

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

\*ALL GOVERNMENTAL FUNDS

	YTD JAN 2014	YTD JAN 2015	YTD JAN 2016	BUDGET 2015/16	% Executed
<b>REVENUES:</b>					
<b>Revenue From Local Sources:</b>					
Property Taxes	\$ 2,036,975	\$ 2,806,059	\$ 2,772,157	\$ 2,938,923	94%
Tuition and Fees	1,235,428	1,099,643	1,020,055	1,383,536	74%
Operating Grants	62,685	51,747	28,925	149,600	19%
Donations	-	43,241	-	118,472	0%
Interest	6,235	5,270	7,477	9,450	79%
Merchandise Sales	153,991	149,935	126,168	220,000	57%
Miscellaneous	137,549	196,486	126,217	265,200	48%
<b>Revenue From State Sources:</b>					
State Appropriation	1,034,121	1,151,683	1,281,923	1,703,921	75%
Operating Grants	143,558	3,193	19,894	128,204	16%
Construction Funds	-	-	-	-	-
<b>Revenue From Federal Sources:</b>					
Operating Grants	368,671	225,154	152,451	297,825	51%
<b>Total Revenues</b>	<u>5,179,212</u>	<u>5,732,410</u>	<u>5,535,268</u>	<u>7,215,131</u>	<u>77%</u>
<b>EXPENDITURES:</b>					
Salary	1,312,861	1,308,181	1,378,751	2,861,663	
Benefits	649,663	561,949	516,425	1,255,527	
Personnel Services	<u>1,962,524</u>	<u>1,870,129</u>	<u>1,895,176</u>	<u>4,117,190</u>	46%
Materials and Services	1,091,093	926,122	1,044,161	1,673,082	62%
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>	16%
<b>Total Expenditures</b>	3,619,782	3,146,998	3,250,072	7,736,740	42%
<b>Year To Date Surplus (Deficit)</b>	<u>1,559,430</u>	<u>2,585,412</u>	<u>2,285,196</u>	<u>(521,609)</u>	<u>0</u>
<b>OTHER FINANCING SOURCES (USES):</b>					
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>	
<b>Total Other Financing Sources (Uses)</b>	-	-	-	(969,481)	0%
<b>Net Change in Fund Balance</b>	1,559,430	2,585,412	2,285,196	(1,491,090)	
<b>FUND BALANCE:</b>					
Beginning Fund Balance	1,650,163	1,120,678	1,569,993	1,491,090	105%
Ending Fund Balance	<u>\$ 3,209,593</u>	<u>\$ 3,706,090</u>	<u>\$ 3,855,189</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) Jan 2014, 2015, 2016 & 2015/16 Budget

GENERAL FUND

	YTD JAN 2014	YTD JAN 2015	YTD JAN 2016	BUDGET 2015/16	% Executed
<b>REVENUES:</b>					
<b>Revenue From Local Sources:</b>					
Property Taxes	\$ 973,728	\$ 1,046,329	\$ 1,080,789	\$ 1,199,486	90.10%
Tuition and Fees	1,226,798	1,099,643	1,024,825	1,383,536	74.07%
Operating Grants	-	-	-	-	
Donations	-	43,241	-	118,472	0.00%
Interest	3,487	3,253	4,617	5,000	92.35%
Merchandise Sales	-	-	-	-	
Miscellaneous	35,851	78,599	28,124	62,500	45.00%
<b>Revenue From State Sources:</b>					
State Appropriation	1,034,121	1,151,683	1,274,465	1,703,921	74.80%
Operating Grants	-	-	-	-	
Construction Funds	-	-	-	-	
<b>Revenue From Federal Sources:</b>					
Operating Grants	-	-	-	-	
<b>Total Revenues</b>	<u>3,273,984</u>	<u>3,422,747</u>	<u>3,412,822</u>	<u>4,472,915</u>	<u>76.30%</u>
<b>EXPENDITURES:</b>					
Salary	1,034,002	1,083,583	1,240,031	2,539,023	
Benefits	513,123	470,840	463,232	1,127,736	
Personnel Services	<u>1,547,125</u>	<u>1,554,423</u>	<u>1,703,263</u>	<u>3,666,759</u>	<u>46.45%</u>
Materials and Services	621,614	696,057	829,956	1,149,430	72.21%
Capital Outlay	-	-	-	-	
Debt Service - Principal	-	-	-	-	
Debt Service - Interest	-	-	-	-	
<b>Total Expenditures</b>	<u>2,168,739</u>	<u>2,250,480</u>	<u>2,533,219</u>	<u>4,816,189</u>	<u>52.60%</u>
<b>Year To Date Surplus (Deficit)</b>	<u>1,105,246</u>	<u>1,172,267</u>	<u>879,603</u>	<u>(343,274)</u>	<u>0</u>
<b>OTHER FINANCING SOURCES (USES):</b>					
Proceeds From Sale of Assets	-	-	-	-	
Proceeds From Debt	-	-	-	-	
Contingency	-	-	-	(722,429)	
Unappropriated	-	-	-	-	
Transfers From Other Funds	-	-	-	-	
Transfers To Other Funds	(29,792)	-	-	(16,886)	
<b>Total Other Financing Sources (Uses)</b>	<u>(29,792)</u>	<u>-</u>	<u>-</u>	<u>(739,315)</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	1,075,454	1,172,267	879,603	(1,082,589)	23.70%
<b>FUND BALANCE:</b>					
Beginning Fund Balance	631,307	817,259	1,253,314	1,082,588	115.77%
Ending Fund Balance	<u>\$ 1,706,761</u>	<u>\$ 1,989,526</u>	<u>\$ 2,132,917</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) Jan 2014, 2015, 2016 & 2015/16 Budget**

**SPECIAL REVENUE FUNDS**

	YTD JAN 2014	YTD JAN 2015	YTD JAN 2016	BUDGET 2015/16	% <u>Executed</u>
<b>REVENUES:</b>					
<b>Revenue From Local Sources:</b>					
Property Taxes	\$ -	\$ -	\$ -	-	
Tuition and Fees	-	-	-	-	
Operating Grants	62,685	51,747	28,925	149,600	19.33%
Donations	-	-	-	-	
Interest	-	-	-	-	
Merchandise Sales	-	-	-	-	
Miscellaneous	-	-	-	-	
<b>Revenue From State Sources:</b>					
State Appropriation	-	-	-	-	
Operating Grants	143,558	3,193	19,894	128,204	15.52%
Construction Funds	-	-	-	-	
<b>Revenue From Federal Sources:</b>					
Operating Grants	368,671	225,154	152,451	297,825	51.19%
<b>Total Revenues</b>	<u>574,914</u>	<u>280,093</u>	<u>201,270</u>	<u>575,629</u>	<u>34.97%</u>
<b>EXPENDITURES:</b>					
Salary	263,083	218,574	129,164	293,724	
Benefits	126,964	87,478	48,093	106,894	
Personnel Services	<u>390,047</u>	<u>306,053</u>	<u>177,257</u>	<u>400,618</u>	44.25%
Materials and Services	276,645	67,966	55,802	166,895	33.44%
Capital Outlay	-	-	-	25,000	0.00%
Debt Service - Principal	-	-	-	-	
Debt Service - Interest	-	-	-	-	
<b>Total Expenditures</b>	666,692	374,019	233,059	592,513	39.33%
<b>Year To Date Surplus (Deficit)</b>	(91,778)	(93,926)	(31,789)	(16,884)	(0)
<b>OTHER FINANCING SOURCES (USES):</b>					
Proceeds From Sale of Assets	-	-	-	-	
Proceeds From Debt	-	-	-	-	
Contingency	-	-	-	-	
Unappropriated	-	-	-	-	
Transfers From Other Funds	-	-	-	16,886	-
Transfers To Other Funds	-	-	-	-	
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,886</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(91,778)	(93,926)	(31,789)	2	
<b>FUND BALANCE:</b>					
Beginning Fund Balance	23,672	10,222	-	-	
Ending Fund Balance	<u>\$ (68,106)</u>	<u>\$ (83,704)</u>	<u>\$ (31,789)</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) Jan 2014, 2015, 2016 & 2015/16 Budget**

DEBT SERVICE FUNDS

	YTD JAN 2014	YTD JAN 2015	YTD JAN 2016	BUDGET 2015/16	% Executed
<b>REVENUES:</b>					
<b>Revenue From Local Sources:</b>					
Property Taxes	\$ 1,063,247	\$ 1,759,730	\$ 1,691,368	\$ 1,739,437	97.24%
Tuition and Fees	-	-	-	-	
Operating Grants	-	-	-	-	
Donations	-	-	-	-	
Interest	2,182	1,822	2,756	4,450	61.92%
Merchandise Sales	-	-	-	-	
Miscellaneous	94,691	98,300	81,747	170,000	48.09%
<b>Revenue From State Sources:</b>					
State Appropriation	-	-	-	-	
Operating Grants	-	-	-	-	
Construction Funds	-	-	-	-	
<b>Revenue From Federal Sources:</b>					
Operating Grants	-	-	-	-	
<b>Total Revenues</b>	<u>1,160,121</u>	<u>1,859,852</u>	<u>1,775,870</u>	<u>1,913,887</u>	<u>92.79%</u>
<b>EXPENDITURES:</b>					
Salary	\$ -	\$ -	\$ -	\$ -	
Benefits	-	-	-	-	
Personnel Services	-	-	-	-	
Materials and Services	94	75	75	155	48.32%
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>
<b>Total Expenditures</b>	545,369	323,934	310,809	1,921,623	16.17%
<b>Year To Date Surplus (Deficit)</b>	614,752	1,535,918	1,465,061	(7,736)	1
<b>OTHER FINANCING SOURCES (USES):</b>					
Proceeds From Sale of Assets	-	-	-	-	
Proceeds From Debt	-	-	-	-	
Contingency	-	-	-	(117,065)	
Unappropriated	-	-	-	-	
Transfers From Other Funds	-	-	-	-	
Transfers To Other Funds	-	-	-	-	
<b>Total Other Financing Sources (Uses)</b>	-	-	-	<u>(117,065)</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	614,752	1,535,918	1,465,061	(124,801)	
<b>FUND BALANCE:</b>					
Beginning Fund Balance	589,182	(49,029)	37,627	124,800	30.15%
Ending Fund Balance	<u>\$ 1,203,934</u>	<u>\$ 1,486,889</u>	<u>\$ 1,502,688</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) Jan 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>
<b>REVENUES:</b>					
<b>Revenue From Local Sources:</b>					
Property Taxes	\$ -	\$ -	\$ -	\$ -	
Tuition and Fees	8,630	-	-	-	
Operating Grants	-	-	-	-	
Donations	-	-	-	-	
Interest	-	-	-	-	
Merchandise Sales	153,991	149,935	126,168	220,000	57.35%
Miscellaneous	(128)	220	87	-	
<b>Revenue From State Sources:</b>					
State Appropriation	-	-	-	-	
Operating Grants	-	-	-	-	
Construction Funds	-	-	-	-	
<b>Revenue From Federal Sources:</b>					
Operating Grants	-	-	-	-	
<b>Total Revenues</b>	<u>162,493</u>	<u>150,155</u>	<u>126,255</u>	<u>220,000</u>	<u>57.39%</u>
<b>EXPENDITURES:</b>					
Salary	5,541	6,024	9,556	28,916	
Benefits	<u>3,811</u>	<u>3,630</u>	<u>5,100</u>	<u>20,897</u>	
Personnel Services	9,352	9,653	14,656	49,813	29.42%
Materials and Services	153,005	129,800	124,255	162,700	76.37%
Capital Outlay	-	-	-	-	
Debt Service - Principal	-	-	-	-	
Debt Service - Interest	-	-	-	-	
<b>Total Expenditures</b>	<u>162,357</u>	<u>139,453</u>	<u>138,911</u>	<u>212,513</u>	<u>65.37%</u>
<b>Year To Date Surplus (Deficit)</b>	<u>136</u>	<u>10,702</u>	<u>(12,656)</u>	<u>7,487</u>	<u>(0)</u>
<b>OTHER FINANCING SOURCES (USES):</b>					
Proceeds From Sale of Assets	-	-	-	-	
Proceeds From Debt	-	-	-	-	
Contingency	-	-	-	(22,860)	
Unappropriated	-	-	-	-	
Transfers From Other Funds	-	-	-	-	
Transfers To Other Funds	-	-	-	-	
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(22,860)</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	136	10,702	(12,656)	(15,373)	
<b>FUND BALANCE:</b>					
Beginning Fund Balance	11,806	10,173	22,889	15,373	148.89%
Ending Fund Balance	<u>\$ 11,942</u>	<u>\$ 20,876</u>	<u>\$ 10,233</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) Jan 2014, 2015, 2016 & 2015/16 Budget

INTERNAL SERVICE FUNDS

	YTD JAN 2014	YTD JAN 2015	YTD JAN 2016	BUDGET 2015/16	% <u>Executed</u>
<b>REVENUES:</b>					
<b>Revenue From Local Sources:</b>					
Property Taxes	\$ -	\$ -	\$ -	\$ -	
Tuition and Fees	-	-	-	-	
Operating Grants	-	-	-	-	
Donations	-	-	-	-	
Interest	-	-	-	-	
Merchandise Sales	-	-	-	-	
Miscellaneous	7,134	19,367	16,259	32,700	49.72%
<b>Revenue From State Sources:</b>					
State Appropriation	-	-	-	-	
Operating Grants	-	-	-	-	
Construction Funds	-	-	-	-	
<b>Revenue From Federal Sources:</b>					
Operating Grants	-	-	-	-	
<b>Total Revenues</b>	<u>7,134</u>	<u>19,367</u>	<u>16,259</u>	<u>32,700</u>	<u>49.72%</u>
<b>EXPENDITURES:</b>					
Salary	-	-	-	-	
Benefits	-	-	-	-	
Personnel Services	-	-	-	-	
Materials and Services	11,689	23,051	33,833	33,100	102.21%
Capital Outlay	6,722	-	-	-	
Debt Service - Principal	-	-	-	-	
Debt Service - Interest	-	-	-	-	
<b>Total Expenditures</b>	<u>18,411</u>	<u>23,051</u>	<u>33,833</u>	<u>33,100</u>	<u>102.21%</u>
<b>Year To Date Surplus (Deficit)</b>	<u>(11,277)</u>	<u>(3,683)</u>	<u>(17,574)</u>	<u>(400)</u>	<u>(1)</u>
<b>OTHER FINANCING SOURCES (USES):</b>					
Proceeds From Sale of Assets	-	-	-	-	
Proceeds From Debt	-	-	-	-	
Contingency	-	-	-	(107,127)	
Unappropriated	-	-	-	-	
Transfers From Other Funds	-	-	-	-	
Transfers To Other Funds	-	-	-	-	
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(107,127)</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	(11,277)	(3,683)	(17,574)	(107,527)	
<b>FUND BALANCE:</b>					
Beginning Fund Balance	111,580	112,292	94,881	107,527	88.24%
Ending Fund Balance	<u>\$ 100,303</u>	<u>\$ 108,609</u>	<u>\$ 77,307</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) Jan 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>				
<b>Established:</b> 10/15/2007 Education Board resolution 08-10.10				
<b>Reviewed:</b> n/a				
<b>Purpose:</b> 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
<b>OTHER FINANCING SOURCES (USES)</b>				
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
<b>OTHER FINANCING SOURCES (USES)</b>				
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.*