

**OWENS COMMUNITY COLLEGE  
ALL FUNDS  
For the period ending April 30, 2017**

	FY17 Fund Type							Total YTD FY17	Total YTD FY16	Difference FY16 - FY17	Budgeted Total FY17	Projected Total FY17	Difference Proj - Bud	Preliminary	
	Unrestricted	Auxiliary	Plant	Scholarships	Utility	Pell	Grants							Total FY16	Difference FY16 - FY17
State Subsidy	26,537,470	0	6,891	0	0	0	327,255	26,871,616	26,753,979	117,637	32,012,847	32,209,133	196,286	32,198,916	10,217
Federal Support	510	109,856	0	0	0	12,316,000	1,961,481	14,387,848	16,439,955	(2,052,107)	16,746,390	15,148,218	(1,598,172)	17,087,163	(1,938,945)
Scholarship Allowance	0	0	0	0	0	(12,316,000)	0	(12,316,000)	(14,776,246)	2,460,246	(14,200,000)	(12,500,000)	1,700,000	(15,651,460)	3,151,460
Tuition Summer	3,359,351	0	0	0	0	0	0	3,359,351	3,238,405	120,946	3,325,744	3,359,351	33,607	3,239,249	120,103
Tuition Fall	11,455,413	0	0	0	0	0	0	11,455,413	13,103,173	(1,647,760)	10,390,704	11,455,413	1,064,709	13,101,248	(1,645,835)
Tuition Spring	6,618,948	0	0	0	0	0	0	6,618,948	7,155,660	(536,713)	9,525,448	9,928,421	402,974	10,877,823	(949,401)
Bad Debt Expense	(1,022,365)	0	0	0	0	0	0	(1,022,365)	(1,276,551)	254,187	(1,200,000)	(1,200,000)	-	(1,129,185)	(70,815)
General Fees Summer	0	0	0	0	0	0	0	-	264,687	(264,687)	0	0	-	276,375	(276,375)
General Fees Fall	0	0	0	0	0	0	0	-	1,018,532	(1,018,532)	0	0	-	1,053,296	(1,053,296)
General Fees Spring	0	0	0	0	0	0	0	-	654,161	(654,161)	0	0	-	1,155,093	(1,155,093)
Technical Fees Summer	293,414	0	0	0	0	0	0	293,414	68,855	224,559	292,754	293,414	660	80,450	212,964
Technical Fees Fall	1,444,535	0	0	0	0	0	0	1,444,535	186,780	1,257,754	1,395,922	1,444,535	48,613	221,762	1,222,773
Technical Fees Spring	1,042,557	0	0	0	0	0	0	1,042,557	847,511	195,045	1,272,227	1,563,565	291,338	1,441,015	122,550
All Other Student Fees	4,629,421	0	0	0	0	0	0	4,629,421	3,830,590	798,831	4,705,792	5,208,459	502,667	4,230,651	977,808
Sales & Service	1,294,732	603,751	0	0	0	0	0	1,898,483	2,000,691	(102,208)	2,958,740	2,579,447	(379,293)	2,633,306	(53,859)
Other Revenue	418,407	0	32,550	180,899	0	0	5,743	637,599	1,774,876	(1,137,276)	1,402,655	927,206	(475,449)	1,414,435	(487,230)
Wrkf Resident Instruction	754,255	0	0	0	0	0	0	754,255	885,712	(131,457)	1,000,000	861,381	(138,619)	990,544	(129,163)
Wrkf Contracted Charges	13,591	0	0	0	0	0	0	13,591	8,337	5,254	3,643,632	3,643,632	-	4,335,790	(692,157)
Transfers	0	0	0	523,951	0	0	0	523,951	2,977,188	(2,453,237)	1,389,724	1,477,313	87,589	3,053,663	(1,576,350)
<b>Total Revenue</b>	<b>56,840,238</b>	<b>713,607</b>	<b>39,441</b>	<b>704,850</b>	<b>0</b>	<b>0</b>	<b>2,294,480</b>	<b>60,592,616</b>	<b>65,156,295</b>	<b>(4,563,679)</b>	<b>74,662,580</b>	<b>76,399,488</b>	<b>1,736,909</b>	<b>80,610,133</b>	<b>(4,210,645)</b>
Salaries	26,806,859	376,851	0	0	0	0	1,100,558	28,284,267	32,533,039	(4,248,771)	35,440,226	35,440,226	-	38,960,825	(3,520,600)
Fringe Benefits	9,536,373	121,021	0	0	0	0	286,618	9,944,012	11,112,132	(1,168,120)	12,155,697	12,155,697	-	12,577,356	(421,659)
Materials & Supplies	535,803	1,162	160	0	0	0	82,484	619,609	968,847	(349,238)	1,477,672	1,477,672	-	1,493,231	(15,559)
Travel & Food Services	261,563	35,066	0	0	0	0	99,908	396,537	216,840	179,697	644,460	644,460	-	299,873	344,587
Information/Comm	1,641,058	75,145	0	0	0	0	29,498	1,745,702	1,994,248	(248,547)	2,448,108	2,448,108	-	2,517,374	(69,266)
Maintenance Services	1,023,717	6,150	0	0	0	0	0	1,029,867	740,722	289,145	1,194,859	1,194,859	-	1,071,919	122,940
Utilities	1,641,418	60	0	0	0	0	1,046	1,642,524	1,555,412	87,112	2,145,100	2,145,100	-	1,981,655	163,445
Insurance	462,027	0	0	0	0	0	0	462,027	330,053	131,975	444,925	462,027	17,102	356,405	105,622
Other Expenditures	2,825,079	173,317	915,706	733,794	26,520	0	577,911	5,252,327	5,440,571	(188,244)	9,326,244	10,241,950	915,706	10,568,139	(326,189)
Cost Allocation Chrgbck	(79,769)	0	0	0	0	0	0	(79,769)	(69,945)	(9,825)	(70,757)	(70,757)	-	(143,303)	72,546
Cost of Sales	1,221,088	6,479	0	0	0	0	0	1,227,567	1,266,089	(38,522)	2,237,331	2,237,331	-	1,529,359	707,971
Contingency/Capital	1,210	0	0	0	0	0	116,458	117,668	2,249,615	(2,131,946)	328,720	328,720	-	255,669	73,051
<b>Total Expenditures</b>	<b>45,876,426</b>	<b>795,252</b>	<b>915,866</b>	<b>733,794</b>	<b>26,520</b>	<b>0</b>	<b>2,294,480</b>	<b>50,642,338</b>	<b>58,337,623</b>	<b>(7,695,285)</b>	<b>67,772,584</b>	<b>68,705,393</b>	<b>932,809</b>	<b>71,468,503</b>	<b>(2,763,110)</b>
Transfers Out/(In)	523,951	0	0	0	0	0	0	523,951	2,977,188	(2,453,237)	1,389,724	1,477,313	87,589	3,053,663	1,576,350
Operating Income/(Loss)	10,439,862	(81,645)	(876,425)	(28,944)	(26,520)	0	0	9,426,327	3,841,485	5,584,843	5,500,271	6,216,783	716,511	6,087,967	128,815
Depreciation			5,330,718					5,330,718	5,370,300	(39,582)	7,100,000	5,800,000	(1,300,000)	5,798,412	1,588
<b>Operating Gain/(Loss) After Deprec.</b>			<b>(6,207,143)</b>					<b>4,095,609</b>	<b>(1,528,815)</b>	<b>5,624,425</b>	<b>(1,599,729)</b>	<b>416,783</b>	<b>2,016,511</b>	<b>289,556</b>	<b>127,227</b>
Capital Appropriations			1,537,054					1,537,054	1,572,032	(34,978)	4,000,000	3,200,000	(800,000)	3,600,340	(400,340)
<b>Net Gain/(Loss) in Position</b>			<b>(4,670,089)</b>					<b>5,632,663</b>	<b>43,216</b>	<b>5,589,447</b>	<b>2,400,271</b>	<b>3,616,783</b>	<b>1,216,511</b>	<b>3,889,895</b>	<b>(273,112)</b>

**OWENS COMMUNITY COLLEGE  
UNRESTRICTED FUND  
For the period ending April 30, 2017**

	<b>FY15 Budget</b>	<b>YTD FY15</b>	<b>FY15 Collected/ Expended %</b>	<b>FY16 Budget</b>	<b>YTD FY16</b>	<b>FY16 Collected/ Expended %</b>	<b>FY17 Budget</b>	<b>YTD FY17</b>	<b>FY17 Collected/ Expended %</b>	<b>Difference FY16 - FY17</b>	<b>FY2017 Projected</b>	<b>FY17 % of Budget</b>
State Subsidy	32,994,422	27,546,637	83.49%	31,507,863	26,375,109	83.71%	31,687,934	26,537,470	83.75%	162,361	31,884,220	100.62%
Federal Support	50,000	29,550	59.10%	50,000	23,870	47.74%	20,000	510	2.55%	(23,360)	20,000	100.00%
Tuition Summer	3,843,535	3,706,647	96.44%	3,324,376	3,238,405	97.41%	3,325,744	3,359,351	101.01%	120,946	3,359,351	101.01%
Tuition Fall	15,961,384	14,033,210	87.92%	12,453,452	13,103,173	105.22%	10,390,704	11,455,413	110.25%	(1,647,760)	11,455,413	110.25%
Tuition Spring	13,875,332	8,414,294	60.64%	13,118,339	7,155,660	54.55%	9,525,448	6,618,948	69.49%	(536,713)	9,928,421	104.23%
Bad Debt Expense	(2,100,000)	(1,608,114)	76.58%	(1,200,000)	(1,276,551)	106.38%	(1,200,000)	(1,022,365)	85.20%	254,187	(1,200,000)	100.00%
General Fees Summer	330,300	308,922	93.53%	272,375	264,687	97.18%	0	0		(264,687)	0	
General Fees Fall	1,275,352	1,173,496	92.01%	941,347	1,018,532	108.20%	0	0		(1,018,532)	0	
General Fees Spring	1,149,700	703,515	61.19%	888,503	654,161	73.63%	0	0		(654,161)	0	
Technical Fees Summer	89,100	80,364	90.20%	71,055	68,855	96.90%	292,754	293,414	100.23%	224,559	293,414	100.23%
Technical Fees Fall	344,000	305,265	88.74%	245,569	186,780	76.06%	1,395,922	1,444,535	103.48%	1,257,754	1,444,535	103.48%
Technical Fees Spring	310,200	183,011	59.00%	231,783	847,511	365.65%	1,272,227	1,042,557	81.95%	195,045	1,563,565	122.90%
All Other Student Fees	4,329,916	3,462,511	79.97%	4,107,221	3,828,954	93.22%	4,705,792	4,629,421	98.38%	800,467	5,208,459	110.68%
Sales and Service	242,000	14,218	5.88%	217,900	385,444	176.89%	2,153,840	1,294,732	60.11%	909,288	1,838,625	85.36%
Other Revenue	550,000	472,619	85.93%	500,000	553,656	110.73%	947,710	418,407	44.15%	(135,249)	439,710	46.40%
Wrkf Resident Instruction	1,500,000	841,120	56.07%	1,684,550	885,712	52.58%	1,000,000	754,255	75.43%	(131,457)	861,381	86.14%
Wrkf Contracted Charges	2,976,000	0	0.00%	3,863,721	8,337	0.22%	3,643,632	13,591	0.37%		3,643,632	100.00%
Transfers	0	0		981,768	981,768	100.00%	0	0		(981,768)	0	
<b>Total Revenue</b>	<b>77,721,241</b>	<b>59,667,265</b>	<b>76.77%</b>	<b>73,259,822</b>	<b>58,304,063</b>	<b>79.59%</b>	<b>69,161,708</b>	<b>56,840,238</b>	<b>82.18%</b>	<b>(1,469,079)</b>	<b>70,740,728</b>	<b>102.28%</b>
Salaries	42,606,275	35,042,329	82.25%	36,548,977	31,127,679	85.17%	33,656,384	26,806,859	79.65%	(4,320,820)	33,656,384	100.00%
Fringe Benefits	12,907,888	11,765,415	91.15%	11,423,603	10,700,884	93.67%	11,610,261	9,536,373	82.14%	(1,164,511)	11,610,261	100.00%
Materials & Supplies	1,026,466	671,674	65.44%	987,404	627,034	63.50%	1,207,351	535,803	44.38%	(91,231)	1,207,351	100.00%
Professional Development	214,850	262,859	122.35%	114,539	121,757	106.30%	435,950	261,563	60.00%	139,806	435,950	100.00%
Information/Communications	1,607,123	2,064,734	128.47%	1,786,330	1,721,013	96.34%	2,287,247	1,641,058	71.75%	(79,955)	2,287,247	100.00%
Maintenance Services	503,800	546,105	108.40%	638,195	373,884	58.58%	1,174,509	1,023,717	87.16%	649,833	1,174,509	100.00%
Utilities	1,914,899	1,813,901	94.73%	2,154,000	1,555,134	72.20%	2,145,100	1,641,418	76.52%	86,284	2,145,100	100.00%
Insurance	469,500	552,111	117.60%	423,500	330,053	77.93%	444,925	462,027	103.84%	131,975	462,027	103.84%
Other Expenditures	8,707,290	3,660,418	42.04%	8,201,790	3,094,554	37.73%	7,760,515	2,825,079	36.40%	(269,476)	7,760,515	100.00%
Cost Allocation Chargeback	(161,508)	(152,389)	94.35%	(142,700)	(63,180)	44.27%	(70,757)	(79,769)	112.74%	(16,589)	(70,757)	100.00%
Cost of Sales	34,523	915,092	2650.67%	15,568	823,382	5288.94%	2,227,331	1,221,088	54.82%	397,705	2,227,331	100.00%
Contingency	0	126,975		436,870	30,763	7.04%	183,536	1,210	0.66%	(29,553)	183,536	100.00%
<b>Total Expenditures</b>	<b>69,831,106</b>	<b>57,269,224</b>	<b>82.01%</b>	<b>62,588,077</b>	<b>50,442,957</b>	<b>80.60%</b>	<b>63,062,351</b>	<b>45,876,426</b>	<b>72.75%</b>	<b>(4,566,532)</b>	<b>63,079,454</b>	<b>100.03%</b>
Transfers Out/(In)	2,287,216	1,880,557	82.22%	1,940,209	1,995,420	102.85%	1,389,724	523,951	37.70%	(1,471,469)	1,477,313	106.30%
Operating Income/(Loss)	5,602,919	517,484		8,731,536	5,865,686		4,709,632	10,439,862		4,568,922	6,183,962	131.30%

**OWENS COMMUNITY COLLEGE**  
**TOTAL ALL AUXILIARY SERVICES FUNDS**  
For the period ending April 30, 2017

	<u>FY15 Budget</u>	<u>YTD FY15</u>	<u>FY15 Collected/ Expended %</u>	<u>FY16 Budget</u>	<u>YTD FY16</u>	<u>FY16 Collected/ Expended %</u>	<u>FY17 Budget</u>	<u>YTD FY17</u>	<u>FY17 Collected/ Expended %</u>	<u>Difference FY16 - FY17</u>	<u>FY2017 Projected</u>	<u>FY17 % of Budget</u>
Federal Support	32,000	27,332	85.41%	35,000	70,887	202.53%	30,000	109,856	366.19%	38,969	131,828	439.43%
Sales and Service	10,765,500	4,862,801	45.17%	2,777,940	1,615,247	58.15%	804,900	603,751	75.01%	(1,011,496)	740,821	92.04%
Other Revenue	1,901,100	1,688,908	88.84%	301,500	379,159	125.76%	25,000	0	0.00%	(379,159)	25,000	100.00%
<b>Total Revenue</b>	<b>12,698,600</b>	<b>6,579,041</b>	<b>51.81%</b>	<b>3,114,440</b>	<b>2,065,293</b>	<b>66.31%</b>	<b>859,900</b>	<b>713,607</b>	<b>82.99%</b>	<b>(1,351,686)</b>	<b>897,649</b>	<b>104.39%</b>
Transfers In	0	0		0	0		101,669	0	0.00%	0	101,669	100.00%
Salaries	1,133,280	838,452	73.98%	673,581	628,829	93.36%	412,601	376,851	91.34%	(251,978)	412,601	100.00%
Fringe Benefits	352,982	270,096	76.52%	227,200	199,128	87.64%	136,316	121,021	88.78%	(78,107)	136,316	100.00%
Materials & Supplies	154,500	66,342	42.94%	69,700	45,634	65.47%	24,000	1,162	4.84%	(44,472)	24,000	100.00%
Professional Development	66,800	42,049	62.95%	28,500	34,432	120.82%	38,000	35,066	92.28%	634	38,000	100.00%
Information/Communications	254,550	329,225	129.34%	129,050	241,239	186.93%	88,161	75,145	85.24%	(166,094)	88,161	100.00%
Maintenance Services	204,500	174,932	85.54%	126,500	117,002	92.49%	20,350	6,150	30.22%	(110,852)	20,350	100.00%
Utilities & Insurance	0	203		0	278		0	60		(218)	0	
Other Expenditures	497,000	266,467	53.62%	235,600	196,574	83.44%	238,502	173,317	72.67%	(23,257)	238,502	100.00%
Cost Allocation Chargeback	0	0		0	0		0	0		0	0	
Cost of Sales	8,600,000	3,857,371	44.85%	93,750	410,992	438.39%	10,000	6,479	64.79%	(404,513)	10,000	100.00%
Capital	0	0		0	0		0	0		0	0	
<b>Total Expenditures</b>	<b>11,263,612</b>	<b>5,845,138</b>	<b>51.89%</b>	<b>1,583,881</b>	<b>1,874,108</b>	<b>118.32%</b>	<b>967,930</b>	<b>795,252</b>	<b>82.16%</b>	<b>(1,078,856)</b>	<b>967,930</b>	<b>100.00%</b>
Transfers Out/(In)	0	0		981,768	981,768	100.00%	0	0		(981,768)	0	
Operating Income/(Loss)	1,434,988	733,903	51.14%	548,791	(790,583)	-144.06%	(6,361)	(81,645)	1283.57%	708,938	31,388	-493.46%

**Purpose of Funds:** To account for activities of the College which operate like business entities.

**Source of Revenues:** Fees generated from business activities.

**Reason for Expenditures:** Operational needs.

**OWENS COMMUNITY COLLEGE  
AUXILIARY FUND  
For the period ending April 30, 2017**

	<b>FY15 Budget</b>	<b>YTD FY15</b>	<b>FY15 Collected/ Expended %</b>	<b>FY16 Budget</b>	<b>YTD FY16</b>	<b>FY16 Collected/ Expended %</b>	<b>FY17 Budget</b>	<b>YTD FY17</b>	<b>FY17 Collected/ Expended %</b>	<b>Difference FY16 - FY17</b>	<b>FY2017 Projected</b>	<b>FY17 % of Budget</b>
Federal Support	0	0		0	0		0	0		0	0	
Sales and Service	66,000	15,814	23.96%	100,000	105,994	105.99%	100,000	94,908	94.91%	(11,086)	113,889	113.89%
Other Revenue	1,100	0	0.00%	0	0		0	0		0	0	
<b>Total Revenue</b>	<b>67,100</b>	<b>15,814</b>	<b>23.57%</b>	<b>100,000</b>	<b>105,994</b>	<b>105.99%</b>	<b>100,000</b>	<b>94,908</b>	<b>94.91%</b>	<b>(11,086)</b>	<b>113,889</b>	<b>113.89%</b>
Transfers In	0	0		0	0		101,669	0	0.00%	0	101,669	100.00%
Salaries	191,332	18,118	9.47%	108,717	174,589	160.59%	152,146	119,837	78.76%	(54,752)	152,146	100.00%
Fringe Benefits	52,259	5,643	10.80%	55,280	49,180	88.97%	49,295	42,139	85.48%	(7,041)	49,295	100.00%
Materials & Supplies	29,500	428	1.45%	25,100	9,236	36.80%	3,500	831	23.73%	(8,405)	3,500	100.00%
Travel & Food Service	1,000	0	0.00%	0	1,447		0	335		(1,112)	0	
Information/Communications	550	326	59.23%	800	1,805	225.59%	7,161	11,136	155.51%	9,331	7,161	100.00%
Maintenance Services	50,000	0	0.00%	85,000	65,149	76.65%	14,850	3,630	24.44%	(61,519)	14,850	100.00%
Utilities & Insurance	0	0		0	0		0	0		0	0	
Other Expenditures	107,500	3	0.00%	5,100	4,494	88.13%	0	0		(4,494)	0	
Cost Allocation Chargeback	0	0		0	0		0	0		0	0	
Cost of Sales	0	(210)		0	(420)		0	(368)		53	0	
Capital	0	0		0	0		0	0		0	0	
<b>Total Expenditures</b>	<b>432,141</b>	<b>24,308</b>	<b>5.62%</b>	<b>279,997</b>	<b>305,480</b>	<b>109.10%</b>	<b>226,952</b>	<b>177,540</b>	<b>78.23%</b>	<b>(127,940)</b>	<b>226,952</b>	<b>100.00%</b>
Transfers Out/(In)	0	0		0	0		0	0		0	0	
Operating Income/(Loss)	(365,041)	(8,494)	2.33%	(179,997)	(199,486)	110.83%	(25,283)	(82,632)	326.83%	116,853	(11,394)	45.06%

**Purpose of Fund:** To account for use and charges of Owens' facilities, food service including snack and hot and cold beverage machines and operation of the Student Health Activity Center.

**Source of Revenues:** Fees from business activities and rental of facilities.

**Reason for Expenditures:** Staff and operational expenses for use of facilities and provision of services.

**OWENS COMMUNITY COLLEGE  
COPY CENTER  
For the period ending April 30, 2017**

	<b>FY15 Budget</b>	<b>YTD FY15</b>	<b>FY15 Collected/ Expended %</b>	<b>FY16 Budget</b>	<b>YTD FY16</b>	<b>FY16 Collected/ Expended %</b>	<b>FY17 Budget</b>	<b>YTD FY17</b>	<b>FY17 Collected/ Expended %</b>	<b>Difference FY16 - FY17</b>	<b>FY2017 Projected</b>	<b>FY17 % of Budget</b>
Federal Support	0	0		0	0		0	0		0	0	
Sales and Service	498,500	19,356	3.88%	285,000	242,669	85.15%	250,000	211,467	84.59%	(31,202)	270,081	108.03%
Other Revenue	0	0		0	173		0	0		(173)	0	
<b>Total Revenue</b>	<b>498,500</b>	<b>19,356</b>	<b>3.88%</b>	<b>285,000</b>	<b>242,842</b>	<b>85.21%</b>	<b>250,000</b>	<b>211,467</b>	<b>84.59%</b>	<b>(31,375)</b>	<b>270,081</b>	<b>108.03%</b>
Transfers In	0	0		0	0		0	0		0	0	
Salaries	24,769	1,657	6.69%	24,273	15,538	64.01%	24,091	11,051	45.87%	(4,487)	24,091	100.00%
Fringe Benefits	9,660	646	6.69%	8,738	6,060	69.35%	4,126	1,879	45.53%	(4,181)	4,126	100.00%
Materials & Supplies	20,000	215	1.08%	12,500	3,897	31.18%	14,500	5,980	41.24%	2,083	14,500	100.00%
Travel & Food Service	0	0		0	0		0	0		0	0	
Information/Communications	200,000	10,443	5.22%	125,000	81,238	64.99%	80,000	61,934	77.42%	(19,304)	80,000	100.00%
Maintenance Services	2,500	0	0.00%	5,000	4,125	82.50%	5,000	2,520	50.40%	(1,605)	5,000	100.00%
Utilities & Insurance	0	0		0	0		0	0		0	0	
Other Expenditures	289,500	1,568	0.54%	214,000	180,870	84.52%	234,182	170,611	72.85%	(10,259)	234,182	100.00%
Cost Allocation Chargeback	0	0		0	0		0	0		0	0	
Cost of Sales	0	1,764		0	8,891		10,000	7,563	75.63%	(1,328)	10,000	100.00%
Capital	0	0		0	0		0	0		0	0	
<b>Total Expenditures</b>	<b>546,428</b>	<b>16,294</b>	<b>2.98%</b>	<b>389,512</b>	<b>300,619</b>	<b>77.18%</b>	<b>371,900</b>	<b>261,539</b>	<b>70.33%</b>	<b>(39,081)</b>	<b>371,900</b>	<b>100.00%</b>
Transfers Out/(In)	0	0		0	0		0	0		0	0	
Operating Income/(Loss)	(47,928)	3,063	-6.39%	(104,512)	(57,777)	55.28%	(121,900)	(50,071)	41.08%	7,706	(101,819)	83.53%

**Purpose of Fund:** To account for revenues and expenses for the Toledo and Findlay Copy Centers. The Toledo Copy Center was outsourced to Ricoh-USA in FY2013.

**Source of Revenues:** Fees for copy and mail services.

**Reason for Expenditures:** Staff and operational expenses for use of facilities and provision of services.

**OWENS COMMUNITY COLLEGE  
CHILDCARE CENTER  
For the period ending April 30, 2017**

	<b>FY15 Budget</b>	<b>YTD FY15</b>	<b>FY15 Collected/ Expended %</b>	<b>FY16 Budget</b>	<b>YTD FY16</b>	<b>FY16 Collected/ Expended %</b>	<b>FY17 Budget</b>	<b>YTD FY17</b>	<b>FY17 Collected/ Expended %</b>	<b>Difference FY16 - FY17</b>	<b>FY2017 Projected</b>	<b>FY17 % of Budget</b>
Federal Support	32,000	2,962	9.26%	35,000	70,887	202.53%	30,000	109,856	366.19%	38,969	131,828	439.43%
Sales and Service	300,000	33,422	11.14%	454,940	261,529	57.49%	454,900	297,376	65.37%	35,847	356,851	78.45%
Other Revenue	0	0		26,500	0	0.00%	25,000	0	0.00%	0	25,000	100.00%
<b>Total Revenue</b>	<b>332,000</b>	<b>36,384</b>	<b>10.96%</b>	<b>516,440</b>	<b>332,416</b>	<b>64.37%</b>	<b>509,900</b>	<b>407,232</b>	<b>79.87%</b>	<b>74,816</b>	<b>513,679</b>	<b>100.74%</b>
Transfers In	0	0		0	0		0	0		0	0	
Salaries	298,455	20,301	6.80%	286,813	235,203	82.01%	236,363	245,962	104.06%	10,760	236,363	100.00%
Fringe Benefits	104,359	6,686	6.41%	92,795	76,887	82.86%	82,895	77,003	92.89%	116	82,895	100.00%
Materials & Supplies	5,000	592	11.83%	6,000	(302)	-5.03%	6,000	(5,648)	-94.14%	(5,347)	6,000	100.00%
Travel & Food Service	50,300	4,813	9.57%	28,500	30,912	108.46%	38,000	34,731	91.40%	3,819	38,000	100.00%
Information/Communications	1,000	677	67.74%	1,000	4,214	421.40%	1,000	2,076	207.57%	(2,138)	1,000	100.00%
Maintenance Services	5,000	0	0.00%	500	0	0.00%	500	0	0.00%	0	500	100.00%
Utilities & Insurance	0	0		0	278		0	60		(218)	0	
Other Expenditures	3,500	427	12.19%	3,500	2,500	71.44%	4,320	2,706	62.64%	205	4,320	100.00%
Cost Allocation Chargeback	0	0		0	0		0	0		0	0	
Cost of Sales	0	(2,324)		0	(4,265)		0	(716)		3,549	0	
Capital	0	0		0	0		0	0		0	0	
<b>Total Expenditures</b>	<b>467,614</b>	<b>31,172</b>	<b>6.67%</b>	<b>419,108</b>	<b>345,427</b>	<b>82.42%</b>	<b>369,078</b>	<b>356,174</b>	<b>96.50%</b>	<b>10,747</b>	<b>369,078</b>	<b>100.00%</b>
Transfers Out/(In)	0	0		0	0		0	0		0	0	
Operating Income/(Loss)	(135,614)	5,212	-3.84%	97,332	(13,011)	-13.37%	140,822	51,059	36.26%	64,069	144,600	102.68%

**Purpose of Fund:** To account for revenues and expenses of the Findlay Child Care Center.

**Source of Revenues:** Fees for services and payments from the Department of Human Services.

**Reason for Expenditures:** Staff and operational expenses for the Center.

**OWENS COMMUNITY COLLEGE**  
**TOTAL ALL PLANT FUNDS**  
For the period ending April 30, 2017

	<u>FY15</u>	<u>YTD</u>	<u>FY15</u>	<u>FY16</u>	<u>YTD</u>	<u>FY16</u>	<u>FY17</u>	<u>YTD</u>	<u>FY17</u>	<u>Difference</u>	<u>FY2017</u>	<u>FY17</u>
	<u>Budget</u>	<u>FY15</u>	<u>Collected/ Expended %</u>	<u>Budget</u>	<u>FY16</u>	<u>Collected/ Expended %</u>	<u>Budget</u>	<u>FY17</u>	<u>Collected/ Expended %</u>	<u>FY16 - FY17</u>	<u>Projected</u>	<u>% of Budget</u>
State Subsidy	0	0		0	0		0	6,891		6,891	0	
Student Fees	0	0		0	0		0	0		0	0	
Other Revenue	0	0		87,810	553,670	630.53%	0	32,550		(521,120)	32,550	
Transfers	1,249,716	889,789	71.20%	982,709	861,073	87.62%	797,000	0	0.00%	(861,073)	797,000	100.00%
<b>Total Revenue</b>	<b>1,249,716</b>	<b>889,789</b>	<b>71.20%</b>	<b>1,070,519</b>	<b>1,414,743</b>	<b>132.15%</b>	<b>797,000</b>	<b>39,441</b>	<b>4.95%</b>	<b>(1,375,302)</b>	<b>829,550</b>	<b>104.08%</b>
Salaries	0	0		0	0		0	0		0	0	
Fringe Benefits	0	0		0	0		0	0		0	0	
Materials & Supplies	0	162,789		240,000	209,608	87.34%	0	160		(209,448)	0	
Professional Development	0	0		0	0		0	0		0	0	
Information/Communications	0	262,011		0	5,838		0	0		(5,838)	0	
Maintenance Services	0	76,257		300,000	249,836	83.28%	0	0		(249,836)	0	
Utilities & Insurance	0	0		0	0		0	0		0	0	
Other Expenditures	0	101,218		(48,877)	0	0.00%	0	915,706		915,706	915,706	
Cost Allocation Chargeback	0	(61,028)		(38,057)	(6,764)	17.77%	0	0		6,764	0	
Cost of Sales	0	31,714		0	31,714		0	0		(31,714)	0	
Capital	0	1,298,396		(684,190)	2,151,510	-314.46%	0	1,530,738		(620,772)	0	
<b>Total Expenditures</b>	<b>0</b>	<b>1,871,356</b>		<b>(231,124)</b>	<b>2,641,742</b>	<b>-1143.00%</b>	<b>0</b>	<b>2,446,604</b>		<b>(195,137)</b>	<b>915,706</b>	<b>#DIV/0!</b>
Transfers Out/In	0	0		0	0		0	0		0	0	
Operating Income/Loss	1,249,716	(981,568)	-78.54%	1,301,643	(1,226,999)	-94.27%	797,000	(2,407,163)	-302.03%	(1,180,165)	(86,156)	
Depreciation	0	4,968,800		6,600,000	5,370,300	81.37%	7,100,000	5,330,718	75.08%	(39,582)	5,800,000	81.69%
Capital Appropriations	0	1,313,396		0	1,572,032		4,000,000	1,537,054	38.43%	(34,978)	3,200,000	80.00%
Net Gain/(Loss) in Position	1,249,716	(4,636,972)	-371.04%	(5,298,357)	(5,025,267)	94.85%	(2,303,000)	(6,200,827)	269.25%	(1,175,560)	(2,686,156)	116.64%

**Purpose of Funds:** To account for all building and infrastructure related construction projects.

**Source of Revenues:** State Capital Component funding and Capital appropriations.

**Reason for Expenditures:** Upgrades to buildings and infrastructure.

**OWENS COMMUNITY COLLEGE**  
**TOTAL ALL SCHOLARSHIP FUNDS**  
For the period ending April 30, 2017

	<u>FY15</u> <u>Budget</u>	<u>YTD</u> <u>FY15</u>	<u>FY15</u> <u>Collected/</u> <u>Expended %</u>	<u>FY16</u> <u>Budget</u>	<u>YTD</u> <u>FY16</u>	<u>FY16</u> <u>Collected/</u> <u>Expended %</u>	<u>FY17</u> <u>Budget</u>	<u>YTD</u> <u>FY17</u>	<u>FY17</u> <u>Collected/</u> <u>Expended %</u>	<u>Difference</u> <u>FY16 - FY17</u>	<u>FY2017</u> <u>Projected</u>	<u>FY17</u> <u>% of</u> <u>Budget</u>
Awards Received	300,000	238,819	79.61%	285,000	286,201	100.42%	300,000	180,899	60.30%	(105,301)	300,000	100.00%
Transfers	1,037,500	990,769	95.50%	957,500	1,134,347	118.47%	457,500	523,951	114.52%	(610,396)	545,089	119.15%
Total Revenue	1,337,500	1,229,587	91.93%	1,242,500	1,420,548	114.33%	757,500	704,850	93.05%	(715,698)	845,089	111.56%
Awards Made	1,337,500	1,288,283	96.32%	1,242,500	1,389,287	111.81%	757,500	733,794	96.87%	(655,493)	757,500	100.00%
Total Expenditures	1,337,500	1,288,283	96.32%	1,242,500	1,389,287	111.81%	757,500	733,794	96.87%	(655,493)	757,500	100.00%
Transfers Out/(In)	0	0		0	0		0	0		0	0	
Operating Income/(Loss)	0	(58,696)		0	31,261		0	(28,944)		(60,205)	87,589	#DIV/0!

**Purpose of Funds:** To account for scholarships received and awarded to Owens students.

**Source of Revenues:** Awards from outside entities and transfers from the Unrestricted Fund.

**Reason for Expenditures:** Awards to Owens students for tuition, fees, books and other expenses.



OWENS COMMUNITY COLLEGE  
UTILITY FUND  
For the period ending April 30, 2017

	<u>FY15 Budget</u>	<u>YTD FY15</u>	<u>FY15 Collected/ Expended %</u>	<u>FY16 Budget</u>	<u>YTD FY16</u>	<u>FY16 Collected/ Expended %</u>	<u>FY17 Budget</u>	<u>YTD FY17</u>	<u>FY17 Collected/ Expended %</u>	<u>Difference FY16 - FY17</u>	<u>FY2017 Projected</u>	<u>FY17 % of Budget</u>
Federal Support	0	0		0	0		0	0		0	0	
Sales and Service	0	0		0	0		0	0		0	0	
Other Revenue	0	0		0	0		0	0		0	0	
Total Revenue	0	0		0	0		0	0		0	0	
Transfers In	0	0		0	0		33,555	0	0.00%	0	33,555	100.00%
Utilities & Insurance	831,638	0	0.00%	0	0		0	0		0	0	
Other Expenditures	0	0		48,877	39,517	80.85%	33,555	26,520	79.04%	(12,997)	33,555	100.00%
Capital	0	337,934		782,000	0	0.00%	0	0		0	0	
Total Expenditures	831,638	337,934	40.63%	830,877	39,517	4.76%	33,555	26,520	79.04%	(12,997)	33,555	100.00%
Transfers Out/(In)	0	0		0	0		0	0		0	0	
Operating Income/(Loss)	(831,638)	(337,934)	40.63%	(830,877)	(39,517)	4.76%	0	(26,520)		12,997	0	

**Purpose of Funds:** To account for interest and principal payments for energy conservation bonds issued through the Ohio Air Quality Development Authority.

**Source of Revenues:** Owens Unrestricted fund.

**Reason for Expenditures:** Used to finance energy conservation measures, facility improvements, and operational efficiency improvements.

OWENS COMMUNITY COLLEGE  
PELL GRANT FUNDS  
For the period ending April 30, 2017

	<u>FY15 Budget</u>	<u>YTD FY15</u>	<u>FY15 Collected/ Expended %</u>	<u>FY16 Budget</u>	<u>YTD FY16</u>	<u>FY16 Collected/ Expended %</u>	<u>FY17 Budget</u>	<u>YTD FY17</u>	<u>FY17 Collected/ Expended %</u>	<u>Difference FY16 - FY17</u>	<u>FY2017 Projected</u>	<u>FY17 % of Budget</u>
State Subsidy	0	0		0	0		0	0		0	0	
Federal Support	0	118,805		0	14,776,246		14,200,000	12,316,000	86.73%	(2,460,246)	12,500,000	88.03%
Scholarship Allowance	0	(118,805)		0	(14,776,246)		(14,200,000)	(12,316,000)	86.73%	2,460,246	(12,500,000)	88.03%
Sales & Service	0	0		0	0		0	0		0	0	
Other Revenue	0	0		0	0		0	0		0	0	
<b>Total Revenue</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	
Transfers In	0	0		0	0		0	0		0	0	
Salaries	0	0		0	0		0	0		0	0	
Fringe Benefits	0	0		0	0		0	0		0	0	
Materials & Supplies	0	0		0	0		0	0		0	0	
Professional Development	0	0		0	0		0	0		0	0	
Information/Communications	0	0		0	0		0	0		0	0	
Maintenance Services	0	0		0	0		0	0		0	0	
Utilities & Insurance	0	0		0	0		0	0		0	0	
Other Expenditures	0	0		0	0		0	0		0	0	
Cost Allocation Chargeback	0	0		0	0		0	0		0	0	
Cost of Sales	0	0		0	0		0	0		0	0	
Capital	0	0		0	0		0	0		0	0	
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	
Transfers Out/(In)	0	0		0	0		0	0		0	0	
Operating Income/(Loss)	0	0		0	0		0	0		0	0	

**Purpose of Funds:** Promote access to postsecondary education through need based grants to low income students.

**Source of Revenues:** Federal.

**Reason for Expenditures:** Student educational expenses.

**OWENS COMMUNITY COLLEGE**  
**TOTAL ALL GRANT FUNDS**  
For the period ending April 30, 2017

	<u>FY15</u>	<u>YTD</u>	<u>FY15</u>	<u>FY16</u>	<u>YTD</u>	<u>FY16</u>	<u>FY17</u>	<u>YTD</u>	<u>FY17</u>	<u>Difference</u>	<u>FY2017</u>	<u>FY17</u>
	<u>Budget</u>	<u>FY15</u>	<u>Collected/ Expended %</u>	<u>Budget</u>	<u>FY16</u>	<u>Collected/ Expended %</u>	<u>Budget</u>	<u>FY17</u>	<u>Collected/ Expended %</u>	<u>FY16 - FY17</u>	<u>Projected</u>	<u>% of Budget</u>
State Support	231,590	247,181	106.73%	426,147	378,870	88.91%	324,913	327,255	100.72%	(51,614)	324,913	100.00%
Federal Support	2,027,525	1,488,078	73.39%	2,292,270	1,568,953	68.45%	2,496,390	1,961,481	78.57%	392,529	2,496,390	100.00%
Scholarship Allowance	0	0		0	0		0	0		0	0	
Other Revenue	13,946	16,156	115.85%	14,807	2,190	14.79%	129,945	5,743	4.42%	3,553	129,945	100.00%
<b>Total Revenue</b>	<b>2,273,061</b>	<b>1,751,416</b>	<b>77.05%</b>	<b>2,733,223</b>	<b>1,950,012</b>	<b>71.34%</b>	<b>2,951,248</b>	<b>2,294,480</b>	<b>77.75%</b>	<b>344,468</b>	<b>2,951,248</b>	<b>100.00%</b>
Transfers In	0	0		0	0		0	0		0	0	
Salaries	1,168,211	667,049	57.10%	1,311,854	776,531	59.19%	1,371,241	1,100,558	80.26%	324,027	1,371,241	100.00%
Fringe Benefits	220,150	172,187	78.21%	348,709	212,120	60.83%	409,120	286,618	70.06%	74,498	409,120	100.00%
Materials & Supplies	1,051,650	124,776	11.86%	321,092	86,571	26.96%	246,321	82,484	33.49%	(4,088)	246,321	100.00%
Professional Development	0	55,677		84,298	60,651	71.95%	170,510	99,908	58.59%	39,257	170,510	100.00%
Information/Communications	0	23,566		38,391	26,158	68.14%	72,700	29,498	40.57%	3,340	72,700	100.00%
Maintenance Services	0	0		0	0		0	0		0	0	
Utilities & Insurance	0	314		0	0		0	1,046		1,046	0	
Other Expenditures	0	687,559		473,384	720,640	152.23%	536,172	577,911	107.78%	(142,729)	536,172	100.00%
Cost Allocation Chargeback	0	0		0	0		0	0		0	0	
Cost of Sales	0	0		0	0		0	0		0	0	
Capital	80,870	20,289	25.09%	224,115	67,341	30.05%	145,184	116,458	80.21%	49,117	145,184	100.00%
<b>Total Expenditures</b>	<b>2,520,881</b>	<b>1,751,416</b>	<b>69.48%</b>	<b>2,801,842</b>	<b>1,950,012</b>	<b>69.60%</b>	<b>2,951,248</b>	<b>2,294,480</b>	<b>77.75%</b>	<b>344,468</b>	<b>2,951,248</b>	<b>100.00%</b>
Transfers Out/(In)	0	0		0	0		0	0		0	0	
Operating Income/(Loss)	(247,821)	0	0.00%	(68,619)	(0)	0.00%	0	0		0	0	