

Big Bend Community College

Board of Trustees



**Proprietary Funds Budget
2010-2011**

**Financial Statements
June 30, 2010**

Big Bend Community College
Financial Reports
June 30, 2010
Table of Contents

Budget Status Summary	2
Reserve Balances	3
Bookstore Budget	4
Bookstore 10 Year Projection	5
Athletic Budget	6
ASB Budget	7
ASB Budget – S & A Fees	8
Housing & Food Budget	9
Local, Internal Service and Enterprise Funds Budget	10
Total Institutional Funds	11
Grant and Contract Activity	12-15
Consolidated Balance Sheet	16-17
Customer Accounts Aging Report	18
Cash Balances By Month	19
Balance Sheet By Fund.....	20-21
Source and Application of Funds, Consolidated All Funds	22
Source and Application of Funds, By Fund.....	23-24

**BIG BEND COMMUNITY COLLEGE
BUDGET STATUS SUMMARY
AS OF JUNE 30, 2010**

PROGRAM	CATEGORY	BUDGET	ADJUSTMENT	BUDGET	SPENT Includes Enc	BALANCE	% REMAINING
		As of 7/1/09		As of 6/30/10			
010 INSTRUCTION	SALARIES	5,101,870	74,298	5,176,168	4,884,595	291,573	5.63%
	BENEFITS	1,507,083	24,790	1,531,873	1,391,735	140,138	9.15%
	GOODS&SVC	423,887	103,990	527,877	166,202	361,675	68.52%
	TRAVEL	63,440	500	63,940	8,952	54,988	86.00%
	EQUIP	166,313	25,687	192,000	170,916	21,084	10.98%
	TOTAL		7,262,593	229,265	7,491,858	6,622,400	869,458
040 PRIMARY SUPPORT TO INSTRUCTION	SALARIES	330,551	0	330,551	308,539	22,012	6.66%
	BENEFITS	108,747	0	108,747	103,110	5,637	5.18%
	GOODS&SVC	10,839	0	10,839	3,238	7,601	70.13%
	TRAVEL	10,712	0	10,712	3,610	7,102	66.30%
	EQUIP	0	0	0	509	(509)	0.00%
	TOTAL		460,849	0	460,849	419,006	41,843
050 LIBRARY	SALARIES	291,524	0	291,524	279,608	11,916	4.09%
	BENEFITS	99,616	0	99,616	97,464	2,152	2.16%
	GOODS&SVC	63,656	0	63,656	52,307	11,349	17.83%
	TRAVEL	3,500	0	3,500	401	3,099	88.54%
	EQUIP	20,325	0	20,325	11,189	9,136	44.95%
	TOTAL		478,621	0	478,621	440,969	37,652
060 STUDENT SERVICES	SALARIES	958,542	72,553	1,031,095	1,001,294	29,801	2.89%
	BENEFITS	293,460	21,218	314,678	304,279	10,399	3.30%
	GOODS&SVC	48,962	22,999	71,961	31,115	40,846	56.76%
	TRAVEL	11,300	0	11,300	3,872	7,428	65.73%
	EQUIP	0	27,264	27,264	27,264	0	0.00%
	GRANTS	522,221	(116,300)	405,921	404,720	1,201	0.30%
	MATCH	15,004	0	15,004	15,004	0	0.00%
	TOTAL		1,849,489	27,734	1,877,223	1,787,548	89,675
080 ADMIN.	SALARIES	1,442,640	0	1,442,640	1,339,512	103,128	7.15%
	BENEFITS	442,864	0	442,864	441,520	1,344	0.30%
	GOODS&SVC	760,737	282,004	1,042,741	635,000	407,741	39.10%
	TRAVEL	45,750	0	45,750	17,348	28,402	62.08%
	EQUIP	66,362	0	66,362	42,329	24,033	36.21%
	TOTAL		2,758,353	282,004	3,040,357	2,475,710	564,647
090 M&O	SALARIES	1,001,283	0	1,001,283	960,532	40,751	4.07%
	BENEFITS	361,067	0	361,067	351,154	9,913	2.75%
	GOODS&SVC	932,750	218,600	1,151,350	808,020	343,330	29.82%
	TRAVEL	6,550	0	6,550	542	6,008	91.73%
	EQUIPMENT	32,675	0	32,675	8,257	24,418	74.73%
	TOTAL		2,334,325	218,600	2,552,925	2,128,505	424,420
TOTAL BUDGET		15,144,230	757,603	15,901,833	13,874,138	2,027,695	12.75%

ALLOCATION # 2	Basic Skills and Worker Retraining	156,636
ALLOCATION # 5	Student Achievement Initiative	19,572
ALLOCATION #6	Worker Retraining Variable	6,430
ALLOCATION #6	EL Civics increased award	3,811
ALLOCATION #9	Maint shift & Aerospace Apprenticeships	309,150
ALLOCATION #10	Opporunity Grant reduction	(20,000)
ALLOCATION #12	Revolving fund charges	128,477
ALLOCATION #13	CIS distribution	153,527
TOTAL ADJUSTMENTS TO ALLOCATION		757,603

**BIG BEND COMMUNITY COLLEGE
RESERVE BALANCES AS OF 6/30/2010**

Fund Name	Number	6/30/2009	6/30/2010	Change in Balance	Unobligated Fund Balance	Notes
Reserve Funds						
International Student	145	1,053,243	1,053,243	-	1,053,243	\$-0- is dedicated to 10-11 budget.
Administration Fee	145	1,276,010	1,342,605	66,595	1,342,605	\$-0- is dedicated to 10-11 budget.
Interest Earnings	145	1,445,424	1,494,036	48,612	1,494,036	\$-0- is dedicated to 10-11 budget.
Total Reserve Funds		3,774,677	3,889,884	115,207	3,889,884	

Fund Name	Number	6/30/2009	6/30/2010	Change in Balance	Unobligated Fund Balance	Notes
Enterprise Fund						
European Funds	571	2,547,830	2,471,760	(76,070)	2,371,760	\$100,000 was spent on COP payment.

Fund Name	Number	6/30/2009	6/30/2010	Change in Balance	Unobligated Fund Balance	Notes
Dedicated Local Funds						
Running Start	145	525,098	543,622	18,524	143,622	Headcount was 172 for 08-09 and 162 for 09-10. FTEs were 369 and 397, respectively. \$400,000 is dedicated to the 10-11 budget.
Interest Earnings	148	200,556	209,986	9,430	209,986	\$-0- is dedicated to the 10-11 budget.
Excess Enrollments	148	72,384	710,878	638,494	710,878	\$-0- is dedicated to the 10-11 budget.
Tuition Balance	149	820,283	1,649,791	829,508	472,396	\$1,177,395 is dedicated to the 10-11 budget.
Total Dedicated Local Funds		\$1,618,321	\$3,114,277	\$1,495,956	1,536,882	

**BIG BEND COMMUNITY COLLEGE
BOOKSTORE BUDGET
2010-2011**

INCOME	Actual 2007-2008	Actual 2008-2009	Actual 2009-2010	Projected 2010-2011
NEW BOOKS	503,459	404,282	411,076	420,000
USED BOOKS	291,370	353,259	453,159	465,000
TRADE BOOKS	6,825	7,274	8,172	9,000
TEXTBOOK RENTALS	0	27,615	31,856	30,000
SUPPLIES	34,337	37,434	47,480	48,000
CANDY	16,630	22,760	24,384	27,000
IMPRINTED CLOTHING	31,112	33,500	37,386	40,000
SOFTWARE	399	0	1,094	1,000
GRADUATION	5,074	4,948	5,830	6,500
BACK PACKS	5,649	6,420	7,053	7,000
EMBLEMATICS	8,642	7,593	7,135	8,000
GIFTS, CARDS, & SUNDRIES	13,345	11,081	9,968	12,000
SPECIAL RESALE	277	15	0	50
SPECIAL TAX ITEMS	0	0	1,173	8,000
COPIES	271	282	1,059	300
STAMPS	1,811	1,994	2,151	2,500
TOTAL INCOME	919,201	918,457	1,048,976	1,084,350
EXPENDITURES				
COST OF GOODS SOLD:				
NEW BOOKS	395,450	321,499	313,982	325,000
USED BOOKS	187,291	233,873	292,221	302,000
TRADE BOOKS	4,266	4,990	5,311	5,400
TEXTBOOK RENTALS	0	0	16,937	18,000
SUPPLIES	22,453	24,306	33,706	35,000
CANDY	11,302	15,298	18,380	20,500
IMPRINTED CLOTHING	25,236	25,957	27,464	28,000
SOFTWARE	413	0	385	200
GRADUATION	2,870	2,903	3,782	4,200
BACK PACKS	3,511	3,710	3,754	4,000
EMBLEMATICS	7,044	5,280	4,440	4,800
GIFTS, CARDS, & SUNDRIES	9,849	7,481	6,470	7,800
SPECIAL RESALE	68	14	0	100
SPECIAL TAX ITEMS	0	0	702	5,000
STAMPS	1,743	1,926	1,201	2,000
TOTAL COST OF GOODS SOLD	671,496	647,237	728,735	762,000
GROSS PROFIT	247,705	271,220	320,241	322,350
OPERATING EXPENDITURES:				
SALARIES	126,222	128,814	128,704	130,000
BENEFITS	44,366	48,935	54,984	55,000
SUPPLIES & MATERIALS	4,734	9,162	9,615	9,000
FREIGHT & POSTAGE	337	0	233	500
TELEPHONE	760	629	600	650
RENTALS & LEASES	267	2,413	2,481	2,500
MAINTENANCE CONTRACT	549	419	559	400
COMPUTER SOFTWARE	2,231	0	0	2,000
PRINTING	380	336	321	350
REPAIRS	1,631	351	0	500
EDUCATION & TRAINING	0	1,502	0	2,000
DUES & MEMBERSHIP	1,530	1,240	1,095	1,500
PURCHASED SERVICES	4,824	6,960	10,145	10,000
ADVERTISING	1,074	1,067	1,181	1,200
FINANCE CHARGES	8,134	8,238	9,389	9,500
ADMINISTRATION FEES (1)	7,000	7,000	7,000	7,000
TRAVEL	2,500	950	311	1,500
EQUIPMENT	7,755	19,905	13,426	10,000
BAD DEBT EXPENSE	0	0	0	100
OTHER	0	203	-30	0
TOTAL OPERATING EXPENSES	214,294	238,124	240,014	243,700
INCOME FROM OPERATIONS	33,411	33,096	80,227	78,650
OTHER INCOME:				
INTEREST INCOME	26,923	10,806	6,806	6,500
MISCELLANEOUS INCOME	99	1,115	-233	200
TOTAL OTHER INCOME	27,022	11,921	6,573	6,700
NET INCOME FROM OPERATIONS	60,433	45,017	86,800	85,350
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	37,433	22,017	63,800	62,350
ENDING CASH BALANCE				
ENDING CASH BALANCE	451,412	405,298	410,608	
OPERATING RESERVE	300,000	300,000	300,000	300,000
ANTICIPATED CASH BALANCE				470,000

(1) - Direct subsidy to ATEC bond debt

**BIG BEND COMMUNITY COLLEGE
BOOKSTORE
10 YEAR PROJECTION
2010-2020**

	ADMIN FEES (ATEC)	EQUIPMENT & FIXTURES
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
2019-2020	30,000	12,000

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
2010-2011**

	Actual 2007-2008	Actual 2008-2009	Actual 2009-2010	Projected 2010-2011
S & A FEES:				
ATHLETIC GENERAL	48,478	60,859	43,801	44,000
NWAACC TOURNEY®	0	0	15,000	15,000
BASEBALL	48,050	37,462	34,214	37,000
BASKETBALL	23,699	24,111	20,365	23,500
VOLLEYBALL	24,897	24,406	20,218	23,500
WOMEN'S SOFTBALL	22,950	25,632	23,888	24,000
WOMEN'S BASKETBALL	24,762	24,117	26,434	24,000
TOTAL S & A FEES	192,836	196,587	183,920	191,000
OTHER REVENUE:				
ATHLETIC GENERAL	2,042	10,667	6,342	6,000
BASEBALL CAMP	61,700	42,913	54,427	45,000
BASKETBALL CAMP	11,384	16,992	5,191	6,000
VOLLEYBALL CAMP	3,825	5,501	4,237	4,500
WOMEN'S SOFTBALL CAMP	855	0	2,279	3,000
WOMEN'S BASKETBALL CAMP	* 1,420	* 11,965	13,310	12,000
TOTAL OTHER REVENUE	81,226	88,038	85,786	76,500
TOTAL REVENUE	274,062	284,625	269,706	267,500
EXPENDITURES:				
ATHLETIC GENERAL	65,923	57,990	52,146	45,000
NWAACC TOURNEY®	0	0	3,483	3,500
BASEBALL	48,015	37,497	34,214	37,000
BASKETBALL	23,700	24,111	20,365	23,500
VOLLEYBALL	24,897	24,407	20,480	23,500
WOMEN'S SOFTBALL	21,640	25,226	25,603	26,000
WOMEN'S BASKETBALL	26,798	24,116	26,434	23,500
TOTAL ATHLETIC EXPENDITURES	210,973	193,347	182,725	182,000
CAMPS:				
BASEBALL CAMP	64,908	38,597	47,590	45,000
BASKETBALL CAMP	8,603	18,327	1,015	5,000
VOLLEYBALL CAMP	5,901	6,470	4,474	5,000
WOMEN'S SOFTBALL CAMP	0	0	2,024	2,000
WOMEN'S BASKETBALL CAMP	3,183	10,264	14,021	12,000
TOTAL CAMP EXPENDITURES	82,595	73,658	69,124	69,000
TOTAL EXPENDITURES	293,568	267,005	251,849	251,000
INCREASE/DECREASE FUND BALANCE	-19,506	17,620	17,857	16,500
ENDING CASH BALANCE	10,989	28,612	61,471	
TOURNEY/ATHLETIC RESERVE®(moved to line item)	15,000	15,000		
ANTICIPATED CASH BALANCE				75,000

* Total for camp in 2007-08 \$7,810 - crossed into July '08

**BIG BEND COMMUNITY COLLEGE
ASB BUDGET
2010-2011**

	Actual 2007-2008	Actual 2008-2009	Actual 2009-2010	Projected 2010-2011
S & A FEE	138,570	145,735	150,209	170,100
OTHER REVENUE:				
ASB (REVENUE)	21	110	599	400
ASB ENTERTAINMENT	329	243	4,133	300
GAME ROOM	3,364	3,844	4,703	3,000
STUDENT NURSING ORGANIZATION	9,785	5,257	6,123	5,000
STUDENTS SUPPORTING STUDENTS	947	922	674	550
CONTINGENCY	19	0	0	0
PHI THETA KAPPA	7,664	7,205	8,413	7,000
AVIATION CLUB	850	2,570	0	500
MECHA CLUB	85	305	558	200
AWS	1,362	215	255	500
SOCCER CLUB	0	569	0	250
RESIDENCE HALL CLUB (2009 - moved to Dorms)	1,270	0	0	0
ENCOURAGING MOM/STUDENTS (disbanded)	200	0	0	0
GYM CONCESSIONS (2009 - moved to Athletics)	1,849	0	0	0
TOTAL OTHER REVENUE	27,745	21,240	25,458	17,700
TOTAL REVENUE	166,315	166,975	175,667	187,800
EXPENDITURES:				
ASB OFFICE	4,814	7,287	5,352	5,000
SALARIES - ASB OFFICERS/THOR	28,230	29,240	27,934	33,590
BOOKSTORE ALLOWANCES	4,584	4,364	5,377	5,400
TRAVEL	9,902	10,680	9,140	10,000
ENTERTAINMENT	48,458	56,204	57,808	62,000
GAME ROOM	4,917	1,470	3,775	2,000
STUDENT NURSING ORGANIZATION	13,764	10,411	7,106	10,500
STUDENT SUPPORT SERVICES	3,738	1,160	3,555	2,500
CONTINGENCY	8,773	11,244	13,596	12,500
SPECIAL PROJECTS	3,890	4,285	791	0
PHI THETA KAPPA	13,597	14,219	14,240	9,500
AVIATION CLUB	1,899	4,924	0	4,500
MECHA CLUB	1,621	2,714	1,483	1,500
NATIVE AMERICAN CLUB	0	87	0	0
AWS	195	3,320	3,398	3,200
SOCCER CLUB	0	1,821	1,309	2,500
RESIDENCE HALL CLUB (2009 - moved to Dorms)	1,255	0	0	0
GYM-ATHLETIC Exp. (2009 - moved to Athletics)	90	0	0	0
TOTAL	149,727	163,430	154,864	164,690
INCREASE/DECREASE FUND BALANCE	16,588	3,545	20,803	23,110
ENDING CASH BALANCE	436,883	400,687	425,554	
ANTICIPATED CASH BALANCE				418,000

Total S & A fees projected for 2010-2011 for Athletics and ASB is \$361,100

**BIG BEND COMMUNITY COLLEGE
ASB BUDGET
S & A FEES
2010-2011**

	Actual 2007-2008	Actual 2008-2009	Actual 2009-2010	Projected 2010-2011
S & A FEES:				
ASB OFFICE	4,814	7,287	5,352	5,000
ASB SCHOLARSHIP	28,230	29,240	27,934	33,090
BOOKSTORE ALLOWANCES	4,584	4,364	5,377	5,400
TRAVEL	7,000	11,000	9,000	10,000
ENTERTAINMENT	50,000	56,000	58,000	65,000
CONTINGENCY	9,398	3,186	13,990	17,780
STUDENT NURSING ORGANIZATION	5,900	4,840	5,200	4,620
SPECIAL PROJECTS	4,200	2,042	0	5,000
PHI THETA KAPPA	7,000	4,840	5,000	6,370
AVIATION CLUB	0	2,000	2,000	0
MECHA CLUB	1,064	1,250	1,760	1,500
STUDENT SUPPORT SERVICES CLUB	1,940	2,260	1,550	1,000
AWS CLUB	362	1,839	1,500	1,000
OPP. STUDENTS SCHOLARS CLUB (disbanded)	1,203	0	0	0
ENCOURAGING MOM/STUDENT (disbanded)	2,435	0	0	0
NATIVE AMERICAN CLUB (disbanded)	0	200	0	0
SOCCER CLUB	0	860	3,250	1,000
MATCHING FUNDS FOR CLUBS	1,500	3,708	1,721	2,000
STUDENT RELATED SCHOLARSHIPS	8,940	10,819	8,575	11,340
TOTAL	138,570	145,735	150,209	170,100

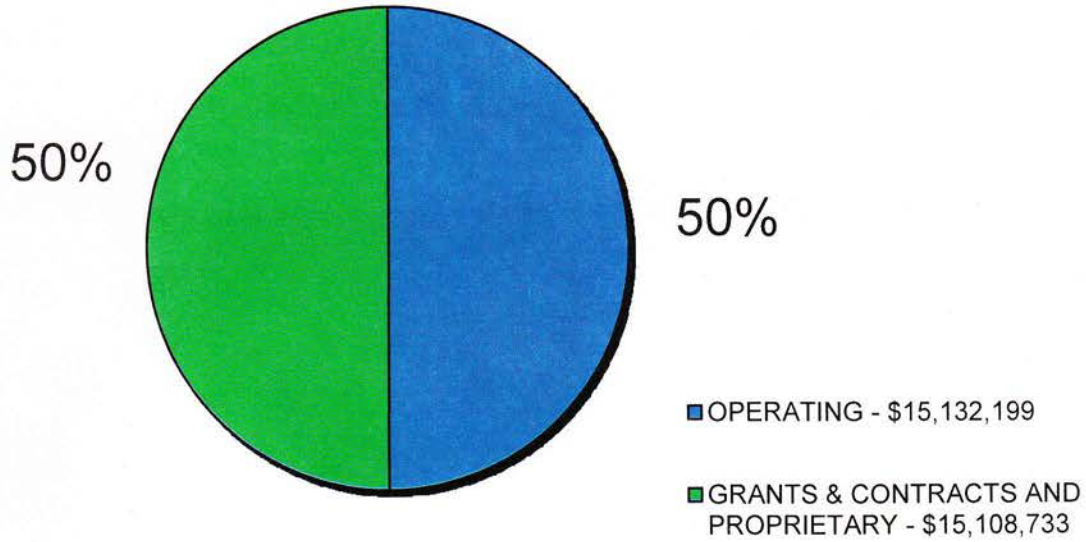
**BIG BEND COMMUNITY COLLEGE
HOUSING & FOOD BUDGET
2010-2011**

REVENUE	Actual FOOD 2007-2008	Actual HOUSING 2007-2008	Actual FOOD 2008-2009	Actual HOUSING 2008-2009	Actual FOOD 2009-2010	Actual HOUSING 2009-2010	Projected FOOD 2010-2011	Projected HOUSING 2010-2011
FROM OPERATIONS		344,320		467,885		462,540		470,000
CATERING	328,170		348,760		330,671		350,000	
RETAIL & ESPRESSO	159,082		184,369		207,886		170,000	
VIKING BUCKS	9,844		15,681		13,749		12,000	
FOOD SERVICE REBATE								
FINES AND FORFEITURES		4,745		5,490		6,651		5,000
RESIDENCE HALL CLUB (2009 - moved from ASB)				984				
TOTAL REVENUE	497,096	349,065	548,811	473,375	552,306	469,191	532,000	475,000
EXPENDITURES								
SALARIES	190,607	91,289	197,035	82,097	214,330	98,009	195,000	100,000
BENEFITS	33,428	32,114	38,282	30,717	41,800	34,319	36,000	36,000
RESIDENT ASSISTANTS		30,997		37,807		34,370		36,000
SECURITY		11,621		32,184		19,033		21,000
SUPPLIES & MATERIALS		11,288		17,057		14,504		17,000
RENTALS		11,026		12,704		2,197		4,000
MISCELLANEOUS REPAIRS		4,814		5,712		3,461		5,000
EQUIPMENT		9,753		0		10,052		5,000
PURCHASED SERVICES		2,934		3,224		15,480		15,000
MISCELLANEOUS		306		54		1,382		1,000
TELEPHONE EXPENSE		1,567		2,373		2,686		3,000
ELECTRICITY & FUEL OIL		17,736		20,373		19,863		22,000
WATER, SEWER, GARBAGE		3,772		3,931		5,109		5,000
LAUNDRY		1,624		2,331		864		2,000
INSURANCE		5,052		4,148		4,070		5,000
BANKCARD CHARGES		2,098		1,866		1,768		2,000
ADVERTISING		39		323		123		500
PRINTING		383		754		433		500
RESIDENCE HALL CLUB (2009 - moved from ASB)		0		6,934		24,586		0
ROOFS (moved to new account 5EG4)		0		25,000		25,000		25,000
PRODUCT	201,428		236,369		222,918		215,000	
CONTROLLABLES	55,626		59,940		57,772		56,000	
NON CONTROLLABLES	40,880		41,640		44,909		40,000	
TOTAL EXPENDITURES	521,970	238,413	573,266	289,589	581,729	317,309	542,000	305,000
INCREASE/DECREASE FUND BALANCE	-24,874	110,652	-24,455	183,786	-29,423	151,882	-10,000	170,000
ENDING CASH BALANCE	293,411	71,006	283,928	301,486	301,127	429,066		
ANTICIPATED CASH BALANCE							270,000	600,000

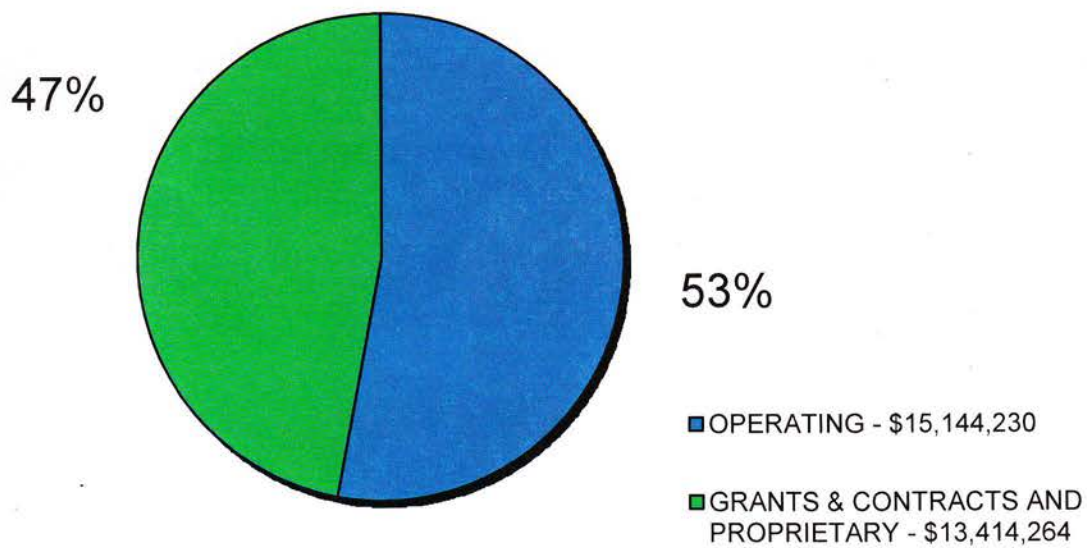
Big Bend Community College
Grants & Contracts, Local, Internal Service and Proprietary Funds
Budgets for 2010-2011

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	4,717,300	2,800	1,109,633	49,116	29,106	455,300	1,091,050	140	704,459	17,404	475,000	6,457,425	15,108,733
Total	4,717,300	2,800	1,109,633	49,116	29,106	455,300	1,091,050	140	704,459	17,404	475,000	6,457,425	15,108,733
Expenditures:													
A Salaries	2,556,255		231,556		440	58,875	130,000		325,666		100,000		3,402,792
B Benefits	618,574		63,832		62	14,718	55,000		105,000		36,000		893,186
E Goods & Services	824,230		348,470	37,800	16,460	240,097	802,200		316,620		164,000		2,749,877
G Travel	100,290		1,896			82,000	1,500		4,285		0		189,971
J Equipment	32,090		5,600			14,000	10,000				5,000		66,690
N Grants	38,100					6,000						6,457,425	6,501,525
T Transfers	446,860		(100,000)				30,000			100,000			
P Priciple/Interest			284,903										
TOTAL	4,616,399	0	836,257	37,800	16,962	415,690	1,028,700	0	751,571	100,000	305,000	6,457,425	13,804,041
Increase/Decrease Fund Balance	100,901	2,800	273,376	11,316	12,144	39,610	62,350	140	(47,112)	(82,596)	170,000	0	542,929

TOTAL INSTITUTIONAL FUNDS 2010-2011
\$30,240,932



TOTAL INSTITUTIONAL FUNDS 2009-2010
\$28,558,494



**BIG BEND COMMUNITY COLLEGE
GRANT ACTIVITY
JULY 1, 2009 THRU JUNE 30, 2010**

Grant	Target Population	Revenue	Source	Description
Achieving the Dream: Community Colleges Count	At risk students	\$89,510	Private	It emphasizes the use of data to drive change that can improve student success. Grant will come to a completion June 2011.
ACG Grant	Low income, High School Graduates	\$1,184	Federal	Need and merit-based grants for students who meet the state's rigorous academic studies in high school. Student must also be Pell grant eligible.
Adult Basic Education	Low income, First Generation, WorkFirst, Basic Skills, Special Populations	\$153,246	Federal/SBCTC	Federal grant to provide people with less than 8th grade literacy through ABE, GED and ESL instruction in service area.
ARRF	Professional/Technical	\$75,969	Private	Provide refresher classes and customized training for aircraft rescue and fire fighting. This is a self supporting program.
Carl D. Perkins	Professional/Technical, Low Income, Special Populations	\$182,083	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, Work First, Developmental, Special Populations, Prof/Tech faculty	\$7,059	Federal/SBCTC	Industry experiences for nursing faculty. Best Practices Replication of student transition program from Community Colleges of Spokane.
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, additional skills and work towards a certificate or degree (which entitles them to a rate increase).
DSHS LEP Pathway	Low income, WorkFirst, Basic Skills, Special Populations	\$16,900	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	\$102,315	Private	Provides 12 hours per week of no-cost preschool to 3 and 4 year olds. Includes parent education, parent support, child education and parent/child activities.
English as a Second Language	Low Income, First Generation, WorkFirst, Basic Skills	\$27,122	Federal/SBCTC	State grant to provide ESL instruction in service area.

Grant	Target Population	Revenue	Source	Description
Ephrata School District	High School students	\$8,100	Private	Provide series of English classes to high school students.
Federal Even Start-Wahluke School District	Low Income, Basic skills, Special Populations, distance Learning	\$146,830	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, Dislocated Worker	\$84,485	Federal	Federal 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.
Gear Up (WSU) Gaining Early Awareness and Readiness	Low Income, Professional/Technical, Academic Transfer, Special Populations, High School students, Middle School students	\$12,662	State	Provides higher education awareness activities to sixth-eleventh graders in Moses Lake, Warden and Soap Lake.
JATP Contracts	Professional/Technical, Special Populations	\$175,930	Private	Provide initial training, cultural enrichment and farm placement for Japanese agricultural students in a 18-month training program.
Job Skills Program JSP	Employers	\$56,307	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	\$467,073	Federal	Contract using federal grant monies to provide family literacy for migrant families in Mattawa, Royal City and Othello.
Misc. Grants - Basic Skills	Travel and training grants	\$4,248	SBCTC	Miscellaneous grants to cover travel and registrations for basic skills faculty training.
Moses Lake Auto	High School students	\$184,201	Private	Provide facilities, training, and materials for high school classes.
Opportunity Grant	Low income, First Generation, Professional/ Technical, WorkFirst, Basic Skills, Developmental Education, Special Populations, Dislocated Worker	\$408,412	SBCTC	Ninety percent of the grant funding is to be used to award student 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.
OSPI Meal Reimbursement	Childcare and College Bound Participants	\$61,767	State	Reimbursement for meals for childcare children and College Bound students.

Grant	Target Population	Revenue	Source	Description
PELL Grant	Financial Aid eligible students	\$4,510,379	Federal	Largest federal financial aid grant program for low income students.
RUS Grant	Low income, Place bound students, Special Populations	\$157,217	Federal	Provides online opportunities to place bound students in locations around our service district. (Mattawa, Ritzville, Lind, Washtucna, Othello)
SBDC/WSU	Continuing Education, Community Education, Small Business Development	\$40,683	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	\$48,012	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, Special Populations, Dislocated Worker, Unemployed, Retraining Students	\$126,422	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	Low income, First Generation, Professional/Technical, Academic Transfer, WorkFirst, Special Populations, Dislocated Worker, Distance Learning	\$1,652,322	State	Need based state program for students eligible through the financial aid process (FAFSA).
State Work Study	Low Income, Professional/Technical, Academic Transfer	\$182,231	State	State funded work study program for students who meet need base requirements through the FAFSA process. Both on and off campus employment opportunities.
Student Support Services	Low Income, First Generation, Professional/Technical, Academic Transfer, Special Populations, High School students	\$314,733	Federal	Federally funded program designed to help students find success in college. The 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.

Grant	Target Population	Revenue	Source	Description
Tech Prep	Professional/Technical, Academic Transfer, Special Populations, High School students	\$86,879	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 - Department of Education	Low income, First Generation, Hispanic serving institutions	\$320,655	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-Heritage	Low Income, Special Populations	\$148,067	Federal	Increase recruitment & retention for low income/Hispanic students. Increase academic transfers to Heritage University.
Upward Bound	Low income, First Generation, High School students	\$477,359	Federal	Federally funded TRIO program that helps high school students with academic potential prepare and enroll in college.
WFT Development (Base Allocation)	Low Income, First Generation, Professional/Technical, Dislocated Worker, Faculty Development	\$40,000	SBCTC	Program development, program equipment update, equipment purchase for professional/technical programs.
Worker Retraining	Professional/Technical, Basic Skills, Special Populations, Dislocated Worker	\$325,357	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	\$578,781	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.
WSU Destination Healthcare	Families in BBCC service area	\$4,500	State	Provide Destination Healthcare event for 9th and 10th graders and support Educate Family Education Fair.

TOTAL

\$11,337,094

BIG BEND COMMUNITY COLLEGE
Consolidated Balance Sheet
as of
June 30, 2009 and 2010

ASSETS:	2009	2010
<i>Current assets</i>		
Cash	\$ 3,366,510	\$ 3,764,174
Undeposited cash	215	1,297
Petty Cash	2,961	3,261
Pooled Cash	13,898,367	15,484,703
Investments in LGIP	4,673,887	4,692,181
Investments	5,857,970	7,027,864
Accounts Receivable: <i>(Schedule attached)</i>		
Current accounts receivable (net)	598,293	585,553
Long-term accounts receivable (net)	2,172,123	2,150,047
Vendor Payment Advance	449,081	519,053
Inventories	267,793	321,814
Prepaid expenses	6,640	1,051
Total current assets	31,293,840	34,550,998
<i>Long-term assets</i>		
General long-term obligation	5,488,180	5,166,439
Property, plant and equipment:		
Land	51,700	51,700
Buildings (net)	23,317,442	22,689,362
Improv. Other than Bldgs. (net)	275,932	224,955
Equipment (net)	1,198,726	1,510,593
Construction In Progress	-	-
Total property, plant and equipment	24,843,801	24,476,610
Total Assets	\$ 61,625,821	\$ 64,194,047
 Liabilities and Fund Balance		
<i>Current liabilities:</i>		
Pooled cash	13,898,367	15,484,703
Accounts payable	195,909	241,606
Accrued liabilities	431,179	511,131
Accounts payable due other gov	155,128	69,751
Installments payable short-term	230,000	235,000
Other current liabilities	401,421	519,704
Total current liabilities	15,312,005	17,061,895
<i>Long-term liabilities:</i>		
Installments payable	4,190,000	3,955,000
Due to other funds VPA	449,081	519,053
Accrued vacation and sick leave	1,112,726	1,019,346
Total long-term liabilities	5,751,808	5,493,399
Total liabilities	21,063,813	22,555,294
Fund Balance (unreserved) Proprietary, Spec. Rev.	12,698,355	14,128,166
Fund Balance (reserved) General, Loan, FA	27,863,653	27,510,587
Total fund Balance	40,562,008	41,638,753
Total Liabilities and Fund Balance	\$ 61,625,821	\$ 64,194,047

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Big Bend Community College
Notes to Consolidated Balance Sheet
As Of June 30, 2009 And 2010

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, 2010 and 2009 was 0.3364% and 0.7746%, respectively.
3. The Investments consist of nine bonds at June 30, 2010:

<u>Bond</u>	<u>Amount</u>	<u>Interest Rate</u>	<u>Maturity Date</u>
FHLB	\$ 503,080	1.25%	10/14/10
FHLMC	1,002,460	1.25%	1/26/12
FHLB	1,000,000	1.50%	4/19/12
FFCB	500,750	1.25%	5/21/12
FHLMC	500,621	1.25%	6/1/12
FHLB	1,011,895	2.05%	8/10/12
FNMA	501,019	1.55%	11/5/12
FHLB	1,005,062	1.51%	11/13/12
FNMA	<u>1,002,977</u>	1.30%	12/28/12
Total	\$7,027,864		

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
Total	\$5,857,970		

**BIG BEND COMMUNITY COLLEGE
CUSTOMER ACCOUNTS AGING REPORT
AS OF
June 30, 2010**

FUND	Current	30-90 Days	Over 90 Days	Long Term	Total
145 Grants & Contracts	911,671	28,342	320	0	940,333
147 Plant	20,548	0	0	0	20,548
148 Dedicated Local	23,698	3,070	602	0	27,370
149 Operating Fees Acct.	87,184	0	210	0	87,394
440 Store	180	0	0	0	180
443 Higher Ed Data	0	0	0	53,767	53,767
460 Motor Pool	225	0	0	0	225
522 Associated Students	6,751	0	0	0	6,751
524 Bookstore	4,368	116	1,242	0	5,726
528 Parking	23	0	0	0	23
570 Aviation	18,746	0	0	0	18,746
571 Europe	3,027	0	0	0	3,027
573 Housing and Food	3,916	0	6,538	0	10,454
790 Comm Coll Clearing	1,139	0	0	0	1,139
840 Agency	32,390	1,851	2,474	0	36,715
846 Grant in Aid	78,163	0	289	0	78,452
849 Student Loan	239,713	0	3,431	1,201,168	1,444,312
860 Financial Aid Fund	198	0	240	0	438
Totals	\$ 1,431,940	\$ 33,379	\$ 15,346	\$ 1,254,935	\$ 2,735,600

BIG BEND COMMUNITY COLLEGE

Cash Balances for 2009-10

As of JUNE 2010

FUND	1355 BALANCE	7/31/2009	8/31/2009	9/30/2009	10/31/2009	11/30/2009	12/31/2009	1/31/2010	2/28/2010	3/31/2010	4/30/2010	5/31/2010	6/30/2010
	Month report												
145	Grants, Contracts	5,081,580	5,241,735	5,243,748	5,180,391	5,228,092	5,207,827	5,238,898	5,257,346	5,440,533	5,340,997	4,839,347	4,802,832
147	Local Plant	492,594	494,569	494,791	495,185	497,113	497,827	497,509	497,571	497,916	503,575	505,454	509,445
148	Local Dedicated	825,818	955,782	1,021,167	997,076	910,048	1,003,087	988,923	980,740	1,183,765	1,160,760	1,150,432	1,674,433
149	Local General	954,085	1,435,468	1,989,079	2,059,938	2,121,595	3,156,340	3,201,211	3,197,161	4,251,014	4,263,789	3,924,880	1,895,381
440	Stores	137,063	135,559	136,016	138,857	137,257	137,445	138,125	142,743	145,407	145,110	150,019	145,576
460	Motor Pool	22,664	23,505	26,474	30,034	29,084	30,399	29,218	30,504	33,765	37,534	38,689	37,816
522	ASB	488,227	534,472	542,987	511,774	508,232	617,196	554,354	539,787	628,134	570,981	556,688	491,509
524	Bookstore	674,529	611,289	815,816	734,740	691,356	613,836	767,660	745,417	843,626	786,545	779,598	738,368
528	Parking Fund	18,868	18,897	18,900	18,912	18,949	18,969	18,980	19,006	19,007	19,014	19,023	19,041
570	Aviation, et al	1,068,967	990,839	1,086,208	1,104,594	1,087,862	1,065,523	1,147,965	1,141,455	1,155,246	1,049,317	1,025,934	619,771
571	Europe, Prior	2,546,540	2,550,364	2,550,764	2,551,818	2,456,776	2,459,487	2,460,825	2,464,200	2,464,370	2,465,233	2,466,502	2,468,733
573	Food Serv/Res. Halls	1,199,877	1,168,168	1,251,042	1,257,797	1,255,419	1,311,341	1,314,023	1,293,671	1,346,473	1,349,522	1,363,061	1,380,581
790	Payroll Clearing	41,758	44,096	44,048	29,501	41,019	52,350	30,603	40,802	53,995	31,660	43,571	77,463
840	Agency Trust	303,276	208,824	(12,792)	169,998	71,913	224,157	2,331	195,170	129,628	168,083	124,977	229,091
846	Student Grants	415,365	34,267	72,764	387,972	399,160	(1,544,179)	356,350	372,365	(425,811)	289,832	365,461	351,663
849	Student Loans	66,038	70,637	18,984	(56,725)	69,144	(679,707)	46,195	56,799	(195,723)	46,327	63,934	(103,283)
850	Student Work Study	0	(1,200)	426	768	579	(480)	4	951	516	(2,555)	1,116	0
860	Student 2 1/2 Loan	51,929	65,637	86,903	90,634	91,339	128,547	129,144	128,483	168,371	169,308	168,493	146,282
	TOTAL	14,389,179	14,582,906	15,387,326	15,703,262	15,614,936	14,299,966	16,922,319	17,104,171	17,740,231	18,395,032	17,587,180	15,484,703

Cash Reserves:

International Student	1,053,243	
Interest Fund 145	1,494,036	
Administrative Fee	1,342,605	
Total Reserve	<u>3,889,884</u>	as of 6/30/10

Europe Funds (memo) 2,471,760

BIG BEND COMMUNITY COLLEGE
BALANCE SHEET
STATE GENERAL, CAPITAL, SPECIAL REVENUE, CONSTRUCTION, INTERNAL AND ENTERPRISE FUNDS
YEAR ENDING JUNE 30, 2010

	GENERAL FUND 001	CAPITAL ACCOUNTS 057,060	SPECIAL REVENUE				EDUCATION CONSTR ACCT 253	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
ASSETS:												
Cash & Petty Cash			4,802,932	509,446	1,675,037	1,895,456	0	145,576		37,816	491,879	739,603
Accounts Receivable (Net)	139,500	(48,742)	940,333	20,548	27,369	87,394	0	181	53,767	225	6,752	5,724
Inventory								5,100				316,714
Equipment (Net)										19,173	1,796	20,324
Prepaid Expenses												1,051
Land												
Buildings (Net)												
Other Assets												
Total Assets	139,500	(48,742)	5,743,265	529,994	1,702,406	1,982,850	0	150,857	53,767	57,214	500,427	1,083,416
LIABILITIES:												
Current Liabilities	80,476	14,532	183,781	4,609	96,882	333,059	0	4,411	0	697	4,279	16,873
Long-Term Liabilities	465,126	(85,573)	0	0	0	0	0	0	0	0	0	9,331
Total Liabilities	545,602	(71,041)	183,781	4,609	96,882	333,059	0	4,411	0	697	4,279	26,204
Net Income / Loss	(338,668)	107,028	198,398	14,521	784,541	829,508	161,890	9,192	148	6,856	23,539	63,800
FUND BALANCE - June 30, 2009	(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, 2010	(406,102)	22,299	5,559,484	525,385	1,605,524	1,649,791	0	146,446	53,767	56,517	496,148	1,057,212
TOTAL LIAB & FUND BALANCE	139,500	(48,742)	5,743,265	529,994	1,702,406	1,982,850	0	150,857	53,767	57,214	500,427	1,083,416

BIG BEND COMMUNITY COLLEGE
BALANCE SHEET
ENTERPRISE, AGENCY, INVESTMENT, TRUST, FIXED ASSET AND LT OBLIGATION
AS OF JUNE 30, 2010

	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 573				GRANTS 846	STUDENT LOANS 849	FIN AID WORKSTUDY 850,860		
ASSETS:												
Cash & Petty Cash	19,041	619,771	2,468,733	1,380,581	77,463	231,265	15,484,219	351,663	(103,283)	146,282		
Accounts Receivable (Net)	23	18,746	3,027	10,454	1,139	415,784	484	78,453	1,493,054	438		
Inventory												
Equipment (Net)		537,362									931,938	
Prepaid Expenses												
Land			5,500								46,200	
Buildings (Net)			132,138	68,522							22,488,702	
Other Assets											224,955	5,166,439
Total Assets	19,064	1,175,879	2,609,398	1,459,557	78,602	647,049	15,484,703	430,116	1,389,771	146,720	23,691,795	5,166,439
LIABILITIES:												
Current Liabilities	0	38,860	0	38,393	78,602	435,606	15,484,703	9,908	0	1,224	0	235,000
Long-Term Liabilities	0	18,117	0	15,459	0	139,500		0	0	0	0	4,931,439
Total Liabilities	0	56,977	0	53,852	78,602	575,106	15,484,703	9,908	0	1,224	0	5,166,439
Net Income / Loss	186	61,527	(79,073)	198,808	0	27,137	0	18,645	(241,855)	96,283	(865,666)	0
FUND BALANCE - June 30, 2009	18,878	1,057,375	2,688,471	1,206,897	0	44,806	0	401,563	1,631,626	49,213	24,557,461	0
FUND BALANCE - June 30, 2010	19,064	1,118,902	2,609,398	1,405,705	0	71,943	0	420,208	1,389,771	145,496	23,691,795	0
	19,064	1,175,879	2,609,398	1,459,557	78,602	647,049	15,484,703	430,116	1,389,771	146,720	23,691,795	5,166,439

BIG BEND COMMUNITY COLLEGE
SOURCE AND APPLICATION OF FUNDS
CONSOLIDATED ALL FUNDS
FOR YEAR ENDING JUNE 30, 2010

	TOTALS
REVENUES:	
INTEREST	\$ 175,718
SALES	1,048,976
STUDENT FEES	5,256,472
OTHER INC/TRANSFERS	27,229,661
TOTAL REVENUES	33,710,827
EXPENSES:	
EXPENDITURES	31,905,347
COST OF GOODS SOLD	728,735
TOTAL EXPENSES	32,634,082
INCREASE / DECREASE FUND BALANCE	1,076,745
FUND BALANCE - JUNE 30, 2009	\$ 40,562,008
FUND BALANCE - JUNE 30, 2010	\$ 41,638,753

BIG BEND COMMUNITY COLLEGE
SOURCE AND APPLICATION OF FUNDS
GENERAL, CAPITAL, SPECIAL REVENUE, CONSTRUCTION AND PROPRIETARY
FOR YEAR ENDING JUNE 30, 2010

	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
REVENUES:										
INTEREST			48,617	19,130	9,641	23,692		1,337	148	275
SALES										
STUDENT FEES					704,266	3,211,993				
OTHER INC/TRANSFERS	10,444,034	553,938	4,008,685	0	1,047,738		161,890	56,732		36,899
TOTAL REVENUES	10,444,034	553,938	4,057,302	19,130	1,761,645	3,235,685	161,890	58,069	148	37,174
EXPENSES:										
EXPENDITURES	10,782,702	446,910	3,858,904	4,609	977,104	2,406,177	0	48,877		30,318
COST OF GOODS SOLD										
TOTAL EXPENSES	10,782,702	446,910	3,858,904	4,609	977,104	2,406,177	0	48,877	0	30,318
INC/DEC FUND BALANCE	(338,668)	107,028	198,398	14,521	784,541	829,508	161,890	9,192	148	6,856
FUND BALANCE - JUNE 30, 2009	(67,434)	(84,729)	5,361,086	510,864	820,983	820,283	(161,890)	137,254	53,619	49,661
FUND BALANCE - JUNE 30, 2010	(406,102)	22,299	5,559,484	525,385	1,605,524	1,649,791	0	146,446	53,767	56,517

BIG BEND COMMUNITY COLLEGE
SOURCE AND APPLICATION OF FUNDS
ENTERPRISE, AGENCY, EXPENDABLE TRUST AND GENERAL FIXED ASSET
FOR YEAR ENDING JUNE 30, 2010

	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	
REVENUES:												
INTEREST	4,431	6,806	181	15,034	23,930	12,076			1,424	8,009	987	
SALES		1,048,976										
STUDENT FEES	399,162			795,146							145,905	
OTHER INC/TRANSFERS	52,891	(233)	5	15,367		487,520		38,653	6,829,986	3,212,181	31,793	251,582
TOTAL REVENUES	456,484	1,055,549	186	825,547	23,930	499,596	0	38,653	6,831,410	3,220,190	178,685	251,582
EXPENSES:												
EXPENDITURES	432,945	263,014		764,020	103,003	300,788		11,516	6,812,765	3,462,045	82,402	1,117,248
COST OF GOODS SOLD		728,735										
TOTAL EXPENSES	432,945	991,749	0	764,020	103,003	300,788	0	11,516	6,812,765	3,462,045	82,402	1,117,248
INC/DEC FUND BALANCE	23,539	63,800	186	61,527	(79,073)	198,808	0	27,137	18,645	(241,855)	96,283	(865,666)
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
FUND BALANCE - JUNE 30, 2010	496,148	1,057,212	19,064	1,118,902	2,609,398	1,405,705	0	71,943	420,208	1,389,771	145,496	23,691,795