

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

	Unrestricted	Auxiliary	Plant	Scholarships	Utility	Rainy Day & Strategic	Total FY2015	Total FY2014	Difference
State Subsidy	24,793,785	0	1,313,396	0	0	0	26,107,181	29,198,762	(3,091,581)
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	24,047,951	0	0	0	0	0	24,047,951	27,562,592	(3,514,642)
Bad Debt Expense	(1,408,114)	0	0	0	0	0	(1,408,114)	(1,399,900)	(8,214)
Student Fees	5,701,078	0	0	0	0	0	5,701,078	6,260,250	(559,172)
Sales & Service	38,000	4,711,320	0	0	0	0	4,749,321	6,466,756	(1,717,435)
Other Revenue	361,283	1,638,102	819,936	233,569	0	0	3,052,889	3,372,452	(319,564)
Workforce Development	740,129	0	0	0	0	0	740,129	716,334	23,794
Total Revenue	54,303,661	6,349,422	2,133,332	233,569	0	0	63,019,984	72,214,357	(9,194,373)
Salaries	31,929,897	752,357	0	0	0	0	32,682,254	34,995,419	(2,313,166)
Fringe Benefits	10,663,780	244,914	0	0	0	0	10,908,694	11,946,267	(1,037,573)
Materials & Supplies	643,345	59,614	122,748	0	0	0	825,706	1,087,913	(262,207)
Travel & Food Service	229,902	37,197	0	0	0	0	267,099	317,834	(50,735)
Information/Communications	1,938,355	304,146	0	0	0	0	2,242,500	2,438,583	(196,083)
Maintenance Services	547,029	171,956	0	0	0	0	718,985	1,126,835	(407,851)
Utilities	1,621,022	0	0	0	0	0	1,621,022	1,366,168	254,854
Insurance	522,111	203	0	0	0	0	522,314	424,633	97,681
Other Expenditures	3,385,374	262,071	416,256	1,286,892	818,466	0	6,169,059	7,217,768	(1,048,709)
Cost Allocation Chargeback	(142,173)	0	0	0	0	0	(142,173)	(136,674)	(5,499)
Cost of Sales	900,204	3,901,133	0	0	0	0	4,801,337	7,621,602	(2,820,265)
Capital	46,172	0	1,298,396	0	0	0	1,344,568	3,619,575	(2,275,008)
Total Expenditures	52,285,016	5,733,591	1,837,401	1,286,892	818,466	0	61,961,365	72,025,924	(10,064,559)
Transfers Out/(In)	1,810,548	0	0	0	0	0	1,810,548	1,978,672	(168,124)
Operating Income/(Loss)	208,098	615,831	295,931	(1,053,324)	(818,466)	0	(751,929)	(1,790,239)	1,038,310
Depreciation	4,347,700						4,347,700	4,130,000	217,700
Operating Loss After Deprec.	(4,139,602)						(5,099,629)	(5,920,239)	820,610
Capital Appropriations	1,313,396						1,313,396	3,351,492	(2,038,096)
Net Gain/(Loss) in Position	(2,826,206)						(3,786,233)	(2,568,747)	(1,217,486)

**OWENS COMMUNITY COLLEGE
UNRESTRICTED FUND
For the period ending March 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	24,793,785	75.08%	34,369,190	25,847,270	75.20%
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	24,047,951	79.58%	37,801,144	27,562,592	72.91%
Bad Debt Expense	(2,100,000)	(1,800,000)	(1,408,114)	78.23%	(2,200,000)	(1,399,900)	63.63%
Student Fees	7,828,568	7,437,140	5,701,078	76.66%	9,102,434	6,260,250	68.78%
Sales & Service	242,000	242,000	38,000	15.70%	275,000	98,802	35.93%
Other Revenue	550,000	550,000	361,283	65.69%	325,010	379,796	116.86%
Workforce Development	4,476,000	4,476,000	740,129	16.54%	4,091,570	716,334	17.51%
Total Revenue	77,721,242	74,193,732	54,303,661	73.19%	83,814,348	59,502,254	70.99%
Salaries	43,007,561	40,957,962	31,929,897	77.96%	47,208,902	34,260,237	72.57%
Fringe Benefits	14,010,620	13,524,901	10,663,780	78.85%	14,374,139	11,713,658	81.49%
Materials & Supplies	987,241	987,241	643,345	65.17%	1,918,222	705,838	36.80%
Travel & Food Service	347,100	347,100	229,902	66.24%	391,295	288,849	73.82%
Information/Communications	2,551,500	2,551,500	1,938,355	75.97%	3,377,070	2,050,433	60.72%
Maintenance Services	503,800	503,800	547,029	108.58%	786,124	415,400	52.84%
Utilities	2,739,037	2,679,037	1,621,022	60.51%	2,896,650	1,366,168	47.16%
Insurance	469,500	469,500	522,111	111.21%	500,000	424,633	84.93%
Other Expenditures	8,617,549	8,417,549	3,385,374	40.22%	8,139,468	4,009,125	49.26%
Cost Allocation Chargeback	(155,608)	(155,608)	(142,173)	91.37%	(148,800)	(136,674)	91.85%
Cost of Sales	1,737,093	1,275,044	900,204	70.60%	1,730,600	850,703	49.16%
Capital	0	0	46,172	0.00%	70,000	112,458	160.65%
Total Expenditures	74,815,393	71,558,026	52,285,016	73.07%	81,243,670	56,060,828	69.00%
Transfers Out/(In)	2,287,216	1,987,216	1,810,548	91.11%	2,073,643	1,978,672	95.42%
Operating Income/(Loss)	618,633	648,490	208,097		497,035	1,462,754	
Depreciation			4,347,700			4,130,000	
Operating Loss After Deprec.			(4,139,603)			(2,667,246)	
Capital Appropriations			1,313,396			3,351,492	
Net Gain/(Loss) in Position			(2,826,207)			684,246	

**OWENS STATE COMMUNITY COLLEGE
AUXILIARY SERVICES FUNDS
For the Period Ending March 31, 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	74,055	115,808	699,493	645,412	248,916	298,666	3,403,071	5,095,448	285,786	212,620	0	0	4,711,320	6,367,954
Other Revenue	0	0	0	0	0	0	1,638,101	1,692,874	0	0	0	0	1,638,102	1,692,874
Total Revenue	74,055	115,808	699,493	645,412	248,916	298,666	5,041,172	6,788,322	285,786	212,620	0	0	6,349,422	8,060,828
Salaries	134,753	141,709	111,540	120,101	17,223	19,320	250,421	213,085	202,710	209,114	35,711	31,854	752,357	735,182
Fringe Benefits	39,906	38,657	37,925	41,315	6,717	7,266	76,411	60,212	70,672	73,157	13,283	12,001	244,914	232,609
Materials & Supplies	12,285	29,949	11,264	11,391	4,612	5,733	26,347	15,838	2,986	689	2,120	2,132	59,614	65,732
Travel & Food Service	0	0	4,772	519	0	0	1,819	1,199	30,537	27,267	70	0	37,197	28,985
Information/Communications	3,199	4,373	160,385	177,968	95,782	162,905	34,788	36,079	7,262	5,639	2,729	1,187	304,146	388,150
Maintenance Services	77,486	35,366	62,437	107,676	1,410	3,791	30,623	24,435	0	0	0	0	171,956	171,269
Utilities & Insurance	46	0	134	0	0	0	23	0	0	0	0	0	203	0
Other Expenditures	3,517	1,460	35,868	3,266	157,750	180,998	61,310	90,412	3,531	3,387	93	281	262,071	279,804
Cost Allocation Chargeback	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Cost of Sales	(1,205)	(1,240)	4,961	(1,000)	6,676	0	3,895,171	6,777,476	(4,470)	(4,337)	0	0	3,901,133	6,770,899
Capital	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	269,987	250,274	429,287	461,235	290,171	380,013	4,376,912	7,218,736	313,228	314,917	54,006	47,455	5,733,591	8,672,631
Transfers Out/(In)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Operating Income/(Loss)	(195,932)	(134,466)	270,206	184,177	(41,255)	(81,348)	664,260	(430,414)	(27,442)	(102,297)	(54,006)	(47,454)	615,831	(611,802)

**OWENS COMMUNITY COLLEGE
PLANT FUNDS
For the nine months ending March 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	204,328	88,728	305,590	221,289	0	819,936	985,568	(165,632)
Other Revenue	0	0	0	0	0	0	0	0	0
Total Revenue	1,313,396	204,328	88,728	305,590	221,289	0	2,133,332	4,337,060	(2,203,728)
Materials & Supplies	0	0	0	0	122,748	0	122,748	316,343	(193,595)
Other Expenditures	1,217	0	238,782	100,000	76,257	0	416,256	831,176	(414,919)
Capital	1,313,396	0	0	(15,000)	0	0	1,298,396	3,507,117	(2,208,721)
Total Expenditures	1,314,613	0	238,782	85,000	199,005	0	1,837,401	4,654,636	(2,817,235)
Operating Income/(Loss)	(1,217)	204,328	(150,054)	220,590	22,284	0	295,931	(317,576)	613,507