

OREGON COAST COMMUNITY COLLEGE
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
For the year to date (YTD) December 2013, 2014, 2015 & 2015/16 Budget

*ALL GOVERNMENTAL FUNDS

	YTD DEC 2013	YTD DEC 2014	YTD DEC 2015	BUDGET 2015/16	% Executed
REVENUES:					
Revenue From Local Sources:					
Property Taxes	\$ 2,002,570	\$ 2,660,165	\$ 2,729,018	\$ 2,938,923	93%
Tuition and Fees	1,195,654	1,078,718	1,022,705	1,383,536	74%
Operating Grants	30,128	9,796	27,759	149,600	19%
Donations	-	43,241	-	118,472	0%
Interest	4,751	3,890	5,223	9,450	55%
Merchandise Sales	112,417	109,070	91,245	220,000	41%
Miscellaneous	115,030	165,233	81,993	265,200	31%
Revenue From State Sources:					
State Appropriation	687,231	768,457	900,227	1,703,921	53%
Operating Grants	143,558	3,193	1,258	128,204	1%
Construction Funds	-	-	-	-	
Revenue From Federal Sources:					
Operating Grants	310,045	179,265	102,645	297,825	34%
Total Revenues	<u>4,601,384</u>	<u>5,021,028</u>	<u>4,962,074</u>	<u>7,215,131</u>	<u>69%</u>
EXPENDITURES:					
Salary	1,089,480	1,089,342	1,153,880	2,861,703	
Benefits	547,641	478,357	339,398	1,255,487	
Personnel Services	<u>1,637,121</u>	<u>1,567,699</u>	<u>1,493,278</u>	<u>4,117,190</u>	<u>36%</u>
Materials and Services	904,539	781,954	897,208	1,673,082	54%
Capital Outlay	8,141	18,355	-	25,000	0%
Debt Service - Principal	200,000	-	210,288	1,300,000	16%
Debt Service - Interest	<u>345,274</u>	<u>323,859</u>	<u>52,500</u>	<u>621,468</u>	<u>8%</u>
Total Expenditures	3,095,076	2,691,868	2,653,273	7,736,740	34%
Year To Date Surplus (Deficit)	<u>1,506,309</u>	<u>2,329,160</u>	<u>2,308,801</u>	<u>(521,609)</u>	<u>0</u>
OTHER FINANCING SOURCES (USES):					
Proceeds From Sale of Assets	-	-	-	-	
Proceeds From Debt	-	-	-	-	
Contingency	-	-	-	(969,481)	
Unappropriated	-	-	-	-	
Transfers From Other Funds	29,792	-	-	16,886	0%
Transfers To Other Funds	<u>(29,792)</u>	<u>-</u>	<u>-</u>	<u>(16,886)</u>	
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(969,481)</u>	<u>0%</u>
Net Change in Fund Balance	1,506,309	2,329,160	2,308,801	(1,491,090)	
FUND BALANCE:					
Beginning Fund Balance	1,650,163	1,120,678	1,569,993	1,491,090	105%
Ending Fund Balance	<u>\$ 3,156,471</u>	<u>\$ 3,449,839</u>	<u>\$ 3,878,794</u>	<u>\$ -</u>	

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

OREGON COAST COMMUNITY COLLEGE
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
For the year to date (YTD) December 2013, 2014, 2015 & 2015/16 Budget

GENERAL FUND

	YTD DEC 2013	YTD DEC 2014	YTD DEC 2015	BUDGET 2015/16	% Executed
REVENUES:					
Revenue From Local Sources:					
Property Taxes	\$ 957,761	\$ 991,560	\$ 1,063,828	\$ 1,199,486	88.69%
Tuition and Fees	1,189,544	1,078,718	1,022,705	1,383,536	73.92%
Operating Grants	-	-	-	-	
Donations	-	43,241	-	118,472	0.00%
Interest	2,710	2,546	3,363	5,000	67.26%
Merchandise Sales	-	-	-	-	
Miscellaneous	28,421	65,331	25,762	62,500	41.22%
Revenue From State Sources:					
State Appropriation	687,231	768,457	900,227	1,703,921	52.83%
Operating Grants	-	-	-	-	
Construction Funds	-	-	-	-	
Revenue From Federal Sources:					
Operating Grants	-	-	-	-	
Total Revenues	<u>2,865,667</u>	<u>2,949,853</u>	<u>3,015,886</u>	<u>4,472,915</u>	<u>67.43%</u>
EXPENDITURES:					
Salary	857,373	904,689	1,113,806	2,539,063	
Benefits	431,138	400,488	325,974	1,127,696	
Personnel Services	<u>1,288,512</u>	<u>1,305,176</u>	<u>1,439,779</u>	<u>3,666,759</u>	<u>39.27%</u>
Materials and Services	518,860	578,607	710,581	1,149,430	61.82%
Capital Outlay	-	-	-	-	
Debt Service - Principal	-	-	-	-	
Debt Service - Interest	-	-	-	-	
Total Expenditures	<u>1,807,372</u>	<u>1,883,784</u>	<u>2,150,360</u>	<u>4,816,189</u>	<u>44.65%</u>
Year To Date Surplus (Deficit)	<u>1,058,295</u>	<u>1,066,070</u>	<u>865,525</u>	<u>(343,274)</u>	<u>0</u>
OTHER FINANCING SOURCES (USES):					
Proceeds From Sale of Assets	-	-	-	-	
Proceeds From Debt	-	-	-	-	
Contingency	-	-	-	(722,429)	
Unappropriated	-	-	-	-	
Transfers From Other Funds	-	-	-	-	
Transfers To Other Funds	(29,792)	-	-	(16,886)	
Total Other Financing Sources (Uses)	<u>(29,792)</u>	<u>-</u>	<u>-</u>	<u>(739,315)</u>	<u>-</u>
Net Change in Fund Balance	1,028,503	1,066,070	865,525	(1,082,589)	22.78%
FUND BALANCE:					
Beginning Fund Balance	631,307	817,259	1,253,314	1,082,588	115.77%
Ending Fund Balance	<u>\$ 1,659,810</u>	<u>\$ 1,883,329</u>	<u>\$ 2,118,839</u>	<u>\$ -</u>	

General Fund is a major fund of the College and is used to account for the activities directly related to the College's basic education objectives.

OREGON COAST COMMUNITY COLLEGE
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
For the year to date (YTD) December 2013, 2014, 2015 & 2015/16 Budget

SPECIAL REVENUE FUNDS

	YTD DEC 2013	YTD DEC 2014	YTD DEC 2015	BUDGET 2015/16	% <u>Executed</u>
REVENUES:					
Revenue From Local Sources:					
Property Taxes	\$ -	\$ -	\$ -	-	
Tuition and Fees	-	-	-	-	
Operating Grants	30,128	9,796	27,759	149,600	18.56%
Donations	-	-	-	-	
Interest	-	-	-	-	
Merchandise Sales	-	-	-	-	
Miscellaneous	-	-	-	-	
Revenue From State Sources:					
State Appropriation	-	-	-	-	
Operating Grants	143,558	3,193	1,258	128,204	0.98%
Construction Funds	-	-	-	-	
Revenue From Federal Sources:					
Operating Grants	310,045	179,265	102,645	297,825	34.46%
Total Revenues	<u>483,731</u>	<u>192,253</u>	<u>131,662</u>	<u>575,629</u>	<u>22.87%</u>
EXPENDITURES:					
Salary	217,123	179,490	40,074	293,724	
Benefits	107,477	74,746	13,425	106,894	
Personnel Services	<u>324,600</u>	<u>254,236</u>	<u>53,499</u>	<u>400,618</u>	13.35%
Materials and Services	233,961	54,865	51,691	166,895	30.97%
Capital Outlay	-	-	-	25,000	0.00%
Debt Service - Principal	-	-	-	-	
Debt Service - Interest	-	-	-	-	
Total Expenditures	<u>558,560</u>	<u>309,101</u>	<u>105,190</u>	<u>592,513</u>	<u>17.75%</u>
Year To Date Surplus (Deficit)	<u>(74,829)</u>	<u>(116,848)</u>	<u>26,472</u>	<u>(16,884)</u>	<u>0</u>
OTHER FINANCING SOURCES (USES):					
Proceeds From Sale of Assets	-	-	-	-	
Proceeds From Debt	-	-	-	-	
Contingency	-	-	-	-	
Unappropriated	-	-	-	-	
Transfers From Other Funds	-	-	-	16,886	-
Transfers To Other Funds	-	-	-	-	
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,886</u>	<u>-</u>
Net Change in Fund Balance	(74,829)	(116,848)	26,472	2	
FUND BALANCE:					
Beginning Fund Balance	23,672	10,222	-	-	
Ending Fund Balance	<u>\$ (51,157)</u>	<u>\$ (106,626)</u>	<u>\$ 26,472</u>	<u>\$ 2</u>	

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

OREGON COAST COMMUNITY COLLEGE
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
For the year to date (YTD) December 2013, 2014, 2015 & 2015/16 Budget

<u>DEBT SERVICE FUNDS</u>					
	YTD DEC 2013	YTD DEC 2014	YTD DEC 2015	BUDGET 2015/16	% Executed
REVENUES:					
Revenue From Local Sources:					
Property Taxes	\$ 1,044,809	\$ 1,668,605	\$ 1,665,190	\$ 1,739,437	95.73%
Tuition and Fees	-	-	-	-	
Operating Grants	-	-	-	-	
Donations	-	-	-	-	
Interest	1,550	1,173	1,756	4,450	39.45%
Merchandise Sales	-	-	-	-	
Miscellaneous	80,616	82,998	43,587	170,000	25.64%
Revenue From State Sources:					
State Appropriation	-	-	-	-	
Operating Grants	-	-	-	-	
Construction Funds	-	-	-	-	
Revenue From Federal Sources:					
Operating Grants	-	-	-	-	
Total Revenues	<u>1,126,975</u>	<u>1,752,776</u>	<u>1,710,533</u>	<u>1,913,887</u>	<u>89.37%</u>
EXPENDITURES:					
Salary	\$ -	\$ -	\$ -	\$ -	
Benefits	-	-	-	-	
Personnel Services	-	-	-	-	
Materials and Services	84	64	65	155	41.61%
Capital Outlay	-	-	-	-	
Debt Service - Principal	200,000	-	210,288	1,300,000	16.18%
Debt Service - Interest	<u>345,274</u>	<u>323,859</u>	<u>52,500</u>	<u>621,468</u>	<u>8.45%</u>
Total Expenditures	545,358	323,924	262,852	1,921,623	13.68%
Year To Date Surplus (Deficit)	581,617	1,428,853	1,447,681	(7,736)	1
OTHER FINANCING SOURCES (USES):					
Proceeds From Sale of Assets	-	-	-	-	
Proceeds From Debt	-	-	-	-	
Contingency	-	-	-	(117,065)	
Unappropriated	-	-	-	-	
Transfers From Other Funds	-	-	-	-	
Transfers To Other Funds	-	-	-	-	
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(117,065)</u>	<u>-</u>
Net Change in Fund Balance	581,617	1,428,853	1,447,681	(124,801)	
FUND BALANCE:					
Beginning Fund Balance	589,182	(49,029)	37,627	124,800	30.15%
Ending Fund Balance	<u>\$ 1,170,799</u>	<u>\$ 1,379,824</u>	<u>\$ 1,485,308</u>	<u>\$ (1)</u>	

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

OREGON COAST COMMUNITY COLLEGE
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
For the year to date (YTD) December 2013, 2014, 2015 & 2015/16 Budget

ENTERPRISE FUND - YOUR COLLEGE STORE & COMMUNITY ED

	YTD DEC 2013	YTD DEC 2014	YTD DEC 2015	BUDGET 2015/16	% <u>Executed</u>
REVENUES:					
Revenue From Local Sources:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	
Tuition and Fees	6,110	-	-	-	
Operating Grants	-	-	-	-	
Donations	-	-	-	-	
Interest	-	-	-	-	
Merchandise Sales	112,417	109,070	91,245	220,000	41.48%
Miscellaneous	(0)	143	65	-	
Revenue From State Sources:					
State Appropriation	-	-	-	-	
Operating Grants	-	-	-	-	
Construction Funds	-	-	-	-	
Revenue From Federal Sources:					
Operating Grants	-	-	-	-	
Total Revenues	<u>118,527</u>	<u>109,213</u>	<u>91,310</u>	<u>220,000</u>	<u>41.50%</u>
EXPENDITURES:					
Salary	4,749	5,163	-	28,916	
Benefits	<u>3,261</u>	<u>3,124</u>	-	<u>20,897</u>	
Personnel Services	8,010	8,287	-	49,813	0.00%
Materials and Services	117,785	126,882	117,222	162,700	72.05%
Capital Outlay	-	-	-	-	
Debt Service - Principal	-	-	-	-	
Debt Service - Interest	-	-	-	-	
Total Expenditures	<u>125,794</u>	<u>135,168</u>	<u>117,222</u>	<u>212,513</u>	<u>55.16%</u>
Year To Date Surplus (Deficit)	<u>(7,267)</u>	<u>(25,955)</u>	<u>(25,912)</u>	<u>7,487</u>	<u>(0)</u>
OTHER FINANCING SOURCES (USES):					
Proceeds From Sale of Assets	-	-	-	-	
Proceeds From Debt	-	-	-	-	
Contingency	-	-	-	(22,860)	
Unappropriated	-	-	-	-	
Transfers From Other Funds	-	-	-	-	
Transfers To Other Funds	-	-	-	-	
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(22,860)</u>	<u>-</u>
Net Change in Fund Balance	<u>(7,267)</u>	<u>(25,955)</u>	<u>(25,912)</u>	<u>(15,373)</u>	
FUND BALANCE:					
Beginning Fund Balance	11,806	10,173	22,889	15,373	148.89%
Ending Fund Balance	<u>\$ 4,538</u>	<u>\$ (15,782)</u>	<u>\$ (3,023)</u>	<u>\$ -</u>	

An enterprise fund furnishes goods to students, staff and the public (i.e. Your College Store). The fund is self supporting.

OREGON COAST COMMUNITY COLLEGE
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
For the year to date (YTD) December 2013, 2014, 2015 & 2015/16 Budget

INTERNAL SERVICE FUNDS

	YTD DEC 2013	YTD DEC 2014	YTD DEC 2015	BUDGET 2015/16	% Executed
REVENUES:					
Revenue From Local Sources:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	
Tuition and Fees	-	-	-	-	
Operating Grants	-	-	-	-	
Donations	-	-	-	-	
Interest	-	-	-	-	
Merchandise Sales	-	-	-	-	
Miscellaneous	5,993	16,762	12,578	32,700	38.47%
Revenue From State Sources:					
State Appropriation	-	-	-	-	
Operating Grants	-	-	-	-	
Construction Funds	-	-	-	-	
Revenue From Federal Sources:					
Operating Grants	-	-	-	-	
Total Revenues	<u>5,993</u>	<u>16,762</u>	<u>12,578</u>	<u>32,700</u>	<u>38.47%</u>
EXPENDITURES:					
Salary	-	-	-	-	
Benefits	-	-	-	-	
Personnel Services	-	-	-	-	
Materials and Services	10,602	13,345	18,028	33,100	54.47%
Capital Outlay	6,722	-	-	-	
Debt Service - Principal	-	-	-	-	
Debt Service - Interest	-	-	-	-	
Total Expenditures	<u>17,324</u>	<u>13,345</u>	<u>18,028</u>	<u>33,100</u>	<u>54.47%</u>
Year To Date Surplus (Deficit)	(11,331)	3,417	(5,450)	(400)	(0)
OTHER FINANCING SOURCES (USES):					
Proceeds From Sale of Assets	-	-	-	-	
Proceeds From Debt	-	-	-	-	
Contingency	-	-	-	(107,127)	
Unappropriated	-	-	-	-	
Transfers From Other Funds	-	-	-	-	
Transfers To Other Funds	-	-	-	-	
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(107,127)</u>	<u>-</u>
Net Change in Fund Balance	(11,331)	3,417	(5,450)	(107,527)	
FUND BALANCE:					
Beginning Fund Balance	111,580	112,292	94,881	107,527	88.24%
Ending Fund Balance	<u>\$ 100,249</u>	<u>\$ 115,710</u>	<u>\$ 89,431</u>	<u>\$ -</u>	

Internal Service Funds (ISFs) exist primarily to provide services to the other instruction or administrative units of the College. The College has 3 ISFs, Unemployment, Copier and Insurance Deductible funds.

OREGON COAST COMMUNITY COLLEGE
CHANGE IN FUND BALANCE
For the year to date (YTD) December 2013, 2014, 2015 & 2015/16 Budget

	BUDGET 2015/16	YTD DEC 2015	YTD - BUD VARIANCE	YTD DEC 2014
<u>RESERVE FUND - AUDUBON BUILDING 5100</u>				
Established: 10/15/2007 Education Board resolution 08-10.10				
Reviewed: n/a				
Purpose: Funds reserved for Nature Center to be located on the North County campus.				
Materials & Services	105,000	0	(105,000)	0
Total Expenditures	105,000	0	(105,000)	0
Excess of Revenues Over (Under) Expenditures	(105,000)	0	105,000	0
OTHER FINANCING SOURCES (USES)				
<u>Contingency</u>				
Transfers In/(Out)				
Total Other Financing Sources (Uses)	0	0	0	0
Net Change in Fund Balance	(105,000)	0	105,000	0
Beginning Fund Balance	105,000	105,000	0	105,000
Ending Fund Balance	0	105,000	105,000	105,000

RESERVE FUND - STRATEGIC INITIATIVES 5000

Established: 12/18/2013 Education Board resolution 14-12.08
Reviewed: n/a
Purpose: Funds reserved for strategic initiatives (Program income from CASE grant).

Materials & Services	55,802	0	(55,802)	0
Total Expenditures	55,802	0	(55,802)	0
Excess of Revenues Over (Under) Expenditures	(55,802)	0	55,802	0
OTHER FINANCING SOURCES (USES)				
<u>Contingency</u>				
Transfers In/(Out)				
Total Other Financing Sources (Uses)	0	0	0	0
Net Change in Fund Balance	(55,802)	0	55,802	0
Beginning Fund Balance	55,802	55,802	0	0
Ending Fund Balance	0	55,802	55,802	0

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