

Big Bend Community College

Board of Trustees



**Proprietary Funds Budget
2015-2016**

**Financial Statements
June 30, 2015**

Big Bend Community College
Financial Reports
June 30, 2015
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**BIG BEND COMMUNITY COLLEGE
BUDGET STATUS SUMMARY
AS OF JUNE 30, 2015**

PROGRAM	CATEGORY	BUDGET	ADJUSTMENT	BUDGET	SPENT	BALANCE	% REMAINING
		As of 7/1/14		As of 6/30/15	Includes Enc		
010 INSTRUCTION	SALARIES	4,830,253	21,000	4,851,253	4,806,713	44,540	0.92%
	BENEFITS	1,427,100	5,671	1,432,771	1,325,824	106,947	7.46%
	GOODS&SVC	375,371	162,897	538,268	221,545	316,723	58.84%
	TRAVEL	53,120	0	53,120	87,350	(34,230)	-64.44%
	EQUIP	55,398	0	55,398	(929)	56,327	101.68%
	TOTAL		6,741,242	189,568	6,930,810	6,440,503	490,307
040 PRIMARY SUPPORT TO INSTRUCTION	SALARIES	602,106	0	602,106	604,022	(1,916)	-0.32%
	BENEFITS	177,334	0	177,334	172,834	4,500	2.54%
	GOODS&SVC	34,358	0	34,358	30,240	4,118	11.99%
	TRAVEL	6,750	0	6,750	11,006	(4,256)	-63.05%
	EQUIP	6,500	0	6,500	4,081	2,419	37.21%
	TOTAL		827,048	0	827,048	822,182	4,866
050 LIBRARY	SALARIES	345,213	0	345,213	330,624	14,589	4.23%
	BENEFITS	114,049	0	114,049	112,297	1,752	1.54%
	GOODS&SVC	63,656	0	63,656	59,376	4,280	6.72%
	TRAVEL	1,750	0	1,750	2,723	(973)	-55.60%
	EQUIP	20,000	0	20,000	22,091	(2,091)	-10.45%
	TOTAL		544,668	0	544,668	527,111	17,557
060 STUDENT SERVICES	SALARIES	1,069,902	56,650	1,126,552	1,026,670	99,882	8.87%
	BENEFITS	329,731	20,271	350,002	321,466	28,536	8.15%
	GOODS&SVC	68,402	20,000	88,402	96,197	(7,795)	-8.82%
	TRAVEL	9,400	19,418	28,818	32,628	(3,810)	-13.22%
	EQUIP	0	0	0	1,548	(1,548)	0.00%
	GRANTS	438,316	0	438,316	443,480	(5,164)	-1.18%
	MATCH	15,481	0	15,481	16,634	(1,153)	-7.45%
	TOTAL		1,931,232	116,339	2,047,571	1,938,624	108,947
080 ADMIN	SALARIES	1,536,678	0	1,536,678	1,489,719	46,959	3.06%
	BENEFITS	458,297	0	458,297	458,995	(698)	-0.15%
	GOODS&SVC	626,745	218,035	844,780	479,864	364,916	43.20%
	TRAVEL	28,075	0	28,075	43,301	(15,226)	-54.23%
	EQUIP	20,250	0	20,250	25,327	(5,077)	-25.07%
	TOTAL		2,670,045	218,035	2,888,080	2,497,206	390,874
090 M&O	SALARIES	1,121,490	0	1,121,490	1,042,527	78,963	7.04%
	BENEFITS	390,068	0	390,068	371,658	18,410	4.72%
	GOODS&SVC	857,109	7,700	864,809	842,221	22,588	2.61%
	TRAVEL	5,025	0	5,025	2,694	2,331	46.38%
	EQUIPMENT	36,537	0	36,537	41,031	(4,494)	-12.30%
	DEBT SVC	200,841	0	200,841	23,500	177,341	88.30%
	TOTAL		2,611,070	7,700	2,618,770	2,323,632	295,138
TOTAL BUDGET		15,325,305	531,642	15,856,947	14,549,258	1,307,689	8.25%

ALLOCATION #2	LEAN Reduction	-34,035
ALLOCATION #2	Aerospace Enrollments	159,500
ALLOCATION #4	Basic Skills Enhancement	26,671
ALLOCATION #4	Student Achievement Initiative	116,339
ALLOCATION #6	Aerospace Enrollments	2,526
ALLOCATION #8	System IT Cost Distribution	102,351
ALLOCATION #9	Revolving Fund Charges	123,384
ALLOCATION #10	Reserve Distribution	34,906

TOTAL ADJUSTMENTS TO ALLOCATION

531,642

**BIG BEND COMMUNITY COLLEGE
RESERVE BALANCES AS OF 6/30/2015**

Fund Name	Number	6/30/2014	6/30/2015	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 15-16 budget.
Administration Fee	145	1,803,561	1,894,133	90,572	1,910,885	\$-0- is dedicated to 15-16 budget.
Interest Earnings	145	1,569,644	1,639,494	69,850	1,639,494	\$-0- is dedicated to 15-16 budget.
Total Reserve Funds		4,426,403	4,586,825	160,422	4,603,577	

Fund Name	Number	6/30/2014	6/30/2015	Change in Balance	Unobligated Fund Balance	Notes
Enterprise Fund						
European Funds	571	2,097,190	2,017,311	(79,879)	1,917,311	\$100,000 was spent on COP payment.

Fund Name	Number	6/30/2014	6/30/2015	Change in Balance	Unobligated Fund Balance	Notes
Dedicated Local Funds						
Running Start	145	915,775	1,345,095	429,320	745,095	FTEs were 595 for 13-14 and 819 for 14-15. \$600,000 is dedicated to the 15-16 budget.
Interest Earnings	148	231,484	272,656	41,172	272,656	\$-0- is dedicated to the 15-16 budget.
Excess Enrollments	148	1,945,561	1,692,477	(253,084)	1,692,477	\$-0- is dedicated to the 15-16 budget.
Tuition Balance	149	3,323,856	3,688,734	364,878	1,564,855	\$2,103,957 is dedicated to the 15-16 budget.
Total Dedicated Local Funds		6,416,676	6,998,962	582,286	4,275,083	

**BIG BEND COMMUNITY COLLEGE
BOOKSTORE BUDGET
2015-2016**

INCOME	Actual 2012-2013	Actual 2013-2014	Actual 2014-2015	Projected 2015-2016
NEW BOOKS	357,962	342,345	376,066	377,000
USED BOOKS	275,454	232,763	241,626	245,000
TRADE BOOKS	7,373	8,080	7,931	8,000
TEXTBOOK RENTALS	53,355	56,740	2,330	0
E-BOOKS	2,427	12,308	9,425	5,000
SUPPLIES	51,644	57,625	65,315	65,000
CANDY	28,695	26,869	29,465	30,000
IMPRINTED CLOTHING	31,801	25,863	20,174	26,000
GRADUATION	6,769	7,308	6,023	7,000
BACK PACKS	2,941	3,191	2,666	3,500
EMBLEMATICS	8,299	7,931	7,005	9,000
GIFTS, CARDS, & SUNDRIES	6,071	4,296	3,181	4,500
SPECIAL TAX ITEMS	13,377	10,510	9,970	11,000
COPIES	196	183	154	200
STAMPS	1,520	1,492	1,380	1,600
TOTAL INCOME	847,884	797,504	782,711	792,800
EXPENDITURES				
COST OF GOODS SOLD:				
NEW BOOKS	313,217	307,836	275,808	275,000
USED BOOKS	209,975	173,306	149,036	149,000
TRADE BOOKS	6,106	6,077	6,561	6,000
TEXTBOOK RENTALS	-2,780	-4,832	13,143	0
E-BOOKS	1,913	4,272	15,614	0
SUPPLIES	34,918	34,035	40,488	41,000
CANDY	20,192	19,204	19,886	20,000
IMPRINTED CLOTHING	22,417	16,480	12,169	17,000
GRADUATION	4,046	4,768	193	4,800
BACK PACKS	1,715	1,731	741	2,000
EMBLEMATICS	5,384	5,203	4,407	5,000
GIFTS, CARDS, & SUNDRIES	5,150	2,016	3,414	3,500
SPECIAL TAX ITEMS	8,904	6,656	6,616	6,800
STAMPS	1,512	1,452	1,373	1,600
TOTAL COST OF GOODS SOLD	632,669	578,204	549,449	531,700
GROSS PROFIT	215,215	219,300	233,262	261,100
OPERATING EXPENDITURES:				
SALARIES	118,032	113,389	113,785	117,000
BENEFITS	48,397	48,410	43,732	48,000
SUPPLIES & MATERIALS	8,939	5,918	1,989	4,000
FREIGHT & POSTAGE	151	2,179	1,104	1,500
TELEPHONE	679	673	691	700
RENTALS & LEASES	1,569	1,176	807	1,500
MAINTENANCE CONTRACT	557	577	745	600
PRINTING	655	498	795	700
REPAIRS	0	137	0	200
EDUCATION & TRAINING	104	499	328	500
DUES & MEMBERSHIP	950	20	0	500
PURCHASED SERVICES	20,156	18,171	18,803	19,000
ADVERTISING	575	908	576	900
FINANCE CHARGES	9,610	12,006	14,540	13,000
ADMINISTRATION FEES (1)	7,000	7,000	7,000	7,000
TRAVEL	1,355	522	325	600
EQUIPMENT	3,386	1,113	1,431	15,000
BAD DEBT EXPENSE	944	179	161	100
OTHER	49	0	15	0
TOTAL OPERATING EXPENSES	223,108	213,375	206,827	230,800
INCOME FROM OPERATIONS	-7,893	5,925	26,435	30,300
OTHER INCOME:				
INTEREST INCOME	2,085	2,708	7,448	6,000
MISCELLANEOUS INCOME	836	1,303	-6	250
TOTAL OTHER INCOME	2,921	4,011	7,442	6,250
NET INCOME FROM OPERATIONS	-4,972	9,936	33,877	36,550
OTHER EXPENDITURE:				
A TEC 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	-27,972	-13,064	10,877	13,550
ENDING CASH BALANCE				
ENDING CASH BALANCE	383,313	392,889	402,612	
OPERATING RESERVE	300,000	300,000	300,000	300,000
ANTICIPATED CASH BALANCE				416,000

(1) - Direct subsidy to ATEC bond debt

**BIG BEND COMMUNITY COLLEGE
ATHLETIC BUDGET
2015-2016**

	<u>Actual</u> <u>2012-2013</u>	<u>Actual</u> <u>2013-2014</u>	<u>Actual</u> <u>2014-2015</u>	<u>Projected</u> <u>2015-2016</u>
S & A FEES:				
ATHLETIC GENERAL	114,789	139,945	127,062	116,000
NWAC TOURNEY	5,700	5,900	0	0
BASEBALL	34,597	34,222	38,283	35,750
MEN'S BASKETBALL	28,549	26,577	25,215	24,250
VOLLEYBALL	22,345	18,235	15,750	22,250
WOMEN'S SOFTBALL	30,618	23,816	18,339	28,250
WOMEN'S BASKETBALL	22,085	21,537	22,626	24,250
TOTAL S & A FEES	<u>258,683</u>	<u>270,232</u>	<u>247,275</u>	<u>250,750</u>
OTHER REVENUE:				
ATHLETIC GENERAL	7,462	7,823	10,667	8,000
NWAC TOURNEY	0	0	6,251	0
BASEBALL CAMP	33,391	20,951	25,137	23,000
MEN'S BASKETBALL CAMP	1,076	4,333	6,840	8,000
VOLLEYBALL CAMP	4,190	5,586	8,572	6,000
WOMEN'S SOFTBALL CAMP	159	8,141	11,171	9,500
WOMEN'S BASKETBALL CAMP	17,429	14,660	8,969	9,000
TOTAL OTHER REVENUE	<u>63,707</u>	<u>61,494</u>	<u>77,607</u>	<u>63,500</u>
TOTAL REVENUE	322,390	331,726	324,882	314,250
EXPENDITURES:				
ATHLETIC GENERAL	148,356	167,890	155,332	117,500
NWAC TOURNEY	5,670	5,883	5,761	10,000
BASEBALL	34,597	34,222	38,283	35,750
MEN'S BASKETBALL	28,549	28,978	29,415	24,250
VOLLEYBALL	22,345	18,235	15,750	22,250
WOMEN'S SOFTBALL	30,618	23,816	18,339	28,250
WOMEN'S BASKETBALL	22,085	21,621	22,626	24,250
TOTAL ATHLETIC EXPENDITURES	<u>292,220</u>	<u>300,645</u>	<u>285,506</u>	<u>262,250</u>
CAMPS:				
BASEBALL CAMP	26,994	29,253	13,903	19,000
MEN'S BASKETBALL CAMP	3,703	5,689	3,357	6,000
VOLLEYBALL CAMP	2,079	6,265	10,646	6,000
WOMEN'S SOFTBALL CAMP	6,360	7,568	11,906	9,000
WOMEN'S BASKETBALL CAMP	15,923	16,139	10,639	12,000
TOTAL CAMP EXPENDITURES	<u>55,059</u>	<u>64,914</u>	<u>50,451</u>	<u>52,000</u>
TOTAL EXPENDITURES	347,279	365,559	335,957	314,250
INCREASE/DECREASE FUND BALANCE	<u><u>-24,889</u></u>	<u><u>-33,833</u></u>	<u><u>-11,075</u></u>	<u><u>0</u></u>
ENDING CASH BALANCE	88,025	54,193	43,117	
ANTICIPATED CASH BALANCE				43,000

**BIG BEND COMMUNITY COLLEGE
ASB BUDGET
2015-2016**

	Actual 2012-2013	Actual 2013-2014	Actual 2014-2015	Projected 2015-2016
S & A FEE	233,661	252,324	239,775	261,774
OTHER REVENUE:				
ASB (REVENUE)	285	276	190	300
ASB ENTERTAINMENT	10,969	8,641	8,294	9,000
GAME ROOM	2,886	1,260	2,036	2,000
CONTINGENCY	0	1,100	1,100	1,100
AVIATION CLUB	0	796	0	0
AWS	5,270	60	400	100
CHEMISTRY CLUB - disbanded	500	0	0	0
PAC/M&M	0	0	300	300
ENGINEERING CLUB	0	602	2,048	1,000
GAY/STRAIGHT ALLIANCE CLUB	0	196	477	300
L.I.G.H.T (Living In God's Holy Truth)	0	300	0	0
MECHA CLUB	459	521	550	500
PHI THETA KAPPA	7,564	9,691	5,227	7,000
BRAZIL JIU-JITSU CLUB	0	0	821	800
STUDENT NURSING ORGANIZATION	600	1,229	1,528	1,500
STUDENTS SUPPORT SERVICES CLUB	738	1,082	73	0
TRIATHLON CLUB (disbanded)	988	-130	0	0
VETERANS CLUB	0	4	0	0
TOTAL OTHER REVENUE	30,259	25,628	23,044	23,900
TOTAL REVENUE	263,920	277,952	262,819	285,674
EXPENDITURES:				
ASB OFFICE	10,598	2,791	8,058	2,200
SALARIES - ASB/ASSISTANT/THOR	54,245	66,912	56,044	68,500
SALARIES - ASB ADVISOR	21,232	19,049	21,217	23,000
TRAVEL & WORKSHOPS	27,541	26,813	28,884	30,000
ENTERTAINMENT	84,959	67,811	81,248	80,000
GAME ROOM	1,013	718	2,599	3,750
CHILDCARE-ASB SUPPORT	2,388	0	790	0
CONTINGENCY	36,861	12,686	17,595	16,000
SPECIAL PROJECTS	8,597	10,505	10,809	13,000
AWS	425	3,705	1,054	2,000
CHEMISTRY CLUB (disbanded)	132	0	0	0
ENGINEERING CLUB	0	70	2,038	2,000
GAY/STRAIGHT ALLIANCE CLUB	0	477	2,367	2,000
L.I.G.H.T (Living In God's Holy Truth)	0	300	0	0
MECHA CLUB	3,053	3,541	3,371	3,500
PHI THETA KAPPA	13,261	16,672	13,099	14,000
STUDENT NURSING ORGANIZATION	4,669	6,393	4,603	6,000
STUDENT SUPPORT SERVICES CLUB	1,437	1,564	4,168	3,500
BRAZIL JUI-JITSU CLUB	0	0	442	1,000
TRIATHLON CLUB (disbanded)	1,145	306	0	0
TOTAL EXPENDITURES	271,556	240,313	258,386	270,450
INCREASE/DECREASE FUND BALANCE	-7,636	37,639	4,433	15,224
ENDING CASH BALANCE	415,175	421,818	421,250	
ANTICIPATED CASH BALANCE				436,000

Total S & A fees projected for 2015-2016 for Athletics and ASB is \$377,774

**BIG BEND COMMUNITY COLLEGE
ASB BUDGET
S & A FEES
2015-2016**

Actual Actual Actual Projected
2012-2013 2013-2014 2014-2015 2015-2016

S & A FEES:

ASB OFFICE	10,598	2,791	8,058	2,144
ASB SCHOLARSHIP	54,245	66,912	56,044	67,856
TRAVEL & WORKSHOPS	20,000	28,000	28,000	30,000
ENTERTAINMENT	70,000	75,000	75,385	70,000
CONTINGENCY	20,938	18,257	6,700	11,500
SPECIAL PROJECTS	7,000	14,000	11,000	12,250
AVIATION CLUB	0	500	2,000	0
AWS CLUB	500	60	1,400	2,000
CHEMISTRY CLUB (disbanded)	2,000	0	0	0
ENGINEERING CLUB	0	999	2,000	0
GAY/STRAIGHT ALLIANCE CLUB	0	2,196	1,848	3,000
L.I.G.H.T.	0	300	750	0
MECHA CLUB	2,210	2,407	2,293	3,500
PHI THETA KAPPA	6,500	6,500	7,500	6,000
BRAZIL JIU-JITSU CLUB	0	0	696	0
SOCCER CLUB (disbanded)	1,200	0	0	0
VIKING DANCE/FITNESS CLUB	0	0	0	2,500
STUDENT NURSING ORGANIZATION	4,700	4,700	3,500	2,100
STUDENT SUPPORT SERVICES CLUB	2,000	500	1,500	0
TRIATHLON CLUB (disbanded)	2,229	500	-2,141	0
VETERANS CLUB	0	4	2,500	0
MATCHING FUNDS FOR CLUBS	2,979	3,466	2,737	3,000
STUDENT RELATED SCHOLARSHIPS	5,330	6,183	6,788	27,774
ASB ADVISOR	21,232	19,049	21,217	18,150
TOTAL	233,661	252,324	239,775	261,774

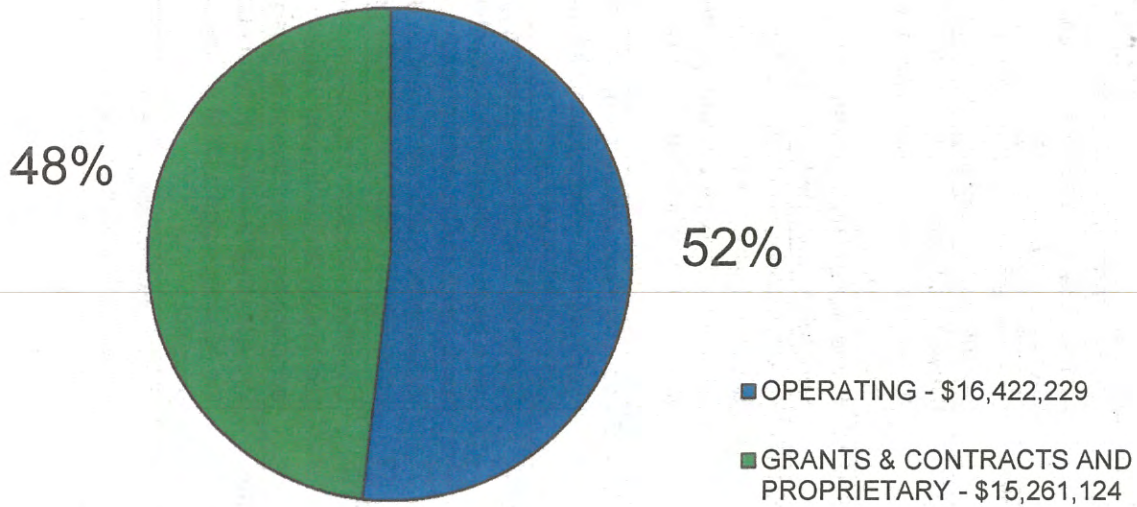
**BIG BEND COMMUNITY COLLEGE
HOUSING & FOOD BUDGET
2015-2016**

REVENUE	Actual	Actual	Actual	Actual	Actual	Actual	Projected	Projected
	FOOD 2012-2013	HOUSING 2012-2013	FOOD 2013-2014	HOUSING 2013-2014	FOOD 2014-2015	HOUSING 2014-2015	FOOD 2015-2016	HOUSING 2015-2016
FROM OPERATIONS		359,025		486,518		526,914		525,000
CATERING	424,192		325,011		381,006		350,000	
RETAIL & ESPRESSO	249,197		241,733		241,199		248,000	
VIKING BUCKS	15,136		21,707		22,043		23,000	
FINES AND FORFEITURES		6,082		7,765		9,031		8,000
DOD - AIRFORCE								
TOTAL REVENUE	688,525	365,107	588,451	494,283	644,248	535,945	621,000	533,000
EXPENDITURES								
SALARIES	238,319	131,637	205,439	126,642	221,597	188,702	215,000	135,000
BENEFITS	74,098	41,783	59,529	38,443	65,995	31,558	65,000	40,000
RESIDENT ASSISTANTS		16,191		24,855		24,004		26,000
SECURITY		19,327		32,842				35,000
SUPPLIES & MATERIALS		22,547		6,785		2,308		15,000
MISCELLANEOUS REPAIRS		21,246		10,995		1,413		15,000
EQUIPMENT		23,143		5,837		8,153		10,000
PURCHASED SERVICES		17,605		18,431		17,901		19,000
MISCELLANEOUS		786		1,205		1,760		1,500
TELEPHONE EXPENSE		2,703		2,806		2,866		3,000
ELECTRICITY & FUEL OIL		20,272		25,752		25,655		25,000
WATER, SEWER, GARBAGE		6,095		6,020		6,020		6,500
LAUNDRY		997		800		1,051		1,000
INSURANCE		3,833		4,740		2,261		4,000
BANKCARD CHARGES		2,204		2,675		2,271		3,000
ADVERTISING		160		675		387		500
PRINTING		445		301		593		600
ROOFS (moved to new account 5EG4)		0		25,000		25,000		25,000
PRODUCT	277,308		237,150		263,871		240,000	
CONTROLLABLES	76,260		52,383		62,357		56,000	
NON CONTROLLABLES	51,394		47,206		47,919		45,000	
TOTAL EXPENDITURES	717,379	330,974	601,706	334,803	661,739	341,903	621,000	365,100
INCREASE/DECREASE FUND BALANCE	-28,854	34,133	-13,255	159,480	-17,491	194,042	0	167,900
ENDING CASH BALANCE	896,627	136,714	767,121	619,283	873,472	1,234,900		
STEM/TITLE V REMODELING LOAN		1,143,876		745,699		403,312		
ANTICIPATED CASH BALANCE							780,000	1,402,800

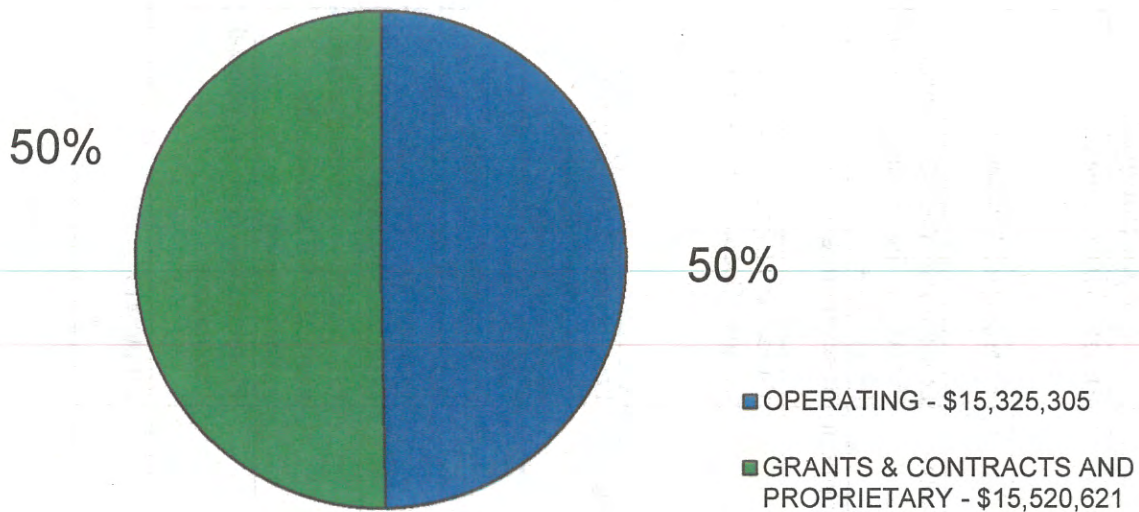
Big Bend Community College
Grants & Contracts, Local, Internal Service and Proprietary Funds
Budgets for 2015-2016

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	4,800,000	316,000	1,400,000	63,000	30,000	599,924	799,050	150	1,900,000	20,000	533,000	4,800,000	15,261,124
Total	4,800,000	316,000	1,400,000	63,000	30,000	599,924	799,050	150	1,900,000	20,000	533,000	4,800,000	15,261,124
Expenditures:													
A Salaries	2,000,000		300,000			200,000	117,000		270,000		196,000		3,083,000
B Benefits	560,000		95,000			32,000	48,000		80,000		40,000		855,000
E Goods & Services	875,000		520,000	59,000	20,000	233,200	574,900		1,500,000		104,100		3,886,200
G Travel	115,000		25,000			110,000	600		5,000		0		255,600
J Equipment	900,000	316,000	215,000			8,000	15,000		25,000		25,000		1,504,000
N Grants	150,000					1,500						4,800,000	4,951,500
T Transfers	60,000		(100,000)				30,000			100,000			90,000
P Principal/Interest	30,000		345,000										375,000
TOTAL	4,690,000	316,000	1,400,000	59,000	20,000	584,700	785,500	0	1,880,000	100,000	365,100	4,800,000	15,000,300
Increase/Decrease Fund Balance	110,000	0	0	4,000	10,000	15,224	13,550	150	20,000	(80,000)	167,900	0	260,824

TOTAL INSTITUTIONAL FUNDS 2015-2016
\$31,683,353



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



**BIG BEND COMMUNITY COLLEGE
GRANT ACTIVITY
JULY 1, 2014 THRU JUNE 30, 2015**

Grant	Target Population	Revenue	Source	Description
Air Washington	Professional/Technical	\$120,738	Federal	US Department of Labor Air Washington Grant, subcontracted with Spokane Community College to create I-BEST curriculum in Aerospace programs.
ARFF	Professional/Technical	\$121,310	Private	Provide refresher classes and customized training for aircraft rescue and fire fighting. This is a self-supporting program.
BEA State Plan Innovations	Low-Income, First-Generation, WorkFirst, Basic Skills, Special Populations	\$41,916	SBCTC	Develop a flipped math course curriculum and team teaching training to promote successful transitions to MATH and MAP math courses.
BFET (Basic Food Employment and Training)	Basic Food recipients	\$232,879	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	\$158,022	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	\$15,943	Federal/SBCTC	Industry experiences for nursing faculty. Best Practices Replication of student transition program from Community Colleges of Spokane.
Federal Work Study	Low-Income, Professional/Technical, Academic Transfer, Special Populations, WorkFirst, Dislocated Worker	\$50,801	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.
I-DEA Grant	ESL populations in partnership with INSPIRE (community partner agency)	\$35,382	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	\$218,214	Private	Provide initial training, cultural enrichment and farm placement for Japanese agricultural students in an 18-month training program.
Job Skills Program JSP	Employers	\$125,288	Private/SBCTC	Customized training to meet employer's specific needs; 50% matching funds from employer.

Grant	Target Population	Revenue	Source	Description
Misc. Grants - Basic Skills	Travel and training grants	\$2,750	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	\$48,035	State	Reimbursement for meals for childcare children and Upward Bound students.
PELL Grant	Financial Aid eligible students	\$4,273,292	Federal	Largest federal financial aid grant program for low-income students.
SEOG	Pell eligible students	\$53,228	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.
State Need Grant	Financial Aid eligible WA resident students	\$1,900,146	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	\$74,927	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	\$11,000	School Districts	Dollars received from the school districts to support the Tech Prep enrollments.
Title III HSI-STEM	Hispanic and other low-income students attaining degrees in STEM, focused in Engineering	\$833,542	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) Grant ended October 2014	Low-Income, First-Generation, Hispanic serving institutions	\$188,098	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.

Grant	Target Population	Revenue	Source	Description
Title V - Institutional Grant	Low-Income, Special Populations	\$609,680	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.
Title V - Partnership for Advancing Health Professions (Columbia Basin College is partner)	Special Population	\$236,166	Federal	Big Bend Community College (lead) and Columbia Basin College propose <i>A Partnership for Advancing Health Professions</i> , a Title V cooperative project. Project initiatives will establish access for students at both institutions to new certificate, associate, and Bachelor of Science options in Simulation Technology, Medical Records and Health Information, and Healthcare Administration.
Transcript Grid for Placement Project	High school students and recent graduates	\$8,988	State	BBCC is working with math and English teachers from Moses Lake, Othello, and Quincy in order to establish a process to place students into BBCC math and English classes based on high school transcripts, rather than placement tests.
TRiO - Student Support Services	Low-Income, First-Generation, Professional/Technical, Academic Transfer, Special Populations, High School students	\$283,695	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	\$487,121	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	\$226,945	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.

TOTAL

\$10,373,356

Grant	Target Population	Revenue	Source	Description
Aerospace Training	Professional/Technical, Special Populations	\$162,026	SBCTC	Funds to increase enrollment in the AMT program.
Adult Basic Education	Low-Income, First-Generation, WorkFirst, Basic Skills, Special Populations	\$103,077	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	\$26,671	Federal/SBCTC	State grant to provide ESL and ABE instruction in service area.
English Language/Civics	Low-Income, First-Generation, WorkFirst, Basic Skills	\$19,018	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	\$368,573	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.

\$1,107,777 TOTAL GRANTS PART OF OUR OPERATING STATE BUDGET

BIG BEND COMMUNITY COLLEGE
Consolidated Balance Sheet
as of
June 30, 2014 and 2015

ASSETS:	2014	2015
<i>Current assets</i>		
Cash	\$ 3,797,588	\$ 1,461,288
Undeposited cash	16,811	40,306
Petty Cash	3,111	3,111
Pooled Cash	21,491,819	23,260,564
Investments in LGIP	4,227,705	3,344,549
Investments	13,466,526	18,445,511
Accounts Receivable: <i>(Schedule attached)</i>		
Current accounts receivable (net)	589,810	720,440
Long-term accounts receivable (net)	1,244,300	1,003,400
Vendor Payment Advance	375,898	316,876
Inventories	280,514	277,535
Prepaid expenses	15,701	17,187
Total current assets	45,509,783	48,890,767
<i>Long-term assets</i>		
General long-term obligation	4,185,505	3,970,727
Property, plant and equipment:		
Land	51,700	51,700
Buildings (net)	21,073,317	20,422,025
Improv. Other than Bldgs (net)	51,442	38,052
Equipment (net)	992,836	985,324
Total property, plant and equipment	22,169,295	21,497,101
Total Assets	\$ 71,864,583	\$ 74,358,595
Liabilities and Fund Balance		
<i>Current liabilities:</i>		
Pooled cash	21,491,819	23,260,564
Accounts payable	576,975	667,382
Accrued liabilities	422,013	499,765
Accounts payable due other gov	18,410	6,383
Installments payable short-term - ATEC	240,000	245,000
Installments payable short-term - Lighting	15,000	15,000
Other current liabilities	332,805	329,377
Total current liabilities	23,097,022	25,023,471
<i>Long-term liabilities:</i>		
Installments payable - ATEC	2,670,000	2,425,000
Installments payable - Lighting	170,000	155,000
Due to other funds VPA	375,898	316,876
Accrued vacation and sick leave	1,124,594	1,163,638
Total long-term liabilities	4,340,492	4,060,514
Total Liabilities	27,437,514	29,083,985
Fund Balance (unreserved) Proprietary, Spec Rev	18,414,752	19,815,810
Fund Balance (reserved) General, Loan, FA	26,012,317	25,458,800
Total Fund Balance	44,427,069	45,274,610
Total Liabilities and Fund Balance	\$ 71,864,583	\$ 74,358,595

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Big Bend Community College
Notes to Consolidated Balance Sheet
As of June 30, 2014 and 2015

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, 2015 and 2014 was 0.170% and 0.087%, respectively.
3. The Investments consist of twenty two bonds at June 30, 2015:

<u>Bond</u>	<u>Amount</u>	<u>Interest Rate</u>	<u>Maturity Date</u>
FHLB	1,016,527	1.63%	12/11/15
FNMA	999,995	0.75%	3/28/17
FHLB	500,475	0.81%	6/13/17
FNMA	499,424	0.80%	6/19/17
FICO	500,025	1.40%	11/30/17
FHLB	993,212	0.88%	1/9/18
FNMA	500,597	1.20%	2/27/18
FHLMC	498,514	0.88%	3/7/18
FHLMC	997,634	1.17%	3/12/18
FHLMC	997,014	1.05%	4/25/18
FNMA	1,991,328	1.05%	5/25/18
FHLB	500,651	0.63%	9/24/18
FFCB	992,847	1.20%	10/22/18
FICO	994,299	1.21%	11/02/18
FFCB	498,625	1.24%	11/13/18
FNMA	975,923	1.25%	12/14/18
FICO	995,318	1.19%	12/27/18
FNMA	501,074	1.38%	12/28/18
FHLMC	1,002,238	1.50%	2/28/19
FNMA	999,056	1.63%	8/8/19
FHLMC	500,604	1.00%	11/20/19
FHLMC	<u>990,131</u>	1.57%	1/8/20
Total	\$18,445,511		
Average	\$838,423	1.16%	

As compared to the seventeen bonds at June 30, 2014:

Total	\$13,466,526	
Average	\$792,149	0.96%

**BIG BEND COMMUNITY COLLEGE
CUSTOMER ACCOUNTS AGING REPORT
AS OF
June 30, 2015**

FUND	Current	30-90 Days	90-120 Days	Long Term	Total
145 Grants & Contracts	850,535	1,245	1,610	0	853,390
147 Plant	0	0	0	0	0
148 Dedicated Local	58,587	300	7,353	0	66,239
149 Operating Fees Acct.	9,226	0	0	0	9,226
440 Store	231	0	0	0	231
443 Higher Ed Data	0	0	0	0	0
460 Motor Pool	98	0	0	0	98
522 Associated Students	1,015	0	0	0	1,015
524 Bookstore	2,056	0	2,737	0	4,793
528 Parking	21	0	0	0	21
570 Aviation	8,413	0	0	0	8,413
571 Europe	2,876	0	0	0	2,876
573 Housing and Food	4,685	0	0	0	4,685
790 Comm Coll Clearing	0	0	0	0	0
840 Agency	53,326	44	17,906	0	71,276
841 Cash Control	9,215	0	0	0	9,215
846 Grant in Aid	3,502	0	0	0	3,502
849 Student Loan	71,429	0	0	617,012	688,441
850 Work Study	0	0	0	0	0
860 Financial Aid Fund	419	0	0	0	419
Totals	\$ 1,075,633	\$ 1,589	\$ 29,607	\$ 617,012	\$ 1,723,840

BIG BEND COMMUNITY COLLEGE

Cash Balances for 2014-15

As of JUNE 2015

FUND	1355 BALANCE	7/31/2014	8/31/2014	9/30/2014	10/31/2014	11/30/2014	12/31/2014	1/31/2015	2/28/2015	3/31/2015	4/30/2015	5/31/2015	6/30/2015
	Month report												
145	Grants, Contracts	6,697,957	6,963,150	6,882,000	6,927,579	6,926,879	6,983,280	7,263,284	7,330,532	7,459,248	7,864,740	7,946,107	7,090,140
148	Local Dedicated	3,488,519	3,589,521	3,778,640	3,587,963	3,583,677	3,916,147	3,855,702	3,831,011	3,935,760	3,792,169	3,962,437	3,797,961
149	Local General	3,615,715	4,517,375	4,877,675	4,911,501	5,089,277	6,225,767	6,314,179	6,364,219	7,352,495	6,067,594	5,028,025	4,003,539
440	Stores	166,576	165,885	164,650	163,665	162,953	168,240	170,445	167,071	166,507	168,310	165,743	168,066
443	Higher Ed Data Proc	44,896	44,901	44,928	45,012	45,020	45,073	42,998	43,010	0	0	0	0
460	Motor Pool	96,481	96,762	95,537	99,716	99,929	100,076	100,894	100,863	106,081	50,774	54,404	54,208
522	ASB	506,990	597,433	582,013	502,636	490,986	581,862	539,283	491,862	588,289	519,044	488,026	472,624
524	Bookstore	719,340	699,716	846,583	768,520	801,689	746,450	764,490	751,987	813,587	793,972	768,167	730,458
528	Parking Fund	15,379	15,380	15,389	15,418	15,421	15,439	15,448	15,452	15,463	15,473	15,503	15,516
570	Aviation, et al	1,017,551	960,259	1,045,468	1,056,278	1,041,035	992,360	1,180,251	1,135,391	1,015,705	1,232,517	1,256,780	1,224,547
571	Europe, Prior	2,095,692	2,095,920	2,097,175	2,101,111	2,101,468	2,103,958	2,105,127	2,105,690	2,107,199	2,108,536	2,012,647	2,014,435
573	Food Serv/Res. Halls	2,288,705	2,340,319	2,456,154	2,455,300	2,566,981	2,709,718	2,704,044	2,741,217	2,807,610	2,817,221	2,804,495	2,809,562
790	Payroll Clearing	55,090	58,913	52,187	37,934	48,156	59,698	36,894	46,857	57,297	37,615	49,750	60,999
840	Agency Trust	121,559	27,552	(101,589)	142,827	99,392	(213,408)	210,658	296,324	161,968	377,606	203,646	(60,503)
846	Student Grants	557,553	(135,335)	180,428	509,552	564,448	(269,233)	511,191	542,155	(145,894)	351,029	483,300	479,889
849	Student Loans	12,497	(95,420)	(5,344)	(9,522)	14,864	(2,342)	(1,135)	12,409	(26,061)	(28,938)	4,418	101,376
850	Student Work Study	(2,415)	267	(1,543)	826	2,215	341	(6,882)	(7,487)	(108)	(905)	(838)	152
860	Student Tuition/FA	301,485	285,356	285,309	285,224	294,220	317,315	292,605	295,320	304,710	303,239	299,608	297,595
	TOTAL	21,799,569	22,227,953	23,295,660	23,601,540	23,948,611	24,480,742	26,099,476	26,263,883	26,719,856	26,469,996	25,542,217	23,260,564

Cash Reserves:

Admin Carryover	1,053,198	
Interest Fund 145	1,639,494	
Administrative Fee	1,894,133	
Total Reserve	<u>4,586,825</u>	as of 6/30/15

Europe Funds (memo) 2,017,311

BIG BEND COMMUNITY COLLEGE
BALANCE SHEET
STATE GENERAL, CAPITAL, SPECIAL REVENUE, CONSTRUCTION, INTERNAL AND ENTERPRISE FUNDS
YEAR ENDING JUNE 30, 2015

	GENERAL FUND 001	CAPITAL ACCOUNTS 057 & 060	SPECIAL REVENUE			INTERNAL REVENUE FUNDS			ENTERPRISE FUNDS			
			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			7,102,035		3,798,525	4,004,376	168,066	0	54,208	472,944	731,693	15,516
Accounts Receivable (Net)		(1,830)	853,389		66,239	11,546	231		98	1,015	4,793	22
Inventory							3,555				273,980	
Equipment (Net)									58,559			
Prepaid Expenses											17,187	
Land												
Buildings (Net)												
Other Assets												
Total Assets	0	(1,830)	7,955,424	0	3,864,764	4,015,922	171,852	0	112,865	473,959	1,027,653	15,538
LIABILITIES:												
Current Liabilities	61,616	435,795	134,883		53,663	327,188	2,199			9,177	18,753	0
Long-Term Liabilities	85,890	230,985								5,754	9,264	0
Total Liabilities	147,506	666,780	134,883	0	53,663	327,188	2,199	0	0	14,931	28,017	0
Net Income / Loss	(175,737)	(388,261)	726,066	0	180,071	364,878	4,989	(44,865)	16,927	(11,292)	5,339	149
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
FUND BALANCE - June 30, 2015	(147,506)	(668,610)	7,820,541	0	3,811,101	3,688,734	169,653	0	112,865	459,028	999,636	15,538
TOTAL LIAB & FUND BALANCE	0	(1,830)	7,955,424	0	3,864,764	4,015,922	171,852	0	112,865	473,959	1,027,653	15,538

BIG BEND COMMUNITY COLLEGE
BALANCE SHEET
ENTERPRISE, AGENCY, INVESTMENT, TRUST, FIXED ASSET AND LT OBLIGATION
AS OF JUNE 30, 2015

	ENTERPRISE FUNDS				PAYROLL 790	AGENCY 840	INVESTMENTS 841	EXPENDABLE TRUST			GEN FIXED ASSET ACCT 997	LONG-TERM OBLIGATION 999
	CTC INNOVATION 561	AUXILIARY 570	EUROPE 571	HOUSING & FOOD 573				GRANTS 846	STUDENT LOANS 849	FIN AID WORKSTUDY 850 & 860		
ASSETS:												
Cash & Petty Cash		1,224,808	2,014,435	2,809,743	60,999	(32,379)	23,260,564	479,889	101,376	297,747		
Accounts Receivable (Net)	(490)	8,413	2,876	4,686		388,151		3,501	688,441	419		
Inventory												
Equipment (Net)		82,558		13,054								
Prepaid Expenses											831,153	
Land			5,500									46,200
Buildings (Net)				403,971							20,018,054	
Other Assets											38,052	3,970,727
Total Assets	(490)	1,315,779	2,022,811	3,231,454	60,999	355,772	23,260,564	483,390	789,817	298,166	20,933,459	3,970,727
LIABILITIES:												
Current Liabilities		14,715		109,988	60,999	267,268	23,260,564	6,511		152		260,000
Long-Term Liabilities		6,231		11,663		0						3,710,727
Total Liabilities	0	20,946	0	121,651	60,999	267,268	23,260,564	6,511	0	152	0	3,970,727
Net Income / Loss	3,669	220,051	(79,879)	383,501	0	5,896	0	(24,087)	(61,583)	10,410	(288,701)	0
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
FUND BALANCE - June 30, 2015	(490)	1,294,833	2,022,811	3,109,803	0	88,504	0	476,879	789,817	298,014	20,933,459	0
	(490)	1,315,779	2,022,811	3,231,454	60,999	355,772	23,260,564	483,390	789,817	298,166	20,933,459	3,970,727

**BIG BEND COMMUNITY COLLEGE
SOURCE AND APPLICATION OF FUNDS
CONSOLIDATED ALL FUNDS
FOR YEAR ENDING JUNE 30, 2015**

		TOTALS
REVENUES:		
INTEREST	\$	257,397
SALES		782,709
STUDENT TUITION/FEES		8,908,220
OTHER INC/TRANSFERS		21,548,376
TOTAL REVENUES		<u>31,496,702</u>
EXPENSES:		
EXPENDITURES		30,099,714
COST OF GOODS SOLD		549,447
TOTAL EXPENSES		<u>30,649,161</u>
INCREASE / DECREASE FUND BALANCE		847,541
FUND BALANCE - JUNE 30, 2014	\$	44,427,069
FUND BALANCE - JUNE 30, 2015	\$	<u><u>45,274,610</u></u>

BIG BEND COMMUNITY COLLEGE
SOURCE AND APPLICATION OF FUNDS
GENERAL, CAPITAL, SPECIAL REVENUE, CONSTRUCTION AND PROPRIETARY
FOR YEAR ENDING JUNE 30, 2015

	GENERAL FUND 001	CAPITAL ACCOUNTS 057 & 060	SPECIAL REVENUE			INTERNAL SERVICE FUNDS			ENTERPRISE FUNDS			
			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			69,850		54,466	55,495	1,575	245	863	5,334	7,448	149
SALES											782,709	
STUDENT TUITION/FEES		586,635			819,867	4,577,467				575,191		
OTHER INC/TRANSFERS	9,105,547	1,063,376	4,710,924	45,272	413,853	(100)	61,066		34,073	2,523	(6)	
TOTAL REVENUES	9,105,547	1,650,011	4,780,774	45,272	1,288,186	4,632,862	62,641	245	34,936	583,048	790,151	149
EXPENSES:												
EXPENDITURES	9,281,284	2,038,272	4,054,708	45,272	1,108,115	4,267,984	57,652	45,110	18,009	594,340	235,365	0
COST OF GOODS SOLD											549,447	
TOTAL EXPENSES	9,281,284	2,038,272	4,054,708	45,272	1,108,115	4,267,984	57,652	45,110	18,009	594,340	784,812	0
INC/DEC FUND BALANCE	(175,737)	(388,261)	726,066	0	180,071	364,878	4,989	(44,865)	16,927	(11,292)	5,339	149
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
FUND BALANCE - JUNE 30, 2015	(147,506)	(668,610)	7,820,541	0	3,811,101	3,688,734	169,653	0	112,865	459,028	999,636	15,538

BIG BEND COMMUNITY COLLEGE
SOURCE AND APPLICATION OF FUNDS
ENTERPRISE, AGENCY, EXPENDABLE TRUST AND GENERAL FIXED ASSET
FOR YEAR ENDING JUNE 30, 2015

	ENTERPRISE FUNDS				AGENCY		EXPENDABLE TRUST			GEN. FIXED LONG-TERM 997 & 999
	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	
REVENUES:										
INTEREST SALES		10,580	20,121	25,373			2,291	747	2,860	
STUDENT TUITION/FEES	140,571	1,995,376				1,486			211,627	
OTHER INC/TRANSFERS	(136,902)	1,759		626,167		21,817	4,884,952	(16,699)	53,338	677,416
TOTAL REVENUES	3,669	2,007,715	20,121	651,540	0	23,303	4,887,243	(15,952)	267,825	677,416
EXPENSES:										
EXPENDITURES		1,787,664	100,000	268,039		17,407	4,911,330	45,631	257,415	966,117
COST OF GOODS SOLD										
TOTAL EXPENSES	0	1,787,664	100,000	268,039	0	17,407	4,911,330	45,631	257,415	966,117
INC/DEC FUND BALANCE	3,669	220,051	(79,879)	383,501	0	5,896	(24,087)	(61,583)	10,410	(288,701)
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
FUND BALANCE - JUNE 30, 2015	(490)	1,294,833	2,022,811	3,109,803	0	88,504	476,879	789,817	298,014	20,933,459