

OWENS COMMUNITY COLLEGE
ALL FUNDS
For the period ending April 30, 2014

	Unrestricted	Auxiliary	Plant	Scholarships	Utility	Rainy Day & Strategic	Total FY2014	Total FY2013	Difference
State Subsidy	28,831,699	0	3,351,492	0	0	0	32,183,191	29,597,170	2,586,021
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	29,988,044	0	0	0	0	0	29,988,044	33,369,174	(3,381,130)
Bad Debt Expense	(1,599,900)	0	0	0	0	0	(1,599,900)	(1,600,000)	100
Student Fees	6,892,081	0	0	0	0	0	6,892,081	6,841,733	50,348
Sales & Service	101,441	6,496,494	0	0	0	0	6,597,935	8,757,733	(2,159,798)
Other Revenue	459,975	1,721,330	1,085,092	0	0	0	3,266,397	3,578,053	(311,656)
Workforce Development	764,336	0	0	0	0	0	764,336	1,489,687	(725,351)
Total Revenue	65,474,786	8,217,824	4,436,584	0	0	0	78,129,194	82,078,200	(3,949,006)
Salaries	37,660,744	812,730	0	0	0	0	38,473,473	47,097,409	(8,623,936)
Fringe Benefits	12,927,869	256,545	0	0	0	0	13,184,414	15,350,670	(2,166,256)
Materials & Supplies	754,652	71,837	202,027	0	0	0	1,028,515	1,648,243	(619,728)
Travel & Food Service	315,364	32,910	0	0	0	0	348,274	691,546	(343,272)
Information/Communications	2,196,639	429,424	0	0	0	0	2,626,062	3,204,513	(578,451)
Maintenance Services	438,623	175,592	540,894	0	0	0	1,155,109	1,116,417	38,692
Utilities	1,577,135	0	0	0	0	0	1,577,135	1,574,612	2,523
Insurance	424,633	0	0	0	0	0	424,633	468,546	(43,913)
Other Expenditures	4,650,279	285,585	0	0	0	0	4,935,864	5,758,465	(822,601)
Cost Allocation Chargeback	(148,251)	0	0	0	0	0	(148,251)	(259,881)	111,630
Cost of Sales	881,712	6,884,658	0	0	0	0	7,766,370	8,457,592	(691,222)
Capital	112,458	0	3,507,117	0	0	0	3,619,575	1,180,270	2,439,305
Total Expenditures	61,791,856	8,949,280	4,250,038	0	0	0	74,991,174	86,288,402	(11,297,228)
Transfers Out/(In)	2,078,799	0	0	0	0	0	2,078,799	2,786,080	(707,281)
Operating Income/(Loss)	1,604,131	(731,456)	186,546	0	0	0	1,059,221	(6,996,282)	8,055,503
Depreciation	4,720,000						4,720,000	4,200,000	520,000
Operating Loss After Deprec.	(3,115,869)						(3,660,779)	(11,196,282)	7,535,503
Capital Appropriations	3,351,492						3,351,492	0	3,351,492
Net Gain/(Loss) in Position	235,623						(309,287)	(11,196,282)	10,886,995

**OWENS COMMUNITY COLLEGE
UNRESTRICTED FUND
For the period ending April 30, 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	28,831,699	83.89%	35,432,155	29,597,170	83.53%
Access Challenge	0	0	0	0.00%	0	0	0.00%
Federal Support	50,000	50,000	37,110	0.00%	30,000	44,650	0.00%
Tuition	37,801,144	37,801,144	29,988,044	79.33%	38,625,632	33,369,174	86.39%
Bad Debt Expense	(2,200,000)	(2,200,000)	(1,599,900)	72.72%	(2,000,000)	(1,600,000)	80.00%
Student Fees	9,102,434	9,102,434	6,892,081	75.72%	7,676,327	6,841,733	89.13%
Sales & Service	275,000	275,000	101,441	36.89%	364,900	83,229	0.00%
Other Revenue	325,010	325,010	459,975	141.53%	849,200	406,824	0.00%
Workforce Development	4,091,570	4,091,570	764,336	18.68%	4,171,109	1,489,687	35.71%
Total Revenue	84,877,313	83,814,348	65,474,786	78.12%	85,149,323	70,232,466	82.48%
Salaries	47,208,902	47,208,902	37,660,744	79.77%	49,608,141	45,643,504	92.01%
Fringe Benefits	14,374,139	14,374,139	12,927,869	89.94%	16,170,031	14,897,147	92.13%
Materials & Supplies	1,918,222	1,918,222	754,652	39.34%	2,145,938	1,211,932	56.48%
Travel & Food Service	391,295	391,295	315,364	80.59%	559,295	596,929	106.73%
Information/Communications	3,377,070	3,377,070	2,196,639	65.05%	3,397,950	2,713,202	79.85%
Maintenance Services	786,124	786,124	438,623	55.80%	786,124	514,328	65.43%
Utilities	2,896,650	2,896,650	1,577,135	54.45%	3,366,350	1,577,186	46.85%
Insurance	500,000	500,000	424,633	84.93%	0	465,972	0.00%
Other Expenditures	8,139,468	8,139,468	4,650,279	57.13%	7,859,002	4,408,360	56.09%
Cost Allocation Chargeback	(148,800)	(148,800)	(148,251)	99.63%	(441,592)	(259,881)	58.85%
Cost of Sales	1,730,600	1,730,600	881,712	50.95%	2,118,261	1,159,987	54.76%
Capital	70,000	70,000	112,458	0.00%	100,000	34,542	0.00%
Total Expenditures	81,243,670	81,243,670	61,791,856	76.06%	85,669,500	72,963,209	85.17%
Transfers Out/(In)	2,073,643	2,073,643	2,078,799	100.25%	888,478	2,786,080	313.58%
Operating Income/(Loss)	1,560,000	497,035	1,604,131		(1,408,655)	(5,516,822)	
Depreciation			4,720,000			4,200,000	
Operating Loss After Deprec.			(3,115,869)			(9,716,822)	
Capital Appropriations			3,351,492			0	
Net Gain/(Loss) in Position			235,623			(9,716,822)	

**OWENS STATE COMMUNITY COLLEGE
AUXILIARY SERVICES FUNDS
For the Period Ending April 30, 2014**

	Auxiliary		Communications		Copy Center		Bookstore		Child Care		CFPA		Total	
	YTD 2014	YTD 2013	YTD 2014	YTD 2013	YTD 2014	YTD 2013	YTD 2014	YTD 2013	YTD 2014	YTD 2013	YTD 2014	YTD 2013	YTD 2014	YTD 2013
Sales & Service	136,371	70,712	722,030	919,843	325,934	401,755	5,101,425	6,581,471	244,343	697,882	0	2,841	6,530,103	8,674,504
Other Revenue	0	0	0	0	0	0	1,721,330	2,255,480	0	0	0	0	1,721,330	2,255,480
Total Revenue	136,371	70,712	722,030	919,843	325,934	401,755	6,822,755	8,836,951	244,343	697,882	0	2,842	8,251,433	10,929,985
Salaries	158,032	188,799	132,680	134,327	21,225	55,279	232,804	301,394	231,402	709,293	36,587	64,813	812,730	1,453,905
Fringe Benefits	42,705	51,358	45,605	46,241	8,009	19,329	65,626	81,498	81,185	238,584	13,416	16,513	256,545	453,523
Materials & Supplies	31,270	20,000	13,417	29,122	5,918	13,029	16,956	35,363	1,260	11,825	3,016	2,614	71,837	111,952
Travel & Food Service	0	1,000	597	2,776	0	0	1,316	2,257	30,612	87,567	385	1,017	32,910	94,617
Information/Communications	4,694	16,000	200,290	202,006	178,855	182,339	37,907	67,517	6,143	19,652	1,534	3,797	429,424	491,311
Maintenance Services	35,366	17,000	112,000	115,914	3,791	3,177	24,435	32,289	0	0	0	88	175,592	168,467
Utilities & Insurance	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Expenditures	1,461	3,000	3,274	7,864	185,980	245,312	90,890	113,469	3,698	8,736	281	1,497	285,585	379,878
Cost Allocation Chargeback	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Cost of Sales	(1,608)	0	(1,000)	0	0	0	6,891,120	7,298,060	(3,855)	(455)	0	0	6,884,658	7,297,605
Capital	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	271,921	297,156	506,863	538,249	403,779	518,465	7,361,053	7,931,847	350,445	1,075,203	55,219	90,340	8,949,280	10,451,259
Transfers Out/(In)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Operating Income/(Loss)	(135,550)	(226,445)	215,167	381,594	(77,845)	(116,710)	(538,299)	905,105	(106,102)	(377,321)	(55,219)	(87,498)	(697,848)	478,726

**OWENS COMMUNITY COLLEGE
PLANT FUNDS
For the ten months ending April 30, 2014**

	<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>FY2014 Total</u>	<u>FY2013 Total</u>
State Subsidy	3,351,492	0	0	0	0	0	3,351,492	0
Transfer of Fees	0	342,234	107,071	368,757	267,031	0	1,085,092	915,749
Other Revenue	0	0	0	0	0	0	0	0
Total Revenue	3,351,492	342,234	107,071	368,757	267,031	0	4,436,584	915,749
Materials & Supplies	0	0	0	6,668	195,359	0	202,027	324,259
Other Expenditures	14,949	0	0	0	525,945	0	540,894	540,219
Capital	3,351,492	0	0	155,625	0	0	3,507,117	1,145,728
Total Expenditures	3,366,441	0	0	162,293	721,303	0	4,250,038	2,010,206
Operating Income/(Loss)	(14,949)	342,234	107,071	206,463	(454,273)	0	186,546	(1,094,457)