FINANCIAL REPORT

2009–2010

Financial Statements

Supplementary Schedules

Statistical Information

January 2011

Community Colleges of Spokane

FINANCIAL REPORT
Community Colleges of Spokane

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Community Colleges of Spokane (CCS) Financial Statements
Introduction and Management's Discussion and Analysis

The financial statements consist of a Statement of Net Assets, a Statement of Revenues, Expenses and Changes in Net Assets and a Statement of Cash Flows for the fiscal years ending June 30, 2010 (fiscal 2010) and 2009 (fiscal 2009).

The financial statements are prepared for management using the current standard accounting policies prescribed by the Office of Financial Management (OFM) and the State Board for Community and Technical Colleges (SBCTC). The data on these statements are the same data that are used to represent this agency in the comprehensive annual financial report (CAFR) for the State of Washington. The financial statements are intended to provide management an overview of operations and should not be presented externally as audited financial statements.

Statement of Net Assets

The Statement of Net Assets shows the financial condition of CCS at June 30, 2010 and 2009. This statement reflects the various assets, liabilities and net assets of CCS. Net assets represent the assets available after deducting the liabilities of the institution. Net assets are categorized as investment in capital assets, net of related debt; restricted net assets and unrestricted net assets.

Assets are classified as current, non-current and capital. Current assets include cash, investments with maturities within 12 months, accounts receivable, due from state treasury, inventories and prepaid expenses. Capital assets include construction-in-progress, buildings, land, improvements, equipment and library resources net of accumulated depreciation. Non-current assets include investments with maturities greater than 12 months.

Liabilities are classified as current and non-current. Current liabilities include accounts payable, deferred revenue, due to state treasury, current portion of long-term debt, and funds held for others. Non-current liabilities include payments of long-term debt and compensated absences for earned but unused annual and sick leave.

Investment in capital assets consists of capital assets net of accumulated depreciation included in the governmental funds reduced by the debt related to those assets. Restricted net assets consist of an endowment held by CCS. The non-expendable portion is available for investment purposes and the expendable portion is available for scholarships. Unrestricted net assets are categorized as designated or undesignated. Designated unrestricted net assets represent those funds which are set aside to support the operations of CCS and provide for capital improvements.

Community Colleges of Spokane (CCS) Financial Statements
Introduction and Management's Discussion and Analysis

Summarized Statement of Net Assets	As of June 30, 2010	2009	Change
Assets:			
Current assets	$ 56,380,678	$ 46,050,690	$10,329,988
Capital assets, net	128,894,705	99,325,644	29,569,061
Non-current assets	11,915,665	10,586,459	1,329,206
Total assets	**$ 197,191,048**	**$ 155,962,793**	**$ 41,228,255**
Liabilities:			
Current liabilities	$ 10,151,582	$ 10,544,298	$ (392,716)
Non-current liabilities	7,665,987	7,977,074	(311,087)
Total liabilities	**$ 17,817,569**	**$ 18,521,372**	**$ (703,803)**
Net assets:			
Investment in capital assets, net of related debt	$123,274,927	$ 95,445,211	$27,829,716
Restricted, expendable and nonexpendable	24,961	23,959	1,002
Unrestricted, designated	32,423,388	26,831,384	5,592,004
Unrestricted, undesignated	23,650,202	15,140,867	8,509,335
Total net assets	**$179,373,479**	**$137,441,421**	**$41,932,058**

The increase in net assets of approximately $41.9 million or 30.5 percent is primarily attributable to the increase in cash and capital assets. Grant and contract funds, tuition revenue, and excess enrollment revenue contributed to the increase in cash. Enterprise funds also contributed to the increase in cash. Approximately $36.3 million of the cash balances are designated for debt service, tuition and operating reserves, capital and minor improvement projects and for formal operating budget commitments and other contingencies. Capital assets, net of accumulated depreciation, account for $29.6 million or 70 percent of the increase in net assets primarily due to the following projects:

Campus	Project	Gross Cost in $ Millions
Spokane Community College (SCC)	Technical education building	$ 5.6
	Building 7	$ 6.0
Spokane Falls Community College (SFCC)	Science building	$11.0
	Music building	$ 8.4
Institute for Extended Learning (IEL)	Magnuson building	$ 1.5

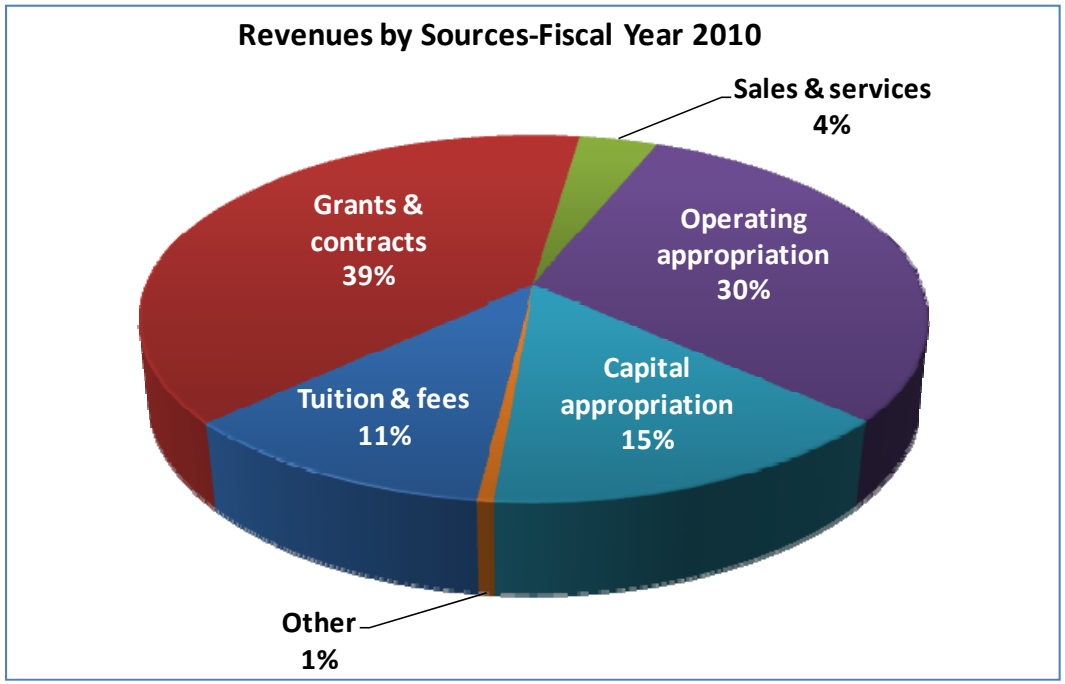
Statement of Revenues, Expenses and Changes in Net Assets

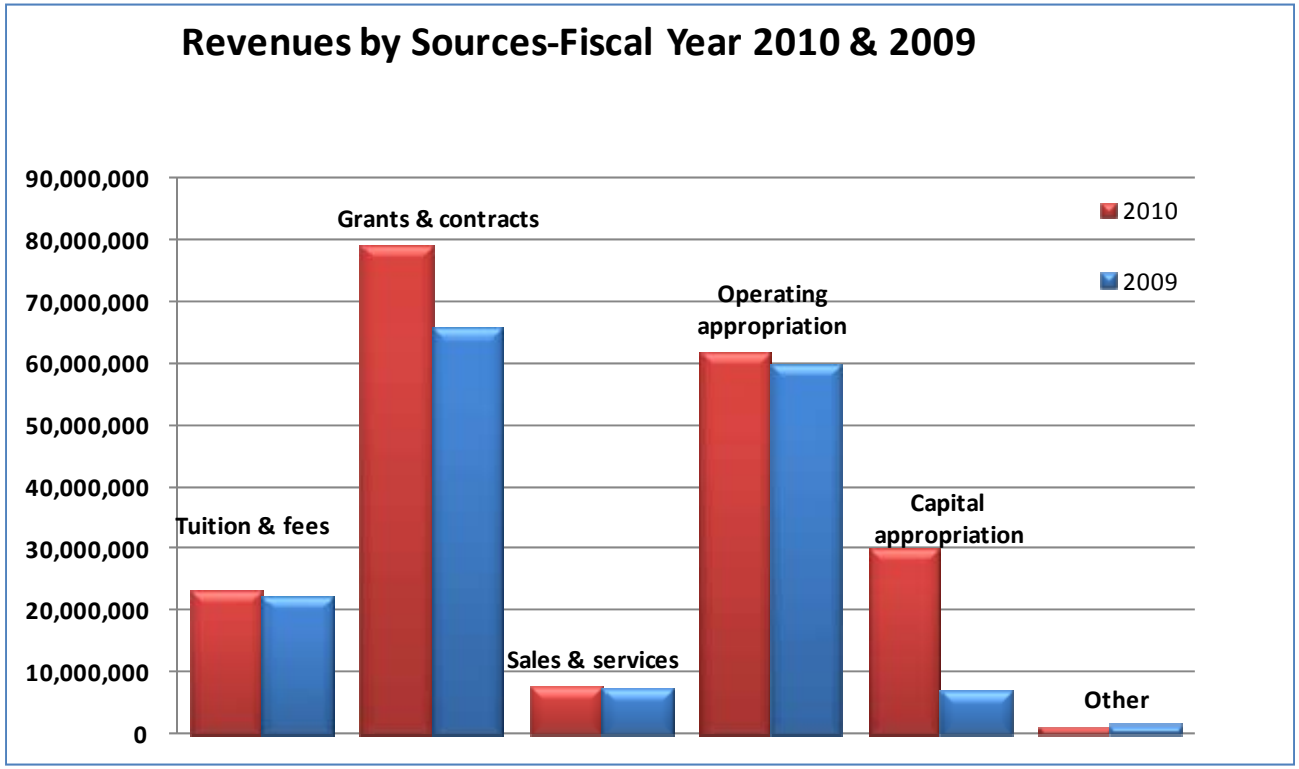
The Statement of Revenues, Expenses and Changes in Net Assets show the changes in net assets for CCS during the fiscal year. The purpose of this statement is to present revenues received, expenses paid and other changes in the operation of CCS. The statement classifies activities as operating and non-operating. Operating revenues are received for providing goods and services to CCS customers. Operating expenses are those expenses paid to acquire or produce the goods and services provided in return for the operating revenues and to carry on the mission of CCS. Non-operating revenues are revenues received for which goods and services are not provided. Examples of non-operating revenues are state appropriations and grants associated with providing student financial assistance. Public institutions depend on state appropriations to offset the loss generated by operating activities. Other revenues and expenses primarily include capital appropriations received from the state as well as the portion tuition remitted to the state related to the building fee used for capital projects.

Summarized Statement of Revenues, Expenses and Changes in Net Assets	For the Years Ended June 30,		
	2010	2009	Change
Operating revenues	$ 62,624,341	$ 59,332,896	$ 3,291,445
Operating expenses	161,033,163	154,619,823	6,413,340
Net operating loss	$(98,408,822)	$ (95,286,927)	$ (3,121,895)
Non-operating revenues	110,469,867	97,747,937	12,721,930
Income before other revenues/ (expenses)	$ 12,061,045	$ 2,461,010	$ 9,600,035
Other revenues/(expenses)	29,871,012	6,288,295	23,582,717
Increase in net assets	$ 41,932,057	$ 8,749,305	$33,182,752
Net assets, beginning of year	137,441,421	128,692,116	8,749,305
Net assets, end of year	$179,373,478	$137,441,421	$ 41,932,057

Revenues:
Operating revenues increased approximately $3.3 million or 5.5 percent primarily due to an increase in tuition and fees and in federal operating grants and contracts. Tuition and fees contributed approximately $751,000 of the increase. The increase in tuition is comprised of $5 million of tuition, fees and excess enrollment revenue offset by the increase in tuition paid through grants and scholarships of $4.3 million. Federal operating grants and contracts contributed $1.5 million to the increase or 45 percent of the increase in operating revenues. The increase in is primarily due to the receipt of American Recovery and Reinvestment Act (ARRA) funds of approximately $1.1 million. Of the $12.7 million increase in non-operating revenues, the federal financial aid programs contributed $11.1 million or 87.4 percent to increase in non-operating revenues. In other revenues, the state capital appropriations including the building fee contributed $23.2 million or 98.3 percent to the increase in other revenues.

The following charts show the revenues by sources for fiscal year 2010 and the comparison of revenues by sources for the fiscal year 2010 and 2009.





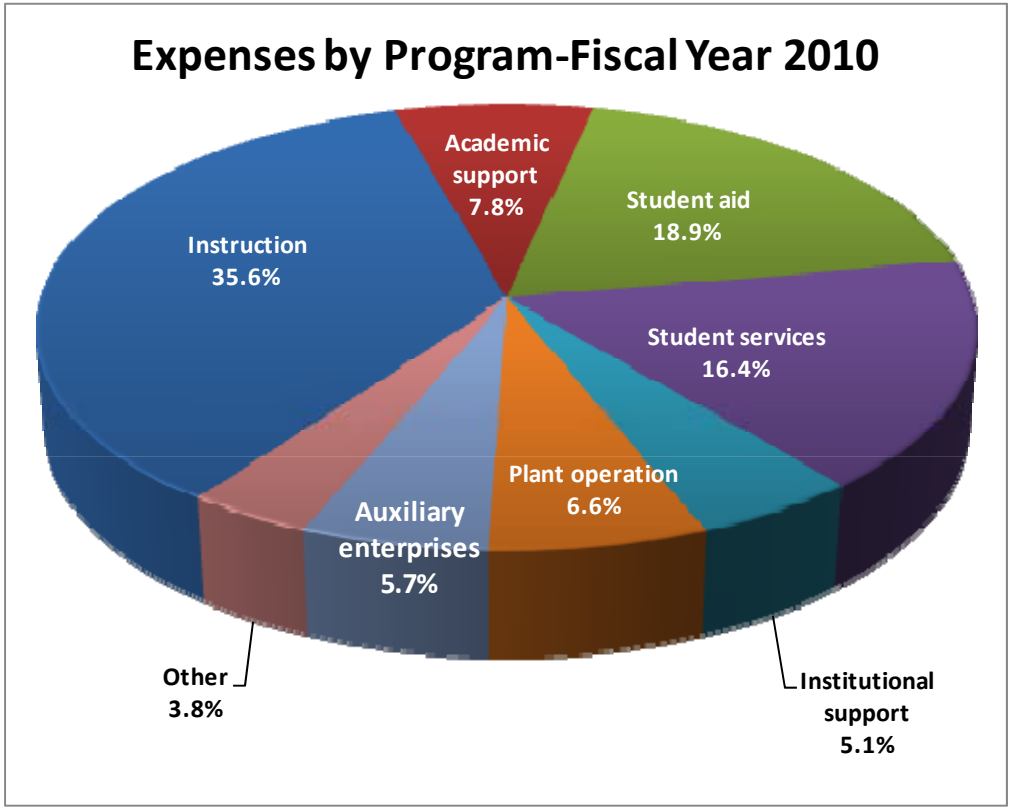
Other includes net revenues and expenses related to operating, non-operating and other additions or deductions. It primarily includes miscellaneous receipts from instructional sales and other activity, disposals of capital assets in governmental funds, and the change in accrued leave obligations.

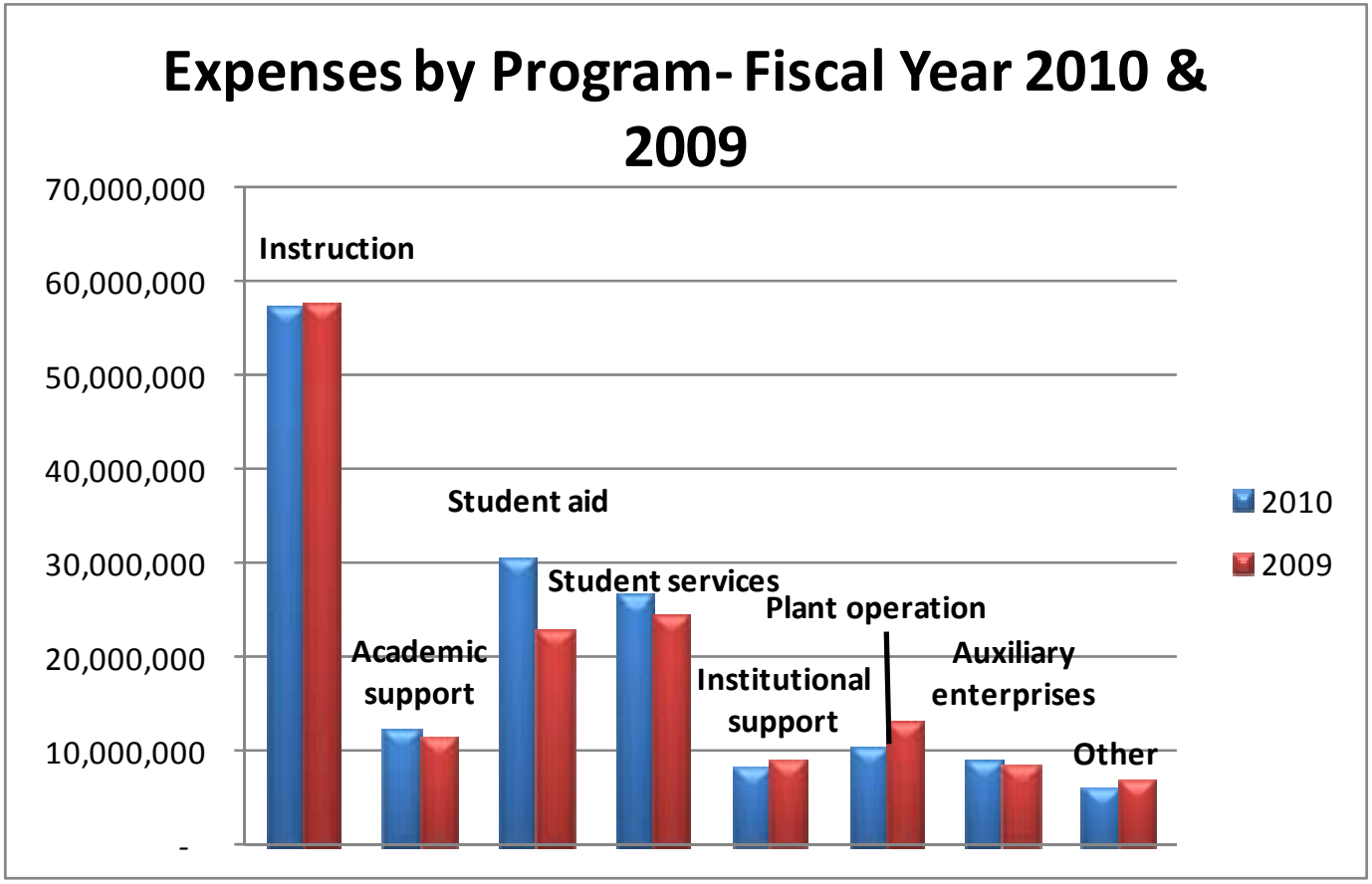
Expenses:
Operating expenses are presented in the Statement of Revenues, Expenses and Changes in Net Assets within their natural classification (object) such as salaries, wages and goods and services. The presentation of expense was changed during the current year from expenses by program to expense by object for comparability purposes. Within the object of expenses are the major programs of CCS. Instruction, Student Services and Student Aid comprise the greatest share of expenditures of CCS. Instruction and Student Services include salaries, wages and benefits for faculty as well as administrative and office support. Student aid represents federal and state funds to assist students through grants, loans and work study programs. The amount of student aid excludes the portion used to pay CCS tuition and fees.

Operating expenses increased approximately $6.4 million or 4.1 percent during the fiscal year ended June 30, 2010. To generate cost saving measures during fiscal 2010, CCS instituted furlough days for its employees. Full-time classified and exempt employees took a reduction in salary through reduction of hours during the summer of 2009. Additionally, full-time faculty 2009-2010 contracts were reduced by one day. Savings generated through the furlough was approximately $553.000. In addition to the furlough, CCS did not rehire some positions vacated during the year. The receipt of ARRA grants and additional worker retraining funds helped CCS fund salaries for designated programs during the fiscal year. While overall cost reductions were realized in salaries and wages, benefits increased $2.2 million primarily due to an increase in health premiums paid by CCS of $2.9 million. This increase was offset by a reduction in the employer retirement contribution of $701,000.

Goods and services expenditures decreased $1.9 million primarily due to lower plant and maintenance costs including lower roof repairs of $584,000, utilities of $484,000, and snow removal costs of $464,000. The decline in apprenticeship enrollments also contributed to the decrease in goods and services of approximately $447,000. Student aid contributed $7.5 million to the increase in expenditures. The increase is primarily attributable to Pell Grants of approximately $6.1 million over the prior year.

The following charts show the expenses by program for fiscal year 2010 and the comparison of expenses by program for the fiscal year 2010 and 2009. Note that depreciation is included as other expenditures in the graph below.


Expenses by Program-Fiscal Year 2010
Academic support 7.8%
Student aid 18.9%
Instruction 35.6%
Student services 16.4%
Plant operation 6.6%
Auxiliary enterprises 5.7%
Other 3.8%
Institutional support 5.1%



The following charts show the objects of operating expenses within each of the major programs of CCS for the fiscal year 2010 and 2009. Descriptions of program definitions are presented in Attachment 1.

June 30, 2010: Expenses by Program and Object

Program	Salaries and Benefits	Goods and Services	Travel	Equipment	Student Aid	Other	Total	Program percent of total expenses
Instruction	$ 52,201,320	$ 4,013,273	$ 312,888	$ 879,966	$	$ -	$ 57,407,447	35.6%
Public service	-	-	-	-	-	-	-	0.0%
Academic support services	8,528,396	2,644,111	71,383	1,299,718	-	-	12,543,608	7.8%
Student services	20,613,695	5,327,198	115,431	427,798	-	-	26,484,122	16.4%
Institutional support	6,357,671	1,547,713	82,523	174,913	-	-	8,162,820	5.1%
Plant operations & maintenance	5,694,655	4,799,130	7,768	147,212	-	-	10,648,765	6.6%
Auxiliary enterprises	1,459,252	6,816,464	587,165	282,072	-	450	9,145,403	5.7%
Service operations (Other)	319,514	816,014	(71)	14,129	-	(350)	1,149,236	0.7%
Student aid	165,711	-	-	-	30,337,174	-	30,502,885	18.9%
Depreciation (Other)	-	-	-	-	-	4,988,877	4,988,877	3.1%
Total expenses	$ 95,340,214	$25,963,903	$1,177,087	$ 3,225,808	$30,337,174	$ 4,988,977	$ 161,033,163	100.0%
Percent of total expenses	59.2%	16.1%	0.7%	2.0%	18.8%	3.1%	100.0%	

June 30, 2009: Expenses by Program and Object

Program	Salaries and Benefits	Goods and Services	Travel	Equipment	Student Aid	Other	Total	Program percent of total expenses
Instruction	$ 52,809,724	$ 3,791,383	$ 311,873	$ 946,008	$	$ 180	$ 57,859,168	37.4%
Public service	20,036	-					20,036	0.0%
Academic support services	7,835,183	2,171,650	55,142	1,459,832			11,521,807	7.5%
Student services	19,376,787	4,972,989	110,101	255,976			24,715,853	16.0%
Institutional support	6,484,882	2,228,357	83,870	245,465			9,042,574	5.8%
Plant operations & maintenance	5,708,564	6,997,643	4,223	513,815			13,224,245	8.6%
Auxiliary enterprises	1,255,975	6,390,199	537,934	296,381		2,330	8,482,819	5.5%
Service operations (Other)	354,909	1,263,486	1,106	23,590		840	1,643,931	1.1%
Student aid	58,457				22,819,018		22,877,475	14.8%
Depreciation (Other)						5,231,915	5,231,915	3.4%
Total expenses	$ 93,904,517	$27,815,707	$1,104,249	$ 3,741,067	$22,819,018	$ 5,235,265	$ 154,619,823	100.0%
Percent of total expenses	60.7%	18.0%	0.7%	2.4%	14.8%	3.4%	100.0%	

Statement of Cash Flows

CCS had cash and investments of $57.4 million at June 30, 2010 and $47.5 million at June 30, 2009. The Statement of Cash Flows includes transactions from operating and non-capital financing activities, capital and related financing activities and investing activities. It also includes the reconciliation of the operating loss to net cash used by operating activities. Operating activities include tuition and fees, grants and contracts (non-fiduciary funds), enterprise receipts, payments to employees, payments to vendors, and payments to students for grants, loans and scholarships. The non-capital financing activities include state operating appropriations, grants and contracts in fiduciary funds, as well as the activity related to the federal direct loan program. Capital and related financing activities include the state capital appropriations, the building fee funds collected from tuition remitted to the state, capital purchases, acquisition and payment of debt. Investing activities include transactions related to purchases and sales of investment instruments as well as the interest income from these instruments.

A major source of cash is provided by the state treasury. The State of Washington's general fund is experiencing significant revenue declines affecting state allocations to CCS. In response to the decreases in state allocations for operating activities as well as other financial planning goals, CCS established a commitment to ensure the financial stability of the organization through the maintenance of adequate reserves. At June 30, 2010, the amount of operating and tuition reserves totaled $6.9 million. In addition to the reserve goal, CCS has commitments including those designated for specific purposes by management or the Board of Trustees of $17 million. CCS has also established reserves for capital and minor improvements and debt service payments of $10.6 million and $2 million, respectively.

In light of recent economic declines, CCS is faced with state operating budget reductions for the fiscal year ending June 30, 2011 and June 30, 2012. CCS believes that its current financial position and cash generated through operations and state allocations, along with reductions in expenses, will be sufficient to meet its commitments during the next fiscal years.

COMMUNITY COLLEGES OF SPOKANE
Community & Technical College Program Code Definitions
All Funds

Program Title	Program Code	Program Definition
Instruction	**01x, 071, 11x**	Instruction & general department research: Activities that are part of the institution's instructional program, including academic, vocational and technical instruction.
Public Service	**131**	Includes activities performed according to a specific grant or contract such as small business development.
Academic Support Services	**041**	Academic computing services: Computing services to support the institution's primary mission - instruction, research and public service.
	042	Ancillary Support Services: organized activities to support instruction, research and public service - lab and course fees, instructional sales, self-support fees and miscellaneous fees.
	043, 074	Academic administration: Administrative support and management direction for instructional programs.
Library (included with Academic Support Services)	**051, 151**	Learning Resources: Activities that directly support the operation of catalogued or classified collections of published material, including audio, visual or medial services.
Student Services	**06x, 076, 16x**	Student activities outside the context of formal instructional programs which are basic to the student's emotional, intellectual and physical well being.
Institutional Support	**080-081, 078, 181**	Institutional Management: Executive level activities concerned with the management and long-range planning of the entire institution, including the governing board, executive direction and those positions which report to the President and their staff.
	082	Fiscal Operations: Activities related to the institution's fiscal control or financial operations, including accounting and budgeting.
	083	General Support Services: Activities that provide central administrative support to college internal operations, including computer services, personnel services, etc.
	084	Logistical Services: Activities related to general administrative services, including purchasing, central receiving, etc.
	085	Community Relations and Development: Activities to maintain relations with the community and activities related to development and fund raising (foundation).
Plant Operations & Maintenance	**090- 091**	Rents and utility costs for heating, cooling, light, power, gas, water and other for the operation of the physical plant.
	092	Building and Equipment Maintenance: Routine repair of buildings and structures, including preventative maintenance and recurring repairs.
	093	Custodial and Grounds Services: Interior building custodial services and landscape operation and maintenance.
	094	Plant Administration: Management and administrative duties for areas under the jurisdiction of physical plant.
Service Operations	**251**	Motor Pool
	252	Parking
	254	Central Stores
	255	Print Shop
	256	Other Service Operations: Activities that provide services to other departments on a cost-reimbursement basis such as telephone.
Auxiliary Enterprises	**261**	Bookstore
	262	Food Services
	264	Student Activities
	265	Other Auxiliary Enterprises: Activities that are operated in a manner similar to private business enterprises such as vending.
Student Aid	**271**	Scholarships/Grants
	272	Loans
	273	Work Study
	275	Tuition and Fee Waivers
Improvements & Depreciation	**9xx**	State Capital Projects – improvements are included with capital assets on the Statement of Net Assets

FINANCIAL STATEMENTS

2009–2010

- Statement of Net Assets
- Statement of Revenue, Expenditures and Changes in Net Assets
- Statement of Cash Flows
- Notes to the Financial Statements

Community Colleges of Spokane
Statement of Net Assets (Unaudited)
As of June 30, 2010 and 2009

	June 30, 2010	June 30, 2009
Assets:		
Current assets		
Cash	$ 29,357,414	$ 16,570,700
Short-term investments	16,137,160	20,331,051
Receivables (net of allowances of $97,468 and $100,308, respectively)	6,184,855	6,571,654
Due from state treasury	3,500,021	1,037,724
Inventories	1,004,097	1,065,545
Prepaid expense	197,131	474,016
Total current assets	56,380,678	46,050,690
Non-current assets		
Long-term investments	11,915,665	10,586,459
Capital assets, net of depreciation	128,894,705	99,325,644
Total non-current assets	140,810,370	109,912,103
Total assets	**197,191,048**	**155,962,793**
Liabilities:		
Current liabilities		
Accounts payable	4,098,866	4,446,297
Deferred revenue	4,400,823	3,795,380
Due to state treasury	818,383	883,968
Long-term liabilities, current portion	820,276	1,402,220
Funds held for others	13,234	16,433
Total current liabilities	10,151,582	10,544,298
Non-current liabilities		
Compensated absences	7,007,501	6,876,843
Long-term liabilities	658,486	1,100,231
Total non-current liabilities	7,665,987	7,977,074
Total liabilities	**17,817,569**	**18,521,372**
Net assets:		
Investment in capital assets, net of related debt	123,274,927	95,445,211
Fund balances:		
Restricted, non-expendable	17,955	17,955
Restricted, expendable	7,006	6,004
Unrestricted, designated	36,336,632	26,831,384
Unrestricted, undesignated	19,736,958	15,140,867
Total net assets	**$ 179,373,478**	**$ 137,441,421**

The notes to the financial statements are an integral part of this statement.

Community Colleges of Spokane
Statement of Revenues, Expenses and Changes in Net Assets (Unaudited)
For the Fiscal Years Ended June 30, 2010 and 2009

	June 30, 2010	June 30, 2009
Operating revenues:		
Tuition & fees (net of scholarship allowances of $28,335,802 and $24,938,985, respectively)	$ 23,017,653	$ 22,266,448
Federal operating grants and contracts	11,155,053	9,662,001
State operating grants and contracts	14,406,495	13,898,449
Local/private operating grants and contracts	5,460,150	5,213,133
Service operations	8,275	22,600
Sales and services of auxiliary enterprises (net of scholarship allowances of $92,313 and $115,269, respectively)	7,734,174	7,372,916
Other sources - operating	842,541	897,349
Total operating revenues	**62,624,341**	**59,332,896**
Operating expenses:		
Salaries and wages	72,586,406	73,320,891
Benefits	22,753,808	20,583,626
Goods and services	25,963,903	27,815,707
Travel	1,177,087	1,104,249
Equipment	3,225,808	3,741,067
Student aid	30,337,174	22,819,018
Depreciation	4,988,877	5,231,915
Other operating	100	3,350
Total operating expenses	**161,033,163**	**154,619,823**
Operating loss	**(98,408,822)**	**(95,286,927)**
Non-operating revenues/(expenses)		
State appropriations	61,787,901	59,814,939
Federal grants	34,328,985	22,100,685
State grants	12,772,864	13,370,279
Local/private grants	1,030,403	1,325,363
Investment income	544,749	849,459
Other non-operating	4,965	287,212
Non-operating revenues - net	**110,469,867**	**97,747,937**
Income/(loss) before other revenues/(expenses)	**12,061,045**	**2,461,010**
Other revenues/(expenses)		
State appropriations for capital purposes	33,260,818	9,819,289
Building fee remitted to state	(3,199,148)	(2,985,536)
Interest on capital projects	(55,129)	(71,872)
Other additions/(deductions) - net	(135,529)	(473,586)
Net other revenues	**29,871,012**	**6,288,295**
Increase in net assets	**41,932,057**	**8,749,305**
Net assets		
Net assets - beginning of year	$ 137,441,421	$ 128,692,116
Net assets- end of year	**$ 179,373,478**	**$ 137,441,421**

The notes to the financial statements are an integral part of this statement.

Community Colleges of Spokane
Statement of Cash Flows (Unaudited)
For the Fiscal Years Ended June 30, 2010 and 2009

	June 30, 2010	June 30, 2009
Cash Flows From Operating Activities:		
Tuition & fees	$ 23,640,643	$ 22,659,372
Grants and contracts	30,863,218	29,309,189
Payments to vendors	(30,518,656)	(32,274,042)
Payments to employees	(72,719,139)	(72,374,142)
Payments for benefits	(22,564,750)	(21,985,459)
Payments for student aid	(30,332,254)	(22,819,018)
Auxiliary enterprise receipts	7,756,365	7,295,967
Other receipts (payments)	908,679	546,295
Net cash used in operating activities	**(92,965,894)**	**(89,641,838)**
Cash Flows From Non-Capital Financing Activities:		
State appropriations	61,722,316	63,012,885
Grants and contracts	48,135,230	37,032,821
Federal direct loan receipts	32,036,837	25,646,046
Federal direct loan disbursements	(32,036,837)	(25,646,046)
Other receipts (payments)	94	577,359
Net cash provided by non-capital financing activities	**109,857,640**	**100,623,065**
Cash Flows From Capital and Related Financing Activities:		
Capital appropriations	30,798,521	9,428,971
Building fee remitted to State	(3,199,148)	(2,985,536)
Purchases of capital assets	(34,820,595)	(8,645,486)
Disposals of capital assets	16,647	22,394
Principal paid on capital debt and leases	(425,054)	(550,060)
Interest paid on capital debt and leases	(55,129)	(71,873)
Net cash used in capital and related financing activities	**(7,684,758)**	**(2,801,590)**
Cash Flows From Investing Activities:		
Purchases of investments	(8,236,154)	(15,000,000)
Interest on investments	568,598	250,312
Sales of investments to pay long-term COP principal and interest	480,182	621,932
Sales and maturities of investments	10,767,099	3,900,000
Net cash provided by investing activities	**3,579,726**	**(10,227,756)**
Net change in cash	12,786,714	(2,048,119)
Cash, beginning of year	16,570,700	18,618,819
Cash, end of year	**$ 29,357,414**	**$ 16,570,700**

The notes to the financial statements are an integral part of this statement.

Community Colleges of Spokane
Statement of Cash Flows (Unaudited)
For the Fiscal Years Ended June 30, 2010 and 2009

	June 30, 2010	June 30, 2009
Reconciliation of net loss to net cash used by operating activities:		
Operating loss	$ (98,408,822)	$ (95,286,927)
Adjustments to reconcile net loss to net cash used by operating activities		
Depreciation	4,988,877	5,231,915
Changes in assets and liabilities		
Interest and accounts receivable, net	(59,257)	305,387
Inventories	61,448	34,600
Other assets	276,885	(140,184)
Accounts payable and accrued liabilities	(430,468)	37,481
Deferred revenue	605,443	175,890
Net cash used by operating activities	**$ (92,965,894)**	**$ (89,641,838)**

The notes to the financial statements are an integral part of this statement.

Note 1 - Summary of Significant Accounting Policies

Community Colleges of Spokane (CCS) is part of Washington's community and technical college system and submits its financial data to the State Board for Community and Technical Colleges (SBCTC) where it is combined and submitted to the Office of Financial Management (OFM). The combined financial data is reported in the state's Comprehensive Annual Financial Report (CAFR) issued by the OFM.

The accompanying financial statements of CCS were prepared using the current standard accounting principles as prescribed by the OFM and the SBCTC. The OFM is the primary authority for the state's accounting and reporting requirements. The data contained in these statements is the same data used to represent CCS in the state's CAFR.

A. Reporting Entity

In evaluating how to define CCS, for financial reporting purposes, management has considered all funds that are part of CCS. The state Legislature approves budgets and budget amendments for the colleges' appropriated funds, which include the state's General Fund as well as certain capital projects funds. Colleges do not have separate corporate powers and sue, and are sued, as part of the state with legal representation provided through the state Attorney General's Office. Since the colleges are legally part of the state, their financial operations are reported in the primary government financial statements.

B. Basis of Presentation

Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources. Funds are classified into three categories: governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate "fund types." CCS transactions are recorded in the fund types described below:

Governmental funds:

Governmental funds are used to account for all or most of CCS's general activities, including the collection and disbursement of earmarked monies (special revenue funds), the acquisition or construction of general fixed assets (capital projects funds), and the servicing of general long-term obligations (debt service funds).

Special revenue funds primarily include grants, contracts, dedicated local fees, and operating fees.

Fiduciary funds:

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the governmental unit. When these assets are held under the terms of a formal trust agreement, an expendable trust fund, a nonexpendable trust fund, or a pension/investment trust fund is used. The terms "expendable" and "nonexpendable" refer to whether or not CCS is under an obligation to maintain the trust principal. Agency funds are generally used to account for assets that the government holds on behalf of others as their agent.

Fiduciary funds primarily include federal grants-in-aid.

Proprietary funds:
Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities can be provided either to outside parties (enterprise funds) or to other departments or agencies primarily within CCS (internal service funds).

Enterprise funds include associated students, bookstore, parking, food services, and other auxiliary enterprises. Internal service funds include data processing, printing, motor pool, telephone, and central stores. Internal service funds transactions occurring between individual funds are eliminated in the financial statements.

C. Measurement Focus and Basis of Accounting
The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental and expendable trust funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the Statement of Net Assets. Operating statements for these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

All proprietary funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and liabilities associated with the operations of these funds are included on the Statement of Net Assets. CCS presents the operating statements for these funds in the same manner as the governmental funds by presenting increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used by all governmental, expendable trust, and agency funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). “Measurable” means the amount of the transaction can be reasonably estimated. “Available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Under modified accrual accounting, expenditures are recognized when the related fund liability is incurred.

All proprietary funds are accounted for using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recognized when incurred.

CCS reports deferred revenues on its Statement of Net Assets. Deferred revenues arise when a potential revenue does not meet both the “measurable” and the “available” criteria for revenue recognition in the current period. Deferred revenues also arise when CCS receives resources before it has a legal claim to them, such as when grant monies are received prior to the incurrence of qualifying expenditures or when tuition is paid in advance of the commencement of a quarter.

D. General Budgetary Policies and Procedures
Operating appropriations cover a single fiscal year within the biennium. Capital appropriations are biennial and are generally made at the fund/account, agency, and project level. The legal level of budgetary control is at the fund/account, agency, and appropriation level, with administrative controls established at lower levels of detail in certain instances. Legislative appropriations are strict legal limits on expenditures/expenses, and over expenditures are prohibited.

Proprietary funds earn revenues and incur expenses (i.e., depreciation or budgeted asset purchases) not covered by the allotment process.

E. Cash and Pooled Investments

Investments of surplus or pooled cash balances are reported on the accompanying Statement of Net Assets as "Cash and Short-Term Investments." For reporting purposes, pooled cash is stated at fair value or amortized cost, which approximates fair value. Short-term investments consists of investments with an original maturity within twelve months. Investments in the Local Government Investment Pool (LGIP) are reported at amortized cost and are considered short-term investments. Long-term investments are reported at amortized cost.

F. Receivables

Receivables in CCS's governmental and proprietary funds are primarily related to grants and contracts with federal, state and other agencies. Receivables are recorded when either the asset or revenue recognition criteria (refer to Note 1.C) has been met.

G. Inventories

Consumable inventories, consisting of expendable materials and supplies held for consumption, are valued and reported for financial statement purposes if the annual balances on hand are estimated to exceed $25,000 in value. Consumable inventories are generally valued using the first-in, first-out method.

All merchandise inventories are valued and considered reportable for financial statement purposes. Merchandise inventories are generally valued using the first-in, first-out method. Donated consumable inventories are recorded at fair market value.

H. Fixed Assets

Except as noted below, all fixed assets with a unit cost of $5,000 or greater are capitalized and reported in the accompanying financial statements. All purchased fixed assets are valued at cost where historical records are available and at estimated historical cost where no historical records exist. Fixed asset costs include the purchase price plus those costs necessary to place the asset in its intended location and condition for use. Normal maintenance and repair costs that do not materially add to the value or extend the life of the asset are not capitalized.

The value of assets constructed by CCS includes all direct construction costs and indirect costs that are related to the construction. In proprietary and similar trust funds, interest costs (if material) incurred during the period of construction are capitalized. Infrastructure (improvements) such as streets, sidewalks, lighting systems, and similar assets located on college campuses, which predominately benefit college activities, are capitalized.

Fixed assets in governmental and expendable trust funds are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures in governmental funds, and related assets (including construction projects not completed at the end of the accounting period) with the following characteristics are reported in the General Capital Assets Subsidiary Account:

- Acquired for the production of general government services, not for the production of services that are sold;
- All land, including land use rights with indefinite lives acquired with the purchase of the underlying land, and ancillary costs;
- Buildings, building improvements, and leasehold improvements with a cost of $100,000 or greater;
- Intangible assets, either purchased or internally developed, such as land use rights not acquired with the purchase of land, software, patents and trademarks, with a cost of $1,000,000 or more that meet specific criteria.
- All capital assets acquired with Certificates of Participation (COP).

Depreciation expense of general fixed assets is recorded in the activity statements of governmental and expendable trust funds. Accumulated depreciation is recorded in the General Capital Assets Subsidiary Account. Depreciation is calculated using the straight-line method with estimated useful lives of five to 50 years for buildings and building components, and three to 50 years for furnishings and equipment, other improvements, and miscellaneous fixed assets. General fixed assets are removed from the General Capital Assets Subsidiary Account at the time of disposal.

Fixed assets used in proprietary and similar trust funds are accounted for in the fund in which they are utilized. Depreciation is computed using the straight-line method. Buildings and building components are depreciated using estimated useful lives of five to 50 years. Furnishings and equipment, other improvements, and miscellaneous fixed assets are depreciated using estimated useful lives of three to 50 years. The cost and related accumulated depreciation of fixed assets retired from service or disposed of are removed from the accounting

I. Compensated Absences

Annual leave:

CCS employees accrue vested annual leave at a variable rate based on years of service. Governmental funds recognize annual leave when it is paid. A long-term liability of $2,640,949 for the accumulated annual leave and related payroll taxes and benefits in governmental funds has been recorded at June 30, 2010. Proprietary funds recognize the expense and accrued liability when the annual leave is earned. An accrued liability for accumulated annual leave, including related payroll taxes and benefits, has been recorded in proprietary funds for $45,094 at June 30, 2010.

Sick leave:

Employees accrue sick leave at the rate of one day per month without limitation on the amount that can be accumulated. Sick leave is not vested; i.e., CCS does not pay employees for unused sick leave upon termination except upon employee death or retirement. At death or retirement, CCS is liable for 25 percent of the employee's accumulated sick leave. In addition, the state has a "sick leave incentive plan" in which each January, employees who accumulate sick leave in excess of 60 days may redeem sick leave earned but not taken during the previous year at the rate of one day's pay in exchange for each four days of sick leave. CCS has recorded an estimated sick leave buyout liability, including related payroll taxes, for governmental funds of $4,302,992 at June 30, 2010. Proprietary funds recognize the expense and accrue a liability for estimated sick leave buyout as sick leave is earned. At June 30, 2010, a liability for estimated sick leave buyout, including related payroll taxes, has been accrued in proprietary funds for $18,466.

J. Long-Term Obligations

Long-term obligations expected to be financed from resources to be received in the future by governmental funds are reported in the General Long-Term Obligations Subsidiary Account, not in the individual funds. Long-term obligations to be financed from proprietary funds are recorded in the applicable funds rather than in the General Long-Term Obligations Subsidiary Account.

K. Net Assets

Net assets represents the difference between fund assets and fund liabilities. The colleges' net assets are classified as investment in capital assets--net of related debt, restricted--nonexpendable, restricted--expendable, unrestricted--designated or unrestricted--undesignated. Restricted--nonexpendable are subject to externally-imposed requirements that may be maintained permanently by CCS. Nonexpendable restricted net assets consist of an endowment. Restricted--expendable are funds obligated to be spent in accordance with restrictions imposed by external parties. Unrestricted net assets are not subject to externally imposed restrictions,

but may be designated for specific purposes by management, or the Board of Trustees. Unrestricted net assets include funds derived from student tuition and fees, state appropriations, and sales from auxiliary enterprises. Designated unrestricted net assets include $10,552,062 reserved for capital projects and minor improvements, $1,963,768 for debt services, $6,862,061 reserved for operating and tuition reserves, and $16,958,741 for formal operating budget commitments and designated contingencies.

L. Interfund Activities

Quasi-external transactions are accounted for as revenues, expenditures, or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as revenue in the fund that is reimbursed. In the financial statements the interfund transactions occuring in the internal service funds have been eliminated. Thus, in fiscal year ending June 30, 2010, Service Operation's revenue was reduced by $1,354,103 offset by a reduction in goods and service expenses within each program classification.

M. Classification of Revenues

Operating revenues:

Operating revenues include activities that have the characteristic of exchange transactions such as : (1) student tuition and fees, net of scholarship allowances, (2) sales and services of Auxiliary Enterprises and other departments, (3) most federal, state and local contracts and grants.

Non-operating revenues:

Non-operating revenues include activities that have the characteristics of non-exchange transactions. Under GASB Statement 33, non-exchange transactions are defined as those wherein, “a government (including the federal government, as a provider) either gives value (benefit) to another party without directly receiving equal value in exchange or receives value (benefit) from another party without directly giving equal value in exchange.” State appropriations, federal financial aid grants and investment income are considered non-operating. Therefore, it is expected that operating expenses will generally exceed operating revenues resulting in a net operating loss.

Scholarship discounts and allowances:

Student tuition and fee revenues, and certain other revenues from students, are reported net of scholarship discounts and allowances in the Statement of Revenues, Expenses and Changes in Net Assets. Scholarship discounts and allowances are the difference between the published charge for goods and services provided by CCS and the amount that is paid by students or third parties making payments on the students' behalf. Certain governmental grants, such as Pell grants, and other federal and state programs are either operating or non-operating revenues in CCS's financial statements. To the extent the revenues are used to satisfy tuition and fees and other student charges, CCS has recorded a scholarship discount and an allowance to eliminate overstating total revenues to CCS and properly recording the revenues at the original source. Discounts and allowances for the year ending June 30, 2010 and 2009 are $28,335,802 and $24,938,985, respectively.

N. Reclassifications

Certain relassifications have been made to the prior years' financial statements to conform to current year presentation. The revenue from fees related to instructional sales were reclassified from tuition and fees to other sources-operating.

Note 2 - Cash and Investments

During 2004, CCS formally adopted an investment policy and related administrative procedures. The investment objectives, in priority order, are safety, liquidity, and return on investment. CCS invests in a manner that provides maximum security with the highest investment return while meeting the daily cash flow demands and conforms to all state statutes governing the investment of public funds.

The carrying amount of CCS's cash and investments was $57,410,239 and $47,488,210 at June 30, 2010 and 2009, respectively. Deposits are held with financial institutions approved by the state of Washington's Public Deposit Protection Commission. Investments are classified as current and non-current based on their maturity date at June 30th.

Cash and investments at June 30, 2010 and 2009, consisted of the following:

	2010	2009
Cash	$ 29,357,414	$16,570,700
Certificates of Deposits	14,143,497	15,849,249
Local Government Investment	13,909,328	14,568,209
U.S. Treasury Notes	0	500,052
Total	$ 57,410,239	$47,488,210

Investments are presented at amortized cost, which approximates fair value. The LGIP is considered extremely low risk. It is operated in a manner consistent with the Securities and Exchange Commission's Rule 2a-7 of the Investment Company Act of 1940. Rule 2a-7 funds are limited to high quality obligations with limited maximum and average maturities, the effect of which is to minimize both market and credit risk. The portfolio is made up of high-quality, highly liquid securities, and its relatively short average maturity reduces the pool's price sensitivity to market interest rate fluctuations. The LGIP also has a strong degree of asset diversification to minimize risk and maintain adequate rates of return.

Note 3 - Receivables and Deferred Revenues

A. Receivables

Receivables at June 30, 2010 and 2009, consisted of the following:

	2010	2009
Accounts Receivable	$ 385,485	$ 272,638
Federal Government	1,395,882	770,506
Other Governments/Agencies	4,059,646	5,089,167
Miscellaneous Receivables	441,310	539,651
Subtotal	6,282,323	6,671,962
Less: Allowance for Uncollectible receivables	97,468	100,308
Total Receivables	$ 6,184,855	$ 6,571,654

CCS records an allowance for uncollectible receivables as a reserve for the probability of future uncollectible accounts.

B. Deferred Revenues

Deferred revenues as of June 30, 2010, were $4,400,823 and $3,795,380 as of June 30, 2009. Deferred revenues primarily consist of prepaid tuition and fees.

Note 4 - Capital Assets

The following is a summary of changes in Capital Assets during Fiscal Year 2010:

	June 30, 2009	Additions	Disposals	June 30, 2010
Land	$ 3,792,411			$ 3,792,411
Construction in Progress	5,050,675	16,295,429		21,346,104
Buildings	151,608,349	17,061,120		168,669,469
Accumulated Depreciation	(63,900,349)	(4,016,983)		(67,917,332)
Net Buildings	87,708,000			100,752,137
Improvements	2,799,627	14,683		$2,814,310
Accumulated Depreciation	(2,557,804)	(15,279)		(2,573,083)
Net Improvements	241,823			241,227
Equipment	13,388,799	1,055,487	(599,586)	13,844,700
Accumulated Depreciation	(10,857,978)	(806,835)	582,939	(11,081,874)
Net Equipment	2,530,821			2,762,826
Library Resources	8,005,614	147,866		8,153,480
Accumulated Depreciation	(8,003,700)	(149,780)		(8,153,480)
Net Library Resources	1,914			-
Total Fixed Assets	$ 99,325,644	$29,585,708	$ (16,647)	$ 128,894,705

In the state capital budget for the community and technical college system, CCS received allocations to fund the design, renovation or construction of campus buildings. As a result, construction in progress and building additions contributed significantly to the changes in fixed assets during Fiscal Year 2010. Construction in progress additions primarily consists of the SFCC Science Building, $11 million, and the SCC Technical Education Building, $5.6 million. Building additions consisted primarily of the renovation of the SFCC Music building of $8.4 million, SCC Building 7, formerly the Science building, of $6 million and the IEL Magnuson building of $1.5 million.

Note 5 - Lease Commitments

CCS leases land, office facilities, office and computer equipment, and other assets. Leases that represent acquisitions are classified as capital leases, and the related assets and liabilities are recorded in the financial records at the inception of the lease. Other leases are classified as operating leases with the lease payments recorded as expenditures or expenses during the life of the lease.

CCS did not enter into any new capital leases during the fiscal year ending June 30, 2010. Operating lease and rental expenditures for Fiscal Year 2010 were $1,850,904.

Note 6 - Certificates of Participation

Current state law authorizes the state to enter into long-term financing contracts for the acquisition of real or personal property and for the issuance of certificates of participation in the contracts. Total debt service requirements for certificates of participation to maturity as of June 30, 2010, are as follows:

Fiscal year ending June 30,	Principal	Interest	Total
2011	$ 441,746	$ 38,436	$ 480,182
2012	459,102	21,079	480,181
2013	199,383	4,022	203,405
2014 and thereafter	-	-	-
Total Debt Service Requirements	$ 1,100,231	$ 63,537	$ 1,163,768

CCS did not enter into any new long-term financing contracts in Fiscal Year 2010. The outstanding debt service payments related to prior years acquisitions include the Energy Conservation Project (ESCO) of $984,548, the purchase of a copier at SCC of $73,521 and the purchase of a copier at SFCC of $105,699.

CCS shall not incur debt or borrow money which will cause the aggregate debt contracted by CCS to exceed that amount for which payments of principal and interest in any fiscal year would require CCS to expend more than seven percent of the average general operating revenues for the three immediately preceding fiscal years. The debt limit calculation for Fiscal Year 2010 is $3.9 million which is greater than current debt service requirements of $1.2 million.

Interest paid on the certificates of participation was $55,129 in Fiscal Year 2010 and $71,872 in Fiscal Year 2009.

Note 7 - Commitments and Contingencies

A. Summary of Significant Litigation

There were no material claims or lawsuits against CCS, which are not covered by insurance or whose settlement would materially affect the financial statements at June 30, 2010 and 2009.

B. Federal Assistance

CCS received federal financial assistance for specific purposes that are generally subject to review or audit by the grantor agencies. Entitlement to this assistance is generally conditional upon compliance with the terms and conditions of grant agreements and applicable federal regulations, including the expenditure of assistance for allowable purposes. Any disallowance resulting from a review or audit may become a liability of CCS.

Note 8 - Operating Expenses by Program

In the Statement of Revenues, Expenses and Changes in Net Assets, operating expenses are displayed by natural classification, such as, salaries, wages and goods and services. The following table provides operating expenses by program for the year ended June 30, 2010.

	Natural Classification						
Program Classification	**Salaries and Benefits**	**Goods and Services**	**Travel**	**Equipment**	**Student Aid**	**Other**	**Total**
Instruction	$ 52,201,320	$ 4,013,273	$ 312,888	$ 879,966			$ 57,407,447
Academic support services	8,528,396	2,644,111	71,383	1,299,719			12,543,609
Student services	20,613,695	5,327,198	115,431	427,798			26,484,122
Institutional support	6,357,671	1,547,713	82,523	174,912			8,162,819
Plant operations and maintenance	5,694,655	4,799,130	7,768	147,212			10,648,765
Service operations	319,514	816,014	(71)	14,129		(350)	1,149,236
Auxiliary enterprises	1,459,252	6,816,464	587,165	282,072		450	9,145,403
Student aid	165,711				30,337,174		30,502,885
Depreciation						4,988,877	4,988,877
Total	**95,340,214**	**25,963,903**	**1,177,087**	**3,225,808**	**30,337,174**	**4,988,977**	**161,033,163**

SUPPLEMENTARY SCHEDULES

2009–2010

- Analysis of Fund Balance — Services and Activity Fees
- Capital Expenditures
- Grants and Contracts
- Statement of Operations — Dedicated Local Funds
- Statement of Operations — Student Financial Aid
- Schedule of Selected Internal Service and Enterprise Activities
- College Bookstores — Balance Sheet and Income Statements

Community Colleges of Spokane
Analysis of Fund Balance for Services and Activity Fees
Spokane Community College
June 30, 2010

Title	Beginning Carryforward Balance	2009-2010 Budget	Adjustments Fund-Raising & Other Revenue	Expenditures & Encumbrances	2009-2010 Balance	Ending Carryforward Balance
Instructional Related Programs						
Carry Over Fund	270,952		$ (247,952) (1)		23,000	
IRP Club Advisors		55,000		(60,793)	(5,793)	
IRP General Fund		65,000	(57,786)	(2,503)	4,711	40,619
ADA Accessibility		1,000			1,000	
Health Information Management		1,000	5,551	(6,749)	(198)	
American Design & Drafting			145	(177)	(32)	
VICA	150	27,600	255	(13,695)	14,310	285
Writers on the Storm		13,000	800	(12,665)	1,135	
SCC Automotive Assn.		4,300	830	(6,594)	(1,464)	
Culinary Arts Club	2,249	7,500	14,400	(18,273)	5,876	2,249
Legends		14,300		(11,208)	3,092	
Agribusiness	2,052	15,900	16,579	(32,885)	1,646	1,646
Agribusiness Craft	1,791		10,855	(6,124)	6,522	6,522
Horticulture Club	606	8,550	12,954	(23,947)	(1,837)	
Phi Theta Kappa	2,855	5,500	6,955	(12,740)	2,570	2,570
Delta Epsilon Chi		20,600	18,704	(39,188)	115	115
Logger Sports				(15)	(15)	
Rho Beta Psi	645	10,400	13,401	(25,079)	(633)	
Marriott-SCC Clubs						
Instructional Related Programs Total	281,300	249,650	(204,310)	(272,634)	54,006	54,006
Associated Student Activities						
Carry Over Fund	546,210		271,796 (1)		818,006	
SCC Bus Pass Match		25,000	20	(23,594)	1,426	
SCC Food Bank		10,500	955	(11,425)	30	30
SCC Tree of Sharing		2,000	20	(1,131)	889	20
ASA Club Advisors				(556)	(556)	
ASA General Fund		152,170	(82,678)	(110,559)	(41,067)	780,022
President's Speaker Series		26,000		(23,847)	2,153	
ADA Accessibility				(1,019)	(1,019)	
ASC - Legislative		3,500	500	(3,726)	274	
Entertainment Board		82,000	5,146	(63,977)	23,169	
Student Parents Together		3,140	300	(3,608)	(168)	
Student Ambassador Program		6,100		(5,656)	444	
Nursing Club	1,332	4,700	3,829	(5,860)	4,001	4,001
Speak Out			912	(761)	150	150
Shut Up and Sign	7	3,675		(3,246)	436	7
Student Health Center				(15,942)	(15,942)	
Ski/Snowboard Club		2,360	2,440	(4,979)	(179)	
Fit Club	1	2,000	2,222	(5,029)	(806)	
C.P.R. Club	570	1,480	1,837	(1,576)	2,311	1,842
Assoc. Student Council		34,300	1,730	(42,376)	(6,346)	
Spectrum Club	215			(215)		

Community Colleges of Spokane
Analysis of Fund Balance for Services and Activity Fees
Spokane Community College
June 30, 2010

Title	Beginning Carryforward Balance	2009-2010 Budget	Adjustments Fund-Raising & Other Revenue	Expenditures & Encumbrances	2009-2010 Balance		Ending Carryforward Balance
Explorers	310	1,950	1,920	(3,236)	944		944
Student Awareness League		10,500	6,965	(15,407)	2,058		965
SCC Aviation				(34)	(34)		
SCC Computer Club	416	5,750	14	(5,883)	297		297
Disability Awareness League	52	5,725	180	(2,610)	3,347		232
Black Student Union	100	5,300	2,721	(11,108)	(2,987)		
Veterans			4,937	(4,506)	431		431
G.L.O.B.A.L.			4,862	(3,254)	1,608		162
Resonate Stdt Ministries			600		600		
X-Ray Vision	1,305	2,000	8,934	(9,993)	2,247		2,247
Gaming Club	397	2,000	2,484	(4,461)	420		420
SCC Players	1,504	4,000	715	(6,882)	(663)		
Water Resources Club	99	1,150	3,698	(5,415)	(468)		
Natural Resources Assn	6,801	1,250	618	(2,514)	6,155		6,155
Pre-English Major Club	76	1,000		(145)	931		76
Dance & Drill Team			150		150		
Natl Assc Legal Secr	51	1,400	2,390	(2,941)	900		249
American Inst Arch Students		2,000	593	(2,244)	348		86
Geology Lecture Series				(1,520)	(1,520)		
Sasquad Comics	115	2,000	471	(3,341)	(755)		
Latter Day Saints SA			275		275		175
Latin-Amer Student Org	435	7,750	182	(10,435)	(2,068)		
International Student Org		2,650	975	(2,979)	646		440
Asian Pacific Islander		4,050	110	(3,865)	295		
Swim Club			100		100		
Native Amer Student Org	3,231	9,500	2,668	(11,582)	3,817		3,817
S.A.N.E.		4,450	2,836	(5,042)	2,244		866
ASA Work Programs		45,000		(47,890)	(2,890)		
Associated Student Activities Total	563,227	478,350	258,426	(496,369)	803,634		803,634
Lair Furnishings	3,339				3,339		3,339
Financial Aid Grants	56,855		52,699	(53,680)	55,874	(2)	55,874
Building Fund	482,262		246,754	(94,805)	634,211		634,211
Student and Activities Total	1,386,983	$ 728,000	$ 353,569	$ (917,488)	$ 1,551,064		1,551,064

Footnotes:

(1) Includes adjustment to reflect the difference between budgeted revenue and actual revenue collections.

(2) In 2006-2007, the students approved 3.5 percent contribution of S&A fees to fund a financial aid fund to be administered by the financial aid offices in accordance with student directives.

Community Colleges of Spokane
Analysis of Fund Balance for Services and Activity Fees
Spokane Falls Community College
June 30, 2010

Title	Beginning Carryforward Balance (1)	2009-10 Budget	Adjustments Fund-Raising & Other Revenue		Expenditures & Encumbrances	2009-10 Balance	Ending Carryforward Balance
Instructional Related Programs							
Carry Over Fund-IRP	$ 286,114		$ (11,972)	(1)	$	$ 274,142	$ 286,681
IRP Club Advisors		30,000			(26,260)	3,740	
IRP Contingency		5,110	(2,062)			3,048	
Astronomy Club	471	500			(371)	600	471
Concha Club	323					323	323
Speech & Debate Club	6,849	20,000	(497)		(18,924)	7,428	6,849
Graphic Design	84	5,100	500		(5,527)	157	157
Engineering Club	41	2,737	(250)		(2,515)	13	13
Revelers Club	899	17,750	(96)		(20,776)	(2,223)	(2,223)
Orchestra		4,000	8		(4,008)		
Concert Band	200	3,900	(2,000)		(299)	1,801	200
Choral Music	587	17,000	16,080		(33,667)		
Stage Band Combo	1	4,800	12,606		(13,793)	3,614	635
DEC	1,674					1,674	1,674
Art Gallery		10,000			(9,783)	217	
Recreation Society	(12)	9,500	775		(10,179)	84	
Wireharp-Literary Magazine	136	8,600	2,150		(10,630)	256	136
Communicator-Newspaper		6,300	(375)		(5,883)	42	
Beta Gamma Kappa	120	9,000	994		(9,730)	384	384
Physical Therapists Assist	359	2,000	680		(2,588)	451	451
Instructional Related Programs Total	297,846	156,297	16,541		(174,933)	295,751	295,751
Associated Student Activities							
Carry Over Fund-ASA	316,295		1,353	(1)		317,648	71,334
Planetarium Support			(200,000)			(200,000)	
Bus Pass Match		24,500	4,130		(28,630)		
Bus Ticket Clearing					(40)	(40)	
MLC Tutoring		3,300	25		(3,325)		
New Student Orientation		8,000	898		(8,898)		
ASA Club Advisors		35,000	6,582		(41,582)		
ASA General	377	6,601	2,321		(8,737)	562	377
Advertising/Printing		3,550	163		(3,713)		
ASA Contingency		10,217	(6,986)		(3,055)	176	
Legislative Liaison		3,860			(3,616)	244	
Cultural Series		18,000	(4,848)		(12,900)	252	252
Supplies		2,100			(1,491)	609	
Work study		106,000	(7,364)		(98,636)		
Travel		10,000			(9,985)	15	
Food Bank	2,122	9,500	845		(9,704)	2,763	2,763
Health Services		5,000			1	5,001	
Special Events		9,000	22		(7,182)	1,840	22
Concerts/Comedy	142	7,000			(7,112)	30	30
Music Perf. Lic.		3,000	1,800		(4,701)	99	
College-wide Theme		5,000			(4,688)	312	
Lecture Series		7,000	550		(7,355)	195	
Outreach Education		7,000	405		(6,514)	891	

Community Colleges of Spokane
Analysis of Fund Balance for Services and Activity Fees
Spokane Falls Community College
June 30, 2010

Title	Beginning Carryforward Balance (1)	2009-10 Budget	Adjustments Fund-Raising & Other Revenue	Expenditures & Encumbrances	2009-10 Balance		Ending Carryforward Balance
Equipment		3,500	934	(1,334)	3,100		511
Interpreter Support		1,200	884	(2,084)			
Security			162	(36,367)	(36,205)		
SUB Renovation				(5,671)	(5,671)		
Student Media Lab				(4,335)	(4,335)		
Part Time Hrly				(20,490)	(20,490)		
Anime	291	1,550	3,152	(4,577)	416		416
Black Student Union	3,842	12,200	1,410	(17,401)	51		51
Art Club	625	3,700	1,910	(4,182)	2,053		935
SFCC Vets Club			739	(721)	18		
Assoc. Men Students	(234)	6,300	(250)	(5,492)	324		
Japanese Club	381	1,000	1,943	(2,497)	827		827
Assoc. Women Students	274	7,450	(107)	(7,423)	194		194
Dance Club	11		500		511		11
Asian American Club	857	1,000	576	(1,639)	794		794
Service Learning	1,090	12,500	(6,585)	(3,763)	3,242		1,155
Falls Christian Fellowship	51	2,000	(1,450)	(554)	47		47
SFCC Gamers	699	1,500	560	(1,553)	1,206		1,206
Latter Day Saints Student Association (LDSSA)		500		(465)	35		
K.I.S.S. Club	224			4	228		224
French Club	249	4,600	(900)	(3,933)	16		16
The Alliance	2,374	6,100	3,056	(8,584)	2,946		2,946
Latinos Unidos de Aztlan	1,855	5,000	703	(6,403)	1,155		1,155
German Klub	40	5,000	(5,021)	21	40		40
Interpreter Training Prog	1,149	268	385	(410)	1,392		1,434
Journalism	(551)	7,307	1,975	(8,731)			
International Club	947	8,500	(100)	(7,287)	2,060		947
Photo Arts	729	4,200	2,558	(5,359)	2,128		729
Jazz Presents		23,000	1,789	(23,902)	887		
Red Nations (RNSA)	1,499	20,000	7,485	(27,349)	1,635		1,635
Spanish Club	51	3,000	(600)	(1,761)	690		51
Literary Club			500	(489)	11		
SFCC Wellness Club			500	(301)	199		
Early Learning Center		85,000		(85,000)			
Teachers of Tomorrow	111	2,000	133	(2,243)	1		
Associated Student Activities Total	335,500	512,003	(183,263)	(574,138)	90,102		90,102
Financial Aid	12,634		45,382	(39,995)	18,021	(2)	18,021
Building Fund	727,767		112,863		840,630		840,630
Student and Activities Total	$ 1,373,747	$ 668,300	$ (8,477)	$ (789,066)	$ 1,244,504	(3)	$ 1,244,504

Footnotes:

(1) Adjustment to reflect the difference between budgeted revenue and actual revenue collections.

(2) In 2006-2007, the students approved 3.5 percent contribution of S&A fees to fund a financial aid fund to be administered by the financial aid offices in accordance with student directives. The IEL funds were distributed by the SFCC financial aid offices and the revenue, $3,526 will be transferred to SFCC in 2009-2010.

(3) Commitments against fund balance not recorded in fund balance are $120,665 for the Student Media Lab, $194,329 for the SUB remodeling, $3795 for Security Support, and $50,000 for Athletics.

Community Colleges of Spokane
Analysis of Fund Balance for Services and Activity Fees
Institute for Extended Learning
June 30, 2010

Title	Beginning Carryforward Balance	2009-2010 Budget	Adjustments Fund-Raising & Other Revenue	Expenditures & Encumbrances	Budget Balance	Ending Carryforward Balance
Associated Student Activities						
Carry Over Fund	$ 177,676		$ (130,322) (1)	$ 177	$ 47,531	$ 94,819
Colville Reader Board		30,000		(20,071)	9,929	
Student Support Centers		20,000			20,000	
Credit Centers-Student Lounges		45,000		(31,035)	13,965	
Magnuson Student Lounge		7,000		(9,589)	(2,589)	
Student Building Fund		3,700		(7,799)	(4,099)	
Bus Pass Match		5,000		(7,318)	(2,318)	
Bus Ticket Clearing	60			(20)	40	40
ASA Club Advisors		13,200		(16,718)	(3,518)	
Contingency		1,000			1,000	
Inchelium Stdnt Gov		1,430		(924)	506	
AEC Student Govt		3,200	290	(2,133)	1,357	290
Hillyard Student Gov		1,800		(1,585)	215	
Republic Student Gov	1,036	3,400	1,003	(4,141)	1,298	1,299
Newport Student Govt		8,120		(6,677)	1,443	
Colville Student Gov	523	15,500	1,012	(11,549)	5,486	1,535
Beta Epsilon Zeta			886	(1,211)	(325)	
N Pend Ore Stdnt Gov	97	900		(171)	826	97
Pullman Student Govt	724	9,400	439	(8,913)	1,650	1,163
Fairchild Student Gv	347		(347)			
Lodge/Magnuson Student Govt		900			900	
Credit Orientation		2,250		25	2,275	
ABE Orientation		900		1	901	
New Activities		6,600		(9,387)	(2,787)	
Student Leadership		3,500		(1,917)	1,583	
Student Ambassadors		5,000		(4,375)	625	
Tutoring		10,300		(12,280)	(1,980)	
Health, Wellness & Fitness		12,000		(6,671)	5,329	
Financial Aid (2)	2,809		717		3,526	3,526
Associated Student Activities Total	$ 183,272	$ 210,100	$ (126,322)	$ (164,281)	$ 102,769 (3)	$ 102,769

Footnotes:

(1) Adjustment to reflect the difference between budgeted revenue and actual revenue collections. The 2009-2010 budget included use of fund balance for special projects.

(2) In 2006-2007, the students approved 3.5 percent contribution of S&A fees to fund a financial aid fund to be administered by the financial aid offices in accordance with student directives. The IEL funds were distributed by the SFCC financial aid office. The 2008-2009 ending balance was transferred in 2009-10 and the 2009-2010 ending balance will be transferred to SFCC in 2010-2011.

(3) Commitments against fund balance not recorded in fund balance are $20,000 for student support centers and $5,000 for the student lounge at the Newport Center.

Community Colleges of Spokane
Analysis of Fund Balance for Services and Activity Fees
District Athletics
June 30, 2010

Title	Beginning Carryforward Balance	2008-2009 Budget	Adjustments Fund-Raising & Other Revenue	Expenditures & Encumbrances	Budget Balance	Ending Carryforward Balance
District Athletics	$ 318,729	$ 870,600	$ (15,361) (1)	$ (829,383)	$ 344,585	$ 344,585
Athletics Revenue Accounts (2)						
Athletic Facility Usage	$ (17,892)	$	$ 34,363	$ (13,491)	$ 2,980	$ 2,980
Athletic Vending	1,739			(15,980)	(14,241)	(14,241)
Athletic Concessions	10,491		6,516	(7,846)	9,161	9,161
Athletic Activities	4,167		25,191	(13,600)	15,758	15,758
Athletic Gate Reciepts	(14,335)		10,709	(17,017)	(20,643)	(20,643)
Total Athletics Revenue Accounts	$ (15,830)	$	$ 76,779	$ (67,934)	$ (6,985)	$ (6,985)

Footnotes:

(1) Adjustment to reflect the difference between budgeted revenue and actual revenue collections.

(2) These are self-supporting accounts (i.e., they do not receive Services & Activity Fees funding) that are included in Fund 522.

Community Colleges of Spokane
State Capital Projects
2005-07 through 2009-11 Bienniums

Fund	Appr	Appropriation/Project Title	05-07 Biennium: 05-07 Appropriation Amount	05-07 Biennium: Total 05-07 Biennium Expenditures	05-07 Biennium: Total 05-07 Biennium Balance	07-09 Biennium: 07-09 Appropriation Amount	07-09 Biennium: Total 07-09 Biennium Expenditures	07-09 Biennium: Total 07-09 Biennium Balance	09-11 Biennium: 09-11 Appropriation Amount	09-11 Biennium: Total 09-11 Biennium Expenditures	09-11 Biennium: Total 09-11 Biennium Balance	
		Repair & Minor Improvements - (RMI)										
057	G42	RMI 2003-05	$ 643,031	$ 643,031	$	$	$	$			$	
060	H12	RMI 2005-07	1,139,400	289,440	849,960	849,959	849,959					
060	I14	RMI 2007-09				1,139,400	364,317	775,083	775,082	127,209	647,873	
057	J33	RMI 2009-11							1,104,000	34,081	1,069,919	
		Preventive Facility Maintenance & Repairs										
253	H34	Preventive Facility Maintenance & Repairs	2,248,400	2,248,400								
253	I19	Preventive Facility Maintenance & Repairs				2,248,400	2,248,400					
060	J34	Preventive Facility Maintenance & Repairs										(1)
		Repair Projects										
057	G42	Facility Repairs SCC/SFCC	272,343	272,343								
057	G58	Roof Repairs SCC/SFCC	597,720	597,720								
057	G60	Site Repairs SFCC	180,000	180,000								
060	H13	Roof Repairs SCC/SFCC	654,856	430,885	223,971	223,969	223,969					
060	H14	Facility Repairs SCC/SFCC	2,045,361	1,342,065	703,296	703,295	703,295					
060	H15	Site Repairs SCC/SFCC	796,083	13,201	782,882	782,882	782,882					
057	I15	Roof Repairs SCC/SFCC				1,289,745	863,757	425,988	425,988	396,929	29,059	
060	I17	Facility Repairs SCC/SFCC				1,024,755	589,142	435,613	435,612	183,465	252,147	
057	J18	Roof Repairs SFCC							39,000		39,000	
057	J20	Facility Repairs SCC/SFCC							2,107,000	209,765	1,897,235	
060	J21	Facility Repairs SFCC							117,000		117,000	
		Minor Improvement Projects										
060	G47	Minor Works: Program SCC/SFCC	23,321	23,321								
057	H37	Minor Works: Program SCC/SFCC	1,720,900	1,233,146	487,754	487,753	487,753					
060	I41	Minor Works: Program SCC/SFCC				1,707,000	1,199,723	507,277	507,276	446,333	60,943	
060	J23	Minor Works: Program SCC/SFCC							1,145,000	6,680	1,138,320	
		Major Projects										
057	F48	Renovate SFCC Library	59,727	59,727								
057	G26	Replacement: SCC Science Building	11,645,688	10,610,370	1,035,318	1,035,318	984,868	50,450	50,450	49,340	1,110	(2)
357	G76	Design: SFCC Business & Soc. Sci. Building	1,347,469	1,347,469								
357	H10	Construction: SFCC Business & Soc. Sci. Building	16,303,001	12,142,027	4,160,974	6,309,974	5,310,873	999,101	999,101	14,449	984,652	(3)
057	H50	Predesign: SFCC Gen Classrm, ELC Buildings	82,000	82,000								
057	I23	Design: SFCC Chemistry & Life Sciences Building				2,520,000	1,606,051	913,949	913,948	913,948		
057	I24	Design: SCC Technical Education Building				2,393,000	1,228,478	1,164,522	1,164,521	1,164,521		
057	I36	Design: SCC Building 7 Renovation				1,009,000	134,406	874,594	874,593	874,593		
057	I37	Design: SFCC Music Building Renovation				1,142,000	991,354	150,646	150,646	150,646		
057	I44	Magnuson Building Renovation (MFP)				936,300	292,127	644,173	648,873	557,431	91,442	(4)
057	I57	Design: SFCC General Classroom Bldg./ELC				1,802,000	805,757	996,243	996,242	404,409	591,833	
057	J05	Construction: SFCC Chemistry & Life Sciences Building							27,800,000	10,091,901	17,708,099	(5)
057	J06	Construction: SCC Technical Education Building							27,237,000	4,487,542	22,749,458	(6)
057	J12	Construction: SCC Building 7 Renovation							9,748,000	5,106,171	4,641,829	(7)
057	J13	Construction: SFCC Music Building Renovation							13,806,000	8,265,611	5,540,389	(8)
		Grand Totals	***$ 39,759,300***	***$ 31,515,145***	***$ 8,244,155***	***$ 27,604,750***	***$ 19,667,111***	***$ 7,937,639***	***$ 91,045,332***	***$ 33,485,024***	***$ 57,560,308***	

Footnotes:

(1) The Appropriation of $2,248,000 was transferred back to the operating budget during the 2009-11 supplemental budget.
(2) Furnishings and equipment funds in the amount of $1,777,000 were released between the 2003-05 and 2005-07 biennia.
(3) Furnishings and equipment funds in the amount of $2,149,000 were released between the 2005-07 and 2007-09 biennia.
(4) The Appropriation includes an Arts Commission Deduction of $4,700. The allocation amount is $644,173.
(5) The Appropriation includes an Arts Commission Deduction of $98,000 and an Unalloted Reserve of $9,805,335. The allocation amount is $17,896,665.
(6) The Appropriation includes an Arts Commission Deduction of $95,000 and an Unalloted Reserve of $14,106,904. The allocation amount is $13,035,096.

Community Colleges of Spokane
Local Capital Projects (Fund 147)
Fund Balance Summary and Projections
2005-2006 through 2010-2011

Fiscal Year	Actual 2005-2006	Actual 2006-2007	Actual 2007-2008	Actual 2008-2009	Actual 2009-2010	Projected 2010-2011
Beginning Fund Balance	**$ 1,670,296**	**$ 1,676,570**	**$ 2,113,395**	**$ 3,390,399**	**$ 5,372,639**	**$ 7,402,157**
Designated Capital Accounts (1) (SCC, SFCC, IEL, Administrative Services, Facilities)	401,734	400,000	850,990	1,887,436	1,668,180	1,600,000
Investment Earnings	66,988	80,054	115,751	58,613	76,010	100,000
Transfer In/(Out) (1)	247,336	(6,842)	447,841	350,486	781,952	901,000
Transfer Out - COP Payments (2)	(192,030)					
Transfer In - CCS Foundation Matching Funds (3)				283,612	213,524	318,001
Transfer Out - CCS Foundation Matching Funds (3)			(48)	(283,564)	(279,367)	(252,158)
Expenditures for Capital Projects	(517,754)	(36,387)	(137,530)	(314,343)	(430,782)	(1,488,641)
Ending Fund Balance	**$ 1,676,570**	**$ 2,113,395**	**$ 3,390,399**	**$ 5,372,639**	**$ 7,402,157**	**$ 8,580,358**

Fund Balance Reserved for Specific Projects:

Balance SCC Lair Game Room Remodel	(30,927)					
Balance Colville Center Improvements	(12,303)					
Balance SCC Lair Deli Coffee House			(310,312)	(29,549)		
Balance Magnuson Building Renovation			48	(289,000)	(23,157)	
Balance SCC Campus Entry Design				(27,905)	(14,428)	
Balance Spokane Aerospace Tech Center Predesign					8,025	
Balance Student Services Building Design					(6,000)	
Balance CCS Campus Emergency Phone Systems					(103,231)	
Balance CCS DDC Upgrades					10,615	
Balance SFCC Science Building - Planetarium					(200,000)	
Balance IEL Lodge Great Room Upgrades					(13,849)	
Balance IEL Colville Windows Phase 2					(17,000)	
Available Ending Balance (4)	**$ 1,633,340**	**$ 2,113,395**	**$ 3,080,135**	**$ 5,026,184**	**$ 7,043,132**	**$ 8,580,358**

Footnotes:

(1) Corrected the classification of $222,153 of SFCC funds in 2007-2008. They were originally included with the Designated Capital Accounts, and have been moved to the Transfer In/(Out) classification.

(2) The COP Payments relate to the SCC Lair Addition except for the following: in 2003-2004, $18,789 relates to the purchase of 15.25 acres of land on the east side of SCC, and in 2004-2005, $142,900 also relates to the land purchase. All remaining payments related to the land purchase will be paid directly from the Parking Fund.

(3) In 2008-2009 and 2009-2010, the CCS Foundation plans to provide a total of $590,137 in Matching Funds for the Magnuson Building Renovation. SFCC, the IEL, and a HRSA grant will provide an additional $357,290 of Local Funds to match the state funding for the Magnuson Renovation project. The $357,290 is included in the "Transfer In/(Out)" line and the "Expenditures for Capital Projects" line.

(4) Fund Balance reserved for Designated Capital Accounts includes: $1,011,191 for SCC, $1,592,309 for SFCC, $1,453,363 for the IEL, and $2,050,000 for Adminstrative Services.

Community Colleges of Spokane
Local Capital Projects Detail - Final Expenditures
2005-2006 through 2010-2011

FY Appr	Fund	Prg	Project Title	Funding Source	Actual 2005-2006	Actual 2006-2007	Actual 2007-2008	Actual 2008-2009	Actual 2009-2010	Projected 2010-2011
03-04	147	900	SFCC Track Resurfacing	Various	$ 59,724					
04-05	147	900	SCC Lair Game Room Remodel	Stu Funds	406,456	27,823				
04-05	147	900	SFCC Stadium Road Lighting	Parking	31,590					
05-06	147	900	IEL Colville Center Improvements	Stu Funds	19,985	8,564				
06-07	145	181	Magnuson Bldg Renovation Predesign	G & C		2,940	9,560			
06-07	147	900	Johnson Sports Ctr Improve, SCC	Athletics				10,000		
07-08	147	900	SCC Center for Entrepreneurship	Foundation			104,844			
07-08	528	252	Parking Lots Improvements 2007	Parking			590,754			
07-08	147	900	SCC Lair Deli Remodel	Stu Funds			32,685	280,763	24,354	
07-08	147	900	SCC Smoking Shelters	Stu Funds			6,158			
07-08	570	265	SFCC Building 17 Facilities Study	Campus Imp				10,240		
08-09	147	900	Magnuson Bldg Renovation Match	Various			48	283,564	547,657	116,158
08-09	147	900	Minor Capital Improve (Colville Window	IEL Local				21,486		
08-09	147	900	SCC Campus Entry Design	Campus Imp				2,095	13,477	14,428
08-09	528	252	Parking Lots Improvements 2008	Parking				191,398		
08-09	570	265	Parking Lots Improvements 2008	Stu Funds				27,089		
08-09	148	091	Parking Lots Improvements 2008	Rent Res				7,529		
08-09	145	111	IEL Parking Lot Re-Grade	G & C				6,158		
08-09	570	265	SCC Sign Replacement	Campus Imp				18,452		
08-09	148	042	SF Library Circulation & Mezzanine	Self Sppt				9,226		
09-10	147	900	SCC Bldg 15 Addition Predesign	Stu Funds					6,600	6,000
09-10	147	900	Campus Emergency Phone Systems	Stu Funds					16,769	103,231
09-10	147	900	CCS DDC Upgrades	SF En Con					72,615	
09-10	147	900	IEL Lodge Great Rm Upgrades	Dist Overhd					20,651	13,849
09-10	147	900	SCC Aerospace Tech Ctr Predesign	SCC Local					8,025	391,975
10-11	145	111	SCC Aerospace Tech Ctr Predesign	G & C						50,000
10-11	147	900	SFCC Science Bldg Planetarium	Various						425,000
10-11	147	900	IEL Colville Windows Phase 2	IEL Local						17,000
10-11	147	900	AS Gov Ofcs/Food Bank & Game Roor	SCC Local						401,000
			Totals		**$ 517,754**	**$ 39,327**	**$ 744,049**	**$ 868,000**	**$ 710,148**	**$ 1,538,641**

Community Colleges of Spokane
Grants and Contracts Revenue Summary
2006-2007 Through 2009-2010
Summary All Units by Main Programs

Description	Actuals 2006-2007	Actuals 2007-2008	Actuals 2008-2009	Actuals 2009-2010
State Board Grants	$ 5,820,792	$ 7,038,434	$ 7,244,012	$ 6,705,068
Other State Agency Grants or Contracts	4,660,479	4,599,164	5,597,526	5,203,728
Federal Direct Grants	9,219,405	9,541,422	9,800,788	10,330,676
Other Grants and Contracts	4,829,214	3,800,989	3,439,192	4,352,723
Total Grants and Contracts	$ 24,529,890	$ 24,980,009	$ 26,081,518	$ 26,592,195
Total by Programs:				
Perkins Vocational	$ 1,118,127	$ 1,323,416	$ 1,284,547	$ 1,254,842
WorkFirst and WorkFirst Related Programs	2,074,830	2,346,722	2,630,970	2,502,052
Tech Prep Related Grants	58,788	65,898	75,750	85,878
Community Development	2,084,816	2,359,347	2,294,763	2,366,931
Business & Community Training (BCT)	795,893	980,623	755,044	417,866
Curriculum, Instruction & Student Development	1,164,377	1,336,880	1,818,089	2,451,648
Head Start and Related Programs	11,782,172	12,954,685	13,521,743	13,857,285
Veterans Programs	6,483	6,537	6,819	6,998
Work Study Programs **(1)**	2,101,551	919,594	710,688	671,830
Private Grants & Contracts	119,074	100,204	142,167	111,831
International Grants & Contracts **(2)**	30,525	26,175	316,304	23,600
International Student Programs **(3)**	929,433	96,136		
Running Start **(4)**	2,528,205	2,463,792	2,524,634	2,841,434
Total Grants and Contracts (5)	$ 24,794,274	$ 24,980,009	$ 26,081,518	$ 26,592,195

Footnotes:

(1) State work study in 2007-2008 has been changed to fund 850 and will no longer be reported in fund 145.

(2) Changed from Japanese Programs to International Grants and Contracts in 2008-2009 as there are other countries' programs.

(3) In 2007-2008, CCS elected the option to terminate the existing international contract program and treat those students as state-support non-resident tuition. A fund balance distribution transferred in 2007-2008 was $29,506 to SCC and $49,695 SFCC. Commitment for 2009-2010 operating support transfers is $100,000 for SCC.

(4) Running Start revenue is net of services and activity fees and district indirect of 8 percent. Commitments for 2009-2010 operating support transfers are $606,695 for SCC, $1,635,149 for SFCC and $50,000 for IEL.

(5) Total grant and contract revenue includes revenue received during the actual grant period which for some grants is after June 30, 2010. Thus, the revenue reported in this schedule differs from the amount reported in the Statement of Revenues, Expenses, and Changes in Net Assets for the fiscal year ended June 30, 2010 due to these timing differences. Unrestricted grant and contract revenue (i.e., Running Start, International) can be used to fund college initiatives. Indirect costs are assessed against most grants and contracts to cover the administrative costs of administering the programs. The IEL has a commitment of $70,000 for 2009-2010 operating support transfers from indirect cost recoveries.

Community Colleges of Spokane
Grants and Contracts - Fund 145
Spokane Community College
2006-2007 Through 2009-2010

Description	Type	Source	Actuals 2006-2007	Actuals 2007-2008	Actuals 2008-2009	Actuals 2009-2010
SBCTC Funded:						
I-BEST Learner Outcome Training in Renton	S	SBCTC	$ 507	$	$	$
I-BEST Conference	S	SBCTC			320	
Leadership Grant	S	SBCTC	16,000	15,474	9,486	14,797
Non-Traditional Project	S	SBCTC	5,000		4,787	4,847
Best Practice Innovation	S	SBCTC			8,739	7,037
Perkins Vocational	S	SBCTC	626,146	776,112	787,684	784,871
WorkFirst Block Grant	S	SBCTC	10,330	22,886	40,008	60,785
WorkFirst Block Grant-Tuition Assistance & Staff	S	SBCTC	220,212	248,640	250,392	274,492
WorkFirst Block Grant-WorkStudy	S	SBCTC	21,670	27,244	35,486	27,819
SBCTC Aerospace	S	SBCTC				150,000
Gates - English Comp	S	SBCTC				16,000
Gates - Librarian	S	SBCTC				15,000
Gates - Music Appreciation	S	SBCTC				16,000
Faculty Learning Communities	S	SBCTC				4,289
SBCTC Funded Programs Total			$ 899,865	$ 1,090,356	$ 1,136,902	$ 1,375,937
Other State Funded:						
State Work Study **(1)**	S	HECB	$ 838,588	$	$	$
Americorps	S	WWU		4,800	4,120	
WSU - NSF Subcontract	S	WSU		60,815	56,199	
NW College Egypt	S	ECC			275,537	
Targeted Competitive Grant	S	WSL				34,434
Other State Funded Total			$ 838,588	$ 65,615	$ 335,856	$ 34,434
Federal Direct Grants:						
Federal Work Study	F	DOE	$ 325,971	$ 494,897	$ 345,045	$ 330,742
Veterans Reporting Fee	F	DOE	3,513	3,394	3,440	3,652
National Science Foundation	F	DOE	202,176	99,239		
			$ 531,660	$ 597,530	$ 348,485	$ 334,394
Other Grants and Contracts:						
503 Incentive Contract	P	SC	$	$ 18,179	$ 102,704	
Youth Health Careers	P	SC		274	67,473	19,280
Osaka Study Tours	P	VAR	6,200	5,000	3,600	
Running Start **(2)**	P	VAR	885,825	845,060	842,620	913,472
Health Info Tech	P	WSHIMA	1,500			
District 81 Solid Works I	L	LSD				3,507
Moody Flight Program	P	MBI	87,000	37,500		
Academy for Educational Development	P	AED	7,500			2,650
Cisco Academy	P	VAR	750	3,710	53,120	35,650
ATC Rexroth	P	VAR	9,000	15,000	23,475	
ESD 101 Inst Dev	P	PRV	28,339	10,486	16,350	
Spokane Rock Products Flagger Course	P	INDV				1,189

Community Colleges of Spokane
Grants and Contracts - Fund 145
Spokane Community College
2006-2007 Through 2009-2010

Description	Type	Source	Actuals 2006-2007	Actuals 2007-2008	Actuals 2008-2009	Actuals 2009-2010
Other Grants and Contracts (continued):						
5809 WDC Cohort Baking	P	CS				51,100
5809 WDC Cohort I_BEST	P	CS				60,321
5809 WDC Cohort Welding	P	CS				78,879
5809 WDC Cohort Residential Energy Auditor	P	CS				48,676
Avista Welding - Cont. Ed.	P	PRV	3,807	3,609	7,112	3,287
Avista Hydraulics - Cont. Ed.	P	PRV		7,251		13,174
Avista Gas Controls	P	PRV			10,638	19,397
WDC ARRA-Airframe Maintenance	P	CS				103,541
WDC ARRA- Machinist/CNC	P	CS				68,217
WDC ARRA-Project Management	P	CS				48,942
WDC ARRA-IBest Clerical	P	CS				53,926
WDC ARRA-LPN Capacity	P	CS				65,116
WDC ARRA-Medical Assist	P	CS				126,794
Ponderay Newsprint - Cont. Ed.	P	PRV	4,262			
Chief Joseph Dam Flagger	P	PRV			3,974	
L and S Engineer - Cont Ed.				8,434		
College Success Foundation	P	PRV			1,000	
Other Grants and Contracts Total			$ 1,034,183	$ 954,503	$ 1,132,066	$ 1,717,118
Total Spokane Community College Grants and Contracts (3)			**$ 3,304,296**	**$ 2,708,004**	**$ 2,953,309**	**$ 3,461,883**

Footnotes:

(1) State work study in 2007-2008 has been changed to fund 850 and will no longer be reported in fund 145.

(2) Running Start revenue is net of services and activity fees and district indirect of 8 percent. The 2006-2007 actual includes a portion of the 2006 Winter quarter Distribution. Commitment for 2009-2010 operating support transfers is $606,695.

(3) Commitment for 2009-2010 operating support transfers from the fund balance for International programs is $100,000.

Community Colleges of Spokane
Grants and Contracts - Fund 145
Spokane Falls Community College
2006-2007 Through 2009-2010

Description	Type	Source	Actuals 2006-2007	Actuals 2007-2008	Actuals 2008-2009	Actuals 2009-2010
SBCTC Funded:						
Best Practice	S	SBCTC	$ 5,933	$	$ 8,301	$ 4,095
Distributed Learning Development	S	SBCTC	26,487	6,795		
Leadership Grant	S	SBCTC	13,766	13,074	13,031	4,155
Math Transition Project	S	SBCTC	25,672	31,485	39,561	
Non-Traditional Project	S	SBCTC	4,298			
Perkins Vocational	S	SBCTC	221,704	230,223	212,979	197,190
Reservation Based Program	S	SBCTC	2,500			
I-BEST Conference	S	SBCTC			320	
WAOL - Operations	S	SBCTC	23,678	22,257	22,196	22,341
Misc General Grant	S	SBCTC				900
Gates-General Biology	S	SBCTC				16,000
Gates-Prin of Acct 1	S	SBCTC				16,000
Gates-Prin of Acct 2	S	SBCTC				16,000
WorkFirst Block Grant	S	SBCTC	38,445	1,617	53,342	132,675
WorkFirst Block Grant-Tuition Assistance	S	SBCTC	104,566	118,145	84,797	93,860
WorkFirst Block Grant-Work Study	S	SBCTC	47,971	30,833	45,076	26,298
SBCTC Funded Programs Total			$ 515,020	$ 454,429	$ 479,603	$ 529,514
Other State Funded:						
State Work Study **(1)**	S	HECB	$ 578,999	$	$	$
Norm Ehmann-Pest Ants	S	WSU	5,610			
Americorps	S	WWU		4,881		
DSHS Building Bridges	S	DSHS	4,813	23,001	19,584	25,500
WSU Improving Teacher Quality	S	WSU		30,672	10,508	
WSU Velvety Ants	S	WSU	6,825	8,500	8,154	
WSU Odorous Ants	S	WSU	6,075			
			$ 602,322	$ 67,054	$ 38,246	$ 25,500
Federal Direct Grants:						
Community Outreach Partnership Centers	F	HUD	$ 2,281	$		$
Title III Planning Grant	F	DOE		160,781	399,215	497,657
Veteran's Reporting Fee	F	DOE	2,970	3,143	3,379	3,346
Federal Work Study	F	DOE	357,993	424,697	365,643	341,088
Federal Direct Grant Total			$ 363,244	$ 588,621	$ 768,237	$ 842,091
Other Grants and Contracts:						
AMP	P	AMP	$ 7,358	$ 8,610	$ 3,470	
Carpenter Ants	P	VAR	43,001	63,800	58,250	28,000
Osaka Study Tours	P	VAR	24,325	21,175	37,167	23,600
Running Start **(2)**	P	VAR	1,388,279	1,338,261	1,346,371	1,533,344

Community Colleges of Spokane
Grants and Contracts - Fund 145
Spokane Falls Community College
2006-2007 Through 2009-2010

Description	Type	Source	Actuals 2006-2007	Actuals 2007-2008	Actuals 2008-2009	Actuals 2009-2010
Other Grants and Contracts (continued):						
WSCPR - Bio & Dist	P	WSCPR	5,610			
WSCPR - Horiz Trans	P	WSCPR	8,026			
WSCPR - Nutrition of Ants	P	WSCPR			3,024	
Algae Biomonitoring	P	CSU			15,504	
Antioch CNE	P	AU	5,000		10,000	
Contract Based Education	P	VAR	21,807			
Mukogawa	P	PRV			2,592	7,776
Project Degree	P	GCNN				121
WDC ARRA-Soc Serv Tech	P	CS				25,526
SFCC Telect	P	VAR	1,482			
WCCC Spanish Class	P	CSU			1,000	
WSCPR Velvety Ants	P	WSCPR	6,825		8,500	
WSCPR Odor Ants	P	WSCPR	6,075			
WSCPR Acetam	P	WSCPR	6,000			
Other Grants and Contracts Total			$ 1,523,788	$ 1,431,846	$ 1,485,878	$ 1,618,367
Total Spokane Falls Community College Grants and Contracts (3)			**$ 3,004,374**	**$ 2,541,950**	**$ 2,771,964**	**$ 3,015,472**

Footnotes:

(1) State Work Study in 2007-2008 has been changed to fund 850 and will no longer be reported in fund 145.

(2) Running Start revenue is net of services and activity fees and district indirect of 8 percent. The 2006-2007 actual includes a portion of the 2006 Winter quarter distribution. Commitment for 2010-2011 operating support transfers is $1,575,000 and $398,306 for annualized postions.

(3) Unrestricted revenue received from grants and contracts was transferred to SFCC Operating Reserve, President's Discretionary and Faculty/Staff Professional Development funds. The fund balances as of June 30, 2010 were $1,051,030, $100,000, and $97,047 respectively.

Community Colleges of Spokane
Grants and Contracts - Fund 145
Institute for Extended Learning
2006-2007 Through 2009-2010

Description	Type	Source	Actuals 2006-2007	Actuals 2007-2008	Actuals 2008-2009	Actuals 2009-2010
SBCTC Funded:						
AIDDE Training Projects	S	SBCTC	$	$ 3,804	$	$
CASAS Train the Trainer	S	SBCTC		300	300	
Adult Lit Week Grant	S	SBCTC		654	1,000	811
Family Literacy	S	SBCTC	33,785	64,878	65,000	
I-BEST Learner Outcome Training in Renton	S	SBCTC	483			
I-BEST Conference	S	SBCTC			320	
Perkins Vocational	S	SBCTC	240,511	288,533	283,584	272,781
ABE Professional Dev Grant	S	SBCTC				3,816
ABE Travel Training	S	SBCTC			110	2,873
Volunteer Literacy Advocacy	S	SBCTC	500			
WorkFirst Block Grant-Childcare	S	SBCTC	22,000	20,810	14,778	
WorkFirst Block Grant - Rural	S	SBCTC			117,872	
WorkFirst Block Grant - Job Readiness	S	SBCTC				11,303
WorkFirst Block Grant-Family Literacy	S	SBCTC	754,522	725,517	862,784	1,524,322
WorkFirst Block Grant - Internal Control	S	SBCTC		137,039	195,133	133,356
WorkFirst Block Grant - Read Right	S	SBCTC		5,321	255	
WorkFirst ABE Tuition $25 Fee	S	SBCTC	24,900	28,425	33,925	34,325
WorkFirst Block Grant-TECC CJST	S	SBCTC	556,714	621,921	565,992	139,013
WorkFirst Block Grant-Tuition Assistance	S	SBCTC	53,876	4,728	17,972	25,268
WorkFirst WorkStudy	S	SBCTC	9,382	3,354	6,572	18,536
Airway Heights Correctional	S	SBCTC	1,599,100	1,688,719	1,767,825	2,000,194
Pine Lodge Correctional	S	SBCTC	427,777	630,304	500,622	161,477
Youthful Offender	S	SBCTC		23,674	73,089	
Displaced Homemakers Program	S	SBCTC	54,155	54,970	58,074	
Misc General Grant	S	SBCTC				300
JSP AMX	S	SBCTC		30,588	64,577	
JSP Trans System	S	SBCTC		162,633	122,446	
JSP Health Res Grp	S	SBCTC		53,998		
	S	SBCTC		972		
JSP Cascade Windows	S	SBCTC	105,998			
JSP K&N Electric	S	SBCTC			121,227	
JSP Accra Fab	S	SBCTC			151,721	
JSP EZ Loader	S	SBCTC			44,902	
JSP Haskins Steel	S	SBCTC	4,091	58,054	44,878	
JSP Kaiser	S	SBCTC	272,761	310,289	126,478	
JSP Novation	S	SBCTC			3,735	
JSP Spokane Industries	S	SBCTC		180,281		
JSP Factory Company	S	SBCTC				24,631
JSP Kinross Gold	S	SBCTC				142,672

Community Colleges of Spokane
Grants and Contracts - Fund 145
Institute for Extended Learning
2006-2007 Through 2009-2010

Description	Type	Source	Actuals 2006-2007	Actuals 2007-2008	Actuals 2008-2009	Actuals 2009-2010
JSP PAML	S	SBCTC				72,772
JSP Purcell Systems	S	SBCTC				43,614
JSP Union Pacific	S	SBCTC				101,675
SBCTC Funded Programs Total			$ 4,160,555	$ 5,099,766	$ 5,245,171	$ 4,713,739
Other State Funded:						
Early Childhood Education Access Program (ECEAP)	S	DEL	$ 2,503,336	$ 3,574,596	$ 4,349,280	$ 4,268,213
Head Start-Food Program	S	OSPI	283,456	400,326	446,388	434,881
LEP-Pathways	S	ESD	270,000	351,000	407,756	440,700
PACE Jobs by June	S	DSHS			20,000	
Partnership for Rual Improvement	S	WSU	30,643	30,643		
Renton -Learning DUDG	S	RTC	57,155	34,906		
Small Business Development Center	S	WSU	74,979	75,024		
Total Other State Funded			$ 3,219,569	$ 4,466,495	$ 5,223,424	$ 5,143,794
Federal Direct Grants:						
Head Start/Early Head Start Grant	F	HHS	$ 8,148,477	$ 8,138,060	$ 8,474,459	$ 8,467,123
ARRA Head Start/Early Head Start Grant	F	HHS				$ 513,903
Childcare Access Means Parents in School Program	F	DOE	176,024	217,211	209,607	173,165
Federal Direct Grant Total			$ 8,324,501	$ 8,355,271	$ 8,684,066	$ 9,154,191
Other Grants and Contracts:						
BCT-Computer Training	P	VAR	$ 12,148	$	$	$
BCT-Contract Training	P	VAR	61,129	85,110	75,080	32,502
Evening Childcare	P/S	INDV/DSHS	26,638	31,871		
Head Start/Early Head Start Non-Federal Food	P/S	INDV/DSHS	54,753			
Head Start/Early Head Start-Income from Childcare	P/S	DSHS/PRV	544,424	551,030		
Running Start **(1)**	P	VAR	254,101	280,471	335,643	394,618
SBDC Education Account	P	VAR	17,515			
Sam Harris Grant (HS)	P	ADA	5,000			
Special Ed Program-Cheney High School	L	LSD	2,006	2,665	2,239	5,048
Special Ed Program-Deer Park High School	L	LSD	10,123		13,624	10,740
Special Ed Program-East Valley High School	L	LSD	8,118		2,605	1,718
Special Ed Program-Freeman	L	LSD	3,725		640	
Special Ed Program-Medical Lake High School	L	LSD	2,006	3,356	640	
Special Ed Program-Riverside SD	L	LSD			2,605	
Special Ed Program-School District 81	L	LSD	7,672	11,844	7,178	9,920
Special Ed Program-West Valley High School	L	LSD	8,118	4,540	3,245	1,718
Special Ed Program-Reardan	L	LSD	2,674			
Special Ed Program-Mead	L	LSD	1,719	1,184		2,255

Community Colleges of Spokane
Grants and Contracts - Fund 145
Institute for Extended Learning
2006-2007 Through 2009-2010

Description	Type	Source	Actuals 2006-2007	Actuals 2007-2008	Actuals 2008-2009	Actuals 2009-2010
Other Grants and Contracts Continued:						
Special Ed Program-Nine Mile	L	LSD	287		2,878	1,933
Special Ed Program-Central Valley	L	LSD				251
Spokane County Choice Program	P	SC	243,194	251,383	230,837	182,919
Spokane County Developmental Disabilities (HS)	P	SC	39,381	41,591	42,009	41,154
Spokane County Developmental Disabilities-Travel (HS)	P	SC	683			
Spokane County SEER Program	P	SC	27,875	38,300	38,300	33,750
Spokane Tribal	P	SIC			779	
WA Manufacturing SV	P	PRV	403			
Spokane Tribe GED testing	P	SIC				659
Spokane Tribe C-Store	P	SIC	8,118			
Plus 50 Incentive	P	PRV		15,159	16,432	22,400
Next Generation Zone	P	PRV			8,949	56,658
Rural Resources WDC	F	DLET			37,565	180,215
Hearth & Home	P	INDV				2,778
WDC ARRA-Career Builder	P	CS				36,002
Other Grants and Contracts Total			$ 1,341,810	$ 1,318,504	$ 821,248	$ 1,017,238
Total Institute for Extended Learning Grants and Contracts (2)			**$ 17,046,435**	**$ 19,240,036**	**$ 19,973,909**	**$ 20,028,962**

Footnotes:

(1) Running Start revenue is net of services and activity fees and district indirect of 8 percent. The 2006-2007 actual includes a portion of the 2006 Winter quarter distribution. Commitment for 2010-2011 operating support transfers is $200,000.

(2) Commitment for 2010-2011 operating support transfer is $75,000 from indirect cost recoveries.

Community Colleges of Spokane
Grants and Contracts - Fund 145
Administrative Services
2006-2007 Through 2009-2010

Description	Type	Source	Actuals 2006-2007	Actuals 2007-2008	Actuals 2008-2009	Actuals 2009-2010
SBCTC Funded:						
Tech Prep	S	SBCTC	$ 58,788	$ 65,898	$ 75,750	$ 85,878
WorkFirst-Marketing & CSO	S	SBCTC	186,564	327,985	306,586	
SBCTC Funded Programs Total			$ 245,352	$ 393,883	$ 382,336	$ 85,878
Other Grants and Contracts:						
International Combined **(1)**			$ 929,433	$ 96,136	$	$
Other Grants and Contracts Total			$ 929,433	$ 96,136	$	$
Total Administrative Services Grants and Contracts (2)			**$ 1,174,785**	**$ 490,019**	**$ 382,336**	**$ 85,878**

Footnotes:

(1) International Student Revenue budgets at SCC and SFCC were combined in 2004-2005 - previously they were listed separately on their respective campus. The 2007-2008 fund balance distribution made in 2007-2008 was $29,506 to SCC and $49,695 to SFCC. Beginning with Fall Quarter 2007, the International Program was changed from a contract to a state supported program.

(2) Indirect costs received from grants and contracts for administrative services is transferred to district overhead accounts. The balance in these funds as of June 30, 2009 was $3,865,749. Commitments against these funds include $2,164,940 for operating budget commitments, $927,533 for divisional contingencies (CEO, COO, CFO, CHRO, ASO, and PIO), and $773,276 for operating reserves.

Community Colleges of Spokane
Key to Grant and Contract Abbreviations

Type		Source Key	Source Description
Federal	**F**		
		DOE	Department of Education
		HHS	Department of Health & Human Services
		HUD	Department of Housing & Urban Development
		DLET	Department of Labor Employment Training
Private or Non-Profit	**P**		
		ADA	ADA Foundation-Sam Harris Grant
		AED	Academy for Educational Development
		AMP	Applied Measurement Professionals
		AU	Antioch University
		CSU	California State University - Monterey Bay
		CS	City of Spokane
		ECC	Edmonds Community College
		GCNN	Gateway to College National Network
		INDV	Individual
		MBI	Moody Bible Institute
		PRV	Private Entity
		SC	Spokane County
		SU	Syracuse University
		VAR	Various Companies/Entities
		WSCPR	Washington State Commission on Pesticide Registration
		WSHIMA	Washington State Health Information Management Association
State	**S**		
		DEL	Department of Early Learning
		DSHS	Department of Social and Health Services
		ESD	Employment Security Department
		HECB	Higher Education Coordinating Board
		OSPI	Office of Superintendent of Public Instruction
		RTC	Renton Technical College
		SBCTC	State Board for Community & Technical Colleges
		SIC	Spokane Indian Center
		WSL	Washington State Library
		WSU	Washington State University
		WWU	Western Washington University
Local	**L**		
		LSD	Local School Districts

Community Colleges of Spokane
Schedule of Revenues, Expenses and Changes in Fund Balance (1)
Dedicated Local Funds-Fund 148
June 30, 2010

	Spokane Community College	Spokane Falls Community College	Institute for Extended Learning	Administrative Services	Facilities	Total
Revenue:						
Fees						
Excess tuition	1,898,153	1,438,054	543,103	1,330,993	279,310	5,489,613
Lab and course (1)	848,830	617,648	149,218	127,093		1,742,789
Technology (2)	831,685	697,632	90,568			1,619,885
Self-support classes	191,350	321,563	236,301			749,214
Testing	106,130	89,705	179,472			375,307
Comprensive fee	315,635					315,635
Registration	139,087	124,905	14,948			278,940
Application/graduation	78,736	104,745	16,960			200,441
Health center fee	120,806					120,806
Other	25,795	41,459	3,615	20,880		91,749
Total fees	4,556,207	3,435,711	1,234,185	1,478,966	279,310	10,984,379
Charges for services	12,612	3,629			1,425	17,666
Fines and forfeitures	1,393	2,019	36			3,448
Income from property	64,322	23,835	4	65,434	34,004	187,599
Interagency reimbursements	205,750	378,600				584,350
Investment income				57,376		57,376
Sales of supplies and services	386,864	40,113	167,599			594,576
Miscellaneous	2,941	2,711	4,538	30		10,220
Total Sources	5,230,089	3,886,618	1,406,362	1,601,806	314,739	12,439,614
Expense:						
Salaries and wages	621,779	484,794	241,379	2,957	1,140	1,352,049
Benefits	55,254	121,197	55,283	284	115	232,133
Goods and services (1) (2)	1,945,730	1,164,757	373,868	47,570	(510,083)	3,021,842
Travel and training	47,032	19,535	8,676	102		75,345
Equipment (2)	985,001	592,686	89,059	63,733	104,305	1,834,784
Interest expense	24,507					24,507
Prior period adjustments		(15)	(643)			(658)
Total Uses	3,679,303	2,382,954	767,622	114,646	(404,523)	6,540,002
Net income	1,550,786	1,503,664	638,740	1,487,160	719,262	5,899,612
Total dedicated local funds - Fund 148						
Beginning fund balance	4,750,045	3,107,178	1,464,845	3,103,591	1,774,032	14,199,691
Net income	1,550,786	1,503,664	638,740	1,487,160	719,262	5,899,612
Increases (decreases) in Reserves	29,846		23,119	328,673	697,811	1,079,449
Transfers in (out) (3)	711,003	473,544	52,036	(1,841,380)	35,291	(569,506)
Ending fund balance (4) (5)	$ 7,041,680	$ 5,084,386	$ 2,178,740	$ 3,078,044	$ 3,226,396	$ 20,609,246

Community Colleges of Spokane
Schedule of Revenues, Expenses and Changes in Fund Balance (1)
Dedicated Local Funds-Fund 148
June 30, 2010

Footnotes:

(1) Lab and course fees are charged for consumable laboratory supplies and material related to a specific course/program of study. Lab and course fee revenue cannot be used for salaries, staff/faculty travel or initial purchases of new equipment. Lab and course fees were primarily used to fund goods and services of $572,077 at SCC, $193,976 at SFCC, $59,136 at IEL and $44,049 for Athletics (included in Administrative Services).

(2) The student technology fee is a credit hour based fee used for the purchase of instructional related resources and equipment. The fee was established through approval of the respective student government associations at Spokane Community College (SCC), Spokane Falls Community College (SFCC), and the Institute for Extended Learning (IEL) and was adopted by the CCS Board of Trustees. SCC, SFCC and the IEL established Technology Fee Committees to accept and recommend expenditures of technology fee revenues. These committees include student representatives. Technology fees were primarily used to fund goods, services and equipment of $946,539 at SCC, $603,326 at SFCC and $76,066 at IEL.

(3) Transfers include excess tuition fund balance transfer related to 0809 excess enrollments of $640.610 to SCC, $471,459 to SFCC, $181,034 to IEL, $277,484 for Administrative Services, $14,778 to Campus Support Services and $97,291 to Facilities.

(4) Ending balance includes reserves for petty cash of $350 for SCC and $334 for SFCC.

(5) Commitments against fund balance not recorded in fund balance are as follows:

	Spokane Community College	Spokane Falls Community College	Institute for Extended Learning	Administrative Services	Facilities	Total
Operating Budget Commitments - 2010-2011	$ 1,747,027	$ 2,123,840	$ 25,000	14,778	72,000	3,982,645
Operating Budget Commitments - intragency transfers	297,977	614,850				912,827
Operating Budget Commitments - tuition estimate reserve	266,380	234,871	(93,003)			408,248
Reserves - Board designated operating reserves	1,536,260		561,896	121,351	312,414	2,531,921
Reserves - insurance				500,000		500,000
Reserves - rents					233,223	233,223
Reserves - utilities					1,580,713	1,580,713
Lab & course fees	133,234	463,495	323,362	75,077		995,168
Supplemental retirement obligation - TIAA-CREF				20,000		20,000
Deferred expense				44,780		44,780
COP principal & interest-Copier purchase	73,522					73,522
Total	$ 4,054,400	$ 3,437,056	$ 817,255	$ 775,986	$ 2,198,350	$ 11,283,047

Community Colleges of Spokane
Schedule of Revenues, Expenses, and Changes in Fund Balance
Student Financial Aid and Other Fiduciary Funds
June 30, 2010

	SCC Student Aid	SCC Institutional Financial Aid Fund (1)	SFCC & IEL Student Aid	SFCC & IEL Institutional Financial Aid Fund (1)	Athletics Student Aid	Other (2)	Total
Revenue							
Tuition & fees (3)	$ 333,553	$ 593,627	$ 317,533	$ 522,597	$ 132,108	$ 24,212	$ 1,923,630
Federal grants & contracts (4)	40,850,575		25,743,749		2,534		66,596,858
State & local government programs	8,352,753		5,569,926				13,922,679
Private grants & contributions	535,735		546,583				1,082,318
Investment Income	16,864	12,551	11,717	5,789		(170,291)	(123,370)
Miscellaneous	2,614		1,395			(2,526)	1,483
Total revenue	50,092,094	606,178	32,190,903	528,386	134,642	(148,605)	83,403,598
Expenses							
PELL grants	19,344,811		13,183,593				32,528,404
SEOG grants	273,007		185,962				458,969
Other federal programs grants	444,557		482,124				926,681
State need grant	7,568,056		4,819,814				12,387,870
Work study program	1,072,149		1,030,442				2,102,591
Opportunity grants	206,156		244,508				450,664
WorkFirst & work force grants	523,042		211,464				734,506
Other state/local grants	173,617		161,988				335,605
Direct loans (4)	20,457,277		11,579,559				32,036,836
Needy/non-needy waiver (3)	281,054		271,434				552,488
Private grants & scholarships	532,408		539,753				1,072,161
Financial aid grants (5)	54,721	671,892	43,374	580,347	130,387		1,480,721
Miscellaneous	38,859		46,905			81,144	166,908
Total expenses	50,969,714	671,892	32,800,920	580,347	130,387	81,144	85,234,404
Revenue over/(under) expenses	$ (877,620)	$ (65,714)	$ (610,017)	$ (51,961)	$ 4,255	$ (229,749)	$ (1,830,806)
Fund balances							
Fund balances, July 1	$ 296,816	$ 832,480	205,952	$ 371,066	$ 196,431	$ 447,468	$ 2,350,213
Post closing adjustments (6)	(47,118)		(44,962)			122,916	30,836
Fund Balances, July 1 adjusted	249,698	832,480	160,990	371,066	196,431	570,384	2,381,049
Increase(decrease) from operations	(877,620)	(65,714)	(610,017)	(51,961)	4,255	(229,749)	(1,830,806)
Other funds (Operating, Grants, S&A)	904,905		640,029		(132,108)		1,412,826
Transfers in (out)					131,953		131,953
Fund balances, June 30	**$ 276,983**	**$ 766,766**	**$ 191,002**	**$ 319,105**	**$ 200,531**	**$ 340,635**	**$ 2,095,022**

Community Colleges of Spokane
Schedule of Revenues, Expenses, and Changes in Fund Balance
Student Financial Aid and Other Fiduciary Funds
June 30, 2010

Footnotes:

(1) The revenue in the Institutional Loan Fund is from 3 1/2 percent of the total tuition and fees paid by students. The fund is used as a source of financial aid grants and is not currently used for student loans. The 2009-2010 budgets are $870,000 for SCC and $590,000 for SFCC.

(2) Includes the Dorothy Revling endowment fund of $23,959.

(3) Tuition and fees included in the Student Aid columns include non-cash tuition revenue for the needy/non-needy tuition waviers. The non-cash tuition revenue is offset in awards to students.

(4) Direct loans are considered Agency funds in which CCS acts as the trustee. Thus, CCS does not recognize revenue or expense in financial statements in accordance with prescribed governmental accounting standard no. 35 (GASB 35).

(5) Service and Activities Financial Aid (S&A) allocation from tuition and fees of $53,680 for SCC and $39,995 for SFCC and the IEL. Athletic includes $132,108 of S&A allocation from tuition and fees.

(6) Post closing adjustments reflect adjustments recorded in the state accounting system and are not included in CCS financial accounting system (FMS) during the current period. The adjustments are posted by the SBCTC and are recorded directly to fund balance during the current open accounting period in FMS.

Community Colleges of Spokane
Schedule of Revenues, Expenses and Changes in Fund Balance
Internal Service and Enterprise Funds
June 30, 2010

	College Bookstores	Student Activities	SCC Vending	SFCC Vending	IEL Vending	SCC Food Services	SFCC Food Services	Parking	Other	Total
Revenue										
Tuition and fees collected		$ 2,724,014							$ 3,769	$ 2,727,783
Sales of supplies and services	6,100,399								188,657	6,289,056
Permit sales								542,951		542,951
Charges for services		6,516				94,326	59,413		1,344,774	1,505,029
Fines and forfeitures								196,810		196,810
Income from property	22,516	34,363							72,213	129,092
Textbook rentals	106,595									106,595
Investment earnings	20,024	54,312				2,650	1,273	9,904	8,625	96,788
Miscellaneous	71,904	189,738	56,448	30,552	10,848				59,567	419,057
Total revenue	6,321,438	3,008,943	56,448	30,552	10,848	96,976	60,686	749,665	1,677,605	12,013,161
Expenses										
Purchases for resale (cost of sales)	4,635,171								138,710	4,773,881
Salaries and wages	565,640	505,234						112,489	290,471	1,473,834
Benefits	165,194	45,057			11			14,119	80,553	304,934
Goods and services	421,692	1,287,372			1,531	17,272	15,328	194,263	968,024	2,905,482
Travel and training	5,913	605,523				886	1,247	793	10,030	624,392
Equipment	5,533	103,131				10,787		16,001	160,748	296,200
Financial aid grants		93,675								93,675
Overhead charges										
Textbook rental expense										
Bad debt	560							2,038	1,025	3,623
Cash over (short)	(218)								685	467
Interest expense									5,820	5,820
Campus contributions										
Depreciation		60,278						10,885	163,394	234,557
Prior year adjustment	(434)									
Total expenses	5,799,051	2,700,270			1,542	28,945	16,575	350,588	1,819,460	10,716,865
Net income	522,387	308,673	56,448	30,552	9,306	68,031	44,111	399,077	(141,855)	1,296,296
Fund balances										
Beginning fund balance **(1)**	2,695,881	3,941,959	55,124	135,914	57,817	243,004	70,551	1,707,989	4,072,026	12,980,265
Fiscal year net income	522,387	308,673	56,448	30,552	9,306	68,031	44,111	399,077	(141,855)	1,296,730
Fund transfers in (out)	(345,005)	(344,192)	(55,124)		54	(233,000)	(9,739)		(48,917)	(1,035,923)
Ending fund balance (2)(3)(4)	$ 2,873,263	$ 3,906,440	$ 56,448	$ 166,466	$ 67,177	$ 78,035	$ 104,923	$ 2,107,066	$ 3,881,254	$ 13,241,072

Footnotes:

(1) Reverse of prior year reconcilation adjustments included in beginning fund balance.

(2) S&A fund balance includes fixed assets of $670,344 which is not reflected at the individual unit levels.

(3) In 2009-2010, SCC transferred $233,000 from Food Services to Other (Local Improvement).

(Footnotes continued on the next page)

Community Colleges of Spokane
Schedule of Revenues, Expenses and Changes in Fund Balance
Internal Service and Enterprise Funds
June 30, 2010

(4) Commitments against fund balance not recorded in fund balance are as follows:

	Bookstores	S & A Funds	Parking	Food Services	Other	Total
Overhead transfers	$ 243,944	$	$		$	$ 243,944
Operating Budget Commitments	140,000		40,000		175,211	355,211
SCC Campus Entry - Design Only					14,428	14,428
SCC Building 15 Addition Pre-Design					5,765	5,765
Campus Emergency Phone Systems, CCS					21,260	21,260
SBCTC equipment reserve/technology purchases					1,434,438	1,434,438
SFCC Science Building (Planetarium)					200,000	200,000
2010 parking lot survey - CCS			7,169			7,169
Drywell replacements			39,000			39,000
SCC game room renovations		401,000				401,000
SCC student government/Liar furniture		263,000				263,000
SCC recycling bins		10,000				10,000
SFCC Building 17 Remodel		194,329				194,329
SFCC Student Media Lab		120,665				120,665
SFCC security support		3,795				3,795
SFCC Athletics Stadium Project		50,000				50,000
SFCC Print Shop Supervisor Payroll					59,732	59,732
SFCC equipment for food services				104,923		104,923
IEL Student Support Centers		20,000				20,000
IEL Student Lounges		5,000				5,000
Capital/Minor Improvements					492,851	492,851
Compensated absences liability	49,478		107		13,976	63,561
COP principal & interest-Copier purchase					105,699	105,699
Total	$ 433,422	$ 1,067,789	$ 86,276		$ 2,523,360	$ 4,215,770

Community Colleges of Spokane
College Bookstores 5 year Comparative History

MANAGEMENT SUMMARY REPORT
SPOKANE COMMUNITY COLLEGE BOOKSTORE
BALANCE SHEET

	JUNE 30, 2006	JUNE 30, 2007	JUNE 30, 2008	JUNE 30, 2009	JUNE 30, 2010
ASSETS					
Cash	664,256	642,085	676,014 (3)	720,206	977,506
Accounts receivable	35,124	22,643	11,361	23,971	23,558
Other receivables	105,379	131,135	228,232	176,035	128,590
Inventories	355,781	433,969	446,698	500,452	456,760
Rental Textbooks	-	13,101	42,021 (3)	51,028	13,537
TOTAL ASSETS	1,160,540	1,242,933	1,404,326	1,471,692	1,599,951
LIABILITIES & FUND BALANCE					
Liabilities:					
Accounts payable	29,232	54,671	100,493	132,132	130,877
Accrued expenses	35,699	35,054	38,031	37,479	34,577
Deferred revenue	13,278	10,937	17,662	20,270	11,331
Total Liabilities	78,209	100,662	156,186	189,881	176,785
Fund balance:					
Beginning fund balance	1,164,955	1,082,331	1,143,271	1,250,054	1,281,811
Fiscal year net income	225,082	218,497	259,731	213,569	290,853
Fund transfers out (1)	(307,706) (1)(2)	(157,557) (2)	(152,948) (2)	(181,812) (2)	(149,498) (2)
Ending fund balance	1,082,331	1,143,271	1,250,054	1,281,811	1,423,166
TOTAL LIABILITIES & FUND BALANCE	1,160,540	1,243,933	1,406,240	1,471,692	1,599,951

Footnotes:

(1) Commitments related to the SCC Lair Remodel project total $283,000. The amounts to be transferred to the construction account are $30,000, $60,000, $60,000, and $160,000 in fiscal years ending June 30, 2003, 2004, 2005 and 2006, respectively. Commitments not currently recorded in fund balance include overhead transfers to be completed in 2009-2010 for $127,148.

(2) Contributions related to the local improvement fund based on prior year net income transferred in current year. The amounts transferred to the local improvement fund are $157,557, $152,948, $181,812 and $149,498 in fiscal years ending June 30, 2007, 2008, 2009 and 2010.

(3) Adjustment of $957 to rental rextbooks for 2007-2008.

Community Colleges of Spokane
College Bookstores 5 year Comparative History

MANAGEMENT SUMMARY REPORT
SPOKANE COMMUNITY COLLEGE BOOKSTORE
INCOME STATEMENT

	JUNE 30, 2006		JUNE 30, 2007		JUNE 30, 2008		JUNE 30, 2009	JUNE 30, 2010
NET SALES	2,823,803	(1)	2,880,820	(1)	3,003,747		3,160,644	3,178,692
COST OF SALES								
Beginning inventory	340,895		355,781		433,969		446,698	500,452
Purchases and shipping	2,092,898		2,202,848		2,175,862		2,419,282	2,388,084
Cost of goods available	2,433,793		2,558,629		2,609,831		2,865,980	2,888,536
Adjustments								(12,439)
Less ending inventory	(355,781)		(433,969)		(446,698)		(500,452)	(456,760)
Total cost of sales	2,078,012		2,124,660	(3)	2,163,133	(3)	2,365,528	2,419,337
GROSS PROFIT	745,791		756,160		840,614		795,116	759,355
Gross Profit Percent of Net Sales	26.4%		26.2%		28.0%		25.2%	23.9%
OPERATING EXPENSES								
Salaries and wages	262,111		273,264		287,745		317,793	254,077
Staff benefits	79,499		87,524		88,811		87,783	72,302
Goods and services	69,649		91,891		100,759		98,771	101,834
Travel and Training	3,796		3,293		4,164		(791)	3,907
Equipment	16,330		7,201		19,882		15,497	2,580
Overhead charges	117,573		112,952		115,233		120,150	126,426
Rental Expense			13,101	(3)	28,920	(3)	9,007	6,067
Bad Debt Expense			-		-		-	70
Contributions	9,316		6,656		9,230		5,673	5,067
Total operating expenses	558,274		595,882		654,745		653,883	572,330
OPERATING INCOME	187,517		160,278		185,869		141,233	187,025
Operating Income Percent of Net Sales	6.6%		5.6%		6.2%		4.5%	5.9%
OTHER INCOME (EXPENSE)								
Investment earnings	27,396		26,216		22,459		7,717	10,354
Cash over (short)	28		(30)		(22)		100	150
Charges For Service	799		-		-		-	31,868
Income from Property	-		20,246		12,867		16,415	10,542
Textbook Rentals			16,921		38,856		47,933	49,171
Miscellaneous	20,867		(5,082)		190		-	1,706
Prior Year Adjustment	(11,523)		(50)		(489)		171	37
Total other income	37,567		58,220		73,861		72,336	103,828
NET INCOME	225,082		218,498		259,730		213,569	290,853
Net Income Percent of Net Sales	8.0%		7.6%		8.6%		6.8%	9.2%

(Footnotes on the next page)

Community Colleges of Spokane
College Bookstores 5 year Comparative History

Footnotes:

(1) In 2005-2006, an analysis was performed in which it was determined that revenue from prior years was overstated due to the method of accounting for deposits and gift certificates. As a result, net sales was reduced approximately $24,228.

(2) Bookstore contribution guidelines were implemented which provide for a percentage of annual net income to be contributed to the college local improvement fund. The remainder will be retained by the store for operations and store improvements. In the event of an operating loss, no contributions will be made.

(3) Adjustment of $12,736 and $3,869 to cost of goods sold & rental expense for 2006-2007 and 2007-2008, respectively. No change to net income.

Community Colleges of Spokane
College Bookstores 5 year Comparative History

MANAGEMENT SUMMARY REPORT
SPOKANE FALLS COMMUNITY COLLEGE BOOKSTORE
BALANCE SHEET

	JUNE 30, 2006	JUNE 30, 2007	JUNE 30, 2008	JUNE 30, 2009	JUNE 30, 2010
ASSETS					
Cash	771,453	895,245	659,130 (4)	781,777	968,399
Accounts receivable	24,876	15,593	7,858	17,382	13,599
Other receivables	109,046	138,857	133,575	343,669	131,978
Inventories	412,389	382,693	542,465	415,077	388,883
Rental Textbooks	-	-	14,112 (4)	39,704	23,498
TOTAL ASSETS	1,317,764	1,432,388	1,357,139	1,597,609	1,526,357
LIABILITIES & FUND BALANCE					
Liabilities:					
Accounts payable	56,957	62,441	57,550	109,411	44,110
Accrued expenses	50,828	53,653	51,943	60,042	53,172
Deferred revenue	7,054	5,590	7,727	14,086	7,253
Total Liabilities	114,839	121,684	117,220	183,539	104,535
Fund balance:					
Beginning fund balance	1,217,427	1,202,926	1,310,705	1,239,919	1,414,070
Fiscal year net income	187,233	248,204	115,367	260,676	203,259
Fund transfers out	(201,734) (2)	(140,425) (2)	(186,153) (2)	(86,525) (2)	(195,507) (2)
Ending fund balance	1,202,926	1,310,705	1,239,919	1,414,070	1,421,822
TOTAL LIABILITIES & FUND BALANCE	1,317,764	1,432,388	1,357,139	1,597,609	1,526,357

Footnotes:

(1) The totals reported on this statement also include activity for the Colville Bookstore through 2007. Colville Bookstore was closed in 2007-2008 and all remaining balances were transferred to SFCC.

(2) Contributions related to the local improvement fund based on prior year net income transferred in current year. The amounts transferred to the local improvement fund are $201,734, $140,425, $186,153, $86,525 and $195,507 in fiscal years ending June 30, 2006, 2007, 2008, 2009 and 2010, respectively. Commitments not currently recorded in fund balance include overhead transfers to be completed in 2010-2011 for $116,796.

(3) Adjustment of $167 to cost of goods sold for 2003-2004.

(4) Adjustment of $3,972 to rental textbooks for 2007-2008.

Community Colleges of Spokane
College Bookstores 5 year Comparative History

MANAGEMENT SUMMARY REPORT
SPOKANE FALLS COMMUNITY COLLEGE BOOKSTORE
INCOME STATEMENT

	JUNE 30, 2006		JUNE 30, 2007	JUNE 30, 2008		JUNE 30, 2009	JUNE 30, 2010
NET SALES	2,647,481	(4)	2,717,856	2,807,528	(6)	2,876,280	2,919,906
COST OF SALES							
Beginning inventory	406,836		412,389	382,693		542,465	415,077
Purchases and shipping	1,901,296		1,919,717	2,151,712		1,842,358	2,164,220
Cost of goods available	2,308,132		2,332,106	2,534,405		2,384,823	2,579,297
Less ending inventory	(412,389)		(382,693)	(542,465)		(415,077)	(388,883)
Total cost of sales	1,895,743		1,949,413	1,991,940	(6)	1,969,746	2,190,414
GROSS PROFIT	751,738		768,443	815,588		906,534	729,492
Gross Profit Percent of Net Sales	28.4%		28.3%	29.1%		31.5%	25.0%
OPERATING EXPENSES							
Salaries and wages	299,869		276,557	279,783		316,680	311,562
Staff benefits	89,512		89,853	88,832		85,418	92,893
Goods and services	73,995		86,966	231,634	(5)	107,053	86,419
Travel and Training	2,278		4,219	2,551		2,595	2,000
Equipment	17,229		6,157	25,306		35,124	2,952
Overhead charges	113,765		105,899	108,714		112,747	115,051
Rental Expense				14,112	(6)	25,592	22,208
Bad Debt Expense							490
Campus contributions	25,100		7,991	12,539		13,645	12,323
Total operating expenses	621,748		577,642	763,471		698,854	645,898
OPERATING INCOME	129,990		190,801	52,117		207,680	83,594
Operating Income Percent of Net Sales	4.9%		7.0%	1.9%		7.2%	2.9%
OTHER INCOME (EXPENSE)							
Investment earnings	30,409		39,879	36,210		9,489	9,670
Cash over (short)	74		(172)	(105)		1,466	67
Charges For Service	(545)						40,036
Income from Property			25,028	11,883		12,783	12,066
Textbook Rentals			1,643	12,479	(6)	29,356	57,424
Miscellaneous	19,181		(7,678)				4
Prior Year Overhead Adj.	8,125		(1,296)	2,783		(98)	398
Total other income	57,244		57,403	63,250		52,996	119,665
NET INCOME	187,233		248,204	115,367		260,676	203,259
Net Income Percent of Net Sales	7.1%		9.1%	4.1%		9.1%	7.0%

(Footnotes on the next page)

Community Colleges of Spokane
College Bookstores 5 year Comparative History

Footnotes:

(1) The totals reported on this statement also include activity for the Colville Bookstore through 2007. Colville Bookstore was closed in 2007-2008 and all remaining balances were transferred to SFCC.

(2) Bookstore contribution guidelines were implemented which provide for a percentage of annual net income to be contributed to the college local improvement fund. The remainder will be retained by the store for operations and store improvements. In the event of an operating loss, no contributions will be made.

(3) Adjustment of $167 to cost of goods sold for 2003-2004.

(4) In 2005-2006, an analysis was performed in which it was determined that revenue from prior years was overstated due to the method of accounting for deposits a gift certificates. As a result, net sales was reduced approximately $47,673.

(5) Includes $113,677 in expenses for the remodeling project.

(6) Adjustment to net sales and textbook rentals of $11,147; adjustment of $3,972 to cost of goods sold and rental expense for 2008-2009. No change to net income.

STATISTICAL INFORMATION

2009–2010

- Historical Comparison of Student Enrollment
- Enrollment History by Instructional Unit
- Headcount — All Funds
- Headcount by Unit — All Funds

Community Colleges of Spokane
General Fund Operating Budget
Historical Comparison of Student Enrollments

	State Funded FTE Allocation					Actual Generated FTEs				FTE	Total Student	Total
Fiscal Year	State General	D.E.C. Timber	Total Budgeted FTEs	Worker Retraining	Total State Funded FTEs	State General	D.E.C. Timber	Total Worker Retraining	Total State Funded FTEs	Difference Actual To Funded	FTEs Including Contracted & Commun Svc (1)	Student Headcount Fall Quarter (2)
2000-01	12,314	16	12,330	247	12,577	12,774		330	13,104	527	15,691	24,518
2001-02	12,390		12,390	270	12,660	13,011		421	13,432	772	16,113	22,442
2002-03	12,513		12,513	302	12,815	13,206		503	13,709	894	15,934	22,189
2003-04	12,508		12,508	294	12,802	12,977		531	13,508	706	15,686	23,185
2004-05	12,600		12,600	323	12,923	12,411		411	12,822	(101)	14,789	21,175
2005-06	12,785		12,785	330	13,115	12,889		350	13,239	124	15,145	21,567
2006-07	12,967		12,967	305	13,272	12,930		330	13,260	(12)	15,075	21,460
2007-08	13,147		13,147	308	13,455	13,338		436	13,774	319	15,689	21,801
2008-09	13,400		13,400	346	13,746	14,040		580	14,620	874	16,562	22,916
2009-10	13,405		13,405	333	13,738	14,491		768	15,259	1,521	17,236	21,355

Full Time Equivalent Student (FTE) - A measure of students enrolled in instructional programs. One FTE is equivalent to one student taking fifteen credit hours per quarter for three quarters in one academic year.

D.E.C. (Timber/Natural Resource) FTEs - State funded FTEs appropriated for dislocated natural resource, timber and fish industry workers. Program discontinued in Fiscal Year 2001-2002.

Worker Retraining FTEs - State funded FTEs designated for dislocated workers receiving unemployment compensation.

Total Student FTE Enrollment - The actual state and local FTEs plus contracted and community service FTEs. Contracted and community service programs are self-supporting in that the fees charged are sufficient to offset the full instructional costs of offering these programs.

Total Student Headcount Fall Quarter - The total unduplicated number of students registered for any course offered by CCS, including state, local funded, contracted and community services courses.

Notes:
Since Fiscal Year 1998-1999, any excess FTEs are reflected in the Total State FTEs and the tuition has been retained locally. Current year report for Total Student Headcount Fall Quarter has been restated to conform to current presentation. See footnote (2).

Footnotes:
(1) Effective with the 2001-2002 Budget Book, 1998-99 data was retroactively restated with information obtained from the SBCTC Historical FTE report by College. The 2003-2004 Budget Book source data for 1999-2000 through 2002-2003 is the SBCTC Academic Year Report, Annual FTE By Funding Source By College.
(2) Total Unduplicated Headcount Fall Quarter - Counts students only once in the district, even if they are enrolled in multiple instructional units. Fall 2000 through 2008 figures were modified for consistency.

Community Colleges of Spokane
Enrollment History by Instructional Unit
State Support FTES (Annualized)

SCC	Summer	Fall	Winter	Spring	Total
2000-2001	479.6	1,856.5	1,867.6	1,685.4	5,889.1
2001-2002	454.7	1,887.9	1,948.6	1,777.1	6,068.3
2002-2003	466.0	1,881.9	1,976.5	1,900.3	6,224.7
2003-2004	443.0	1,945.6	1,974.5	1,809.5	6,172.6
2004-2005	399.0	1,832.5	1,916.8	1,695.1	5,843.3
2005-2006	438.2	1,824.4	1,887.1	1,692.5	5,842.2
2006-2007	469.1	1,813.0	1,931.3	1,686.3	5,899.7
2007-2008	509.6	1,865.0	1,972.2	1,754.4	6,101.2
2008-2009	609.7	1,894.6	2,116.1	1,965.1	6,585.5
2009-2010	587.4	2,028.2	2,297.0	2,076.1	6,988.7

SFCC	Summer	Fall	Winter	Spring	Total
2000-2001	309.8	1,368.8	1,235.2	1,194.1	4,107.9
2001-2002	340.9	1,439.4	1,312.5	1,234.5	4,327.3
2002-2003	310.1	1,438.3	1,419.7	1,329.4	4,497.5
2003-2004	276.7	1,454.7	1,384.4	1,318.5	4,434.2
2004-2005	266.2	1,403.6	1,341.3	1,238.3	4,249.4
2005-2006	278.1	1,389.5	1,261.6	1,143.7	4,073.0
2006-2007	280.1	1,376.2	1,269.2	1,188.5	4,113.9
2007-2008	310.3	1,430.2	1,325.2	1,240.5	4,306.2
2008-2009	344.1	1,473.6	1,368.0	1,342.0	4,527.7
2009-2010	322.0	1,478.0	1,526.9	1,511.8	4,838.7

IEL	Summer	Fall	Winter	Spring	Total
2000-2001	404.6	891.2	927.3	884.0	3,107.1
2001-2002	425.2	869.1	839.8	902.4	3,036.5
2002-2003	367.0	866.6	881.7	871.8	2,987.1
2003-2004	337.0	819.7	880.8	863.2	2,900.7
2004-2005	335.7	780.8	818.4	794.5	2,729.4
2005-2006	410.5	968.4	991.8	951.2	3,322.0
2006-2007	372.1	953.2	984.2	936.8	3,246.4
2007-2008	429.9	1,025.5	953.6	956.9	3,365.9
2008-2009	439.6	1,094.2	1,041.7	931.2	3,506.7
2009-2010	410.0	961.5	1,059.6	999.8	3,430.9

CCS	Summer	Fall	Winter	Spring	Total
2000-2001	1,194.1	4,116.5	4,030.1	3,763.5	13,104.2
2001-2002	1,220.7	4,196.4	4,100.9	3,914.0	13,432.0
2002-2003	1,143.2	4,186.8	4,277.9	4,101.5	13,709.4
2003-2004	1,056.7	4,220.0	4,239.7	3,991.2	13,507.5
2004-2005	1,000.8	4,016.8	4,076.6	3,727.9	12,822.1
2005-2006	1,126.8	4,182.4	4,140.5	3,788.9	13,238.6
2006-2007	1,121.3	4,142.5	4,184.6	3,811.6	13,260.0
2007-2008	1,249.8	4,320.7	4,251.0	3,952.0	13,773.5
2008-2009	1,393.4	4,462.4	4,525.8	4,238.3	14,619.9
2009-2010	1,319.4	4,467.7	4,883.5	4,587.7	15,258.3

Community Colleges of Spokane
Employee Count - All Funds
February 2007 through October 2010

		2007				2008				2009				2010			
	CODE	February	May	July	October	February	May	July	October	February	May	July	October	February	May	July	October
SALARIED EMPLOYEES (1) (2) (3):																	
Administrators	AA,AB	52	53	50	52	51	52	54	54	51	51	51	52	55	55	54	55
Professional Exempt	AC,AZ	109	102	97	102	102	102	100	96	98	98	95	92	89	91	92	91
Other Exempt	AC <100%	8	6	5	7	6	6	5	4	3	3	5	5	5	5	3	3
Annually Contracted Academic	AE	412	413	182	413	413	411	169	418	421	422	185	414	424	424	177	417
Classified	AK	567	562	561	563	576	588	577	581	584	578	570	575	579	580	565	561
Total Salaried		**1,148**	**1,136**	**895**	**1,137**	**1,148**	**1,159**	**905**	**1,153**	**1,157**	**1,152**	**906**	**1,138**	**1,152**	**1,155**	**891**	**1,127**
HOURLY EMPLOYEES (1) (2) (3):																	
Adunct & Hourly Employees	AH"P"	512	525	311	534	553	549	359	537	479	507	311	482	478	511	293	496
Full-time Faculty w/Moonlight App	AH"F"	153	213	290	166	161	209	281	184	165	219	293	206	202	239	298	203
Part-time Temporary Exempt (4)	AD	290	311	199	309	295	319	235	347	343	342	227	328	346	365	217	377
Student Workstudy	AM,AP	711	698	37	501	645	680	11	549	652	672	16	568	657	642	54	539
Total Hourly		**1,666**	**1,747**	**837**	**1,510**	**1,654**	**1,757**	**886**	**1,617**	**1,639**	**1,740**	**847**	**1,584**	**1,683**	**1,757**	**862**	**1,615**
Total Employees		**2,814**	**2,883**	**1,732**	**2,647**	**2,802**	**2,916**	**1,791**	**2,770**	**2,796**	**2,892**	**1,753**	**2,722**	**2,835**	**2,912**	**1,753**	**2,742**

Footnotes:

1) Payroll totals may vary slightly from actual number of employees.
2) Numbers represent the number of people actually paid during the month.
3) Employees working less than full-time count as one.
4) Includes hourly employees working adjunct faculty jobs

Community Colleges of Spokane
Employees by Unit - All Funds (2)
October 2010

	CODE	District	SCC	SFCC	IEL	TOTAL
SALARIED EMPLOYEES (1) (3) (4):						
Administrators	AA,AB	16	10	15	14	**55**
Professional Exempt	AC,AZ	27	17	13	34	**91**
Other Exempt	AC <100%	1			2	**3**
Annually Contracted Academic	AE		205	153	59	**417**
Classified	AK	98	150	119	194	**561**
Total Salaried		**142**	**382**	**300**	**303**	**1,127**
HOURLY EMPLOYEES (1) (3) (4):						
Adunct & Hourly Employees	AH"P"		160	167	169	**496**
Full-time Faculty w/Moonlight App	AH"F"		110	74	19	**203**
Part-time Temporary Exempt (5)	AD	75	63	88	151	**377**
Student Workstudy (6)	AM,AP		251	288		**539**
Total Hourly		**75**	**584**	**617**	**339**	**1,615**
Total Employees		**217**	**966**	**917**	**642**	**2,742**

Footnotes:

1) Payroll totals may vary slightly from actual number of employees.
2) Counts are by location of primary assignment; does not indicate budget responsibility.
3) Numbers represent the number of people actually paid during the month.
4) Employees working less than full-time count as one.
5) Includes hourly employees working adjunct faculty jobs
6) The IEL work study students are included with SFCC.