

OWENS COMMUNITY COLLEGE
 ALL FUNDS
 For the period ending April 30, 2015

	<u>Unrestricted</u>	<u>Auxiliary</u>	<u>Plant</u>	<u>Scholarships</u>	<u>Utility</u>	<u>Rainy Day & Strategic</u>	<u>Total FY2015</u>	<u>Total FY2014</u>	<u>Difference</u>
State Subsidy	27,546,637	0	1,313,396	0	0	0	28,860,033	32,183,191	(3,323,158)
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	26,154,152	0	0	0	0	0	26,154,152	29,988,044	(3,833,893)
Bad Debt Expense	(1,608,114)	0	0	0	0	0	(1,608,114)	(1,599,900)	(8,214)
Student Fees	6,209,408	0	0	0	0	0	6,209,408	6,892,081	(682,672)
Sales & Service	13,860	4,807,766	0	0	0	0	4,821,626	6,597,935	(1,776,309)
Other Revenue	472,619	1,689,197	889,789	238,819	0	0	3,290,423	3,583,861	(293,438)
Workforce Development	841,120	0	0	0	0	0	841,120	764,336	76,784
Total Revenue	59,659,232	6,496,963	2,203,185	238,819	0	0	68,598,198	78,446,659	(9,848,460)
Salaries	35,042,329	853,680	0	0	0	0	35,896,009	38,473,473	(2,577,464)
Fringe Benefits	11,765,415	274,091	0	0	0	0	12,039,506	13,184,414	(1,144,908)
Materials & Supplies	668,869	67,067	162,789	0	0	0	898,725	1,028,515	(129,790)
Travel & Food Service	245,734	41,291	0	0	0	0	287,025	348,274	(61,249)
Information/Communications	2,036,419	316,246	0	0	0	0	2,352,665	2,626,062	(273,398)
Maintenance Services	557,996	171,956	0	0	0	0	729,952	1,155,109	(425,158)
Utilities	1,811,599	0	0	0	0	0	1,811,599	1,577,135	234,464
Insurance	522,111	203	0	0	0	0	522,314	424,633	97,681
Other Expenditures	3,680,237	265,440	407,556	1,288,283	818,466	0	6,459,981	7,064,681	(604,699)
Cost Allocation Chargeback	(143,735)	0	0	0	0	0	(143,735)	(148,251)	4,516
Cost of Sales	905,953	3,851,704	0	0	0	0	4,757,657	7,766,370	(3,008,713)
Capital	46,172	0	1,298,396	0	0	0	1,344,568	3,619,575	(2,275,008)
Total Expenditures	57,139,099	5,841,678	1,868,741	1,288,283	818,466	0	66,956,266	77,119,991	(10,163,725)
Transfers Out/(In)	1,810,704	0	0	0	0	0	1,810,704	2,078,799	(268,095)
Operating Income/(Loss)	709,429	655,285	334,444	(1,049,465)	(818,466)	0	(168,772)	(752,131)	583,359
Depreciation	4,968,800						4,968,800	4,720,000	248,800
Operating Loss After Deprec.	(4,259,371)						(5,137,572)	(5,472,131)	334,559
Capital Appropriations	1,313,396						1,313,396	3,351,492	(2,038,096)
Net Gain/(Loss) in Position	(2,945,975)						(3,824,176)	(2,120,640)	(1,703,537)

**OWENS COMMUNITY COLLEGE
UNRESTRICTED FUND
For the period ending April 30, 2015**

	<u>Adopted Budget</u>	<u>Adjusted Budget</u>	<u>YTD 2015</u>	<u>FY2015 Collected/ Expended %</u>	<u>Adjusted Budget</u>	<u>Total FY2014</u>	<u>FY2014 Collected/ Expended %</u>
State Subsidy	32,994,422	33,021,459	27,546,637	83.42%	34,369,190	28,831,699	83.89%
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	26,154,152	86.55%	37,801,144	29,988,044	79.33%
Bad Debt Expense	(2,100,000)	(1,800,000)	(1,608,114)	89.34%	(2,200,000)	(1,599,900)	72.72%
Student Fees	7,828,568	7,437,140	6,209,408	83.49%	9,102,434	6,892,081	75.72%
Sales & Service	242,000	242,000	13,860	5.73%	275,000	101,441	36.89%
Other Revenue	550,000	550,000	472,619	85.93%	325,010	459,975	141.53%
Workforce Development	4,476,000	4,476,000	841,120	18.79%	4,091,570	764,336	18.68%
Total Revenue	77,721,242	74,193,732	59,659,232	80.41%	83,814,348	65,474,786	78.12%
Salaries	43,007,561	40,957,962	35,042,329	85.56%	47,208,902	37,660,744	79.77%
Fringe Benefits	14,010,620	13,524,901	11,765,415	86.99%	14,374,139	12,927,869	89.94%
Materials & Supplies	987,241	987,241	668,869	67.75%	1,918,222	754,652	39.34%
Travel & Food Service	347,100	347,100	245,734	70.80%	391,295	315,364	80.59%
Information/Communications	2,551,500	2,551,500	2,036,419	79.81%	3,377,070	2,196,639	65.05%
Maintenance Services	503,800	503,800	557,996	110.76%	786,124	438,623	55.80%
Utilities	2,739,037	2,679,037	1,811,599	67.62%	2,896,650	1,577,135	54.45%
Insurance	469,500	469,500	522,111	111.21%	500,000	424,633	84.93%
Other Expenditures	8,617,549	8,417,549	3,680,237	43.72%	8,139,468	4,650,279	57.13%
Cost Allocation Chargeback	(155,608)	(155,608)	(143,735)	92.37%	(148,800)	(148,251)	99.63%
Cost of Sales	1,737,093	1,275,044	905,953	71.05%	1,730,600	881,712	50.95%
Capital	0	0	46,172	0.00%	70,000	112,458	160.65%
Total Expenditures	74,815,393	71,558,026	57,139,099	79.85%	81,243,670	61,791,856	76.06%
Transfers Out/(In)	2,287,216	1,987,216	1,810,704	91.12%	2,073,643	2,078,799	100.25%
Operating Income/(Loss)	618,633	648,490	709,429		497,035	1,604,131	
Depreciation			4,968,800			4,720,000	
Operating Loss After Deprec.			(4,259,371)			(3,115,869)	
Capital Appropriations			1,313,396			3,351,492	
Net Gain/(Loss) in Position			(2,945,975)			235,622	

OWENS STATE COMMUNITY COLLEGE
AUXILIARY SERVICES FUNDS
For the Period Ending April 30, 2015

	Auxiliary		Communications		Copy Center		Bookstore		Child Care		CFPA		Total	
	<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	89,869	136,371	777,041	722,030	248,960	325,934	3,402,744	5,101,425	289,152	244,343	0	0	4,807,766	6,530,103
Other Revenue	0	0	0	0	0	0	1,689,197	1,721,330	0	0	0	0	1,689,197	1,721,330
Total Revenue	89,869	136,371	777,041	722,030	248,960	325,934	5,091,941	6,822,755	289,152	244,343	0	0	6,496,963	8,251,433
Salaries	152,870	158,032	124,328	132,680	18,880	21,225	275,265	232,804	223,011	231,402	59,325	36,587	853,680	812,730
Fringe Benefits	45,550	42,705	41,583	45,605	7,363	8,009	83,564	65,626	77,358	81,185	18,674	13,416	274,091	256,545
Materials & Supplies	12,713	31,270	15,054	13,417	4,915	5,918	26,399	16,956	2,986	1,260	5,000	3,016	67,067	71,837
Travel & Food Service	0	0	4,772	597	0	0	1,857	1,316	34,661	30,612	0	385	41,291	32,910
Information/Communications	3,522	4,694	162,070	200,290	106,225	178,855	36,490	37,907	7,940	6,143	0	1,534	316,246	429,424
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	1,461	36,994	3,274	159,319	185,980	61,649	90,890	3,958	3,698	0	281	265,440	285,585
Cost Allocation Chargeback	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Cost of Sales	(1,415)	(1,608)	4,961	(1,000)	6,676	0	3,850,220	6,891,120	(8,739)	(3,855)	0	0	3,851,704	6,884,658
Capital	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	294,292	271,921	452,334	506,863	304,788	403,779	4,366,091	7,361,053	341,175	350,445	82,999	55,219	5,841,679	8,949,280
Transfers Out/(In)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Operating Income/(Loss)	(204,423)	(135,550)	324,707	215,167	(55,828)	(77,845)	725,850	(538,299)	(52,023)	(106,102)	(82,998)	(55,219)	655,284	(697,848)

**OWENS COMMUNITY COLLEGE
PLANT FUNDS
For the ten months ending April 30, 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	3,315,492	(2,002,096)
Transfer of Fees	0	220,618	96,448	332,179	240,543	0	889,789	1,085,092	(195,303)
Other Revenue	0	0	0	0	0	0	0	0	0
Total Revenue	1,313,396	220,618	96,448	332,179	240,543	0	2,203,185	4,400,584	(2,197,399)
Materials & Supplies	0	0	0	0	162,789	0	162,789	202,027	(39,238)
Other Expenditures	1,217	0	230,082	100,000	76,257	0	407,556	540,894	(133,338)
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	230,082	85,000	239,045	0	1,868,740	4,250,038	(2,381,298)
Operating Income/(Loss)	(1,217)	220,618	(133,634)	247,179	1,498	0	334,444	150,546	183,898