



BUDGET DOCUMENT
FISCAL YEAR 2012/13

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College History and Overview

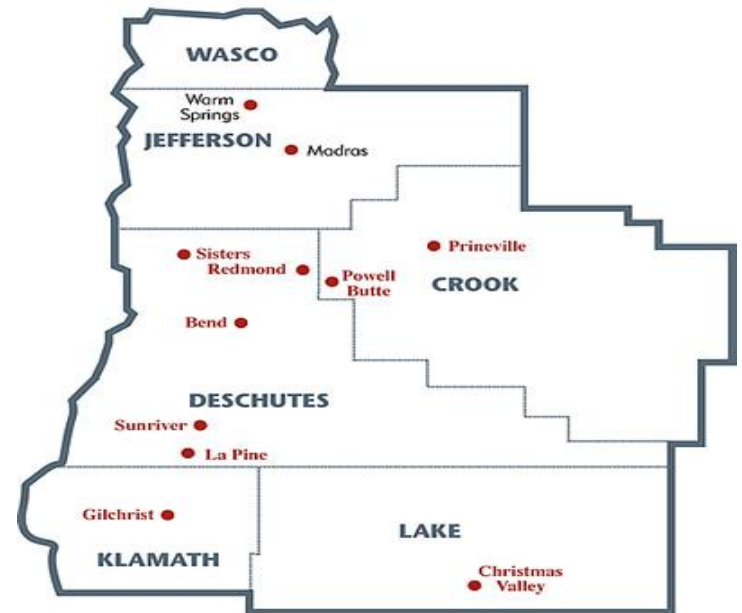
HISTORY

- Central Oregon Community College was founded in 1949 as part of the Bend School District. It is the longest standing community college in Oregon. The College District was formed in 1959 and officially established as the Central Oregon Area Education District by a vote of residents in 1962. The original Bend campus was built in 1963.
- Don P. Pence served first as director of the College (from 1950 to 1957) and then as the first president (from 1957 to 1967). Dr. Frederick H. Boyle was president from 1967 through 1990. Dr. Robert L. Barber was the third president in the College's history and served through 2004. Dr. James E. Middleton is the current president.

OUR DISTRICT

- The Central Oregon Community College District encompasses all of Crook, Deschutes and Jefferson counties, as well as the southern part

of Wasco and northern portions of Klamath and Lake counties. A seven-member board of directors governs the College, with members of that board elected from geographic zones in the District. The District covers a 10,000-square-mile area, making it larger than eight of the U.S. states.



College History and Overview

OUR CAMPUS

- The College's main campus is located on the western edge of Bend, a city known for its natural beauty and its proximity to diverse recreational opportunities. The 200-acre Bend campus offers quiet, peaceful surroundings for study and reflection. With its location on the western slope of Awbrey Butte, students have a spectacular view of the Oregon Cascade mountain range from nearly every point on the grounds. The campus contains 26 buildings with a total of 575,000 square feet under roof. The newest buildings are the Health Careers Building and Science Center, funded by a voter-approved bond measure, both opening in fall 2012.
- On the 25-acre Redmond Campus, there are three buildings, housing College administration, classrooms, a computer lab and the manufacturing program.
- In fall of 2011, COCC opened new campuses in Madras and Prineville. The Madras campus

was funded by the 2009 bond measure and placed on land donated to COCC by the local Bean Foundation, and the COCC Crook County Open Campus was funded jointly by the bond measure and a grant to Crook County from the U.S. Department of Commerce Broadband Technology Opportunity Program, and is on land donated by the County.

OUR STUDENTS

- More than 18,000 students enrolled in classes at COCC last year. Approximately 11,000 were credit students and 7,000 non-credit students. While half of the students are under the age of 26, another quarter are 35 and older. About 40 percent of the students enroll in career and technical education programs and take career-oriented courses of study. The remainder enrolls in courses which form the freshman and sophomore years of a four-year college program. Students in such a program usually intend to transfer to another college or university for their junior and senior years.

Mission, Vision and Goals

BOARD VISION AND GOALS

Mission statement

COCC will be a leader in regionally and globally responsive adult, lifelong, postsecondary education for Central Oregon.

Vision statement

Because of COCC, Central Oregonians will . . .

- be a district wide community that holds and promotes lifelong postsecondary education and ongoing professional growth and personal development for adults as values;
- be able to connect actively with other communities, the state, the nation and the world in order to attain both locally strong and globally responsible perspectives;
- view education as integral to a sense of well-being, security and responsibility; and
- look to COCC to lead the region in achievement of these ends.

Goals

Central Oregon Community College Students will . . .

- Have academic achievements and learning skills necessary to transfer and articulate successfully beyond the community college level
- Have the workforce knowledge and skills necessary for their careers
- Have academic achievements and basic learning skills necessary to successfully pursue education at the community college level
- Have access to and participate in wide-ranging lifelong learning opportunities that enhance wellness, quality of life, and cultural appreciation.

COCC, as an institution will support the values of

- Working collaboratively to achieve shared purposes
- Supporting diversity, and interacting effectively with state, regional, national and global communities

Mission, Vision and Goals

CORE THEMES

The Board has adopted four core themes that manifest the essential elements of COCC's mission as articulated in the Board Goals. The core themes are:

Transfer and Articulation

- Courses and programs paralleling the freshman and sophomore courses of colleges and universities for those who seek to transfer and then earn a baccalaureate degree.

Workforce Development

- Career and Technical Education (CTE)
- One- and two-year professional training programs for those who seek certificates or degrees that lead to employment in business, industry, the trades or government service as technicians or skilled workers.
- Business, Professional and Employee Development
- Noncredit business classes, resources, workshops and information to help individuals and businesses succeed.

Basic Skills

- Several academic departments and the College's Adult Basic Skills program offer courses that prepare students for college-level classes that will count toward degree completion and are transferable to other institutions. These classes are frequently available online or in classrooms on the Bend and Redmond campuses or other sites throughout Central Oregon.

Lifelong Learning

- Noncredit learning opportunities at times and places convenient to adult students, using traditional and nontraditional instructional techniques. Course topics range from computers to cooking and language instruction to gardening and other outdoor activities.

BOARD PRIORITIES FOR 2011-13

The COCC Board of Directors expects tangible progress across a broad spectrum of the Strategic Plan. It expects College staff to make significant focused progress on the following priorities and

Mission, Vision and Goals

relative to these priorities, expects communication, assessment and identification of policy issues which require further Board review.

Access

- Strengthen student and community access to lifelong learning opportunities through strategic recruitment and outreach, financial affordability and management of course and program offerings.

Success

- Support and promote student achievement of their educational goals.

Strategic Partnerships and Response to Regional Needs

- Respond to regional student and community needs by initiating and maintaining strategic partnerships.

Continual Improvement

- Through comprehensive planning and assessment, ensure the College is providing relevant, quality programs and services to best support student learning and educational achievement.

Institutional Viability

- Develop and implement sustainable systems that balance comprehensive quality programs and services with appropriate tuition and fee levels.

ACCREDITATION

- Central Oregon Community College is accredited by the Northwest Commission on Colleges and Universities. Accreditation was most recently reaffirmed in 2002, followed by a 2012 comprehensive site visit. As a result of that visit, reaffirmation was scheduled for NWCCU renewal in July 2012.
- Regional accreditation is a voluntary, non-governmental, self-regulatory process of quality assurance and institutional improvement. It recognizes COCC for performance, integrity and quality to merit the confidence of the educational community and the public.
- A copy of COCC's official accreditation documentation is on reserve and available for review in the Barber Library during regular library hours.

Budget Committee

The Budget Committee is the District's fiscal planning and advisory committee. The committee consists of seven elected governing members and seven qualified district voters appointed by the governing board.

Board of Directors:

<u>Name</u>	<u>Zone</u>	<u>Location</u>	<u>Term Expires</u>
Donald Reeder	1	Madras	6/30/2013
Joyce Garrett	2	Prineville	6/30/2013
Anthony Dorsch	3	Redmond	6/30/2013
David Ford	4	Bend	6/30/2013
Bruce Abernethy	5	Bend	6/30/2015
Charley Miller	6	Bend	6/30/2015
John Overbay	7	Sunriver	6/30/2015

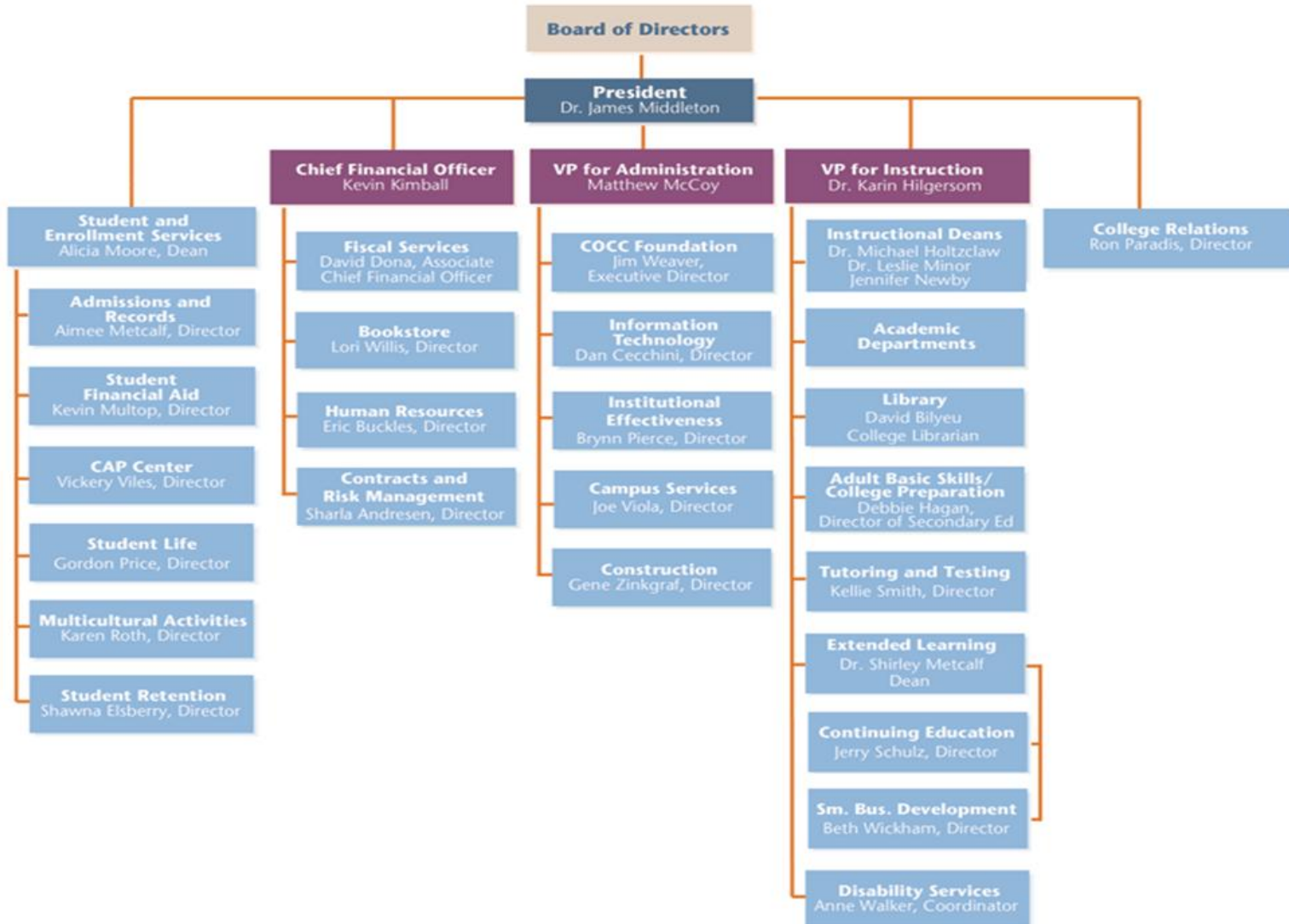
Budget Board:

<u>Name</u>	<u>Zone</u>	<u>Location</u>	<u>Term Expires</u>
Joe Krenowicz	1	Madras	6/30/2014
Laura Cooper	2	Prineville	6/30/2013
Doug Ertner	3	Redmond	6/30/2012
Gayle McConnell	4	Bend	6/30/2013
Lester Friedman	5	Bend	6/30/2012
Steve Curran	6	Bend	6/30/2014
Patricia Kearney	7	Sisters	6/30/2013

Chief Executive and Budget Officer: James E. Middleton, President

Organization Chart

Administrator Organizational Chart
Central Oregon Community College
April 2012



Fund Types

The College's budget is segregated into the funds listed below:

Community colleges and other government organizations establish their accounting systems on a fund basis. Each fund has its own self-balancing set of accounts from which financial statements can be prepared. The College separates resources and expenditures into various funds to ensure both control and accountability.

- **General Fund**

The General Fund is the College's primary operating fund. It accounts for all the financial operations of the College except those required to be accounted for in another fund.

- **Debt Service Fund**

Accounts for the retirement of all long-term debt of the District. Property taxes and general fund transfers are principle sources of revenues.

- **Capital Projects Fund**

This fund accounts for major outlays for new

buildings, campus repairs, and equipment. Major sources of revenue are transfers from the general fund and bond proceeds.

- **Internal Service Fund**

An Internal Service fund accounts for goods or services provided to other college departments on a cost reimbursement basis.

- **Reserve Fund**

Reserve funds are used by the College to account for funds set aside to meet obligations associated with retiree benefit liabilities and the public employee retirement system. Reserve funds have been designated by the Board of Directors and may only be used for the purpose for which they were established.

- **Special Revenue Fund**

Grants from federal, state, and other sources are accounted for in this fund. Expenditures of these

Fund Types

funds are legally restricted to the purpose outlined in the grant or contract documents. Grants usually require special financial reporting of all receipts and expenditures.

- **Auxiliary Fund**

Accounts for a wide variety of activities and programs in the College. The programs are accounted for by functional type; self-sustaining activities, non-general fund instruction, revolving activities, and contractual and administrative provisions.

- **Financial Aid Fund**

The Financial Aid Fund is of the expendable trust type. Student financial aid funds are received from federal, state, and local sources. These funds must be disbursed for the purposes and according to the rules of the grantor.

- **Enterprise Fund**

Enterprise funds are used by the College to

account for services provided on a user charge basis, similar to a profit seeking business.

- **Trust and Agency Fund**

Accounts for permanent funds that are legally restricted, permitting only earnings to be used to support college programs.

Revenue Sources

- **State Aid**

The State legislature appropriates funding for the community college support fund each biennium. The funding amount allocated to the 17 community colleges is determined using a distribution formula.
- **Tuition**

Credit tuition is generated by assessing students per-credit hour rates and non-credit tuition is generated by charging rates per course.
- **Student Fees**

Fees are generated for both instructional and non-instructional fees. Instructional fees cover the cost of course materials and supplies, whereas the non-instructional fees cover costs associated with student services.
- **Property Taxes**

Property taxes are levied for general support of the college and debt service payments associated with general obligation bonds. The property taxes levied for general fund support are based on the College's permanent rate of \$0.6204 per one thousand of assessed property value within the district. The property taxes levied for debt service fund are based on the amount needed to pay the interest and principal on general obligation bonds.
- **Bookstore Sales**

Bookstore sales are generated through the sale of textbooks and supplies at the bookstores which are accounted for in the enterprise fund.
- **User Charges**

User charges are fees to departments for centralized services and copier charges. These fees are accounted for in the internal service fund.
- **Interfund Transfers**

Transfers represent resources moved from one fund to another. A summary of budgeted interfund transfers and descriptions is provided in the appendix.

Organizational Units

The college is structured into the following organizational units:

- **Instruction**
The Instructional unit's primary responsibility is to plan, schedule and implement academic, continuing education and other instructional programs.
- **Instructional Support**
The Instructional Support unit is charged with providing services that support and enhance instruction. Services include library, tutoring, testing and accreditation.
- **Student Services**
The Student Services unit purpose is to assist students and enhance their educational experience. Activities include admissions, advising, counseling, financial aid, student life, club sports, and registrar.
- **College Support Services**
The College Support Services unit consists of the administrative activities of the college. These services include the governing board, fiscal services, human resources, safety & security, and college relations.
- **Plant Operations and Maintenance**
The Plant Operations and Maintenance unit ensures that college facilities are properly maintained and the college provides a safe and comfortable environment to learn and work.
- **Information Technology Services**
The Information Technology Services unit maintains all communications systems and infrastructure. Services included user services, telecommunications, computing, and management information systems.
- **Miscellaneous General Fund Activities**
The Miscellaneous General Fund Activity unit accounts for financial aid transactions and the general fund's operating contingency.

Budget Process

The College, like most local governments in Oregon, is subject to Oregon's Local Budget Law (Chapter 294 of the Oregon Revised Statutes). The budget is prepared using the modified accrual basis of accounting which reports revenues when earned and expenditures when the associated liability is incurred. The annual budget begins July 1st and ends June 30th.

Listed below are the required budgeting steps:

- Establish a Budget Committee
- Budget Officer Appointed
- Prepare a Proposed Budget
- Public Notice(s)
- Budget Committee Meeting(s)
- Budget Approved
- Publication of Summary Budget and Hearing
- Budget Hearing
- Adoption of Budget
- Budget Filed and Levy Certified

2012/13 Budget Calendar



President's Budget Message

The budget development period is a time to look back and look forward. Reviewing the 2011/12 budget to date and projects, COCC has managed its fiscal affairs well in a challenging time. We project that the Board Budget Reserve will grow by approximately \$1million more than projected in the original budget development – mostly due to the robust summer school enrollment and a strong end-of-year carryover from the 2010/11 budget. The 2011/12 Capital Project Fund support COCC's most ambitious concentration of facility projects in the institution's history with completion of the Culinary Center, Madras Center, Prineville Center, Ponderosa Hall renovations, Mazama Hall renovations to support our exemplary Math Redesign projects, Newberry Hall renovations and installation of a new phone system; scheduled completion in spring and summer of the Health Careers Center and the Science Center; substantial design work on the Redmond Campus's Technology Education Center and the Chandler Center in Bend. The General Fund supported implementation of a new student services audit program to analyze progress toward degrees and certificates, additional software systems for automating the process of moving students from class waitlists to empty seats as they become

available, an increase in full-time faculty positions, expanded staffing for academic support and advising, significant improvements in data network and security, new academic program initiatives in Non-Destructive Testing, Entrepreneurism, Veterinary Technician, Exercise Science and other areas. Additionally, COCC set the foundation for strengthening our fiscal and operational future through enhanced programming and fiscal success of the culinary program and through initiating the mixed-use real estate project in partnership with William Smith Properties, Inc. All of these were extraordinary accomplishments in times of fiscal challenge.

As we move into the 2012/13 fiscal year, there are potential rays of hope on the economic horizon, but the Central Oregon region and State as a whole continue to feel the impact of the multi-year recession. Income from property taxes continues to stagnate or decline (projected to decline an additional 1% after a 1.8% drop in the current year); State funding continues to drop below prior expectations. With the recent close of the 2012 Special Legislative Session, funding for community colleges will decline in the second year of the

President's Budget Message

biennium. The biennium funding is being reduced by 3.5%, but since this is being applied entirely to year-two of the biennium, 2012/13 State funding will be 7% below the 2011/12 level. Total public resources (State funds plus local property tax receipts) are virtually the same as 2007/8 in spite of the fact that credit full-time equivalent enrollment has almost doubled over that period. COCC is particularly challenged due to the stagnation of property tax revenue and declining State funding while our enrollment has exploded. In 2007, we projected that by 2012/13, COCC would receive over \$4,100 in combined total public resources (State + property taxes) per FTE. We are now projecting only slightly more than \$2,500 per student. This shift has required COCC to be more cost efficient and has likely compromised some of our services to students and the community.

While the challenges are significant, COCC's history of conservative fiscal planning and efficient operations have sustained the institution well in this challenging period and placed the institution in a position relatively better than other regional community colleges. However, the challenges are significant. COCC faculty and staff truly "stepped

up" over the past few years to meet an extraordinary demand for educational services. With significant growth, it is important to increase staffing and other expenditures to support quality and continue to serve demand.

To meet these needs, the 2012/13 budget recommendation included three strategic actions:

- 1) Though staffing positions, technology expenditures and other expenditures are increased, the college is able to fund only about 50% of identified additional needs. Strategic increased allocations are needed to ensure quality and respond to explosive growth of the past few years: for additional full time faculty positions (particularly linked to opening new facilities), student support services (tutoring, testing counseling, advising) institutional research, custodial positions and utilities linked to new facilities, data and information service to support instructional and operational system. Though the above expenditures will support services to students and the community, resources were insufficient to address other needs. Many important, but judged less critical allocations were left unfunded: special services

President's Budget Message

for veterans, additional custodial staff, expansion of safety and security staff, technology training, expansion of student bus-pass subsidies, expanded intramural and club sports, scholarship management software, technical and staff support for special software and operations in fiscal services.

- 2) Tuition and technology fees are proposed for increases – an alternative deemed better than restricting access, cutting classes, or reducing services. Tuition and fees now constitute 51% of institutional revenue in contrast to the long-standing prior standard of one-third, one-third, one-third – with equal portions coming from tuition/fees, local property taxes, and the State. Staff are proposing a \$6 tuition increase and a \$2 increase in the technology fee. Even with these increases, we estimate that COCC's combined tuition and fees remain the third lowest of the seventeen community college districts. Projected decline in the combined State and local property tax revenue are roughly equal to \$2 in tuition increase.
- 3) Substantial transfers to the general fund from traditional allocations to special side accounts is recommended to sustain access, quality and services. Staff believes these transfers can be made without compromising long-term financial stability. Over decades, COCC has been able to address many important needs through use of reserves in special non-general fund accounts. For instance, COCC was able to pay for the new Campus Center in full through multi-year transfers from these accounts. With the current fiscal pressures, staff recommends slowing growth in the balances in these accounts to support operations through the General Fund. In this manner, filling of critical instructional, student services and operational demands can be met through tapping some of the income generated through successful growth in summer school, income from external rental of time on the Aviation programs flight simulator, reduced subsidy to the community education program, rental of college facilities to other agencies, and other income. Additionally, we are reducing the annual general fund

President's Budget Message

allocation for capital equipment purchases and projecting to cover these expenses out of end-of-year balances and special fund transfers.

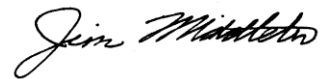
The proposed budget for 2012/13 does access fiscal reserves as we project we will end 2011/12 5% above the Board mandated 10% fiscal reserve. The five-year budget projections would tap these reserves in three of the next five years; however, projections sustain the Board mandated 10% reserve over this five-year horizon. We are hopeful that prudent management of resources, potential enrollment growth above our conservative 1% per year growth, and other factors will mitigate the use of these fund balances.

Significant long-term uncertainty remains over the long-term, specifically:

- What will the levels of PERS and medical cost increases be over the next five years?
- Will COCC maintain its current high water mark in enrollment or will enrollment decline as the economy recovers? Conversely will capacity from new facilities and new campuses bring COCC to even higher enrollment levels?

- When and at what rate will property tax revenues begin to recover?
- What fiscal demands will correlate with heightened outcome expectations from accreditation and State Achievement Compacts?

Long-term financial planning will need to ensure the flexibility and reserves necessary to accommodate these uncertainties. COCC operations remain sound but we must plan carefully to ensure we do not over commit ourselves financially until there is greater certainty relative to the questions listed above.

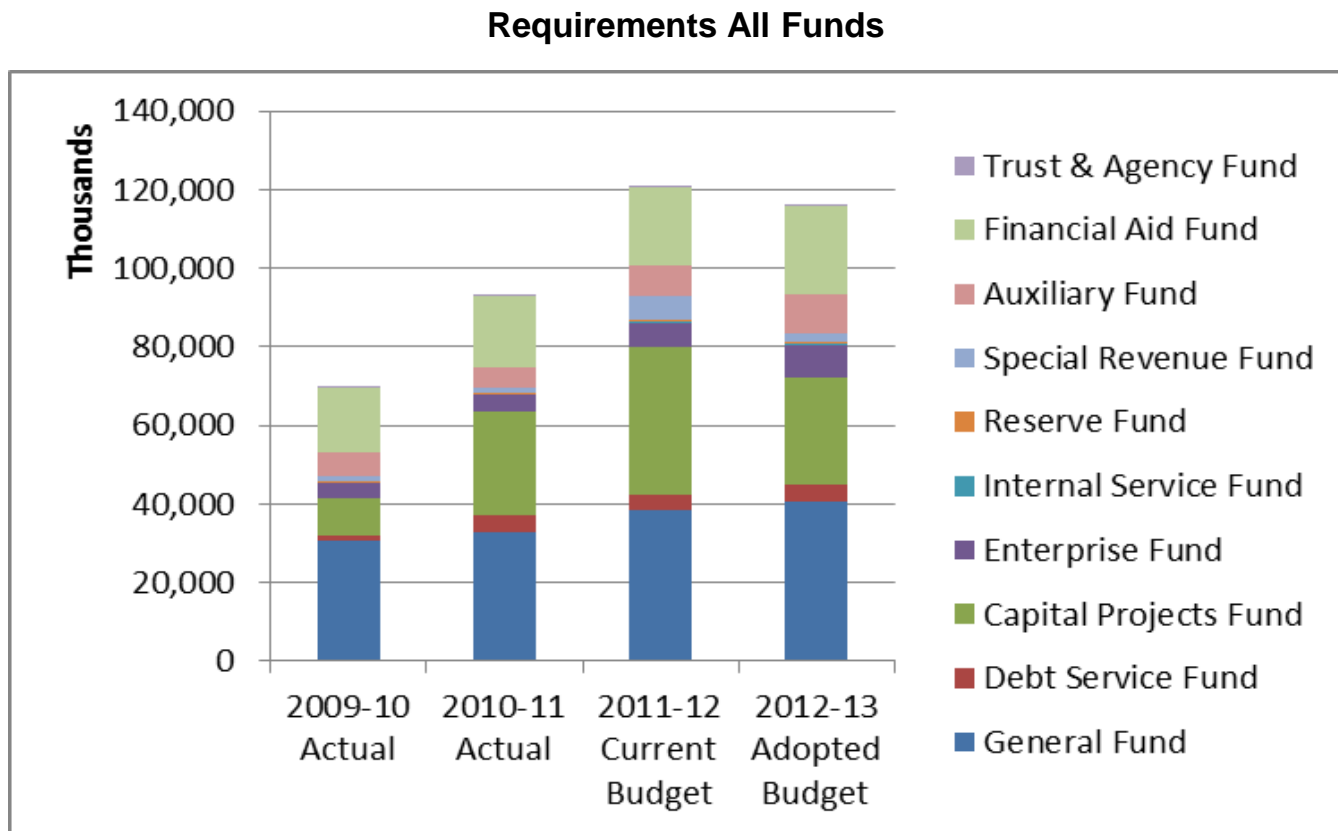


Dr. James E. Middleton, President

Budget Committee Meeting
March 14, 2012

Consolidated Budget

Requirements Graph - All Funds



Consolidated Budget

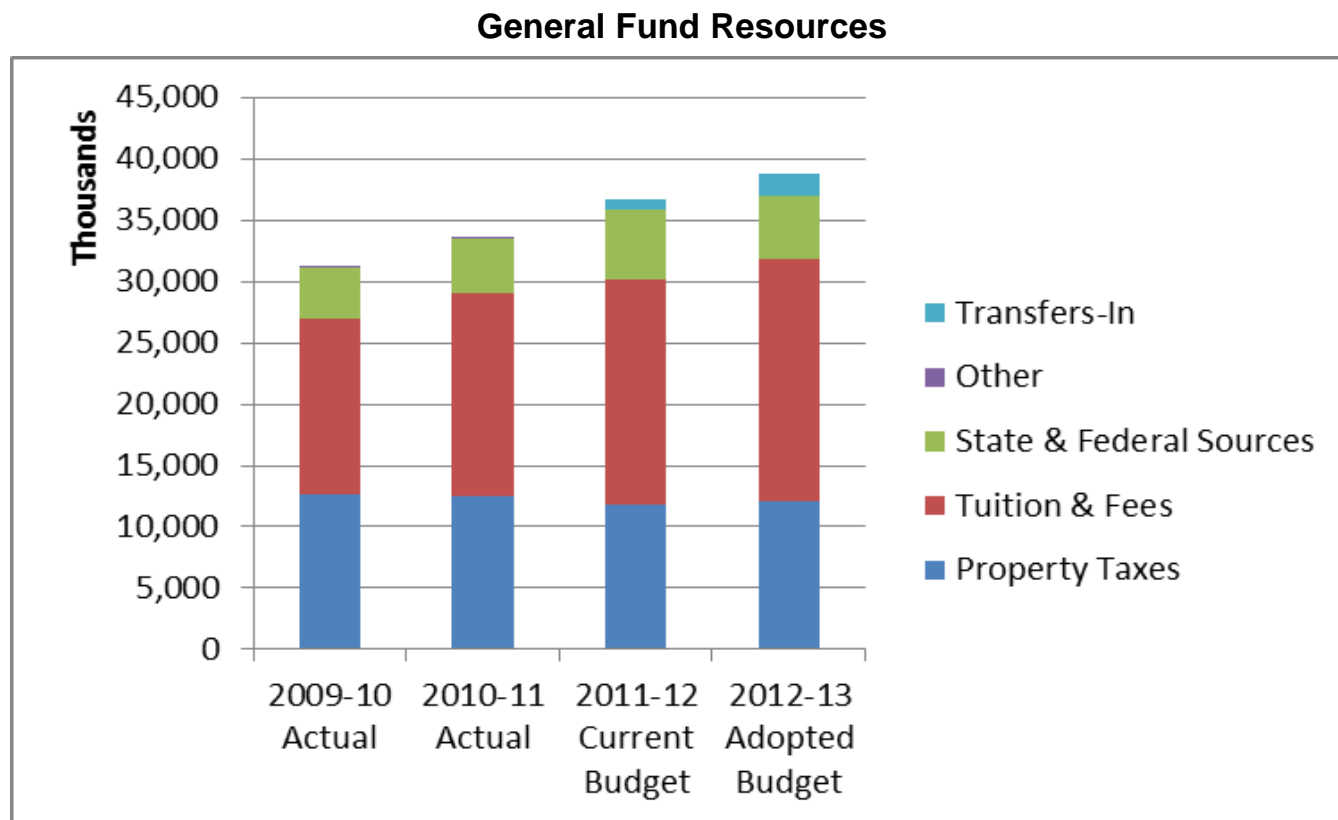
Requirements Summary - All Funds

	Fiscal Year 2009-10 ACTUAL Amounts	Fiscal Year 2010-11 ACTUAL Amounts	Fiscal Year 2011-12 CURRENT Budget	Fiscal Year 2012-13 PROPOSED Budget	Fiscal Year 2012-13 APPROVED Budget	Fiscal Year 2012-13 ADOPTED Budget
General Fund	\$ 30,612,096	\$ 33,047,262	\$ 38,411,517	\$ 40,706,002	\$ 40,449,774	\$ 40,449,774
Debt Service Fund	1,532,061	3,918,416	4,105,065	4,289,358	4,289,358	4,289,358
Capital Projects Fund	9,278,327	26,716,347	37,427,052	27,633,820	27,633,820	27,633,820
Enterprise Fund	3,878,364	4,047,828	6,107,081	7,986,819	7,986,819	7,986,819
Internal Service Fund	234,477	252,864	396,801	573,990	573,990	573,990
Reserve Fund	125,783	142,113	437,000	480,000	480,000	480,000
Special Revenue Fund	1,353,666	1,474,346	6,208,404	2,093,600	2,093,600	2,093,600
Auxiliary Fund	6,105,806	5,266,764	7,721,974	9,679,429	9,745,764	9,745,764
Financial Aid Fund	16,380,323	17,915,619	19,632,429	22,605,568	22,605,568	22,605,568
Trust & Agency Fund	5,959	12,084	7,500	7,500	7,500	7,500
Total Requirements	\$ 69,506,862	\$ 92,793,643	\$ 120,454,823	\$ 116,056,086	\$ 115,866,193	\$ 115,866,193

General Fund

The General Fund is the College's primary operating fund. It accounts for all the financial operations of the College except those required to be accounted for in another fund.

The General Fund Resources Graph by Type



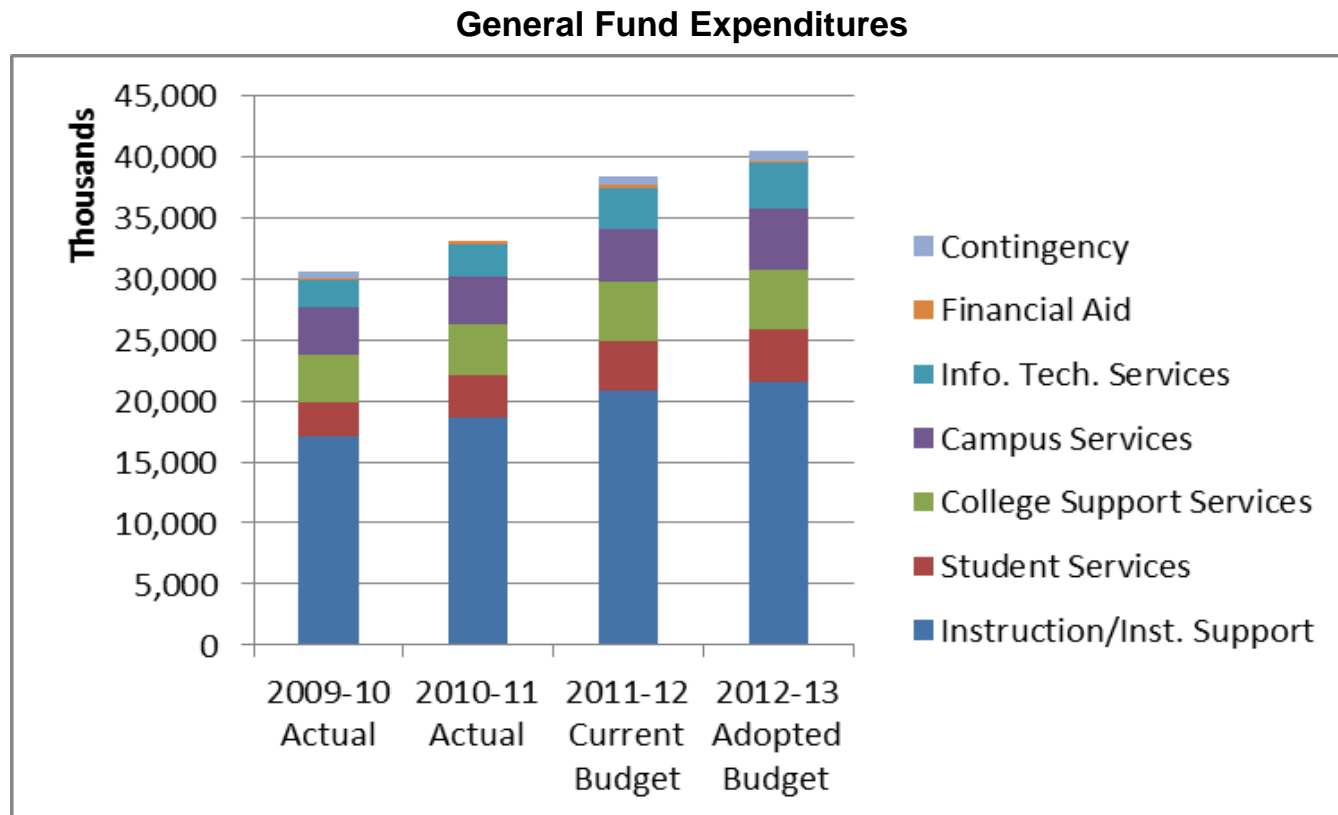
General Fund

General Fund - Resources

	Fiscal Year 2009-10 ACTUAL Amounts	Fiscal Year 2010-11 ACTUAL Amounts	Fiscal Year 2011-12 CURRENT Budget	Fiscal Year 2012-13 PROPOSED Budget	Fiscal Year 2012-13 APPROVED Budget	Fiscal Year 2012-13 ADOPTED Budget
<u>RESOURCES</u>						
Property Taxes						
Current Year	\$ 11,838,329	\$ 11,694,978	\$ 10,924,000	\$ 11,246,000	\$ 11,246,000	\$ 11,246,000
Prior Year	804,816	765,143	939,000	873,000	873,000	873,000
Tuition and Fees	14,319,890	16,527,767	18,323,000	19,823,000	19,736,000	19,736,000
State and Federal Sources						
State Aid for Operations	4,203,862	4,495,668	5,610,000	5,001,000	5,001,000	5,001,000
Federal Grants		16,359		86,000	86,000	86,000
Other Sources						
Interest Income	3,542	2,782	8,000	3,000	3,000	3,000
Miscellaneous Income	38,336	47,158		46,000	46,000	46,000
Transfers from Other Funds						
Interfund Transfers- In			856,000	1,720,000	1,720,000	1,720,000
Total	\$ 31,208,775	\$ 33,549,855	\$ 36,660,000	\$ 38,798,000	\$ 38,711,000	\$ 38,711,000
Beginning Fund Balance	\$ 4,352,578	\$ 4,949,258	\$ 4,700,000	\$ 4,900,000	\$ 4,900,000	\$ 4,900,000
TOTAL RESOURCES	\$ 35,561,353	\$ 38,499,113	\$ 41,360,000	\$ 43,698,000	\$ 43,611,000	\$ 43,611,000

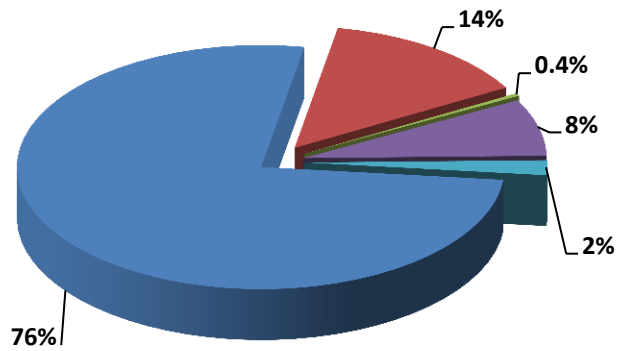
General Fund

The General Fund Expenditures Graph by Function



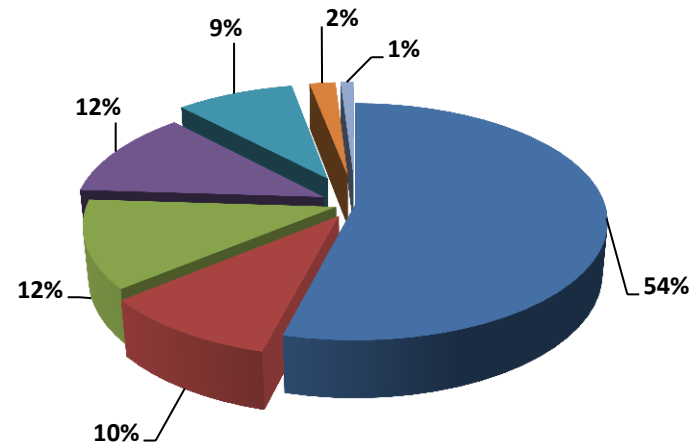
General Fund

BUDGETED EXPENDITURES
 – By Object Classification



- Personnel Services
- Materials & Services
- Capital Outlay
- Transfers-Out
- Contingency

BUDGETED EXPENDITURES
 – By Function



- Instruction/Instructional Support
- Student Services
- College Support Services
- Plant Operations
- Info. Tech. Services
- Financial Aid
- Contingency

General Fund - Expenditures by Function

	Fiscal Year 2009-10 ACTUAL Amounts	Fiscal Year 2010-11 ACTUAL Amounts	Fiscal Year 2011-12 CURRENT Budget	Fiscal Year 2012-13 PROPOSED Budget	Fiscal Year 2012-13 APPROVED Budget	Fiscal Year 2012-13 ADOPTED Budget
Instruction						
Humanities Office	\$ 66,055	\$ 50,618	\$ 60,594	\$ 63,620	\$ 63,386	\$ 63,386
Writing/Literature	1,393,528	1,429,918	1,704,239	1,769,401	1,765,657	1,765,657
Foreign Languages	340,390	361,043	317,107	344,621	343,919	343,919
Speech	351,633	293,704	418,877	433,199	432,239	432,239
Social Science Office	68,581	58,103	66,548	68,722	68,488	68,488
Music	263,932	272,824	285,134	316,749	316,281	316,281
Art	396,219	467,116	396,002	508,907	507,971	507,971
Theatre Arts	41,824	43,365	47,528	49,027	48,933	48,933
Fine Arts and Communication Office	67,341	66,076	75,376	78,489	78,255	78,255
Business Administration	537,475	540,744	595,884	619,549	618,262	618,262
Culinary Program	193,841	278,894	35,000			
Grandview Office	45,374	49,350	53,579	56,078	55,844	55,844
Hospitality, Tourism & Recreation	6,343	7,610	5,706	5,845	5,845	5,845
Journalism	6,664	7,261	7,983	8,187	8,187	8,187
Philosophy	6,350	5,720	9,888	12,591	12,591	12,591
Addiction Studies	83,345	86,082	106,353	115,506	115,272	115,272
Anthropology	99,430	121,883	143,533	135,803	135,452	135,452
Criminal Justice	118,329	117,368	124,832	109,117	108,883	108,883
Economics	110,203	111,945	123,393	124,951	124,717	124,717
Education	119,084	120,494	128,786	139,465	139,114	139,114
Geography	131,479	78,440	119,506	122,002	121,651	121,651
History	249,029	254,147	227,072	221,413	220,945	220,945
Human Development	60,030	123,886	155,620	191,001	190,650	190,650
Political Science	13,846	13,459	10,341	9,124	9,124	9,124
Psychology	270,728	297,594	392,677	420,640	419,587	419,587
Sociology	198,520	228,083	256,851	189,855	189,387	189,387
Oregon Leadership Institute	42,049	46,470	61,126	65,341	65,224	65,224
Adult Basic Education	947,465	573,101	590,294	570,294	570,294	570,294
Regional Svcs. & R.C. Operations	783,451	958,904	694,477	670,822	670,003	670,003
Regional Svcs. & M.C. Operations		1,076	145,476	153,430	152,962	152,962
Regional Svcs. & P.C. Operations		16,624	81,004	86,542	86,308	86,308
Engineering & Engr. Tech.	10,375	3,300	6,283	5,631	5,631	5,631

General Fund - Expenditures by Function

	Fiscal Year 2009-10 ACTUAL Amounts	Fiscal Year 2010-11 ACTUAL Amounts	Fiscal Year 2011-12 CURRENT Budget	Fiscal Year 2012-13 PROPOSED Budget	Fiscal Year 2012-13 APPROVED Budget	Fiscal Year 2012-13 ADOPTED Budget
Ochoco Office	\$ 66,333	\$ 68,488	\$ 73,753	\$ 78,271	\$ 78,037	\$ 78,037
Mathematics	1,170,894	1,478,275	1,651,490	1,707,197	1,703,687	1,703,687
Biological Science	719,876	823,288	903,274	1,018,993	1,016,513	1,016,513
Chemistry	245,354	290,054	322,343	389,025	388,012	388,012
Physics	158,489	171,260	195,119	233,161	232,653	232,653
Geology	105,653	106,005	115,702	120,489	120,255	120,255
Nursing	656,278	802,829	936,537	943,694	941,120	941,120
Health & Human Performance Office	100,548	102,452	138,012	152,530	152,144	152,144
Health & Human Performance	680,648	716,458	879,074	847,730	845,858	845,858
Math Office	51,567	53,850	57,184	62,024	61,790	61,790
Allied Health	15,910	19,440	73,927	106,021	105,810	105,810
Computer and Information Systems	800,419	896,182	1,028,286	1,029,171	1,026,948	1,026,948
Licensed Massage Therapy	232,641	240,925	214,946	222,004	221,594	221,594
Emergency Medical Services	322,750	341,083	418,876	426,377	425,792	425,792
Dental Assisting	196,671	199,670	221,407	228,722	228,254	228,254
Medical Assisting	70,663	70,005	106,512	119,962	119,728	119,728
Dietary Management	23,779	26,974	34,124	12,744	12,744	12,744
Allied Health Office	46,116	49,711	53,241	13,776	13,776	13,776
Pharmacy Technician	40,651	33,441	62,453	29,856	29,856	29,856
Veterinary Technician Program				91,564	112,930	112,930
CIS Office			57,146	59,923	59,689	59,689
Nursing Office	44,139	47,643	51,992	56,174	55,940	55,940
HHP: Exercise Science	861					
HHP: Health Classes	21,499		51,850	53,405	53,405	53,405
HHP: Recreation (O.R.L.T.)	151,727	183,013	185,804	170,324	169,856	169,856
Ponderosa Office	52,176	56,054	58,190	62,895	62,661	62,661
Forestry Technology	317,934	400,034	457,217	428,932	428,136	428,136
Automotive	299,798	326,818	346,445	356,797	356,142	356,142
Office Administration	41		3,315	3,398	3,398	3,398
Health Information Technology	180,984	226,625	278,797	343,759	342,706	342,706
Manufacturing Processes	223,479	291,330	369,111	350,621	349,919	349,919
Apprenticeship	25,124	11,368	19,832	20,410	20,410	20,410
Wildland Fire Management	56,452	56,828	64,514	71,949	71,820	71,820

General Fund - Expenditures by Function

	Fiscal Year 2009-10 ACTUAL Amounts	Fiscal Year 2010-11 ACTUAL Amounts	Fiscal Year 2011-12 CURRENT Budget	Fiscal Year 2012-13 PROPOSED Budget	Fiscal Year 2012-13 APPROVED Budget	Fiscal Year 2012-13 ADOPTED Budget
Structural Fire Science	\$ 70,425	\$ 77,162	\$ 81,503	\$ 102,021	\$ 101,904	\$ 101,904
Geographical Information Systems	120,048	124,920	144,267	148,496	148,262	148,262
Aviation Program	107,222	173,997	209,501	225,691	225,106	225,106
Composites Program	13,928					
Military Science				1,200	1,200	1,200
Regional Credit Instruction-Madras			57,456	61,054	61,054	61,054
Regional Credit Instruction-Prineville			57,456	49,175	49,175	49,175
Regional Credit Instruction-Redmond	219,078	360,105	389,023	283,442	283,325	283,325
Library Skills	61,818	72,799	70,621	58,610	58,493	58,493
Total Instruction	\$ 14,694,886	\$ 15,984,288	\$ 17,887,369	\$ 18,407,509	\$ 18,391,164	\$ 18,391,164
Instructional Support						
Office of VP of Instruction	\$ 815,304	831,216	\$ 758,397	\$ 853,635	\$ 852,816	\$ 852,816
Library	829,752	882,576	1,062,563	1,087,084	1,084,978	1,084,978
Catalog and Class Schedule	9,353	32,499	28,618	28,618	28,618	28,618
Commencement & Convocation	20,263	30,087	21,801	21,840	21,840	21,840
Tutoring and Testing	321,052	381,862	448,135	473,052	472,291	472,291
Plan/Eval/Accreditation	5,000	5,000	5,000	5,000	5,000	5,000
Academic Computing Support	108,743	170,395	187,686	203,922	203,477	203,477
Instructional Deans	299,608	360,780	451,904	541,322	540,152	540,152
Total Instructional Support	\$ 2,409,075	\$ 2,694,415	\$ 2,964,104	\$ 3,214,473	\$ 3,209,172	\$ 3,209,172

General Fund - Expenditures by Function

	Fiscal Year 2009-10 ACTUAL Amounts	Fiscal Year 2010-11 ACTUAL Amounts	Fiscal Year 2011-12 CURRENT Budget	Fiscal Year 2012-13 PROPOSED Budget	Fiscal Year 2012-13 APPROVED Budget	Fiscal Year 2012-13 ADOPTED Budget
Student Services						
Admissions	\$ 286,114	\$ 265,663	\$ 307,049	\$ 320,705	\$ 319,769	\$ 319,769
Counseling Center	47,796	70,170	68,513	69,862	69,862	69,862
Student Life	149,392	256,942	295,129	304,299	303,597	303,597
Financial Aid	520,015	514,997	633,139	664,322	662,391	662,391
Career Services and Job Placement	60,041	98,799	106,146	111,174	110,823	110,823
Student Outreach & Contact	225,686	159,551	192,656	195,547	195,313	195,313
Registrar	446,858	486,927	584,463	682,539	680,082	680,082
Multicultural Activities	48,957	103,163	140,595	149,319	148,945	148,945
Intramurals	82,496	112,546				
Club Sports	82,658	83,730	218,375	217,185	216,834	216,834
Enrollment Cashiering	57,162	58,626	65,960	68,864	68,630	68,630
Disability Services	166,530	176,492	214,445	224,023	223,379	223,379
Office Dean of Student & Enrollment Svcs	184,784	487,751	466,390	524,316	523,029	523,029
Advising	453,903	470,250	711,003	625,425	623,670	623,670
Placement Testing				95,859	95,683	95,683
Total Student Services	\$ 2,812,392	\$ 3,345,607	\$ 4,003,863	\$ 4,253,439	\$ 4,242,007	\$ 4,242,007

General Fund - Expenditures by Function

	Fiscal Year 2009-10 ACTUAL Amounts	Fiscal Year 2010-11 ACTUAL Amounts	Fiscal Year 2011-12 CURRENT Budget	Fiscal Year 2012-13 PROPOSED Budget	Fiscal Year 2012-13 APPROVED Budget	Fiscal Year 2012-13 ADOPTED Budget
College Support Services						
Governing Board	\$ 60,800	\$ 69,078	\$ 86,531	\$ 88,274	\$ 88,157	\$ 88,157
President's Office	303,664	308,734	324,338	336,233	335,882	335,882
Fiscal Services	501,206	529,192	576,236	607,116	605,595	605,595
Campus Safety and Security	337,596	434,408	521,429	557,138	555,558	555,558
Human Resources	344,687	375,921	427,512	477,803	476,750	476,750
Mail Services	206,709	197,515	253,926	251,956	251,663	251,663
College Relations	457,044	486,141	577,521	632,313	630,792	630,792
Chief Financial Officer	348,225	358,186	392,458	408,910	408,032	408,032
Legal, Audit and Professional Svcs	77,014	85,271	89,600	85,000	85,000	85,000
Elections	108,273	15,679	18,600	18,600	18,600	18,600
General Institutional Support	602,211	733,012	855,283	715,406	515,406	515,406
Liability and Other Insurance	80,992	173,618	216,855	222,000	222,000	222,000
Institutional Effectiveness	150,935	141,227	200,307	295,599	294,897	294,897
Vice President for Administration	297,649	326,618	346,354	362,342	361,874	361,874
Organizational Development	4,529	3,110	4,313	5,313	5,313	5,313
Total College Support Services	\$ 3,881,534	\$ 4,237,710	\$ 4,891,263	\$ 5,064,003	\$ 4,855,519	\$ 4,855,519
Campus Services						
Custodial Services	\$ 867,907	\$ 877,879	\$ 1,011,127	\$ 1,170,336	\$ 1,165,773	\$ 1,165,773
Utilities	624,485	721,695	844,215	1,093,007	1,093,007	1,093,007
Fire & Boiler Insurance	87,526	78,320	102,900	109,125	109,125	109,125
Maintenance of Grounds	154,462	256,039	294,885	312,238	311,536	311,536
Maintenance of Buildings	467,283	584,073	661,811	743,585	741,947	741,947
Plant Additions	1,173,685	755,606	743,767	775,305	775,305	775,305
Plant Administration	189,248	191,789	198,573	284,585	283,883	283,883
Redmond Campus Infrastructure	187,030	337,135	364,508	388,049	387,288	387,288
Campus Shuttle	69,822	66,199	78,917	103,381	102,854	102,854
Madras Campus Infrastructure			35,000	35,000	35,000	35,000
Prineville Campus Infrastructure			12,100	12,100	12,100	12,100
Total Campus Services	\$ 3,821,448	\$ 3,868,735	\$ 4,347,803	\$ 5,026,711	\$ 5,017,818	\$ 5,017,818

General Fund - Expenditures by Function

	Fiscal Year 2009-10 ACTUAL Amounts	Fiscal Year 2010-11 ACTUAL Amounts	Fiscal Year 2011-12 CURRENT Budget	Fiscal Year 2012-13 PROPOSED Budget	Fiscal Year 2012-13 APPROVED Budget	Fiscal Year 2012-13 ADOPTED Budget
Information Technology						
Information Technology Services	\$ 750,334	\$ 1,076,380	\$ 1,354,829	\$ 1,529,964	\$ 1,529,028	\$ 1,529,028
Management Information Systems	376,205	529,979	590,304	685,548	683,987	683,987
User Services	541,510	518,645	576,226	607,634	606,230	606,230
Enterprise Computing Services	181,525	177,818	192,520	211,523	211,055	211,055
Network/Telecom & Media Services	383,712	402,455	499,279	580,478	579,308	579,308
Web Development		1,345	87,883	91,716	91,482	91,482
Total Information Technology	\$ 2,233,286	\$ 2,706,622	\$ 3,301,041	\$ 3,706,863	\$ 3,701,090	\$ 3,701,090
Financial Aid						
Financial Aid Transactions	\$ 209,475	\$ 209,885	\$ 216,074	\$ 233,004	\$ 233,004	\$ 233,004
Total Financial Aid	\$ 209,475	\$ 209,885	\$ 216,074	\$ 233,004	\$ 233,004	\$ 233,004
Contingency						
Contingency	\$ 550,000		\$ 800,000	\$ 800,000	\$ 800,000	\$ 800,000
Total Contingency	\$ 550,000	\$ -	\$ 800,000	\$ 800,000	\$ 800,000	\$ 800,000
Requirements	\$ 30,612,096	\$ 33,047,262	\$ 38,411,517	\$ 40,706,002	\$ 40,449,774	\$ 40,449,774
Ending Fund Balance	\$ 4,949,257	\$ 5,451,851	\$ 2,948,483	\$ 2,991,998	\$ 3,161,226	\$ 3,161,226
Total Requirements	\$ 35,561,353	\$ 38,499,113	\$ 41,360,000	\$ 43,698,000	\$ 43,611,000	\$ 43,611,000

General Fund - Expenditures by Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2012-2013 ADOPTED Budget
Instruction							
Humanities Office	1.1	\$ 57,632	\$ 5,754				\$ 63,386
Writing/Literature	20.5	1,743,146	22,511				1,765,657
Foreign Languages	3.9	335,922	7,997				343,919
Speech	4.6	428,209	4,030				432,239
Social Science Office	1.1	62,148	6,340				68,488
Music	3.9	292,713	23,568				316,281
Art	7.4	480,380	27,591				507,971
Theatre Arts	0.4	48,196	737				48,933
Fine Arts and Communication Office	1.2	71,014	7,241				78,255
Business Administration	7.4	600,214	18,048				618,262
Grandview Office	1.0	53,892	1,952				55,844
Hospitality, Tourism & Recreation	0.1	4,761	1,084				5,845
Journalism	0.1	7,008	1,179				8,187
Philosophy	0.2	12,063	528				12,591
Addiction Studies	1.6	112,776	2,496				115,272
Anthropology	1.6	134,062	1,390				135,452
Criminal Justice	1.2	106,992	1,891				108,883
Economics	1.0	123,035	1,682				124,717
Education	1.8	136,308	2,806				139,114
Geography	1.8	119,659	1,992				121,651
History	2.3	218,811	2,134				220,945
Human Development	2.7	183,944	6,706				190,650
Political Science	0.2	8,424	700				9,124
Psychology	5.1	410,659	8,928				419,587
Sociology	2.3	187,589	1,798				189,387
Oregon Leadership Institute	1.0	50,555	14,669				65,224
Adult Basic Education					570,294		570,294
Regional Svcs. & R.C. Operations	3.7	285,644	19,152		365,207		670,003
Regional Svcs. & M.C. Operations	2.5	144,962	8,000				152,962
Regional Svcs. & P.C. Operations	1.5	81,008	5,300				86,308
Engineering & Engr. Tech.	0.1	3,273	2,358				5,631
Ochoco Office	1.0	64,771	13,266				78,037

General Fund - Expenditures by Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2012-2013 ADOPTED Budget
Mathematics	21.6	\$ 1,678,854	\$ 24,833				\$ 1,703,687
Biological Science	11.3	959,086	57,427				1,016,513
Chemistry	4.8	376,910	11,102				388,012
Physics	2.5	224,312	8,341				232,653
Geology	1.0	113,667	6,588				120,255
Nursing	12.8	892,070	49,050				941,120
Health & Human Performance Office	3.3	144,105	8,039				152,144
Health & Human Performance	10.5	787,500	58,358				845,858
Math Office	1.0	60,763	1,027				61,790
Allied Health	2.0	102,232	3,578				105,810
Computer and Information Systems	11.9	985,526	41,422				1,026,948
Licensed Massage Therapy	4.2	207,521	14,073				221,594
Emergency Medical Services	6.0	300,852	124,940				425,792
Dental Assisting	2.9	213,170	15,084				228,254
Medical Assisting	1.9	105,895	13,833				119,728
Dietary Management	0.2	11,664	1,080				12,744
Allied Health Office	0.4	9,720	4,056				13,776
Pharmacy Technician	0.4	17,611	12,245				29,856
Veterinary Technician Program	1.3	84,598	28,332				112,930
CIS Office	1.0	59,189	500				59,689
Nursing Office	1.1	54,309	1,631				55,940
HHP: Health Classes	1.0	53,405					53,405
HHP: Recreation (O.R.L.T.)	2.2	165,747	4,109				169,856
Ponderosa Office	1.0	58,610	4,051				62,661
Forestry Technology	4.4	379,070	49,066				428,136
Automotive	4.7	336,640	19,502				356,142
Office Administration	0.1	2,847	551				3,398
Health Information Technology	4.2	325,584	17,122				342,706
Manufacturing Processes	4.6	302,655	47,264				349,919
Apprenticeship	0.4	19,845	565				20,410
Wildland Fire Management	1.1	57,530	14,290				71,820
Structural Fire Science	1.2	82,292	19,612				101,904
Geographical Information Systems	1.3	139,164	9,098				148,262

General Fund - Expenditures by Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2012-2013 ADOPTED Budget
Aviation Program	3.2	\$ 216,067	\$ 9,039				
Military Science		-	1,200				1,200
Regional Credit Instruction-Madras	0.9	58,654	2,400				61,054
Regional Credit Instruction-Prineville	0.8	46,775	2,400				49,175
Regional Credit Instruction-Redmond	4.8	269,039	14,286				283,325
Library Skills	0.5	57,701	792				58,493
Total Instruction	222.8	\$ 16,530,949	\$ 924,714	\$ -	\$ 935,501	\$ -	\$ 18,391,164
Instructional Support							
Office of VP of Instruction	9.2	\$ 630,975	\$ 24,841		\$ 197,000		\$ 852,816
Library	13.0	855,962	129,016	100,000			1,084,978
Catalog and Class Schedule			28,618				28,618
Commencement & Convocation	0.1	1,331	20,509				21,840
Tutoring and Testing	14.4	466,915	5,376				472,291
Plan/Eval/Accreditation					5,000		5,000
Academic Computing Support	1.9	156,273	47,204				203,477
Instructional Deans	5.2	515,795	24,357				540,152
Total Instructional Support	43.8	\$ 2,627,251	\$ 279,921	\$ 100,000	\$ 202,000	\$ -	\$ 3,209,172

General Fund - Expenditures by Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2012-2013 ADOPTED Budget
Student Services							
Admissions	4.1	\$ 296,204	\$ 23,565				\$ 319,769
Counseling Center			69,862				69,862
Student Life	3.8	247,567	46,445		9,585		303,597
Financial Aid	9.3	633,452	28,939				662,391
Career Services and Job Placement	1.5	98,897	11,926				110,823
Student Outreach & Contact	1.2	74,269	121,044				195,313
Registrar	10.6	641,790	38,292				680,082
Multicultural Activities	0.9	110,699	38,246				148,945
Club Sports	2.7	129,689	87,145				216,834
Enrollment Cashiering	1.1	64,712	3,918				68,630
Disability Services	3.6	205,002	18,377				223,379
Office Dean of Student & Enroll Svc	6.2	493,046	29,983				523,029
Advising	8.3	587,035	36,635				623,670
Placement Testing	1.2	60,583	35,100				95,683
Total Student Services	54.5	\$ 3,642,945	\$ 589,477	\$ -	\$ 9,585	\$ -	\$ 4,242,007

General Fund - Expenditures by Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2012-2013 ADOPTED Budget
College Support Services							
Governing Board	0.5	\$ 39,723	\$ 48,434				\$ 88,157
President's Office	1.6	311,307	24,575				335,882
Fiscal Services	6.6	588,033	17,562				605,595
Campus Safety and Security	7.1	406,063	149,495				555,558
Human Resources	4.6	370,605	106,145				476,750
Mail Services	1.3	68,163	183,500				251,663
College Relations	7.0	506,590	124,202				630,792
Chief Financial Officer	3.8	387,258	20,774				408,032
Legal, Audit and Professional Svcs			85,000				85,000
Elections			18,600				18,600
General Institutional Support	0.5	241,406	173,000	50,000	51,000		515,406
Liability and Other Insurance			72,000		150,000		222,000
Institutional Effectiveness	3.6	259,018	35,879				294,897
Vice President for Administration	2.0	263,778	43,596		54,500		361,874
Organizational Development		-	5,313				5,313
Total College Support Services	38.6	\$ 3,441,944	\$ 1,108,075	\$ 50,000	\$ 255,500	\$ -	\$ 4,855,519
Campus Services							
Custodial Services	19.5	\$ 1,077,416	\$ 88,357				\$ 1,165,773
Utilities			1,028,007		65,000		1,093,007
Fire & Boiler Insurance			109,125				109,125
Maintenance of Grounds	3.5	191,874	119,662				311,536
Maintenance of Buildings	7.9	493,127	248,820				741,947
Plant Additions					775,305		775,305
Plant Administration	3.0	259,266	24,617				283,883
Redmond Campus Infrastructure	3.3	189,155	118,838		79,295		387,288
Campus Shuttle	2.3	88,659	14,195				102,854
Madras Campus Infrastructure			35,000				35,000
Prineville Campus Infrastructure			12,100				12,100
Total Campus Services	39.5	\$ 2,299,497	\$ 1,798,721	\$ -	\$ 919,600	\$ -	\$ 5,017,818

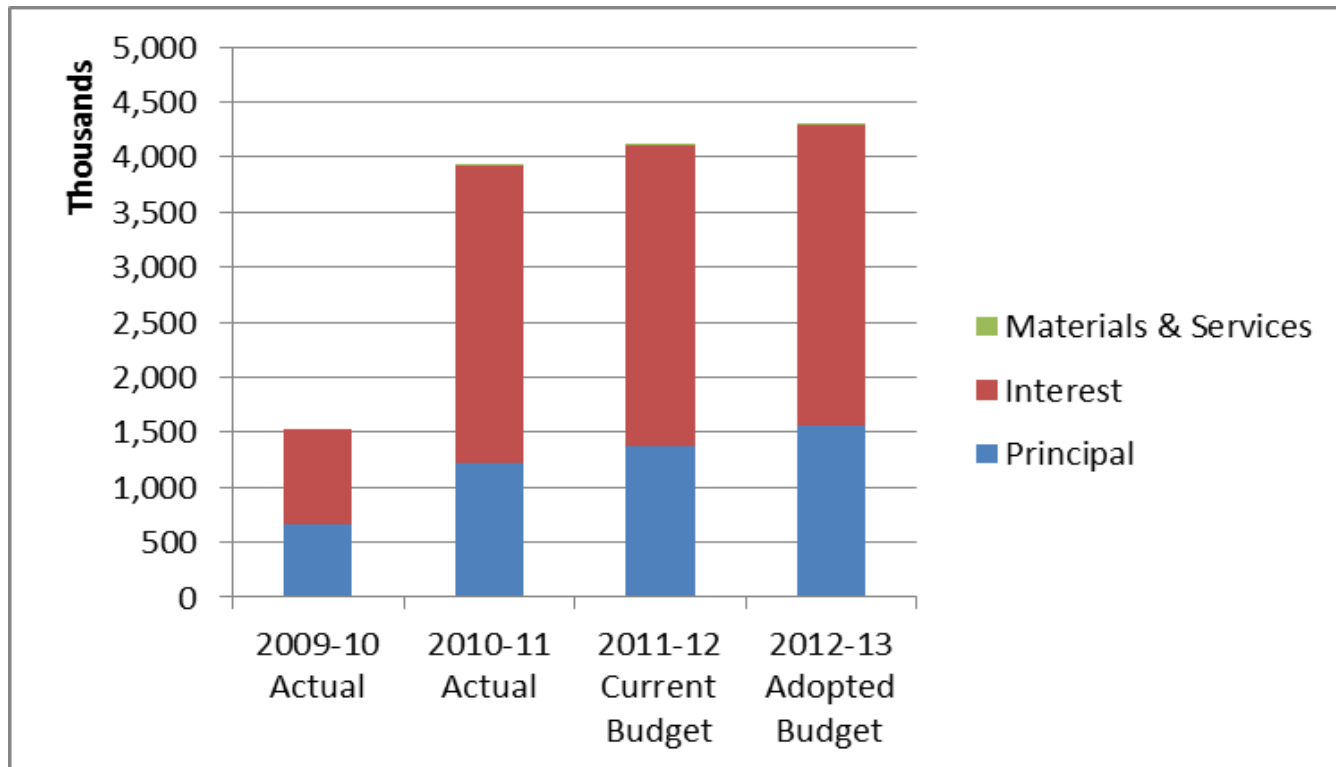
General Fund - Expenditures by Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2012-2013 ADOPTED Budget
Information Technology							
Information Technology Services	4.0	\$ 395,162	\$ 620,476		\$ 513,390		
Management Information Systems	6.8	650,000	33,987				683,987
User Services	10.0	540,201	66,029				606,230
Enterprise Computing Services	2.3	195,830	15,225				211,055
Network/Telecom & Media Services	5.8	401,974	177,334				579,308
Web Development	1.0	88,482	3,000				91,482
Total Information Technology	29.9	\$ 2,271,649	\$ 916,051	\$ -	\$ 513,390	\$ -	\$ 3,701,090
Financial Aid							
Financial Aid Transactions			\$ 12,897		\$ 220,107		\$ 233,004
Total Financial Aid	-	\$ -	\$ 12,897	\$ -	\$ 220,107	\$ -	\$ 233,004
Contingency							
Contingency						\$ 800,000	\$ 800,000
Total Contingency	-	\$ -	\$ -	\$ -	\$ -	\$ 800,000	\$ 800,000
Total General Fund Expenses	429.1	\$ 30,814,235	\$ 5,629,856	\$ 150,000	\$ 3,055,683	\$ 800,000	\$ 40,449,774

Debt Service Fund

Accounts for the retirement of all long-term debt of the District. Property taxes and general fund transfers are principle sources of revenues.

Debt Service Fund Expenditures



Debt Service Fund - Resources and Requirements

	Fiscal Year 2009-10 ACTUAL Amounts	Fiscal Year 2010-11 ACTUAL Amounts	Fiscal Year 2011-12 CURRENT Budget	Fiscal Year 2012-13 PROPOSED Budget	Fiscal Year 2012-13 APPROVED Budget	Fiscal Year 2012-13 ADOPTED Budget
Resources						
Beginning Fund Balance	\$ 86,336	\$ 110,326	\$ 18,189	\$ 36,240	\$ 36,240	\$ 36,240
Tax Revenue - Current		2,250,906	2,468,775	2,580,601	2,580,601	2,580,601
Tax Revenue - Prior	83,591	43,403	40,000	45,000	45,000	45,000
PERS Reserve Charge	737,686	781,009	826,351	866,543	866,543	866,543
Rental Income	482,898	487,259	487,874	491,045	491,045	491,045
Interest Income	5,386	1,650	549	1,125	1,125	1,125
Transfers In	246,490	303,105	299,142	305,115	305,115	305,115
Total Resources	<u>\$ 1,642,387</u>	<u>\$ 3,977,658</u>	<u>\$ 4,140,880</u>	<u>\$ 4,325,669</u>	<u>\$ 4,325,669</u>	<u>\$ 4,325,669</u>
Requirements						
Principal Payments	\$ 655,623	\$ 1,221,262	\$ 1,378,468	\$ 1,559,379	\$ 1,559,379	\$ 1,559,379
Interest Payments	876,438	2,693,754	2,723,747	2,726,579	2,726,579	2,726,579
Materials and Services		3,400	2,850	3,400	3,400	3,400
Ending Fund Balance	110,326	59,242	35,815	36,311	36,311	36,311
Total Requirements	<u>\$ 1,642,387</u>	<u>\$ 3,977,658</u>	<u>\$ 4,140,880</u>	<u>\$ 4,325,669</u>	<u>\$ 4,325,669</u>	<u>\$ 4,325,669</u>

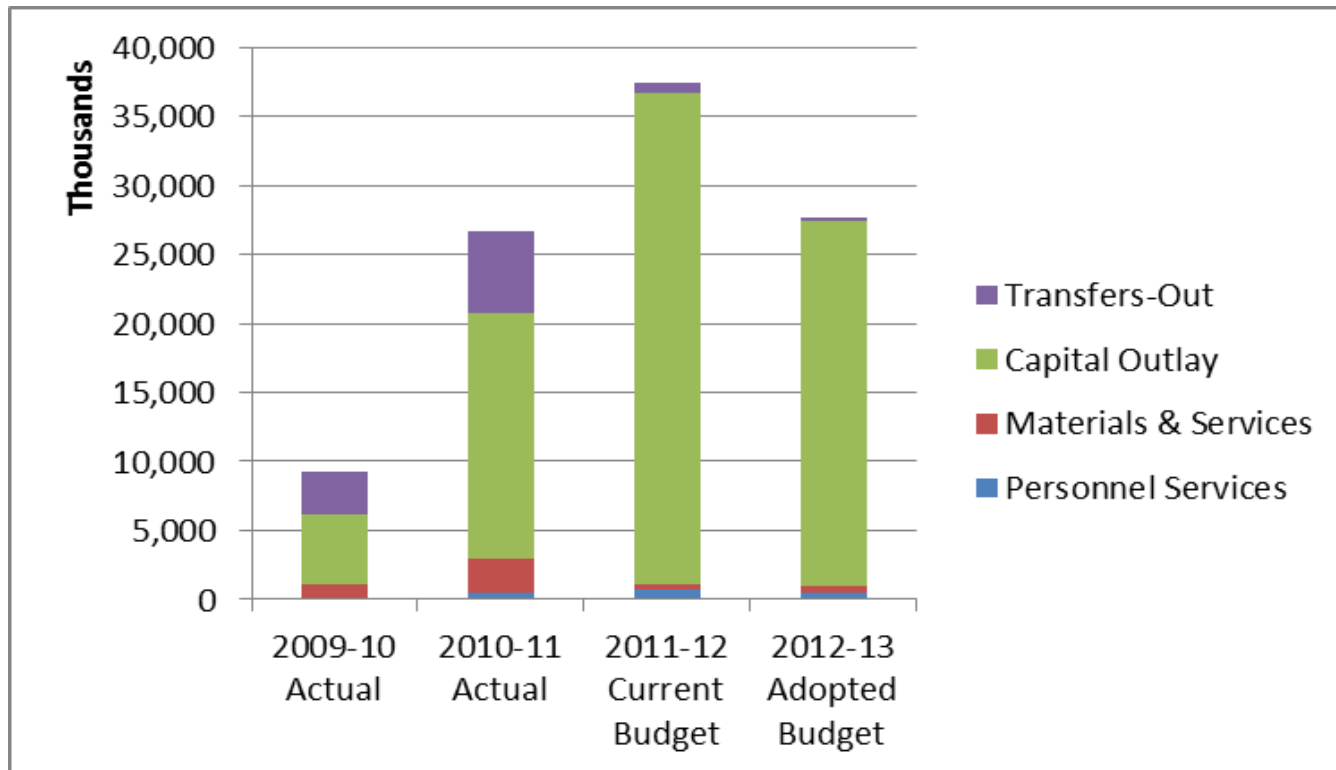
Debt Service Fund - Resources and Requirements by Issue

	2010 General Obligation Bonds	2003 Pension Obligation Bonds	1996 FFC Bonds	1997 FFC Bonds	2001 FFC Bonds	2005 Capital Lease	Fiscal Year 2012-13 ADOPTED Budget
Resources							
Beginning Fund Balance	\$ 25,000	\$	\$ 3,480	\$ 1,975	\$ 1,100	\$ 4,685	\$ 36,240
Tax Revenue - Current	2,580,601						2,580,601
Tax Revenue - Prior	45,000						45,000
PERS Reserve Charge		866,543					866,543
Rental Income					491,045		491,045
Interest Income	125				1,000		1,125
Transfers In			79,295	160,820		65,000	305,115
Total Resources	<u>\$ 2,650,726</u>	<u>\$ 866,543</u>	<u>\$ 82,775</u>	<u>\$ 162,795</u>	<u>\$ 493,145</u>	<u>\$ 69,685</u>	<u>\$ 4,325,669</u>
Requirements							
Principal Payments	\$ 820,000	\$ 310,399	\$ 60,000	\$ 120,000	\$ 195,000	\$ 53,980	\$ 1,559,379
Interest Payments	1,805,726	556,144	17,995	39,720	296,145	10,849	2,726,579
Materials and Services			1,300	1,100	1,000		3,400
Ending Fund Balance	25,000		3,480	1,975	1,000	4,856	36,311
Total Requirements	<u>\$ 2,650,726</u>	<u>\$ 866,543</u>	<u>\$ 82,775</u>	<u>\$ 162,795</u>	<u>\$ 493,145</u>	<u>\$ 69,685</u>	<u>\$ 4,325,669</u>

Capital Projects Fund

This fund accounts for major outlays for new buildings, campus repairs, and equipment. Major sources of revenue are transfers from the general fund and bond proceeds.

Capital Projects Fund Expenditures



Capital Projects Fund - Resources and Requirements

	Fiscal Year 2009-10 ACTUAL Amounts	Fiscal Year 2010-11 ACTUAL Amounts	Fiscal Year 2011-12 CURRENT Budget	Fiscal Year 2012-13 PROPOSED Budget	Fiscal Year 2012-13 APPROVED Budget	Fiscal Year 2012-13 ADOPTED Budget
Resources						
Beginning Fund Balance	\$ 8,309,412	\$ 52,782,615	\$ 38,520,777	\$ 20,610,000	\$ 20,610,000	\$ 20,610,000
Grants	1,903,832	1,718,596	6,030,000	5,700,000	5,700,000	5,700,000
Other Income	555,868	421,011	393,000	2,184,200	2,184,200	2,184,200
Donations		2,071,000	400,000			
Bond Sale Proceeds	45,065,831					
Interest Income	21,203	354,889	124,822	60,782	60,782	60,782
Transfers In	6,204,796	7,978,441	2,047,090	2,563,695	2,563,695	2,563,695
Total Resources	\$ 62,060,942	\$ 65,326,552	\$ 47,515,689	\$ 31,118,677	\$ 31,118,677	\$ 31,118,677
Requirements						
Personnel Services	\$ 67,466	\$ 485,178	\$ 700,000	\$ 510,868	\$ 510,868	\$ 510,868
Materials and Services	1,023,090	2,460,705	347,260	454,000	454,000	454,000
Capital Outlay	5,121,942	17,777,637	35,573,338	26,458,132	26,458,132	26,458,132
Transfers Out	3,065,829	5,992,827	806,454	210,820	210,820	210,820
Ending Fund Balance	52,782,615	38,610,205	10,088,637	3,484,857	3,484,857	3,484,857
Total Requirements	\$ 62,060,942	\$ 65,326,552	\$ 47,515,689	\$ 31,118,677	\$ 31,118,677	\$ 31,118,677

Capital Projects Fund - Resources and Requirements by Project

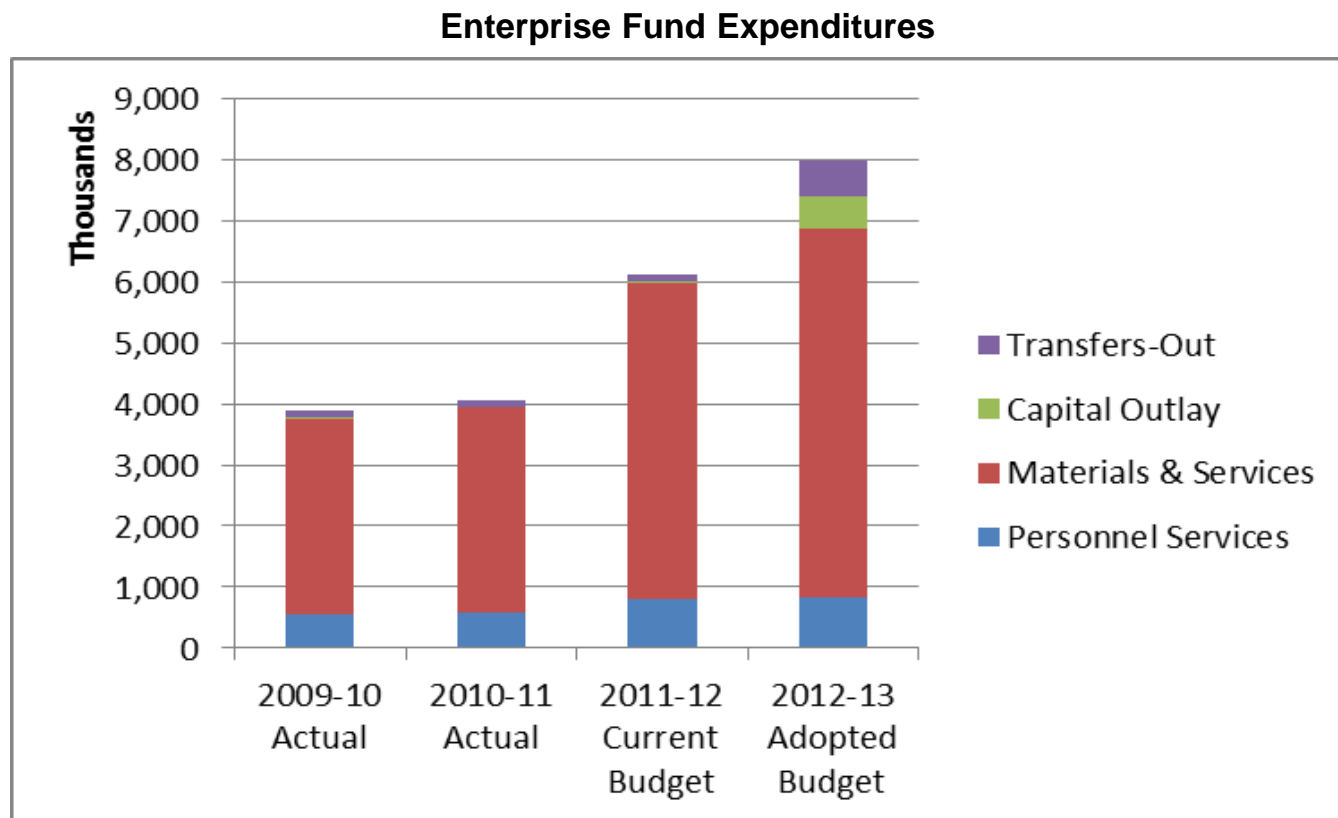
	FTE	G.O. Bond Projects	Campus Center Building	Bookstore Construction	New Construction & Renovation	Repair and Replacement	Residence Hall Construction
Resources							
Beginning Fund Balance		\$ 14,800,000	\$ 287,000	\$ 200,000	\$ 2,200,000	\$ 200,000	\$
Grants		5,700,000					
Other Income							1,650,000
Interest Income		37,000	940	1,250	11,000	600	
Transfers In				100,000	433,422	341,883	350,000
Total Resources		<u>\$ 20,537,000</u>	<u>\$ 287,940</u>	<u>\$ 301,250</u>	<u>\$ 2,644,422</u>	<u>\$ 542,483</u>	<u>\$ 2,000,000</u>
Requirements							
Personnel Services	5.3	\$ 510,868	\$	\$	\$	\$	\$
Materials and Services		20,000					
Capital Outlay		19,969,132	200,000		2,500,000	500,000	2,000,000
Transfers Out							
Ending Fund Balance		37,000	87,940	301,250	144,422	42,483	
Total Requirements	<u>5.30</u>	<u>\$ 20,537,000</u>	<u>\$ 287,940</u>	<u>\$ 301,250</u>	<u>\$ 2,644,422</u>	<u>\$ 542,483</u>	<u>\$ 2,000,000</u>

Capital Projects Fund - Resources and Requirements by Project

	Life Cycle Technology Replacement	Higher Ed Building Maintenance and Repair	Capital Equipment Fund	IT Server/ Infrastructure	Redmond Campus	Chandler Lab	Fiscal Year 2012-13 ADOPTED Budget
Resources							
Beginning Fund Balance	\$ 127,000	\$ 876,000	\$ 100,000	\$ 600,000	\$ 900,000	\$ 420,000	\$ 20,710,000
Grants							5,700,000
Other Income		235,000			280,000	19,200	2,184,200
Interest Income	632	459	1,232	2,669	3,700	1,300	60,782
Transfers In	330,671		825,000	182,719			2,563,695
Total Resources	\$ 458,303	\$ 1,111,459	\$ 926,232	\$ 785,388	\$ 1,183,700	\$ 440,500	\$ 31,218,677
Requirements							
Personnel Services	\$	\$	\$	\$	\$	\$	\$ 510,868
Materials and Services				15,000	299,000	120,000	454,000
Capital Outlay	332,000	100,000	332,000	300,000	100,000	125,000	26,458,132
Transfers Out		50,000			160,820		210,820
Ending Fund Balance	126,303	961,459	594,232	470,388	623,880	195,500	3,584,857
Total Requirements	\$ 458,303	\$ 1,111,459	\$ 926,232	\$ 785,388	\$ 1,183,700	\$ 440,500	\$ 31,218,677

Enterprise Fund

Enterprise funds are used by the College to account for services provided on a user charge basis, similar to a profit seeking business.



Enterprise Fund - Resources and Requirements

	FTE	Fiscal Year 2009-10 ACTUAL Amounts	Fiscal Year 2010-11 ACTUAL Amounts	Fiscal Year 2011-12 CURRENT Budget	Fiscal Year 2012-13 PROPOSED Budget	Fiscal Year 2012-13 APPROVED Budget	Fiscal Year 2012-13 ADOPTED Budget
Residence Hall							
Resources							
Beginning Net Working Capital		\$ 575,652	\$ 741,191	\$ 800,000	\$ 900,000	\$ 900,000	\$ 900,000
Room and Board		627,573	671,558	807,206	807,206	807,206	807,206
Interest Income		1,342	69	12,075	4,720	4,720	4,720
Total Resources		<u>\$ 1,204,567</u>	<u>\$ 1,412,818</u>	<u>\$ 1,619,281</u>	<u>\$ 1,711,926</u>	<u>\$ 1,711,926</u>	<u>\$ 1,711,926</u>
Requirements							
Personnel Services	3.4	\$ 133,251	\$ 148,849	\$ 197,284	\$ 201,300	\$ 201,300	\$ 201,300
Materials and Services		319,180	398,257	417,443	466,937	466,937	466,937
Capital Outlay		10,944	898	20,000	20,000	20,000	20,000
Transfers Out					350,000	350,000	350,000
Ending Net Working Capital		741,192	864,814	984,554	673,689	673,689	673,689
Total Requirements	<u>3.4</u>	<u>\$ 1,204,567</u>	<u>\$ 1,412,818</u>	<u>\$ 1,619,281</u>	<u>\$ 1,711,926</u>	<u>\$ 1,711,926</u>	<u>\$ 1,711,926</u>

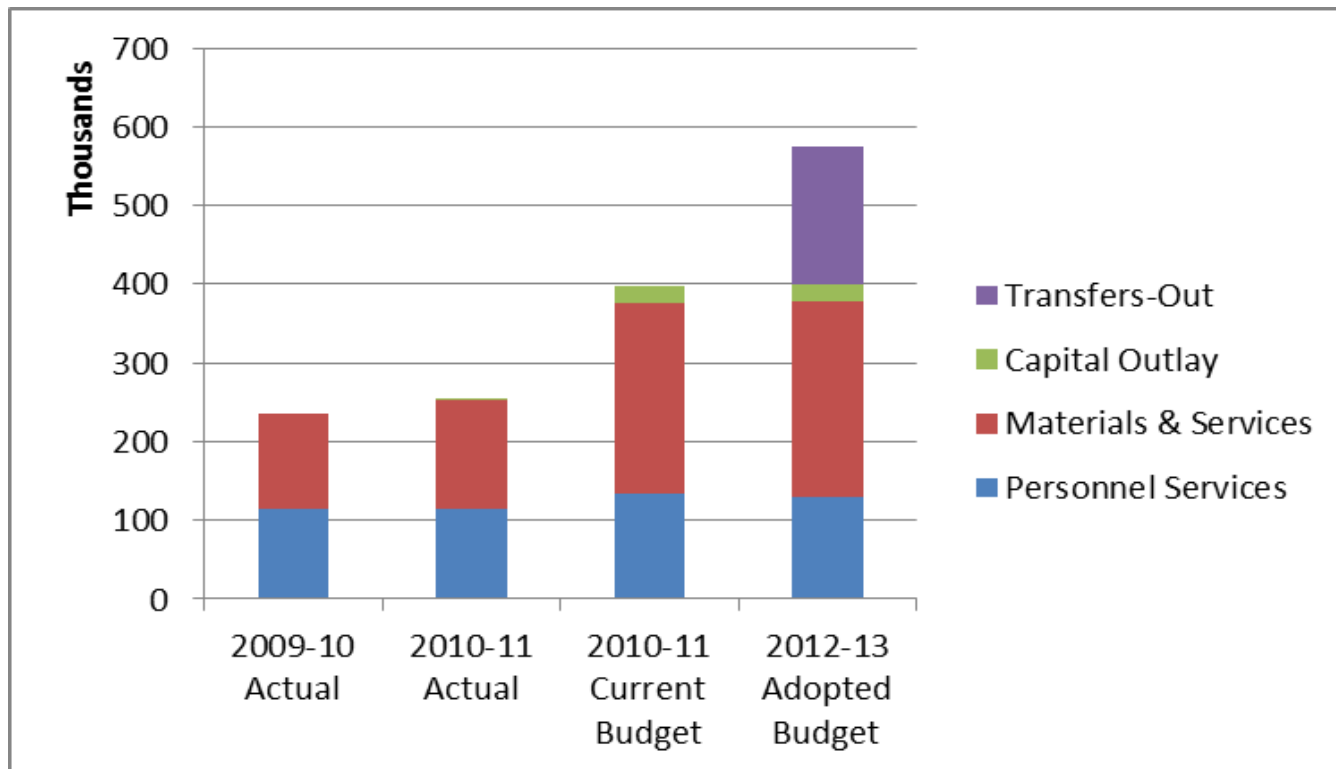
Enterprise Fund - Resources and Requirements

	FTE	Fiscal Year 2009-10 ACTUAL Amounts	Fiscal Year 2010-11 ACTUAL Amounts	Fiscal Year 2011-12 CURRENT Budget	Fiscal Year 2012-13 PROPOSED Budget	Fiscal Year 2012-13 APPROVED Budget	Fiscal Year 2012-13 ADOPTED Budget
Bookstore							
Resources							
Beginning Net Working Capital		\$ 1,488,018	\$ 2,059,044	\$ 1,157,000	\$ 3,098,200	\$ 3,098,200	\$ 3,098,200
Bookstore Sales		3,959,165	4,111,195	5,555,532	6,388,861	6,388,861	6,388,861
Other		24,230	23,070				
Interest Income		2,620	922	6,000	4,000	4,000	4,000
Total Resources		\$ 5,474,033	\$ 6,194,231	\$ 6,718,532	\$ 9,491,061	\$ 9,491,061	\$ 9,491,061
Requirements							
Personnel Services	9.5	\$ 431,144	\$ 421,469	\$ 615,904	\$ 630,222	\$ 630,222	\$ 630,222
Materials and Services		2,863,726	2,967,461	4,731,450	5,568,360	5,568,360	5,568,360
Capital Outlay		20,119	10,894	25,000	500,000	500,000	500,000
Transfers Out		100,000	100,000	100,000	250,000	250,000	250,000
Ending Net Working Capital		2,059,044	2,694,407	1,246,178	2,542,479	2,542,479	2,542,479
Total Requirements	9.5	\$ 5,474,033	\$ 6,194,231	\$ 6,718,532	\$ 9,491,061	\$ 9,491,061	\$ 9,491,061
Enterprise Fund Total							
Beginning Net Working Capital		\$ 2,063,670	\$ 2,800,235	\$ 1,957,000	\$ 3,998,200	\$ 3,998,200	\$ 3,998,200
Total Resources		4,614,930	4,806,814	6,380,813	7,204,787	7,204,787	7,204,787
Total Requirements		3,878,364	4,047,828	6,107,081	7,986,819	7,986,819	7,986,819
Ending Net Working Capital	12.9	\$ 2,800,236	\$ 3,559,221	\$ 2,230,732	\$ 3,216,168	\$ 3,216,168	\$ 3,216,168

Internal Service Fund

An Internal Service fund accounts for goods or services provided to other college departments on a cost reimbursement basis.

Internal Service Fund Expenditures



Internal Service Fund - Resources and Requirements

		Fiscal Year 2009-10 ACTUAL Amounts	Fiscal Year 2010-11 ACTUAL Amounts	Fiscal Year 2011-12 CURRENT Budget	Fiscal Year 2012-13 PROPOSED Budget	Fiscal Year 2012-13 APPROVED Budget	Fiscal Year 2012-13 ADOPTED Budget
Centralized Services							
Resources							
Beginning Fund Balance		\$ 220,107	\$ 370,268	\$ 205,500	\$ 248,000	\$ 248,000	\$ 248,000
User Charges		287,109	240,019	300,000	273,047	273,047	273,047
Interest Income		492	187	1,130	1,000	1,000	1,000
Total Resources		<u>\$ 507,708</u>	<u>\$ 610,474</u>	<u>\$ 506,630</u>	<u>\$ 522,047</u>	<u>\$ 522,047</u>	<u>\$ 522,047</u>
Requirements							
Personnel Services	2.0	\$ 78,566	\$ 81,201	\$ 92,406	\$ 102,260	\$ 102,260	\$ 102,260
Materials and Services		58,874	65,344	150,000	150,000	150,000	150,000
Capital Outlay			55	20,000	20,000	20,000	20,000
Transfers Out					150,000	150,000	150,000
Ending Fund Balance		370,268	463,874	244,224	99,787	99,787	99,787
Total Requirements	<u>2.0</u>	<u>\$ 507,708</u>	<u>\$ 610,474</u>	<u>\$ 506,630</u>	<u>\$ 522,047</u>	<u>\$ 522,047</u>	<u>\$ 522,047</u>

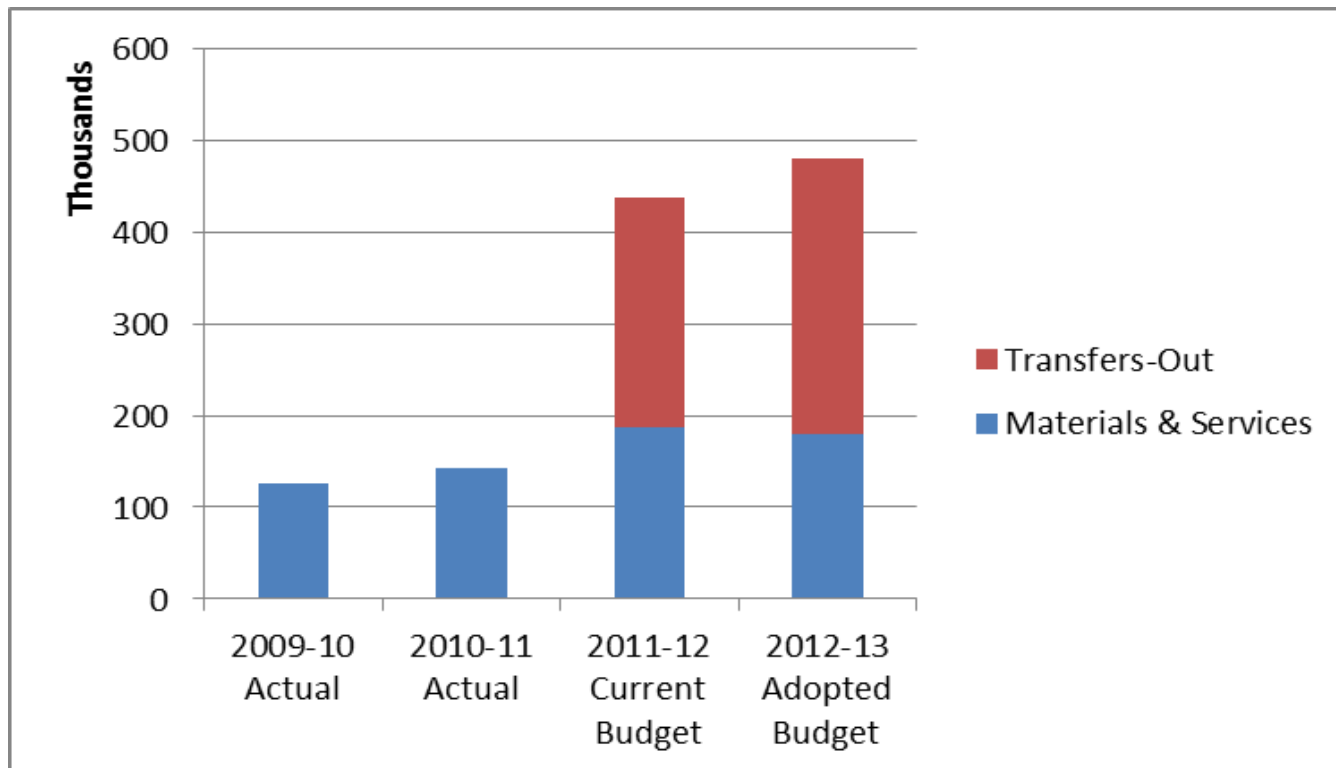
Internal Service Fund - Resources and Requirements

	FTE	Fiscal Year 2009-10 ACTUAL Amounts	Fiscal Year 2010-11 ACTUAL Amounts	Fiscal Year 2011-12 CURRENT Budget	Fiscal Year 2012-13 PROPOSED Budget	Fiscal Year 2012-13 APPROVED Budget	Fiscal Year 2012-13 ADOPTED Budget
Copier Activities							
Resources							
Beginning Fund Balance		\$ 58,496	\$ 67,525	\$ 58,000	\$ 59,500	\$ 59,500	\$ 59,500
User Charges		105,938	114,227	134,000	124,373	124,373	124,373
Interest Income		128	37	295	295	295	295
Total Resources		<u>\$ 164,562</u>	<u>\$ 181,789</u>	<u>\$ 192,295</u>	<u>\$ 184,168</u>	<u>\$ 184,168</u>	<u>\$ 184,168</u>
Requirements							
Personnel Services	0.3	\$ 35,816	\$ 33,805	\$ 41,595	\$ 26,935	\$ 26,935	\$ 26,935
Materials and Services		61,221	72,459	91,800	98,795	98,795	98,795
Capital Outlay				1,000	1,000	1,000	1,000
Transfers Out					25,000	25,000	25,000
Ending Fund Balance		67,525	75,525	57,900	32,438	32,438	32,438
Total Requirements	<u>0.3</u>	<u>\$ 164,562</u>	<u>\$ 181,789</u>	<u>\$ 192,295</u>	<u>\$ 184,168</u>	<u>\$ 184,168</u>	<u>\$ 184,168</u>
Internal Service Fund Total							
Beginning Fund Balance		\$ 278,603	\$ 437,793	\$ 263,500	\$ 307,500	\$ 307,500	\$ 307,500
Total Resources		393,667	354,470	435,425	398,715	398,715	398,715
Total Requirements		234,477	252,864	396,801	573,990	573,990	573,990
Ending Fund Balance	<u>2.3</u>	<u>\$ 437,793</u>	<u>\$ 539,399</u>	<u>\$ 302,124</u>	<u>\$ 132,225</u>	<u>\$ 132,225</u>	<u>\$ 132,225</u>

Reserve Fund

Reserve funds are used by the College to account for funds set aside to meet obligations associated with retiree benefit liabilities and the public employee retirement system. Reserve funds have been designated by the Board of Directors and may only be used for the purpose for which they were established.

Reserve Fund Expenditures



Reserve Fund - Resources and Requirements

	Fiscal Year 2009-10 ACTUAL Amounts	Fiscal Year 2010-11 ACTUAL Amounts	Fiscal Year 2011-12 CURRENT Budget	Fiscal Year 2012-13 PROPOSED Budget	Fiscal Year 2012-13 APPROVED Budget	Fiscal Year 2012-13 ADOPTED Budget
Retiree Benefit Reserve						
Resources						
Beginning Fund Balance	\$ 1,409,501	\$ 1,286,452	\$ 1,105,000	\$ 1,013,084	\$ 1,013,084	\$ 1,013,084
Interest Income	2,734	635	5,058	4,615	4,615	4,615
Total Resources	<u>\$ 1,412,235</u>	<u>\$ 1,287,087</u>	<u>\$ 1,110,058</u>	<u>\$ 1,017,699</u>	<u>\$ 1,017,699</u>	<u>\$ 1,017,699</u>
Requirements						
Materials and Services	\$ 125,783	\$ 142,113	\$ 187,000	\$ 180,000	\$ 180,000	\$ 180,000
Ending Fund Balance	1,286,452	1,144,974	923,058	837,699	837,699	837,699
Total Requirements	<u>\$ 1,412,235</u>	<u>\$ 1,287,087</u>	<u>\$ 1,110,058</u>	<u>\$ 1,017,699</u>	<u>\$ 1,017,699</u>	<u>\$ 1,017,699</u>
PERS Reserve						
Resources						
Beginning Fund Balance	\$ 1,510,759	\$ 2,014,334	\$ 2,024,500	\$ 1,774,838	\$ 1,774,838	\$ 1,774,838
Interest Income	3,575	1,053	9,497	8,124	8,124	8,124
Transfers In	500,000					
Total Resources	<u>\$ 2,014,334</u>	<u>\$ 2,015,387</u>	<u>\$ 2,033,997</u>	<u>\$ 1,782,962</u>	<u>\$ 1,782,962</u>	<u>\$ 1,782,962</u>
Requirements						
Transfers Out	\$	\$	\$ 250,000	\$ 300,000	\$ 300,000	\$ 300,000
Ending Fund Balance	2,014,334	2,015,387	1,783,997	1,482,962	1,482,962	1,482,962
Total Requirements	<u>\$ 2,014,334</u>	<u>\$ 2,015,387</u>	<u>\$ 2,033,997</u>	<u>\$ 1,782,962</u>	<u>\$ 1,782,962</u>	<u>\$ 1,782,962</u>

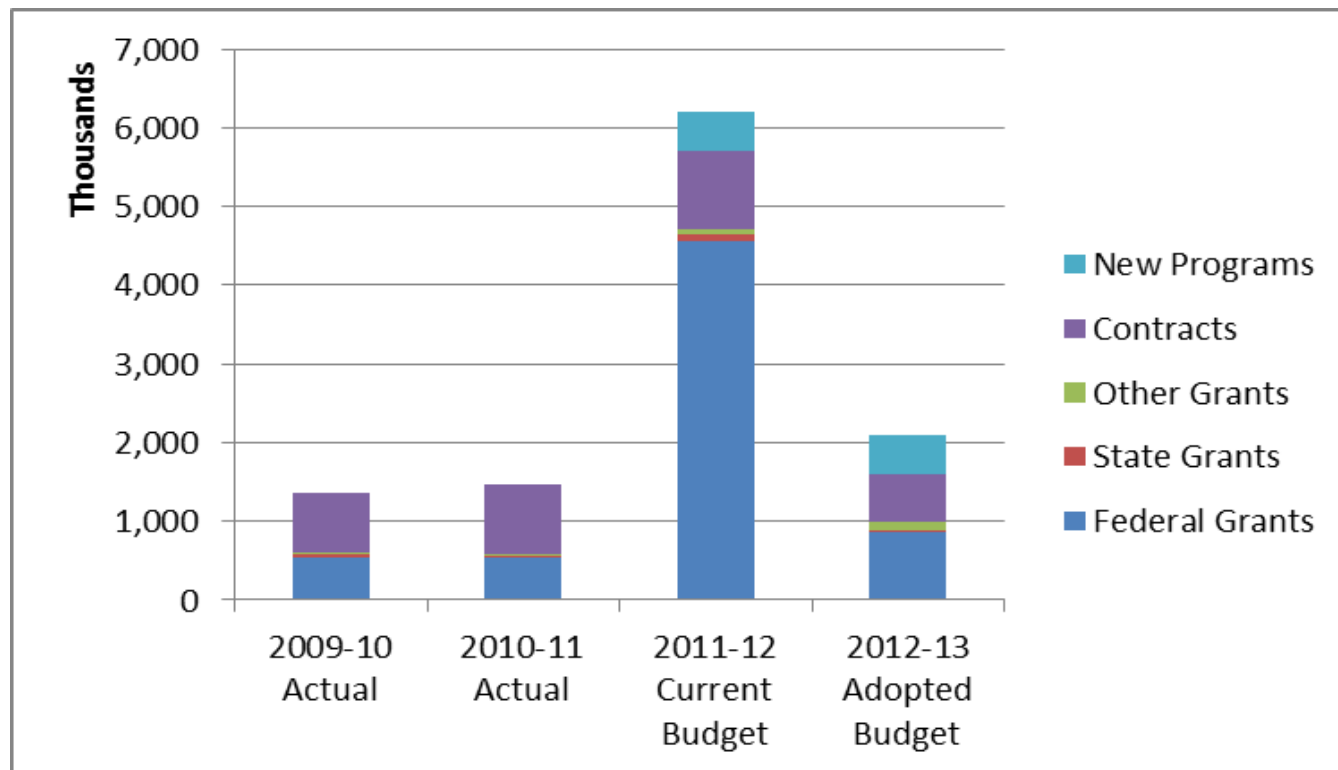
Reserve Fund - Resources and Requirements

	Fiscal Year 2009-10 ACTUAL Amounts	Fiscal Year 2010-11 ACTUAL Amounts	Fiscal Year 2011-12 CURRENT Budget	Fiscal Year 2012-13 PROPOSED Budget	Fiscal Year 2012-13 APPROVED Budget	Fiscal Year 2012-13 ADOPTED Budget
Reserve Fund Total						
Beginning Fund Balance	\$ 2,920,260	\$ 3,300,786	\$ 3,129,500	\$ 2,787,922	\$ 2,787,922	\$ 2,787,922
Total Resources	506,309	1,688	14,555	12,739	12,739	12,739
Total Requirements	<u>125,783</u>	<u>142,113</u>	<u>437,000</u>	<u>480,000</u>	<u>480,000</u>	<u>480,000</u>
Ending Fund Balance	<u>\$ 3,300,786</u>	<u>\$ 3,160,361</u>	<u>\$ 2,707,055</u>	<u>\$ 2,320,661</u>	<u>\$ 2,320,661</u>	<u>\$ 2,320,661</u>

Special Revenue Fund

Grants from federal, state, and other sources are accounted for in this fund. Expenditures of these funds are legally restricted to the purpose outlined in the grant or contract documents. Grants usually require special financial reporting of all receipts and expenditures.

Special Revenue Fund Expenditures



Special Revenue Fund - Resources and Requirements

	Fiscal Year 2009-10 ACTUAL Amounts	Fiscal Year 2010-11 ACTUAL Amounts	Fiscal Year 2011-12 CURRENT Budget	Fiscal Year 2012-13 PROPOSED Budget	Fiscal Year 2012-13 APPROVED Budget	Fiscal Year 2012-13 ADOPTED Budget
Federal Grants						
Resources						
Beginning Fund Balance	\$ 7,438	\$ 3,086	\$	\$ 35,000	\$ 35,000	\$ 35,000
Federal Grants	461,648	494,799	4,478,879	734,715	734,715	734,715
Tuition and Fees	49,568	50,360	60,000	50,000	50,000	50,000
Other Income						
Transfers In	33,978	35,974	34,639	34,639	34,639	34,639
Total Resources	<u>\$ 552,632</u>	<u>\$ 584,219</u>	<u>\$ 4,573,518</u>	<u>\$ 854,354</u>	<u>\$ 854,354</u>	<u>\$ 854,354</u>
Requirements						
Personnel Services	\$ 516,637	\$ 408,011	\$ 421,453	\$ 698,160	\$ 698,160	\$ 698,160
Materials and Services	32,909	59,650	4,096,647	156,194	156,194	156,194
Capital Outlay		69,095	50,000			
Ending Fund Balance	3,086	47,463	5,418			
Total Requirements	<u>\$ 552,632</u>	<u>\$ 584,219</u>	<u>\$ 4,573,518</u>	<u>\$ 854,354</u>	<u>\$ 854,354</u>	<u>\$ 854,354</u>

Special Revenue Fund - Resources and Requirements

	Fiscal Year 2009-10 ACTUAL Amounts	Fiscal Year 2010-11 ACTUAL Amounts	Fiscal Year 2011-12 CURRENT Budget	Fiscal Year 2012-13 PROPOSED Budget	Fiscal Year 2012-13 APPROVED Budget	Fiscal Year 2012-13 ADOPTED Budget
State Grants						
Resources						
Beginning Fund Balance	\$ 8,905	\$ 97,730	\$	\$	\$	\$
State Grants	130,054	(63,065)	74,804	34,804	34,804	34,804
Total Resources	<u>\$ 138,959</u>	<u>\$ 34,665</u>	<u>\$ 74,804</u>	<u>\$ 34,804</u>	<u>\$ 34,804</u>	<u>\$ 34,804</u>
Requirements						
Personnel Services	\$ 24,804	\$ 27,531	\$ 57,204	\$ 34,804	\$ 34,804	\$ 34,804
Materials and Services	7,520	7,134	17,600			
Transfers Out	8,905					
Ending Fund Balance	97,730					
Total Requirements	<u>\$ 138,959</u>	<u>\$ 34,665</u>	<u>\$ 74,804</u>	<u>\$ 34,804</u>	<u>\$ 34,804</u>	<u>\$ 34,804</u>
Other Grants						
Resources						
Beginning Fund Balance	\$ 23,195	\$ 82,529	\$ 103,000	\$ 57,000	\$ 57,000	\$ 57,000
Grant Income	68,200	32,000	32,000	46,006	46,006	46,006
Total Resources	<u>\$ 91,395</u>	<u>\$ 114,529</u>	<u>\$ 135,000</u>	<u>\$ 103,006</u>	<u>\$ 103,006</u>	<u>\$ 103,006</u>
Requirements						
Personnel Services	\$ 17	\$ 8,305	\$ 45,800	\$ 82,391	\$ 82,391	\$ 82,391
Materials and Services	8,849	2,624	19,200	12,850	12,850	12,850
Capital Outlay		1,588				
Ending Fund Balance	82,529	102,012	70,000	7,765	7,765	7,765
Total Requirements	<u>\$ 91,395</u>	<u>\$ 114,529</u>	<u>\$ 135,000</u>	<u>\$ 103,006</u>	<u>\$ 103,006</u>	<u>\$ 103,006</u>

Special Revenue Fund - Resources and Requirements

	Fiscal Year 2009-10 ACTUAL Amounts	Fiscal Year 2010-11 ACTUAL Amounts	Fiscal Year 2011-12 CURRENT Budget	Fiscal Year 2012-13 PROPOSED Budget	Fiscal Year 2012-13 APPROVED Budget	Fiscal Year 2012-13 ADOPTED Budget
Contracts						
Resources						
Beginning Fund Balance	\$ 24,662	\$ 79,801	\$ 12,500	\$ 25,725	\$ 25,725	\$ 25,725
Tuition and Fees			10,000			
Contract Income	766,538	822,787	1,014,500	583,476	583,476	583,476
Other Income	4,353	3,686	25,000			
Transfers In	38,273	11,671				
Total Resources	<u>\$ 833,826</u>	<u>\$ 917,945</u>	<u>\$ 1,062,000</u>	<u>\$ 609,201</u>	<u>\$ 609,201</u>	<u>\$ 609,201</u>
Requirements						
Personnel Services	\$ 575,531	\$ 638,582	\$ 753,640	\$ 454,173	\$ 454,173	\$ 454,173
Materials and Services	176,924	240,155	231,860	155,028	155,028	155,028
Capital Outlay	1,570		15,000			
Transfers out		11,671				
Ending Fund Balance	79,801	27,537	61,500			
Total Requirements	<u>\$ 833,826</u>	<u>\$ 917,945</u>	<u>\$ 1,062,000</u>	<u>\$ 609,201</u>	<u>\$ 609,201</u>	<u>\$ 609,201</u>

Special Revenue Fund - Resources and Requirements

	Fiscal Year 2009-10 ACTUAL Amounts	Fiscal Year 2010-11 ACTUAL Amounts	Fiscal Year 2011-12 CURRENT Budget	Fiscal Year 2012-13 PROPOSED Budget	Fiscal Year 2012-13 APPROVED Budget	Fiscal Year 2012-13 ADOPTED Budget
New Programs						
Resources						
Beginning Fund Balance	\$	\$	\$	\$	\$	\$
Grants and Contracts Income			500,000	500,000	500,000	500,000
Total Resources	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 500,000</u>	<u>\$ 500,000</u>	<u>\$ 500,000</u>	<u>\$ 500,000</u>
Requirements						
Materials and Services	\$	\$	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
Ending Fund Balance						
Total Requirements	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 500,000</u>	<u>\$ 500,000</u>	<u>\$ 500,000</u>	<u>\$ 500,000</u>
Special Revenue Fund Total						
Beginning Fund Balance	\$ 64,200	\$ 263,146	\$ 115,500	\$ 117,725	\$ 117,725	\$ 117,725
Total Resources	1,552,612	1,388,212	6,229,822	1,983,640	1,983,640	1,983,640
Total Requirements	1,353,666	1,474,346	6,208,404	2,093,600	2,093,600	2,093,600
Ending Fund Balance	<u>\$ 263,146</u>	<u>\$ 177,012</u>	<u>\$ 136,918</u>	<u>\$ 7,765</u>	<u>\$ 7,765</u>	<u>\$ 7,765</u>

Special Revenue Fund - Expenditures by Category

		Personnel	Materials	Capital	Interfund		Fiscal Year 2012-13 ADOPTED Budget
	FTE	Services	& Services	Outlay	Transfers-Out	Contingency	
Federal Grants							
ABE - Special Projects	3.8	\$ 320,929	\$ 24,071	\$	\$	\$	\$ 345,000
Carl Perkins	1.7	51,600	65,000				116,600
SBA Grant	0.3	30,250					30,250
SBA Grant Match	0.3	34,639					34,639
ABE - Develop Learning Standards	0.1	16,000	4,000				20,000
ABS Pathways	0.4	33,600	5,400				39,000
SBA Small Business Jobs Act	0.3	25,920	580				26,500
Crook County - BTOP Grant	0.5	41,000					41,000
College Access Challenge Grant	0.1	2,592	33,480				36,072
OPABS Grant	0.2	19,200	2,800				22,000
CASE Grant	1.4	122,430	20,863				143,293
Ending Fund Balance							
Total Expenditures	9.1	\$ 698,160	\$ 156,194	\$ -	\$ -	\$ -	\$ 854,354
State Grants							
OEDD	0.8	\$ 34,804	\$	\$	\$	\$	\$ 34,804
Ending Fund Balance							
Total Expenditures	0.8	\$ 34,804	\$ -	\$ -	\$ -	\$ -	\$ 34,804
Other Grants							
Cascade Health Services Support	1.0	\$ 69,255	\$ 5,000	\$	\$	\$	\$ 74,255
Latino Business Advisor	0.1	6,480	500				6,980
ABS - Partnership to End Poverty	0.1	6,656	7,350				14,006
Ending Fund Balance							7,765
Total Expenditures	1.2	\$ 82,391	\$ 12,850	\$ -	\$ -	\$ -	\$ 103,006

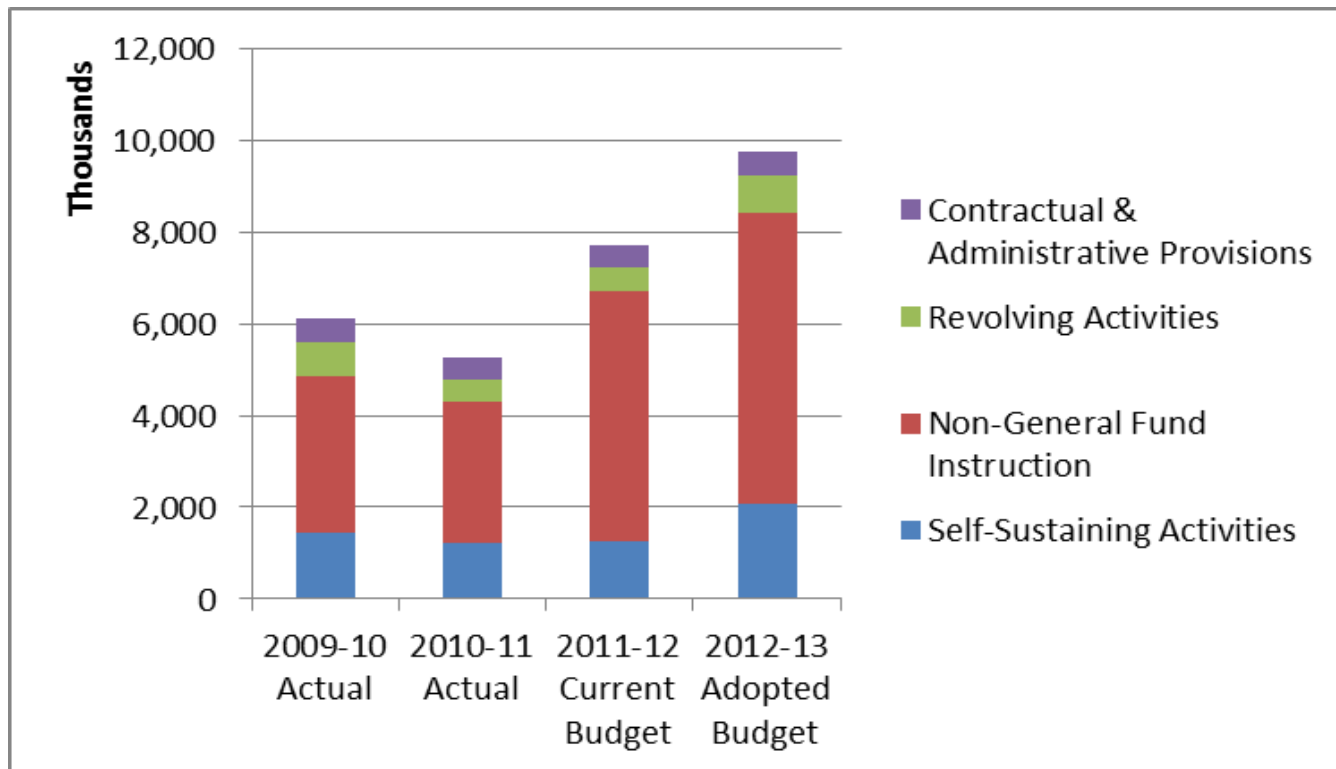
Special Revenue Fund - Expenditures by Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2012-13 ADOPTED Budget
Contracts							
Deer Ridge Correctional Institution	5.8	\$ 437,973	\$ 95,503	\$	\$	\$	\$ 533,476
OCF - Veterinary Technician Program	0.3	16,200	9,525				25,725
Family Resource Center			50,000				50,000
Ending Fund Balance							
Total Expenditures	<u>6.1</u>	<u>\$ 454,173</u>	<u>\$ 155,028</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 609,201</u>
New Programs							
New Programs		\$	\$ 500,000	\$	\$	\$	\$ 500,000
Ending Fund Balance							
Total Expenditures	<u>-</u>	<u>\$ -</u>	<u>\$ 500,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 500,000</u>

Auxiliary Fund

Accounts for a wide variety of activities and programs in the College. The programs are accounted for by functional type; self-sustaining activities, non-general fund instruction, revolving activities, and contractual and administrative provisions.

Auxiliary Fund Expenditures



Auxiliary Fund - Resources and Requirements

	Fiscal Year 2009-10 ACTUAL Amounts	Fiscal Year 2010-11 ACTUAL Amounts	Fiscal Year 2011-12 CURRENT Budget	Fiscal Year 2012-13 PROPOSED Budget	Fiscal Year 2012-13 APPROVED Budget	Fiscal Year 2012-13 ADOPTED Budget
Self-Sustaining Activities						
Resources						
Beginning Fund Balance	\$ 1,146,637	\$ 1,304,264	\$ 1,083,600	\$ 1,163,672	\$ 1,163,672	\$ 1,163,672
Tuition and Fees	175,430	169,794	528,000	220,000	220,000	220,000
Grants and Contracts	12,195	14,892				
Other Income	316,152	380,009	747,000	489,600	489,600	489,600
Sales of Goods and Services	19,024	29,224	22,500	22,500	22,500	22,500
Program and Fee Income	604,824	689,424	368,500	734,250	734,250	734,250
Donations	17,362	29,692	39,500	39,500	39,500	39,500
Interest Income	2,486	745	9,456	7,267	7,267	7,267
Transfers In	453,999	198,652	127,000	499,665	305,500	305,500
Total Resources	\$ 2,748,109	\$ 2,816,696	\$ 2,925,556	\$ 3,176,454	\$ 2,982,289	\$ 2,982,289
Requirements						
Personnel Services	\$ 489,318	\$ 306,002	\$ 382,904	\$ 401,620	\$ 401,620	\$ 401,620
Materials and Services	519,747	614,007	705,750	961,231	967,066	967,066
Capital Outlay	143,937	182,908	110,375	166,250	166,250	166,250
Transfers Out	290,843	118,875	45,000	459,915	520,415	520,415
Ending Fund Balance	1,304,264	1,594,904	1,681,527	1,187,438	926,938	926,938
Total Requirements	\$ 2,748,109	\$ 2,816,696	\$ 2,925,556	\$ 3,176,454	\$ 2,982,289	\$ 2,982,289

Auxiliary Fund - Resources and Requirements

	Fiscal Year 2009-10 ACTUAL Amounts	Fiscal Year 2010-11 ACTUAL Amounts	Fiscal Year 2011-12 CURRENT Budget	Fiscal Year 2012-13 PROPOSED Budget	Fiscal Year 2012-13 APPROVED Budget	Fiscal Year 2012-13 ADOPTED Budget
Non-General Fund Instruction						
Resources						
Beginning Fund Balance	\$ 2,051,314	\$ 1,948,243	\$ 1,131,000	\$ 2,870,868	\$ 2,870,868	\$ 2,870,868
Tuition and Fees	1,923,015	2,813,562	3,895,000	4,399,000	4,399,000	4,399,000
Grants and Contracts		13,100	30,000	30,000	30,000	30,000
Sales of Goods and Services	11,889	8,595	13,000	13,000	13,000	13,000
Program and Fee Income	225,523	292,902	540,000	560,000	560,000	560,000
Donations				15,000	15,000	15,000
Interest Income	9,034	1,296	13,475	14,809	14,809	14,809
Transfers In	1,135,798	1,000,167	1,075,501	979,709	979,709	979,709
Total resources	\$ 5,356,573	\$ 6,077,865	\$ 6,697,976	\$ 8,882,386	\$ 8,882,386	\$ 8,882,386
Requirements						
Personnel Services	\$ 2,107,994	\$ 2,466,419	\$ 3,656,967	\$ 3,549,535	\$ 3,549,535	\$ 3,549,535
Materials and Services	512,988	443,720	1,040,672	1,187,122	1,187,122	1,187,122
Capital Outlay	51,903	103,716	86,000	121,000	121,000	121,000
Transfers Out	735,445	61,605	675,639	1,493,847	1,493,847	1,493,847
Ending Fund Balance	1,948,243	3,002,405	1,238,698	2,530,882	2,530,882	2,530,882
Total Requirements	\$ 5,356,573	\$ 6,077,865	\$ 6,697,976	\$ 8,882,386	\$ 8,882,386	\$ 8,882,386

Auxiliary Fund - Resources and Requirements

	Fiscal Year 2009-10 ACTUAL Amounts	Fiscal Year 2010-11 ACTUAL Amounts	Fiscal Year 2011-12 CURRENT Budget	Fiscal Year 2012-13 PROPOSED Budget	Fiscal Year 2012-13 APPROVED Budget	Fiscal Year 2012-13 ADOPTED Budget
Revolving Activities						
Resources						
Beginning Fund Balance	\$ 847,371	\$ 863,294	\$ 1,000,000	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000
Grants and Contracts	602,543	524,337	550,535	620,822	560,322	560,322
Other Income	122,971	205,601	162,000	94,000	94,000	94,000
Interest Income	1,495	475	5,497	3,461	3,461	3,461
Transfers In	34,750	59,080	12,000	54,500	115,000	115,000
Total Resources	\$ 1,609,130	\$ 1,652,787	\$ 1,730,032	\$ 2,072,783	\$ 2,072,783	\$ 2,072,783
Requirements						
Personnel Services	\$ 379,921	\$ 405,394	\$ 459,812	\$ 529,849	\$ 529,849	\$ 529,849
Materials and Services	52,642	69,629	66,000	61,060	61,060	61,060
Transfers Out	313,273			225,000	225,000	225,000
Ending Fund Balance	863,294	1,177,764	1,204,220	1,256,874	1,256,874	1,256,874
Total Requirements	\$ 1,609,130	\$ 1,652,787	\$ 1,730,032	\$ 2,072,783	\$ 2,072,783	\$ 2,072,783

Auxiliary Fund - Resources and Requirements

	Fiscal Year 2009-10 ACTUAL Amounts	Fiscal Year 2010-11 ACTUAL Amounts	Fiscal Year 2011-12 CURRENT Budget	Fiscal Year 2012-13 PROPOSED Budget	Fiscal Year 2012-13 APPROVED Budget	Fiscal Year 2012-13 ADOPTED Budget
Contractual & Administrative Provisions						
Resources						
Beginning Fund Balance	\$ 862,730	\$ 707,091	\$ 625,000	\$ 789,000	\$ 789,000	\$ 789,000
Other Income	1,212	3,283	15,000	15,000	15,000	15,000
Program and Fee Income	14,364	10,749	15,000	15,000	15,000	15,000
Interest Income	69,580	141,428	73,770	74,305	74,305	74,305
Transfers In	267,000	327,000	357,000	357,000	357,000	357,000
Total Resources	\$ 1,214,886	\$ 1,189,551	\$ 1,085,770	\$ 1,250,305	\$ 1,250,305	\$ 1,250,305
Requirements						
Personnel Services	\$ 246,194	\$ 283,700	\$ 209,855	\$ 212,000	\$ 212,000	\$ 212,000
Materials and Services	34,432	82,177	271,000	276,000	276,000	276,000
Capital Outlay	16,169	79,072				
Transfers Out	211,000	49,540	12,000	35,000	35,000	35,000
Ending Fund Balance	707,091	695,062	592,915	727,305	727,305	727,305
Total Requirements	\$ 1,214,886	\$ 1,189,551	\$ 1,085,770	\$ 1,250,305	\$ 1,250,305	\$ 1,250,305
Auxiliary Fund Total						
Beginning Fund Balance	\$ 4,908,052	\$ 4,822,892	\$ 3,839,600	\$ 6,123,540	\$ 6,123,540	\$ 6,123,540
Total Resources	6,020,646	6,914,007	8,599,734	9,258,388	9,064,223	9,064,223
Total Requirements	6,105,806	5,266,764	7,721,974	9,679,429	9,745,764	9,745,764
Ending Fund Balance	\$ 4,822,892	\$ 6,470,135	\$ 4,717,360	\$ 5,702,499	\$ 5,441,999	\$ 5,441,999

Auxiliary Fund - Expenditures by Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2012-13 ADOPTED Budget
Self-Sustaining Activities							
Medical Leave Assistance Program	0.6	\$ 30,000	\$	\$	\$	\$	\$ 30,000
General Testing	0.1	1,404	15,700				17,104
Art Cards			7,000				7,000
Auto and Industrial Fees			15,000				15,000
Facility Fees	0.1	1,620	26,500		2,500		30,620
Club Sports	0.1	2,200	5,200				7,400
College Activities			35,000		85,000		120,000
Classified Training			6,000				6,000
Performing Arts	0.2	8,325	6,000				14,325
Box Office Activity			5,000				5,000
Special Programs - Administration	1.1	70,590	28,000		60,500		159,090
Vehicles			28,000				28,000
Physiology Lab Activities	0.2	5,400	6,000	15,000			26,400
Library Book Account				20,000			20,000
PCA Wellness			5,000				5,000
Outdoor Recreation Program			6,000				6,000
Enrollment Services Support			14,000				14,000
Accreditation			15,000				15,000
College Now	0.6	38,400	11,500		90,000		139,900
Media Activities			4,000	40,000			44,000
Tutor/Testing Activities	1.9	56,000	8,000	10,000			74,000
GED Testing	0.8	48,940	10,000				58,940
Student Honors Recognition			3,000				3,000
Allied Health Lab Fees			13,000		7,500		20,500

Auxiliary Fund - Expenditures by Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2012-13 ADOPTED Budget
Innovation Account		\$	\$ 230,000	\$ 20,000	\$ 68,080	\$	\$ 318,080
Mazama Lab Fees	0.1	6,137	24,000	28,000			58,137
Tool Room Deposits			3,000				3,000
Computer Lab Printers			15,000	15,000			30,000
Instructional Projects			18,000	2,000	25,000		45,000
Oregon Intl Education Consortium	0.2	13,100	90,500				103,600
Student Government	3.3	70,500	105,500	10,000	123,500		309,500
The Broadside	2.3	49,004	18,701	1,250			68,955
Blue Sky			42,000				42,000
Food Service Reserve			10,000				10,000
Cascade Culinary Club			15,000				15,000
CIS Software				5,000			5,000
Bend Area Transit Program			63,965				63,965
Student Government Clubs			31,000				31,000
Student Government Programs			27,500		58,335		85,835
Ending Fund Balance							926,938
Total Expenditures	11.6	\$ 401,620	\$ 967,066	\$ 166,250	\$ 520,415	\$ -	\$ 2,982,289

Auxiliary Fund - Expenditures by Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2012-13 ADOPTED Budget
Non-General Fund Instruction							
Summer Session	19.9	\$ 1,125,000	\$ 35,500	\$	\$ 965,000	\$	\$ 2,125,500
International Programs	0.3	19,776	2,000				21,776
SBDC Program Activities	1.4	32,400	37,000	4,000			73,400
Business Development & Training	1.0	101,296	2,500				103,796
ABE General Purpose	6.4	596,749	31,200				627,949
Outreach Centers					50,000		50,000
Culinary Program	7.3	591,173	315,500	15,000			921,673
Culinary Facility	3.6	81,000	100,000	15,000			196,000
Culinary Foundation Fund			5,000	10,000			15,000
Contracted Credit Classes	0.6	47,000	58,422		45,000		150,422
Community & Professional Education	14.0	916,291	558,000	25,000	303,847		1,803,138
Licensed Massage Therapy			11,000	2,000			13,000
Aviation Program - Simulator Fees	1.7	38,850	31,000	50,000	130,000		249,850
Ending Fund Balance							2,530,882
Total Expenditures	56.2	\$ 3,549,535	\$ 1,187,122	\$ 121,000	\$ 1,493,847	\$ -	\$ 8,882,386
Revolving							
Foundation Billings	3.9	\$ 325,322	\$	\$	\$	\$	\$ 325,322
Partnership Collaborations	4.4	204,527	49,060		225,000		478,587
Cascades Hall Minor Maintenance			12,000				12,000
Ending Fund Balance							1,256,874
Total Expenditures	8.3	\$ 529,849	\$ 61,060	\$ -	\$ 225,000	\$ -	\$ 2,072,783

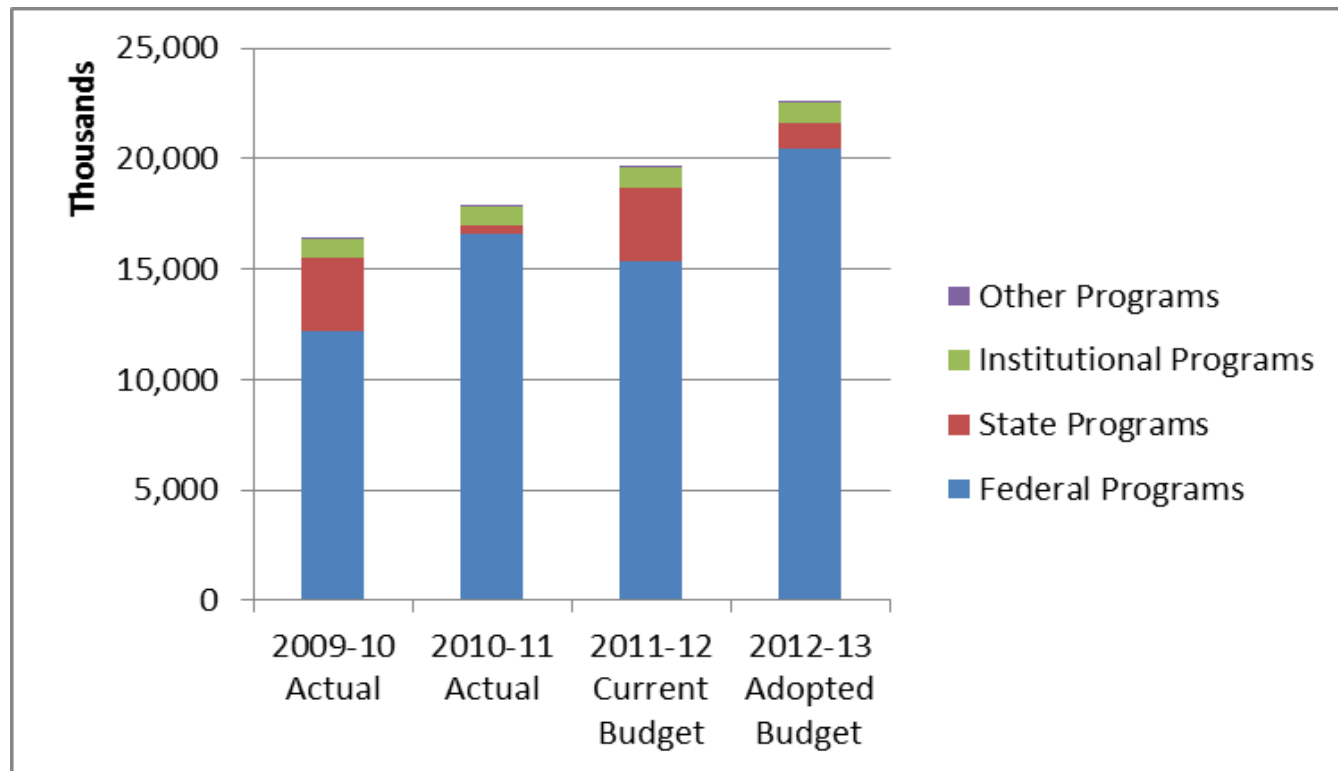
Auxiliary Fund - Expenditures by Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2012-13 ADOPTED Budget
Contractual and Administrative Provisions							
Faculty Professional Improvement		\$	\$ 65,000	\$	\$ 35,000	\$	\$ 100,000
Adjunct Faculty Professional Improvement			16,000				16,000
ABE Professional Development Funds			5,000				5,000
Admin. Prof. Dev. & Sabbatical			30,000				30,000
Sabbatical - Faculty	0.3	37,000					37,000
Unemployment Reserve		175,000					175,000
Insurance Reserve Deductible			20,000				20,000
Keyes Education Fund			140,000				140,000
Ending Fund Balance							727,305
Total Expenditures	<u>0.3</u>	<u>\$ 212,000</u>	<u>\$ 276,000</u>	<u>\$ -</u>	<u>\$ 35,000</u>	<u>\$ -</u>	<u>\$ 1,250,305</u>

Financial Aid Fund

The Financial Aid Fund is of the expendable trust type. Student financial aid funds are received from federal, state, and local sources. These funds must be disbursed for the purposes and according to the rules of the grantor.

Financial Aid Fund Expenditures



Financial Aid Fund - Resources and Requirements

	Fiscal Year 2009-10 ACTUAL Amounts	Fiscal Year 2010-11 ACTUAL Amounts	Fiscal Year 2011-12 CURRENT Budget	Fiscal Year 2012-13 PROPOSED Budget	Fiscal Year 2012-13 APPROVED Budget	Fiscal Year 2012-13 ADOPTED Budget
Federal Grants						
Resources						
Beginning Fund Balance	\$ 9,772	\$ 10,363	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000
Grants	12,116,121	16,546,689	15,307,376	20,350,000	20,350,000	20,350,000
Other Income	35,135	42,490	19,500	48,500	48,500	48,500
Transfers In	33,095	40,421	45,000	45,000	45,000	45,000
Total Resources	\$ 12,194,123	\$ 16,639,963	\$ 15,380,876	\$ 20,452,500	\$ 20,452,500	\$ 20,452,500
Requirements						
Personnel Services	\$ 129,700	\$ 157,856	\$ 172,376	\$ 215,000	\$ 215,000	\$ 215,000
Materials and Services	12,054,060	16,471,391	15,199,500	20,228,500	20,228,500	20,228,500
Ending Fund Balance	10,363	10,716	9,000	9,000	9,000	9,000
Total Requirements	\$ 12,194,123	\$ 16,639,963	\$ 15,380,876	\$ 20,452,500	\$ 20,452,500	\$ 20,452,500

Financial Aid Fund - Resources and Requirements

	Fiscal Year 2009-10 ACTUAL Amounts	Fiscal Year 2010-11 ACTUAL Amounts	Fiscal Year 2011-12 CURRENT Budget	Fiscal Year 2012-13 PROPOSED Budget	Fiscal Year 2012-13 APPROVED Budget	Fiscal Year 2012-13 ADOPTED Budget
State Grants						
Resources						
Beginning Fund Balance	\$	\$	\$	\$	\$	\$
Grants	3,296,181	319,461	3,300,000	1,150,000	1,150,000	1,150,000
Total Resources	\$ 3,296,181	\$ 319,461	\$ 3,300,000	\$ 1,150,000	\$ 1,150,000	\$ 1,150,000
Requirements						
Materials and Services	\$ 3,296,181	\$ 319,461	\$ 3,300,000	\$ 1,150,000	\$ 1,150,000	\$ 1,150,000
Ending Fund Balance						
Total Requirements	\$ 3,296,181	\$ 319,461	\$ 3,300,000	\$ 1,150,000	\$ 1,150,000	\$ 1,150,000
Financial Aid - Institutional						
Resources						
Beginning Fund Balance	\$ 127,915	\$ 168,943	\$ 165,000	\$ 170,000	\$ 170,000	\$ 170,000
Foundation Contributions	739,088	775,986	740,000	750,000	750,000	750,000
Interest Income	256		725	775	775	775
Transfers In	161,905	160,579	159,120	175,107	175,107	175,107
Total Resources	\$ 1,029,164	\$ 1,105,508	\$ 1,064,845	\$ 1,095,882	\$ 1,095,882	\$ 1,095,882
Requirements						
Materials and Services	\$ 860,221	\$ 908,163	\$ 909,120	\$ 955,107	\$ 955,107	\$ 955,107
Ending Fund Balance	168,943	197,345	155,725	140,775	140,775	140,775
Total Requirements	\$ 1,029,164	\$ 1,105,508	\$ 1,064,845	\$ 1,095,882	\$ 1,095,882	\$ 1,095,882

Financial Aid Fund - Resources and Requirements

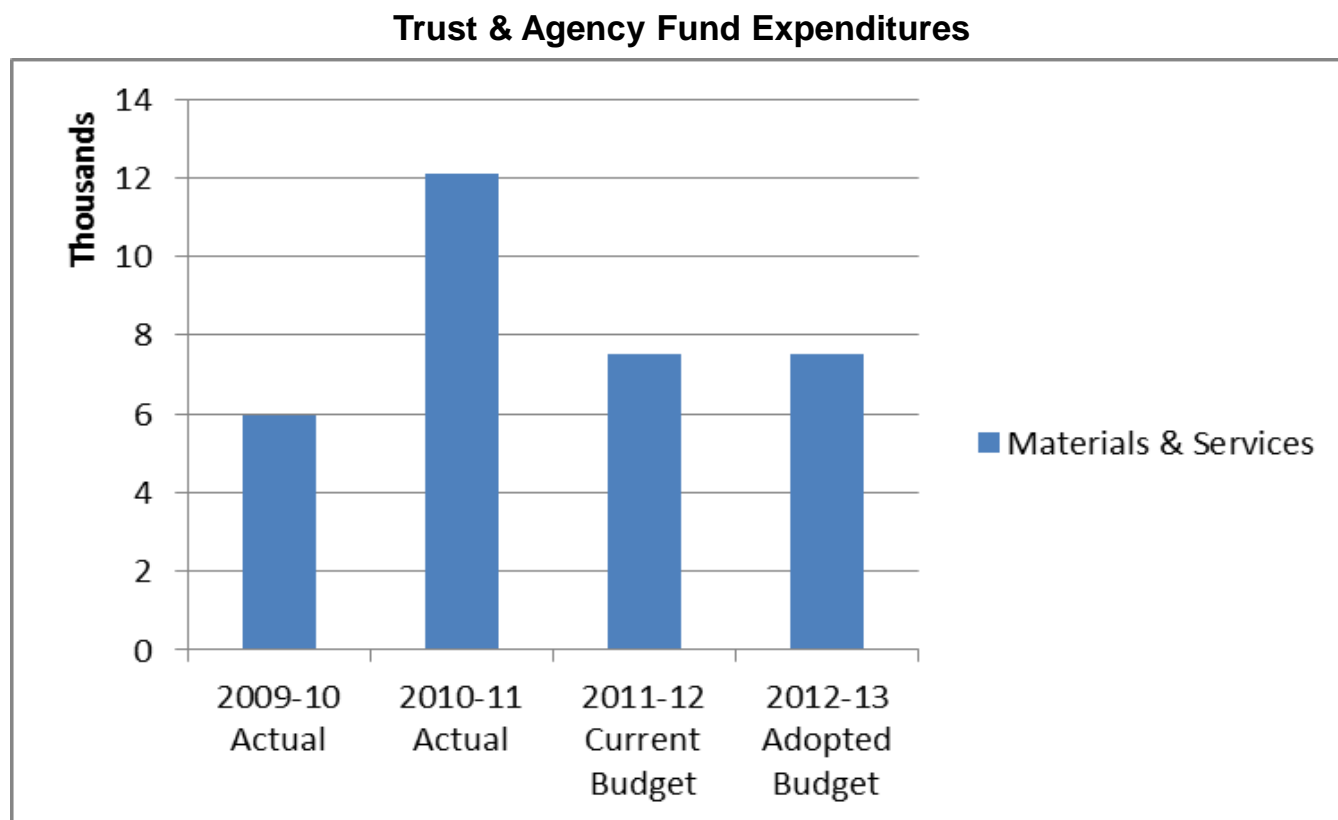
	Fiscal Year 2009-10 ACTUAL Amounts	Fiscal Year 2010-11 ACTUAL Amounts	Fiscal Year 2011-12 CURRENT Budget	Fiscal Year 2012-13 PROPOSED Budget	Fiscal Year 2012-13 APPROVED Budget	Fiscal Year 2012-13 ADOPTED Budget
Financial Aid - Other						
Resources						
Beginning Fund Balance	\$ 127,270	\$ 117,630	\$ 66,970	\$ 75,500	\$ 75,500	\$ 75,500
Other Income	\$ 8,379			3,000	3,000	3,000
Trust and Interest Income	22,142	28,122	26,246	23,931	23,931	23,931
Transfers In				15,000	15,000	15,000
Total Resources	<u>\$ 157,791</u>	<u>\$ 145,752</u>	<u>\$ 93,216</u>	<u>\$ 117,431</u>	<u>\$ 117,431</u>	<u>\$ 117,431</u>
Requirements						
Personnel Services	\$ 21,959	\$ 29,524	\$ 30,998	\$ 34,526	\$ 34,526	\$ 34,526
Materials and Services	18,202	29,224	20,435	22,435	22,435	22,435
Ending Fund Balance	<u>117,630</u>	<u>87,004</u>	<u>41,783</u>	<u>60,470</u>	<u>60,470</u>	<u>60,470</u>
Total Requirements	<u>\$ 157,791</u>	<u>\$ 145,752</u>	<u>\$ 93,216</u>	<u>\$ 117,431</u>	<u>\$ 117,431</u>	<u>\$ 117,431</u>
		0				
Financial Aid Fund Total						
Beginning Fund Balance	\$ 264,957	\$ 296,936	\$ 240,970	\$ 254,500	\$ 254,500	\$ 254,500
Total Resources	16,412,302	17,913,748	19,597,967	22,561,313	22,561,313	22,561,313
Total Requirements	<u>16,380,323</u>	<u>17,915,619</u>	<u>19,632,429</u>	<u>22,605,568</u>	<u>22,605,568</u>	<u>22,605,568</u>
Ending Fund Balance	<u>\$ 296,936</u>	<u>\$ 295,065</u>	<u>\$ 206,508</u>	<u>\$ 210,245</u>	<u>\$ 210,245</u>	<u>\$ 210,245</u>

Financial Aid Fund - Expenditures by Category

	FTE	Personnel Services	Materials & Services	Capital Outlay	Interfund Transfers-Out	Contingency	Fiscal Year 2012-13 ADOPTED Budget
Federal Grants							
Perkins		\$	\$ 3,500	\$	\$	\$	\$ 3,500
College Work Study	10.2	215,000	20,000				235,000
SEOG			180,000				180,000
PELL			20,025,000				20,025,000
Ending Fund Balance							9,000
Total Expenditures	10.2	\$ 215,000	\$ 20,228,500	\$ -	\$ -	\$ -	\$ 20,452,500
State Grants							
State Need		\$	\$ 1,000,000	\$	\$	\$	\$ 1,000,000
Private Scholarship Awards - State			150,000				150,000
Ending Fund Balance							
Total Expenditures	-	\$ -	\$ 1,150,000	\$ -	\$ -	\$ -	\$ 1,150,000
Financial Aid - Institutional							
Foundation		\$	\$ 925,107	\$	\$	\$	\$ 925,107
COCC Financial Aid Fund			30,000				30,000
Ending Fund Balance							140,775
Total Expenditures	-	\$ -	\$ 955,107	\$ -	\$ -	\$ -	\$ 1,095,882
Financial Aid - Other							
Native American Program	0.5	\$ 34,526	\$ 20,435	\$	\$	\$	\$ 54,961
Veteran's Fund			2,000				2,000
Ending Fund Balance							60,470
Total Expenditures	0.5	\$ 34,526	\$ 22,435	\$ -	\$ -	\$ -	\$ 117,431

Trust and Agency Fund

Accounts for permanent funds that are legally restricted, permitting only earnings to be used to support college programs.



Trust and Agency Fund - Resources and Requirements

	Fiscal Year 2009-10 ACTUAL Amounts	Fiscal Year 2010-11 ACTUAL Amounts	Fiscal Year 2011-12 CURRENT Budget	Fiscal Year 2012-13 PROPOSED Budget	Fiscal Year 2012-13 APPROVED Budget	Fiscal Year 2012-13 ADOPTED Budget
Robert R. Clark Trust						
Resources						
Beginning Fund Balance	\$ 396,056	\$ 398,593	\$ 383,000	\$ 377,200	\$ 377,200	\$ 377,200
Interest Income	2,537	1,886	1,900	1,886	1,886	1,886
Total Resources	<u><u>\$ 398,593</u></u>	<u><u>\$ 400,479</u></u>	<u><u>\$ 384,900</u></u>	<u><u>\$ 379,086</u></u>	<u><u>\$ 379,086</u></u>	<u><u>\$ 379,086</u></u>
Requirements						
Materials and Services	\$ 5,959	\$ 12,084	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500
Ending Fund Balance	392,634	388,395	377,400	371,586	371,586	371,586
Total Requirements	<u><u>\$ 398,593</u></u>	<u><u>\$ 400,479</u></u>	<u><u>\$ 384,900</u></u>	<u><u>\$ 379,086</u></u>	<u><u>\$ 379,086</u></u>	<u><u>\$ 379,086</u></u>

Appendix

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Long-Term Debt Service

This schedule provides information on long-term debt service and legal debt limitations.

Long-Term Debt Service to Maturity

Year Ending June 30	2010 General Obligation Bonds	2003 Pension Obligation Bonds	1996 FFC Bonds	1997 FFC Bonds	2001 FFC Bonds	2005 Capital Lease	Total
2013	\$ 2,625,725	\$ 866,542	\$ 77,995	\$ 159,720	\$ 491,145	\$ 64,823	\$ 4,285,950
2014	2,774,325	911,542	79,307	163,405	491,785	64,823	4,485,187
2015	2,859,625	961,542	75,473	161,648	486,945	64,823	4,610,055
2016	2,944,950	1,006,542	76,490	164,508	486,760	64,823	4,744,072
2017	3,034,800	1,056,542	77,212	161,985	491,090	64,823	4,886,452
2018	3,125,250	1,111,542		164,080	489,340		4,890,212
2019	3,218,250	1,166,542			487,090		4,871,882
2020	3,315,350	1,226,542			489,340		5,031,232
2021	3,412,525	1,286,542			485,840		5,184,907
2022	3,514,663	1,346,542			486,840		5,348,045
2023	3,622,537	1,411,542			486,205		5,520,284
2024	3,730,438	1,481,542			489,775		5,701,755
2025	3,842,887	1,552,301			487,285		5,882,473
2026	3,957,238	1,625,292			489,000		6,071,530
2027	4,079,175	1,704,920			490,750		6,274,845
2028	4,201,143	786,720			486,500		5,474,363
2029	4,324,148				486,500		4,810,648
2030	4,457,498				490,500		4,947,998
2031					488,250		488,250
Total	<u>\$ 63,040,527</u>	<u>\$ 19,502,737</u>	<u>\$ 386,477</u>	<u>\$ 975,345</u>	<u>\$ 9,280,940</u>	<u>\$ 324,115</u>	<u>\$ 93,510,141</u>

Debt Limitation

Oregon Revised Statutes limits bonded indebtedness to 1.5% of real market value of property within the college district. The limit applies to the outstanding principal amount of general obligation bonds. The College may levy property taxes in the amount required to pay debt service of general obligation bonds.

Real market value of property in the college district 2012	\$35,072,186,039
Percentage limitation	1.50%
Legal debt limitation	526,082,791
Bonded indebtedness at June 30, 2012	40,390,000
Debt margin	<u>\$ 485,692,791</u>

Summary of Transfers

This schedule provides a summary of transfers by fund.

Transfers-out			Transfers-in						
Department	General Fund	Purpose of Transfers	Auxiliary Fund	Capital Projects Fund	Debt Service Fund	Financial Aid Fund	Special Revenue Fund	General Fund	Total Transfers-in
Instruction	(\$935,501)	ABE and Community Learning support	\$935,501						\$935,501
Instructional Support	(\$202,000)	Faculty professional improvement, sabbatical and accreditation.	\$202,000						\$202,000
Student Services	(\$9,585)	Student honors and BAT transit program.	\$9,585						\$9,585
College Support Services	(\$255,500)	Unemployment reserve, administrative & classified training and development, innovation, and student scholarships.	\$255,500						\$255,500
Campus Services	(\$919,600)	New construction, debt service,, and repair & replacement.		\$775,305	\$144,295				\$919,600
Information Technology	(\$513,390)	Computer life cycle replacement and IT server infrastructure.		\$513,390					\$513,390
Financial Aid	(\$220,107)	College work study and scholarship match.				\$220,107			\$220,107
Total General Fund Transfers	(\$3,055,683)								
Fund	Non-General Fund	Purpose of Transfers							
Reserve Fund	(\$300,000)	General fund support.						\$300,000	\$300,000
Enterprise Fund	(\$600,000)	Capital equipment, bookstore and residence hall construction and general fund support.		\$550,000				\$50,000	\$600,000
Internal Service Fund	(\$175,000)	Capital equipment.		\$175,000					\$175,000
Auxiliary Fund	(\$2,274,262)	Capital equipment, testing & tutoring, student government clubs & programs, SBA match, financial aid, and general fund support.	\$354,623	\$500,000		\$15,000	\$34,639	\$1,370,000	\$2,274,262
Capital Projects Fund	(\$210,820)	Capital equipment and debt service.		\$50,000	\$160,820				\$210,820
Total Non-General Fund Transfers	(\$3,560,082)								
Total Interfund Transfers	(\$6,615,765)		<u>\$1,757,209</u>	<u>\$2,563,695</u>	<u>\$305,115</u>	<u>\$235,107</u>	<u>\$34,639</u>	<u>\$1,720,000</u>	<u>\$6,615,765</u>

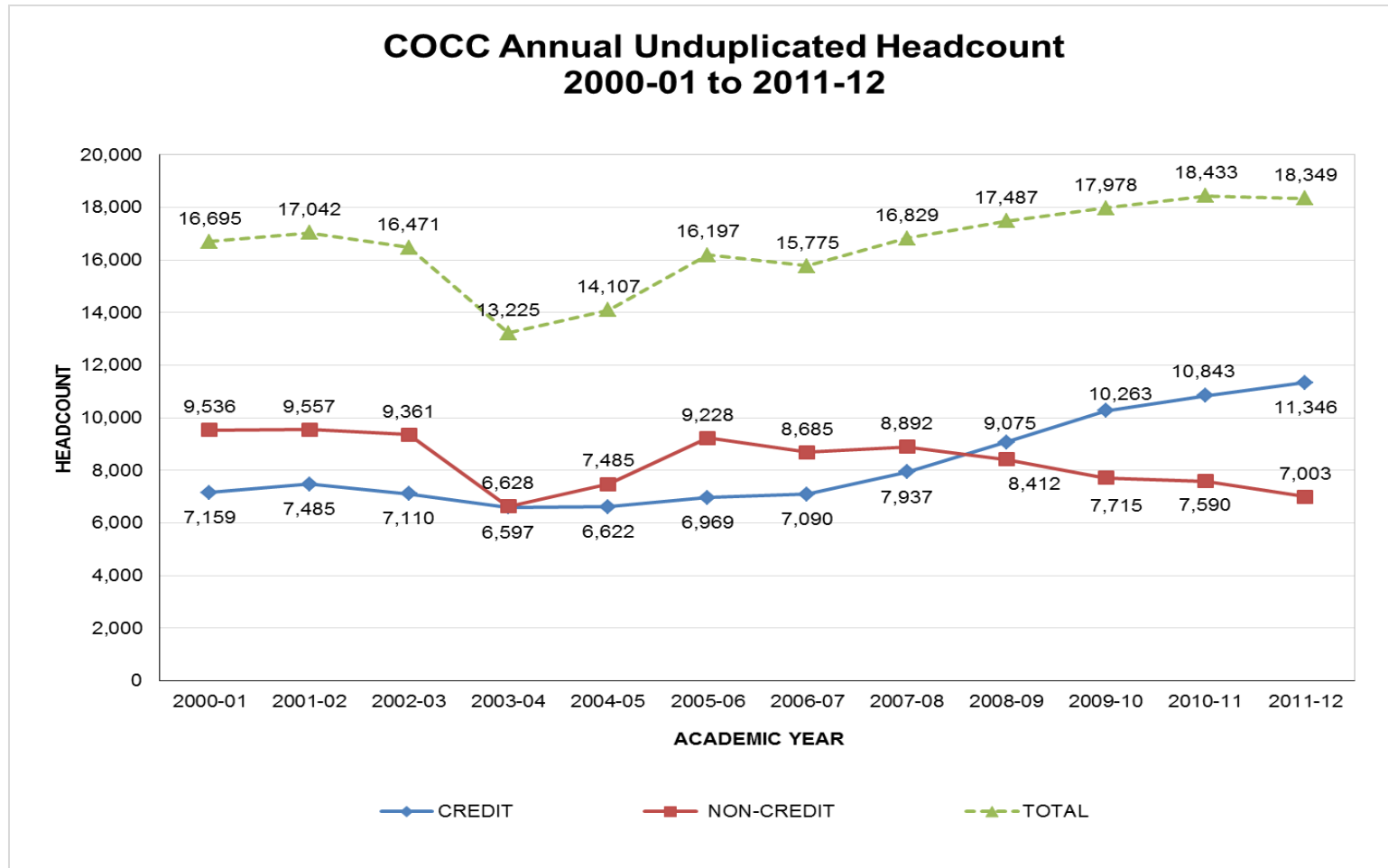
Budgeted Capital Expenditures

This schedule provides information on budgeted capital equipment reserve expenditures.

<u>Description</u>	<u>Notes</u>	<u>ITS Equip. & Software</u>	<u>Furniture / Equipment</u>	<u>Total</u>
Whitewater Raft	HHP	\$ -	\$ 5,000	\$ 5,000
Library BookEdge Scanner	Library		6,000	6,000
8 New Computers	New Positions		8,800	8,800
Vet Tech Equipment	Vet Tech		35,000	35,000
Black & White Laser Printer	Tutoring & Testing		1,100	1,100
Laptop computer	HHP		1,600	1,600
Paasche Spray Booth	Fine Arts & Communication		2,150	2,150
Music Server	Fine Arts & Communication		2,500	2,500
28 LCD Monitors	CIS (CAD Lab)		4,200	4,200
Black & White Laser Printer	Tutoring & Testing		1,100	1,100
Snowshoe Fleet	HHP		1,500	1,500
New Computer for Tutoring	Tutoring & Testing		1,100	1,100
Assist. Registrar Computer	Admissions & Records	1,150		1,150
Student Module Manager Computer	Student Services	1,150		1,150
Assistant Registrar Office Furniture	Admissions & Records		3,500	3,500
Student Office Furniture	Student Services		3,500	3,500
Reception desk	Campus Center		5,000	5,000
New bleachers	HHP & Club/IM Sports		20,000	20,000
2 Dell Tablets	CAP Center	1,600		1,600
Remodel Pioneer 106	ITS - 2 new FT staff		7,500	7,500
Office Furniture & Equipment	2 ITS Offices	2,200	3,800	6,000
Oracle Grid Control	ITS	25,000		25,000
3rd Year Network Upgrade	ITS	63,000		63,000
SAN Storage 24TB	ITS	32,500		32,500
Genie AWP	Campus Services		8,324	8,324
Floor Scrubbers (4)	Campus Services		6,525	6,525
Carpet Extractors (5)	Campus Services		9,940	9,940
Signage	College Relations		10,000	10,000
College Capital & Furniture	College Wide		50,000	50,000
Metolius 214 Table and Chairs	Metolius Building		7,200	7,200
Total		\$ 126,600	\$ 205,339	\$ 331,939

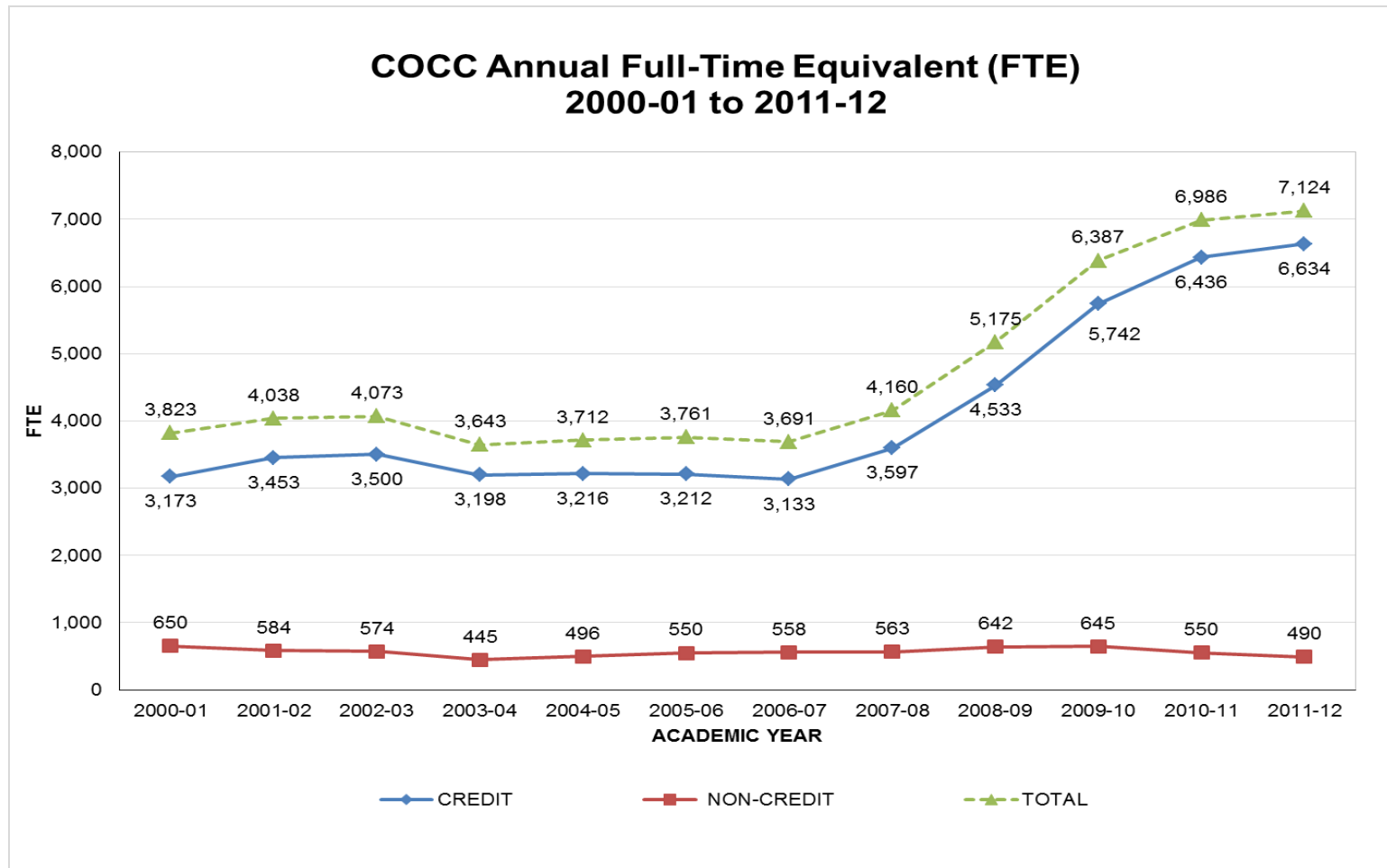
Enrollment Graph

This graph provides student enrollment history measured by headcount.



Enrollment Graph

This graph provides student enrollment history measured by full-time equivalent (FTE).



Publication Notices

Affidavit of Publication

STATE OF OREGON, COUNTY OF DESCHUTES

I, **Debby Winikka**, a citizen of the United States and a resident of the county aforesaid; I am over the age of eighteen years, and not party to or interested in the above-entitled matter. I am the principal clerk of the printer of

The Bulletin

1777 SW Chandler Ave, Bend OR 97702

a daily newspaper of general circulation, published in the aforesaid county and state as defined by ORS 193.010 and ORS 193.020, that

Acct Name: COCC

Legal Description: LEGAL NOTICE,
NOTICE OF BUDGET, COMMITTEE, MEETING, .

NOTICE IS HEREBY GIVEN pursuant to ORS 294.401 that a meeting of a printed copy of which is hereto affixed was published in each regular and entire issue of the said newspaper and not in any supplement thereof on the following dates, to wit:

2/17/12 Page F4

I certify (or declare) under penalty of perjury that the foregoing is true and correct.

Dated at Bend, Oregon, this 17 day of February, 2012.

Debby Winikka
Signature

AdName: 20075364A



LEGAL NOTICE
NOTICE OF BUDGET
COMMITTEE
MEETING

NOTICE IS HEREBY GIVEN pursuant to ORS 294.401 that a meeting of the Budget Committee of Central Oregon Community College District will be held on the 14th day of March 2012 at 6:00 p.m. in the Christman Board Room of the Boyle Education Center, 2020 NW College Way, Bend, Oregon for the purpose of receiving budget message and budget document of said District for the Fiscal Year 2012-13.

This is a public meeting where deliberations of the Budget Committee will take place and any person may appear and discuss proposed programs with the Budget Committee at that time. Copies of the Budget document will be available at the Christman Board Room at the time of the meeting.

James E. Middleton
Chief Executive and
Budget Officer

Affidavit of Publication

STATE OF OREGON, COUNTY OF DESCHUTES

I, **Debby Winikka**, a citizen of the United States and a resident of the county aforesaid; I am over the age of eighteen years, and not party to or interested in the above-entitled matter. I am the principal clerk of the printer of

The Bulletin

1777 SW Chandler Ave, Bend OR 97702

a daily newspaper of general circulation, published in the aforesaid county and state as defined by ORS 193.010 and ORS 193.020, that

Acct Name: COCC

Legal Description: LEGAL NOTICE, SECOND NOTICE, OF BUDGET, COMMITTEE,
MEETING, .

NOTICE IS HEREBY GIVEN, pursuant to ORS 294.401 that a meeting of the Budget Committee of Cen...

a printed copy of which is hereto affixed was published in each regular and entire issue of the said newspaper and not in any supplement thereof on the following dates, to wit:

3/6/12 Page G3

I certify (or declare) under penalty of perjury that the foregoing is true and correct.

Dated at Bend, Oregon, this 6 day of March, 2012.

Debby Winikka
Signature

AdName: 20084024A



LEGAL NOTICE
SECOND NOTICE
OF BUDGET
COMMITTEE
MEETING

NOTICE IS HEREBY GIVEN, pursuant to ORS 294.401 that a meeting of the Budget Committee of Central Oregon Community College District will be held on the 14th day of March 2012 at 6:00 p.m. in the Christman Board Room of the Boyle Education Center, 2020 NW College Way, Bend, Oregon for the purpose of receiving budget message and budget document of said District for the Fiscal Year 2012-13.

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James E. Middleton
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Budget Officer

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STATE OF OREGON, COUNTY OF DESCHUTES

I, **Debby Winikka**, a citizen of the United States and a resident of the county aforesaid; I am over the age of eighteen years, and not party to or interested in the above-entitled matter. I am the principal clerk of the printer of

The Bulletin

1777 SW Chandler Ave, Bend OR 97702

a daily newspaper of general circulation, published in the aforesaid county and state as defined by ORS 193.010 and ORS 193.020, that

Acct Name: COCC

Legal Description: Notice of Budget Hearing
Notice of Budget Hearing

a printed copy of which is hereto affixed was published in each regular and entire issue of the said newspaper and not in any supplement thereof on the following dates, to wit:

6/4/12 Page E3

I certify (or declare) under penalty of perjury that the foregoing is true and correct.

Dated at Bend, Oregon, this 4 day of June, 2012.

Debby Winikka
Signature

AdName: 20136654D



No. _____
In the _____ Court of the
STATE OF OREGON
for the
COUNTY OF DESCHUTES

AFFIDAVIT OF PUBLICATION

Filed _____
By _____
From the Office of _____
Attorney for _____

FINANCIAL SUMMARY - ADVERTISER			
Account Name	Actual Budget	Actual Cost	Actual % of Budget
COCC	100,000.00	100,000.00	100.00%
FINANCIAL SUMMARY - ADVERTISER (continued)			
Account Name	Actual Budget	Actual Cost	Actual % of Budget
COCC	100,000.00	100,000.00	100.00%
FINANCIAL SUMMARY - ADVERTISER (continued)			
Account Name	Actual Budget	Actual Cost	Actual % of Budget
COCC	100,000.00	100,000.00	100.00%
FINANCIAL SUMMARY - ADVERTISER (continued)			
Account Name	Actual Budget	Actual Cost	Actual % of Budget
COCC	100,000.00	100,000.00	100.00%

Form CC-1

FORM CC-1		NOTICE OF BUDGET HEARING		
<p>A public meeting of the Central Oregon Community College will be held on June 13, 2012 at 6:00 pm at Boyle Education Center Board Room, 2600 NW College Way, Bend OR 97701, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2012 as approved by the Central Oregon Community College Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at the Presidents Office between the hours of 8:00 a.m. and 5:00 p.m., or on-line at NA. This Budget is for an <input checked="" type="checkbox"/> annual; <input type="checkbox"/> biennial budget period. This budget was prepared on a basis of accounting that is <input checked="" type="checkbox"/> the same as; <input type="checkbox"/> different than the basis of accounting used during the preceding year. If different, the major changes and their effect on the budget are:</p>				
Contact: David Dona, Associate CFO		Telephone: (541) 383-7222 Email: ddona@cocc.edu		
FINANCIAL SUMMARY - RESOURCES				
TOTAL OF ALL FUNDS	Actual Amount Last Year 2010-11	Adopted Budget This Year 2011-12	Approved Budget Next Year 2012-13	
1. Beginning Fund Balance	\$70,162,590	\$53,168,036	\$39,512,827	
2. Current Year Property Taxes, other than Local Option Taxes	\$13,945,885	\$13,392,775	\$13,826,601	
3. Current Year Local Option Property Taxes				
4. Tuition & Fees	\$18,388,595	\$21,208,000	\$23,140,000	
5. Other Revenue from Local Sources	\$3,523,142	\$3,846,035	\$3,390,804	
6. Revenue from State Sources	\$6,438,181	\$15,014,804	\$11,885,804	
7. Revenue from Federal Sources	\$17,055,108	\$19,786,255	\$21,170,715	
8. Interfund Transfers	\$10,115,089	\$5,012,492	\$6,615,765	
9. All Other Budget Resources	\$11,875,947	\$12,777,458	\$14,706,720	
10. Total Resources	\$151,504,527	\$144,205,855	\$134,249,236	
FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION				
11. Personnel Services	\$30,374,975	\$36,801,239	\$38,497,878	
12. Materials & Services	\$11,914,541	\$17,907,679	\$15,912,866	
13. Capital Outlay	\$18,786,078	\$36,419,624	\$27,436,382	
14. Debt Service	\$3,915,016	\$4,102,215	\$4,285,958	
15. Interfund Transfers	\$10,115,089	\$5,012,492	\$6,615,765	
16. Operating Contingency		\$800,000	\$800,000	
17. All Other Expenditures	\$17,687,947	\$19,411,574	\$22,317,344	
18. Unappropriated Ending Fund Balance & Reserves	\$58,710,881	\$23,751,032	\$18,383,043	
21. Total Requirements	\$151,504,527	\$144,205,855	\$134,249,236	
FINANCIAL SUMMARY—REQUIREMENTS AND FULL TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION				
Name of Organizational Unit or Program	Full-Time Equivalent Employees (FTE) for Unit or Program			
Instruction	\$18,703,019	\$22,757,106	\$23,727,698	
FTE	222.3	280.0	292.0	
Instructional Support	\$2,760,691	\$3,283,225	\$3,652,385	
FTE	36.6	45.9	47.6	
Student Services other than Student Loans & Financial Aid	\$6,741,144	\$9,351,096	\$11,143,832	
FTE	45.2	55.5	55.7	
Student Loans and Financial Aid	\$17,687,947	\$19,411,574	\$22,317,344	
FTE	8.8	8.2	10.2	
Community Services	\$643,594	\$5,300,217	\$874,694	
FTE	7.9	12.2	4.3	
College Support Services other than Facilities Acquisition & Construction	\$15,287,187	\$16,468,560	\$17,279,385	
FTE	111.7	126.3	138.3	
Facility Acquisition & Construction	\$16,939,959	\$33,968,338	\$25,169,132	
FTE	3.9	5.3	5.3	
Interfund Transfers	\$10,115,089	\$5,012,492	\$6,615,765	
Debt Service	\$3,915,016	\$4,102,215	\$4,285,958	
Operating Contingency		\$800,000	\$800,000	
Unappropriated Ending Fund Balance and Reserves	\$58,710,881	\$23,751,032	\$18,383,043	
Total Requirements	\$151,504,527	\$144,205,855	\$134,249,236	
Total FTE	436.4	533.4	553.4	
STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING*				
Issued \$41,580,000 of General Obligation Bonds on June 17, 2010 to finance capital construction. Expenses are included in the Facility Acquisition and Construction line for each of the years reported.				

Form CC-1

PROPERTY TAX LEVIES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit <u>\$0.6204</u> per \$1,000)	\$0.6204	\$0.6204	\$0.6204
Local Option Levy			
Levy For General Obligation Bonds	\$0.00	\$2,712,940	\$2,835,825

STATEMENT OF INDEBTEDNESS			
	Estimated Debt Outstanding on July 1		Estimated Debt Authorized, but not Incurred July 1
LONG TERM DEBT			
General Obligation Bonds	\$40,390,000		
Other Bonds	\$16,631,315		
Other Borrowings	\$292,589		
Total			

*If more space is needed to complete any section of this form, insert lines (rows) on this sheet or add sheets. You may delete unused lines.

Notice of Property Tax and Certification of Intent to Impose a Tax on Property for Education Districts

FORM ED-50 2012-2013

To assessor of Deschutes, Jefferson, Crook, Lake, Klamath & Wasco County

- File no later than JULY 15.
 - Be sure to read instructions in the Local Budget Law and Notice of Property Tax Forms and Instruction booklet.
- Check here if this is an amended form.

The Central Oregon Community College has the responsibility and authority to place the following property tax, fee, charge or assessment on the tax roll of Deschutes, Jefferson, Crook, Lake, Klamath and Wasco County. The property tax, fee, charge or assessment is categorized as stated by this form.

<u>2600 NW College Way</u>	<u>Bend</u>	<u>OR.</u>	<u>97701</u>	<u>June 15, 2012</u>
Mailing Address of District	City	State	Zip	Date
<u>David Dona</u>	<u>Associate CFO</u>	<u>(541)383-7222</u>	<u>ddona@cooc.edu</u>	
Contact Person	Title	Daytime Telephone	Contact Person E-mail	

CERTIFICATION - You must check one box.

- The tax rate of levy amounts certified in Part I are within the tax rate of levy amounts approved by the budget committee.
- The tax rate of levy amounts certified in Part I were changed by the governing body and republished as required in ORS 294.43

PART I: TOTAL PROPERTY TAX LEVY

		Subject to <u>Education Limits</u> Rate -or- Dollar Amount	
1. Permanent rate limit tax (per \$1000)	1	0.6204	Excluded from <u>Measure 5 Limits</u> Amount of Levy
2. Local option operating tax	2		
3. Local option capital project tax	3		
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001 4a.			
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001 4b.			\$2,835,825
4c. Total levy for bonded indebtedness not subject to Measure 5 of Measure 50 (total of 4a + 4b) . . . 4c.			\$2,835,825

PART II: RATE LIMIT CERTIFICATION

5. Permanent rate limit in dollars and cents per \$1,000	5	0.6204
6. Election date when your new district received voter approval for your permanent rate limit	6	
7. Estimated permanent rate limit for newly merged/consolidated district	7	

PART III: SCHEDULE OF LOCAL OPTION TAXES - Enter all local option taxes on this schedule. If there are more than three tax

attach a sheet showing the information for each.

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First year levied	Final year to be levied	Total tax amount -or- rate authorized per year by voters

Budget Resolution

Exhibit: 6.a
Date: June 13, 2012
Approved: Yes No
Motion: _____

CENTRAL OREGON COMMUNITY COLLEGE BOARD OF DIRECTORS

RESOLUTION #1

Prepared by: David Dona - Associate Chief Financial Officer

A. Action Under Consideration

Adopt the College budget for 2012-13.

B. Discussion/History

No adjustments are recommended to the budget approved by the Central Oregon Community College Budget Committee on May 9, 2012. The Board of Directors has the power to adjust the resources and expenditures as approved by the Budget Committee. However, the governing body's power to change the approved budget is limited. The Board can reduce or even eliminate any expenditure in a fund. However, expenditures cannot be increased in a fund by more than \$5,000 or 10 percent, whichever is greater. Also, the Board cannot increase the property tax rate or amount approved by the Budget Committee. If the governing body wants to exceed either of these limits, it must publish a revised financial summary and budget hearing notice, and hold another budget hearing (ORS 294.435).

C. Options/Analysis

1. Adopt the budget at this time.
2. Do not adopt the budget at this time.

D. Timing

The budget must be adopted before July 1, 2012 for the College to continue its operations.

E. Recommendation

Be it resolved that the Board of Directors of Central Oregon Community College do hereby adopt the budget approved by the Budget Committee on May 9, 2012.

F. Adjustments:

NA

Appropriation Resolution

Page 1 of 3

Exhibit: 6.b

Date: June 13, 2012

Approved: Yes No

Motion: _____

**CENTRAL OREGON COMMUNITY COLLEGE
BOARD OF DIRECTORS**

RESOLUTION #2

Prepared by: David Dona – Associate Chief Financial Officer

BE IT RESOLVED that the amounts for fiscal year beginning July 1, 2012 and for the purposes shown below are hereby appropriated as follows:

GENERAL FUND

Instruction and Instructional Support	\$ 21,600,336
Student Services	4,242,007
College Support Services	4,855,519
Campus Services	5,017,818
Information Technology Services	3,701,090
Financial Aid	233,004
Contingency	<u>800,000</u>
Total General Fund	\$ 40,449,774

DEBT SERVICE FUND

Principal	\$ 1,559,379
Interest	2,726,579
Materials and Services	<u>3,400</u>
Total Debt Service Fund	\$ 4,289,358

CAPITAL PROJECTS FUND

Personnel Services	\$ 510,868
Materials and Services	454,000
Capital Outlay	26,458,132
Transfers Out	<u>210,820</u>
Total Capital Projects Fund	\$ 27,633,820

Appropriation Resolution

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Exhibit: 6.b
June 13, 2012

ENTERPRISE FUND

Personnel Services	\$ 831,522
Materials and Services	6,035,297
Capital Outlay	520,000
Transfers Out	<u>600,000</u>
Total Enterprise Fund	\$ 7,986,819

INTERNAL SERVICE FUND

Personnel Services	\$ 129,195
Materials and Services	248,795
Capital Outlay	21,000
Transfers Out	<u>175,000</u>
Total Internal Service Fund	\$ 573,990

RESERVE FUND

Materials and Services	\$ 180,000
Transfers Out	<u>300,000</u>
Total Reserve Fund	\$ 480,000

SPECIAL REVENUE FUND

Federal Grant Programs	\$ 854,354
State Grant Programs	34,804
Other Grant Programs	95,241
Contracts	609,201
New Programs	<u>500,000</u>
Total Special Revenue Fund	\$ 2,093,600

AUXILIARY FUND

Self-Sustaining Activities	\$ 2,055,351
Non-General Fund Instruction	6,351,504
Revolving Activities	815,909
Contractual & Administrative Provisions	<u>523,000</u>
Total Auxiliary Fund	\$ 9,745,764

Appropriation Resolution

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Exhibit: 6.b
June 13, 2012

FINANCIAL AID FUND

Federal Programs	\$20,443,500	
State Programs	1,150,000	
Institutional Programs	955,107	
Other Programs	<u>56,961</u>	
Total Financial Aid Fund		\$ 22,605,568

TRUST & AGENCY FUND

Materials and Services	<u>\$ 7,500</u>	
Total Trust & Agency Fund		\$ 7,500

TOTAL BUDGET APPROPRIATION

\$ 115,866,193

Property Tax Levy Resolution

Exhibit: 6.c
Date: June 13, 2012
Approved: X Yes_ No
Motion: _____

**CENTRAL OREGON COMMUNITY COLLEGE
BOARD OF DIRECTORS**

RESOLUTION #3

Prepared by: David Dona, Associate Chief Financial Officer

BE IT RESOLVED that the Board of Directors of Central Oregon Community College District hereby imposes the taxes provided for in the 2012-13 adopted budget at the rate of \$0.6204 Per \$1,000 of assessed value for operations and in the amount of \$2,835,825 for General Obligation Bonds debt service; and that these taxes are hereby imposed and categorized for the tax year 2012-13 upon the assessed value of all taxable property within the district.

	<u>Subject to the Education Limitation</u>	<u>Excluded from the Limitation</u>
General Fund	\$0.6204 / \$1,000	
Debt Service Fund		\$ 2,835,825