

**BIG BEND COMMUNITY COLLEGE  
PROPRIETARY FUNDS BUDGET  
ASB**

	Actual <u>2017-2018</u>	Actual <u>2018-2019</u>	Actual <u>2019-2020</u>	Projected <u>2020-2021</u>
Year End Balance	440,117	446,918	578,889	665,314

**REVENUE**

Advertising	1,100	-	-	-
Gameroom	113	31	67	75
Interest	3,348	3,222	2,771	2,500
Club Fundraising Match	(2,585)	(2,366)	(285)	(1,000)
Event Receipts	7,355	1,847	1,793	1,000
S&A Fees	232,249	235,615	356,708	300,000
Sales	220	150	120	150
<b>Total ASB Revenue</b>	<b>241,800</b>	<b>238,499</b>	<b>361,174</b>	<b>302,725</b>

**EXPENSES**

Salaries	67,298	60,505	62,081	65,000
Benefits	11,447	13,203	36,695	38,000
Contracted Entertainment	42,010	59,827	43,540	70,000
Printing	7,684	5,002	4,313	5,500
Scholarships	32,440	29,520	18,883	19,792
Supplies	49,800	29,580	38,801	23,550
Travel/Workshops/Training	33,355	34,062	24,891	20,828
<b>Total ASB Expenses</b>	<b>244,034</b>	<b>231,699</b>	<b>229,203</b>	<b>242,670</b>

**CLUBS**

	<u>2017-2018</u>	<u>2018-2019</u>	<u>2019-2020</u>	<u>2019-2021</u>
Year End Balance	31,049	27,259	32,921	35,721

**REVENUE**

PTK Dues	570	230	730	700
Fundraiser	11,862	9,184	9,789	5,000
ASB Matching	2,585	2,366	285	1,000
S&A Fees	14,600	11,961	11,000	12,000
<b>Total Clubs Revenue</b>	<b>29,617</b>	<b>23,741</b>	<b>21,804</b>	<b>18,700</b>

**EXPENSES**

Printing	729	542	78	400
Supplies	15,606	17,323	12,442	13,000
Travel	9,928	9,666	3,622	2,500
<b>Total Club Expenses</b>	<b>26,263</b>	<b>27,531</b>	<b>16,142</b>	<b>15,900</b>

**BIG BEND COMMUNITY COLLEGE  
PROPRIETARY FUNDS BUDGET  
ATHLETICS**

	Actual <u>2017-2018</u>	Actual <u>2018-2019</u>	Actual <u>2019-2020</u>	Projected <u>2020-2021</u>
Year End Balance	51,687	(165,797)	(187,714)	-

**REVENUE**

Advertising	752	250	-	250
Camps	19,271	2,466	1,525	-
Facility Rental	-	20,500	8,400	5,000
Foundation	12,196	48,078	32,791	45,000
Gate Receipts	8,375	10,649	7,894	-
Interest	-	103	-	-
Internal Transfer	50,836	91,755	95,332	98,000
S&A Fees	340,887	341,890	507,788	425,000
Tuition & Fees **	688,720	843,496	747,489	725,000
Tournament Fees	3,000	720	500	-
<b>Total Athletics Revenue</b>	<b>1,124,037</b>	<b>1,359,907</b>	<b>1,401,720</b>	<b>1,298,250</b>

**EXPENSES**

Tuition Waivers **	307,704	225,205	183,575	195,000
Salaries	141,296	215,755	212,016	215,000
Benefits	38,542	56,777	65,112	68,000
Printing	1,832	1,642	1,595	1,700
Membership Fees	5,750	8,485	10,130	12,000
Scholarships	88,234	106,448	87,523	100,000
Supplies	159,266	168,814	164,134	170,000
Travel	103,068	137,024	99,070	85,000
<b>Total Athletics Expenses</b>	<b>845,692</b>	<b>920,150</b>	<b>823,155</b>	<b>846,700</b>

Required for RCW 28B.15.120

\*\* Please note the above line item of Tuition & Fees is not retained by the athletic department and the Tuition Waivers line item represents a non cash value.

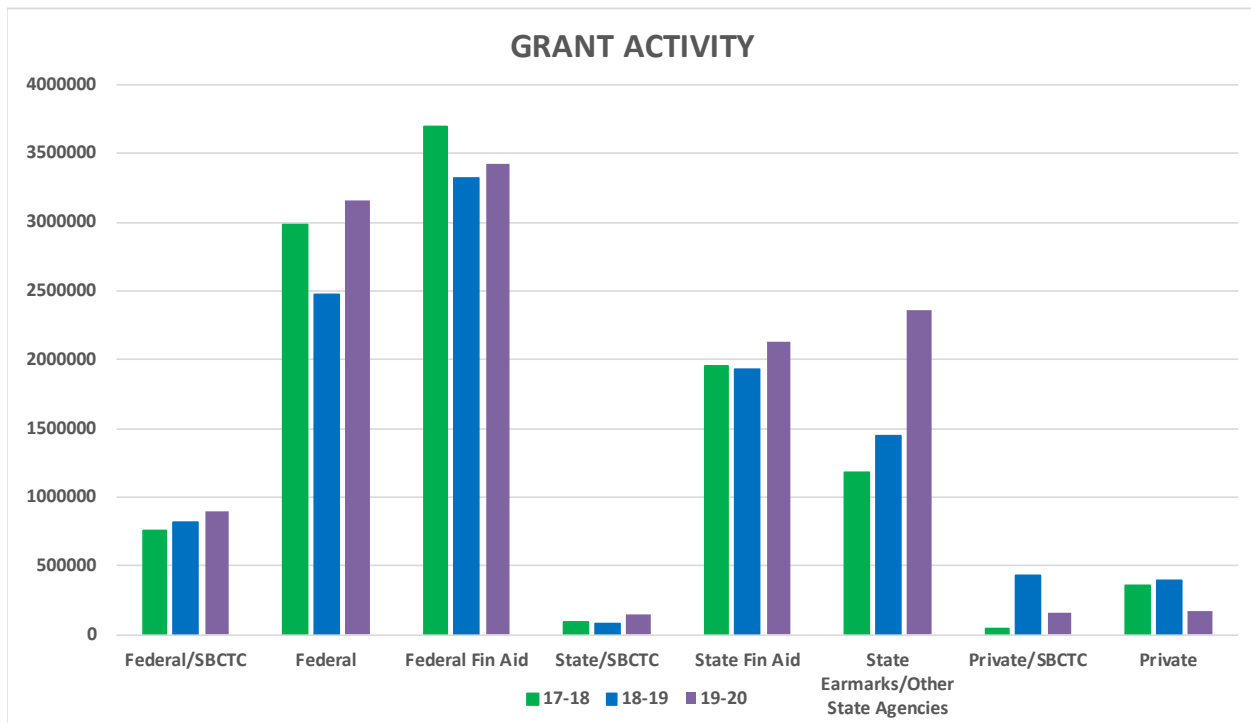
**BIG BEND COMMUNITY COLLEGE  
PROPRIETARY FUNDS BUDGET  
BOOKSTORE  
2020-2021**

<b>INCOME</b>	<b>Actual 2017-2018</b>	<b>Actual 2018-2019</b>	<b>Actual 2019-2020</b>	<b>Projected 2020-2021</b>
New Books	294,532	266,833	288,031	260,000
Used Books	179,012	170,161	140,255	135,000
Trade Books	9,883	11,680	7,787	8,000
E-Books	7,123	13,060	26,792	30,000
Other Income	122,572	122,612	85,671	75,000
<b>TOTAL INCOME</b>	<b>613,122</b>	<b>584,346</b>	<b>548,536</b>	<b>508,000</b>
 <b>EXPENDITURES</b>				
<b>TOTAL COST OF GOODS SOLD</b>	<b>457,795</b>	<b>441,143</b>	<b>398,231</b>	<b>375,000</b>
<b>GROSS PROFIT</b>	<b>155,327</b>	<b>143,203</b>	<b>150,305</b>	<b>133,000</b>
 Operating Expenditures				
Salaries	122,122	119,979	107,845	110,000
Benefits	56,666	56,596	49,351	50,000
Goods and Services	42,554	49,574	34,486	30,000
Travel	820	0	1,008	0
Equipment	1,274	429	387	400
ATEC Fee	30,000	30,000	30,000	30,000
<b>TOTAL OPERATING EXPENSES</b>	<b>253,436</b>	<b>256,578</b>	<b>223,077</b>	<b>220,400</b>
<b>INCOME FROM OPERATIONS</b>	<b>-98,109</b>	<b>-113,375</b>	<b>-72,772</b>	<b>-87,400</b>
 Other Income:				
Interest Income	3,831	7,685	7,052	5,000
Miscellaneous Income	537	152	10	150
<b>TOTAL OTHER INCOME</b>	<b>4,368</b>	<b>7,837</b>	<b>7,062</b>	<b>5,150</b>
<b>INCREASE/DECREASE FUND BALANCE</b>	<b>-93,741</b>	<b>-105,538</b>	<b>-65,710</b>	<b>-82,250</b>
 <b>ENDING CASH BALANCE</b>				
	<b>514,134</b>	<b>450,483</b>	<b>354,551</b>	<b>293,645</b>

## HOUSING & FOOD 2020-2021

REVENUE	Actual FOOD 2017-2018	Actual HOUSING 2017-2018	Actual FOOD 2018-2019	Actual HOUSING 2018-2019	Actual FOOD 2019-2020	Actual HOUSING 2019-2020	Projected HOUSING 2020-2021
FROM OPERATIONS		447,833		545,543		438,014	400,000
SALES	568,688		562,980		313,684		
<b>TOTAL REVENUE</b>	<b>568,688</b>	<b>447,833</b>	<b>562,980</b>	<b>545,543</b>	<b>313,684</b>	<b>438,014</b>	<b>400,000</b>
EXPENDITURES							
SALARIES	214,728	182,405	225,510	203,948	149,311	176,457	190,000
BENEFITS	53,818	58,131	55,361	70,557	35,334	58,662	67,000
GOODS AND SERVICES		142,711		101,686		110,781	125,000
TRAVEL		2,460		2,122		129	200
EQUIPMENT		11,957		22,616		60,679	17,800
PRODUCT	235,717		242,244		187,606		
CONTROLLABLES	69,946		72,831		51,609		
NON CONTROLLABLES	49,571		50,819		40,261		
<b>TOTAL EXPENDITURES</b>	<b>623,780</b>	<b>397,664</b>	<b>646,765</b>	<b>400,929</b>	<b>464,121</b>	<b>406,708</b>	<b>400,000</b>
<b>INCREASE/DECREASE FUND BALANCE</b>	<b>(55,092)</b>	<b>50,169</b>	<b>(83,785)</b>	<b>144,614</b>	<b>(150,437)</b>	<b>31,306</b>	<b>-</b>
ENDING CASH BALANCE	707,410	2,011,246	640,658	2,110,781	570,951	2,260,713	
DRONE LOAN BALANCE		71,502		121,396		-	

Contract ended May 31, 2020



FY 2020 - Estimated Cash Balances - Big Bend Community College  
As of June 30, 2020

In general, this should serve as a current balance sheet which has the purpose of showing current assets, liabilities and fund balances. If you use any GL's that are not included here, add them so that the assets, less liabilities, equal the reserves.

<b>CURRENT ASSETS</b>		
<b>CASH (GL 11XX)</b>		
1110	in Bank	\$ 1,880,567
1120	Undeposited	\$ 8,789
1130	Petty	\$ 1,810
1140	Retainage held	\$ -
<b>Total</b>		<b>\$ 1,891,165</b>
<b>INVESTMENTS (GL 12XX)</b>		
1205	Pooled Cash Investment	\$ -
1206	Local Gov Pool Investment	\$ 3,240,481
1209	ST Portion of LT Investments	\$ 3,129,000
1210	Long Term Investments	\$ 7,000,000
1220-80	Amortization and Allowance	\$ 117,386
<b>Total</b>		<b>\$ 13,486,867</b>
<b>ACCTs RECEIVABLE (GL 1312-1349, 1383, 1399)</b>		
1312	Current	\$ 1,590,062
1318	Unbilled	\$ 45,280
1319	Other	\$ -
1342	allowance for DA	\$ -
<b>Total</b>		<b>\$ 1,635,342</b>
<b>INTER/INTRA GOV RECEIVABLES</b>		
1350	Due from State Treasurer	\$ -
1351	Due from Fed	\$ 468,465
1352	Due from other Gov	\$ -
1354	Due from other Agency	\$ 210,288
<b>Total</b>		<b>\$ 678,754</b>
<b>TOTAL ASSETS</b>		<b>\$ 17,692,128</b>
<b>CURRENT LIABILITIES</b>		
<b>CURRENT</b>		
5111	Accts Payable	\$ 506,278
5117	Retainage	\$ -
5124	Accrued Salaries Pay	\$ 591,675
5150	Due to State Treasurer	\$ -
5154	Due other Agency	\$ 95,806
5158	Sales/Use Tax	\$ 3,162
5173	Cert of Participation	\$ 320,000
5192	Deferred Revenue	\$ 345,724
5199	Accrued Liabilities	\$ 58,020
<b>TOTAL LIABILITIES</b>		<b>\$ 1,920,664</b>

Reserves Balance		
(ASSETS less LIABILITIES)		\$ 15,771,464
<b>Dedicated Balances (provide more information on next tab)</b>		
<i>Below, include only funds that are restricted. In some cases, such as 522, the entire fund balance may be restricted. The codes used to reflect fund balance (cash plus short-term receivables minus short-term liabilities) vary, but most use 9590 for funds 001, 145, 148 and the 800's.</i>		
	Fund	\$ -
<a href="#">Grants and Contracts</a>	145	\$ -
<a href="#">Local Contracts</a>	146	\$ 221,503
<a href="#">Local Capital/Plant Account</a>	147	\$ 1,783,369
<a href="#">Dedicated Local Account</a>	148	\$ 1,773,653
<a href="#">Operating Fees</a>	149	\$ -
<a href="#">Central Stores</a>	440	\$ -
<a href="#">Data Processing</a>	443	\$ -
<a href="#">Printing</a>	448	\$ -
<a href="#">Motor Pool</a>	460	\$ 77,402
<a href="#">Students' S&amp;A</a>	522	\$ 486,451
<a href="#">Bookstore</a>	524	\$ 343,576
<a href="#">Parking</a>	528	\$ 74,381
<a href="#">Food Services</a>	569	\$ -
<a href="#">Auxiliary Services</a>	570	\$ 1,148,248
<a href="#">Housing/Food Services</a>	573	\$ -
<a href="#">Payroll Clearing</a>	790	\$ -
<a href="#">Agency</a>	840	\$ 417,802
<a href="#">Grants in Aid</a>	846	\$ 121,598
<a href="#">Student Loan Account</a>	849	\$ -
<a href="#">Work Study Account</a>	850	\$ -
<a href="#">3.5% Needy Student Aid</a>	860	\$ 381,621
<b>Total</b>		<b>\$ 6,829,602</b>
<b>Non-dedicated Reserve Balance</b>		<b>\$ 8,941,862</b>
<b>Board of Trustee's Policy on Reserves*</b>		
3 months of operating budget for reserves	\$	5,452,461
2.5% of operating budget for contingency	\$	531,728
Unplanned Capital & Replacement Reserve	\$	500,000
Planned Future Operations Reserve	\$	500,000
<b>Board Policy Reserve Requirement</b>	<b>\$</b>	<b>6,984,189</b>
<i>If actual BOT reserves are less than the policy requires, please provide</i>		
<b>Actual amount as of June 30, 2020</b>	<b>\$</b>	<b>6,984,189</b>
<b>Operating Reserves Balance</b>		
<i>Existing Reserve balance less Dedicated Reserves, and Emergency Reserves</i>	<b>\$</b>	<b>1,957,674</b>

\* If college has less reserves than required by Board of Trustee's policy, the deficit is:

\$ -