# *Big Bend Community College*

## Board of Trustees

# Proprietary Funds Budget 2014-2015

# Financial Statements June 30, 2014

**Big Bend Community College**
**Financial Reports**
**June 30, 2014**
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# BIG BEND COMMUNITY COLLEGE
## BUDGET STATUS SUMMARY
### AS OF JUNE 30, 2014

| PROGRAM | CATEGORY | BUDGET As of 7/1/13 | ADJUSTMENT | BUDGET As of 6/30/14 | SPENT Includes Enc | BALANCE | % REMAINING |
|---|---|---|---|---|---|---|---|
| | SALARIES | 4,722,188 | 254,791 | 4,976,979 | 4,612,978 | 364,001 | 7.31% |
| 010 | BENEFITS | 1,484,719 | 59,726 | 1,544,445 | 1,363,194 | 181,251 | 11.74% |
| INSTRUCTION | GOODS&SVC | 434,340 | 36,849 | 471,189 | 244,371 | 226,818 | 48.14% |
| | TRAVEL | 50,995 | 0 | 50,995 | 36,228 | 14,767 | 28.96% |
| | EQUIP | 274,750 | 0 | 274,750 | 271,408 | 3,342 | 1.22% |
| | TOTAL | 6,966,992 | 351,366 | 7,318,358 | 6,528,180 | 790,178 | 10.80% |
| | SALARIES | 560,852 | (20,303) | 540,549 | 519,622 | 20,927 | 3.87% |
| 040 | BENEFITS | 180,986 | (8,343) | 172,643 | 166,936 | 5,707 | 3.31% |
| PRIMARY | GOODS&SVC | 34,358 | 0 | 34,358 | 21,949 | 12,409 | 36.12% |
| SUPPORT TO | TRAVEL | 6,750 | 0 | 6,750 | 6,476 | 274 | 4.06% |
| INSTRUCTION | EQUIP | 6,500 | 0 | 6,500 | 14,031 | (7,531) | -115.86% |
| | TOTAL | 789,446 | (28,646) | 760,800 | 729,014 | 31,786 | 4.18% |
| | SALARIES | 303,235 | 40,606 | 343,841 | 320,642 | 23,199 | 6.75% |
| 050 | BENEFITS | 110,946 | 16,686 | 127,632 | 114,468 | 13,164 | 10.31% |
| LIBRARY | GOODS&SVC | 63,656 | 0 | 63,656 | 58,459 | 5,197 | 8.16% |
| | TRAVEL | 1,750 | 0 | 1,750 | 2,045 | (295) | -16.85% |
| | EQUIP | 20,000 | 0 | 20,000 | 22,862 | (2,862) | -14.31% |
| | TOTAL | 499,587 | 57,292 | 556,879 | 518,476 | 38,403 | 6.90% |
| | SALARIES | 916,798 | 31,260 | 948,058 | 955,965 | (7,907) | -0.83% |
| 060 | BENEFITS | 304,486 | 12,000 | 316,486 | 320,429 | (3,943) | -1.25% |
| STUDENT | GOODS&SVC | 33,986 | 100,000 | 133,986 | 88,076 | 45,910 | 34.26% |
| SERVICES | TRAVEL | 9,400 | 16,373 | 25,773 | 22,171 | 3,602 | 13.98% |
| | EQUIP | 0 | 0 | 0 | 16,971 | (16,971) | 0.00% |
| | GRANTS | 526,427 | (58,260) | 468,167 | 432,305 | 35,862 | 7.66% |
| | MATCH | 15,481 | 0 | 15,481 | 15,481 | 0 | 0.00% |
| | TOTAL | 1,806,578 | 101,373 | 1,907,951 | 1,851,398 | 56,553 | 2.96% |
| | SALARIES | 1,489,865 | (20,303) | 1,469,562 | 1,333,928 | 135,634 | 9.23% |
| 080 | BENEFITS | 489,096 | (8,343) | 480,753 | 467,056 | 13,697 | 2.85% |
| ADMIN. | GOODS&SVC | 624,486 | 171,381 | 795,867 | 415,266 | 380,601 | 47.82% |
| | TRAVEL | 27,825 | 0 | 27,825 | 29,630 | (1,805) | -6.49% |
| | EQUIP | 20,250 | 0 | 20,250 | 15,373 | 4,877 | 24.08% |
| | TOTAL | 2,651,522 | 142,735 | 2,794,257 | 2,261,253 | 533,004 | 19.07% |
| | SALARIES | 1,076,696 | 0 | 1,076,696 | 975,442 | 101,254 | 9.40% |
| 090 | BENEFITS | 413,767 | 0 | 413,767 | 368,820 | 44,947 | 10.86% |
| M&O | GOODS&SVC | 1,057,950 | 0 | 1,057,950 | 946,570 | 111,380 | 10.53% |
| | TRAVEL | 5,025 | 0 | 5,025 | 1,517 | 3,508 | 69.82% |
| | EQUIPMENT | 36,537 | 0 | 36,537 | 25,317 | 11,220 | 30.71% |
| | DEBT SERV. | 0 | 0 | 0 | 0 | 0 | 0.00% |
| | TOTAL | 2,589,975 | 0 | 2,589,975 | 2,317,665 | 272,310 | 10.51% |
| **TOTAL BUDGET** | | **15,304,100** | **624,120** | **15,928,220** | **14,205,987** | **1,722,233** | **10.81%** |

| | | |
|---|---|---|
| ALLOCATION #3 | Institution Funding | 280,401 |
| ALLOCATION #3 | Redistribution of Institution Funding Pool | 12,201 |
| ALLOCATION #3 | Additional Step M for Classified Staff | 1,126 |
| ALLOCATION #4 | Basic Skills Enhancement | 27,753 |
| ALLOCATION #4 | Student Achievement Initiative | 116,373 |
| ALLOCATION #5 | IT Reduction | -3,853 |
| ALLOCATION #6 | Workers comp Changes | -3,000 |
| ALLOCATION #6 | Worker Retraining Variable | -15,000 |
| ALLOCATION #8 | System IT Cost Distribution | 93,641 |
| ALLOCATION #9 | Revolving Fund Charges | 77,740 |
| ALLOCATION #10 | Reserve Distribution (one-time) | 36,738 |
| TOTAL ADJUSTMENTS TO ALLOCATION | | 624,120 |

**BIG BEND COMMUNITY COLLEGE**
**RESERVE BALANCES AS OF 6/30/2014**

| Fund Name | Number | 6/30/2013 | 6/30/2014 | Change in Balance | Unobligated Fund Balance | Notes |
|---|---|---|---|---|---|---|
| **Reserve Funds** | | | | | | |
| Admin Carryover | 145 | 1,053,198 | 1,053,198 | - | 1,053,198 | $-0- is dedicated to 14-15 budget. |
| Administration Fee | 145 | 1,660,157 | 1,803,561 | 143,404 | 1,803,561 | $-0- is dedicated to 14-15 budget. |
| Interest Earnings | 145 | 1,545,698 | 1,569,644 | 23,946 | 1,569,644 | $-0- is dedicated to 14-15 budget. |
| **Total Reserve Funds** | | 4,259,053 | 4,426,403 | 167,350 | 4,426,403 | |

| Fund Name | Number | 6/30/2013 | 6/30/2014 | Change in Balance | Unobligated Fund Balance | Notes |
|---|---|---|---|---|---|---|
| **Enterprise Fund** | | | | | | |
| European Funds | 571 | 2,189,406 | 2,097,190 | (92,216) | 1,997,190 | $100,000 was spent on COP payment. |

| Fund Name | Number | 6/30/2013 | 6/30/2014 | Change in Balance | Unobligated Fund Balance | Notes |
|---|---|---|---|---|---|---|
| **Dedicated Local Funds** | | | | | | |
| Running Start | 145 | 659,150 | 915,775 | 256,625 | 515,775 | Headcount was 178 for 12-13 and 266 for 13-14. FTEs were 461 and 595, respectively. $400,000 is dedicated to the 14-15 budget. |
| Interest Earnings | 148 | 230,493 | 231,484 | 991 | 231,484 | $ -0- is dedicated to the 14-15 budget. |
| Excess Enrollments | 148 | 1,821,105 | 1,945,561 | 124,456 | 1,945,561 | $-0- is dedicated to the 14-15 budget. |
| Tuition Balance | 149 | 2,433,592 | 3,323,856 | 890,264 | 1,664,850 | $1,659,006 is dedicated to the 14-15 budget. |
| **Total Dedicated Local Funds** | | 5,144,340 | 6,416,676 | 1,272,336 | 4,357,670 | |

**BIG BEND COMMUNITY COLLEGE**
**BOOKSTORE BUDGET**
**2014-2015**

| INCOME | Acutal 2011-2012 | Actual 2012-2013 | Actual 2013-2014 | Projected 2014-2015 |
|---|---|---|---|---|
| NEW BOOKS | 394,919 | 357,962 | 342,345 | 345,000 |
| USED BOOKS | 317,799 | 275,454 | 232,763 | 245,000 |
| TRADE BOOKS | 8,333 | 7,373 | 8,080 | 8,000 |
| TEXTBOOK RENTALS | 28,141 | 53,355 | 56,740 | 59,000 |
| E-BOOKS | 0 | 2,427 | 12,308 | 13,000 |
| SUPPLIES | 54,062 | 51,644 | 57,625 | 58,000 |
| CANDY | 19,201 | 28,695 | 26,869 | 28,000 |
| IMPRINTED CLOTHING | 38,880 | 31,801 | 25,863 | 30,000 |
| SOFTWARE | 328 | 0 | 0 | 0 |
| GRADUATION | 7,903 | 6,769 | 7,308 | 7,300 |
| BACK PACKS | 7,145 | 2,941 | 3,191 | 4,500 |
| EMBLEMATICS | 8,332 | 8,299 | 7,931 | 8,300 |
| GIFTS, CARDS,& SUNDRIES | 8,317 | 6,071 | 4,296 | 6,000 |
| SPECIAL TAX ITEMS | 10,666 | 13,377 | 10,510 | 12,000 |
| COPIES | 232 | 196 | 183 | 200 |
| STAMPS | 1,857 | 1,520 | 1,492 | 1,600 |
| TOTAL INCOME | 906,115 | 847,884 | 797,504 | 825,900 |
| **EXPENDITURES** | | | | |
| COST OF GOODS SOLD: | | | | |
| NEW BOOKS | 318,175 | 313,217 | 307,836 | 300,000 |
| USED BOOKS | 195,123 | 209,975 | 173,306 | 178,000 |
| TRADE BOOKS | 5,878 | 6,106 | 6,077 | 6,000 |
| TEXTBOOK RENTALS | -1,889 | -2,780 | -4,832 | 0 |
| E-BOOKS | 0 | 1,913 | 4,272 | 4,600 |
| SUPPLIES | 35,047 | 34,918 | 34,035 | 35,000 |
| CANDY | 12,719 | 20,192 | 19,204 | 20,000 |
| IMPRINTED CLOTHING | 27,624 | 22,417 | 16,480 | 17,000 |
| SOFTWARE | 0 | 0 | 0 | 0 |
| GRADUATION | 5,009 | 4,046 | 4,768 | 4,800 |
| BACK PACKS | 3,472 | 1,715 | 1,731 | 2,300 |
| EMBLEMATICS | 4,812 | 5,384 | 5,203 | 5,400 |
| GIFTS, CARDS, & SUNDRIES | 3,849 | 5,150 | 2,016 | 3,500 |
| SPECIAL RESALE | 108 | 0 | 0 | 0 |
| SPECIAL TAX ITEMS | 7,798 | 8,904 | 6,656 | 6,800 |
| STAMPS | 1,114 | 1,512 | 1,452 | 1,600 |
| TOTAL COST OF GOODS SOLD | 618,839 | 632,669 | 578,204 | 585,000 |
| **GROSS PROFIT** | 287,276 | 215,215 | 219,300 | 240,900 |
| OPERATING EXPENDITURES: | | | | |
| SALARIES | 127,523 | 118,032 | 113,389 | 112,000 |
| BENEFITS | 61,512 | 48,397 | 48,410 | 44,000 |
| SUPPLIES & MATERIALS | 7,498 | 8,939 | 5,918 | 6,500 |
| FREIGHT & POSTAGE | 1,005 | 151 | 2,179 | 1,500 |
| TELEPHONE | 674 | 679 | 673 | 700 |
| RENTALS & LEASES | 1,571 | 1,569 | 1,176 | 1,500 |
| MAINTENANCE CONTRACT | 554 | 557 | 577 | 600 |
| PRINTING | 705 | 655 | 498 | 700 |
| REPAIRS | 0 | 0 | 137 | 200 |
| EDUCATION & TRAINING | 537 | 104 | 499 | 500 |
| DUES & MEMBERSHIP | 750 | 950 | 20 | 500 |
| PURCHASED SERVICES | 15,936 | 20,156 | 18,171 | 19,000 |
| ADVERTISING | 800 | 575 | 908 | 900 |
| FINANCE CHARGES | 8,846 | 9,610 | 12,006 | 10,000 |
| ADMINISTRATION FEES (1) | 7,000 | 7,000 | 7,000 | 7,000 |
| TRAVEL | 860 | 1,355 | 522 | 600 |
| EQUIPMENT | 911 | 3,386 | 1,113 | 15,000 |
| BAD DEBT EXPENSE | 175 | 944 | 179 | 100 |
| OTHER | 10 | 49 | 0 | 0 |
| TOTAL OPERATING EXPENSES | 236,867 | 223,108 | 213,375 | 221,300 |
| INCOME FROM OPERATIONS | 50,409 | -7,893 | 5,925 | 19,600 |
| OTHER INCOME: | | | | |
| INTEREST INCOME | 1,459 | 2,085 | 2,708 | 2,500 |
| MISCELLANEOUS INCOME | 349 | 836 | 1,303 | 250 |
| TOTAL OTHER INCOME | 1,808 | 2,921 | 4,011 | 2,750 |
| **NET INCOME FROM OPERATIONS** | 52,217 | -4,972 | 9,936 | 22,350 |
| OTHER EXPENDITURE: | | | | |
| ATEC FEE (1) | 23,000 | 23,000 | 23,000 | 23,000 |
| TOTAL OTHER EXPENDITURE | 23,000 | 23,000 | 23,000 | 23,000 |
| **INCREASE/DECREASE FUND BALANCE** | 29,217 | -27,972 | -13,064 | -650 |
| ENDING CASH BALANCE | 375,369 | 383,313 | 392,889 | |
| OPERATING RESERVE | 300,000 | 300,000 | 300,000 | 300,000 |
| ANTICIPATED CASH BALANCE | | | | 390,000 |

(1) - Direct subsidy to ATEC bond debt

# BIG BEND COMMUNITY COLLEGE
# ATHLETIC BUDGET
# 2014-2015

| | Actual 2011-2012 | Actual 2012-2013 | Actual 2013-2014 | Projected 2014-2015 |
|---|---|---|---|---|
| **S & A FEES:** | | | | |
| ATHLETIC GENERAL | 95,347 | 114,789 | 139,945 | 114,500 |
| NWAC TOURNEY | 15,500 | 5,700 | 5,900 | 0 |
| BASEBALL | 31,749 | 34,597 | 34,222 | 35,500 |
| BASKETBALL | 21,750 | 28,549 | 26,577 | 24,000 |
| VOLLEYBALL | 17,767 | 22,345 | 18,235 | 24,000 |
| WOMEN'S SOFTBALL | 29,915 | 30,618 | 23,816 | 28,000 |
| WOMEN'S BASKETBALL | 22,593 | 22,085 | 21,537 | 22,000 |
| TOTAL S & A FEES | 234,621 | 258,683 | 270,232 | 248,000 |
| **OTHER REVENUE:** | | | | |
| ATHLETIC GENERAL | 7,607 | 7,462 | 7,823 | 8,000 |
| BASEBALL CAMP | 37,767 | 33,391 | 20,951 | 23,000 |
| BASKETBALL CAMP | 4,620 | 1,076 | 4,333 | 5,000 |
| VOLLEYBALL CAMP | 3,674 | 4,190 | 5,586 | 6,000 |
| WOMEN'S SOFTBALL CAMP | 1,960 | 159 | 8,141 | 8,000 |
| WOMEN'S BASKETBALL CAMP | 15,120 | 17,429 | 14,660 | 16,000 |
| TOTAL OTHER REVENUE | 70,748 | 63,707 | 61,494 | 66,000 |
| TOTAL REVENUE | 305,369 | 322,390 | 331,726 | 314,000 |
| **EXPENDITURES:** | | | | |
| ATHLETIC GENERAL | 74,677 | 148,356 | 167,890 | 114,500 |
| NWAC TOURNEY | 5,500 | 5,670 | 5,883 | 10,000 |
| BASEBALL | 31,749 | 34,597 | 34,222 | 35,500 |
| BASKETBALL | 21,750 | 28,549 | 28,978 | 24,000 |
| VOLLEYBALL | 17,767 | 22,345 | 18,235 | 24,000 |
| WOMEN'S SOFTBALL | 29,915 | 30,618 | 23,816 | 28,000 |
| WOMEN'S BASKETBALL | 22,593 | 22,085 | 21,621 | 22,000 |
| TOTAL ATHLETIC EXPENDITURES | 203,951 | 292,220 | 300,645 | 258,000 |
| CAMPS: | | | | |
| BASEBALL CAMP | 31,561 | 26,994 | 29,253 | 25,000 |
| BASKETBALL CAMP | 4,873 | 3,703 | 5,689 | 3,000 |
| VOLLEYBALL CAMP | 342 | 2,079 | 6,265 | 5,000 |
| WOMEN'S SOFTBALL CAMP | 4,131 | 6,360 | 7,568 | 7,500 |
| WOMEN'S BASKETBALL CAMP | 18,633 | 15,923 | 16,139 | 15,000 |
| TOTAL CAMP EXPENDITURES | 59,540 | 55,059 | 64,914 | 55,500 |
| TOTAL EXPENDITURES | 263,491 | 347,279 | 365,559 | 313,500 |
| **INCREASE/DECREASE FUND BALANCE** | 41,878 | -24,889 | -33,833 | 500 |
| ENDING CASH BALANCE | 116,688 | 88,025 | 54,193 | |
| ANTICIPATED CASH BALANCE | | | | 54,000 |

# BIG BEND COMMUNITY COLLEGE
## ASB BUDGET
## 2014-2015

| | Actual 2011-2012 | Actual 2012-2013 | Actual 2013-2014 | Projected 2014-2015 |
|---|---|---|---|---|
| **S & A FEE** | 180,485 | 233,661 | 252,324 | 241,301 |
| **OTHER REVENUE:** | | | | |
| ASB (REVENUE) | 1,602 | 285 | 276 | 300 |
| ASB ENTERTAINMENT | 8,596 | 10,969 | 8,641 | 9,000 |
| GAME ROOM | 3,132 | 2,886 | 1,260 | 2,000 |
| CONTINGENCY | 0 | 0 | 1,100 | 0 |
| AVIATION CLUB | 0 | 0 | 796 | 800 |
| AWS | 421 | 5,270 | 60 | 100 |
| CHEMISTRY CLUB - disbanded | 250 | 500 | 0 | 0 |
| ENGINEERING CLUB | 0 | 0 | 602 | 800 |
| GAY/STRAIGHT ALLIANCE CLUB | 0 | 0 | 196 | 200 |
| L.I.G.H.T (Living In God's Holy Truth) | 0 | 0 | 300 | 300 |
| MECHA CLUB | 313 | 459 | 521 | 400 |
| PHI THETA KAPPA | 8,163 | 7,564 | 9,691 | 8,000 |
| SOCCER CLUB - disbanded | 521 | 0 | 0 | 0 |
| STUDENT NURSING ORGANIZATION | 841 | 600 | 1,229 | 1,500 |
| STUDENTS SUPPORT SERVICES CLUB | 805 | 738 | 1,082 | 1,000 |
| TRIATHLON CLUB (disbanded) | 0 | 988 | -130 | 0 |
| VETERANS CLUB | 0 | 0 | 4 | 150 |
| TOTAL OTHER REVENUE | 24,643 | 30,259 | 25,628 | 24,550 |
| TOTAL REVENUE | 205,128 | 263,920 | 277,952 | 265,851 |
| **EXPENDITURES:** | | | | |
| ASB OFFICE | 2,621 | 10,598 | 2,791 | 5,000 |
| SALARIES - ASB OFFICERS/THOR | 36,804 | 54,245 | 66,912 | 70,000 |
| SALARIES - ASB ADVISOR | 18,140 | 21,232 | 19,049 | 18,084 |
| TRAVEL | 8,952 | 27,541 | 26,813 | 25,000 |
| ENTERTAINMENT | 67,990 | 84,959 | 67,811 | 75,000 |
| GAME ROOM | 4,383 | 1,013 | 718 | 1,000 |
| CHILDCARE-ASB SUPPORT | 1,008 | 2,388 | 0 | 0 |
| CONTINGENCY | 12,360 | 36,861 | 12,686 | 15,000 |
| SPECIAL PROJECTS | 6,711 | 8,597 | 10,505 | 13,000 |
| AWS | 6,690 | 425 | 3,705 | 2,000 |
| CHEMISTRY CLUB (disbanded) | 0 | 132 | 0 | 0 |
| ENGINEERING CLUB | 0 | 0 | 70 | 300 |
| GAY/STRAIGHT ALLIANCE CLUB | 0 | 0 | 477 | 500 |
| L.I.G.H.T (Living In God's Holy Truth) | 0 | 0 | 300 | 500 |
| MECHA CLUB | 1,420 | 3,053 | 3,541 | 3,000 |
| PHI THETA KAPPA | 14,654 | 13,261 | 16,672 | 13,000 |
| STUDENT NURSING ORGANIZATION | 6,534 | 4,669 | 6,393 | 6,500 |
| STUDENT SUPPORT SERVICES CLUB | 170 | 1,437 | 1,564 | 2,000 |
| SOCCER CLUB (disbanded) | 1,327 | 0 | 0 | 0 |
| TRIATHLON CLUB (disbanded) | 145 | 1,145 | 306 | 0 |
| TOTAL EXPENDITURES | 189,909 | 271,556 | 240,313 | 249,884 |
| **INCREASE/DECREASE FUND BALANCE** | 15,219 | -7,636 | 37,639 | 15,967 |
| ENDING CASH BALANCE | 449,556 | 415,175 | 421,818 | |
| ANTICIPATED CASH BALANCE | | | | 420,000 |

Total S & A fees projected for 2014-2015 for Athletics and ASB is $489,301

# BIG BEND COMMUNITY COLLEGE
## ASB BUDGET
## S & A FEES
## 2014-2015

| | Actual 2011-2012 | Actual 2012-2013 | Actual 2013-2014 | Projected 2014-2015 |
|---|---|---|---|---|
| **S & A FEES:** | | | | |
| ASB OFFICE | 2,621 | 10,598 | 2,791 | 0 |
| ASB SCHOLARSHIP | 36,804 | 54,245 | 66,912 | 69,882 |
| BOOKSTORE ALLOWANCES | 0 | 0 | 0 | 0 |
| TRAVEL | 15,000 | 20,000 | 28,000 | 25,000 |
| ENTERTAINMENT | 60,000 | 70,000 | 75,000 | 75,385 |
| CONTINGENCY | 8,303 | 20,938 | 18,257 | 10,200 |
| SPECIAL PROJECTS | 9,000 | 7,000 | 14,000 | 11,000 |
| AVIATION CLUB | 0 | 0 | 500 | 2,000 |
| AWS CLUB | 5,410 | 500 | 60 | 1,000 |
| CHEMISTRY CLUB (disbanded) | 250 | 2,000 | 0 | 0 |
| ENGINEERING CLUB | 0 | 0 | 999 | 1,500 |
| GAY/STRAIGHT ALLIANCE CLUB | 0 | 0 | 2,196 | 1,500 |
| L.I.G.H.T. | 0 | 0 | 300 | 750 |
| MECHA CLUB | 1,420 | 2,210 | 2,407 | 2,000 |
| PHI THETA KAPPA | 5,000 | 6,500 | 6,500 | 7,000 |
| SOCCER CLUB (disbanded) | 1,284 | 1,200 | 0 | 0 |
| STUDENT NURSING ORGANIZATION | 2,500 | 4,700 | 4,700 | 3,000 |
| STUDENT SUPPORT SERVICES CLUB | 1,750 | 2,000 | 500 | 1,500 |
| TRIATHLON CLUB (disbanded) | 150 | 2,229 | 500 | 0 |
| VETERANS CLUB | 0 | 0 | 4 | 2,500 |
| MATCHING FUNDS FOR CLUBS | 2,253 | 2,979 | 3,466 | 3,000 |
| STUDENT RELATED SCHOLARSHIPS | 10,600 | 5,330 | 6,183 | 6,000 |
| ASB ADVISOR | 18,140 | 21,232 | 19,049 | 18,084 |
| TOTAL | 180,485 | 233,661 | 252,324 | 241,301 |

## BIG BEND COMMUNITY COLLEGE
## HOUSING & FOOD BUDGET
## 2014-2015

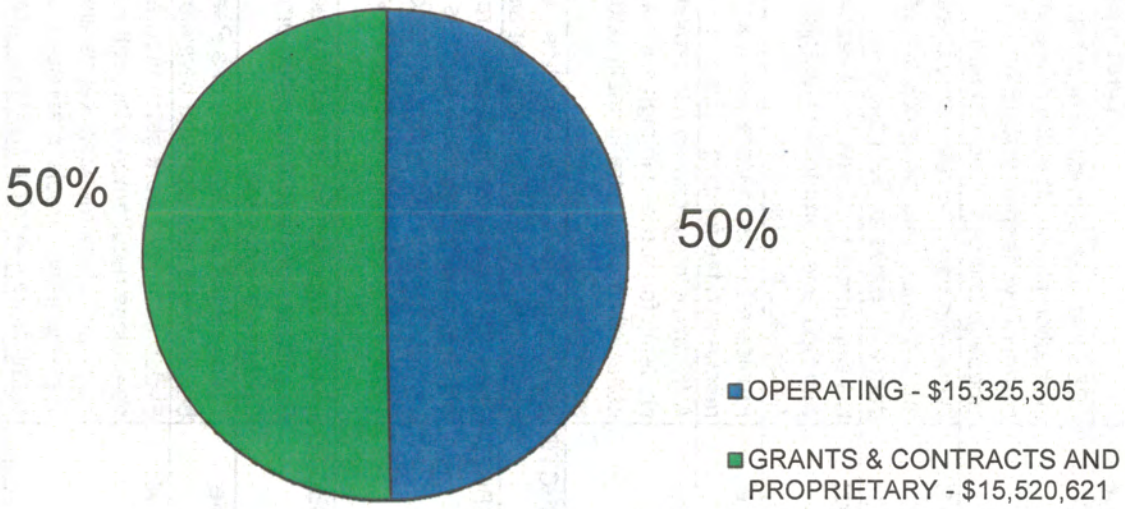
| REVENUE | Actual FOOD 2011-2012 | Acutal HOUSING 2011-2012 | Actual FOOD 2012-2013 | Actual HOUSING 2012-2013 | Actual FOOD 2013-2014 | Actual HOUSING 2013-2014 | Projected FOOD 2014-2015 | Projected HOUSING 2014-2015 |
|---|---|---|---|---|---|---|---|---|
| FROM OPERATIONS | | 337,192 | | 359,025 | | 486,518 | | 480,000 |
| CATERING | 410,689 | | 424,192 | | 325,011 | | 335,000 | |
| RETAIL & ESPRESSO | 259,351 | | 249,197 | | 241,733 | | 250,000 | |
| VIKING BUCKS | 19,788 | | 15,136 | | 21,707 | | 23,000 | |
| FINES AND FORFEITURES | | 4,160 | | 6,082 | | 7,765 | | 7,000 |
| DOD - AIRFORCE | 949,244 | 516,229 | | | | | | |
| TOTAL REVENUE | 1,639,072 | 857,581 | 688,525 | 365,107 | 588,451 | 494,283 | 608,000 | 487,000 |
| **EXPENDITURES** | | | | | | | | |
| SALARIES | 462,725 | 151,866 | 238,319 | 131,637 | 205,439 | 126,642 | 208,000 | 128,000 |
| BENEFITS | 95,432 | 47,947 | 74,098 | 41,783 | 59,529 | 38,443 | 60,000 | 40,000 |
| RESIDENT ASSISTANTS | | 23,732 | | 16,191 | | 24,855 | | 26,000 |
| SECURITY | | 19,044 | | 19,327 | | 32,842 | | 35,000 |
| SUPPLIES & MATERIALS | | 18,672 | | 22,547 | | 6,785 | | 15,000 |
| MISCELLANEOUS REPAIRS | | 3,187 | | 21,246 | | 10,995 | | 15,000 |
| EQUIPMENT | | 21,586 | | 23,143 | | 5,837 | | 15,000 |
| PURCHASED SERVICES | | 21,743 | | 17,605 | | 18,431 | | 20,000 |
| MISCELLANEOUS | | 582 | | 786 | | 1,205 | | 1,500 |
| TELEPHONE EXPENSE | | 2,704 | | 2,703 | | 2,806 | | 3,000 |
| ELECTRICITY & FUEL OIL | | 19,708 | | 20,272 | | 25,752 | | 24,000 |
| WATER, SEWER, GARBAGE | | 7,625 | | 6,095 | | 6,020 | | 6,500 |
| LAUNDRY | | 39,836 | | 997 | | 800 | | 1,000 |
| INSURANCE | | 3,789 | | 3,833 | | 4,740 | | 5,000 |
| BANKCARD CHARGES | | 1,472 | | 2,204 | | 2,675 | | 3,000 |
| ADVERTISING | | 1,287 | | 160 | | 675 | | 500 |
| PRINTING | | 212 | | 445 | | 301 | | 600 |
| ROOFS (moved to new account 5EG4) | | 25,000 | | 0 | | 25,000 | | 25,000 |
| PRODUCT | 566,914 | | 277,308 | | 237,150 | | 240,000 | |
| CONTROLLABLES | 144,746 | | 76,260 | | 52,383 | | 55,000 | |
| NON CONTROLLABLES | 104,029 | | 51,394 | | 47,206 | | 45,000 | |
| TOTAL EXPENDITURES | 1,373,846 | 409,992 | 717,379 | 330,974 | 601,706 | 334,803 | 608,000 | 364,100 |
| **INCREASE/DECREASE FUND BALANCE** | 265,226 | 447,589 | -28,854 | 34,133 | -13,255 | 159,480 | 0 | 122,900 |
| ENDING CASH BALANCE | 919,717 | 1,252,043 | 896,627 | 136,714 | 767,121 | 619,283 | | |
| STEM/TITLE V REMODELING LOAN | | | | 1,143,876 | | 745,699 | | |
| ANTICIPATED CASH BALANCE | | | | | | | 780,000 | 900,000 |

## Big Bend Community College
## Grants & Contracts, Local, Internal Service and Proprietary Funds
## Budgets for 2014-2015

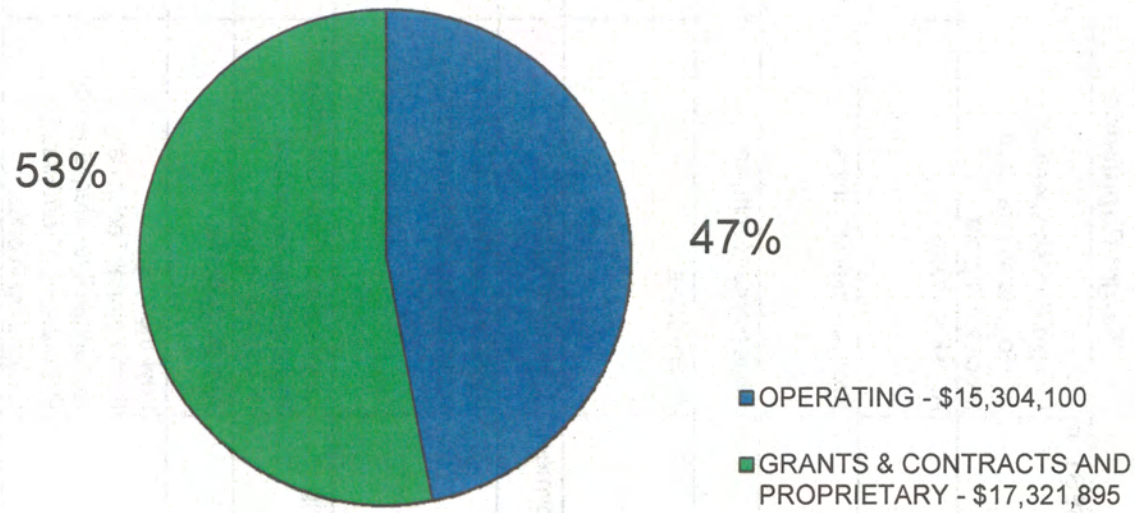
| TITLES | Grants/ Contracts | Plant | Dedicated Local | Central Stores | Motor Pool | Assoc Stu Body | Bookstore | Parking | Auxiliary | Europe | Housing & Food | Grants in Aid | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| FUNDS | 145 | 147 | 148 | 440 | 460 | 522 | 524 | 528 | 570 | 571 | 573 | 846 | |
| Revenues | 4,300,000 | 0 | 1,700,000 | 60,000 | 30,000 | 579,851 | 828,650 | 20 | 1,425,000 | 2,100 | 1,095,000 | 5,500,000 | 15,520,621 |
| Total | 4,300,000 | 0 | 1,700,000 | 60,000 | 30,000 | 579,851 | 828,650 | 20 | 1,425,000 | 2,100 | 1,095,000 | 5,500,000 | 15,520,621 |
| Expenditures: | | | | | | | | | | | | | |
| A Salaries | 1,700,000 | | 250,000 | | | 170,000 | 112,000 | | 400,000 | | 336,000 | | 2,968,000 |
| B Benefits | 575,000 | | 90,000 | | | 24,000 | 44,000 | | 123,000 | | 100,000 | | 956,000 |
| E Goods & Services | 900,000 | | 500,000 | 55,000 | 17,000 | 237,884 | 627,700 | | 925,000 | | 511,100 | | 3,773,684 |
| G Travel | 100,000 | | 10,000 | | | 120,000 | 600 | | 5,000 | | 0 | | 235,600 |
| J Equipment | 700,000 | | 230,000 | | | 10,000 | 15,000 | | 13,000 | | 25,000 | | 993,000 |
| N Grants | 250,000 | | | | | 1,500 | | | | | | 5,500,000 | 5,751,500 |
| T Transfers | 40,000 | | (113,000) | | | | 30,000 | | | 100,000 | | | |
| P Principle/Interest | 30,000 | | 345,000 | | | | | | | | | | |
| TOTAL | 4,295,000 | 0 | 1,312,000 | 55,000 | 17,000 | 563,384 | 829,300 | 0 | 1,466,000 | 100,000 | 972,100 | 5,500,000 | 14,677,784 |
| Increase/Decrease Fund Balance | 5,000 | 0 | 388,000 | 5,000 | 13,000 | 16,467 | (650) | 20 | (41,000) | (97,900) | 122,900 | 0 | 410,837 |

ASB/Athletics

## TOTAL INSTITUTIONAL FUNDS 2014-2015
## $30,845,926




## TOTAL INSTITUTIONAL FUNDS 2013-2014
## $32,625,995



# BIG BEND COMMUNITY COLLEGE
# GRANT ACTIVITY
# JULY 1, 2013 THRU JUNE 30, 2014

| Grant | Target Population | Revenue | Source | Description |
|---|---|---|---|---|
| Adult Basic Education/I-BEST at Work | Limited English speaking employees at local food processing plant | $19,808 | SBCTC | I-BEST at work provides English as a Second Language (ESL) instruction through the use of technology and uses the I-BEST model of overlapped instruction with the goal of improving language and digital literacy skills. |
| Achieving the Dream Leadership Grant | At risk students | $10,000 | SBCTC | Work with other Achieving the Dream colleges in Washington in order to share best practices and effective strategies for using data to improve student success. |
| Air Washington | Professional/Technical | $248,018 | Federal | US Department of Labor Air Washington Grant, subcontracted with Spokane Community College to create I-BEST curriculum in Aerospace programs. |
| ARFF | Professional/Technical | $135,245 | Private | Provide refresher classes and customized training for aircraft rescue and fire fighting. This is a self-supporting program. |
| AVID | All Students | $25,893 | Private | AVID trains educators to use proven practices in order to prepare students for success in high school, college, and a career, especially students traditionally underrepresented in higher education. |
| BFET (Basic Food Employment and Training) | Basic Food recipients | $304,009 | Federal/SBCTC | Serve basic food recipients, those at 175% federal poverty level and below, provided they are not also receiving TANF. |
| Carl D. Perkins | Professional/Technical, Low-Income, Special Populations | $154,018 | Federal/SBCTC | Grant provides funds to develop, redesign and implement activities that enhance the success of the targeted population. It includes in-service training, guidance, counseling and recruiting, curriculum development, supplies and equipment for programs. |
| Carl D. Perkins Leadership | Low-Income, First-Generation, Professional/Technical, Prof/Tech faculty | $8,137 | Federal/SBCTC | Industry experiences for nursing faculty. Best Practices Replication of student transition program from Community Colleges of Spokane. |
| Connect 2 Complete | At-risk students | $50,899 | Private | Focus on the development of a Peer Mentoring program that builds on the retention and persistence efforts. |
| Federal Work Study | Low-Income, Professional/Technical, Academic Transfer, Special Populations, WorkFirst, Dislocated Worker | $57,170 | Federal | Federally funded work study program for students who meet need-base requirements through FASFA process. Majority of funds used for American Reads and American Counts Program in elementary schools in service district. Also awarded to TANF students so it won't impact their grant. |

| Grant | Target Population | Revenue | Source | Description |
|---|---|---|---|---|
| I-DEA Grant | ESL populations in partnership with INSPIRE (community partner agency) | $57,904 | SBCTC | Develop innovative curriculum designed to be delivered using technology and a 'flipped' classroom model to provide accelerated instruction in language and digital literacy. |
| JATP Contracts | Professional/Technical, Special Populations | $111,156 | Private | Provide initial training, cultural enrichment and farm placement for Japanese agricultural students in an 18-month training program. |
| Job Skills Program JSP | Employers | $344,134 | Private/SBCTC | Customized training to meet employer's specific needs; 50% matching funds from employer. |
| Misc. Grants - Basic Skills | Travel and training grants | $4,017 | SBCTC | Miscellaneous grants to cover travel and registrations for basic skills faculty training. |
| Moses Lake HS Automotive | High School students | $15,250 | Private | Provide facilities, training, and materials for high school classes. |
| OSPI Meal Reimbursement | Childcare and Upward Bound Participants | $53,349 | State | Reimbursement for meals for childcare children and Upward Bound students. |
| PELL Grant | Financial Aid eligible students | $4,677,054 | Federal | Largest federal financial aid grant program for low-income students. |
| SEOG | Pell eligible students | $49,538 | Federal | Need-based federal program to help students meet college expenses. Funds go to students with the highest need. Students must be Pell grant eligible. |
| SkillSource Contracts | Low-Income, First-Generation, Professional Technical, Academic Transfer, WorkFirst, Worker Retraining Students | $10,742 | Federal Pass through | SkillSource offers office technology classes and business classes for college credit to students needing a non-traditional schedule for training. Students are eligible through the financial aid process and testing by SkillSource. |
| State Need Grant | Financial Aid eligible WA resident students | $1,842,359 | State | Need-based state program for students eligible through the financial aid process (FAFSA). |
| State Work Study | Low-Income, Professional/Technical, Academic Transfer WA residents | $74,575 | State | State-funded work study program for students who meet need base requirements through the FAFSA process. Both on and off campus employment opportunities. |
| Tech Prep Match | Professional/Technical, Academic Transfer, High School students | $7,750 | School Districts | Dollars received from the school districts to support the Tech Prep enrollments. |

| Grant | Target Population | Revenue | Source | Description |
|---|---|---|---|---|
| Title III HSI-STEM | Hispanic and other low-income students attaining degrees in STEM, focused in Engineering | $566,743 | Federal | Grant provides activities which increase access and successful transfer to a 4-year university majoring in Engineering for for Hispanic, other rural low-income students. The grant has provided funding for a newly renovated STEM Center in the Math/Science Bldg. Both Engineering and Math courses will be designed/redesigned and the delivery of developmental math courses will also be redesigned during the grant period. |
| Title V - Cooperative Grant (Heritage University is partner) | Low-Income, First-Generation, Hispanic serving institutions | $767,310 | Federal | Grant provides activities that increase access/success for Hispanic, low-income, rural students. Funding from this grant is helping to remodel an area for a student support center and provides for the development of online courses in ECE, Interdisciplinary Studies and Applied Technology. |
| Title V - Institutional Grant | Low-Income, Special Populations | $702,446 | Federal | Grant objectives focus on increasing recruitment & retention for low-income/first-generation/Hispanic students. Increase access to education and college services throughout the region via technology. Funding has created new Computer Science program, improved developmental math outcomes, and created Community Knowledge Centers in outlying communities. |
| TRiO - Student Support Services | Low-Income, First-Generation, Professional/Technical, Academic Transfer, Special Populations, High School students | $318,391 | Federal | Federally funded program designed to help students find success in college. The program is currently funded to provide services to 190 students. SSS students benefit from academic support, progress monitoring, success workshops and academic/transfer/career advising. |
| Upward Bound | Low-Income, First-Generation, High School students | $434,456 | Federal | Federally funded TRIO program that helps high school students with academic potential prepare and enroll in college. |
| WorkFirst Block Grant | Low-Income, First-Generation, WorkFirst, Basic Skills, Developmental Education, Special Populations, Distance Learning | $283,591 | Federal/State | Supports services to prepare TANF and low-income parents for work and job placement. Goals are to increase the number of TANF parents entering employment with higher than average entry-level wages; increase job placements and wage progression for TANF parents, other low-income parents and those with low basic skills or limited English proficiency. |
| Workforce Development Projects | Computer Science | $200,800 | SBCTC | This project provided funding to build a foundation for the computer science program. This included expanded classroom and lab capacity, along with furniture, computers, lab support staff and instructor support to develop new classes. |
| **TOTAL** | | **$11,534,762** | | |

| Grant | Target Population | Revenue | Source | Description |
|---|---|---|---|---|
| Aerospace Training | Professional/Technical, Special Populations | $164,103 | SBCTC | Funds to increase enrollment in the AMT program. |
| Adult Basic Education | Low-Income, First-Generation, WorkFirst, Basic Skills, Special Populations | $140,477 | Federal/SBCTC | Federal grant to provide people with less than 8th grade literacy, educational training through ABE, GED and ESL instruction in service area. |
| Basic Skills Enhancement | Low-Income, First-Generation, WorkFirst, Basic Skills, Special Populations | $27,753 | Federal/SBCTC | State grant to provide ESL instruction in service area. |
| English Language/Civics | Low-Income, First-Generation, WorkFirst, Basic Skills | $19,753 | Federal/SBCTC | State grant to provide ESL instruction in service area. |
| Opportunity Grant | Low-Income, First-Generation, Professional/ Technical, WorkFirst, Basic Skills, Developmental Education, Dislocated Worker | $428,412 | SBCTC | Ninety percent of the grant funding is to be used to award students financial aid. Program is designed to get low-income adults to the educational "tipping point" in Aviation, Allied Health, MMT, IET, Office Information Technology, Welding, CDL or ECE. |
| Worker Retraining | Low-Income, First-Generation, Professional/Technical, Basic Skills, Special Populations, Dislocated Worker | $336,823 | State | Provides resources and funding to support the development and implementation of high-skill, high-demand occupations in the BBCC service area. Also supports tuition, supplies and fees for dislocated workers and unemployment recipients. |

**$1,117,321 TOTAL GRANTS PART OF OUR OPERATING STATE BUDGET**

**BIG BEND COMMUNITY COLLEGE**
**Consolidated Balance Sheet**
**as of**
**June 30, 2013 and 2014**

| ASSETS: | 2013 | 2014 | |
|---|---|---|---|
| *Current assets* | | | |
| Cash | $ 4,262,244 | $ 3,797,588 | |
| Undeposited cash | 13,273 | 16,811 | |
| Petty Cash | 3,111 | 3,111 | |
| Pooled Cash | 19,345,327 | 21,491,819 | (1) |
| Investments in LGIP | 4,721,745 | 4,227,705 | (2) |
| Investments | 10,361,338 | 13,466,526 | (3) |
| Accounts Receivable: ***(Schedule attached)*** | | | |
| Current accounts receivable (net) | 516,645 | 589,810 | |
| Long-term accounts receivable (net) | 1,394,603 | 1,244,300 | |
| Vendor Payment Advance | 428,082 | 375,898 | |
| Inventories | 307,271 | 280,514 | |
| Prepaid expenses | 15,760 | 15,701 | |
| Total current assets | 41,369,399 | 45,509,783 | |
| *Long-term assets* | | | |
| General long-term obligation | 4,126,209 | 4,185,505 | |
| Property, plant and equipment: | | | |
| Land | 51,700 | 51,700 | |
| Buildings (net) | 21,856,092 | 21,073,317 | |
| Improv. Other than Bldgs. (net) | 91,322 | 51,442 | |
| Equipment (net) | 1,117,241 | 992,836 | |
| Total property, plant and equipment | 23,116,355 | 22,169,295 | |
| **Total Assets** | **$ 68,611,963** | **$ 71,864,583** | |
| **Liabilities and Fund Balance** | | | |
| *Current liabilities:* | | | |
| Pooled cash | 19,345,327 | 21,491,819 | |
| Accounts payable | 515,446 | 576,975 | |
| Accrued liabilities | 393,787 | 422,013 | |
| Accounts payable due other gov | 45,983 | 18,410 | |
| Installments payable short-term - ATEC | 195,000 | 240,000 | |
| Installments payable short-term - Lighting | | 15,000 | |
| Other current liabilites | 291,081 | 332,805 | |
| Total current liabilities | 20,786,624 | 23,097,022 | |
| *Long-term liabilities:* | | | |
| Installments payable - ATEC | 2,910,000 | 2,670,000 | |
| Installments payable - Lighting | | 170,000 | |
| Due to other funds VPA | 428,082 | 375,898 | |
| Accrued vacation and sick leave | 1,063,789 | 1,124,594 | |
| Total long-term liabilities | 4,401,871 | 4,340,492 | |
| **Total liabilities** | 25,188,495 | 27,437,514 | |
| Fund Balance (unreserved) Proprietary,Spec. Rev. | 17,269,694 | 18,414,752 | |
| Fund Balance (reserved) General, Loan, FA | 26,153,774 | 26,012,317 | |
| **Total fund Balance** | 43,423,468 | 44,427,069 | |
| **Total Liabilities and Fund Balance** | **$ 68,611,963** | **$ 71,864,583** | |

**Big Bend Community College**
**Notes to Consolidated Balance Sheet**
**As of June 30, 2013 and 2014**

1. All cash, except petty cash and undeposited cash, is "pooled" into one agency fund. This is done to ease the investment management of cash at the college level. Please see the offsetting liability under current liabilities.

2. The gross earnings rate for investment in the Local Government Investment Pool at June 30, 2014 and 2013 was 0.0870% and 0.1236%, respectively.

3. The Investments consist of seventeen bonds at June 30, 2014:

| Bond | Amount | Interest Rate | Maturity Date |
|---|---|---|---|
| FNMA | 1,014,978 | 0.56% | 7/5/14 |
| FICO | 1,013,383 | 0.99% | 5/11/15 |
| FFCB | 499,830 | 0.38% | 10/28/15 |
| FHLB | 1,017,813 | 1.63% | 12/11/15 |
| FFCB | 1,000,032 | 0.68% | 9/12/16 |
| FNMA | 994,503 | 0.75% | 3/28/17 |
| FNMA | 1,013,217 | 0.95% | 6/1/17 |
| FHLB | 498,067 | 0.81% | 6/13/17 |
| FNMA | 493,963 | 0.80% | 6/19/17 |
| FHLB | 499,900 | 1.05% | 6/26/17 |
| FHLB | 499,770 | 1.13% | 8/28/17 |
| FICO | 485,890 | 1.40% | 11/30/17 |
| FFCB | 996,367 | 1.27% | 12/18/17 |
| FHLB | 972,835 | 0.88% | 1/9/18 |
| FHLMC | 492,576 | 0.88% | 3/7/18 |
| FHLMC | 992,420 | 1.17% | 3/12/18 |
| FHLMC | 980,982 | 1.05% | 4/25/18 |
| **Total** | **$13,466,526** | | |

The Investments consist of twelve bonds at June 30, 2013:

| Bond | Amount | Interest Rate | Maturity Date |
|---|---|---|---|
| FNMA | 1,004,631 | 1.13% | 12/17/13 |
| MUNICIPAL | 363,907 | 3.50% | 6/1/14 |
| FNMA | 1,015,155 | 0.56% | 7/5/14 |
| FICO | 1,026,735 | 0.99% | 5/11/15 |
| FHLMC | 1,001,600 | 0.63% | 8/21/15 |
| FHLMC | 1,001,046 | 0.85% | 2/24/16 |
| FNMA | 995,395 | 0.75% | 7/26/16 |
| FFCB | 993,070 | 0.68% | 9/12/16 |
| FNMA | 983,712 | 0.75% | 3/28/17 |
| FNMA | 995,152 | 0.95% | 6/1/17 |
| FHLB | 490,456 | 0.81% | 6/13/17 |
| FNMA | 490,479 | 0.80% | 6/19/17 |
| **Total** | **$10,361,338** | | |

**BIG BEND COMMUNITY COLLEGE**
**CUSTOMER ACCOUNTS AGING REPORT**
**AS OF**
**June 30, 2014**

| FUND | Current | 30-90 Days | 90-120 Days | Long Term | Total |
|---|---|---|---|---|---|
| 145 Grants & Contracts | 870,748 | 0 | 1,500 | 0 | 872,248 |
| 147 Plant | 0 | 0 | 0 | 0 | 0 |
| 148 Dedicated Local | 70,699 | 784 | 3,812 | 0 | 75,295 |
| 149 Operating Fees Acct. | 10,441 | 0 | 0 | 0 | 10,441 |
| 440 Store | 310 | 0 | 0 | 0 | 310 |
| 443 Higher Ed Data | 0 | 0 | 0 | 0 | 0 |
| 460 Motor Pool | 165 | 0 | 0 | 0 | 165 |
| 522 Associated Students | 0 | 0 | 0 | 0 | 0 |
| 524 Bookstore | 1,225 | 1,794 | 0 | 0 | 3,019 |
| 528 Parking | 26 | 0 | 0 | 0 | 26 |
| 570 Aviation | 12,853 | 0 | 0 | 0 | 12,853 |
| 571 Europe | 3,668 | 0 | 0 | 0 | 3,668 |
| 573 Housing and Food | 4,784 | 0 | 0 | 0 | 4,784 |
| 790 Comm Coll Clearing | 4,148 | 0 | 0 | 0 | 4,148 |
| 840 Agency | 87,018 | 332 | 22,431 | 0 | 109,780 |
| 846 Grant in Aid | 4,357 | 0 | 0 | 0 | 4,357 |
| 849 Student Loan | 81,373 | 0 | 0 | 651,140 | 732,513 |
| 850 Work Study | 0 | 0 | 0 | 0 | 0 |
| 860 Financial Aid Fund | 503 | 0 | 0 | 0 | 503 |
| **Totals** | $ 1,152,317 | $ 2,910 | $ 27,743 | $ 651,140 | $ 1,834,110 |

# BIG BEND COMMUNITY COLLEGE

## Cash Balances for 2013-14

As of JUNE 2014

| FUND | 1355 BALANCE | 7/31/2013 | 8/31/2013 | 9/30/2013 | 10/31/2013 | 11/30/2013 | 12/31/2013 | 1/31/2014 | 2/28/2014 | 3/31/2014 | 4/30/2014 | 5/31/2014 | 6/30/2014 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Month report | | | | | | | | | | | | |
| 145 | Grants, Contracts | 5,714,541 | 6,188,181 | 6,284,512 | 6,315,436 | 6,369,425 | 6,364,536 | 6,579,298 | 6,575,376 | 6,536,310 | 6,827,213 | 6,967,000 | 6,329,642 |
| 147 | Local Plant | 533,259 | 359,278 | 241,974 | (505,722) | (442,656) | (12,624) | (36,029) | (36,029) | (36,029) | (61,754) | (61,754) | 0 |
| 148 | Local Dedicated | 2,782,054 | 2,964,522 | 2,979,756 | 3,379,197 | 3,354,238 | 3,478,498 | 3,470,030 | 3,465,101 | 3,585,645 | 3,533,271 | 3,380,676 | 3,591,610 |
| 149 | Local General | 2,734,099 | 3,676,621 | 4,036,955 | 4,064,097 | 4,225,409 | 5,451,727 | 5,547,364 | 5,665,221 | 6,861,767 | 5,776,364 | 4,899,687 | 3,560,782 |
| 440 | Stores | 162,041 | 160,623 | 161,682 | 160,265 | 161,446 | 162,831 | 160,665 | 162,330 | 162,960 | 164,574 | 167,258 | 162,703 |
| 443 | Higher Ed Data Proc | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 44,865 |
| 460 | Motor Pool | 82,909 | 79,304 | 81,314 | 83,535 | 84,712 | 87,967 | 88,935 | 89,246 | 92,156 | 94,144 | 96,221 | 95,820 |
| 522 | ASB | 559,108 | 647,014 | 619,750 | 555,206 | 541,940 | 641,763 | 571,198 | 544,530 | 640,710 | 557,577 | 541,903 | 487,271 |
| 524 | Bookstore | 708,811 | 632,605 | 762,066 | 708,999 | 700,663 | 708,200 | 806,570 | 789,428 | 741,677 | 787,840 | 756,939 | 715,533 |
| 528 | Parking Fund | 15,315 | 15,321 | 15,327 | 15,327 | 15,327 | 15,335 | 15,337 | 15,339 | 15,343 | 15,348 | 15,348 | 15,363 |
| 570 | Aviation,et al | 1,018,815 | 930,161 | 1,028,342 | 1,042,049 | 980,687 | 977,950 | 961,706 | 923,073 | 934,813 | 943,787 | 936,401 | 933,457 |
| 571 | Europe, Prior | 2,186,772 | 2,187,626 | 2,188,467 | 2,188,504 | 2,188,439 | 2,189,611 | 2,189,894 | 2,190,138 | 2,190,800 | 2,191,457 | 2,091,487 | 2,093,523 |
| 573 | Food Serv/Res. Halls | 1,837,770 | 1,818,509 | 1,890,172 | 2,290,853 | 2,282,032 | 2,338,916 | 2,331,782 | 2,321,651 | 2,375,135 | 2,381,168 | 2,356,925 | 2,270,338 |
| 790 | Payroll Clearing | 90,536 | 56,301 | 50,245 | 60,557 | 46,045 | 59,017 | 71,004 | 46,886 | 60,343 | 36,415 | 49,676 | 91,112 |
| 840 | Agency Trust | 258,811 | 144,277 | 253,555 | 214,303 | (23,857) | 274,435 | 233,854 | 113,814 | 176,007 | 296,116 | 154,578 | 195,966 |
| 846 | Student Grants | 543,546 | (99,973) | 221,028 | 462,990 | 586,242 | 22,158 | 416,729 | 491,145 | (925,268) | 387,864 | 477,924 | 497,845 |
| 849 | Student Loans | 70,812 | 45,627 | 78,548 | 124,891 | 136,539 | 128,421 | 126,077 | 128,528 | (356,486) | 84,773 | 108,135 | 118,888 |
| 850 | Student Work Study | (1,803) | (2,364) | (3,484) | 3,964 | 3,581 | 738 | 2,046 | 1,801 | 2,549 | 4,976 | (1,088) | 0 |
| 860 | Student Tuition/FA | 268,618 | 286,034 | 252,866 | 254,995 | 260,146 | 287,368 | 263,032 | 268,491 | 289,918 | 288,913 | 295,276 | 287,102 |
| | TOTAL | **19,566,014** | **20,089,667** | **21,143,078** | **21,419,445** | **21,470,358** | **23,176,848** | **23,799,493** | **23,756,069** | **23,348,351** | **24,310,045** | **23,232,591** | **21,491,819** |

Cash Reserves:

| | | |
|---|---|---|
| Admin Carryover | 1,053,198 | |
| Interest Fund 145 | 1,569,644 | |
| Administrative Fee | 1,803,561 | |
| Total Reserve | 4,426,403 | as of 6/30/14 |

Europe Funds (memo) 2,097,190

# BIG BEND COMMUNITY COLLEGE
## BALANCE SHEET
### STATE GENERAL, CAPITAL, SPECIAL REVENUE, CONSTRUCTION, INTERNAL AND ENTERPRISE FUNDS
### YEAR ENDING JUNE 30, 2014

| | | | SPECIAL REVENUE | | | | INTERNAL REVENUE FUNDS | | | ENTERPRISE FUNDS | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | GENERAL FUND 001 | CAPITAL ACCOUNTS 057 & 060 | GRANTS CONTRACTS 145 | PLANT 147 | DEDICATED LOCAL (LAB) 148 | OPERATING FEES 149 | STORE 440 | DATA PROC 443 | MOTOR POOL 460 | ASB STUDENT 522 | BOOKSTORE 524 | PARKING 528 |
| ASSETS: | | | | | | | | | | | | |
| Cash & Petty Cash | | | 6,345,347 | | 3,592,267 | 3,561,305 | 162,703 | 44,865 | 95,820 | 487,591 | 716,768 | 15,363 |
| Accounts Receivable (Net) | 137,700 | (16,636) | 872,248 | | 75,295 | 31,238 | 310 | | 165 | | 3,019 | 26 |
| Inventory | | | | | | | 4,216 | | | | 276,298 | |
| Equipment (Net) | | | | | | | | | | | 5,538 | |
| Prepaid Expenses | | | | | | | | | | | 13,556 | |
| Land | | | | | | | | | | | | |
| Buildings (Net) | | | | | | | | | | | | |
| Other Assets | | | | | | | | | | | | |
| Total Assets | 137,700 | (16,636) | 7,217,595 | 0 | 3,667,562 | 3,592,543 | 167,229 | 44,865 | 95,985 | 487,591 | 1,015,179 | 15,389 |
| LIABILITIES: | | | | | | | | | | | | |
| Current Liabilities | 12,195 | 122,790 | 123,120 | | 36,532 | 268,687 | 2,565 | | 47 | 11,165 | 11,777 | 0 |
| Long-Term Liabilities | 97,274 | 140,923 | | | | | | | | 6,106 | 9,105 | 0 |
| Total Liabilities | 109,469 | 263,713 | 123,120 | 0 | 36,532 | 268,687 | 2,565 | 0 | 47 | 17,271 | 20,882 | 0 |
| Net Income / Loss | 123,658 | (67,570) | 582,446 | (571,028) | 734,831 | 890,264 | 2,586 | 52 | 14,896 | (44,315) | (21,140) | 55 |
| FUND BALANCE - June 30, 2013 | (95,427) | (212,779) | 6,512,029 | 571,028 | 2,896,199 | 2,433,592 | 162,078 | 44,813 | 81,042 | 514,635 | 1,015,437 | 15,334 |
| FUND BALANCE - June 30, 2014 | 28,231 | (280,349) | 7,094,475 | 0 | 3,631,030 | 3,323,856 | 164,664 | 44,865 | 95,938 | 470,320 | 994,297 | 15,389 |
| TOTAL LIAB & FUND BALANCE | 137,700 | (16,636) | 7,217,595 | 0 | 3,667,562 | 3,592,543 | 167,229 | 44,865 | 95,985 | 487,591 | 1,015,179 | 15,389 |

# BIG BEND COMMUNITY COLLEGE
## BALANCE SHEET
### ENTERPRISE, AGENCY, INVESTMENT, TRUST, FIXED ASSET AND LT OBLIGATION
### AS OF JUNE 30, 2014

| | ENTERPRISE FUNDS | | | | | | | EXPENDABLE TRUST | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | CTC INNOVATION 561 | AUXILIARY 570 | EUROPE 571 | HOUSING & FOOD 573 | PAYROLL 790 | AGENCY 840 | INVESTMENTS 841 | GRANTS 846 | STUDENT LOANS 849 | FIN AID WORKSTUDY 850 & 860 | GEN FIXED ASSET ACCT 997 | LONG-TERM OBLIGATION 999 |
| ASSETS: | | | | | | | | | | | | |
| Cash & Petty Cash | | 933,457 | 2,093,523 | 2,270,338 | 91,112 | 197,447 | 21,491,819 | 497,845 | 118,888 | 287,102 | | |
| Accounts Receivable (Net) | (4,159) | 12,853 | 3,667 | 4,784 | 4,149 | 347,978 | | 4,357 | 732,512 | 502 | | |
| Inventory | | | | | | | | | | | | |
| Equipment (Net) | | 174,211 | | 17,469 | | | | | | | 795,618 | |
| Prepaid Expenses | | 2,145 | | | | | | | | | | |
| Land | | | 5,500 | | | | | | | | 46,200 | |
| Buildings (Net) | | | | 744,417 | | | | | | | 20,328,900 | |
| Other Assets | | | | | | | | | | | 51,442 | 4,185,505 |
| Total Assets | (4,159) | 1,122,666 | 2,102,690 | 3,037,008 | 95,261 | 545,425 | 21,491,819 | 502,202 | 851,400 | 287,604 | 21,222,160 | 4,185,505 |
| LIABILITIES: | | | | | | | | | | | | |
| Current Liabilities | | 45,490 | | 294,221 | 95,261 | 325,117 | 21,491,819 | 1,236 | | | | 255,000 |
| Long-Term Liabilities | | 2,394 | | 16,485 | | 137,700 | | | | | | 3,930,505 |
| Total Liabilities | 0 | 47,884 | 0 | 310,706 | 95,261 | 462,817 | 21,491,819 | 1,236 | 0 | 0 | 0 | 4,185,505 |
| Net Income / Loss | (3,821) | (58,054) | (215,335) | 149,035 | 0 | 1,223 | 0 | 404 | (28,003) | 33,357 | (514,711) | (5,229) |
| FUND BALANCE - June 30, 2013 | (338) | 1,132,836 | 2,318,025 | 2,577,267 | 0 | 81,385 | 0 | 500,562 | 879,403 | 254,247 | 21,736,871 | 5,229 |
| FUND BALANCE - June 30, 2014 | (4,159) | 1,074,782 | 2,102,690 | 2,726,302 | 0 | 82,608 | 0 | 500,966 | 851,400 | 287,604 | 21,222,160 | 0 |
| | (4,159) | 1,122,666 | 2,102,690 | 3,037,008 | 95,261 | 545,425 | 21,491,819 | 502,202 | 851,400 | 287,604 | 21,222,160 | 4,185,505 |

**BIG BEND COMMUNITY COLLEGE**
**SOURCE AND APPLICATION OF FUNDS**
**CONSOLIDATED ALL FUNDS**
**FOR YEAR ENDING JUNE 30, 2014**

| | TOTALS |
|---|---|
| **REVENUES:** | |
| INTEREST | $ 86,313 |
| SALES | 797,504 |
| STUDENT FEES | 8,101,278 |
| OTHER INC/TRANSFERS | 22,301,179 |
| TOTAL REVENUES | 31,286,274 |
| **EXPENSES:** | |
| EXPENDITURES | 29,704,469 |
| COST OF GOODS SOLD | 578,204 |
| TOTAL EXPENSES | 30,282,673 |
| INCREASE / DECREASE FUND BALANCE | 1,003,601 |
| FUND BALANCE - JUNE 30, 2013 | $ 43,423,468 |
| **FUND BALANCE - JUNE 30, 2014** | **$ 44,427,069** |

# BIG BEND COMMUNITY COLLEGE
## SOURCE AND APPLICATION OF FUNDS
### GENERAL, CAPITAL, SPECIAL REVENUE, CONSTRUCTION AND PROPRIETARY
### FOR YEAR ENDING JUNE 30, 2014

| | | | SPECIAL REVENUE | | | | INTERNAL SERVICE FUNDS | | | ENTERPRISE FUNDS | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | GENERAL FUND 001 | CAPITAL ACCOUNTS 057 & 060 | GRANTS & CONTRACTS 145 | PLANT 147 | DEDICATED LOCAL (LAB) 148 | OPERATING FEES 149 | STORE 440 | DATA PROC 443 | MOTOR POOL 460 | ASB STUDENTS 522 | BOOKSTORE 524 | PARKING 528 |
| **REVENUES:** | | | | | | | | | | | | |
| INTEREST | | | 23,946 | | 15,716 | 18,758 | 620 | 52 | 338 | 1,921 | 2,708 | 55 |
| SALES | | | | | | | | | | | 797,504 | |
| STUDENT FEES | | | | | 1,024,529 | 4,572,567 | | | | 573,618 | | |
| OTHER INC/TRANSFERS | 9,784,194 | 814,401 | 4,395,602 | 260,859 | 936,004 | 30 | 63,153 | | 33,413 | (13,992) | 1,303 | |
| TOTAL REVENUES | 9,784,194 | 814,401 | 4,419,548 | 260,859 | 1,976,249 | 4,591,355 | 63,773 | 52 | 33,751 | 561,547 | 801,515 | 55 |
| **EXPENSES:** | | | | | | | | | | | | |
| EXPENDITURES | 9,660,536 | 881,971 | 3,837,102 | 831,887 | 1,241,418 | 3,701,091 | 61,187 | | 18,855 | 605,862 | 244,451 | 0 |
| COST OF GOODS SOLD | | | | | | | | | | | 578,204 | |
| TOTAL EXPENSES | 9,660,536 | 881,971 | 3,837,102 | 831,887 | 1,241,418 | 3,701,091 | 61,187 | 0 | 18,855 | 605,862 | 822,655 | 0 |
| INC/DEC FUND BALANCE | 123,658 | (67,570) | 582,446 | (571,028) | 734,831 | 890,264 | 2,586 | 52 | 14,896 | (44,315) | (21,140) | 55 |
| FUND BALANCE - JUNE 30, 2013 | (95,427) | (212,779) | 6,512,029 | 571,028 | 2,896,199 | 2,433,592 | 162,078 | 44,813 | 81,042 | 514,635 | 1,015,437 | 15,334 |
| FUND BALANCE - JUNE 30, 2014 | 28,231 | (280,349) | 7,094,475 | 0 | 3,631,030 | 3,323,856 | 164,664 | 44,865 | 95,938 | 470,320 | 994,297 | 15,389 |

# BIG BEND COMMUNITY COLLEGE
## SOURCE AND APPLICATION OF FUNDS
### ENTERPRISE, AGENCY, EXPENDABLE TRUST AND GENERAL FIXED ASSET
### FOR YEAR ENDING JUNE 30, 2014

| | ENTERPRISE FUNDS | | | | AGENCY | | EXPENDABLE TRUST | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | CTC INNOVATION 561 | AUXILIARY 570 | EUROPE 571 | HOUSING & FOOD 573 | PAYROLL 790 | AGENCY 840 | GRANTS 846 | STUDENT LOANS 849 | FIN AID WORK STUDY 850 & 860 | GEN. FIXED LONG-TERM 997 & 999 |
| **REVENUES:** | | | | | | | | | | |
| INTEREST | | 3,437 | 7,793 | 8,630 | | | 1,138 | 159 | 1,042 | |
| SALES | | | | | | | | | | |
| STUDENT FEES | 141,662 | 1,577,865 | | | | 400 | | | 210,637 | |
| OTHER INC/TRANSFERS | (145,483) | 2,788 | (123,128) | 417,637 | | 44,407 | 5,342,932 | 11,377 | 60,028 | 415,654 |
| TOTAL REVENUES | (3,821) | 1,584,090 | (115,335) | 426,267 | 0 | 44,807 | 5,344,070 | 11,536 | 271,707 | 415,654 |
| **EXPENSES:** | | | | | | | | | | |
| EXPENDITURES | | 1,642,144 | 100,000 | 277,232 | | 43,584 | 5,343,666 | 39,539 | 238,350 | 935,594 |
| COST OF GOODS SOLD | | | | | | | | | | |
| TOTAL EXPENSES | 0 | 1,642,144 | 100,000 | 277,232 | 0 | 43,584 | 5,343,666 | 39,539 | 238,350 | 935,594 |
| INC/DEC FUND BALANCE | (3,821) | (58,054) | (215,335) | 149,035 | 0 | 1,223 | 404 | (28,003) | 33,357 | (519,940) |
| FUND BALANCE - JUNE 30, 2013 | (338) | 1,132,836 | 2,318,025 | 2,577,267 | 0 | 81,385 | 500,562 | 879,403 | 254,247 | 21,742,100 |
| FUND BALANCE - JUNE 30, 2014 | (4,159) | 1,074,782 | 2,102,690 | 2,726,302 | 0 | 82,608 | 500,966 | 851,400 | 287,604 | 21,222,160 |