

**OWENS COMMUNITY COLLEGE
ALL FUNDS
For the period ending March 31, 2014**

	Unrestricted	Auxiliary	Plant	Scholarships	Utility	Rainy Day & Strategic	Total FY2014	Total FY2013	Difference
State Subsidy	25,847,270	0	3,351,492	0	0	0	29,198,762	26,644,491	2,554,271
Access Challenge	0	0	0	0	0	0	0	0	-
Federal Support	37,110	0	0	0	0	0	37,110	44,650	(7,540)
Tuition	27,562,592	0	0	0	0	0	27,562,592	30,625,172	(3,062,580)
Bad Debt Expense	(1,399,900)	0	0	0	0	0	(1,399,900)	(1,400,000)	100
Student Fees	6,260,250	0	0	0	0	0	6,260,250	6,194,369	65,881
Sales & Service	98,802	6,367,954	0	0	0	0	6,466,756	8,563,836	(2,097,080)
Other Revenue	379,796	1,692,874	985,568	0	0	0	3,058,238	3,351,940	(293,702)
Workforce Development	716,334	0	0	0	0	0	716,334	1,421,123	(704,789)
Total Revenue	59,502,254	8,060,828	4,337,060	0	0	0	71,900,142	75,445,581	(3,545,439)
Salaries	34,260,237	735,182	0	0	0	0	34,995,419	42,902,983	(7,907,564)
Fringe Benefits	11,713,658	232,609	0	0	0	0	11,946,267	13,892,248	(1,945,981)
Materials & Supplies	705,838	65,732	316,343	0	0	0	1,087,913	1,626,291	(538,378)
Travel & Food Service	288,849	28,985	0	0	0	0	317,834	627,108	(309,274)
Information/Communications	2,050,433	388,150	0	0	0	0	2,438,583	2,924,354	(485,771)
Maintenance Services	415,400	171,269	540,166	0	0	0	1,126,835	1,102,967	23,868
Utilities	1,366,168	0	0	0	0	0	1,366,168	1,412,081	(45,913)
Insurance	424,633	0	0	0	0	0	424,633	465,494	(40,861)
Other Expenditures	4,009,125	279,804	0	0	0	0	4,288,929	5,426,066	(1,137,137)
Cost Allocation Chargeback	(136,674)	0	0	0	0	0	(136,674)	(247,586)	110,912
Cost of Sales	850,703	6,770,899	0	0	0	0	7,621,602	8,271,326	(649,724)
Capital	112,458	0	3,507,117	0	0	0	3,619,575	1,113,557	2,506,018
Total Expenditures	56,060,828	8,672,630	4,363,626	0	0	0	69,097,084	79,516,889	(10,419,805)
Transfers Out/(In)	1,978,672	0	0	0	0	0	1,978,672	1,816,021	162,651
Operating Income/(Loss)	1,462,754	(611,802)	(26,566)	0	0	0	824,386	(5,887,329)	6,711,715
Depreciation	4,130,000						4,130,000	3,675,000	455,000
Operating Loss After Deprec.	(2,667,246)						(3,305,614)	(9,562,329)	6,256,715
Capital Appropriations	3,351,492						3,351,492	0	3,351,492
Net Gain/(Loss) in Position	684,246						45,878	(9,562,329)	9,608,207

**OWENS COMMUNITY COLLEGE
UNRESTRICTED FUND
For the period ending March 31, 2014**

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>YTD 2014</u>	<u>FY2014 Collected/ Expended %</u>	<u>Adjusted Budget</u>	<u>YTD 2013</u>	<u>FY2013 Collected/ Expended %</u>
State Subsidy	35,432,155	34,369,190	25,847,270	75.20%	35,432,155	26,644,491	75.20%
Access Challenge	0	0	0	0.00%	0	0	0.00%
Federal Support	50,000	50,000	37,110	74.22%	30,000	44,650	148.83%
Tuition	37,801,144	37,801,144	27,562,592	72.91%	38,625,632	30,625,172	79.29%
Bad Debt Expense	(2,200,000)	(2,200,000)	(1,399,900)	63.63%	(2,000,000)	(1,400,000)	70.00%
Student Fees	9,102,434	9,102,434	6,260,250	68.78%	7,676,327	6,194,369	80.69%
Sales & Service	275,000	275,000	98,802	35.93%	364,900	81,948	22.46%
Other Revenue	325,010	325,010	379,796	116.86%	849,200	352,931	41.56%
Workforce Development	4,091,570	4,091,570	716,334	17.51%	4,171,109	1,421,123	34.07%
Total Revenue	84,877,313	83,814,348	59,502,254	70.99%	85,149,323	63,964,684	75.12%
Salaries	47,208,902	47,208,902	34,260,237	72.57%	49,608,141	41,587,884	83.83%
Fringe Benefits	14,374,139	14,374,139	11,713,658	81.49%	16,170,031	13,483,679	83.39%
Materials & Supplies	1,918,222	1,918,222	705,838	36.80%	2,145,938	1,136,357	52.95%
Travel & Food Service	391,295	391,295	288,849	73.82%	559,295	546,011	97.62%
Information/Communications	3,377,070	3,377,070	2,050,433	60.72%	3,397,950	2,503,478	73.68%
Maintenance Services	786,124	786,124	415,400	52.84%	786,124	472,378	60.09%
Utilities	2,896,650	2,896,650	1,366,168	47.16%	3,366,350	1,411,536	41.93%
Insurance	500,000	500,000	424,633	84.93%	0	465,972	0.00%
Other Expenditures	8,139,468	8,139,468	4,009,125	49.26%	7,859,002	4,091,071	52.06%
Cost Allocation Chargeback	(148,800)	(148,800)	(136,674)	91.85%	(441,592)	(247,586)	56.07%
Cost of Sales	1,730,600	1,730,600	850,703	49.16%	2,118,261	1,122,532	52.99%
Capital	70,000	70,000	112,458	0.00%	100,000	53,597	0.00%
Total Expenditures	81,243,670	81,243,670	56,060,828	69.00%	85,669,500	66,626,908	77.77%
Transfers Out/(In)	2,073,643	2,073,643	1,978,672	95.42%	888,478	1,816,021	204.40%
Operating Income/(Loss)	1,560,000	497,035	1,462,754		(1,408,655)	(4,478,244)	
Depreciation			4,130,000			3,150,000	
Operating Loss After Deprec.			(2,667,246)			(7,628,244)	
Capital Appropriations			3,351,492			0	
Net Gain/(Loss) in Position			684,246			(7,628,244)	

OWENS STATE COMMUNITY COLLEGE
AUXILIARY SERVICES FUNDS
For the Period Ending March 31, 2014

	<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 2014</u>	<u>YTD 2013</u>	<u>YTD 2014</u>	<u>YTD 2013</u>	<u>YTD 2014</u>	<u>YTD 2013</u>	<u>YTD 2014</u>	<u>YTD 2013</u>	<u>YTD 2014</u>	<u>YTD 2013</u>	<u>YTD 2014</u>	<u>YTD 2013</u>	<u>YTD 2014</u>	<u>YTD 2013</u>
Sales & Service	115,808	64,572	645,412	828,267	298,666	364,788	5,095,448	6,596,749	212,620	624,171	0	3,340	6,367,954	8,481,888
Other Revenue	0	0	0	0	0	0	1,692,874	2,215,424	0	0	0	0	1,692,874	2,215,425
Total Revenue	115,808	64,572	645,412	828,267	298,666	364,788	6,788,322	8,812,173	212,620	624,171	0	3,340	8,060,828	10,697,313
Salaries	141,709	163,905	120,101	121,825	19,320	52,502	213,085	274,996	209,114	643,221	31,854	58,649	735,182	1,315,099
Fringe Benefits	38,657	42,580	41,315	41,970	7,266	18,438	60,212	74,341	73,157	216,233	12,001	15,007	232,609	408,569
Materials & Supplies	29,949	113,685	11,391	28,221	5,733	11,847	15,838	33,272	689	11,260	2,132	2,559	65,732	200,845
Travel & Food Service	0	754	519	2,689	0	0	1,199	1,881	27,267	75,103	0	671	28,985	81,097
Information/Communications	4,373	4,782	177,968	177,945	162,905	155,342	36,079	62,040	5,639	17,331	1,187	3,436	388,150	420,876
Maintenance Services	35,366	45,500	107,676	115,914	3,791	3,177	24,435	32,289	0	0	0	88	171,269	196,967
Utilities & Insurance	0	67	0	0	0	0	0	0	0	0	0	0	0	67
Other Expenditures	1,460	326	3,266	7,184	180,998	235,482	90,412	112,407	3,387	8,023	281	1,487	279,804	364,908
Cost Allocation Chargeback	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Cost of Sales	(1,240)	(1,478)	(1,000)	0	0	0	6,777,476	7,153,253	(4,337)	(2,981)	0	0	6,770,899	7,148,794
Capital	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	250,274	370,121	461,235	495,748	380,013	476,788	7,218,736	7,744,477	314,917	968,190	47,455	81,897	8,672,631	10,137,221
Transfers Out/(In)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Operating Income/(Loss)	(134,466)	(305,549)	184,177	332,519	(81,348)	(112,000)	(430,414)	1,067,696	(102,297)	(344,018)	(47,454)	(78,557)	(611,802)	560,092

**OWENS COMMUNITY COLLEGE
PLANT FUNDS
For the nine months ending March 31, 2014**

	<u>Campus</u>	<u>Parking</u>	<u>Computer Usage</u>	<u>Academic</u>	<u>Administrative</u>	<u>Homeland</u>	<u>FY2014</u>	<u>FY2013</u>
				<u>Tech Fee</u>	<u>Tech Fee</u>	<u>Security</u>	<u>Total</u>	<u>Total</u>
State Subsidy	3,351,492	0	0	0	0	0	3,351,492	0
Transfer of Fees	0	302,749	98,417	338,953	245,449	0	985,568	783,584
Other Revenue	0	0	0	0	0	0	0	0
Total Revenue	3,351,492	302,749	98,417	338,953	245,449	0	4,337,060	783,584
Materials & Supplies	0	0	0	6,668	309,674	0	316,343	289,089
Other Expenditures	14,222	0	0	0	525,945	0	540,166	540,219
Capital	3,351,492	0	0	155,625	0	0	3,507,117	1,059,960
Total Expenditures	3,365,714	0	0	162,293	835,619	0	4,363,626	1,889,268
Operating Income/(Loss)	(14,222)	302,749	98,417	176,660	(590,170)	0	(26,566)	(1,105,684)