

GLOSSARY OF TERMS

Adopted Budget	The financial plan adopted by the College.
Agency Fund	Funds account for the activities of the Associated Students of Umpqua Community College (ASUCC), student government, student clubs and outside agencies for which the College is acting as a fiscal agent.
Appropriation	(1) A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purpose, usually with specific limitations as to amount, purpose and time limits.
Beginning Fund Balance	The amount of unexpended funds carried forward from one fiscal year to another.
Bond	A certificate of debt issued by a government or corporation guaranteeing payment of the original investment plus interest by a specified future date.
Budget	A written report showing a comprehensive financial plan for one fiscal year.
Budget Basis	Refers to Modified Accrual Basis of accounting under which revenues are recorded when earned, expenditures are recorded when the liability is incurred, and taxes are accounted on a cash basis. Under this method, capital expenditures are assigned in full to operations expense. With respect to debt service, both principal and interest are expensed to operations within the fiscal year.
Capital Projects Fund	The Capital Projects Fund accounts for the receipt and disbursement of resources for buildings and land, buying or maintaining College facilities, and equipment. The principal revenues include transfers from the College General Fund, bond levy proceeds, certificates of participation and investment earnings.
College Support Services	Expense function covering activities that support the ongoing operations of the college.
Community Services	Expense function covering non-instructional activities provided to groups external to the College.
Debt Service	Expenditure category for repayment of principle and interest on bonds, interest-bearing warrants, and short-term loans.
Debt Service Fund	The Debt Service Fund accounts for the accumulation of resources for and payment of principal and interest on the College's long-term debt obligations
Enterprise Fund	Budget fund for activities that furnish goods or services to students, staff or the public, for which charges or fees are assessed that are directly related to the cost of the good or service provided. The Enterprise fund includes bookstore, special events and incubator operations.
Expenditure	An amount of money, cash or checks actually paid or obligated for payment due to the purchase of goods and services, the payment of salaries and benefits, and the payment of debt service.
Facilities Acquisition/Construction	Expense function for land, land improvement, buildings, and major remodeling and renovation that is not a part of normal plant operation and maintenance.
Fees	There are two types of fees, instructional, which is revenue generated by assessing students for course related expenses and non instructional fees, which is revenue generated from assessing students for non-instructional expenses
Financial Aid Fund	This fund accounts for student aid in the form of federal grants (Federal Pell Grant, Federal Supplemental Education Opportunity Grant, HEERF Student Emergency Financial Aid Grants), the Oregon Opportunity Grant (OOG), the Oregon Promise Grant (OPG), institutional scholarships, state scholarships administered by the Oregon Student Access Commission, third-party scholarships, federal work-study student employment, federal direct loans to students (subsidized and unsubsidized) and private student loans. This fund is externally restricted.

Fiscal Year (FY)	The twelve-month financial period used by the college, which begins July 1 and ends June 30
Full-Time Equivalent (FTE)	The equivalent of a full-time employee or student. For example, two half-time employees equal one FTE employee.
Fund	A division in the budget with independent fiscal and accounting requirements with a self balancing set of accounts for its assets, liabilities, fund balance, revenues and other additions, expenditures and other deductions, and transfers.
General Fund	The General Fund covers general operations of the College and accounts for all financial resources and expenditures of the College, except for those required to be accounted for in another fund. The principle sources of revenue include tuition, property taxes, and state community college support.
Grant	A donation or contribution in cash by one governmental unit to another unit which may be made to support a specified purpose or function, or general purpose.
Insurance Fund	Accounts for payments to the Oregon Employment division for unemployment benefits paid to terminated employees. Payments are also made to early retirees for medical insurance premiums from this fund. Principal revenues are transfers from General Fund.
Instruction	Expense function covering all activities related to instructional programs.
Instructional Support	Expense function covering activities that provide integral support services to instructional programs.
Interest Income	Revenue generated from investment of operating capital in excess of daily requirements.
Internal Service Fund	Budget fund for functions that exist primarily to provide goods and services to other instructional and administrative units of the college. The funds in this category are Motor Pool, Copiers and PERS Reserve.
Oregon Public Employees Retirement System (PERS)	Retirement system provided by the State of Oregon for all public employees.
Plant Operations and Maintenance	Expense function covering the operation and maintenance of the physical plant, including grounds, facilities, utilities and property insurance.
Property Taxes	Amounts received from tax levies based on the assessed valuation of real and personal property within a district.
Resolution	An order of the Board of Education.
Revenue	Monies received or anticipated
Special Revenue Fund - Administratively Restricted	A special revenue fund used to account for specific programs where monies are administratively restricted.
Special Revenue Fund - Grants and Contracts	A special revenue fund used to account for grants, contracts and projects funded from federal, state, and local agencies.
Student Financial Aid	Expense function for student loans, grants and stipends.
Student Services	Expense function covering activities to support students' success and development.
Transfers	May be made between funds within a fund group or among two or more fund groups and may be either mandatory or non-mandatory.

Mandatory Transfers – Result from (1) binding legal agreements related to the financing of plant assets, including amounts for debt retirement, interest, and required provision for renewals and replacement of facilities not financed from other sources; and (2) sponsored program agreements with Federal agencies, donors, and other organizations to match gifts and grants.

Non-mandatory Transfers – Made at the discretion of the governing board to serve a variety of objectives, such as additions to loan funds, additions to quasi-endowment funds, general or specific plant additions, voluntary renewals and replacements of facilities, and prepayment on debt principal.

Tuition

Revenue generated by assessing students per-credit-hour rates.



UMPQUA COMMUNITY COLLEGE
ROSEBURG, OREGON
 Statement of Net Position - Budget Basis

Assets	September 30, 2021	September 30, 2020	% change
<i>Current assets:</i>			
Cash and investments	18,417,407	12,285,686	49.91%
Receivables, net of allowance for uncollectibles:			
Property Taxes	266,096	362,138	-26.52%
Accounts/grants	3,868,465	3,623,243	6.77%
Accounts Receivable - Due from Foundation	360,874	357,145	1.04%
Inventories	162,476	196,522	-17.32%
Prepaid expenses	615,243	274,424	124.19%
Total current assets	23,690,561	17,099,158	38.55%
Liabilities			
<i>Current liabilities</i>			
Accounts payable	24,324	529,536	-95.41%
Payroll liabilities	698,628	431,755	61.81%
Unearned revenue	622,331	717,343	-13.24%
Total current liabilities	1,345,283	1,678,634	-19.86%
Net Position			
<i>Net Position by Fund Groups</i>			
General Fund	13,852,540	9,653,620	43.50%
Capital Project Fund	134,817	334,760	-59.73%
Debt Service Fund	3,085,083	2,928,696	5.34%
Financial Aid Fund	374,666	42,802	775.35%
Grants & Contracts	(51,854)	(791,270)	-93.45%
Administratively Restricted Funds	2,958,603	2,025,166	46.09%
Insurance Fund	316,083	195,500	61.68%
Agency Funds	51,839	39,926	29.84%
Internal Service Funds	870,847	862,489	0.97%
Enterprise Funds (Campus Store, Special Events)	752,654	128,836	484.20%
Total net position	22,345,278	15,420,524	44.91%
Total current liabilities and net position	23,690,561	17,099,158	38.55%



UMPQUA COMMUNITY COLLEGE
ROSEBURG, OREGON
Statement of Revenues, Expenses, and Changes in Net Position
Budget Basis

	September 30, 2021	September 30, 2020	% change
Operating revenues:			
Tuition and fees	3,402,671	3,763,465	-9.59%
Federal student financial aid	290,000	-	100.00%
Federal grants and contracts	97,815	134,858	-27.47%
State grants and contracts	203,117	477,743	-57.48%
Nongovernmental grants and contracts	423,180	620,311	-31.78%
Campus store, Special Events	283,746	310,910	-8.74%
Other operating revenue	139,942	58,694	138.43%
	<u>4,840,472</u>	<u>5,365,981</u>	<u>-9.79%</u>
Operating expenses:			
Instruction	1,579,699	1,290,986	22.36%
Instructional support	560,296	423,232	32.38%
Student services	1,235,428	1,312,310	-5.86%
College support services	19,197,308	1,515,763	1166.51%
Community service	20,566	131,920	-84.41%
Student financial aid	466,773	499,637	-6.58%
Plant and operations	339,729	1,156,324	-70.62%
Facilities acquisition / construction	231,028	145,224	59.08%
	<u>23,630,826</u>	<u>6,475,398</u>	<u>264.93%</u>
Operating gain / (loss)	<u>(18,790,354)</u>	<u>(1,109,417)</u>	<u>-1593.71%</u>
Non-operating Revenues (Expenses)			
State community college support	3,530,816	3,229,487	9.33%
Property taxes	71,310	84,869	-15.98%
Investment Income	13,425	27,876	-51.84%
	<u>3,615,551</u>	<u>3,342,232</u>	<u>8.18%</u>
Total non-operating revenues-(expenses)	<u>3,615,551</u>	<u>3,342,232</u>	<u>8.18%</u>
Income before contributions	(15,174,803)	2,232,815	
Other Financing Sources (Uses)			
Proceeds from sale of Limited Tax PERS obligations 2021	17,805,000	-	100.00%
Change in net position	2,630,197	2,232,815	17.80%
Net Position - beginning of year	19,715,080	13,187,708	49.50%
Net Position - end of period	<u>22,345,278</u>	<u>15,420,524</u>	<u>44.91%</u>



UMPQUA COMMUNITY COLLEGE

For the period ending September 30

GENERAL FUND

REVENUE

State comm college support
Property taxes
Tuition and Fees
Other revenue
Transfer In
Total revenue

FY 2021-22		FY 2020-21		
Actual	% of Budget	Actual	% of Budget	% of Total Actuals
\$ 3,530,816	27%	\$ 3,229,487	25%	25%
71,310	2%	84,869	2%	2%
2,439,090	46%	2,667,410	41%	44%
34,273	7%	61,572	13%	4%
-	0%	-	0%	0%
<u>\$ 6,075,489</u>	<u>26%</u>	<u>6,043,339</u>	<u>25%</u>	<u>24%</u>

Fiscal Year 2021-22

Budget	Forecast	Forecast is Better (Worse) than Budget
\$ 13,007,916	\$ 14,123,263	\$ 1,115,347
4,245,622	4,293,530	47,908
5,317,184	5,543,385	226,201
485,000	489,621	4,621
75,000	75,000	-
<u>23,055,722</u>	<u>24,449,799</u>	<u>1,394,077</u>

EXPENDITURES

Instruction
Instructional Support
Student Services
College Support Services
Financial Aid
Transfer Out
Total expenditures

1,263,233	14%	\$ 1,028,094	11%	13%
425,603	24%	243,949	16%	21%
589,418	20%	476,064	16%	18%
1,511,338	21%	1,484,399	20%	27%
60,499	6%	45,759	4%	8%
-	0%	-	0%	0%
<u>3,850,091</u>	<u>15%</u>	<u>3,278,266</u>	<u>11%</u>	<u>16%</u>

8,996,257	9,717,175	(720,918)
1,768,941	2,026,679	(257,738)
2,896,905	3,274,542	(377,637)
7,232,911	6,869,719	363,192
949,430	756,243	193,188
3,075,374	3,075,374	-
<u>24,919,818</u>	<u>25,719,732</u>	<u>(799,914)</u>

Net revenue (expenditures)
Fund balance at start of year
Fund balance at report date

2,225,398	2,765,073
11,627,142	6,888,547
<u>\$ 13,852,540</u>	<u>\$ 9,653,620</u>

(1,864,096)	(1,269,933)	594,163
8,500,000	11,627,142	3,127,142
<u>\$ 6,635,904</u>	<u>\$ 10,357,209</u>	<u>\$ 3,721,305</u>

AMOUNTS USED FOR BUDGET AND FORECAST

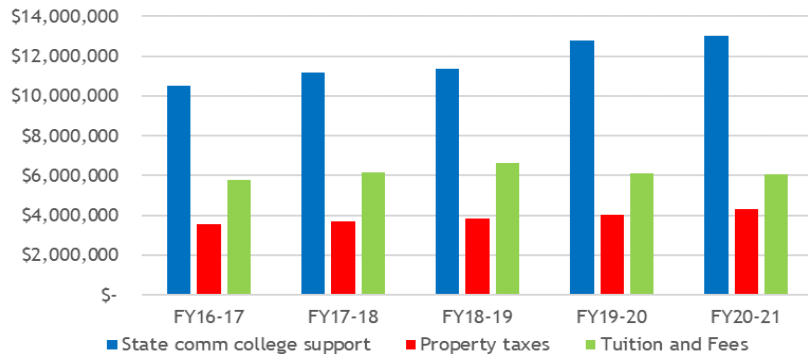
REVENUE:

1. State comm college support: First payment received in August, second in October, third in January, and fourth in April. Based on CCSF of \$702M for community colleges 2022-2023.
2. Property taxes: Revenue is based on the college's current operating levy. Forecast is expected to be on target with budget
3. Tuition and Fees: Current credit hours are trending slightly higher than the budget. Forecast is adjusted to reflect the trend.

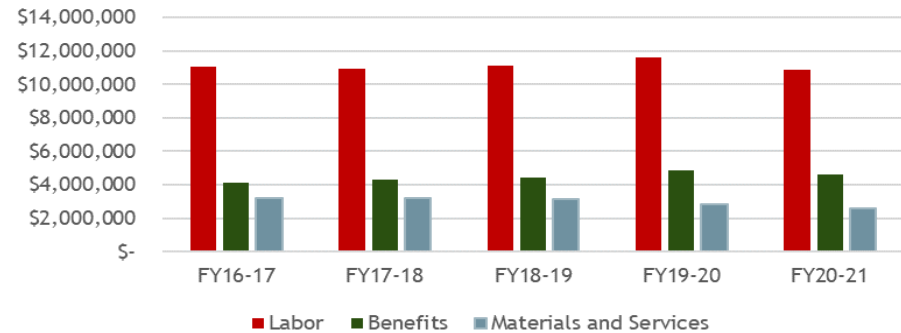
EXPENDITURES:

Estimates are reflective on trends and planned adjustments to budgets

Revenue Trends



Expense trends





UMPQUA COMMUNITY COLLEGE
Roseburg, Oregon
Schedule of Revenues, Expenditures and Changes in
Fund Balance-Budget and Actual
GENERAL FUND
For period ending September 30, 2021

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Property taxes	\$ 4,245,622	\$ 4,245,622	\$ 71,310	\$ (4,174,312)
Tuition and fees	5,317,184	5,317,184	2,439,090	(2,878,095)
State Appropriation	13,007,916	13,007,916	3,530,816	(9,477,100)
Interest income	190,000	190,000	12,866	(177,135)
Other	220,000	220,000	21,408	(198,592)
Total revenues	22,980,722	22,980,722	6,075,489	(16,905,233)
Expenditures:				
Instruction	8,996,257	8,996,257 (1)	1,263,233	7,733,024
Instruction Support	1,768,941	1,768,941 (1)	425,603	1,343,338
Student Services	2,896,905	2,896,905 (1)	589,418	2,307,487
College Support Services	7,232,911	7,232,911 (1)	1,511,338	5,721,573
Financial Aid	949,430	949,430 (1)	60,499	888,931
Contingency	1,492,222	1,492,222 (1)	-	1,492,222
Reserves	5,143,682	5,143,682 (1)	-	5,143,682
Total expenditures	28,480,348	28,480,348	3,850,091	24,630,257
Revenues over-(under) expenditures	(5,499,626)	(5,499,626)	2,225,398	7,725,024
Other financing sources-(uses)				
Transfers in	75,000	75,000	-	(75,000)
Transfer out	(3,075,374)	(3,075,374) (1)	-	3,075,374
Total other financing sources-(uses)	(3,000,374)	(3,000,374)	-	3,000,374
Net change in fund balance	(8,500,000)	(8,500,000)	2,225,398	10,725,398
Fund Balance - July 1, 2021	8,500,000	8,500,000	11,627,142	3,127,142
Fund Balance - September 30, 2021	\$ -	\$ -	\$ 13,852,540	\$ 13,852,540

(1) Appropriation level



UMPQUA COMMUNITY COLLEGE
Roseburg, Oregon
Schedule of Revenues, Expenditures and Changes in
Fund Balance-Budget and Actual
CAPITAL PROJECTS FUND
For period ending September 30, 2021

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenue:				
State Grant	\$ -	\$ 578,142	\$ -	\$ (578,142)
Local & Private Grants	41,000	41,000	41,000	-
Other	170,501	170,501	3,637	(166,864)
Total revenues	<u>211,501</u>	<u>789,643</u>	<u>44,637</u>	<u>(745,006)</u>
Expenditures:				
Facilities acquisition / construction	1,005,084	1,583,226 (1)	231,028	1,352,198
Reserves	302,000	302,000	-	302,000
Total expenditures	1,307,084	1,885,226	231,028	1,654,198
Revenues over-(under) expenditures	<u>(1,095,583)</u>	<u>(1,095,583)</u>	<u>(186,390)</u>	<u>909,193</u>
Other financing sources-(uses)				
Transfers in	602,000	602,000	-	(602,000)
Total other financing sources-(uses)	<u>602,000</u>	<u>602,000</u>	<u>-</u>	<u>(602,000)</u>
Net change in fund balance	(493,583)	(493,583)	(186,390)	307,193
Fund Balance - July 1, 2021	<u>493,583</u>	<u>493,583</u>	<u>321,208</u>	<u>(172,375)</u>
Fund Balance - September 30, 2021	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 134,817</u>	<u>\$ 134,817</u>

(1) Appropriation level



UMPQUA COMMUNITY COLLEGE
Roseburg, Oregon
Schedule of Revenues, Expenditures and Changes in
Fund Balance-Budget and Actual
DEBT SERVICE FUND
For period ending September 30, 2021

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Tuition and Fees	\$ 351,353	\$ 351,353	\$ 167,528	\$ (183,825)
Pers Adjustment Revenue	-	1,000,000	-	(1,000,000)
Interest income	-	-	79	79
	<u>351,353</u>	<u>1,351,353</u>	<u>167,607</u>	<u>(1,183,747)</u>
Expenditures:				
Debt service:				
Principal	572,903	1,572,903 (1)	-	1,572,903
Interest	1,083,456	1,083,456 (1)	-	1,083,456
	<u>1,656,359</u>	<u>2,656,359</u>	<u>-</u>	<u>2,656,359</u>
Revenues over-(under) expenditures	<u>(1,305,006)</u>	<u>(1,305,006)</u>	<u>167,607</u>	<u>1,472,613</u>
Other financing sources-(uses)				
Transfers in	1,243,196	1,243,196	-	(1,243,196)
Net change in fund balance	(61,810)	(61,810)	167,607	229,417
Fund Balance - July 1, 2021	<u>2,964,183</u>	<u>2,964,183</u>	<u>2,917,477</u>	<u>(46,706)</u>
Fund Balance - September 30, 2021	<u>\$ 2,902,373</u>	<u>\$ 2,902,373</u>	<u>\$ 3,085,083</u>	<u>\$ 182,710</u>

(1) Appropriation level

Long-term debt schedule

	Original Principal Amount	Principial Balance July 1, 2021	Principal Due FY21/22	Pricipal Balance June 30, 2022
2004 Limited Tax Pension bonds Interest: 3.35 - 5.53%; Maturity: June 30, 2028	\$ 11,910,000	\$ 7,265,000	\$ 820,000	\$ 6,445,000
2014 Full Faith & Credit Obligations, Series B Interest: 2-4%; Maturity June 1, 2034	\$ 2,405,000	\$ 1,955,000	\$ 120,000	\$ 1,835,000
2020 Full Faith & Credit Financing Agreement Interest: 1.78%; Maturity June 30, 2035	\$ 2,895,800	\$ 2,725,447	\$ 172,903	\$ 2,552,544
2021 Limited Tax Pension bonds Interest: 0.199-2.945%; Maturity June 30, 2040	<u>\$ 17,805,000</u>	<u>\$ 17,805,000</u>	<u>\$ 460,000</u>	<u>\$ 17,345,000</u>
Total	<u>\$ 35,015,800</u>	<u>\$ 29,750,447</u>	<u>\$ 1,572,903</u>	<u>\$ 28,177,544</u>



UMPQUA COMMUNITY COLLEGE
Roseburg, Oregon
Schedule of Revenues, Expenditures and Changes in
Fund Balance-Budget and Actual
FINANCIAL AID FUND
For period ending September 30, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u> Amounts	Variance With Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenue:				
Intergovernmental - federal	\$ 9,041,087	\$ 9,041,087	\$ 290,000	\$ (8,751,087)
Intergovernmental - state	1,509,000	1,509,000	112,807	(1,396,193)
Local & Private Grants	2,000,000	2,000,000	323,633	(1,676,367)
	<u>12,550,087</u>	<u>12,550,087</u>	<u>726,440</u>	<u>(11,823,647)</u>
Total revenues				
Expenditures:				
Student Loans and Financial Aid	<u>12,550,087</u>	<u>12,550,087 (1)</u>	<u>351,774</u>	<u>12,198,313</u>
Revenues over-(under) expenditures	<u>-</u>	<u>-</u>	<u>374,666</u>	<u>374,666</u>
Net change in fund balance	-	-	374,666	374,666
Fund Balance - July 1, 2021	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - September 30, 2021	<u>\$ -</u>	<u>\$ -</u>	<u>374,666</u>	<u>\$ 374,666</u>

(1) Appropriation level



UMPQUA COMMUNITY COLLEGE
Roseburg, Oregon

**Schedule of Revenues, Expenditures and Changes in
Fund Balance-Budget and Actual
SPECIAL REVENUE FUND - GRANTS & CONTRACTS
For period ending September 30, 2021**

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Intergovernmental- federal	\$ 5,852,800	\$ 6,198,908	\$ 97,815	\$ (6,101,093)
Intergovernmental-state	1,512,744	1,512,744	90,310	(1,422,434)
Nongovernmental grants and contracts	780,523	780,523	63,547	(716,976)
Total revenues	8,146,067	8,492,175	251,673	(8,240,502)
Expenditures:				
Instruction	1,145,697	1,145,697 (1)	112,709	1,032,988
Instruction Support	735,110	827,747 (1)	79,773	747,974
Student Services	2,165,646	2,165,646 (1)	305,722	1,859,924
Community Services	100,000	100,000 (1)	255	99,745
College Support Services	3,999,614	4,187,808 (1)	107,361	4,080,447
Student Financial Aid	-	65,277 (1)	54,500	10,777
Total expenditures	8,146,067	8,492,175	660,321	7,831,854
Revenues over-(under) expenditures	-	-	(408,648)	(408,648)
Fund Balance - July 1, 2021	-	-	356,794	356,794
Fund Balance - September 30, 2021	\$ -	\$ -	\$ (51,854)	\$ (51,854)

(1) Appropriation level



UMPQUA COMMUNITY COLLEGE
Roseburg, Oregon

**Schedule of Revenues, Expenditures and Changes in
Fund Balance-Budget and Actual
SPECIAL REVENUE FUND - ADMINISTRATIVELY RESTRICTED FUND
For period ending September 30, 2021**

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Tuition and fees	\$ 2,933,985	\$ 2,933,985	\$ 796,047	\$ (2,137,938)
Intergovernmental - state and federal	1,800	1,800	-	(1,800)
Other	911,147	911,147	95,294	(815,853)
Total revenues	<u>3,846,932</u>	<u>3,846,932</u>	<u>891,341</u>	<u>(2,955,591)</u>
Expenditures:				
Instruction	2,643,275	2,643,275 (1)	203,757	2,439,518
Instruction Support	888,660	888,660 (1)	53,824	834,836
Student Services	1,419,564	1,419,564 (1)	128,415	1,291,149
College Support Services	829,426	18,829,426 (1)	17,881,896	947,530
Community Services	84,000	84,000 (1)	16,287	67,713
Contingency	108,982	108,982 (1)	-	108,982
Reserves	552,000	552,000	-	552,000
Total expenditures	<u>6,525,907</u>	<u>24,525,907</u>	<u>18,284,179</u>	<u>6,241,728</u>
Revenues over-(under) expenditures	<u>(2,678,975)</u>	<u>(20,678,975)</u>	<u>(17,392,838)</u>	<u>3,286,137</u>
Other financing sources-(uses)				
Transfers in	815,646	815,646	-	(815,646)
Transfers Out	(89,000)	(89,000) (1)	-	89,000
Debt Service Proceeds	-	18,000,000	17,805,000	(195,000)
Total other financing sources-(uses)	<u>726,646</u>	<u>18,726,646</u>	<u>17,805,000</u>	<u>(921,646)</u>
Net change in fund balance	<u>(1,952,329)</u>	<u>(1,952,329)</u>	<u>412,162</u>	<u>2,364,491</u>
Fund Balance - July 1, 2021	<u>1,952,329</u>	<u>1,952,329</u>	<u>2,546,440</u>	<u>594,111</u>
Fund Balance - September 30, 2021	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,958,603</u>	<u>\$ 2,958,603</u>

(1) Appropriation level



UMPQUA COMMUNITY COLLEGE
Roseburg, Oregon
Schedule of Revenues, Expenditures and Changes in
Fund Balance-Budget and Actual
INSURANCE FUND
For period ending September 30, 2021

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Expenditures:				
College Support Services	\$ 345,000	\$ 345,000 (1)	\$ 24,884	\$ 320,116
Contingency	193,025	193,025 (1)	-	193,025
Total expenditures	538,025	538,025	24,884	513,141
Revenues over-(under) expenditures	(538,025)	(538,025)	(24,884)	513,141
Other financing sources-(uses)				
Transfers in	295,000	295,000	-	(295,000)
Net change in fund balance	(243,025)	(243,025)	(24,884)	218,141
Fund Balance - July 1, 2021	243,025	243,025	340,966	97,941
Fund Balance - September 30, 2021	\$ -	\$ -	\$ 316,083	\$ 316,083

(1) Appropriation level



UMPQA COMMUNITY COLLEGE
Roseburg, Oregon
Schedule of Revenues, Expenditures and Changes in
Fund Balance-Budget and Actual
AGENCY FUNDS
For period ending September 30, 2021

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Other	\$ 19,000	\$ 19,000	\$ 615	\$ (18,385)
Expenditures:				
Student Services	121,553	121,553 (1)	2,146	119,407
Total expenditures	121,553	121,553	2,146	119,407
Revenues over-(under) expenditures	(102,553)	(102,553)	(1,531)	101,022
Other financing sources-(uses)				
Transfers in	49,000	49,000	-	(49,000)
Net change in fund balance	(53,553)	(53,553)	(1,531)	52,022
Fund Balance - July 1, 2021	53,553	53,553	53,370	(183)
Fund Balance - September 30, 2021	\$ -	\$ -	\$ 51,839	\$ 51,839

(1) Appropriation level



UMPQUA COMMUNITY COLLEGE
Roseburg, Oregon
Schedule of Revenues, Expenditures and Changes in
Fund Balance-Budget and Actual
INTERNAL SERVICE FUND
For period ending September 30, 2021

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Tuition and Fees	\$ -	\$ -	\$ 6	\$ 6
Interest income	-	-	481	481
Other	75,000	75,000	13,988	(61,012)
Total revenues	75,000	75,000	14,476	(60,524)
Expenditures:				
College Support Services	85,000	85,000 (1)	11,558	73,442
Total expenditures	85,000	85,000	11,558	73,442
Revenues over-(under expenditures)	(10,000)	(10,000)	2,918	12,918
Net change in fund balance	(10,000)	(10,000)	2,918	12,918
Fund Balance - July 1, 2021	852,000	852,000	867,929	15,929
Fund Balance - September 30, 2021	<u>\$ 842,000</u>	<u>\$ 842,000</u>	<u>\$ 870,847</u>	<u>\$ 28,847</u>

(1) Appropriation level



UMPQUA COMMUNITY COLLEGE
Roseburg, Oregon
Schedule of Revenues, Expenditures and Changes in
Fund Balance-Budget and Actual
ENTERPRISE FUNDS
For period ending September 30, 2021

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenue:				
Sales	\$ 955,432	\$ 955,432	283,746	\$ (671,686)
Total revenues	955,432	955,432	283,746	(671,686)
Expenditures:				
Instructional Support	43,933	43,933 (1)	1,096	42,837
Student Services	925,284	925,284 (1)	209,727	715,557
Community Services	197,371	197,371 (1)	4,024	193,347
Contingency	43,344	43,344 (1)	-	43,344
Total expenditures	1,209,932	1,209,932	214,847	995,085
Revenues over-(under) expenditures	(254,500)	(254,500)	68,899	323,399
Other financing sources-(uses)				
Transfer in	84,532	84,532	-	(84,532)
Total other financing sources-(uses)	84,532	84,532	-	(84,532)
Net change in fund balance	(169,968)	(169,968)	68,899	238,867
Fund Balance - July 1, 2021	169,968	169,968	683,755	513,787
Fund Balance - September 30, 2021	\$ -	\$ -	\$ 752,654	\$ 752,654

(1) Appropriation level