

<b>Unit Name: Bookstore</b>				
<b>Service is essential to the operation of the college</b>				
<b>Functions performed by unit that are critical/essential to operations of the college</b>	<b>Consequences of not performing service</b>	<b>Legal, regulatory, board policy, contractual citations</b>	<b>Other options for performing service</b>	<b>Why is the service "essential"?</b>
A campus bookstore provides essential instructional materials (books, course packets, art and school supplies, toolboxes, etc.) and makes them readily available to students and staff on our isolated campus.	Difficulty for students to obtain required course materials. Discourage some students from taking classes. Loss of convenience. Loss of Bookstore revenues and loss of Bookstore's contribution to general fund.		Outsource	Educational materials are necessary for students to be successful in completing courses requirements.
A campus bookstore provides supplementary instructional materials (reference books, computers, software, electronics, etc.) and makes them readily available to students and staff on our isolated campus.	Difficulty for students to obtain related instructional materials. Loss of convenience. Loss of Bookstore revenues and loss of Bookstore's contribution to general fund.			Related educational materials are necessary for students to be successful in completing courses requirements.
Bookstore contributes a percentage of its year-end fund balance and the interest earned from the total fund balance.	Loss of revenues to the college general fund.			Adds revenue to the general fund.
<b>Functions performed by unit that are not critical to operations of the college</b>	<b>Consequences of not performing service</b>	<b>Legal, regulatory, contractual citations</b>	<b>Other options for performing service</b>	
A campus bookstore provides non-essential convenience items for students and staff on our isolated campus. These include backpacks, insignia clothing, aspirin, etc.	Loss of convenience to students and staff. Loss of Bookstore revenues. Loss of Bookstore's contribution to the general fund.			
Liaison between students, faculty and instructional departments.	Loss of accurate educational material information to students.			
Service allowing students access to Financial Aid and CreditLine.	Financial Aid and other students may not have ability to purchase educational materials at beginning of classes.			
Donations: Three \$500 scholarships, fall student orientation, Student benefit raffles.	Consequence to students: Loss of: student benefit, service information, financial assistance and goodwill aspect			
Reinvestment in facility and equipment.	Loss of continual improvement in performing services and maintaining a safe and efficient facility.	Board of Ed. A.020, 5. The college environment is welcoming and accepting to all learners.		

<b>Unit Name: Bookstore</b>								
Cost of service:								
<b>Bookstore is self-supporting and does not receive a direct general fund allocation.</b>								
<b>The college supports the Bookstore by providing facility, facility maintenance, finance services, IT support, security.</b>								
<b>Direct revenue to college from Bookstore: 50% of yearly fund balance and interest earned on Bookstore fund balance.</b>								
<b>Indirect college contribution: Student scholarships \$1,500. Donations to student and college groups, and fundraisers for student groups.</b>								
	FY00-01 Actual	FY01-02 Actual	FY02-03 Actual	FY03-04 Actual	FY04-05 Actual	See Attached Worksheet	FY05-06 Estimated Actual	FY06 Current FTE (Managers & Classified)
<b>RESOURCES</b>								Managers: 1
General Fund Allocation (including transfers from GF)								Classified: 11.3
Inter: LTD Pass/Parking Coupon			150,800					Faculty:
Intra: Laundry Loan			7,211	7,211	7,211		7,211	
Resale			6,288,461	5,360,957	5,284,393		5,375,000	
Other Revenue (list sources):				27,915	10,840		(77)	
			61,697					
<b>Total Resources</b>	-	-	<b>6,508,169</b>	<b>5,396,083</b>	<b>5,302,444</b>		<b>5,382,134</b>	
<b>EXPENDITURES</b>								
<b>Salaries + OPE</b>								
Managers			77,317	89,156	97,193		99,736	
Classified			458,443	523,292	513,903		461,400	
Part-time 04			193,363	187,182	213,451		224,320	
Total Salaries + OPE	-	-	729,123	799,630	824,547	-	785,456	
<b>Cost of Sales</b>			5,021,076	3,966,335	3,965,314		4,320,000	
<b>M&amp;S</b>			111,851	101,474	103,059		79,000	
Total COS & M&S	-	-	5,132,927	4,067,809	4,068,373	-	4,400,000	
<b>Reinvestment: Facility &amp; Equip</b>			98,855		77,440		66,000	
<b>Transfer:</b>								
Gen Fund(50% Year Fund Bal)			423,349	384,017	204,751		98,339	
Add'l General Fund			466,212					
KLCC Loan							200,000	
Total Other Expense	-	-	988,416	384,017	282,191	-	364,339	
Total Expenditures	-	-	<b>6,850,466</b>	<b>5,251,456</b>	<b>5,175,111</b>	-	<b>5,549,795</b>	
<b>Revenues minus Expenditures</b>	-	-	<b>(342,297)</b>	<b>144,627</b>	<b>127,333</b>		<b>(167,661)</b>	
Carryover from Prior Year		-	<b>1,972,611</b>	<b>1,630,314</b>	<b>1,774,941</b>		<b>1,902,274</b>	
Year-end Balance		-	<b>1,630,314</b>	<b>1,774,941</b>	<b>1,902,274</b>		<b>1,734,613</b>	
<b>YR Fund Bal Rev-Personnel-COS-M&amp;S (50% to Gen Fund)</b>					<b>409,524</b>		<b>196,678</b>	

<b>Unit Name: Bookstore</b>									
<b>Comparison 2005 and 2006, July 1 to February 28.</b>									
<b>Cost of service - additional worksheet</b>									
	<b>FY Feb 05 Actual</b>	<b>FY Feb 06 Actual</b>	<b>Difference Percentage</b>		<b>FY04-05 Actual</b>	<b>FY04-05 w/difference %</b>	<b>FY05-06 Estimated Actual</b>	<b>FY06 Current FTE (Managers &amp; Classified)</b>	
<b>RESOURCES</b>								Managers:	1
General Fund Allocation (including transfers from GF)								Classified:	11.3
Inter: LTD Pass/Parking Coupon								Faculty:	
Intra: Laundry Loan	7,211	7,211	100.00%		7,211	7,211	7,211		
Resale	3,671,202	3,735,111	101.74%		5,284,393	5,376,385	5,375,000		
Other Revenue (list sources):	6,623	(47)	-0.71%		10,840	(77)	(77)		
<b>Total Resources</b>	<b>3,685,036</b>	<b>3,742,275</b>		<b>-</b>	<b>5,302,444</b>	<b>5,383,519</b>	<b>5,382,134</b>		
<b>EXPENDITURES</b>									
<b>Salaries + OPE</b>									
Managers	64,526	62,244	96.46%		97,193	93,756	99,736		
Classified	341,966	290,971	85.09%		513,903	437,268	461,400		
Part-time 04	130,852	135,536	103.58%		213,451	221,092	224,320		
Total Salaries + OPE	537,344	488,751		-	824,547	752,116	785,456		
<b>Cost of Sales</b>	<b>2,893,755</b>	<b>3,319,925</b>	<b>114.73%</b>		<b>3,965,314</b>	<b>4,549,295</b>	<b>4,320,000</b>		
<b>M&amp;S</b>	<b>79,040</b>	<b>60,718</b>	<b>76.82%</b>		<b>103,059</b>	<b>79,169</b>	<b>79,000</b>		
<b>Total COS &amp; M&amp;S</b>	<b>2,972,795</b>	<b>3,380,643</b>		-	<b>4,068,373</b>	<b>4,628,464</b>	<b>4,400,000</b>		
<b>Reinvestment:Facility&amp;Equip</b>	<b>43,368</b>	<b>36,984</b>	<b>85.28%</b>		<b>77,440</b>	<b>66,040</b>	<b>66,000</b>		
<b>Transfer:</b>									
<b>Gen Fund(50%Year Fund Bal)</b>					<b>204,762</b>		<b>98,339</b>		
Addt'l General Fund									
KLCC Loan		200,000					200,000		
<b>Total Other Expense</b>	<b>43,368</b>	<b>236,984</b>		-	<b>282,202</b>	<b>66,040</b>	<b>364,339</b>		
<b>Total Expenditures</b>	<b>3,553,507</b>	<b>4,106,378</b>		-	<b>5,175,122</b>	<b>5,446,620</b>	<b>5,549,795</b>		
<b>Revenues minus Expenditures</b>	<b>131,529</b>	<b>(364,103)</b>	<b>-</b>	<b>-</b>	<b>127,322</b>	<b>(63,101)</b>	<b>(167,661)</b>		
Carryover from Prior Year		-	1,972,611	1,972,611	1,972,611		2,099,933		
Year-end Balance		(364,103)	1,972,611	1,972,611	2,099,933		1,932,272		
<b>YR Fund Bal Rev-Personnel-COS-M&amp;S (50% to Gen Fund)</b>					<b>409,524</b>		<b>196,678</b>		

<b>Unit Name: Bookstore</b>					
<b>Cost Effectiveness</b>					
<b>Comparator</b>	<b>Annual Cost</b>	<b>Cost Basis</b>	<b>Function</b>	<b>FTE</b>	<b>Notes</b>
<b>Outsourcing (list options)</b>					
Leasing is an option.					
	<b>Net Sales Y0405</b>	<b>Paid to College</b>	<b>Other College Contributions</b>		<b>Notes: Other College Contributions</b>
<b>Lane CC Bookstore</b>	\$ 4,890,232	\$ 204,751	\$ 5,000		Donations to student and staff groups
<b>Lane CC Bookstore</b>			\$ 38,000		Discounts to students, staff and depts.
<b>Other OCC Schools (list)</b>					
Chemeketa CC Bookstore	\$ 4,919,291	\$ 191,482	\$ 10,000		Donations to student and staff groups
Linn-Benton CC Bookstore	\$ 2,850,217	\$ 68,920	\$ 12,000		Donations and discounts to students and staff groups
<b>Industry Standards (list)</b>					
<b>Other (list)</b>					
<b>Cost Effectiveness</b>					
<b>College Bookstore Standards</b>	<b>Lane CC Bookstore</b>	<b>College Stores Operating Survey</b>	<b>Notes (Independent College Bookstore Association 2004-05 Operating Survey, 68 College Stores participated)</b>		
Coursebook Mark-on	25%	42 of 68 stores	reported a 25% mark-on to coursebooks.		
Gross Margin	26.2%	Median 27.3%	Gross Margin is revenue minus cost of goods and minus freight.		
Personnel Expenses	16.9%	Median 13.9%	High for industry standards - (OPE 5.6%, Median is 3.0%		
Total Operating Expenses	23.2%	Mediam 23.9%	Includes personnel costs.		
Used to New Book Comparison	30.9%	Median 32.3%			