

# *Big Bend Community College*

## **Board of Trustees**



### **Proprietary Funds Budget 2016-2017**

### **Financial Statements June 30, 2016**

**Big Bend Community College**  
**Financial Reports**  
**June 30, 2016**  
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**BIG BEND COMMUNITY COLLEGE  
BUDGET STATUS SUMMARY  
AS OF JUNE 30, 2016**

PROGRAM	CATEGORY	BUDGET	ADJUSTMENT	BUDGET	SPENT	BALANCE	% REMAINING
		As of 7/1/15		As of 6/30/16	Includes Enc		
010 INSTRUCTION	SALARIES	4,959,606	144,909	5,104,515	5,074,211	30,304	0.59%
	BENEFITS	1,575,604	36,196	1,611,800	1,522,832	88,968	5.52%
	GOODS&SVC	439,143	196,110	635,253	247,153	388,100	61.09%
	TRAVEL	60,108	3,000	63,108	46,304	16,804	26.63%
	EQUIP	67,814	10,000	77,814	67,536	10,278	13.21%
	TOTAL		7,102,275	390,215	7,492,490	6,958,036	534,454
040 PRIMARY SUPPORT TO INSTRUCTION	SALARIES	657,060	(2,121)	654,939	628,268	26,671	4.07%
	BENEFITS	216,236	0	216,236	212,222	4,014	1.86%
	GOODS&SVC	38,558	0	38,558	40,953	(2,395)	-6.21%
	TRAVEL	10,950	0	10,950	7,378	3,572	32.62%
	EQUIP	6,500	0	6,500	2,880	3,620	55.69%
	TOTAL		929,304	(2,121)	927,183	891,701	35,482
050 LIBRARY	SALARIES	358,518	0	358,518	338,686	19,832	5.53%
	BENEFITS	135,384	(297)	135,087	125,381	9,706	7.18%
	GOODS&SVC	78,656	0	78,656	75,050	3,606	4.58%
	TRAVEL	2,100	0	2,100	2,024	76	3.62%
	EQUIP	20,000	0	20,000	24,807	(4,807)	-24.04%
	TOTAL		594,658	(297)	594,361	565,948	28,413
060 STUDENT SERVICES	SALARIES	1,098,808	25,417	1,124,225	1,075,161	49,064	4.36%
	BENEFITS	383,217	5,472	388,689	373,187	15,502	3.99%
	GOODS&SVC	66,121	56,028	122,149	92,345	29,804	24.40%
	TRAVEL	8,400	15,591	23,991	18,457	5,534	23.07%
	EQUIP	0	0	0	0	0	0.00%
	GRANTS	442,474	(896)	441,578	433,550	8,028	1.82%
	MATCH	15,481	0	15,481	18,598	(3,117)	-20.13%
	TOTAL		2,014,501	101,612	2,116,113	2,011,298	104,815
080 ADMIN.	SALARIES	1,574,585	10,662	1,585,247	1,579,139	6,108	0.39%
	BENEFITS	542,117	2,546	544,663	535,213	9,450	1.73%
	GOODS&SVC	837,639	245,361	1,083,000	673,135	409,865	37.85%
	TRAVEL	59,500	1,500	61,000	49,645	11,355	18.62%
	EQUIP	22,450	(3,500)	18,950	9,019	9,931	52.41%
	TOTAL		3,036,291	256,569	3,292,860	2,846,151	446,709
090 M&O	SALARIES	1,165,416	(5,524)	1,159,892	1,036,108	123,784	10.67%
	BENEFITS	467,792	110	467,902	380,494	87,408	18.68%
	GOODS&SVC	863,109	1,500	864,609	911,656	(47,047)	-5.44%
	TRAVEL	7,025	(1,500)	5,525	1,960	3,565	64.52%
	EQUIPMENT	41,087	0	41,087	133,293	(92,206)	-224.42%
	DEBT SERV.	200,841	0	200,841	23,050	177,791	88.52%
	TOTAL		2,745,270	(5,414)	2,739,856	2,486,562	253,294
<b>TOTAL BUDGET</b>		<b>16,422,299</b>	<b>740,564</b>	<b>17,162,863</b>	<b>15,759,695</b>	<b>1,403,168</b>	<b>8.18%</b>

CORRECTION to Opp Grant (061.5FPP)and ABE Grant (018.7E11)	2,454
CORRECTION to Opp Grant (061.2A96)and ABE Grant (011.2A91)	(2,454)
I-DEA GRANT 018.7DEA	53,730
College Affordability Program Tuition ALLOCATION #2	207,474
Worker Retraining Variable ALLOCATION #2	82,000
Basic Skills Enhancement - ALLOCATION #3	26,551
Student Achievement Initiative - ALLOCATION #4	121,028
CORRECTION to 1000 FTEs (Budget to 012.4AEN from 011.2A91 EZ00)	0
Revolving Funds - Allocation #9	111,473
System IT Cost Distribution - Allocation #10	119,354
Reserve Distribution - Allocation #11	18,954
<b>TOTAL ADJUSTMENTS TO ALLOCATION</b>	<b>740,564</b>

**BIG BEND COMMUNITY COLLEGE  
RESERVE BALANCES AS OF 6/30/2016**

Fund Name	Number	6/30/2015	6/30/2016	Change in Balance	Unobligated Fund Balance	Notes
<b>Reserve Funds</b>						
Admin Carryover	145	1,053,198	1,053,198	-	1,053,198	\$-0- is dedicated to 16-17 budget.
Administration Fee	145	1,894,133	1,991,318	97,185	1,991,318	\$-0- is dedicated to 16-17 budget.
Interest Earnings	145	1,639,494	1,705,051	65,557	1,705,051	\$-0- is dedicated to 16-17 budget.
<b>Total Reserve Funds</b>		4,586,825	4,749,567	162,742	4,749,567	

Fund Name	Number	6/30/2015	6/30/2016	Change in Balance	Unobligated Fund Balance	Notes
<b>Enterprise Fund</b>						
European Funds	570	2,017,311	1,933,856	(83,455)	1,833,856	\$100,000 was spent on COP payment.

Fund Name	Number	6/30/2015	6/30/2016	Change in Balance	Unobligated Fund Balance	Notes
<b>Dedicated Local Funds</b>						
Running Start	145	1,345,095	1,822,164	477,069	1,222,164	\$600,000 is dedicated to the 16-17 budget.
Interest Earnings	148	272,656	308,628	35,972	308,628	\$ -0- is dedicated to the 16-17 budget.
Excess Enrollments	148	1,692,477	1,692,477	-	1,692,477	\$-0- is dedicated to the 16-17 budget.
Tuition Balance	149	3,688,734	3,855,592	166,858	1,848,191	\$2,007,401 is dedicated to the 16-17 budget.
<b>Total Dedicated Local Funds</b>		6,998,962	7,678,861	679,899	5,071,460	

**BIG BEND COMMUNITY COLLEGE  
BOOKSTORE BUDGET  
2016-2017**

<b>INCOME</b>	<b>Actual 2013-2014</b>	<b>Actual 2014-2015</b>	<b>Actual 2015-2016</b>	<b>Projected 2016-2017</b>
NEW BOOKS	342,345	376,066	327,081	345,000
USED BOOKS	232,763	241,626	244,896	255,000
TRADE BOOKS	8,080	7,931	7,295	8,000
TEXTBOOK RENTALS	56,740	2,330	250	0
E-BOOKS	12,308	9,425	265	3,000
SUPPLIES	57,625	65,315	53,028	60,000
CANDY	26,869	29,465	31,788	32,000
IMPRINTED CLOTHING	25,863	20,174	16,513	24,000
GRADUATION	7,308	6,023	6,828	7,000
BACK PACKS	3,191	2,666	2,388	3,000
EMBLEMATICS	7,931	7,005	6,007	7,000
GIFTS, CARDS, & SUNDRIES	4,296	3,181	2,386	2,500
SPECIAL TAX ITEMS	10,510	9,970	10,790	11,000
COPIES	183	154	211	200
STAMPS	1,492	1,380	1,221	1,250
<b>TOTAL INCOME</b>	<b>797,504</b>	<b>782,711</b>	<b>710,947</b>	<b>758,950</b>
<b>EXPENDITURES</b>				
<b>COST OF GOODS SOLD:</b>				
NEW BOOKS	307,836	275,808	244,617	245,000
USED BOOKS	173,306	149,036	161,603	149,000
TRADE BOOKS	6,077	6,561	5,655	6,000
TEXTBOOK RENTALS	-4,832	13,143	443	0
E-BOOKS	4,272	15,614	428	2,640
SUPPLIES	34,035	40,488	35,949	36,000
CANDY	19,204	19,886	23,136	23,000
IMPRINTED CLOTHING	16,480	12,169	10,046	12,000
GRADUATION	4,768	193	8,545	4,800
BACK PACKS	1,731	741	1,803	1,500
EMBLEMATICS	5,203	4,407	3,972	4,000
GIFTS, CARDS, & SUNDRIES	2,016	3,414	922	1,000
SPECIAL TAX ITEMS	6,656	6,616	7,301	7,200
STAMPS	1,452	1,373	815	1,250
<b>TOTAL COST OF GOODS SOLD</b>	<b>578,204</b>	<b>549,449</b>	<b>505,235</b>	<b>493,390</b>
<b>GROSS PROFIT</b>	<b>219,300</b>	<b>233,262</b>	<b>205,712</b>	<b>265,560</b>
<b>OPERATING EXPENDITURES:</b>				
SALARIES	113,389	113,785	118,372	119,000
BENEFITS	48,410	43,732	52,320	52,000
SUPPLIES & MATERIALS	5,918	1,989	9,664	5,000
FREIGHT & POSTAGE	2,179	1,104	1,817	1,500
TELEPHONE	673	691	668	700
RENTALS & LEASES	1,176	807	748	1,000
MAINTENANCE CONTRACT	577	745	841	850
PRINTING	498	795	692	700
REPAIRS	137	0	0	100
EDUCATION & TRAINING	499	328	529	500
DUES & MEMBERSHIP	20	0	1,057	500
PURCHASED SERVICES	18,171	18,803	21,752	20,000
ADVERTISING	908	576	683	700
FINANCE CHARGES	12,006	14,540	14,983	15,000
ADMINISTRATION FEES (1)	7,000	7,000	7,000	7,000
TRAVEL	522	325	1,214	300
EQUIPMENT	1,113	1,431	21,692	8,000
BAD DEBT EXPENSE	179	161	990	100
OTHER	0	15	12	0
<b>TOTAL OPERATING EXPENSES</b>	<b>213,375</b>	<b>206,827</b>	<b>255,034</b>	<b>232,950</b>
<b>INCOME FROM OPERATIONS</b>	<b>5,925</b>	<b>26,435</b>	<b>-49,322</b>	<b>32,610</b>
<b>OTHER INCOME:</b>				
INTEREST INCOME	2,708	7,448	6,038	6,000
MISCELLANEOUS INCOME	1,303	-6	-31	250
<b>TOTAL OTHER INCOME</b>	<b>4,011</b>	<b>7,442</b>	<b>6,007</b>	<b>6,250</b>
<b>NET INCOME FROM OPERATIONS</b>	<b>9,936</b>	<b>33,877</b>	<b>-43,315</b>	<b>38,860</b>
<b>OTHER EXPENDITURE:</b>				
ATEC FEE (1)	23,000	23,000	23,000	23,000
<b>TOTAL OTHER EXPENDITURE</b>	<b>23,000</b>	<b>23,000</b>	<b>23,000</b>	<b>23,000</b>
<b>INCREASE/DECREASE FUND BALANCE</b>	<b>-13,064</b>	<b>10,877</b>	<b>-66,315</b>	<b>15,860</b>
<b>ENDING CASH BALANCE</b>				
ENDING CASH BALANCE	392,889	402,612	367,080	
OPERATING RESERVE	300,000	300,000	300,000	300,000
ANTICIPATED CASH BALANCE				385,000

(1) - Direct subsidy to ATEC bond debt

**BIG BEND COMMUNITY COLLEGE  
ATHLETIC BUDGET  
2016-2017**

	Actual 2013-2014	Actual 2014-2015	Actual 2015-2016	Projected 2016-2017
<b>S &amp; A FEES:</b>				
ATHLETIC GENERAL	139,945	127,062	126,092	118,500
NWAC TOURNEY	5,900	0	0	0
BASEBALL	34,222	38,283	15,886	34,000
MEN'S BASKETBALL	26,577	25,215	28,571	24,000
VOLLEYBALL	18,235	15,750	19,003	22,000
WOMEN'S SOFTBALL	23,816	18,339	16,336	28,000
WOMEN'S BASKETBALL	21,537	22,626	23,545	24,000
TOTAL S & A FEES	270,232	247,275	229,433	250,500
<b>OTHER REVENUE:</b>				
ATHLETIC GENERAL	7,823	10,667	33,808	8,000
NWAC TOURNEY	0	6,251	5,885	0
BASEBALL CAMP	20,951	25,137	52,531	24,500
MEN'S BASKETBALL CAMP	4,333	6,840	3,157	8,000
VOLLEYBALL CAMP	5,586	8,572	3,907	6,000
WOMEN'S SOFTBALL CAMP	8,141	11,171	15,354	9,500
WOMEN'S BASKETBALL CAMP	14,660	8,969	4,180	9,000
TOTAL OTHER REVENUE	61,494	77,607	118,822	65,000
TOTAL REVENUE	331,726	324,882	348,255	315,500
<b>EXPENDITURES:</b>				
ATHLETIC GENERAL	167,890	155,332	164,707	118,500
NWAC TOURNEY	5,883	5,761	6,579	10,000
BASEBALL	34,222	38,283	15,886	34,000
MEN'S BASKETBALL	28,978	29,415	28,571	24,000
VOLLEYBALL	18,235	15,750	19,003	22,000
WOMEN'S SOFTBALL	23,816	18,339	16,336	28,000
WOMEN'S BASKETBALL	21,621	22,626	23,545	24,000
TOTAL ATHLETIC EXPENDITURES	300,645	285,506	274,627	260,500
<b>CAMPS:</b>				
BASEBALL CAMP	29,253	13,903	45,327	22,000
MEN'S BASKETBALL CAMP	5,689	3,357	7,888	6,000
VOLLEYBALL CAMP	6,265	10,646	7,157	6,000
WOMEN'S SOFTBALL CAMP	7,568	11,906	10,696	9,000
WOMEN'S BASKETBALL CAMP	16,139	10,639	5,691	12,000
TOTAL CAMP EXPENDITURES	64,914	50,451	76,759	55,000
TOTAL EXPENDITURES	365,559	335,957	351,386	315,500
<b>INCREASE/DECREASE FUND BALANCE</b>	<b>-33,833</b>	<b>-11,075</b>	<b>-3,131</b>	<b>0</b>
ENDING CASH BALANCE	54,193	43,117	39,992	
ANTICIPATED CASH BALANCE				40,000

**BIG BEND COMMUNITY COLLEGE  
ASB BUDGET  
2016-2017**

	Actual 2013-2014	Actual 2014-2015	Actual 2015-2016	Projected 2016-2017
<b>S &amp; A FEE</b>	252,324	239,775	273,651	259,047
<b>OTHER REVENUE:</b>				
ASB (REVENUE)	276	190	0	0
ASB ENTERTAINMENT	8,641	8,294	8,929	9,000
GAME ROOM	1,260	2,036	2,036	1,200
CONTINGENCY	1,100	1,100	1,100	1,100
AVIATION CLUB	796	0	202	200
AWS	60	400	1,000	400
PAC/M&M	0	300	0	0
ENGINEERING CLUB	602	2,048	3,292	1,000
GAY/STRAIGHT ALLIANCE CLUB	196	477	0	300
L.I.G.H.T (Living In God's Holy Truth)	300	0	0	0
MECHA CLUB	521	550	752	500
PHI THETA KAPPA	9,691	5,227	4,802	7,000
BRAZIL JIU-JITSU CLUB	0	821	126	800
STUDENT NURSING ORGANIZATION	1,229	1,528	5,387	1,500
STUDENTS SUPPORT SERVICES CLUB	1,082	73	0	0
TRIATHLON CLUB (disbanded)	-130	0	0	0
VETERANS CLUB (disbanded)	4	0	334	0
<b>TOTAL OTHER REVENUE</b>	<u>25,628</u>	<u>23,044</u>	<u>27,960</u>	<u>23,000</u>
<b>TOTAL REVENUE</b>	277,952	262,819	301,611	282,047
<b>EXPENDITURES:</b>				
ASB OFFICE	2,791	8,058	3,599	2,200
SALARIES - ASB/ASSISTANT/THOR	66,912	56,044	66,609	68,500
SALARIES - ASB ADVISOR	19,049	21,217	20,198	23,000
TRAVEL & WORKSHOPS	26,813	28,884	29,859	30,000
ENTERTAINMENT	67,811	81,248	103,129	80,000
GAME ROOM	718	2,599	4,035	1,000
CHILDCARE-ASB SUPPORT	0	790	0	0
CONTINGENCY	12,686	17,595	15,936	20,000
SPECIAL PROJECTS	10,505	10,809	16,145	5,000
AVIATION CLUB	0	0	948	1,500
AWS	3,705	1,054	150	1,000
PAC/M&M	0	0	3,090	3,500
ENGINEERING CLUB	70	2,038	4,237	1,500
GAY/STRAIGHT ALLIANCE CLUB	477	2,367	3,073	2,000
L.I.G.H.T (Living In God's Holy Truth)	300	0	0	0
MECHA CLUB	3,541	3,371	4,024	3,500
PHI THETA KAPPA	16,672	13,099	11,998	12,000
STUDENT NURSING ORGANIZATION	6,393	4,603	7,924	6,000
DANCE/FITNESS CLUB	0	0	342	1,500
STUDENT SUPPORT SERVICES (disbanded)	1,564	4,168	0	0
BRAZIL JUI-JITSU CLUB	0	442	0	5,000
TRIATHLON CLUB (disbanded)	306	0	0	0
VETERANS CLUB (disbanded)	0	0	727	0
<b>TOTAL EXPENDITURES</b>	<u>240,313</u>	<u>258,386</u>	<u>296,023</u>	<u>267,200</u>
<b>INCREASE/DECREASE FUND BALANCE</b>	<u>37,639</u>	<u>4,433</u>	<u>5,588</u>	<u>14,847</u>
ENDING CASH BALANCE	421,818	421,250	390,159	
ANTICIPATED CASH BALANCE				400,000

Total S & A fees projected for 2015-2016 for Athletics and ASB is \$509,547

**BIG BEND COMMUNITY COLLEGE  
ASB BUDGET  
S & A FEES  
2016-2017**

	Actual 2013-2014	Actual 2014-2015	Actual 2015-2016	Projected 2016-2017
<b>S &amp; A FEES:</b>				
ASB OFFICE	2,791	8,058	3,599	179
ASB SCHOLARSHIP	66,912	56,044	66,609	69,821
TRAVEL & WORKSHOPS	28,000	28,000	30,000	28,050
ENTERTAINMENT	75,000	75,385	73,659	62,000
CONTINGENCY	18,257	6,700	11,500	19,800
SPECIAL PROJECTS	14,000	11,000	8,069	5,000
AVIATION CLUB	500	2,000	121	1,500
AWS CLUB	60	1,400	2,500	0
PAC/M&M	0	0	4,181	3,500
ENGINEERING CLUB	999	2,000	500	1,500
GAY/STRAIGHT ALLIANCE CLUB	2,196	1,848	3,000	1,500
L.I.G.H.T.	300	750	0	0
MECHA CLUB	2,407	2,293	3,978	2,500
PHI THETA KAPPA	6,500	7,500	6,500	6,500
BRAZIL JIU-JITSU CLUB	0	696	126	5,000
LINDY HOPPERS CLUB	0	0	0	1,065
VIKING DANCE/FITNESS CLUB	0	0	2,500	1,500
STUDENT NURSING ORGANIZATION	4,700	3,500	2,600	1,500
STUDENT SUPPORT SERVICES (disbanded)	500	1,500	-3,569	0
TRIATHLON CLUB (disbanded)	500	-2,141	0	0
VETERANS CLUB	4	2,500	334	0
MATCHING FUNDS FOR CLUBS	3,466	2,737	3,060	3,000
STUDENT RELATED SCHOLARSHIPS	6,183	6,788	34,186	27,147
ASB ADVISOR	19,049	21,217	20,198	17,985
<b>TOTAL</b>	<b>252,324</b>	<b>239,775</b>	<b>273,651</b>	<b>259,047</b>



**BIG BEND COMMUNITY COLLEGE  
HOUSING & FOOD BUDGET  
2016-2017**

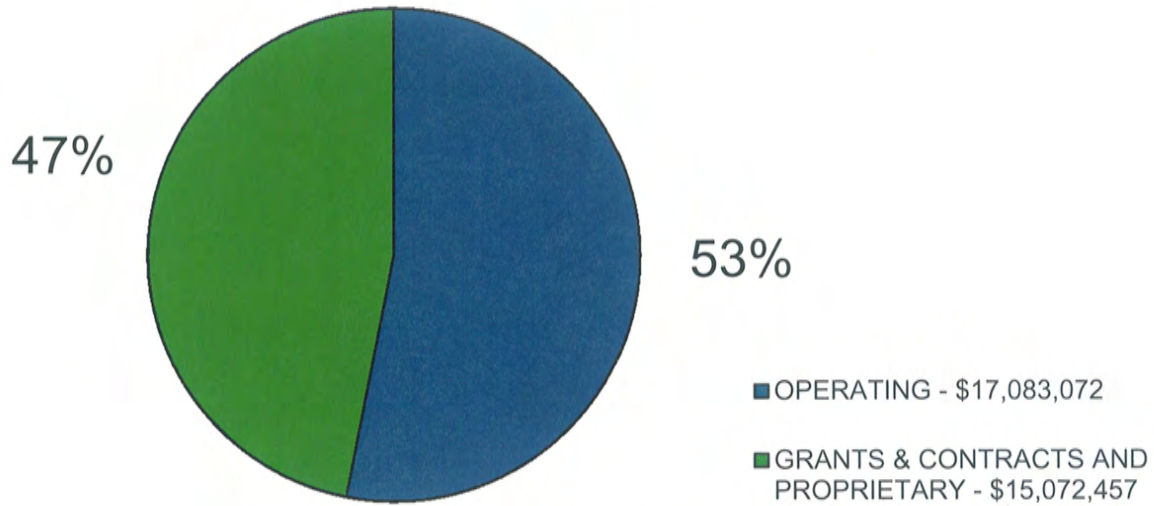
REVENUE	Actual FOOD 2013-2014	Actual HOUSING 2013-2014	Actual FOOD 2014-2015	Actual HOUSING 2014-2015	Actual FOOD 2015-2016	Actual HOUSING 2015-2016	Projected FOOD 2016-2017	Projected HOUSING 2016-2017
FROM OPERATIONS		486,518		526,914		505,928		525,000
CATERING	325,011		381,006		384,096		380,000	
RETAIL & ESPRESSO	241,733		241,199		219,761		245,000	
VIKING BUCKS	21,707		22,043		27,344		25,000	
FINES AND FORFEITURES		7,765		9,031		6,820		8,000
DOD - AIRFORCE								
<b>TOTAL REVENUE</b>	<b>588,451</b>	<b>494,283</b>	<b>644,248</b>	<b>535,945</b>	<b>631,201</b>	<b>512,748</b>	<b>650,000</b>	<b>533,000</b>
<b>EXPENDITURES</b>								
SALARIES	205,439	126,642	221,597	188,702	208,693	133,643	215,000	145,000
BENEFITS	59,529	38,443	65,995	31,558	55,353	55,300	60,000	60,000
RESIDENT ASSISTANTS		24,855		24,004		18,753		26,000
SECURITY		32,842				57,581		55,000
SUPPLIES & MATERIALS		6,785		2,308		13,803		15,000
MISCELLANEOUS REPAIRS		10,995		1,413		5,571		15,000
EQUIPMENT		5,837		8,153		32,501		10,000
PURCHASED SERVICES		18,431		17,901		16,482		19,000
MISCELLANEOUS		1,205		1,760		8,348		1,500
TELEPHONE EXPENSE		2,806		2,866		1,051		3,000
ELECTRICITY & FUEL OIL		25,752		25,655		65,357		27,000
WATER, SEWER, GARBAGE		6,020		6,020		6,044		6,500
LAUNDRY		800		1,051		888		1,000
INSURANCE		4,740		2,261		3,024		4,000
BANKCARD CHARGES		2,675		2,271		2,320		3,000
ADVERTISING		675		387		225		500
PRINTING		301		593		572		600
ROOFS (moved to new account 5EG4)		25,000		25,000				
PRODUCT	237,150		263,871		256,719		260,000	
CONTROLLABLES	52,383		62,357		73,021		65,000	
NON CONTROLLABLES	47,206		47,919		50,062		50,000	
<b>TOTAL EXPENDITURES</b>	<b>601,706</b>	<b>334,803</b>	<b>661,739</b>	<b>341,903</b>	<b>643,848</b>	<b>421,463</b>	<b>650,000</b>	<b>392,100</b>
<b>INCREASE/DECREASE FUND BALANCE</b>	<b>-13,255</b>	<b>159,480</b>	<b>-17,491</b>	<b>194,042</b>	<b>-12,647</b>	<b>91,285</b>	<b>-</b>	<b>140,900</b>
ENDING CASH BALANCE	767,121	619,283	873,472	1,234,900	856,211	2,197,539		
STEM/TITLE V REMODELING LOAN		745,699		403,312		193,068		
ANTICIPATED CASH BALANCE							780,000	2,300,000
							<b>\$38,876 coding error</b>	

**Big Bend Community College**  
**Grants & Contracts, Local, Internal Service and Proprietary Funds**  
**Budgets for 2016-17**

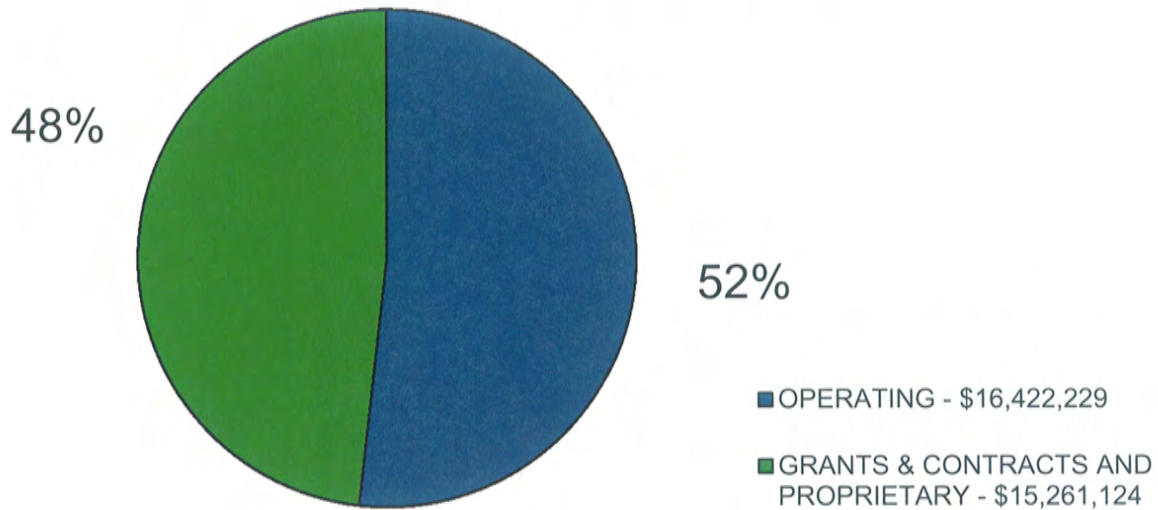
TITLES	Grants/ Contracts	Plant	Dedicated Local	Central Stores	Motor Pool	Assoc Stu Body	Bookstore	Parking	Auxiliary	Europe	Housing & Food	Grants in Aid	TOTAL
FUNDS	145	147	148	440	460	522	524	528	570**	570*	573	846	
Revenues	4,800,000	500,000	2,586,000	0	32,000	597,547	797,810	100	314,000	12,000	533,000	4,900,000	15,072,457
Total	4,800,000	500,000	2,586,000	0	32,000	597,547	797,810	100	314,000	12,000	533,000	4,900,000	15,072,457
Expenditures:													
A Salaries	1,750,000		300,000			175,000	118,000		200,000		226,000		2,769,000
B Benefits	575,000		94,000			40,000	52,000		56,000		60,000		877,000
E Goods & Services	1,000,000		1,465,000	0	20,000	256,200	554,950		35,000		96,100		3,427,250
G Travel	115,000		23,000			110,000	2,000		2,000		0		252,000
J Equipment	1,000,000	500,000	297,000			1,500	25,000		3,000		10,000		1,836,500
N Grants	100,000											4,900,000	5,000,000
T Transfers	80,000		(100,000)				30,000			100,000			110,000
P Principal/Interest	30,000		345,000										375,000
TOTAL	4,650,000	500,000	2,424,000	0	20,000	582,700	781,950	0	296,000	100,000	392,100	4,900,000	14,646,750
Increase/Decrease Fund Balance	150,000	0	162,000	0	12,000	14,847	15,860	100	18,000	(88,000)	140,900	0	425,707

\*per SBCTC 570-572A  
\*\*flight lab moved to 148

**TOTAL INSTITUTIONAL FUNDS 2016-2017**  
**\$32,155,529**



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



**BIG BEND COMMUNITY COLLEGE  
GRANT ACTIVITY  
JULY 1, 2015 THRU JUNE 30, 2016**

<b>Grant</b>	<b>Target Population</b>	<b>Revenue</b>	<b>Source</b>	<b>Description</b>
Air Washington	Professional/Technical	\$31,470	Federal	US Department of Labor Air Washington Grant, subcontracted with Spokane Community College to create I-BEST curriculum in Aerospace programs.
ARFF	Professional/Technical	\$162,332	Private	Provide refresher classes and customized training for aircraft rescue and firefighting. This is a self-supporting program.
BEa State Plan Innovations	Low-Income, First-Generation, WorkFirst, Basic Skills, Special Populations	\$18,084	SBCTC	Develop a flipped math course curriculum and team teaching training to promote successful transitions to MATH and MAP math courses.
BFET (Basic Food Employment and Training)	Basic Food recipients	\$312,812	Federal/SBCTC	Serve basic food recipients, those at 175% federal poverty level and below, provided they are not also receiving TANF.
Carl D. Perkins	Professional/Technical, Low-Income, Special Populations	\$154,209	Federal/SBCTC	Grant provides funds to develop, redesign and implement activities that enhance the success of the targeted population. It includes in-service training, guidance, counseling and recruiting, curriculum development, supplies and equipment for programs.
Carl D. Perkins Leadership	Low-Income, First-Generation, Professional/Technical, Prof/Tech faculty	\$15,699	Federal/SBCTC	Industry experiences for nursing faculty. Best Practices Replication of student transition program from Community Colleges of Spokane.
College in HS	High School Student	\$41,700	Private	Offering college in the high school to areas in our serviced district (Ephrata)
Customized Training Programs	Employers	\$20,300	Private/SBCTC	Provides the up front training costs for eligible customized employee training, using a revolving loan fund account. The business repays 100% of the training costs. 25% is due upon the completion of training and the remainder is spread in equal payments over 18 months. The business achieves cost savings by taking tax credits as it repays the loan. Upon each repayment of training costs, the business may claim a state B&O tax credit equal to 50% of each repayment.
Early Achievers	Family home child care providers and employees in child care centers	\$30,400	State	Funded through the Department of Early Learning, provides tuition assistance, books, support services, and funds for point of contact to support those working in family homes or centers to earn certificates and degrees in Early Childhood Education following the WA state career lattice.

<b>Grant</b>	<b>Target Population</b>	<b>Revenue</b>	<b>Source</b>	<b>Description</b>
Federal Work Study	Low-Income, Professional/Technical, Academic Transfer, Special Populations, WorkFirst, Dislocated Worker	\$55,375	Federal	Federally funded work study program for students who meet need base requirements through FASFA process. Majority of funds used for American Reads and American Counts Program in elementary schools in service district. Also awarded to TANF students so it won't impact their grant.
I-DEA Grant	ESL populations in partnership with INSPIRE (community partner agency)	\$53,730	SBCTC	Develop innovative curriculum designed to be delivered using technology and a 'flipped' classroom model to provide accelerated instruction in language and digital literacy.
JATP Contracts	Professional/Technical, Special Populations	\$243,030	Private	Provide initial training, cultural enrichment and farm placement for Japanese agricultural students in an 18-month training program.
Job Skills Program JSP	Employers	\$535,230	Private/SBCTC	Provides funding for customized, short-term and job-specific training for eligible businesses using dollar-for-dollar matching grants. The participating employer must match the grant amount with cash or pay employee wages/benefits.
Misc. Grants - Basic Skills	Travel and training grants	\$37,626	SBCTC	Miscellaneous grants to cover travel and registrations for basic skills faculty training.
Moses Lake HS Automotive	High School students	\$15,250	Private	Provide facilities, training, and materials for high school classes.
OSPI Meal Reimbursement	Childcare and Upward Bound Participants	\$48,918	State	Reimbursement for meals for childcare children and Upward Bound students.
PELL Grant	Financial Aid eligible students	\$4,095,120	Federal	Largest federal financial aid grant program for low-income students.
SEOG	Pell eligible students	\$55,793	Federal	Need-based federal program to help students meet college expenses. Funds go to students with the highest need. Students must be Pell grant eligible.
State Need Grant	Financial Aid eligible WA resident students	\$1,680,367	State	Need-based state program for students eligible through the financial aid process (FAFSA).
State Work Study	Low-Income, Professional/Technical, Academic Transfer WA residents	\$76,719	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
Tech Prep Match	Professional/Technical, Academic Transfer, High School students	\$7,750	School Districts	Dollars received from the school districts to support the Tech Prep enrollments.
Title III HSI-STEM	Hispanic and other low-income students attaining degrees in STEM, focused in Engineering	\$1,159,789	Federal	Grant provides activities which increase access and successful transfer to a 4-year university majoring in Engineering for for Hispanic, other rural low-income students. The grant has provided funding for a newly renovated STEM Center in the Math/Science Bldg. Both Engineering and Math courses will be designed/redesigned and the delivery of developmental math courses will also be redesigned during the grant period.
Title V - UAS DRONE	Low-Income, First-Generation, Hispanic serving institutions	\$283,123	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	\$301,022	Federal	Grant objectives focus on increasing recruitment & retention for low-income/first-generation/Hispanic students. Increase access to education and college services throughout the region via technology. Funding has created new Computer Science program, improved developmental math outcomes, and created Community Knowledge Centers in outlying communities.
Title V - Partnership for Advancing Health Professions (Columbia Basin College is partner)	Special Population	\$891,073	Federal	Big Bend Community College (lead) and Columbia Basin College propose <i>A Partnership for Advancing Health Professions</i> , a Title V cooperative project. Project initiatives will establish access for students at both institutions to new certificate, associate, and Bachelor of Science options in Simulation Technology, Medical Records and Health Information, and Healthcare Administration.
Transcript Grid for Placement Project	High school students and recent graduates	\$11,887	State	BBCC is working with math and English teachers from Moses Lake, Othello, and Quincy in order to establish a process to place students into BBCC math and English classes based on high school transcripts, rather than placement tests.

<b>Grant</b>	<b>Target Population</b>	<b>Revenue</b>	<b>Source</b>	<b>Description</b>
TRiO - Student Support Services	Low-Income, First-Generation, Professional/Technical, Academic Transfer, Special Populations, High School students	\$303,985	Federal	Federally funded program designed to help students find success in college. The program is currently funded to provide services to 190 students. SSS students benefit from academic support, progress monitoring, success workshops and academic/transfer/career advising.
Upward Bound	Low-Income, First-Generation, High School students	\$519,081	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	\$187,535	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.
Working Student Success Network - ATD	All low-income students	\$60,000	Private	Supports the implementation of new services aligned with the pillars of the initiative and bundling of services to support completion for low-income students.

**TOTAL**

**\$11,409,409**

<b>Grant</b>	<b>Target Population</b>	<b>Revenue</b>	<b>Source</b>	<b>Description</b>
Aerospace Training	Professional/Technical, Special Populations	\$162,026	SBCTC	Funds to increase enrollment in the AMT program.
Adult Basic Education	Low-Income, First-Generation, WorkFirst, Basic Skills, Special Populations	\$102,978	Federal/SBCTC	Federal grant to provide people with less than 8th grade literacy, educational training through ABE, GED and ESL instruction in service area.
Basic Skills Enhancement	Low-Income, First-Generation, WorkFirst, Basic Skills, Special Populations	\$26,551	Federal/SBCTC	State grant to provide ESL and ABE instruction in service area.
English Language/Civics	Low-Income, First-Generation, WorkFirst, Basic Skills	\$19,395	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	\$351,823	State	Provides resources and funding to support the development and implementation of high-skill, high-demand occupations in the BBCC service area. Also supports tuition, supplies and fees for dislocated workers and unemployment recipients.

**\$1,091,185 TOTAL GRANTS PART OF OUR OPERATING STATE BUDGET**



**BIG BEND COMMUNITY COLLEGE**  
**Consolidated Balance Sheet**  
as of  
**June 30, 2015 and 2016**

ASSETS:	2015	2016
<i>Current assets</i>		
Cash	\$ 1,461,288	\$ 3,744,137
Undeposited cash	40,306	5,533
Petty Cash	3,111	3,111
Pooled Cash	23,260,564	25,195,439
Investments in LGIP	3,344,549	2,971,870
Investments	18,445,511	18,479,032
Accounts Receivable: <i>(Schedule attached)</i>		
Current accounts receivable (net)	720,440	902,956
Long-term accounts receivable (net)	1,003,400	1,086,904
Vendor Payment Advance	316,876	27,707
Inventories	277,535	259,071
Prepaid expenses	17,187	18,937
Total current assets	<u>48,890,767</u>	<u>52,694,697</u>
<i>Long-term assets</i>		
General long-term obligation	3,970,727	3,645,158
Property, plant and equipment:		
Land	51,700	51,700
Buildings (net)	20,422,025	19,762,738
Improv. Other than Bldgs (net)	38,052	29,303
Equipment (net)	985,324	1,350,541
Total property, plant and equipment	<u>21,497,101</u>	<u>21,194,282</u>
<b>Total Assets</b>	<b><u>\$ 74,358,595</u></b>	<b><u>\$ 77,534,137</u></b>
<b>Liabilities and Fund Balance</b>		
<i>Current liabilities:</i>		
Pooled cash	23,260,564	25,195,439
Accounts payable	667,382	256,200
Accrued liabilities	499,765	474,630
Accounts payable due other gov	6,383	41,200
Installments payable short-term - ATEC	245,000	265,000
Installments payable short-term - Lighting	15,000	15,000
Other current liabilities	329,377	385,592
Total current liabilities	<u>25,023,471</u>	<u>26,633,061</u>
<i>Long-term liabilities:</i>		
Installments payable - ATEC	2,425,000	2,145,000
Installments payable - Lighting	155,000	155,000
Due to other funds VPA	316,876	27,707
Accrued vacation and sick leave	1,163,638	1,097,310
Total long-term liabilities	<u>4,060,514</u>	<u>3,425,017</u>
<b>Total Liabilities</b>	29,083,985	30,058,078
Fund Balance (unreserved) Proprietary, Spec Rev	19,815,810	20,942,544
Fund Balance (reserved) General, Loan, FA	25,458,800	26,533,515
<b>Total Fund Balance</b>	<u>45,274,610</u>	<u>47,476,059</u>
<b>Total Liabilities and Fund Balance</b>	<b><u>\$ 74,358,595</u></b>	<b><u>\$ 77,534,137</u></b>

(1)  
(2)  
(3)

(1)

**Big Bend Community College**  
**Notes to Consolidated Balance Sheet**  
**As of June 30, 2015 and 2016**

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, 2016 and 2015 was 0.5008% and 0.1700%, respectively.
3. The Investments consist of twenty two bonds at June 30, 2016:

<u>Bond</u>	<u>Amount</u>	<u>Interest Rate</u>	<u>Maturity Date</u>
FNMA	1,000,000	0.75%	3/28/17
FICO	506,287	1.40%	11/30/17
FHLB	987,309	0.88%	1/9/18
FHLMC	494,650	0.88%	3/7/18
FHLMC	1,000,000	1.05%	4/25/18
FNMA	1,998,500	1.05%	5/25/18
FFCB	997,231	1.20%	10/22/18
FICO	998,967	1.21%	11/02/18
FFCB	999,405	1.06%	11/09/18
FFCB	500,000	1.24%	11/13/18
FNMA	967,871	1.25%	12/14/18
FICO	1,022,817	1.19%	12/27/18
FNMA	500,000	1.40%	6/13/19
FFCB	1,000,000	1.29%	6/14/19
FNMA	500,000	1.30%	8/26/19
FNMA	500,000	1.25%	8/26/19
FICO	1,005,935	1.08%	9/26/19
FICO	500,060	1.00%	9/26/19
FHLMC	500,000	1.35%	11/26/19
FHLB	500,000	1.75%	4/29/20
Fannie Mae	1,000,000	1.50%	11/30/20
FHLB	<u>1,000,000</u>	1.62%	6/23/21
<b>Total</b>	<b>\$18,479,032</b>		

**Average**                      **\$839,956**                      **1.17%**

As compared to the twenty two bonds at June 30, 2015:

**Total**                              **\$18,445,511**  
**Average**                              **\$838,423**                              **1.16%**

**BIG BEND COMMUNITY COLLEGE  
CUSTOMER ACCOUNTS AGING REPORT  
AS OF  
June 30, 2016**

FUND	Current	30-90 Days	90-120 Days	Long Term	Total
145 Grants & Contracts	1,197,670	0	3,940	0	1,201,610
147 Plant	0	0	0	0	0
148 Dedicated Local	61,914	1,290	7,139	0	70,342
149 Operating Fees Acct.	9,940	0	0	0	9,940
440 Store	272	0	0	0	272
460 Motor Pool	118	0	0	0	118
522 Associated Students	125	0	535	0	660
524 Bookstore	485	0	4,367	0	4,851
528 Parking	25	0	0	0	25
570 Aviation	5,617	0	0	0	5,617
571 Europe	0	0	0	0	0
573 Housing and Food	5,130	0	0	0	5,130
790 Comm Coll Clearing	19	0	0	0	19
840 Agency	70,701	0	1,833	0	72,534
841 Cash Control	400	0	0	0	400
846 Grant in Aid	1,193	0	0	0	1,193
849 Student Loan	86,572	0	0	530,089	616,661
850 Work Study	0	0	0	0	0
860 Long Term Loan	488	0	0	0	488
<b>Totals</b>	<b>\$ 1,440,668</b>	<b>\$ 1,290</b>	<b>\$ 17,813</b>	<b>\$ 530,089</b>	<b>\$ 1,989,860</b>

**BIG BEND COMMUNITY COLLEGE**  
**Cash Balances for 2015-16**  
As of JUNE 2016

FUND	1355 BALANCE	7/31/2015	8/31/2015	9/30/2015	10/31/2015	11/30/2015	12/31/2015	1/31/2016	2/28/2016	3/31/2016	4/30/2016	5/31/2016	6/30/2016
	Month report												
145	Grants, Contracts	7,438,747	7,696,011	7,575,612	7,598,415	7,343,638	7,628,050	7,860,291	8,215,567	8,078,015	8,825,191	8,922,240	7,743,827
148	Local Dedicated	3,616,509	3,634,042	3,910,248	3,947,372	363,028	3,702,206	3,705,483	3,737,028	3,899,748	3,866,674	3,906,266	5,236,149
149	Local General	4,023,430	4,859,087	5,188,305	5,228,086	5,422,967	6,470,043	6,532,686	6,685,205	7,578,625	6,241,502	5,224,887	4,238,431
440	Stores	173,993	177,255	171,679	169,611	166,223	168,587	166,736	166,278	166,811	167,000	165,692	166,881
460	Motor Pool	52,174	49,839	51,384	56,375	58,762	60,784	62,863	62,983	64,656	69,686	73,113	73,365
522	ASB	500,430	584,035	569,508	491,134	460,894	524,015	4,660,894	449,025	534,710	470,823	428,737	432,593
524	Bookstore	723,428	676,724	854,551	716,651	714,161	687,789	732,203	718,004	820,458	736,882	710,335	673,735
528	Parking Fund	15,532	15,542	15,551	15,563	15,572	15,589	15,592	15,599	15,603	15,608	15,629	71,209
570	Aviation, et al	1,331,114	1,263,268	1,403,684	1,351,457	3,372,141	3,395,952	4,488,860	3,499,511	3,476,053	1,447,495	1,495,973	0
571	Europe, Prior	2,016,452	2,017,716	2,018,885	2,020,441						2,026,359	1,929,090	1,930,646
573	Food Serv/Res. Halls	2,830,458	2,832,127	2,906,450	2,883,317	2,861,753	2,881,904	2,882,493	3,065,083	3,114,533	3,084,668	3,086,195	3,076,162
790	Payroll Clearing	54,745	52,317	48,365	36,912	49,000	34,591	9,858	22,222	34,425	12,005	22,333	58,821
840	Agency Trust	33,326	3,191	61,004	(121,782)	270,356	384,206	619,994	529,985	744,955	496,511	504,917	787,784
846	Student Grants	462,169	(15,173)	293,175	474,797	566,109	(1,192,408)	409,108	492,514	(76,228)	114,749	377,789	314,558
849	Student Loans	70,111	28,806	80,911	46,315	77,143	(271,420)	61,893	85,129	72,683	53,379	82,180	76,148
850	Student Work Study	0	(40)	(239)	(377)	2,510	2,119	(2,701)	(2,062)	(1,758)	6,219	4,182	3,214
860	Student Tuition/FA	313,148	320,547	293,971	294,599	304,280	299,412	299,691	304,405	307,271	299,812	3,004,442	311,916
	<b>TOTAL</b>	<b>23,655,763</b>	<b>24,195,294</b>	<b>25,443,044</b>	<b>25,208,884</b>	<b>22,048,539</b>	<b>24,791,419</b>	<b>32,505,943</b>	<b>28,046,475</b>	<b>28,830,560</b>	<b>27,934,561</b>	<b>29,953,999</b>	<b>25,195,439</b>

Cash Reserves:

Admin Carryover	1,053,198	
Interest Fund 145	1,705,051	
Administrative Fee	1,991,318	
Total Reserve	<u>4,749,567</u>	as of 6/30/16

Europe Funds (memo) 1,933,846

**BIG BEND COMMUNITY COLLEGE**  
**BALANCE SHEET**  
**STATE GENERAL, CAPITAL, SPECIAL REVENUE, CONSTRUCTION, INTERNAL AND ENTERPRISE FUNDS**  
**YEAR ENDING JUNE 30, 2016**

	GENERAL FUND 001	CAPITAL ACCOUNTS 057 & 060	SPECIAL REVENUE				INTERNAL REVENUE		ENTERPRISE FUNDS		
			GRANTS CONTRACTS 145	PLANT 147	DEDICATED LOCAL (LAB) 148	OPERATING FEES 149	STORE 440	MOTOR POOL 460	ASB STUDENT 522	BOOKSTORE 524	PARKING 528
<b>ASSETS:</b>											
Cash & Petty Cash			7,744,973		3,847,102	4,238,506	166,881	73,365	432,913	674,970	71,209
Accounts Receivable (Net)		(864)	1,201,611		70,342	10,960	271	118	660	4,852	25
Inventory							3,762			255,309	
Equipment (Net)								49,434		5,029	
Prepaid Expenses										18,937	
Land											
Buildings (Net)											
Other Assets											
<b>Total Assets</b>	<b>0</b>	<b>(864)</b>	<b>8,946,584</b>	<b>0</b>	<b>3,917,444</b>	<b>4,249,466</b>	<b>170,914</b>	<b>122,917</b>	<b>433,573</b>	<b>959,097</b>	<b>71,234</b>
<b>LIABILITIES:</b>											
Current Liabilities	33,957	0	202,573		47,032	393,874	3,228		3,028	9,658	0
Long-Term Liabilities	20,280	7,426							6,513	11,087	0
<b>Total Liabilities</b>	<b>54,237</b>	<b>7,426</b>	<b>202,573</b>	<b>0</b>	<b>47,032</b>	<b>393,874</b>	<b>3,228</b>	<b>0</b>	<b>9,541</b>	<b>20,745</b>	<b>0</b>
 Net Income / Loss	 93,269	 660,320	 923,470	 0	 59,311	 183,524	 (1,967)	 10,052	 (34,996)	 (61,284)	 55,696
FUND BALANCE - June 30, 2015	(147,506)	(668,610)	7,820,541	0	3,811,101	3,672,068	169,653	112,865	459,028	999,636	15,538
FUND BALANCE - June 30, 2016	(54,237)	(8,290)	8,744,011	0	3,870,412	3,855,592	167,686	122,917	424,032	938,352	71,234
<b>TOTAL LIAB &amp; FUND BALANCE</b>	<b>0</b>	<b>(864)</b>	<b>8,946,584</b>	<b>0</b>	<b>3,917,444</b>	<b>4,249,466</b>	<b>170,914</b>	<b>122,917</b>	<b>433,573</b>	<b>959,097</b>	<b>71,234</b>

**BIG BEND COMMUNITY COLLEGE**  
**BALANCE SHEET**  
**ENTERPRISE, AGENCY, INVESTMENT, TRUST, FIXED ASSET AND LT OBLIGATION**  
**AS OF JUNE 30, 2016**

	ENTERPRISE FUNDS			PAYROLL 790	AGENCY 840	INVESTMENTS 841	EXPENDABLE TRUST			GEN FIXED ASSET ACCT 997	LONG-TERM OBLIGATION 999
	CTC INNOVATION 561	AUXILIARY 570	HOUSING & FOOD 573				GRANTS 846	STUDENT LOANS 849	FIN AID WORKSTUDY 850 & 860		
<b>ASSETS:</b>											
Cash & Petty Cash		3,320,926	3,079,316	58,821	789,265	25,195,039	314,558	76,148	315,130		
Accounts Receivable (Net)	(157)	5,617	5,130	19	100,240	400	1,193	616,662	488		
Inventory											
Equipment (Net)		42,501	32,612							1,220,965	
Prepaid Expenses											
Land		5,500								46,200	
Buildings (Net)			191,666							19,571,072	
Other Assets										29,303	3,645,158
<b>Total Assets</b>	<b>(157)</b>	<b>3,374,544</b>	<b>3,308,724</b>	<b>58,840</b>	<b>889,505</b>	<b>25,195,439</b>	<b>315,751</b>	<b>692,810</b>	<b>315,618</b>	<b>20,867,540</b>	<b>3,645,158</b>
<b>LIABILITIES:</b>											
Current Liabilities		17,546	47,269	58,840	330,723	25,195,439	6,680		3,214		280,000
Long-Term Liabilities		4,952	9,601		0						3,365,158
<b>Total Liabilities</b>	<b>0</b>	<b>22,498</b>	<b>56,870</b>	<b>58,840</b>	<b>330,723</b>	<b>25,195,439</b>	<b>6,680</b>	<b>0</b>	<b>3,214</b>	<b>0</b>	<b>3,645,158</b>
Net Income / Loss	333	34,401	143,189	0	470,278	0	(171,062)	(58,833)	14,390	(958,081)	0
FUND BALANCE - June 30, 2015	(490)	3,317,645	3,108,665	0	88,504	0	480,133	751,643	298,014	21,825,621	0
FUND BALANCE - June 30, 2016	(157)	3,352,046	3,251,854	0	558,782	0	309,071	692,810	312,404	20,867,540	0
	<b>(157)</b>	<b>3,374,544</b>	<b>3,308,724</b>	<b>58,840</b>	<b>889,505</b>	<b>25,195,439</b>	<b>315,751</b>	<b>692,810</b>	<b>315,618</b>	<b>20,867,540</b>	<b>3,645,158</b>

**BIG BEND COMMUNITY COLLEGE**  
**SOURCE AND APPLICATION OF FUNDS**  
**CONSOLIDATED ALL FUNDS**  
**FOR YEAR ENDING JUNE 30, 2016**

	<b>TOTALS</b>
<b>REVENUES:</b>	
INTEREST	\$ 233,211
SALES	710,947
STUDENT TUITION/FEES	8,167,013
OTHER INC/TRANSFERS	22,921,505
TOTAL REVENUES	32,032,676
 <b>EXPENSES:</b>	
EXPENDITURES	30,165,433
COST OF GOODS SOLD	505,233
TOTAL EXPENSES	30,670,666
INCREASE / DECREASE FUND BALANCE	1,362,010
FUND BALANCE - JUNE 30, 2015	\$ 46,114,049
<b>FUND BALANCE - JUNE 30, 2016</b>	<b>\$ 47,476,059</b>

**BIG BEND COMMUNITY COLLEGE**  
**SOURCE AND APPLICATION OF FUNDS**  
**GENERAL, CAPITAL, SPECIAL REVENUE, CONSTRUCTION AND PROPRIETARY**  
**FOR YEAR ENDING JUNE 30, 2016**

	GENERAL FUND 001	CAPITAL ACCOUNTS 057 & 060	SPECIAL REVENUE				INTERNAL SERVICE		ENTERPRISE FUNDS		
			GRANTS & CONTRACTS 145	PLANT 147	DEDICATED LOCAL (LAB) 148	OPERATING FEES 149	STORE 440	MOTOR POOL 460	ASB STUDENTS 522	BOOKSTORE 524	PARKING 528
<b>REVENUES:</b>											
INTEREST			65,558		51,109	46,243	1,399	488	4,014	6,038	129
SALES										710,947	
STUDENT TUITION/FEES		588,176	44,051		944,082	4,400,473			572,023		
OTHER INC/TRANSFERS	10,173,976	636,479	5,900,356	458,386	419,559		44,765	36,656	36,070	(32)	55,567
<b>TOTAL REVENUES</b>	<b>10,173,976</b>	<b>1,224,655</b>	<b>6,009,965</b>	<b>458,386</b>	<b>1,414,750</b>	<b>4,446,716</b>	<b>46,164</b>	<b>37,144</b>	<b>612,107</b>	<b>716,953</b>	<b>55,696</b>
<b>EXPENSES:</b>											
EXPENDITURES	10,080,707	564,335	5,086,495	458,386	1,355,439	4,263,192	48,131	27,092	647,103	273,004	0
COST OF GOODS SOLD										505,233	
<b>TOTAL EXPENSES</b>	<b>10,080,707</b>	<b>564,335</b>	<b>5,086,495</b>	<b>458,386</b>	<b>1,355,439</b>	<b>4,263,192</b>	<b>48,131</b>	<b>27,092</b>	<b>647,103</b>	<b>778,237</b>	<b>0</b>
INC/DEC FUND BALANCE	93,269	660,320	923,470	0	59,311	183,524	(1,967)	10,052	(34,996)	(61,284)	55,696
FUND BALANCE - JUNE 30, 2015	(147,506)	(668,610)	7,820,541	0	3,811,101	3,672,068	169,653	112,865	459,028	999,636	15,538
FUND BALANCE - JUNE 30, 2016	(54,237)	(8,290)	8,744,011	0	3,870,412	3,855,592	167,686	122,917	424,032	938,352	71,234



**BIG BEND COMMUNITY COLLEGE**  
**SOURCE AND APPLICATION OF FUNDS**  
**ENTERPRISE, AGENCY, EXPENDABLE TRUST AND GENERAL FIXED ASSET**  
**FOR YEAR ENDING JUNE 30, 2016**

	ENTERPRISE FUNDS			AGENCY		EXPENDABLE TRUST			GEN. FIXED LONG-TERM 997 & 999
	CTC INNOVATION 561	AUXILIARY 570	HOUSING & FOOD 573	PAYROLL 790	AGENCY 840	GRANTS 846	STUDENT LOANS 849	FIN AID WORK STUDY 850 & 860	
<b>REVENUES:</b>									
INTEREST		28,277	24,626			2,313	516	2,501	
SALES									
STUDENT TUITION/FEES	138,582	1,309,169			(16,669)			187,126	
OTHER INC/TRANSFERS	(138,249)	(21,364)	433,586		196,501	4,612,516	(10,757)	87,490	0
<b>TOTAL REVENUES</b>	<b>333</b>	<b>1,316,082</b>	<b>458,212</b>	<b>0</b>	<b>179,832</b>	<b>4,614,829</b>	<b>(10,241)</b>	<b>277,117</b>	<b>0</b>
<b>EXPENSES:</b>									
EXPENDITURES		1,281,681	315,023		(290,446)	4,785,891	48,592	262,727	958,081
COST OF GOODS SOLD									
<b>TOTAL EXPENSES</b>	<b>0</b>	<b>1,281,681</b>	<b>315,023</b>	<b>0</b>	<b>(290,446)</b>	<b>4,785,891</b>	<b>48,592</b>	<b>262,727</b>	<b>958,081</b>
INC/DEC FUND BALANCE	333	34,401	143,189	0	470,278	(171,062)	(58,833)	14,390	(958,081)
FUND BALANCE - JUNE 30, 2015	(490)	3,317,645	3,108,665	0	88,504	480,133	751,643	298,014	21,825,621
FUND BALANCE - JUNE 30, 2016	(157)	3,352,046	3,251,854	0	558,782	309,071	692,810	312,404	20,867,540