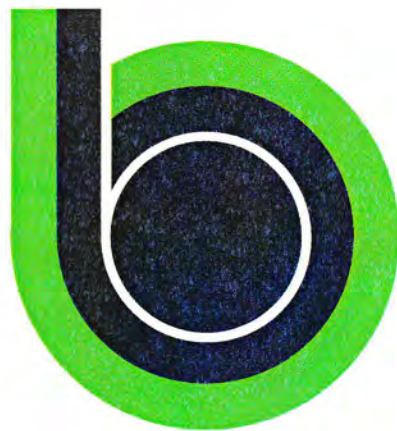


*Big Bend Community College*

**Board of Trustees**



**Proprietary Funds Budget  
2009-2010**

**Financial Statements  
June 30, 2009**

**Big Bend Community College**  
**Financial Reports**  
**June 30, 2009**  
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**BIG BEND COMMUNITY COLLEGE  
BUDGET STATUS SUMMARY  
AS OF JUNE 30, 2009**

PROGRAM	CATEGORY	BUDGET	ADJUSTMENT	BUDGET	SPENT	BALANCE	% REMAINING
		As of 7/1/08		As of 6/30/09	Includes Enc		
010 INSTRUCTION	SALARIES	5,447,674	14,477	5,462,151	5,319,422	142,729	2.61%
	BENEFITS	1,427,107	11,841	1,438,948	1,308,092	130,856	9.09%
	GOODS&SVC	687,967	(33,654)	654,313	236,239	418,074	63.90%
	TRAVEL	74,690	(59,795)	14,895	14,895	0	0.00%
	EQUIP	245,009	(103,482)	141,527	141,527	0	0.00%
	TOTAL	7,882,447	(170,613)	7,711,834	7,020,174	691,660	8.97%
040 PRIMARY SUPPORT TO INSTRUCTION	SALARIES	289,218	0	289,218	289,441	(223)	-0.08%
	BENEFITS	83,392	0	83,392	83,036	356	0.43%
	GOODS&SVC	3,639	1,068	4,707	435	4,272	90.76%
	TRAVEL	5,712	(3,192)	2,520	2,520	0	0.01%
	EQUIP	0	0	0	0	0	0.00%
	TOTAL	381,961	(2,124)	379,837	375,432	4,405	1.16%
050 LIBRARY	SALARIES	292,649	0	292,649	276,370	16,279	5.56%
	BENEFITS	90,814	0	90,814	92,664	(1,850)	-2.04%
	GOODS&SVC	63,656	(8,019)	55,637	52,968	2,669	4.80%
	TRAVEL	3,500	(2,499)	1,001	1,001	0	0.00%
	EQUIP	54,625	(28,313)	26,313	26,313	0	0.00%
	TOTAL	505,244	(38,830)	466,414	449,315	17,099	3.67%
060 STUDENT SERVICES	SALARIES	1,218,477	1,566	1,220,043	1,004,701	215,342	17.65%
	BENEFITS	333,327	0	333,327	273,932	59,395	17.82%
	GOODS&SVC	59,996	(21,355)	38,641	32,706	5,935	15.36%
	TRAVEL	15,000	(7,263)	7,737	7,737	0	0.00%
	EQUIP	0	17,535	17,535	17,535	0	0.00%
	GRANTS	506,702	1,300	508,002	419,918	88,084	17.34%
	MATCH	13,092	0	13,092	13,092	0	0.00%
	TOTAL	2,146,594	(8,217)	2,138,377	1,769,621	368,757	17.24%
080 ADMIN.	SALARIES	1,457,920	0	1,457,920	1,383,454	74,466	5.11%
	BENEFITS	429,580	0	429,580	408,487	21,093	4.91%
	GOODS&SVC	751,973	189,838	941,811	677,121	264,690	28.10%
	TRAVEL	52,700	(30,473)	22,227	22,227	0	0.00%
	EQUIP	40,750	(18,054)	22,696	22,696	0	0.00%
	TOTAL	2,732,923	141,311	2,874,234	2,513,985	360,249	12.53%
090 M&O	SALARIES	981,940	47,340	1,029,280	893,784	135,496	13.16%
	BENEFITS	307,105	21,560	328,665	291,000	37,665	11.46%
	GOODS&SVC	658,140	59,992	718,132	687,597	30,535	4.25%
	TRAVEL	6,550	(6,007)	543	543	0	0.00%
	EQUIPMENT	37,675	(37,267)	408	408	0	0.00%
	DEBT SERV.	27,000	0	27,000	0	27,000	100.00%
		TOTAL	2,018,410	85,618	2,104,028	1,873,332	230,696
<b>TOTAL BUDGET</b>		<b>15,667,579</b>	<b>7,145</b>	<b>15,674,724</b>	<b>14,001,859</b>	<b>1,672,865</b>	<b>10.67%</b>

ALLOCATION # 3	Worker Retraining	28,434
ALLOCATION # 4	Facilities M&O	129,300
ALLOCATION #9	Workforce Development	6,725
ALLOCATION #11	Budget Reduction	(475,000)
ALLOCATION #12	Disability Accommodation Pool	546
ALLOCATION #12	WF Development - Variable	4,450
ALLOCATION #15	Reserves & Revolving Funds	134,812
ALLOCATION #16	Operations	177,878
<b>TOTAL ADJUSTMENTS TO ALLOCATION</b>		<b>7,145</b>

**BIG BEND COMMUNITY COLLEGE  
RESERVE BALANCES AS OF 6/30/2009**

Fund Name	Number	6/30/2008	6/30/2009	Change in Balance	Unobligated Fund Balance	Notes
<b>Reserve Funds</b>						
International Student	145	1,053,151	1,053,243	92	1,053,243	\$-0- is dedicated to 09-10 budget.
Administration Fee	145	1,157,852	1,276,010	118,158	1,276,010	\$-0- is dedicated to 09-10 budget.
Interest Earnings	145	1,372,002	1,445,424	73,422	1,445,424	\$-0- is dedicated to 09-10 budget.
<b>Total Reserve Funds</b>		<b>3,583,005</b>	<b>3,774,677</b>	<b>191,672</b>	<b>3,774,677</b>	

Fund Name	Number	6/30/2008	6/30/2009	Change in Balance	Unobligated Fund Balance	Notes
<b>Enterprise Fund</b>						
European Funds	571	2,615,365	2,547,830	(67,535)	2,447,830	\$100,000 was spent on COP payment.

Fund Name	Number	6/30/2008	6/30/2009	Change in Balance	Unobligated Fund Balance	Notes
<b>Dedicated Local Funds</b>						
Running Start	145	498,821	525,098	26,277	0	Headcount was 173 for 07-08 and 172 for 08-09. FTEs were 363 and 369, respectively. \$737,026 is dedicated to the 09-10 budget.
Interest Earnings	148	191,621	200,556	8,935	0	\$200,556 is dedicated to the 09-10 budget.
Excess Enrollments	148	0	72,384	72,384	0	\$72,384 is dedicated to the 09-10 budget.
Tuition Balance	149	227,890	820,283	592,393	0	\$820,283 is dedicated to the 09-10 budget.
<b>Total Dedicated Local Funds</b>		<b>\$918,332</b>	<b>\$1,618,321</b>	<b>\$699,989</b>	<b>0</b>	

**BIG BEND COMMUNITY COLLEGE  
BOOKSTORE BUDGET  
2009-2010**

INCOME	Actual 2006-2007	Actual 2007-2008	Actual 2008-2009	Projected 2009-2010
NEW BOOKS	474,896	503,459	404,282	406,000
USED BOOKS	280,862	291,370	353,259	360,000
TRADE BOOKS	3,798	6,825	7,274	8,000
TEXTBOOK RENTALS			27,615	30,000
SUPPLIES	33,489	34,337	37,434	38,000
CANDY	9,285	16,630	22,760	23,000
IMPRINTED CLOTHING	34,923	31,112	33,500	35,000
SOFTWARE	310	399	0	300
GRADUATION	4,772	5,074	4,948	5,000
BACK PACKS	3,632	5,649	6,420	6,500
EMBLEMATICS	7,326	8,642	7,593	7,600
GIFTS, CARDS, & SUNDRIES	16,560	13,345	11,081	14,000
SPECIAL RESALE	2,425	277	15	100
COPIES	227	271	282	300
STAMPS	1,682	1,811	1,994	2,000
<b>TOTAL INCOME</b>	<b>874,187</b>	<b>919,201</b>	<b>918,457</b>	<b>935,800</b>
<b>EXPENDITURES</b>				
COST OF GOODS SOLD:				
NEW BOOKS	372,280	395,450	321,499	345,000
USED BOOKS	185,154	187,291	233,873	238,000
TRADE BOOKS	2,996	4,266	4,990	5,000
SUPPLIES	23,373	22,453	24,306	25,000
CANDY	6,450	11,302	15,298	15,500
IMPRINTED CLOTHING	25,311	25,236	25,957	25,000
SOFTWARE	514	413	0	100
GRADUATION	2,890	2,870	2,903	3,000
BACK PACKS	2,329	3,511	3,710	3,500
EMBLEMATICS	5,457	7,044	5,280	5,000
GIFTS, CARDS, & SUNDRIES	8,947	9,849	7,481	9,000
SPECIAL RESALE	31	68	14	100
STAMPS	1,667	1,743	1,926	2,000
<b>TOTAL COST OF GOODS SOLD</b>	<b>637,399</b>	<b>671,496</b>	<b>647,237</b>	<b>676,200</b>
<b>GROSS PROFIT</b>	<b>236,788</b>	<b>247,705</b>	<b>271,220</b>	<b>259,600</b>
OPERATING EXPENDITURES:				
SALARIES	115,129	126,222	128,814	126,000
BENEFITS	34,496	44,366	48,935	49,000
SUPPLIES & MATERIALS	11,061	4,734	9,162	8,500
FREIGHT & POSTAGE	956	337	0	500
TELEPHONE	694	760	629	650
RENTALS & LEASES	2,742	267	2,413	2,500
MAINTENANCE CONTRACT	91	549	419	400
COMPUTER SOFTWARE	0	2,231	0	2,000
PRINTING	0	380	336	350
REPAIRS	0	1,631	351	500
EDUCATION & TRAINING	0	0	1,502	2,000
DUES & MEMBERSHIP	2,060	1,530	1,240	1,500
PURCHASED SERVICES	7,141	4,824	6,960	7,000
ADVERTISING	1,670	1,074	1,067	1,200
FINANCE CHARGES	7,208	8,134	8,238	7,500
ADMINISTRATION FEES (1)	7,000	7,000	7,000	7,000
TRAVEL	2,662	2,500	950	2,000
EQUIPMENT	13,693	7,755	19,905	8,000
BAD DEBT EXPENSE	292	0	0	100
OTHER	38	0	203	0
<b>TOTAL OPERATING EXPENSES</b>	<b>206,933</b>	<b>214,294</b>	<b>238,124</b>	<b>226,700</b>
<b>INCOME FROM OPERATIONS</b>	<b>29,855</b>	<b>33,411</b>	<b>33,096</b>	<b>32,900</b>
OTHER INCOME:				
INTEREST INCOME	35,332	26,923	10,806	15,000
MISCELLANEOUS INCOME	46	99	1,115	200
<b>TOTAL OTHER INCOME</b>	<b>35,378</b>	<b>27,022</b>	<b>11,921</b>	<b>15,200</b>
<b>NET INCOME FROM OPERATIONS</b>	<b>65,233</b>	<b>60,433</b>	<b>45,017</b>	<b>48,100</b>
OTHER EXPENDITURES:				
ATEC FEE (1)	23,000	23,000	23,000	23,000
STORE REMODEL/UPGRADES	5,639	0	0	0
<b>TOTAL OTHER EXPENDITURES</b>	<b>28,639</b>	<b>23,000</b>	<b>23,000</b>	<b>23,000</b>
<b>INCREASE/DECREASE FUND BALANCE</b>	<b>36,594</b>	<b>37,433</b>	<b>22,017</b>	<b>25,100</b>
ENDING CASH BALANCE	424,060	451,412	405,298	
OPERATING RESERVE	300,000	300,000	300,000	300,000
ANTICIPATED CASH BALANCE				430,000

(1) - Direct subsidy to ATEC bond debt

**BIG BEND COMMUNITY COLLEGE  
BOOKSTORE  
10 YEAR PROJECTION  
2009-2019**

	<b>ADMIN FEES (ATEC)</b>	<b>EQUIPMENT &amp; FIXTURES</b>
2009-2010	30,000	12,000
2010-2011	30,000	12,000
2011-2012	30,000	12,000
2012-2013	30,000	12,000
2013-2014	30,000	50,000
2014-2015	30,000	12,000
2015-2016	30,000	12,000
2016-2017	30,000	12,000
2017-2018	30,000	12,000
2018-2019	30,000	50,000

Figures reflect expansion of the Bookstore to meet current and future needs.  
Cash Registers and Server in 2008-2009, they will need to be updated within 5 years.

**BIG BEND COMMUNITY COLLEGE  
ATHLETIC BUDGET  
2009-2010**

	Actual 2006-2007	Actual 2007-2008	Actual 2008-2009	Projected 2009-2010
<b>S &amp; A FEES:</b>				
ATHLETIC GENERAL	41,550	48,478	60,859	40,000
BASEBALL	45,248	48,050	37,462	36,000
BASKETBALL	23,000	23,699	24,111	23,000
VOLLEYBALL	23,000	24,897	24,406	23,000
WOMEN'S SOFTBALL	25,000	22,950	25,632	25,000
WOMEN'S BASKETBALL	23,000	24,762	24,117	23,000
<b>TOTAL S &amp; A FEES</b>	<b>180,798</b>	<b>192,836</b>	<b>196,587</b>	<b>170,000</b>
<b>OTHER REVENUE:</b>				
ATHLETIC GENERAL	4,000	2,042	10,667	5,000
BASEBALL CAMP	58,300	61,700	42,913	35,000
BASKETBALL CAMP	13,190	11,384	16,992	13,000
VOLLEYBALL CAMP	4,055	3,825	5,501	4,000
WOMEN'S SOFTBALL CAMP	500	855	0	2,000
WOMEN'S BASKETBALL CAMP	10,732	* 1,420	* 11,965	10,000
GYM CONCESSIONS (2009 - moved from ASB)		0	0	75
<b>TOTAL OTHER REVENUE</b>	<b>90,777</b>	<b>81,226</b>	<b>88,038</b>	<b>69,075</b>
<b>TOTAL REVENUE</b>	<b>271,575</b>	<b>274,062</b>	<b>284,625</b>	<b>239,075</b>
<b>EXPENDITURES:</b>				
ATHLETIC GENERAL	72,580	65,923	57,990	40,000
BASEBALL	45,224	48,015	37,497	36,000
BASKETBALL	22,999	23,700	24,111	23,000
VOLLEYBALL	25,114	24,897	24,407	23,000
WOMEN'S SOFTBALL	24,753	21,640	25,226	25,000
WOMEN'S BASKETBALL	23,721	26,798	24,116	23,000
<b>TOTAL ATHLETIC EXPENDITURES</b>	<b>214,391</b>	<b>210,973</b>	<b>193,347</b>	<b>170,000</b>
<b>CAMPS:</b>				
BASEBALL CAMP	45,172	64,908	38,597	35,000
BASKETBALL CAMP	20,473	8,603	18,327	13,000
VOLLEYBALL CAMP	2,297	5,901	6,470	4,000
WOMEN'S SOFTBALL CAMP	348	0	0	1,500
WOMEN'S BASKETBALL CAMP	6,770	3,183	10,264	8,000
GYM CONCESSIONS (2009 - moved from ASB)		0	0	50
<b>TOTAL CAMP EXPENDITURES</b>	<b>75,060</b>	<b>82,595</b>	<b>73,658</b>	<b>61,550</b>
<b>TOTAL EXPENDITURES</b>	<b>289,451</b>	<b>293,568</b>	<b>267,005</b>	<b>231,550</b>
<b>INCREASE/DECREASE FUND BALANCE</b>	<b>-17,876</b>	<b>-19,506</b>	<b>17,620</b>	<b>7,525</b>
ENDING CASH BALANCE	27,467	10,989	28,612	
TOURNAMENT/ATHLETIC RESERVE	15,000	15,000	15,000	15,000
ANTICIPATED CASH BALANCE				36,000

\* Total for camp in 2007-08 \$7810 - crossed into July

**BIG BEND COMMUNITY COLLEGE  
ASB BUDGET  
2009-2010**

	Actual 2006-2007	Actual 2007-2008	Actual 2008-2009	Projected 2009-2010
<b>S &amp; A FEE</b>	138,385	138,570	145,735	153,300
<b>OTHER REVENUE:</b>				
ASB (REVENUE)	672	21	110	400
ASB ENTERTAINMENT	120	329	243	300
GAME ROOM	2,919	3,364	3,844	3,000
STUDENT NURSING ORGANIZATION	6,834	9,785	5,257	5,000
STUDENT SUPPORT STUDENTS	570	947	922	550
CONTINGENCY	0	19	0	0
PHI THETA KAPPA	7,420	7,664	7,205	7,000
AVIATION CLUB	0	850	2,570	1,000
MECHA CLUB	670	85	305	200
AWS	0	1,362	215	1,000
SOCCER CLUB	0	0	569	250
RESIDENCE HALL CLUB (2009 - moved to Dorms)	550	1,270	0	0
ENCOURAGING MOM/STUDENTS (disbanded)	0	200	0	0
GYM CONCESSIONS (2009 - moved to Athletics)	58	1,849	0	0
<b>TOTAL OTHER REVENUE</b>	<u>19,813</u>	<u>27,745</u>	<u>21,240</u>	<u>18,700</u>
<b>TOTAL REVENUE</b>	158,198	166,315	166,975	172,000
<b>EXPENDITURES:</b>				
ASB OFFICE	13,649	4,814	7,287	5,000
SALARIES - ASB OFFICERS/THOR	26,012	28,230	29,240	31,342
BOOKSTORE ALLOWANCES	4,456	4,584	4,364	5,400
TRAVEL	8,462	9,902	10,680	9,000
ENTERTAINMENT	44,075	48,458	56,204	56,000
GAME ROOM	3,061	4,917	1,470	2,000
STUDENT NURSING ORGANIZATION	10,435	13,764	10,411	10,500
STUDENT SUPPORT SERVICES	2,535	3,738	1,160	2,500
CONTINGENCY	9,162	8,773	11,244	10,000
SPECIAL PROJECTS	5,613	3,890	4,285	0
PHI THETA KAPPA	9,207	13,597	14,219	9,500
AVIATION CLUB	0	1,899	4,924	4,500
MECHA CLUB	1,973	1,621	2,714	1,500
NATIVE AMERICAN CLUB	0	0	87	1,000
AWS	286	195	3,320	3,200
SOCCER CLUB	0	0	1,821	2,500
RESIDENCE HALL CLUB	2,858	1,255	0	0
GYM-ATHLETIC Exp. (2009 - moved to Athletics)	682	90	0	0
<b>TOTAL</b>	<u>142,466</u>	<u>149,727</u>	<u>163,430</u>	<u>153,942</u>
<b>INCREASE/DECREASE FUND BALANCE</b>	<u>15,732</u>	<u>16,588</u>	<u>3,545</u>	<u>18,058</u>
<b>ENDING CASH BALANCE</b>	416,214	436,883	400,687	
<b>ANTICIPATED CASH BALANCE</b>				418,000

Total S & A fees projected for 2009-2010 for Athletics and ASB is \$323,300



**BIG BEND COMMUNITY COLLEGE  
ASB BUDGET  
S & A FEES  
2009-2010**

	Actual 2006-2007	Actual 2007-2008	Actual 2008-2009	Projected 2009-2010
<b>S &amp; A FEES:</b>				
ASB OFFICE	13,649	4,814	7,287	5,000
ASB SCHOLARSHIP	26,012	28,230	29,240	30,843
BOOKSTORE ALLOWANCES	4,456	4,584	4,364	5,400
TRAVEL	7,000	7,000	11,000	9,000
ENTERTAINMENT	50,000	50,000	56,000	58,000
CONTINGENCY	10,818	9,398	3,186	12,577
STUDENT NURSING ORGANIZATION	3,500	5,900	4,840	5,200
SPECIAL PROJECTS	6,000	4,200	2,042	0
PHI THETA KAPPA	4,000	7,000	4,840	5,000
AVIATION CLUB	3,000	0	2,000	2,000
MECHA CLUB	2,000	1,064	1,250	1,760
SWING CLUB (disbanded)	500	0	0	0
STUDENT SUPPORT SERVICES CLUB	2,450	1,940	2,260	1,550
AWS CLUB	2,000	362	1,839	1,500
N.E.R.D.S.	1,000	0	0	0
OPP. STUDENTS SCHOLARS CLUB (disbanded)	0	1,203	0	0
ENCOURAGING MOM/STUDENT (disbanded)	0	2,435	0	0
NATIVE AMERICAN CLUB	0	0	200	0
SOCCER CLUB	0	0	860	3,250
MATCHING FUNDS FOR CLUBS	2,000	1,500	3,708	2,000
STUDENT RELATED SCHOLARSHIPS	0	8,940	10,819	10,220
<b>TOTAL</b>	<b>138,385</b>	<b>138,570</b>	<b>145,735</b>	<b>153,300</b>

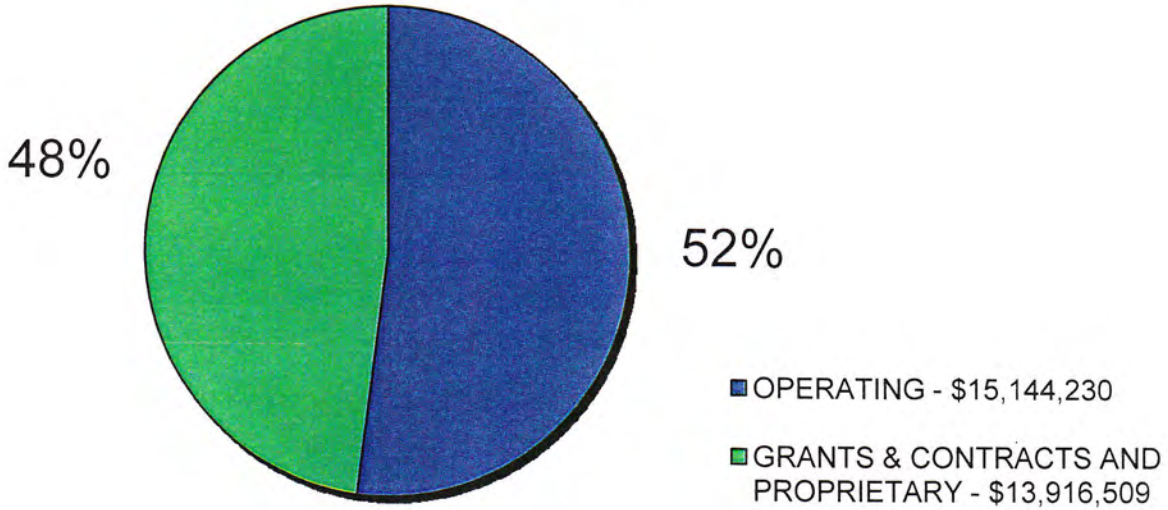
**BIG BEND COMMUNITY COLLEGE  
HOUSING & FOOD BUDGET  
2009-2010**

REVENUE	Actual FOOD 2006-2007	Actual HOUSING 2006-2007	Actual FOOD 2007-2008	Actual HOUSING 2007-2008	Actual FOOD 2008-2009	Actual HOUSING 2008-2009	Projected FOOD 2009-2010	Projected HOUSING 2009-2010
FROM OPERATIONS		218,405		344,320		467,885		450,000
CATERING	280,743		328,170		348,760		350,000	
RETAIL & ESPRESSO	124,239		159,082		184,369		170,000	
VIKING BUCKS	9,262		9,844		15,681		12,000	
FOOD SERVICE REBATE								
FINES AND FORFEITURES		4,665		4,745		5,490		4,500
RESIDENCE HALL CLUB (2009 - moved from ASB)						984		500
<b>TOTAL REVENUE</b>	<b>414,244</b>	<b>223,070</b>	<b>497,096</b>	<b>349,065</b>	<b>548,811</b>	<b>473,375</b>	<b>532,000</b>	<b>455,000</b>
<b>EXPENDITURES</b>								
SALARIES	165,411	113,053	190,607	91,289	197,035	82,097	195,000	92,122
BENEFITS	34,137	31,622	33,428	32,114	38,282	30,717	36,000	31,596
RESIDENT ASSISTANTS				30,997		37,807		35,000
SECURITY				11,621		32,184		16,000
SUPPLIES & MATERIALS		8,718		11,288		17,057		17,500
RENTALS		9,072		11,026		12,704		11,000
MISCELLANEOUS REPAIRS		9,057		4,814		5,712		9,057
EQUIPMENT		0		9,753		0		0
PURCHASED SERVICES		3,108		2,934		3,224		3,108
MISCELLANEOUS		0		306		54		0
TELEPHONE EXPENSE		1,315		1,567		2,373		2,000
ELECTRICITY & FUEL OIL		12,904		17,736		20,373		20,000
WATER, SEWER, GARBAGE		3,084		3,772		3,931		3,200
LAUNDRY		834		1,624		2,331		2,000
INSURANCE		6,138		5,052		4,148		7,000
BANKCARD CHARGES		1,457		2,098		1,866		1,600
ADVERTISING		2,210		39		323		2,000
PRINTING		88		383		754		100
RESIDENCE HALL CLUB (2009 - moved from ASB)		0		0		6,934		5,000
ROOFS (moved to new account 5EG4)		0		0		25,000		25,000
PRODUCT	163,528		201,428		236,369		215,000	
CONTROLLABLES	50,892		55,626		59,940		56,000	
NON CONTROLLABLES	30,047		40,880		41,640		40,000	
<b>TOTAL EXPENDITURES</b>	<b>444,015</b>	<b>202,660</b>	<b>521,970</b>	<b>238,413</b>	<b>573,266</b>	<b>289,589</b>	<b>542,000</b>	<b>283,283</b>
<b>INCREASE/DECREASE FUND BALANCE</b>	<b>-29,771</b>	<b>20,410</b>	<b>-24,874</b>	<b>110,652</b>	<b>-24,455</b>	<b>183,786</b>	<b>-10,000</b>	<b>171,717</b>
ENDING CASH BALANCE	307,682	-42,821	293,411	71,006	283,928	301,486	270,000	400,000
PROJECTED CASH BALANCE								

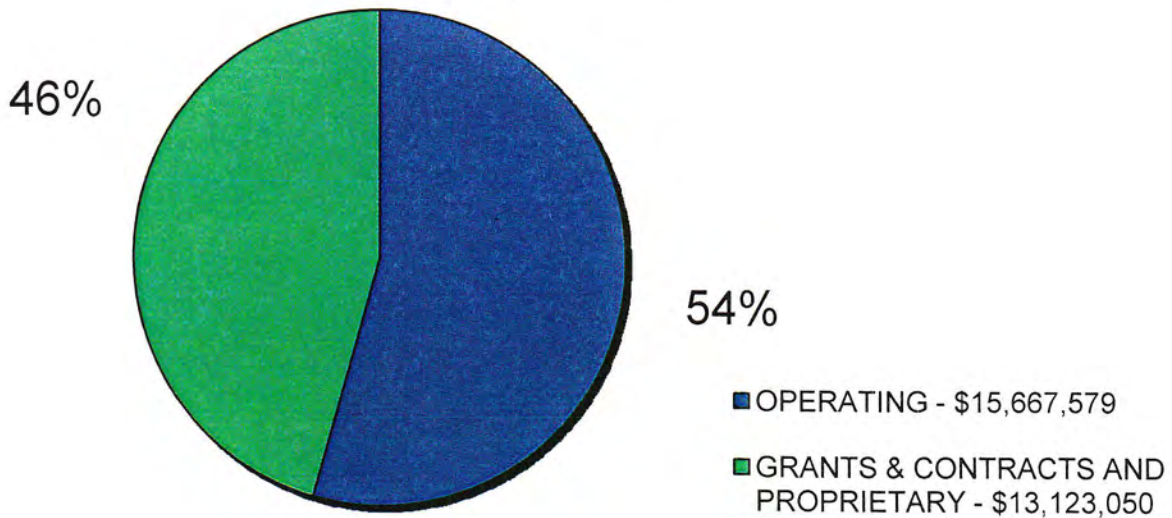
Big Bend Community College  
Grants & Contracts, Local, Internal Service and Proprietary Funds  
Budgets for 2009-2010

TITLES	Grants/ Contracts	Plant	Dedicated Local	Central Stores	Motor Pool	Assoc Stu Body	Bookstore	Parking	Aviation	Europe	Housing & Food	Grants In Aid	TOTAL
FUNDS	145	147	148	440	460	522	524	528	570	571	573	846	
Revenues	4,250,000	80,000	949,600	57,300	41,084	411,075	951,000	450	747,500	50,000	987,000	5,391,500	13,916,509
Total	4,250,000	80,000	949,600	57,300	41,084	411,075	951,000	450	747,500	50,000	987,000	5,391,500	13,916,509
Expenditures:													
A Salaries	2,314,000		180,200		440	25,074	126,000		287,688		287,122		3,220,524
B Benefits	578,500		50,420		62	6,268	49,000		98,993		67,596		850,839
E Goods & Services	596,370		589,400	45,600	28,705	345,150	710,900		327,467		470,565		3,114,157
G Travel	112,720		3,400			9,000	2,000		300				127,420
J Equipment	84,160		106,245				8,000		1,900				200,305
N Grants	0									100,000		5,391,500	5,391,500
T Transfers	439,600		(100,000)				30,000						469,600
TOTAL	4,125,350	0	829,665	45,600	29,207	385,492	925,900	0	716,348	100,000	825,283	5,391,500	13,374,345
Increase/Decrease Fund Balance	124,650	80,000	119,935	11,700	11,877	25,583	25,100	450	31,152	(50,000)	161,717	0	542,164

**TOTAL INSTITUTIONAL FUNDS 2009-2010**  
**\$29,060,739**



**TOTAL INSTITUTIONAL FUNDS 2008-2009**  
**\$28,790,629**



**BIG BEND COMMUNITY COLLEGE  
GRANT ACTIVITY  
JULY 1, 2008 THRU JUNE 30, 2009**

<b>Grant</b>	<b>Target Population</b>	<b>Revenue</b>	<b>Source</b>	<b>Description</b>
Academic Competitiveness Grant	Recent High School grads (after Jan. 2005)	\$16,067	Federal	Financial assistance for PELL eligible students that graduated after Jan. 2005 based on specific academic criteria for completing a rigorous secondary school program.
Achieving the Dream: Community Colleges Count	At risk students	\$102,475	Private	1st year investment planning grant; additional \$100,000 annual for next 4 years for at risk students.
Adult Basic Education	Low income, First Generation, WorkFirst, Basic Skills, Special Populations	\$152,411	Federal/SBCTC	Federal grant to provide people with less than 8th grade literacy ABE, GED and ESL instruction in service area.
ARRF	Professional/Technical	\$109,022	Private	Provide refresher classes and customized training for aircraft rescue and fire fighting. This is a self supporting program.
Best Practice	High school students in grant and Adams counties.	\$9,744	State	The High School and Beyond project originated from the Central Washington Jobs Project. This grant provides the resources needed to develop a guide that would help parents navigate through the high school years and aid them in helping to prepare their teens for life beyond high school.
Carl D. Perkins	Professional/Technical, Low Income, Special Populations	\$156,866	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, and supplies and equipment for programs.
Carl D. Perkins Leadership	Low Income, First Generation, Professional/Technical, Work First, Developmental, Special Populations, Prof/Tech faculty	\$15,584	Federal/SBCTC	Back to Industry experiences for nursing faculty, Best Practices Replication of student transition program from Spokane Community College.
DEL Building Bridges	Childcare providers, First Generation, Professional/Technical	\$48,094	State	Provides tuition, books, support and mentoring for childcare providers who want to gain college credit and additional skills and work towards a certificate or degree (which entitles them to a increase in hourly wage).
DSHS LEP Pathway	Low income, WorkFirst, Basic Skills, Special Populations	\$33,500	State	Provides English as a Second Language (ESL) for WorkFirst Limited English Proficient (LEP) Pathway individuals to help them gain language skills necessary to enable them to obtain and maintain employment.
Early Childhood Education Assistance Program (ECEAP)	Children of low-income student parents	\$82,000	Private	Provides 12 hours per week of no-cost preschool to 3 and 4 year olds. Includes parent education, parent support, child education, parent/child activities.

<b>Grant</b>	<b>Target Population</b>	<b>Revenue</b>	<b>Source</b>	<b>Description</b>
English as a Second Language	Low Income, First Generation, WorkFirst, Basic Skills	\$34,620	Federal/SBCTC	State grant to provide ESL instruction in service area.
Ephrata School District		\$8,100	Private	Provide series of English classes to high school students.
Family Literacy Grant	Low Income, WorkFirst, Basic Skills, Special Populations	\$65,000	SBCTC	Enhance current family literacy services in the Even Start program in Mattawa, Royal City and ABE/ESL, and childcare in Moses Lake.
Family Policy Network	Students with children in childcare	\$10,000	Private	Expand parent education for parents of infants in the childcare. Promote support for students with infants and children in the campus childcare.
Federal Even Start-Wahluke School District	Low Income, Basic skills, Special Populations, distance Learning	\$107,939	Federal	Contract using Federal grant monies to provide Family Literacy services, ESL, Early Childhood Education and Parent Education in Mattawa.
Federal Work Study	Low Income, Professional/Technical, Academic Transfer, Special Populations, WorkFirst,	\$58,857	Federal	Federal funded work study program for students who meet need base requirements through FASFA process. Funds used entirely for American Reads and American Counts Program in elementary schools in service district.
Gear Up (NLA) Northwest Learning Assn.	Low Income, First Generation, Professional/Technical, Academic Transfer, High School students, Middle School students	\$4,053	Federal	Provides higher education readiness activities to sixth-eleventh graders in Moses Lake, Warden and Soap Lake through tutor training.
Gear Up (WSU)	Low Income, Professional/Technical, Academic Transfer, Special Populations, High School students, Middle School students	\$3,525	State	Provides higher education awareness activities to sixth-eleventh graders in Moses Lake, Warden and Soap Lake. Gaining Early Awareness and Readiness (GEAR UP).
JATP Contracts	Professional/Technical, Special Populations	\$255,647	Private	for Japanese agricultural students in a one-year and two-year training program.
Job Skills Program JSP	Employers	\$33,269	Private/SBCTC	Customized training to meet employer's specific needs. 50% matching funds from employer.
Migrant Even Start (MEES)	Low Income, Basic Skills, Special Populations, Distance Learning	\$358,956	Federal	Contract using Federal grant monies to provide Family Literacy for Migrant families in Mattawa, Royal City and Othello.
Misc. Grants	Travel and training grants	\$6,729	SBCTC	Miscellaneous grants to cover travel and registrations for basic skills faculty training.

Grant	Target Population	Revenue	Source	Description
Moses Lake Auto Opportunity Grant	High school students Low income, First Generation, Professional/ Technical, WorkFirst, Basic Skills, Developmental Education, Special Populations, Dislocated Worker, Distance Learning	\$174,532	Private	Provide facilities, training, and materials for high school classes.
		\$399,000	SBCTC	Ninety percent of the grant funding is to be used to award student financial aid. The charge is to implement a pilot program designed to get low-income adults to the educational "tipping point"- one year of college level credits and a credential and beyond, by following pathways that provide employment opportunities linked to advancements in educational attainment. The pathways are Allied Health, Office Information Technology, Welding, Early Childhood Education, CDL, Medical Assistant, Accounting Tech.
OSPI Meal Reimbursement	Childcare and College Bound Participants	\$71,923	State	Reimbursement for meals for childcare children and College Bound students.
PELL Grant	Financial Aid eligible students	\$3,002,682	Federal	Largest Federal financial aid grant program for low income students.
SBDC/WSU	Continuing Education, Community Education, Small Business Development	\$33,634	Federal/WSU	Small business assistance providing advising and training.
SEOG	Low income, First Generation, Professional/Technical, Academic Transfer, WorkFirst, Special Populations, Dislocated Worker, Distance Learning	\$41,894	Federal	Need based Federal program to help students meet college expenses. Funds go to students with the highest need. Students must be Pell eligible.
SkillSource 503 grant	Basic skills students - both ABE and ESL	\$35,976	Federal Pass Through	Outreach support for retention in basic skills and transition to college level programs.
State Need Grant	Low income, First Generation, Professional/Technical, Academic Transfer, WorkFirst, Special Populations, Dislocated Worker, Distance Learning	\$1,605,979	State	Need based state program for students eligible through the financial aid process (FAFSA).
State Work Study	Low Income, Professional/Technical, Academic Transfer	\$171,508	State	State funded work study program for students who meet need base requirements through the FAFSA process. Both on and off campus employment opportunities.

Grant	Target Population	Revenue	Source	Description
Student Support Services	Low Income, First Generation, Professional/Technical, Academic Transfer, Special Populations, High School students	\$245,698	Federal	Federally funded program designed to help students find success in college. The BBCC SSS Program is currently funded to provide services to 186 students. SSS students benefit from academic support, progress monitoring, success workshops, and academic/transfer/career advising.
Tech Prep	Professional/Technical, Academic Transfer, Special Populations, High School students	\$87,167	Federal/SBCTC	Combined secondary and post-secondary dual enrollment program that starts in high school and ends with an AA or certificate from a community college.
Tech Prep Match	Professional/Technical, Academic Transfer, Special Populations, High School students	\$10,000	School Districts	Dollars received from the school districts to support the Tech Prep enrollments.
Title V-Heritage	Low Income, Special Populations	\$142,400	Federal	Increase recruitment & retention for low income/Hispanic students. Increase academic transfer to Heritage University.
Upward Bound	Low income, First Generation, High School students	\$442,925	Federal	Federally funded TRIO program that helps high school students with academic potential prepare and enroll in college.
Volunteer Literacy Program	Low Income, First Generation, WorkFirst, Basic Skills, Special Populations	\$20,000	State	Provide one on one and/or small group basic skills tutoring to adults.
WA Migrant Council	Low Income, First Generation, Basic Skills, Special Populations, Continuing Education	\$15,200	Public funded	Contract to provide GED instruction to WSMC parents and staff.
WFT Development (Base Allocation)	Low Income, First Generation, Professional/Technical, Dislocated Worker, Faculty Development	\$51,135	SBCTC	Program development, program equipment update, equipment purchase for professional/technical programs.
Worker Retraining	Professional/Technical, Basic Skills, Special Populations, Dislocated Worker	\$272,817	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.
WorkFirst Block Grant	Low Income, First Generation, WorkFirst, Basic Skills, Developmental Education, Special Populations, Distance Learning	\$536,210	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 others with low basic skills or limited English proficiency.



Grant	Target Population	Revenue	Source	Description
WorkFirst Childcare	Low Income, First Generation, Professional/Technical, WorkFirst, Basic Skills, Developmental, Special Populations	\$50,000	Federal/SBCTC	Provide support to WorkFirst children of college enrolled WorkFirst participants.
WSU Early Outreach	9-10th grade, families in service area	\$12,530	State	Provide Destination Healthcare event for 9th and 10th graders and support Educate Family Education Fair.

**TOTAL** \$9,095,668

**BIG BEND COMMUNITY COLLEGE**  
**Consolidated Balance Sheet**  
as of  
**June 30, 2008 and 2009**

ASSETS:	2008	2009
<i>Current assets</i>		
Cash	\$ 1,317,625	\$ 3,366,510
Undeposited cash	3,004	215
Petty Cash	2,876	2,961
Pooled Cash	11,793,976	13,898,367
Investments in LGIP	4,596,495	4,673,887
Investments	5,879,856	5,857,970
Accounts Receivable: <i>(Schedule attached)</i>		
Current accounts receivable (net)	654,321	598,293
Long-term accounts receivable (net)	2,285,062	2,172,123
Vendor Payment Advance	1,138,741	449,081
Inventories	224,774	267,793
Prepaid expenses	12,493	6,640
Total current assets	27,909,223	31,293,840
<i>Long-term assets</i>		
General long-term obligation	5,655,577	5,488,180
Property, plant and equipment:		
Land	51,700	51,700
Buildings (net)	20,650,413	23,317,442
Improv. Other than Bldgs. (net)	315,034	275,932
Equipment (net)	1,602,185	1,198,726
Construction In Progress	3,300,606	-
Total property, plant and equipment	25,919,938	24,843,801
<b>Total Assets</b>	<b>\$ 59,484,738</b>	<b>\$ 61,625,821</b>
 <b>Liabilities and Fund Balance</b>		
<i>Current liabilities:</i>		
Pooled cash	11,793,976	13,898,367
Accounts payable	592,305	195,909
Accrued liabilities	443,482	431,179
Accounts payable due other gov	36,198	155,128
Installments payable short-term	225,000	230,000
Other current liabilities	354,074	401,421
Total current liabilities	13,445,035	15,312,005
<i>Long-term liabilities:</i>		
Installments payable	4,420,000	4,190,000
Due to other funds VPA	1,138,741	449,081
Accrued vacation and sick leave	1,048,427	1,112,726
Total long-term liabilities	6,607,168	5,751,808
<b>Total liabilities</b>	20,052,203	21,063,813
Fund Balance (unreserved) Proprietary, Spec. Rev.	12,140,786	12,698,355
Fund Balance (reserved) General, Loan, FA	27,291,749	27,863,653
<b>Total fund Balance</b>	39,432,535	40,562,008
<b>Total Liabilities and Fund Balance</b>	<b>\$ 59,484,738</b>	<b>\$ 61,625,821</b>

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②  
③

**Big Bend Community College**  
**Notes to Consolidated Balance Sheet**  
**As Of June 30, 2008 And 2009**

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, 2009 and 2008 was 0.7746% and 2.3283%, respectively.
3. The Investments consist of seven bonds at June 30, 2009:

<u>Bond</u>	<u>Amount</u>	<u>Interest Rate</u>	<u>Maturity Date</u>
FHLB	\$1,000,000	4.25%	11/20/09
FHLB	1,000,000	3.88%	2/12/10
FHLB	1,000,000	3.00%	6/11/10
FHLB	503,080	1.25%	10/14/10
FNMA	851,912	1.50%	1/28/11
FNMA	1,002,250	1.45%	5/12/11
FNMA	<u>500,728</u>	2.15%	10/29/12
<b>Total</b>	<b>\$5,857,970</b>		

The Investments consisted of six bonds at June 30, 2008:

<u>Bond</u>	<u>Amount</u>	<u>Interest Rate</u>	<u>Maturity Date</u>
FNMA	\$1,004,090	4.71%	10/22/09
FHLB	1,025,076	4.25%	11/20/09
FHLB	816,153	3.375%	1/14/10
FHLB	1,028,598	3.875%	2/12/10
FNMA	1,003,043	3.00%	4/28/10
FNMA	<u>1,002,896</u>	3.00%	4/30/10
<b>Total</b>	<b>\$5,879,856</b>		

**BIG BEND COMMUNITY COLLEGE  
CUSTOMER ACCOUNTS AGING REPORT  
AS OF  
June 30, 2009**

Fund	Current	30 - 90 Days	Over 90 Days	Long Term	Total
145 Grants & Contracts	366,024	2,528	835	477,357	846,743
147 Plant	17,795	98	0	0	17,893
148 Dedicated Local	10,473	0	1,009	29,434	40,916
149 Operating Fees Acct.	7,391	0	210	120,633	128,234
440 Store	163	0	0	0	163
443 Higher Ed Data	0	0	0	53,619	53,619
460 Motor Pool	36	0	0	0	36
522 Associated Students	1,200	0	18	0	1,218
524 Bookstore	3,252	12,093	1,083	3,278	19,707
528 Parking	23	0	0	0	23
570 Aviation	1,295	0	0	4,036	5,331
571 Europe	3,041	0	0	0	3,041
573 Housing and Food	1,491	0	4,261	6,005	11,757
790 Comm Coll Clearing	407	0	0	0	407
840 Agency	21,740	1,137	1,049	25,607	49,531
846 Grant in Aid	6,292	0	289	12,294	18,875
849 Student Loan	127,851	0	4,904	1,439,861	1,572,616
860 Financial Aid Fund	65	0	240	0	305
<b>Totals</b>	<b>\$568,539</b>	<b>\$15,856</b>	<b>\$13,898</b>	<b>\$2,172,123</b>	<b>\$2,770,416</b>

**BIG BEND COMMUNITY COLLEGE**  
Cash Balances for 2008-09  
As of June 2009

FUND	1355 BALANCE	7/31/2008	8/31/2008	9/30/2008	10/31/2008	11/30/2008	12/31/2008	1/31/2009	2/28/2009	3/31/2009	4/30/2009	5/31/2009	6/30/2009
	Month report												
145	Grants, Contracts	4,675,191	4,971,043	4,912,083	4,851,037	4,993,665	5,037,991	5,052,525	5,277,557	5,277,276	5,110,828	4,826,522	4,685,819
147	Local Plant	478,035	499,911	500,473	480,349	483,074	485,667	488,509	489,511	493,547	431,343	492,552	496,557
148	Local Dedicated	607,738	704,905	739,184	744,362	590,914	683,127	685,919	692,864	779,972	772,458	766,330	861,519
149	Local General	382,332	776,263	1,247,010	1,309,883	1,406,005	2,105,477	2,274,725	2,370,561	3,155,376	3,210,044	2,737,194	919,847
440	Stores	127,803	127,925	130,209	130,290	129,669	130,407	130,628	132,849	134,450	133,395	140,298	135,105
460	Motor Pool	9,104	7,712	9,093	11,573	15,339	16,656	15,663	17,688	21,875	27,408	24,523	21,937
522	ASB	484,893	511,758	515,646	474,141	448,169	502,705	491,014	475,548	538,522	488,489	477,722	478,321
524	Bookstore	727,198	682,209	757,337	732,683	698,904	633,981	761,126	735,239	768,963	786,086	736,217	704,063
528	Parking Fund	18,509	18,528	18,548	18,683	18,753	18,791	18,807	18,843	18,851	18,887	18,833	18,855
570	Aviation, et al	1,004,351	892,264	987,545	1,033,419	1,000,430	976,810	1,025,935	1,039,755	1,049,881	1,093,131	1,076,038	1,082,793
571	Europe, Prior	2,608,225	2,610,960	2,613,715	2,628,392	2,538,168	2,543,416	2,543,661	2,547,880	2,544,280	2,549,020	2,541,833	2,544,789
573	Food Serv/Res. Halls	955,819	948,731	922,359	920,515	822,253	847,355	875,262	869,006	928,431	1,157,265	1,167,709	1,176,043
790	Payroll Clearing	37,450	44,439	42,610	29,089	42,018	52,207	30,525	41,483	53,523	30,779	43,271	72,363
840	Agency Trust	(241,881)	(7,591)	98,092	96,857	(103,901)	136,792	196,261	29,985	141,527	129,270	224,583	200,455
846	Student Grants	398,562	72,524	250,409	368,430	383,019	(934,535)	319,253	353,597	(1,020,325)	278,757	388,040	386,660
849	Student Loans	12,903	23,849	20,010	16,440	17,591	129,050	24,026	30,807	166,990	25,689	37,725	64,333
850	Student Work Study	0	(343)	223	(692)	(1,946)	846	(697)	(3,057)	(1,830)	2,626	1,385	0
860	Student 2 1/2 Loan	25,290	13,542	27,056	29,151	33,504	35,299	38,458	42,868	55,277	55,006	56,892	48,908
	<b>TOTAL</b>	<b>12,311,521</b>	<b>12,898,630</b>	<b>13,791,603</b>	<b>13,874,602</b>	<b>13,515,629</b>	<b>13,402,040</b>	<b>14,971,601</b>	<b>15,162,983</b>	<b>15,106,585</b>	<b>16,300,478</b>	<b>15,757,667</b>	<b>13,898,367</b>

Cash Reserves:

International Student	1,053,243
Interest Fund 145	1,445,424
Administrative Fee	1,276,010
<b>Total Reserve</b>	<b>3,774,677</b> as of 6/30/09
Europe Funds (memo)	2,547,803

**BIG BEND COMMUNITY COLLEGE**  
**BALANCE SHEET**  
**STATE GENERAL, CAPITAL, SPECIAL REVENUE, CONSTRUCTION, INTERNAL AND ENTERPRISE FUNDS**  
**YEAR ENDING JUNE 30, 2009**

GENERAL FUND 001	CAPITAL ACCOUNTS 057,060		SPECIAL REVENUE			EDUCATION		INTERNAL REVENUE FUNDS			ENTERPRISE FUNDS	
	GRANTS CONTRACTS 145	PLANT 147	DEDICATED LOCAL(LAB) 148	OPERATING FEES 149	CONSTR ACCT 253	STORE 440	DATA PROC 443	MOTOR POOL 460	ASB STUDENT 522	BOOKSTORE 524		
	4,686,134	496,557	861,519	919,922	0	135,105		21,937	478,391	705,298		
Cash & Petty Cash					0							
Accounts Receivable (Net)	5,323	17,893	40,916	128,234	0	163	53,619	36	1,218	19,707		
Inventory	846,743					3,867				263,926		
Equipment (Net)								28,377	3,182	25,521		
Prepaid Expenses										6,632		
Land												
Buildings (Net)												
Other Assets												
	147,400	5,323	5,532,877	514,450	902,436	1,048,157	0	139,135	53,619	50,350	483,057	1,021,085
<b>Total Assets</b>												
	18,687	7,659	171,791	3,586	81,452	227,873	138,749	1,881	0	689	10,449	13,364
Current Liabilities	196,147	82,393	0	0	0	0	23,141	0	0	0	0	14,309
Long-Term Liabilities	214,834	90,051	171,791	3,586	81,452	227,873	161,890	1,881	0	689	10,449	27,673
<b>Total Liabilities</b>												
	188,937	871,508	223,274	(4,258)	217,209	592,393	(139,593)	10,671	232	(1,448)	10,762	14,299
Net Income / Loss	(256,371)	(956,237)	5,137,812	515,122	603,774	227,890	(22,297)	126,583	53,387	51,109	461,847	979,113
FUND BALANCE - June 30, 2008	(67,434)	(84,729)	5,361,086	510,864	820,983	820,283	(161,890)	137,254	53,619	49,661	472,609	993,412
FUND BALANCE - June 30, 2009	147,400	5,323	5,532,877	514,450	902,436	1,048,157	0	139,135	53,619	50,350	483,057	1,021,085
<b>TOTAL LIAB &amp; FUND BALANCE</b>												

**LIABILITIES:**

**BIG BEND COMMUNITY COLLEGE**  
**BALANCE SHEET**  
**ENTERPRISE, AGENCY, INVESTMENT, TRUST, FIXED ASSET AND LT OBLIGATION**  
**AS OF JUNE 30, 2009**

	ENTERPRISE FUNDS				PAYROLL 790	AGENCY 840	INVESTMENTS 841	EXPENDABLE TRUST			GEN FIXED ASSET ACCT 997	LONG-TERM OBLIGATION 999
	PARKING 528	AUXILIARY 570	EUROPE 571	HOUSING & FOOD & FOOD 573				GRANTS 846	STUDENT LOANS 849	FIN AID WORKSTUDY 850,860		
<b>ASSETS:</b>												
Cash & Petty Cash	18,855	1,082,792	2,544,789	1,176,043	72,363	201,937	13,898,367	386,660	64,333	48,908		
Accounts Receivable (Net)	23	5,331	3,041	11,757	407	351,213		18,875	1,567,293	305		
Inventory												
Equipment (Net)		12,482		2,830							1,126,334	
Prepaid Expenses				7								
Land			5,500								46,200	
Buildings (Net)			135,141	73,040							23,109,261	
Other Assets											275,666	5,488,180
<b>Total Assets</b>	<b>18,878</b>	<b>1,100,605</b>	<b>2,688,471</b>	<b>1,263,678</b>	<b>72,770</b>	<b>553,150</b>	<b>13,898,367</b>	<b>405,535</b>	<b>1,631,626</b>	<b>49,213</b>	<b>24,557,461</b>	<b>5,488,180</b>

<b>LIABILITIES:</b>												
Current Liabilities	0	28,174	0	41,599	72,770	360,943	13,898,367	3,972	0	0	0	230,000
Long-Term Liabilities	0	15,056	0	15,182	0	147,400		0	0	0	0	5,258,180
<b>Total Liabilities</b>	<b>0</b>	<b>43,230</b>	<b>0</b>	<b>56,781</b>	<b>72,770</b>	<b>508,344</b>	<b>13,898,367</b>	<b>3,972</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,488,180</b>
Net Income / Loss	318	77,652	(70,537)	214,730	0	9,382	0	1,384	(61,526)	33,618	(1,059,534)	0
<b>FUND BALANCE - June 30, 2008</b>	<b>18,560</b>	<b>979,723</b>	<b>2,759,008</b>	<b>992,167</b>	<b>0</b>	<b>35,424</b>	<b>0</b>	<b>400,179</b>	<b>1,693,152</b>	<b>15,595</b>	<b>25,616,995</b>	<b>0</b>
<b>FUND BALANCE - June 30, 2009</b>	<b>18,878</b>	<b>1,057,375</b>	<b>2,688,471</b>	<b>1,206,897</b>	<b>0</b>	<b>44,806</b>	<b>0</b>	<b>401,563</b>	<b>1,631,626</b>	<b>49,213</b>	<b>24,557,461</b>	<b>0</b>
	<b>18,878</b>	<b>1,100,605</b>	<b>2,688,471</b>	<b>1,263,678</b>	<b>72,770</b>	<b>553,150</b>	<b>13,898,367</b>	<b>405,535</b>	<b>1,631,626</b>	<b>49,213</b>	<b>24,557,461</b>	<b>5,488,180</b>

**BIG BEND COMMUNITY COLLEGE**  
**SOURCE AND APPLICATION OF FUNDS**  
**CONSOLIDATED ALL FUNDS**  
**FOR YEAR ENDING JUNE 30, 2009**

	<b>TOTALS</b>
<b>REVENUES:</b>	
INTEREST	\$ 201,292
SALES	918,457
STUDENT FEES	4,902,428
OTHER INC/TRANSFERS	21,915,856
TOTAL REVENUES	27,938,033
<b>EXPENSES:</b>	
EXPENDITURES	26,161,323
COST OF GOODS SOLD	647,237
TOTAL EXPENSES	26,808,561
INCREASE / DECREASE FUND BALANCE	1,129,473
FUND BALANCE - JUNE 30, 2008	\$ 39,432,535
<b>FUND BALANCE - JUNE 30, 2009</b>	<b>\$ 40,562,008</b>



**BIG BEND COMMUNITY COLLEGE**  
**SOURCE AND APPLICATION OF FUNDS**  
**GENERAL, CAPITAL, SPECIAL REVENUE, CONSTRUCTION AND PROPRIETARY**  
**FOR YEAR ENDING JUNE 30, 2009**

GENERAL FUND 001	CAPITAL ACCOUNTS 057,060	SPECIAL REVENUE			EDUCATION CONST. ACCT 253	INTERNAL SERVICE FUNDS			
		GRANTS & CONTRACTS 145	PLANT 147	DEDICATED LOCAL (LAB) 148		OPERATING FEES 149	STORE 440	DATA PROC 443	MOTOR POOL 460
		73,437	631	9,494	10,392	1,970	232	182	
INTEREST SALES									
STUDENT FEES				575,047	3,027,337				
OTHER INC/TRANSFERS	1,281,484	3,368,599	64	485,053	71,662	61,867		43,899	
TOTAL REVENUES	1,281,484	3,442,036	695	1,069,594	71,662	63,837	232	44,081	
<b>EXPENSES:</b>									
EXPENDITURES	10,542,854	409,976	3,218,762	4,953	852,385	2,445,336	211,255	53,166	45,529
COST OF GOODS SOLD	10,542,854	409,976	3,218,762	4,953	852,385	2,445,336	211,255	53,166	45,529
TOTAL EXPENSES	10,542,854	409,976	3,218,762	4,953	852,385	2,445,336	211,255	53,166	45,529
INC/DEC FUND BALANCE	188,937	871,508	223,274	(4,258)	217,209	592,393	(139,593)	10,671	(1,448)
FUND BALANCE - JUNE 30, 2008	(256,371)	(956,237)	5,137,812	515,122	603,774	227,890	(22,297)	126,583	51,109
FUND BALANCE - JUNE 30, 2009	(67,434)	(84,729)	5,361,086	510,864	820,983	820,283	(161,890)	137,254	49,661

**BIG BEND COMMUNITY COLLEGE  
SOURCE AND APPLICATION OF FUNDS  
ENTERPRISE, AGENCY, EXPENDABLE TRUST AND GENERAL FIXED ASSET  
FOR YEAR ENDING JUNE 30, 2009**

	ENTERPRISE FUNDS							AGENCY			EXPENDABLE TRUST			GEN. FIXED ASSET ACC 997
	ASB STUDENTS 522	BOOKSTORE 524	PARKING 528	AUXILIARY 570	EUROPE 571	HOUSING & FOOD 573	PAYROLL 790	AGENCY 840	GRANTS 846	STUDENT LOANS 849	FIN AID WORK STUDY 850,860			
<b>REVENUES:</b>														
INTEREST SALES	7,474	10,806	283	15,034	39,465	14,741			3,750	12,945	457			
STUDENT FEES	365,838			797,745							136,461			
OTHER INC/TRANSFERS	77,472	(2,154)	35	2,637		499,592		19,547	5,186,578	(31,593)	26,394			92,929
TOTAL REVENUES	450,784	927,109	318	815,416	39,465	514,333	0	19,547	5,190,328	(18,648)	163,312			92,929
<b>EXPENSES:</b>														
EXPENDITURES	440,022	265,572		737,764	110,002	299,603		10,165	5,188,944	42,879	129,694			1,152,463
COST OF GOODS SOLD		647,237												
TOTAL EXPENSES	440,022	912,810	0	737,764	110,002	299,603	0	10,165	5,188,944	42,879	129,694			1,152,463
INC/DEC FUND BALANCE	10,762	14,299	318	77,652	(70,538)	214,730	0	9,382	1,384	(61,526)	33,618			(1,059,534)
FUND BALANCE - JUNE 30, 2008	461,847	979,113	18,560	979,723	2,759,008	992,167	0	35,424	400,179	1,693,152	15,595			25,616,995
FUND BALANCE - JUNE 30, 2009	472,609	993,412	18,878	1,057,375	2,688,471	1,206,897	0	44,806	401,563	1,631,626	49,213			24,557,461