

**Annual Report
of
Institutional Progress
1996-1997
Coastal Georgia Community College**

ANNUAL REPORT
OF
INSTITUTIONAL PROGRESS



1996 - 1997

1996-97 ANNUAL REPORT OF INSTITUTIONAL PROGRESS
Coastal Georgia Community College

A. Summary of Major Institutional Accomplishments

Among the most significant accomplishments of 1996-97 was the renaming of Brunswick College to more accurately reflect both its comprehensive mission and geographic location as "Coastal Georgia Community College". The name has been extremely well received across the region and has given a sense of identity within the several counties of southeast Georgia. The public ceremonies held to commemorate the new name provided a positive opportunity for the broader community to reaffirm its support for the college. A complete review of mission preceded the change of name and college goals have been shaped by the mission with most institutional accomplishments identified as derived from the mission.

Another major accomplishment of the year has been the ongoing work of the local P-16 Council organized in spring 1996 as a sub-unit of the Armstrong sponsored Southeast Georgia P-16 Council. A very high level of enthusiasm and commitment to improvement of student achievement both for postsecondary education and for employment has been demonstrated by the approximately forty business, education, human services (DFCS, DOL), school board members, superintendents, and lay persons who are members. The Academic Alliances have been the convening point for cross sector involvement of mathematics and English faculty who have been involved in recommending standards for these disciplines to benchmark student performance. This has been a most constructive and unifying process for the education and business communities.

The P-16 activities have provided a means to communicate information regarding the University System of Georgia's increased admission requirements which will become fully effective in 2001. A special brochure has been designed and disseminated among the six counties of the Council. The Postsecondary Readiness Enrichment Program (PREP) has been very successful in reaching seventh graders in the five middle schools of Glynn and Camden Counties with the opportunity to improve academic skills through participation in an after-school Homework Center staffed with a classroom teacher, a paraprofessional, and college student tutors who provide individual assistance. Grades and attitudes have improved as a result, according to the anecdotal information provided by the schools. The summer component of PREP actually occurred after July 1, 1997, and it was highly successful in engaging the interest of students in science as well as mathematics and English with service learning through volunteer activities also included as part of the focus. PREP activities were planned for middle schools in Wayne and McIntosh Counties and will be added in 1997-98.

Semester Conversion activities were ongoing throughout the year as the curriculum was converted and critical decisions were made regarding the composition of the Core Curriculum at CGCC. Much time was spent in determining the nature of the

transition planning in which students should be engaged during 1997-98 and that document was developed and distributed to all returning students in fall 1997.

Revisions of the faculty evaluation instrument and process as well as the administrative (EEO-1) evaluation instruments were begun with the intent to provide linkage with merit salary increments as required by the Faculty and Staff Development Policy Directive. Although the instruments have been developed, the connection with specific criteria for each performance level and the process for linkage with merit salary increases are still in process and will be implemented in the 1997-98 academic year.

A very high level of activity has been ongoing during this year with the Brunswick/Glynn Development Authority which began with the Department of Community Affairs survey called the Business Retention and Expansion Survey (BREP). This survey did not identify CGCC as the primary point for providing qualified workers especially for manufacturing businesses. These findings spurred the college to ask a series of questions of employers with the result that a focus group identified a set of general technology competencies related to welding, machinist, and computing as the core skills needed. Approval of the DTAE was then sought and obtained to offer the Certified Manufacturing Specialist program. A second program developed in response to identified needs is in the area of customer service to target special needs of retail, telemarketing, hospitality, etc. This Certified Customer Service Program proved highly attractive to a large telemarketing company which has now relocated to the Brunswick area and will utilize College training in developing a qualified workforce. The machinist program has been updated to meet industry standards and is being offered on site at OSG Corporation, and the welding program has begun at the Camden Center. The College president was named to the SeaCoast Workforce Council which better positions the institution to impact workforce-related issues.

Other activities have included assisting Georgia Power and Okefenokee Electric Membership Cooperative with clients as well as the Brunswick/Glynn Development Authority. Other activities have included ongoing partnerships with the Department of Labor which is the point of contact with the JTPA clients who need job skills. New businesses continue to relocate and to investigate locations in this region.

The unique Coastal Georgia Community College partnership program with Georgia Pacific Paper and Bleached Board Division earned a national Workforce Effectiveness award at the International Community College 1996 Work Force Development Conference sponsored by the University of North Carolina's National Initiative for Leadership & Institutional Effectiveness. A joint presentation by a Georgia Pacific representative with the College was made at this conference.

Another highlight was the recognition of the president's contribution to the economic development of the Coastal Region of Georgia with the Glenn Bryant Award presented by the Coastal Area District Development Authority in June 1997. Broad-based involvement in economic development initiatives led to the approval of a grant proposal by the Governor's Economic Development Council for Advanced Telecommunications. The funds were used to assist eleven separate county subcommittees addressing the gap between existing telecommunications infrastructure and what is desirable to enable each of eleven separate school systems to be the center of a local area network. A regional consortium will then be formed from the 11 separate networks which will then enable connection with the enhanced Peachnet "backbone" projected for completion in fall 1998. This will greatly improve computing capability and provide high speed access to the Internet for K-12 students in all eleven counties of the region.

One of the most important positions at CGCC is that of the VP for Academic Affairs. During this year the VPAA was awaiting retirement and on August 31 did retire. This search was ongoing and all-engaging during the year and led to the selection of a very fine new chief academic officer who began his duties on September 1.

Implementation of Banner was an outstanding success during the year. The Financial Aid module, on-line academic advisement, plus the full Accounts Receivable module were implemented with excellent results. A major highlight was the ending of paper financial aid vouchers in favor of an on-line information system, effectively ending long lines for financial aid students to pay their fees and purchase books. Faculty were trained in the registration system so that students could be registered at the advisor's desk, a major convenience factor for students.

The renovation of the Academic Building began in March 1997 after bidding was delayed by the Olympics and after the redesign of the project to conform to the funds available. At the conclusion of the 1996-97 academic year construction had just begun in earnest with completion anticipated by January 1997. This is a Georgia State Finance and Investment Commission Project. Numerous MRR projects were completed during the year: the heating and dehumidification system for the natatorium was replaced and asbestos removed; the roof of the Administration Building was replaced; a new roof was designed for the Student Center; lighting was improved near the gymnasium; a gas line was repaired; and enhancements were made to the campus energy management system. In addition, a fifth GSAMS classroom was installed to allow the distance delivery of nursing courses in Savannah. During this year Coastal Georgia Community College was the number one user of the GSAMS system among all units of the University System as measured by the number of hours of instruction either originated or received.

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Collaboration with Armstrong Atlantic State University and Georgia Southern University continued through the Brunswick Center. Several discussions were held between AASU and CGCC regarding how students who could not meet eligibility requirements for full admission to the senior college in 2001 and before could be provided developmental studies courses in Savannah. A plan to use GSAMS delivery of associate nursing courses in the Savannah area was developed for 1997 implementation.

Formal agreements providing for tech-prep linkages were signed with three counties: Glynn, Camden, and McIntosh Counties. In addition, youth apprenticeship programs have been developed in carpentry and electricity in a collaboration with local high schools.

Awards for outstanding faculty and staff were developed. A local award has been established and will be annually awarded at graduation to a faculty member who best exemplifies service to students, the institution, and the community. The award carries a Foundation funded cash prize and a specially cast academic medallion for ceremonial occasions. Foundation members select the recipient from a pool of nominees. An award for outstanding performance will be given to the single staff member who most demonstrates commitment to serving students and the college mission. This award is supported by Foundation funds and will be given at a college-wide convocation in August 1998.

In Allied Health and Nursing 100% of the 1996 graduates were employed in their fields which included Licensed Practical Nursing, Surgical Technology, Registered Nursing, Medical Laboratory Technology, and Radiologic Technology. First time test takers of the National licensure exam for registered nursing passed at the 93% level; completers of the radiologic technology and medical laboratory technology programs had one hundred percent of their students pass their respective national certification exams. All programs remain filled to capacity.

Academic and student development services cooperation made possible the first ever High School Academic Bowl contest. Most of the high schools of the county sent representatives, and plans are to replicate this event in the future. A very successful high school/college art show was held in conjunction with the annual campus premier of the highly acclaimed Seaswells magazine which was again judged to be one of the most highly ranked undergraduate literary magazines in the nation. The Academic Profile results indicate that AA and AS students scored above the average of two-year colleges in all seven areas of testing.

A college-wide Student Retention Committee was appointed by the president; and a plan for addressing key retention issues was developed and implemented. Included are improved "academic alert" processes, a greater emphasis on customer service and student success, requiring new students to complete orientation, strengthened

academic advisement processes, and improved processes for referring students to the Learning Center and tracking their performance.

A sharpened focus on service learning and volunteerism has developed during this year. Students are actively encouraged to become involved with local human services providers as volunteers and as mentors for middle school students. A "Volunteer Fair" is conducted during which a large number of local volunteer organizations provide information which students evaluate in determining how and where they will volunteer their time.

The Camden Resident Center services were enhanced with the addition of a certificate program in Pulp and Paper Technology, a certificate in Manufacturing Maintenance Technology, and a certificate in Welding. Partnerships with Camden High School and with the Gilman Paper Company assisted the development of these programs through the provision of equipment and space for instruction. Post-Secondary Options courses significantly increased during this year with full support from Camden High School. Ten courses were offered for these students during the year, and one student completed the full associate degree by combining PSO and early admissions courses.

Continuing Education courses were offered in Brunswick and at the Camden Center to capacity classes during the year in the area of Fast Track Office Skills and a variety of other business-related short term courses resulting in 36,007 hours of continuing education instruction being offered in 1996-97, which represents an increase of 27 students. New programs for 1996-97 included an alternative dispute resolution program for court-appointed professional mediators and landscaping.

An ongoing preliminary assessment of compliance with the Criteria for Accreditation of the Commission on Colleges has been conducted. Areas of non-compliance have been identified and work is progressing to address the deficiencies. The self-study process will begin in 1999 and this early pre-planning is intended to prepare the institution for a "Non-Traditional" self-study to begin in 1999 which can target an issue of special significance to the institution.

Major accomplishments of the Student Development Services component of the college included the provision of e-mail for all students and carrying out the extensive training programs necessary to acquaint all students with the system; having the student life programs highlighted in the February issue of the national publication **Campus Activities Today**; having a counselor awarded the outstanding New Professional Award for 1997 by the Georgia College Personnel Association; beginning an Advisory of the Year Award; having the VP for Student Development Services elected to serve as the national chair of the Two-Year College Commission for the National Academic Advising Association; having the Phi Theta Kappa chapter named international recipient of the National Distinguished Chapter Award and

several other awards, including the president being named recipient of the Shirley B. Gordon Award of Distinction for College Presidents; and the men's tennis team placing 5th in the nation. The Brunswick Center produced 86 undergraduate degrees for Armstrong Atlantic State University and seven degrees for Georgia Southern University's bachelor's in business program. This represents a 40% increase in total degrees awarded. Courses are taught in Brunswick, in Jesup, and at the Camden Center.

B. Annual Progress in Institutional Strategic Planning

In 1996-97 the college focused on achieving the thirteen strategic planning priorities adopted as part of the 1995 revision of the college's mission statement. For those thirteen strategic planning priorities, 64 goals with their supporting data and steps to achieve those goals were developed in 1996-97 as part of the Coastal Georgia Community College Institutional Strategic Plan. During 1996-97 sixteen of the major strategic planning goals were attained. They are as follows:

Determine the effectiveness of the orientation program.

As a result of student evaluations of the orientation program, an orientation and post-orientation booklet was published.

Determine a process to address special needs of Academic Alert students.

Based on the recommendation of the Retention Task Force in 1995-1996, a program of increasing intervention for students who are experiencing academic difficulty was implemented.

Establish an outstanding advisor award program.

The standing Advisement and Orientation Committee established an outstanding advisor of the year program.

Provide students with opportunities to participate in community based service projects and to gain an understanding of how the community agency(ies) and projects function in the community.

Through the collaboration of the Office of Student Life and the Financial Aid office, the college had a dramatic increase to nearly 500 students involved in various community service projects, which have included one day events as well as on-going placements.

Request Capital Outlay funds for a permanent facility to be constructed in Camden County on the seventy-five acres of land donated to the University System for the purpose of housing academic and vocational programs.

A comprehensive Capital Outlay Plan seeking funding for the Camden Center and a Joint-Use Facility as well as an addition to the Library was developed.

Expand the Armstrong Atlantic State University undergraduate course and degree offerings available at the Camden Center.

The Armstrong Atlantic State University Public Service Center has begun to survey the residents of Camden County to determine what courses and programs they would be interested in having brought to their community.

Increase the number of students in Armstrong Atlantic State University's graduate teacher education programs at the Camden Center.

The graduate education programs will be marketed through a newspaper advertising campaign in the Camden County area.

Increase the classes and support services for two-year, baccalaureate and master's level students taught via GSAMS to a minimum of nine classes per quarter to maximize use of classrooms and financial resources at the Camden Center.

Classes offered traditionally and by GSAMS have been increased in all areas of study for the two year associate degree program and selected vocational programs. For Fall quarter, 1997, there will be ten classes via GSAMS at the Camden Center. Coastal Georgia Community College is the largest user of GSAMS in the University System of Georgia. For example, in May 1997, there were 988 hours of GSAMS usage. There will be over 1000 hours of usage per month in Fall, 1997.

Increase the number of students in postsecondary options using high school facilities in Camden County.

Six core curriculum classes were offered in 1996-97 with a total of over 30 students taking advantage of this program by attending Camden and main campus classes.

Develop a schedule of college course offerings for Wayne County and for McIntosh County.

A three-year schedule was developed for each site showing how students may achieve a significant portion of an associate degree without traveling to campus.

To engage in the P-16 movement for the co-reform of public schools and the colleges of the University System.

In close association with the regional P-16 council based at Armstrong State University in Savannah, the curriculum directors from all the counties in the region (including representatives from the counties in the service area of Coastal Georgia Community College) met throughout the academic year 1996-97 and the summer of 1997 to agree upon standards and benchmarks for student achievement, levels pre-kindergarten through grade 14. At a two-day session in Hinesville attended by lead teachers at each of the levels from the county districts in the region, these standards and benchmarks reached approval by the teachers involved. The curriculum administrators from the school districts in the Brunswick P-16 Council met to ratify the standards agreed upon and to discuss plans to implement and assess student achievement at the levels established by the standards.

Assume a leadership role and aggressively support the PREP and the Coastal Georgia Minority Outreach programs for local school students in at-risk situations. Coastal Georgia Community College has assumed a leadership role with PREP. The college's representative is the Site Coordinator for Armstrong Atlantic University and Savannah State University. The college is the fiscal agent for these institutions. Coastal Georgia Community College served five middle schools with year-round homework centers in Glynn and Camden Counties in 1996-97. In 1997-98 three additional middle schools will be served in Wayne and McIntosh Counties. Academic camp was held on campus July 28 - August 8, 1997.

The college continues for the fifth summer to sponsor the Coastal Georgia Minority Outreach Program. This six-week summer program serves rising seventh grade African-American males in Glynn, Camden and McIntosh counties who are in at-risk situations.

Develop an advertising campaign for the coming year with greater emphasis on the idea of a community college and its value for prospective students.

The Institutional Advancement Office organized and/or assisted with the marketing campaign and special events surrounding the implementation and promotion of the college's name change. With the assistance of an agency, new marketing efforts were adopted to further the name change and assist in recruitment.

Complete major repair and renovation projects.

The college submitted detailed MRR request resulting in funding of \$379,159 for several projects. Completed projects included installation of natatorium heating/dehumidification system, roof replacement of the administration building, roof design for the Student Center, and asbestos removal.

Complete the Capital Outlay Project to renovate the Academic Building.

The college continued working with GSFIC, Office of Facilities, DOAS, and the local architect on the Academic Building renovation project. The bid opening resulted in all bids being substantially over budget so the project was reduced in scope and successfully rebid. The project is currently under construction.

Complete campus-wide preliminary SACS criteria compliance assessment.

In order to prepare the college for the SACS process of reaffirmation of accreditation in 2001, the college conducted a complete written review of the criteria to determine compliance at the present time. This will allow the college to implement programs and services to meet the criteria before the reaffirmation process begins.

C. Annual Progress in Assessing Institutional Effectiveness

The expected results, methods of assessment and actual results for general education, all programs of study, and academic and support services are submitted annually and cataloged in the Office of Planning and Institutional Research.

For the past ten years, in keeping with its mission of providing academic programs for transfer students and career programs for students seeking immediate employment, Coastal Georgia Community College (formerly Brunswick College) has sought five general education outcomes. These outcomes were to be able to read and write at a minimally competent collegiate level, to know basic grammar and usage, to demonstrate competence in basic collegiate mathematics, to read and understand subject matter in the humanities, social sciences and natural sciences, and to exercise critical thinking. The outcomes have been regularly assessed by national and locally devised exams, course-based materials and student and employer surveys regarding the achievement of the outcomes.

In 1996-97, in preparation for semester conversion, a broad-based college faculty and administrative committee reviewed the above general education outcomes in light of the college's recently revised mission. The revised mission is consistent with the System's vision and principles. The committee also considered the System's core curriculum principles and developed a new set of eight general education outcomes. These new outcomes included most of the previously developed five outcomes, but added three additional outcomes. The three additional outcomes are awareness of cultural differences, computer literacy and participation in social activities. All Area A-E semester conversion courses were examined in relation to and placed within the framework of the eight general education outcomes.

Further, during 1996-97 the College received comments on its general education and major area assessments from System peer review committees. In 1997-98 all college units will review and revise their student learning outcomes (or outcomes in non-academic i.e., administrative and support areas) based upon the System peer review comments and in light of the revised eight general education outcomes. In addition, a program review process for both transfer and career programs will be developed and implemented which will provide additional assessment data.

The transfer program assessment results continue to be outstanding. The graduating students achieve higher scores than the sixteen comparable colleges' scores on the Academic Profile(AP) national test (short form). Scores in five areas (social sciences, natural sciences, college level reading, critical thinking and using mathematical data) of the seven areas tested on the Academic Profile have improved over last year's scores. Scores in two areas (humanities and college level writing) remained the same. Regents testing data passing rates are consistently near the highest in the System. Transfer students GPAs at receiving colleges are above the

System two-year college average. In addition, students overwhelmingly rate the college high on the graduating students' satisfaction survey. Pass rates on national licensure and certifying exams for registered nursing, practical nursing and medical lab technology and radiologic science students continue to be excellent. All career and certificate programs have standardized or locally developed exit tests and all graduates have passing scores on these tests.

Coastal Georgia Community College is committed to improving the assessment methods which have been developed over the past ten years and using the results of assessment to improve college programs and services.

D. Overall Institutional Health

From an overall perspective the institution during this year has begun to recover its fiscal health. In last year's report potentially serious and very real fiscal concerns were noted related to the combination of enrollment reduction and redirection. The two year enrollment decline was reversed and during the spring quarter there was an enrollment gain which was also sustained in the first summer term's enrollment. Although the first gain was very modest at less than 1% it does represent the beginning of better enrollment numbers.

During the year planning for the budget redirection was enhanced by several unanticipated retirements which assisted greatly the redirection of the target funds without the personnel reduction identified as a possibility in 1996. Although the planning process which was utilized to determine the areas of budget redirection was broad-based and inclusive, great frustration remained regarding the few local decisions to be made regarding potential expenditures. The planning process is essential to demonstrate compliance with requirements for institutional effectiveness, but planning can only be linked to the budget process and not to actual decisions when so few decisions remain regarding potential expenditures.

A serious morale issue exists among a small number of classified personnel who feel that they were pressed into service to lobby for salary increases with the legislators and did not reap a 6 percent result of their labors. The faculty/staff evaluation process recently implemented requires that linkage be clear and direct between performance and salary increments. Further, it is expected that a salary program which provides consistency with the external market conditions and internal equity will be implemented to comply with the System's directives regarding faculty and staff development. When such a plan is implemented, salary levels within the institution may be discovered to be at or above external market conditions and therefore dictate that a person with excellent performance may receive a rather small raise. A few college personnel who were requested to support the lobbying effort had salaries already near or exceeding the prevailing external market, and they were bitterly disappointed in their salary increases. An external market scan will again be

completed in 1998 to assist in identifying the appropriate top of the range for career services staff.

The slow progress in completing the renovation of the Academic Building is a morale factor affecting faculty in a very direct way. The faculty have been relocated into every possible space, some of which is little more than closet space. Classes are being held in every available space, whether it is an official classroom or not. The building was emptied in preparation for this work to begin in June 1996. Due to the delay caused by the Olympics, in March 1997 GSFIC let the contract and work began in April 1997. The obligation to accept the lowest bidder has resulted in many problems with the job and very slow progress.

From an overall perspective the entire college is very supportive of the clearly stated college mission. The name change has promoted a greater unanimity of mission which has in turn provided an opportunity for rediscovery of shared values over a much wider geographic area. The increased positive publicity given to the college during the name change and afterward has engaged the greater community very positively which should assist in sustaining greater enrollment during the coming fiscal year.

Involvement of the College Foundation with the College has been greatly increased during this year, and this has contributed to the positive publicity which the college continues to enjoy in the community. The increased involvement of the college in workforce preparedness issues has touched a responsive chord in the business community. Expectations continue to increase in the business community regarding what this college can deliver as part of its "technical institute" mission. This connection with the Development Authority and the business community has been very positive for the general health of the institution.

The collaboration with the Department of Labor and with the Department of Human Resources at the local level has resulted in greater involvement of the College with the local SeaCoast Private Industry Council and JTPA programs administered by the Department of Labor and which generally include postsecondary adult vocational training delivered by the College. This has also contributed in a very positive way to the sounder fiscal health of the College during the latter two quarters of the fiscal year, as more JTPA students have enrolled.

A major issue about which the president is concerned and which affects the state of the institution is the difficulty in recruiting minority faculty. As minority faculty retire, it was impossible to replace them with new minority faculty members in 1997.

For the long-term, the president is concerned about the institution's climate without sufficient minority faculty to be visible and effective ambassadors to the minority community. Further, leadership of such programs as the Coastal Georgia Minority Outreach Program which has operated successfully since 1993 and the new PREP

program (which includes Armstrong Atlantic and Savannah State as part of Site 9) would be far less successful in this region without effective minority leadership. This is an issue, which if unable to be addressed successfully, will have a strong adverse impact on the institution's internal climate in the years ahead.

An issue which is extremely adverse to the interest of the College is the permission granted to Valdosta State University to seek and have approved the total contract for Kings Bay Naval Submarine Base educational services for uniformed service personnel at both the lower division and the upper division. With the implementation of the increased University System admissions standards, it will be impossible for Valdosta or its two-year contract institution which is now South Georgia College, to provide a level of service which can compare to the support services in place at the Camden Center. For an institution from such a distance to be allowed to provide two-year college educational services less than five miles from the fully authorized Camden Residence Center should not be allowed. Approving Valdosta State University to offer an external bachelor's degree program without reference to the implications of the increased admissions requirements is very adverse to the health of Coastal Georgia Community College and should be revisited.

Coastal Georgia Community College

FINANCIAL REPORT

For the Year Ended
June 30, 1997



COASTAL GEORGIA COMMUNITY COLLEGE

Brunswick, Georgia

Dorothy L. Lord
President

C. Tom Saunders
Vice President for Business Affairs

| | CURRENT FUNDS | | | |
|--|--------------------------|--------------------------|--------------------|-----------------------|
| | UNRESTRICTED | | RESTRICTED | TOTAL |
| | Educational & General | Auxiliary Enterprises | | |
| ASSETS | | | | |
| Cash and Short-Term Investments | \$620,291.02 | \$60,855.72 | (\$415,464.87) | \$265,681.87 |
| Investments, at cost | | | 2.32 | 2.32 |
| Accounts Receivable | 51,185.98 | 40,146.93 | 496,957.88 | 588,290.79 |
| Notes Receivable | | | | 0.00 |
| Inventories | 23,293.69 | 153,582.38 | | 176,876.07 |
| Prepaid Expenses and Deferred Charges | 6,271.00 | | | 6,271.00 |
| Investment in Plant | | | | |
| Land | | | | 0.00 |
| Buildings | | | | 0.00 |
| Improvements Other Than Buildings | | | | 0.00 |
| Library Collections | | | | 0.00 |
| Equipment | | | | 0.00 |
| Construction Work in Progress | | | | 0.00 |
| Due From Other Fund Groups | | | | 0.00 |
| TOTAL ASSETS | <u>\$701,041.69</u> | <u>\$254,585.03</u> | <u>\$81,495.33</u> | <u>\$1,037,122.05</u> |
| LIABILITIES | | | | |
| Accounts Payable and Accrued Liabilities | \$400,551.96 | \$2,738.40 | \$0.00 | \$403,290.36 |
| Due to Other Fund Groups | | | | 0.00 |
| Student Deposits | | | | 0.00 |
| Obligations Under Capital Lease Agreements | | | | 0.00 |
| Deferred Revenue | 257,791.04 | 9,727.50 | | 267,518.54 |
| Funds Held for Others | | | | 0.00 |
| TOTAL LIABILITIES | <u>658,343.00</u> | <u>12,465.90</u> | <u>0.00</u> | <u>670,808.90</u> |
| FUND BALANCES | | | | |
| Unrestricted, allocated | | | | |
| Reserves | | | | |
| For Inventory | 21,000.00 | 153,582.38 | | 174,582.38 |
| For Renewals and Replacements | | | | 0.00 |
| For Subsequent Years' Expenditures | 20,039.22 | 88,536.75 | | 108,575.97 |
| For Other Reserves | 1,317.00 | | | 1,317.00 |
| Loans to Students | | | | 0.00 |
| Unrestricted, unallocated (Surplus) | 342.47 | | | 342.47 |
| Net Investment in Plant | | | | 0.00 |
| Restricted | | | | |
| Sponsored Research | | | 81,495.33 | 81,495.33 |
| U.S. Government Loan Programs | | | | 0.00 |
| Endowments and Similar Funds | | | | 0.00 |
| Unexpended Plant Funds | | | | 0.00 |
| TOTAL FUND BALANCES | <u>42,698.69</u> | <u>242,119.13</u> | <u>81,495.33</u> | <u>366,313.15</u> |
| TOTAL LIABILITIES AND FUND BALANCES | <u>\$701,041.69</u> | <u>\$254,585.03</u> | <u>\$81,495.33</u> | <u>\$1,037,122.05</u> |

COMMUNITY COLLEGE
SHEET
June 30, 1997

| <u>LOAN FUNDS</u> | <u>ENDOWMENT FUNDS</u> | <u>PLANT FUNDS</u> | | | <u>AGENCY FUNDS</u> |
|--------------------|------------------------|---------------------|----------------------------------|----------------------------|---------------------|
| | | <u>Unexpended</u> | <u>Renewals And Replacements</u> | <u>Investment In Plant</u> | |
| \$2,475.76 | \$73,600.70 890.96 | \$202,219.07 | \$431,266.86 | \$0.00 | \$102,830.24 |
| 7,906.41 | | | | | |
| | | | | \$1,578,016.36 | |
| | | | | 10,239,754.38 | |
| | | | | 1,287,038.58 | |
| | | | | 2,030,740.62 | |
| | | | | 3,695,833.15 | |
| <u>\$10,382.17</u> | <u>\$74,491.66</u> | <u>\$202,219.07</u> | <u>\$431,266.86</u> | <u>\$18,831,383.09</u> | <u>\$102,830.24</u> |
| \$0.00 | \$0.00 | \$201,262.03 | \$104,968.00 | \$0.00 | \$0.00 |
| | | | | 35,626.11 | |
| | | | | | 102,830.24 |
| <u>0.00</u> | <u>0.00</u> | <u>201,262.03</u> | <u>104,968.00</u> | <u>35,626.11</u> | <u>102,830.24</u> |
| | | | 326,298.86 | | |
| 6,551.48 | | 957.04 | | | |
| | | | | 18,795,756.98 | |
| 3,830.69 | 74,491.66 | | | | |
| <u>10,382.17</u> | <u>74,491.66</u> | <u>957.04</u> | <u>326,298.86</u> | <u>18,795,756.98</u> | <u>0.00</u> |
| <u>\$10,382.17</u> | <u>\$74,491.66</u> | <u>\$202,219.07</u> | <u>\$431,266.86</u> | <u>\$18,831,383.09</u> | <u>\$102,830.24</u> |

STATEMENT OF CHANGES
Year Ended

| | CURRENT FUNDS | | | TOTAL CURRENT FUNDS |
|--|--------------------------|--------------------------|--------------|---------------------------|
| | UNRESTRICTED | | RESTRICTED | |
| | Educational & General | Auxiliary Enterprises | | |
| REVENUES AND OTHER ADDITIONS | | | | |
| Educational and General Revenues | \$8,502,743.23 | \$0.00 | \$0.00 | \$8,502,743.23 |
| Auxiliary Enterprises Revenues | | 865,689.83 | | 865,689.83 |
| Unexpended Plant Funds - State Appropriations | | | | 0.00 |
| Unexpended Plant Funds - E/T/C Trust Fund | | | | 0.00 |
| Federal Grants and Contracts | | | 1,220,657.46 | 1,220,657.46 |
| State Grants and Contracts | | | 1,112,619.31 | 1,112,619.31 |
| Local Grants and Contracts | | | | 0.00 |
| Private Gifts, Grants, and Contracts | | | 477,240.65 | 477,240.65 |
| Investment Income | | | 5,636.51 | 5,636.51 |
| Interest on Notes Receivable | | | | 0.00 |
| Realized Gains on Investments | | | | 0.00 |
| U.S. Government Advances | | | | 0.00 |
| Prior Year Adjustments | 473.26 | | | 473.26 |
| Expended for Plant Facilities | | | | 0.00 |
| Other Sources | | | 496,957.88 | 496,957.88 |
| TOTAL REVENUES AND OTHER ADDITIONS | 8,503,216.49 | 865,689.83 | 3,313,111.81 | 12,682,018.13 |
| EXPENDITURES AND OTHER DEDUCTIONS | | | | |
| Educational and General Expenditures | 8,502,617.83 | | 2,924,821.12 | 11,427,438.95 |
| Auxiliary Enterprises Expenditures | | 859,908.84 | | 859,908.84 |
| Indirect Costs Recovered | | | | 0.00 |
| Lapse of Surplus - Prior Year | | | | |
| To State Treasury - General Funds | 128.24 | | | 128.24 |
| To State Treasury-Lottery Funds/Regular | | | | |
| Loan Cancellations and Write-Offs | | | | 0.00 |
| Administrative and Collection Costs | | | 22,963.00 | 22,963.00 |
| Prior Year Adjustments | 130.79 | | | 130.79 |
| Expended for Plant Facilities | | | | |
| Capitalized Expenditures | | | | 0.00 |
| Non-Capitalized Expenditures | | | | 0.00 |
| Deductions to Plant Properties | | | | 0.00 |
| Other Deductions | | | | 0.00 |
| TOTAL EXPENDITURES AND OTHER DEDUCTIONS | 8,502,876.86 | 859,908.84 | 2,947,784.12 | 12,310,569.82 |
| NET INCREASE IN FUND BALANCES BEFORE TRANSFERS | 339.63 | 5,780.99 | 365,327.69 | 371,448.31 |
| TRANSFERS AMONG FUNDS - ADDITIONS (DEDUCTIONS) | | | | |
| Mandatory Transfers | | | | 0.00 |
| Non-Mandatory Transfers | | (51,380.18) | | (51,380.18) |
| TOTAL TRANSFERS AMONG FUNDS | 0.00 | (51,380.18) | 0.00 | (51,380.18) |
| NET INCREASE (DECREASE) IN FUND BALANCES | 339.63 | (45,599.19) | 365,327.69 | 320,068.13 |
| ADJUSTMENTS/RECLASSIFICATIONS | | | (298,514.81) | (298,514.81) |
| BEGINNING FUND BALANCE | 42,359.06 | 287,718.32 | 14,682.45 | 344,759.83 |
| FUND BALANCES, JUNE 30, 1997 | \$42,698.69 | \$242,119.13 | \$81,495.33 | \$366,313.15 |

COMMUNITY COLLEGE

IN FUND BALANCES
June 30, 1997

| <u>LOAN FUNDS</u> | <u>ENDOWMENT FUNDS</u> | <u>PLANT FUNDS</u> | | <u>Investment In Plant</u> |
|--------------------|------------------------|--------------------|----------------------------------|----------------------------|
| | | <u>Unexpended</u> | <u>Renewals And Replacements</u> | |
| \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| | | 479,159.00 | | |
| | 1,960.00 | | | |
| 70.00 | | 21,393.20 | | |
| | | 957.04 | | |
| | | | | 1,377,128.25 |
| <u>70.00</u> | <u>1,960.00</u> | <u>501,509.24</u> | <u>0.00</u> | <u>1,377,128.25</u> |
| | | 5,000.16 | | |
| | | 446,375.90 | 104,968.00 | |
| | | 54,176.30 | 2,775.05 | |
| | | | | 238,109.85 |
| 150.00 | | | | |
| <u>150.00</u> | <u>0.00</u> | <u>505,552.36</u> | <u>107,743.05</u> | <u>238,109.85</u> |
| (80.00) | 1,960.00 | (4,043.12) | (107,743.05) | 1,139,018.40 |
| | | | 51,380.18 | |
| 0.00 | 0.00 | 0.00 | 51,380.18 | 0.00 |
| (80.00) | 1,960.00 | (4,043.12) | (56,362.87) | 1,139,018.40 |
| 10,462.17 | 72,531.66 | 5,000.16 | 382,661.73 | 17,692,364.69 |
| <u>\$10,382.17</u> | <u>\$74,491.66</u> | <u>\$957.04</u> | <u>\$326,298.86</u> | <u>\$18,831,383.09</u> |

COASTAL GEORGIA COMMUNITY COLLEGE

STATEMENT OF CURRENT FUNDS REVENUES, EXPENDITURES, AND OTHER CHANGES
Year Ended June 30, 1997

| | UNRESTRICTED | | | TOTAL CURRENT FUNDS |
|---|--------------------------|--------------------------|---------------------|---------------------------|
| | EDUCATIONAL & GENERAL | AUXILIARY ENTERPRISES | RESTRICTED | |
| REVENUE | | | | |
| Educational and General Revenues | | | | |
| Student Tuition and Fees | \$1,940,156.75 | \$0.00 | \$0.00 | \$1,940,156.75 |
| Federal Appropriations | | | | 0.00 |
| State Appropriations | 6,168,752.00 | | | 6,168,752.00 |
| Equipment/Technology/Construction Trust Fund | 64,000.00 | | | 64,000.00 |
| Local Appropriations | | | | 0.00 |
| Federal Grants and Contracts | | | 1,328,711.46 | 1,328,711.46 |
| State Grants and Contracts | | | 1,156,798.35 | 1,156,798.35 |
| Local Grants and Contracts | | | | 0.00 |
| Private Gifts, Grants, and Contracts | | | 434,911.31 | 434,911.31 |
| Investment Income | | | | |
| Endowment | | | 4,400.00 | 4,400.00 |
| Other | | | | 0.00 |
| Sales and Services | | | | |
| Educational Activities | 230,640.78 | | | 230,640.78 |
| Hospital and Clinics | | | | 0.00 |
| Other Sources | 99,193.70 | | | 99,193.70 |
| Total Educational and General Revenues | <u>8,502,743.23</u> | <u>0.00</u> | <u>2,924,821.12</u> | <u>11,427,564.35</u> |
| Sales and Services of Auxiliary Enterprises | | 865,689.83 | | 865,689.83 |
| TOTAL REVENUES | <u>8,502,743.23</u> | <u>865,689.83</u> | <u>2,924,821.12</u> | <u>12,293,254.18</u> |
| EXPENDITURES AND MANDATORY TRANSFERS | | | | |
| Educational and General Expenditures | | | | |
| Instruction | 3,915,088.40 | | 1,091,174.19 | 5,006,262.59 |
| Research | | | | 0.00 |
| Public Service | 123,100.79 | | 43,760.26 | 166,861.05 |
| Academic Support | 908,292.96 | | 9,964.33 | 918,257.29 |
| Student Services | 847,860.78 | | 5,372.61 | 853,233.39 |
| Institutional Support | 1,500,659.70 | | 91,324.11 | 1,591,983.81 |
| Operation and Maintenance of Plant | 1,035,877.20 | | | 1,035,877.20 |
| Scholarships and Fellowships | 171,738.00 | | 1,683,225.62 | 1,854,963.62 |
| Hospital and Clinics | | | | 0.00 |
| Total Educational and General Expenditures | <u>8,502,617.83</u> | <u>0.00</u> | <u>2,924,821.12</u> | <u>11,427,438.95</u> |
| Auxiliary Enterprises Expenditures | | 859,908.84 | | 859,908.84 |
| Mandatory Transfers | | | | 0.00 |
| TOTAL EXPENDITURES AND MANDATORY TRANSFERS | <u>8,502,617.83</u> | <u>859,908.84</u> | <u>2,924,821.12</u> | <u>12,287,347.79</u> |
| OTHER TRANSFERS AND ADDITIONS/DEDUCTIONS | | | | |
| Excess Restricted Receipts Over Transfers to Revenues | | | 365,327.69 | 365,327.69 |
| Non-Mandatory Transfers | | (51,380.18) | | (51,380.18) |
| Adjustments - Prior Year | 342.47 | | | 342.47 |
| Lapse of Surplus - Prior Year | | | | |
| To State Treasury - General Funds | (128.24) | | | (128.24) |
| To State Treasury - Lottery Funds/Regular | | | | 0.00 |
| TOTAL OTHER TRANSFERS & ADDITIONS/DEDUCTIONS | <u>214.23</u> | <u>(51,380.18)</u> | <u>365,327.69</u> | <u>314,161.74</u> |
| NET INCREASE (DECREASE) IN FUND BALANCES | <u>\$339.63</u> | <u>(\$45,599.19)</u> | <u>\$365,327.69</u> | <u>\$320,068.13</u> |

COASTAL GEORGIA COMMUNITY COLLEGE

SCHEDULE OF CHANGES IN UNRESTRICTED FUND BALANCES
Year Ended June 30, 1997

| | EDUCATIONAL AND GENERAL | | | TOTAL |
|---|---|-----------------------|--------------------------|---------------------|
| | Resident Instruction, Other Organized Activities & Hospital | Student Activities | AUXILIARY ENTERPRISES | |
| REVENUES AND OTHER ADDITIONS | | | | |
| Educational and General Revenues | \$8,424,909.23 | \$77,834.00 | \$0.00 | \$8,502,743.23 |
| Auxiliary Enterprises Revenues | | | 865,689.83 | 865,689.83 |
| Federal Grants and Contracts | | | | 0.00 |
| State Grants and Contracts | | | | 0.00 |
| Local Grants and Contracts | | | | 0.00 |
| Private Gifts, Grants, and Contracts | | | | 0.00 |
| Investment Income | | | | 0.00 |
| Prior Year Adjustments | 473.26 | | | 473.26 |
| Other Additions | | | | 0.00 |
| TOTAL REVENUES AND OTHER ADDITIONS | 8,425,382.49 | 77,834.00 | 865,689.83 | 9,368,906.32 |
| EXPENDITURES AND OTHER DEDUCTIONS | | | | |
| Educational and General Expenditures | 8,424,909.23 | 77,708.60 | | 8,502,617.83 |
| Auxiliary Enterprises Expenditures | | | 859,908.84 | 859,908.84 |
| Indirect Costs Recovered | | | | 0.00 |
| Lapse of Surplus - Prior Year | | | | |
| To State Treasury - General Funds | 128.24 | | | 128.24 |
| To State Treasury - Lottery Funds/Regular | | | | 0.00 |
| Prior Year Adjustments | 130.79 | | | 130.79 |
| Other Deductions | | | | 0.00 |
| TOTAL EXPENDITURES AND OTHER DEDUCTIONS | 8,425,168.26 | 77,708.60 | 859,908.84 | 9,362,785.70 |
| TRANSFERS AMONG FUNDS | | | | |
| Mandatory Transfers | | | | 0.00 |
| Non-Mandatory Transfers | | | (51,380.18) | (51,380.18) |
| TOTAL TRANSFERS AMONG FUNDS | 0.00 | 0.00 | (51,380.18) | (51,380.18) |
| NET INCREASE (DECREASE) IN FUND BALANCES | 214.23 | 125.40 | (45,599.19) | (45,259.56) |
| ADJUSTMENTS/RECLASSIFICATIONS | | | | 0.00 |
| BEGINNING FUND BALANCE | 22,445.24 | 19,913.82 | 287,718.32 | 330,077.38 |
| FUND BALANCE, JUNE 30, 1997 | \$22,659.47 | \$20,039.22 | \$242,119.13 | \$284,817.82 |

COASTAL GEORGIA COMMUNITY COLLEGE

SCHEDULE OF CURRENT FUNDS REVENUES

Year Ended June 30, 1997

| | <u>UNRESTRICTED</u> | <u>RESTRICTED</u> | <u>TOTAL</u> |
|---|-----------------------|-----------------------|------------------------|
| CURRENT FUNDS REVENUES | | | |
| Educational and General | | | |
| Student Tuition and Fees | | | |
| Matriculation | \$1,624,404.75 | \$0.00 | \$1,624,404.75 |
| Non-Resident Tuition | 53,445.00 | | 53,445.00 |
| Late Registration Fees | 3,020.00 | | 3,020.00 |
| Student Activity Fees | 77,834.00 | | 77,834.00 |
| Fee Waivers | 171,738.00 | | 171,738.00 |
| Other Student Fees | 9,715.00 | | 9,715.00 |
| State Appropriations | | | |
| State of Georgia - General | 5,901,242.00 | | 5,901,242.00 |
| State of Georgia - Special Initiative | 141,510.00 | | 141,510.00 |
| State of Georgia - Lottery Funds | 126,000.00 | | 126,000.00 |
| Equipment/Technology/Construction/Trust Fund | 64,000.00 | | 64,000.00 |
| Federal Grants and Contracts | | 1,328,711.46 | 1,328,711.46 |
| State Grants and Contracts | | 1,156,798.35 | 1,156,798.35 |
| Private Gifts, Grants and Contracts | | 434,911.31 | 434,911.31 |
| Investment Income | | | |
| Endowment | | 4,400.00 | 4,400.00 |
| Sales and Services of Educational Departments | | | |
| Library Fines | 2,864.10 | | 2,864.10 |
| Check Service Charges | 2,675.45 | | 2,675.45 |
| Testing Fees | 8,453.00 | | 8,453.00 |
| Transcript Fees | 1,693.00 | | 1,693.00 |
| Copier Fees | 12,008.52 | | 12,008.52 |
| Independent Study | 275.00 | | 275.00 |
| Vaccine Fee | 243.00 | | 243.00 |
| Revenues for Program Support | | | |
| Continuing Education Fees | 202,428.71 | | 202,428.71 |
| Quasi-Revenue from Distribution of Costs | | | |
| Cost Transfers - Copy & Media Centers | 35,967.05 | | 35,967.05 |
| Eliminate Quasi-Revenue | (35,967.05) | | (35,967.05) |
| Other Sources | | | |
| Administrative Cost Allowance | | | |
| Veterans Administration | 482.00 | | 482.00 |
| Supplemental Educ Opportunity Grant | 6,250.00 | | 6,250.00 |
| Pell Grant | 4,025.00 | | 4,025.00 |
| College Work Study Program | 3,624.00 | | 3,624.00 |
| HOPE Grant | 9,064.00 | | 9,064.00 |
| Student Activities - Other | | | 0.00 |
| Other Revenue | 75,748.70 | | 75,748.70 |
| Total Educational and General | <u>8,502,743.23</u> | <u>2,924,821.12</u> | <u>11,427,564.35</u> |
| Auxiliary Enterprises | | | |
| Food Services | | | |
| Sales - Snack Bar | 47,289.45 | | 47,289.45 |
| Stores and Shops | | | |
| Sales - Bookstore | 636,788.02 | | 636,788.02 |
| Intercollegiate Athletics | | | |
| Athletics - Fees | 97,292.00 | | 97,292.00 |
| Athletics - Other | 10,902.98 | | 10,902.98 |
| Other Service Units | | | |
| Student Transportation - Fees | 22,453.26 | | 22,453.26 |
| Vending Operations - Institution - Sales | 49,928.36 | | 49,928.36 |
| Vending Operations - Contracted - Commissions | 560.72 | | 560.72 |
| Game Room - Sales | 475.04 | | 475.04 |
| Total Auxiliary Enterprises | <u>865,689.83</u> | <u>0.00</u> | <u>865,689.83</u> |
| TOTAL CURRENT FUNDS REVENUES | <u>\$9,368,433.06</u> | <u>\$2,924,821.12</u> | <u>\$12,293,254.18</u> |

COASTAL GEORGIA COMMUNITY COLLEGE

SCHEDULE OF CURRENT FUNDS EXPENDITURES
YEAR ENDED JUNE 30, 1997

OBJECT CLASSIFICATION

| | FUND CLASSIFICATION | | | OBJECT CLASSIFICATION | | | |
|--|---------------------|--------------|--------------|-----------------------|-----------|-------------------------------|-------------|
| | Unrestricted | Restricted | Total | Personal Services | Travel | Operating Supplies & Expenses | Equipment |
| EDUCATIONAL AND GENERAL EXPENDITURES | | | | | | | |
| INSTRUCTION | | | | | | | |
| General Academic Instruction | | | | | | | |
| Division of General Studies | | | | | | | |
| Administration | \$162,185.52 | \$317.30 | \$162,502.82 | \$96,212.07 | \$693.59 | \$41,726.16 | \$23,871.00 |
| Dept of Humanities | 358,929.05 | | 358,929.05 | 349,278.62 | 1,051.91 | 8,598.52 | |
| SFI-Faculty Development Initiative | 7,385.00 | | 7,385.00 | | | 1,915.60 | 5,469.40 |
| Dept of Natural Science | 512,067.15 | 12,000.00 | 524,067.15 | 476,921.87 | 1,415.20 | 34,997.28 | 10,732.80 |
| Dept of Social Science | 314,635.63 | | 314,635.63 | 305,923.44 | 1,426.91 | 7,285.28 | |
| SFI-Social Science | 45,000.00 | | 45,000.00 | 45,000.00 | | | |
| Dept of Physical Education | 136,734.87 | | 136,734.87 | 124,768.82 | 1,309.36 | 6,899.29 | 3,757.40 |
| Division of Allied Health and Nursing | | | | | | | |
| Administration | 106,430.51 | 100.00 | 106,530.51 | 100,389.76 | 736.98 | 4,830.77 | 573.00 |
| Lottery-Allied Health and Nursing | 11,443.04 | | 11,443.04 | | | 5,409.04 | 6,034.00 |
| Dept of Nursing | 457,498.91 | 77,569.18 | 535,068.09 | 511,733.68 | 4,403.33 | 15,070.08 | 3,861.00 |
| Lottery-CTTI FDW | 4,000.00 | | 4,000.00 | | | | 4,000.00 |
| Division of Business and Industry | | | | | | | |
| Dept of Business Administration and Computer | 202,662.83 | | 202,662.83 | 199,521.99 | 701.62 | 2,439.22 | |
| Vocational and Technical Instruction | | | | | | | |
| Dept of Allied Health | 154,652.30 | 245,555.26 | 400,207.56 | 378,950.63 | 1,808.67 | 19,448.26 | |
| Division of Business and Industry | | | | | | | |
| Administration | 86,244.61 | 105,031.58 | 191,276.19 | 154,922.50 | 5,513.76 | 22,150.98 | 8,688.95 |
| Lottery-Business and Industry | 19,160.04 | | 19,160.04 | | | 8,073.09 | 11,086.95 |
| Dept of Applied Business Studies | 158,611.62 | 190,475.33 | 349,086.95 | 256,141.30 | 1,415.45 | 9,987.20 | 81,543.00 |
| Dept of Business Administration and Computer | 45,859.72 | 18,149.19 | 64,008.91 | 63,152.86 | 428.15 | 427.90 | |
| Dept of Applied Technology | 233,510.12 | 301,235.20 | 534,745.32 | 366,800.82 | 1,014.54 | 52,476.96 | 114,453.00 |
| Community Education | | | | | | | |
| Off Campus Credit Programs | 190,402.10 | 1,908.00 | 192,310.10 | 136,512.15 | 9,965.52 | 44,263.47 | 1,568.96 |
| Camden County Center | 1,498.03 | | 1,498.03 | | 1,177.25 | 320.78 | |
| Wayne County Center | | | | | | | |
| Department of Continuing Education | 27,710.06 | 33,099.44 | 60,809.50 | 53,403.90 | | 7,405.60 | |
| Continuing Education | 202,428.71 | | 202,428.71 | 133,228.64 | 3,489.89 | 58,413.93 | 7,296.25 |
| Continuing Education Departmental | | | | | | | |
| Preparatory and Remedial Instruction | | | | | | | |
| Division of Learning Support | | | | | | | |
| Administration | 82,798.25 | | 82,798.25 | 75,941.93 | 2,390.35 | 4,465.97 | |
| PREP | 15,000.00 | 105,733.71 | 120,733.71 | 29,393.50 | 2,131.19 | 84,024.59 | 5,184.43 |
| Developmental Studies | 359,204.52 | | 359,204.52 | 353,823.12 | 803.33 | 4,578.07 | |
| Learning Center | 19,035.81 | | 19,035.81 | 18,230.27 | | 805.54 | |
| TOTAL INSTRUCTION | 3,915,088.40 | 1,091,174.19 | 5,006,262.59 | 4,230,251.87 | 41,877.00 | 446,013.58 | 288,120.14 |

COASTAL GEORGIA COMMUNITY COLLEGE

SCHEDULE OF CURRENT FUNDS EXPENDITURES
YEAR ENDED JUNE 30, 1997

OBJECT CLASSIFICATION

| | FUND CLASSIFICATION | | | OBJECT CLASSIFICATION | | | |
|--|---------------------|------------------|-------------------|-----------------------|------------------|-------------------------------|-------------------|
| | Unrestricted | Restricted | Total | Personal Services | Travel | Operating Supplies & Expenses | Equipment |
| EDUCATIONAL AND GENERAL EXPENDITURES (Continued) | | | | | | | |
| PUBLIC SERVICE | | | | | | | |
| Community Services | | 470.10 | 470.10 | | | 470.10 | |
| Small Business Development Center | | 430.60 | 430.60 | 430.60 | | | |
| GSW-Elderhostel | | 12,443.75 | 12,443.75 | | | 12,443.75 | |
| REBA Grant | | 30,415.81 | 30,415.81 | 6,131.54 | | 24,284.27 | |
| Coastal GA Minority Outreach Consortium-Brunswick Center | 123,100.79 | 30,415.81 | 123,100.79 | 57,524.00 | 594.38 | 56,202.41 | 8,780.00 |
| TOTAL PUBLIC SERVICE | 123,100.79 | 43,760.26 | 166,861.05 | 64,086.14 | 594.38 | 93,400.53 | 8,780.00 |
| ACADEMIC SUPPORT | | | | | | | |
| Libraries | | | | | | | |
| Gould Memorial Library | 433,498.41 | 3,693.71 | 437,192.12 | 275,583.20 | 2,007.73 | 35,293.05 | 124,308.14 |
| Copier Center-Library | 7,912.44 | | 7,912.44 | | | 6,660.69 | 1,251.75 |
| Audio Visual Services | | | | | | | |
| Media Center | 83,859.70 | | 83,859.70 | 73,265.18 | 91.50 | 6,959.71 | 3,543.31 |
| SFI-Media Center | 79,500.00 | | 79,500.00 | 70,148.37 | 667.84 | 5,174.79 | 3,509.00 |
| Academic Administration | | | | | | | |
| Office of the V P for Academic Affairs | 155,654.49 | | 155,654.49 | 145,849.90 | 3,089.34 | 6,715.25 | |
| Lottery-V P Academic Affairs | 87,000.00 | | 87,000.00 | | | 6,061.04 | |
| Academic Computing Support | 51,356.22 | | 51,356.22 | 43,677.49 | 193.75 | 7,484.98 | |
| Academic Personnel Development | | | | | | | |
| Faculty Development | 4,486.70 | 6,270.62 | 10,757.32 | 697.29 | 6,843.45 | 3,216.58 | |
| Special Initiative-Faculty Development | 5,025.00 | | 5,025.00 | 1,614.76 | 2,835.24 | 575.00 | |
| TOTAL ACADEMIC SUPPORT | 908,292.96 | 9,964.33 | 918,257.29 | 610,836.19 | 15,728.85 | 78,141.09 | 213,551.16 |
| STUDENT SERVICES | | | | | | | |
| Student Services Administration | | | | | | | |
| Office of Student Services | 311,823.09 | | 311,823.09 | 288,212.71 | 6,148.92 | 15,201.46 | 2,260.00 |
| Student Services Testing Center | 7,167.48 | | 7,167.48 | | | 7,167.48 | |
| Advisement Center | 8,440.06 | | 8,440.06 | 2,410.47 | 948.55 | 5,081.04 | |
| Social and Cultural Development | | | | | | | |
| Minority Advisement Program | 7,937.36 | | 7,937.36 | 4,706.28 | 219.08 | 3,012.00 | |
| Counseling and Career Guidance | | | | | | | |
| Counseling and Career Guidance | 45,530.09 | | 45,530.09 | 42,357.00 | 216.22 | 2,956.87 | |
| Financial Aid Administration | | | | | | | |
| Financial Aid Office | 130,679.68 | | 130,679.68 | 108,304.14 | 4,742.19 | 16,228.08 | 1,405.27 |

COASTAL GEORGIA COMMUNITY COLLEGE

SCHEDULE OF CURRENT FUNDS EXPENDITURES
YEAR ENDED JUNE 30, 1997

OBJECT CLASSIFICATION

| | FUND CLASSIFICATION | | | OBJECT CLASSIFICATION | | | |
|---|---------------------|------------------|---------------------|-----------------------|------------------|-------------------------------|------------------|
| | Unrestricted | Restricted | Total | Personal Services | Travel | Operating Supplies & Expenses | Equipment |
| EDUCATIONAL AND GENERAL EXPENDITURES (Continued) | | | | | | | |
| STUDENT SERVICES (Continued) | | | | | | | |
| Student Activities | | | | | | | |
| Student Activities | 77,708.60 | | 77,708.60 | 510.81 | 3,475.37 | 73,722.42 | |
| Student Admissions | | | | | | | |
| Office of Registrar/Admissions | 258,574.42 | 5,372.61 | 263,947.03 | 206,978.03 | 3,507.89 | 46,265.84 | 7,195.27 |
| TOTAL STUDENT SERVICES | 847,860.78 | 5,372.61 | 853,233.39 | 653,479.44 | 19,258.22 | 169,635.19 | 10,860.54 |
| INSTITUTIONAL SUPPORT | | | | | | | |
| Executive Management | | | | | | | |
| Office of the President | 236,265.07 | | 236,265.07 | 209,133.55 | 6,124.50 | 21,007.02 | |
| Office of Institutional Advancement | 120,485.91 | 8,949.19 | 129,435.10 | 87,644.80 | 2,489.92 | 37,895.11 | 1,405.27 |
| Office of Inst Research and Planning | 43,723.49 | | 43,723.49 | 34,589.34 | 2,772.91 | 4,101.24 | 2,260.00 |
| Fiscal Operation | | | | | | | |
| Office of the V P for Business Affairs | 386,348.10 | | 386,348.10 | 347,101.21 | 3,586.27 | 30,082.28 | 5,578.34 |
| Office of Personnel | 104,588.86 | | 104,588.86 | 77,810.46 | 3,051.35 | 22,321.78 | 1,405.27 |
| Staff Development | 2,174.00 | 531.00 | 2,705.00 | | 236.00 | 2,469.00 | |
| General Admin & Logistical Services | | | | | | | |
| Office of Central Duplicating | 76,282.99 | | 76,282.99 | 23,249.11 | | 46,225.22 | 6,808.66 |
| Less Charges to User Departments | (35,967.05) | | (35,967.05) | | | (35,967.05) | |
| Office of Campus Security | 186,356.73 | 27,489.92 | 213,846.65 | 199,619.76 | 1,452.42 | 10,514.47 | 2,260.00 |
| Administrative Computing Support | | | | | | | |
| Computer Services-Administration | 209,109.01 | | 209,109.01 | 110,208.85 | 2,976.70 | 55,063.21 | 40,860.25 |
| SFI-CSSI-Data Processing | 4,600.00 | | 4,600.00 | | | 2,331.34 | 2,268.66 |
| General Institutional | | | | | | | |
| Faculty & Staff Benefits-Non Payroll | 115,681.93 | | 115,681.93 | 115,681.93 | | | |
| General Institutional Expenses | 32,349.50 | | 32,349.50 | 183.00 | | 32,166.50 | |
| College Work-Study Program | 18,661.16 | 54,354.00 | 73,015.16 | | | 73,015.16 | |
| TOTAL INSTITUTIONAL SUPPORT | 1,500,659.70 | 91,324.11 | 1,591,983.81 | 1,205,222.01 | 22,690.07 | 301,225.28 | 62,846.45 |

COASTAL GEORGIA COMMUNITY COLLEGE

SCHEDULE OF CURRENT FUNDS EXPENDITURES
YEAR ENDED JUNE 30, 1997

OBJECT CLASSIFICATION

| | FUND CLASSIFICATION | | | OBJECT CLASSIFICATION | | | |
|---|---------------------|---------------------|----------------------|-----------------------|-------------------|-------------------------------|-------------------|
| | Unrestricted | Restricted | Total | Personal Services | Travel | Operating Supplies & Expenses | Equipment |
| EDUCATIONAL AND GENERAL EXPENDITURES (Continued) | | | | | | | |
| OPERATION & MAINTENANCE OF PLANT | | | | | | | |
| Physical Plant Administration | 100,908.22 | | 100,908.22 | 93,638.58 | 150.17 | 7,119.47 | |
| Building Maintenance | 219,395.52 | | 219,395.52 | 140,761.23 | 26.84 | 77,105.11 | 1,502.34 |
| Custodial Services | 256,640.23 | | 256,640.23 | 236,561.05 | | 20,079.18 | |
| Utilities | 251,161.85 | | 251,161.85 | 149,884.18 | 193.56 | 251,161.85 | |
| Landscape and Grounds Maintenance | 207,771.38 | | 207,771.38 | | | 54,011.64 | 3,682.00 |
| TOTAL OPERATION & MAINTENANCE OF PLANT | 1,035,877.20 | 0.00 | 1,035,877.20 | 620,845.04 | 370.57 | 409,477.25 | 5,184.34 |
| SCHOLARSHIPS AND FELLOWSHIPS | | | | | | | |
| Scholarships | | | | | | | |
| Pell Grants | | 965,705.00 | 965,705.00 | | | 965,705.00 | |
| Supplemental Educ Opportunity Grt | | 93,750.00 | 93,750.00 | | | 93,750.00 | |
| SSIG | | 28,088.00 | 28,088.00 | | | 28,088.00 | |
| State | | | | | | | |
| Fee Waivers | 171,738.00 | | 171,738.00 | | | 171,738.00 | |
| Hope Grants | | 487,071.00 | 487,071.00 | | | 487,071.00 | |
| CGCC Foundation | | 104,211.62 | 104,211.62 | | | 104,211.62 | |
| Endowments | | 4,400.00 | 4,400.00 | | | 4,400.00 | |
| TOTAL SCHOLARSHIPS AND FELLOWSHIP | 171,738.00 | 1,683,225.62 | 1,854,963.62 | 0.00 | 0.00 | 1,854,963.62 | 0.00 |
| TOTAL GENERAL & EDUCATIONAL EXPENDITURES | 8,502,617.83 | 2,924,821.12 | 11,427,438.95 | 7,384,720.69 | 100,519.09 | 3,352,856.54 | 589,342.63 |

COASTAL GEORGIA COMMUNITY COLLEGE

SCHEDULE OF CURRENT FUNDS EXPENDITURES
YEAR ENDED JUNE 30, 1997

| | FUND CLASSIFICATION | | | OBJECT CLASSIFICATION | | | |
|--|---------------------|----------------|-----------------|-----------------------|--------------|-------------------------------|--------------|
| | Unrestricted | Restricted | Total | Personal Services | Travel | Operating Supplies & Expenses | Equipment |
| AUXILIARY ENTERPRISES EXPENDITURES | | | | | | | |
| FOOD SERVICES | | | | | | | |
| Cafeteria | | 0.00 | | | | | |
| Snack Bars | 84,003.22 | | 84,003.22 | 47,887.98 | 4.56 | 36,110.68 | |
| TOTAL FOOD SERVICES | 84,003.22 | 0.00 | 84,003.22 | 47,887.98 | 4.56 | 36,110.68 | 0.00 |
| STORES AND SHOPS | | | | | | | |
| Bookstore | 606,845.75 | | 606,845.75 | 105,802.10 | 112.59 | 500,931.06 | |
| TOTAL STORES AND SHOPS | 606,845.75 | 0.00 | 606,845.75 | 105,802.10 | 112.59 | 500,931.06 | 0.00 |
| ATHLETICS | | | | | | | |
| Intercollegiate Athletics | 120,956.51 | | 120,956.51 | 19,324.65 | 18,042.69 | 83,589.17 | |
| TOTAL ATHLETICS | 120,956.51 | 0.00 | 120,956.51 | 19,324.65 | 18,042.69 | 83,589.17 | |
| OTHER SERVICE UNITS | | | | | | | |
| Transportation | 7,825.15 | | 7,825.15 | 763.34 | 0.46 | 7,061.35 | |
| Vending Operations | 38,906.65 | | 38,906.65 | 6,590.18 | 0.46 | 32,316.01 | |
| Game Room | 1,267.26 | | 1,267.26 | 763.34 | 0.45 | 503.47 | |
| Computer Rentals | 104.30 | | 104.30 | | | 104.30 | |
| TOTAL OTHER SERVICE UNITS | 48,103.36 | 0.00 | 48,103.36 | 8,116.86 | 1.37 | 39,985.13 | 0.00 |
| TOTAL AUXILIARY ENTERPRISES EXPENDITURES | 859,908.84 | 0.00 | 859,908.84 | 181,131.59 | 18,161.21 | 660,616.04 | 0.00 |
| TOTAL CURRENT FUND EXPENDITURES | \$9,362,526.67 | \$2,924,821.12 | \$12,287,347.79 | \$7,565,852.28 | \$118,680.30 | \$4,013,472.58 | \$589,342.63 |

COASTAL GEORGIA COMMUNITY COLLEGE

SCHEDULE OF OPERATION OF STUDENT ACTIVITIES
Year Ended June 30, 1997

| | | |
|--------------------------------------|------------------|---------------------------|
| REVENUE | | |
| Student Fees | | |
| Fees-Student Activities | | \$77,834.00 |
| Other Revenue | | |
| Ticket Sales | | <u>0.00</u> |
| TOTAL REVENUE | | \$77,834.00 |
| EXPENDITURES | | |
| Intramural Athletics | | |
| Intramurals Administration | | 538.95 |
| Social and Entertainment Activities | | |
| Dances | \$3,422.35 | |
| Entertainment | <u>7,794.41</u> | 11,216.76 |
| Student Government | | |
| Student Government | 2,815.23 | |
| Leadership Scholarships | <u>920.00</u> | 3,735.23 |
| Student Publications | | |
| Seaswells | 15,029.95 | |
| Mariner's Log | <u>11,001.01</u> | 26,030.96 |
| Other | | |
| International Club | 9.50 | |
| VICA | 498.98 | |
| Rad-Tech Club | 804.75 | |
| Non-Traditional Student Organization | 859.08 | |
| Business Club | 286.69 | |
| Phi Theta Kappa | 3,821.10 | |
| Special Projects | 2.85 | |
| Creative Arts | 49.75 | |
| Nursing Association | 1,369.98 | |
| Masda Club | 906.30 | |
| Adult Services | 4,274.05 | |
| Career Day | 160.31 | |
| Fitness Activity | 1,783.47 | |
| Health & Fitness Festival | 1,256.29 | |
| Orientation/Advisement | 3,266.15 | |
| Presentations | 12,424.78 | |
| Student Recognition | 2,203.35 | |
| Drug & Alcohol Education | 1,240.08 | |
| Emergency Fund | 969.24 | <u>36,186.70</u> |
| TOTAL EXPENDITURES | | <u>77,708.60</u> |
| Excess Revenue Over Expenditures | | 125.40 |
| Beginning Fund Balance, Adjusted | | 19,913.82 |
| Adjustments - Prior Year | | |
| ENDING FUND BALANCE | | <u><u>\$20,039.22</u></u> |

COASTAL GEORGIA COMMUNITY COLLEGE

SCHEDULE OF OPERATION OF INTERCOLLEGIATE ATHLETICS
Year Ended June 30, 1997

| | | |
|----------------------------------|------------|--------------------|
| REVENUES | | |
| Student Fees | | |
| Fees - Athletics | | \$97,292.00 |
| Other Revenue | | |
| Men's Basketball Receipts | \$5,021.16 | |
| Private Donations | 5,881.82 | 10,902.98 |
| | | <hr/> |
| TOTAL REVENUE | | \$108,194.98 |
| EXPENDITURES | | |
| Intercollegiate Athletics | | |
| Athletic Administration | | 31,853.82 |
| Men's Basketball | | 34,873.47 |
| Men's Tennis | | 16,504.02 |
| Women's Softball | | 29,794.18 |
| National Tournament | | 3,188.66 |
| Regional Tournament | | 4,114.66 |
| Cheerleaders | | 627.70 |
| | | <hr/> |
| TOTAL EXPENDITURES | | 120,956.51 |
| Excess Revenue Over Expenditures | | (12,761.53) |
| Beginning Fund Balance, Adjusted | | 23,752.01 |
| Adjustments - Prior Year | | 0.00 |
| | | <hr/> |
| ENDING FUND BALANCE | | <u>\$10,990.48</u> |

COASTAL GEORGIA COMMUNITY COLLEGE

SCHEDULE OF OPERATION OF RESTRICTED FUNDS
Year Ended June 30, 1997

| | FUND BALANCE JULY 1, 1996 | RECEIPTS | DEDUCTIONS/TRANSFERS | | FUND BALANCE JUNE 30, 1997 |
|---|------------------------------|-----------------------|----------------------|---------------------------------------|-------------------------------|
| | | | For Direct | For Indirect, Adm Allow & Transfer | |
| FEDERAL FUNDS | | | | | |
| Supplemental Educ Opportunity Grants | \$0.00 | \$68,693.00 | \$93,750.00 | \$6,250.00 | (\$31,307.00) |
| Student Incentive Grant | | 28,088.00 | 28,088.00 | | |
| Pell Grants - FY 96 | (101,257.00) | 101,700.00 | 443.00 | | |
| Pell Grants - FY 97 | | 887,959.00 | 965,262.00 | 4,025.00 | (81,328.00) |
| College Work Study Program FY 97 | | 18,159.00 | 54,354.00 | 3,624.00 | (39,819.00) |
| Federal Vo-Tech Carl Perkins | (39,339.17) | 48,374.55 | 133,326.00 | | (124,290.62) |
| Sex Equity Grant | (1,234.61) | 4,030.43 | 10,000.00 | | (7,204.18) |
| Children & Youth(CGMOP) FY97 | (8,996.56) | 8,996.56 | | | |
| Children & Youth(CGMOP) FY98 | | 15,528.44 | 15,528.44 | | |
| Federal COPS Program | (8,194.14) | 36,994.14 | 27,489.92 | | 1,310.08 |
| CC: Southern Authors | (1,500.00) | 1,500.00 | | | |
| Small Business Development Center | (193.83) | 634.34 | 470.10 | | (29.59) |
| TOTAL FEDERAL FUNDS | (160,715.31) | 1,220,657.46 | 1,328,711.46 | 13,899.00 | (282,668.31) |
| STATE FUNDS | | | | | |
| HOPE Grant FY96 | (10,447.00) | 9,699.00 | (748.00) | | |
| HOPE Grant FY97 | (60,878.00) | 487,149.00 | 425,276.00 | 9,064.00 | (8,069.00) |
| HOPE Grant FY98 | | | 62,543.00 | | (62,543.00) |
| GA Tech Faculty Development | | 12,000.00 | 12,000.00 | | |
| Vo-Tech Regular 02 | (66,474.50) | 540,065.52 | 614,021.56 | | (140,430.54) |
| Vo-Tech Short Term | | 30,831.44 | 30,831.44 | | |
| GSW Elderhostel | | 430.60 | 430.60 | | |
| REBA Grant | | 12,443.75 | 12,443.75 | | |
| Regional Adv Telecommunications | | 20,000.00 | | | 20,000.00 |
| TOTAL STATE FUNDS | (137,799.50) | 1,112,619.31 | 1,156,798.35 | 9,064.00 | (191,042.54) |
| PRIVATE FUNDS | | | | | |
| USGFN - PREP | | 150,000.00 | 105,733.71 | | 44,266.29 |
| CGCC Foundation - Clinical Assistants | | 33,989.18 | 33,989.18 | | |
| CGCC Foundation - RN Faculty | | 43,580.00 | 43,580.00 | | |
| CGCC Foundation - Allied Health Faculty | | 80,167.00 | 80,167.00 | | |
| CGCC Foundation - Faculty/Library | | 7,769.33 | 7,769.33 | | |
| CGCC Foundation - Mini-Grants | | 721.91 | 721.91 | | |
| CGCC Foundation - Staff Development | | 531.00 | 531.00 | | |
| CGCC Foundation - C G M O P | | 14,858.42 | 14,887.37 | | (28.95) |
| CGCC Foundation - Scholarships | | 104,211.62 | 104,211.62 | | |
| CGCC Foundation - CNA Program | | 2,268.00 | 2,268.00 | | |
| CGCC Foundation - Glynn Commissioners | | 2,195.00 | 2,195.00 | | |
| Manufacturing Technology | | 28,000.00 | 28,000.00 | | |
| Camden Center | | | 1,908.00 | | (1,908.00) |
| CGCC Foundation - Advancement/Advertising | | 8,949.19 | 8,949.19 | | |
| TOTAL PRIVATE FUNDS | 0.00 | 477,240.65 | 434,911.31 | 0.00 | 42,329.34 |
| TOTAL LOCAL FUNDS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| ENDOWMENT FUNDS | | | | | |
| Austin Scholarship Fund | 9,143.90 | 2,229.16 | 1,000.00 | | 10,373.06 |
| Gormly Scholarship Fund | 1,769.09 | 325.60 | | | 2,094.69 |
| Wells Scholarship Fund | 2,289.47 | 2,032.39 | 3,000.00 | | 1,321.86 |
| Whittle Scholarship Fund | 1,026.58 | 920.46 | 400.00 | | 1,547.04 |
| Williams Scholarship Fund | 453.41 | 128.90 | | | 582.31 |
| TOTAL ENDOWMENT FUNDS | 14,682.45 | 5,636.51 | 4,400.00 | 0.00 | 15,918.96 |
| TOTAL RESTRICTED FUNDS-CASH BASIS | (283,832.36) | 2,816,153.93 | 2,924,821.12 | 22,963.00 | (415,462.55) |
| AMOUNTS EXPENDED BUT NOT REIMBURSED | | 496,957.88 | | | 496,957.88 |
| TOTAL RESTRICTED FUNDS-ACCRUAL BASIS | \$14,682.45 | \$3,313,111.81 | 2,924,821.12 | \$22,963.00 | \$81,495.33 |

COASTAL GEORGIA COMMUNITY COLLEGE

SCHEDULE OF CHANGES IN BALANCES OF PUBLIC TRUST FUNDS
Year Ended June 30, 1997

| | <u>LOAN FUNDS</u> | <u>ENDOWMENT FUNDS</u> | <u>TOTAL</u> |
|----------------------------------|--------------------|------------------------|--------------------|
| BEGINNING FUND BALANCE | \$10,462.17 | \$72,531.66 | \$82,993.83 |
| Adjustments/Reclassifications | | | 0.00 |
| BEGINNING FUND BALANCE, ADJUSTED | <u>10,462.17</u> | <u>72,531.66</u> | <u>82,993.83</u> |
| ADDITIONS | | | |
| Gifts and Grants | | | |
| Private | | 1,960.00 | 1,960.00 |
| Interest Income | | | |
| Federal Loans | | | 0.00 |
| Private Loans | 70.00 | | 70.00 |
| TOTAL ADDITIONS | <u>70.00</u> | <u>1,960.00</u> | <u>2,030.00</u> |
| DEDUCTIONS | | | |
| Repayments to Federal Government | 150.00 | | 150.00 |
| TOTAL DEDUCTIONS | <u>150.00</u> | <u>0.00</u> | <u>150.00</u> |
| ENDING FUND BALANCE | <u>\$10,382.17</u> | <u>\$74,491.66</u> | <u>\$84,873.83</u> |

COASTAL GEORGIA COMMUNITY COLLEGE

SCHEDULE OF OPERATION OF PUBLIC TRUST FUNDS
Year Ended June 30, 1997

| | <u>FUND BALANCE</u> <u>JULY 1, 1996</u> | <u>ADDITIONS</u> | <u>DEDUCTIONS</u> | <u>ADJUSTMENTS</u> <u>& TRANSFERS</u> | <u>FUND BALANCE</u> <u>JUNE 30, 1997</u> |
|---------------------------------------|--|-------------------|-------------------|--|---|
| LOAN FUNDS | | | | | |
| Federal | | | | | |
| Nursing Student Loans | \$3,980.69 | \$0.00 | \$150.00 | \$0.00 | \$3,830.69 |
| Private | | | | | |
| Brunswick College Loan | 6,481.48 | 70.00 | | | 6,551.48 |
| TOTAL LOAN FUNDS | <u>10,462.17</u> | <u>70.00</u> | <u>150.00</u> | <u>0.00</u> | <u>10,382.17</u> |
| ENDOWMENT FUNDS | | | | | |
| Restricted As To Income | | | | | |
| Charles Wesley Wells Scholarship Fund | 39,130.16 | | | | 39,130.16 |
| Rosalie S. Gormly Scholarship Fund | 3,552.00 | 175.00 | | | 3,727.00 |
| Charles Whittle Scholarship Fund | 10,000.00 | | | | 10,000.00 |
| Mary Jane Austin Scholarship Fund | 18,849.00 | 1,785.00 | | | 20,634.00 |
| L.E. Williams Scholarship Fund | 1,000.50 | | | | 1,000.50 |
| TOTAL ENDOWMENT FUNDS | <u>72,531.66</u> | <u>1,960.00</u> | <u>0.00</u> | <u>0.00</u> | <u>74,491.66</u> |
| TOTAL PUBLIC TRUST FUNDS | <u>\$82,993.83</u> | <u>\$2,030.00</u> | <u>\$150.00</u> | <u>\$0.00</u> | <u>\$84,873.83</u> |

COASTAL GEORGIA COMMUNITY COLLEGE

SUMMARY OF PUBLIC TRUST FUND INVESTMENTS
Year Ended June 30, 1997

| | <u>BOOK VALUE</u> | <u>MARKET VALUE</u> |
|-------------------------------------|-------------------|---------------------|
| ENDOWMENT FUNDS | | |
| Common Stocks | 890.96 | 2,150.00 |
| TOTAL PUBLIC TRUST FUND INVESTMENTS | <u>\$890.96</u> | <u>\$2,150.00</u> |

DETAIL OF INVESTMENTS

ENDOWMENT FUNDS

Year Ended June 30, 1997

| | <u>NUMBER OF SHARES</u> | <u>BOOK VALUE</u> | <u>MARKET VALUE</u> |
|--------------------------------|-----------------------------|-------------------|---------------------|
| COMMON STOCKS | | | |
| Amresco Inc. | 100 | \$890.96 | \$2,150.00 |
| TOTAL STOCKS - ENDOWMENT FUNDS | <u>100</u> | <u>\$890.96</u> | <u>\$2,150.00</u> |

COASTAL GEORGIA COMMUNITY COLLEGE

SCHEDULE OF OPERATION OF UNEXPENDED & RENEWAL AND REPLACEMENT PLANT FUNDS
Year Ended June 30, 1997

| | UNEXPENDED | | | RENEWALS AND REPLACEMENTS |
|---|-------------------|---------------|-------------------|------------------------------|
| | Unrestricted | Restricted | Total | |
| REVENUE/ADDITIONS | | | | |
| State Appropriations | | | | |
| General Major Repair/Rehabilitation Funds | \$379,159.00 | \$0.00 | \$379,159.00 | \$0.00 |
| Lottery | 100,000.00 | | 100,000.00 | |
| Interest Income | 21,393.20 | | 21,393.20 | |
| TOTAL REVENUE/ADDITIONS | 500,552.20 | 0.00 | 500,552.20 | 0.00 |
| EXPENDITURES/DEDUCTIONS | | | | |
| Buildings | | | | |
| Student Center Roof Replacement | 4,529.00 | | 4,529.00 | |
| Natatorium Heat/Dehumidification System | 205,892.00 | | 205,892.00 | |
| Natatorium Asbestos Removal | 15,034.26 | | 15,034.26 | |
| Administration Building | 96,389.00 | | 96,389.00 | |
| Total Buildings | 321,844.26 | 0.00 | 321,844.26 | 0.00 |
| Improvements Other Than Buildings | | | | |
| Cooling Tower #1 | 28,580.91 | | 28,580.91 | |
| Gas Line Replacement | 7,830.00 | | 7,830.00 | |
| Energy Management System | 8,400.00 | | 8,400.00 | |
| Total Improvements Other Than Buildings | 44,810.91 | 0.00 | 44,810.91 | 0.00 |
| Equipment | | | | |
| Automotive | 18,650.19 | | 18,650.19 | 104,968.00 |
| Library | 2,692.35 | | 2,692.35 | |
| Model Classroom-Language Lab-Lottery | 58,378.19 | | 58,378.19 | |
| Total Equipment | 79,720.73 | 0.00 | 79,720.73 | 104,968.00 |
| Expenditures Not To Be Capitalized | | | | |
| General | 50.66 | | 50.66 | |
| Model Classroom-Language Lab-Lottery | 41,621.81 | | 41,621.81 | |
| MRR | 12,503.83 | | 12,503.83 | |
| Bookstore | | | 0.00 | 2,775.05 |
| Total Expenditures Not To Be Capitalized | 54,176.30 | 0.00 | 54,176.30 | 2,775.05 |
| TOTAL EXPENDITURES/DEDUCTIONS | 500,552.20 | 0.00 | 500,552.20 | 107,743.05 |
| TRANSFERS AMONG FUNDS | | | | |
| Transfers from Auxiliary Enterprises | | | | |
| Reserve for Renewals and Replacements | | | 0.00 | 36,752.07 |
| Reserve for Bus and Van Replacements | | | 0.00 | 14,628.11 |
| TOTAL TRANSFERS AMONG FUNDS | 0.00 | 0.00 | 0.00 | 51,380.18 |
| Beginning Fund Balance, Adjusted | 5,000.16 | | 5,000.16 | 382,661.73 |
| Adjustments - Prior Year | 957.04 | | 957.04 | |
| Lapse of Surplus - Prior Year | | | 0.00 | |
| To State Treasury - General Funds | 5,000.16 | | 5,000.16 | |
| ENDING FUND BALANCES | | | | |
| Unallocated | 957.04 | | 957.04 | |
| Allocated | | 0.00 | 0.00 | 326,298.86 |
| ENDING FUND BALANCE | \$957.04 | \$0.00 | \$957.04 | \$326,298.86 |

COASTAL GEORGIA COMMUNITY COLLEGE
 SCHEDULE OF CHANGES IN INVESTMENT IN PLANT
 Year Ended June 30, 1997

| | | |
|---|------------------|-------------------------------|
| BEGINNING INVESTMENT IN PLANT | | \$17,692,364.69 |
| Adjustments Per State Audit | | <u>0.00</u> |
| BEGINNING INVESTMENT IN PLANT, ADJUSTED | | \$17,692,364.69 |
| ADDITIONS | | |
| Expended from Current Funds | | |
| Equipment | 491,167.14 | |
| Library Collections | <u>98,175.49</u> | |
| Georgia State Finance & Investment Commission (GSFIC) | | 589,342.63 |
| Construction & Equipment | | 202,267.13 |
| Expended from Unexpended Plant Funds | | 446,375.90 |
| Expended from Renewals and Replacement Funds | | 104,968.00 |
| Adjustments in Inventory | | <u>34,174.59</u> |
| TOTAL ADDITIONS | | 1,377,128.25 |
| DEDUCTIONS | | |
| Department of Technical & Adult Education (DTAE) | | 183,546.95 |
| Disposal of Equipment | | 54,439.00 |
| Adjustments to Accounts Payable | | <u>123.90</u> |
| TOTAL DEDUCTIONS | | 238,109.85 |
| ENDING INVESTMENT IN PLANT | | 18,831,383.09 |
| Less: Capital Lease Agreement | | <u>(35,626.11)</u> |
| NET INVESTMENT IN PLANT | | <u>\$18,795,756.98</u> |

COASTAL GEORGIA COMMUNITY COLLEGE

SCHEDULE OF INVESTMENT IN PLANT
Year Ended June 30, 1997

| | YEAR ACQUIRED | INVESTMENT JULY 1, 1996 | ADDITIONS | DEDUCTIONS | ADJUSTMENTS/ TRANSFERS | INVESTMENT JUNE 30, 1997 |
|--|------------------|----------------------------|-----------------------|---------------------|---------------------------|-----------------------------|
| LAND | | | | | | |
| Main Campus | | \$1,578,016.36 | \$0.00 | \$0.00 | \$0.00 | \$1,578,016.36 |
| TOTAL LAND | | <u>1,578,016.36</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>1,578,016.36</u> |
| BUILDINGS | | | | | | |
| Administration Building | 1964 | 398,270.15 | 96,389.00 | | | 494,659.15 |
| Classroom Building | 1964 | 836,187.05 | 202,267.13 | | | 1,038,454.18 |
| Student Center Building | 1964 | 939,084.80 | 4,529.00 | | | 943,613.80 |
| Maintenance Building | 1964 | 338,944.81 | | | | 338,944.81 |
| Howard E. Coffin Gym | 1967 | 936,377.82 | 220,926.26 | | | 1,157,304.08 |
| Gould Memorial Library | 1969 | 1,012,061.98 | | | | 1,012,061.98 |
| Warehouse/Shop | 1972 | 293,376.20 | | | | 293,376.20 |
| Vo-Tech Facility(Shop) | 1967 | 833,810.95 | | | | 833,810.95 |
| A W Jones Science Building | 1973 | 1,285,570.40 | | | | 1,285,570.40 |
| Fine Arts Building | 1981 | 31,500.00 | | | | 31,500.00 |
| Vo-Tech Allied Health | 1983 | 1,160,189.03 | | | | 1,160,189.03 |
| Continuing Education | 1988 | 1,650,269.80 | | | | 1,650,269.80 |
| TOTAL BUILDINGS | | <u>9,715,642.99</u> | <u>524,111.39</u> | <u>0.00</u> | <u>0.00</u> | <u>10,239,754.38</u> |
| IMPROVEMENTS OTHER THAN BUILDINGS | | | | | | |
| Campus Lighting System | | 35,246.85 | | | | 35,246.85 |
| Paving and Sidewalks | | 195,184.12 | | | | 195,184.12 |
| Zell Memoria Tower | | 32,128.65 | | | | 32,128.65 |
| Landscape | | 25,554.93 | | | | 25,554.93 |
| Entranceways and Markers | | 20,762.22 | | | | 20,762.22 |
| Irrigation System | | 7,561.63 | | | | 7,561.63 |
| Physical Educaiton Area Development | | 78,048.36 | | | | 78,048.36 |
| Campus Master Plan | | 39,165.00 | | | | 39,165.00 |
| Extension of Water Mains | | 1,581.80 | | | | 1,581.80 |
| Metered Electrical Lines | | 4,859.57 | | | | 4,859.57 |
| Underground Distribution Lines | | 258,307.40 | 7,830.00 | | | 266,137.40 |
| Intercampus Network | | 10,270.62 | | | | 10,270.62 |
| Cooling System | | 533,556.52 | 28,580.91 | | | 562,137.43 |
| Energy Management System | | | 8,400.00 | | | 8,400.00 |
| TOTAL IMPROVEMENTS OTHER THAN BUILDINGS | | <u>1,242,227.67</u> | <u>44,810.91</u> | <u>0.00</u> | <u>0.00</u> | <u>1,287,038.58</u> |
| LIBRARY COLLECTIONS | | | | | | |
| General Acquisitions | | 1,925,441.88 | 98,175.49 | | | 2,023,617.37 |
| Donations | | 7,123.25 | | | | 7,123.25 |
| TOTAL LIBRARY COLLECTIONS | | <u>1,932,565.13</u> | <u>98,175.49</u> | <u>0.00</u> | <u>0.00</u> | <u>2,030,740.62</u> |
| EQUIPMENT | | | | | | |
| Administration Building | | 592,764.46 | 57,917.33 | 20,675.96 | (2,776.19) | 627,229.64 |
| Classroom Building | | 0.00 | | | | 0.00 |
| Student Center Building | | 107,797.94 | 7,444.43 | 2,263.82 | 11,670.46 | 124,649.01 |
| Campus Maintenance Building | | 45,563.90 | 34,040.00 | 5,000.00 | (6,373.20) | 68,230.70 |
| Library | | 310,240.07 | 140,675.96 | 1,795.00 | 10,391.57 | 459,512.60 |
| Vo-Tech Building | | 447,939.85 | 215,531.90 | 189,910.05 | 2,824.00 | 476,385.70 |
| Science Building | | 607,346.05 | 34,843.80 | 16,766.00 | (8,465.47) | 616,958.38 |
| Automotive Building | | 262,264.27 | 123,618.19 | | | 385,882.46 |
| Physical Education Building | | 106,391.23 | 67,604.99 | | 26,713.61 | 200,709.83 |
| Allied Health Building | | 236,824.16 | 14,468.00 | | (31,261.37) | 220,030.79 |
| Continuing Education Building | | 104,238.68 | 7,296.25 | | 7,625.75 | 119,160.68 |
| Plant Operations | | 167,722.61 | 5,184.34 | 1,699.02 | (426.00) | 170,781.93 |
| Camden Center | | 222,558.32 | 1,405.27 | | (9,923.16) | 214,040.43 |
| Satellites | | 12,261.00 | | | | 12,261.00 |
| TOTAL EQUIPMENT | | <u>3,223,912.54</u> | <u>710,030.46</u> | <u>238,109.85</u> | <u>0.00</u> | <u>3,695,833.15</u> |
| TOTAL INVESTMENT IN PLANT | | <u>\$1,692,364.69</u> | <u>\$1,377,128.25</u> | <u>\$238,109.85</u> | <u>\$0.00</u> | <u>\$18,831,383.09</u> |

COASTAL GEORGIA COMMUNITY COLLEGE

SCHEDULE OF OPERATION OF AGENCY FUNDS
Year Ended June 30, 1997

| | FUND BALANCE JULY 1, 1996 | RECEIPTS | DISBURSEMENTS | FUND BALANCE JUNE 30, 1997 |
|---------------------------------------|------------------------------|---------------------|---------------------|-------------------------------|
| FUNDS HELD ON DEPOSIT | | | | |
| Academic Bowl | \$0.00 | \$2,375.00 | \$2,018.00 | \$357.00 |
| Administrative Allowance | | 4,025.00 | 4,025.00 | 0.00 |
| Alumni Account | 562.01 | 29.00 | 14.30 | 576.71 |
| American Malacol | | 200.00 | 47.67 | 152.33 |
| Armstrong College Academic Profile | | 216.00 | | 216.00 |
| Armstrong College Matriculation | 77,306.00 | 280,557.45 | 310,862.45 | 47,001.00 |
| Athletics Financial Aid Clearing | | 18,423.33 | 18,423.33 | 0.00 |
| Athletics Rental Program | | 6,753.00 | 6,753.00 | 0.00 |
| B.A.N.S. | 41.66 | 886.00 | 499.86 | 427.80 |
| Biology Projects | 63.00 | | | 63.00 |
| Bookstore Used Book Buy Back | | 87,410.50 | 87,410.50 | 0.00 |
| Business Club | 832.70 | 207.00 | 105.96 | 933.74 |
| Camden Fundraiser | | 6,971.12 | 6,971.12 | 0.00 |
| Continuing Education Activity Account | 500.00 | 1,099.72 | 1,099.72 | 500.00 |
| Equity Conference | | 2,477.13 | 39.08 | 2,438.05 |
| First Night | | 1,434.00 | 1,314.87 | 119.13 |
| Foundation Expense | | 6,263.81 | 6,263.81 | 0.00 |
| Foundation Life Insurance | | 344.70 | 344.70 | 0.00 |
| GA AAWCC | | 1,455.00 | 1,455.00 | 0.00 |
| Georgia Southern Matriculation | 6,160.00 | 24,551.73 | 25,071.73 | 5,640.00 |
| Hospitality Committee | 62.56 | 669.43 | 731.99 | 0.00 |
| Huddle House Bowl | | 10.00 | 10.00 | 0.00 |
| International Club | 46.00 | | | 46.00 |
| L.P.N./V.I.C.A. | 322.47 | 1,773.99 | 1,961.92 | 134.54 |
| Leukemia Society | | 149.00 | 149.00 | 0.00 |
| Model United Nations | 326.67 | 627.00 | 936.43 | 17.24 |
| M.A.S.D.A. Club | 40.12 | | | 40.12 |
| NACADA | | 2,255.00 | 2,157.22 | 97.78 |
| Office of Education Cash Account | | 1,072,486.00 | 1,072,486.00 | 0.00 |
| Phi Theta Kappa | 1,915.45 | 8,196.21 | 7,899.89 | 2,211.77 |
| Plant Op Activity | | 479.04 | 479.04 | 0.00 |
| President Discretionary | 1,849.52 | 12,787.25 | 14,636.77 | 0.00 |
| Rad Tech Club | | 101.50 | | 101.50 |
| Rad Tech Pinning | | 100.00 | 100.00 | 0.00 |
| Remembrance Committee | 37.58 | 529.50 | 467.34 | 99.74 |
| S.E. Conference Center | | 7,206.52 | 7,206.52 | 0.00 |
| Science Fair | 1,902.27 | 3,100.00 | 3,296.32 | 1,705.95 |
| SGA Agency | 68.57 | | | 68.57 |
| SGA Student Life | | 465.00 | 465.00 | 0.00 |
| Staff Awards | 947.50 | | 314.24 | 633.26 |
| Student Accident Insurance | | 13.00 | 13.00 | 0.00 |
| Student Aid Loans | | 5,706.43 | 5,706.43 | 0.00 |
| Student Liability Insurance | | 3,225.00 | 3,225.00 | 0.00 |
| Summer Waves | | 750.00 | 750.00 | 0.00 |
| TOTAL FUNDS HELD ON DEPOSIT | 92,984.08 | 1,566,309.36 | 1,595,712.21 | 63,581.23 |

COASTAL GEORGIA COMMUNITY COLLEGE

SCHEDULE OF OPERATION OF AGENCY FUNDS
Year Ended June 30, 1997

| | <u>FUND BALANCE</u> <u>JULY 1, 1996</u> | <u>RECEIPTS</u> | <u>DISBURSEMENTS</u> | <u>FUND BALANCE</u> <u>JUNE 30, 1997</u> |
|--|--|------------------|----------------------|---|
| FUNDS FOR DESIGNATED SCHOLARSHIPS | | | | |
| Regents | | 2,000.00 | 2,000.00 | 0.00 |
| Interstate Paper | | 1,000.00 | 1,000.00 | 0.00 |
| Effingham Hosp Au | | 500.00 | | 500.00 |
| Bledsoe, L | | 50.00 | 50.00 | 0.00 |
| IAPES | 1,500.00 | | 1,500.00 | 0.00 |
| Sapelo Island Foundation | | 7,000.00 | 6,292.00 | 708.00 |
| Kingsland Lions | | 500.00 | 500.00 | 0.00 |
| Cherokee Rose | | 500.00 | 500.00 | 0.00 |
| Prince Hall Chapter | | 700.00 | 700.00 | 0.00 |
| Woodbine Womens | | 500.00 | 500.00 | 0.00 |
| SunTrust Bank | | 667.00 | 667.00 | 0.00 |
| UPIU Local 787 | | 2,000.00 | 1,000.00 | 1,000.00 |
| Ty Cobb | | 1,333.00 | 1,333.00 | 0.00 |
| 1st Jordan Grove | | 400.00 | 400.00 | 0.00 |
| F & E King | | 1,400.00 | 700.00 | 700.00 |
| MAGCHJ PHA | | 600.00 | 600.00 | 0.00 |
| Curtis Hames | | 600.00 | 600.00 | 0.00 |
| Mumford | | 2,500.00 | 833.00 | 1,667.00 |
| Savannah Foundation | | 3,000.00 | 3,000.00 | 0.00 |
| Womens Club Brunswick | | 1,215.00 | 655.00 | 560.00 |
| Fed Employee Edu | | 475.00 | 475.00 | 0.00 |
| McCormick Fndn | | 1,000.00 | 1,000.00 | 0.00 |
| Wine and Spirit | | 1,215.00 | 1,215.00 | 0.00 |
| L Pauline Gooch | | 750.00 | 750.00 | 0.00 |
| GA Pacific Fndn | | 834.00 | 834.00 | 0.00 |
| Dept Defense Star | | 540.21 | 540.21 | 0.00 |
| ABWA Golden Isles | | 750.00 | 750.00 | 0.00 |
| TOTAL FUNDS FOR DESIGNATED SCHOLARSHIPS | <u>1,500.00</u> | <u>32,029.21</u> | <u>28,394.21</u> | <u>5,135.00</u> |

COASTAL GEORGIA COMMUNITY COLLEGE

SCHEDULE OF OPERATION OF AGENCY FUNDS
Year Ended June 30, 1997

| | <u>FUND BALANCE</u> <u>JULY 1, 1996</u> | <u>RECEIPTS</u> | <u>DISBURSEMENTS</u> | <u>FUND BALANCE</u> <u>JUNE 30, 1997</u> |
|---------------------------------|--|-----------------------|-----------------------|---|
| PAYROLL OPERATIONS | | | | |
| Payroll Deductions | | | | |
| FICA | | 329,383.26 | 329,383.26 | 0.00 |
| Federal Income Tax | | 680,503.03 | 680,503.03 | 0.00 |
| State Income Tax | 1,591.62 | 239,156.76 | 240,748.38 | 0.00 |
| Teachers Retirement System | | 213,594.03 | 213,594.03 | 0.00 |
| Group Health Insurance | 8,152.80 | 205,818.50 | 205,788.00 | 8,183.30 |
| Group Life Insurance | 1,416.06 | 31,951.68 | 32,212.33 | 1,155.41 |
| Group Disability Insurance | 801.14 | 15,737.34 | 15,786.98 | 751.50 |
| Garnishments | 88.02 | 1,694.78 | 1,782.80 | 0.00 |
| Credit Union | | 95,007.46 | 95,007.46 | 0.00 |
| Savings Bonds | 37.50 | 4,950.00 | 4,950.00 | 37.50 |
| Smith Barney | | 5,500.00 | 5,500.00 | 0.00 |
| FICA/Medicare | | 84,309.48 | 84,309.48 | 0.00 |
| Variable Life Annuity | 170.00 | 153,155.74 | 153,325.74 | 0.00 |
| Fidelity Annuity | 50.00 | 19,404.00 | 19,454.00 | 0.00 |
| Foundation Scholarships | | 13,142.44 | 13,142.44 | 0.00 |
| ORP1 TIAA CREF | | 20,313.60 | 20,313.60 | 0.00 |
| ORP2 VALIC | | 38,286.00 | 38,286.00 | 0.00 |
| Georgia Defined Contribution | | 25,134.80 | 25,134.80 | 0.00 |
| ORP4 Fidelity | | 1,275.60 | 1,275.60 | 0.00 |
| Charity | | 3,803.42 | 3,803.42 | 0.00 |
| FICA-Employer | | 329,383.26 | 329,383.26 | 0.00 |
| Teachers Retirement-Employer | | 555,282.58 | 555,282.58 | 0.00 |
| Group Life Insurance-Employer | 1,058.00 | 25,503.00 | 25,514.50 | 1,046.50 |
| Group Health Insurance-Employer | 24,149.40 | 570,035.65 | 571,245.25 | 22,939.80 |
| FICA/Medicare-Employer | | 84,309.48 | 84,309.48 | 0.00 |
| OPR1 TIAA CREF-Employer | | 23,731.74 | 23,731.74 | 0.00 |
| ORP2 VALIC-Employer | | 45,181.28 | 45,181.28 | 0.00 |
| ORP4 Fidelity-Employer | | 1,892.96 | 1,892.96 | 0.00 |
| TOTAL PAYROLL OPERATIONS | <u>37,514.54</u> | <u>3,817,441.87</u> | <u>3,820,842.40</u> | <u>34,114.01</u> |
| TOTAL AGENCY FUNDS | <u>\$131,998.62</u> | <u>\$5,415,780.44</u> | <u>\$5,444,948.82</u> | <u>\$102,830.24</u> |

COASTAL GEORGIA COMMUNITY COLLEGE
 EXPENDITURES BY OBJECT
 FISCAL YEAR ENDED JUNE 30, 1997

APPENDIX A

| ACCOUNT TITLE | OBJECT CODE | EDUCATIONAL AND GENERAL FUNDS | | | AUXILIARY ENTERPRISES | TOTAL CURRENT FUNDS |
|---|----------------|-------------------------------|---------------------|----------------------|--------------------------|------------------------|
| | | GENERAL | SPONSORED | SUB-TOTAL | | |
| PERSONAL SERVICES | | | | | | |
| Salaries-Regular | 511 | 5,109,096.24 | 707,666.51 | 5,816,762.75 | 141,015.33 | 5,957,778.08 |
| Student Assistants | 512 | 60,849.70 | 1,102.92 | 61,952.62 | 932.27 | 62,884.89 |
| Casual Labor | 513 | | | | | 0.00 |
| FICA-Employer | 514 | 383,343.11 | 12,639.88 | 395,982.99 | 9,350.59 | 405,333.58 |
| Retirement-Employer | 515 | 532,541.21 | 68,211.67 | 600,752.88 | 14,432.10 | 615,184.98 |
| Group Insurance-Employer | 516 | 550,218.57 | 19,142.88 | 569,361.45 | 15,401.30 | 584,762.75 |
| Personal Liability-Employer | 517 | 4,108.00 | | 4,108.00 | | 4,108.00 |
| Unemployment Insurance | 518 | 2,528.00 | | 2,528.00 | | 2,528.00 |
| Workers' Compensation | 519 | 11,692.00 | | 11,692.00 | | 11,692.00 |
| Tort and Claims | 521 | 39,273.00 | | 39,273.00 | | 39,273.00 |
| Drug Testing Services | 525 | 183.00 | | 183.00 | | 183.00 |
| Subsistence Allowance | 530 | 3,150.00 | | 3,150.00 | | 3,150.00 |
| Salaries-Joint Staffed | 599 | (121,026.00) | | (121,026.00) | | (121,026.00) |
| TOTAL PERSONAL SERVICES | | 6,575,956.83 | 808,763.86 | 7,384,720.69 | 181,131.59 | 7,565,852.28 |
| NON-PERSONAL SERVICES | | | | | | |
| Travel of Employees | 640 | 81,046.29 | 16,816.63 | 97,862.92 | 3,950.11 | 101,813.03 |
| Travel of Non-Employees | 650 | 2,656.17 | | 2,656.17 | 14,211.10 | 16,867.27 |
| Purchases for Resale | 702 | | | 0.00 | | 0.00 |
| Cost of Goods Sold | 703 | | | 0.00 | 524,286.91 | 524,286.91 |
| Cash Over or Short | 704 | (72.39) | | (72.39) | 34.41 | (37.98) |
| Motor Vehicle Expenses | 712 | 17,326.66 | 5,372.30 | 22,698.96 | 14,045.21 | 36,744.17 |
| Supplies and Materials | 714 | 266,901.84 | 16,357.79 | 283,259.63 | 41,557.49 | 324,817.12 |
| Repairs and Maintenance | 715 | 150,614.21 | | 150,614.21 | 2,898.64 | 153,512.85 |
| Utilities-Power, Water, Gas, Oil | 717 | 251,161.85 | | 251,161.85 | 6,176.12 | 257,337.97 |
| Rent-Other than Real Estate | 719 | 43,260.14 | 1,206.25 | 44,466.39 | 201.41 | 44,667.80 |
| Insurance and Bonding | 720 | 28,330.77 | | 28,330.77 | 662.52 | 28,993.29 |
| Claims and Indemnities | 721 | | | 0.00 | | 0.00 |
| Dir Benfts-Med Care & Public Assistance | 722 | | | 0.00 | | 0.00 |
| College Work-Study Program | 723 | 18,661.16 | 54,354.00 | 73,015.16 | | 73,015.16 |
| Grants to Counties, Cities, etc. | 724 | 8,036.07 | 65,031.93 | 73,068.00 | | 73,068.00 |
| Other Operating Expenses | 727 | 123,977.20 | 21,434.59 | 145,411.79 | 13,578.92 | 158,990.71 |
| Software | 733 | 33,593.62 | 14,641.14 | 48,234.76 | | 48,234.76 |
| Publications and Printing | 742 | 69,714.50 | 2,930.00 | 72,644.50 | 512.03 | 73,156.53 |
| Equipment Purchases-Non Inventory | 743 | 72,689.59 | 6,773.05 | 79,462.64 | 431.66 | 79,894.30 |
| Real Estate Rentals | 748 | | | 0.00 | | 0.00 |
| Per Diem and Fees | 751 | 48,976.81 | 37,715.30 | 86,692.11 | 9,387.58 | 96,079.69 |
| Contracts | 753 | 9,345.47 | | 9,345.47 | 229.81 | 9,575.28 |
| Computer Charges | 760 | 3,945.30 | | 3,945.30 | | 3,945.30 |
| Telecommunications-Data | 771 | | | 0.00 | | 0.00 |
| Telecommunications-Other | 773 | 123,727.38 | | 123,727.38 | 5,465.33 | 129,192.71 |
| Scholarships | 781 | 173,624.39 | 1,683,225.62 | 1,856,850.01 | 41,148.00 | 1,897,998.01 |
| Fellowships | 782 | | | 0.00 | | 0.00 |
| Stipends | 783 | | | 0.00 | | 0.00 |
| Tuition | 784 | | | 0.00 | | 0.00 |
| Lease/Purchase Equipment | 818 | 6,280.41 | | 6,280.41 | | 6,280.41 |
| Motor Vehicle Equipment Purchases | 841 | | | 0.00 | | 0.00 |
| Equipment Purchases | 843 | 392,863.56 | 190,198.66 | 583,062.22 | | 583,062.22 |
| TOTAL NON-PERSONAL SERVICES | | 1,926,661.00 | 2,116,057.26 | 4,042,718.26 | 678,777.25 | 4,721,495.51 |
| TOTAL EXPENDITURES | | 8,502,617.83 | 2,924,821.12 | 11,427,438.95 | 859,908.84 | 12,287,347.79 |

COASTAL GEORGIA COMMUNITY COLLEGE
 EXPENDITURES BY OBJECT
 FISCAL YEAR ENDED JUNE 30, 1997

APPENDIX A

| ACCOUNT TITLE | OBJECT CODE | UNEXPENDED PLANT FUNDS | | | TOTAL ALL FUNDS |
|---|----------------|------------------------|-----------|------------|--------------------|
| | | GENERAL | SPONSORED | SUB-TOTAL | |
| PERSONAL SERVICES | | | | | |
| Salaries-Regular | 511 | | | \$0.00 | 5,957,778.08 |
| Student Assistants | 512 | | | 0.00 | 62,884.89 |
| Casual Labor | 513 | | | 0.00 | 0.00 |
| FICA-Employer | 514 | | | 0.00 | 405,333.58 |
| Retirement-Employer | 515 | | | 0.00 | 615,184.98 |
| Group Insurance-Employer | 516 | | | 0.00 | 584,762.75 |
| Peronal Liability-Employer | 517 | | | 0.00 | 4,108.00 |
| Unemployment Insurance | 518 | | | 0.00 | 2,528.00 |
| Workers' Compensation | 519 | | | 0.00 | 11,692.00 |
| Tort and Claims | 521 | | | 0.00 | 39,273.00 |
| Drug Testing Services | 525 | | | 0.00 | 183.00 |
| Subsistence Allowance | 530 | | | 0.00 | 3,150.00 |
| Salaries-Joint Staffed | 599 | | | 0.00 | (121,026.00) |
| TOTAL PERSONAL SERVICES | | 0.00 | 0.00 | 0.00 | 7,565,852.28 |
| NON-PERSONAL SERVICES | | | | | |
| Travel of Employees | 640 | | | | 101,813.03 |
| Travel of Non-Employees | 650 | | | 0.00 | 16,867.27 |
| Purchases for Resale | 702 | | | 0.00 | 0.00 |
| Cost of Goods Sold | 703 | | | 0.00 | 524,286.91 |
| Cash Over or Short | 704 | | | 0.00 | (37.98) |
| Motor Vehicle Expenses | 712 | | | 0.00 | 36,744.17 |
| Supplies and Materials | 714 | 1,896.18 | | 1,896.18 | 326,713.30 |
| Repairs and Maintenance | 715 | 91.76 | | 91.76 | 153,604.61 |
| Utilities-Power, Water, Gas, Oil | 717 | | | 0.00 | 257,337.97 |
| Rent-Other than Real Estate | 719 | | | 0.00 | 44,667.80 |
| Insurance and Bonding | 720 | | | 0.00 | 28,993.29 |
| Claims and Indemnities | 721 | | | 0.00 | 0.00 |
| Dir Benfts-Med Care & Public Assistance | 722 | | | 0.00 | 0.00 |
| College Work-Study Program | 723 | | | 0.00 | 73,015.16 |
| Grants to Counties, Cities, etc. | 724 | | | 0.00 | 73,068.00 |
| Other Operating Expenses | 727 | | | 0.00 | 158,990.71 |
| Software | 733 | | | 0.00 | 48,234.76 |
| Publications and Printing | 742 | | | 0.00 | 73,156.53 |
| Equipment Purchases-Non Inventory | 743 | 54,963.41 | | 54,963.41 | 134,857.71 |
| Real Estate Rentals | 748 | | | 0.00 | 0.00 |
| Per Diem and Fees | 751 | | | 0.00 | 96,079.69 |
| Contracts | 753 | 366,655.17 | | 366,655.17 | 376,230.45 |
| Computer Charges | 760 | | | 0.00 | 3,945.30 |
| Telecommunications-Data | 771 | | | 0.00 | 0.00 |
| Telecommunications-Other | 773 | | | 0.00 | 129,192.71 |
| Scholarships | 781 | | | 0.00 | 1,897,998.01 |
| Fellowships | 782 | | | 0.00 | 0.00 |
| Stipends | 783 | | | 0.00 | 0.00 |
| Tuition | 784 | | | 0.00 | 0.00 |
| Lease/Purchase Equipment | 818 | | | 0.00 | 6,280.41 |
| Motor Vehicle Equipment Purchases | 841 | 123,618.19 | | 123,618.19 | 123,618.19 |
| Equipment Purchases | 843 | 61,070.54 | | 61,070.54 | 644,132.76 |
| TOTAL NON-PERSONAL SERVICES | | 608,295.25 | 0.00 | 608,295.25 | 5,329,790.76 |
| TOTAL EXPENDITURES | | 608,295.25 | 0.00 | 608,295.25 | 12,895,643.04 |

APPENDIX B

COASTAL GEORGIA COMMUNITY COLLEGE

SCHEDULE OF CURRENT AND PLANT FUND BALANCES
Year Ended June 30, 1997

| | CURRENT FUNDS | | | PLANT FUNDS | | | |
|---|-----------------------|--------------------|-----------------------|-------------|------------|-------------------------|---------------------|
| | Educational & General | Student Activities | Auxiliary Enterprises | Restricted | Unexpended | Renewals & Replacements | Investment In Plant |
| NET INVESTMENT IN PLANT Investment in Plant Facilities | | | | | | | \$18,795,756.98 |
| RESTRICTED For Subsequent Years' Expenditures | | | | 81,495.33 | | | |
| UNRESTRICTED Allocated | | | | | | | |
| For Renewals and Replacements Reserve | | | | | | 326,298.86 | |
| For Inventory Reserve | 21,000.00 | | 153,582.38 | | | | |
| For Subsequent Years' Expenditures | | 20,039.22 | 88,536.75 | | | | |
| For Other Reserves | 1,317.00 | | | | | | 35,626.11 |
| Unallocated Surplus | | | | | | | |
| Resident Instruction Funds | 342.47 | | | | | | |
| Lottery Funds | | | | | | | |
| Other Organized Activities (Detail) Plant Funds | | | | | 957.04 | | |
| TOTAL FUND BALANCES | \$22,659.47 | \$20,039.22 | \$242,119.13 | \$81,495.33 | \$957.04 | \$326,298.86 | \$18,831,383.09 |

COASTAL GEORGIA COMMUNITY COLLEGE

SCHEDULE OF FEE WAIVERS

Fiscal Year 1997

| | |
|-----------------------------------|----------------------------|
| OUT OF STATE TUITION | |
| International Students | 26,946.00 |
| Military Personnel and Dependents | <u>137,922.00</u> |
| TOTAL OUT OF STATE TUITION | <u>164,868.00</u> |
| MATRICULATION | |
| Senior Citizens | <u>6,870.00</u> |
| TOTAL MATRICULATION | <u>6,870.00</u> |
| TOTAL FEE WAIVERS | <u><u>\$171,738.00</u></u> |

COASTAL GEORGIA COMMUNITY COLLEGE

AUXILIARY ENTERPRISES
STATEMENT OF OPERATIONS PRIOR TO PROVISION FOR RENEWALS AND REPLACEMENTS
June 30, 1997

| | <u>TOTAL</u> | <u>FOOD SERVICES</u> <u>Snack Bars</u> | <u>STORES AND</u> <u>SHOPS</u> <u>Bookstore</u> | <u>INTERCOLLEGIATE</u> <u>ATHLETICS</u> |
|--------------------------------------|--------------|---|---|--|
| OPERATING INCOME | | | | |
| Sales and Services | \$865,689.83 | \$47,289.45 | \$636,788.02 | \$108,194.98 |
| Less: Cost of Goods Sold | 524,286.91 | 28,323.79 | 464,150.57 | |
| GROSS OPERATING INCOME | 341,402.92 | 18,965.66 | 172,637.45 | 108,194.98 |
| OPERATING EXPENDITURES | | | | |
| Direct Expenses | | | | |
| Personal Services | 165,864.76 | 40,254.56 | 100,458.71 | 19,324.65 |
| Travel | 18,152.09 | | 109.40 | 18,042.69 |
| Operating Supplies and Expenses | 126,259.87 | 2,752.26 | 33,256.25 | 83,589.17 |
| Indirect Expenses - Plant Operations | | | | |
| Personal Services | 15,266.83 | 7,633.42 | 5,343.39 | |
| Travel | 9.12 | 4.56 | 3.19 | |
| Utilities | 6,176.12 | 3,087.85 | 2,161.84 | |
| Operating Supplies and Expenses | 3,893.14 | 1,946.78 | 1,362.40 | |
| TOTAL OPERATING EXPENDITURES | 335,621.93 | 55,679.43 | 142,695.18 | 120,956.51 |
| OPERATING INCOME/DEFICIT | 5,780.99 | (36,713.77) | 29,942.27 | (12,761.53) |
| OTHER INCOME | | | | |
| Interest Earned | 0.00 | | | |
| NET INCOME/DEFICIT | \$5,780.99 | (\$36,713.77) | \$29,942.27 | (\$12,761.53) |

| | <u>OTHER SERVICE UNITS</u> | | | | |
|--------------------------------------|----------------------------|-------------------------------|------------------|---------------------------|-------------------------------|
| | <u>Computer Rentals</u> | <u>Student Transportation</u> | <u>Game Room</u> | <u>Vending-Contracted</u> | <u>Operations Institution</u> |
| OPERATING INCOME | | | | | |
| Sales and Services | \$0.00 | \$22,453.26 | \$475.04 | \$560.72 | \$49,928.36 |
| Less: Cost of Goods Sold | | | | | 31,812.55 |
| GROSS OPERATING INCOME | | 22,453.26 | 475.04 | 560.72 | 18,115.81 |
| OPERATING EXPENDITURES | | | | | |
| Direct Expenses | | | | | |
| Personal Services | | | | | 5,826.84 |
| Travel | | | | | |
| Operating Supplies and Expenses | 104.30 | 6,557.89 | 0.00 | | 0.00 |
| Indirect Expenses - Plant Operations | | | | | |
| Personal Services | | 763.34 | 763.34 | | 763.34 |
| Travel | | 0.46 | 0.45 | | 0.46 |
| Utilities | | 308.81 | 308.81 | | 308.81 |
| Operating Supplies and Expenses | | 194.65 | 194.66 | | 194.65 |
| TOTAL OPERATING EXPENDITURES | 104.30 | 7,825.15 | 1,267.26 | 0.00 | 7,094.10 |
| OPERATING INCOME/DEFICIT | (104.30) | 14,628.11 | (792.22) | 560.72 | 11,021.71 |
| OTHER INCOME | | | | | |
| Interest Earned | | | | | |
| NET INCOME/DEFICIT | (\$104.30) | \$14,628.11 | (\$792.22) | \$560.72 | \$11,021.71 |