

*adopted budget | 2018-19*



OREGON COAST  
COMMUNITY COLLEGE



**June 1, 2018**

## **Budget Message**

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 balanced budget for the 2018-2019 fiscal year. The greatest challenges impacting the College's fiscal planning are

- 1) Sustaining capacity increases for mission fulfillment and growth,
- 2) The pursuit of independent accreditation,
- 3) Funding the acquisition of, and migration to, a new Enterprise Resource Planning (ERP) System.
- 4) Enrollment lag of 2-3 years for enrollment growth initiatives
- 5) Lack of economies of scale inherent in small colleges.

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. I am exceedingly pleased to present a balanced budget aligned with our mission and strategic focus on student success, growth in high quality educational pathways to meet the needs of our service area, and the achievement of independent accreditation. To continue this progress in an environment of significantly constrained financial resources is a testament to the commitment, professionalism and adaptability of the faculty, staff and administration of Oregon Coast Community College.



As with OCCC budgets in the past, the 2018-19 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 five fiscal year's budgets, the College once again maintains a minimum 15% contingency reserve in the ending General Fund balance. This reserve is calculated as a percentage of budgeted General Fund revenues per the best practices standards set forth by the Governmental Finance Officers Association.

Additionally, with a clear focus on our intention to achieve independent accreditation, we include 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.*

## Mission Driven Budget

The 2018-2019 Budget is designed to fulfill the mission of the College, and to advance strategic priorities. Mission fulfillment is framed in the two core themes of the College, Student Success and Educational Pathways. Strategic priorities are identified within the Five Big Ideas Strategic Framework.

Core Theme: Student Success *OCCC will improve post-secondary educational attainment across Lincoln County and close achievement gaps for underserved populations in our community.*

The Student Success core theme serves as the focus of all efforts of the faculty, staff and administration of OCCC. Two examples demonstrate the linkage between core theme planning and budget development.

- The Navigate program was first envisioned in 2016, with initial funding secured through a competitive state grant funding for FY 16-17. Our sustainability plan for Navigate included securing funding to move the program out of grant funding by 18-19. This has been accomplished by developing a shared cost model with Lincoln County School District (LCSD) as well as prioritizing the funding of the remainder of the core Navigate program within the general fund.

- The current ERP system, SharkNet, is out of date and insufficient. The ERP provides fundamental infrastructure for student success, as it maintains student records and enables us to track student progress. Since 2016, we have anticipated and planned for the implementation of a new ERP. The cost of ERPs is significant, sometimes running into the millions. Through careful planning, setting aside funds over past years, working with other colleges, and prudent negotiation, we have now secured a new ERP within our means that will vastly improve our capacity to serve students, and to have access to real-time data related to student success.

Core Theme: Educational Pathways *OCCC will offer rigorous and engaging academic programs and educational options comprised of clear pathways to transfer, employment and self-development that enrich individual lives and promote the economic and civic vitality of Lincoln County and beyond.*

Creating sound and well-supported educational pathways is the “how” enabling the “what” of student success. Through community engagement, data analysis, careful planning, and securing significant grant funding, we have launched the latest educational pathway at the College. The Rural Teachers Education Project will have two tracks, k-12 Education, and early childhood. The first students will enroll in Fall 2018. Grant funding will provide the first four years of costs, with general fund sustainability planned for 2022, based on enrollment.

#### Five Big Ideas Strategic Framework

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. The Five Big Ideas are provided below, along with highlights of progress in each.

1. The OCCC Diploma: The College will pursue NWCCU Independent Accreditation, beginning with filing for Applicant status by 2016, achieving Candidate status by 2020, and meeting criteria for Independent Accreditation by 2022.

##### Progress highlights:

- 2016 Applicant Status achieved
- 2017 Self-Study Process
- 2018
  - Filed for Candidate Status
  - Hosted Peer Evaluation Visit
  - On NWCCU Agenda for June 28, 2018 Consideration of Candidacy.

2. Student Success: 1000 by 2025.<sup>1</sup> 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

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<sup>1</sup> During the 17-18 year, College staff modified the prior “by 2020” goal to “by 2025,” given 1) statewide enrollment trends and 2) lagging impacts of 90% reduction in the LCSD Expanded Options program, 3) typical 3-year lag time to realize FTE impact of new initiatives.



Progress highlights:

- Initiated a new Matriculation program to facilitate the direct admission of LCSD seniors to OCCC the following fall.
- Second year of Navigate Program: large scale high schools outreach and recruitment.
- Successfully secured grant funding for the new Rural Teachers Education Project
- Initiated curriculum development and staffing for Early Childhood Education program
- Expanded Dual Credit access at high schools and increased Early College enrollment (in response to EO termination).
- Robust programming with LCSD to accelerate early college and increase the number of HS grads who choose OCCC.
- Entered talks with TBCC to support a cohort of Tillamook County Nursing Students

3. Make OCCC a Great Place to Work: 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.

- Sustained annual salary increases for all employee groups.
- Completed a successful year of evening “Dean of Darkness” and Security Staff during academic terms.
- Implemented ongoing training program for all staff, in addition to safety and emergency training and preparation activities.
- Increased participation in professional development by all employee groups.
- Recognition of our staff that have served in 5-year increments along with special shout outs to our “shark pup” and “instructor of the year” with Celebrate Us
- Added Paycom a payroll and human resources system that provides a portal for each employee to view pay statements and allows for electronic tracking of time worked, leave taken and leave balances.
- Continue cross functional team growth
- Developed and delivers Mental Health First Aid training to 45 staff.
- Aviso an early alert system to enhance student success by giving staff the ability to easily flag students who need support.

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.

Progress highlights:

- Planning documents and processes now in place for facilities, technology and emergency response.
- Developed a comprehensive Educational Services Migration Plan for the decoupling from PCC.
- Significant planning efforts around the replacement of the ERP.

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.

Progress highlights:

- Secured \$560,000 of mission-aligned grants
- Staffing structure is mature, policies and procedures increasingly in place to make time spent more efficient.
- The College increasingly responding proactively and creatively to environmental changes and opportunities.
- Continued commitment to budgeting for strategic opportunities and new program development.

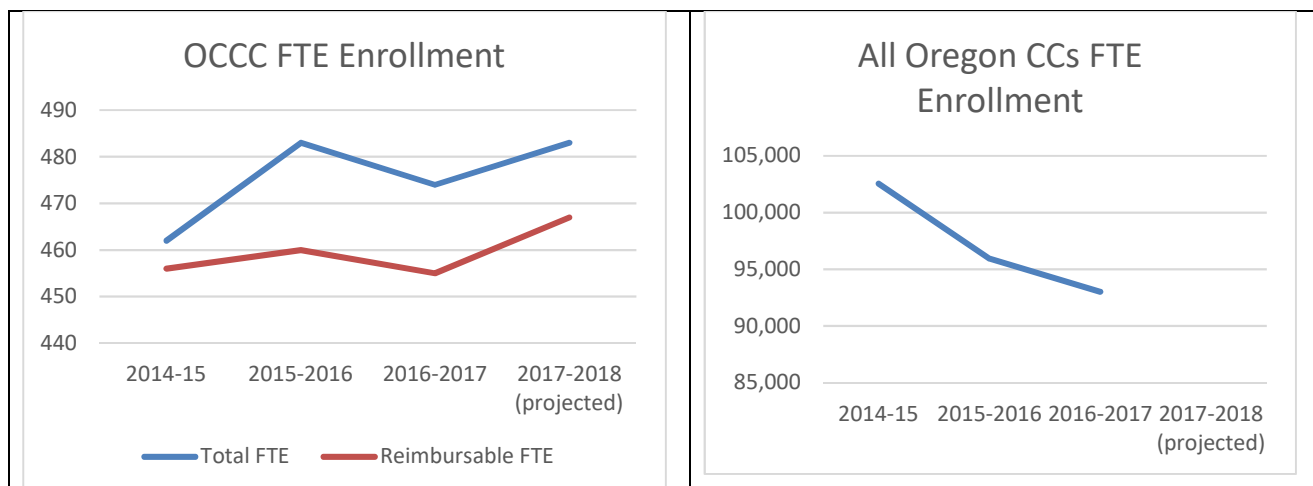
**Revenue**

The two major components of community college revenue, Oregon Community College Support Fund (CCSF) and local tuition and fees, are both dependent upon enrollment levels. Consequently, the tracking and projection of revenue is highly dependent upon enrollment trends and projections.

The 2018-2019 budget is developed based on projected 475 FTE, a 2% increase over the projected ending year FTE for the current year. Looking beyond 18-19, we anticipate enrollment will continue an upwards trajectory as strategies associated with *Strategic Framework, Five Big Ideas #2 Student Success, 1000 FTE by 2020* are implemented.

**OCCC Full Time Equivalent Student Enrollment**

	2014-15	2015-2016	2016-2017	2017-2018 (projected)
Total FTE	462	483	474	483
Reimbursable FTE	456	460	455	467
All Oregon CCs	102,540	95,919	93,018	



Statewide enrollment declines: From 2014-2015 year to 2016-2017 year, Oregon Community Colleges total enrollments declined by 9%. State data for the 2017-2018 year will not be finalized until October 2018, but ad hoc reports indicate decline is slowing but still declining. Meanwhile, OCCC has achieved a cumulative 3% enrollment increase since 2014-2015.

The statewide enrollment decline can be attributed to several factors including an improving economy and lower unemployment rates, with fewer Oregonians pursuing education and job training. State support over time for higher education has not kept pace with increased costs resulting in higher direct costs to students, decreasing affordability, and likely causing some potential students to forgo higher education.

### **Tuition**

The OCCC Board of Education approved a \$6 per credit tuition increase beginning Academic Year 2018-2019. The last tuition increase was in 2011, and there was a significant need to adjust tuition to address the impact of cost escalators over the intervening years. Significant cost escalators include salary and benefits (especially PERs) as well as increases in information technology. OCCC has strived to offset rising tuition costs for students through a variety of supports.

Year	OCCC Scholarship Awards	SEAL Scholarship Awards	Total Foundation Awards	Oregon Promise Awards
2016-17	\$110,700	\$18,700	\$129,400	31
2017-18	\$100,000	\$22,000	\$122,000	58

### **Balancing the 2018-2019 Budget and Building Capacity**

The total appropriation for the 2018-2019 budget is \$10,967,255. This budget creates capacity for the future and is balanced via the following strategies:

1. Building in cost escalations for 18-19
  - a. Annual salary increases (projected).
  - b. PERS and other benefit increases (projected).
2. The General Fund structural gap (difference between projected revenue and expenses) is at \$299,739 which include the duplicate costs of the existing and new ERP (Prior deficits 15-16: \$350,000; 16-17: \$200,000, 17-18: \$261,756).
3. College is 100% staffed, and all current positions including vacancies are carried forth in the budget. Capacity for mission fulfillment is the strongest in a decade.
4. Funding of strategic initiatives includes accreditation, new program development to increase FTE, and sustains system improvements for students and to meet accreditation requirements
5. Multi-year strategies addressing the revenue/expense gaps described above:
  - a. Revenue Strategies include modest FTE and other non-traditional (entrepreneurial) revenue generating programs.
  - b. Board Policy for annual small predictable tuition increases linked to CPI
  - c. Cost containment 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 7 years.

- d. Continue the strategy of building ending year balances wherever possible above to continue in the following year filling the diminishing structural gap and continue strategic investments
6. Continue to 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 Core Theme outcomes and Big Five Strategic Framework, Accreditation efforts, new program development, and community-building collaborations.

### **In Closing**

The budget presented here was developed through college participation especially in the areas of program growth, technology planning (especially for the ERP), and strategic planning. The budget addresses the current economic realities and needs of the institution and builds for the future. As noted in the introduction of this budget message, there are significant challenges impacting the College's strategic and fiscal planning, including stagnant state support, our small college size, independent accreditation, launching the new ERP and potentially a few years before growth strategies are realized. 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 and Educational Pathways.

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 alternative 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 State Budget Law.

*Birgitte Ryslinge*

Birgitte Ryslinge,  
President  
Oregon Coast Community College





Capt. Jim Kusz  
Information &  
Safety Officer

2018

Community College  
Community Educator  
of the Year  
Captain Jim Kusz

OACCE  
Ohio Association of  
Community College Educators

2018

Business Partner  
of the Year

Alison  
Nelson-Robertson  
OACCE

financial  
summaries

## Summary of Adopted Appropriations

**The adopted budget**, for the Fiscal Year 2018-19, in the total of \$10,967,255 is now on file at Oregon Coast Community College, 400 SE College Way, Newport, OR. The amounts for the fiscal year beginning July 1, 2018 and for the purpose shown below:

<b>General Fund</b>		<b>Enterprise Fund</b>	
Personnel Services	\$4,070,816	Personnel Services	\$52,510
Materials and Services	\$1,548,257	Materials and Services	\$148,884
Transfers Out	\$10,000	Contingency	\$13,634
Capital Outlay	\$0		<u>\$215,028</u>
Contingency	<u>\$797,900</u>		
	\$6,426,973		
<b>Debt Service Funds</b>		<b>Internal Service Funds</b>	
Debt Service - GOB	\$1,891,743	Materials and Services	\$59,500
Debt Service - PERS	\$198,357	Contingency	\$116,666
Contingency - GOB	\$382,594		<u>\$176,166</u>
Contingency - PERS	<u>\$21,058</u>		
	\$2,493,752		
<b>Special Revenue Funds</b>		<b>Reserve Funds</b>	
Personnel Services	\$959,825	Materials and Services	\$360,802
Materials and Services	\$334,709		
Capital	<u>\$0</u>		
	\$1,294,533		

### Total Adopted Appropriation \$10,967,255

**The adopted budget** recommends the taxes provided at the rate of \$.1757 per \$1,000 of assessed value for operations and in the amount of \$1,920,455 Bonded Debt;

	<b>Education Limitation</b>	<b>Excluded From Limitation</b>
General Fund.....	\$ 0.1757/\$1,000	
Debt Service Fund.....		\$ 1,920,455

**BUDGET ASSUMPTIONS  
FOR THE FISCAL YEAR 2018-19**

**General Fund Revenue Assumptions:**

1. Second year of State biennium - Community College Support Funding level of \$556 million – estimate of funding based on 465 reimbursable FTE for FY 17-18
2. Property Taxes reflect a 2.89 % increase based on information from the County regarding Taxable Assessed Values and the Urban Renewal Excess
3. Tuition and Fees
  - Projecting the enrollment of approximately 475 full-time equivalent students
  - Tuition increase of \$6 per credit; fees per credit remain the same as FY 17-18
4. Funding support from LCSD to share costs for the Dual Credit, Early College, Navigate and Rural Teachers Education Pathway programs
5. Funding support from the Foundation and local Health Districts

**General Fund Expenditure Assumptions:**

- 1) Personnel costs reflect:
  - (a) The increases included in the Classified collective bargaining agreement; Management increases follow Classified; Faculty agreement is currently in bargaining
  - (b) Same classified and management staffing levels as FY 17-18; vacancies to be filled; custodial positions will be transitioned from temporary hires to permanent employees
  - (c) An additional full-time faculty will be hired for the new Early Childhood Education program with funding through the Meyer Memorial Trust grant; potential part-time faculty hires as new courses and programs are introduced. By year 4 (2022) these positions will move to the general fund.
- 2) Materials and Services costs reflect the first year of the new ERP SaaS annual fee and the addition of Professional Development funding
- 3) Continued one-time funding of initiatives related to accreditation, program development and strategic growth
- 4) Continued monitoring and adjustment of departmental and program budget amounts for Materials and Services
- 5) PERS rates remains at 12.67% for OPSRP employees and 19.25% for Tier 1&2 employees
- 6) Plan-dependent health insurance premium increases
- 7) Maintain a 15% contingency fund balance reserve in the General Fund



**ADOPTED BUDGET 2018-19**

	GENERAL FUND (Major Fund)	DEBT SERVICE GOB (Major Fund)	DEBT SERVICE PERS	SPECIAL REVENUE	ENTERPRISE FUND	INTERNAL SERVICE FUND	RESERVE FUND	TOTALS
<b>REVENUE</b>								
From local sources								
Property taxes	\$ 1,296,105	\$ 1,920,455	\$ -	\$ -	\$ -	\$ -	\$ -	<b>3,216,559</b>
Tuition and fees	1,826,378	-	-	(37,593)	-	-	-	<b>1,788,785</b>
Operating grants and contracts	-	-	-	318,735	-	-	-	<b>318,735</b>
Donations	91,000	-	-	-	-	-	-	<b>91,000</b>
Interest income	23,069	12,500	500	-	-	-	-	<b>36,069</b>
Merchandise Sales	-	-	-	-	202,000	-	-	<b>202,000</b>
Other local revenue	148,824	-	218,193	-	-	55,279	-	<b>422,296</b>
From state sources								
State appropriation	1,933,960	-	-	-	-	-	-	<b>1,933,960</b>
Operating grants and contracts	-	-	-	462,000	-	-	-	<b>462,000</b>
Construction matching funds	-	-	-	-	-	-	-	<b>-</b>
From federal sources								
Operating grants and contracts	-	-	-	345,641	-	-	-	<b>345,641</b>
Total revenue	<u>5,319,335</u>	<u>1,932,955</u>	<u>218,693</u>	<u>1,088,783</u>	<u>202,000</u>	<u>55,279</u>	<u>-</u>	<b>8,817,045</b>
<b>EXPENDITURES</b>								
Salary	2,817,372	-	-	671,351	32,289	-	-	<b>3,521,012</b>
Benefits	<u>1,253,444</u>	<u>-</u>	<u>-</u>	<u>288,474</u>	<u>20,221</u>	<u>-</u>	<u>-</u>	<b>1,562,139</b>
Personnel services	4,070,816	-	-	959,825	52,510	-	-	<b>5,083,151</b>
Materials and services	1,548,257	167	-	334,709	148,884	59,500	360,802	<b>2,452,319</b>
Capital outlay	-	-	-	-	-	-	-	<b>-</b>
Debt service - principal	-	1,445,000	115,000	-	-	-	-	<b>1,560,000</b>
Debt service - interest	<u>-</u>	<u>446,576</u>	<u>83,357</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<b>529,933</b>
Total expenditures	<u>5,619,073</u>	<u>1,891,743</u>	<u>198,357</u>	<u>1,294,533</u>	<u>201,394</u>	<u>59,500</u>	<u>360,802</u>	<b>9,625,403</b>
Percentage of Total Expenditures	58%	20%	2%	13%	2%	1%	4%	<b>100%</b>
Excess (deficiency) of revenue								
Over (under) expenditures	(299,738)	41,212	20,336	(205,750)	606	(4,221)	(360,802)	<b>(808,357)</b>
<b>OTHER FINANCING SOURCES (USES)</b>								
Contingency	(797,900)	(382,594)	(21,058)	-	(13,634)	(116,666)	-	<b>(1,331,852)</b>
Unappropriated	-	-	-	-	-	-	-	<b>-</b>
Transfers from other funds	-	-	-	-	10,000	-	-	<b>10,000</b>
Transfers to other funds	<u>(10,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<b>(10,000)</b>
Total other financing sources (uses)	<u>(807,900)</u>	<u>(382,594)</u>	<u>(21,058)</u>	<u>-</u>	<u>(3,634)</u>	<u>(116,666)</u>	<u>-</u>	<b>(1,331,852)</b>
Excess (deficiency) of revenue & other sources (uses) over (under) expenditures	(1,107,638)	(341,382)	(722)	(205,750)	(3,028)	(120,887)	(360,802)	<b>(2,140,209)</b>
<b>FUND BALANCE</b>								
7/1/2018 - Beginning fund balance	1,107,638	341,382	722	205,750	3,028	120,887	360,802	<b>2,140,209</b>
6/30/2019 - Ending fund balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<b>-</b>



**Statement of Revenues, Expenses and Changes in Fund Balance**

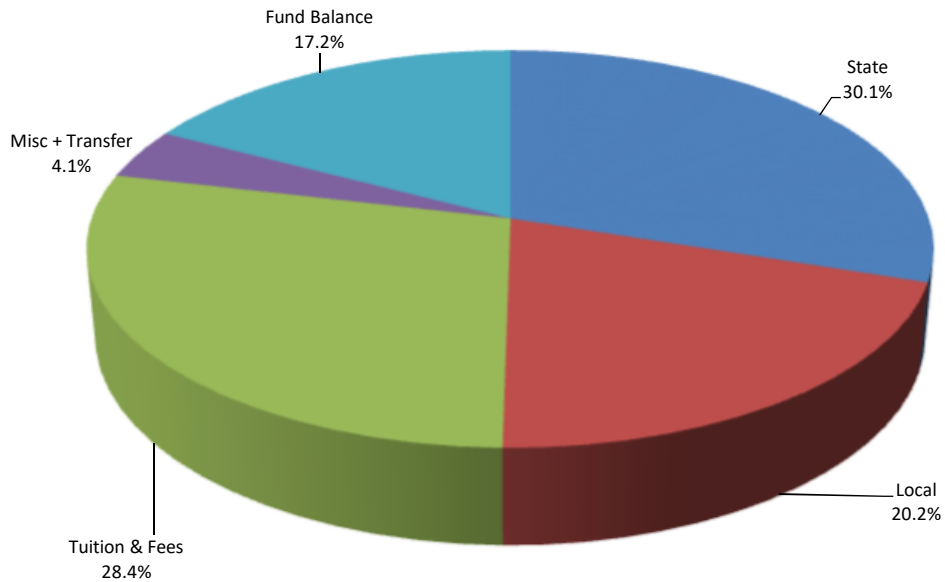
	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ADOPTED	2018-19 PROPOSED	2018-19 APPROVED	2018-19 ADOPTED
<b>REVENUE</b>							
From local sources							
Property taxes	\$ 3,075,645	\$ 2,993,910	\$ 3,073,751	\$ 3,048,221	\$ 3,216,559	\$ 3,216,559	\$ 3,216,559
Tuition and fees	\$ 1,598,365	1,522,841	1,579,824	1,608,084	1,788,785	1,788,785	1,788,785
Operating grants and contracts	\$ 45,077	106,597	93,593	198,000	318,735	318,735	318,735
Donations	\$ 43,241	-	-	80,000	91,000	91,000	91,000
Interest income	\$ 11,015	7,526	12,738	17,650	36,069	36,069	36,069
Merchandise Sales	\$ 206,796	184,545	178,364	198,500	202,000	202,000	202,000
Other local revenue	\$ 305,921	311,704	459,857	355,163	422,296	422,296	422,296
From state sources							
State appropriation	1,519,704	1,732,439	1,788,752	1,800,778	1,933,960	1,933,960	1,933,960
Operating grants and contracts	65,630	41,910	422,874	159,608	462,000	462,000	462,000
From federal sources							
Operating grants and contracts	625,647	247,937	271,631	236,385	345,641	345,641	345,641
Total revenue	7,497,041	7,149,409	7,881,384	7,702,389	8,817,045	8,817,045	8,817,045
<b>EXPENDITURES</b>							
Personnel services	3,520,180	3,373,709	3,769,669	4,378,154	5,083,151	5,083,151	5,083,151
Materials and services	1,692,136	1,732,062	1,818,585	1,987,531	2,452,319	2,452,319	2,452,319
Capital outlay	26,887	-	2,591	12,000	-	-	-
Debt service	1,867,854	1,921,596	1,973,502	2,030,874	2,089,933	2,089,933	2,089,933
Total expenditures	7,107,057	7,027,367	7,564,347	8,408,558	9,625,403	9,625,403	9,625,403
Excess (deficiency) of revenue							
Over (under) expenditures	389,984	122,042	317,037	(706,169)	(808,357)	(808,357)	(808,357)
<b>OTHER FINANCING SOURCES (USES)</b>							
Contingency	0	-	-	(1,075,134)	(1,331,852)	(1,331,852)	(1,331,852)
Unappropriated	0	-	-	-	-	-	-
Transfers from other funds	150,000	-	200,000	10,000	10,000	10,000	10,000
Transfers to other funds	(150,000)	-	(200,000)	(10,000)	(10,000)	(10,000)	(10,000)
Total other financing sources (uses)	0	0	-	(1,075,134)	(1,331,852)	(1,331,852)	(1,331,852)
Excess (deficiency) of revenue & other							
Sources (uses) over (under) expenditures	389,984	122,042	317,037	(1,781,303)	(2,140,209)	(2,140,209)	(2,140,209)
<b>FUND BALANCE</b>							
Beginning fund balance	1,120,679	1,510,663	1,632,705	1,781,303	2,140,209	2,140,209	2,140,209
Prior period adjustment							
Ending fund balance	\$ 1,510,663	\$ 1,632,705	\$ 1,949,742	\$ -	\$ -	\$ -	\$ -



general fund

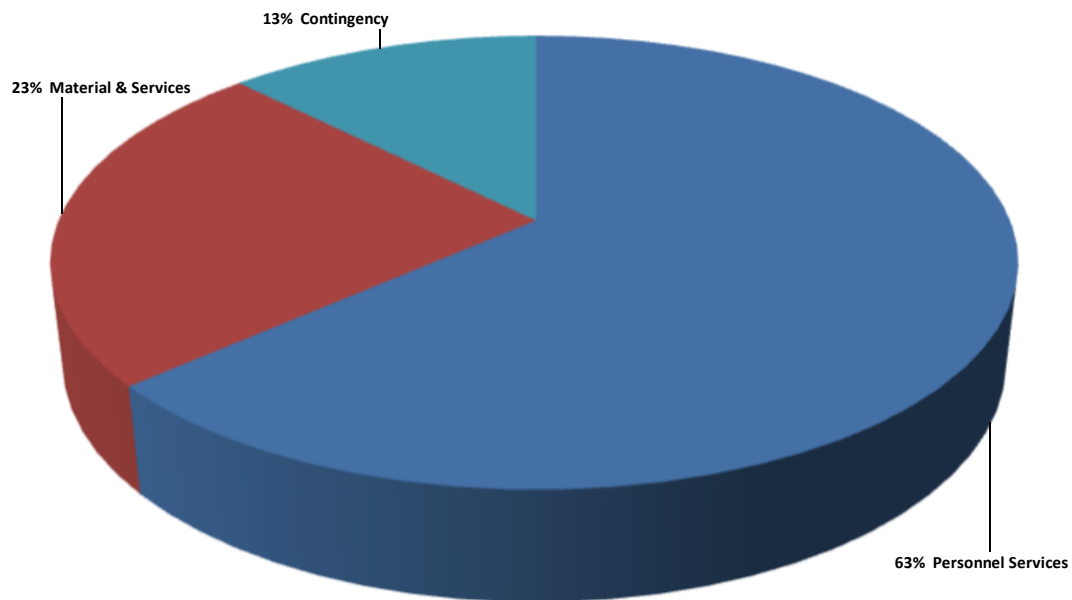
**GENERAL FUND RESOURCES**

2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ADOPTED	REVENUE BY SOURCE	2018-19 PROPOSED	2018-19 APPROVED	2018-19 ADOPTED
-	-	-	FEDERAL SOURCES	-	-	-
1,732,439	1,788,752	1,800,778	STATE SOURCES	1,933,960	1,933,960	1,933,960
1,155,802	1,194,179	1,211,824	LOCAL TAXES	1,296,105	1,296,105	1,296,105
1,522,841	1,579,824	1,608,084	TUITION AND FEES	1,826,378	1,826,378	1,826,378
132,259	242,563	197,405	MISCELLANEOUS	262,893	262,893	262,893
<b>4,543,341</b>	<b>4,805,318</b>	<b>4,818,091</b>	<b>TOTAL REVENUE</b>	<b>5,319,335</b>	<b>5,319,335</b>	<b>5,319,335</b>
-	-	0	TRANSFERS IN	-	-	-
1,203,706	1,255,480	1,116,808	BEGINNING FUND BALANCE	1,107,638	1,107,638	1,107,638
<b>5,747,047</b>	<b>6,060,798</b>	<b>5,934,900</b>	<b>TOTAL RESOURCES</b>	<b>6,426,974</b>	<b>6,426,974</b>	<b>6,426,974</b>

**General Fund Resources by Source**

**GENERAL FUND EXPENDITURES BY CATEGORIES**

2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ADOPTED	EXPENDITURES BY CATEGORIES	2018-19 PROPOSED	2018-19 APPROVED	2018-19 ADOPTED
3,054,144	3,144,985	3,826,101	PERSONNEL SERVICES	4,070,816	4,070,816	4,070,816
1,437,423	1,429,963	1,313,986	MATERIALS AND SERVICES	1,548,257	1,548,257	1,548,257
-	-	12,000	CAPITAL OUTLAY	-	-	-
<b>4,491,567</b>	<b>4,574,948</b>	<b>5,152,087</b>	<b>TOTAL EXPENDITURES</b>	<b>5,619,073</b>	<b>5,619,073</b>	<b>5,619,073</b>
-	(200,000)	10,000	TRANSFERS OUT	10,000	10,000	10,000
-	-	772,813	CONTINGENCY	797,900	797,900	797,900
			UNAPPROPRIATED BALANCE			
-	(200,000)	782,813	TOTAL TRANS/CONTINGENCY/UNAPPROP	807,900	807,900	807,900
<b>4,491,567</b>	<b>4,374,948</b>	<b>5,934,900</b>	<b>TOTAL BUDGET</b>	<b>6,426,974</b>	<b>6,426,974</b>	<b>6,426,974</b>

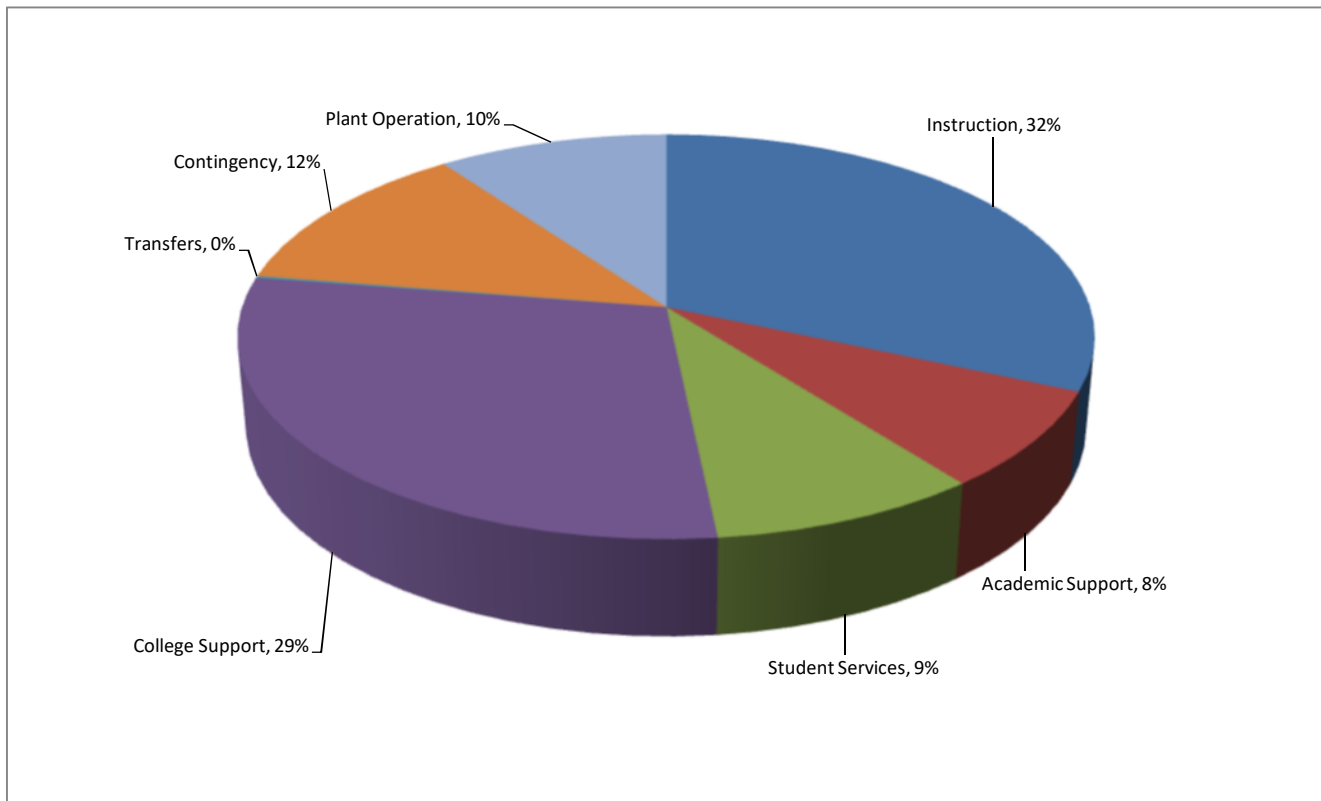
**General Fund Expenditures by Categories**



## GENERAL FUND EXPENDITURES BY FUNCTION

2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ADOPTED	EXPENDITURES BY FUNCTION	2018-19 PROPOSED	2018-19 APPROVED	2018-19 ADOPTED
1,703,159	1,734,852	1,913,223	INSTRUCTION	2,029,956	2,029,956	2,029,956
346,628	361,814	494,099	ACADEMIC SUPPORT	504,076	504,076	504,076
416,268	438,387	547,788	STUDENT SERVICES	573,348	573,348	573,348
1,238,388	1,515,915	1,640,242	COLLEGE SUPPORT	1,868,604	1,868,604	1,868,604
478,802	494,869	556,736	PLANT OPERATIONS	643,088	643,088	643,088
<b>4,183,245</b>	<b>4,545,837</b>	<b>5,152,087</b>	<b>TOTAL EXPENDITURES</b>	<b>5,619,072</b>	<b>5,619,072</b>	<b>5,619,072</b>
-	-	10,000	TRANSFERS OUT	10,000	10,000	10,000
-	-	772,813	CONTINGENCY	797,900	797,900	797,900
<b>-</b>	<b>-</b>	<b>782,813</b>	<b>TOTAL TRANSFERS &amp; CONTINGENCY</b>	<b>807,900</b>	<b>807,900</b>	<b>807,900</b>
<b>4,183,245</b>	<b>4,545,837</b>	<b>5,934,900</b>	<b>TOTAL BUDGET</b>	<b>6,426,974</b>	<b>6,426,974</b>	<b>6,426,974</b>

General Fund Expenditures by Function



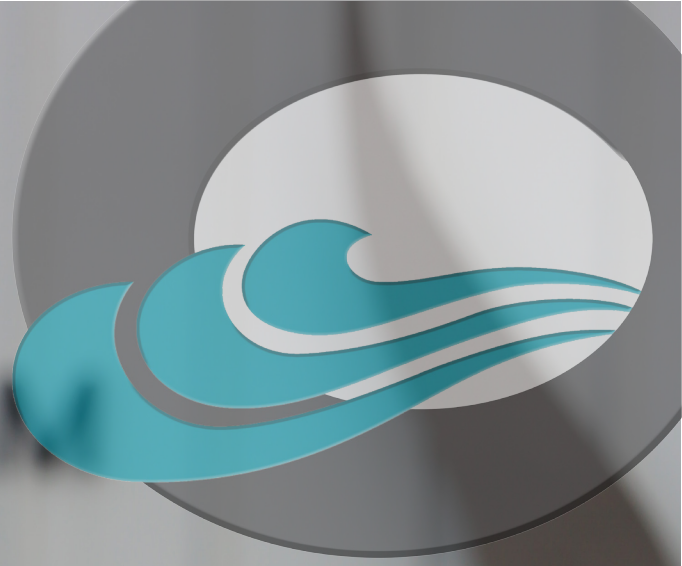
**GENERAL FUND DIVISION/DEPARTMENT SUMMARY**

Description	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ADOPTED	2018-19 PROPOSED	2018-19 APPROVED	2018-19 ADOPTED
<b>INSTRUCTION</b> <p>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.</p>						
1110 MARGIN	-	-	-	23,747	23,747	23,747
1111 COMPUTERS & INFORMATION	2,929	365	400	4,344	4,344	4,344
1112 AQUARIUM SCIENCE	182,071	210,341	246,880	261,207	261,207	261,207
1113 EDUCATION	-	-	-	450	450	450
1114 ENGINEERING	3,912	-	-	-	-	-
1116 FOREIGN LANGUAGE	77,219	83,265	82,803	86,392	86,392	86,392
1117 NURSING	390,674	498,653	461,262	491,108	491,108	491,108
1121 COLLEGE PREPARATION	86,986	57,853	92,774	99,454	99,454	99,454
1123 COMPUTER APPLICATIONS	7,278	10	14,406	15,236	15,236	15,236
1124 MATH	147,455	188,232	205,133	223,028	223,028	223,028
1126 BIOLOGICAL SCIENCE	92,407	83,446	135,121	136,434	136,434	136,434
1134 HEALTH RELATED	18,491	11,739	19,051	14,117	14,117	14,117
1137 COMMUNITY EDUCATION	3,073	26,334	29,705	37,304	37,304	37,304
1140 PHYSICAL SCIENCE	21,464	14,350	18,735	24,540	24,540	24,540
1142 PSYCHOLOGY	97,555	32,228	39,691	41,471	41,471	41,471
1145 SOCIAL SCIENCE	35,894	38,303	38,929	33,275	33,275	33,275
1150 VISUAL & PERFORMING ARTS	88,672	61,524	71,406	61,090	61,090	61,090
1151 HEALTH PROFESSIONS	25	69,466	108,604	85,344	85,344	85,344
1152 BUSINESS MGMT	399	11,329	41,135	78,024	78,024	78,024
1153 CRIMINAL JUSTICE	(76)	53,602	32,988	-	-	-
1155 EARLY CHILDHOOD	-	-	-	33,028	33,028	33,028
1156 ENGLISH/WRITING/LITERATURE	238,393	143,844	156,237	156,469	156,469	156,469
1161 ABE/GED	70,841	54,768	55,385	21,455	21,455	21,455
1165 ESOL	53,113	48,963	44,872	70,474	70,474	70,474
1170 CONTINUING EDUCATION	2,723	-	2,000	-	-	-
1171 SBDC	81,662	46,236	15,705	31,963	31,963	31,963
TOTAL INSTRUCTION	1,703,159	1,734,852	1,913,222	2,029,956	2,029,956	2,029,956
<b>ACADEMIC SUPPORT</b> <p>This category includes funds expended to provide support services for the institution's primary mission of instruction. In addition to faculty development and the learning management system, it also includes expenditures for chief academic officers and their support.</p>						
2000 INSTRUCTIONAL SUPPORT	164,308	193,622	321,187	318,387	318,387	318,387
2200 LIBRARY	175,215	168,191	172,912	185,689	185,689	185,689
2300 MEDIA SERVICES	7,101	-	-	-	-	-
2350 DISTANCE EDUCATION	4	-	-	-	-	-
TOTAL ACADEMIC SUPPORT	346,628	361,814	494,099	504,076	504,076	504,076

Description	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ADOPTED	2018-19 PROPOSED	2018-19 APPROVED	2018-19 ADOPTED
<b>STUDENT SERVICES</b> 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 programs.						
3100 STUDENT SERVICES MGMT	99,555	111,289	125,877	153,923	153,923	153,923
3150 STUDENT SERVICES SUPPORT	-	67,078	96,221	85,184	85,184	85,184
3200 ENROLLMENT SERVICES	132,841	81,137	84,787	86,237	86,237	86,237
3300 GRADUATION	3,237	4,248	2,460	2,460	2,460	2,460
3400 ACADEMIC ADVISING	127,760	58,461	120,408	118,164	118,164	118,164
3500 TESTING	52,584	54,854	56,895	64,866	64,866	64,866
3600 FINANCIAL AID	283	61,319	61,140	62,513	62,513	62,513
3700 DISABLED STUDENT SERVICES	9	-	-	-	-	-
TOTAL STUDENT SERVICES	416,268	438,387	547,788	573,348	573,348	573,348
<b>COMMUNITY SERVICES</b> 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	-	-	-	-	-	-
<b>COLLEGE SUPPORT SERVICES</b> 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; information technology; space management; personnel management 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.						
5100 BOARD OF EDUCATION	39,961	41,072	36,855	47,153	47,153	47,153
5200 OFFICE OF THE PRESIDENT	299,900	341,091	372,076	399,819	399,819	399,819
5250 EXECUTIVE LEADERSHIP	-	83,118	87,063	109,332	109,332	109,332
5300 MARKETING & PUBLIC RELATIONS	24,762	54,225	67,605	67,481	67,481	67,481
5350 COLLEGE DEVELOPMENT	58,146	59,770	34,997	35,607	35,607	35,607
5370 FOUNDATION	-	40,221	49,996	50,867	50,867	50,867
5400 FINANCE & OPERATIONS	206,784	294,338	292,893	299,603	299,603	299,603
5410 HUMAN RESOURCES	127,113	78,016	86,297	92,537	92,537	92,537
5420 SOUTH COUNTY OPERATIONS	-	-	-	-	-	-
5430 NORTH COUNTY OPERATIONS	466	1,429	-	-	-	-
5900 INSTITUTIONAL RESEARCH	-	42,515	55,000	61,000	61,000	61,000
5950 INFORMATION TECHNOLOGY	168,988	219,240	218,562	248,806	248,806	248,806
6000 COLLEGE SUPPORT	312,269	260,881	337,300	456,400	456,400	456,400
TOTAL COLLEGE SUPPORT	1,238,388	1,515,915	1,638,643	1,868,604	1,868,604	1,868,604

Description	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ADOPTED	2018-19 PROPOSED	2018-19 APPROVED	2018-19 ADOPTED
<b>PLANT OPERATIONS</b>	Includes expenditures for administrative activities that directly support physical plant operations. Activities related to the development of plans for plant expansion or modification, as well as plans for new construction, should be included. Also included are expenditures for activities related to routine repair and maintenance of buildings and other structures, including normally recurring repairs and preventive maintenance, and expenditures related to the operation and maintenance of landscape and grounds, and custodial services in buildings.					
6100 PUBLIC SAFETY	-	15,095	24,620	48,389	48,389	48,389
6200 FACILITIES	206,947	274,243	323,216	381,199	381,199	381,199
6400 CUSTODIAL	94,491	-	-	-	-	-
6500 UTILITIES	177,363	205,532	210,500	213,500	213,500	213,500
TOTAL PLANT OPERATIONS	478,802	494,869	558,336	643,088	643,088	643,088
<b>CONTINGENCY &amp; TRANSFERS</b>	Contingency budget account (not for expenditures) to provide for contingencies and unanticipated items, or hold funds for future distribution. Transfers are resources transferred to other funds.					
9100 CONTINGENCY	-	-	772,813	797,900	797,900	797,900
91xx TRANSFERS OUT	-	-	10,000	10,000	10,000	10,000
TOTAL CONTINGENCY & TRANSFERS	-	-	782,813	807,900	807,900	807,900
<b>Total General Fund Expenditures</b>	4,183,245	4,545,837	5,934,899	6,426,974	6,426,974	6,426,974
<b>Total General Fund Resources</b>	5,386,953	5,831,686	5,934,899	6,426,974	6,426,974	6,426,974
<b>Ending Fund Balance</b>	<b>1,203,708</b>	<b>1,285,849</b>	<b>(0)</b>	<b>0</b>	<b>0</b>	<b>0</b>

AQUARIUM  
SCIENCE



special revenue  
funds

**SPECIAL REVENUE FUNDS**

<u>2015-16</u> <u>ACTUAL</u>	<u>2016-17</u> <u>ACTUAL</u>	<u>2017-18</u> <u>ADOPTED</u>	<u>Description</u>	<u>2018-19</u> <u>PROPOSED</u>	<u>2018-19</u> <u>APPROVED</u>	<u>2018-19</u> <u>ADOPTED</u>
<b>Special Revenue / Grants - Fund 2XXX</b>						
<b>RESOURCES</b>						
-	4,200	-	Beginning Fund Balance	205,750	205,750	205,750
-	-	-	Tuition Waivers	(37,593)	(37,593)	(37,593)
247,937	271,631	236,385	Federal	345,641	345,641	345,641
41,910	422,874	159,608	State	462,000	462,000	462,000
106,597	93,593	198,000	Local	318,735	318,735	318,735
-	-	-	Interfund Transfers In			
<b>396,444</b>	<b>792,298</b>	<b>593,993</b>	<b>TOTAL RESOURCES</b>	<b>1,294,533</b>	<b>1,294,533</b>	<b>1,294,533</b>
<b>EXPENDITURES</b>						
288,133	577,696	503,801	Personnel Services	959,825	959,825	959,825
104,111	212,011	90,192	Materials & Services	334,709	334,709	334,709
-	2,591	-	Capital	-	-	-
<b>392,244</b>	<b>792,298</b>	<b>593,993</b>	<b>TOTAL EXPENDITURES</b>	<b>1,294,533</b>	<b>1,294,533</b>	<b>1,294,533</b>
<b>4,200</b>	<b>-</b>	<b>(0)</b>	<b>ENDING FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>





debt service  
fund





**DEBT SERVICE FUNDS**

<u>2015-16 ACTUAL</u>	<u>2016-17 ACTUAL</u>	<u>2017-18 ADOPTED</u>	<u>Description</u>	<u>2018-19 PROPOSED</u>	<u>2018-19 APPROVED</u>	<u>2018-19 ADOPTED</u>
<b>GENERAL OBLIGATION BOND DEBT SERVICE - FUND 7000</b>						
<b>RESOURCES</b>						
26,395	126,297	180,418	Beginning Fund Balance	341,382	341,382	341,382
1,838,108	1,879,573	1,836,397	Property Tax Revenue	1,920,455	1,920,455	1,920,455
7,498	12,472	7,350	Interest Earned	12,500	12,500	12,500
<b>1,872,001</b>	<b>2,018,342</b>	<b>2,024,165</b>	<b>TOTAL RESOURCES</b>	<b>2,274,337</b>	<b>2,274,337</b>	<b>2,274,337</b>
<b>EXPENDITURES</b>						
128	148	167	Bank Fees	167	167	167
525,575	501,175	477,874	Interest	446,576	446,576	446,576
1,220,000	1,290,000	1,365,000	Principal Payments	1,445,000	1,445,000	1,445,000
<b>1,745,703</b>	<b>1,791,323</b>	<b>1,843,041</b>	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>1,891,743</b>	<b>1,891,743</b>	<b>1,891,743</b>
-	-	-	INTERFUND TRANSFERS	-	-	-
		181,124	CONTINGENCY	382,594	382,594	382,594
<b>1,745,703</b>	<b>1,791,323</b>	<b>2,024,165</b>	<b>TOTAL EXPENDITURES</b>	<b>2,274,337</b>	<b>2,274,337</b>	<b>2,274,337</b>
<b>126,297</b>	<b>227,019</b>	<b>-</b>	<b>ENDING FUND BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Property Tax Fixed Amount-Debt Schedule**

Cash Requirement Calculation	<b>2,005,238</b>
LESS: Excess Fund Balance	<b>(200,000)</b>
LESS: Default Rate (6.0%)	<b>115,217</b>
Current Year Tax Levy	<b>1,920,455</b>

**PERS DEBT SERVICE - FUND 7050**

<b>RESOURCES</b>						
5,573	(23,517)	430	Beginning Fund Balance	722	722	722
20	266	100	Interest Earned	500	500	500
146,784	171,276	196,209	Income-General Fund PERS	218,193	218,193	218,193
<b>152,377</b>	<b>148,025</b>	<b>196,738</b>	<b>TOTAL RESOURCES</b>	<b>219,415</b>	<b>219,415</b>	<b>219,415</b>
<b>EXPENDITURES</b>						
95,893	92,179	88,000	Interest	83,357	83,357	83,357
80,000	90,000	100,000	Principal Payments	115,000	115,000	115,000
<b>175,893</b>	<b>182,179</b>	<b>188,000</b>	<b>TOTAL MATERIALS &amp; SERVICES</b>	<b>198,357</b>	<b>198,357</b>	<b>198,357</b>
0	0	0	INTERFUND TRANSFERS	0	0	0
0	0	8,738	CONTINGENCY	21,058	21,058	21,058
<b>175,893</b>	<b>182,179</b>	<b>196,738</b>	<b>TOTAL EXPENDITURES</b>	<b>219,415</b>	<b>219,415</b>	<b>219,415</b>
<b>(23,517)</b>	<b>(34,154)</b>	<b>-</b>	<b>ENDING FUND BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>



enterprise funds

**ENTERPRISE FUND**

<u>2015-16 ACTUAL</u>	<u>2016-17 ACTUAL</u>	<u>2017-18 ADOPTED</u>	<u>Description</u>	<u>2018-19 PROPOSED</u>	<u>2018-19 APPROVED</u>	<u>2018-19 ADOPTED</u>
<b>YOUR COLLEGE STORE - Fund 3000</b>						
<b><u>RESOURCES</u></b>						
19,795	34,330	17,060	Beginning Fund Balance	3,028	3,028	3,028
184,282	178,220	198,500	Sale of Goods-Books, Food & Clothing	202,000	202,000	202,000
-	-	10,000	Interfund Transfers In	10,000	10,000	10,000
<b>204,077</b>	<b>212,550</b>	<b>225,560</b>	<b>TOTAL RESOURCES</b>	<b>215,028</b>	<b>215,028</b>	<b>215,028</b>
<b><u>EXPENDITURES</u></b>						
31,432	46,988	48,252	Personnel Services	52,510	52,510	52,510
138,315	150,911	172,884	Materials & Services	148,884	148,884	148,884
-	-	-	Capital	-	-	-
-	-	-	Interfund Transfers Out	-	-	-
-	-	4,424	Contingency	13,634	13,634	13,634
<b>169,747</b>	<b>197,899</b>	<b>225,560</b>	<b>TOTAL EXPENDITURES</b>	<b>215,028</b>	<b>215,028</b>	<b>215,028</b>
<b>34,330</b>	<b>14,651</b>	<b>-</b>	<b>ENDING FUND BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>





internal  
service  
funds

**INTERNAL SERVICE FUNDS**

<u>2015-16 ACTUAL</u>	<u>2016-17 ACTUAL</u>	<u>2017-18 ADOPTED</u>	<u>Description</u>	<u>2018-19 PROPOSED</u>	<u>2018-19 APPROVED</u>	<u>2018-19 ADOPTED</u>
<b>Unemployment - Fund 3035</b>						
<b>RESOURCES</b>						
60,752	33,405	54,181	Beginning Fund Balance	69,800	69,800	69,800
12,267	24,272	31,500	General Fund Income	35,029	35,029	35,029
<b>73,019</b>	<b>57,677</b>	<b>85,681</b>	<b>TOTAL RESOURCES</b>	<b>104,829</b>	<b>104,829</b>	<b>104,829</b>
<b>EXPENDITURES</b>						
39,614	11,062	30,000	Outside Services	30,000	30,000	30,000
39,614	11,062	30,000	TOTAL MATERIALS & SERVICES	30,000	30,000	30,000
		55,681	Contingency	74,829	74,829	74,829
<b>39,614</b>	<b>11,062</b>	<b>85,681</b>	<b>TOTAL EXPENDITURES</b>	<b>104,829</b>	<b>104,829</b>	<b>104,829</b>
<b>33,405</b>	<b>46,615</b>	<b>0</b>	<b>ENDING FUND BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Copying - Fund 3036</b>						
<b>RESOURCES</b>						
19,129	26,707	36,604	Beginning Fund Balance	36,087	36,087	36,087
20,657	21,891	20,250	Copying & Paper Income	20,250	20,250	20,250
<b>39,786</b>	<b>48,597</b>	<b>56,854</b>	<b>TOTAL RESOURCES</b>	<b>56,337</b>	<b>56,337</b>	<b>56,337</b>
<b>EXPENDITURES</b>						
13,079	3,599	15,000	Copier Supplies & Maintenance	4,500	4,500	4,500
	350	4,500	Equipment - Under \$5000	15,000	15,000	15,000
	10,688		Maintenance Agreements	10,000	10,000	10,000
13,079	14,638	19,500	TOTAL MATERIALS & SERVICES	29,500	29,500	29,500
		-	Capital	-	-	-
		37,354	Contingency	26,837	26,837	26,837
<b>13,079</b>	<b>14,638</b>	<b>56,854</b>	<b>TOTAL EXPENDITURES</b>	<b>56,337</b>	<b>56,337</b>	<b>56,337</b>
<b>26,707</b>	<b>33,960</b>	<b>-</b>	<b>ENDING FUND BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Insurance Deductible - Fund 3037</b>						
<b>RESOURCES</b>						
15,000	15,000	15,000	Beginning Fund Balance	15,000	15,000	15,000
<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>TOTAL RESOURCES</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>
<b>EXPENDITURES</b>						
-	-	15,000	Contingency	15,000	15,000	15,000
<b>-</b>	<b>-</b>	<b>15,000</b>	<b>TOTAL EXPENDITURES</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>
<b>15,000</b>	<b>15,000</b>	<b>-</b>	<b>ENDING FUND BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>





reserve fund

**RESERVE FUND**

<u>2015-16</u> <u>ACTUAL</u>	<u>2016-17</u> <u>ACTUAL</u>	<u>2017-18</u> <u>ADOPTED</u>	<u>Description</u>	<u>2018-19</u> <u>PROPOSED</u>	<u>2018-19</u> <u>APPROVED</u>	<u>2018-19</u> <u>ADOPTED</u>
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**Audubon - Fund 5100**

Established: 10/15/2007 Board of Education Resolution 08-10.10

Reviewed: n/a

Purpose: Funds reserved for Nature Center to be located at the North County Center.

<u>RESOURCES</u>						
105,000	105,000	105,000	Beginning Fund Balance	105,000	105,000	105,000
<b>105,000</b>	<b>105,000</b>	<b>105,000</b>	<b>TOTAL RESOURCES</b>	<b>105,000</b>	<b>105,000</b>	<b>105,000</b>
<u>EXPENDITURES</u>						
-	-	105,000	Outside Services	105,000	105,000	105,000
-	-	105,000	TOTAL MATERIALS & SERVICES	105,000	105,000	105,000
-	-	-	Equipment - Over \$5000	-	-	-
-	-	-	TOTAL CAPITAL	-	-	-
-	-	<b>105,000</b>	<b>TOTAL EXPENDITURES</b>	<b>105,000</b>	<b>105,000</b>	<b>105,000</b>
<b>105,000</b>	<b>105,000</b>	-	<b>ENDING FUND BALANCE</b>	-	-	-

**Strategic Initiatives - Fund 5000**

Established: 12/18/2013 Board of Education Resolution 14-12.08

Reviewed: n/a

Purpose: Funds reserved for strategic initiatives.

<u>RESOURCES</u>						
0	55,802	55,802	Beginning Fund Balance	255,802	255,802	255,802
55,802	0	200,000	Interfund Transfers In	0	0	0
<b>55,802</b>	<b>55,802</b>	<b>255,802</b>	<b>TOTAL RESOURCES</b>	<b>255,802</b>	<b>255,802</b>	<b>255,802</b>
<u>EXPENDITURES</u>						
0	0	255,802	Outside Services	255,802	255,802	255,802
-	-	-	Interfund Transfers Out	0	0	0
-	-	255,802	TOTAL MATERIALS & SERVICES	255,802	255,802	255,802
-	-	<b>255,802</b>	<b>TOTAL EXPENDITURES</b>	<b>255,802</b>	<b>255,802</b>	<b>255,802</b>
<b>55,802</b>	<b>55,802</b>	-	<b>ENDING FUND BALANCE</b>	-	-	-



# OREGON COAST COMMUNITY COLLEGE

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