

**OWENS COMMUNITY COLLEGE  
ALL FUNDS  
For the period ending May 31, 2015**

	<u>Unrestricted</u>	<u>Auxiliary</u>	<u>Plant</u>	<u>Scholarships</u>	<u>Utility</u>	<u>Rainy Day &amp; Strategic</u>	<u>Total FY2015</u>	<u>Total FY2014</u>	<u>Difference</u>
State Subsidy	30,309,783	0	1,313,396	0	0	0	31,623,179	35,084,437	(3,461,258)
Access Challenge	0	0	0	0	0	0	0	0	-
Federal Support	29,550	0	0	0	0	0	29,550	37,110	(7,560)
Tuition	28,264,213	0	0	0	0	0	28,264,213	32,417,647	(4,153,434)
Bad Debt Expense	(1,808,114)	0	0	0	0	0	(1,808,114)	(2,000,000)	191,886
Student Fees	6,715,644	0	0	0	0	0	6,715,644	7,547,359	(831,715)
Sales & Service	99,031	5,124,227	0	0	0	0	5,223,258	7,039,111	(1,815,853)
Other Revenue	547,495	1,743,789	953,340	239,819	0	0	3,484,443	3,818,155	(333,712)
Workforce Development	920,870	0	0	0	0	0	920,870	829,448	91,422
<b>Total Revenue</b>	<b>65,078,472</b>	<b>6,868,016</b>	<b>2,266,736</b>	<b>239,819</b>	<b>0</b>	<b>0</b>	<b>74,453,043</b>	<b>84,773,267</b>	<b>(10,320,224)</b>
Salaries	38,118,005	911,294	0	0	0	0	39,029,299	41,848,295	(2,818,996)
Fringe Benefits	12,902,261	294,031	0	0	0	0	13,196,292	14,403,919	(1,207,627)
Materials & Supplies	774,536	68,836	162,789	0	0	0	1,006,161	1,158,480	(152,319)
Travel & Food Service	300,102	47,387	0	0	0	0	347,489	397,546	(50,057)
Information/Communications	2,203,714	342,659	0	0	0	0	2,546,373	2,940,647	(394,274)
Maintenance Services	585,364	171,956	0	0	0	0	757,320	1,215,762	(458,442)
Utilities	1,989,994	0	0	0	0	0	1,989,994	1,788,276	201,718
Insurance	522,111	203	0	0	0	0	522,314	424,633	97,681
Other Expenditures	4,179,656	271,267	461,163	1,221,916	818,466	0	6,952,467	7,321,307	(368,840)
Cost Allocation Chargeback	(162,192)	(605)	0	0	0	0	(162,797)	(177,048)	14,251
Cost of Sales	1,030,275	3,925,083	0	0	0	0	4,955,358	7,889,484	(2,934,126)
Capital	134,663	0	1,298,396	0	0	0	1,433,059	3,619,575	(2,186,515)
<b>Total Expenditures</b>	<b>62,578,489</b>	<b>6,032,111</b>	<b>1,922,348</b>	<b>1,221,916</b>	<b>818,466</b>	<b>0</b>	<b>72,573,329</b>	<b>82,830,876</b>	<b>(10,257,547)</b>
Transfers Out/(In)	1,944,343	0	0	0	0	0	1,944,343	2,168,604	(224,261)
Operating Income/(Loss)	555,640	835,905	344,388	(982,097)	(818,466)	0	(64,630)	(226,213)	161,584
Depreciation	5,589,900						5,589,900	5,310,000	279,900
Operating Loss After Deprec.	(5,034,260)						(5,654,530)	(5,536,213)	(118,316)
Capital Appropriations	1,313,396						1,313,396	3,351,492	(2,038,096)
Net Gain/(Loss) in Position	(3,720,864)						(4,341,133)	(2,184,722)	(2,156,412)

**OWENS COMMUNITY COLLEGE  
UNRESTRICTED FUND  
For the period ending May 31, 2015**

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>YTD 2015</u>	<u>FY2015 Collected/ Expended %</u>	<u>Adjusted Budget</u>	<u>YTD 2014</u>	<u>FY2014 Collected/ Expended %</u>
State Subsidy	32,994,422	33,021,459	30,309,783	91.79%	34,369,190	31,732,945	92.33%
Access Challenge	0	0	0	0.00%	0	0	0.00%
Federal Support	50,000	50,000	29,550	59.10%	50,000	37,110	74.22%
Tuition	33,680,251	30,217,132	28,264,213	93.54%	37,801,144	32,417,647	85.76%
Bad Debt Expense	(2,100,000)	(1,800,000)	(1,808,114)	100.45%	(2,200,000)	(2,000,000)	90.91%
Student Fees	7,828,568	7,437,140	6,715,644	90.30%	9,102,434	7,547,359	82.92%
Sales & Service	242,000	242,000	99,031	40.92%	275,000	103,365	37.59%
Other Revenue	550,000	550,000	547,495	99.54%	325,010	524,655	161.43%
Workforce Development	4,476,000	4,476,000	920,870	20.57%	4,091,570	829,448	20.27%
<b>Total Revenue</b>	<b>77,721,242</b>	<b>74,193,732</b>	<b>65,078,473</b>	<b>87.71%</b>	<b>83,814,348</b>	<b>71,192,529</b>	<b>84.94%</b>
Salaries	43,007,561	40,957,962	38,118,005	93.07%	47,208,902	40,958,400	86.76%
Fringe Benefits	14,010,620	13,524,901	12,902,261	95.40%	14,374,139	14,122,734	98.25%
Materials & Supplies	987,241	987,241	774,536	78.45%	1,918,222	835,263	43.54%
Travel & Food Service	347,100	347,100	300,102	86.46%	391,295	364,470	93.14%
Information/Communications	2,551,500	2,551,500	2,203,714	86.37%	3,377,070	2,470,134	73.14%
Maintenance Services	503,800	503,800	585,364	116.19%	786,124	499,276	63.51%
Utilities	2,739,037	2,679,037	1,989,994	74.28%	2,896,650	1,788,276	61.74%
Insurance	469,500	469,500	522,111	111.21%	500,000	424,633	84.93%
Other Expenditures	8,617,549	8,417,549	4,179,656	49.65%	8,139,468	4,872,479	59.86%
Cost Allocation Chargeback	(155,608)	(155,608)	(162,192)	104.23%	(148,800)	(176,877)	118.87%
Cost of Sales	1,737,093	1,275,044	1,030,275	80.80%	1,730,600	938,697	54.24%
Capital	0	0	134,663	0.00%	70,000	112,458	160.65%
<b>Total Expenditures</b>	<b>74,815,393</b>	<b>71,558,026</b>	<b>62,578,489</b>	<b>87.45%</b>	<b>81,243,670</b>	<b>67,209,942</b>	<b>82.73%</b>
Transfers Out/(In)	2,287,216	1,987,216	1,944,343	97.84%	2,073,643	2,168,604	104.58%
Operating Income/(Loss)	618,633	648,490	555,641		497,035	1,813,983	
Depreciation			5,589,900			5,310,000	
Operating Loss After Deprec.			(5,034,259)			(3,496,017)	
Capital Appropriations			1,313,396			3,351,492	
Net Gain/(Loss) in Position			(3,720,863)			(144,525)	

**OWENS STATE COMMUNITY COLLEGE**  
**AUXILIARY SERVICES FUNDS**  
For the Period Ending May 31, 2015

	<u>Auxiliary</u>		<u>Communications</u>		<u>Copy Center</u>		<u>Bookstore</u>		<u>Child Care</u>		<u>CFPA</u>		<u>Total</u>	
	<u>YTD 2015</u>	<u>YTD 2014</u>	<u>YTD 2015</u>	<u>YTD 2014</u>	<u>YTD 2015</u>	<u>YTD 2014</u>	<u>YTD 2015</u>	<u>YTD 2014</u>	<u>YTD 2015</u>	<u>YTD 2014</u>	<u>YTD 2015</u>	<u>YTD 2014</u>	<u>YTD 2015</u>	<u>YTD 2014</u>
Sales & Service	104,100	147,607	853,584	877,038	285,926	371,203	3,521,569	5,274,204	359,049	265,694	0	0	5,124,227	6,935,746
Other Revenue	0	0	0	0	0	0	1,743,788	1,794,308	0	0	0	0	1,743,789	1,794,308
<b>Total Revenue</b>	<b>104,100</b>	<b>147,607</b>	<b>853,584</b>	<b>877,038</b>	<b>285,926</b>	<b>371,203</b>	<b>5,265,357</b>	<b>7,068,512</b>	<b>359,049</b>	<b>265,694</b>	<b>0</b>	<b>0</b>	<b>6,868,016</b>	<b>8,730,054</b>
Salaries	168,705	173,255	135,677	144,732	20,654	23,130	299,544	254,680	243,452	253,746	43,262	40,352	911,294	889,895
Fringe Benefits	50,437	46,770	44,997	49,804	8,055	8,752	90,703	71,966	84,046	89,241	15,793	14,651	294,031	281,185
Materials & Supplies	13,063	32,645	16,333	17,343	5,703	9,909	26,971	20,798	3,982	2,018	2,784	3,541	68,836	86,254
Travel & Food Service	248	0	4,772	640	0	0	1,915	1,356	40,382	30,695	70	385	47,387	33,076
Information/Communications	3,854	5,425	181,718	222,389	106,652	189,664	38,862	44,024	8,410	7,148	3,163	1,862	342,659	470,513
Maintenance Services	77,486	35,366	62,437	112,000	1,410	3,791	30,623	24,435	0	0	0	0	171,956	175,592
Utilities & Insurance	46	0	134	0	0	0	23	0	0	0	0	0	203	0
Other Expenditures	3,520	1,663	37,034	6,037	162,129	203,048	64,038	91,546	4,448	4,029	98	473	271,267	306,796
Cost Allocation Chargeback	0	0	0	0	0	0	0	0	0	0	(605)	(171)	(605)	(171)
Cost of Sales	(1,538)	(1,608)	4,961	(1,000)	8,440	0	3,919,131	6,955,274	(5,912)	(1,879)	0	0	3,925,083	6,950,788
Capital	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total Expenditures</b>	<b>315,823</b>	<b>293,516</b>	<b>488,063</b>	<b>551,945</b>	<b>313,043</b>	<b>438,295</b>	<b>4,471,810</b>	<b>7,464,081</b>	<b>378,808</b>	<b>384,997</b>	<b>64,565</b>	<b>61,093</b>	<b>6,032,111</b>	<b>9,193,927</b>
Transfers Out/(In)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Operating Income/(Loss)</b>	<b>(211,723)</b>	<b>(145,910)</b>	<b>365,521</b>	<b>325,093</b>	<b>(27,117)</b>	<b>(67,092)</b>	<b>793,547</b>	<b>(395,569)</b>	<b>(19,759)</b>	<b>(119,303)</b>	<b>(64,565)</b>	<b>(61,093)</b>	<b>835,905</b>	<b>(463,873)</b>

**OWENS COMMUNITY COLLEGE  
PLANT FUNDS  
For the eleven months ending May 31, 2015**

	<u>Campus</u>	<u>Parking</u>	<u>Computer Usage</u>	<u>Academic Tech Fee</u>	<u>Administrative Tech Fee</u>	<u>Homeland Security</u>	<u>FY2015 Total</u>	<u>FY2014 Total</u>	<u>Difference</u>
State Subsidy	1,313,396	0	0	0	0	0	1,313,396	3,351,492	(2,038,096)
Transfer of Fees	0	230,506	104,182	358,818	259,833	0	953,340	1,174,878	(221,538)
Other Revenue	0	0	0	0	0	0	0	0	0
<b>Total Revenue</b>	<b>1,313,396</b>	<b>230,506</b>	<b>104,182</b>	<b>358,818</b>	<b>259,833</b>	<b>0</b>	<b>2,266,736</b>	<b>4,526,370</b>	<b>(2,259,634)</b>
Materials & Supplies	0	0	0	0	162,789	0	162,789	236,963	(74,174)
Other Expenditures	1,217	0	230,082	153,607	76,257	0	461,163	540,894	(79,731)
Capital	1,313,396	0	0	(15,000)	0	0	1,298,396	3,507,117	(2,208,721)
<b>Total Expenditures</b>	<b>1,314,613</b>	<b>0</b>	<b>230,082</b>	<b>138,607</b>	<b>239,045</b>	<b>0</b>	<b>1,922,347</b>	<b>4,284,974</b>	<b>(2,362,627)</b>
<b>Operating Income/(Loss)</b>	<b>(1,217)</b>	<b>230,506</b>	<b>(125,899)</b>	<b>220,211</b>	<b>20,788</b>	<b>0</b>	<b>344,388</b>	<b>241,396</b>	<b>102,992</b>