

OWENS COMMUNITY COLLEGE
ALL FUNDS
For the period ending September 30, 2013

| | Unrestricted | Auxiliary | Plant | Scholarships | Utility | Rainy Day & Strategic | Total FY2014 | Total FY2013 | Difference |
|----------------------------|-------------------|------------------|----------------|--------------|----------|--------------------------|-------------------|-------------------|--------------------|
| State Subsidy | 8,615,757 | 0 | 0 | 0 | 0 | 0 | 8,615,757 | 8,881,497 | (265,740) |
| Access Challenge | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | - |
| Federal Support | 470 | 0 | 0 | 0 | 0 | 0 | 470 | 255 | 215 |
| Tuition | 10,168,588 | 0 | 0 | 0 | 0 | 0 | 10,168,588 | 11,205,889 | (1,037,301) |
| Student Fees | 2,345,672 | 0 | 0 | 0 | 0 | 0 | 2,345,672 | 2,375,755 | (30,083) |
| Sales & Service | 61,811 | 3,334,719 | 0 | 0 | 0 | 0 | 3,396,530 | 4,280,456 | (883,926) |
| Other Revenue | 115,213 | 891,652 | 340,628 | 0 | 0 | 0 | 1,347,493 | 349,089 | 998,404 |
| Workforce Development | 223,751 | 0 | 0 | 0 | 0 | 0 | 223,751 | 509,736 | (285,985) |
| Total Revenue | 21,531,262 | 4,226,371 | 340,628 | 0 | 0 | 0 | 26,098,261 | 27,602,676 | (1,504,415) |
| | | | | | | | | | |
| Salaries | 11,495,740 | 235,720 | 0 | 0 | 0 | 0 | 11,731,460 | 14,723,060 | (2,991,600) |
| Fringe Benefits | 3,696,805 | 74,148 | 0 | 0 | 0 | 0 | 3,770,953 | 4,435,050 | (664,097) |
| Materials & Supplies | 286,979 | 10,333 | 106,949 | 0 | 0 | 0 | 404,261 | 821,616 | (417,355) |
| Travel & Food Service | 115,422 | 1,425 | 0 | 0 | 0 | 0 | 116,847 | 139,616 | (22,769) |
| Information/Communications | 906,759 | 129,512 | 0 | 0 | 0 | 0 | 1,036,271 | 877,278 | 158,993 |
| Maintenance Services | 159,960 | 98,098 | 0 | 0 | 0 | 0 | 258,058 | 251,146 | 6,912 |
| Utilities | 318,022 | 0 | 0 | 0 | 0 | 0 | 318,022 | 735,125 | (417,102) |
| Insurance | 249,232 | 0 | | | | | 249,232 | - | 249,232 |
| Other Expenditures | 1,074,982 | 104,365 | 7,298 | 0 | 0 | 0 | 1,186,645 | 1,697,394 | (510,749) |
| Cost Allocation Chargeback | (53,819) | 0 | 0 | 0 | 0 | 0 | (53,819) | (68,979) | 15,160 |
| Cost of Sales | 316,288 | 4,035,012 | 0 | 0 | 0 | 0 | 4,351,300 | 4,184,418 | 166,882 |
| Capital | 49,479 | 0 | (15,000) | 0 | 0 | 0 | 34,479 | 263,841 | (229,362) |
| Total Expenditures | 18,615,850 | 4,688,613 | 99,247 | 0 | 0 | 0 | 23,403,710 | 28,059,565 | (4,655,854) |
| | | | | | | | | | |
| Transfers Out/(In) | 903,748 | 0 | 0 | 0 | 0 | 0 | 903,748 | 858,600 | 45,148 |
| | | | | | | | | | |
| Operating Income/(Loss) | 2,011,664 | (462,242) | 241,381 | 0 | 0 | 0 | 1,790,803 | (1,315,489) | 3,106,291 |

**OWENS COMMUNITY COLLEGE
UNRESTRICTED FUND
For the period ending September 30, 2013**

| | <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 | 35,432,155 | 8,615,757 | 24.32% | 35,432,155 | 8,881,497 | 25.07% |
| Access Challenge | 0 | 0 | 0 | 0.00% | 0 | 0 | 0.00% |
| Federal Support | 50,000 | 50,000 | 470 | 0.00% | 30,000 | 255 | 0.00% |
| Tuition | 37,801,144 | 37,801,144 | 10,168,588 | 26.90% | 44,502,059 | 11,205,889 | 25.18% |
| Student Fees | 9,102,434 | 9,102,434 | 2,345,672 | 25.77% | 9,195,600 | 2,375,755 | 25.84% |
| Sales & Service | 275,000 | 275,000 | 61,811 | 22.48% | 364,900 | 37,404 | 0.00% |
| Other Revenue | 325,010 | 325,010 | 115,213 | 35.45% | 849,200 | 107,864 | 0.00% |
| Workforce Development | 4,091,570 | 4,091,570 | 223,751 | 5.47% | 4,171,109 | 509,736 | 12.22% |
| Total Revenue | 87,077,313 | 87,077,313 | 21,531,261 | 24.73% | 94,545,023 | 23,118,399 | 24.45% |
| Salaries | 47,208,902 | 47,208,902 | 11,495,740 | 24.35% | 54,277,122 | 14,290,677 | 26.33% |
| Fringe Benefits | 14,374,139 | 14,374,139 | 3,696,805 | 25.72% | 17,069,460 | 4,300,972 | 25.20% |
| Materials & Supplies | 1,918,222 | 1,918,222 | 286,979 | 14.96% | 2,585,468 | 577,466 | 22.34% |
| Travel & Food Service | 391,295 | 391,295 | 115,422 | 29.50% | 637,295 | 134,737 | 21.14% |
| Information/Communications | 3,377,070 | 3,377,070 | 906,759 | 26.85% | 3,336,531 | 744,088 | 22.30% |
| Maintenance Services | 786,124 | 786,124 | 159,960 | 20.35% | 827,499 | 185,805 | 22.45% |
| Utilities | 2,896,650 | 2,896,650 | 318,022 | 10.98% | 3,366,350 | 735,058 | 21.84% |
| Insurance | 500,000 | 500,000 | 249,232 | 49.85% | 0 | 0 | 0.00% |
| Other Expenditures | 10,339,468 | 10,339,468 | 1,074,982 | 10.40% | 8,473,317 | 1,523,361 | 17.98% |
| Cost Allocation Chargeback | (148,800) | (148,800) | (53,819) | 36.17% | (441,592) | (68,979) | 15.62% |
| Cost of Sales | 1,730,600 | 1,730,600 | 316,288 | 18.28% | 2,681,343 | 417,537 | 15.57% |
| Capital | 70,000 | 70,000 | 49,479 | 0.00% | 200,000 | 39,276 | 0.00% |
| Total Expenditures | 83,443,670 | 83,443,670 | 18,615,850 | 22.31% | 93,012,793 | 22,879,998 | 24.60% |
| Transfers Out/(In) | 2,073,643 | 2,073,643 | 903,748 | 43.58% | 1,064,300 | 858,600 | 80.67% |
| Operating Income/(Loss) | 1,560,000 | 1,560,000 | 2,011,664 | | 467,930 | (620,199) | |

**OWENS STATE COMMUNITY COLLEGE
AUXILIARY SERVICES FUNDS
For the Period Ending September 30, 2013**

| | Auxiliary | | Communications | | Copy Center | | Bookstore | | Child Care | | CFPA | | Food Services | | 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 | YTD 2014 | YTD 2013 |
| Sales & Service | 6,090 | 12,913 | 167,979 | 277,947 | 151,465 | 136,121 | 2,950,480 | 3,681,178 | 58,705 | 131,975 | 0 | 2,918 | 0 | 0 | 3,334,719 | 4,243,052 |
| Other Revenue | 0 | 0 | 0 | 0 | 0 | 0 | 891,652 | 1,180,433 | 0 | 0 | 0 | 0 | 0 | 0 | 891,652 | 1,180,433 |
| Total Revenue | 6,090 | 12,913 | 167,979 | 277,947 | 151,465 | 136,121 | 3,842,132 | 4,861,611 | 58,705 | 131,975 | 0 | 2,918 | 0 | 0 | 4,226,371 | 5,423,485 |
| Salaries | 45,217 | 47,845 | 38,958 | 40,166 | 6,935 | 21,706 | 71,259 | 92,643 | 63,012 | 211,055 | 10,339 | 18,968 | 0 | 0 | 235,720 | 432,383 |
| Fringe Benefits | 12,388 | 12,227 | 13,301 | 13,848 | 2,436 | 7,735 | 20,716 | 24,832 | 21,330 | 70,267 | 3,975 | 5,169 | 0 | 0 | 74,148 | 134,078 |
| Materials & Supplies | 0 | 84,419 | 5,056 | 5,863 | (5,166) | 3,113 | 10,220 | 20,332 | 223 | 5,156 | 0 | 239 | 0 | 0 | 10,333 | 119,122 |
| Travel & Food Service | 0 | 570 | 316 | 347 | 0 | 0 | 716 | 1,136 | 393 | 2,640 | 0 | 185 | 0 | 0 | 1,425 | 4,879 |
| Information/Communications | 1,409 | 1,572 | 25,947 | 43,031 | 79,970 | 41,421 | 19,984 | 39,674 | 1,792 | 5,954 | 410 | 1,537 | 60 | 0 | 129,512 | 133,190 |
| Maintenance Services | 32,093 | 0 | 66,005 | 60,876 | 0 | 1,377 | 0 | 0 | 0 | 0 | 0 | 88 | 0 | 0 | 98,098 | 62,341 |
| Utilities & Insurance | 0 | 67 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 67 |
| Other Expenditures | 0 | 0 | 2,754 | 3,545 | 54,883 | 13,773 | 45,008 | 63,854 | 1,698 | 1,088 | 22 | (1,011) | 0 | 0 | 104,365 | 81,248 |
| Cost Allocation Chargeback | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Cost of Sales | (455) | (295) | 0 | 0 | 0 | 0 | 4,035,467 | 3,765,773 | 0 | 1,403 | 0 | 0 | 0 | 0 | 4,035,012 | 3,766,881 |
| Capital | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenditures | 90,652 | 146,406 | 152,338 | 167,675 | 139,058 | 89,126 | 4,203,369 | 4,008,244 | 88,449 | 297,564 | 14,746 | 25,175 | 60 | 0 | 4,688,613 | 4,734,190 |
| Transfers Out/(In) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Operating Income/(Loss) | (84,562) | (133,493) | 15,641 | 110,271 | 12,407 | 46,996 | (361,237) | 853,368 | (29,744) | (165,588) | (14,746) | (22,257) | (60) | 0 | (462,241) | 689,295 |

**OWENS COMMUNITY COLLEGE
PLANT FUNDS
For the three months ending September 30, 2013**

| | <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>Total</u> |
|---------------------------|---------------|----------------|---------------------------|------------------------------|------------------------------------|------------------------------|----------------|
| Fund Balance | (6,926,726) | 458,536 | 429,120 | 574,514 | 49,276 | (429,431) | (5,844,712) |
| State Subsidy | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Transfer of Fees | 0 | 88,521 | 36,336 | 125,147 | 90,624 | 0 | 340,628 |
| Other Revenue | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Revenue | 0 | 88,521 | 36,336 | 125,147 | 90,624 | 0 | 340,628 |
| Materials & Supplies | 0 | 0 | 0 | 11,653 | 95,296 | 0 | 106,949 |
| Other Expenditures | 7,298 | 0 | 0 | 0 | 0 | 0 | 7,298 |
| Capital | 0 | 0 | 0 | (15,000) | 0 | 0 | (15,000) |
| Total Expenditures | 7,298 | 0 | 0 | (3,347) | 95,296 | 0 | 99,247 |
| Ending Balance | (6,934,024) | 547,057 | 465,456 | 703,008 | 44,604 | (429,431) | (5,603,331) |