

**BIG BEND COMMUNITY COLLEGE
 PROPRIETARY FUNDS BUDGET
 BOOKSTORE
 2022-2023**

INCOME	Actual 2019-2020	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023
New Books	288,031	239,544	233,707	
Used Books	140,255	90,046	0	
Trade Books	7,787	11,307	0	
E-Books	26,792	16,418	0	
Access Codes	0	85,044	98,695	159,089
Lost Revenue COVID	0	296,860	0	
Other Income	85,671	44,105	0	
B&N Commission			3,737	2,416
B&N Signing Bonus	0	0	15,000	0
TOTAL INCOME	548,536	783,324	351,139	161,505
 EXPENDITURES				
TOTAL COST OF GOODS SOLD**	398,231	399,053	384,368	219,437
GROSS PROFIT	150,305	384,271	-33,229	-57,932
 Operating Expenditures				
Salaries	107,845	110,280	111,512	0
Benefits	49,351	49,324	42,439	0
Goods and Services	34,486	32,730	19,752	122
Travel	1,008	0	0	0
Equipment/Depreciation	652	0	572	189
ATEC Fee	30,000	30,000	30,000	30,000
TOTAL OPERATING EXPENSES	223,342	222,334	204,275	30,311
INCOME FROM OPERATIONS	-73,037	161,937	-237,504	-88,243
 Other Income:				
Interest Income	7,052	3,486	1,794	4,110
Miscellaneous Income	10	20	-41	0
TOTAL OTHER INCOME	7,062	3,506	1,753	4,110
INCREASE/DECREASE FUND BALANCE	-65,975	165,443	-235,751	-84,133
 ENDING CASH BALANCE	 343,576	 580,240	 523,347	 450,568

** COGS include written off inventory of \$180,469 (21-22)

**BIG BEND COMMUNITY COLLEGE
PROPRIETARY FUNDS BUDGET**

ASB				
	Actual <u>2020-2021</u>	Actual <u>2021-2022</u>	Actual <u>2022-2023</u>	Projected <u>2023-2024</u>
Year End Balance	805,950	1,167,828 *	1,258,169	1,290,610
REVENUE				
Advertising	340	-	-	-
Gameroom	-	-	11	-
Interest	-	7,619 *	5,289	4,500
Club Fundraising Match	(1,160)	(1,000)	(1,500)	(2,000)
Event Receipts	-	-	-	-
S&A Fees**	348,768	389,347	229,085	275,000
Lost Revenue Covid	76,581	97,409	-	-
Sales	475	545	1,144	500
Total ASB Revenue	425,004	493,920	234,029	278,000
EXPENSES				
Salaries	46,369	32,568	22,561	52,735
Benefits	21,155	8,788	7,160	29,663
Accrued Leave Expense	4,038	(6,608)	(15,987)	-
Contracted Entertainment	26,340	25,104	87,457	75,000
Printing	8,854	1,227	1,540	1,500
Scholarships	31,058	17,412	22,500	41,411
Supplies	56,942	36,481	9,904	22,250
Travel/Workshops/Training	3,187	17,071	8,553	23,000
Total ASB Expenses	197,943	132,042	143,688	245,559
CLUBS				
	<u>2020-2021</u>	<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>
Year End Balance	37,719	35,368	31,997	32,297
REVENUE				
PTK Dues	670	360	803	500
Fundraiser	6,988	2,683	3,581	4,500
ASB Matching	1,160	1,000	1,500	2,000
S&A Fees/Disbanded	5,020	-	(2,618)	-
Total Clubs Revenue	13,838	4,043	3,265	7,000
EXPENSES				
Printing	-	483	506	500
Supplies	9,041	5,847	4,563	4,700
Travel	-	63	1,568	1,500
Total Club Expenses	9,041	6,393	6,636	6,700

** Includes a portion from Running Start and Open Doors FTE's.

* **2021-2022 Restatement**

- Interest understated from 20-21 and the exclusion of Fund 846 - ASB Scholarships

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

	Actual <u>2020-2021</u>	Actual <u>2021-2022</u>	Actual <u>2022-2023</u>	Projected <u>2023-2024</u>
Year End Balance	117,669 ^	275,365 ^	127,100	8,350
REVENUE				
Camps	1,951	-	-	-
Facility Rental	-	-	1,758	1,500
Foundation	25,538	-	-	-
Gate Receipts	-	-	9,421	10,000
Internal Transfer	85,493	169,292 x	154,262	158,000
S&A Fees**	399,019	418,456	329,158	350,000
Lost Revenue Covid	81,101	134,518	-	-
Tuition & Fees ***	750,991	596,483 x	856,768	865,000
Tournament Fees	-	-	-	-
Total Athletics Revenue	1,344,093	1,318,749	1,351,367	1,384,500
EXPENSES				
Tuition Waivers ***	203,813	211,777	285,110	290,000
Salaries	173,269	192,729	168,302	185,000
Benefits	58,539	45,269	37,284	45,000
Printing	578	1,282	167	250
Membership Fees	-	15,995	11,520	13,000
Scholarships	85,143	89,158	89,026	90,000
Supplies	151,321	215,587 x	239,062	200,000
Travel	54,803	120,893	97,503	105,000
Total Athletics Expenses	727,466	892,689	927,974	928,250

** Includes a portion from Running Start and Open Doors FTE's.

*** Required for RCW 28B.15.120. Tuition & Fees is not retained by the athlete department and the Tuition Waivers line item represents a non cash value.

^ Year End Balance - Scholarship Account (Fund 846) not included; respectively understated by \$64,727 and \$99,914

x 2021-2022 Restatements

- Internal Transfer adjustment to account for membership fees
- Tuition & Fees - Missed reporting Winter Quarter; understated by \$69,933
- Supplies adjusted for duplicated expense

**BIG BEND COMMUNITY COLLEGE
HOUSING
2023-2024**

REVENUE	Actual HOUSING 2020-2021	Actual HOUSING 2021-2022	Actual HOUSING 2022-2023	Projected HOUSING 2023-2024
FROM OPERATIONS	317,909	336,064	585,387	525,000
Lost Revenue Covid	187,920	84,283		
TOTAL REVENUE	505,829	420,347	585,387	525,000
EXPENDITURES				
SALARIES	189,358	128,074	180,536	190,000
BENEFITS	62,412	42,026	61,043	64,000
GOODS AND SERVICES	70,671	130,083	126,979	130,000
TRAVEL	-	1,512	141	500
EQUIPMENT	-	14,889	32,359	25,000
EMERGENCY BOILER WORK	220,993			
TOTAL EXPENDITURES	543,434	316,584	401,057	409,500
INCREASE/DECREASE FUND BALANCE	(37,605)	103,763	184,330	115,500

