

*Big Bend Community College*

**Board of Trustees**



**Proprietary Funds Budget  
2012-2013**

**Financial Statements  
June 30, 2012**

**Big Bend Community College**  
**Financial Reports**  
**June 30, 2012**  
**Table of Contents**

Budget State 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, 2012**

PROGRAM	CATEGORY	BUDGET	ADJUSTMENT	BUDGET	SPENT	BALANCE	% REMAINING
		As of 7/1/11		As of 6/30/12	Includes Enc		
010 INSTRUCTION	SALARIES	4,396,176	86,484	4,482,660	4,446,266	36,394	0.81%
	BENEFITS	1,429,499	(16,948)	1,412,551	1,385,709	26,842	1.90%
	GOODS&SVC	392,670	34,956	427,626	143,018	284,608	66.56%
	TRAVEL	46,145	2,320	48,465	14,672	33,793	69.73%
	EQUIP	95,695	(3,000)	92,695	84,347	8,348	9.01%
	<b>TOTAL</b>		<b>6,360,185</b>	<b>103,812</b>	<b>6,463,997</b>	<b>6,074,012</b>	<b>389,985</b>
040 PRIMARY SUPPORT TO INSTRUCTION	SALARIES	313,985	0	313,985	311,119	2,866	0.91%
	BENEFITS	113,555	0	113,555	110,723	2,832	2.49%
	GOODS&SVC	9,358	0	9,358	1,641	7,717	82.46%
	TRAVEL	4,750	0	4,750	1,725	3,025	63.68%
	EQUIP	0	0	0	3,237	(3,237)	0.00%
	<b>TOTAL</b>		<b>441,648</b>	<b>0</b>	<b>441,648</b>	<b>428,445</b>	<b>13,203</b>
050 LIBRARY	SALARIES	295,374	0	295,374	282,154	13,220	4.48%
	BENEFITS	111,353	0	111,353	109,200	2,153	1.93%
	GOODS&SVC	63,656	0	63,656	58,995	4,661	7.32%
	TRAVEL	1,750	0	1,750	388	1,362	77.81%
	EQUIP	10,162	0	10,162	16,818	(6,656)	-65.49%
	<b>TOTAL</b>		<b>482,295</b>	<b>0</b>	<b>482,295</b>	<b>467,554</b>	<b>14,741</b>
060 STUDENT SERVICES	SALARIES	957,201	18,772	975,973	920,524	55,449	5.68%
	BENEFITS	325,875	6,900	332,775	311,975	20,800	6.25%
	GOODS&SVC	42,230	0	42,230	21,115	21,115	50.00%
	TRAVEL	10,989	0	10,989	1,534	9,455	86.04%
	EQUIP	0	0	0	12	(12)	0.00%
	GRANTS	446,102	(15,700)	430,402	452,771	(22,369)	-5.20%
	MATCH	15,004	0	15,004	6,967	8,037	53.57%
	<b>TOTAL</b>		<b>1,797,401</b>	<b>9,972</b>	<b>1,807,373</b>	<b>1,714,898</b>	<b>92,475</b>
080 ADMIN.	SALARIES	1,377,138	0	1,377,138	1,348,368	28,770	2.09%
	BENEFITS	477,156	0	477,156	474,892	2,264	0.47%
	GOODS&SVC	679,916	242,647	922,563	725,925	196,638	21.31%
	TRAVEL	22,875	0	22,875	35,145	(12,270)	-53.64%
	EQUIP	16,250	0	16,250	14,342	1,908	11.74%
	<b>TOTAL</b>		<b>2,573,335</b>	<b>242,647</b>	<b>2,815,982</b>	<b>2,598,672</b>	<b>217,310</b>
090 M&O	SALARIES	942,358	0	942,358	781,776	160,582	17.04%
	BENEFITS	379,362	0	379,362	316,502	62,860	16.57%
	GOODS&SVC	996,750	0	996,750	862,648	134,102	13.45%
	TRAVEL	3,275	0	3,275	1,288	1,987	60.67%
	EQUIPMENT	116,337	0	116,337	18,136	98,201	84.41%
	DEBT SERV.	0	0	0	0	0	0.00%
	<b>TOTAL</b>		<b>2,438,082</b>	<b>0</b>	<b>2,438,082</b>	<b>1,980,351</b>	<b>457,732</b>
<b>TOTAL BUDGET</b>		<b>14,092,946</b>	<b>356,431</b>	<b>14,449,377</b>	<b>13,263,931</b>	<b>1,185,446</b>	<b>8.20%</b>

ALLOCATION # 3	Basic Skills Enhancement	28,216
ALLOCATION # 4	Aerospace Training	36,250
ALLOCATION # 4	Workforce Development Projects	14,000
ALLOCATION # 5	Workers Comp Changes	3,000
ALLOCATION # 7	Workers Comp Changes	(300)
ALLOCATION # 7	Hospital Education & Training	12,388
ALLOCATION # 8	Student Achievement Pool	10,705
ALLOCATION #9	Revolving Fund Charges	65,723
ALLOCATION #10	SBCTC Bellevue IT Cost Distribution	172,600
ALLOCATION #11	OFM Risk Management	4,324
ALLOCATION #11	Unrestricted One-Time Reserves	9,525
<b>TOTAL ADJUSTMENTS TO ALLOCATION</b>		<b>356,431</b>

**BIG BEND COMMUNITY COLLEGE  
RESERVE BALANCES AS OF 6/30/2012**

Fund Name	Number	6/30/2011	6/30/2012	Change in Balance	Unobligated Fund Balance	Notes
<b>Reserve Funds</b>						
International Student	145	1,053,289	1,053,198	(91)	1,053,198	\$-0- is dedicated to 12-13 budget.
Administration Fee	145	1,435,040	1,533,487	98,447	1,533,487	\$-0- is dedicated to 12-13 budget.
Interest Earnings	145	1,509,911	1,528,206	18,295	1,528,206	\$-0- is dedicated to 12-13 budget.
<b>Total Reserve Funds</b>		3,998,240	4,114,891	116,651	4,114,891	

Fund Name	Number	6/30/2011	6/30/2012	Change in Balance	Unobligated Fund Balance	Notes
<b>Enterprise Fund</b>						
European Funds	571	2,379,334	2,283,008	(96,326)	2,183,008	\$100,000 was spent on COP payment. \$1,199 was spent for easement issues.

Fund Name	Number	6/30/2011	6/30/2012	Change in Balance	Unobligated Fund Balance	Notes
<b>Dedicated Local Funds</b>						
Running Start	145	588,629	645,184	56,555	245,184	Headcount was 170 for 10-11 and 179 for 11-12. FTEs were 409 and 470, respectively. \$400,000 is dedicated to the 12-13 budget.
Interest Earnings	148	217,919	222,396	4,477	222,396	\$-0- is dedicated to the 12-13 budget.
Excess Enrollments	148	1,360,113	1,689,767	329,654	1,689,767	\$-0- is dedicated to the 12-13 budget.
Tuition Balance	149	1,834,730	2,080,347	245,617	555,995	\$1,524,352 is dedicated to the 12-13 budget.
<b>Total Dedicated Local Funds</b>		4,001,391	4,637,694	636,303	2,713,342	

**BIG BEND COMMUNITY COLLEGE  
BOOKSTORE BUDGET  
2012-2013**

INCOME	Actual 2009-2010	Actual 2010-2011	Actual 2011-2012	Projected 2012-2013
NEW BOOKS	411,076	421,754	394,919	405,000
USED BOOKS	453,159	387,233	317,799	335,000
TRADE BOOKS	8,172	9,046	8,333	8,900
TEXTBOOK RENTALS	31,856	12,280	28,141	28,000
SUPPLIES	47,480	41,495	54,062	46,000
CANDY	24,384	18,094	19,201	19,000
IMPRINTED CLOTHING	37,388	34,657	38,880	38,000
SOFTWARE	1,094	0	328	400
GRADUATION	5,830	9,615	7,903	8,000
BACK PACKS	7,053	5,845	7,145	7,000
EMBLEMATICS	7,135	8,268	8,332	8,500
GIFTS, CARDS, & SUNDRIES	9,968	10,042	8,317	9,000
SPECIAL TAX ITEMS	1,173	12,827	10,666	10,900
COPIES	1,059	354	232	350
STAMPS	2,151	1,772	1,857	1,950
<b>TOTAL INCOME</b>	<b>1,048,976</b>	<b>971,282</b>	<b>908,115</b>	<b>926,000</b>
<b>EXPENDITURES</b>				
<b>COST OF GOODS SOLD:</b>				
NEW BOOKS	313,982	345,945	318,175	324,000
USED BOOKS	292,221	247,351	195,123	212,500
TRADE BOOKS	5,311	5,977	5,878	6,000
TEXTBOOK RENTALS	16,937	5,505	-1,889	5,500
SUPPLIES	33,706	29,296	35,047	32,000
CANDY	18,380	9,644	12,719	13,000
IMPRINTED CLOTHING	27,464	22,730	27,624	17,000
SOFTWARE	385	0	0	0
GRADUATION	3,782	6,397	5,009	5,300
BACK PACKS	3,754	1,765	3,472	3,500
EMBLEMATICS	4,440	6,584	4,812	5,300
GIFTS, CARDS, & SUNDRIES	6,470	5,956	3,849	4,500
SPECIAL RESALE	0	0	108	0
SPECIAL TAX ITEMS	702	9,888	7,798	8,000
STAMPS	1,201	1,778	1,114	1,500
<b>TOTAL COST OF GOODS SOLD</b>	<b>728,735</b>	<b>698,796</b>	<b>618,839</b>	<b>638,100</b>
<b>GROSS PROFIT</b>	<b>320,241</b>	<b>272,486</b>	<b>287,276</b>	<b>287,900</b>
<b>OPERATING EXPENDITURES:</b>				
SALARIES	128,704	125,228	127,523	129,000
BENEFITS	54,984	58,852	81,512	80,000
SUPPLIES & MATERIALS	9,615	9,401	7,498	9,000
FREIGHT & POSTAGE	233	183	1,005	800
TELEPHONE	600	882	674	800
RENTALS & LEASES	2,481	1,950	1,571	1,900
MAINTENANCE CONTRACT	559	559	554	600
PRINTING	321	165	705	500
REPAIRS	0	195	0	300
EDUCATION & TRAINING	0	275	537	600
DUES & MEMBERSHIP	1,095	550	750	900
PURCHASED SERVICES	10,145	8,840	15,936	13,000
ADVERTISING	1,181	1,011	800	1,100
FINANCE CHARGES	9,389	9,731	8,846	9,500
ADMINISTRATION FEES (1)	7,000	7,000	7,000	7,000
TRAVEL	311	2,101	860	1,500
EQUIPMENT	13,426	24,764	911	5,000
BAD DEBT EXPENSE	0	50	175	50
OTHER	-30	122	10	0
<b>TOTAL OPERATING EXPENSES</b>	<b>240,014</b>	<b>251,619</b>	<b>236,867</b>	<b>241,550</b>
<b>INCOME FROM OPERATIONS</b>	<b>80,227</b>	<b>20,867</b>	<b>50,409</b>	<b>46,350</b>
<b>OTHER INCOME:</b>				
INTEREST INCOME	6,806	3,007	1,459	1,700
MISCELLANEOUS INCOME	-233	28	349	150
<b>TOTAL OTHER INCOME</b>	<b>6,573</b>	<b>3,035</b>	<b>1,808</b>	<b>1,850</b>
<b>NET INCOME FROM OPERATIONS</b>	<b>86,800</b>	<b>23,902</b>	<b>52,217</b>	<b>48,200</b>
<b>OTHER EXPENDITURE:</b>				
ATEC FEE (1)	23,000	23,000	23,000	23,000
LIQUIDATION OF INVENTORY (net)	0	* 38,140	0	0
<b>TOTAL OTHER EXPENDITURE</b>	<b>23,000</b>	<b>61,140</b>	<b>23,000</b>	<b>23,000</b>
<b>INCREASE/DECREASE FUND BALANCE</b>	<b>63,800</b>	<b>-37,238</b>	<b>29,217</b>	<b>25,200</b>
ENDING CASH BALANCE	410,608	413,189	375,369	
OPERATING RESERVE	300,000	300,000	300,000	300,000
ANTICIPATED CASH BALANCE				390,000

(1) - Direct subsidy to ATEC bond debt

**BIG BEND COMMUNITY COLLEGE  
BOOKSTORE  
10 YEAR PROJECTION  
2012-2022**

	<b>ADMIN FEES (ATEC)</b>	<b>EQUIPMENT &amp; FIXTURES</b>
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
2020-2021	30,000	12,000
2021-2022	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  
2012-2013**

	<u>Actual 2009-2010</u>	<u>Actual 2010-2011</u>	<u>Actual 2011-2012</u>	<u>Projected 2012-2013</u>
<b>S &amp; A FEES:</b>				
ATHLETIC GENERAL	43,801	80,077	95,347	100,000
NWAACC TOURNEY®	15,000	3,500	15,500	500
BASEBALL	34,214	36,830	31,749	36,000
BASKETBALL	20,365	23,176	21,750	24,000
VOLLEYBALL	20,218	23,437	17,767	24,000
WOMEN'S SOFTBALL	23,888	25,523	29,915	28,000
WOMEN'S BASKETBALL	26,434	22,993	22,593	24,000
TOTAL S & A FEES	<u>183,920</u>	<u>215,536</u>	<u>234,621</u>	<u>236,500</u>
<b>OTHER REVENUE:</b>				
ATHLETIC GENERAL	6,342	6,147	7,607	9,271
BASEBALL CAMP	54,427	55,229	37,767	20,000
BASKETBALL CAMP	5,191	1,844	4,620	5,000
VOLLEYBALL CAMP	4,237	2,358	3,674	5,000
WOMEN'S SOFTBALL CAMP	2,279	4,032	1,960	4,000
WOMEN'S BASKETBALL CAMP	13,310	10,483	15,120	17,000
TOTAL OTHER REVENUE	<u>85,786</u>	<u>80,093</u>	<u>70,748</u>	<u>60,271</u>
TOTAL REVENUE	269,706	295,629	305,369	296,771
<b>EXPENDITURES:</b>				
ATHLETIC GENERAL	52,146	62,923	74,677	127,000
NWAACC TOURNEY®	3,483	4,941	5,500	500
BASEBALL	34,214	36,830	31,749	36,000
BASKETBALL	20,365	23,176	21,750	24,000
VOLLEYBALL	20,480	23,437	17,767	24,000
WOMEN'S SOFTBALL	25,603	25,523	29,915	28,000
WOMEN'S BASKETBALL	26,434	22,993	22,593	24,000
TOTAL ATHLETIC EXPENDITURES	<u>182,725</u>	<u>199,823</u>	<u>203,951</u>	<u>263,500</u>
<b>CAMPS:</b>				
BASEBALL CAMP	47,590	68,989	31,561	20,000
BASKETBALL CAMP	1,015	2,014	4,873	4,500
VOLLEYBALL CAMP	4,474	5,308	342	4,000
WOMEN'S SOFTBALL CAMP	2,024	1,411	4,131	3,000
WOMEN'S BASKETBALL CAMP	14,021	8,227	18,633	15,000
TOTAL CAMP EXPENDITURES	<u>69,124</u>	<u>85,949</u>	<u>59,540</u>	<u>46,500</u>
TOTAL EXPENDITURES	251,849	285,772	263,491	310,000
<b>INCREASE/DECREASE FUND BALANCE</b>	<u>17,857</u>	<u>9,857</u>	<u>41,878</u>	<u>-13,229</u>
ENDING CASH BALANCE	61,471	71,328	116,688	
ANTICIPATED CASH BALANCE				100,000

**BIG BEND COMMUNITY COLLEGE  
ASB BUDGET  
2012-2013**

	Actual 2009-2010	Actual 2010-2011	Actual 2011-2012	Projected 2012-2013
<b>S &amp; A FEE</b>	150,209	176,579	180,485	220,500
<b>OTHER REVENUE:</b>				
ASB (REVENUE)	599	307	1,602	500
ASB ENTERTAINMENT	4,133	8,966	8,596	9,000
GAME ROOM	4,703	3,564	3,132	3,500
CHEMISTRY CLUB	0	0	250	500
STUDENT NURSING ORGANIZATION	6,123	2,429	841	1,500
STUDENTS SUPPORT SERVICES CLUB	674	1,019	805	1,000
PHI THETA KAPPA	8,413	6,744	8,163	8,000
TRIATHLON CLUB	0	0	0	1,000
MECHA CLUB	558	331	313	400
AWS	255	5,305	421	500
SOCCER CLUB	0	707	521	700
<b>TOTAL OTHER REVENUE</b>	<u>25,458</u>	<u>29,372</u>	<u>24,643</u>	<u>26,600</u>
<b>TOTAL REVENUE</b>	175,667	205,951	205,128	247,100
<b>EXPENDITURES:</b>				
ASB OFFICE	5,352	4,825	3,629	5,000
SALARIES - ASB OFFICERS/THOR	27,934	31,667	36,804	46,427
SALARIES - ASB ADVISOR	0	18,260	18,140	16,244
BOOKSTORE ALLOWANCES	5,377	5,612	0	0
TRAVEL	9,140	9,098	8,952	15,000
ENTERTAINMENT	57,808	61,165	67,990	67,000
GAME ROOM	3,775	2,948	4,383	3,000
STUDENT NURSING ORGANIZATION	7,106	6,108	6,534	6,500
STUDENT SUPPORT SERVICES CLUB	3,555	3,024	170	3,000
CONTINGENCY	13,596	16,295	12,360	15,000
SPECIAL PROJECTS	791	118	6,711	9,000
PHI THETA KAPPA	14,240	13,343	14,654	13,000
MECHA CLUB	1,483	350	1,420	1,000
TRIATHLON CLUB	0	0	145	1,500
AWS	3,398	4,226	6,690	2,000
SOCCER CLUB	1,309	2,209	1,327	2,000
<b>TOTAL EXPENDITURES</b>	<u>154,864</u>	<u>179,248</u>	<u>189,909</u>	<u>205,671</u>
<b>INCREASE/DECREASE FUND BALANCE</b>	<u>20,803</u>	<u>26,703</u>	<u>15,219</u>	<u>41,429</u>
ENDING CASH BALANCE	425,554	443,797	449,556	
ANTICIPATED CASH BALANCE				450,000

Total S & A fees projected for 2012-2013 for Athletics and ASB is \$457,000



**BIG BEND COMMUNITY COLLEGE  
ASB BUDGET  
S & A FEES  
2012-2013**

	Actual 2009-2010	Actual 2010-2011	Actual 2011-2012	Projected 2012-2013
<b>S &amp; A FEES:</b>				
ASB OFFICE	5,352	4,825	2,621	5,000
ASB SCHOLARSHIP	27,934	31,667	36,804	57,102
BOOKSTORE ALLOWANCES	5,377	5,612	0	0
TRAVEL	9,000	10,000	15,000	20,000
ENTERTAINMENT	58,000	65,000	60,000	70,000
CONTINGENCY	13,990	19,780	8,303	20,938
STUDENT NURSING ORGANIZATION	5,200	5,120	2,500	4,200
SPECIAL PROJECTS	0	5,000	9,000	7,000
PHI THETA KAPPA	5,000	6,870	5,000	6,000
AVIATION CLUB (disbanded)	2,000	0	0	0
MECHA CLUB	1,760	1,689	1,420	1,960
CHEMISTRY CLUB	0	0	250	1,500
STUDENT SUPPORT SERVICES CLUB	1,550	1,500	1,750	1,500
TRIATHLON CLUB	0	0	150	2,000
AWS CLUB	1,500	1,500	5,410	0
SOCCER CLUB	3,250	1,500	1,284	1,200
MATCHING FUNDS FOR CLUBS	1,721	2,689	2,253	2,000
STUDENT RELATED SCHOLARSHIPS	8,575	13,827	10,600	5,400
ASB ADVISOR	0	0	18,140	14,700
<b>TOTAL</b>	<b>150,209</b>	<b>176,579</b>	<b>180,485</b>	<b>220,500</b>

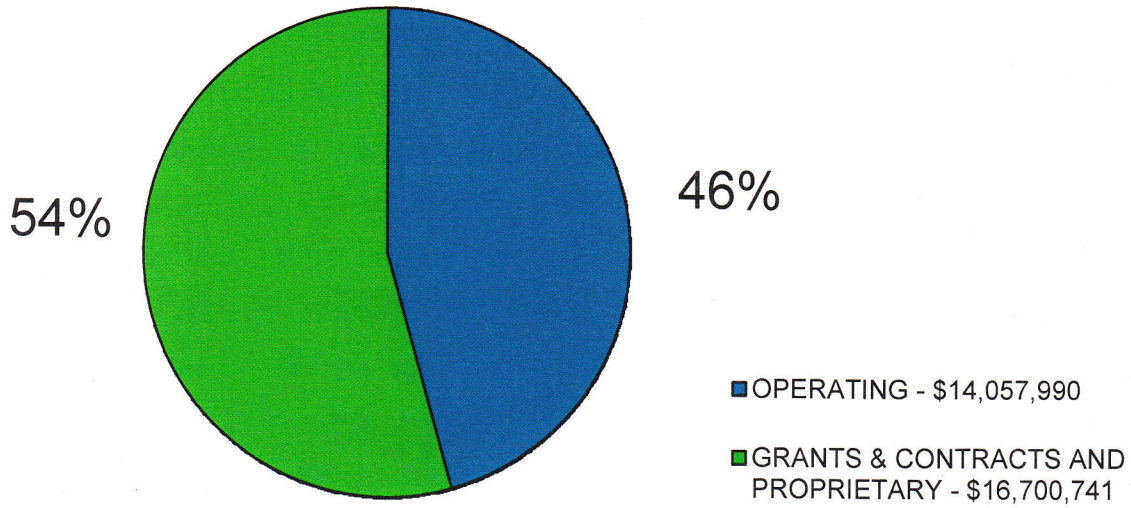
**BIG BEND COMMUNITY COLLEGE  
HOUSING & FOOD BUDGET  
2012-2013**

	Actual FOOD 2009-2010	Actual HOUSING 2009-2010	Actual FOOD 2010-2011	Actual HOUSING 2010-2011	Actual FOOD 2011-2012	Actual HOUSING 2011-2012	Projected FOOD 2012-2013	Projected HOUSING 2012-2013
<b>REVENUE</b>								
FROM OPERATIONS		462,540		302,304		337,192		320,000
CATERING	330,671		336,762		410,689		400,000	
RETAIL & ESPRESSO	207,886		227,480		259,351		275,000	
VIKING BUCKS	13,749		12,218		19,788		22,500	
FINES AND FORFEITURES		6,651		6,793		4,160		6,000
DOD - AIRFORCE			1,145,926	570,213	949,244	516,229		
<b>TOTAL REVENUE</b>	<b>552,306</b>	<b>469,191</b>	<b>1,722,386</b>	<b>879,310</b>	<b>1,639,072</b>	<b>857,581</b>	<b>697,500</b>	<b>326,000</b>
<b>EXPENDITURES</b>								
SALARIES	214,330	98,009	432,787	167,265	462,725	151,866	270,000	120,000
BENEFITS	41,800	34,319	77,434	46,074	95,432	47,947	50,000	30,000
RESIDENT ASSISTANTS		34,370		26,030		23,732		27,000
SECURITY		19,033		19,044		19,044		20,000
SUPPLIES & MATERIALS		14,504		130,015		18,672		20,000
RENTALS		2,197		0		0		1,000
MISCELLANEOUS REPAIRS		3,461		10,780		3,187		6,000
EQUIPMENT		10,052		61,394		21,586		15,000
PURCHASED SERVICES		15,480		19,668		21,743		20,000
MISCELLANEOUS		1,382		662		582		1,000
TELEPHONE EXPENSE		2,686		2,510		2,704		3,000
ELECTRICITY & FUEL OIL		19,863		18,871		19,708		20,000
WATER, SEWER, GARBAGE		5,109		7,899		7,625		7,000
LAUNDRY		864		45,084		39,836		2,500
INSURANCE		4,070		3,659		3,789		4,500
BANKCARD CHARGES		1,768		1,246		1,472		1,500
ADVERTISING		123		829		1,287		1,000
PRINTING		433		484		212		500
RESIDENCE HALL CLUB (2009 - moved from ASB)		24,586		0		0		0
ROOFS (moved to new account 5EG4)		25,000		25,000		25,000		25,000
PRODUCT	222,918		517,559		566,914		250,000	
CONTROLLABLES	57,772		138,085		144,746		65,000	
NON CONTROLLABLES	44,909		91,926		104,029		50,000	
<b>TOTAL EXPENDITURES</b>	<b>581,729</b>	<b>317,309</b>	<b>1,257,792</b>	<b>586,514</b>	<b>1,373,846</b>	<b>409,992</b>	<b>685,000</b>	<b>325,000</b>
<b>INCREASE/DECREASE FUND BALANCE</b>	<b>-29,423</b>	<b>151,882</b>	<b>464,594</b>	<b>292,796</b>	<b>265,226</b>	<b>447,589</b>	<b>12,500</b>	<b>1,000</b>
<b>ENDING CASH BALANCE</b>	<b>301,127</b>	<b>429,066</b>	<b>913,265</b>	<b>724,737</b>	<b>919,717</b>	<b>1,252,043</b>	<b>900,000</b>	<b>1,250,000</b>
<b>ANTICIPATED CASH BALANCE</b>								

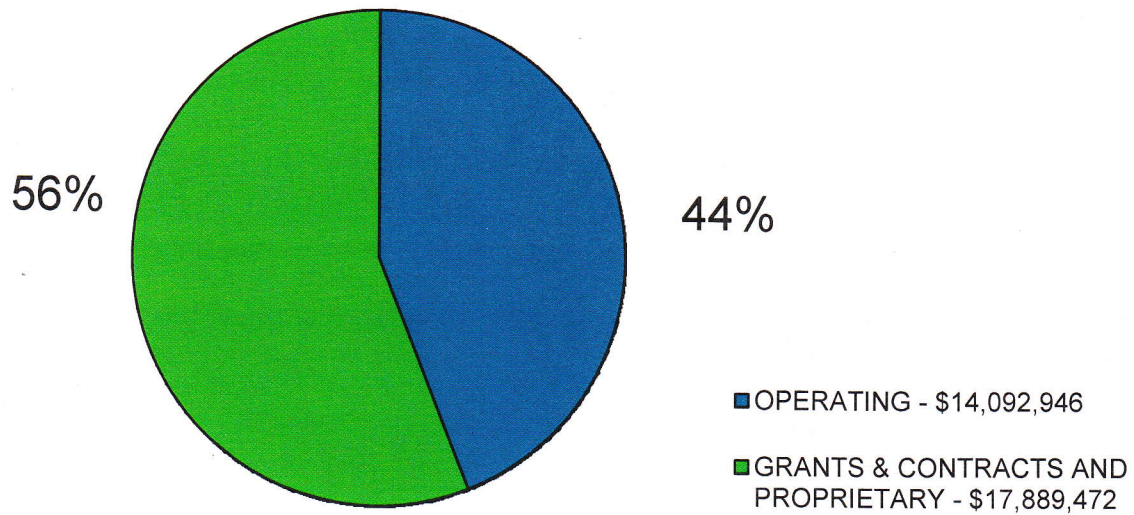
**Big Bend Community College  
Grants & Contracts, Local, Internal Service and Proprietary Funds  
Budgets for 2012-2013**

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	4,500,000	10,000	1,300,000	38,000	35,000	543,871	927,850	20	1,020,000	2,500	1,023,500	7,300,000	16,700,741
<b>Total</b>	<b>4,500,000</b>	<b>10,000</b>	<b>1,300,000</b>	<b>38,000</b>	<b>35,000</b>	<b>543,871</b>	<b>927,850</b>	<b>20</b>	<b>1,020,000</b>	<b>2,500</b>	<b>1,023,500</b>	<b>7,300,000</b>	<b>16,700,741</b>
Expenditures:													
A Salaries	2,000,000		300,000			125,000	129,000		345,000		437,000		3,336,000
B Benefits	575,000		98,000			12,000	60,000		118,000		80,000		943,000
E Goods & Services	525,000		300,000	35,000	22,000	275,471	677,150		420,000		468,000		2,722,621
G Travel	115,000		7,000		600	98,000	1,500		3,400				225,500
J Equipment	565,000		160,000			5,200	5,000		2,000		25,000		762,200
N Grants	320,000									101,000		7,300,000	7,620,000
T Transfers			(100,000)				30,000						
P Principle/Interest			240,000										
<b>TOTAL</b>	<b>4,135,000</b>	<b>0</b>	<b>1,095,000</b>	<b>35,000</b>	<b>22,600</b>	<b>515,671</b>	<b>902,650</b>	<b>0</b>	<b>888,400</b>	<b>101,000</b>	<b>1,010,000</b>	<b>7,300,000</b>	<b>15,609,321</b>
Increase/Decrease Fund Balance	365,000	10,000	295,000	3,000	12,400	28,200	25,200	20	131,600	(98,500)	13,500	0	785,420

**TOTAL INSTITUTIONAL FUNDS 2012-2013**  
**\$30,758,731**



**TOTAL INSTITUTIONAL FUNDS 2011-2012**  
**\$31,982,418**



**BIG BEND COMMUNITY COLLEGE  
GRANT ACTIVITY  
JULY 1, 2011 THRU JUNE 30, 2012**

<b>Grant</b>	<b>Target Population</b>	<b>Revenue</b>	<b>Source</b>	<b>Description</b>
Achieving the Dream Leadership Grant	At risk students	\$10,000	SBCTC	Focuses on creating a culture of evidence. Acquire, analyze and use data to make informed decisions and focus interventions that lead to student success.
Aerospace Training	Professional/Technical	\$36,250	SBCTC	Contracting with the Aerospace Machinists Joint Training Committee (AMJTC) to increase enrollment in this profession.
Air Washington	Professional/Technical	\$23,108	Federal	US Department of Labor Air Washington Grant, subcontracted with Spokane Community College to create IBest curriculum in Aerospace programs.
ARFF	Professional/Technical	\$130,202	Private	Provide refresher classes and customized training for aircraft rescue and fire fighting. This is a self supporting program.
BFET (Basic Food Employment and Training)	Basic Food recipients	\$113,590	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	\$153,637	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	\$16,000	Federal/SBCTC	Industry experiences for nursing faculty. Best Practices Replication of student transition program from Community Colleges of Spokane.
CACG College Access Challenge Grant	Low income, First Generation, and minority students	\$10,575	State	Provide information on post-secondary education benefits, opportunities, planning and career preparation. Help students and families understand and prepare for college.
Connect 2 Complete	At risk students	\$57,029	Private	Focus on the development of a Peer Mentoring program that builds on the retention and persistence efforts.
DSHS LEP Pathway	Low income, WorkFirst, Basic Skills, Special Populations	\$25,961	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	\$102,000	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.

Grant	Target Population	Revenue	Source	Description
Ephrata School District	High School students	\$12,348	Private	Provide a series of English classes to high school students.
Federal Even Start-Wahlake School District	Low Income, Basic skills, Special Populations, distance Learning	\$90,311	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	\$20,785	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.
Hospital Employee Education & Training	Professional/Technical	\$12,388	SBCTC	Support Allied Health program capacity in nursing and other high demand health care fields.
JATP Contracts	Professional/Technical, Special Populations	\$297,564	Private	Provide initial training, cultural enrichment and farm placement for Japanese agricultural students in an 18-month training program.
Job Skills Program JSP	Employers	\$59,112	Private/SBCTC	Customized training to meet employer's specific needs. 50% matching funds from employer.
Misc. Grants - Basic Skills	Travel and training grants	\$6,450	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	\$45,819	State	Reimbursement for meals for childcare children and Upward Bound students.
PELL Grant	Financial Aid eligible students	\$4,811,427	Federal	Largest federal financial aid grant program for low income students.
SEOG	Financial Aid eligible students	\$22,296	Federal	Need based federal program to help students meet college expenses. Funds go to students with the highest need. Students must be Pell grant eligible.
SkillSource Contracts	Low income, First Generation, Professional Technical, Academic Transfer, WorkFirst, Worker Retraining Students	\$11,316	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 SkillsSource.
State Need Grant	Financial Aid eligible students	\$1,975,614	State	Need based state program for students eligible through the financial aid process (FAFSA).
State Work Study	Low Income, Professional/Technical, Academic Transfer	\$76,636	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	\$281,462	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.
Tech Prep	Professional/Technical, Academic Transfer, Special Populations, High School students	\$11,391	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, High School students	\$9,500	School Districts	Dollars received from the school districts to support the Tech Prep enrollments.
Title III - STEM	Low income, First Generation, Hispanic serving institutions	\$326,774	Federal	Grant provides activities that increase access/success for Hispanic, low income, rural students. Funding from this grant is helping to remodel the math/science building and provides for the development of online courses in Math/Science.
Title V - Department of Education	Low income, First Generation, Hispanic serving institutions	\$762,177	Federal	Grant provides activities that increase access/success for Hispanic, low income, rural students. Funding from this grant is helping to remodel an area for a student support center and provides for the development of online courses in ECE, Interdisciplinary Studies and Applied Technology.
Title V - Institutional Grant	Low Income, Special Populations	\$743,948	Federal	Increase recruitment & retention for low income/Hispanic students. Increase access to education and college services throughout the region via technology.
Upward Bound	Low income, First Generation, High School students	\$433,526	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	\$451,122	Federal/State	Supports services to prepare TANF and low-income parents for work and job placement. Goals are to increase the number of TANF parents entering employment with higher than average entry-level wages; increase job placements and wage progression for TANF parents, other low-income parents and those with low basic skills or limited English proficiency.
Workforce Development Projects	IBest Nursing	\$14,000	SBCTC	To support Allied Health program capacity in nursing and other high demand health care fields.

**TOTAL**  
\$11,169,568

Grant	Target Population	Revenue	Source	Description
Adult Basic Education	Low income, First Generation, WorkFirst, Basic Skills, Special Populations	\$155,283	Federal/SBCTC	Federal grant to provide people with less than 8th grade literacy, educational training through ABE, GED and ESL instruction in service area.
English as a Second Language	Low Income, First Generation, WorkFirst, Basic Skills	\$22,669	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	\$355,815	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.

**\$962,179 TOTAL GRANTS PART OF OUR OPERATING STATE BUDGET**



**BIG BEND COMMUNITY COLLEGE**  
**Consolidated Balance Sheet**  
as of  
**June 30, 2011 and 2012**

ASSETS:	2011	2012
<i>Current assets</i>		
Cash	\$ 4,962,327	\$ 6,667,214
Undeposited cash	350	18,832
Petty Cash	3,111	3,111
Pooled Cash	17,709,414	19,897,889
Investments in LGIP	4,704,223	4,712,243
Investments	8,042,864	8,518,432
Accounts Receivable: <i>(Schedule attached)</i>		
Current accounts receivable (net)	526,092	662,830
Long-term accounts receivable (net)	1,735,364	1,276,255
Vendor Payment Advance	465,705	366,807
Inventories	283,080	303,603
Prepaid expenses	17,608	52,726
Total current assets	<u>38,450,139</u>	<u>42,479,942</u>
<i>Long-term assets</i>		
General long-term obligation	5,012,061	4,673,067
Property, plant and equipment:		
Land	51,700	51,700
Buildings (net)	22,061,288	20,630,257
Improv. Other than Bldgs. (net)	178,003	131,465
Equipment (net)	1,204,823	1,097,640
Total property, plant and equipment	23,495,814	21,911,062
<b>Total Assets</b>	<u><b>\$ 66,958,013</b></u>	<u><b>\$ 69,064,071</b></u>
 <b>Liabilities and Fund Balance</b>		
<i>Current liabilities:</i>		
Pooled cash	17,709,414	19,897,889
Accounts payable	264,786	457,622
Accrued liabilities	384,827	436,962
Accounts payable due other gov	63,743	12,655
Installments payable short-term	245,000	250,000
Other current liabilities	198,599	252,838
Total current liabilities	<u>18,866,371</u>	<u>21,307,966</u>
<i>Long-term liabilities:</i>		
Installments payable	3,710,000	3,460,000
Due to other funds VPA	465,705	366,807
Accrued vacation and sick leave	1,104,129	1,014,363
Total long-term liabilities	<u>5,279,834</u>	<u>4,841,170</u>
<b>Total liabilities</b>	24,146,205	26,149,136
 Fund Balance (unreserved) Proprietary, Spec. Rev.		
	15,964,497	17,310,706
 Fund Balance (reserved) General, Loan, FA		
	26,847,311	25,604,229
<b>Total fund Balance</b>	<u>42,811,808</u>	<u>42,914,935</u>
 <b>Total Liabilities and Fund Balance</b>	 <u><b>\$ 66,958,013</b></u>	 <u><b>\$ 69,064,071</b></u>

①  
②  
③

**Big Bend Community College**  
**Notes to Consolidated Balance Sheet**  
**As of June 30, 2011 and 2012**

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, 2012 and 2011 was 0.2096% and 0.1583%, respectively.
3. The Investments consist of ten bonds at June 30, 2012:

<u>Bond</u>	<u>Amount</u>	<u>Interest Rate</u>	<u>Maturity Date</u>
FNMA	511,835	4.38%	3/15/13
FNMA	1,001,444	1.13%	12/17/13
FNMA	996,643	0.56%	7/5/14
FHLMC	1,000,718	1.10%	8/8/14
FNMA	1,000,479	0.65%	8/28/14
FNMA	500,512	0.80%	3/12/15
FICO	1,009,676	0.99%	5/11/15
FHLMC	999,138	0.63%	8/21/15
FHLMC	999,525	0.85%	2/24/16
FNMA	498,462	0.95%	6/3/16
<b>Total</b>	<b>\$8,518,432</b>		

The Investments consist of ten bonds at June 30, 2011:

<u>Bond</u>	<u>Amount</u>	<u>Interest Rate</u>	<u>Maturity Date</u>
FFCB	500,171	0.55%	5/12/12
FHLB	1,011,895	2.05%	8/10/12
FHLB	1,000,765	0.50%	10/12/12
FNMA	529,979	4.38%	3/15/13
FNMA	1,000,397	0.68%	4/29/13
FNMA	500,784	1.13%	9/9/13
FHLMC	995,000	1.13%	10/25/13
FHLMC	500,263	1.51%	11/4/13
FNMA	1,003,610	0.58%	12/17/13
FHLB	1,000,000	0.95%	2/24/14
<b>Total</b>	<b>\$8,042,864</b>		

**BIG BEND COMMUNITY COLLEGE  
CUSTOMER ACCOUNTS AGING REPORT  
AS OF  
June 30, 2012**

FUND	Current	30-90 Days	90-120 Days	Long Term	Total
145 Grants & Contracts	821,993	4,347	0	0	826,341
147 Plant	22,279	0	0	0	22,279
148 Dedicated Local	20,224	11,797	562	0	32,584
149 Operating Fees Acct.	3,760	0	210	0	3,970
440 Store	163	0	0	0	163
443 Higher Ed Data	0	0	0	44,725	44,725
460 Motor Pool	70	0	0	0	70
522 Associated Students	0	0	0	0	0
524 Bookstore	1,921	431	812	0	3,164
528 Parking	16	0	0	0	16
570 Aviation	71,042	0	0	0	71,042
571 Europe	2,424	0	0	0	2,424
573 Housing and Food	7,292	465	0	0	7,757
840 Agency	19,593	37,892	275	0	57,759
846 Grant in Aid	13,523	0	0	0	13,523
849 Student Loan	154,609	0	0	697,815	852,424
850 Work Study	334	0	0	0	334
860 Financial Aid Fund	281	0	230	0	510
<b>Totals</b>	<b>\$ 1,139,523</b>	<b>\$ 54,932</b>	<b>\$ 2,089</b>	<b>\$ 742,541</b>	<b>\$ 1,939,085</b>

# BIG BEND COMMUNITY COLLEGE

## Cash Balances for 2011-12

As of JUNE 2012

FUND	1355 BALANCE	7/31/2011	8/31/2011	9/30/2011	10/31/2011	11/30/2011	12/31/2011	1/31/2012	2/28/2012	3/31/2012	4/30/2012	5/31/2012	6/30/2012
	Month report												
145	Grants, Contracts	5,272,861	5,634,775	5,513,786	5,503,867	5,534,935	5,537,379	5,887,965	5,906,283	5,974,613	5,943,067	6,062,407	5,517,310
147	Local Plant	515,739	515,145	517,070	519,887	520,793	521,159	521,741	523,764	524,220	525,272	527,226	531,179
148	Local Dedicated	2,323,111	2,328,873	2,494,594	2,506,799	2,358,599	2,451,715	2,454,366	2,405,378	2,566,447	2,549,270	2,469,101	2,762,604
149	Local General	2,085,255	2,837,567	3,312,990	3,289,442	3,317,353	4,460,129	4,522,373	4,560,542	5,627,641	4,523,735	3,540,025	2,368,262
440	Stores	150,012	152,573	151,990	151,663	151,000	150,995	155,115	153,621	153,899	152,622	155,592	153,199
460	Motor Pool	54,381	52,718	51,765	52,180	54,055	55,999	57,457	56,296	60,203	67,183	65,502	64,190
522	ASB	544,946	606,962	618,196	576,889	557,228	665,935	605,066	583,814	701,123	635,561	622,411	581,826
524	Bookstore	713,260	612,085	738,689	702,708	673,219	595,997	696,658	685,124	626,034	750,981	733,817	733,472
528	Parking Fund	19,126	19,143	19,146	19,147	18,688	14,504	15,941	16,398	15,269	15,271	15,272	15,273
570	Aviation, et al	749,564	699,147	813,971	827,128	823,719	755,037	905,648	873,250	852,006	955,403	948,400	881,625
571	Europe, Prior	2,377,342	2,379,489	2,379,898	2,379,954	2,280,134	2,280,261	2,280,593	2,281,000	2,281,235	2,281,589	2,280,730	2,280,585
573	Food Serv/Res. Halls	1,883,327	2,331,205	2,327,400	2,418,257	2,559,664	2,565,474	2,978,160	2,947,395	2,944,159	2,945,057	2,931,960	2,947,171
790	Payroll Clearing	48,244	50,782	49,034	63,678	48,426	62,854	71,707	45,424	57,265	68,779	47,118	94,268
840	Agency Trust	225,135	214,936	156,395	186,541	134,450	254,980	228,866	213,248	412,681	361,093	246,391	54,907
846	Student Grants	511,838	(273,306)	180,593	452,650	516,756	(1,179,187)	284,797	504,387	(388,466)	328,714	413,701	489,302
849	Student Loans	98,573	127,055	(100,069)	102,634	59,816	(575,722)	45,502	115,234	(343,123)	63,137	134,942	169,046
850	Student Work Study	0	(87)	180	13	426	(375)	469	440	87	(65)	1,414	134
860	Student Tuition/FA	219,967	246,331	259,610	259,298	263,984	299,286	302,029	303,018	292,524	267,613	271,293	263,537
	<b>TOTAL</b>	<b>17,792,682</b>	<b>18,535,393</b>	<b>19,485,240</b>	<b>20,012,736</b>	<b>19,873,245</b>	<b>18,916,420</b>	<b>22,014,443</b>	<b>22,174,616</b>	<b>22,357,815</b>	<b>22,434,283</b>	<b>21,467,302</b>	<b>19,897,889</b>

Cash Reserves:

International Student	1,053,198
Interest Fund 145	1,528,206
Administrative Fee	1,533,487
<b>Total Reserve</b>	<b>4,114,891</b> as of 6/30/12

Europe Funds (memo) 2,263,008

**BIG BEND COMMUNITY COLLEGE  
BALANCE SHEET  
STATE GENERAL, CAPITAL, SPECIAL REVENUE, CONSTRUCTION, INTERNAL AND ENTERPRISE FUNDS  
YEAR ENDING JUNE 30, 2012**

ASSETS:	GENERAL FUND 001	SPECIAL REVENUE			INTERNAL REVENUE FUNDS				ENTERPRISE FUNDS		
		CAPITAL ACCOUNTS 057,060	GRANTS CONTRACTS 145	PLANT 147	DEDICATED LOCAL(LAB) 148	OPERATING FEES 149	STORE 440	DATA PROC 443	MOTOR POOL 460	ASB STUDENT 522	BOOKSTORE 524
Cash & Petty Cash	114,100	5,517,310	531,179	2,764,204	2,368,337	153,200	64,190	582,146	734,706	15,273	
Accounts Receivable (Net)	(29,698)	826,341	22,279	32,583	3,970	163	70	3,166			
Inventory					5,835			297,768			
Equipment (Net)							767	21,690			
Prepaid Expenses								50,779			
Land											
Buildings (Net)											
Other Assets											
<b>Total Assets</b>	<b>114,100</b>	<b>6,343,651</b>	<b>553,458</b>	<b>2,796,787</b>	<b>2,372,307</b>	<b>159,198</b>	<b>65,027</b>	<b>582,146</b>	<b>1,108,109</b>	<b>15,289</b>	
<b>LIABILITIES:</b>											
Current Liabilities	2,262	57,299	132,075	0	50,785	291,960	354	0	19,289	47,381	0
Long-Term Liabilities	210,061	42,645	0	0	0	0	0	0	1,151	9,243	0
<b>Total Liabilities</b>	<b>212,323</b>	<b>99,944</b>	<b>132,075</b>	<b>0</b>	<b>50,785</b>	<b>291,960</b>	<b>354</b>	<b>0</b>	<b>20,440</b>	<b>56,624</b>	<b>0</b>
<b>Net Income / Loss</b>	<b>(198,170)</b>	<b>226,863</b>	<b>424,656</b>	<b>13,822</b>	<b>403,475</b>	<b>6,110</b>	<b>1,744</b>	<b>46,385</b>	<b>31,511</b>	<b>(3,853)</b>	
<b>FUND BALANCE - June 30, 2011</b>	<b>99,947</b>	<b>(356,505)</b>	<b>5,786,920</b>	<b>539,636</b>	<b>2,342,527</b>	<b>152,734</b>	<b>63,283</b>	<b>515,321</b>	<b>1,019,974</b>	<b>19,142</b>	
<b>FUND BALANCE - June 30, 2012</b>	<b>(98,223)</b>	<b>(129,642)</b>	<b>6,211,576</b>	<b>553,458</b>	<b>2,746,002</b>	<b>158,844</b>	<b>65,027</b>	<b>561,706</b>	<b>1,051,485</b>	<b>15,289</b>	
<b>TOTAL LIAB &amp; FUND BALANCE</b>	<b>114,100</b>	<b>(29,698)</b>	<b>6,343,651</b>	<b>553,458</b>	<b>2,796,787</b>	<b>159,198</b>	<b>65,027</b>	<b>582,146</b>	<b>1,108,109</b>	<b>15,289</b>	

**BIG BEND COMMUNITY COLLEGE**  
**BALANCE SHEET**  
**ENTERPRISE, AGENCY, INVESTMENT, TRUST, FIXED ASSET AND LT OBLIGATION**  
**AS OF JUNE 30, 2012**

	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 & FOOD 573				GRANTS 846	STUDENT LOANS 849	FIN AID WORKSTUDY 850,860		
ASSETS:												
Cash & Petty Cash		881,625	2,280,585	2,950,087	94,268	70,703	19,897,889	489,302	169,046	253,671		
Accounts Receivable (Net)	(5,024)	71,042	2,423	7,757		345,188		13,523	852,424	844		
Inventory		357,515		5,399							712,269	
Equipment (Net)		1,947										
Prepaid Expenses												
Land			5,500									46,200
Buildings (Net)			126,131	59,486								20,444,640
Other Assets												131,465
<b>Total Assets</b>	<b>(5,024)</b>	<b>1,312,129</b>	<b>2,414,639</b>	<b>3,022,729</b>	<b>94,268</b>	<b>415,891</b>	<b>19,897,889</b>	<b>502,825</b>	<b>1,021,470</b>	<b>254,515</b>	<b>21,334,574</b>	<b>4,673,067</b>

	CTC INNOVATION 561	AUXILIARY 570	EUROPE 571	HOUSING & FOOD & FOOD 573	PAYROLL 790	AGENCY 840	INVESTMENTS 841	GRANTS 846	STUDENT LOANS 849	FIN AID WORKSTUDY 850,860	GEN FIXED ASSET ACCT 997	LONG-TERM OBLIGATION 999
LIABILITIES:												
Current Liabilities	0	48,534	0	204,009	94,268	209,637	19,897,889	628	0	1,596	0	250,000
Long-Term Liabilities	0	20,796	0	20,107	0	114,100	0	0	0	0	0	4,423,067
<b>Total Liabilities</b>	<b>0</b>	<b>69,330</b>	<b>0</b>	<b>224,116</b>	<b>94,268</b>	<b>323,737</b>	<b>19,897,889</b>	<b>628</b>	<b>0</b>	<b>1,596</b>	<b>0</b>	<b>4,673,067</b>
Net Income / Loss	(5,024)	82,867	(99,329)	462,403	0	20,640	0	55,581	(178,194)	44,559	(1,468,774)	0
FUND BALANCE - June 30, 2011	0	1,159,932	2,513,968	2,336,210	0	71,514	0	446,616	1,199,664	208,360	22,803,348	0
FUND BALANCE - June 30, 2012	(5,024)	1,242,799	2,414,639	2,798,613	0	92,154	0	502,197	1,021,470	252,919	21,334,574	0
<b>Total</b>	<b>(5,024)</b>	<b>1,312,129</b>	<b>2,414,639</b>	<b>3,022,729</b>	<b>94,268</b>	<b>415,891</b>	<b>19,897,889</b>	<b>502,825</b>	<b>1,021,470</b>	<b>254,515</b>	<b>21,334,574</b>	<b>4,673,067</b>

**BIG BEND COMMUNITY COLLEGE  
SOURCE AND APPLICATION OF FUNDS  
CONSOLIDATED ALL FUNDS  
FOR YEAR ENDING JUNE 30, 2012**

	<b>TOTALS</b>
<b>REVENUES:</b>	
INTEREST	\$ 55,331
SALES	906,115
STUDENT FEES	7,166,929
OTHER INC/TRANSFERS	26,711,650
<b>TOTAL REVENUES</b>	<u>34,840,025</u>
<b>EXPENSES:</b>	
EXPENDITURES	34,118,059
COST OF GOODS SOLD	618,839
<b>TOTAL EXPENSES</b>	<u>34,736,898</u>
<b>INCREASE / DECREASE FUND BALANCE</b>	103,127
<b>FUND BALANCE - JUNE 30, 2011</b>	\$ 42,811,808
<b>FUND BALANCE - JUNE 30, 2012</b>	<u><u>\$ 42,914,935</u></u>

**BIG BEND COMMUNITY COLLEGE**  
**SOURCE AND APPLICATION OF FUNDS**  
**GENERAL, CAPITAL, SPECIAL REVENUE, CONSTRUCTION AND PROPRIETARY**  
**FOR YEAR ENDING JUNE 30, 2012**

GENERAL FUND 001	SPECIAL REVENUE			INTERNAL SERVICE FUNDS				ENTERPRISE FUNDS				
	CAPITAL ACCOUNTS 057,060	GRANTS & CONTRACTS 145	PLANT 147	DEDICATED LOCAL (LAB) 148	OPERATING FEES 149	STORE 440	DATA PROC 443	MOTOR, POOL 460	ASB STUDENTS 522	BOOKSTORE 524	PARKING 528	
	11,982	13,822	5,431	6,562	324	81	127	1,265	1,459	34		
INTEREST SALES									906,115			
STUDENT FEES			1,084,328	4,090,464				513,789				
OTHER INC/TRANSFERS	518,768	4,393,485	0	362,627	42,361		34,611	(15,157)	349			
TOTAL REVENUES	518,768	4,405,457	13,822	4,097,026	42,685	81	34,738	499,897	907,923	34		
<b>EXPENSES:</b>												
EXPENDITURES	8,693,031	291,905	3,980,811	0	1,048,911	3,851,409	36,575	0	32,994	453,512	267,416	3,887
COST OF GOODS SOLD											618,839	
TOTAL EXPENSES	8,693,031	291,905	3,980,811	0	1,048,911	3,851,409	36,575	0	32,994	453,512	886,255	3,887
INC/DEC FUND BALANCE	(198,170)	226,863	424,656	13,822	403,475	245,617	6,110	81	1,744	46,385	21,668	(3,853)
FUND BALANCE - JUNE 30, 2011	99,947	(356,505)	5,786,920	539,636	2,342,527	1,834,730	152,734	44,644	63,283	515,321	1,029,817	19,142
FUND BALANCE - JUNE 30, 2012	(98,223)	(129,642)	6,211,576	553,458	2,746,002	2,080,347	158,844	44,725	65,027	561,706	1,051,485	15,289



**BIG BEND COMMUNITY COLLEGE  
SOURCE AND APPLICATION OF FUNDS  
ENTERPRISE, AGENCY, EXPENDABLE TRUST AND GENERAL FIXED ASSET  
FOR YEAR ENDING JUNE 30, 2012**

	ENTERPRISE FUNDS				AGENCY		EXPENDABLE TRUST			GEN. FIXED ASSET ACC 997
	CTC INNOVATION 561	AUXILIARY 570	EUROPE 571	HOUSING & FOOD & FOOD 573	PAYROLL 790	AGENCY 840	GRANTS 846	STUDENT LOANS 849	FIN AID WORK STUDY 850,860	
<b>REVENUES:</b>										
INTEREST SALES		1,855	4,873	6,088			653	215	560	
STUDENT FEES	87,564	1,202,773							188,011	
OTHER INC/TRANSFERS	(92,588)	(49,457)		1,676,926		35,488	7,411,983	3,594,715	10,158	292,520
<b>TOTAL REVENUES</b>	<b>(5,024)</b>	<b>1,155,171</b>	<b>4,873</b>	<b>1,683,014</b>	<b>0</b>	<b>35,488</b>	<b>7,412,636</b>	<b>3,594,930</b>	<b>198,729</b>	<b>292,520</b>
<b>EXPENSES:</b>										
EXPENDITURES		1,072,304	104,202	1,220,611		14,848	7,357,055	3,773,124	154,170	1,761,294
COST OF GOODS SOLD										
<b>TOTAL EXPENSES</b>	<b>0</b>	<b>1,072,304</b>	<b>104,202</b>	<b>1,220,611</b>	<b>0</b>	<b>14,848</b>	<b>7,357,055</b>	<b>3,773,124</b>	<b>154,170</b>	<b>1,761,294</b>
INC/DEC FUND BALANCE	(5,024)	82,867	(99,329)	462,403	0	20,640	55,581	(178,194)	44,559	(1,468,774)
FUND BALANCE - JUNE 30, 2011	0	1,159,932	2,513,968	2,336,210	0	71,514	446,616	1,199,664	208,360	22,803,348
<b>FUND BALANCE - JUNE 30, 2012</b>	<b>(5,024)</b>	<b>1,242,799</b>	<b>2,414,639</b>	<b>2,798,613</b>	<b>0</b>	<b>92,154</b>	<b>502,197</b>	<b>1,021,470</b>	<b>252,919</b>	<b>21,334,574</b>