

Hocking College  
Statement of Net Assets (SNA) - All Funds - Schedule I  
Unclassified and Unaudited  
As of December 31, 2012

Row No.	Current Funds			Noncurrent Funds				Total	
	Unrestricted		Restricted	Plant	Endowment (including quasi)	Loan	Agency	December 31, 2012	
	Educational & General (E&G)	Auxiliaries							
<b>ASSETS</b>									
1	Cash	(223,908)	2,064,752	(88,357)	1,895,141	0	34,070	388,394	4,070,092
2	Endowment Investments	0	0	0	0	1,156,014	0	0	1,156,014
3	Other Investments	0	0	0	0	3,649,137	0	0	3,649,137
4	Accounts Receivable, Net	11,614,273	2,871	350,500	0	0	0	0	11,967,644
5	Inventories	0	321,342	0	0	0	0	0	321,342
6	Prepaid Expenses	0	54,984	0	0	0	0	0	54,984
7	Accrued Interest Receivable	0	0	0	0	0	0	0	0
8	Capital Assets, Net	0	0	0	42,699,100	0	0	0	42,699,100
9	<b>Total Assets</b>	<b>11,390,365</b>	<b>2,443,949</b>	<b>262,143</b>	<b>44,594,241</b>	<b>4,805,151</b>	<b>34,070</b>	<b>388,394</b>	<b>63,918,313</b>
<b>LIABILITIES</b>									
10	Accounts Payable and Accrued Liabilities	906,820	80,165	0	0	0	0	78,763	1,065,748
11	Deposits Held in Custody for Others	0	0	0	0	0	0	309,631	309,631
12	Deferred Revenue	0	0	0	0	0	0	0	0
13	Bonds, Notes and Capital Leases Payable	0	0	0	2,775,926	0	0	0	2,775,926
14	Other Liabilities	890,678	0	0	0	0	0	0	890,678
15	<b>Total Liabilities</b>	<b>1,797,498</b>	<b>80,165</b>	<b>0</b>	<b>2,775,926</b>	<b>0</b>	<b>0</b>	<b>388,394</b>	<b>5,041,983</b>
<b>NET ASSETS</b>									
16	Current Year Net Change	8,813,343	1,653,689	(3,942)	386,000	102	0	0	10,849,192
17	Prior Year Net Assets - Preliminary	779,524	710,095	266,085	41,432,315	4,805,049	34,070	0	48,027,138
18	<b>Total Net Assets</b>	<b>9,592,867</b>	<b>2,363,784</b>	<b>262,143</b>	<b>41,818,315</b>	<b>4,805,151</b>	<b>34,070</b>	<b>0</b>	<b>58,876,330</b>
19	<b>Total Liabilities and Net Assets</b>	<b>11,390,365</b>	<b>2,443,949</b>	<b>262,143</b>	<b>44,594,241</b>	<b>4,805,151</b>	<b>34,070</b>	<b>388,394</b>	<b>63,918,313</b>

Hocking College  
Statement of Revenues, Expenditures and Changes in Net Assets (SRECNA) - All Funds - Schedule II  
Unaudited  
Fiscal Year To Date Through December 31, 2012

Row No.	Current Funds			Noncurrent Funds				Total
	Unrestricted		Restricted	Plant	Endowment (including quasi)	Loan	Agency	December 31, 2012
	Educational & General (E&G)	Auxiliaries						
<b>REVENUES</b>								
1	Tuition, Fees and Other Student Charges	21,990,620	0	0	0	0	0	21,990,620
2	State Appropriations	7,043,214	0	0	0	0	0	7,043,214
3	Gifts, Grants and Contracts	0	0	7,715,500	0	102	0	7,715,602
4	Sales and Services	73,427	5,600,740	0	0	0	0	5,674,167
5	Other Sources	155,863	807	15,542	0	0	0	172,212
6	<b>Total Revenues</b>	<b>29,263,124</b>	<b>5,601,547</b>	<b>7,731,042</b>	<b>0</b>	<b>102</b>	<b>0</b>	<b>42,595,815</b>
<b>EXPENDITURES</b>								
7	Faculty and Staff Payroll	11,311,488	366,447	198,719	0	0	0	11,876,654
8	Student Payroll	438,457	142,639	45,832	0	0	0	626,928
9	Employee Benefits	4,259,977	133,556	66,713	0	0	0	4,460,246
10	Outsourced Teaching	58,182	0	0	0	0	0	58,182
11	Legal and Accounting Services	63,367	0	0	0	0	0	63,367
12	Supplies	737,885	189,017	29,633	0	0	0	956,535
13	Course and Lab Fees	742,991	0	0	0	0	0	742,991
14	Dues and Memberships	65,081	75	0	0	0	0	65,156
15	Postage and Freight	37,815	0	0	0	0	0	37,815
16	Service/Maintenance Contracts	493,801	21,231	0	0	0	0	515,032
17	Rentals	145,798	626,820	0	0	0	0	772,618
18	Travel	117,944	621	9,395	0	0	0	127,960
19	Utilities	492,545	142,651	0	0	0	0	635,196
20	Transfers to/from Other Funds	(217,849)	375,000	0	(157,151)	0	0	0
21	Repairs and Maintenance	46,489	15,808	0	0	0	0	62,297
22	Marketing and Promotion	73,042	4,015	0	0	0	0	77,057
23	Transfer to Strategic Reserve	375,000	0	0	(375,000)	0	0	0
24	Student Aid	489,977	4,761	7,097,040	0	0	0	7,591,778
25	Insurance	174,116	0	0	0	0	0	174,116
26	Equipment	323,063	9,003	0	22,067	0	0	354,133
27	Bad Debt Expense	0	0	0	0	0	0	0
28	Miscellaneous Expenditures	220,612	550,532	287,652	124,084	0	0	1,182,880
29	Purchases for Resale	0	1,365,682	0	0	0	0	1,365,682
30	Depreciation Expense	0	0	0	0	0	0	0
31	<b>Total Expenditures</b>	<b>20,449,781</b>	<b>3,947,858</b>	<b>7,734,984</b>	<b>(386,000)</b>	<b>0</b>	<b>0</b>	<b>31,746,623</b>
<b>NET ASSETS</b>								
32	Current Year Net Change	8,813,343	1,653,689	(3,942)	386,000	102	0	10,849,192
33	Prior Year Net Assets	779,524	710,095	266,085	41,432,315	4,805,049	34,070	48,027,138
34	Current Year-To-Date Net Assets	9,592,867	2,363,784	262,143	41,818,315	4,805,151	34,070	58,876,330

Hocking College  
Statement of Revenues, Expenditures and Other Changes  
Current Funds - Unrestricted - Educational & General (E&G) - Schedule III  
Fiscal Year To Date Through December 31, 2012 and December 31, 2011

50% (6 months)

Row No.	Column Letter	A	B	C
		Revised Budget FY13 \$	Actual to Date FY13 \$	FY13 Actuals as a Percent of FY13 Budget %
<b>REVENUES</b>				
1	Tuition, Fees and Other Student Charges	24,346,889	21,990,620	90.3%
2	State Appropriations	14,086,435	7,043,214	50.0%
3	Gifts, Grants and Contracts	-	-	
4	Sales and Services	159,518	73,427	46.0%
5	Other Sources	321,482	155,863	48.5%
6	<b>Total Revenues</b>	<u>38,914,324</u>	<u>29,263,124</u>	75.2%
<b>EXPENDITURES - object code view</b>				
7	Faculty and Staff Payroll	20,911,127	11,311,488	54.1%
8	Student Payroll	701,480	438,457	62.5%
9	Employee Benefits	8,308,451	4,259,977	51.3%
10	Outsourced Teaching	330,000	58,182	17.6%
11	Legal and Accounting Services	125,000	63,367	50.7%
12	Supplies	1,084,433	737,885	68.0%
13	Course and Lab Fees	1,950,000	742,991	38.1%
14	Dues and Memberships	105,983	65,081	61.4%
15	Postage and Freight	126,000	37,815	30.0%
16	Service/Maintenance Contracts	712,452	493,801	69.3%
17	Rentals and Leases	314,292	145,798	46.4%
18	Travel	202,996	117,944	58.1%
19	Utilities	1,124,370	492,545	43.8%
20	Transfers to/from Other Funds	(650,000)	(217,849)	33.5%
21	Repairs and Maintenance	211,034	46,489	22.0%
22	Marketing and Promotion	225,321	73,042	32.4%
23	Transfer to Strategic Reserve	750,000	375,000	50.0%
24	Student Aid	1,056,227	489,977	46.4%
25	Insurance	181,000	174,116	96.2%
26	Equipment	336,176	323,063	96.1%
27	Bad Debt Expense	300,000	-	0.0%
28	Miscellaneous Expenditures	507,982	220,612	43.4%
29	Purchases for Resale	-	-	
30	Depreciation Expense	-	-	
31	<b>Total Expenditures</b>	<u>38,914,324</u>	<u>20,449,781</u>	52.6%
32	<b>CURRENT YEAR NET CHANGE TO NET ASSETS</b>	<u>-</u>	<u>8,813,343</u>	

Hocking College  
Statement of Revenues, Expenditures and Other Changes  
Current Funds - Unrestricted - Auxiliaries - Schedule IV  
Fiscal Year To Date through December 31, 2012 and December 31, 2011

Row No.

	December 31, 2012			Auxiliary Unit	December 31, 2011		
	Budget	Year to Date Actuals	Percent of Budget Recognized		Budget	Year to Date Actuals	Percent of Budget Recognized
<b>BOOKSTORE</b>							
1	2,300,000	1,019,951	44.35%	Revenues	2,300,000	928,598	40.37%
2	(2,300,000)	(1,276,879)	55.52%	Expenditures	(2,300,000)	(1,202,488)	52.28%
3	0	(256,928)		Current year net change to net assets	0	(273,890)	
4		157,051		Plus beginning of year net assets			
5		(99,877)		Net assets as of this report			
<b>RESIDENCE &amp; DINING SERVICES</b>							
6	4,788,146	4,335,636	90.55%	Revenues	5,000,000	3,608,329	72.17%
7	(4,788,146)	(2,275,576)	47.53%	Expenditures	(5,000,000)	(1,928,984)	38.58%
8	0	2,060,060		Current year net change to net assets	0	1,679,345	
9		500,847		Plus beginning of year net assets			
10		2,560,907		Net assets as of this report			
<b>THE INN AT HOCKING COLLEGE</b>							
11	0	64,101		Revenues	1,100,000	147,082	13.37%
12	0	(71,645)		Expenditures	(1,100,000)	(392,111)	35.65%
13	0	(7,544)		Current year net change to net assets	0	(245,029)	
14		0		Plus beginning of year net assets			
15		(7,544)		Net assets as of this report			
<b>LAKE SNOWDEN</b>							
16	250,000	52,024	20.81%	Revenues	250,000	60,389	24.16%
17	(250,000)	(119,015)	47.61%	Expenditures	(250,000)	(91,579)	36.63%
18	0	(66,991)		Current year net change to net assets	0	(31,190)	
19		0		Plus beginning of year net assets			
20		(66,991)		Net assets as of this report			
<b>PARKING SERVICES</b>							
21	260,000	129,834	49.94%	Revenues	300,000	123,025	41.01%
22	(260,000)	(204,742)	78.75%	Expenditures	(300,000)	(241,880)	80.63%
23	0	(74,908)		Current year net change to net assets	0	(118,855)	
24		52,197		Plus beginning of year net assets			
25		(22,711)		Net assets as of this report			
<b>TOTAL OF ALL AUXILIARIES</b>							
26	7,598,146	5,601,546	73.72%	Revenues	8,950,000	4,867,423	54.38%
27	(7,598,146)	(3,947,857)	51.96%	Expenditures	(8,950,000)	(3,857,042)	43.10%
28	0	1,653,689		Current year net change to net assets	0	1,010,381	
29		710,095		Plus beginning of year net assets			
30		<u>2,363,784</u>		Net assets as of this report			