

Hocking College
Statement of Net Assets (SNA) - All Funds - Schedule I
Unclassified and Unaudited
As of January 31, 2013

Row No.	Current Funds			Noncurrent Funds				Total	
	Unrestricted		Restricted	Plant	Endowment (including quasi)	Loan	Agency	January 31, 2013	
	Educational & General (E&G)	Auxiliaries							
ASSETS									
1	Cash	6,429,606	1,864,684	(84,183)	2,057,641	0	34,070	(84,275)	10,217,543
2	Endowment Investments	0	0	0	0	149,136	0	0	149,136
3	Other Investments	0	0	0	0	4,656,015	0	0	4,656,015
4	Accounts Receivable, Net	3,696,107	4,720	332,781	0	0	0	195,297	4,228,905
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	Total Assets	10,125,713	2,245,730	248,598	44,756,741	4,805,151	34,070	111,022	62,327,025
LIABILITIES									
10	Accounts Payable and Accrued Liabilities	383,246	100,647	0	0	0	0	56,060	539,953
11	Deposits Held in Custody for Others	0	0	0	0	0	0	54,962	54,962
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	Total Liabilities	1,273,924	100,647	0	2,775,926	0	0	111,022	4,261,519
NET ASSETS									
16	Current Year Net Change	8,072,265	1,434,988	(17,487)	548,500	102	0	0	10,038,368
17	Prior Year Net Assets	779,524	710,095	266,085	41,432,315	4,805,049	34,070	0	48,027,138
18	Total Net Assets	8,851,789	2,145,083	248,598	41,980,815	4,805,151	34,070	0	58,065,506
19	Total Liabilities and Net Assets	10,125,713	2,245,730	248,598	44,756,741	4,805,151	34,070	111,022	62,327,025

Hocking College
Statement of Revenues, Expenditures and Changes in Net Assets (SRECNA) - All Funds - Schedule II
Unaudited
Fiscal Year To Date Through January 31, 2013

Row No.	Current Funds			Noncurrent Funds				Total
	Unrestricted		Restricted	Plant	Endowment (including quasi)	Loan	Agency	January 31, 2013
	Educational & General (E&G)	Auxiliaries						
REVENUES								
1	Tuition, Fees and Other Student Charges	23,224,781	0	0	0	0	0	23,224,781
2	State Appropriations	8,211,903	0	0	0	0	0	8,211,903
3	Gifts, Grants and Contracts	0	0	12,672,108	0	102	0	12,672,210
4	Sales and Services	81,589	6,229,546	0	0	0	0	6,311,135
5	Other Sources	164,504	807	24,440	0	0	0	189,751
6	Total Revenues	31,682,777	6,230,353	12,696,548	0	102	0	50,609,780
EXPENDITURES								
7	Faculty and Staff Payroll	13,071,924	418,861	226,792	0	0	0	13,717,577
8	Student Payroll	408,759	154,138	118,338	0	0	0	681,235
9	Employee Benefits	4,846,829	153,331	76,877	0	0	0	5,077,037
10	Outsourced Teaching	58,182	0	0	0	0	0	58,182
11	Legal and Accounting Services	72,452	0	0	0	0	0	72,452
12	Supplies	781,601	214,006	31,553	0	0	0	1,027,160
13	Course and Lab Fees	871,938	0	0	0	0	0	871,938
14	Dues and Memberships	75,478	75	225	0	0	0	75,778
15	Postage and Freight	39,370	0	0	0	0	0	39,370
16	Service/Maintenance Contracts	530,824	24,790	0	0	0	0	555,614
17	Rentals	194,476	762,094	0	0	0	0	956,570
18	Travel	170,955	621	9,530	0	0	0	181,106
19	Utilities	575,444	181,862	0	0	0	0	757,306
20	Transfers to/from Other Funds	(180,349)	437,500	0	(257,151)	0	0	0
21	Repairs and Maintenance	54,513	15,964	0	0	0	0	70,477
22	Marketing and Promotion	120,936	4,015	0	0	0	0	124,951
23	Transfer to Strategic Reserve	437,500	0	0	(437,500)	0	0	0
24	Student Aid	693,274	4,761	11,773,775	0	0	0	12,471,810
25	Insurance	174,177	0	0	0	0	0	174,177
26	Equipment	186,285	18,489	0	22,067	0	0	226,841
27	Bad Debt Expense	1,465	0	0	0	0	0	1,465
28	Miscellaneous Expenditures	424,479	831,127	476,945	124,084	0	0	1,856,635
29	Purchases for Resale	0	1,573,731	0	0	0	0	1,573,731
30	Depreciation Expense	0	0	0	0	0	0	0
31	Total Expenditures	23,610,512	4,795,365	12,714,035	(548,500)	0	0	40,571,412
NET ASSETS								
32	Current Year Net Change	8,072,265	1,434,988	(17,487)	548,500	102	0	10,038,368
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	8,851,789	2,145,083	248,598	41,980,815	4,805,151	34,070	58,065,506

Hocking College
Statement of Revenues, Expenditures and Other Changes
Current Funds - Unrestricted - Educational & General (E&G) - Schedule III
Fiscal Year To Date Through January 31, 2013 and January 31, 2012

58.3% (7 months)

Row No.	Column Letter	A	B	C
		Revised Budget FY13 \$	Actual to Date FY13 \$	FY13 Actuals as a Percent of FY13 Budget %
REVENUES				
1	Tuition, Fees and Other Student Charges	24,346,889	23,224,781	95.4%
2	State Appropriations	14,086,435	8,211,903	58.3%
3	Gifts, Grants and Contracts	-	-	
4	Sales and Services	159,518	81,589	51.1%
5	Other Sources	321,482	164,504	51.2%
6	Total Revenues	<u>38,914,324</u>	<u>31,682,777</u>	81.4%
EXPENDITURES - object code view				
7	Faculty and Staff Payroll	20,911,127	13,071,924	62.5%
8	Student Payroll	701,480	408,759	58.3%
9	Employee Benefits	8,305,419	4,846,829	58.4%
10	Outsourced Teaching	321,847	58,182	18.1%
11	Legal and Accounting Services	125,300	72,452	57.8%
12	Supplies	1,135,195	781,601	68.9%
13	Course and Lab Fees	1,900,167	871,938	45.9%
14	Dues and Memberships	106,798	75,478	70.7%
15	Postage and Freight	76,013	39,370	51.8%
16	Service/Maintenance Contracts	714,554	530,824	74.3%
17	Rentals and Leases	310,700	194,476	62.6%
18	Travel	250,716	170,955	68.2%
19	Utilities	1,150,326	575,444	50.0%
20	Transfers to/from Other Funds	(650,000)	(180,349)	27.7%
21	Repairs and Maintenance	186,663	54,513	29.2%
22	Marketing and Promotion	211,055	120,936	57.3%
23	Transfer to Strategic Reserve	750,000	437,500	58.3%
24	Student Aid	1,056,227	693,274	65.6%
25	Insurance	181,000	174,177	96.2%
26	Equipment	287,087	186,285	64.9%
27	Bad Debt Expense	300,000	1,465	0.5%
28	Miscellaneous Expenditures	582,650	424,479	72.9%
29	Purchases for Resale	-	-	
30	Depreciation Expense	-	-	
31	Total Expenditures	<u>38,914,324</u>	<u>23,610,512</u>	60.7%
32	CURRENT YEAR NET CHANGE TO NET ASSETS	<u>-</u>	<u>8,072,265</u>	

Hocking College
Statement of Revenues, Expenditures and Other Changes
Current Funds - Unrestricted - Auxiliaries - Schedule IV
Fiscal Year To Date through January 31, 2013 and January 31, 2012

Row No.

	January 31, 2013			Auxiliary Unit	January 31, 2012		
	Budget	Year to Date Actuals	Percent of Budget Recognized		Budget	Year to Date Actuals	Percent of Budget Recognized
BOOKSTORE							
1	2,300,000	1,508,105	65.57%	Revenues	2,300,000	1,361,137	59.18%
2	(2,300,000)	(1,486,493)	64.63%	Expenditures	(2,300,000)	(1,418,723)	61.68%
3	0	21,612		Current year net change to net assets	0	(57,586)	
4		157,051		Plus beginning of year net assets			
5		178,663		Net assets as of this report			
RESIDENCE & DINING SERVICES							
6	4,788,146	4,370,592	91.28%	Revenues	5,000,000	3,605,097	72.10%
7	(4,788,146)	(2,884,284)	60.24%	Expenditures	(5,000,000)	(2,382,297)	47.65%
8	0	1,486,308		Current year net change to net assets	0	1,222,800	
9		500,847		Plus beginning of year net assets			
10		1,987,155		Net assets as of this report			
THE INN AT HOCKING COLLEGE							
11	0	78,765		Revenues	1,100,000	155,778	14.16%
12	0	(85,938)		Expenditures	(1,100,000)	(396,407)	36.04%
13	0	(7,173)		Current year net change to net assets	0	(240,629)	
14		0		Plus beginning of year net assets			
15		(7,173)		Net assets as of this report			
LAKE SNOWDEN							
16	250,000	65,412	26.16%	Revenues	250,000	60,389	24.16%
17	(250,000)	(133,908)	53.56%	Expenditures	(250,000)	(105,115)	42.05%
18	0	(68,496)		Current year net change to net assets	0	(44,726)	
19		0		Plus beginning of year net assets			
20		(68,496)		Net assets as of this report			
PARKING SERVICES							
21	260,000	207,479	79.80%	Revenues	300,000	180,310	60.10%
22	(260,000)	(204,742)	78.75%	Expenditures	(300,000)	(242,515)	80.84%
23	0	2,737		Current year net change to net assets	0	(62,205)	
24		52,197		Plus beginning of year net assets			
25		54,934		Net assets as of this report			
TOTAL OF ALL AUXILIARIES							
26	7,598,146	6,230,353	82.00%	Revenues	8,950,000	5,362,711	59.92%
27	(7,598,146)	(4,795,365)	63.11%	Expenditures	(8,950,000)	(4,545,057)	50.78%
28	0	1,434,988		Current year net change to net assets	0	817,654	
29		710,095		Plus beginning of year net assets			
30		<u>2,145,083</u>		Net assets as of this report			