

OWENS COMMUNITY COLLEGE
ALL FUNDS
For the period ending February 28, 2015

	Unrestricted	Auxiliary	Plant	Scholarships	Utility	Rainy Day & Strategic	Total FY2015	Total FY2014	Difference
State Subsidy	22,040,933	0	410,944	0	0	0	22,451,877	25,904,752	(3,452,875)
Access Challenge	0	0	0	0	0	0	0	0	-
Federal Support	375	0	0	0	0	0	375	470	(95)
Tuition	21,942,225	0	0	0	0	0	21,942,225	25,130,561	(3,188,336)
Bad Debt Expense	(1,208,114)	0	0	0	0	0	(1,208,114)	(1,399,900)	191,786
Student Fees	5,223,862	0	0	0	0	0	5,223,862	5,657,770	(433,908)
Sales & Service	31,711	4,438,549	0	0	0	0	4,470,260	6,340,378	(1,870,118)
Other Revenue	261,360	1,601,194	748,285	0	0	0	2,610,839	2,791,624	(180,785)
Workforce Development	656,586	0	0	0	0	0	656,586	654,480	2,106
Total Revenue	48,948,937	6,039,743	1,159,229	0	0	0	56,147,909	65,080,135	(8,932,226)
Salaries	28,831,927	672,147	0	0	0	0	29,504,074	31,502,733	(1,998,659)
Fringe Benefits	9,572,041	219,771	0	0	0	0	9,791,812	10,785,369	(993,557)
Materials & Supplies	552,228	48,732	122,748	0	0	0	723,708	905,879	(182,171)
Travel & Food Service	214,896	32,981	0	0	0	0	247,877	572,370	(324,493)
Information/Communications	1,623,036	244,168	0	0	0	0	1,867,204	2,360,818	(493,614)
Maintenance Services	460,664	144,257	0	0	0	0	604,921	506,149	98,772
Utilities	1,343,686	0	0	0	0	0	1,343,686	1,197,868	145,818
Insurance	448,617	203	0	0	0	0	448,820	424,370	24,450
Other Expenditures	3,177,445	240,247	380,299	1,012,417	30,469	0	4,840,877	5,277,817	(436,940)
Cost Allocation Chargeback	(122,538)	0	0	0	0	0	(122,538)	(154,466)	31,928
Cost of Sales	752,245	4,259,571	0	0	0	0	5,011,816	6,931,824	(1,920,008)
Capital	52,872	0	395,944	0	0	0	448,816	3,189,664	(2,740,848)
Total Expenditures	46,907,118	5,862,077	898,991	1,012,417	30,469	0	54,711,072	63,500,395	(8,789,323)
Transfers Out/(In)	1,738,004	0	0	0	0	0	1,738,004	1,835,220	(97,216)
Operating Income/(Loss)	303,815	177,666	260,238	(1,012,417)	(30,469)	0	(301,166)	(255,480)	(45,687)
Depreciation	3,726,600						3,726,600	3,540,000	186,600
Operating Loss After Deprec.	(3,422,785)						(4,027,766)	(3,795,480)	(232,287)
Capital Appropriations	410,944						410,944	2,921,580	(2,510,636)
Net Gain/(Loss) in Position	(3,011,841)						(3,616,822)	(873,900)	(2,742,923)

**OWENS COMMUNITY COLLEGE
UNRESTRICTED FUND
For the period ending February 28, 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	22,040,933	66.75%	34,369,190	22,983,171	66.87%
Access Challenge	0	0	0	0.00%	0	0	0.00%
Federal Support	50,000	50,000	375	0.75%	50,000	470	0.94%
Tuition	33,680,251	30,217,132	21,942,225	72.62%	37,801,144	25,130,561	66.48%
Bad Debt Expense	(2,100,000)	(1,800,000)	(1,208,114)	67.12%	(2,200,000)	(1,399,900)	63.63%
Student Fees	7,828,568	7,437,140	5,223,862	70.24%	9,102,434	5,657,770	62.16%
Sales & Service	242,000	242,000	31,711	13.10%	275,000	95,273	34.64%
Other Revenue	550,000	550,000	261,360	47.52%	325,010	290,021	89.23%
Workforce Development	4,476,000	4,476,000	656,586	14.67%	4,091,570	654,480	16.00%
Total Revenue	77,721,242	74,193,732	48,948,937	65.97%	83,814,348	53,411,846	63.73%
Salaries	43,007,561	40,957,962	28,831,927	70.39%	47,208,902	30,841,760	65.33%
Fringe Benefits	14,010,620	13,524,901	9,572,041	70.77%	14,374,139	10,576,320	73.58%
Materials & Supplies	987,241	987,241	552,228	55.94%	1,918,222	655,365	34.17%
Travel & Food Service	347,100	347,100	214,896	61.91%	391,295	259,779	66.39%
Information/Communications	2,551,500	2,551,500	1,623,036	63.61%	3,377,070	2,048,227	60.65%
Maintenance Services	503,800	503,800	460,664	91.44%	786,124	389,834	49.59%
Utilities	2,739,037	2,679,037	1,343,686	50.16%	2,896,650	1,197,868	41.35%
Insurance	469,500	469,500	448,617	95.55%	500,000	424,370	84.87%
Other Expenditures	8,617,549	8,417,549	3,177,445	37.75%	8,139,468	3,480,536	42.76%
Cost Allocation Chargeback	(155,608)	(155,608)	(122,538)	78.75%	(148,800)	(154,466)	103.81%
Cost of Sales	1,737,093	1,275,044	752,245	59.00%	1,730,600	815,757	47.14%
Capital	0	0	52,872	0.00%	70,000	112,458	160.65%
Total Expenditures	74,815,393	71,558,026	46,907,118	65.55%	81,243,670	50,647,809	62.34%
Transfers Out/(In)	2,287,216	1,987,216	1,738,004	87.46%	2,073,643	1,835,220	88.50%
Operating Income/(Loss)	618,633	648,490	303,815		497,035	928,817	
Depreciation			3,726,600			3,540,000	
Operating Loss After Deprec.			(3,422,785)			(2,611,183)	
Capital Appropriations			410,944			2,921,580	
Net Gain/(Loss) in Position			(3,011,841)			310,397	

**OWENS STATE COMMUNITY COLLEGE
AUXILIARY SERVICES FUNDS
For the Period Ending February 28, 2015**

	Auxiliary		Communications		Copy Center		Bookstore		Child Care		CFPA		Total	
	YTD 2015	YTD 2014	YTD 2015	YTD 2014	YTD 2015	YTD 2014	YTD 2015	YTD 2014	YTD 2015	YTD 2014	YTD 2015	YTD 2014	YTD 2015	YTD 2014
Sales & Service	55,062	105,297	544,057	580,458	201,960	285,152	3,395,537	5,083,201	241,932	190,997	0	0	4,438,549	6,245,105
Other Revenue	0	0	0	0	0	0	1,601,193	1,635,940	0	0	0	0	1,601,194	1,635,941
Total Revenue	55,062	105,297	544,057	580,458	201,960	285,152	4,996,730	6,719,141	241,932	190,997	0	0	6,039,743	7,881,046
Salaries	115,877	126,596	100,261	108,750	15,870	17,414	225,542	193,219	182,339	186,684	32,257	28,310	672,147	660,973
Fringe Benefits	33,962	34,633	34,523	37,249	6,189	6,523	69,029	54,796	63,985	65,113	12,083	10,734	219,771	209,049
Materials & Supplies	8,895	22,024	10,982	10,964	4,239	3,907	20,273	15,093	2,639	644	1,705	2,132	48,732	54,763
Travel & Food Service	0	0	3,620	519	0	0	1,763	1,160	27,528	16,927	70	0	32,981	18,606
Information/Communications	2,465	4,096	123,755	114,741	79,290	152,664	31,010	34,515	5,848	5,489	1,801	1,087	244,168	312,591
Maintenance Services	77,486	35,366	34,739	78,977	1,410	1,972	30,623	0	0	0	0	0	144,257	116,315
Utilities & Insurance	46	0	134	0	0	0	23	0	0	0	0	0	203	0
Other Expenditures	3,447	859	35,604	2,290	140,113	146,761	58,125	86,540	2,949	3,052	9	281	240,247	239,783
Cost Allocation Chargeback	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Cost of Sales	(663)	(558)	4,961	(1,000)	5,205	0	4,254,537	6,125,624	(4,470)	(8,000)	0	0	4,259,571	6,116,067
Capital	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	241,516	223,016	348,579	352,490	252,316	329,241	4,690,924	6,510,946	280,817	269,909	47,925	42,544	5,862,077	7,728,146
Transfers Out/(In)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Operating Income/(Loss)	(186,454)	(117,719)	195,478	227,968	(50,355)	(44,089)	305,806	208,195	(38,885)	(78,912)	(47,924)	(42,543)	177,666	152,900

**OWENS COMMUNITY COLLEGE
PLANT FUNDS
For the eight months ending February 28, 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	410,944	0	0	0	0	0	410,944	2,921,581	(2,510,637)
Transfer of Fees	0	186,268	81,005	278,987	202,025	0	748,285	865,662	(117,377)
Other Revenue	0	0	0	0	0	0	0	0	0
Total Revenue	410,944	186,268	81,005	278,987	202,025	0	1,159,228	3,787,243	(2,628,015)
Materials & Supplies	0	0	0	0	122,748	0	122,748	195,751	(73,003)
Other Expenditures	1,217	0	202,825	100,000	76,257	0	380,299	539,319	(159,020)
Capital	410,944	0	0	(15,000)	0	0	395,944	3,077,206	(2,681,262)
Total Expenditures	412,161	0	202,825	85,000	199,005	0	898,991	3,812,276	(2,913,285)
Net Income/(Loss)	(1,217)	186,268	(121,820)	193,987	3,020	0	260,238	(25,033)	285,271