 academic year, and have created potential capacity for additional financial support from the state in the future as plans for enrollment growth are implemented and goals are realized.

The 2015-2016 Budget is based on the conservative assumption that 2015-2016 enrollment will remain flat at 2014-2015 levels. At the time of this report, it appears that the College may exceed this projection. Enrollment growth plans established during the 14-15 downturn are already seeing results. While enrollment in community colleges across Oregon saw decreases from six to eight percent for Fall 2015, OCCC was up ten percent. The College has also careful-



ly tracked program costs and adjusted fee structures accordingly. The Nursing and Aquarium Science Programs both carry additional fees to help address the significantly higher costs (than general education) of these programs. Meanwhile, the OCCC Foundation assists students in these programs with scholarships. The College is also considering a technology fee to support technology enhancements for students. Looking beyond 15-16, we anticipate enrollment will resume an upwards trajectory as strategies associated with *Strategic Plan, Five Big Ideas #2 Student Success, 1000 FTE by 2020* are implemented.

There will be continuing legislative impacts on funding of community colleges in Oregon. The Higher Education Coordinating Commission (HECC) is planning the revision of the current distribution formula, based solely upon enrollment, towards a distribution formula based on a combination of outcomes and enrollment. Timing of this change will depend upon agreement on outcome measures and development of a data system to accurately track outcome data. The HECC has assured the community colleges that when a new funding model is determined, there will be phase-in implementation with stop-loss/gain measures in place to smooth impact on colleges. OCCC's planning associated with the core theme of student success, and strategies underlying the Five Big Ideas framework are intended to improve completion outcomes for students and to align with pending changes in the funding model.

In addition to funding sources connected to enrollment, OCCC is also planning other strategies to provide fiscal capacity for mission fulfillment, progress towards independent accreditation, and implementation of the Five Big Ideas framework. The OCCC Foundation has existed since 2000 with a primary focus on providing student scholarships. The new institutional development goals of the College have been shared with the Foundation Board, resulting in a commitment to provide additional support for initiatives related to Five Big Ideas framework. Preliminary discussions with donors and other foundations regarding support for increased institutional capacity at OCCC have been very encouraging.

The pursuit of major grants has been for the most part on hiatus at OCCC for the past two years, pending development of institutional planning. With the mission and strategic framework in place, OCCC is once again in a position to seek significant grant funding at the local, state and national level. Historically, OCCC has been successful in securing grants, utilizing such funding to start new programs including Aquarium Science and Medical Assisting, and a variety of student success supports.

IN CLOSING

The greatest challenges impacting the College's fiscal planning are the imperatives to create capacity for mission fulfillment and growth while supporting the pursuit of independent accreditation, some lack of economies of scale due to small college size, and what we believe to be near-term declining enrollments. These are no small challenges. In the face of these challenges, the College has proactively managed its financial resources through strategic planning, organizational redesign, and budgetary principles to reach mission fulfillment.

There are also great opportunities for OCCC. The goal of doubling enrollment over the next five to seven years is realistic given the population of our current service area and particularly supported by the adjacent development plans for Oregon State University. Lincoln County, particularly the Newport area, has grown to be a nexus for STEM-based education and research. All indications are that there are many unmet education needs that fall within the mission of OCCC.



While the College has successfully managed for the past 27 years the fiscal constraints of being an approximate 500 FTE institution, growth to the 1000 FTE level will provide greater levels of service to our community and greater fiscal resources for OCCC. We are confident that the sustained and systematic approach to institutional development described here will, year-over-year, improve our results in mission fulfillment and financial capacity.

Supporting Documents of Evidence

Planning Framework Diagram • *Appendix 1*

Standing on Readiness Assessment NWCCU Application • *Appendix 1*

Training Oregonians for the Right Jobs • *Appendix 2*

Lincoln County School District Oregon Reports Cards, District and Taft Elementary • *Appendix 2*

Oregon State University Marine Studies Initiative Strategic Plan • *Appendix 2*

Draft Core Theme Mapping of Objectives and Achievement Indicators (as of 10/15) • *Appendix 2*

Strategic Framework, Five Big Ideas (2015-2020) • *Appendix 2*

2015-2020 Strategic Plan, Working Draft • *Appendix 2*

Lincoln County's Economy 2003 vs. 2013 • <http://www.co.lincoln.or.us> • *Appendix 2*

OCCC CTE Program Selection Rubric • *Appendix 2*

Supporting Documents of Evidence, continued

Potential New Program List • *Appendix 2*

Gap Identification and Prioritization Matrix • *Appendix 2*

College Council Charter • *Appendix 4*

Achieving the Dream (ATD) Core Team List • *Appendix 4*

All Manager Group (AMG) List • *Appendix 4*

Executive Team List • *Appendix 4*

Response to NWCCU Request for Eligibility Requirements and Supplementary Information • *Already on file with NWCCU*

Oregon Coast Community College Addendum to Portland Community College's Year Seven Self-Evaluation Report • *Already on file with NWCCU*





OREGON COAST
COMMUNITY COLLEGE

Basic Institutional Data Form





NORTHWEST COMMISSION ON COLLEGES AND UNIVERSITIES

BASIC INSTITUTIONAL DATA FORM

Information and data provided in the institutional self-evaluation are usually for the academic and fiscal year preceding the year of the evaluation committee visit. The purpose of this form is to provide Commissioners and evaluators with current data for the year of the visit. After the self-evaluation report has been finalized, complete this form to ensure the information is current for the time of the evaluation committee visit. Please provide a completed copy of this form with each copy of the self-evaluation report sent to the Commission office and to each evaluator.

To enable consistency of reporting, please refer to the glossary in the 2003 Accreditation Handbook for definitions of terms.

Institution: Oregon Coast Community College

Address: 400 SE College Way

City, State, ZIP: Newport, OR 97366

Degree Levels Offered: ☐ Doctorate ☐ Masters ☐ Baccalaureate ☒ Associate ☒ Other

If part of a multi-institution system, name of system: _____

Type of Institution: ☒ Comprehensive ☐ Specialized ☐ Health-centered ☐ Religious-based
☐ Native/Tribal ☐ Other (specify) _____

Institutional control: ☒ Public ☐ City ☐ County ☐ State ☐ Federal ☐ Tribal
☐ Private/Independent (☐ Non-profit ☐ For Profit)

Institutional calendar: ☒ Quarter ☐ Semester ☐ Trimester ☐ 4-1-4 ☐ Continuous Term
☐ Other (specify) _____

Specialized/Programmatic accreditation: List program or school, degree level(s) and date of last accreditation by an agency recognized by the United States Department of Education. (Add additional pages if necessary.)

Program or School	Degree Level(s)	Recognized Agency	Date
Nursing RN	AAS	Oregon State Board of Nursing	2014-2022
Practical Nursing	Certificate	Oregon State Board of Nursing	2014-2022
Nursing Assistant	Occupation Extension Program	Oregon State Board of Nursing	2014-2016
Emergency Medical Technician (EMT)	Occupation Extension Program	EMT Accreditation	2013-2018

Revised February 2011



Full-Time Equivalent (FTE) Enrollment (Formula used to compute FTE: 1 FTE = 510 Student Contact hours of Instruction)

Official Fall 2014 (most recent year) FTE Student Enrollments

Classification	Current Year Dates: 2014-2015	One Year Prior Dates: 2013-2014	Two Years Prior Dates: 2012-2013
Undergraduate	149.05	181.27	172.46
Graduate			
Professional			
Unclassified			
Total all levels	149.05	181.27	172.46

Full-Time Unduplicated Headcount Enrollment. (Count students enrolled in credit courses only.)

Official Fall 2014 (most recent year) Student Headcount Enrollments

Classification	Current Year Dates: 2014-2015	One Year Prior Dates: 2013-2014	Two Years Prior Dates: 2012-2013
Undergraduate	489	583	552
Graduate			
Professional			
Unclassified			
Total all levels	489	583	552

Numbers of Full-Time and Part-Time Instructional and Research Faculty & Staff and Numbers of Full-Time (only) Instructional and Research Faculty & Staff by Highest Degree Earned. Include only professional personnel who are primarily assigned to instruction or research.

Total Number Number of Full Time (only) Faculty and Staff by Highest Degree Earned

Rank	Full Time	Part Time	Less than Associate	Associate	Bachelor	Masters	Specialist	Doctorate
Professor								
Associate Professor								
Assistant Professor								
Instructor	10	50				9		1
Lecturer and Teaching Assistant								
Research Staff and Research Assistant								
Undesignated Rank								

Mean Salaries and Mean Years of Service of Full-Time Instructional and Research Faculty and Staff. Include only full-time personnel with professional status who are primarily assigned to instruction or research.

Rank	Mean Salary	Mean Years of Service
Professor		
Associate Professor		
Assistant Professor		
Instructor	53,942	9
Lecturer and Teaching Assistant		
Research Staff and Research Assistant		
Undesignated Rank		



Financial Information. Complete each item in the report using zero where there is nothing to report. Enter figures to the nearest dollar. Auxiliary and service enterprises of the institution (housing, food service, book stores, athletics, etc.) should be included. The institution's audit materials should be an excellent reference for completing the report.

Fiscal year of the institution: July 1 - June 30 (FY 14-15 Unaudited) (Subject to revision after audit.)

Reporting of income:	Accrual Basis	<u>Yes</u>	Accrual Basis	<u> </u>
Reporting of expenses:	Accrual Basis	<u>Yes</u>	Accrual Basis	<u> </u>

BALANCE SHEET DATA

ASSETS	Last Completed FY Dates: 2014-2015	One Year Prior to Last Completed FY Dates: 2013-2014	Two Years Prior to Last Completed FY Dates: 2012-2013
CURRENT FUNDS			
Unrestricted			
Cash	1,362,201	1,155,907	995,107
Investments	0	0	0
Accounts receivable gross	892,059	569,517	1,205,167
Less allowance for bad debts	(100,946)	(100,946)	(101,119)
Inventories	25,883	25,883	29,655
Prepaid expenses and deferred charges	27,914	26,556	2,991
Other (identify) Prepaid Pension	1,625,171	1,691,421	1,757,671
Due from	0	0	0
Total Unrestricted	3,832,282	3,368,338	3,889,472
Restricted			
Cash	0	0	0
Investments	0	0	0
Other (identify) A/R-Grants	175,452	150,656	238,472
Due from	0	0	0
Total Restricted	175,452	150,656	238,472
TOTAL CURRENT FUNDS	4,007,734	3,518,994	4,127,944
ENDOWMENT AND SIMILAR FUNDS			
Cash	0	0	0
Investments	0	0	0
Other (identify)	0	0	0
Due from	0	0	0
TOTAL ENDOWMENT AND SIMILAR FUNDS	0	0	0
PLANT FUND			
Unexpended			
Cash	0	97,893	215,602
Investments	0	0	0
Other (identify)	0	0	0
Total unexpended	0	97,893	215,602
Investment in Plant			
Land	1,949,699	1,949,699	1,949,699
Land improvements	0	0	0
Buildings	26,498,777	27,618,419	28,505,972
Equipment	114,055	114,055	298,834
Library resources	0	0	0
Other (identify) Construction in Progress	0	0	62,680
Total investments in plant	28,562,531	29,682,173	30,817,185
Due from	0	0	0
Other plant funds (identify)	0	0	0
TOTAL PLANT FUNDS	28,562,531	29,780,066	31,032,787
OTHER ASSETS (IDENTIFY) Deferred Loss	1,338,459	1,472,293	1,606,127
TOTAL OTHER ASSETS	1,338,459	1,472,293	1,606,127
TOTAL ASSETS	33,908,724	34,771,353	36,766,858

BALANCE SHEET DATA (continued)



LIABILITIES	Last Completed FY Dates: 2014-2015	One Year Prior to Last Completed FY Dates: 2013-2014	Two Years Prior to Last Completed FY Dates: 2012-2013
CURRENT FUNDS			
Unrestricted			
Accounts payable	47,183	46,875	26,903
Accrued liabilities	542,952	552,224	467,238
Students' deposits	0	0	0
Deferred credits	212,624	16,150	207,366
Other liabilities (identify) Tax Anticipation Note	0	0	200,000
Due to Other Groups	13,747	13,746	13,876
Fund balance	0	0	0
Total Unrestricted	816,506	628,995	915,383
Restricted			
Accounts payable	14,518	1,354	16,099
Other (identify)	0	0	0
Due to	0	0	0
Fund balance	0	0	0
Total Restricted	14,518	1,354	16,099
TOTAL CURRENT FUNDS	831,024	630,349	931,482
ENDOWMENT AND SIMILAR FUNDS			
Restricted	0	0	0
Quasi-endowed	0	0	0
Due to	0	0	0
Fund balance	0	0	0
TOTAL ENDOWMENT AND SIMILAR FUNDS	0	0	0
PLANT FUND			
Unexpended			
Accounts payable	0	0	1,490
Notes payable	0	0	0
Bonds payable	0	0	0
Other liabilities (identify)	0	0	0
Due to	0	0	0
Fund balance	0	0	0
Total Unexpended	0	0	1,490
Investment in Plant			
Notes payable	0	0	0
Bonds payable	19,368,439	20,712,283	21,956,127
Mortgage payable	0	0	0
Other liabilities (identify)	0	0	0
Due to	0	0	0
Other plant fund liabilities (identify)	0	0	0
TOTAL PLANT FUNDS	19,368,439	20,712,283	21,957,617
OTHER LIABILITIES (IDENTIFY)	0	0	0
TOTAL OTHER LIABILITIES	0	0	0
TOTAL LIABILITIES	20,199,463	21,342,632	22,889,099
FUND BALANCE	13,709,261	13,428,721	13,877,759



CURRENT FUNDS, REVENUES, EXPENDITURES, AND OTHER CHANGES

REVENUES	Last Completed FY Dates: 2014-2015	One Year Prior to Last Completed FY Dates: 2013-2014	Two Years Prior to Last Completed FY Dates: 2012-2013
Tuition and fees	1,597,726	1,738,183	1,553,715
Federal appropriations	0	0	0
State appropriations	1,516,470	1,552,878	1,445,133
Local appropriations	3,088,307	2,262,083	2,673,897
Grants and contracts	760,151	855,381	936,975
Endowment income	0	0	0
Auxiliary enterprises	209,626	202,349	228,631
Other (identify) Miscellaneous	362,984	10,940	195,279
EXPENDITURE & MANDATORY TRANSFERS			
Educational and General			
Instruction	3,037,428	2,798,448	2996,344
Research	0	0	0
Public services	0	0	0
Academic support	1,434,077	1,616,405	1,610,383
Student services	0	0	0
Institutional support	0	0	0
Operation and maintenance of plant	1,743,618	1,680,834	1,363,193
Scholarships and fellowships	0	0	0
Other (identify)	0	0	0
Mandatory transfers for:			
Principal and interest	0	0	0
Renewal and replacements	0	0	0
Loan fund matching grants	0	0	0
Other (identify)	0	0	0
Total Educational and General	6,215,123	6,095,687	5,999,920
Auxiliary Enterprises			
Expenditures	201,809	208,532	238,906
Mandatory transfers for:			
Principal and interest	0	0	0
Renewals and replacements	0	0	0
Total Auxiliary Enterprises	201,809	208,532	238,906
TOTAL EXPENDITURE & MANDATORY TRANSFERS	6,416,932	6,304,219	6,238,826
OTHER TRANSFERS AND ADDITIONS/DELETIONS (identify) Interest Expense & Amortization on Bond Debt	(837,792)	(766,633)	(929,535)
EXCESS [deficiency of revenues over expenditures and mandatory transfers (net change in fund balances)]	280,540	(449,038)	(134,791)

INSTITUTIONAL INDEBTEDNESS

TOTAL DEBT TO OUTSIDE PARTIES	Last Completed FY Dates: 2014-2015	One Year Prior to Last Completed FY Dates: 2013-2014	Two Years Prior to Last Completed FY Dates: 2012-2013
For Capital Outlay	17,363,439	18,637,283	19,821,127
For Operations	2,005,000	2,075,000	2,135,000



Domestic Off-Campus Degree Programs and Academic Credit Sites: Report information for off-campus sites within the United States where degree programs and academic coursework is offered. (Add additional pages if necessary.)

Degree Programs – list the names of degree programs that can be completed at the site.

Academic Credit Courses – report the total number of academic credit courses offered at the site.

Student Headcount – report the total number (unduplicated headcount) of students currently enrolled in programs at the site.

Faculty Headcount – report the total number (unduplicated headcount) of faculty (full-time and part-time) teaching at the site.

PROGRAMS AND ACADEMIC CREDIT OFFERED AT OFF-CAMPUS SITES WITHIN THE UNITED STATES

Location of Site Name City, State, ZIP	Degree Programs	Academic Credit Courses	Student Headcount	Faculty Headcount



Programs and Academic Courses Offered at Sites Outside the United States. Report information for sites outside the United States where degree programs and academic credit courses are offered, including study abroad programs and educational operations on military bases. (Add additional pages if necessary.)

Degree Programs – list the names of degree programs that can be completed at the site.

Academic Credit Courses – report the total number of academic credit courses offered at the site.

Student Headcount – report the total number (unduplicated headcount) of students currently enrolled in programs at the site.

Faculty Headcount – report the total number (unduplicated headcount) of faculty (full-time and part-time) teaching at the site.

PROGRAMS AND ACADEMIC CREDIT COURSES OFFERED AT SITES OUTSIDE THE UNITED STATES

Location of Site Name City, State, ZIP	Degree Programs	Academic Credit Courses	Student Headcount	Faculty Headcount





Proof of Authority to Operate



FORMATION OF THE COLLEGE AND PROOF OF AUTHORITY TO OPERATE AND GRANT DEGREES

The May 19, 1987, election in Lincoln County Oregon formed a new Community College Service Districts (CCSD) and established the first elected Board of that CCSD. At that time, the formation of CCSDs were under the oversight of the Oregon State Board of Education. The minutes of the Oregon Department of Education, June 10-12, 1987, (full text at end of this section) reflects the following:

RESOLVED, That whereas all of the provisions of ORS have been met for the formation of a community college service district for Lincoln County; and

WHEREAS, During an election in Lincoln County on May 19, 1987 a majority of the voters chose to form a community college service district; approved a three year serial levy; and elected seven members to the Board of Education of the District; therefore be it

RESOLVED, That the State Board of Education proclaims the formation of the community college service district with boundaries coterminous with the boundaries of Lincoln County, that it establishes the zones, positions identified within those zones, the persons elected to those zones, and the length of the first terms of office.

One of the early acts of the new Board was to run a contest among students and community members to choose a name for the new community college. Oregon Coast Community College was selected as the winner in the fall of 1987.

Today, per Oregon Administrative Rules (OAR) Division 5: 589-005-0100, the Higher Education Coordination Commission (HECC) [Office of Community College and Workforce Development](#) (CCWD) has administrative responsibility for the formation and continuation of community college service districts. OAR Division 6: 589-006-0050 further gives the HECC responsibility for approval of community college educational programs to include: Associate of Arts Oregon Transfer degree, Associate of Science, Associate of Applied Science and Associate of General Studies, and Certificate of completion programs

The following letter from Dan Findley, Director of the Office of Community College and Workforce, certifies that Oregon Coast Community College (OCCC) has authority to operate within the state of Oregon and to grant degrees.





Oregon

Kate Brown, Governor

Higher Education Coordinating Commission

Office of Community Colleges & Workforce Development

255 Capitol Street NE, 3rd Floor

Salem, OR 97301

www.oregon.gov/HigherEd

October 10, 2015

Northwest Commission on Colleges and Universities

8060 165th Avenue N.E.

Suite 100

Redmond, WA 98052

To the Commission:

The Oregon Office of Community Colleges and Workforce Development (CCWD), formerly the Department of Community Colleges and Workforce Development, is responsible for the implementation of Oregon Revised Statutes (ORS) and the development of Oregon Administrative Rules (OAR) for Oregon's 17 community colleges. Prior to 2014, Community Colleges and CCWD were under the oversight of the Oregon State Board of Education. In 2014, CCWD and the Community Colleges moved under the oversight of the Higher Education Coordination Commission (HECC) whose statutory authorities include the development of biennial budget recommendations for public postsecondary education in Oregon, making funding allocations to Oregon's public community colleges and public universities, and approving new academic programs for the public institutions.

As the Director of the Office of Community Colleges and Workforce Development, I can assure NWCCU that Oregon Coast Community College (OCCC) has the authority to operate within the state of Oregon and to grant degrees. HECC and CCWD recognize Oregon Coast Community College as a comprehensive, two-year publicly-funded, independent educational institution governed by a local Board of Education. The OCCC Board of Education derives its authority from the expressed will of the electorate, the provisions of the Constitution of the State of Oregon, the Oregon Revised Statutes (ORS), the Rules and Regulations of the Oregon HECC, and its own policies and procedures.

Since its founding by the Lincoln County electorate in 1987, OCCC has been authorized by the State of Oregon to deliver college credit instruction, certificates and degrees. Throughout its history, OCCC has continued to develop courses, certificates, and degrees. Each was approved through the state process of program approval applicable at the time. So that its students may accrue the benefits of participation in college programs and services with NWCCU accreditation, OCCC has participated in Inter-Governmental Agreements (IGAs) with other accredited community colleges; OCCC currently has an IGA with Portland Community College. Credits, certificates, and degrees earned at OCCC appear on PCC transcripts and are transferable to other institutions, subject to the specific policies of the receiving institutions.

Sincerely,

Dan Fordley, Ph.D.

Director



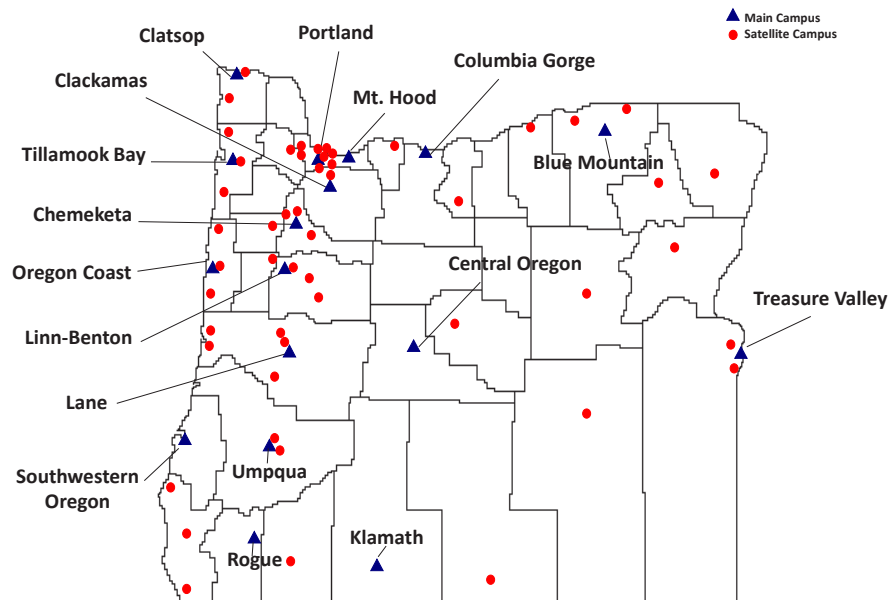
Today, OCCC continues to deliver college credit instruction, certificates and degrees subject to the Oregon Administrative Rules (OARS) for community college course approval and through its Inter-Governmental Agreement (IGA) with Portland Community College (PCC). PCC is accredited through The Northwest Commission on Colleges and Universities (NWCCU). Credits, certificates and degrees earned at OCCC appear on PCC transcripts and are transferable to other institutions, subject to the specific policies of the receiving institutions.

Eligibility Requirement 2: Authority (see page 8 of this Application), summarizes the actions taken by the Oregon State Legislature, the Oregon Board of Education, HECC, CCWD, the voters of Lincoln County, and the OCCC Board of Education authorizing OCCC to operate within the state of Oregon and to grant degrees.

OCCC is also a member of the Oregon Community College Association, which represents the seventeen publicly chartered community colleges in Oregon and their locally elected board members as well as the interests of the faculty, staff, administration and nearly 350,000 students in those colleges. The following OCCA-provided charts document OCCC's authority and role as one of Oregon's 17 community colleges.

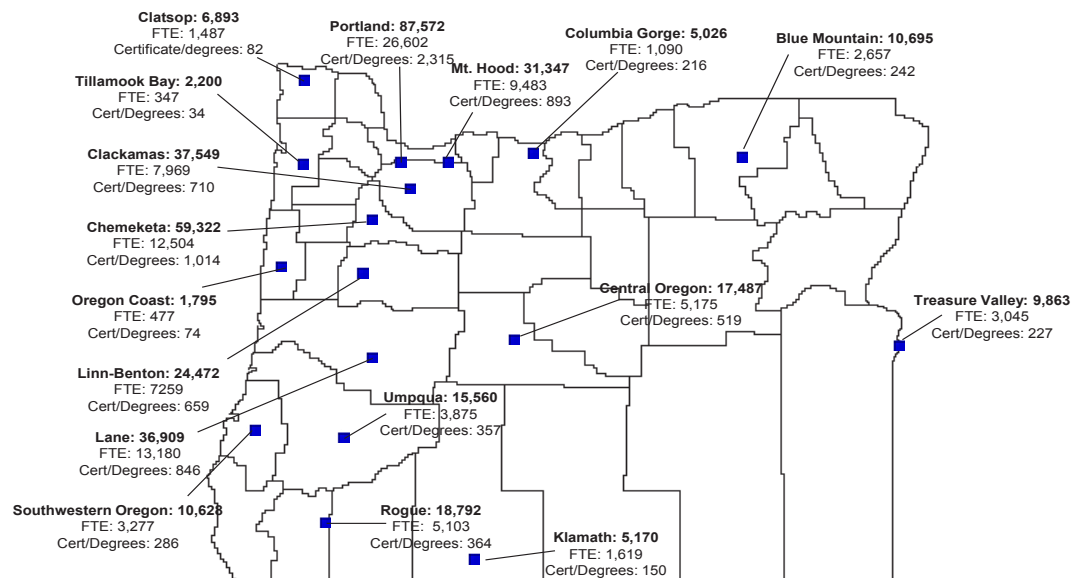


Community College Map



2008-09 Community College Totals

Headcount: 381,253 • FTE: 105,149 • Certificates/Degrees: 9,006





Start Date	Community College
May 1961	Southwestern Oregon Community College - Coos Bay
October 1961	Treasure Valley Community College – Ontario
February 1962	Clatsop Community College – Astoria
February 1962	Central Oregon Community College – Bend
June 1962	Blue Mountain Community College – Pendleton
March 1964	Umpqua Community College – Roseburg
August 1964	Portland Community College – Portland
1965	Salem Technical Vocational Community College – Salem (Changed to Chemeketa in 1970)
October 1964	Lane Community College – Eugene
1965	Mt. Hood Community College – Gresham
1966	Linn Benton Community College - Albany
1966	Columbia Gorge Community College – Hood River
1966	Clackamas Community College – Oregon City
1970	Rogue Community College – Grants Pass
1981	Tillamook Bay Community College – Tillamook
1987	Oregon Coast Community College – Newport
1996	Klamath Community College – Klamath Falls



STATE BOARD OF EDUCATION
MINUTES

June 10-12, 1987

Department of Education
Salem, Oregon

The Board conducted a conference telephone call at 4 p.m. on May 19, 1987. Board members present were Chair Roba Rathkey, Vice Chair Ruth Hewett, Clifford Freeman, Gene Stunz. Department staff present were: Mike Holland, executive director, Office of Community College Services, and Verne Duncan, Superintendent.

The purpose of the conference call was to approve the results of the May 19, 1987, election which formed a Community College Service District (CCSD) in Lincoln County and established the CCSD board.

Mr. Holland read the names of the successful candidates from the election and asked the Board to approve the proclamation establishing the CCSD as presented in material mailed earlier to Board members.

Clifford Freeman moved, seconded by Don Kruse, that the State Board of Education adopt the following proclamation:

RESOLVED, That whereas all of the provisions of ORS have been met for the formation of a community college service district for Lincoln County; and

WHEREAS, During an election in Lincoln County on May 19, 1987 a majority of the voters chose to form a community college service district; approved a three-year serial levy; and elected seven members to the Board of Education of the District; therefore be it

RESOLVED, That the State Board of Education proclaims the formation of the community college service district with boundaries coterminous with the boundaries of Lincoln County, that it establishes the zones, positions identified with those zones, the persons elected to those zones and the length of the first terms of office:

Zone 1 consisting of precincts 41, 43, 44, 47, 53, 54, 55, 56, 57
Board position number 1

Henry Gerdes 2 Year Term

Zone 2 consisting of precincts 42, 45, 46, 48, 50, 51, 52
Board position number 2

Marcy Taylor 2 Year Term

Zone 3 consisting of precincts 29, 30, 33, 34, 39, 40, 67, 68, 71
Board position number 3

Lynn Kauffman 3 Year Term



- Zone 4 consisting of precincts 60, 61, 62, 63, 64, 65, 66, 69, 70, 72, 73, 74, 75
Board position number 4

Rex Krabbe 4 Year Term
- Zone 5 consisting of precincts 22, 24, 25, 26, 27, 28
Board position Number 5

Jeff Ouderkirk 1 Year Term
- Zone 6 consisting of precincts 20, 21, 23, 31, 32
Board position number 6

Joanne Bodeen 3 Year Term
- Zone 7 consisting of precincts 01, 03, 04, 06, 07, 08, 09, 10
Board position number 7

Lawrence Snipper
4 Year Term

and be it

RESOLVED further, that the State Board of Education orders that this proclamation be presented to the members of the Board of Education of the Community College Service District of Lincoln County and be spread on the minutes of the State Board meeting for May 22, 1987.

The resolution was adopted unanimously.

Chair Roba Rathkey adjourned the meeting at 4:30 p.m. on May 22, 1987.





Current Adopted Budget 2015-2016



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OREGON COAST COMMUNITY COLLEGE



Adopted Budget
2015-2016



As required by Oregon State Budget Law, the Oregon Community College Accounting Manual and other applicable policies, we hereby present to the Oregon Coast Community College Budget Committee and the Board of Education a proposed balanced budget for the 2015-16 fiscal year. The greatest challenges impacting the College's fiscal planning are 1) the imperative to create capacity for mission fulfillment and growth, 2) the pursuit of independent accreditation, 3) lack of economies of scale inherent in small colleges, and 4) what we believe are shorter term declining enrollments. The budget is a quantitative expression of the mission of Oregon Coast Community College and addresses current economic realities and future needs of the institution.



OREGON COAST
COMMUNITY COLLEGE

– our vision –
Shaping the Future Through Learning



– our mission –
At Oregon Coast Community College we equip students for success by providing educational pathways and supports in response to the diverse needs of our community. Through accessible and engaging programs, we enrich the economic and civic vitality of Lincoln County and beyond.



– our values –
Learning | Inspiration | Excellence | Collaboration | Equity
Integrity | Sustainability | Accountability



As with OCCC budgets in the past, the 2015-16 budget has been prepared on a modified accrual basis of accounting (revenues reported when earned; expenditures reported when the liability is incurred; taxes accounted for on a cash basis, when received). The result is that carryovers of financial obligations from year to year are precluded and projections of anticipated revenues are not inflated.

Financial Guidelines

As with the last two fiscal year's budgets, the College once again maintains a minimum 15% reserve in the ending General Fund balance.

Additionally, with a clear focus on our intention to achieve independent accreditation, we show below the two of the 24 NWCCU [Accreditation Eligibility Requirements](#) that most closely address financial guidelines:

ER 18: FINANCIAL RESOURCES

The institution demonstrates financial stability with sufficient cash flow and, as appropriate, reserves to support its programs and services. Financial planning reflects available funds, realistic development of financial resources, and appropriate risk management to ensure short-term solvency and long-term financial sustainability.

ER 24: SCALE AND SUSTAINABILITY

The institution demonstrates that its operational scale (e.g., enrollment, human and financial resources and institutional infrastructure) is sufficient to fulfill its mission and achieve its core themes in the present and will be sufficient to do so in the foreseeable future.

College Strategic Goals and Priorities

The College is completing a strategic planning process reflected in the *OCCC Draft Strategic Plan, Five Big Ideas (2015 to 2020)*. This framework was used in the development of this budget. Each of the "Five Big Ideas" has near-term implications for expenses and expense control, and long-term implications for growth along with greater fiscal and organizational stability.

1. The OCCC Diploma: The College will pursue NWCCU Independent Accreditation, beginning with filing for Applicant status by 2016, achieving Accreditation Candidate status by 2020, and meeting criteria for Independent Accreditation by 2022.
2. Student Success, 1000 FTE by 2020: The College will double enrollment to meet the need for education, raise educational attainment and grow a college-going culture and narrow achievement gaps in Lincoln County. Doing so will create fiscal stability for the college. The college will take a multi-pronged approach to growth, including:
 - a. Increase retention and completion of all students.
 - b. Increase utilization rate of all three sites (North, Central, South).
 - c. Add high demand and cost-effective career technical education (CTE) programs of study tied to local employment and/or unique local resources (connect with OSU MSI).



- d. Increase breadth of AAOT offerings at Newport and Lincoln City, with transfer tracks such as Business and STEM (connect with OSU MSI).
 - e. Robust programming with LCSD to accelerate early college and increase the number of HS grads who choose OCCC.
 - f. Equity and inclusion initiatives with those underserved by OCCC.
 - g. Increase partnerships with baccalaureate degree-granting institutions to bring additional higher education opportunities to Lincoln County
 - h. Workforce education and community education will likely grow to be an additional key focus of the college.
3. Make OCCC a Great Place to Work: It is essential that OCCC attract, develop and maintain the best people who reflect the diversity of our current and future students. We will create a work environment and culture that manifests our values, allows people to excel at what they do best, and keeps them with us for reasons in addition to compensation.
 4. Comprehensive Strategic Planning process: The College will develop comprehensive and sustained planning processes connecting planning with budget and resource allocation to reach strategic and operational goals.
 5. OCCC will become an Agile and Flexible Organization: The College will develop the organizational structures and fiscal resources to allow us to fulfill our mission. OCCC will respond creatively and positively to the significant changes that will occur over the five-year strategic plan period.

Enrollment Trends

After several years of increasing enrollments for OCCC, 14-15 saw a significant decline, dropping from 554 FTE in 13-14 to 465 (unaudited) in 14-15, a 16% decline. We attribute this decline to two primary causes:

Statewide enrollment declines

In 13-14, while enrollment held steady at OCCC, other Oregon Community Colleges saw drops with a median decline of 15 percent. In 14-15, the top 5 community colleges averaged an additional 7.2% drop. The enrollment slump can be attributed to several factors including an improving economy and lower unemployment rate, which means fewer Oregonians pursued education and job training. Low state support for higher education has also resulted in tuition increases to the breaking point for some students.

Change in Contracting College from Clatsop to PCC

Historically each OCCC change in contracting college has correlated with a drop in enrollment and FTE. Required changes to enrollment systems create new barriers and may discourage students. Dual Credit programs may stay with the prior contracting college. On-line enrollments may go to the old or new contracting college. In addition to these factors, the move to PCC required a very specific change in delivery of developmental math that caused a significant drop as well.

Looking ahead at enrollment: In this proposed budget 15-16 enrollment is projected to remain flat at the 14-15 actual level of 465 FTE, 16% below 13-14 actual (554). There are a number of variables within the 15-16 projection, some providing upward movement, and some downward. Looking



beyond 15-16, we anticipate enrollment will resume an upwards trajectory as strategies associated with *Strategic Plan, Five Big Ideas #2 Student Success, 1000 FTE by 2020* are implemented.

Better Alignment of Resources to Fulfill Mission

In response to significantly reduced levels of state funding in past years, the College had progressively minimized staffing at support and mid-supervisory levels, and also eliminated some higher-level management positions. During 14-15 we completed organizational reviews in the areas of instruction, finance and operations, information technology and human resources. Through this review we identified opportunities to further reduce the number of higher-level managers by redistributing management responsibility for these functions among remaining managers. We reallocated those fiscal resources to create new mid-level supervisory and support-level positions, and to contract for services for information technology. This approach increases the overall levels of support available to students and staff and creates capacity for growth required for strategic direction. As positions in the College become vacant through attrition, we will use those opportunities to look for further ways to fulfill mission and enhance services through alternate staffing approaches. These strategies align with *Strategic Plan, Five Big Ideas #3 Make OCCC a Great Place to Work* and *#5 OCCC Will be an Agile and Flexible Organization*

Continuing Legislative Impacts on Community Colleges

Funding Levels: This OCCC proposed budget was developed using a Community College Support Fund funding level of \$550 million (an increase over the prior funding level of \$465 million) along with an increase in the Small School Base Funding from \$720 to \$817 per reimbursable FTE (last adjusted in 2009 from \$600 per FTE). The already described enrollment drop and loss of Expanded Options, offsets this increase for OCCC in 15-16.

Pending Changes in Distribution Formula: The Higher Education Coordinating Commission continues planning the revision of the current distribution formula, which is based solely upon enrollment, towards a distribution formula based on a combination of outcomes and enrollment. At the current time, the 15-16 year is planned to be a “practice” year to generate and assess the accuracy and impact of the outcomes data, with no actual impact to the 15-16 distribution. Depending on the results of this data test in 15-16, the HECC may phase- in implementation of the new distribution model in 16-17 with stop-loss/gain measures in place.

Achievement Compacts are required to be included in the College Budget under SB 1581, which also establishes that the board of education for each community college is solely responsible for establishing the targets and adopting the Compact. The Budget Committee’s role is to help align the College’s budget with the Compact. The purposes of the compacts are to:

- Foster communication and two way accountability between the state and its educational institutions in setting and achieving educational goals;
- Establish a mechanism to foster intentionality in budgeting at the local level, whereby governing boards would be encouraged to connect their budgets to goals and outcomes; and,
- Provide a basis for comparisons of outcomes and progress within districts and between districts with comparable student populations.



Balancing the 15-16 Budget and Building Capacity

The total appropriation for the *APPROVED* 2015-2016 budget is \$8,723,106. This budget creates capacity for the future and is balanced via the following strategies:

1. For programs funded all or partially via grants ending in 14-15, those costs are moved to the General Fund for 15-16 forward.
2. Building in cost escalations for 15-16.
3. During 14-15, funds were conserved to build General Fund ending balance above 15%. Sources of conserved funds included unfilled management positions, savings from mid-year reorganizations, controls on travel and supplies, and reductions in offerings due to drops in enrollments.
4. Conserved 14-15 funds are allocated in the 15-16 proposed budget to 1) address revenue/expense gaps related to enrollment drops and positions moved to general fund (#2 above), and 2) fund strategic initiatives including accreditation, new program development to increase FTE, and technology improvements for students and also meet accreditation requirements.
5. During 15-16 implement the first year of multi-year strategies addressing the revenue/expense gaps described in #3.
 - a. Revenue Strategies include overall FTE growth, and a modest sustainable tuition and fee escalation scale to build in College annual increases in costs. The first increase will be student fees in 16-17 to support new student services introduced in 15-16 via one-time funding.
 - b. Cost Strategies will continue to align and optimize financial resources through appropriate staffing levels, expenditures, operating expenses and program development commensurate with a current size of 500 FTE and a trajectory to reach 1000 FTE over the next 5 years.
 - c. Continue the strategy described in #2 above of building ending year balances wherever possible above in order to continue in the following year filling the diminishing structural gap and continue strategic investments
6. Increase strategic and institutional alignment between the College and the OCCC Foundation and explore opportunities for the Foundation to support Accreditation and Program development efforts, in addition to the current focus on scholarships.
7. Vigorously pursue new grant opportunities aligned with Accreditation efforts, new program development, and community-building collaborations.

In Closing

The budget presented here was developed over the last six months through college participation, particularly in the areas of college vision and mission, the organizational reviews and redesign, and strategic planning. The budget addresses both the current economic realities and needs of the institution. As noted in the introduction of this budget message, the greatest challenges impacting the College's fiscal planning are the imperatives to create capacity for mission fulfillment and growth while supporting the pursuit of independent accreditation, some lack of economies of scale due to small college size, and what we believe to be near-term declining enrollments. These are no small challenges.



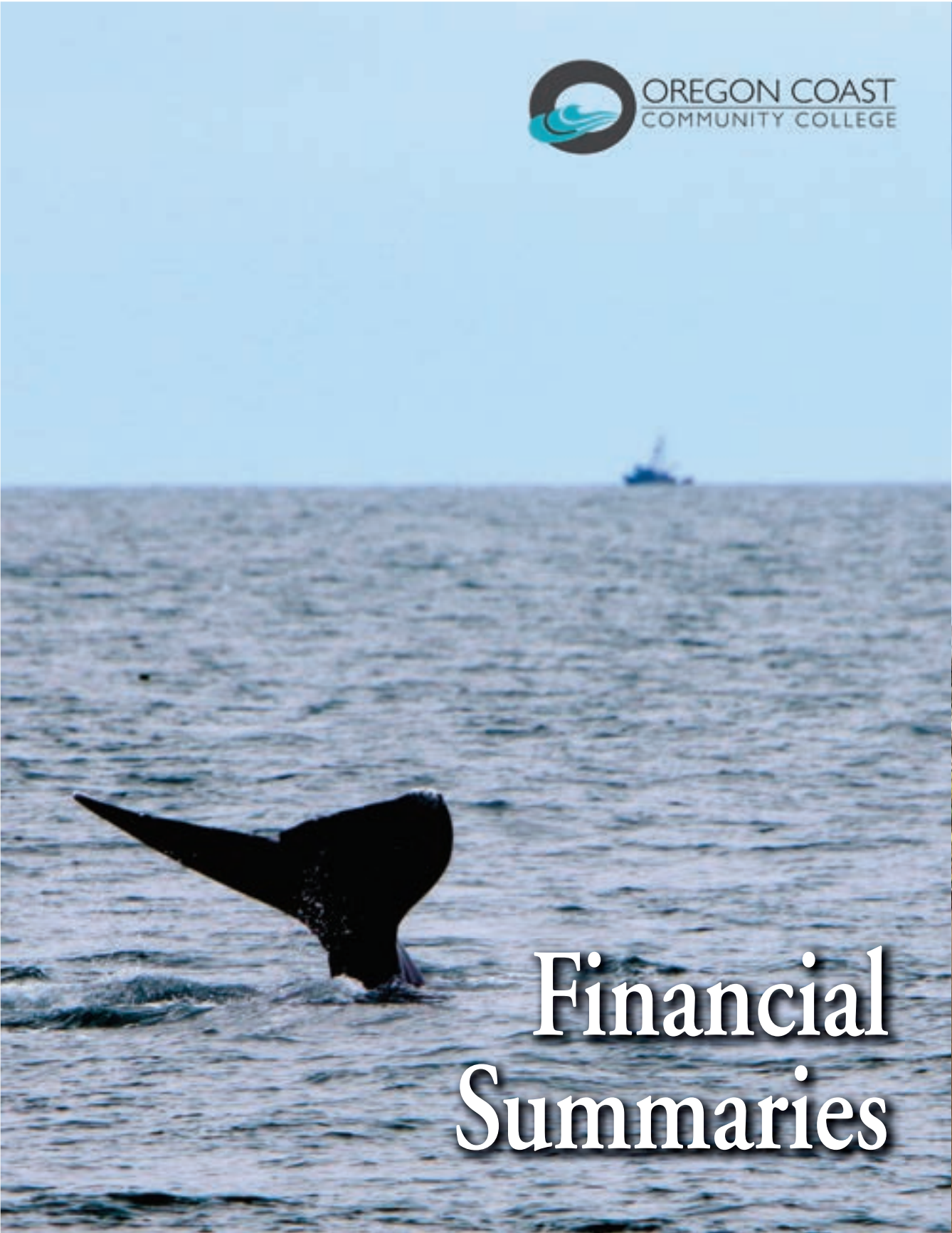
In the face of these challenges, the College has proactively managed its financial resources through strategic planning, organizational redesign, and budgetary principles to reach mission fulfillment. Such a sustained approach will year over year improve our results in our Mission Core Themes of Student Success, Educational Pathways, Responsiveness to Community and Enriching the Economic and Civic Vitality of Lincoln County.

Given the reality faced by the College of little to no additional resources in the short run, our growth in capacity comes from changing the way we approach our work and alternate use of existing resources. Recognition of the College's strategic vision and fiscal circumstances by faculty, staff, students and the public has been critical and is greatly appreciated. This document presents a balanced proposed budget for approval by the Budget Committee and the Board of Education, as required by Oregon Local Budget Law.

Birgitte Ryslinge

Birgitte Ryslinge,
President
Oregon Coast Community College





Financial Summaries



Summary of Approved Appropriations

The approved budget, for the Fiscal Year 2015-2016, in the total of \$8,723,106 is now on file at Oregon Coast Community College, 400 SE College Way, Newport, OR. The amounts for the fiscal year beginning July 1, 2015 and for the purpose shown below:

General Fund

Personnel Services	\$3,666,758
Materials and Services	\$1,149,430
Transfers Out	\$16,886
Contingency	\$722,429
	<u>\$5,555,503</u>

Enterprise Fund

Personnel Services	\$49,812
Materials and Services	\$162,700
Contingency	\$22,860
	<u>\$235,372</u>

Debt Service Funds

Debt Service - GOB	\$1,745,730
Debt Service - PERS	\$175,893
Contingency - GOB	\$115,545
Contingency - PERS	\$1,519
	<u>\$2,038,687</u>

Internal Service Funds

Materials and Services	\$33,100
Contingency	\$107,127
	<u>\$140,227</u>

Special Revenue Funds

Personnel Services	\$400,620
Materials and Services	\$166,895
Capital	\$25,000
	<u>\$592,515</u>

Reserve Funds

Materials and Services	\$160,802
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Total Approved Appropriation \$8,723,106

The approved budget recommends the taxes provided at the rate of \$.1757 per \$1,000 of assessed value for operations and in the amount of \$1,850,465 Bonded Debt;

Education Limitation

Excluded From Limitation

General Fund.....\$ 0.1757/\$1,000

Debt Service Fund.....\$ 1,850,465



APPROVED BUDGET 2015-2016

	GENERAL FUND (Major Fund)	DEBT SERVICE GOB (Major Fund)	DEBT SERVICE PERS	SPECIAL REVENUE	ENTERPRISE FUND	INTERNAL SERVICE FUND	RESERVE FUND	TOTALS
REVENUE								
From local sources								
Property taxes	\$ 1,199,486	\$ 1,739,437	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,938,923
Tuition and fees	1,383,536	-	-	-	-	-	-	1,383,536
Operating grants and contracts	-	-	-	149,600	-	-	-	149,600
Donations	65,000	-	-	-	-	-	-	65,000
Interest income	5,000	4,450	-	-	-	-	-	9,450
Merchandise Sales	-	-	-	-	220,000	-	-	220,000
Other local revenue	115,972	-	170,000	-	-	32,700	-	318,672
From state sources	-	-	-	-	-	-	-	
State appropriation	1,703,921	-	-	-	-	-	-	1,703,921
Operating grants and contracts	-	-	-	128,204	-	-	-	128,204
Construction matching funds	-	-	-	-	-	-	-	-
From federal sources	-	-	-	-	-	-	-	
Operating grants and contracts	-	-	-	297,825	-	-	-	297,825
Total revenue	<u>4,472,915</u>	<u>1,743,887</u>	<u>170,000</u>	<u>575,629</u>	<u>220,000</u>	<u>32,700</u>	<u>-</u>	<u>7,215,131</u>
EXPENDITURES								
Salary	2,539,022	-	-	293,726	28,915	-	-	2,861,663
Benefits	1,127,736	-	-	106,894	20,897	-	-	1,255,527
Personal services	3,666,758	-	-	400,620	49,812	-	-	4,117,190
Materials and services	1,149,430	155	-	166,895	162,700	33,100	160,802	1,673,082
Capital outlay	-	-	-	25,000	-	-	-	25,000
Debt service - principal	-	1,220,000	80,000	-	-	-	-	1,300,000
Debt service - interest	-	525,575	95,893	-	-	-	-	621,468
Total expenditures	<u>4,816,188</u>	<u>1,745,730</u>	<u>175,893</u>	<u>592,515</u>	<u>212,512</u>	<u>33,100</u>	<u>160,802</u>	<u>7,736,740</u>
Percentage of Total Expenditures	62%	23%	2%	8%	3%	0%	2%	100%
Excess (deficiency) of revenue								
Over (under) expenditures	(343,273)	(1,843)	(5,893)	(16,886)	7,488	(400)	(160,802)	(521,609)
OTHER FINANCING SOURCES (USES)								
Contingency	(722,429)	(115,545)	(1,519)	-	(22,860)	(107,127)	-	(969,480)
Unappropriated	0	-	-	-	-	-	-	0
Transfers from other funds	-	-	-	16,886	-	-	-	16,886
Transfers to other funds	(16,886)	-	-	-	-	-	-	(16,886)
Total other financing sources (uses)	<u>(739,315)</u>	<u>(115,545)</u>	<u>(1,519)</u>	<u>16,886</u>	<u>(22,860)</u>	<u>(107,127)</u>	<u>-</u>	<u>(969,480)</u>
Excess (deficiency) of revenue & other								
Sources (uses) over (under) expenditure	(1,082,588)	(117,388)	(7,412)	0	(15,373)	(107,527)	(160,802)	(1,491,089)
FUND BALANCE								
7/1/2015 - Beginning fund balance	1,082,588	117,388	7,412	-	15,373	107,527	160,802	1,491,090
6/30/2016 - Ending fund balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>\$ -</u>	<u>-</u>



Statement of Revenues, Expenses and Changes in Fund Balance

	2011-12	2012-13	2013-14	2014-15	2015-16 PROPOSED/ APPROVED	2015-16 REVISED	2015-16 ADOPTED
	ACTUAL	ACTUAL	ACTUAL	ADOPTED			
REVENUE							
From local sources							
Property taxes	\$ 2,758,298	\$ 2,701,623	2,289,275	\$ 3,089,777	\$ 2,938,923	\$ 2,938,923	
Tuition and fees	1,431,216	1,553,715	1,738,183	1,621,792	1,499,932	\$ 1,383,536	
Operating grants and contracts	162,573	126,800	108,158	300,000	118,000	\$ 149,600	
Donations	89,220	25,524	1,000	95,000	60,000	\$ 65,000	
Interest income	11,818	11,186	12,291	10,120	9,150	\$ 9,450	
Merchandise Sales	186,312	228,931	202,025	220,000	220,000	\$ 220,000	
Other local revenue	296,019	438,913	229,205	263,951	263,075	\$ 318,672	
From state sources							
State appropriation	1,279,060	1,190,628	1,386,131	1,503,361	1,681,980	\$ 1,703,921	
Operating grants and contracts	43,025	113,821	166,747	80,000	105,204	\$ 128,204	
Construction Funds	362,666	136,553	0	-	-	\$ -	
From federal sources							
Operating grants and contracts	668,046	807,396	747,223	1,120,000	266,545	\$ 297,825	
Total revenue	<u>7,288,253</u>	<u>7,335,090</u>	<u>6,880,238</u>	<u>8,304,001</u>	<u>7,162,808</u>	<u>7,215,131</u>	<u>-</u>
EXPENDITURES							
Salary	2,417,114	2,394,062	2,441,085	3,024,498	2,853,560	\$ 2,861,663	
Benefits	1,099,267	1,060,672	1,188,817	1,072,697	1,253,198	\$ 1,255,527	
Personal services	3,516,381	3,454,734	3,629,903	4,097,195	4,106,758	4,117,190	-
Materials and services	1,733,221	1,940,270	1,755,429	2,194,799	1,909,282	\$ 1,673,082	
Capital outlay	221,336	268,861	14,168	325,000	25,000	\$ 25,000	
Debt service - principal	810,000	890,000	1,320,000	1,220,000	1,300,000	\$ 1,300,000	
Debt service - interest	1,042,490	853,119	690,226	647,719	621,468	\$ 621,468	
Total expenditures	<u>7,323,428</u>	<u>7,406,984</u>	<u>7,409,727</u>	<u>8,484,713</u>	<u>7,962,508</u>	<u>7,736,740</u>	<u>-</u>
Excess (deficiency) of revenue							
Over (under) expenditures	<u>(35,175)</u>	<u>(71,894)</u>	<u>(529,489)</u>	<u>(180,712)</u>	<u>(799,700)</u>	<u>(521,609)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)							
Proceeds from sale of assets	-	181,970	0	-	-	\$ -	-
Contingency	-	-	0	(893,041)	(991,802)	\$ (969,480)	
Unappropriated	-	-	0	-	-	\$ 0	-
Transfers from other funds	140,000	50,000	55,802	255,783	50,126	\$ 16,886	
Transfers to other funds	<u>(140,000)</u>	<u>(50,000)</u>	<u>(55,802)</u>	<u>(255,783)</u>	<u>(50,126)</u>	<u>\$ (16,886)</u>	
Total other financing sources (uses)	-	181,970	0	(893,041)	(991,802)	(969,480)	-
Excess (deficiency) of revenue & other							
Sources (uses) over (under) expenditures	<u>(35,175)</u>	<u>110,076</u>	<u>(529,489)</u>	<u>(1,073,753)</u>	<u>(1,791,502)</u>	<u>(1,491,089)</u>	<u>-</u>
FUND BALANCE							
Beginning fund balance	1,618,350	1,540,088	1,650,165	1,073,753	1,791,502	\$ 1,491,090	
Prior period adjustment	<u>(43,087)</u>						
Ending fund balance	<u>\$ 1,540,088</u>	<u>\$ 1,650,164</u>	<u>1,120,676</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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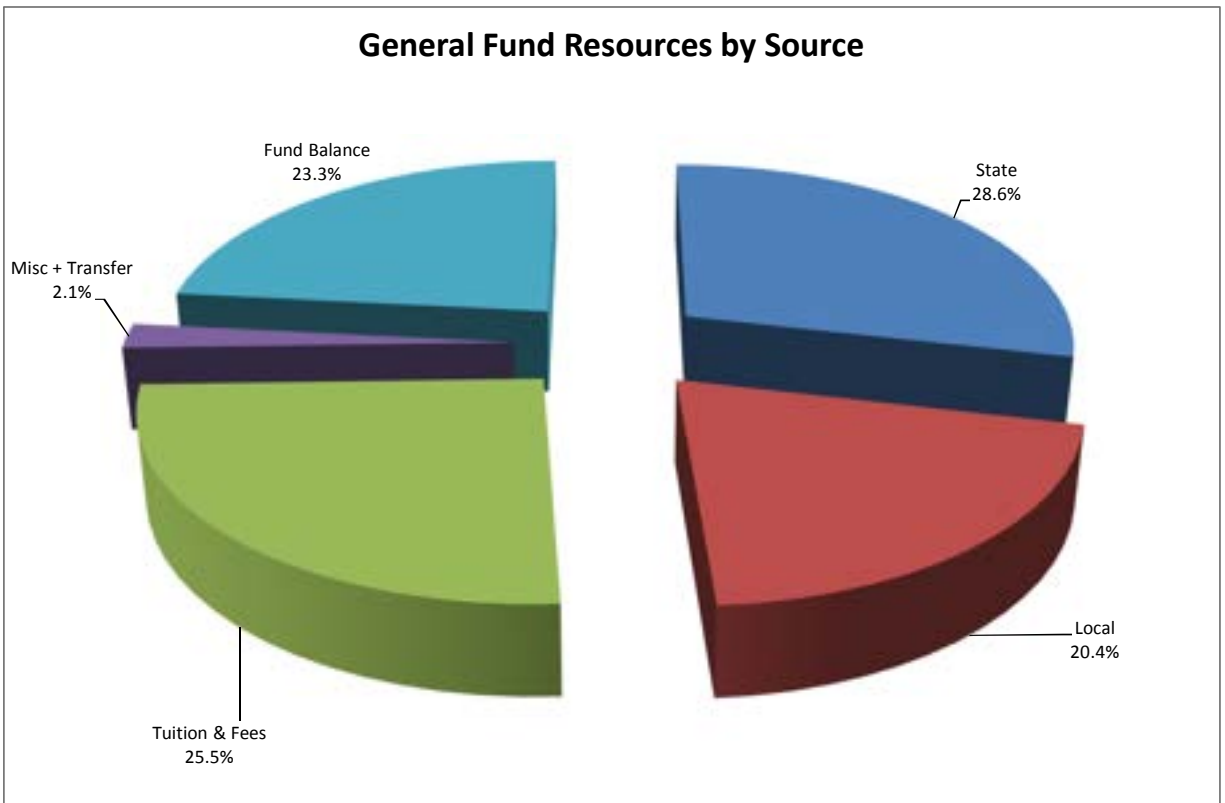


General Fund



GENERAL FUND RESOURCES

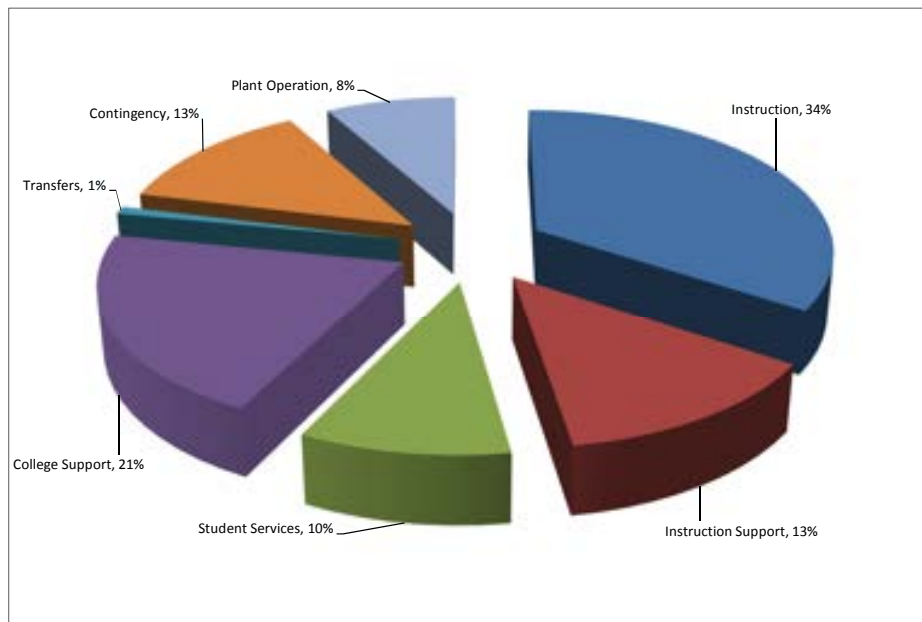
2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ADOPTED	REVENUE BY SOURCE	2015-16 PROPOSED	2015-16 APPROVED	2015-16 ADOPTED
-	-	-	FEDERAL SOURCES	-		
1,190,628	1,386,131	1,503,361	STATE SOURCES	1,681,980	1,703,921	
1,098,650	1,090,095	1,151,437	LOCAL TAXES	1,199,486	1,199,486	
1,539,625	1,726,671	1,621,792	TUITION AND FEES	1,499,932	1,383,536	
264,153	46,785	166,755	MISCELLANEOUS	125,200	185,972	
4,093,055	4,249,682	4,443,345	TOTAL REVENUE	4,506,598	4,472,915	-
50,000	-	174,000	TRANSFERS IN	-		
245,224	631,310	645,163	BEGINNING FUND BALANCE	1,371,698	1,082,588	
4,388,279	4,880,992	5,262,508	TOTAL RESOURCES	5,878,296	5,555,503	-



GENERAL FUND EXPENDITURES BY FUNCTION

2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ADOPTED	EXPENDITURES BY FUNCTION	2015-16 PROPOSED	2015-16 APPROVED	2015-16 ADOPTED
1,549,743	1,647,274	1,825,737	INSTRUCTION	2,016,711	1,962,091	
637,541	603,900	706,846	INSTRUCTIONAL SUPPORT	780,419	742,845	
418,745	476,976	562,124	STUDENT SERVICES	572,903	484,248	
-	-	-	COMMUNITY SERVICES	-	-	
827,814	836,055	929,569	COLLEGE SUPPORT	1,217,116	1,141,339	
323,130	443,691	488,449	PLANT OPERATIONS	480,583	485,665	
			FINANCIAL AID	-	-	-
3,756,972	4,007,896	4,512,725	TOTAL EXPENDITURES	5,067,732	4,816,188	-
-	55,802	81,783	TRANSFERS OUT	50,126	16,886	
631,307	817,259	668,000	CONTINGENCY	760,438	722,429	
-	-	-	UNAPPROPRIATED BALANCE	-	-	-
631,307	873,061	749,783	TOTAL TRANS/CONTINGENCY/UA	810,564	739,315	-
4,388,279	4,880,957	5,262,508	TOTAL BUDGET	5,878,296	5,555,503	-

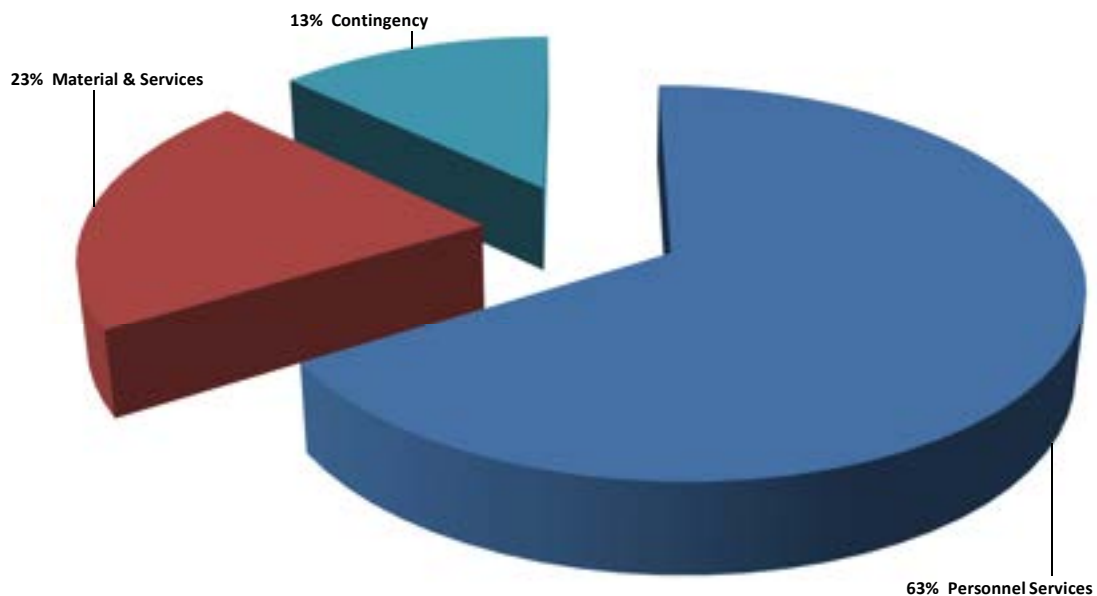
General Fund Expenditures by Function



GENERAL FUND EXPENDITURES BY CATEGORIES

2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ADOPTED	EXPENDITURES BY CATEGORIES	2014-15 PROPOSED	2014-15 APPROVED	2014-15 ADOPTED
1,862,604	1,940,652	2,436,498	SALARY	2,524,357	2,539,022	
846,966	959,318	866,482	BENEFITS	1,123,365	1,127,736	
2,709,570	2,899,970	3,302,980	PERSONNEL SERVICES	3,647,722	3,666,758	-
1,047,402	1,107,961	1,209,745	MATERIALS AND SERVICES	1,420,010	1,149,430	
-	-	-	CAPITAL OUTLAY	-	-	
3,756,972	4,007,931	4,512,725	TOTAL EXPENDITURES	5,067,732	4,816,188	-
-	55,802	81,783	TRANSFERS OUT	50,126	16,886	
-	817,259	668,000	CONTINGENCY	760,438	722,429	
			UNAPPROPRIATED BALANCE			
-	873,061	749,783	TOTAL TRANS/CONTINGENCY/UNAPPROP	810,564	739,315	-
3,756,972	4,880,992	5,262,508	TOTAL BUDGET	5,878,296	5,555,503	-

General Fund Expenditures by Categories



GENERAL FUND DIVISION/DEPARTMENT SUMMARY

Description	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ADOPTED	2015-16 PROPOSED	2015-16 APPROVED	2015-16 ADOPTED
INSTRUCTION This category includes expenditures for all activities that are part of the College's primary mission, instruction, including expenditures for departmental administrators and their support.						
1100 ADMINISTRATION	-	-	22,800	-	-	
1111 COMPUTERS & INFORMATION	8,562	3,269	12,744	3,195	500	
1112 AQUARIUM SCIENCE	124,564	177,118	175,561	177,957	177,317	
1113 EDUCATION	103	-	-	-	-	
1114 ENGINEERING	1,990	2,432	1,233	3,495	3,495	
1116 FOREIGN LANGUAGE	79,991	77,890	92,166	105,775	106,581	
1117 NURSING	414,575	402,730	531,331	597,243	553,365	
1120 CENTRAL	12,000	14,012	12,500	18,012	17,000	
1121 COLLEGE PREP ENGLISH /STUDY SK	87,319	94,212	92,398	98,406	94,715	
1123 COMPUTER APPLICATIONS	-	-	-	7,041	6,973	
1124 MATH	116,186	172,628	143,872	140,404	144,254	
1126 BIOLOGICAL SCIENCE	100,297	102,208	89,642	96,044	110,847	
1134 HEALTH RELATED	13,113	10,139	11,279	21,989	18,956	
1137 COMMUNITY EDUCATION	1,435	-	-	-	5,713	
1140 PHYSICAL SCIENCE	14,159	15,978	11,928	21,370	21,903	
1142 PSYCHOLOGY	91,732	93,131	89,920	129,998	132,551	
1145 SOCIAL SCIENCE	16,888	28,263	34,661	44,883	39,794	
1150 VISUAL & PERFORMING ARTS	68,861	107,986	62,594	104,354	97,624	
1151 HEALTH PROFESSIONS	0	-	-	10,601	42,210	
1153 CRIMINAL JUSTICE	-	-	90,000	36,576	57,118	
1156 ENGLISH/WRITING/LITERATURE	212,008	226,968	217,777	262,976	255,123	
1161 ABE/ASE	110,135	43,080	45,000	47,658	53,767	
1165 ESOL	22,376	29,449	45,000	43,899	46,825	
1166 LITERACY / TUTORING	367	-	-	7,300	-	
1170 CONTINUING EDUCATION	2,645	523	-	523	3,405	
1171 SBDC	50,129	44,944	43,331	37,011	47,056	
TOTAL INSTRUCTION	1,549,743	1,647,274	1,825,737	2,016,711	1,962,091	-

INSTRUCTION SUPPORT This category includes funds expended to provide support services for the institution's primary mission of instruction. It includes expenditures for chief instructional officers and their support where their primary assignment is administration.						
2000 ACADEMIC ADMINISTRATION	174,969	168,657	218,005	247,525	266,905	
2100 SCHEDULES & CATALOG	7,677	17,982	17,000	14,408	19,000	
2200 LIBRARY	153,220	152,499	172,506	240,677	184,340	
2300 MEDIA SERVICES	6,789	7,961	11,900	12,806	7,600	
2350 DISTANCE EDUCATION	74	3	75	3	-	
2500 FACULTY DEVELOPMENT	2,904	53	-	-	-	
2700 ACADEMIC COMPUTING	45,964	-	-	-	-	
2800 SHARK.NET/PCC OVERHEAD	245,943	256,744	287,360	265,000	<u>265,000</u>	



Description	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ADOPTED	2015-16 PROPOSED	2015-16 APPROVED	2015-16 ADOPTED
TOTAL INSTRUCTION SUPPORT	637,541	603,900	706,846	780,419	742,845	-
STUDENT SERVICES Includes funds expended for offices of admissions and the registrar and activities with the primary purpose of contributing to students' emotional and physical well-being and intellectual, cultural, and social development outside the context of formal instruction program.						
3100 MGT STUDENT SERVICES	95,709	98,203	101,351	147,937	61,051	
3200 ENROLLMENT SERVICES	151,479	194,759	257,312	224,938	226,755	
3300 GRADUATION	2,435	2,169	3,100	2,169	1,775	
3400 ADVISING	105,761	121,554	137,859	132,976	131,603	
3500 TESTING	63,199	60,089	60,202	64,682	61,638	
3600 FINANCIAL AID	138	153	1,300	153	1,025	
3700 DISABLED STUDENT SERVICES	23	49	1,000	49	400	
TOTAL STUDENT SERVICES	418,745	476,976	562,124	572,903	484,248	-
COMMUNITY SERVICES Includes expenditures for activities established primarily to provide non-instructional services to groups external to the college. One such activity involves making available to the public various resources and unique capabilities that exist within the college.						
4100 COMMUNITY SERVICES	-	-	-	-	-	
4300 PUBLIC LECTURES & MEETINGS	-	-	-	-	-	
TOTAL COMMUNITY SERVICES	-	-	-	-	-	-
COLLEGE SUPPORT SERVICES Includes expenditures for activities concerned with management and long-range planning for entire institution, such as the governing board, planning and programming, and legal services; fiscal operations, investments; administrative computing; space management; employee personnel and records; logistical activities that provide procurement and storerooms; support services to faculty and staff that are not operated as auxiliary enterprises; and activities concerned with community and alumni relations, including development and fund raising.						
5000 EXECUTIVE LEADERSHIP	-	-	-	-	88,514	
5100 BOARD OF EDUCATION	36,192	40,452	36,100	19,501	15,338	
5200 OFFICE OF THE PRESIDENT	158,117	184,135	228,445	442,293	286,822	
5300 PUBLIC RELATIONS	9,968	8,079	13,700	9,234	26,086	
5350 COLLEGE DEVELOPMENT	94,118	31,817	43,368	110,333	57,408	
5370 FOUNDATION	-	-	-	-	42,625	
5410 HUMAN RESOURCES	92,783	102,129	108,076	61,113	98,141	
5420 SOUTH COUNTY	-	-	-	-	-	
5430 NORTH COUNTY	3,129	1,063	975	1,169	750	
5500 INSURANCE	40,792	44,294	45,000	46,500	46,500	
5700 OPEN 11	-	-	-	-	-	
5900 INSTITUTIONAL RESEARCH	-	-	-	-	-	
5950 ADMINISTRATIVE COMPUTING	56,719	127,792	159,563	159,000	184,333	
TOTAL COLLEGE SUPPORT	827,814	836,055	929,569	1,199,667	1,141,339	-



Description	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ADOPTED	2015-16 PROPOSED	2015-16 APPROVED	2015-16 ADOPTED
PLANT OPERATIONS	Includes expenditures for administrative activities that directly support physical plant					
6200 FACILITIES	120,576	169,445	197,861	195,423	283,965	
6400 CUSTODIAL	86,477	89,179	97,500	95,808	8,000	
6500 UTILITIES	116,076	185,066	193,088	189,353	193,700	
TOTAL PLANT OPERATIONS	323,130	443,691	488,449	480,583	485,665	-
FINANCIAL AID	Expenditures for loans, grants and trainee stipends to enrolled students.					
7100 COLLEGE WORKSTUDY	-	-	-	-	-	
7200 GRANTS & SCHOLARSHIP	-	-	-	-	-	
TOTAL FINANCIAL AID	-	-	-	-	-	-
CONTINGENCY & TRANSFERS	Contingency budget account (not for expenditures) to provide for contingencies and					
9100 CONTINGENCY	-		668,000	828,012	739,315	
91xx TRANSFERS OUT	-	55,802	81,783	-	-	
TOTAL CONTINGENCY & TRANSFERS	-	55,802	749,783	828,012	739,315	-
Total General Fund Expenditures	3,756,972	4,063,697	5,262,508	5,878,296	5,555,503	-
Total General Fund Resources	4,388,279	4,880,956	-	5,878,296	5,555,503	
Ending Fund Balance	631,307	817,259	(5,262,508)	0	-	-





OREGON COAST
COMMUNITY COLLEGE

Debt Service Funds



DEBT SERVICE FUNDS

<u>2012-13 ACTUAL</u>	<u>2013-14 ACTUAL</u>	<u>2014-15 ADOPTED</u>	<u>Description</u>	<u>2015-16 PROPOSED</u>	<u>2015-16 APPROVED</u>	<u>2015-16 ADOPTED</u>
GENERAL OBLIGATION BOND DEBT SERVICE - FUND 7000						
RESOURCES						
363,713	383,069	0	Beginning Fund Balance	117,388	117,388	
1,602,973	1,200,690	1,938,340	Property Tax Revenue	1,739,437	1,739,437	
5,221	4,991	4,500	Interest Earned	4,200	4,200	
196	0	231	Interest Earned on Taxes	250	250	
1,972,103	1,588,750	1,943,071	TOTAL RESOURCES	1,861,275	1,861,275	-
EXPENDITURES						
166	167	155	Bank Fees	155	155	
748,868	587,975	548,576	Interest	525,575	525,575	
840,000	1,060,000	1,150,000	Principal Payments	1,220,000	1,220,000	
1,589,034	1,648,142	1,698,731	TOTAL MATERIALS & SERVICES	1,745,730	1,745,730	-
		150,000	INTERFUND TRANSFERS	-		
		94,340	CONTINGENCY	115,545	115,545	
1,589,034	1,648,142	1,943,071	TOTAL EXPENDITURES	1,861,275	1,861,275	-
383,069	(59,392)	-	ENDING FUND BALANCE	-	-	-

Property Tax Fixed Amount-Debt Schedule

Cash Requirement Calculation	1,850,465
LESS: Default Rate (6.0%)	(111,028)
Current Year Tax Levy	1,739,437

PERS DEBT SERVICE - FUND 7050

RESOURCES						
61,035	6,113	7905	Beginning Fund Balance	7,412	7,412	
8	(7)	10	Investment Earnings	0	0	
149,321	166,186	165000	Income-General Fund PERS	170,000	170,000	
210,364	172,292	172,915	TOTAL RESOURCES	177,412	177,412	-
EXPENDITURES						
104,251	101,929	99143	Bond Interest Expense	95,893	95,893	
50,000	60,000	70000	Bond Principal Payments	80,000	80,000	
154,251	161,929	169,143	TOTAL MATERIALS & SERVICES	175,893	175,893	-
50,000	0	0	INTERFUND TRANSFERS	0	0	
0	0	3772	CONTINGENCY	1,519	1,519	
204,251	161,929	172,915	TOTAL EXPENDITURES	177,412	177,412	-
6,113	10,363	-	ENDING FUND BALANCE	-	-	-





Special Revenue Funds



SPECIAL REVENUE FUNDS

<u>2012-13 ACTUAL</u>	<u>2013-14 ACTUAL</u>	<u>2014-15 ADOPTED</u>	<u>Description</u>	<u>2015-16 PROPOSED</u>	<u>2015-16 APPROVED</u>	<u>2015-16 ADOPTED</u>
Special Revenue / Grants - Fund 2XXX						
RESOURCES						
23,762	23,673	-	Beginning Fund Balance	-	-	
807,396	747,223	1,120,000	Federal	266,545	297,825	
113,821	166,747	80,000	State	105,204	128,204	
126,800	108,158	300,000	Local	118,000	149,600	
-	-	81,783	Interfund Transfers	50,126	16,886	
1,071,779	1,045,801	1,581,783	TOTAL RESOURCES	539,875	592,515	-
EXPENDITURES						
480,955		523,783	Salary	301,245	293,726	
186,156		200,000	Benefits	108,915	106,894	
667,111	695,782	723,783	Personnel Services	410,160	400,620	-
379,197	339,797	578,000	Materials & Services	104,715	166,895	
1,800	-	280,000	Capital	25,000	25,000	
1,048,108	1,035,579	1,581,783	TOTAL EXPENDITURES	539,875	592,515	-
23,671	10,222	-	ENDING FUND BALANCE	-	0	





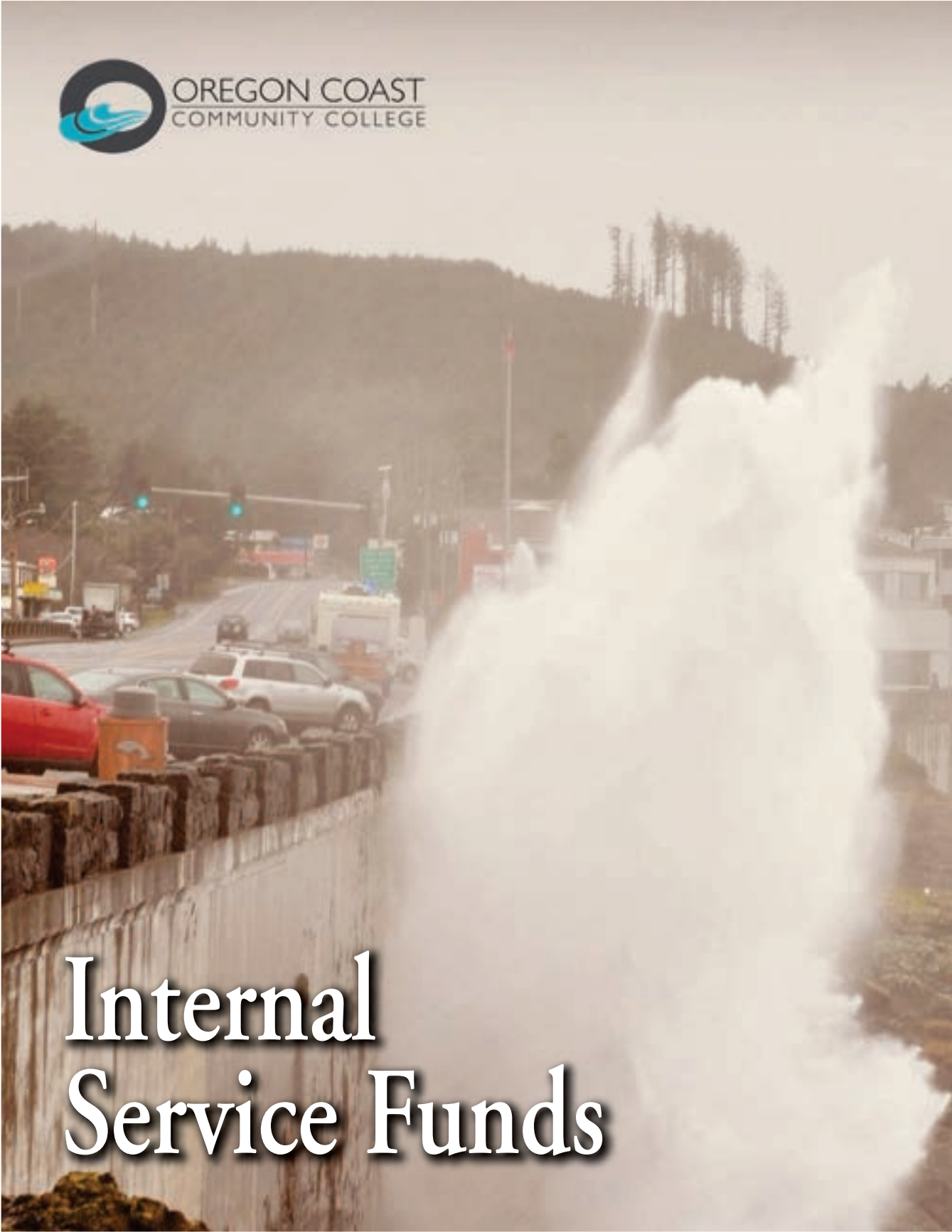
Enterprise Funds



ENTERPRISE FUND

<u>2012-13</u> <u>ACTUAL</u>	<u>2013-14</u> <u>ACTUAL</u>	<u>2015-16</u> <u>ADOPTED</u>	<u>Description</u>	<u>2015-2016</u> <u>PROPOSED</u>	<u>2015-2016</u> <u>APPROVED</u>	<u>2015-2016</u> <u>ADOPTED</u>
YOUR COLLEGE STORE - Fund 3000						
<u>RESOURCES</u>						
10,701	11,121	24,244	Beginning Fund Balance	18,000	15,373	
228,931	202,025	220,000	Sale of Goods-Books, Food & Clothing	220,000	220,000	
(300)	-	-	Other	-		
239,332	213,146	244,244	TOTAL RESOURCES	238,000	235,373	-
<u>EXPENDITURES</u>						
8,807	8,707	10,000	Salary	27,959	28,915	
5,850	6,016	6,215	Benefits	20,918	20,897	
14,657	14,723	16,215	Personnel Services	48,877	49,812	-
213,555	196,135	188,700	Materials & Services	188,700	162,700	
-	-	-	Capital	-	-	
-	-	10,725	Interfund Transfers	-		
-	-	28,604	Contingency	423	22,860	
228,212	210,858	244,244	TOTAL EXPENDITURES	238,000	235,373	-
11,120	2,288	-	ENDING FUND BALANCE	-	-	-





Internal Service Funds

INTERNAL SERVICE FUNDS

<u>2012-13</u> <u>ACTUAL</u>	<u>2013-14</u> <u>ACTUAL</u>	<u>2014-15</u> <u>ADOPTED</u>	<u>Description</u>	<u>2015-16</u> <u>PROPOSED</u>	<u>2015-16</u> <u>APPROVED</u>	<u>2015-16</u> <u>ADOPTED</u>
Unemployment - Fund 3035						
RESOURCES						
81,735	78,493	90,097	Beginning Fund Balance	81,277	74,028	
12,002	12,233	12,500	General Fund Income	12,500	12,500	
93,737	90,726	102,597	TOTAL RESOURCES	93,777	86,528	-
EXPENDITURES						
15,244	488	30,000	Outside Services	20,000	20,000	
15,244	488	30,000	TOTAL MATERIALS & SERVICES	20,000	20,000	-
0	0	72,597	Contingency	73,777	66,528	
15,244	488	102,597	TOTAL EXPENDITURES	93,777	86,528	-
78,493	90,238	-	ENDING FUND BALANCE	-	-	-
Copying - Fund 3036						
RESOURCES						
12,543	18,087	5,553	Beginning Fund Balance	19,925	18,499	
19,553	9,311	19,500	Copies-General Fund	19,500	19,625	
274	295	450	Income-Paper Sales	450	450	
125	28	125	Copies-Coin Operated	125	125	
32,495	27,721	25,628	TOTAL RESOURCES	40,000	38,699	-
EXPENDITURES						
5,052	4,451	5,600	Supplies	5,600	3,800	
9,355	10,016	9,300	OSS-Maintenance Agreements	9,300	9,300	
0	6,200	0	Equipment - Under \$5000	0		
14,407	20,667	14,900	TOTAL MATERIALS & SERVICES	14,900	13,100	-
0	0	0	CAPITAL	-	-	-
0	0	10,728	CONTINGENCY	25,100	25,599	
14,407	20,667	25,628	TOTAL EXPENDITURES	40,000	38,699	-
18,088	7,054	-	ENDING FUND BALANCE	-	-	-
Insurance Deductible - Fund 3037						
RESOURCES						
15,000	15,000	15,000	Beginning Fund Balance	15,000	15,000	
15,000	15,000	15,000	TOTAL RESOURCES	15,000	15,000	-
EXPENDITURES						
-	-	15,000	Contingency	15,000	15,000	
-	-	15,000	TOTAL EXPENDITURES	15,000	15,000	-
15,000	15,000	-	ENDING FUND BALANCE	-	-	-





Reserve Fund



RESERVE FUND

<u>2012-13</u> <u>ACTUAL</u>	<u>2013-14</u> <u>ACTUAL</u>	<u>2014-15</u> <u>ADOPTED</u>	<u>Description</u>	<u>2015-16</u> <u>PROPOSED</u>	<u>2015-16</u> <u>APPROVED</u>	<u>2015-16</u> <u>ADOPTED</u>
Audubon - Fund 5100						
Established: 10/15/2007 Education Board resolution 08-10.10						
Reviewed: n/a						
Purpose: Funds reserved for Nature Center to be located at the North County Center.						
RESOURCES						
105,000	105,000	105,000	Beginning Fund Balance	105,000	105,000	
105,000	105,000	105,000	TOTAL RESOURCES	105,000	105,000	-
EXPENDITURES						
-	-	105,000	Outside Services	105,000	105,000	
-	-	105,000	TOTAL MATERIALS & SERVICES	105,000	105,000	-
-	-	-	Equipment - Over \$5000	-	-	-
-	-	-	TOTAL CAPITAL	-	-	-
-	-	105,000	TOTAL EXPENDITURES	105,000	105,000	-
105,000	105,000	-	ENDING FUND BALANCE	-	-	

Strategic Initiatives - Fund 5000

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

Reviewed: n/a

Purpose: Funds reserved for strategic initiatives.

RESOURCES						
0	0	75,000	Beginning Fund Balance	55,802	55,802	
0	55,802	0	Interfund Transfers	0	0	
-	55,802	75,000	TOTAL RESOURCES	55,802	55,802	-
EXPENDITURES						
0	0	75,000	Outside Services	55,802	55,802	
-	-	75,000	TOTAL MATERIALS & SERVICES	55,802	55,802	-
-	-	75,000	TOTAL EXPENDITURES	55,802	55,802	-
-	55,802	-	ENDING FUND BALANCE	-	-	





OREGON COAST
COMMUNITY COLLEGE

Supplemental Schedules



**BUDGET ASSUMPTIONS
FOR THE FISCAL YEAR 2015/16**

General Fund Revenue Assumptions:

1. State Operations are based upon a projected Community College Support Funding level of \$550 million
2. Property Taxes reflect a 3-4 % increase based on information from the State
3. Tuition and Fees
 - Assumes enrollment similar to that in 2014/15
 - No increase in tuition per credit

General Fund Expenditure Assumptions:

- 1) Personnel increases reflect:
 - (a) Anticipated Classified and Faculty bargaining discussions which started in May and will last through the Fall
 - (b) Previously grant-funded positions that have now been moved to the General Fund
 - (c) Staffing reorganizations: Elimination of some higher level management positions, and the addition of support staff and mid-level positions across multiple departments
 - (d) Changing the staffing approach where there are ongoing, regularly-funded staffing needs, away from temp agency hires, in favor of regular College positions
 - (e) Potential part-time faculty hires as new courses and programs are introduced
- 2) One-time funding of strategic initiatives related to accreditation
- 3) Departmental and program budget amounts for Materials, Supplies and Services will be tightly controlled and adjusted to create capacity for new program development
- 4) Maintain 15% fund balance
- 5) Average PERS rate of 12.36%



Oregon Coast Community College Achievement Compacts

Senate Bill 1581 (2012) requires governing bodies of education entities to enter into Achievement Compacts with the Oregon Education Investment Board (OEIB). The law describes terms that must be included in achievement compacts and directs K-12 and postsecondary education entities to form achievement compact advisory committees to develop and implement achievement compacts. Recently, the Oregon Education Investment Board approved a set of five recommendations to improve the Achievement Compact process and outcomes. One change that takes place immediately is that Achievement Compacts committees will be asked to set three year strategic goals instead of one year goals. Compact committees will still meet yearly, monitor progress towards those goals, and affirm their goals in a submission to the OEIB. Because community college Achievement Compact committees are required to submit their report and suggested goals to their governing board by February 1, this year they had the option of keeping their one year goals or amending their goals to reflect three year targets. OCCC chose to stay with one-year goals for 15-16 and will move to 3-year goals beginning in 16-17.

The process followed at OCCC began with the convening of the College Achievement Compact Advisory Committee, which was tasked with developing recommended 15-16 targets to bring to the Board of Education for the February 1 deadline. When determining target figures for the up-coming year and projected figures for the current year, the Achievement Compact Advisory Committee considers past trends, current enrollment figures, economic conditions, and anticipates changes that could impact outcome levels. The 2015-2016 Achievement compacts for OCCC developed by the Achievement Compact Advisory Committee and adopted by the Board of Education reflect a 2-5% increase over the previous year for each metric.



Oregon Coast Community College
Achievement Compact for 2015-16

Outcome Measures	2013-14 Actual		2014-15 Projected		2015-16 Target	
Are students completing their courses of study and earning certificates and degrees?						
Number of students completing:	All	Underrepresented	All	Underrepresented	All	Underrepresented
Adult HS diplomas/GEDs	98	N/A	111	N/A	113	N/A
Certificates/Oregon Transfer Modules	92	40	91	48	96	51
Associate degrees	61	29	55	30	58	32
Transfers to four-year institutions	75	19	80	17	82	18
Programs of study (under development)						
Are students making progress at the college?						
Number (&/or % where indicated) of students:	All	Underrepresented	All	Underrepresented	All	Underrepresented
Enrolled Dev. Ed. Writing who complete (%)	77.78	77.45	81%	78%	85%	89%
Enrolled in Dev. Ed. Math who complete (%)	64.55	60.15	66%	62%	68%	65%
Who earn 15/30 college credits in the year (#)	320/150	189/88	351/180	215/113	368/188	236/121
Who pass a national licensure exam (#/%)	45/(94%)	N/A	50/(95%)	21/(95%)	53/(95%)	22/(95%)
Are students making connections to and from the college?						
Number of students who:	All	Underrepresented	All	Underrepresented	All	Underrepresented
Are dual enrolled in Oregon high schools	0	0	0	0	53	*
Are dual enrolled in OUS	0	0	0	0?	*	0
Who transfer to OUS	60	13	64?	14?	66	26
Employment (under development)						
Local Priorities (Optional for each district)						
What is the level of public investment in the district?						



	2013-14 Actual	2014-15 Projected	2015-16 Target
<i>State funds</i>	\$1,385,541	TBD by June	\$1,503,361
<i>Local Property tax revenue</i>	\$1,104,187	TBD by June	\$1,151,437
<i>Total state and local operating funds</i>	\$2,489,728	TBD by June	\$2,654,798



Oregon Coast Community College Achievement Compact for 2015-16
For Underrepresented Students 2013-14

Outcome Measures Actual for 2013-14	African- American	Hispanic/ Latino	Native Amer. or Alaskan Native	Pacific Islander	Multi- Racial Multi- Ethnic	Economically Disadvantaged
Are students completing their courses of study and earning certificates and degrees?						
Number of students completing:						
Adult HS diplomas/GEDs	N/A	N/A	N/A	N/A	N/A	N/A
Certificates/Oregon Transfer Modules	0	7	0	0	*	36
Associate degrees	0	*	0	0	*	28
Transfers to four-year institutions	0	*	*	0	*	12
Programs of study (under development)						
Are students making progress at the college?						
Number (&/or % where indicated) of students:						
Enrolled Dev. Ed. Writing who complete (%)	100	89.66	50	N/A	0	78.31
Enrolled in Dev. Ed. Math who complete (%)	0	64.81	76.92	0	0	61.33
Who earn 15/30 college credits in the year (#)	* 0	37 17	9 *	0 0	0 0	158 73
Who pass a national licensure exam (#/%)	N/A	N/A	N/A	N/A	N/A	N/A
Are students making connections to and from the college?						
Number of students who:						
Are dual enrolled in Oregon high schools	N/A	N/A	N/A	N/A	N/A	N/A
Are dual enrolled in OUS	0	0	0	0	0	0
Who transfer to OUS	*	0	*	0	*	9
Employment (under development)						
Local Priorities (Optional for each district)						

*Data suppressed



Oregon Coast Community College Achievement Compact for 2015-16
For Underrepresented Students 2014-15

Outcome Measures Projected for 2014-15	African- American	Hispanic/ Latino	Native Amer. or Alaskan Native	Pacific Islander	Multi- Racial Multi- Ethnic	Economically Disadvantaged
Are students completing their courses of study and earning certificates and degrees?						
<i>Number of students completing:</i>						
Adult HS diplomas/GEDs	N/A	N/A	N/A	N/A	N/A	N/A
Certificates/Oregon Transfer Modules	0	*	0	0	*	14
Associate degrees	0	*	0	0	*	15
Transfers to four-year institutions	0	*	*	0	*	10
Programs of study (under development)						
Are students making progress at the college?						
<i>Number (&/or % where indicated) of students:</i>						
Enrolled Dev. Ed. Writing who complete (%)	N/A	N/A	N/A	N/A	N/A	85%
Enrolled in Dev. Ed. Math who complete (%)	N/A	40%	35%	N/A	100%	55%
Who earn 15/30 college credits in the year (#)	* *	30 8	10 *	* 0	16 *	203 104
Who pass a national licensure exam (#/%)	N/A	N/A	N/A	N/A	N/A	N/A
Are students making connections to and from the college?						
<i>Number of students who:</i>						
Are dual enrolled in Oregon high schools	0	0	0	0	0	0
Are dual enrolled in OUS	0	0	0	0	0	0
Who transfer to OUS						
Employment (under development)						
Local Priorities (Optional for each district)						

*Data suppressed



Oregon Coast Community College Achievement Compact for 2015-16
For Underrepresented Students 2015-16

Outcome Measures Targets for 2015-16	African- American	Hispanic/ Latino	Native Amer. or Alaskan Native	Pacific Islander	Multi- Racial Multi- Ethnic	Economically Disadvantaged
Are students completing their courses of study and earning certificates and degrees?						
<i>Number of students completing:</i>						
Adult HS diplomas/GEDs	N/A	N/A	N/A	N/A	N/A	N/A
Certificates/Oregon Transfer Modules	N/A	*	N/A	N/A	*	40
Associate degrees	0	*	0	0	*	22
Transfers to four-year institutions	0	*	0	0	*	20
Programs of study (under development)						
Are students making progress at the college?						
<i>Number (&/or % where indicated) of students:</i>						
Enrolled Dev. Ed. Writing who complete (%)	N/A	N/A	N/A	N/A	N/A	89
Enrolled in Dev. Ed. Math who complete (%)	N/A	50	50	N/A	65	65
Who earn 15/30 college credits in the year (#)	* *	35 8	10 *	* 0	16 *	203/ 104
Who pass a national licensure exam (#/%)	N/A	N/A	N/A	N/A	N/A	N/A
Are students making connections to and from the college?						
<i>Number of students who:</i>						
Are dual enrolled in Oregon high schools	0	0	0	0	0	0
Are dual enrolled in OUS	0	0	0	0	0	0
Who transfer to OUS	0	*	0	0	*	15
Employment (under development)						
Local Priorities (Optional for each district)						

*Data suppressed



Community College Compacts: Definitions

Outcome Measures	Definitions
Completion	
Adult HS diplomas/GEDs	The total number of adult high school diplomas as reported to <i>D4A</i> for each community college added to the total number of GEDs awarded at each of the GED testing centers associated with the specific community college as reported to TOPSPRO.
Certificates/Oregon Transfer Modules	The total number of certificates and modules reported to the <i>Completions</i> data collection in <i>D4A</i> for each community college including: 1. Oregon Transfer Module 2. CTE certificates requiring less than a year of course work to more than 2 years of course work 3. Certificates associated with apprenticeships 4. Career Pathway Certificates of Completion
Associate degrees	The total number of associate degrees reported to the <i>Completions</i> data collection in <i>D4A</i> for each community college including: 1. Associate of Arts Oregon Transfer 2. Associate of General Studies 3. Associate of Science 4. Career and Technical Education Associate of Science 5. Career and Technical Education Associate of Applied Science 6. Associate of Applied Science: Apprentice
Transfers to four-year institutions	The total number of students who took courses for credit during the 2013-14 academic year at the associated community college and then took at least 1 course for credit as an undergraduate at any 4-year institution in the 2014-15 academic year as determined by the National Student Clearing House Database.
Programs of study	(Under development; to include personal and professional development courses.)
Progress	
Percentage of students enrolled Dev. Ed. Writing who complete and number enrolled in Dev. Ed. Math who complete	The total number of developmental writing or math courses each student passed (a grade of C or better) divided by the total number of developmental writing or math courses each student took during the 2013-14 academic year as reported directly to <i>D4A</i> .



Number of students who earn 15/30 college credits in the year	The total number of students who reached the 15 or 30 college-level credit threshold during the academic year was determined by counting all credits earned by a student during the 2013-14 academic year.
Who pass a national licensure exam	The total number of students passing a licensure exam divided by the total number taking a national licensure exam for each community college, as reported in <i>KPM #11: Licensing Certification Rates</i> for the Department of Community Colleges and Workforce Development.
Connections	
Are dual enrolled in Oregon high schools	The total number of students enrolled in dual credit programs, two-plus-two programs, advanced placement programs and International Baccalaureate programs during the 2013-14 academic year.
Are dual enrolled in OUS	The total number of students was determined as a count of students reported by the associated community college in D4A as being "Dual Enrolled".
Who transfer to OUS	The total number of students who took courses during the 2013-14 academic year at the associated community college and then took at least 1 course for credit as an undergraduate at an OUS institution in the 2014-15 academic year. Calculations were completed on match data with the Oregon University System's database.
Employment (under development)	(Not required in 2013-14, or 2014-15)
Local Priorities	To be determined by each district. For each such local priority, provide a description that includes a research-based rationale for its use and what is to be accomplished with the use of such outcome measure.
Underrepresented student population	The aggregate number of students in the following groups identified as disadvantaged students on page 1 of the compact and disaggregated for each of these groups* for each of the three years on pages 2-4 of the compact: 1. African American students; 2. Hispanic/Latino students; 3. Native American or Alaska native students; 4. Pacific Islander students; 5. Multi-racial or multi-ethnic students; and, 6. Economically disadvantaged students based on receipt of Pell Grant. Racial and ethnicity sub-populations are determined by the race or ethnicity submitted to the student file in D4A for each community college. Pell recipient status is determined by submissions by each community college to D4A. A student is considered a Pell Grant recipient for the entire year if he/she received a Pell Grant for at least one academic term during the 2013-14 school year.

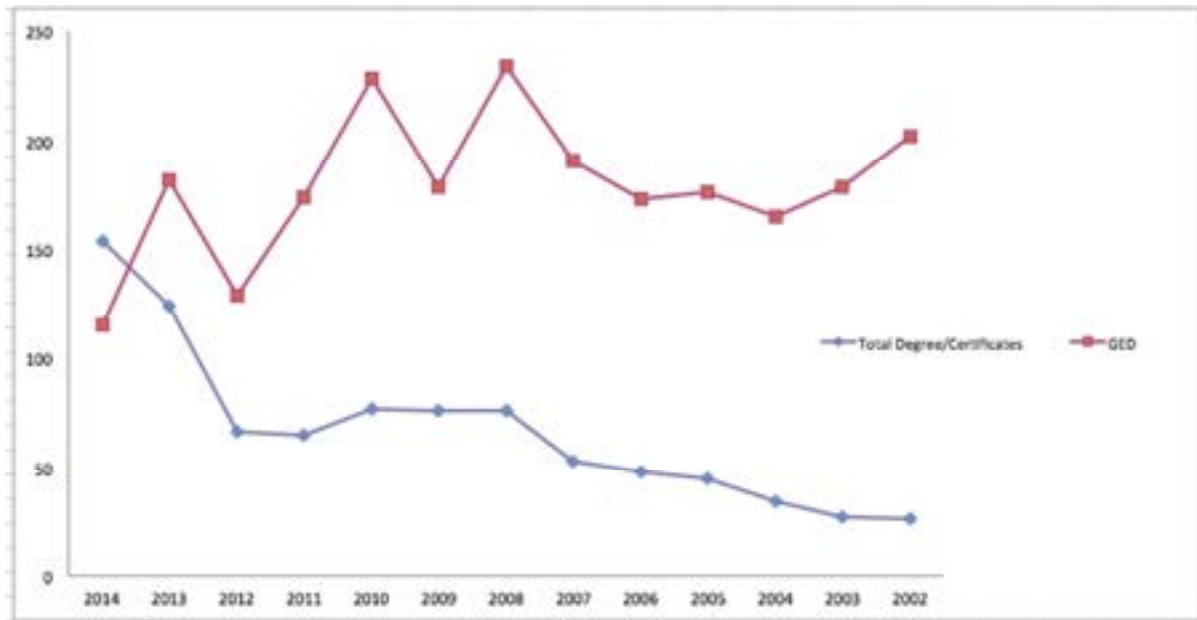


OCCC Degrees & Certificates Awarded Since 2002
Numerical Representation

	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
Lower Division Transfer													
AAOT/ASOT	30	16	16	13	20	16	15	20	29	18	20	12	19
Associate of General Studies	4	0	2	7	14	16	14	10	12	20	12	5	6
Total Transfer Awards	34	16	18	20	34	32	29	30	41	38	32	17	25
Technical Degrees													
Nursing AAS	18	17	19	19	18	16	18						
AQS AAS	6	4	9	5	2	1	7	4	4	4			
Criminal Justice AAS	3												
Practical Nursing Certificate	19	20	14	13	17	19	14	18					
Medical Assistant Certificate	2	3											
Acute Care Certificate	9	10											
Home Health Aid Certificate		2											
AQS Certificate	6	7	5	8	6	6	5						
Other Certificates (OTM)	29	16	1			2	3	1	3	3	2	10	1
Medical Assistant CP Certificate	6	5											
Criminal Justice CP Certificate	3	4											
Practical Nursing CP Certificate	19	20											
Total Technical Awards	120	108	48	45	43	44	47	23	7	7	2	10	1
Total Degrees & Certificates	154	124	66	65	77	76	76	53	48	45	34	27	26
General Education Diplomas (GED's)	115	182	129	174	228	179	234	191	173	176	165	179	202



OCCC's Degrees & Certificates Awarded Since 2002
Graphical Representation





OREGON COAST COMMUNITY COLLEGE
400 SE COLLEGE WAY | NEWPORT, OR 97366
541-265-2283
OREGONCOASTCC.ORG



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Most Recent Audited Financial Statement 2013-2014



**OREGON COAST COMMUNITY COLLEGE
LINCOLN COUNTY, OREGON**

FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2014



**12700 SW 72nd Ave.
Tigard, OR 97223**



**OREGON COAST COMMUNITY COLLEGE
400 SE COLLEGE WAY
NEWPORT, OREGON 97366**

**FINANCIAL REPORT
For the Fiscal Year Ended June 30, 2014**



**OREGON COAST COMMUNITY COLLEGE
NEWPORT, OREGON**

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OREGON COAST COMMUNITY COLLEGE
NEWPORT, OREGON

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OREGON COAST COMMUNITY COLLEGE
NEWPORT, OREGON

BOARD OF DIRECTORS

<u>Name and Address</u>	<u>Position</u>	<u>Term Expires</u>
Jeff Ouderkirk P.O. Box 1167 Newport, OR 97365	Director-Zone 3	June 30, 2015
Alison Nelson-Robertson P.O. Box 448 Lincoln City, OR 97367	Director-Zone 2	June 30, 2017
Chris Chandler P.O. Box 578 Newport, OR 97365	Chair Director-Zone 5	June 30, 2017
Clifford Ryer 9580 Egret Street Seal Rock, OR 97376	Vice-Chair Director-Zone 6	June 30, 2015
James Nelson P.O. Box 815 Gleneden Beach, OR 97388	Director-Zone 1	June 30, 2017
Rex Krabbe 8423 Yaquina Bay Road Newport, OR 97365	Director-Zone 4	June 30, 2015
Debbie Kilduff P.O. Box 1203 Waldport, OR 97394	Director-Zone 7	June 30, 2015

ADMINISTRATION

Bruce Koike
Interim President
Date Appointed: November 30, 2011

MAILING ADDRESS

Oregon Coast Community College
400 SE College Way
Newport, Oregon 97366
Phone (541) 265-2283 – Fax (541) 265-3820



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PAULY, ROGERS AND Co., P.C.
12700 SW 72nd Ave. ♦ Tigard, OR 97223
(503) 620-2632 ♦ (503) 684-7523 FAX
www.paulyrogersandcpcpas.com

November 17, 2014

To the Board of Directors
Oregon Coast Community College
Newport, Oregon

INDEPENDENT AUDITORS' REPORT

Report on the Financial Statements

We have audited the basic financial statements of the Oregon Coast Community College, as of and for the year ended June 30, 2014, which collectively comprise the College's basic financial statements as listed in the table of contents.

Management's Responsibility

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the financial position of Oregon Coast Community College at June 30, 2014, changes in financial position, and cash flows thereof for the year then ended, in accordance with accounting principles generally accepted in the United States of America.



Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the Management's Discussion and Analysis, as listed in the table of contents, in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the Management's Discussion and Analysis, as listed in the table of contents, because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the basic financial statements. The supplementary information, as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. The schedule of expenditures of federal expenditures is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements.

The supplementary information, as listed in the table of contents, and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information, as listed in the table of contents, is fairly stated in all material respects in relation to the financial statements as a whole.

Other Information

The listing of board members containing their term expiration dates, located before the table of contents, has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Reports on Other Legal and Regulatory Requirements

In accordance with *Government Auditing Standards*, we have also issued our report dated November 17, 2014 on our consideration of the internal control over financial reporting and on our tests of compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering internal control over financial reporting and compliance.



In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have issued our report dated November 17, 2014, on our consideration of compliance with certain provisions of laws and regulations, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing and not to provide an opinion on compliance.



Kenneth Allen, CPA
Municipal Auditor
PAULY, ROGERS AND CO., P.C.



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MANAGEMENT'S DISCUSSION AND ANALYSIS

The Management's Discussion and Analysis section of the College's annual financial performance provides an overview of the financial activities of Oregon Coast Community College (the College) for the fiscal year ended June 30, 2014. This report has been prepared by management and should be read in conjunction with the College's Financial Statements. It is a required component of an annual financial report prepared in accordance with generally accepted accounting principles. The discussion is designed to assist readers in understanding the accompanying financial statements through an objective and easily readable analysis of the College's financial activities.

Overview of the Financial Statements

The discussion and analysis serves as an introduction to the College's basic entity-wide financial statements. The entity-wide presentation is designed to provide readers with a broad overview of the College's finances, in a manner similar to a private sector business. These financial statements focus on the College's overall financial condition, its results of operations and its cash flows. The entity-wide statements are comprised of the following:

- The **Statement of Net Position** presents the College's assets, deferred outflows, liabilities, and deferred inflows with the difference between the four reported as *net position*. Over time, increases or decreases in net position are indicators of the improvement or erosion of the College's financial condition. Assets and liabilities are generally measured using current values; capital assets are stated at historical cost, less an allowance for depreciation.
- The **Statement of Revenues, Expenses and Changes in Net Position** presents the revenues earned and the expenses incurred during the year. Revenues and expenses are generally reported using the accrual method of accounting, which records transactions as soon as they occur, regardless when cash is exchanged. Usage of capital assets is reported as depreciation expense, which amortizes the cost of the assets over their estimated useful lives. Revenues and expenses are reported as either operating or non-operating. Primary sources of operating revenues include tuition, grants and contracts. State appropriations and property taxes are classified as non-operating revenues.
- The **Statement of Cash Flows** presents information on cash flows from operating activities, non-capital financial activities, capital financing activities and investing activities. It provides the net increase or decrease in cash between the beginning and end of the fiscal year. This statement assists in evaluating financial viability and the College's ability to meet financial obligations as they become due.
- The **Notes to the Basic Financial Statements** provide additional information that is essential to a full understanding of the data provided in the entity-wide financial statements.

The **Fund Financial Statements** are included in a latter section of the financial report. The governmental fund reporting focuses on how money flows in and out of funds and the balances left at year end that are available for spending. They are reported using the accounting method called "modified accrual" accounting, which measures cash and all other financial assets that can be readily converted to cash. This information is essential for preparation of, and compliance with, annual budgets. Fund financial statements also report the College's operations in more detail than the government-wide financial statements by providing information about the College's most significant fund, the general fund. The remaining statement, the **Statement of Fiduciary Net Position**, presents financial information about activities for which the College acts solely as an agent for the benefit of students.



Financial Highlights

- As of June 30, 2014 the College's assets and deferred outflows of resources exceeded its liabilities by \$13,428,721 (*Net Position*). Of this amount, \$842,369 is classified as unrestricted net position. Unrestricted net position may be used to meet the College's ongoing obligations. The largest component (\$12,517,173) of net position is the College's investment in capital assets, which represents its land, buildings, machinery and equipment, net of accumulated depreciation and related debt. The College uses these capital assets to provide educational services to its students; consequently these assets are not available for future spending.
- The College's net position decreased \$449,038 from prior year. As net position decreased, unrestricted net position increased by \$151,153 which is a 22% increase.
- In response to continued state funding uncertainties, the College was deliberate and thoughtful in the execution of the fiscal year 2013-14 operating budget which mitigated reductions per FTE in our state reimbursements for operating.

Analysis of the Statement of Net Position

The statement of Net Position includes all assets, deferred outflows, liabilities, and deferred inflows of the College using the accrual basis of accounting. Net position is the difference between assets plus deferred outflows, and liabilities plus deferred inflows. It is an important measure of the financial condition of the college.

	2014	2013	% Change
Assets			
Current assets	\$ 1,925,466	\$ 2,585,875	-25.5%
Other noncurrent assets	1,691,421	1,757,671	-3.8%
Capital assets, net of depreciation	29,682,173	30,817,185	-3.7%
Total assets	<u>\$ 33,299,060</u>	<u>\$ 35,160,731</u>	-5.3%
Deferred Outflows of Resources			
Deferred Loss on Bond Refunding	\$ 1,472,293	\$ 1,606,127	-8.3%
Liabilities			
Current Liabilities	\$ 1,974,193	\$ 2,176,816	-9.3%
Long-term debt, non-current portion	19,368,439	20,712,283	-6.5%
Total liabilities	<u>\$ 21,342,632</u>	<u>\$ 22,889,099</u>	-6.8%
Net Assets			
Invested in capital assets, net of related debt	\$ 12,517,173	\$ 12,602,185	-0.7%
Restricted	69,179	584,358	-88.2%
Unrestricted	842,369	691,216	21.9%
Total net assets	<u>\$ 13,428,721</u>	<u>\$ 13,877,759</u>	-3.2%

At June 30, 2014 the College's current assets of \$1,925,466 was insufficient to cover the College's current liabilities of \$1,974,193. This represents a current ratio of .98. Current assets consist primarily of cash and cash equivalents, receivables from student accounts, property taxes and grants. The College's noncurrent asset of \$1,691,421 is its pension asset created when the College paid into PERS investment account used to cover a portion of the College's unfunded actuarial liability. Also included in noncurrent assets are capital assets net of accumulated depreciation used to provide services to students.

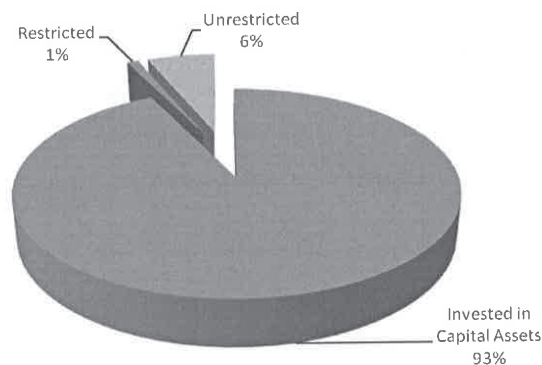


Oregon Coast Community College
For year ended June 30, 2014

Current liabilities primarily consist of accounts payable, payroll and payroll taxes payable, current maturities of long-term obligations, deferred revenue from property taxes, and compensated absences. Non-current liabilities consist of long-term debt relating to general obligation bonds and pension bond.

Within Net Position, the "invested in capital assets" amount of \$12,517,173 represents the total original cost of all of the College's land, buildings, machinery and equipment and infrastructure, less total accumulated depreciation on these assets, and also less debt related to their acquisition. Restricted net assets consist of amounts legally restricted for debt service and grants and contracts.

The following graph shows the allocation of net position.



Analysis of the Statement of Revenues, Expenses and Changes in Net Position

The statement of Revenues, Expenses and Changes in Net Position presents the operating results of the college as well as the non-operating revenues and expenses. Annual state reimbursements and property taxes, while budgeted to fund operations, are considered non-operating revenues according to generally accepted accounting principles in the United States of America (GAAP).

	2014	2013	% Change
Total operating revenues	\$ 1,940,532	\$ 1,782,346	8.9%
Total operating expenses	6,304,219	6,238,826	1.0%
Operating loss	\$ (4,363,687)	\$ (4,456,480)	-2.1%
Non-operating revenues, net	3,914,649	4,321,749	-9.4%
Total decrease in net assets	(449,038)	(134,731)	233.3%
Net assets, beginning of year, as restated	13,877,759	14,012,490	-1.0%
Net assets, end of year	\$ 13,428,721	\$ 13,877,759	-3.2%

Revenues:

The most significant sources of operating revenue for the college are federal, state and local grants and contracts, student tuition and fees, and bookstore operations. Tuition and fees totaled \$1,738,183 which was up 12% over last year's amount.

Appropriations from the State of Oregon constitute 33% of non-operating revenue. The college received \$1,552,878 in State aid in this fiscal year, which represented a 7% increase over last year. The largest source of

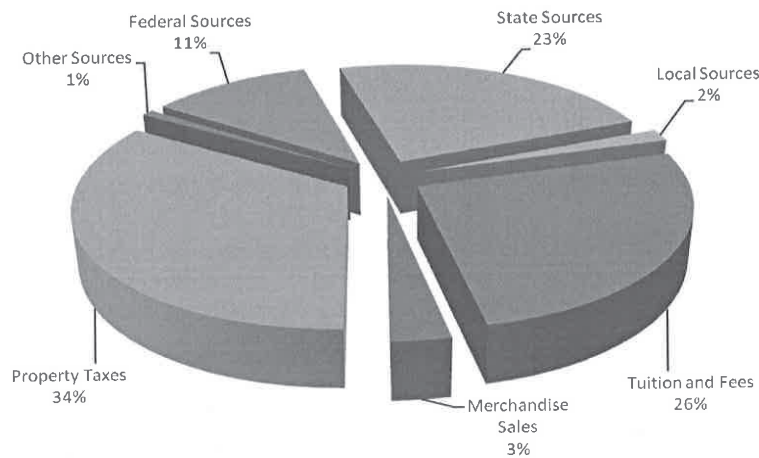


Oregon Coast Community College
For year ended June 30, 2014

non-operating of revenue was property taxes of \$2,262,083 received from the local college district taxpayers of Lincoln County.

Of the \$2,262,083 property tax resources, \$1,199,180 was received as a result of the general obligation bond levy approved by the voters in May 2004 and may be used solely for the purpose of servicing the long-term debt obligation. The amount of property taxes levied to fund general operations of the College was \$1,117,287.

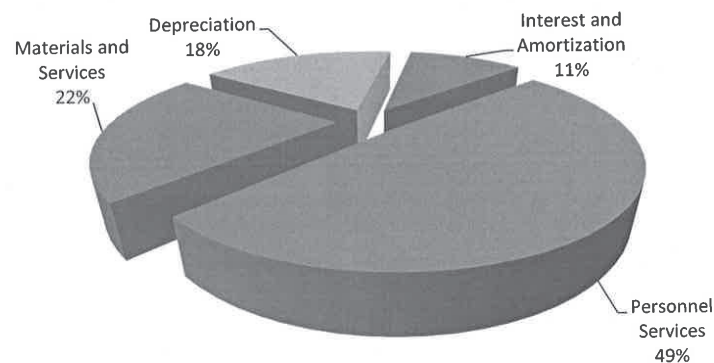
The following graph shows the allocation of total revenues for the College:



Expenses:

Operating expenses totaling \$6,304,219 include salaries and benefits, materials and supplies, utilities, grant expenses and depreciation of capital assets. Operating expenses show an increase of 1% over 2013.

The following graph shows the allocation of total expenses for the college:



*Oregon Coast Community College
For year ended June 30, 2014*

Analysis of the Statement of Cash Flows

This statement provides an assessment of the financial health of the College. Its primary purpose is to provide relevant information about the cash receipts and cash payments of the College during a stated period. The statement of cash flows also helps users assess the ability of the college to meet obligations as they become due and the need for external financing.

In summary from the cash flows for the year were:

	2014	2013	% Change
Cash Provided by (Used In):			
Operating Activities	\$ (2,475,527)	\$ (3,686,364)	-32.8%
Noncapital Financing Activities	4,369,077	5,191,839	-15.8%
Capital Financing Activities	(1,862,750)	(1,951,588)	-4.6%
Investing Activities	12,291	11,185	9.9%
Net change in cash	43,091	(434,928)	-109.9%
Cash - Beginning of year	1,210,709	1,645,637	-26.4%
Cash - End of year	\$ 1,253,800	\$ 1,210,709	3.6%

The major sources of cash from operating activities include student tuition and fees, grants and contracts and auxiliary enterprises. Major uses were payments made to employees, employee benefit programs and vendors.

State reimbursements and property taxes are the primary source of non-capital financing. The new accounting standards require that the College reflect these sources of revenue as non-operating even though the College's budget depends on these revenues for ongoing operations. Property taxes are assessed to property owners within the College's tax base of Lincoln County, Oregon. Beginning July 2004, the College levied additional property taxes required to service the resulting long-term obligation.

Cash payments for the acquisition of capital assets and principal and interest payments on long-term debt are the primary uses of capital financing cash activities.

Capital Assets and Debt Administration

At June 30, 2014 the College had \$29,682,173, net of accumulated depreciation, invested in a broad range of capital assets, including land, buildings, and equipment. Additional information pertaining to the College's capital assets is located in note 4 to these financial statements.

At June 30, 2014 the College had total long-term obligations outstanding of \$20,712,283. Additional information pertaining to the College's long-term obligations is located in note 11 to these financial statements.

Requests for Information

This financial report is designed to provide a general overview of Oregon Coast Community College's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

Director of Finance
Oregon Coast Community College
400 SE College Way
Newport, Oregon 97366



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OREGON COAST COMMUNITY COLLEGE
NEWPORT, OREGON

BASIC FINANCIAL STATEMENTS



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OREGON COAST COMMUNITY COLLEGE
NEWPORT, OREGON

STATEMENT OF NET POSITION
June 30, 2014

ASSETS:

Cash and Cash Equivalents	\$ 1,253,800
Receivables, net	619,227
Inventory	25,883
Prepaid Expenses	26,556
Prepaid Pension Costs	1,691,421
Capital Assets, net	<u>29,682,173</u>
Total Assets	<u>33,299,060</u>

DEFERRED OUTFLOWS OF RESOURCES:

Deferred Loss on Bond Refunding	<u>1,472,293</u>
Total Assets and Deferred Outflows	<u>\$ 34,771,353</u>

LIABILITIES:

Accounts Payable	\$ 48,229
Payroll Liabilities	510,278
Accrued Vacation	41,946
Tuition Due - Other Community Colleges	16,150
Due to Other Groups	13,746
Current Portion of Long Term Debt	<u>1,343,844</u>
Total Current Liabilities	<u>1,974,193</u>
Long Term Liabilities:	
Bonds Payable	<u>19,368,439</u>
Total Liabilities	<u>21,342,632</u>

NET POSITION:

Invested in Capital Assets, net of Related Debt	12,517,173
Restricted for:	
Capital Projects	58,957
Grant Purpose Requirements	10,222
Unrestricted	<u>842,369</u>
Total Net Position	<u>\$ 13,428,721</u>

The accompanying notes are an integral part of this statement.



**OREGON COAST COMMUNITY COLLEGE
NEWPORT, OREGON**

**STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION
For the Year Ended June 30, 2014**

OPERATING REVENUES	
Tuition and Fees	\$ 1,738,183
Merchandise Sales	202,349
Total Operating Revenues	<u>1,940,532</u>
OPERATING EXPENSES	
Cost of Education	5,016,936
Depreciation	1,287,283
Total Operating Expenses	<u>6,304,219</u>
Operating Income (Loss)	<u>(4,363,687)</u>
NONOPERATING REVENUES (EXPENSES)	
Property Taxes	2,262,083
Interest Income	12,291
Donations	1,000
Miscellaneous	(2,351)
Interest Expense	(566,549)
Federal Sources	747,223
State Sources	1,552,878
Local Sources	108,158
Amortization of Deferred Loss on Bond Refunding	(133,834)
Amortization of Prepaid Pension Costs	(66,250)
Net Nonoperating Revenues (Expenses)	<u>3,914,649</u>
Increase (Decrease) in Net Position	(449,038)
Net Position, Beginning of the Year	<u>13,877,759</u>
Net Position, End of the Year	<u>\$ 13,428,721</u>



OREGON COAST COMMUNITY COLLEGE
NEWPORT, OREGON

STATEMENT OF CASH FLOWS

For the Year Ended June 30, 2014

Cash Flows From Operating Activities:	
Cash Received from Customers	\$ 2,452,816
Cash Paid to Suppliers	(1,548,828)
Cash Paid to Employees	(3,379,515)
Net cash provided (used) by Operating activities	(2,475,527)
Cash flows from investing activities	
Interest on Investments	12,291
Net cash provided (used) by Investing activities	12,291
Cash flows from Noncapital financing activities	
Cash Received from Property Taxes	2,262,083
Cash Received from State	1,452,964
Cash Received from Federal Sources	747,223
Cash Received from Local Sources	106,807
Tax Anticipation Note Principal Paid	(200,000)
Net cash provided (used) by Noncapital financing activities	4,369,077
Cash flows from Capital Financing activities	
Purchase of Capital Assets	(152,271)
Cash Received from State Lottery - Designated for Capital Projects	99,914
Debt Principal Paid	(1,120,000)
Debt Interest Paid	(690,393)
Net cash provided (used) by Capital financing activities	(1,862,750)
Net increase (decrease) in cash and investments	43,091
Cash and investments, beginning of year	1,210,709
Cash and investments, end of year	\$ 1,253,800
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:	
Operating Income (Loss)	\$ (4,363,687)
Depreciation Expense	1,287,283
(Increase) Decrease in Inventory	3,772
(Increase) Decrease in Receivables	723,293
(Increase) Decrease in Prepaid Expenses	(23,565)
Increase (Decrease) in Payables	3,737
Increase (Decrease) in Tuition Received in Advance	(194,631)
Increase (Decrease) in Tuition Due - Other Community Colleges	3,415
Increase (Decrease) in Due to Other Groups	(130)
Increase (Decrease) in Payroll Liabilities	84,986
Net Cash Provided by Operating Activities	\$ (2,475,527)
Non-Cash Investing, Capital and Financing Activities:	
Amortization of Premium on Bond Issue	\$ 123,844
Amortization of Deferred Loss on Bond Refunding	(133,834)
Amortization of Prepaid Pension Costs	(66,250)



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**OREGON COAST COMMUNITY COLLEGE
NEWPORT, OREGON**

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The basic financial statements of the College have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the College's accounting policies are described below.

REPORTING ENTITY

The Oregon Coast Community College ("College") was formed on May 19, 1987. The College is managed by a seven member Board of Directors whose members are elected independently.

The accompanying financial statements present the College and its component units, entities for which the government is considered to be financially accountable. Blended component units are, in substance, part of the primary government's operations, even though they are legally separate entities. Thus, blended component units are appropriately presented as funds of the primary government. Each discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the government. The College does not have any component units.

BASIS OF PRESENTATION

The financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB), including Statement No. 34, Basic Financial Statements – and Management's Discussion and Analysis – for state and local governments, and Statement No. 35, Basic Financial Statements and Management's Discussion and Analysis of Public College and Universities, issued in June and November of 1999. The College now follows the "business-type activities" reporting requirements of GASB Statement No. 35 that provides a comprehensive one-column look at the College's financial activities.

BASIS OF ACCOUNTING

The basic financial statements are accounted for on the flow of economic resources measurement focus and are prepared on the accrual basis of accounting, whereby revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. Property taxes are recognized as revenue in the years for which they are levied. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the grantor have been met. Under terms of grant agreements, the College funds certain programs by a combination of specific cost-reimbursement grants and general revenues. Thus, when program expenses are incurred, there are both restricted and unrestricted portions of net position available to finance the program. It is the College's policy to first apply cost-reimbursement grant resources to such programs and then general revenues. The College's basic financial statements have elected to apply all applicable GASB pronouncements, as well as Financial Accounting Standard Board (FASB) pronouncements and Accounting Principles Board (APB) opinions issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements.



**OREGON COAST COMMUNITY COLLEGE
NEWPORT, OREGON**

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

OPERATING REVENUES AND EXPENSES

Proprietary funds (enterprise) distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise fund is tuition and sale of educational material. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

BUDGETS

A budget is prepared and legally adopted for each governmental fund type on the modified accrual basis of accounting in the main program categories required by the Oregon Local Budget Law. The budgets for all budgeted funds are adopted on a basis consistent with generally accepted accounting principles, except the property taxes received after year-end are not considered budgetary resources in the funds. A budget is not prepared for the agency funds as allowed by Oregon law.

The College begins its budget process early in each fiscal year with the establishment of the budget committee. Recommendations are developed through late winter with the budget committee approving the budget in early spring. Public notices of the budget hearing are generally published in spring with a public hearing being held approximately two weeks later. The Board may amend the budget prior to adoption. However, budgeted expenditures for each fund may not be increased by more than ten percent without re-publication. The budget is then adopted, appropriations are made, and the tax levy declared no later than June 30th.

Expenditure budgets are appropriated at the following levels for each fund:

LEVEL OF CONTROL

- Instruction
- Supporting Services
- Enterprise & Community Services
- Facilities Acquisition and Construction
- Other Uses - Debt Service and Interfund Transfers
- Operating Contingency

Expenditures cannot legally exceed the above appropriation levels except in the case of grants which could not be estimated at the time of budget adoption. Appropriations lapse at the fiscal year-end. Management may amend line items in the budget without Board approval as long as appropriation levels (the legal level of control) are not changed. Supplemental appropriations may occur if the Board approves them due to a need which exists which was not determined at the time the budget was adopted. The College adopted one supplemental budget for the 2013-2014 fiscal year.



**OREGON COAST COMMUNITY COLLEGE
NEWPORT, OREGON**

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

BUDGETS

Budget amounts shown in the basic financial statements reflect the original budgeted appropriation amounts no changes in year. Expenditures of the various funds were within authorized appropriations for the year ended June 30, 2014, except for Debt Service Fund GO Bond Payments and Enterprise Fund Personnel Services and Materials and Services, which were over-expended by \$17, \$2,574, and \$1,150 respectively.

CASH AND CASH EQUIVALENTS

For the purpose of the cash flow statement, the statement of net position and the balance sheets, monies in the Oregon State Local Government Investment Pool, savings deposits, and demand deposits are considered to be cash and cash equivalents. Investments with a remaining maturity of more than one year at the time of purchase are stated at fair value.

PROPERTY TAXES RECEIVABLE

Uncollected real and personal property taxes are reflected on the statement of net position as receivables. Uncollected taxes are deemed to be substantially collectible or recoverable through liens. All property taxes receivable are due from property owners within the County.

Under state law, county governments are responsible for extending authorized property tax levies, computing tax rates, billing and collecting all property taxes, and making periodic distributions of collections to entities levying taxes. Property taxes become a lien against the property when levied on July 1 of each year and are payable in three installments due on November 15, February 15 and May 15. Property tax collections are distributed monthly except for November, when such distributions are made weekly.

GRANTS

Unreimbursed expenditures due from grantor agencies are reflected in the basic financial statements as receivables and revenues. Grant revenues are recorded at the time eligible expenditures are incurred. Cash received from grantor agencies in excess of related grant expenditures are recorded as unearned revenue on the statement of net position and the balance sheet.

INVENTORIES

Inventories are valued at the lower of cost (using the first-in/first-out (FIFO) method) or market. The costs of governmental fund-type inventories are recorded as expenditures when purchased rather than when consumed.

CAPITAL ASSETS

Capital assets are recorded at original cost or estimated original cost. Donated capital assets are recorded at their estimated fair market value on the date donated. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Interest incurred during construction is not capitalized. The cost of routine maintenance and repairs that do not add to the value of the assets or materially extend asset lives are charged to expenditures as incurred and not capitalized. Capital assets are depreciated using the straight-line method over the following useful lives:

Buildings and improvements	50 years
Vehicles and Equipment	5 years



**OREGON COAST COMMUNITY COLLEGE
NEWPORT, OREGON**

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

COMPENSATED ABSENCES

Vested or accumulated vacation leave that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. Amounts of vested or accumulated vacation leave that are not expected to be liquidated with expendable available financial resources are reported in the basic financial statements. No expenditure is reported for these amounts until paid. Vested or accumulated vacation leave of proprietary funds is recorded as an expense and liability of those funds as the benefits accrue to employees. No liability is recorded for non-vesting accumulating rights to receive sick pay benefits.

USE OF ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and reported amounts of revenues, expenditures and expenses during the reporting period. Actual results could differ from those estimates.

LONG-TERM OBLIGATIONS

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the governmental activities. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the life of the related debt. As permitted by GASB Statement No. 34 the cost of bond issuance will be amortized prospectively from the date of adoption of GASB Statement No. 34.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

During the 1996-1997 fiscal year, the State legislature passed HB 2610 that allows community colleges to incur bonded indebtedness.



**OREGON COAST COMMUNITY COLLEGE
NEWPORT, OREGON**

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

NET POSITION

Net position comprises the various net earnings from operations, nonoperating revenues, expenses and contributions of capital. Net position is made up of items classified in the following three categories:

Invested in capital assets, net of related debt – consists of all capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Restricted – consists of external constraints placed on asset use by creditors, grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.

Unrestricted – consists of all other assets that are not included in the other categories previously mentioned.

2. CASH AND INVESTMENTS

The College's cash management policies are governed by state statutes. Statutes authorize the College to invest in bankers' acceptances, time certificates of deposit, commercial paper, repurchase agreements, obligations of the United States and its agencies and instrumentalities, Local Government Investment Pools and fixed or variable life insurance or annuity contracts for funding the deferred compensation plan.

DEPOSITS

Cash and Investments at June 30, 2014 (recorded at fair value) consisted of:

Deposits with Financial Institutions:	
Petty Cash	\$ 1,300
Demand Deposits	141,613
Investments	<u>1,110,887</u>
Total Cash and Investments	<u>\$ 1,253,800</u>

Deposits with financial institutions include bank demand deposits. Oregon Revised Statutes require deposits to be adequately covered by federal depository insurance or deposited at an approved depository as identified by the Treasury.

INVESTMENTS

Policies officially adopted by the College's Board allows the entity to invest in obligations of U.S. government agencies, U.S. Government Sponsored Enterprises (USGSE), the U.S. Treasury, time certificates of deposit, corporate bonds, repurchase agreements, money market investments, bankers' acceptances, commercial paper, obligations of the States of Oregon, California, Idaho, and Washington, and the State Treasurer's investment pool. The State Treasurer's investment policies are government by Oregon Revised Statutes and the Oregon Short-Term Fund Board (OSTFB).



**OREGON COAST COMMUNITY COLLEGE
NEWPORT, OREGON**

NOTES TO BASIC FINANCIAL STATEMENTS

2. CASH AND INVESTMENTS (CONTINUED)

INVESTMENTS (CONTINUED)

There were no known violations of legal or contractual provisions for deposits.

As of June 30, 2014, the College had the following investments and maturities.

Investment Type	Fair Value	Investment Maturities (in months)		
		Less than 3	3-17	18-59
State Treasurer's Investment Pool	\$ 1,110,887	\$ 1,110,887	\$ -	\$ -
Total	\$ 1,110,887	\$ 1,110,887	\$ -	\$ -

As of June 30, 2014 the fair value of the College's position in the LGIP is equal to 100.8% of the value of the pool shares as reported in the Oregon Short Term Fund audited financial statements. The State Investment Pool is not rated.

Interest Rate Risk

Oregon Revised Statutes require investments to not exceed a maturity of 18 months, except when the local government has adopted a written investment policy that was submitted to and reviewed by the OSTFB.

The College limits investment maturities as follows:

Less than 30 days	10%
Less than 1 year	50%
Less than 18 months	65%
Less than 3 years	100%

Deposit Risk

At year-end, the College's net carrying amount of deposits was \$141,613 and the bank balance was \$198,249, all of which was covered by federal depository insurance. If there were uninsured balances, they would be collateralized by the State of Oregon.

Concentration of Credit Risk

To avoid incurring unreasonable risks inherent to over-investing in specific instruments or in individual financial institutions, the College's investment policy sets maximum limits on the percentage of the portfolio that can be invested in any one type of security. At June 30, 2014 the College was in compliance with all percentage restrictions.



**OREGON COAST COMMUNITY COLLEGE
NEWPORT, OREGON**

NOTES TO BASIC FINANCIAL STATEMENTS

2. CASH AND INVESTMENTS (CONTINUED)

INVESTMENTS (CONTINUED)

Amounts in the State Treasurer's Local Government Investment Pool are not required by law to be collateralized.

No more than the stated percentage of the overall portfolio will be invested in each of the following categories of securities:

U.S. Treasury Obligations	100%
Federal Instrumentality Securities	100%
Commercial Paper and Corporate Indebtedness	35%
Banker's Acceptances	25%
Local Government Investment Pool (up to Statutory limit)	100%
Time Certificates of Deposit	25%
Repurchase Agreements	100%
Obligations of the States of Oregon, California, Idaho, and Washington	25%

3. ACCOUNTS/GRANTS RECEIVABLE

Special revenue fund grants receivable are comprised of claims for reimbursement of costs under various federal state and local grant programs. Tuition receivable is recorded when earned. At June 30, 2014 total tuition receivable was \$166,421, which was equal to the gross amount of \$267,367 less an allowance for doubtful accounts of \$100,946. The college reports about 85% of the balances that are delinquent over 90 days in the allowance account.

4. CAPITAL ASSETS

The changes in capital assets for the year ended June 30, 2014 are as follows:

	7/1/2013	Additions	Deletions	6/30/2014
Land (non depreciable)	\$ 1,949,699	\$ -	\$ -	\$ 1,949,699
Buildings	32,725,682	194,061	-	32,919,743
Furniture and Equipment	1,844,135	20,890	-	1,865,025
Construction in Progress (non depreciable)	62,680	-	(62,680)	-
Total	36,582,196	214,951	(62,680)	36,734,467
Accumulated Depreciation				
Building	(4,219,710)	(1,081,614)	-	(5,301,324)
Equipment	(1,545,301)	(205,669)	-	(1,750,970)
Total	(5,765,011)	(1,287,283)	-	(7,052,294)
Totals	<u>\$ 30,817,185</u>			<u>\$ 29,682,173</u>



**OREGON COAST COMMUNITY COLLEGE
NEWPORT, OREGON**

NOTES TO BASIC FINANCIAL STATEMENTS

5. RETIREMENT PLAN

Plan Description:

The College contributes to two pension plans administered by the Oregon Public Employees Retirement System (PERS). The Oregon Public Employees Retirement Fund (OPERF) applies to the College's contribution for qualifying employees who were hired before August 29, 2003, and is a cost sharing multiple-employer defined benefit pension plan. The Oregon Public Service Retirement Plan (OPSRP) is a hybrid successor plan to the OPERF and consists of two programs:

1. The Pension Program, the defined benefit portion of the plan, applies to qualifying College employees hired after August 29, 2003, and to inactive employees who return to employment following a six-month or greater break in service. Benefits are calculated by a formula for members who attain normal retirement age. The formula takes into account final average salary and years of service.
2. Beginning January 1, 2004, all PERS member contributions go into the Individual Account Program (IAP), the defined contribution portion of the plan. PERS members retain their existing PERS accounts, but any future member contributions are deposited into the member's IAP, not the member's PERS account.

Both PERS plans provide retirement and disability benefits, post-employment healthcare benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. PERS is administered under Oregon Revised Statute Chapter 238, which establishes the Public Employees Retirement Board as the governing body of PERS. PERS issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained by writing to PERS, P.O. Box 73, Portland, Oregon 97207-0073 or by calling 503-598-7377.

Description of Funding Policy:

Covered employees are required by State statute to contribute 6% of their salary to the plan, the college pays the employee 6% contribution. The College is required to contribute at actuarially determined rates, as adopted by the PERS Board. The College's employer contribution rate effective January 1, 2013 was 10.26% for Tier I/II employees and 8.36% for OPSRP employees. The College's contribution to the plan for the years ending June 30, 2014, 2013, and 2012 were \$413,230, \$289,130, and \$315,578, respectively, and were equal to the required contributions for each year.

6. PROPERTY TAX LIMITATIONS

The voters of the State of Oregon approved ballot Measure 5, a constitutional limit on property taxes for schools and non-school government operations, in November 1990. School operations include community colleges, local school districts and education service districts. The limitation provides that property taxes for school operations are limited to \$5.00 for each \$1,000 of property market value. This limitation does not apply to taxes levied for principal and interest on general obligation bonded debt. The result of this initiative has been that entities have become more dependent upon state funding and less dependent upon property tax revenues as their major source of operating revenue. The voters of the State of Oregon passed ballot Measure 50 in May, 1997 to further reduce property taxes by replacing the previous constitutional limits on tax bases with a rate and value limit.



**OREGON COAST COMMUNITY COLLEGE
NEWPORT, OREGON**

NOTES TO BASIC FINANCIAL STATEMENTS

6. PROPERTY TAX LIMITATIONS (CONTINUED)

Measure 50 reduced the amount of operating property tax revenues available to the College for its 1997-98 fiscal year, and thereafter. This reduction is accomplished by rolling assessed property values back to their 1995-96 values less 10%, and limiting future tax value growth of each property to no more than 3% per year, subject to certain exceptions. Taxes levied to support bonded debt are exempted from the reductions. The Measure also sets restrictive voter approval requirements for most tax and many fee increases and new bond issues, and requires the State of Oregon to minimize the impact of the tax cuts to schools. The State of Oregon, in its 2001 legislative session, provided additional State revenues for the 2002-2003 biennium to help alleviate the impact on school operations. The ultimate impact to the College as a result of this measure is not determinable at this time.

7. RISK MANAGEMENT

The College sets aside funds to pay worker unemployment claims and insurance deductible expenses and other related costs. This activity is accounted for in the Internal Service Funds. The College is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The College purchases commercial insurance to minimize its exposure to these risks. Settled claims did not exceed this commercial coverage for the past three years.

8. COMMITMENTS AND CONTINGENCIES

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by grantor agencies cannot be determined at this time although the College expects such amounts, if any, to be immaterial.

9. PREPAID PENSION COSTS

As a result of the issuance of the 2005 Limited Tax Pension Obligation Bonds, as described in Note 11, the College has reported a Prepaid PERS Liability in the Statement of Net Position. The prepaid liability is equal to the initial payment made to PERS from the bond proceeds, less accumulated amortization at June 30, 2014 for a net total of \$1,691,421. Annual amortization is being calculated on a straight-line basis over the life of the pension obligation bonds.

10. INTERFUND BALANCES AND TRANSFERS

The composition of interfund transfers as of June 30, 2014 is as follows:

<u>Fund</u>	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ -	\$ (55,802)
Reserve Fund	55,802	-
Total	<u>\$ 55,802</u>	<u>\$ (55,802)</u>



**OREGON COAST COMMUNITY COLLEGE
NEWPORT, OREGON**

NOTES TO BASIC FINANCIAL STATEMENTS

10. INTERFUND BALANCES AND TRANSFERS (CONTINUED)

The composition of interfund balances as of June 30, 2014 is as follows:

Fund	Due From	Due To
General	\$ 68,491	\$ -
Debt Service	-	139,629
Special Revenue Grant	-	139,080
Reserve	160,802	-
Campus Project	-	38,936
Enterprise	-	24,149
Internal Service	112,501	-
Total	<u>\$ 341,794</u>	<u>\$ 341,794</u>

Transfers and interfund balances are used to fund operations between funds.

11. LONG TERM DEBT

All long-term debt obligations of the College are payable from the General and Debt Service funds.

GO Bonds

In July of 2004 the College issued general obligation bonds. The proceeds were used for capital construction projects. The interest rates range from 2.25% to 5.25%. In March of 2012, \$17,295,000 of these bonds was defeased through the issuance of \$17,425,000 in advance refunding bonds. The proceeds of the refunding bonds have been set aside in an irrevocable escrow account pending the call date or maturity of the defeased bonds. The interest rates on the refunding bonds range from 1.50% to 5.00%. The amount of defeased bonds outstanding (but no longer owed by the College) was \$17,295,000. The advance refunding bonds were also issued at a premium of \$1,609,971, resulting on a deferred loss on the transaction of \$1,739,971. The premium and the deferred loss are amortized over the life of the refunding bonds and the annual amortization will offset interest expense for the year. As a result of the refunding, the College saved \$1,832,419 through a reduction of total future debt service payments, and realized an economic gain of roughly \$1.6 million.



**OREGON COAST COMMUNITY COLLEGE
NEWPORT, OREGON**

NOTES TO BASIC FINANCIAL STATEMENTS

11. LONG TERM DEBT (CONTINUED)

Pension Obligation Bonds

In June of 2005, the College issued \$2,370,000 of limited tax pension obligation bonds to finance its unfunded actuarially accrued liability (UAL) with the State of Oregon Public Employees Retirement System (PERS). The issuance of the bonds was considered an advance refunding of the College's UAL and resulted in an estimated present value savings of approximately \$729,811 over the life of the bonds. The actual savings realized by the College over the life of the bonds is uncertain because of the various legislative changes and legal issues pending with the PERS system which could impact the College's future required contribution rate. The interest rates range from 4.643% to 4.831%, which change over the life of the bonds.

Current year activity and future maturities for long term debt are as follows:

	Outstanding 7/1/2013	Issued	Matured and Redeemed	Outstanding 6/30/2014	Due in 1 Year
2005 Pension Bonds	\$ 2,135,000	\$ -	\$ 60,000	\$ 2,075,000	\$ 70,000
2004 GO Bonds	910,000	-	910,000	-	-
2012 GO Refunding Bonds	17,425,000	-	150,000	17,275,000	1,150,000
Unamortized Premium on 2012 GO Refunding Bonds	1,486,127	-	123,844	1,362,283	123,844
Total Bonds Payable	<u>\$ 21,956,127</u>	<u>\$ -</u>	<u>\$ 1,243,844</u>	<u>\$ 20,712,283</u>	<u>\$ 1,343,844</u>
Amounts Payable in Fiscal Year:	2005 Pension Bonds		2012 GO Refunding Bonds		
2014-2015	70,000	99,143	1,150,000	548,576	
2015-2016	80,000	95,893	1,220,000	525,576	
2016-2017	90,000	92,179	1,290,000	501,176	
2017-2018	100,000	88,000	1,365,000	477,874	
2018-2019	115,000	83,357	1,445,000	446,576	
2019-2024	795,000	321,923	8,705,000	1,523,772	
2024-2028	825,000	94,688	2,100,000	105,000	
Total	<u>\$ 2,075,000</u>	<u>\$ 875,183</u>	<u>\$ 17,275,000</u>	<u>\$ 4,128,550</u>	



**OREGON COAST COMMUNITY COLLEGE
NEWPORT, OREGON**

NOTES TO BASIC FINANCIAL STATEMENTS

12. DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

In addition to assets and liabilities, the statement of financial position will sometimes report a separate section for deferred outflows and inflows of resources. As a separate financial statement element, deferred outflows of resources, represents a consumption of net positions that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. Deferred inflows of resources represent an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. At June 30, 2014, the College had Deferred Outflows in the amount of \$1,472,293 which represent the unamortized portion of the deferred loss on the refunding of bonds.

13. DEFICIT FUND BALANCE

The Debt Service Fund had a deficit fund balance of \$49,028 as of June 30, 2014. The College plans to increase future revenues in that fund to eliminate the deficit balance.



OREGON COAST COMMUNITY COLLEGE
NEWPORT, OREGON
SUPPLEMENTARY INFORMATION



**OREGON COAST COMMUNITY COLLEGE
NEWPORT, OREGON**

**COMBINING BALANCE SHEET - MODIFIED ACCRUAL BASIS
June 30, 2014**

	GENERAL FUND	SPECIAL REVENUE GRANT FUND	DEBT SERVICE FUND	CAMPUS PROJECT FUND
ASSETS:				
Cash and Investments	\$ 1,092,146	\$ -	\$ 63,761	\$ 97,893
Receivables:				
Property Taxes	102,436	-	134,560	-
Accounts, net	216,326	-	15,249	-
Grants and Reimbursements	-	150,656	-	-
Due From Other Funds	68,491	-	-	-
Inventory	-	-	-	-
Prepaid Expenses	26,556	-	-	-
Total Assets	<u>\$ 1,505,955</u>	<u>\$ 150,656</u>	<u>\$ 213,570</u>	<u>\$ 97,893</u>
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES:				
Liabilities:				
Accounts Payable	\$ 55,107	\$ 1,354	\$ -	\$ -
Payroll Liabilities	510,278	-	-	-
Due to Other Groups	13,746	-	-	-
Due To Other Funds	-	139,080	139,629	38,936
Unearned Revenue	16,150	-	-	-
Total Liabilities	<u>595,281</u>	<u>140,434</u>	<u>139,629</u>	<u>38,936</u>
Deferred Inflows:				
Unavailable Revenue - Property Taxes	<u>93,415</u>		<u>122,969</u>	<u>-</u>
Fund Balances:				
Restricted	-	10,222	-	58,957
Unrestricted	<u>817,259</u>	<u>-</u>	<u>(49,028)</u>	<u>-</u>
Total Fund Balances	<u>817,259</u>	<u>10,222</u>	<u>(49,028)</u>	<u>58,957</u>
Total Liabilities, Deferred Inflows, and Fund Balances	<u>\$ 1,505,955</u>	<u>\$ 150,656</u>	<u>\$ 213,570</u>	<u>\$ 97,893</u>



ENTERPRISE FUND	INTERNAL SERVICE FUND	RESERVE FUND	TOTAL COLLEGE
\$	\$ -	\$ -	\$ 1,253,800
-	-	-	236,996
-	-	-	231,575
-	-	-	150,656
-	112,501	160,802	341,794
25,883	-	-	25,883
-	-	-	26,556
<u>\$ 25,883</u>	<u>\$ 112,501</u>	<u>\$ 160,802</u>	<u>\$ 2,267,260</u>

\$ (8,440)	\$ 208	\$ -	\$ 48,229
-	-	-	510,278
-	-	-	13,746
24,149	-	-	341,794
-	-	-	16,150
<u>15,709</u>	<u>208</u>	<u>-</u>	<u>930,197</u>

-	-	-	216,384
---	---	---	---------

-	-	-	69,179
10,174	112,293	160,802	1,051,500
10,174	112,293	160,802	1,120,679
<u>\$ 25,883</u>	<u>\$ 112,501</u>	<u>\$ 160,802</u>	<u>\$ 2,267,260</u>



**OREGON COAST COMMUNITY COLLEGE
NEWPORT, OREGON**

**Reconciliation of the Modified Accrual
Combining Balance Sheet to the Statement of Net Position
June 30, 2014**

Total Fund Balances - Governmental Funds	\$ 1,120,679
The cost of capital assets (land, buildings, furniture and equipment) purchased or constructed is reported as an expenditure in governmental funds. The statement of Net Position includes those capital assets among the assets of the District as a whole.	
Net Capital Assets	29,682,173
The unamortized portion of prepaid pension costs and bond issuance costs is not available to pay for current period expenditures, and therefore is not reported in the governmental funds.	
Prepaid pension costs	1,691,421
The unamortized portion of the deferred loss on the refunding of GO Bonds is not available to pay for current period expenditures, and therefore is not reported in the governmental funds	
Deferred loss on refunding bonds	1,472,293
The cost of accrued vacation is expended in the governmental funds, but is capitalized on the Statement of Net Position.	
	(41,946)
Long-term liabilities applicable to the District's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities, both current and long term, are reported in the Statement of Net Position.	
Long term Liabilities	
General obligation bonds payable	(20,712,283)
Unavailable Revenue - Property Taxes	<u>216,384</u>
Net Position	<u>\$ 13,428,721</u>



**OREGON COAST COMMUNITY COLLEGE
NEWPORT, OREGON**

**Reconciliation of the Change in Total Fund Balances - Modified Accrual Basis
to the Statement of Activities
For the Year Ended June 30, 2014**

Total Net Changes in Fund Balances - Governmental Funds	\$ (329,487)
Repayment of bond principal and premium is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position. Additions to bond principal and premium are expenses for the Statement of Activities but not the governmental funds.	1,243,844
Amortization of the deferred loss on bond refunding is not recognized in the governmental funds, but is expensed to reduce the balance of the deferred amount on the Statement of Net Position.	(133,834)
Capital Outlays are reported in governmental funds as expenditures. However, in the Statement of Activities, the cost of those assets is capitalized and allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlay exceeds depreciation.	
Capitalized Expenditures	\$ 152,271
Depreciation Expense	(1,287,283)
	(1,135,012)
In the governmental funds, the current year payment to PERS to advance fund the District's UAL is charged as expenditures. In the Statement of Activities it is reported as an asset and amortized over the life of the pension bonds issued to fund the payment. This is the net effect of these transactions.	(66,250)
Accrued Vacation is an expenditure when used in the governmental funds, but is expensed as earned in the Statement of Activities	(1,107)
Property tax revenue in the Statement of Activities differs from the amount reported in the governmental funds. In the governmental funds, which are on the modified accrual basis, the District recognizes unavailable revenue for all property taxes levied but not received, however in the Statement of Activities, there is no unavailable revenue and the full property tax receivable is accrued.	(27,192)
Change in Net Position of Governmental Activities	<u>\$ (449,038)</u>



**OREGON COAST COMMUNITY COLLEGE
NEWPORT, OREGON**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET
For the Year Ended June 30, 2014**

	<u>GENERAL FUND</u>			VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	
REVENUES:				
Revenue From Local Sources:				
Property Taxes	\$ 1,130,725	\$ 1,130,725	\$ 1,090,095	\$ (40,630)
Tuition and Fees	1,536,480	1,536,480	1,726,671	190,191
Interest	2,225	2,225	6,466	4,241
Donations	20,000	20,000	1,000	(19,000)
Miscellaneous	59,241	59,241	39,319	(19,922)
Total Local Revenue	<u>2,748,671</u>	<u>2,748,671</u>	<u>2,863,551</u>	<u>114,880</u>
Revenue From State Sources:				
Total State Revenue	<u>1,307,100</u>	<u>1,307,100</u>	<u>1,386,131</u>	<u>79,031</u>
Total Revenues	<u>4,055,771</u>	<u>4,055,771</u>	<u>4,249,682</u>	<u>193,911</u>
EXPENDITURES:				
Personnel Services	2,963,997	2,963,997 (1)	2,899,970	64,027
Materials and Services	1,153,436	1,153,436 (1)	1,107,961	45,475
Contingency	<u>382,000</u>	<u>326,198 (1)</u>	<u>-</u>	<u>326,198</u>
Total Expenses	<u>4,499,433</u>	<u>4,443,631</u>	<u>4,007,931</u>	<u>435,700</u>
Excess of Revenues Over, (Under) Expenditure	(443,662)	(387,860)	241,751	
OTHER FINANCING SOURCES, (USES)				
Transfers In	40,000	40,000	-	(40,000)
Transfers Out	<u>-</u>	<u>(55,802) (1)</u>	<u>(55,802)</u>	<u>-</u>
Total Other Financing Sources, (Uses)	<u>40,000</u>	<u>(15,802)</u>	<u>(55,802)</u>	<u>(40,000)</u>
Net Change in Fund Balance	(403,662)	(403,662)	185,949	589,611
Beginning Fund Balance	<u>403,662</u>	<u>403,662</u>	<u>631,310</u>	<u>227,648</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 817,259</u>	<u>\$ 817,259</u>

(1) Appropriation Level



**OREGON COAST COMMUNITY COLLEGE
NEWPORT, OREGON**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended June 30, 2014**

<u>SPECIAL REVENUE GRANT FUND</u>				
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)</u>
REVENUES:				
State Sources	\$ 50,000	\$ 147,500	\$ 166,747	\$ 19,247
Federal Sources	725,000	725,000	747,223	22,223
Local Sources	200,000	200,000	108,158	(91,842)
Total Revenues	<u>975,000</u>	<u>1,072,500</u>	<u>1,022,128</u>	<u>(50,372)</u>
EXPENDITURES:				
Instruction:				
Personnel Services	650,000	705,500 (2)	695,782	9,718
Materials and Services	300,000	342,000 (2)	339,797	2,203
Capital Outlay	25,000	25,000 (2)	-	25,000
Total Expenditures	<u>975,000</u>	<u>1,072,500</u>	<u>1,035,579</u>	<u>36,921</u>
Net Change in Fund Balance	-	-	(13,451)	(13,451)
Beginning Fund Balance	-	-	23,673	23,673
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,222</u>	<u>\$ 10,222</u>

(2) The College combined the Special Revenue Fund and Campus Project Fund for appropriations purposes.



OREGON COAST COMMUNITY COLLEGE
NEWPORT, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended June 30, 2014

DEBT SERVICE FUND

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
REVENUES:				
Property Taxes	\$ 1,275,645	\$ 1,275,645	\$ 1,199,180	\$ (76,465)
Other Taxes	10,000	10,000	1,510	(8,490)
Interest	5,000	5,000	4,985	(15)
Internal Charges	166,188	166,188	166,508	320
Total Revenues	1,456,833	1,456,833	1,372,183	(84,650)
EXPENDITURES:				
Debt Service - GO Bonds	1,648,125	1,648,125 (1)	1,648,142	(17)
Debt Service - PERS Bonds	161,929	161,929 (1)	161,929	-
Debt Service - TAN	200,322	200,322 (1)	200,322	-
Total Debt Expenditures	2,010,376	2,010,376	2,010,393	(17)
Contingency	7,803	7,803 (1)	-	7,803
Total Expenditures	2,018,179	2,018,179	2,010,393	(17)
Net Change in Fund Balance	(561,346)	(561,346)	(638,210)	(76,864)
Beginning Fund Balance	561,346	561,346	589,182	27,836
Ending Fund Balance	\$ -	\$ -	\$ (49,028)	\$ (49,028)

(1) Appropriation Level



**OREGON COAST COMMUNITY COLLEGE
NEWPORT, OREGON**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended June 30, 2014**

CAMPUS PROJECT FUND

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
REVENUES:				
State Construction Matching Funds	\$ 273,235	\$ 273,235	\$ -	\$ (273,235)
Interest	200	200	840	640
Miscellaneous	-	-	-	-
Total Revenues	<u>273,435</u>	<u>273,435</u>	<u>840</u>	<u>(272,595)</u>
EXPENDITURES:				
Facilities:				
Personal Services	16,000	16,000 (2)	16,000	-
Materials and Services	-	100,000 (2)	89,331	10,669
Capital Outlay	<u>497,067</u>	<u>397,067 (2)</u>	<u>14,168</u>	<u>382,899</u>
Total Expenditures	<u>513,067</u>	<u>513,067</u>	<u>119,499</u>	<u>393,568</u>
Net Change in Fund Balance	(239,632)	(239,632)	(118,659)	120,973
Beginning Fund Balance	<u>239,632</u>	<u>239,632</u>	<u>177,616</u>	<u>(62,016)</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 58,957</u>	<u>\$ 58,957</u>

(2) The College combined the Special Revenue Fund and Campus Project Fund for appropriations purposes.



**OREGON COAST COMMUNITY COLLEGE
NEWPORT, OREGON**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended June 30, 2014**

<u>ENTERPRISE FUND</u>				
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)</u>
REVENUES:				
Merchandise Sales	\$ 230,000	\$ 230,000	\$ 202,025	\$ (27,975)
Tuition and Fees	12,000	-	11,512	11,512
Total Revenues	<u>242,000</u>	<u>230,000</u>	<u>213,537</u>	<u>(16,463)</u>
EXPENDITURES:				
Enterprise and Community Services:				
Personal Services	15,576	15,576 (1)	18,150	(2,574)
Materials and Services	195,868	195,868 (1)	197,018	(1,150)
Total Enterprise and Community Services	<u>211,444</u>	<u>211,444</u>	<u>215,168</u>	<u>(3,724)</u>
Contingency	14,097	14,097 (1)	-	14,097
Total Expenditures	<u>225,541</u>	<u>225,541</u>	<u>215,168</u>	<u>10,373</u>
Excess of Revenue Over/(Under) Expenditures	16,459	4,459	(1,631)	(6,090)
OTHER FINANCING SOURCES (USES):				
Transfer out	<u>(30,000)</u>	<u>(30,000) (1)</u>	<u>-</u>	<u>30,000</u>
Net Change in Fund Balance	(13,541)	(13,541)	(1,631)	11,910
Beginning Fund Balance	<u>13,541</u>	<u>13,541</u>	<u>11,805</u>	<u>(1,736)</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,174</u>	<u>\$ 10,174</u>

(1) Appropriation Level



**OREGON COAST COMMUNITY COLLEGE
NEWPORT, OREGON**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended June 30, 2014**

INTERNAL SERVICE FUND

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
REVENUES:				
Internal Charges	\$ 31,578	\$ 31,578	\$ 21,544	\$ (10,034)
Sales	670	670	324	(346)
Total Revenues	32,248	32,248	21,868	(10,380)
EXPENDITURES:				
Materials and Services	44,500	44,500 (1)	21,155	23,345
Contingency	128,400	128,400 (1)	-	128,400
Total Expenditures	172,900	172,900	21,155	151,745
OTHER FINANCING SOURCES (USES):				
Transfers Out	(10,000)	(10,000) (1)	-	10,000
Net Change in Fund Balance	(150,652)	(150,652)	713	151,365
Beginning Fund Balance	150,652	150,652	111,580	(39,072)
Ending Fund Balance	\$ -	\$ -	\$ 112,293	\$ 112,293

(1) Appropriation Level



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**OREGON COAST COMMUNITY COLLEGE
NEWPORT, OREGON**

**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
For the Year Ended June 30, 2014**

RESERVE FUND

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE TO FINAL BUDGET POSITIVE (NEGATIVE)
EXPENDITURES:				
Materials and Services	105,000	105,000 (1)	-	105,000
Total Expenditures	105,000	105,000	-	105,000
OTHER FINANCING SOURCES (USES):				
Transfers In	-	55,802	55,802	-
Net Change in Fund Balance	(105,000)	(49,198)	55,802	105,000
Beginning Fund Balance	105,000	105,000	105,000	-
Ending Fund Balance	<u>\$ -</u>	<u>\$ 55,802</u>	<u>\$ 160,802</u>	<u>\$ 105,000</u>

(1) Appropriation Level



**OREGON COAST COMMUNITY COLLEGE
NEWPORT, OREGON**

**BALANCE SHEET - FIDUCIARY FUNDS
June 30, 2014**

	<u>STUDENT GOVERNMENT</u>	<u>PHI THETA KAPPA</u>	<u>AQUANAUTS</u>
ASSETS:			
Due From other Funds	\$ 1,265	\$ 889	\$ 4,783
Total Assets	<u>\$ 1,265</u>	<u>\$ 889</u>	<u>\$ 4,783</u>
DUE TO OTHER GROUPS	<u>\$ 1,265</u>	<u>\$ 889</u>	<u>\$ 4,783</u>



<u>LITERACY</u>	<u>SBM ALUMNI</u>	<u>STUDENT NURSES ORGANIZATION</u>	<u>TRIANGLE CLUB</u>	<u>TOTAL</u>
\$ 1,251	\$ 948	\$ 4,360	\$ 250	\$ 13,746
<u>\$ 1,251</u>	<u>\$ 948</u>	<u>\$ 4,360</u>	<u>\$ 250</u>	<u>\$ 13,746</u>
<u>\$ 1,251</u>	<u>\$ 948</u>	<u>\$ 4,360</u>	<u>\$ 250</u>	<u>\$ 13,746</u>



OREGON COAST COMMUNITY COLLEGE
NEWPORT, OREGON

STATEMENT OF ADDITIONS AND REDUCTIONS - FIDUCIARY FUNDS
For the Year Ended June 30, 2014

	STUDENT GOVERNMENT	PHI THETA KAPPA	AQUANAUTS	LITERACY	SBM ALUMNI
ADDITIONS:					
Membership Fees	\$ -	\$ 320	\$ -	\$ -	\$ -
Cash Donations	540	-	-	-	-
Miscellaneous	227	11	-	-	-
Total Additions	767	331	-	-	-
REDUCTIONS:					
Materials and services	483	213	1,000	-	59
Total Reductions	483	213	1,000	-	59
Additions Over/(Under) Reductions	284	118	(1,000)	-	(59)
Due to Other Groups - Beginning	981	771	5,783	1,251	1,007
Due to Other Groups - Ending	\$ 1,265	\$ 889	\$ 4,783	\$ 1,251	\$ 948



STUDENT NURSES ORGANIZATION	TRIANGLE CLUB	TOTAL
\$ -	\$ -	\$ 320
-	-	540
<u>1,593</u>	<u>-</u>	<u>1,831</u>
<u>1,593</u>	<u>-</u>	<u>2,691</u>
 <u>1,066</u>	 <u>-</u>	 <u>2,821</u>
<u>1,066</u>	<u>-</u>	<u>2,821</u>
527	-	(130)
<u>3,833</u>	<u>250</u>	<u>13,876</u>
<u>\$ 4,360</u>	<u>\$ 250</u>	<u>\$ 13,746</u>



**OREGON COAST COMMUNITY COLLEGE
NEWPORT, OREGON**

**SCHEDULE OF PROPERTY TAX TRANSACTIONS AND BALANCES OF TAXES UNCOLLECTED
For the Year Ended June 30, 2014**

TAX YEAR	ORIGINAL LEVY OR BALANCE UNCOLLECTED JULY 1, 2013	DEDUCT DISCOUNTS	ADJUSTMENTS TO ROLLS	ADD INTEREST	CASH COLLECTIONS BY COUNTY TREASURER	BALANCE UNCOLLECTED OR UNSEGREGATED JUNE 30, 2014
Current:						
2013-2014	\$ 2,295,812	\$ 57,064	\$ (4,721)	\$ 1,555	\$ 2,138,771	\$ 96,811
Prior Years:						
2012-2013	125,959	-	(4,800)	4,462	60,468	65,153
2011-2012	72,846	-	(5,575)	5,378	27,798	44,851
2010-2011	46,489	-	(8,893)	8,740	28,149	18,187
2009-2010	16,409	-	(3,597)	3,456	9,169	7,099
Prior	6,032	-	(929)	723	931	4,895
Total Prior	267,735	-	(23,794)	22,759	126,515	140,185
Total	<u>\$ 2,563,547</u>	<u>\$ 57,064</u>	<u>\$ (28,515)</u>	<u>\$ 24,314</u>	<u>\$ 2,265,286</u>	<u>\$ 236,996</u>

RECONCILIATION TO REVENUE:

Cash Collections by County Treasurers Above	\$ 2,265,286
Interest Above	24,314
Other Taxes	3,222
Accrual of Receivables:	
June 30, 2014	20,612
June 30, 2013	(24,159)
Total Revenue	<u>\$ 2,289,275</u>

FUND DISTRIBUTION:

General Fund	\$ 1,090,095
Debt Service Fund	1,199,180
	<u>\$ 2,289,275</u>

RECEIVABLE ON BALANCE SHEET:

General Fund	\$ 102,436
Debt Service Fund	134,560
	<u>\$ 236,996</u>



**OREGON COAST COMMUNITY COLLEGE
NEWPORT, OREGON**

**INDEPENDENT AUDITORS' REPORT REQUIRED
BY OREGON STATE REGULATIONS**



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November 17, 2014

Independent Auditors' Report Required by Oregon State Regulations

We have audited the basic financial statements of the Oregon Coast Community College as of and for the year ended June 30, 2014, and have issued our report thereon dated November 17, 2014. We conducted our audit in accordance with auditing standards generally accepted in the United States of America.

Compliance

As part of obtaining reasonable assurance about whether the Oregon Coast Community College's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations, noncompliance with which could have a direct and material effect on the determination of financial statements amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

We performed procedures to the extent we considered necessary to address the required comments and disclosures which included, but were not limited to the following:

- **Deposit of public funds with financial institutions (ORS Chapter 295)**
- **Indebtedness limitations, restrictions and repayment.**
- **Budgets legally required (ORS Chapter 294).**
- **Insurance and fidelity bonds in force or required by law.**
- **Programs funded from outside sources.**
- **Authorized investment of surplus funds (ORS Chapter 294).**
- **Public contracts and purchasing (ORS Chapters 279A, 279B, 279C).**

In connection with our testing nothing came to our attention that caused us to believe the Oregon Coast Community College was not in substantial compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations, except for the following:

1. Actual expenditures exceeded appropriations on three occasions which are noted on page 9.
2. A resolution was approved during the year which increased total budget appropriations. The College did not publish a public notice prior to the meeting for the supplemental budget however.

OAR 162-10-0230 Internal Control

In planning and performing our audit, we considered the internal controls over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the internal controls over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the internal controls over financial reporting.



This report is intended solely for the information and use of the Board of Directors, management and the Oregon Secretary of State and is not intended to be and should not be used by anyone other than these parties.



Kenneth Allen, CPA
Municipal Auditor
PAULY, ROGERS AND CO., P.C



**OREGON COAST COMMUNITY COLLEGE
LINCOLN COUNTY, OREGON
GRANT COMPLIANCE REVIEW**



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OREGON COAST COMMUNITY COLLEGE
NEWPORT, OREGON

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2014

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/ PROGRAM TITLE	FEDERAL CFDA NUMBER	GRANT PERIOD	EXPENDITURES
US DEPARTMENT OF EDUCATION			
Passed through Oregon Department of Community Colleges and Workforce Development Adult Education and Family Literacy	84.002	7/1/12 - 6/30/13	\$ 148,100
Passed through Chemeketa Community College Carl Perkins Vocational and Technical Education	84.048	7/1/12 - 6/30/13	2,835
Passed through Portland Community College Workforce Investment Act of 1998, Title I, Subtitle D, Section 1	17.269	7/1/10 - 6/30/13	4,396
Total U.S. Department of Education			<u>155,331</u>
US SMALL BUSINESS ADMINISTRATION			
Passed through Lane Community College Small Business Development Center	59.037	1/1/12 - 12/31/12	27,179
Passed Through Oregon Microenterprise Network Small Business Development Center	59.037	1/1/12 - 12/31/13	34,997
Total U.S. Small Business Administration			<u>62,176</u>
NATIONAL SCIENCE FOUNDATION			
Aquarium Technology and Marine Interpretation Education Program	47.076	7/1/11 - 6/30/13	<u>6,908</u>
US DEPARTMENT OF LABOR			
Passed through Clackamas Community College Trade Adjustment Assistance Community College and Career Training Program	17.282	10/1/11 - 9/30/14	<u>515,808</u> (1)
US DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Passed through Southwestern Oregon Community College Health Resources and Services	93.503	7/1/10 - 6/30/14	<u>7,000</u>
TOTAL FEDERAL FINANCIAL AWARDS			<u>\$ 747,223</u>

(1) Major Program



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12700 SW 72nd Ave. ♦ Tigard, OR 97223
(503) 620-2632 ♦ (503) 684-7523 FAX
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November 17, 2014

To the Board of Directors
Oregon Coast Community College
Lincoln County, Oregon

Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the basic financial statements of Oregon Coast Community College as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the basic financial statements, and have issued our report thereon dated November 17, 2014.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of internal control. Accordingly, we do not express an opinion on the effectiveness of internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the financial statements will not be prevented, or detected and corrected on a timely basis.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies.



Compliance and Other Matters

As part of obtaining reasonable assurance about whether the financial statements are free from material misstatement, we performed tests of compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Kenneth Allen, CPA
Municipal Auditor
PAULY, ROGERS AND CO., P.C.





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November 17, 2014

To the Board of Directors
Oregon Coast Community College
Lincoln County, Oregon

Independent Auditors' Report on Compliance With Requirements Applicable to Each Major Program and on Internal Control Over Compliance in Accordance With OMB Circular A-133

Report on Compliance for Each Major Federal Program

We have audited Oregon Coast Community College's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the major federal programs for the year ended June 30, 2014. The major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of compliance.

Opinion on Each Major Federal Program

In our opinion, Oregon Coast Community College, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2014.



Report on Internal Control Over Compliance

Management is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.



Kenneth Allen, CPA
Municipal Auditor
PAULY, ROGERS AND CO., P.C.



OREGON COAST COMMUNITY COLLEGE
LINCOLN COUNTY, OREGON

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2014

Section I: Summary of Auditors' Results –

Financial Statements

Type of Auditors' report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? ☐ Yes ☒ No
- Significant deficiency(ies) identified that are not considered to be material weaknesses ☐ Yes ☒ None reported

Noncompliance material to financial statements noted? ☐ Yes ☒ No

Any GAGAS audit findings disclosed that are required to be reported in accordance with section 505(d)(2) of OMB Circular A-133? ☐ Yes ☒ No

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? ☐ Yes ☒ No
- Significant deficiency(ies) identified that are not considered to be material weaknesses ☐ Yes ☒ None reported

Type of auditors' report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133? ☐ Yes ☒ No

Identification of major programs

CFDA Number(s):

17.282

Name of Federal Program:

Trade Adjustment Assistance Community College and Career Training (TAACCCT) Grants

Dollar threshold used to distinguish between type A and type B programs: \$ 300,000

Auditee qualified as low-risk auditee? ☒ Yes ☐ No

NOTES TO SCHEDULE OF EXPENDITURE OF FEDERAL AWARDS

The accompanying schedule of expenditures of federal awards is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.



OREGON COAST COMMUNITY COLLEGE
LINCOLN COUNTY, OREGON

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2014

Section II: Financial Statement Findings

None

Section III: Federal Award Findings and Questioned Costs

None

Notes to the Schedule of Expenditures of Federal Awards

1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Oregon Coast Community College and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.



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GLOSSARY OF TERMS

AAOT	Associate of Arts Oregon Transfer Degree	FCNI	Facility Replacement Needs Index
AAS	Associate of Applied Science Degree	FTE	Full Time Equivalent
ABS	Adult Basic Skills	FY	Fiscal Year
AC	Achievement Compact	GED	General Education Diploma
AGS	Associate of General Science Degree	HECC	Higher Education Coordinating Commission
AMG	All Managers Group	HMSC	OSU's Hatfield Marine Science Center
AQS	Aquarium Science	HR	Human Resources
AS	Associate of Science Transfer Degree	IGA	Intergovernmental Agreement
ASG	Associated Student Government	IT	Information Technology
ASOT	Associate of Science Oregon Transfer Degree in Business	LDC	Lower Division Collegiate
ATD	Achieving the Dream	MA	Medical Assisting
AY	Academic Year	MOU	Memo of Understanding
BAS	Bachelor of Applied Science	NCES	National Center for Education Statistics
BOE	OSCC Board of Education	NCLEX	National Council Licensure Examination (for Nursing)
BP	Board Policy	NCRC	National Career Readiness Certificate
CASE	Council for Advancement and Support of Education	NWCCU	Northwest Commission on Colleges and Universities
CBA	Collective Bargaining Agreement	OAR	Oregon Administrative Rules
CCI	Council of Curriculum and Instruction	OCCC	Oregon Coast Community College
CCOG	Course Content and Outcome Guide	ODE	Oregon Department of Education
CCSF	Community College Support Fund	OEIB	Oregon Education Investment Board
CCSSE	Community College Survey of Student Engagement	OIT	Oregon Institute of Technology
CCWD	Oregon Dept. of Community Colleges & Workforce Development	ORS	Oregon Revised Statutes
CEU	Continuing Education Units	OSU	Oregon State University
CJ	Criminal Justice	OTM	Oregon Transfer Module
CTA	Confirmation of Teaching Assignment	PCC	Portland Community College
CTE	Career and Technical Education	SAC	Subject Area Committee
CTRC	Career and Transfer Readiness Center	SBDC	Small Business Development Center
DOSI	Dean of Students & Instruction	SEAL	Serve, Earn and Learn Scholarship
EEOC	Equal Employment Opportunity Commission	SENSE	Survey of Entering Student Engagement
EO	Expanded Options	SLO	Student Learning Outcomes
ESOL, ESL	English for Speakers of Other Languages	SNO	Student Nurses Organization
ET	Executive Team	STEM	Science Technology Engineering and Math
FERPA	Family Educational Rights and Privacy Act	TAB	Transfer Advisory Board
		WIA	Workforce Investment Act
		WFD	Work Force Development



Appendix 2: Institutional Effectiveness

1. Planning
 - i. Table 1: Planning Processes for Institutional Development
 - ii. 2015 Planning Framework Diagram
 - iii. Draft Core Theme Mapping of Objectives and Achievement Indicators
 - iv. Five Big Ideas Strategic Framework
 - v. OSU Marine Studies Initiative (excerpt)
 - vi. New CTE Program Selection Rubric
 - vii. Potential New Program List
 - viii. Juntos Program at OCCC
 - ix. 2015-2020 Strategic Plan (working draft)
 - x. 2014 Gap Identification and Prioritization Matrix
 - xi. OCCC Standing on Readiness Assessment NWCCU Application
2. Data
 - i. Fast Facts
 - ii. 2015 Commencement Program
 - iii. Degrees and Certificates Awarded Since 2002
 - iv. Annual Average Tuition 1987-2015
 - v. FTE Reports
 - As of 10.12.2015
 - Long Term Enrollment Trends
 - vi. Student Demographics: 2014-15; 2013-14; 2012-13
 - vii. Achieving the Dream Reports: 2010-2013 Cohort Outcomes
 - viii. Community College Survey of Student Engagement (CCSSE) 2014
 - ix. Community College Survey of Entering Students (SENSE) 2014
 - x. IPEDS: 2014; 2013
 - xi. Achievement Compacts: 2011-15
 - xii. Lincoln County School District Data
 - Developmental Education Outcomes REL Northwest
 - Where do Lincoln County Students Begin College Journey
 - Lincoln County School District Report Card 2014-15
 - Taft Elementary Oregon Report Card 2014-15
 - xiii. Workforce Data
 - Lincoln County's Economy 2003 vs. 2013
 - Training Oregonians for the Right Jobs 2012-20 (excerpts)

Appendix 3: Educational Programs

1. Degree and Certificate Requirements
 - i. Table of Requirements
 - ii. Sample Degree and Certificate Worksheets
 - iii. Sample Limited Admission Documents: Aquarium Science and Nursing
2. Degree and Certificate Program Learning Outcomes Summary
3. Assessment of Learning Outcomes
 - i. Transfer and Developmental Education
 - a. PCC Overview of Assessment Reporting
 - b. PCC Learning Assessment Council Charter
 - c. Math-Learning Outcomes Assessment
 - d. Students at OCCC Taking Classes at OUS 2010-12
 - e. OUS to OCCC Student Data Match 2010-12
 - f. Transfer Student Survey March 2015
 - ii. Career and Technical Programs
 - a. Aquarium Science Graduate Survey 2013
 - b. Post-Completion Data: Nursing, CNA, Medical Assistant
 - c. Nursing and Health Occupations Report, Dec. 18, 2013
 - d. Nursing: Learning Outcomes Assessment
 - e. CASE Grant Outcomes
 - f. CTE Program State Approvals
 1. Nursing
 2. Nursing Assistant
 3. CNA-2 Acute Care
 4. Emergency Medical Technician
4. Related Instruction
 - i. PCC Related Instruction Processes
 - ii. AQS Certificate Related Instruction Forms
 - iii. Practical Nursing Certificate Related Instruction Forms



Appendix 4: Infrastructure, Capacity and Governance

1. Shared Governance
 - i. Board of Education
 - a. Introduction to Board of Education
 - b. Board Self-Assessment 08/2014
 - c. Key Board Minutes
 - ii. College Council
 - iii. Transfer Advisory Board
 - iv. Achieving the Dream Core Team
 - v. PCC Subject Area Committee
 - vi. PCC Educational Advisory Council
 - vii. Associated Student Government
2. Human Capacity
 - i. Administrative Organizational Chart
 - ii. Executive Team and All Managers Group
 - iii. President Ryslinge Resume
 - iv. IPEDS Human Resources Overview (excerpt)

Physical Resources

- i. Library
 - a. Photographs of Facilities
 - b. Service Listing
- ii. Facilities
 - a. Wilder Master Plan
 - b. Photographs of Facilities
- iii. Technology
 - a. Technological Infrastructure: Selected Documents



Appendix 5: NWCCU and Agreements

1. Communications with NWCCU
2. Intergovernmental Service Agreement (IGA) Between OCCC and PCC (Amended & Restated)
3. Collective Bargaining Agreement Faculty 2013-18
4. Collective Bargaining Agreement Classified 2015-18



Appendix 1: Policy and Rules:

Selected College Administrative Rules and Procedures

1. Selected College Administrative Rules and Procedures
 - i. Services for Students with Disabilities
 - ii. OCCC Gender-Based and Sexual Misconduct Policy (Title IX) (excerpt)
 - iii. Student Services Conflict Resolution (Grievance Procedures)
 - iv. Senior Tuition Waiver Promotional Flyer
 - v. Underage Admission
 - vi. Student Handbook (2015-16)
 - vii. Instructor Approval Form
 - viii. Checklist for New Employees
 - ix. Instructor Evaluation Form
 - x. Search Disclosure Form
 - xi. Search Committee Orientation
 - xii. Academic Freedom Posting
 - xiii. Williams Lecture Series Guidelines



Appendix 1: Policy and Rules:

Relevant Oregon Statutes

1. Relevant Oregon Statutes
 - i. Division 6 589-006-0050: Community College Program Approvals
 - ii. Division 8 589-008-0100: Community College Personnel Policies
 - iii. ORS 341.009: Intent of Oregon Community Colleges
 - iv. ORS 244: Oregon Ethics Law Training
 - v. ODR Local Budgeting Manual (excerpts)

Appendix 2: Institutional Effectiveness

Planning

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Appendix 2: Institutional Effectiveness

Data

Data

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Appendix 3: Educational Programs

Degree and Certificate Requirements

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Assessment of Learning Outcomes

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Appendix 3: Educational Programs

Related Instruction

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 - ii. AQS Certificate Related Instruction Forms
 - iii. Practical Nursing Certificate Related Instruction Forms



Appendix 4: Infrastructure, Capacity *Shared Governance*

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 - vi. PCC Educational Advisory Council
 - vii. Associated Student Government



Appendix 4: Infrastructure, Capacity

Human Capacity

1. Human Capacity
 - i. Administrative Organizational Chart
 - ii. Executive Team and All Managers Group
 - iii. President Ryslinge Resume
 - iv. IPEDS Human Resources Overview (excerpt)



Appendix 4: Infrastructure, Capacity

Physical Resources

Physical Resources

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 - a. Technological Infrastructure: Selected Documents



Appendix 3: Educational Programs

*Degree and Certificate Program
Learning Outcomes Summary*



Appendix 5: NWCCU and Agreements

Agreements