

OREGON COAST COMMUNITY COLLEGE
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
For the year to date (YTD) January 2014, 2015, 2016 & 2015/16 Budget

*ALL GOVERNMENTAL FUNDS

	YTD JAN 2014	YTD JAN 2015	YTD JAN 2016	BUDGET 2015/16	% Executed
REVENUES:					
Revenue From Local Sources:					
Property Taxes	\$ 2,064,249	\$ 2,835,470	\$ 2,800,814	\$ 2,938,923	95%
Tuition and Fees	1,237,071	1,205,757	1,171,545	1,383,536	85%
Operating Grants	69,861	50,013	63,065	149,600	42%
Donations	1,000	43,241	-	118,472	0%
Interest	7,438	6,583	9,533	9,450	101%
Merchandise Sales	160,767	156,521	136,128	220,000	62%
Miscellaneous	161,761	216,293	147,263	265,200	56%
Revenue From State Sources:					
State Appropriation	1,034,121	1,151,683	1,340,552	1,703,921	79%
Operating Grants	131,459	24,347	19,894	128,204	16%
Construction Funds	-	-	-	-	-
Revenue From Federal Sources:					
Operating Grants	434,228	311,031	152,451	297,825	51%
Total Revenues	<u>5,301,954</u>	<u>6,000,940</u>	<u>5,841,244</u>	<u>7,215,131</u>	<u>81%</u>
EXPENDITURES:					
Salary	1,530,384	1,523,620	1,605,362	2,861,703	
Benefits	751,718	643,401	598,218	1,255,487	
Personnel Services	<u>2,282,102</u>	<u>2,167,022</u>	<u>2,203,580</u>	4,117,190	54%
Materials and Services	1,171,817	1,033,484	1,127,676	1,673,082	67%
Capital Outlay	20,890	26,887	-	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>100,447</u>	<u>621,468</u>	<u>16%</u>
Total Expenditures	4,020,084	3,551,252	3,641,990	7,736,740	47%
Year To Date Surplus (Deficit)	<u>1,281,870</u>	<u>2,449,688</u>	<u>2,199,254</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	1,281,870	2,449,688	2,199,254	(1,491,090)	
FUND BALANCE:					
Beginning Fund Balance	1,650,163	1,120,678	1,253,314	1,491,090	84%
Ending Fund Balance	<u>\$ 2,932,033</u>	<u>\$ 3,570,367</u>	<u>\$ 3,452,568</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) January 2014, 2015, 2016 & 2015/16 Budget

GENERAL FUND

	YTD JAN 2014	YTD JAN 2015	YTD JAN 2016	BUDGET 2015/16	% Executed
REVENUES:					
Revenue From Local Sources:					
Property Taxes	\$ 986,443	\$ 1,057,617	\$ 1,092,164	\$ 1,199,486	91.05%
Tuition and Fees	1,227,852	1,205,757	1,176,315	1,383,536	85.02%
Operating Grants	-	-	-	-	
Donations	1,000	43,241	-	118,472	0.00%
Interest	4,131	3,900	5,777	5,000	115.55%
Merchandise Sales	-	-	-	-	
Miscellaneous	43,319	81,900	33,137	62,500	53.02%
Revenue From State Sources:					
State Appropriation	1,034,121	1,151,683	1,333,094	1,703,921	78.24%
Operating Grants	-	-	-	-	
Construction Funds	-	-	-	-	
Revenue From Federal Sources:					
Operating Grants	-	-	-	-	
Total Revenues	<u>3,296,865</u>	<u>3,544,099</u>	<u>3,640,487</u>	<u>4,472,915</u>	<u>81.39%</u>
EXPENDITURES:					
Salary	1,211,825	1,257,532	1,451,103	2,539,063	
Benefits	596,212	537,330	538,608	1,127,696	
Personnel Services	1,808,037	1,794,862	1,989,711	3,666,759	54.26%
Materials and Services	676,985	773,513	904,271	1,149,430	78.67%
Capital Outlay	-	-	-	-	
Debt Service - Principal	-	-	-	-	
Debt Service - Interest	-	-	-	-	
Total Expenditures	<u>2,485,021</u>	<u>2,568,375</u>	<u>2,893,982</u>	<u>4,816,189</u>	<u>60.09%</u>
Year To Date Surplus (Deficit)	<u>811,844</u>	<u>975,724</u>	<u>746,505</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	782,052	975,724	746,505	(1,082,589)	21.30%
FUND BALANCE:					
Beginning Fund Balance	631,307	817,259	1,253,314	1,082,588	115.77%
Ending Fund Balance	<u>\$ 1,413,359</u>	<u>\$ 1,792,984</u>	<u>\$ 1,999,819</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) January 2014, 2015, 2016 & 2015/16 Budget

SPECIAL REVENUE FUNDS

	YTD JAN 2014	YTD JAN 2015	YTD JAN 2016	BUDGET 2015/16	% <u>Executed</u>
REVENUES:					
Revenue From Local Sources:					
Property Taxes	\$ -	\$ -	-	-	
Tuition and Fees	-	-	(4,770)	-	
Operating Grants	69,861	50,013	63,065	149,600	42.16%
Donations	-	-	-	-	
Interest	-	-	-	-	
Merchandise Sales	-	-	-	-	
Miscellaneous	-	-	-	-	
Revenue From State Sources:					
State Appropriation	-	-	7,458	-	
Operating Grants	131,459	24,347	19,894	128,204	15.52%
Construction Funds	-	-	-	-	
Revenue From Federal Sources:					
Operating Grants	434,228	311,031	152,451	297,825	51.19%
Total Revenues	<u>635,548</u>	<u>385,391</u>	<u>238,097</u>	<u>575,629</u>	<u>41.36%</u>
EXPENDITURES:					
Salary	301,992	259,205	144,704	293,724	
Benefits	145,378	101,936	54,509	106,894	
Personnel Services	<u>447,371</u>	<u>361,140</u>	<u>199,213</u>	<u>400,618</u>	49.73%
Materials and Services	301,461	89,612	58,704	166,895	35.17%
Capital Outlay	-	-	-	25,000	0.00%
Debt Service - Principal	-	-	-	-	
Debt Service - Interest	-	-	-	-	
Total Expenditures	748,832	450,752	257,917	592,513	43.53%
Year To Date Surplus (Deficit)	<u>(113,284)</u>	<u>(65,361)</u>	<u>(19,819)</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	(113,284)	(65,361)	(19,819)	2	
FUND BALANCE:					
Beginning Fund Balance	23,672	10,222	-	-	
Ending Fund Balance	<u>\$ (89,612)</u>	<u>\$ (55,138)</u>	<u>\$ (19,819)</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) January 2014, 2015, 2016 & 2015/16 Budget

DEBT SERVICE FUNDS

	YTD JAN 2014	YTD JAN 2015	YTD JAN 2016	BUDGET 2015/16	% Executed
REVENUES:					
Revenue From Local Sources:					
Property Taxes	\$ 1,077,805	\$ 1,777,853	\$ 1,708,650	\$ 1,739,437	98.23%
Tuition and Fees	-	-	-	-	
Operating Grants	-	-	-	-	
Donations	-	-	-	-	
Interest	2,673	2,465	3,652	4,450	82.06%
Merchandise Sales	-	-	-	-	
Miscellaneous	108,899	112,984	94,746	170,000	55.73%
Revenue From State Sources:					
State Appropriation	-	-	-	-	
Operating Grants	-	-	-	-	
Construction Funds	-	-	-	-	
Revenue From Federal Sources:					
Operating Grants	-	-	-	-	
Total Revenues	<u>1,189,378</u>	<u>1,893,302</u>	<u>1,807,048</u>	<u>1,913,887</u>	<u>94.42%</u>
EXPENDITURES:					
Salary	\$ -	\$ -	\$ -	\$ -	
Benefits	-	-	-	-	
Personnel Services	-	-	-	-	
Materials and Services	105	86	86	155	55.29%
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>100,447</u>	<u>621,468</u>	<u>16.16%</u>
Total Expenditures	545,379	323,945	310,820	1,921,623	16.17%
Year To Date Surplus (Deficit)	643,999	1,569,357	1,496,228	(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>(117,065)</u>	<u>-</u>
Net Change in Fund Balance	643,999	1,569,357	1,496,228	(124,801)	
FUND BALANCE:					
Beginning Fund Balance	589,182	(49,029)	-	124,800	0.00%
Ending Fund Balance	<u>\$ 1,233,181</u>	<u>\$ 1,520,328</u>	<u>\$ 1,496,228</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) January 2014, 2015, 2016 & 2015/16 Budget

ENTERPRISE FUND - YOUR COLLEGE STORE & COMMUNITY ED

	YTD JAN 2014	YTD JAN 2015	YTD JAN 2016	BUDGET 2015/16	% <u>Executed</u>
REVENUES:					
Revenue From Local Sources:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	
Tuition and Fees	9,219	-	-	-	
Operating Grants	-	-	-	-	
Donations	-	-	-	-	
Interest	-	-	-	-	
Merchandise Sales	160,767	156,521	136,128	220,000	61.88%
Miscellaneous	(128)	286	(218)	-	
Revenue From State Sources:					
State Appropriation	-	-	-	-	
Operating Grants	-	-	-	-	
Construction Funds	-	-	-	-	
Revenue From Federal Sources:					
Operating Grants	-	-	-	-	
Total Revenues	<u>169,858</u>	<u>156,808</u>	<u>135,911</u>	<u>220,000</u>	<u>61.78%</u>
EXPENDITURES:					
Salary	6,332	6,884	9,556	28,916	
Benefits	4,363	4,136	5,100	20,897	
Personnel Services	<u>10,695</u>	<u>11,020</u>	<u>14,656</u>	<u>49,813</u>	<u>29.42%</u>
Materials and Services	149,650	137,953	129,435	162,700	79.55%
Capital Outlay	-	-	-	-	
Debt Service - Principal	-	-	-	-	
Debt Service - Interest	-	-	-	-	
Total Expenditures	<u>160,344</u>	<u>148,972</u>	<u>144,091</u>	<u>212,513</u>	<u>67.80%</u>
Year To Date Surplus (Deficit)	<u>9,513</u>	<u>7,835</u>	<u>(8,181)</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	9,513	7,835	(8,181)	(15,373)	
FUND BALANCE:					
Beginning Fund Balance	11,806	10,173	-	15,373	0.00%
Ending Fund Balance	<u>\$ 21,319</u>	<u>\$ 18,009</u>	<u>\$ (8,181)</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) January 2014, 2015, 2016 & 2015/16 Budget

INTERNAL SERVICE FUNDS

	YTD JAN 2014	YTD JAN 2015	YTD JAN 2016	BUDGET 2015/16	% <u>Executed</u>
REVENUES:					
Revenue From Local Sources:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	
Tuition and Fees	-	-	-	-	
Operating Grants	-	-	-	-	
Donations	-	-	-	-	
Interest	-	-	-	-	
Merchandise Sales	-	-	-	-	
Miscellaneous	9,671	21,123	19,598	32,700	59.93%
Revenue From State Sources:					
State Appropriation	-	-	-	-	
Operating Grants	-	-	-	-	
Construction Funds	-	-	-	-	
Revenue From Federal Sources:					
Operating Grants	-	-	-	-	
Total Revenues	<u>9,671</u>	<u>21,123</u>	<u>19,598</u>	<u>32,700</u>	<u>59.93%</u>
EXPENDITURES:					
Salary	-	-	-	-	
Benefits	-	-	-	-	
Personnel Services	-	-	-	-	
Materials and Services	11,889	23,137	35,559	33,100	107.43%
Capital Outlay	6,722	-	-	-	
Debt Service - Principal	-	-	-	-	
Debt Service - Interest	-	-	-	-	
Total Expenditures	<u>18,611</u>	<u>23,137</u>	<u>35,559</u>	<u>33,100</u>	<u>107.43%</u>
Year To Date Surplus (Deficit)	(8,940)	(2,014)	(15,962)	(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	(8,940)	(2,014)	(15,962)	(107,527)	
FUND BALANCE:					
Beginning Fund Balance	111,580	112,292	-	107,527	0.00%
Ending Fund Balance	<u>\$ 102,640</u>	<u>\$ 110,278</u>	<u>\$ (15,962)</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) January 2014, 2015, 2016 & 2015/16 Budget

	BUDGET 2015/16	YTD JAN 2016	YTD - BUD VARIANCE	YTD JAN 2015
<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)				
Contingency 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)				
Contingency 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.