

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

	Unrestricted	Auxiliary	Plant	Scholarships	Utility	Rainy Day & Strategic	Total FY2015	Total FY2014	Difference
State Subsidy	11,133,523	0	217,807	0	0	0	11,351,330	11,479,856	(128,526)
Access Challenge	0	0	0	0	0	0	0	0	0
Federal Support	375	0	0	0	0	0	375	470	(95)
Tuition	13,338,144	0	0	0	0	0	13,338,144	14,258,042	(919,898)
Bad Debt Expense	(412,744)	0	0	0	0	0	(412,744)	(400,000)	(12,744)
Student Fees	3,135,372	0	0	0	0	0	3,135,372	3,229,376	(94,004)
Sales & Service	8,453	2,346,591	0	0	0	0	2,355,044	3,624,017	(1,268,973)
Other Revenue	154,444	855,534	456,397	199,860	0	0	1,666,235	1,679,592	(13,357)
Workforce Development	283,443	0	0	0	0	0	283,443	311,251	(27,808)
Total Revenue	27,641,010	3,202,125	674,204	199,860	0	0	31,717,199	34,182,604	(2,465,405)
Salaries	14,168,312	325,699	0	0	0	0	14,494,011	15,469,408	(975,397)
Fringe Benefits	4,480,775	107,975	0	0	0	0	4,588,750	5,111,473	(522,723)
Materials & Supplies	184,278	10,827	42,668	0	0	0	237,773	501,113	(263,340)
Travel & Food Service	81,236	13,899	0	0	0	0	95,135	149,649	(54,514)
Information/Communications	688,504	86,394	0	0	0	0	774,898	1,271,625	(496,727)
Maintenance Services	178,154	37,535	0	0	0	0	215,689	329,566	(113,877)
Utilities	601,745	180	0	0	0	0	601,925	543,311	58,614
Insurance	361,979	0	0	0	0	0	361,979	249,232	112,747
Other Expenditures	1,472,618	122,918	101,254	800,421	15,234	0	2,512,445	2,220,464	291,981
Cost Allocation Chargeback	(67,668)	0	0	0	0	0	(67,668)	(89,245)	21,577
Cost of Sales	332,623	2,079,568	0	0	0	0	2,412,191	4,769,349	(2,357,158)
Capital	0	0	202,807	0	0	0	202,807	97,458	105,349
Total Expenditures	22,482,557	2,784,995	346,729	800,421	15,234	0	26,429,936	30,623,403	(4,193,467)
Transfers Out/(In)	1,025,257	0	0	0	0	0	1,025,257	1,069,679	(44,422)
Operating Income/(Loss)	4,133,196	417,130	327,475	(600,561)	(15,234)	0	4,262,006	2,489,522	1,772,484
Depreciation	621,100						621,100	590,000	31,100
Operating Loss After Deprec.	3,512,096						3,640,906	1,899,522	1,741,384
Capital Appropriations	217,807						217,807	0	217,807
Net Gain/(Loss) in Position	3,729,903						3,858,713	1,899,522	1,959,191

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

	<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	32,994,422	11,133,523	33.74%	35,432,155	11,479,856	32.40%
Access Challenge	0	0	0	0.00%	0	0	0.00%
Federal Support	50,000	50,000	375	0.75%	50,000	470	0.94%
Tuition	33,680,251	33,680,251	13,338,144	39.60%	37,801,144	14,258,042	37.72%
Bad Debt Expense	(2,100,000)	(2,100,000)	(412,744)	19.65%	(2,200,000)	(400,000)	18.18%
Student Fees	7,828,568	7,828,568	3,135,372	40.05%	9,102,434	3,229,376	35.48%
Sales & Service	242,000	242,000	8,453	3.49%	275,000	82,952	30.16%
Other Revenue	550,000	550,000	154,444	28.08%	325,010	127,910	39.36%
Workforce Development	4,476,000	4,476,000	283,443	6.33%	4,091,570	311,251	7.61%
Total Revenue	77,721,242	77,721,242	27,641,010	35.56%	84,877,313	29,089,857	34.27%
Salaries	43,007,561	43,007,561	14,168,312	32.94%	47,208,902	15,154,276	32.10%
Fringe Benefits	14,010,620	14,010,620	4,480,775	31.98%	14,374,139	5,012,374	34.87%
Materials & Supplies	987,241	987,241	184,278	18.67%	1,918,222	350,564	18.28%
Travel & Food Service	347,100	347,100	81,236	23.40%	391,295	147,675	37.74%
Information/Communications	2,551,500	2,551,500	688,504	26.98%	3,377,070	1,056,868	31.30%
Maintenance Services	503,800	503,800	178,154	35.36%	786,124	240,035	30.53%
Utilities	2,739,037	2,739,037	601,745	21.97%	2,896,650	543,311	18.76%
Insurance	469,500	469,500	361,979	77.10%	500,000	249,232	49.85%
Other Expenditures	8,617,549	8,617,549	1,472,618	17.09%	8,139,468	2,052,465	25.22%
Cost Allocation Chargeback	(155,608)	(155,608)	(67,668)	43.49%	(148,800)	(89,245)	59.98%
Cost of Sales	1,737,093	1,737,093	332,623	19.15%	1,730,600	413,859	23.91%
Capital	0	0	0	0.00%	70,000	112,458	160.65%
Total Expenditures	74,815,393	74,815,393	22,482,557	30.05%	81,243,670	25,243,872	31.07%
Transfers Out/(In)	2,287,216	2,287,216	1,025,257	44.83%	2,073,643	1,069,679	51.58%
Operating Income/(Loss)	618,633	618,633	4,133,196		1,560,000	2,776,306	
Depreciation			621,100			590,000	
Operating Loss After Deprec.			3,512,096			2,186,306	
Capital Appropriations			217,807			0	
Net Gain/(Loss) in Position			3,729,903			2,186,306	

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

	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	15,837	46,392	311,756	332,147	90,692	176,209	1,829,310	2,911,946	98,996	74,371	0	0	2,346,591	3,541,065
Other Revenue	0	0	0	0	0	0	855,534	905,741	0	0	0	0	855,534	905,741
Total Revenue	15,837	46,392	311,756	332,147	90,692	176,209	2,684,843	3,817,687	98,996	74,371	0	0	3,202,125	4,446,806
Salaries	54,603	60,541	49,220	51,604	7,526	8,841	107,468	94,884	89,736	85,704	17,146	13,558	325,699	315,132
Fringe Benefits	16,152	16,406	17,021	17,597	2,935	3,180	32,481	27,482	32,771	29,240	6,615	5,195	107,975	99,099
Materials & Supplies	3,100	4,954	1,829	8,776	2,825	(1,789)	2,821	11,405	252	253	0	93	10,827	23,692
Travel & Food Service	0	0	164	519	0	0	854	1,062	12,881	393	0	0	13,899	1,974
Information/Communications	1,377	2,236	27,109	88,669	36,247	96,202	17,861	24,138	3,011	2,881	789	631	86,394	214,757
Maintenance Services	31,986	32,093	6,011	55,602	(462)	1,836	0	0	0	0	0	0	37,535	89,531
Utilities & Insurance	46	0	134	0	0	0	0	0	0	0	0	0	180	0
Other Expenditures	53	0	24,294	1,005	68,170	91,935	29,318	64,105	1,083	1,973	0	192	122,918	159,210
Cost Allocation Chargeback	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Cost of Sales	(50)	(455)	0	0	1,475	0	2,078,143	4,357,135	0	(1,190)	0	0	2,079,568	4,355,490
Capital	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	107,267	115,775	125,782	223,772	118,717	200,204	2,268,945	4,580,212	139,734	119,254	24,549	19,669	2,784,995	5,258,886
Transfers Out/(In)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Operating Income/(Loss)	(91,430)	(69,383)	185,974	108,375	(28,024)	(23,995)	415,898	(762,526)	(40,738)	(44,883)	(24,549)	(19,669)	417,130	(812,080)

**OWENS COMMUNITY COLLEGE
PLANT FUNDS
For the four months ending October 31, 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>FY2015 Total</u>	<u>FY2014 Total</u>	<u>Difference</u>
State Subsidy	217,807	0	0	0	0	0	217,807	0	217,807
Transfer of Fees	0	113,041	49,489	170,443	123,424	0	456,397	645,941	(189,544)
Other Revenue	0	0	0	0	0	0	0	0	0
Total Revenue	217,807	113,041	49,489	170,443	123,424	0	674,204	645,941	28,263
Materials & Supplies	0	0	0	0	42,668	0	42,668	126,857	(84,189)
Other Expenditures	1,217	0	0	66,918	33,120	0	101,254	8,789	92,465
Capital	217,807	0	0	(15,000)	0	0	202,807	(15,000)	217,807
Total Expenditures	219,024	0	0	51,918	75,788	0	346,729	120,646	226,083
Operating Income/(Loss)	(1,217)	113,041	49,489	118,525	47,637	0	327,475	525,295	(197,820)