GARDEN CITY COMMUNITY COLLEGE

801 Campus Drive • Garden City, Kansas 67846•(620) 276-7611•FAX (620) 276-9573 • www.gcccks.edu

December 2, 2009

Board of Trustees
Garden City Community College
801 Campus Drive
Garden City, KS 67846

Dear Trustees:

The Board of Trustees will meet in regular session on **Wednesday, December 9, 2009.** The meeting will be held in the **Endowment Room, Beth Tedrow Student Center,** Garden City Community College Campus.

5:15 PM	Go through regular cafeteria line for dinner
5:45 PM	Regular Board Meeting called to order in the Endowment Room

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AGENDA

CALL TO ORDER:

A. Comments from the Chair
B. Report from Student Government Association
C. Open comments from the public
D. Report from Charles Claar, Lewis, Hooper & Dick, re: 2008-2009 audit

CONSENT AGENDA:

A. Approval of minutes of previous meeting (November 11, 2009)
B. Submit financial information to the auditor
  B-1 Financial information – Revenues
  B-2 Financial information – Expenses
  B-3 Financial information – Cash in Bank
C. Approval of personnel actions (2 documents)
D. Acceptance of 2008-2009 audit
E. Bilingual Teachers of Tomorrow Scholarship
F. Approval of Affiliation Agreement Great Bend Regional Hospital
G. Property & Liability Insurance Renewal (2 documents)

POLICY REVIEW:

A. Monitoring Reports and ENDS
  A-1 Monitoring Report – Monthly
  A-2 Monitoring Report - Semi-Annual
B. Ownership Linkage
  B-1 Letter from Finnup Foundation Trust
  B-2 LaVision Newsletter
  B-3 Thank you letter from Jenny Regier
C. Board Process and Policy Governance Review

REPORTS:

A. President Carol Ballantyne
   A-1 Incidental Information
A-2 Program Summary
   A-2a Fall Athletics
B. AQIP Projects
   B-1 New projects (2 documents)
C. IPEDS Feedback
D. Evaluation of Title V Grant
E. Updated Campus Crime Statistics
F. Debt Schedule
G. American Recovery and Reinvestment Act (ARRA) Projects
H. Site Visit Reports for Nursing (2 documents)
I. Recap of KACCT/COP annual meeting held at Cowley College December 6th & 7th
J. Report from Finney County Economic Development Corporation

Upcoming calendar dates:

Dec. 17	Annual Christmas Open House at President Ballantyne's home; come and go 4:30-8:30 PM
Jan. 11	Spring Semester In-service
Jan. 13	Regular monthly meeting Endowment Room – dinner 5:15 PM; call to order at 5:45 PM
Jan.28	Garden City Chamber of Commerce Banquet
Feb. 10	Regular monthly meeting Endowment Room – dinner 5:15 PM; call to order at 5:45 PM
Feb.15	President's Day no classes, campus closed
Feb. 17-18	KBOR meetings in Topeka and KACCT/PTK/COP celebration
March22	Washington DC trip for Finney County

Executive Session

Adjournment

Sincerely,

Della Brandenburger, Chair
Carol E. Ballantyne, Ph. D., Secretary

Mission: ***Garden City Community College exists to produce positive contributors to the economic and social well-being of society.***
Five Ends: ***Essential Skills, Work Preparedness, Academic Advancement, Personal Enrichment, Work Force Development.***

MEETING OF TRUSTEES
OF
THE GARDEN CITY COMMUNITY COLLEGE

November 11, 2009

Trustees Present: Della Brandenburger, William S. Clifford, Merilyn Douglass, Ron Schwartz, Terri Worf

Trustee Absent: Steve Sterling

Others Present: Regina Aguiniga, SGA Vice President
Carol E. Ballantyne, President
Doug Beyer, String Music
Kevin Brungardt, Dean of Academics
Cynthia Johnson, Title V Allied Health Project Specialist
Deanna Mann, Dean Institutional Effectiveness & Enrollment Services
Cathy McKinley, Dean Continuing Education & Community Services
Stewart Nelson, Architect with Gibson, Mancini and Carmichael, PA
Doug Peters, Network Manager
Steve Quakenbush, Director of Information Services & Publications
Ryan Ruda, Dean of Student Services
Monica Springer, *Garden City Telegram*
Cricket Turley, Director Human Resources
Dee Wigner, Executive Dean of Administrative Services
Debra Atkinson, Deputy Clerk

COMMENTS FROM THE CHAIR:

Chair Brandenburger called the regular session to order at 5:45 PM, and made the following comments:

- Joint Board of Trustees meeting in Liberal November 4, 2009 was attended by President Ballantyne, Chair Brandenburger, Trustees Clifford and Worf, Deans Wigner, Ruda, Brungardt and Director of Information Services Quakenbush. Good exchange of information.
- Congratulated Broncbuster Cross Country on the Region VI and Jayhawk West championship for second straight year, and Congratulated Dan Delgado for once again being the Region VI Coach of the Year.
- Congratulated GCCC Academic Challenge Team for finishing in top places in recent tournaments.
- Congratulated GCCC Forensics Team on earning 3rd place in overall team sweepstakes at the Al Johnson Invitational at Colorado College.
- Congratulated GCCC 2009 Meats Team on receiving Reserve National Champion honors at the 2009 Cargill Meat Solutions High Plains Contest.
- Tonight is Broncbuster night at Wendy's, and a percentage of all sales between 6:00 and 8:00 PM will be donated to GCCC Athletic department.
- Congratulated Andrea Fernandez, new Head Women's Soccer coach.
- Congratulated GCCC Football team members for making the all conference list.
- Members of GCCC Block & Bridle Club are traveling to national convention in Louisville, Kentucky.
- Congratulated Director Ryan Peterson, the cast and the stage crew for a successful production of *Lucky Stiff*.
- Extended best wishes to Men's and Women's Basketball Teams as they participate in the Pepsi Classic November 12-14.
- Congratulated Martel Jackson and Eric Griffin, who each signed letters of intent to attend Campbell University in North Carolina
- Extended best wishes to everyone involved with the annual Exploration Day scheduled for November

18th. Nearly 500 juniors and seniors from area high schools will be on campus to experience the education and training it would take to get into the career field of their choice.

- Board of Trustees PowerPoint given at Lions Club on October 27th was well received and generated lots of questions and comments.
- Kudos to Cathy McKinley for her part in setting up area Chamber of Commerce gift certificate acceptance by the CECS division, allowing education to be given as a gift.
- All Trustees have received the Annual Report.

REPORT FROM STUDENT GOVERNMENT ASSOCIATION:
SGA Vice President Regina Aguiniga highlighted these recent activities:

- October 28th Several students attended "Nightmare on Main Street" involving a scary movie at the State theater.
- October 29th Casino Night was attended by 94 students and was fun for all.
- November 5th Bowlmania had a great turnout of 115 students
  November 10th SGA handed out hand sanitizers in the cafeteria and will be handing sanitizers out in front of Saffell Library November 17th.
- November 19th Trick-or-Treat So Others Can Eat ends soon.
  SGA is sponsoring Tobacco Free Campus campaign.
- SGA is sponsoring a campus cleanup effort. Groups interested in helping pick up around campus can adopt a particular area. Still need additional groups. Trustee Clifford commented that the south parking lot is an area in need of adoption.

Chair Brandenburger thanked Regina for her report.

REPORT FROM FACULTY SENATE:
Trustees had previously received a document emphasizing educational learning activities and professional accomplishments as reported by faculty. Doug Beyer, representing Faculty Senate, was in attendance and gave a series highlight from the information. Trustee Douglass asked what the board could do for faculty. Beyer expressed concerns regarding grade book software that is being considered to replace School Maestro.

Trustees expressed appreciation for all that the faculty do for the college. Beyer said that he would pass those words of encouragement on to his colleagues.

OPEN COMMENTS FROM PUBLIC:
Chair Brandenburger noted that no one had registered to make comments.

CONSENT AGENDA
Chair Brandenburger asked if Trustees wished to pull any items from the consent agenda for the purpose of discussion. Trustee Clifford requested that item D-Approval of purchase orders over $20,000, D-1 Servo-I Ventilator, be pulled from the agenda for the purpose of discussion. Chair Brandenburger then asked for a motion approving the consent agenda items A through C.

MOTION:
Clifford moved, seconded by Douglass, that the Consent Agenda items A through C be approved as presented.

Motion carried 5-0

Approved actions follow:

APPROVED MINUTES of previous meeting, *October 14*, 2009.

SUBMITTED FINANCIAL INFORMATION TO THE AUDITOR, as presented.

APPROVED PERSONNEL ACTIONS, as presented, see attached list.

PULLED CONSENT AGENDA ITEM

ITEM D-1 SERVO-I VENTILATOR:
Trustee Clifford asked for additional information on a grant-funded purchase for the new Erdene Corley Simulation Lab at the Penka Building of Practical Arts and Sciences. Purchase in question was a $27,222 Servo I ventilator, from MaQuet, Inc., of Wayne, N. J., for use in teaching respiratory therapy students. Trustee Clifford stated that he had checked on eBay and other Internet sources for rebuilt units, and found that prices were considerably lower than the cost of the new model from the manufacturer. President Ballantyne explained that rebuilt units were not available with factory training, or with the necessary parts and service warranties. Ballantyne added that the college had rewritten specification to reduce the cost of the factory-supplied ventilator from an original price of $36,000.

After appropriate discussion Chair Brandenburger asked for a motion approving Consent Agenda item D-1 Servo-I Ventilator upon completion of discussion.

MOTION:
Trustee Clifford moved, seconded by Worf to approve Consent Agenda item D-1 Servo-I Ventilator.

Motion carried5-0

POLICY REVIEW

MONITORING REPORTS and ENDS REPORT:
Trustees indicated they had received and reviewed the monitoring reports (monthly), in addition to Semi-Annual Ends reports for Academic Advancement, Essential Skills, Work Preparedness, Personal Enrichment and Workforce Development. The reports covered 50 pages of statistics, comparisons and narratives on a wide range of programs and activities.

Primary highlights were as follows:

- Even though it is increasingly difficult to get annual grade reports from the state's universities, GCCC transfer students still usually equal or exceed the academic performance of their classmates on the campuses of the four-year institutions.
- Many students require remedial classes in English and Math. GCCC faculty working together with high school instructors have identified gaps between the skills students leave high school with and those skills needed for them to be placed in college level cases upon enrolling at GCCCC. Talks will continue so that proposals can be developed.
- Centers of Excellence information indicate the number of completers is above 50% in six categories required for Perkins grant funds. Non-traditional and gender equity numbers are coming up. Work continues on sixteen hour certificate programs.
- GCCC Business and Industry Institute enrollment is growing. Number of businesses served has increased from 153 to 308 in two years.

Trustees acknowledged that the monitoring reports are accepted.
(Supporting documents filed with official minutes.)

OWNERSHIP LINKAGE

- Several pieces of correspondence were received from owners. Thank you letters were received from Baylee Hutcheson and Keaton Lucas for allowing them to be a part of GCCC's homecoming, Kansas Department of Health to Tara Lightner for helping to plan the SW Regional Pre-Summit, and Finney County for assistance in hosting annual meeting of the Kansas Legislative Policy Group. There was also a thank you email to Diana Machotka for work on the Kids' College program.
(Supporting documents filed with official minutes.)

BOARD PROCESS AND POLICY GOVERNANCE REVIEW:
Ballantyne has asked for authority to provide annual reports and cost comparisons, rather than seeking formal bids, when purchasing certain items such as athletic uniforms and equipment or computer hardware and software. This is to maintain consistency on product re-orders, uniform styles and colors, and compatibility with existing equipment already in use.

Athletic uniforms and equipment, difficulty of getting bids and finding materials in GCCC official brown and gold colors was discussed. Ballantyne added that only a few regional distributors, such as RT Sporting Goods of Garden City, stock and handle the necessary items.

Trustee Clifford suggested that the board table the policy change until a legal opinion could be obtained.

Issue will be tabled.

OTHER:

AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA) FOR 2009
Trustees received information on a multi- phase project, to update the Academic Building in their electronic board packet. GCCC is eligible to receive money from the federal American Recovery and Reinvestment Act (ARRA) for 2009 which is designated for deferred maintenance and distributed by the Kansas Board of Regents. GCCC is slated to receive $34,027 for 2009 and $141,780 for 2010. Money designated for 2010 can be used for tuition mitigation or deferred maintenance.

Trustees were also provided with a copy of the floor plan of the Academic Building update which includes airlocks at all entrances and a unisex restroom that conforms to Americans with Disabilities Act requirements.

Construction bids were due November 11, 2009, prior to the Board meeting. Bids were reviewed and a recommendation was presented to the Board to accept Dick Construction, at $58,100, as low bid for the first Phase of the project.

Stewart Nelson, Architect with Gibson, Mancini and Carmichael, PA, addressed the Board and was available for questions. Nelson stated that the first phase of the project, including entrance air locks and ADA compliant unisex restroom, will be carried out during the holiday break, December 19, 2009 through January 19, 2010. (Supporting documents filed with official minutes.)

MOTION:
Trustee Clifford moved, seconded by Schwartz to approve the use of ARRA funds for Academic Building renovations.

Motion carried 5-0

MOTION:
Trustee Clifford moved, seconded by Schwartz to approve the proposed Academic Building upgrade and to accept the low bid of $58,100 from Dick Construction.

Motion carried 5-0

REPORTS:

Trustees have received numerous informational reports as part of the electronic board packet.

- Incidental Information:
  Highlighted recent campus happenings.
- Program Review – Administrative Services:
  Bookstore Report
  The college continued to be pleased with the Follett Higher Education Group, which has operated the Broncbuster Bookstore since November 1, 1997. The current seven-year contract began March 1, 2003

and ends October 31, 2010. The college receives a 5% commission on gross sales; this past year's commission was $40,860. Only 2 % of the line includes clothing and many requests have been received from parents wanting more "Buster" clothing. Ballantyne told Trustees that Virga West, manager, does an excellent job and provides excellent customer service.
(Supporting documents filed with official minutes.)

Security Report and Handout
This handbook tells what to do when in case of emergencies. Handout reflects campus crime statistics as of July 1, 2009
(Supporting documents filed with official minutes.)

- Annual Academic Quality Improvement Project (AQIP):
  The electronic Board packet also included annual AQIP update for three action projects, including:
  1. Increase Access and Opportunity for Underserved Students
  2. Increase Retention through Implementation of a Student Retention Program
  3. Implement a Data-Enhanced Assessment of Learning

  Next month new action projects will be brought forward and decisions will be made on which action projects will be retired.
  (Supporting documents filed with official minutes.)

- Dean's Responsibilities:
  This documents breaks down what programs and functions each Dean is responsible for. This document has been sent via Bustermail so that all will be aware of who does what and whom to contact.
  (Supporting documents filed with official minutes.)

- 2008-2009 Accomplishments:
  Accomplishments for 2008-2009 have been finished and planning for 2010-2011 will begin in January and February.
  (Supporting documents filed with official minutes.)

- National Community College Benchmark Project (NCCBP):
  NCCBP is a nation-wide effort by community colleges to establish meaningful indicators of institutional performance that are authentic to the community college experience without bias found in studies that include both community colleges and baccalaureate institutions. Basically these address the concept of "are we where we should be and are we doing what we need to do?"
  (Supporting documents filed with official minutes.)

- Cost Per Credit Hour:
  Figures showing revenues and expenditures by program/department over three years were included. This report reflects instructional costs directly related to each particular field. No comparisons are done with other institutions, as each has a different method, but this provides one perspective when evaluating programs.

  Trustee Clifford stated that this report gave trustees a look at which programs are producing and which are not. Trustees expressed appreciation for all reports. There was a brief discussion regarding whether Ends reports are providing what is needed by Trustees. It was suggested to have more information dealing with results and less information on processes used. Ballantyne stated that improving the reporting method to provide needed information continues to be an ongoing process.
  (Supporting documents filed with official minutes.)

- Finalized Mill Levy (2009 Abstract)
  Trustees were provided a copy of the current report.
  (Supporting documents filed with official minutes.)

REPORT FROM FINNEY COUNTY ECONOMIC DEVELOPMENT CORPORATION
Trustee Schwartz reported the following:

- Cheese Factory will be in Dodge City, located in the Chaffin Building.
- Chemical lab is still interested in locating in Garden City.
- A renewable energy business has requested local news media contacts.
- Letter of intent to purchase JBS Corporation pending.
- Supermarket will not be coming to Southwest Kansas at this time.
- Will meet with the Chamber on November 12th to discuss economic symposium/annual meeting.
- Bed tax may be raised.
- Discussed Sunflower briefly, noting they hope to have permits filed before the next legislative session ends.
- Articles of interest from higher education will be forwarded to Trustees.

EXECUTIVE SESSION:
Clifford moved, seconded by Douglass, that the Board recess at 8:40 PM into executive session for the purpose of discussing non-elected personnel, reconvening at 8:50 PM.

Motion carried 5-0

No official action was taken, and the meeting adjourned at 8:55 PM.

UPCOMING CALANDAR EVENTS:

Nov. 12-14	Pepsi Classic – Women's games 5:30 PM, Men's games 7:30 PM
Nov. 13	Superintendent/Principal/Counselor Day 11:00 AM – 1:00 PM
Nov. 25-27	Thanksgiving break NO CLASSES/OFFICES CLOSED
Dec.6	KACCT Quarterly meeting Cowley County Community College, Arkansas City, Schwartz and Ballantyne attending
Dec. 9	Regular monthly meeting – cafeteria line for dinner 5:15 PM; call to order at 5:45 PM
Dec. 17	Holiday Party President Ballantyne's home
Dec. 21-Jan. 4	Holiday Break
Jan.11	Spring Semester in-service
Jan. 13	Regular monthly meeting

Debra J. Atkinson
Deputy Clerk

Carol E. Ballantyne, Ph.D.
Secretary

Della Brandenburger
Chair of the Board

Garden City Community College
Annual Budget Report Ending 11/30/2009
Options - All Statuses

Fiscal Year: 2010 FUND: 11 - GENERAL

GL Account	YTD Encumbrances	MTD Actual	YTD Actual	Annual Budget	Available	% Avail
11-00-0000-00000-4001 TUITION IN STATE :	0.00	1,612.50-	767,571.00-	1,457,641.00-	690,070.00-	47.34
11-00-0000-00000-4002 AMMONIA REFG COURS	0.00	35,865.00-	130,257.76-	288,985.00-	158,727.24-	54.93
11-00-0000-00000-4003 AUTOMATION ELECT C	0.00	808.00	6,251.61-	36,000.00-	29,748.39-	82.63
11-00-0000-00000-4004 TUITION OUT OF STA	0.00	7,215.00-	190,190.00-	400,000.00-	209,810.00-	52.45
11-00-0000-00000-4005 ACAD COURSE FEE :	0.00	88.00-	73,412.31-	140,000.00-	66,587.69-	47.56
11-00-0000-00000-4006 OUTREACH CREDIT HO	0.00	795.00-	32,910.00-	52,000.00-	19,090.00-	36.71
11-00-0000-00000-4007 TECHNOLOGY FEE-C :	0.00	573.00-	111,510.00-	220,000.00-	108,490.00-	49.31
11-00-0000-00000-4008 TECHNOLOGY FEE-O :	0.00	318.00-	13,164.00-	21,000.00-	7,836.00-	37.31
11-00-0000-00000-4011 MISC STUDENT BILL	0.00	59.30	3,037.45-	45,000.00	48,037.45	106.75
11-00-0000-00000-4102 PRIVATE GIFTS/GRAN	0.00	0.00	0.00	37,500.00-	37,500.00-	100.00
11-00-0000-00000-4501 BUILDING/ROOM RENT	0.00	400.00-	5,060.00-	10,000.00-	4,940.00-	49.40
11-00-0000-00000-4512 VENDING MACHINES :	0.00	979.04-	4,436.14-	12,000.00-	7,563.86-	63.03
11-00-0000-00000-4601 STATE OPERATING GR	0.00	0.00	1,314,178.00-	2,629,138.00-	1,314,960.00-	50.01
11-00-0000-00000-4803 AD VALOREM PROPERT	0.00	0.00	0.00	8,927,044.00-	8,927,044.00-	100.00
11-00-0000-00000-4805 MOTOR VEHICLE PROP	0.00	0.00	278,661.25-	658,488.00-	379,826.75-	57.68
11-00-0000-00000-4806 RECREATIONAL VEHIC	0.00	0.00	4,172.84-	9,769.00-	5,596.16-	57.28
11-00-0000-00000-4807 DELINQUENT TAX : G	0.00	0.00	29,535.74-	135,785.00-	106,249.26-	78.25
11-00-0000-00000-4808 PAYMENTS IN LIEU O	0.00	0.00	0.00	124,055.00-	124,055.00-	100.00
11-00-0000-00000-4810 16/20 M TAX : GENE	0.00	0.00	1,040.44-	19,871.00-	18,830.56-	94.76
11-00-0000-00000-4811 TAX IN PROCESS : G	0.00	0.00	132,638.32-	350,000.00-	217,361.68-	62.10
11-00-0000-00000-4902 INTEREST INCOME :	0.00	4,831.46-	33,069.06-	200,000.00-	166,930.94-	83.47
11-00-0000-00000-4905 ADMINISTRATIVE ALL	0.00	1,624.32-	52,187.39-	75,000.00-	22,812.61-	30.42
11-00-0000-00000-4907 MISCELLANEOUS INCO	0.00	1,708.82-	17,939.50-	80,000.00-	62,060.50-	77.58
11-00-0000-00000-4912 TRANSCRIPTS : GENE	0.00	796.59-	6,341.38-	15,000.00-	8,658.62-	57.72
Totals for FUND: 11 - GENERAL	0.00	55,939.43-	3,207,564.19-	15,854,276.00-	12,646,711.81-	79.77

Garden City Community College

Annual Budget Report Ending 11/30/2009
Options - All Statuses

Fiscal Year: 2010 FUND: 61 - CAPITAL OUTLAY

GL Account	YTD Encumbrances	MTD Actual	YTD Actual	Annual Budget	Available	% Avail
61-00-0000-00000-4103 TAX CREDIT DONATIO	0.00	0.00	0.00	350,000.00-	350,000.00-	100.00
61-00-0000-00000-4803 AD VALOREM PROPERT	0.00	0.00	0.00	500,654.00-	500,654.00-	100.00
61-00-0000-00000-4805 MOTOR VEHICLE PROP	0.00	0.00	15,836.08-	35,566.00-	19,729.92-	55.47
61-00-0000-00000-4806 RECREATIONAL VEHIC	0.00	0.00	237.24-	528.00-	290.76-	55.07
61-00-0000-00000-4807 DELINQUENT TAX : G	0.00	0.00	1,614.55-	7,334.00-	5,719.45-	77.99
61-00-0000-00000-4808 PAYMENTS IN LIEU O	0.00	0.00	0.00	6,701.00-	6,701.00-	100.00
61-00-0000-00000-4810 16/20 M TAX : GENE	0.00	0.00	57.06-	1,074.00-	1,016.94-	94.69
61-00-0000-00000-4811 TAX IN PROCESS : G	0.00	0.00	7,164.55-	28,240.00-	21,075.45-	74.63
61-00-0000-00000-4907 MISCELLANEOUS INCO	0.00	0.00	18,992.67-	0.00	18,992.67	0.00
Totals for FUND: 61 - CAPITAL OUTLAY	0.00	0.00	43,902.15-	930,097.00-	886,194.85-	95.28

Fiscal Year: 2010

FUND: 11 - GENERAL

GL Account	YTD Encumbrances	MTD Actual	YTD Actual	Annual Budget	Available	% Avail
DEPARTMENT: 11005 - INSTRUCTION SALARY	0.00	0.00	0.00	6,522.00	6,522.00	100.00
DEPARTMENT: 11010 - BUSINESS & ECONOMI	0.00	11,814.65	40,903.31	150,462.00	109,558.69	72.81
DEPARTMENT: 11020 - HUMANITIES	0.00	12,056.89	45,037.24	108,924.00	63,886.76	58.65
DEPARTMENT: 11021 - ENGLISH	0.00	37,910.96	127,302.94	385,154.00	257,851.06	66.95
DEPARTMENT: 11022 - SPEECH	0.00	6,200.88	19,563.09	124,119.00	104,555.91	84.24
DEPARTMENT: 11024 - PHOTOGRAPHY	0.00	0.00	0.00	2,692.00	2,692.00	100.00
DEPARTMENT: 11025 - JOURNALISM	0.00	9,414.59	24,105.77	62,270.00	38,164.23	61.29
DEPARTMENT: 11026 - BROADCASTING	0.00	4,511.07	20,479.75	70,945.00	50,465.25	71.13
DEPARTMENT: 11030 - ART	94.95	11,575.19	47,834.41	140,210.00	92,280.64	65.82
DEPARTMENT: 11031 - DRAMA	133.00	6,582.31	36,215.93	102,506.96	66,158.03	64.54
DEPARTMENT: 11032 - VOCAL MUSIC	0.00	7,739.14	24,140.03	75,130.00	50,989.97	67.87
DEPARTMENT: 11033 - INST MUSIC	4,016.99	24,245.12	82,510.53	225,522.00	138,994.48	61.63
DEPARTMENT: 11040 - SCIENCE	2,749.61	41,531.54	153,109.46	483,794.00	327,934.93	67.78
DEPARTMENT: 11050 - MATH	0.00	27,145.42	96,946.82	301,256.00	204,309.18	67.82
DEPARTMENT: 11060 - SOCIAL SCIENCE	0.00	52,324.61	182,827.58	580,150.00	397,322.42	68.49
DEPARTMENT: 11070 - HEALTH & PHYSICAL	24.00	14,077.96	69,467.35	165,158.00	95,666.65	57.92
DEPARTMENT: 11071 - WELLNESS-SUPER CIR	0.00	8,857.72	35,580.52	101,336.00	65,755.48	64.89
DEPARTMENT: 11080 - ESSENTIAL SKILLS	0.00	1,160.84	3,541.29	700.00	2,841.29-	405.89-
DEPARTMENT: 11081 - READING	0.00	4,641.18	18,685.10	58,743.00	40,057.90	68.19
DEPARTMENT: 11082 - ESL	0.00	4,914.21	19,091.68	62,414.00	43,322.32	69.41
DEPARTMENT: 11083 - COLLEGE SKILLS	0.00	4,026.62	8,796.11	16,265.00	7,468.89	45.92
DEPARTMENT: 11090 - ACADEMIC CHALLENGE	0.00	50.00	1,800.00	4,138.00	2,338.00	56.50
DEPARTMENT: 11095 - FORENSICS COMPETIT	0.00	1,196.87	3,330.91	10,745.00	7,414.09	69.00
DEPARTMENT: 11100 - TECHNOLOGY--INSTRU	25,504.08	1,137.91	128,022.86	220,000.00	66,473.06	30.22
DEPARTMENT: 12011 - MID-MANAGEMENT	0.00	2,420.59	9,659.03	33,147.00	23,487.97	70.86
DEPARTMENT: 12012 - MCSE/CISCO	0.00	3,422.92	13,698.50	44,041.00	30,342.50	68.90
DEPARTMENT: 12013 - OFFICE EDUCATION	0.00	4,370.86	17,490.98	55,910.00	38,419.02	68.72
DEPARTMENT: 12014 - FINNUP LAB	0.00	4,955.61	20,529.81	69,315.00	48,785.19	70.38
DEPARTMENT: 12090 - BSIS COMPETITION T	0.00	0.00	0.00	1,200.00	1,200.00	100.00
DEPARTMENT: 12200 - ADN PROGRAM	267.55	33,653.30	122,234.04	394,651.00	272,149.41	68.96
DEPARTMENT: 12201 - LPN PROGRAM	836.90	15,467.53	62,644.09	184,907.00	121,426.01	65.67
DEPARTMENT: 12202 - EMT	738.75	14,330.20	61,834.35	152,341.00	89,767.90	58.93
DEPARTMENT: 12203 - ALLIED HEALTH	449.32	17,227.35	59,023.17	187,780.00	128,307.51	68.33
DEPARTMENT: 12210 - AGRICULTURE	0.00	5,609.79	16,052.20	52,736.00	36,683.80	69.56
DEPARTMENT: 12211 - MEAT JUDGING	359.96	7,040.72	42,189.21	92,584.00	50,034.83	54.04
DEPARTMENT: 12220 - AG EQUIPMENT & MEC	590.55	16,933.76	73,072.53	185,670.00	112,006.92	60.33
DEPARTMENT: 12230 - AUTO MECHANICS	1,085.60	13,582.49	43,949.22	126,328.45	81,293.63	64.35
DEPARTMENT: 12240 - CRIMINAL JUSTICE	1,367.77	24,695.63	63,003.74	184,096.00	119,724.49	65.03
DEPARTMENT: 12241 - FIRE SCIENCE	532.68	11,390.13	30,894.65	70,356.00	38,928.67	55.33
DEPARTMENT: 12242 - CHALLENGE COURSE	0.00	0.00	538.25	1,887.00	1,348.75	71.48
DEPARTMENT: 12250 - COSMETOLOGY	0.00	10,234.27	40,955.00	121,879.00	80,924.00	66.40
DEPARTMENT: 12260 - DRAFTING	0.00	1,011.91	2,023.82	8,966.00	6,942.18	77.43
DEPARTMENT: 12270 - AMMONIA REFRIGERAT	22,922.81	21,033.94	81,730.23	285,937.00	181,283.96	63.40
DEPARTMENT: 12271 - AUTOMATION ELECTRI	70.40	6,952.68	25,445.50	81,276.00	55,760.10	68.61
DEPARTMENT: 12272 - INDUSTRIAL MAINTEN	0.00	5,651.34	26,294.22	87,911.00	61,616.78	70.09
DEPARTMENT: 12273 - WELDING	2,500.00	11,877.32	51,401.08	162,668.00	108,766.92	66.86
DEPARTMENT: 12280 - BUILDING TRADES	0.00	0.00	4.05	5.00	0.95	19.00
DEPARTMENT: 12290 - FINNEY COUNTY LEAR	0.00	6,261.60	31,225.96	78,724.00	47,498.04	60.33
DEPARTMENT: 21100 - INSTITUTIONAL RESE	0.00	6,559.79	32,817.69	80,337.00	47,519.31	59.15
DEPARTMENT: 31000 - COMMUNITY SERVICE	0.00	548.56	1,587.94	8,235.00	6,647.06	80.72
DEPARTMENT: 32000 - BUSINESS & INDUSTR	0.00	6,592.07	31,278.31	79,399.00	48,120.69	60.61

DEPARTMENT: 41000 - LIBRARY	3,342.93	14,397.77	63,951.75	177,582.00	110,287.32	62.11
DEPARTMENT: 41009 - COMPREHENSIVE LEAR	0.00	6,737.48	26,772.56	94,363.00	67,590.44	71.63
DEPARTMENT: 42000 - DEAN OF LEARNING S	0.00	14,248.08	27,812.42	0.00	27,812.42-	0.00
DEPARTMENT: 42001 - DEAN OF ACADEMICS	1,670.11	24,543.00	100,758.37	361,471.04	259,042.56	71.66
DEPARTMENT: 42002 - OUTREACH	0.00	3,629.83	36,981.46	97,642.00	60,660.54	62.13
DEPARTMENT: 42003 - FACULTY SENATE	4,582.38	833.83	3,060.69	27,268.00	19,624.93	71.97
DEPARTMENT: 42005 - DEAN OF TECHNICAL	203.20	28,958.77	75,657.97	206,735.55	130,874.38	63.31
DEPARTMENT: 42006 - DEAN OF CONT ED CO	40.17	12,936.05	64,865.30	164,625.00	99,719.53	60.57
DEPARTMENT: 42007 - BRYAN EDUCATION CE	0.00	4,489.01	22,649.64	59,159.00	36,509.36	61.71
DEPARTMENT: 43000 - TRANSITION	0.00	2,169.71	10,860.51	26,070.00	15,209.49	58.34
DEPARTMENT: 50000 - DEAN OF STUDENT SE	0.00	10,976.17	55,098.34	137,585.00	82,486.66	59.95
DEPARTMENT: 50001 - STUDENT SUPPORT SE	0.00	0.00	33,655.00	33,655.00	0.00	0.00
DEPARTMENT: 50002 - EDUCATIONAL TALENT	0.00	2,702.34	25,404.73	44,376.00	18,971.27	42.75
DEPARTMENT: 50010 - COUNSELING & GUIDA	79.00	12,688.69	53,224.40	169,264.00	115,960.60	68.51
DEPARTMENT: 50011 - ASSESSMENT/TESTING	0.00	3,037.18	16,868.56	52,203.00	35,334.44	67.69
DEPARTMENT: 50020 - FINANCIAL AID OFFI	0.00	21,709.03	101,067.51	279,501.00	178,433.49	63.84
DEPARTMENT: 50030 - ADMISSIONS	153.30	15,917.76	78,002.46	199,520.00	121,364.24	60.83
DEPARTMENT: 50040 - REGISTRAR'S OFFICE	0.00	10,599.06	55,172.33	141,601.00	86,428.67	61.04
DEPARTMENT: 50050 - STUDENT HEALTH SER	342.57	4,341.59	16,597.54	50,092.00	33,151.89	66.18
DEPARTMENT: 50100 - DEAN OF IE/ES	0.00	6,288.17	31,944.90	76,842.00	44,897.10	58.43
DEPARTMENT: 55000 - DIRECTOR OF ATHLET	398.08	20,276.56	219,549.39	392,557.04	172,609.57	43.97
DEPARTMENT: 55001 - MEN'S BASKETBALL	0.00	16,368.47	52,448.55	116,677.96	64,229.41	55.05
DEPARTMENT: 55002 - WOMEN'S BASKETBALL	0.00	11,571.89	42,168.29	100,328.00	58,159.71	57.97
DEPARTMENT: 55003 - MEN'S TRACK	0.00	3,126.10	17,923.82	39,360.00	21,436.18	54.46
DEPARTMENT: 55004 - WOMEN'S TRACK	0.00	3,126.10	17,331.38	38,316.00	20,984.62	54.77
DEPARTMENT: 55005 - WOMEN'S SOFTBALL	2,523.05	6,556.10	28,734.02	79,241.00	47,983.93	60.55
DEPARTMENT: 55006 - FOOTBALL	129.50	35,432.38	138,730.18	289,198.00	150,338.32	51.98
DEPARTMENT: 55007 - BASEBALL	438.00	7,081.18	48,848.10	106,421.00	57,134.90	53.69
DEPARTMENT: 55008 - VOLLEYBALL	0.00	5,669.13	30,827.01	58,326.00	27,498.99	47.15
DEPARTMENT: 55009 - WOMEN'S SOCCER	0.00	3,539.48	26,054.95	53,986.00	27,931.05	51.74
DEPARTMENT: 55010 - MEN'S SOCCER	0.00	6,455.88	30,559.45	56,113.00	25,553.55	45.54
DEPARTMENT: 55012 - CHEERLEADING	460.00	2,231.14	16,585.30	32,201.00	15,155.70	47.07
DEPARTMENT: 55013 - DANCE TEAM	263.02	1,705.01	7,213.55	19,816.00	12,339.43	62.27
DEPARTMENT: 55014 - RODEO TEAM	0.00	11,433.80	48,292.15	118,143.00	69,850.85	59.12
DEPARTMENT: 55018 - INTRAMURALS & STUD	0.00	346.63	2,786.59	6,897.00	4,110.41	59.60
DEPARTMENT: 55019 - ATHLETIC TRAINING	0.00	8,492.12	57,755.89	130,504.00	72,748.11	55.74
DEPARTMENT: 61000 - PRESIDENT	28.75	19,251.64	120,092.03	338,606.00	218,485.22	64.52
DEPARTMENT: 61001 - BOARD OF TRUSTEES	293.98	3,409.17	12,007.28	24,840.00	12,538.74	50.48
DEPARTMENT: 61005 - ATTORNEY	0.00	299.44	3,521.94	20,250.00	16,728.06	82.61
DEPARTMENT: 62000 - DEAN OF ADMIN SERV	54,890.00	34,867.17	413,205.83	1,262,669.00	794,573.17	62.93
DEPARTMENT: 62010 - HUMAN RESOURCES	643.41	8,033.31	45,128.79	134,138.50	88,366.30	65.88
DEPARTMENT: 62011 - ADA COMPLIANCE	0.00	4,078.93	17,872.13	59,329.00	41,456.87	69.88
DEPARTMENT: 62012 - LEADERSHIP DEVELOP	170.46	1,389.50	5,185.65	13,492.50	8,136.39	60.30
DEPARTMENT: 62050 - ONE-TIME PURCHASES	107,844.02	19,856.76-	69,057.08-	900.00	37,886.94-	209.65-
DEPARTMENT: 63000 - INFORMATION SERVIC	13,722.32	6,444.49	121,196.76	249,563.00	114,643.92	45.94
DEPARTMENT: 64000 - INFORMATION TECHNO	14,353.04	25,371.69	275,818.87	637,534.00	347,362.09	54.49
DEPARTMENT: 65000 - CENTRAL SERVICES	374.00	12,560.94	63,574.78	179,648.00	115,699.22	64.40
DEPARTMENT: 70000 - PHYSICAL PLANT ADM	800.00	9,585.02	49,307.16	111,916.00	61,808.84	55.23
DEPARTMENT: 71000 - BUILDINGS	27,058.92	29,158.59	116,995.02	353,966.00	209,912.06	59.30
DEPARTMENT: 71005 - SCOTT CITY BLDG MA	155.94	1,826.95	11,657.13	29,627.00	17,813.93	60.13
DEPARTMENT: 71009 - RENTAL PROPERTY MA	0.00	0.00	50.00	3,690.00	3,640.00	98.64
DEPARTMENT: 72000 - CUSTODIAL SERVICES	5,110.03	43,258.14	216,421.14	546,579.00	325,047.83	59.47
DEPARTMENT: 73000 - GROUNDS	4,062.14	15,170.96	85,774.26	209,080.50	119,244.10	57.03
DEPARTMENT: 73001 - ATHLETIC FIELDS	1,114.99	1,537.24	18,306.63	37,028.50	17,606.88	47.55
DEPARTMENT: 74000 - VEHICLES	967.09	30,716.42	73,472.28	253,527.00	179,087.63	70.64
DEPARTMENT: 75000 - CAMPUS SECURITY	1,273.44	12,315.58	45,923.49	151,964.00	104,767.07	68.94
DEPARTMENT: 76000 - INSURANCE	0.00	5,748.74	118,718.58	313,534.00	194,815.42	62.14
DEPARTMENT: 77000 - UTILITIES	31,743.89	44,513.42	187,377.31	709,041.00	489,919.80	69.10
DEPARTMENT: 81000 - BOOK SCHOLARSHIPS	0.00	1,246.96	4,228.84-	62,000.00	66,228.84	106.82

DEPARTMENT: 81001 - TUIT WAIVER SEN CT	0.00	0.00	1,673.00	9,020.00	7,347.00	81.45
DEPARTMENT: 81002 - TUIT WAIVER EMPL/D	0.00	451.50	10,135.50	33,087.00	22,951.50	69.37
DEPARTMENT: 81003 - STATE MANDATED WAI	0.00	74.00-	2,046.00	3,000.00	954.00	31.80
DEPARTMENT: 81004 - TUIT WAIVER CTZ IN	0.00	43.00-	77,212.00	151,575.00	74,363.00	49.06
DEPARTMENT: 81005 - TUIT WAIVER FCHS	0.00	0.00	13,674.00	25,000.00	11,326.00	45.30
DEPARTMENT: 81006 - TUIT WAIVER FINE A	0.00	0.00	31,079.00	49,938.00	18,859.00	37.76
DEPARTMENT: 94000 - STUDENT CENTER	470.00	3,845.34	22,186.49	67,932.00	45,275.51	66.65
DEPARTMENT: 98001 - CHILD CARE	0.00	3,521.75	17,626.71	43,001.00	25,374.29	59.01
FUND: 11 - GENERAL	343,946.65	1,188,184.66	5,941,039.15	16,414,558.00	10,129,572.20	61.71

Garden City Community College

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Options - All Statuses

Fiscal Year: 2010 FUND: 14 - ADULT SUPPLEMENTARY ED

GL Account	YTD Encumbrances	MTD Actual	YTD Actual	Annual Budget	Available	% Avail
DEPARTMENT: 31000 - COMMUNITY SERVICE	2,137.40	4,054.70	26,448.25	101,135.00	72,549.35	71.74
DEPARTMENT: 00000 - GENERAL	0.00	0.00	5,000.00-	5,000.00-	0.00	0.00
DEPARTMENT: 31000 - COMMUNITY SERVICE	606.60	2,850.45	11,042.87	42,709.73	31,060.26	72.72
DEPARTMENT: 55006 - FOOTBALL	0.00	53.00	5,160.22	20,000.00	14,839.78	74.20
DEPARTMENT: 55002 - WOMEN'S BASKETBALL	0.00	0.00	8.60	1,050.00	1,041.40	99.18
DEPARTMENT: 55001 - MEN'S BASKETBALL	0.00	165.00-	1,400.59	7,500.00	6,099.41	81.33
DEPARTMENT: 31000 - COMMUNITY SERVICE	0.00	333.75	4,569.91	14,451.00	9,881.09	68.38
DEPARTMENT: 55012 - CHEERLEADING	0.00	276.99	721.99	1,200.00	478.01	39.83
DEPARTMENT: 55008 - VOLLEYBALL	200.00	1,281.13	2,419.94	5,000.00	2,380.06	47.60
DEPARTMENT: 00000 - GENERAL	0.00	0.00	0.00	7,000.00-	7,000.00-	100.00
DEPARTMENT: 11010 - BUSINESS & ECONOMI	0.00	0.00	0.00	10,000.00	10,000.00	100.00
DEPARTMENT: 55005 - WOMEN'S SOFTBALL	0.00	640.00	665.00	5,000.00	4,335.00	86.70
DEPARTMENT: 31000 - COMMUNITY SERVICE	337.00	1,707.88	8,986.71	30,260.00	20,936.29	69.19
DEPARTMENT: 55007 - BASEBALL	1,464.00	247.54	3,470.96	20,000.00	15,065.04	75.33
DEPARTMENT: 11031 - DRAMA	0.00	400.00	27,257.80	44,788.00	17,530.20	39.14
DEPARTMENT: 55010 - MEN'S SOCCER	0.00	0.00	3,527.00	10,200.00	6,673.00	65.42
DEPARTMENT: 42005 - DEAN OF TECHNICAL	0.00	0.00	0.00	0.00	0.00	0.00
DEPARTMENT: 31000 - COMMUNITY SERVICE	814.08	445.13	1,246.58	35,960.00	33,899.34	94.27
FUND: 14 - ADULT SUPPLEMENTARY ED	5,559.08	12,125.57	91,926.42	337,253.73	239,768.23	71.09

Garden City Community College

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Options - All Statuses

Fiscal Year: 2010 FUND: 16 - AUXILIARY ENTITIES

GL Account	YTD Encumbrances	MTD Actual	YTD Actual	Annual Budget	Available	% Avail
DEPARTMENT: 31000 - COMMUNITY SERVICE	2,096.92	1,853.20	2,769.14	14,000.00	9,133.94	65.24
DEPARTMENT: 94000 - STUDENT CENTER	2,727.54	1,739.80	52,521.92	139,100.00	83,850.54	60.28
DEPARTMENT: 95000 - STUDENT HOUSING	5,127.33	96,549.78	398,922.29	1,198,503.00	794,453.38	66.29
DEPARTMENT: 95001 - DIRECTOR'S APARTME	0.00	0.00	0.00	20,000.00	20,000.00	100.00
DEPARTMENT: 98000 - COSMETOLOGY	1,074.65	2,331.76	36,148.27	113,955.00	76,732.08	67.34
DEPARTMENT: 98001 - CHILD CARE	200.00	2,540.52	14,726.96	39,026.00	24,099.04	61.75
DEPARTMENT: 42000 - DEAN OF LEARNING S	0.00	0.00	5,600.00	19,200.00	13,600.00	70.83
FUND: 16 - AUXILIARY ENTITIES	11,226.44	105,015.06	510,688.58	1,543,784.00	1,021,868.98	66.19

Fiscal Year: 2010 FUND: 21 - FEDERAL STUDENT AID

GL Account	YTD Encumbrances	MTD Actual	YTD Actual	Annual Budget	Available	% Avail
DEPARTMENT: 50020 - FINANCIAL AID OFFI	0.00	205,990.14	1,981,254.18	102,413.16	1,878,841.02-	834.56-
FUND: 21 - FEDERAL STUDENT AID	0.00	205,990.14	1,981,254.18	102,413.16	1,878,841.02-	834.56-

Fiscal Year: 2010 FUND: 22 - RESTRICTED GRANTS

GL Account	YTD Encumbrances	MTD Actual	YTD Actual	Annual Budget	Available	% Avail
DEPARTMENT: 50000 - DEAN OF STUDENT SE	7,160.00	0.00	0.00	0.00	7,160.00-	0.00
DEPARTMENT: 71000 - BUILDINGS	9,992.50	4,007.50	4,007.50	175,807.00	161,807.00	92.04
DEPARTMENT: 11100 - TECHNOLOGY--INSTRU	16,757.50	0.00	0.00	17,377.00	619.50	3.57
DEPARTMENT: 31000 - COMMUNITY SERVICE	0.00	13,583.53	8,752.33-	80,800.00	89,552.33	110.83
DEPARTMENT: 00000 - GENERAL	0.00	0.00	33,655.00-	33,655.00-	0.00	0.00
DEPARTMENT: 50000 - DEAN OF STUDENT SE	507.38	18,821.84	55,049.82	342,332.00	286,774.80	83.77
DEPARTMENT: 00000 - GENERAL	0.00	0.00	11,907.00-	11,907.00-	0.00	0.00
DEPARTMENT: 50000 - DEAN OF STUDENT SE	318.80	15,338.73	45,878.06	250,041.00	203,844.14	81.52
DEPARTMENT: 45010 - ALLIED HEALTH ACTI	25,158.77	11,715.37	23,430.74	305,842.00	257,252.49	84.11
DEPARTMENT: 71000 - BUILDINGS	0.00	0.00	0.00	269,100.00	269,100.00	100.00
DEPARTMENT: 42000 - DEAN OF LEARNING S	150.00	2,377.40	4,312.98	47,368.00	42,905.02	90.58
DEPARTMENT: 31000 - COMMUNITY SERVICE	318.00	13,995.49	77,767.93	244,753.00	166,667.07	68.10
DEPARTMENT: 42005 - DEAN OF TECHNICAL	16,439.24	8,752.88	47,952.82	114,061.00	49,668.94	43.55
DEPARTMENT: 42000 - DEAN OF LEARNING S	590.09	12,071.29	44,534.73	180,920.00	135,795.18	75.06
DEPARTMENT: 31000 - COMMUNITY SERVICE	234.00	13,158.66	72,119.75	187,964.55	115,610.80	61.51
DEPARTMENT: 12200 - ADN PROGRAM	0.00	298.89	452.61	0.00	452.61-	0.00
DEPARTMENT: 31000 - COMMUNITY SERVICE	0.00	0.00	0.00	1,600.00	1,600.00	100.00
DEPARTMENT: 45010 - ALLIED HEALTH ACTI	0.00	0.00	682.05	30,682.05	30,000.00	97.78
DEPARTMENT: 12211 - MEAT JUDGING	0.00	1,450.00	0.00	0.00	0.00	0.00
DEPARTMENT: 13301 - ADULT ED - INSTRUC	0.00	0.00	5,517.73	10,316.00	4,798.27	46.51
DEPARTMENT: 31000 - COMMUNITY SERVICE	4,143.20	143.20-	23,579.07	33,587.53	5,865.26	17.46
DEPARTMENT: 50000 - DEAN OF STUDENT SE	2,435.25	1,213.79	134,407.16	139,846.62	3,004.21	2.15
DEPARTMENT: 45010 - ALLIED HEALTH ACTI	35,006.68	199.85	108,326.49	148,911.10	5,577.93	3.75
DEPARTMENT: 45011 - SCIENCE LAB ACTIVI	0.00	0.00	5,514.32	5,514.32	0.00	0.00
DEPARTMENT: 71000 - BUILDINGS	0.00	0.00	239,000.00	239,000.00	0.00	0.00
DEPARTMENT: 50000 - DEAN OF STUDENT SE	0.00	0.00	21,350.85	21,350.85	0.00	0.00
DEPARTMENT: 31000 - COMMUNITY SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
DEPARTMENT: 11040 - SCIENCE	0.00	4,011.33	4,957.14	4,957.14	0.00	0.00
DEPARTMENT: 42005 - DEAN OF TECHNICAL	0.00	0.00	150.00-	0.00	150.00	0.00
DEPARTMENT: 42000 - DEAN OF LEARNING S	0.00	2,499.50	13,227.43	22,857.77	9,630.34	42.13
DEPARTMENT: 31000 - COMMUNITY SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
DEPARTMENT: 12270 - AMMONIA REFRIGERAT	0.00	603.91	5,056.13	14,970.18	9,914.05	66.23
DEPARTMENT: 31000 - COMMUNITY SERVICE	0.00	0.00	12,656.69	0.00	12,656.69-	0.00
FUND: 22 - RESTRICTED GRANTS	119,211.41	123,956.76	895,317.67	2,844,397.11	1,829,868.03	64.33

Fiscal Year: 2010 FUND: 23 - OTHER RESTRICTED FUNDS

GL Account	YTD Encumbrances	MTD Actual	YTD Actual	Annual Budget	Available	% Avail
DEPARTMENT: 31000 - COMMUNITY SERVICE	0.00	388.91	1,262.29	10,500.00	9,237.71	87.98
DEPARTMENT: 50000 - DEAN OF STUDENT SE	0.00	0.00	0.00	3,199.00	3,199.00	100.00
DEPARTMENT: 55000 - DIRECTOR OF ATHLET	7,000.00	0.00	0.00	7,000.00	0.00	0.00
DEPARTMENT: 63000 - INFORMATION SERVIC	0.00	0.00	0.00	1,000.00	1,000.00	100.00
DEPARTMENT: 61000 - PRESIDENT	0.00	0.00	0.00	600.00	600.00	100.00
DEPARTMENT: 50000 - DEAN OF STUDENT SE	0.00	0.00	0.00	20,028.00	20,028.00	100.00
DEPARTMENT: 55000 - DIRECTOR OF ATHLET	0.00	0.00	0.00	4,572.50	4,572.50	100.00
DEPARTMENT: 71000 - BUILDINGS	0.00	0.00	0.00	1,000.00	1,000.00	100.00
DEPARTMENT: 50000 - DEAN OF STUDENT SE	0.00	0.00	1,364.00	3,364.00	2,000.00	59.45
FUND: 23 - OTHER RESTRICTED FUNDS	7,000.00	388.91	2,626.29	51,263.50	41,637.21	81.22

Fiscal Year: 2010 FUND: 24 - ADULT EDUCATION

GL Account	YTD Encumbrances	MTD Actual	YTD Actual	Annual Budget	Available	% Avail
DEPARTMENT: 13301 - ADULT ED - INSTRUC	0.00	0.00	31.77	0.00	31.77-	0.00
DEPARTMENT: 13305 - ADULT ED - STAFF D	0.00	0.00	203.18-	0.00	203.18	0.00
DEPARTMENT: 13301 - ADULT ED - INSTRUC	0.00	13,410.70	55,545.91	143,905.00	88,359.09	61.40
DEPARTMENT: 13305 - ADULT ED - STAFF D	210.00	81.29-	2,592.05	7,572.00	4,769.95	62.99
DEPARTMENT: 13301 - ADULT ED - INSTRUC	22.43	0.00	0.00	37,172.00	37,149.57	99.94
DEPARTMENT: 00000 - GENERAL	0.00	0.00	25,000.00-	26,752.48-	1,752.48-	6.55
DEPARTMENT: 13301 - ADULT ED - INSTRUC	0.00	8,128.94	22,276.82	66,967.00	44,690.18	66.73
DEPARTMENT: 13302 - ADULT ED - TECHNIC	0.00	0.00	0.00	2,594.00	2,594.00	100.00
DEPARTMENT: 13303 - ADULT ED - SUPPORT	0.00	0.00	0.00	18,270.00	18,270.00	100.00
DEPARTMENT: 13301 - ADULT ED - INSTRUC	0.00	3,739.33	18,067.76	49,485.00	31,417.24	63.49
DEPARTMENT: 00000 - GENERAL	0.00	0.00	32,500.00-	33,010.00-	510.00-	1.54
DEPARTMENT: 13301 - ADULT ED - INSTRUC	14,618.76	11,372.85	29,296.27	162,122.00	118,206.97	72.91
DEPARTMENT: 13305 - ADULT ED - STAFF D	0.00	0.00	0.00	0.00	0.00	0.00
DEPARTMENT: 13301 - ADULT ED - INSTRUC	900.00	11,758.06	81,553.94	163,261.75	80,807.81	49.50
FUND: 24 - ADULT EDUCATION	15,751.19	48,328.59	151,661.34	591,586.27	424,173.74	71.70

Fiscal Year: 2010 FUND: 61 - CAPITAL OUTLAY

GL Account	YTD Encumbrances	MTD Actual	YTD Actual	Annual Budget	Available	% Avail
DEPARTMENT: 64000 - INFORMATION TECHNO	0.00	0.00	22,992.00	21,654.90	1,337.10-	6.16-
DEPARTMENT: 71000 - BUILDINGS	2,532.63	0.00	31,218.91	908,442.10	874,690.56	96.28
FUND: 61 - CAPITAL OUTLAY	2,532.63	0.00	54,210.91	930,097.00	873,353.46	93.90

Garden City Community College
Annual Budget Report Ending 11/30/2009
Options - All Statuses

12-03-09 Page: 9

Fiscal Year: 2010 FUND: 63 - DEBT RETIREMENT FUND

GL Account	YTD Encumbrances	MTD Actual	YTD Actual	Annual Budget	Available	% Avail
DEPARTMENT: 50000 - DEAN OF STUDENT SE	0.00	0.00	0.04	0.00	0.04-	0.00
DEPARTMENT: 62000 - DEAN OF ADMIN SERV	0.00	0.00	0.00	0.00	0.00	0.00
DEPARTMENT: 71000 - BUILDINGS	0.00	282,622.24	217,556.24	0.00	217,556.24-	0.00
FUND: 63 - DEBT RETIREMENT FUND	0.00	282,622.24	217,556.28	0.00	217,556.28-	0.00

Garden City Community College
Annual Budget Report Ending 11/30/2009
Options - All Statuses

12-03-09 Page: 10

Fiscal Year: 2010 FUND: 64 - DEBT PROJECT FUND

GL Account	YTD Encumbrances	MTD Actual	YTD Actual	Annual Budget	Available	% Avail
DEPARTMENT: 71000 - BUILDINGS	55,026.25	3,868.75	92,822.48-	0.00	37,796.23	0.00
FUND: 64 - DEBT PROJECT FUND	55,026.25	3,868.75	92,822.48-	0.00	37,796.23	0.00

Garden City Community College
Annual Budget Report Ending 11/30/2009
Options - All Statuses

12-03-09 Page: 11

Fiscal Year: 2010 FUND: 65 - CAPITAL CAMPAIGN FUND

GL Account	YTD Encumbrances	MTD Actual	YTD Actual	Annual Budget	Available	% Avail
DEPARTMENT: 71000 - BUILDINGS	0.00	5,014.00	5,014.00	0.00	5,014.00-	0.00
FUND: 65 - CAPITAL CAMPAIGN FUND	0.00	5,014.00	5,014.00	0.00	5,014.00-	0.00

Garden City Community College
Annual Budget Report Ending 11/30/2009
Options - All Statuses

12-03-09 Page: 12

Fiscal Year: 2010 FUND: 71 - ACTIVITY/ORGANIZATION FD

GL Account	YTD Encumbrances	MTD Actual	YTD Actual	Annual Budget	Available	% Avail
DEPARTMENT: 50000 - DEAN OF STUDENT SE	5,957.53	6,853.40	83,165.89	265,498.37	176,374.95	66.43
DEPARTMENT: 99001 - STUDENT NEWSPAPER	1,066.32	2,115.94	5,555.11	39,402.00	32,780.57	83.20
DEPARTMENT: 99002 - STUDENT MAGAZINE	82.50	1,127.05	2,112.06	38,500.00	36,305.44	94.30
DEPARTMENT: 50000 - DEAN OF STUDENT SE	262.03	1,274.69	6,511.66	30,385.00	23,611.31	77.71
FUND: 71 - ACTIVITY/ORGANIZATION FD	7,368.38	11,371.08	97,344.72	373,785.37	269,072.27	71.99

Fiscal Year: 2010 FUND: 72 - ACTIVITY FEE - SCHOLARSHIPS

GL Account	YTD Encumbrances	MTD Actual	YTD Actual	Annual Budget	Available	% Avail
DEPARTMENT: 55001 - MEN'S BASKETBALL	0.00	0.00	5,081.00	0.00	5,081.00-	0.00
DEPARTMENT: 55002 - WOMEN'S BASKETBALL	0.00	43.00-	4,178.00	0.00	4,178.00-	0.00
DEPARTMENT: 55003 - MEN'S TRACK	0.00	0.00	5,177.00	0.00	5,177.00-	0.00
DEPARTMENT: 55004 - WOMEN'S TRACK	0.00	0.00	2,481.00	0.00	2,481.00-	0.00
DEPARTMENT: 55005 - WOMEN'S SOFTBALL	0.00	0.00	3,437.00	0.00	3,437.00-	0.00
DEPARTMENT: 55006 - FOOTBALL	0.00	387.00	43,998.75	0.00	43,998.75-	0.00
DEPARTMENT: 55007 - BASEBALL	0.00	0.00	4,479.00	0.00	4,479.00-	0.00
DEPARTMENT: 55008 - VOLLEYBALL	0.00	0.00	913.00	0.00	913.00-	0.00
DEPARTMENT: 55009 - WOMEN'S SOCCER	0.00	0.00	7,449.00	0.00	7,449.00-	0.00
DEPARTMENT: 55010 - MEN'S SOCCER	0.00	0.00	4,522.00	0.00	4,522.00-	0.00
DEPARTMENT: 55012 - CHEERLEADING	0.00	0.00	4,479.00	0.00	4,479.00-	0.00
DEPARTMENT: 55013 - DANCE TEAM	0.00	0.00	2,524.00	0.00	2,524.00-	0.00
DEPARTMENT: 55014 - RODEO TEAM	0.00	0.00	8,829.00	0.00	8,829.00-	0.00
DEPARTMENT: 55019 - ATHLETIC TRAINING	0.00	645.00	16,338.00	0.00	16,338.00-	0.00
DEPARTMENT: 11022 - SPEECH	0.00	0.00	841.00	0.00	841.00-	0.00
DEPARTMENT: 11025 - JOURNALISM	0.00	0.00	7,390.00	0.00	7,390.00-	0.00
DEPARTMENT: 11030 - ART	0.00	0.00	913.00	0.00	913.00-	0.00
DEPARTMENT: 11031 - DRAMA	0.00	43.00-	4,178.00	0.00	4,178.00-	0.00
DEPARTMENT: 11032 - VOCAL MUSIC	0.00	250.00-	6,388.00	0.00	6,388.00-	0.00
DEPARTMENT: 11033 - INST MUSIC	0.00	0.00	8,921.00	0.00	8,921.00-	0.00
DEPARTMENT: 11090 - ACADEMIC CHALLENGE	0.00	0.00	3,394.00	0.00	3,394.00-	0.00
DEPARTMENT: 12211 - MEAT JUDGING	0.00	0.00	5,392.00	0.00	5,392.00-	0.00
FUND: 72 - ACTIVITY FEE - SCHOLARSHIPS	0.00	696.00	151,302.75	0.00	151,302.75-	0.00

Fiscal Year: 2010 FUND: 73 - EDUKAN CONSORTIUM FUND

GL Account	YTD Encumbrances	MTD Actual	YTD Actual	Annual Budget	Available	% Avail
DEPARTMENT: 42000 - DEAN OF LEARNING S	0.00	16,315.06	163,157.12	270,000.00	106,842.88	39.57
FUND: 73 - EDUKAN CONSORTIUM FUND	0.00	16,315.06	163,157.12	270,000.00	106,842.88	39.57

Fiscal Year: 2010 FUND: 89 - OTHER

GL Account	YTD Encumbrances	MTD Actual	YTD Actual	Annual Budget	Available	% Avail
DEPARTMENT: 81000 - BOOK SCHOLARSHIPS	0.00	0.00	88,771.75-	0.00	88,771.75	0.00
DEPARTMENT: 00000 - GENERAL	0.00	11,682.19	56,720.56	0.00	56,720.56-	0.00
FUND: 89 - OTHER	0.00	11,682.19	32,051.19-	0.00	32,051.19	0.00

As of 11/30/2009

		Amount	% Rate
Cash in Bank:	Commerce Bank	$ 929,673.10	0.0500%
	Security State - Scott City	$ 25,118.04	0.0000%
	State Municipal Invest. Pool	$ 85,137.18	0.0380%
	Landmark National Bank	$ 2,387,062.25	0.1200%

Investments:

Institution	Type	Amount	% Rate	Beg. Date	End Date
Commerce Bank	CD	$ 2,000,000.00	1.2600%	5/27/2009	5/27/2010
1st National Bank of GC	CD	$ 2,000,054.79	0.5000%	10/20/2009	4/22/2010
Western State Bank	CD	$ 1,000,000.00	1.9000%	10/20/2009	10/19/2010

Garden City
COMMUNITY COLLEGE

December 2, 2009

To: Board of Trustees

From: Cricket Turley, Director of Human Resources

New Hire
Andrea Fernandez, Head Women's Soccer Coach, effective November 6, 2009
Sandra Baldridge, Security Officer, effective November 9, 2009

Separations
Nikola Petrovic, Head Volleyball Coach, effective November 6, 2009
Heath Norris, Technical Director, effective November 30, 2009
Rachel Livermore, Secretary – Nursing and Penka, effective November 30, 2009

Retirement

Transfers/Promotions
Rene' Garcia, from part time to full time Custodian, effective November 10, 2009

Vacancies
Nursing Lab Skills Coordinator
Secretary – Nursing/Penka
Adjunct Fire Instructor
Director of Information Technology
Head Volleyball Coach

GARDEN CITY COMMUNITY COLLEGE
OUTREACH COORDINATOR
2009-2010 ANNUAL CONTRACTS
(For Approval at 9/9/09 Board Meeting)

Coordinator	Location	U.S.D.	Yrs. of Service	Payment Per Semester
Amy R. DeLaRosa	Deerfield	216	7	$200 base pay + $6.62/cr. hr. generated
Debra D. Dowell	Dighton/ Healy	482/ 468	10	$200 base pay + $6.97/cr. hr. generated
Jennifer L. LaSalle	Holcomb	363	2	$200 base pay + $6.04/cr. hr. generated
Penny E. Hilbig	Lakin	215	1	$200 base pay + $5.91/cr. hr. generated
Janis M. Kreutzer	Leoti	467	9	$200 base pay + $6.87/cr. hr. generated
Ron Ewy	Syracuse	494	3	$200 base pay + $6.15/cr. hr. generated
William H. Wilson	Tribune	200	4	$200 base pay + $6.27/cr. hr. generated

11-00-0000-42002-5160

Revised November 5, 2009

GARDEN CITY COMMUNITY COLLEGE
FORT HAYS STATE UNIVERSITY
GARDEN CITY PUBLIC SCHOOLS USD #457

BILINGUAL TEACHERS OF TOMORROW SCHOLARSHIP

Garden City Community College, Garden City, Kansas and Garden City Public Schools, USD 457 reaffirm their belief in quality education for all students. Garden City Public Schools being aware of the significant number of school-aged children in the Garden City area whose first language is other than English, declares it to be in the best interest of the students in the district to have a corps of bilingual teachers who are highly qualified to teach children whose primary language is other than English.

In view of the critical need for qualified bilingual teachers, Garden City Public Schools and Garden City Community College have developed a scholarship program for high school graduates from the participating high schools, who will commit themselves to becoming certified school teachers and return to Garden City Public Schools to teach.

STUDENT ELIGIBILITY REQUIREMENTS:

1. Be a high school graduate from: Garden City Public Schools USD 457, Scott County USD 466, Cimarron-Ensign USD 102, Ingalls USD 477, Holcomb USD 363, Deerfield USD 216, Sublette USD 374, Ulysses USD 214, Lakin USD 215, Syracuse USD 494 Satanta USD 507, Dodge City USD 443, Leoti USD 467, Copeland USD 476, Jetmore USD 227 Dighton USD 482 and Ness City USD 303.
2. Complete an associate's degree from Garden City Community College or enter Fort Hays State University as an incoming freshman.

   Clarification: Fort Hays State University will only honor Bilingual Teachers of Tomorrow Scholarships for a student's junior and senior year if transferring. Incoming freshman can receive the award for a total of four years. Exceptions may be made if Fort Hays State University adopts a five-year teacher education program in the future.

3. Admitted to Fort Hays State University teacher education program.
4. Submit an application form
5. Submit three personal letters of reference and transcripts
6. Graduate from High School listed above with a GPA of at least 2.75.
7. Maintain at least a 2.75 college GPA to continue to renew the scholarship when transferring from Garden City Community College or as an incoming freshman.
8. Enroll as a full-time Fort Hays State University student (at least 12 hours per semester) either on campus or through continuing education. **or**

9. Enroll as a full time student at Garden City Community College (at least 12 hours per semester.
10. Demonstrate proficiency in Spanish or a Southeast Asian language through a written and oral examination
11. Submit a Free Application for Federal Student Aid (FAFSA)

<u>AGREEMENT:</u>

By acceptance of the Bilingual Teachers of Tomorrow Scholarship the recipient commits himself/herself to enroll in an academic program, which allows the student to earn credits necessary to achieve a bachelor's degree in elementary or secondary education from Fort Hays State University. Once the student completes his/her degree, the recipient returns to Garden City Public Schools USD 457 as a teacher. In addition, the student promises to teach for Garden City Public Schools USD 457 for each year he/she receives the award. Continued employment by Garden City Public Schools USD 457 will be contingent upon satisfactory performance and Garden City Public Schools USD 457 employment policies.

Garden City Public Schools USD 457 will provide summer employment to the recipients of the Bilingual Teachers of Tomorrow Scholarship. Students are encouraged to save 40% of their summer earnings to assist them in paying necessary expenses incurred at either Fort Hays State University or Garden City Community College.

The recipient will maintain a GPA of 2.75 while attending either Fort Hays State University or Garden City Community College

<u>SCHOLARSHIP PACKAGE:</u>

Garden City Community College provides scholarship assistance equal to tuition (16 credit hours) and books to three recipients of the Bilingual Teachers of Tomorrow Scholarship each school year. Garden City Public School USD 457 promises to provide the fee cost for each recipient while at Garden City Community College.

Fort Hays State University commits to the following financial package to three full-time enrolled recipients of the Bilingual Teachers of Tomorrow Scholarship each year:

<u>$500. Award</u>

1. All eligible recipients will receive an annual $500.00 tuition scholarship from the university's scholarship fund; and

<u>One-half Financial Guarantee</u>

2. If the above scholarship, other scholarships, and the grants (excluding pell) do not cover one-half of the students cost of tuition, fees, books and room and board, the university will provide additional scholarship funds to guarantee that one-half of the costs are covered. (This guarantee is contingent upon the student submitting the Free Application for Federal Student Aid).

Fort Hays State University's scholarship program has a 2-year, 4-semester duration or a 4-year, 8-semester duration. Awards from Fort Hays State University and Garden City Community College are made available for both the fall and spring semesters only. (Recipients are subject to all Fort Hays State University and Garden City Community College scholarship policies.)

SCHOLARSHIP COMMITTEE:

A Committee will be established to administer the Bilingual Teachers of Tomorrow Scholarship. The members of the committee shall consist of the following representatives.

A representative of the Hispanic Community
A representative of the Southeast Asian Community
A representative of the certified staff of Garden City Public Schools
A representative of the administrative staff of Garden City Public Schools
A representative of the College of Education from Fort Hays State University
A representative of the Garden City Community College

The director of Learning Services will serve as the Chairperson.

Edward H. Hammond

President, Fort Hays State University — Date

Carol E. Ballantyne

President, Garden City Community College — Date

Superintendent, Garden City Public Schools USD 457 — Date

AFFILIATION AGREEMENT

Garden City Community College	[redacted] Regional Hospital
801 Campus Drive	[redacted]
Garden City, Kansas 67846	[redacted] KS 67530
(COLLEGE)	(HOSPITAL)

WHEREAS, The COLLEGE has established and provides an approved and accredited Emergency Medical Technician–Paramedic training program, including a clinical training component through the educational facilities of the HOSPITAL for clinical experiences;

WHEREAS, it is of mutual interest and advantage for selected students of the COLLEGE to be provided quality clinical education experiences through the participation of HOSPITAL, and of mutual interest to the HOSPITAL to participate in the provision of such quality education;

THEREFORE, IT IS AGREED By and between the parties that they will affiliate upon the terms as in this agreement provided. Additional terms specific to the clinical training programs and the participation of the HOSPITAL therein may be set forth and provided on an attached Schedule. Collectively, the terms of this Affiliation Agreement and the attached Schedules are referred to as the "Agreement."

IT IS ACKNOWLEDGED by the parties that they have read this agreement, understand it, and agree to be bound by all of its provisions. This Agreement constitutes the complete and exclusive statement of the agreement between the parties, and supersedes all prior oral and written communications concerning the subject matter hereof.

IN WITNESS WHEREOF, the parties have executed this Agreement on the date shown below, intending the same to be and become effective commencing with School Year 2009 - 2010

COLLEGE:	**HOSPITAL:**
By: Carol E Ballantyne	By: Great Bend Regional Hospital
Name: Carol E. Ballantyne, PhD, President	Name: Pamela K Chambers
Date:	Date: 11/4/09

M E M O

December 2, 2009

To: Carol Ballantyne

From: Dee Wigner

RE: Property and Liability Insurance

The college property and liability insurance expires December 31, 2009. A bid package was prepared and an advertisement placed in the Garden City Telegram. Two local insurance agencies and an agency from Wichita requested bid packages.

Last week, Rutter Cline Agency and M & M Insurance notified me that they were unable to obtain quotes by the December 2 deadline. I was told that the carriers needed at least 3 months to prepare their proposals. Because of the insurance values involved and the types of insurance coverage required, specialty applications would have to be completed along with onsite examination of college property.

I contacted Keller Leopold to let them know that we were not able to obtain competitive bids and asked for renewal information. Doug Keller delivered the attached information. The overall change in premium is a reduction of $2,659 for a 2.2% reduction in rates. My recommendation is that the Board accept the renewal quote for 2010 and that we go out for bids for a January 2011 effective date.

KELLER LEOPOLD INSURANCE, INC.
ANNUAL PREMIUM COMPARISON

DATE 01/01/10

ACCOUNT NAME Garden City Community College

Service Representative Diane Rose

POLICY TYPE	CURRENT PREMIUM	PREM CHG	RENEWAL PREMIUM	REASON FOR PREMIUM CHANGE
PROPERTY	74238	-854	73384	Blanket Limit from 52,545,896 to 58,143,288. Penka Addition transferred from Builders Risk to Property.
GENERAL LIABILITY	5279	-1060	4219	
COMMERICAL AUTO	20728	+4561	25289	Changes in experience credits due to claims.
INLAND MARINE	10986	-5212	5774	Transferred Penka Addn. Builders Risk to Property
UMBRELLA	7060	+184	7244	
LINEBACKER	3495	-278	3217	
TOTAL:	121786	-2659	119127	
		-2.2%		

MISC. NOTES

2008-2009 Premium was down -8.2%

2009-2010 Premium was up 2.3%

DECEMBER 2009 MONITORING REPORT

EXECUTIVE LIMITATIONS MONTHLY
General Executive Constraints #9 Page 7
There shall be no conflict of interest in awarding purchases or other contracts.

CEO's Interpretation and its justification: If any employee or Board member has interest in, owns or has family members that have an interest in any business that does business with GCCC, the Board is to be notified.

Data directly addressing the CEO's interpretation: No purchases were made during the month from businesses in which Board members or employees have any interest.

EXECUTIVE LIMITATIONS MONTHLY
General Executive Constraints #10 Page 7
The President shall not allow for purchases without first giving consideration to local businesses, with a maximum 10% premium to local businesses.

CEO's Interpretation and its justification: For all purchases $2,500 and over, a bid sheet is required and a 10% consideration is made to local businesses before awarding the bid.

Data directly addressing the CEO's interpretation: Purchases over $2,500 were reviewed. Local businesses were given consideration when their bid price was less than 10% more than vendors outside our area.

EXECUTIVE LIMITATIONS MONTHLY
Asset Protection #5 Page 12
The President shall not make any purchase (a) of over $2,500 without having obtained comparative prices with consideration of quality; (b) of over $10,000 without competitive bids and due consideration regarding cost, quality, and service; and (c) of over $20,000.

CEO's Interpretation and its justification: The interpretation of this is exactly as stated: a) no purchases are made over $2,500 without comparative bids with consideration of quality; b) no purchases are made over $10,000 without competitive bids regarding quality, cost and service and c) no purchases over $20,000 without approval of the Board or approval of a contract to pay by the Board. Annually the Board approves our utilities providers and these are paid without Board approval as are purchases made under contract with Great Western Dining.

Data directly addressing the CEO's interpretation

Bid sheets were attached to all requisitions over $2,500, unless the items purchased were covered under the campus annual bids or were a single source provider

Purchases over $10,000 requiring bid sheet:

No reportable purchases this month.

Payments over $10,000 not requiring bid sheets:

- Check #193087 to City of Garden City for $42,996.65 for utilities.
- Check #193280 to Commerce Bank for $27,187.25 for multiple purchase card charges.
- Check #193296 to Great Western Dining for 83,361.28 for multiple invoices.
- Check #193503 EduKan for $10,750.00 for tuition for Fall 09 Session 3.
- Check #193517 to Kansas Board of Regents for $282,622.24 for Fouse renovations debt repayment through the State of Kansas Postsecondary Educational Institution Infrastructure Finance Program Projects.
- Check #193636 to Blue Cross and Blue Shield of Kansas for $105,461.87 for December health insurance premiums

DECEMBER 2009 MONITORING REPORT

EXECUTIVE LIMITATIONS **SEMI-ANNUAL**
Financial Condition #1 **Page 10**
The President shall not exceed the working budget for the fiscal year (July 1 – June 30).
a. Fail to maintain a reserve of at least 20 percent
b. Fail to maintain the capital improvement fund at $500,000.

CEO's Interpretation and its justification: The President will not exceed the working budget approved by the Board. The President will also ensure that the carry-over (reserve) is at least 20% of the working budget for the General Fund and $500,000 for the Capital Fund.

Data directly addressing CEO's interpretation: Financial reports are prepared and monitored closely during the year and especially during May and June. Yearend spending is determined by the amount of working budget remaining after all paid and encumbered expenses.

Cash reserves are based on the current year's expenditures. The cash balance is monitored closely to assure that a minimum of 20% of current year's expenditures remains in the account. For fiscal year 09, we maintained a 24% carryover.

At yearend, the Capital Outlay cash balance is maintained at $500,000.

EXECUTIVE LIMITATIONS **SEMI-ANNUAL**
Financial Condition #2 **Page 10**
The President shall not use cash reserves.

CEO's Interpretation and its justification: The cash reserves shall be maintained at 20% of the current operating budget for the General Fund and $500,000 of the current Capital Fund.

Data directly addressing CEO's interpretation: The Board approves the working budget based on projected revenues. Revenues are monitored closely throughout the year. If revenues do not meet expectations, expenses are adjusted accordingly. The Board receives a monthly cash report and financial statements indicating the amount of cash on hand.

During FY 08-09 the President asked for $650,000 in carryover be used for general fund expenses, continue to ease the reduction so we didn't have to close programs and lay off people and that $400,000 in carry over dollars be used to pay for a replacement bus, a replacement boiler and a new boiler. We are continuing to review programs, projects and operations to find ways to cut back before we cut back programs and people.

EXECUTIVE LIMITATIONS **SEMI-ANNUAL**
Financial Condition #3 **Page 10**
The President shall not fail to develop additional revenue sources for capital improvement projects.

CEO's Interpretation and its justification: The President must stay apprised of any possible sources of funding that can assist with capital improvement projects.

Data directly addressing CEO's interpretation: The president receives updates from the Legislature regarding potential revenue for capital projects. In addition, college administrators receive national publications regarding grants and funding opportunities. We are working on an alumni program that should help us when we are ready to look at a Capital campaign. Personnel are going through the old microfiche to put people on spreadsheets. We will compare them with Datatel and Endowment records. The president is working on plans to help determine which project will be the best to start a Capital campaign.

The Science and Math building will be financed by the no-interest loan and some Title V funds. Renovations for the Academic Building (Finnup Lab and lecture halls) will be paid for with ARRA funds (and other sources).

Frederick Finnup (1840-1914)
George W. Finnup (1866-1937)
Isabel M. Finnup (1907-1978)
Frederick Finnup (1903-1988)

Successor to
The Finnup Land Company
Established In 1879

Finnup Foundation Trust

P.O. Box 795
Garden City, Kansas 67846
620-276-3032
Fax: 620-276-2619

November 18, 2009

Cathy McKinley
Dean of Continuing Education and
Community Services
Garden City Community College
801 Campus Dr
Garden City, KS 67846

Dear Cathy:

Thank you for meeting with the Finnup Foundation Trustees last week.

In line with our discussion, the Trustees did approve a grant for the Refuge Services Program at the College. The amount of $9,200.00 was allocated to provide driving training to 20 refugees. Additionally, $30,000.00 was awarded for the case manager/interpreter personnel support.

Because we had some extra funds available this year, we are pleased we could help with some of the needs for the Refuge Services Program. A check for $39,200.00 is enclosed.

Please read the enclosed copy of the Grant Application for reporting information.

Sincerely,
FINNUP FOUNDATION

Katherine M Hart

Katherine M. Hart
Trustee

Saludos y bienvenidos!

On July 1st, I assumed the role of Interim Provost for the University of Kansas. During the past academic year under the leadership of then Provost Richard Lariviere, a strong foundation was established that set the standard for Latino efforts and initiatives at KU. As Interim Provost, I too remain steadfast in our commitment to continue our efforts to increase Latino enrollment and to improve our outreach efforts to Latino students and their families across the state of Kansas.

I am very pleased to announce that on May 4th, Toni Casados began her new position as the recruitment support coordinator for Southwest Kansas. Based in Garden City, Toni will be working to serve the Latino communities within Garden City, Dodge City, Liberal and surrounding areas. She will be working with students of all ages – from the public schools to community colleges - and their families to emphasize the importance of preparing for and attending a four-year institution; and more specifically to inform and address questions about theThe University of Kansas. I believe Toni will be a wonderful ambassador for KU. To view the news release about Toni's new role, please click on the KU News Release.

I am also pleased to announce and introduce Professor Fred Rodriguez as the Interim Associate Vice Provost for Diversity and Equity. Dr. Rodriguez has held a number of administrative roles while at KU. I look forward to his leadership and to our collaboration in enhancing and strengthening this important initiative. Fred began this new role on July 1st.

I am eager to maintain our collaborative relationships we have established thus far and look forward to working with each of you as we continue to improve our work to improve the education of Latino students in the state of Kansas.

As always, I welcome your guidance and encourage your feedback.

Sincerely,

Danny J. Anderson,
Provost and Executive Vice Chancellor

Debbie Atkinson

From: Carol Ballantyne
Sent: Wednesday, December 02, 2009 8:51 AM
To: Debbie Atkinson
Subject: FW: Just a note of thanks

Ownership linkage

From: Ryan Peterson
Sent: Wednesday, December 02, 2009 8:27 AM
To: Brian McCallum; Kevin Brungardt; Carol Ballantyne; Dee Wigner
Subject: FW: Just a note of thanks

Hi All,

I received this from Jenny Regier, the GCHS Theatre Instructor. I just thought you should know that our collective efforts are appreciated.

Ryan Peterson

From: Regier, Jenny [mailto:JRegier@gckschools.com]
Sent: Wednesday, December 02, 2009 8:03 AM
To: Ryan Peterson
Subject: Just a note of thanks

Dear Ryan:

I just wanted to send you a note of thanks for being so willing to move your musical. I know that it wasn't easy for you, but from my end, it was much appreciated.

The relationship between your department and mine has, in the past, been one of tolerance. But I think that with your willingness to listen to our concerns, and the recruiting of my students, that relationship is on the mend. And I appreciate that, too.

I think that because you worked so hard to get our two programs off the same musical rotation, we are now offering students and the community a real chance to appreciate and support both programs. I know that it has made a difference in Daniel Gibbons' ability to perform in your shows, and I hope to see more students like him work their way into your program! He is talented, and I hope, a good addition to your shows.

Anyway, best of luck to you. I hope that this is just the start of good things to follow for you!

Jenny Regier
HS Drama
Room 129

i like nonsense, it wakes up the brain cells.
-theodor seuss geisel

Incidental Information

GCCC Board of Trustees

December, 2009

Media Field Study, GCCC student and employee Lydia Smith produced a **video production of the Western Athletic Conference Band Festival** hosted by Garden City High School band boosters.

Media Instructor, Cyd Stein is developing a pilot television course for the spring semester instructing **City of Garden City employees on basic video production for the city access channel** and web posting and a video production for the GED and ESL programs at Garden City Community College. The video production, part of the broadcast partnership, will be used for community education, as well as posted on the program website.

Members of the GC3 Media staff are contributing to a new **GC3Media Facebook** page developed by a Buster Radio staff member.

In a recruitment effort, media instructors, along with student media students and staff participated in **Exploration Day allowing** area high school students to experience the media work in class, including audio and video production and news gathering as part of the Introduction to Broadcasting, Newspaper, and Radio courses for the day. Some of the exploration students participating with video coverage were featured on KAKE television's 6:00pm and 10:00pm report, and to recruit for spring and fall 2010 students and staff with Grant-In- Aide scholarships.

Student Media staffers , along with their instructors are working on the planning stages of a **converged GC3 multimedia website.**

Buster Radio staff members are **selling and producing Holiday Greeting messages** to air between Thanksgiving and New Year and offering Holiday music mix during finals and winter break, while there is a break in daily news content.

Fine Arts Events in December: Friday 4th Carpe Verbum 2-4pm, Wednesday 9th Potters Guild, Thursday 10th Band Concert, Saturday 12th: Tuba Christmas Band, Sunday 13th: Vesper Program

The annual sign up for Section 125 benefits (cafeteria plan) began November 30. Each year all full-time employees are required to meet with the American Fidelity Assurance Company representatives to review their benefits and payroll deductions. It takes approximately one week for the representatives to meet with everyone.

The electricians have **installed new overhead lights** in the automotive shop.

The fire department conducted the **annual campus inspection**, with only minor defects noted. Inoperative emergency lighting, helium bottle not property secured to the wall and items being stored too close to fire sprinkler heads are some of the defects. A formal report will follow the on-site visit.

Sandra Baldridge recently began working as a **full-time campus security officer**. She began her rotation by shadowing Hector Morillo to familiarize herself with the college campus and learn about campus procedures.

The **Grounds Department began work around the dorm apartments by** replacing mulch with rock. The flower bed in front of the Vocational building has been removed and sod laid. All irrigation systems on the main campus, east campus, and Tangeman Fields have been turned off and drained. Snow machines have been serviced and are ready to go.

The reviewer of the **AQIP Retention Action Project** indicated that design and implementation of this project could serve as a model for other schools and suggested that it be presented at the Higher Learning Commission Annual Meeting. GCCC's proposal was accepted from more than 300 entries and Ryan Ruda, Kevin Brungardt, and Deanna Mann will be presenting on the successful implementation of the Retention Plan at the HLC Annual Meeting in Chicago in April, 2010.

In an effort to strengthen campus-wide recruiting efforts, the admissions office provided training on a **recruiting report tool** to interested faculty and staff through the TLC.

Through the **Adult Learning Center:** 145 Students participated at the traditional Thanksgiving dinner on Nov. 25. , 23 students are registered in the Citizenship class beginning on Dec. 4, 2009, 309 students enrolled in the first quarter. (July-September 2009)

The ALC is partnering with **K-state Research Center** providing space to conduct an evening workshop (Marriage for Keeps) at East Garden Village and partnering with **SER Corporation** to monitor the computer lab at EGV. An average of 18 community members use the computers provided by the GCITC at EGV weekly.

Migrant Family Literacy program increased the number of children served to 50 at the East Garden Village and Buffalo Jones sites and has begun bi-monthly community resource and literacy meetings for migrant families. These meetings will take place at East Garden Village.

Transition program: 13 students who enrolled for the college skills class are doing great in class according to students and Martha Lisk the instructor. Some students have turned in their scholarship essays and are preparing for enrollment in the spring.

WorkKeys certificates have been awarded to 58 students to date this year. This compares to a total of 63 awarded in 2008 for the entire year.

Refugee Services including employment, ESL, driving, housing, medical, and interpretation/translation were provided to **105 refugees** in November.

The Finnup Foundation has granted Garden City Community College an add**itional grant** to serve the community's refugee population. The additional funds will allow for a full-time case manager as well as driver's education for more refugees.

Business & Industry Institute

Training Sessions

		Enrollments
Public Classes Held	3	14
Contract Sessions	2	26
TOTALS	**5**	**40**

Community Service

Training Sessions

		Enrollments
Public Classes Held	2	6
Contract Sessions	1	10
TOTALS	**3**	**16**

Educational Talent Search:_35 ETS students are involved in community service throughout November and December by bell ringing for the Salvation Army, 8 ETS students participated in Life Skills classes at the Abe Hubert, 5 ETS students are volunteering as peer tutors for other students

The Annual Performance Report for Year 3 indicates that GCCC's **Project Destiny** surpassed its goal of serving 25 students by serving 45. Of those students, 22 graduated.

GCCC has become the leader in this project aimed at helping freshman who qualify by the state as migrant families (**Project KANCO)**. Out of the three institutions participating in the grant which include Kansas State University and Colorado State University, GCCC has the majority of participants in its first semester with a list of students who could be added next semester – depending on availability of funds **-** and more lined up for next school year. KANCO also received and distributed a group of laptops for participants in this project. The laptops are loaned to students in the program for as long as needed.

SBDC **s**taff all attended the **Kansas MarketPlace Conference** in Hays. This was an excellent new conference that brought together a wide segment of business people for a two-day abundance of information and tools for their business. Pat also presented a segment on Public Relations and Working with the Media at the conference.

SBDC partnered with Linda Holmquist to spend a class session with the **Small Gas Engines class** at GCCC. The class of high school students was receptive to the information about entrepreneurship and how it applies to them.

The biggest and most confidential happening in November was the selection of two final success stories for 2009. **Two southwest Kansas businesses will receive the "Emerging" and "Existing Business of the Year" awards in March at a ceremony in Topeka.** Although the businesses cannot be revealed now, this will be the first year since the awards began that both award winners are from Garden City.

Art Department hosted 40 students from around SW Kansas for Exploration day. BK McCallum Traveled to Hays on the 6^{th} and 7^{th} and **chaired the annual Kansas Artist Craftsmen Association** Conference in conjunction with Fort Hays State University Art department. Preliminary plans for artist workshops and demonstrations from FSHU in the spring, as well as a renewed commitment to arts area scholarships for transfers from the SW KS area from FHSU were discussed in Hays.

Pronto Spanish for the Workplace was held with five students participating. **Basic Computer Skills** credit course began with five students enrolled. Director attended the area superintendent, principal, and counselor **luncheon meeting** on campus. **Scott County Partners for Youth** conducted its monthly meeting with four members attending while the Scott County Extension held its noon hour **KAN Program** with eight participants.

NATEF performed a site visit of the **Automotive Department.** The site visit team included a NATEF representative and two local automotive technicians. The team was pleased with the program and facilities and had only two minor recommendations. It will take approximately 6 weeks to have the official results from NATEF.

Kansas State Board of Nursing performed **a site visit** in October for the two practical nursing programs. The visitors were very complimentary of the program and the facilities. The site visit team members were going to recommend re-approval for the practical nursing programs. This will not become official until the December Kansas State Board of Nursing meeting.

Patrick Johnson – **Hazardous Materials seminar** - Approximately 50 fire fighters, paramedics, and public members attended the free seminar on December 1, 2009.
On November 18, 2009 380 students and 26 sponsors from 20 schools attended Exploration Day. Faculty and students from all technical, fine arts and social science departments had activities for the visiting students. There were five $400 scholarships and various prizes presented to high school seniors at the end of the day.

The total number of participants for **Girls GEMS on Nov 3, 2009 was 319 and for Guys GEMS on Nov 4, 2009 the total was 322 students.** This year we had 12 home school students, 73 Holcomb Middle School students, 19 Dighton students and 5 Healy students. Deerfield was also invited but unable to participate due to a conflict. Two GCCC graduates gave the opening motivational speech for each day. Both emphasized hard work and were excellent role models for the majority Hispanic students in the audience.

Each student participated in three forty minute hands on sessions. There were 18 possible choices that represented careers in the area and across the state. For example Pioneer Hi-bred International provided staff members to help both boys and girls learn about DNA extraction. Kansas State University provided four different sessions related to food science, H1N1, Water and the atmosphere. In addition to WSU and KSU, Fort Hays State University provided a session on Fun with Technology. GCCC instructors also provided sessions on fire science, nursing and food science. Local veterinarians and retired teachers provide a session on bovine eyeball dissection with GCCC providing the dissecting equipment. GCCC equipment was also provided for the KSU sessions and the Auto Tech session. KSU Extension is a big partner in this activity providing three sessions and training for new presenters. Other partners are: Lewis Motors, Garden City Police Department, Garden City Airport, Finney County EMS, St. Catherine Pharmacy, City of GC Engineering, Lee Richardson Zoo, Sandhill Orthopaedic, Tyson Foods, AAUW, Finnup Foundation, Western Kansas Community Foundation and the Holcomb High School Partners in Community Service.

Fall 2009 Athletic Program Summary

The fall 2009 GCCC athletic programs have represented the college well in competition as well as away from the realm of competition.

The Broncbuster Football Team, under third year Head Coach Lucas Aslin, finished the 2009 season with a 4-5 record, the Busters finished the regular Jayhawk Conference season with a 3-4 record that placed them fourth in the conference standings and one spot out of the NJCAA Region VI Playoffs. Coach Aslin's football team was represented on the 2009 All Jayhawk Conference football team this year with: 1st team wide receiver Avonte Jones, cornerback Dontrell Johnson, and return specialist Corey Johnson. Second team members were defensive tackle Terry Vaughn, wide receiver Corey Johnson, center T.J. Hawkins, and safety Taylor Elder. Chase Bieberle (running back), Korey Jones (linebacker), and Derek Jonas (punter) were all named honorable mention all-conference. Currently there will be 42 players returning in the spring with 26 of those being in-state kids and 16 being out of state players.

The Men's Cross Country Team had an outstanding year as Coach Delgado was named "Coach of the Year" again; his third in five years. His Team was the Jayhawk West Champions as well as Region VI Champions. The team also finished third at the NJCAA National Meet. Mohamed Noor and Gabriel Proctor led the team all year. They were named All-Region VI, All-Conference, and NJCAA All-American. In addition to these two Adam Stainiger, Palo Ponce, and Victor Montoya were all named USA Coaches All-Americans. The men will have 10 runners returning with 6 being out of state and 4 being in-state.

The Garden City Women's Cross Country Team had a tougher than normal year. They had six runners for most of the year. Sophomore Heidi Hines had an outstanding sophomore year being named All-Region VI and All-Jayhawk West. In addition to this Heidi ran GCCC's best time ever at the Rocky Mountain Shootout in Boulder, CO. The women will have three runners coming back who are all in-state runners.

The Women's Volleyball Team finished a tough year with a record of 4 wins and 27 losses. The ladies played half of the season with only six players and despite good effort, only won one conference match. We are currently in the process of hiring a new head coach after Nikola Petrovic resigned following the year. There are five young ladies that are able to come back for next year with 3 being in-state players, 1 out-of-state player, and one international player.

The Lady Buster Soccer Team was excited about their prospects this fall, but fell short of expectations. They finished the year with a record of 4 wins and 9 losses. Their conference record was 2 wins and 8 losses which left them out of the Region VI playoffs. However, the ladies had a good end to their season winning two of their final three games. Sophomore defender, Taylor Eason, was named honorable mention all-conference for the ladies.

Jeff Huffman was relieved of his coaching duties prior to the last three games of the season. Andrea Fernandez has been hired as the new head coach of the women's program. There are nine young ladies eligible to return next year with six being out-of-state athletes and three in-state athletes.

The Men's Soccer Team had a good follow-up to their 2008 breakout season in 2009. They finished with a record of 15 wins and 4 losses. After finishing third in the Jayhawk Conference the Busters lost to eventual Region VI champion in the semi-finals of the Region VI Tournament. For the men, it was a disappointing finish, but obviously a great year. They spent the whole season ranked in the top15 of the NJCAA National Polls. Post-season honors showed that the Busters had a great year. Federico

Agreda was named MVP of the conference as well as a first team all-conference forward. Joining Agreda on the all conference team were Whitney Browne (1st team forward), Ulises Caba (1st team midfielder), Uzi Tayou (1st team defender), Mariano Leo (2nd team midfielder), DJ Zuniga (2nd team midfielder), and Frank Tayou (honorable mention forward). The men have 15 returning players including one in-state player.

Alaura Sharp has taken over the women's basketball program and has led the Busters to a record of 4 wins and 6 losses so far this year. They currently have 10 ladies on their roster with one player red-shirted. They have played an extremely tough schedule to this point already playing 4 games against nationally ranked team. Coach Sharp has also added a new assistant to the program in Carter Kruger who also teaches in the math department.

The Men's Basketball Program currently has 8 wins and 4 losses after finishing the non-conference portion of their fall schedule. After leading the Busters to the NJCAA National Tournament last year Coach Kris Baumann has high expectations for this team. They have 13 players on their certified roster at this point with seven players red-shirted.

Garden City Community College
Action Project Worksheet

Timeline:
Start Date: August 2009
Target Completion Date: July 2011

A) Give this Action Project a short title in 10 words or fewer:

Design and Implement a System for Monitoring and Improving Student Satisfaction

B) Describe this Action Project's goal in 100 words or fewer:

- Utilize Noel-Levitz Student Satisfaction Survey data to identify areas of opportunities to improve student satisfaction
- Identify and utilize additional tools for collecting student satisfaction data as appropriate
- Develop regular system for collecting, analyzing and disseminating all student satisfaction data
- Identify benchmarks and targets for student satisfaction in areas that are indicated as high importance to students

C) Identify the single AQIP Category which the Action Project will most affect or impact:

Primary Category: Understanding Students' and Other Stakeholders' Needs

D) Describe briefly your institution's reasons for taking on this Action Project now – why the project and its goals are high among your current priorities:

Garden City Community College has collected data regarding student satisfaction in the past. However, this data has been collected sporadically and the results have not been regularly analyzed for improvements. Although GCCC's enrollment increased slightly this year following a two-year decline, service area demographics predict a declining population of prospective high school graduates. Retaining students has become a high priority with the college.

Over the last two years, the College has designed and implemented a retention plan that included intensive strategies for at-risk students. Originally, the scope of the two-year retention action project included student satisfaction systems development. However, during the course of the action project, the scope narrowed in order to successfully implement retention strategies. With the retention plan now complete and functioning, the college is refocusing its attention on developing a campus-wide procedure for using student satisfaction data as it relates to retention.

Initial strides have been made this past year to address the types of data to collect and to determine a schedule for receiving this information. The College has instituted a rotation basis for assessing student satisfaction through the Noel-Levitz Student Satisfaction Survey and also will collect student advising data every other year. The challenges that need addressed during this action project include: how to effectively administer the surveys; identifying to whom the information is disseminated; how the data is analyzed effectively; how to utilize the data internally for decision-making; and how stakeholders are notified (transparency). This action project will incorporate solidifying the procedures for these challenges.

E) List the organizational areas – Institutional departments, programs, divisions, or units – most affected by or involved in this Action Project:

The areas directly involved in the project include members from: Retention Committee, Student Services Division, Strategic Enrollment Management Committee, Counseling and Advising, Academic Advisors, and Institutional Research.

F) Name and describe briefly the key organizational process(es) that you expect this Action Project to change or improve:

A process for collecting, analyzing, utilizing, and disseminating student satisfaction data will be designed. The results of the data collections will be analyzed to determine areas of opportunities to strengthen satisfaction and also to determine common factors that correlate between dissatisfaction and attrition. Procedures will be developed to address areas that need improvement.

G) Explain the rationale for the length of time planned for this Action Project (from kickoff to target completion):

The first year will include:

- Analysis of longitudinal data:
    - Noel-Levitz data to determine areas of high importance to students and low satisfaction
    - NCCBP data to determine benchmarking targets for student satisfaction
- Examine additional tools available for student satisfaction in additional areas (i.e. advising)
- Design formal process for systematic collection of student satisfaction data annually
- Determine target goals for increasing student satisfaction in areas that are indicated as high importance to students

The second year will include:

- Submit recommendation of additional student satisfaction tools through President's Cabinet and planning process for funding
- Develop processes to improve areas that have been determined as opportunities for improvement
- Collect student satisfaction data and analyze results against baseline data established
- Publish results of data and comparisons to stakeholders

H) Describe how you plan to monitor how successfully your efforts on this Action Project are progressing:

- Coordinated efforts among the members of the action project team
- Baseline and benchmarking data analyzed within first year
- Development and implementation of student satisfaction strategies by end of project
- Successful funding of student satisfaction tool through the budgeting process
- Continuing to evaluate student satisfaction measures annually and adjust strategies as needed

I) Describe the overall "outcome" measures or indicators that will tell you whether this Action Project has been a success or failure in achieving its goals:

The College will have been successful with this action project if it continues to tie student satisfaction results with the overall retention plan to improve student satisfaction, student retention and goal attainment.

Garden City Community College
Action Project Worksheet

Timeline:

Start Date: August 2009

Target Completion Date: July 2011

A) Give this Action Project a short title in 10 words or fewer:

Expand Crisis Management and Improve Campus Safety and Accessibility

B) Describe this Action Project's goal in 100 words or fewer:

The goal of this Action Project is two-fold: to provide a campus-wide, comprehensive approach to prepare for safety and emergency issues and to make the campus a welcoming place for students with disabilities.

C) Identify the single AQIP Category which the Action Project will most affect or impact:

Primary Category: Supporting Organizational Operations

D) Describe briefly your institution's reasons for taking on this Action Project now – why the project and its goals are high among your current priorities:

The safety of the institution's students and employees is a top priority. This project was developed to be proactive in addressing current issues in crisis management including a more detailed 911 emergency system and to address ADA needs of students, staff and campus visitors.

This project will develop by addressing two distinct functions (campus safety and ADA compliance) that, when culminated at the end of the project, will result in overall campus-wide improvement.

Campus Safety

To address the issues of campus safety, several steps are planned that build upon each other for the end result of improved campus safety. These include:

Renumbering all campus buildings – Currently, little consistency exists among the campus buildings for room numbering. A complete overhaul of the numbering system for all buildings is scheduled for all occupied rooms. Installation of Room Number Signage according to ADA standards for height requirements, color contrast, and both raised and bead Braille lettering will complete this part of the project.

Upgrade Phone System & Procedures – The upgrade of the phone system is a necessity as the current system is unreliable and inconsistent. Currently, employees often keep their phone extensions when they move to different offices on campus. Following the completion of the room renumbering and the upgrade of the phone system, all phone extensions will be tied to specific rooms and not able to move upon request of an employee. This will allow for rapid response from 911 as noted below.

Upgrade Fire Alarm System – Over time, the campus will be equipped with a central fire alarm system that, due to cost constraints, will be phased in over several years. The scope of upgrading the fire alarm system within this action project is to develop a plan to determine the order of implementation based on the age, current working condition, and use of building for the current stand-alone systems and begin phasing in the centralized system.

911 Dispatch – The College will work closely with the police department, sheriff's office and fire department in relation to the upgrades to the Phone System and Fire Alarm system. As the phone upgrades are completed, each number will tie directly into the 911 dispatch system so that public safety personnel can be dispatched directly to a building and room in an emergency and similar detection will be possible for fire alerts.

Video Surveillance –In order to further protect campus patrons on a daily basis, installation of video surveillance cameras at strategic points across campus will be completed. The cameras will be located at building entrances, parking lots, public rooms, and around the residence halls. A second phase of this project will include installing a card-swipe door entry system that ties directly to the video surveillance cameras, requiring some renovation of the existing doorways. The first phase of the renovation will be completed by Fall 2010.

Lock Boxes & Knox Boxes – To address campus emergencies and the potential need for a full-campus lock-down, GCCC will work with the GCFD and GCPD to install Knox/Lock Boxes in the interior and on the exterior of each building. The interior boxes will be installed in a conspicuous location, accessible to employees in case of a campus threat so that employees have the ability to lock down the buildings from the inside. The exterior boxes will hold the keys to the building on which they are installed. The GCFD/GCPD will maintain the keys to the exterior boxes to allow them access to buildings in case of a campus lock-down or after-hours emergency.

ADA Compliance Upgrades

Restroom Renovations – Four buildings on campus have begun or are scheduled for immediate renovations in order to meet ADA compliance standards. Renovations are scheduled to be completed by September 2010.

Lecture Hall/Lab Renovations - The two lecture halls on campus will be redesigned for better wheelchair accessibility, less crowding and will include electrical outlets at relevant points for student learning tools such as laptops. Additionally, two lab facilities are being renovated to include stations for ease of wheelchair accessibility and learning space.

Building Entrances – The science and math building will have the doorways widened and the door handles replaced to provide easier entrance and exit for students in wheelchairs.

Campus-Wide ADA Plan – A campus-wide ADA plan will be developed and used as part of strategic planning and budgeting for purposeful implementation of ADA accessibility standards.

E) List the organizational areas – Institutional departments, programs, divisions, or units – most affected by or involved in this Action Project:

The College personnel most heavily involved in the project include the Crisis Management Team, the Physical Plant staff, the Information Technology Department, the campus Safety and Security Department, and the ADA Compliance Coordinator. The Crisis Management Team includes the Executive Dean of Administrative Services, the Dean of Student Services, the Dean of Continuing Education, the Director of the Physical Plant and the Human Resources Director. Campus personnel will be working heavily with community public safety resources including the police department, the sheriff department and the fire department. This project ultimately will affect all GCCC students, employees, and visitors to the campus.

F) Name and describe briefly the key organizational process(es) that you expect this Action Project to change or improve:

Much of this action project focuses on physical improvements in order to create a safer campus. Along with the physical upgrades, the following processes will be addressed:

Security Procedures – The Crisis Management Team will guide the development of a campus-wide security plan to address such issues as threat assessment, 911 emergency procedures, and lock-down procedures. In order to fully implement the procedures, the team will ultimately:

- Partner with community public safety entities
- Develop training materials and campus guidelines and provide security-related trainings

Safety Procedures – A Safety Committee will likely be developed to address campus-wide safety issues pertaining to fire drills, custodial safety issues and preventative training, tornado and other inclement weather procedures, and campus health-related issues.

G) Explain the rationale for the length of time planned for this Action Project (from kickoff to target completion):

The length of this project is dictated primarily by three factors: cost, manpower and accessibility to buildings. In essence, the major renovations must be phased in based on budgetary constraints and can only occur when the buildings are not scheduled or necessary for student learning. This limits much of the ADA compliance construction to summer months when classes can be relocated to other buildings on campus. The basic timeframe is as follows:

Fall 2009 - all instructional buildings will be reviewed and renumbered

Spring 2010 - the residence halls, apartments and all support buildings will be reviewed and renumbered; the phone system will be upgraded; the video surveillance cameras will be installed and the Lock and Knox boxes will be installed

Summer 2010 - the 911 system with phone extensions tied to buildings and rooms will be documented with GCPD & GCFD dispatch; the ADA construction projects will begin for the restrooms, lecture halls and building entrances

Fall 2010 – the centralized fire alarm system installation plan will be finalized; ADA long-term plan will be finalized; procedures for campus security will be documented and campus-wide training will begin

Spring 2011 – Fire alarm installation plan and ADA compliance long-term plan will be included in strategic plan and annual budgeting process

Summer 2011 – Final construction for ADA projects that have been ongoing as part of this action plan will conclude

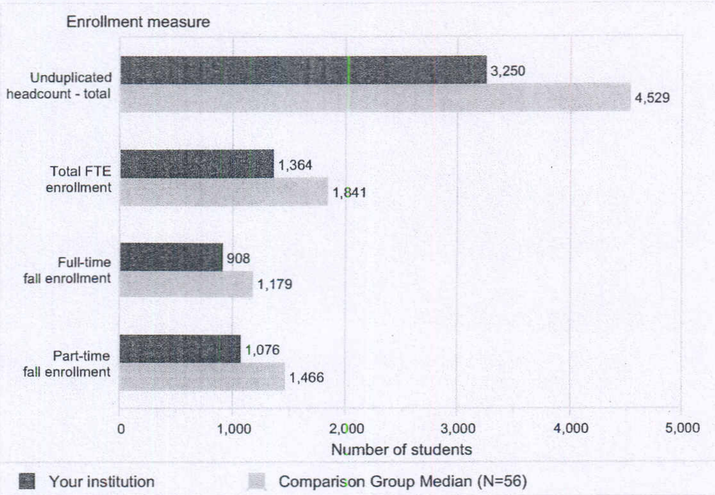
H) Describe how you plan to monitor how successfully your efforts on this Action Project are progressing:

- Coordinated efforts among the members of the Crisis Management Team and outside agencies
- Meeting timelines established for action project
- Creation of long-term ADA plan and centralized fire-alarm system plan
- Development and implementation of security and safety procedures by end of project
- Initial and on-going campus-wide training efforts for both security and safety issues
- Successful funding of ADA and fire-alarm system plans through the budgeting process

I) Describe the overall "outcome" measures or indicators that will tell you whether this Action Project has been a success or failure in achieving its goals:

- The campus is equipped with technologies and strategies are in place to strengthen campus safety
- On-going review of procedures involving safety and security occurs
- On-going training regarding safety and security procedures occurs with new students and employees
- The campus continually upgrades features for ensuring that students with ADA accessibility needs are welcome and comfortable on campus.

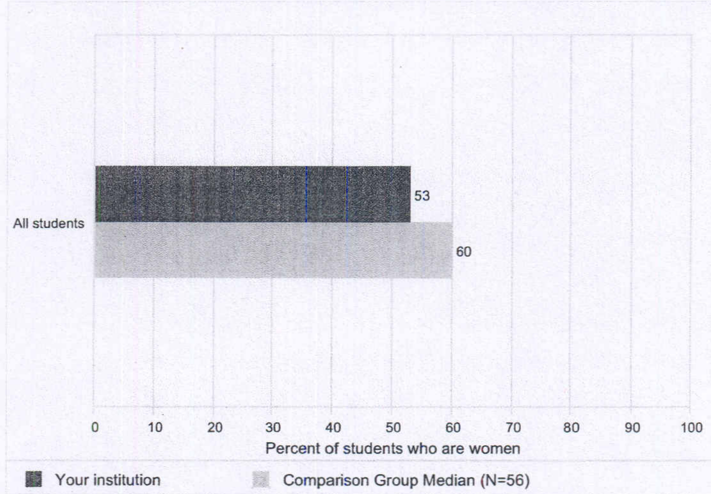
Figure 1. Unduplicated 12-month headcount, total FTE enrollment (academic year 2007-08), and full- and part-time fall enrollment (Fall 2008)



NOTE: For details on calculating full-time equivalent (FTE) enrollment, see Calculating FTE in the Methodological Notes at the end of this report. Total headcount, FTE, and full- and part-time fall enrollment include both undergraduate and postbaccalaureate students, when applicable. N is the number of institutions in the comparison group.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS): Spring 2009, Enrollment component.

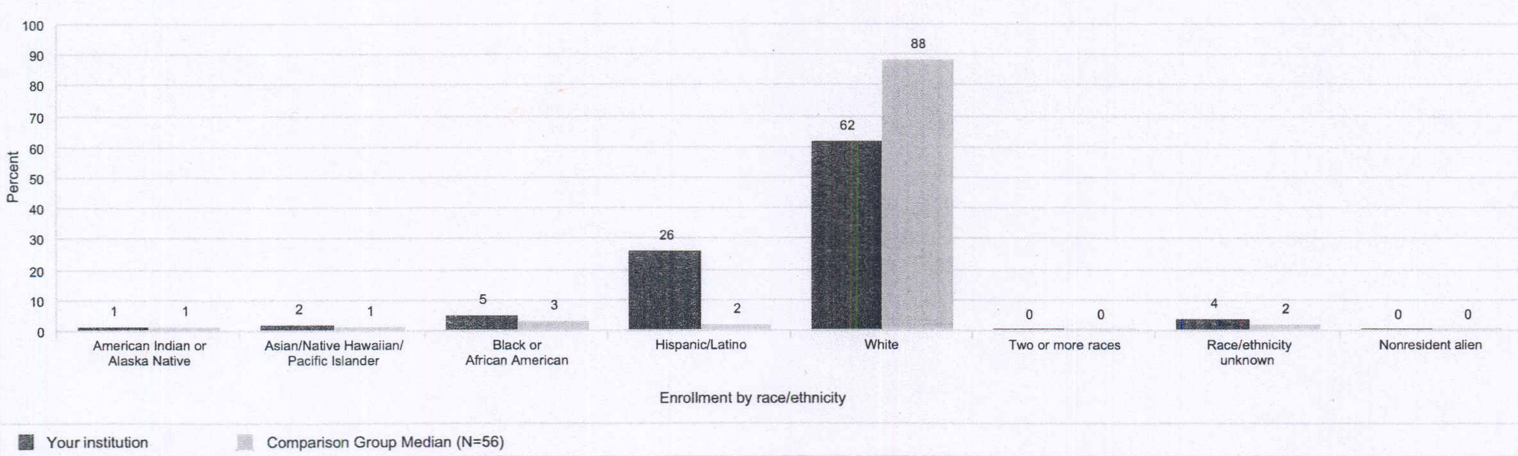
Figure 2. Percent of students enrolled who are women: Fall 2008



NOTE: N is the number of institutions in the comparison group.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS): Spring 2009, Fall Enrollment component.

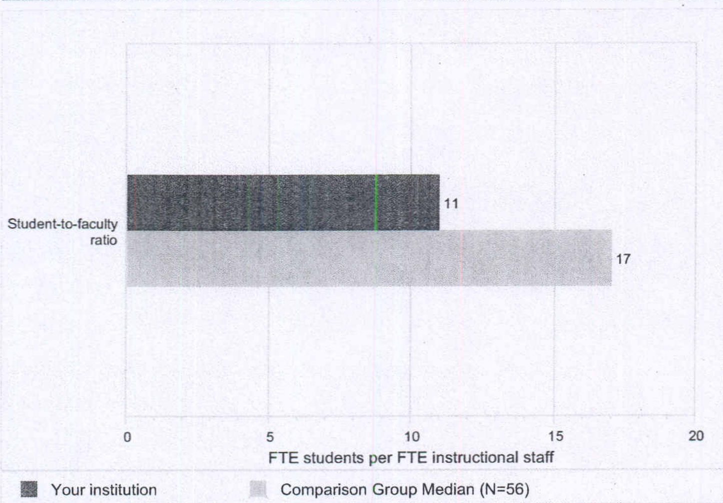
Figure 3. Percent of all students enrolled, by race/ethnicity: Fall 2008



NOTE: For this survey year, institutions could report race and ethnicity using both 1977 (old) and 1997 (new) Office of Management and Budget categories. Categories shown in this figure are derived by adding comparable categories from both old and new; however, the "Two or more races" category appears only in the 1997 version. For more information about disaggregation of data by race and ethnicity, please see the Methodological Notes at the end of this report. Median values for the comparison group may not add to 100 percent. See "Use of Median Values for Comparison Group" in the Methodological Notes at the end of this report for how median values are determined. N is the number of institutions in the comparison group.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS): Spring 2009, Fall Enrollment component.

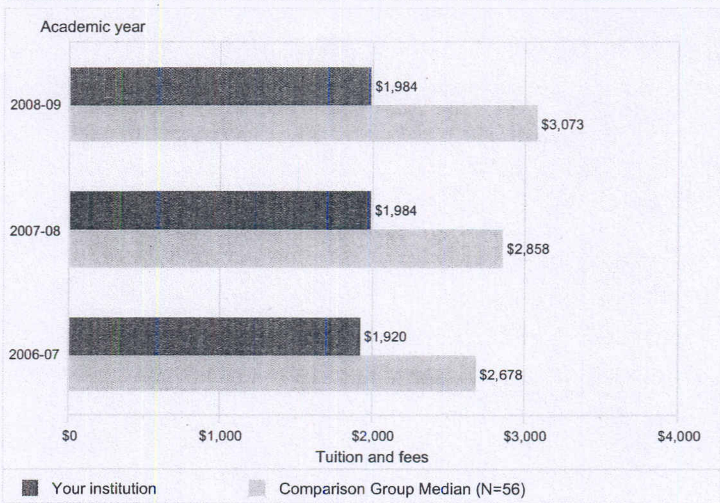
Figure 4. Student-to-faculty ratio: Fall 2008



NOTE: Student-to-faculty ratio data is presented only for institutions that have undergraduate students; graduate only institutions are not included. For details on how the ratio is calculated, see the Methodological Notes. N is the number of institutions in the comparison group.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS): Spring 2009, Fall Enrollment component.

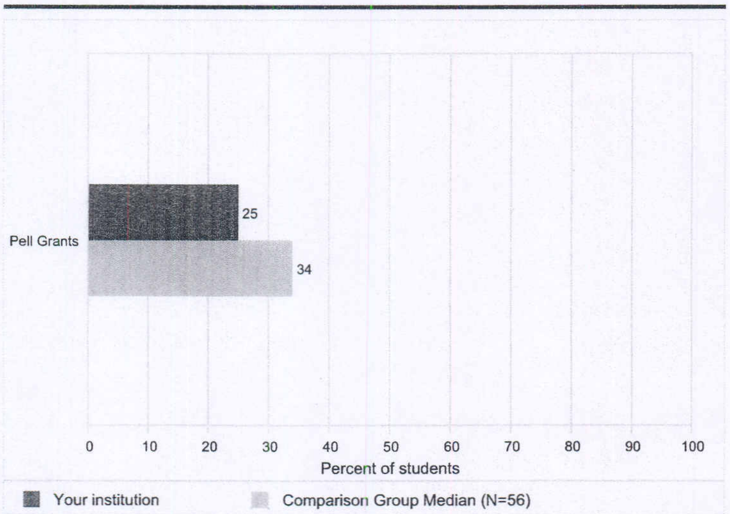
Figure 5. Academic year tuition and required fees for full-time, first-time, degree/certificate-seeking undergraduates: 2006-07–2008-09



NOTE: The tuition and required fees shown here are the lowest reported from the categories of in-district, in-state, and out-of-state. N is the number of institutions in the comparison group.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS): Fall 2008, Institutional Characteristics component.

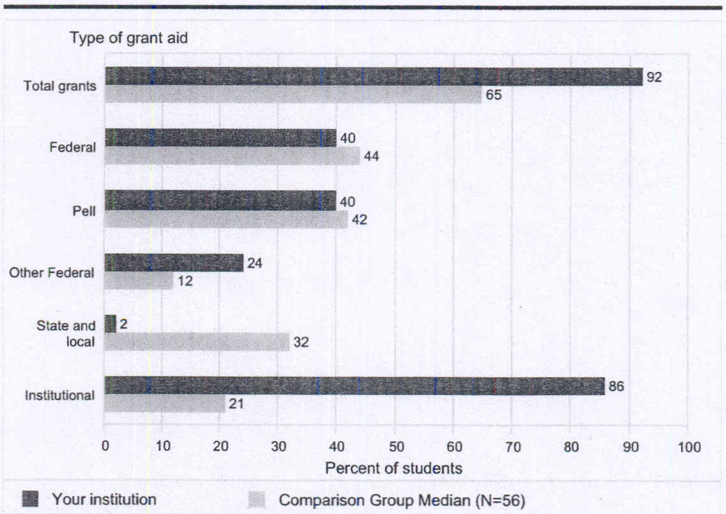
Figure 6. Percent of students receiving Pell grants: 2007-08



NOTE: N is the number of institutions in the comparison group.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS): Spring 2009, Student Financial Aid component.

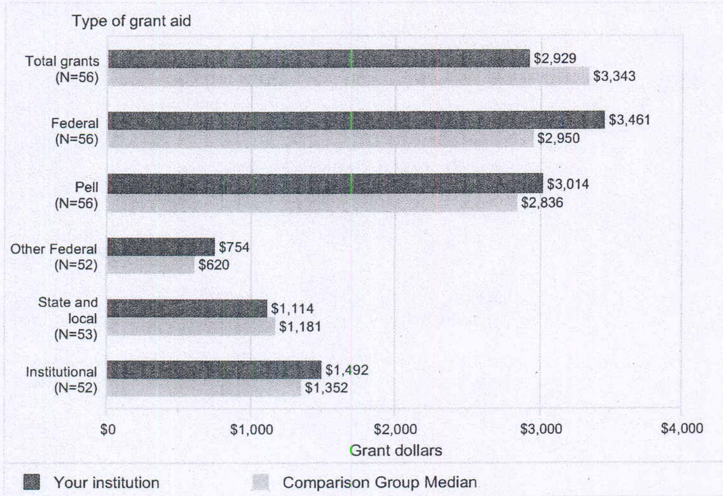
Figure 7. Percent of full-time, first-time, degree/certificate-seeking undergraduate students receiving Federal, State/local, and Institutional grant aid, by type of grant: 2007-08



NOTE: Pell Grants and Other Federal Grants are included in Federal Grants above. For details on how students are counted for financial aid reporting, see Cohort Determination for Reporting Student Financial Aid and Graduation Rates in the Methodological Notes at the end of this report. N is the number of institutions in the comparison group.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS): Spring 2009, Student Financial Aid component.

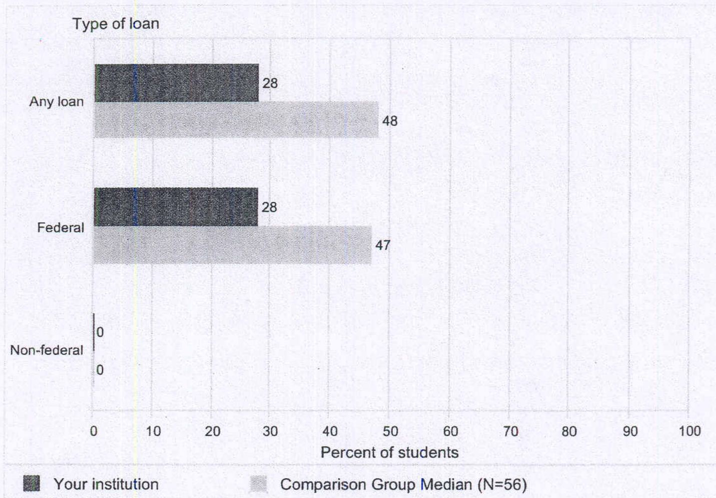
Figure 8. Average amounts of Federal, State/local, and institutional grant aid received by full-time, first-time, degree/certificate-seeking undergraduates, by type of grant: 2007-08



NOTE: Pell Grants and Other Federal Grants are included in Federal Grants above. Average grant values were calculated by dividing the total grants awarded by the total number of recipients in each institution. N is the number of institutions in the comparison group.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS): Spring 2009, Student Financial Aid component.

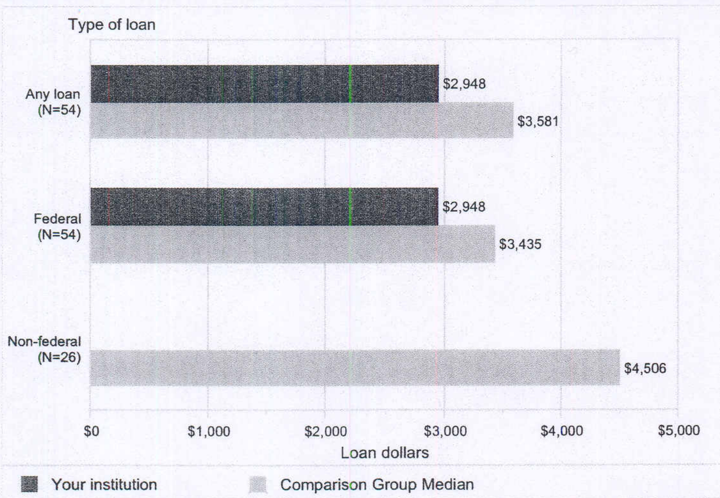
Figure 9. Percent of full-time, first-time, degree/certificate-seeking undergraduate students receiving loans, by type of loan: 2007-08



NOTE: For details on how students are counted for financial aid reporting, see Cohort Determination for Reporting Student Financial Aid and Graduation Rates in the Methodological Notes at the end of this report. N is the number of institutions in the comparison group.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS): Spring 2009, Student Financial Aid component.

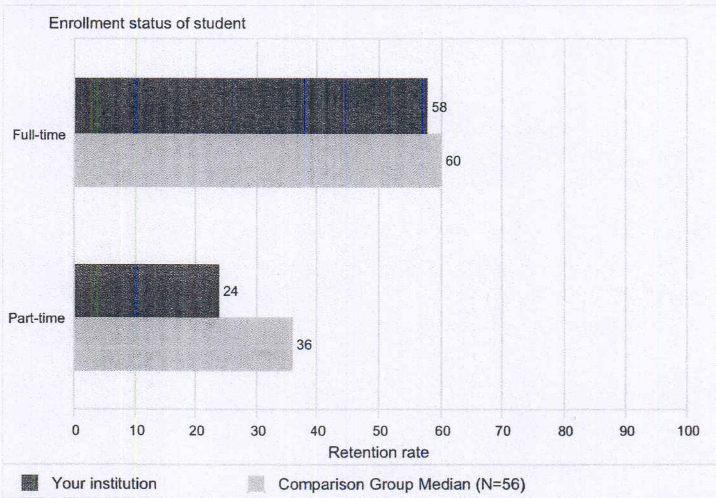
Figure 10. Average amounts of loans received by full-time, first-time, degree/certificate-seeking undergraduates, by type of loan: 2007-08



NOTE: Average loan values were calculated by dividing the total loans awarded by the total number of recipients in each institution. N is the number of institutions in the comparison group.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS): Spring 2009, Student Financial Aid component.

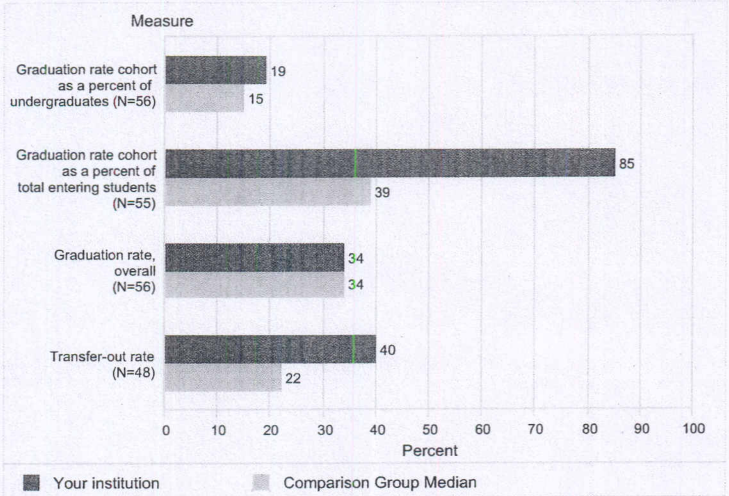
Figure 11. Retention rates of first-time, degree/certificate-seeking undergraduate students, by enrollment status: Fall 2008



NOTE: Retention rates are measured from the fall of first enrollment to the following fall. 4-yr institutions report retention rates for students seeking a bachelor's degree. For more information, see the Methodological Notes at the end of this report. N is the number of institutions in the comparison group.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS): Spring 2009, Fall Enrollment component.

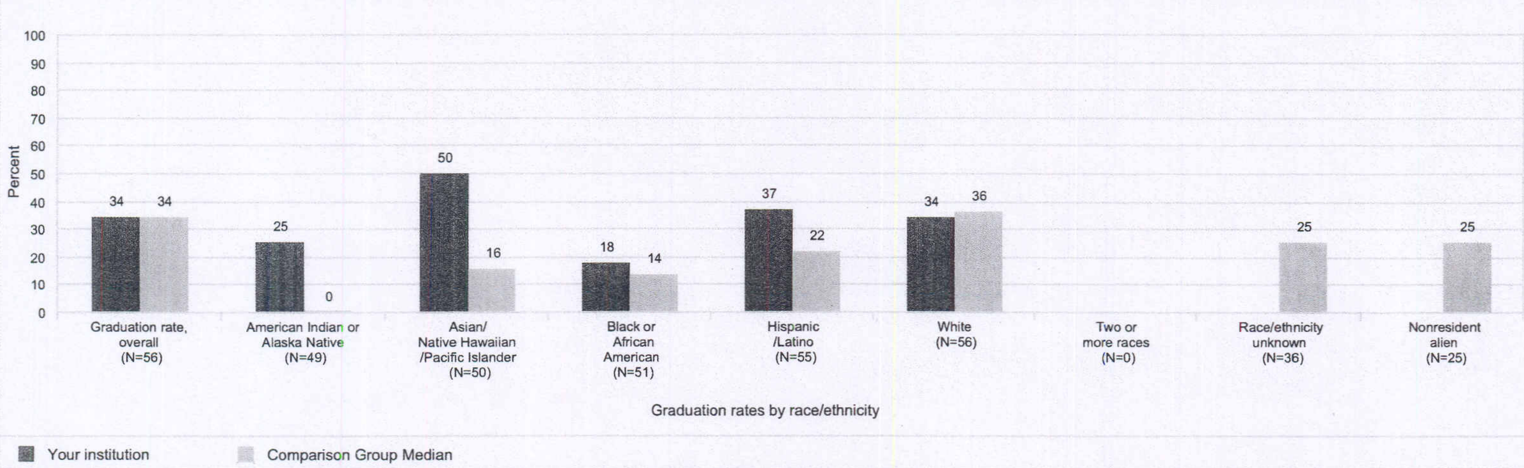
Figure 12. Graduation rate cohort as a percent of all undergraduates and as a percent of total entering students (Fall 2008); graduation rate and transfer-out rate (2005 cohort)



NOTE: Graduation rate cohort includes all full-time, first-time, degree/certificate-seeking undergraduate students. Entering class includes all students coming to the institution for the first time. Only institutions with a mission to prepare students to transfer are required to report transfers out. Graduation and transfer-out rates are the Student Right-to-Know rates. For more information, see the Methodological Notes. N is the number of institutions in the comparison group.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS): Spring 2009, Graduation Rates component and Fall Enrollment component.

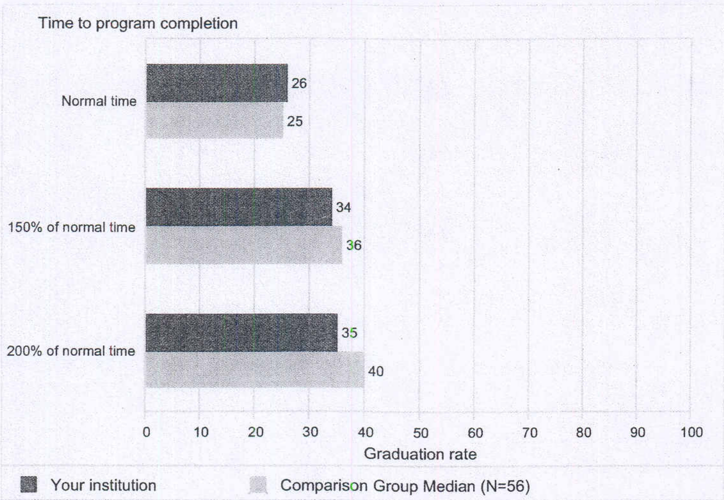
Figure 13. Graduation rates of full-time, first-time, degree/certificate-seeking undergraduates within 150% of normal time to program completion, by race/ethnicity: 2005 cohort



NOTE: For this survey year, institutions could report race and ethnicity using both 1977 (old) and 1997 (new) Office of Management and Budget categories. Categories shown in this figure are derived by adding comparable categories from both old and new; however, the "Two or more races" category appears only in the 1997 version. For more information about disaggregation of data by race and ethnicity, please see the Methodological Notes at the end of this report. The graduation rates are the Student Right-to-Know (SRK) rates. For more information see the Methodological Notes at the end of the report. N is the number of institutions in the comparison group. At least three values in the comparison group are required to calculate the median.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS): Spring 2009, Graduation Rates component.

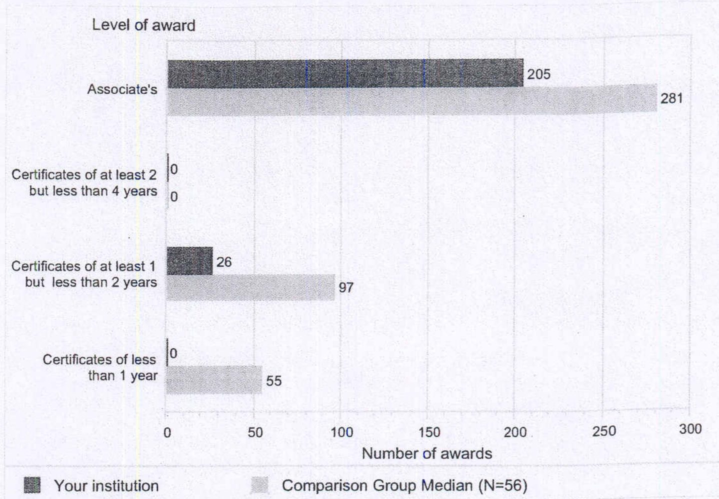
Figure 14. Graduation rates of full-time, first-time, degree/certificate-seeking undergraduates within normal time, and 150% and 200% of normal time to completion: 2004 cohort



NOTE: The Normal time and 150% graduation rates are the Student Right-to-Know (SRK) rates; the 200% rate is calculated using the same methodology. For more information see the Methodological Notes at the end of the report. N is the number of institutions in the comparison group.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS): Spring 2009, Graduation Rates component.

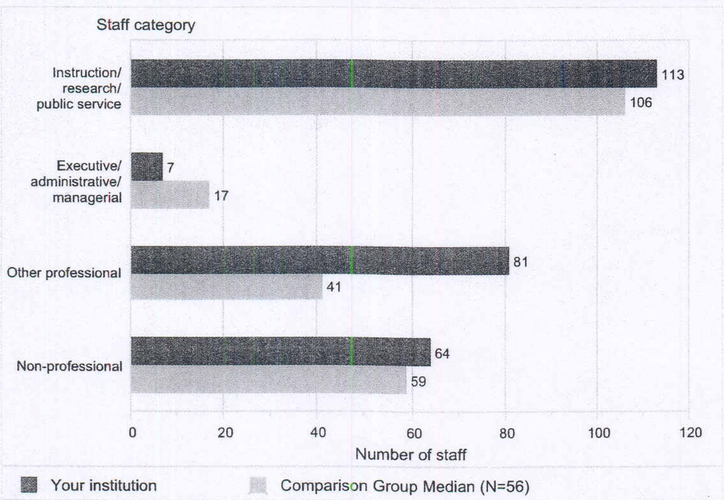
Figure 15. Number of degrees or certificates awarded, by level: Academic year 2007-08



NOTE: N is the number of institutions in the comparison group.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS): Fall 2008, Completions component.

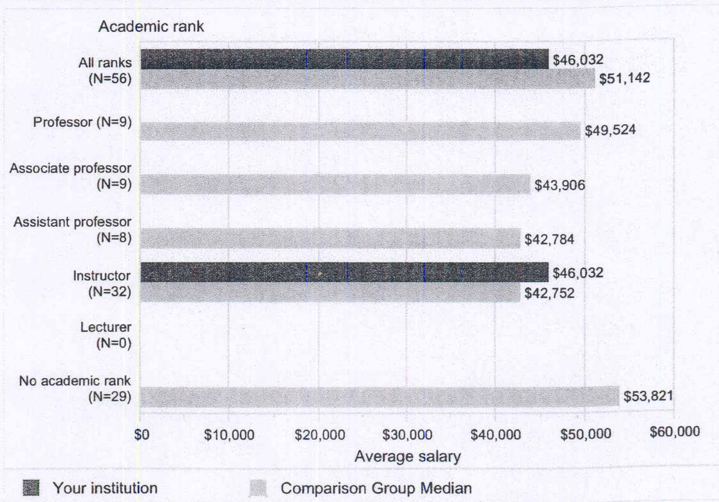
Figure 16. Full-time equivalent staff, by assigned position: Fall 2008



NOTE: Graduate assistants are not included in this figure. N is the number of institutions in the comparison group.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS): Winter 2008-09, Human Resources component.

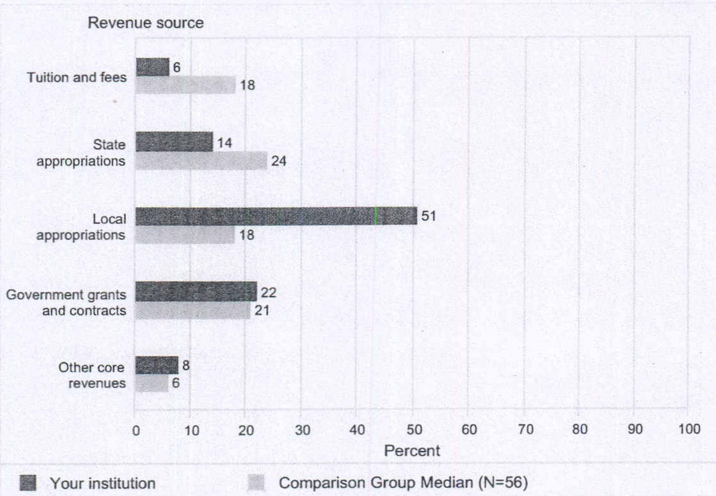
Figure 17. Average salaries of full-time instructional staff equated to 9-month contracts, by academic rank: Academic year 2008-09



NOTE: Average full-time instructional staff salaries for 11/12-month contracts were adjusted to 9-month average salaries by multiplying the 11/12-month salary by .8182. Salaries based on less than 9-month contracts are not included. Medical school staff salaries are not included. N is the number of institutions in the comparison group. At least three values in the comparison group are required to calculate the median.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS): Winter 2008-09, Human Resources component.

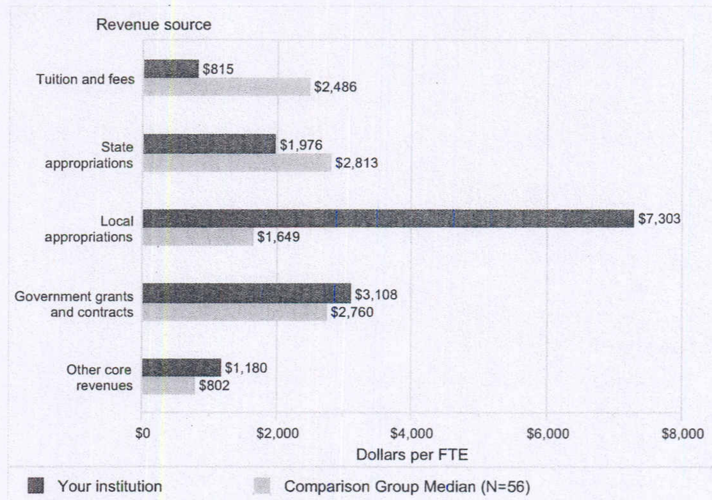
Figure 18. Percent distribution of core revenues, by source: Fiscal year 2008



NOTE: The comparison group median is based on those members of the comparison group that report finance data using the same accounting standards as the focus institution. For a detailed definition of core revenues, see the Methodological Notes. N is the number of institutions in the comparison group.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS): Spring 2009, Finance component.

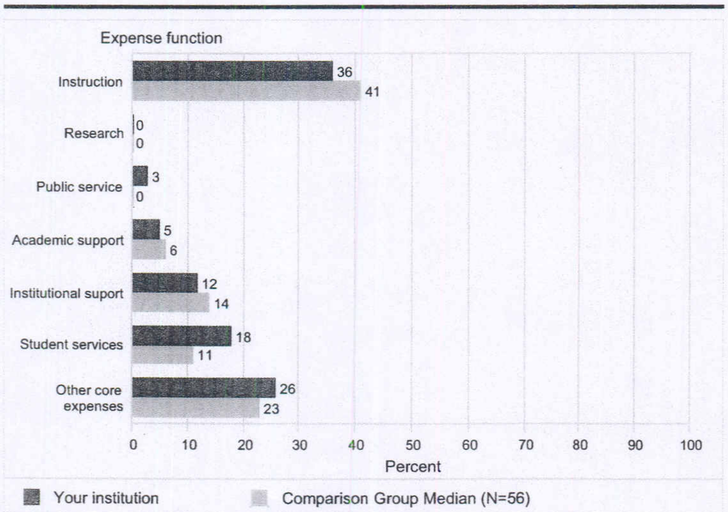
Figure 19. Core revenues per FTE enrollment, by source: Fiscal year 2008



NOTE: The comparison group median is based on those members of the comparison group that report finance data using the same accounting standards as the focus institution. For details on calculating FTE enrollment and a detailed definition of core revenues, see the Methodological Notes. N is the number of institutions in the comparison group.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS): Fall 2008, 12-month Enrollment component and Spring 2009, Finance component.

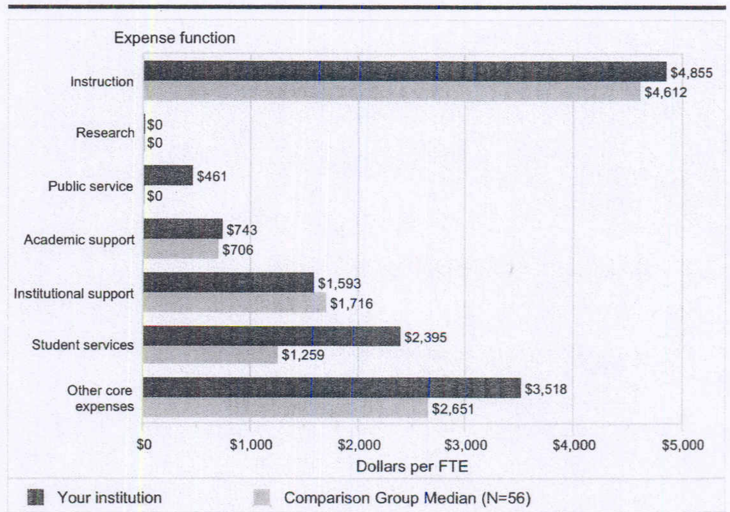
Figure 20. Percent distribution of core expenses, by function: Fiscal year 2008



NOTE: The comparison group median is based on those members of the comparison group that report finance data using the same accounting standards as the focus institution. For a detailed definition of core expenses, see the Methodological Notes. N is the number of institutions in the comparison group.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS): Spring 2009, Finance component.

Figure 21. Core expenses per FTE enrollment, by function: Fiscal year 2008



NOTE: The comparison group median is based on those members of the comparison group that report finance data using the same accounting standards as the focus institution. Expenses per full-time equivalent (FTE) enrollment, particularly instruction, may be inflated because finance data includes all core expenses while FTE reflects credit activity only. For details on calculating FTE enrollment and a detailed definition of core expenses, see the Methodological Notes. N is the number of institutions in the comparison group.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Integrated Postsecondary Education Data System (IPEDS): Fall 2008, 12-month Enrollment component and Spring 2009, Finance component.

Title V Internal Monitoring Committee
Semi-Annual Report
October 2009

MEASURABLE OBJECTIVES for YEAR TWO

Objective 2.1: Four new classrooms and two new labs will be added to the nursing building.

- Objective met

Objective 2.2: Increase RN program enrollment to 70 FTE students through the pilot of the freshman year coursework and the matriculation of 40 FTE freshmen.

- Objective not met
- A total of 50 FTE students were enrolled in the RN program
- There were a total of 20 FTE freshmen who started the RN program in the fall of 2008 and 10 who enrolled for their sophomore year for a 50% matriculation rate.
- 27 sophomores enrolled in the program in the fall of 2009
  - 10 matriculated
  - 4 LPN
  - 5 re-entered the program
  - 8 paramedic bridge students
- 23 freshmen RN students were accepted in fall 2009

Comment: There were enough students who applied to get into the program, but a significant number of those students did not meet the minimum requirements for acceptance. Every student who did meet the minimum requirements was accepted and many of those who didn't are now enrolled in classes designed to enable them to eventually enroll in the RN program.

Objective 2.3: Increase PN enrollment to 20 FTE students through the pilot of freshmen year coursework.

- There were 20 students accepted into the PN program in January of 2009 – Objective met

Objective 2.4: Enroll at least 15 FTE students in cooperative distance learning pilot of RT through design and development of curriculum for new program.

- Objective not met
- Seward County accepted 12 students to start the program on the GCCC campus. Of those 12, only 9 student actually started
- We have no indication of why the remaining three students did not start the program
- Of the 12 students accepted, half were recruited by GCCC and the other half contacted Seward County Community College directly.

<u>Tasks for Grant Year 3 (2009-2010)</u>

Pilot sophomore year of AAS in RN (begins in August of year 2).

- *Methods and Timeline*: Pilot sophomore classes, providing academic support in Spanish 8/09-5/10
- *Desired Results*: 85% of enrolled students complete and graduate

Pilot freshman year of AAS in RT (begins in August of year 2).

- *Methods and Timeline*: Pilot freshman classes, providing academic support in Spanish 8/09-5/10
- *Desired Results*: 80% of students complete freshman year

Develop outcome assessment for RT program.

- *Methods and Timeline*: Survey similar programs and integrate with Institutional Assessment of Student Academic Achievement plan 10/09-5/10
- *Desired Results*: Performance evaluations conducted. Program improvements made.

Design/develop curriculum for AAS in PTA and submit to Curriculum Committee.

- *Methods and Timeline*: Investigate curricula from other programs and revise. Submit to Curriculum Committee for approval 10/09-2/10
- *Desired Results*: New curriculum in place for first cohort of students.

Evaluate and modify PN program and student outcomes.

- *Methods and Timeline*: Evaluate program according to institutional program evaluation process 10/09-12/09
- *Desired Results*: Confirmed/revised PN curriculum

Review/evaluate clinical and placement sites (RN, PN).

- *Methods and Timeline*: Evaluate internship surveys, direct inquiries and results 10/09-2/10
- *Desired Results*: Viable internship sites, commitment

Bid and purchase equipment for sophomore RT and freshman PTA courses.

- *Methods and Timeline*: Bid and acquire equipment following standard college purchasing procedures; install and check for operation 10/09-12/09
- *Desired Results*: Purchase needed equipment for program; equipment placed in lab.

Re-examine outcome assessment standards.

- *Methods and Timeline*: Program/outcome review procedures 1/10-6/10
- *Desired Results*: Written report to President's Council

Admit pilot group to PTA program for Fall 2010 start.

- *Methods and Timeline*: Establish selection process and select enrollees 1/10-3/10
- *Desired Results*: First class enrolled in PTA program.

Identify and hire PTA clinical instructors.

- *Methods and Timeline*: Follow college hiring procedures 5/10-8/10
- *Desired Results*: Faculty available to teach professional labs and oversee clinical.

Place RN graduates.

- *Methods and Timeline*: Placement plan procedures 5/10-9/10
- *Desired Results*: Transfer or employment

Year Two **Budget Breakdown** Last Updated 9/24/2009

Account Name	Account#	Alloc Budget	Transfer Amount	Actual	Encum	Available	aprox left
#1 Professional Salaries	22-99-2024-45010-5150	$ 102,672.00		$ (93,119.83)		$ 9,552.17	$ 1,228.17
#2 Hourly Wages	22-99-2024-45010-5300	$ 21,944.00	$ 100.00	$ (20,193.45)		$ 1,850.55	$ (14.52)
#3 Social Security	22-99-2024-45010-5910	$ 9,533.00		$ (8,131.60)		$ 1,401.40	$ 654.22
#4 Workers Compensation	22-99-2024-45010-5920	$ 523.00		$ (480.01)		$ 42.99	$ (1.84)
#5 Unemployment	22-99-2024-45010-5930	$ 336.00	$ 100.00	$ (355.31)		$ 80.69	$ 47.07
#6 Group Life Insurance	22-99-2024-45010-5940	$ 92.00		$ (83.15)		$ 8.85	$ 1.21
#7 403-B Contributions	22-99-2024-45010-5955	$ 2,040.00		$ (750.00)		$ 1,290.00	$ 1,240.00
#8 Health Insurance	22-99-2024-45010-5962	$ 22,295.00	$ (200.00)	$ (8,413.47)		$ 13,681.53	$ 13,200.66
#9 Business Travel	22-99-2024-45010-6010	$ 1,200.00		$ -		$ 1,200.00	$ 1,200.00
#10 Consult/Contract	22-99-2024-45010-6620	$ 3,000.00		$ -		$ 3,000.00	$ 682.00
#11 Instructional Supplies-Allied	22-99-2024-45010-7011	$ 58,095.00	$ (54,500.00)	$ (2,755.33)	$ (807.33)	$ 32.34	$ 32.34
#12 Office Supplies	22-99-2024-45010-7020	$ 1,650.00	$ (1,200.00)	$ (237.52)	$ (208.11)	$ 4.12	$ 4.12
#13 Equipment _ Allied Health	22-99-2024-45010-8510	$ 27,000.00	$ 52,000.00	$ (62,964.86)	$ (3,374.85)	$ 1,160.29	$ 1,160.29
#14 Software- Allied Health	22-99-2024-45010-8530		$ 18,786.00	$ -		$ 18,786.00	$ 106.00
#15 Instructional Supplies Science	22-99-2024-45011-7011	$ 50,425.00	$ (8,383.85)	$ (41,304.74)	$ -	$ 736.41	$ 96.42
#16 Equipment-Science Lab	22-99-2024-45011-8510	$ 17,000.00	$ 3,183.85	$ (20,183.85)		$ -	$ -
#17 Computer Equipment Science	22-99-2024-45011-8530	$ 9,886.00	$ (9,886.00)	$ -		$ -	$ -
#18 Architect Services	22-99-2024-71000-6672	$ -		$ -		$ -	$ -

#19 Buildings			22-99-2024-71000-8210		$ 150,000.00	$ (142,700.00)	$ 7,300.00		$ -	$ -
#20 Building Improvements			22-99-2024-71000-8220		$ 97,300.00	$ (96,300.00)	$ -		$ 1,000.00	$ 1,000.00
#21			22-99-2024-71000-9863			$ 239,000.00	$ (239,000.00)			
#22 Furnishings			22-99-2024-45010-8520			$ 11,500.00		$ (11,205.00)	$ 460.00	$ 295.00
Totals					$ 574,991.00	$ -	$ (490,673.12)	$ (3,582.96)	$ 54,287.34	$ 20,931.14
									Can't transfer acct's	$ (727.23)
DATE	**Transferred From**		**Debit**		**Transffered To**	**Credit**	**Purpose**		Total aprox remain	$ 20,203.91
6/4/2009	**#11** Instruc Supplys		$ (57,000.00)	to	**#12** Equipment	$ 57,000.00	equipment for Penka			
6/4/2009	**#15** Science Inst Supp		$ (14,000.00)	to	**#16** Science Equip	$ 14,000.00	expense for Science equip			
6/4/2009	**#8** Health Insurance		$ (100.00)	to	**#5** Unemployment	$ 100.00	cover exp for unemployment			
6/4/2009	**#8** Health Insurance		$ (100.00)	to	**#2** Hourly Wages	$ 100.00	cover hourly exp for year			
6/23/2009	**#16** Science Equip		$ (4,800.00)	to	**#15** Science Ins	$ 4,800.00	cover exp for instruction supplies			
7/21/2009	**#19** Buildings		$ (142,700.00)	to	**#21**	$ 142,700.00				
7/21/2009	**#20** Buildings Improve		$ (96,300.00)	to	**#21**	$ 96,300.00				
7/23/2009	**#13** Equipment AH		$ (2,500.00)	to	**#11** Instruct Supp	$ 2,500.00	cover expense instruction supplies			
8/24/2009	**#13** Equiment AH		$ (11,500.00)	to	**#22** Furnishings	$ 11,500.00	cover expense furnishings Corley			
9/4/2009	**#12** Office Supplies		$ (1,200.00)	to	**#14** Software Allied	$ 1,200.00	cover expense laptops & cart			
9/4/2009	**#13** Equipment AH		$ (2,500.00)	to	**#14** Software AH	$ 2,500.00	cover expense laptops & cart			
9/4/2009	**#16** Equipment Scienc		$ (5,200.00)	to	**#14** Software AH	$ 5,200.00	cover expense laptops & cart			

9/4/2009	**#17** Software Science		$ (9,886.00)	to	**#14** Software AH	$ 9,886.00	cover expense laptops & cart		
9/2/2009	**#16** Equipment Scienc		$ (650.00)	to	**#15** Science Instr	$ 650.00	cover expense laptops & cart		
Total			$ (348,436.00)			$ 348,436.00			

Note: There was a carry over of funds from year one to year two for which the Title V committee will need to determine a use.

The following graphs and data are designed to provide yearly comparative data as well as historical progression of efforts to meet the objectives of the grant.

			Race (total number)							Race (percent of total number)						
Program	Accept Date	# students accepted	White	Latino	Black	Asian	Native American	Pacific Islander	Not Reported	White	Latino	Black	Asian	Native American	Pacific Islander	Not Reported
RN	F2007	25	19	4	0	1	0	0	1	76.0%	16.0%	0.0%	4.0%	0.0%	0.0%	4.0%
RN	F2008	20	15	4	0	0	0	1	0	75.0%	20.0%	0.0%	0.0%	0.0%	5.0%	0.0%
RN	F2009	31	25	3	1	0	1	0	1	80.6%	9.7%	3.2%	0.0%	3.2%	0.0%	3.2%
RN	F2010									#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
RN	F2011									#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
RN	F2012									#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
PN	SP2008	16	10	6	0	0	0	0	0	62.5%	37.5%	0.0%	0.0%	0.0%	0.0%	0.0%
PN	SP2009	22	13	7	0	0	1	0	1	59.1%	31.8%	0.0%	0.0%	4.5%	0.0%	4.5%
PN	SP2010									#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
PN	SP2011									#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
PN	SP2012									#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
RT	F2007	6				1				0.0%	0.0%	0.0%	16.7%	0.0%	0.0%	0.0%
RT	F2008	1	1	0	0	0	0	0	0	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
RT	F2009	9								0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
RT	F2010									#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
RT	F2011									#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
RT	F2012									#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
PTA	F2011									#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
PTA	F2012									#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Overall		130	83	24	1	2	2	1	3	63.8%	18.5%	0.8%	1.5%	1.5%	0.8%	2.3%

MEASURABLE OBJECTS FOR THE INSTITUTION (p. 17)

OBJ: By September 2012, increase RN, PN, RT & PTA enrollment by at least 70 FTE new students from 06-07 baseline of 69 to 139. 0 (cells C9, C1

Students accepted in RN, PN and RT during 2008.	37	(cells C5, C10, C16)
Students accepted in RN, PN and RT during 2009.	62	(cells C6, C11, C17)
Students accepted in RN, PN and RT during 2010.	0	(cells C7, C12, C18)
Students accepted in RN, PN, RT and PTA during 2011.	0	(cells C8, C13, C19, C21)
Students accepted in RN, PN, RT and PTA during 2012.	0	(cells C9, C14, C20, C22)

OBJ: By Sept. 2012, increase Hispanic student enrollment in RN, PN, RT & PTA to at least 25% of students among all fields, from 06-07 baseline of 18.7% #DIV/0!

Hispanic students accepted in RN, PN and RT during 2008.	27.0%
Hispanic students accepted in RN, PN and RT during 2009.	16.1%
Hispanic students accepted in RN, PN, RT and PTA during 2010.	#DIV/0!
Hispanic students accepted in RN, PN, RT and PTA during 2011.	#DIV/0!
Hispanic students accepted in RN, PN, RT and PTA during 2012.	#DIV/0!

				Race (total number)							Race (percent of total number)						
Program	Graduate Date	# students graduated	% PN grads	White	Latino	Black	Asian	Native American	Pacific Islander	Not Reported	White	Latino	Black	Asian	Native American	Pacific Islander	Not Reported
RN	SP2009	20		17	2	1	0	0	0	0	85.0%	10.0%	5.0%	0.0%	0.0%	0.0%	0.0%
RN	SP2010	0		0	0	0	0	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
RN	SP2011	0		0	0	0	0	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
RN	SP2012	0		0	0	0	0	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
PN	F2008	14	87.5%	11	2	0	1	0	0	0	78.6%	14.3%	0.0%	7.1%	0.0%	0.0%	0.0%
PN	F2009	0	0.0%	0	0	0	0	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
PN	F2010	0	#DIV/0!	0	0	0	0	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
PN	F2011	0	#DIV/0!	0	0	0	0	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
RT	SU2009	2		0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
RT	SU2010	0		0	0	0	0	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
RT	SU2011	0		0	0	0	0	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
RT	SU2012	0		0	0	0	0	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Overall		36		28	4	1	1	0	0	0	77.8%	11.1%	2.8%	2.8%	0.0%	0.0%	0.0%

OBJ: By September 2012, increase number of RN and PN graduates by at least 75% over 2006 baseline of 31 (to 55 graduates). 0 (cells C49, C

OBJ: By September 2012, graduate at least 16 students from new RT and **PTA**. 0 (cells C57)

OBJ: By September 2012, increase Hispanic graduates in RN, PN, RT and **PTA** to at least 25% of total, from 05-06 baseline of 18%. #DIV/0!

Program	Matriculation Date	# students matriculating (freshman & PN)	(freshman completers to soph level)	Race (total number)							Race (percent of total number)						
				White	Latino	Black	Asian	Native American	Pacific Islander	Not Reported	White	Latino	Black	Asian	Native American	Pacific Islander	Not Reported
RN	FA2008	25	56.0%	22	3	0	0	0	0	0	88.0%	12.0%	0.0%	0.0%	0.0%	0.0%	0.0%
RN	FA2009	19	50.0%	12	6	0	1	0	0	0	63.2%	31.6%	0.0%	5.3%	0.0%	0.0%	0.0%
RN	FA2010	0		0	0	0	0	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
RN	FA2011	0		0	0	0	0	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
RN	FA2012	0		0	0	0	0	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
RT	FA2008	3	50.0%	0	0	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
RT	FA2009	1	100.0%	1	0	0	0	0	0	0	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
RT	FA2010	0	0.0%	0	0	0	0	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
RT	FA2011	0	#DIV/0!	0	0	0	0	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
RT	FA2012	0	#DIV/0!	0	0	0	0	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
PTA	SP2012	0	#DIV/0!	0	0	0	0	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Overall		48		35	9	0	1	0	0	0	72.9%	18.8%	0.0%	2.1%	0.0%	0.0%	0.0%

MEASURABLE OBJECTIVES FOR THE ACTIVITY (p.22)

2.2	By 9/30/09, increase RN program enrollment to 70 FTE students through the pilot of the Freshman coursework and matriculation of 40 FTE Freshmen.		
2.3	By 9/30/09, increase PN program enrollment to 20 FTE students through the pilot of the freshman year coursework.	(cell C11)	22
	Indicator By 5/30/09, at least 85% of the year's PN students will graduate.	(cell c50/c10)	87.5%
2.4	By 9/30/09, enroll at least 15 FTE students in cooperative distance learning pilot of Respiratory Therapy.	(cell c17)	9
3.1	By 9/30/10, increase RN program enrollment of 75% of 1st year pilot students continuing on to pilot the sophomore	(cell d69)	0.0%
	coursework and 40 FTE new freshmen enrolling.	(cell c7)	0

	Indicator By 5/30/10, at least 85% of sophomore RN students will graduate.	(cell c47, c68)	0.0%
	Indicator By 5/30/10, at least 85% of freshmen RN students will complete year in good standing.		
3.2	By 9/30/09, at least 85% of each year's PN students will graduate.	(cell d50)	87.5%
3.3	By 9/30/09, increase RT program enrollments through at least 12 FTE continuing on to pilot sophomore level	(cell c73)	1
	coursework and at least 15 FTE new freshmen enrolling.	(cell c17)	9
	Indicator By 5/30/10, 80% of freshmen in the RT program will complete year in good standing.	(cell d74)	0.0%
3.4	By 9/30/10, enroll at least 15 FTE students in Physical Therapy Assistant program		
4.1	By 5/30/09, 85% of sophomore RN students will graduate	(cell c46/c67)	80.0%
	and 80% of RN freshmen will complete the year in good standing.	(cell d68)	50.0%
4.2	By 9/30/11, increase PTA program enrollments through at least 12 FTE continuing on to pilot sophomore level		
	and at least 15 FTE new freshmen enrolling.		
	Indicator By 5/30/11, 80% of freshmen in the PTA program will complete the year in good standing.		
4.3	By 9/30/11, at least 80% of RT students will graduate	(cell c56)	0
	and be placed in their field.		
	Indicator By 9/30/11, at least 80% of RT graduates will achieve licensure.		
5.1	By 9/30/12, at least 80% of PTA students will graduate		
	and be placed in their field.		
	Indicator By 9/30/12, at least 80% of PTA graduates will achieve licensure.		
5.2	By 9/30/12, Hispanic students will make up at least 25% of those enrolled in		
	and graduating from the RN, PN, RT and PTA programs.		

				Race (total number)							Race (percent of total number)						
Program	Graduate Date	# students licensed		White	Latino	Black	Asian	Native American	Pacific Islander	Not Reported	White	Latino	Black	Asian	Native American	Pacific Islander	Not Reported
RN	SP2009	0		0	0	0	0	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
RN	SP2010	0		0	0	0	0	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
RN	SP2011	0		0	0	0	0	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
RN	SP2012	0		0	0	0	0	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
PN	F2008	0		0	0	0	0	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
PN	F2009	0		0	0	0	0	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
PN	F2010	0		0	0	0	0	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
PN	F2011	0		0	0	0	0	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
RT	SU2009	0		0	0	0	0	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
RT	SU2010	0		0	0	0	0	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
RT	SU2011	0		0	0	0	0	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
RT	SU2012	0		0	0	0	0	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Overall		0		0	0	0	0	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

				Race (total number)							Race (percent of total number)						
Program	Graduate Date	# students placed		White	Latino	Black	Asian	Native American	Pacific Islander	Not Reported	White	Latino	Black	Asian	Native American	Pacific Islander	Not Reported
RN	SP2009	0		0	0	0	0	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
RN	SP2010	0		0	0	0	0	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
RN	SP2011	0		0	0	0	0	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
RN	SP2012	0		0	0	0	0	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
PN	F2008	0		0	0	0	0	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
PN	F2009	0		0	0	0	0	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
PN	F2010	0		0	0	0	0	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
PN	F2011	0		0	0	0	0	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
RT	SU2009	0		0	0	0	0	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
RT	SU2010	0		0	0	0	0	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
RT	SU2011	0		0	0	0	0	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

RT	SU2012	0		0	0	0	0	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Overall		0		0	0	0	0	0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

OBJ: By September 2012, place at least 90% of RT and PTA graduates within 6 months of graduating.

Year **3 Estimated Budget**

Item		Account #	Predicted Amount		revise amount	
Professional Salaries		22-90-2024-45010-5150	$ 92,000.00			
Hourly Wages		22-90-2024-45010-5300	$ 23,000.00			
Social Security		22-90-2024-45010-5910	$ 8,900.00			
Workers Comp		22-90-2024-45010-5920	$ 540.00			
Unemployment		22-90-2024-45010-5920	$ 420.00			
Group Life Ins		22-90-2024-45010-5940	$ 96.00			
403-B Cont		22-90-2024-45010-5955	$ 840.00		$ 1,740.00	
Health Insurance		22-90-2024-45010-5962	$ 7,814.00		$ 14,300.00	
Consult/Contract		22-90-2024-45010-6620	$ 3,000.00			
Instructional Supp Allied		22-90-2024-45010-7011	$ 50,782.00			
Software-Allied Health		22-90-2024-45010-8530	$ -			
Allied Equipment		22-90-2024-45010-8510	$ 117,750.00			
Office Supplies		22-90-2024-45010-7020	$ 700.00			
Construction		22-90-2024-71000-9863	$ 269,100.00		$ 270,000.00	
Travel						
Total			$			

			574,942.00				

Notes don't think need travel for year 3, and office supplies probably won't use $1500

Last Updated 10/9/2009

CAMPUS CRIME STATISTICS

As of July 1, 2009

GCCC Department of Safety & Security

Lyle Bitikofer
Asst. Director of Physical Plant
620-275-3210
lyle.bitikofer@gcccks.edu

For campus security on campus:
272-6828
Dial ext. 603 to leave a message

For emergencies
Dial 911

Garden City
COMMUNITY COLLEGE
801 Campus Drive • Garden City, KS 67846
620-276-7611 • www.gcccks.edu

11/09

CRIME Statistics

The following statistics, provided in compliance with the Jeanne Clery Disclosure of Campus Security Policy, and Campus Crime Statistics Act, are for your information. They include all reports of the following offenses received by the Safety and Security Department, both from the department's personnel as well as from college officials with significant responsibility for student and campus activities. These statistics also include data received from other law enforcement agencies in response to the Safety and Security Department's annual requests. If you have any questions, contact the Dean of Student Services at 620-276-9597.

Crimes reported by Safety and Security Department

Reported in accordance with Uniform Crime Reporting procedures and the Jeanne Clery Disclosure of Campus Security Policy and Campus Crime Statistics Act

	Total Campus Crime					Residence Hall Crime					Non-Campus Building or Property					On Public Property				
Offense Type (includes attempts)	2004	2005	2006	2007	2008	2004	2005	2006	2007	2008	2004	2005	2006	2007	2008	2004	2005	2006	2007	2008
Murder & Non-Negligent Manslaughter	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Negligent Manslaughter	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Forcible Sex Offenses	0	0	0	0	3	0	0	1	0	3	0	0	0	0	0	0	0	2	0	0
Non-Forcible Sex Offenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Robbery	0	10	11	0	11	0	7	1	0	11	0	0	0	0	0	0	0	0	0	0
Aggravated Assault	0	0	2	2	2	2	0	0	2	2	0	0	0	0	0	3	2	0	0	0
Burglary	10	4	1	25	5	7	2	1	20	5	0	0	0	0	0	3	1	1	0	0
Arson	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Motor Vehicle Theft	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Hate Crimes (by Prejudices)																				
Race	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Gender	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Religion	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sexual Orientation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Ethnicity	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Disability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Number of Arrests/Referrals for Campus Disciplinary Action - Select Offenses

	2004	2005	2006	2007	2008	2004	2005	2006	2007	2008	2004	2005	2006	2007	2008	2004	2005	2006	2007	2008
Liquor Law Violations																				
Arrest	0	0	1	0	2	0	2	1	0	2	0	0	0	0	0	0	0	0	0	0
Referral	0	0	64	0	59	12	19	0	10	59	0	0	0	0	0	0	0	0	0	0
Drug Law Violations																				
Arrest	0	0	1	0	1	2	0	0	1	1	0	0	0	0	0	3	2	0	0	0
Referral	0	0	1	0	1	5	12	0	0	1	0	0	0	0	0	0	0	0	0	0
Weapons Law Violations																				
Arrest	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0
Referral	0	0	2	3	2	0	0	0	4	2	0	0	0	0	0	0	0	0	0	0

Calls for Service	2004 Total	2005 Total	2006 Total	2007 Total	2008 Total
Doors Unlocked	106	75	177	34	103
Door Found Unsecured	1,395	4,442	5,385	900	3,825
Vehicle Jump Starts	13	37	36	17	26
Vehicles Unlocked	14	19	22	15	67
Other Motorist Assist	29	42	1541	15	26
Property Lost/Found Recovered (value)	$1,525.34	$2,783	$3,844	$466	$2,558
Personal Security Escorts	438	1,300	2,336	315	1,603
Traffic Accidents	12	14	7	8	3
Traffic Accidents (injuries)	0	0	0	0	0
Other Assists		1,220	0	15	123

*** Ocurred on off-campus property. Not campus related.**

Additional Information

Visit the GCCC website: www.gcccks.edu

Information available under "Campus Safety & Security" includes:

- **Crimes reported by Safety & Security**
- **GCCC Safety & Security Annual Report**

Cooling Loop & Datatel					**Front Door Project**					**Chiller # 3**					Penka Addition	
Series 2004					Series 2004B					Series 2006					Series 2008	
1/6/2004					12/1/2004					5/15/2006					8/1/2008	
$3,085,000					$3,120,000					$760,000					$1,084,000	
Paid from General Fund $535,000					**Paid from General Fund $535,000**					**Paid from Capital Outlay**					**Paid by Title V**	
UMB					Sec Bank of KC					UMB					UMB	
Payment Schedule:					Payment Schedule:					Payment Schedule:					Payment Schedule	
	Principal	Interest	Trustee			Principal	Interest	Trustee			Principal	Interest	Trustee			Principal
8/1/2004		58486.46														
2/1/2005	265,000	50131.25			5/1/2005	100,000	51610.00									
8/1/2005		45825.00			11/1/2005		59947.00									
2/1/2006	275,000	45825.00			5/1/2006	30,000	59947.00									
8/1/2006		41356.25			11/1/2006		59351.50									
2/1/2007	280,000	41356.25			5/1/2007	35,000	59351.50			5/1/2007	115,000	27730.46	750			
8/1/2007		36806.25	1250		11/1/2007		58656.75	1350		11/1/2007		12298.75				
2/1/2008	290,000	36806.25			5/1/2008	35,000	58656.75			5/1/2008	115,000	12298.75	750			
8/1/2008		32093.75	1250		11/1/2008		57962.00	1350		11/1/2008		10142.50				
2/1/2009	300,000	32093.75			5/1/2009	35,000	57962.00			5/1/2009	125,000	10142.50	750		2/1/2009	
8/1/2009		27218.75	1250		11/1/2009		57267.25	1350		11/1/2009		7798.75			8/1/2009	239,000
2/1/2010	310,000	27218.75			5/1/2010	35,000	57267.25			5/1/2010	130,000	7798.75	750		2/1/2010	
8/1/2010		22181.25	1250		11/1/2010		56572.50	1350		11/1/2010		5328.75			8/1/2010	270,000
2/1/2011	320,000	22181.25			5/1/2011	35,000	56572.50			5/1/2011	135,000	5328.75	750		2/1/2011	
8/1/2011		16981.25	1250		11/1/2011		55877.75	1350		11/1/2011		2730.00			8/1/2011	285,000
2/1/2012	335,000	16981.25			5/1/2012	35,000	55877.75			5/1/2012	140,000	2730.00	750		2/1/2011	
8/1/2012		11537.50	1250		11/1/2012		55183.00	1350			760,000	104327.96	4500		8/1/2012	290,000
2/1/2013	345,000	11537.50			5/1/2013	35,000	55183.00									1,084,000
8/1/2013		5931.25	1250		11/1/2013		54488.25	1350								
2/1/2014	365,000	5931.25			5/1/2014	30,000	54488.25									
	3,085,000	588,480.21			11/1/2014		53892.75	1350								
					5/1/2015	405,000	53892.75									
					11/1/2015		45853.50	1350								
					5/1/2016	420,000	45853.50									
					11/1/2016		37516.50	1350								
					5/1/2017	440,000	37516.50									

Cooling Loop & Datatel					**Front Door Project**					**Chiller # 3**					Penka Addition	
					11/1/2017		28782.50	1350								
					5/1/2018	460,000	28782.50									
					11/1/2018		19651.50	1350								
					5/1/2019	485,000	19651.50									
					11/1/2019		10024.25	1350								
					5/1/2020	505,000	10024.25									
						3,120,000	1,473,664.00									

			Student Housing & Center					Fouse Remodel				Electronic Scoreboard				
			Series 2008B	REFINANCED 10/1/08				PEI State Loan				Commerce Bank Lease				
			3/1/2002					3/30/2009				7/10/2009				
								$2,216,645				$130,000				
			Paid from Student Fee $3 p/cr hr					**Paid by tax credits & capital outlay**				**Paid by sponsors & general fund**				
			BNY													
			Payment Schedule:					Payment Schedule				Payment Schedule				
Interest	Trustee			Principal	Interest	Trustee			Principal	Service Fee			Principal	Interest		
			4/1/2003	165,000	81665.63											
			10/1/2003		79190.63	1250										
			4/1/2004	180,000	79190.63											
			10/1/2004		76490.63	1250										
			4/1/2005	185,000	76490.63											
			10/1/2005		73715.63	1250										
			4/1/2006	195,000	73715.63											
			10/1/2006		70425.00	1250										
			4/1/2007	200,000	70425.00											
			10/1/2007		66675.00	1250										
			4/1/2008	210,000	66675.00											
			10/1/2008		76660.00	1250										
15428.00			4/1/2009	220,000	53635.00											
15428.00	1000		10/1/2009		49140.00	1500		12/1/2009	277081	5542						
12560.00			4/1/2010	235,000	49140.00							6/30/2010	30671.23	5114.96		
12560.00	1000		10/1/2010		44240.00	1500		12/1/2010	277081	4849						
8915.00			4/1/2011	245,000	44240.00							6/30/2011	31822.97	3963.22		
8915.00	1000		10/1/2011		39012.50	1500		12/1/2011	277081	4156						
4640.00			4/1/2012	260,000	39012.50							6/30/2012	33092.71	2693.48		
4640.00	1000		10/1/2012		34462.50	1000		12/1/2012	277081	3464						
83086.00	4000		4/1/2013	270,000	34462.50							6/30/2013	34413.09	1373.1		
			10/1/2013		29737.50	1000		12/1/2013	277081	2771			130000	13144.76		
			4/1/2014	275,000	29737.50											
			10/1/2014		24237.50	1000		12/1/2014	277081	2078						
			4/1/2015	290,000	24237.50											
			10/1/2015		18437.50	1000		12/1/2015	277081	1385						
			4/1/2016	305,000	18437.50											
			10/1/2016		12642.50	1000		12/1/2016	277078	693						
			4/1/2017	315,000	12642.50				2216645	24938						

			Student Housing & Center					Fouse Remodel				Electronic Scoreboard				
			10/1/2017		6500.00	1000										
			4/1/2018	325,000	6500.00											
				3,875,000	1461774.41											

Federal Stimulus Package
Garden City Community College
January 9, 2009

“Shovel ready projects”

Upgrade and expand video surveillance	$120,000
Install WLAN (Wireless Local Area Network**)**	$ 60,000
Install VOIP phone system with emergency notification	$700,000
Replace antiquated fire alarm systems	$400,000
Remove asbestos from classrooms	$150,000
Replace dormitory windows	$50,000
Repair streets	$875,000
Replace or repair parking lots	$2,300,000
Remodel faculty offices and replace furniture	$364,000
Relocate and upgrade Finnup Computer Lab	$100,000
Renovate Library foyer and ADA restrooms	$75,000
Install 4-pipe system to dormitory HVAC system	$200,000
Expand doorways and add ADA restrooms to Science Building	$72,000
Upgrade science laboratory classrooms	$400,000
Upgrade Agriculture laboratory	$20,000

Re-Approval of Nursing Programs in Kansas

60-2-102 through 60-2-107

Program: Garden City Community College – Practical Nursing (Bi-Level) Program October 20 & 21, 2009
801 Campus Drive
Garden City, Kansas 67846

Site Visitors: Carol Moore PhD, ARNP, CNS
Assistant Professor of Nursing,
Fort Hays State University
KSBN Education Committee Member

Tammy Hutchison BSN, RN
Director of Nursing
Gove County Medical Center
KSBN Board Member

Areas of Strength:

- Administrative support – President speaks very highly of the program and is supportive of plans to improve space as the budget allows; budget is available for supplies, library resources, and support services.
- Title V moneys have been very instrumental in funding improvements.
- The college is responsive to community needs as noted by the revision of the Associate Degree Nursing Program to become a Bi-level program which allowed for another group of licensed personnel to be available for hiring.
- The community is supportive of this nursing program, verbal in appreciation for the graduates and what this means for the community. A reciprocal and collegial relation is obvious.
- Administrative personnel and staff verbalize an understanding of the unique needs of the nursing program and provide appropriate support.

Areas of Concern/Challenge

- Faculty are spending time covering the simulation lab in addition to assigned teaching loads. This position has been open and candidates interviewed, however a qualified individual has not presented (60-2-102).
- Students in the Bi-level PN program have outcomes identified for the associate degree to be met at the end of four semesters on the program information (60-2-104).
- The brochures and curriculum plan do not indicate the option for stopping out at the end of the second semester of the Bi-level program (60-2-104).

Recommendation

- Continue with the search for the lab coordinator.
- Make changes in the program information that identify outcomes to be met at the end of the second semester.- by June 30, 2010
- Revise brochures and curriculum plan to clearly identify the option for stopping out at the end of the second semester of the Bi-level program and articulating back into the course sequencing to complete the remaining two semesters of the associate degree program. – by June 30, 2010

- Re-approval of bi-level nursing program for a maximum of 10 years.

Meetings:

Division of Nursing & Allied Health
- Lenora Cook, Director of Nursing Education
- Patsy Zeller, Assistant Director of Nursing Education
- Nursing Faculty:
  - Mary Pendergraft
  - Lorilynn Landgraf
  - Kat Burgardt
  - Amy Waters
  - Grace Donecker
  - Elizabeth Wampler
  - Teresea Whetstone
- Rachel Livermore, Administrative Secretary
- Sarah Wells, Allied Health Coordinator
- Fern Glunt, Allied Health Instructor
- Cynthia Johnson, Title V Allied Health Specialist
- Tracy Munoz, Title V Secretary
- Paulina Zacapa, Title V Bilingual Support Specialist

President, Dr. Carol Ballantyne
Dean of Administrative Services, Dee Wigner
Dean of Academic Affairs, Kevin Brungardt
Dean of Technical Education, Lenora Cook
Dean of Student Services, Ryan Ruda
Dean of Continuing Education and Community Services, Cathy McKinley

Board of Trustees:
- Della Brandenburger, Chair
- Terri Worf, Clerk
- Merilyn Douglas
- Ron Schwartz

Head Librarian, Trent Smith
    Coordinator of Tutoring Services, Janice Urie

Student Support Personnel:
    Registrar, Nancy Unruh
    Director of Admissions, Nikki Geier
    Director of Financial Aid, Kathy Blau

General Education Faculty:
    Anatomy & Physiology Instructor, Terry Lee
    General Psychology Instructor, John Sanders
    Interpersonal Communication Instructor, Mary Moore

Community Agencies:
    Vice President Patient Services, St. Catherine's Hospital, Bonnie Peters
    Director Continuing Care Services, St. Catherine's, Margie Prewitt
    Director of Mental Health Services, St. Catherine's, Max Meschberger
    Clinical Nurse Specialist, St. Catherine's, Joan Booker

PN Students: 12 present

Documentation for Re-Approval of Nursing Programs in Kansas

60-2-102 through 60-2-107

Program: Garden City Community College, Practical Nursing (Stand-alone) Program______ **Date:** October 20 and 21, 2009_____

Topic	Supporting Information	Location	Regulation	Comments/ Decision
Home Institution & Nursing Program	Description of legal body responsible for policy and support of the program and/or home institution including: • Names of primary administrative officials • Address of the institution • Organization chart for the institution • Relevant phone numbers	Report	60-2-102	Met There is consistency of this information in all documents. The college catalog will have a new edition next year and the statement that the nursing program is accredited (p. 86) by KSBN will be changed to approval.
	Description of student support services	Report		Meeting with student support personnel indicated sincerity and pride in the college and the community of students served. The initial contact with students in the Admissions office or with the recruiter resulted in the prospective student's name being entered in a data base to which nursing has immediate access, as well as other student support services.
		Report		Conversation with student support services verifies the documentation in the report.

	Description of nursing program including • Number of faculty and staff • Number of students by classes • Description of facilities – ○ Class rooms ○ Library resources ○ Offices ○ Space for student records ○ Safety			Number of faculty for students numbers is appropriate at this time. Adequate classroom space, classrooms are clean and bright, windows are a higher level but allow for plenty of sunlight into the room. Library resources are very good, new computers are in place and more are ordered. Quiet rooms are available for study, one of them has models from the A & P class for study. Nursing textbooks are available for library use only. Tutoring services are exceptional. Offices are adequate but small. There is an action plan for remodeling of this area of the building. This will relieve the congestion in the area and facilitate a rapid exit (safety). Student records are kept in the Assistant Director's office in locked files. The new lab/simulation lab is a tremendous improvement. There is ample space around each of the beds and a glass enclosed control room in the center for the instructor or lab coordinator to view/facilitate student activities. There is an open position for a lab coordinator which will enhance the work of the faculty who currently assume the lab activities.

	Tour of library, class rooms offices, student records area, other points of interest	Tour		The tour verified what was documented in the report.
Nursing Program Administrator, Faculty, & Preceptors	Give administrator credentials, qualifications, and job responsibilities	Report	60-2-102	Met The Director of Nursing Education currently is also the Dean of Technical Education. She has a Master's degree and will complete the PhD by May. The Assistant Director of Nursing Education will complete her Master in Nursing degree in December and will become the Director at that time.
	Faculty Table #1 Which includes: • Name of faculty • FT or PT (use FTE) • Academic Rank • Bachelor Degree • Institution granting degree • Area of clinical expertise • Licensure • Indicate degree plan and progress towards degree	Report	60-2-103	Random review of faculty files showed rank, area of clinical expertise, degrees acquired and degree plans in place, and current licensure. Files were very organized.
	Faculty Table #2 which includes: • Name of faculty and areas of responsibility (teaching, clinical instruction, administration, other – use FTE)	Report		Report and documentation on-site showed faculty responsibility in classroom and clinical areas and committee assignments within the nursing department and in the college.

	Preceptor List which includes:: • Name of preceptor and course with Prefix & number (NURS 1011) • License number & state of license • Date orientation completed • Roles of preceptors and faculty • Methods of contact between faculty & preceptors	Report		This program does not use any preceptors.

Students	Show written policies for the following:
	
	• Admission
	  ○ Generic
	  ○ Transfer
	  ○ Articulation
	• Oral and written English proficiency
	• Readmission
	• Progression
	• Counseling & guidance
	• Student role versus employee role
	• Representation on faculty governance
	• Graduation
	• Any student subject to licensure denial
	
	Samples of student work
		Exhibit
		
		Exhibit
			60-2-107
			
			60-2-102
				Met
				
				Report and exhibits are congruent. There is a clear policy for foreign students that applies to all GCCC students, including a TOEFL score of 500. If spoken English is weak, the Michigan English Placement Test is required.
				
				The order of admission to the program is 1, application, 2. selection, 3. acceptance, 4. entrance. For readmission, the date of the application is used to determine placement on the admission list and also space availability. The progression policy clearly identifies the requirements to advance to the next course.
				
				Counseling and guidance, student role vs employee role, graduation, and licensure denial policies in place. There is student representation on faculty governance—the student identified herself.
				
				Reviewed

Clinical Resources	Clinical Agency request forms	Exhibit	60-2-105	Met
	View contracts with affiliating agencies	Exhibit		Forms and contracts available and were reviewed. The list of clinical sites was available. The differences in the list between the stand-alone and Bi-level explained.
	List of clinical sites used for each course	Exhibit		
	Clinical rotation schedules with responsible faculty listed – show 1:10 clinical faculty/student ratio	Exhibit		Verified the clinical ratio of faculty to student at 1::10 or less and that agency staffing is independent from student assignments.
	The number of affiliating agencies and types of patients are adequate to meet curriculum objectives	Statement in Report, Interviews with faculty & students		The number and types of clinical sites are adequate to meet the clinical outcomes.
	Each affiliating agency used for clinical instruction shall be staffed independently of student assignments	Statement in Report, Interviews with faculty & students	60-2-105(h)	
Administrative Policies & Procedures				Met
	Pass rates for the last 3 years	Report	60-2-102	2006 2007 2008 GCCC 100 (2008) Kansas 93.3 92.1 91.5 National 87.9 84.3 85.6
	Budget data for last 3 years	Exhibit		Explanation for the decrease in budget attributed to the separation of the PN programs and receipt of Title V funding..

	For faculty Members and preceptors show: • Job descriptions • Selection policies • Orientation plan • Faculty organization by-laws	Exhibit		These policies were reviewed.
	Make available: educational institution's administrators, faculty, support services personnel, students, staff members of selected affiliating agencies	Interviews		Meetings occurred with stated individuals. Support for the program obvious. Mutual respect noted.
	Faculty minutes for at least the last 3 years, faculty and student handbooks, student records, policies and procedures, budget procedure, affiliating agency contracts	Exhibits	60-2-104 (j)	Documents were available and reviewed. Minutes clearly indicate topic and actions taken/proposed.
	Articulation Plan	Exhibits	60-2-104 (f)	C-NAK articulation document available. Articulation policy is made available to students in a brochure.
	Program Evaluation Plan developed by faculty	Exhibits	60-2-103	Faculty meeting minutes reflect the development of the evaluation plan. Annual review occurs on the pre-determined sequence.
	Policies and procedures for selecting faculty and preceptors	Exhibits	60-2-103	Policy noted for faculty selection.
	List any faculty hire exceptions and document (a) through (d) of 60-2-103 (c) (2)	Exhibits	60-2-102	Documentation available and reviewed.

	Policies & Procedures – include performance evaluation	Exhibits		Documentation available and reviewed.
Curriculum	Curriculum plan • Include nursing & non-nursing courses • Include credit and clock hours for each nursing course and identify clinical hours if courses are not separate • Include observation and preceptor hours for each course Degree plan (advising sheet) Curriculum Table: List the program courses that provide instruction and clinical experience in the following areas: For PN Program 1. Aspects of a safe, effective care environment, including management of care, safety, and infection control 2. Health promotion and maintenance, including growth and development through the life span and prevention and early detection of disease 3. Psychosocial integrity, including coping, adaptation and psychosocial adaptation 4. physiological integrity, including basic care	Report Report Table in Report	60-2-104 60-2-102 60-2-104	Met Credit hours for nursing and non-nursing courses listed. Clinical hours noted for clinical courses. A work sheet that is used by the director/assistant director was reviewed. It was explained that this sheet was used to determine the best plan of study/program for each student early in the application process. This program follows the core curriculum established by the Kansas Board of Regents. The curriculum plan for the Bi-level program does not indicat an option for stopping out at the end of the 2nd semester. The objectives for the program only speak to outcomes for an associate degree. The course syllabi for the first two semesters have PN outcomes.

	and comfort, pharmacology, reduction of risk potential, physiological adaptation			
	List any major or minor curriculum changes	Report	60-2-104	Documentation of intent to implement the core curriculum for the stand-alone program.
	List changes not requiring board approval that is to be included on the annual report	Report	60-2-104.	
	Testing process with test analysis and the written test procedure	Exhibit or Report	60-2-102	Verbal explanation provided by faculty of procedure. Documentation of policy noted in the example identified as 5.5.
	Show an example of an observational experience (objectives for the experience, etc.)	Exhibit	60-2-105	Examples from PNRS 115 clinical guidelines, Women's Clinic and peds clinic.

Re-Approval of Nursing Programs in Kansas

60-2-102 through 60-2-107

Program: Garden City Community College – Practical Nursing (Stand-alone) Program October 20 & 21, 2009
801 Campus Drive
Garden City, Kansas 67846

Site Visitors: Carol Moore PhD, ARNP, CNS
Assistant Professor of Nursing,
Fort Hays State University
KSBN Education Committee Member

Tammy Hutchison BSN, RN
Director of Nursing
Gove County Medical Center
KSBN Board Member

Areas of Strength:

- Administrative support – President speaks very highly of the program and is supportive of plans to improve space as the budget allows; budget is available for supplies, library resources, and support services.
- Title V moneys have been very instrumental in funding improvements.
- The college is responsive to community needs as noted by the establishment of this Practical Nursing Program.
- The community is supportive of this nursing program, verbal in appreciation for the graduates and what this means for the community. A reciprocal and collegial relation is obvious.
- Administrative personnel and staff verbalize an understanding of the unique needs of the nursing program and provide appropriate support.

Areas of Concern/Challenge

- Faculty are spending time covering the simulation lab in addition to assigned teaching loads. This position has been open and candidates interviewed, however a qualified individual has not presented.

Recommendation

- Continue with search for the lab coordinator
- Re-approval of the Practical Nursing program for 5 years.

Meetings:

Division of Nursing & Allied Health

Lenora Cook, Director of Nursing Education
Patsy Zeller, Assistant Director of Nursing Education

Nursing Faculty:

Mary Pendergraft
Lorilynn Landgraf
Kat Burgardt
Amy Waters
Grace Donecker
Elizabeth Wampler
Teresea Whetstone

Rachel Livermore, Administrative Secretary
Sarah Wells, Allied Health Coordinator
Fern Glunt, Allied Health Instructor
Cynthia Johnson, Title V Allied Health Specialist
Tracy Munoz, Title V Secretary
Paulina Zacapa, Title V Bilingual Support Specialist

President, Dr. Carol Ballantyne
Dean of Administrative Services, Dee Wigner
Dean of Academic Affairs, Kevin Brungardt
Dean of Technical Education, Lenora Cook
Dean of Student Services, Ryan Ruda
Dean of Continuing Education and Community Services, Cathy McKinley

Board of Trustees:

Della Brandenburger, Chair
Terri Worf, Clerk
Merilyn Douglas
Ron Schwartz

Head Librarian, Trent Smith

Coordinator of Tutoring Services, Janice Urie

Student Support Personnel:

Registrar, Nancy Unruh

Director of Admissions, Nikki Geier

Director of Financial Aid, Kathy Blau

General Education Faculty:

Anatomy & Physiology Instructor, Terry Lee

General Psychology Instructor, John Sanders

Interpersonal Communication Instructor, Mary Moore

Community Agencies:

Vice President Patient Services, St. Catherine’s Hospital, Bonnie Peters

Director Continuing Care Services, St. Catherine’s, Margie Prewitt

Director of Mental Health Services, St. Catherine’s, Max Meschberger

Clinical Nurse Specialist, St. Catherine’s, Joan Booker

PN Students: 12 present

Documentation for Re-Approval of Nursing Programs in Kansas

60-2-102 through 60-2-107

Program: Garden City Community College, Practical Nursing (Stand-alone) Program______ **Date:** October 20 and 21, 2009_____

Topic	Supporting Information	Location	Regulation	Comments/ Decision
Home Institution & Nursing Program	Description of legal body responsible for policy and support of the program and/or home institution including: • Names of primary administrative officials • Address of the institution • Organization chart for the institution • Relevant phone numbers	Report	60-2-102	Met There is consistency of this information in all documents. The college catalog will have a new edition next year and the statement that the nursing program is accredited by KSBN will be changed to approval.
	Description of student support services	Report		Meeting with student support personnel indicated sincerity and pride in the college and the community of students served. The initial contact with students in the Admissions office or with the recruiter resulted in the prospective student's name being entered in a data base to which nursing has immediate access, as well as other student support services.
		Report		Conversation with student support services verifies the documentation in the report.

	Description of nursing program including
	• Number of faculty and staff
	• Number of students by classes
	• Description of facilities –
	    ○ Class rooms
	    ○ Library resources
	    ○ Offices
	    ○ Space for student records
	    ○ Safety
				Number of faculty for students numbers is appropriate at this time.
				
				Adequate classroom space, classrooms are clean and bright, windows are a higher level but allow for plenty of sunlight into the room.
				
				Library resources are very good, new computers are in place and more are ordered. Quiet rooms are available for study, one of them has models from the A & P class for study. Nursing textbooks are available for library use only. Tutoring services are exceptional.
				
				Offices are adequate but small. There is an action plan for remodeling of this area of the building. This will relieve the congestion in the area and facilitate a rapid exit (safety).
				
				Student records are kept in the Assistant Director's office in locked files.
				
				The new lab/simulation lab is a tremendous improvement. There is ample space around each of the beds and a glass enclosed control room in the center for the instructor or lab coordinator to view/facilitate student activities. There is an open position for a lab coordinator which will enhance the work of the faculty who currently assume the lab activities.

	Tour of library, class rooms offices, student records area, other points of interest	Tour		The tour verified what was documented in the report.
Nursing Program Administrator, Faculty, & Preceptors	Give administrator credentials, qualifications, and job responsibilities	Report	60-2-102	Met The Director of Nursing Education currently is also the Dean of Technical Education. She has a Master's degree and will complete the PhD by May. The Assistant Director of Nursing Education will complete her Master in Nursing degree in December and will become the Director at that time.
	Faculty Table #1 Which includes: • Name of faculty • FT or PT (use FTE) • Academic Rank • Bachelor Degree • Institution granting degree • Area of clinical expertise • Licensure • Indicate degree plan and progress towards degree	Report	60-2-103	Random review of faculty files showed rank, area of clinical expertise, degrees acquired and degree plans in place, and current licensure. Files were very organized.
	Faculty Table #2 which includes: • Name of faculty and areas of responsibility (teaching, clinical instruction, administration, other – use FTE)	Report		Report and documentation on-site showed faculty responsibility in classroom and clinical areas and committee assignments within the nursing department and in the college.

	Preceptor List which includes:: • Name of preceptor and course with Prefix & number (NURS 1011) • License number & state of license • Date orientation completed • Roles of preceptors and faculty • Methods of contact between faculty & preceptors	Report		This program does not use any preceptors.

Students	Show written policies for the following:
	
	• Admission
	  ○ Generic
	  ○ Transfer
	  ○ Articulation
	• Oral and written English proficiency
	• Readmission
	• Progression
	• Counseling & guidance
	• Student role versus employee role
	• Representation on faculty governance
	• Graduation
	• Any student subject to licensure denial
	
	Samples of student work
		Exhibit
		
		Exhibit
			60-2-107
			
			60-2-102
				Met
				
				Report and exhibits are congruent. There is a clear policy for foreign students that applies to all GCCC students, including a TOEFL score of 500. If spoken English is weak, the Michigan English Placement Test is required.
				
				The order of admission to the program is 1, application, 2. selection, 3. acceptance, 4. entrance. For readmission, the date of the application is used to determine placement on the admission list and also space availability. The progression policy clearly identifies the requirements to advance to the next course.
				
				Counseling and guidance, student role vs employee role, graduation, and licensure denial policies in place. There is student representation on faculty governance—the student identified herself.
				
				Reviewed

Clinical Resources	Clinical Agency request forms View contracts with affiliating agencies List of clinical sites used for each course Clinical rotation schedules with responsible faculty listed – show 1:10 clinical faculty/student ratio The number of affiliating agencies and types of patients are adequate to meet curriculum objectives Each affiliating agency used for clinical instruction shall be staffed independently of student assignments	Exhibit Exhibit Exhibit Exhibit Statement in Report, Interviews with faculty & students Statement in Report, Interviews with faculty & students	60-2-105 60-2-105(h)	Met Forms and contracts available and were reviewed. The list of clinical sites was available. The differences in the list between the stand-alone and Bi-level explained. Verified the clinical ratio of faculty to student at 1::10 or less and that agency staffing is independent from student assignments. The number and types of clinical sites are adequate to meet the clinical outcomes.
Administrative Policies & Procedures	Pass rates for the last 3 years Budget data for last 3 years For faculty Members and preceptors show: • Job descriptions	Report Exhibit Exhibit	60-2-102	Met 2006 2007 2008 GCCC 100 100 87.5 Kansas 93.3 92.1 91.5 National 87.9 84.3 85.6 Budget has doubled since 2004 with the largest increase being from 2008-2009. These policies were reviewed.

	• Selection policies • Orientation plan • Faculty organization by-laws			
	Make available: educational institution's administrators, faculty, support services personnel, students, staff members of selected affiliating agencies	Interviews		Meetings occurred with stated individuals. Support for the program obvious. Mutual respect noted.
	Faculty minutes for at least the last 3 years, faculty and student handbooks, student records, policies and procedures, budget procedure, affiliating agency contracts	Exhibits		Documents were available and reviewed. Minutes clearly indicate topic and actions taken/proposed.
	Articulation Plan	Exhibits	60-2-104 (j)	C-NAK articulation document available. Articulation policy is made available to students in a brochure.
	Program Evaluation Plan developed by faculty	Exhibits	60-2-104 (f)	Faculty meeting minutes reflect the development of the program evaluation plan. Annual review occurs on the pre-determined sequencing.
	Policies and procedures for selecting faculty and preceptors	Exhibits	60-2-103	Policy noted for faculty selection.
	List any faculty hire exceptions and document (a) through (d) of 60-2-103 (c) (2)	Exhibits	60-2-103	Documentation available and reviewed.
	Policies & Procedures – include performance evaluation	Exhibits	60-2-102	Documentation available and reviewed.

Curriculum	Curriculum plan • Include nursing & non-nursing courses • Include credit and clock hours for each nursing course and identify clinical hours if courses are not separate • Include observation and preceptor hours for each course Degree plan (advising sheet) Curriculum Table: List the program courses that provide instruction and clinical experience in the following areas: For PN Program 1. Aspects of a safe, effective care environment, including management of care, safety, and infection control 2. Health promotion and maintenance, including growth and development through the life span and prevention and early detection of disease 3. Psychosocial integrity, including coping, adaptation and psychosocial adaptation 4. physiological integrity, including basic care and comfort, pharmacology, reduction of risk potential, physiological adaptation	Report Report Table in Report	60-2-104 60-2-102 60-2-104	Met Credit hours for nursing and non-nursing courses listed. Clinical hours noted for clinical courses. A work sheet that is used by the director/assistant director was reviewed. It was explained that this sheet was used to determine the best plan of study/program for each student early in the application process. This program follows the core curriculum established by the Kansas Board of Regents.

	List any major or minor curriculum changes	Report	60-2-104	Documentation of intent to implement the core curriculum for the stand-alone program.
	List changes not requiring board approval that is to be included on the annual report	Report	60-2-104.	
	Testing process with test analysis and the written test procedure	Exhibit or Report	60-2-102	Verbal explanation provided by faculty of procedure. Documentation of policy noted in the example identified as 5.5.
	Show an example of an observational experience (objectives for the experience, etc.)	Exhibit	60-2-105	Examples from PNRS 115 clinical guidelines, Women's Clinic and peds clinic.

Garden City Community College

Audit Report
6/30/09

Charles H. Claar, Jr., CPA

Lewis, Hooper & Dick, LLC

Highlights

- **Unqualified Auditors' Report**
- **No findings or questioned costs on federal funds and programs**
- **No *material* statutory violations noted**

Highlights

- **Total assets of all College funds**
  $35,260,699

- **Total revenue of all College funds**
  Operating - $7,607,064
  Nonoperating - $12,660,179

Debt Outstanding 6/30/09

- **Dorm and Student Union Lease Purchase – Commitment $3,036,820**
- **Cooling Loop and Software Lease Purchase – Commitment $1,842,700**
- **“Front Door” Project Lease Purchase – Commitment $3,835,220**
- **Cooling Loop Lease Purchase – Commitment $436,715**
- **Penka & Fouse Building Projects Lease Purchase – Commitment $1,151,658**

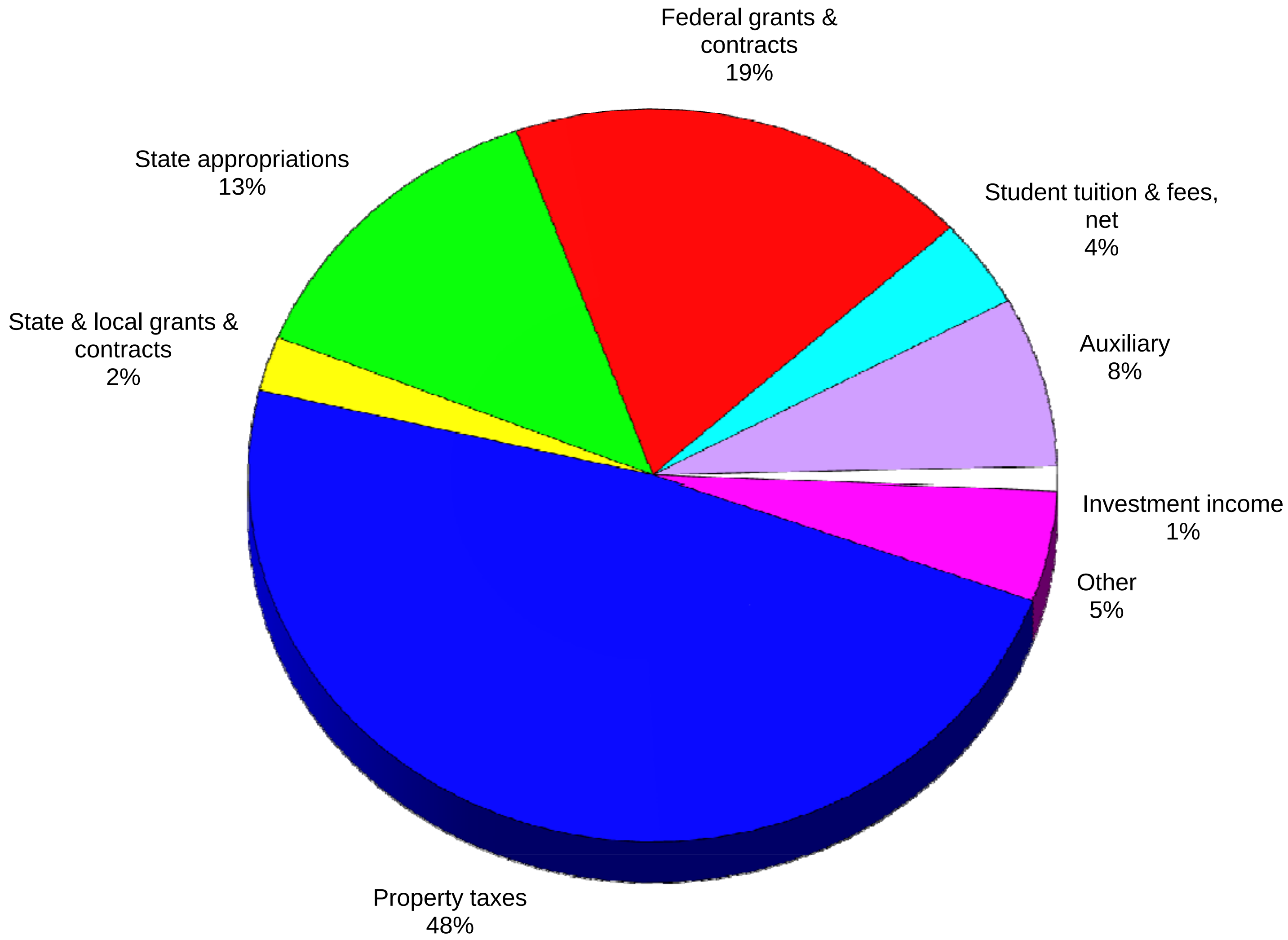
Debt Outstanding 6/30/09

- **Scoreboard Lease Purchase –**
  Commitment $143,144

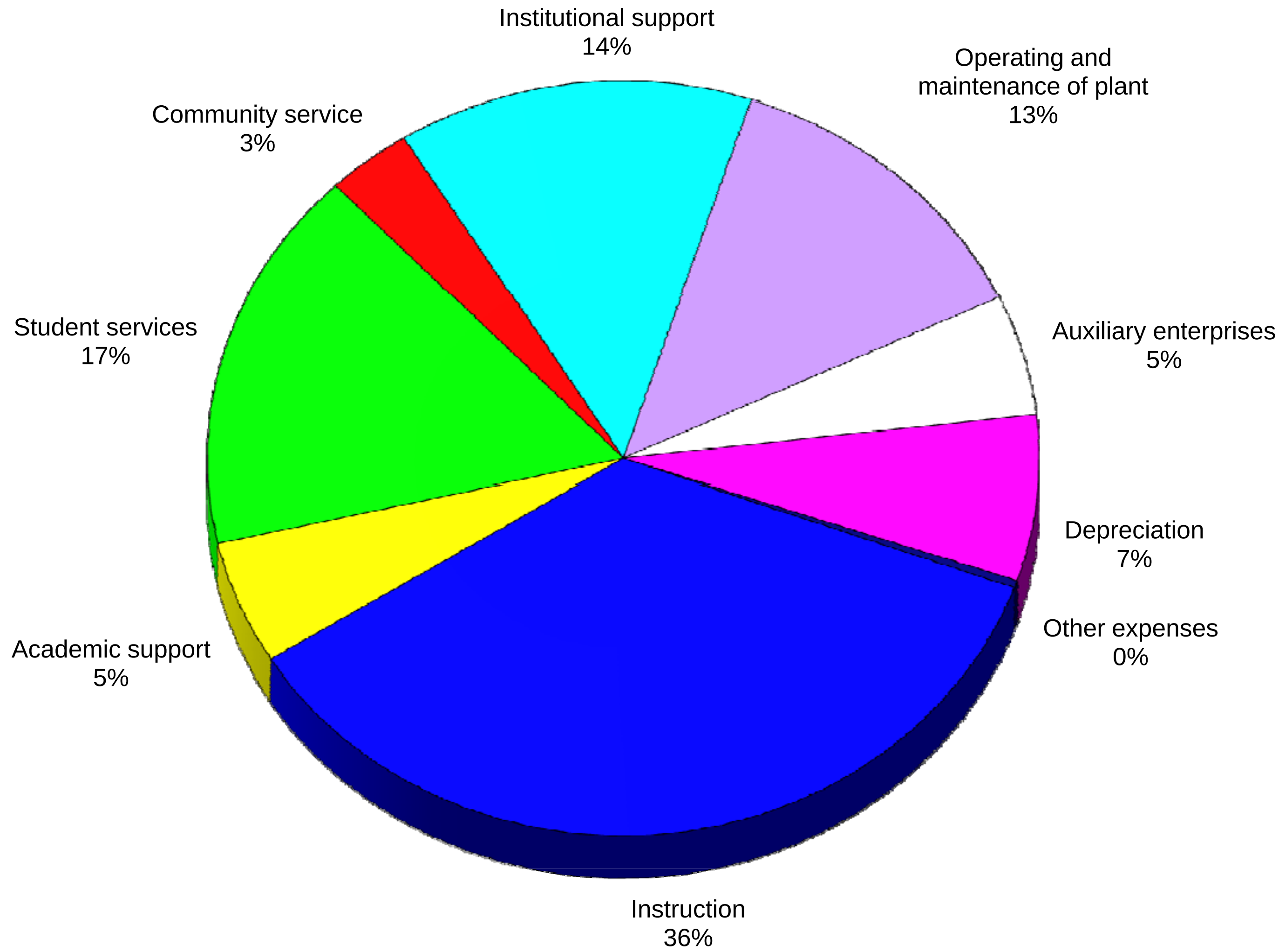
- **Kansas Development Finance Authority infrastructure improvement projects note payable –**

  Balance $2,216,645

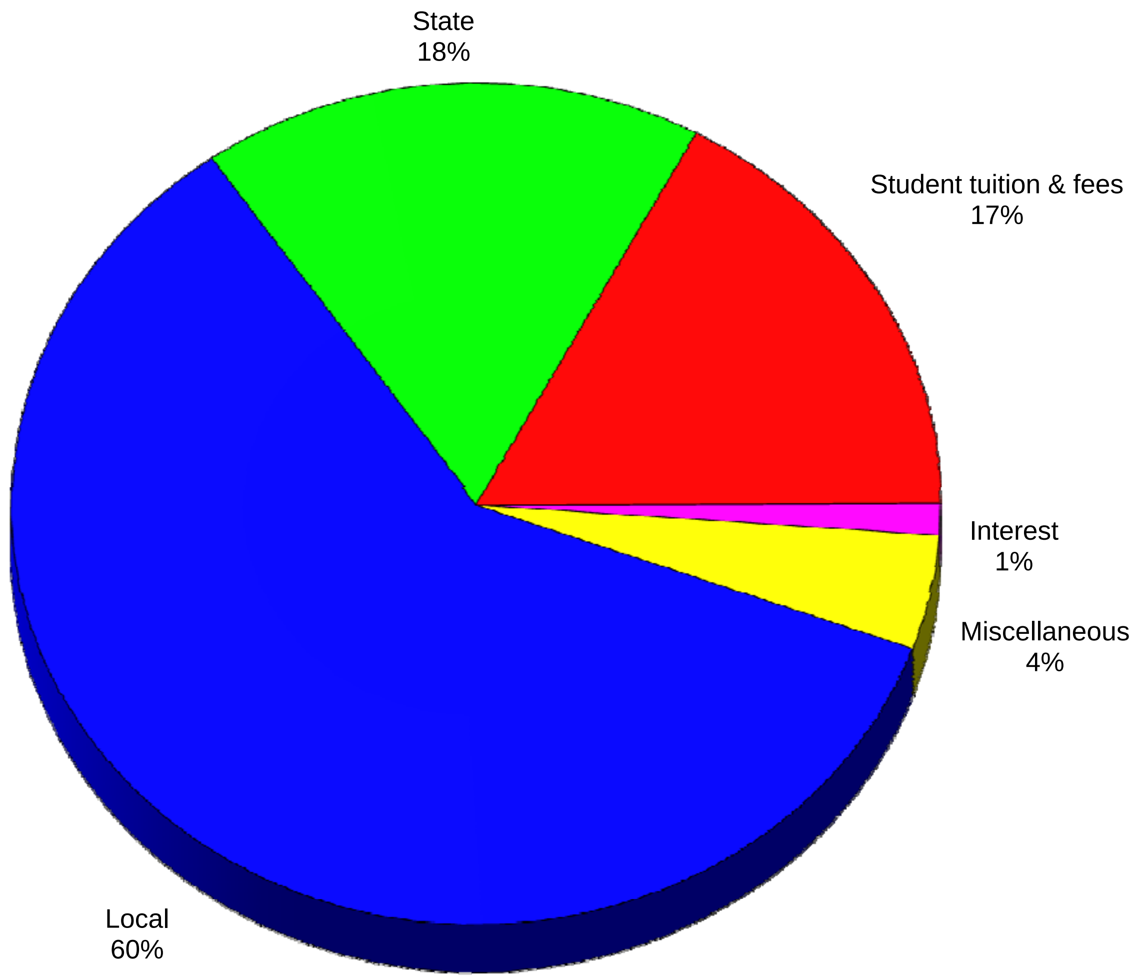
Revenues by Source



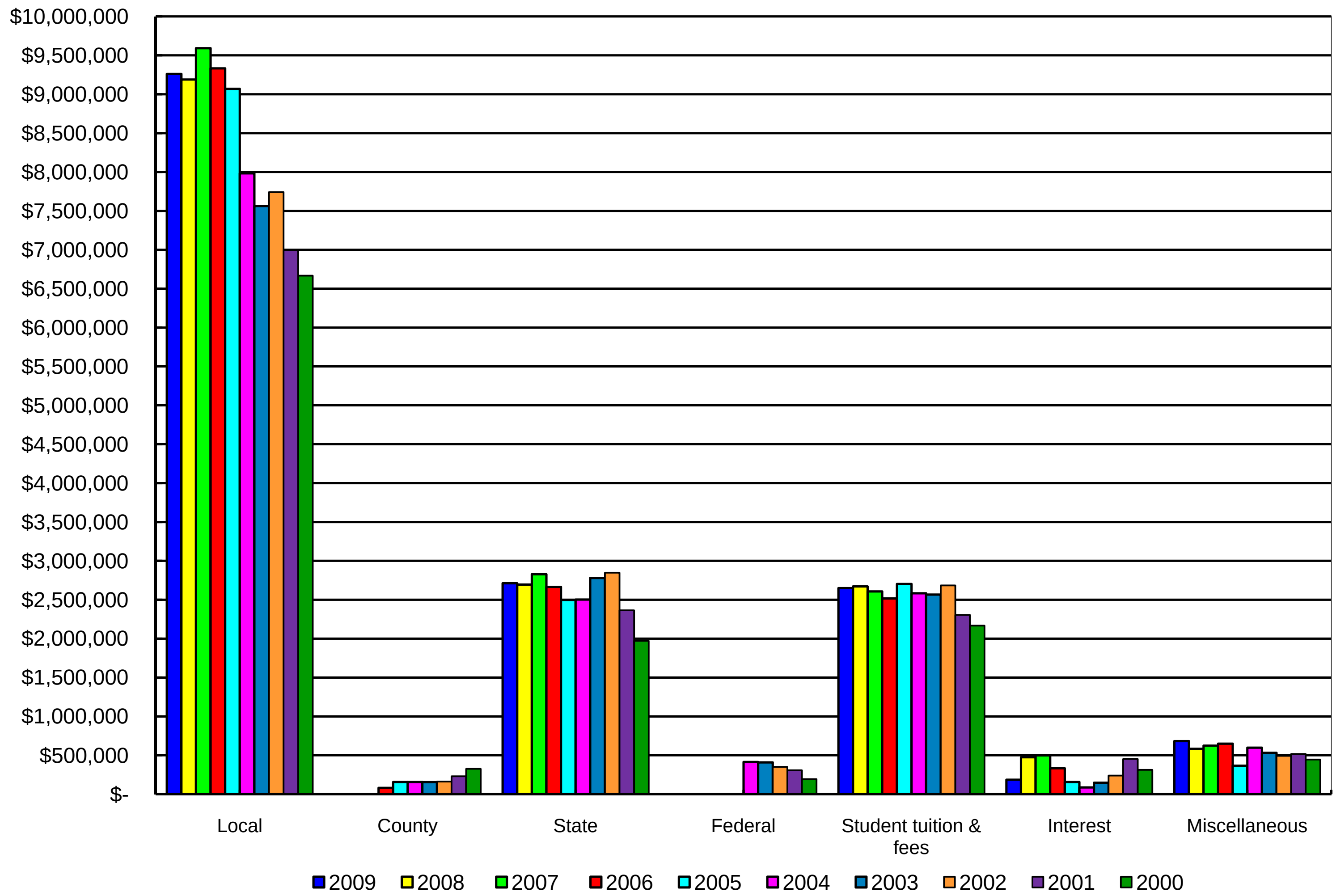
Operating Expenses



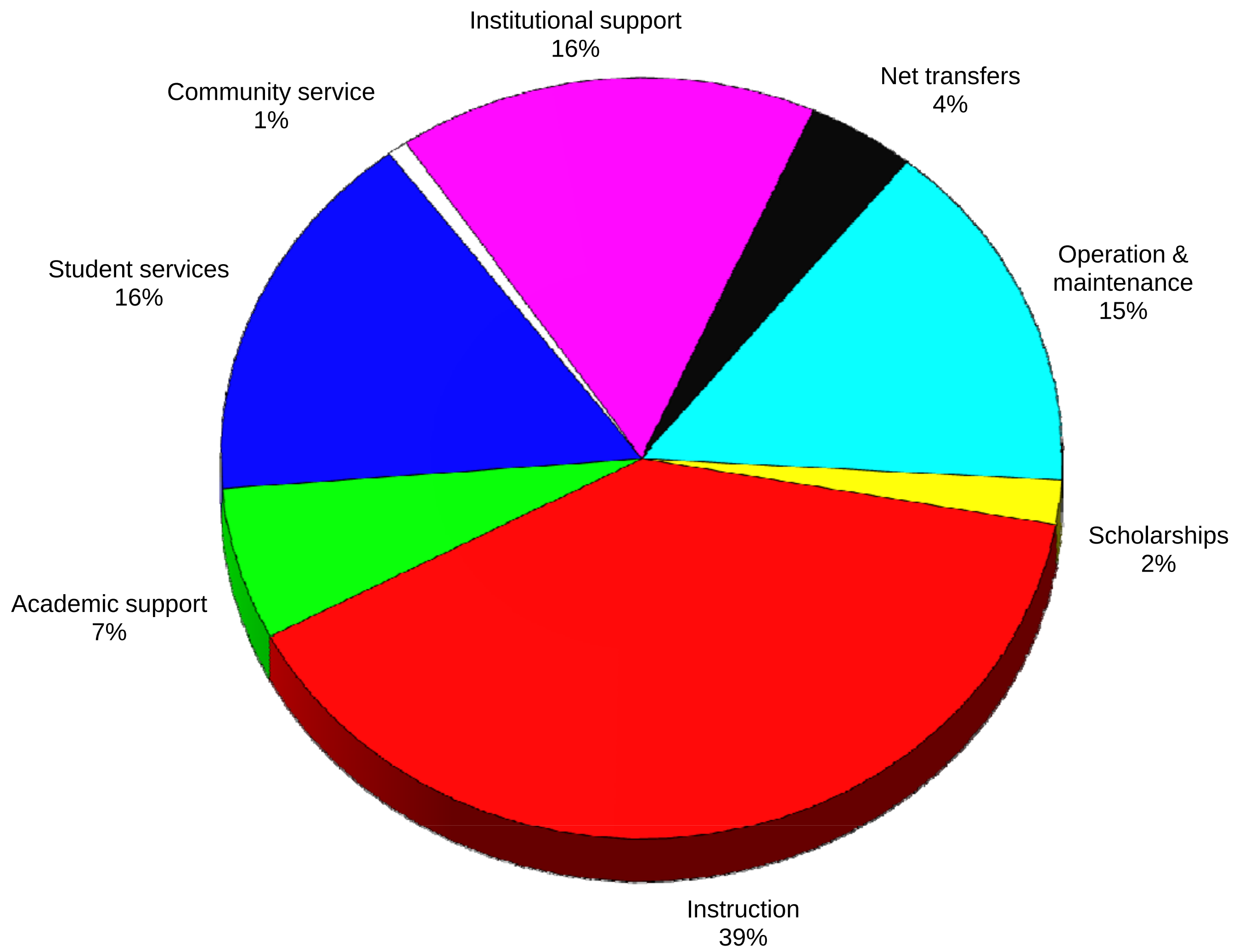
Comparison of Revenues – All Current Funds – Unrestricted (Legal Basis) excluding Auxiliary Enterprises



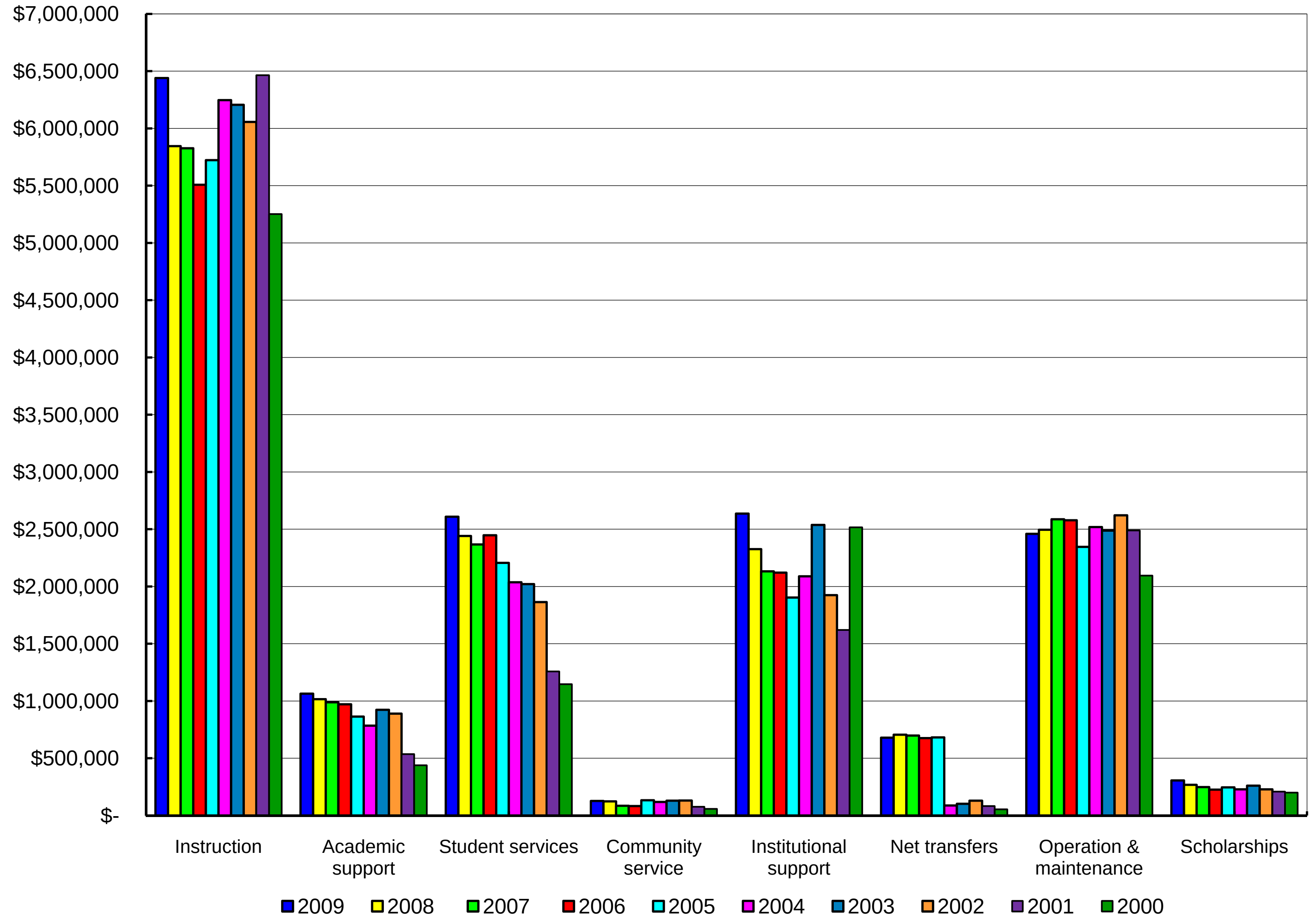
Comparison of Revenues – All Current Funds – Unrestricted (Legal Basis) excluding Auxiliary Enterprises



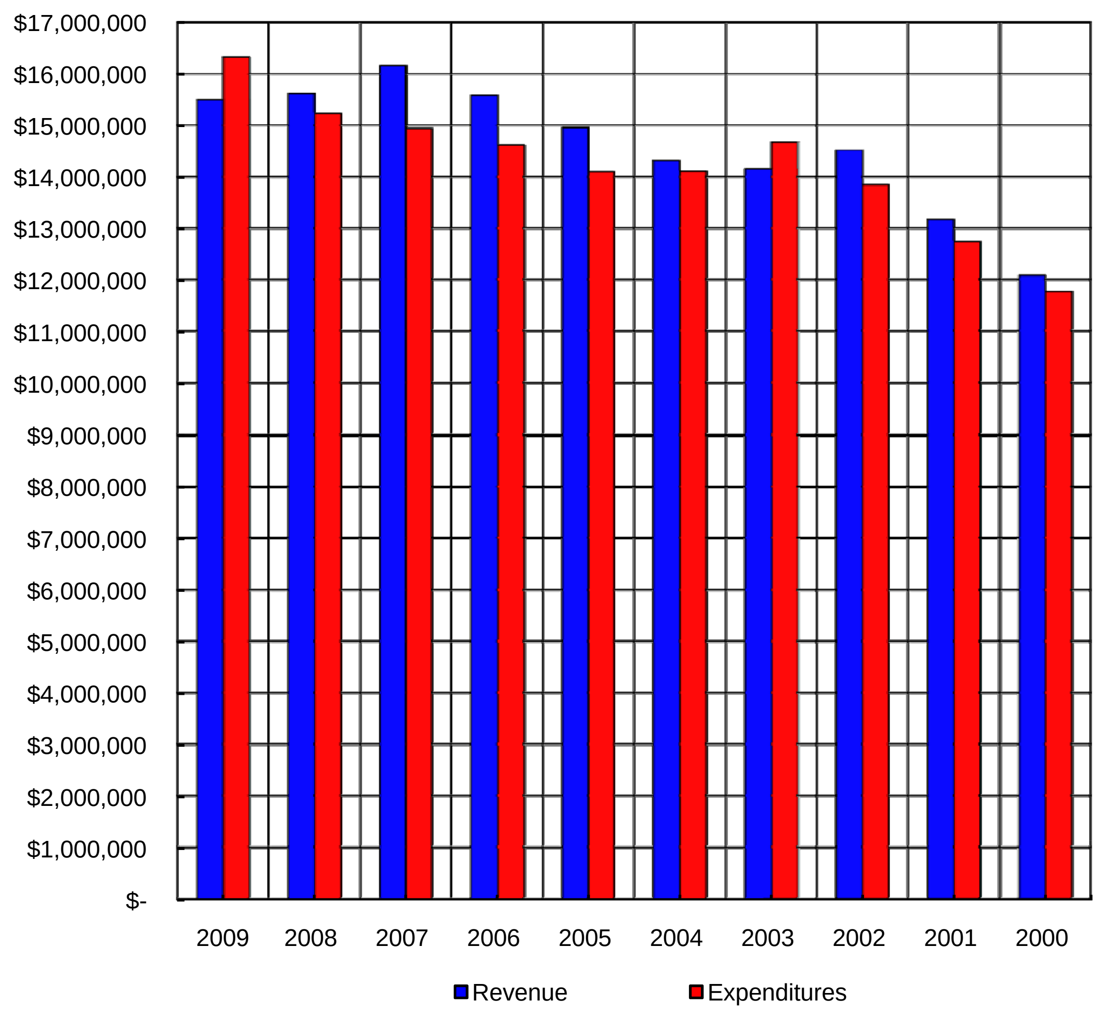
Comparison of Expenditures, Encumbrances and Net Transfers – All Current Funds – Unrestricted (Legal Basis) excluding Auxiliary Enterprises



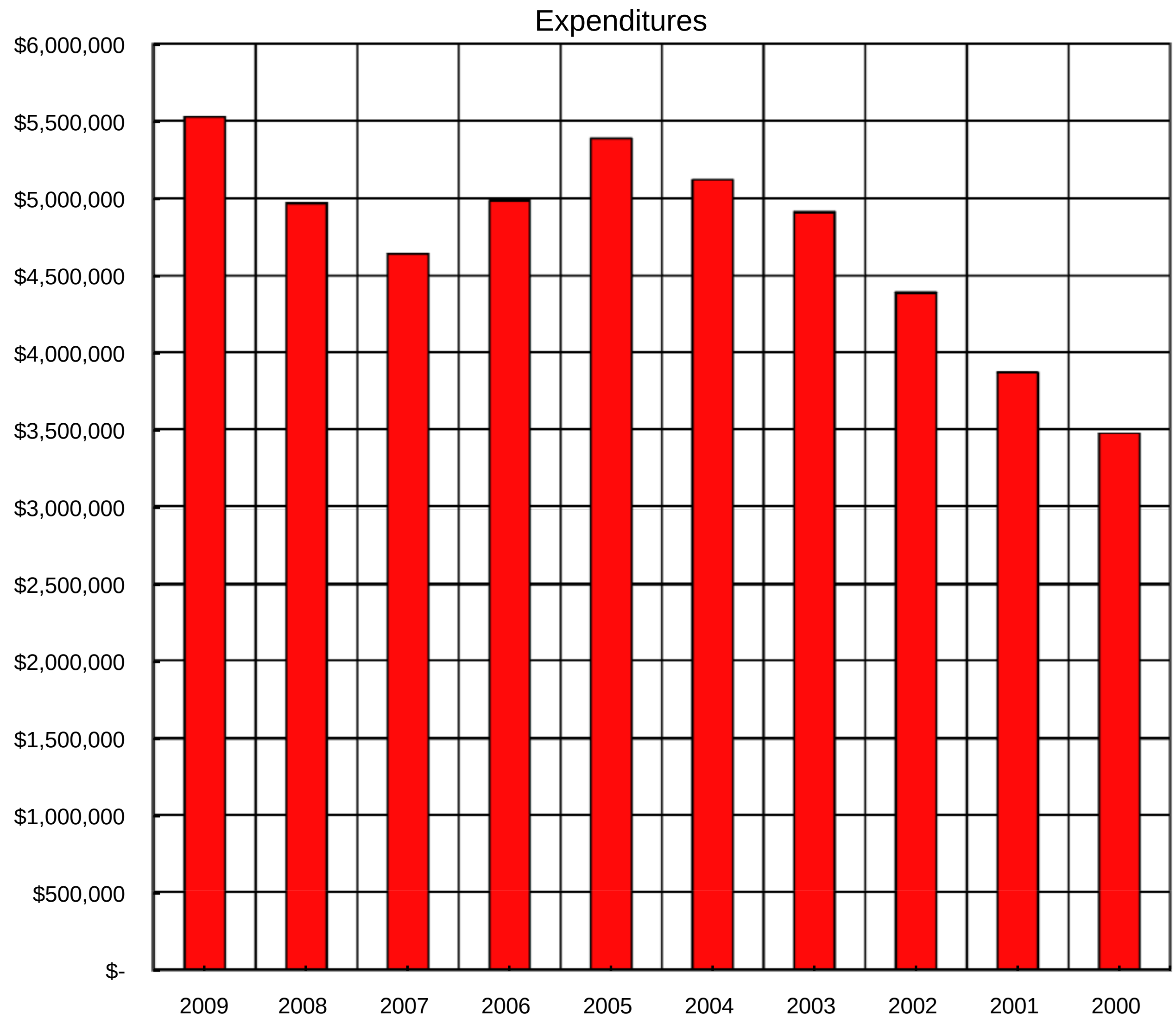
Comparison of Expenditures, Encumbrances and Net Transfers – All Current Funds – Unrestricted (Legal Basis) excluding Auxiliary Enterprises



Comparison of Revenues, and Expenditures, Encumbrances and Net Transfers – All Current Funds – Unrestricted (Legal Basis) excluding Auxiliary Enterprises



Comparison of Expenditures of Federal Awards



GARDEN CITY COMMUNITY COLLEGE

OPEID No.: 00191900
EIN: 48-0698107

June 30, 2009

GARDEN CITY COMMUNITY COLLEGE
Basic Financial Statements
For the Year Ended June 30, 2009

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GARDEN CITY COMMUNITY COLLEGE
Basic Financial Statements
For the Year Ended June 30, 2009

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(Continued)

LEWIS, HOOPER & DICK LLC
certified public accountants

INDEPENDENT AUDITORS' REPORT

Board of Trustees
Garden City Community College
801 Campus Drive
Garden City, Kansas 67846

We have audited the accompanying financial statements of the business-type activity and the aggregate discretely presented component units of the Garden City Community College, Garden City, Kansas, as of and for the year ended June 30, 2009, which collectively comprise the College's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Garden City Community College's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the Kansas Municipal Audit Guide, and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activity and the aggregate discretely presented component units of the Garden City Community College, Garden City, Kansas, as of June 30, 2009, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated November 20, 2009, on our consideration of the Garden City Community College's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

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Garden City, KS 67846
620-275-9267 | 800-627-0636
Fax: 620-275-8936 | www.lhd.com

The management's discussion and analysis and the schedule of funding progress on pages v through xiii and 30 are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the College's basic financial statements. The information identified in the table of contents as supplementary information and additional information is presented for purposes of additional analysis and is not a required part of the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is also not a required part of the basic financial statements of the College. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Lewis, Hooper & Dick, LLC
LEWIS, HOOPER & DICK, LLC

November 20, 2009

Management's Discussion and Analysis

This section of the report contains an overview and analysis of Garden City Community College's financial statements for the fiscal years ended June 30, 2009, and June 30, 2008. The information contained here is intended to provide the users of these financial statements with a well rounded picture of the College's financial condition. It addresses the primary government financial statements only; the component units presented are not discussed in this Management's Discussion and Analysis. A more detailed presentation is given in the College's basic financial statements, footnotes and supplementary information (pages 1-62). Responsibility for this discussion and the completeness and fairness of the information presented resides with the College.

Using This Report

The financial statement focuses on the College as a whole. The College's financial statements (see pages 2 through 5) are designed to emulate corporate presentation models whereby all College activities are consolidated into one total. The focus of the Statement of Net Assets is designed to be similar to bottom line results for the College. This statement combines and consolidates current financial resources (short-term spendable resources) with capital assets. The Statement of Revenues, Expenses and Changes in Net Assets focuses on both the gross costs and the net costs of College activities which are supported substantially by property taxes, state and federal grants and contracts, student tuition and fees, and auxiliary enterprise revenues. This approach is intended to summarize and simplify the user's analysis of cost of various College services to students and the public.

Financial Highlights

- The College had net assets at the beginning of the year totaling $18,145,698. The net increase in net assets of $400,400, or 2.21%, brought the total of net assets at June 30, 2009, to $18,546,098. This is due primarily because of $660,764 reserved for encumbrances and the budget included an increase in the operating cash reserves to allow for future contingencies anticipated from a potential property tax abatement and possible funding cuts from the state.

- Capital assets increased a total of $1,260,632 from 2008, as a result of construction in progress. Major projects during fiscal year 2009 include the Penka and Fouse building additions/renovations, and completion of the Residential Life Director's apartment renovation project.

- Operating revenues decreased by $120,842, or 1.56% from 2008.

- Operating expenses increased by $683,135, or 3.54% from 2008. This is primarily because of increases in repairs from storm damage in the last two years.

- Actual expenditures for the General Fund were under budget $2,651,272, or 14.73%. The comparison of actual to published budget reflects that the College operated within its legal budget authority as required by the State of Kansas.

Financial Analysis of the College as a Whole

Net assets
As of June 30, 2009 and 2008

	2009	2008	Increase (Decrease)
Assets			
Current assets	$ 15,827,301	$ 13,290,433	$ 2,536,868
Non-current assets	19,433,398	18,172,766	1,260,632
Total assets	35,260,699	31,463,199	3,797,500
Liabilities			
Current liabilities	6,660,265	5,613,471	1,046,794
Non-current liabilities	10,054,336	7,704,030	2,350,306
Total liabilities	16,714,601	13,317,501	3,397,100
Net assets			
Investment in capital assets	10,573,921	10,062,766	511,155
Restricted for: expendable	504,834	621,840	(117,006)
Unrestricted	7,467,343	7,461,092	6,251
Total net assets	$ 18,546,098	$ 18,145,698	$ 400,400

This schedule is prepared from the College's statement of net assets (page 2) which is presented on an accrual basis of accounting whereby assets costing $5,000 or more are capitalized and depreciated.

Total net assets at June 30, 2009, increased $400,400 to $18,546,098 from $18,145,698 in fiscal year 2008, as previously discussed. Current assets have increased due to receivables due on taxes and notes payable proceeds along with an increase in cash on hand for construction in progress. Non-current assets consist primarily of net capital assets. Here is a summary of changes in net capital assets.

Changes in Capital Assets

	Beginning Balance	Additions	Retirements	Ending Balance
Cost:				
Land	$ 655,387	$ -	$ -	$ 655,387
Construction in progress	383,614	1,697,235	469,106	1,611,743
Improvements other than buildings	5,010,508	280,350	25,245	5,265,613
Buildings	24,808,423	557,871	31,404	25,334,890
Equipment	7,151,134	650,290	209,006	7,592,418
Total cost	38,009,066	3,185,746	734,761	40,460,051
Less accumulated depreciation:				
Improvements other than buildings	1,370,871	255,477	11,466	1,614,882
Buildings	13,061,110	655,011	6,397	13,709,724
Equipment	5,404,319	506,734	209,006	5,702,047
Total accumulated depreciation	19,836,300	1,417,222	226,869	21,026,653
Property, plant and equipment, net	$ 18,172,766	$ 1,768,524	$ 507,892	$ 19,433,398

The College completed the Residential Life Director's apartment renovations. Remodeling of the Penka and Fouse buildings began in fiscal year 2008. Capital projects in process at June 30, 2009, are as follows:

Project	Authorization	Expended	Committed
Penka and Fouse Buildings renovation	$ 4,756,621	$ 1,611,743	$ 3,144,878

Current liabilities increased largely due to the increase in deferred tax revenues and the current portion of long-term liabilities. Non-current liabilities consist entirely of long-term liabilities. Here is a summary of changes in long-term liabilities.

Changes in Long-term Liabilities

	Beginning Balance	Additions	Retirements	Ending Balance
Notes payable:				
Kansas Board of Regents	$ -	$ 2,216,645	$ -	$ 2,216,645
Leases payable:				
Lease obligation - building	2,685,000	-	2,225,000	460,000
Lease obligation - improvements and equipment	1,975,000	-	300,000	1,675,000
Lease obligation - building	2,920,000	-	35,000	2,885,000
Lease obligation - equipment	530,000	-	125,000	405,000
Lease obligation - building	-	1,084,000	-	1,084,000
Lease obligation - building	-	2,065,000	5,000	2,060,000
Lease obligation - equipment	-	130,000	-	130,000
Total leases payable	8,110,000	3,279,000	2,690,000	8,699,000
Other liabilities:				
Compensated absences, net	269,030	-	19,903	249,127
Net OPEB liability, net	-	146,316	-	146,316
Total other liabilities	269,030	146,316	19,903	395,443
Total long-term liabilities	$ 8,379,030	$ 5,641,961	$ 2,709,903	$11,311,088

The College's net assets consist of capital assets net of related debt, restricted net assets and unrestricted net assets. Expendable restricted net assets represent assets whose use is restricted by a party independent of the College, including restrictions related to grants, contracts and gifts. Unrestricted net assets represent net assets of the College that have not been restricted by parties independent of the College.

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Statement of Revenues, Expenses and Changes in Net Assets
As of June 30, 2009 and 2008

	2009	2008	Increase (Decrease)
Operating revenues:			
Student tuition and fees (net of scholarship allowances)	$ 795,211	$ 1,111,829	$ (316,618)
Federal grants and contracts	3,772,416	3,739,789	32,627
Auxiliary enterprises	1,521,479	1,246,411	275,068
Other	1,517,958	1,629,877	(111,919)
Total operating revenues	7,607,064	7,727,906	(120,842)
Operating expenses	19,999,801	19,316,666	683,135
Operating loss	(12,392,737)	(11,588,760)	(803,977)
Non-operating revenues (expenses)			
State appropriations	2,711,153	2,695,144	16,009
Property taxes	9,741,706	9,960,978	(219,272)
Other	(214,722)	86,996	(301,718)
Capital grants and gifts	555,000	-	555,000
Increase in net assets	400,400	1,154,358	(753,958)
Net assets, beginning of year	18,145,698	16,991,340	1,154,358
Net assets, end of year	$ 18,546,098	$ 18,145,698	$ 400,400
Total revenues	$ 20,822,243	$ 20,862,101	$ (39,858)

Operating revenues decreased by $120,842. This reflects a decrease in student tuition and fees of $316,618 after the allowance for scholarships and federal student financial aid. The decrease in student tuition and fees is a result of increased student aid for the current year. Auxiliary enterprises experienced an increase of $275,068 as a result of increases in student housing. Other operating revenues decreased $111,919 primarily as a result of changes in the other restricted funds' sponsorship agreements. Changes in federal grants and contracts were insignificant.

Total non-operating revenues (expenses) decreased by $504,981. This was primarily due to a decrease in property taxes and investment income.

Capital grants and gifts increased by $555,000 due to a bequest and contributions received through the State's tax credit program.

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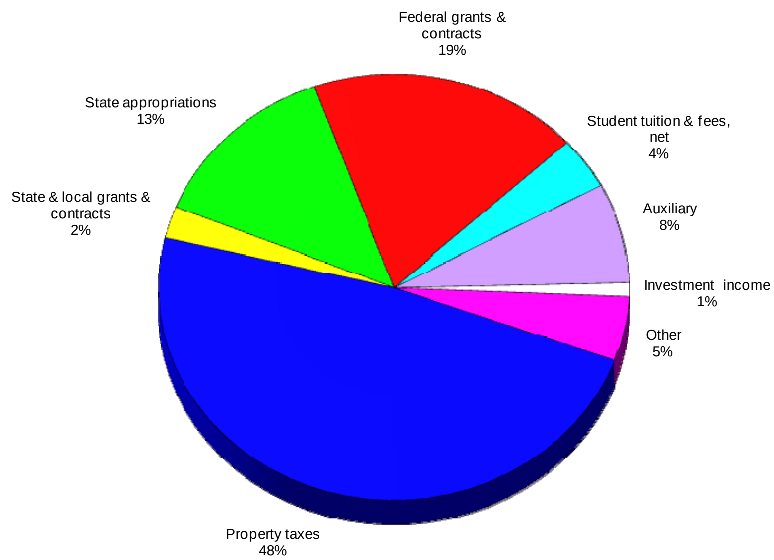
The following is a graphic illustration of revenues by source.

Revenues by Source



As of June 30, 2008	
Property taxes	48%
State & local grants & contracts	2%
State appropriations	13%
Federal grants & contracts	18%
Student tuition & fees, net	5%
Auxiliary	6%
Investment income	2%
Other	6%

As shown in the revenues by source graph, the three primary sources of revenue for the College are property taxes at 48%, federal grants and contracts at 19% and state appropriations at 13%.

Local funding consists primarily of property tax allocations. Here is an analysis of the College's mill levy for the past 10 years.

Mill Analysis

Year Taxes Levied	Abstract Assessed Valuation	Total Mills Assessed	Total Taxes Levied	% Taxes Increase/ Decrease
2009	$ 496,774,093	20.180	$ 10,023,861	5.20%
2008	492,125,637	19.360	9,528,537	4.45%
2007	475,127,875	19.200	9,122,827	-6.42%
2006	507,386,172	19.220	9,748,992	6.02%
2005	470,512,179	19.543	9,195,220	4.54%
2004	452,245,616	19.450	8,796,117	10.82%
2003	368,727,377	21.530	7,937,593	6.67%
2002	379,944,348	19.586	7,441,589	-2.78%
2001	388,724,720	19.691	7,654,378	15.56%
2000	357,488,391	18.528	6,623,547	6.13%

The average increase over the 10 year period is 5.02%. Since over half of the College's funding comes from local sources, the local tax levy has a significant impact on the College's finances.

State funding consists primarily of State operating grants. An analysis of the grants received for the past eight years under the new State funding formula are as follows:

State Operating Grant Analysis

Year	Grant Amount	% Increase/ Decrease
2009	$ 2,711,153	0.59%
2008	2,695,144	-4.66%
2007	2,827,007	6.02%
2006	2,666,547	6.70%
2005	2,499,062	2.26%
2004	2,443,941	-6.54%
2003	2,614,925	2.21%
2002	2,558,459	10.40%

As shown, the State operating grant increased slightly in the current year after a decrease the prior year and six years ago. The reason for this change is due to the State funding formula based on State budget appropriations.

Student tuition is determined by the number of credit hours and the tuition rate. The following is an analysis of credit hours, tuition rates and gross tuition revenue over the past 10 years.

Credit Hour Analysis

Year	In State	Out of State	Total	% Increase/ Decrease
2009	37,118	4,590	41,708	2.13%
2008	35,446	5,391	40,837	-3.07%
2007	37,630	4,501	42,131	-6.19%
2006	40,134	4,778	44,912	8.23%
2005	37,110	4,385	41,495	-2.19%
2004	37,340	5,082	42,422	-6.61%
2003	40,321	5,103	45,424	1.15%
2002	39,508	5,398	44,906	4.57%
2001	37,839	5,104	42,943	-0.49%
2000	37,956	5,199	43,155	-15.13%

Cost per Credit Hour

Year	In State	Out of State
2009	$ 41	$ 65
2008	41	65
2007	39	65
2006	39	65
2005	37	65
2004	37	65
2003	34	65
2002	34	65
2001	31	65
2000	30	65

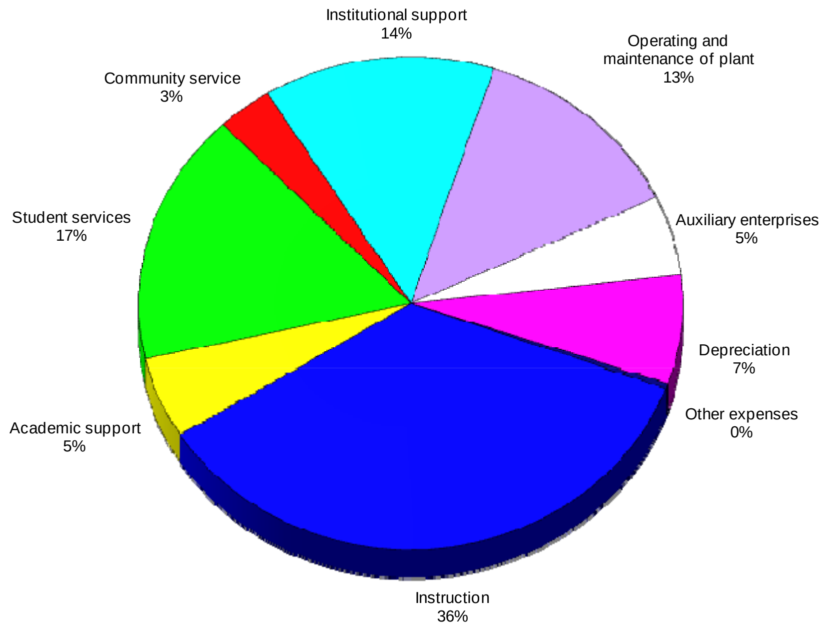
Gross Tuition Revenue Analysis

Year	In State	Out of State	Total	% Increase/ Decrease
2009	$ 1,521,838	$ 298,350	$ 1,820,188	0.91%
2008	1,453,286	350,415	1,803,701	2.48%
2007	1,467,570	292,565	1,760,135	-1.97%
2006	1,484,950	310,570	1,795,520	8.29%
2005	1,373,097	285,025	1,658,122	-3.14%
2004	1,381,586	330,330	1,711,916	2.00%
2003	1,346,675	331,695	1,678,370	-0.93%
2002	1,343,291	350,870	1,694,161	12.58%
2001	1,173,022	331,795	1,504,817	1.91%
2000	1,138,685	337,930	1,476,615	-9.48%

The number of credit hours fluctuates based on course offerings and resulting student enrollment.

The following is a graphic illustration of operating expenses.

Operating Expenses



As of June 30, 2008	
Instruction	35%
Academic support	5%
Student services	17%
Community service	3%
Institutional support	11%
Operating and maintenance of plant	14%
Auxiliary enterprises	6%
Depreciation	8%
Other expenses	1%

As shown, the four largest areas of operating expenses are instruction at 36%, student services at 17%, institutional support at 14%, and operating and maintenance of plant at 13%. Total operating expenses increased $683,135, or 3.54% from 2008. This is primarily because of increases in repairs on buildings and equipment damaged in storms during the last two years.

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Statement of Cash Flows
For the Years ended June 30, 2009 and 2008

	2009	2008	Increase (Decrease)
Cash provided (used) by:			
Operating activities	$ (12,361,453)	$ (10,443,510)	$ (1,917,943)
Noncapital financing activities	12,474,286	12,404,946	69,340
Capital and related financing activities	265,095	(2,454,905)	2,720,000
Investing activities	(1,357,372)	(44,399)	(1,312,973)
Net decrease in cash	(979,444)	(537,868)	(441,576)
Cash, beginning of year	4,753,433	5,291,301	(537,868)
Cash, end of year	$ 3,773,989	$ 4,753,433	$ (979,444)
Reconciliation:			
Operating loss	$ (12,392,737)	$ (11,588,760)	$ (803,977)
Depreciation	1,417,222	1,524,650	(107,428)
Changes in net assets	(1,385,938)	(379,400)	(1,006,538)
Net cash used by operating activities	$ (12,361,453)	$ (10,443,510)	$ (1,917,943)

This cash flow statement presents the College's cash receipts and cash payments during its fiscal year. All of the primary sources of revenue have been analyzed and the major uses of cash have been summarized in previous pages. This statement further reconciles the operating loss to net cash used by operating activities.

Schedule of Revenue, Expenditures, Encumbrances and
Changes in Unencumbered Cash - General Fund - Actual and Budget
For the Year Ended June 30, 2009

	Actual	Budget	Over (Under)
Revenue	$ 15,083,216	$ 15,721,557	$ (638,341)
Expenditures and encumbrances	15,343,728	17,995,000	(2,651,272)
Revenue over (under) expenditures and encumbrances	(260,512)	(2,273,443)	2,012,931
Other financing uses	(679,655)	(750,000)	(70,345)
Revenue over (under) expenditures and encumbrances and other financing uses	(940,167)	(3,023,443)	2,083,276
Unencumbered cash, July 1, 2008	9,336,933	9,345,602	(8,669)
Unencumbered cash, June 30, 2009	$ 8,396,766	$ 6,322,159	$ 2,074,607

The comparison of actual to published budget reflects that the College operated within its legal budget authority as required by the State of Kansas.

The economics in the State of Kansas and Garden City continue to be a challenge. A large portion of the College's resources come from state and local sources.

This financial report is designed to provide our users with a general overview of Garden City Community College's finances and to show their accountability for the revenue it receives. If you have questions about this report or need additional information please contact:

Dee A. Wigner
Dean of Administrative Services
Garden City Community College
801 Campus Drive
Garden City, KS 67846
dee.wigner@gcccks.edu

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BASIC FINANCIAL STATEMENTS

GARDEN CITY COMMUNITY COLLEGE
Statement of Net Assets
As of June 30, 2009

	Community College	Endowment Association	Broncbuster Athletic Association
ASSETS			
Current assets:			
Cash and cash equivalents	$ 3,773,989	$ -	$ 162,233
Short-term investments	8,792,643	-	-
Receivables (net of allowance for uncollectibles):			
Taxes	454,596	-	-
Miscellaneous	2,806,073	2,946	95,631
Total current assets	15,827,301	2,946	257,864
Noncurrent assets:			
Restricted cash and cash equivalents	-	894,899	-
Endowment investments	-	3,786,736	-
Property, plant and equipment, net	19,433,398	334,398	-
Total noncurrent assets	19,433,398	5,016,033	-
Total assets	35,260,699	5,018,979	257,864
LIABILITIES			
Current liabilities:			
Accounts payable and accrued liabilities	704,512	-	22,500
Deposits held in custody for others	402,339	-	-
Deferred revenues	6,058	-	104,866
Deferred tax revenues	4,205,573	-	-
Accrued interest	85,031	-	-
Long-term liabilities, current portion	1,256,752	-	-
Total current liabilities	6,660,265	-	127,366
Noncurrent liabilities:			
Long-term liabilities	10,054,336	-	-
Total liabilities	16,714,601	-	127,366
NET ASSETS			
Investment in capital assets, net of related debt	10,573,921	-	-
Restricted for:			
Scholarships	-	348,496	-
Loans	-	13,436	-
Capital projects, net of related debt	-	185,583	-
Other	504,834	222,512	-
Unrestricted	7,467,343	4,248,952	130,498
Total net assets	$ 18,546,098	$ 5,018,979	$ 130,498

The accompanying Notes to Financial Statements are an integral part of this statement.

GARDEN CITY COMMUNITY COLLEGE
Statement of Revenues, Expenses and Changes in Net Assets
For the Year Ended June 30, 2009

	Community College	Endowment Association	Broncbuster Athletic Association
REVENUES			
Operating revenues:			
Student tuition and fees (net of scholarship allowances of $2,208,010)	$ 795,211	$ -	$ -
Gifts and contributions	-	632,032	1,789
Federal grants and contracts	3,772,416	-	-
State and local grants and contracts	486,847	-	-
Nongovernmental grants and contracts	231,125	-	-
Sales and services of educational departments	14,910	-	-
Auxiliary enterprises	1,521,479	-	-
Other operating revenues	785,076	5,210	219,705
Total operating revenues	7,607,064	637,242	221,494
EXPENSES			
Operating expenses:			
Instruction	7,101,872	-	-
Academic support	1,067,275	-	-
Student services	3,298,590	-	2,292
Community service	660,537	-	115,204
Operating and maintenance of plant	2,595,530	-	3,671
Institutional support	2,758,491	1,713,337	-
Auxiliary enterprises	1,035,465	-	-
Depreciation	1,417,222	9,912	-
Other expenses	64,819	-	-
Total operating expenses	19,999,801	1,723,249	121,167
Operating income (loss)	(12,392,737)	(1,086,007)	100,327
NONOPERATING REVENUES (EXPENSES)			
State appropriations	2,711,153	-	-
Property taxes	9,741,706	-	-
Investment income	207,320	139,807	4,771
Payments to GCCC	-	(400,591)	(103,596)
Loss from disposal of assets	(38,786)	-	-
Interest on capital asset related debt	(383,256)	-	-
Net nonoperating revenues (expenses)	12,238,137	(260,784)	(98,825)
Income before other revenues, expenses, gains or losses	(154,600)	(1,346,791)	1,502
Capital grants and gifts	555,000	-	-
Increase in net assets	400,400	(1,346,791)	1,502
NET ASSETS			
Net assets, beginning of year	18,145,698	6,365,770	128,996
Net assets, end of year	$ 18,546,098	$ 5,018,979	$ 130,498

The accompanying Notes to Financial Statements are an integral part of this statement.

GARDEN CITY COMMUNITY COLLEGE
Statement of Cash Flows
For the Year Ended June 30, 2009

	Community College
CASH FLOWS FROM OPERATING ACTIVITIES	
Student tuition and fees	$ (804,486)
Federal grants and contracts	3,772,416
State and local grants and contracts	486,847
Nongovernmental grants and contracts	231,125
Payment to suppliers	(7,413,266)
Payment to employees	(10,955,554)
Sales and services of educational departments	14,910
Auxiliary enterprise charges	1,521,479
Other	785,076
Net cash used by operating activities	(12,361,453)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Property taxes	9,763,133
State appropriations	2,711,153
Net cash provided by noncapital financing activities	12,474,286
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Capital grants and gifts	555,000
Proceeds from capital debt and leases	5,495,645
Purchases of capital assets	(2,716,640)
Principal paid on capital debt and leases	(2,690,000)
Interest paid on capital debt and leases	(378,910)
Net cash used by capital and related financing activities	265,095
CASH FLOWS FROM INVESTING ACTIVITIES	
Proceeds from sales and maturities of investments	11,323,657
Interest on investments	207,320
Purchase of investments	(12,888,349)
Net cash provided by investing activities	(1,357,372)
Net decrease in cash	(979,444)
Cash, beginning of year	4,753,433
Cash, end of year	$ 3,773,989

(continued)

GARDEN CITY COMMUNITY COLLEGE
Statement of Cash Flows
For the Year Ended June 30, 2009

	Community College
RECONCILIATION OF NET OPERATING REVENUES (EXPENSES) TO NET CASH USED BY OPERATING ACTIVITIES	
Operating loss	$ (12,392,737)
Adjustments to reconcile operating loss to net cash used by operating activities:	
Depreciation	1,417,222
Changes in net assets:	
Miscellaneous receivables	(1,549,062)
Prepaid expenses	245
Accounts payable and accrued liabilities	87,101
Deposits held in custody for others	(48,095)
Deferred revenues	(2,540)
Accrued compensated absences	(19,903)
Net OPEB liability	146,316
Net cash used by operating activities	$ (12,361,453)

The accompanying Notes to Financial Statements are an integral part of this statement.

NOTES TO FINANCIAL STATEMENTS

1. Summary of significant accounting policies

The Garden City Community College, Garden City, Kansas, was incorporated under the provisions of the State of Kansas.

The financial statements of the College have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to government units. The College reports are based on all applicable Governmental Accounting Standards Board (GASB) pronouncements as well as applicable Financial Accounting Standards Board (FASB) Statements and Interpretations, Accounting Principles Board Opinions, and Accounting Review Boards of the Committee on Accounting Procedure issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements.

The more significant of the College's accounting policies are described below.

A. Financial reporting entity

The College is governed by an elected six-member board. As required by accounting principles generally accepted in the United States of America, these financial statements present the Garden City Community College (the primary government) and its component units. Component units are included in the College's reporting entity because of the significance of their operational or financial relationships with the College.

The following organizations, functions or activities are discretely presented component units of the College and are included in the component units' columns in the College's basic financial statements. They are reported in a separate column to emphasize that they are not-for-profit entities legally separate from the College. Each discretely presented component unit has a June 30^{th} year end.

The Garden City Community College Endowment Association is a not-for-profit corporation organized to raise funds to support educational undertakings at Garden City Community College, and to receive and hold in trust any property transferred to the Association for the benefit of the College, or any student or employee of the College, managing all property received according to the uses specified by the donors or, in case the gift is a general one, to such uses as may be agreed upon by the Board of Directors. Scholarships totaling $400,591 were provided the College during the year.

The Broncbuster Athletic Association is a not-for profit organization created to promote activities and events to raise funds to provide scholarships, education equipment and opportunities for student athletes at Garden City Community College. Scholarships totaling $103,596 were provided the College during the year.

Complete financial statements of the individual component units can be obtained from the College's business office or from their respective administrative offices.

Garden City Community College
Endowment Association
801 Campus Drive
Garden City, Kansas 67846

Broncbuster Athletic Association
801 Campus Drive
Garden City, Kansas 67846

1. Summary of significant accounting policies (continued)

B. Measurement focus and basis of accounting

For financial statement reporting purposes, the College is considered a special-purpose government engaged only in a business-type activity. Accordingly, the College's financial statements are prepared using the flow of economic resources measurement focus and the accrual basis of accounting. Under the accrual basis, revenues are recognized in the accounting period in which they are earned and expenses are recognized in the period incurred, regardless of the timing of related cash flows. All significant intra-agency transactions have been eliminated.

Non-exchange transactions, in which the College receives value without directly giving equal value in return, includes property taxes; certain federal, state and local grants; State appropriations and other contributions. On an accrual basis, revenue from property taxes is recognized in the period for which the levy is intended to finance. Revenue from grants, State appropriations, and other contributions is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used of the fiscal year when use is first permitted; matching requirements, in which the College must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the College on a reimbursement basis.

The accounting policies of the College conform to accounting principles generally accepted in the United States of America as applicable to colleges and universities. The College reports are based on all applicable Government Accounting Standards Board (GASB) pronouncements as well as applicable Financial Accounting Standards Board (FASB) Statements and Interpretations, Accounting Principles Board Opinions, and Accounting Review Boards of the Committee on Accounting Procedure issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements.

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

C. Basis of presentation

During 2003, the College adopted GASB Statement No. 35, Basic Financial Statements – and Management's Discussion and Analysis – for Public Colleges and Universities, as amended by GASB Statements No. 37 and No. 38. GASB Statement No. 35 establishes standards for external financial reporting for public colleges and universities. Accordingly, the College's resources are classified for accounting and reporting purposes into the following net asset categories:

- Invested in capital assets, net of related debt: This represents the College's total investment in capital assets, net of accumulated depreciation and outstanding principal balances of debt attributable to the acquisition, construction or improvement of those assets.

- Restricted: This includes resources subject to externally imposed stipulations.

- Unrestricted: This includes resources that are not subject to externally imposed stipulations. Unrestricted net assets may be designated for specific purposes by action of management or may otherwise be limited by contractual agreements with outside parties.

1. Summary of significant accounting policies (continued)

D. Assets, liabilities, and net assets or equity

Deposits and investments

Cash resources of the individual funds are combined to form a pool of cash and investments which is managed by the Dean of Administrative Services. Cash includes amounts in demand deposits. Investments of the pooled accounts consist of certificates of deposit and money market investments backed by U.S. government securities. Interest income earned is allocated among funds based on average monthly cash balances and in accordance with the adopted budget.

The College's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

State statutes authorize the College to invest idle funds in U.S. government securities, temporary notes, no-fund warrants, repurchase agreements and the Kansas Municipal Investment Pool. The Kansas Municipal Investment Pool operates in accordance with appropriate State laws and regulations. The reported value of the investment in the Kansas Municipal Investment Pool is the same as the fair value of its pool shares. Other investments of the College and its component units are stated at fair value, which equals cost. The aggregate value of the investments at June 30, 2009, is $792,643.

Receivables and payables

All trade receivables are considered to be fully collectible; accordingly, no allowance for uncollectible accounts is required. If amounts become uncollectible, an allowance will be established.

Tuition and fee revenues collected during the fiscal year which relate to the period after June 30, 2009, have been deferred.

Property taxes are levied each calendar year on all taxable real property located in the taxing district. Property taxes are recorded on an accrual basis of accounting. Pursuant to the Board of Trustee resolution, property tax levies passed in August, 2008, were allocated fifty percent to fiscal year 2009.

The College's property taxes are assessed on a calendar year basis, are levied and become a lien on the property on November 1st of each year. The determination of assessed valuation and the collection of property taxes for all political subdivisions in the State of Kansas is the responsibility of the various counties. The County Appraiser's Office annually determines assessed valuation and the County Clerk spreads the annual assessment to the taxing units. One-half of the property taxes are due December 20th and distributed to the College by January 20th to finance a portion of the current year's budget. The second half is due May 10th and distributed to the College by June 5th. This distribution to the College is for its next budget year and is reflected as deferred revenues. The College draws available funds from the County Treasurer's office at designated times throughout the year.

The College has a concentration of credit risk in the form of taxes receivable from the County Treasurer for property taxes collected in Finney County, Kansas.

1. Summary of significant accounting policies (continued)

D. Assets, liabilities, and net assets or equity (continued)

Inventories and prepaid items
The College deems inventory as immaterial to the financial statements. No capitalization or amortization has been recorded in the financial statements of the primary government. The College records certain payments to vendors that reflect costs applicable to future accounting periods as prepaid items in its financial statements.

Capital assets
Capital assets include property, plant and equipment, and infrastructure assets, such as roads and sidewalks. Capital assets are defined by the College as assets with an initial unit cost of $5,000 or more and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant and equipment of the College are depreciated using the straight-line method over the following useful lives:

Buildings	20 to 40 years
Improvements other than buildings	20 years
Equipment	5 to 22 years
Computer technology	3 years

The College's library collection adheres to the College's policy to (a) maintain the library collection for education or research; (b) protect, keep unencumbered, care for, and preserve the library collection; and (c) require proceeds from the sale of the library collection to be used to acquire other collection items. Generally accepted accounting principles permit collections maintained in this manner to be charged to operations at time of purchase rather than capitalized.

D. Assets, liabilities, and net assets or equity (continued)

Compensated absences
The College's policy regarding sick leave pay permits employees to accumulate leave days at a maximum rate of 10 days per year up to 60 days. Leave may be used for sick leave and personal leave. The College does not pay for unused leave time if the employee leaves the College's employ.

The College's policy regarding vacation leave permits employees to accumulate vacation leave to a maximum of up to 20 days. Personnel leaving the employment of the College will be paid for unused vacation days at the daily rate of the employee's last contract. The estimated dollar amount of accumulated vacation leave pay at June 30, 2009, totals $249,127. The current portion of accrued vacation leave, which would be liquidated with expendable available resources, is not material.

1. Summary of significant accounting policies (continued)

Long-term obligations
Long-term debt and other long-term obligations are reported as liabilities in business-type activities. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the bonds outstanding method, which approximates the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

Fund equity
In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or those that are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans, which are subject to change.

Net assets
In the government-wide financial statements, net assets of the College are classified in three components. *Net assets invested in capital assets net of related debt* consist of property and equipment net of accumulated depreciation and reduced by the current balances of any outstanding borrowings used to finance the purchase or construction of those assets. *Restricted net assets* are noncapital net assets that must be used for a particular purpose, as specified by creditors, grantors, contributors, or laws or regulations. *Unrestricted net assets* are remaining net assets that do not meet the definition of *invested in capital assets net of related debt* or *restricted.*

2. Stewardship, compliance and accountability

A. Budgetary information
Budgets are adopted for the Current Unrestricted Funds (including Auxiliary Enterprises), and Unexpended Plant Funds. All budgets are prepared using the modified accrual basis further modified by the encumbrance method of accounting – that is, commitments such as purchase orders and contracts, in addition to disbursements and accounts payable, are recorded as expenditures. Unused appropriations for all of the above annually budgeted funds lapse at the end of the year. The Statements of Revenue, Expenditures and Encumbrances and Changes in Unencumbered Cash – Actual and Budget; Schedules 1, 1-A, 2 and 3 in the SUPPLEMENTARY INFORMATION section; present the comparisons by funds of the legally adopted budget with actual data on the budgetary basis. Encumbrances outstanding at June 30, 2009, in the Current Unrestricted Funds, Current Funds – Restricted – Adult Basic Education, and Unexpended Plant Funds totaled $660,764.

Kansas statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

2. Stewardship, compliance and accountability (continued)

A. Budgetary information (continued)
The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no budget amendments to the adopted annual operating budget for fiscal year 2009.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

Spending in funds which are not subject to the legal annual operating budget requirements are controlled by federal regulations, other statutes or by the use of internal spending limits established by the governing body.

B. Excess of expenditures over appropriations
Under Kansas statutes, expenditures are mandated to be controlled, so that no indebtedness is created in excess of budgeted limits. Management is not aware of any statutory violations.

C. Budgetary compliance – non-GAAP financial statements
By statute, the College prepares its annual budget on a non-GAAP basis of accounting as described in Note 2, item A. A reconciliation of these budgetary basis statements to the GAAP statements is presented in the Notes to Supplementary Information.

3. Detailed notes on all funds

A. Deposits and investments
A reconciliation of cash and investments as shown on the government-wide statement of net assets for the primary government follows:

Cash and cash equivalents	$	3,773,989
Short-term investments		8,792,643
Total cash and investments	$	12,566,632
Carrying amount of deposits	$	11,773,989
Carrying amount of investments		792,643
Total cash and investments	$	12,566,632

3. Detailed notes on all funds (continued)

A. Deposits and investments (continued)

Investments

As of June 30, 2009, the College had the following investments and maturities:

Investment type	Fair Value	Investment Maturities (in Years) Less Than 1	Rating
Certificates of participation - U.S. Treasuries	$ 709,892	$ 709,892	N/A
Municipal Investment Pool	82,751	82,751	S&P AAAf/S1+
Total fair value	$ 792,643	$ 792,643	

At year end, the Endowment Association's investment balances consisted of $2,671,371 in marketable securities with a fair value of $2,566,950, and $1,219,786 of certificates of deposit.

Interest rate and credit risk

K.S.A. 9-1401 establishes the depositories which may be used by the College. The statute requires banks eligible to hold the College's funds have a main or branch bank in the county in which the College is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The College has no other policies that would further limit interest rate risk or limit investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. State statute limits the College's investment maturities to two years or less.

K.S.A. 12-1675 limits the College's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. All investments must be insured, registered, or held by the College or its agent in the College's name. The College has no investment policy that would further limit its investment choices. The rating of the Government's investments is noted above.

Concentration of credit risk

State statutes places no limit on the amount the College may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The College's allocation of investments as of June 30, 2009, is as follows:

Investment Type	Percentage of Investments
Certificates of participation - U.S. Treasuries	89.56%
Municipal Investment Pool	10.44%

3. Detailed notes on all funds (continued)

A. Deposits and investments (continued)

Custodial credit risk – deposits
In the case of deposits, this is the risk that in the event of a bank failure, the College's deposits may not be returned to it. State statutes require the College's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City or the Federal Home Loan Bank of Topeka and held by a third party bank that is independent of the pledging bank. The pledged securities are held under a tri-party custodial agreement signed by all three parties: the College, the pledging bank and the independent third-party bank holding the pledged securities. All deposits were secured at June 30, 2009.

At June 30, 2009, the College's carrying amount of deposits was $11,773,989 and the bank balance was $12,237,478. Sixty-four percent of the bank balance was held by one bank resulting in a concentration of credit risk. Of the bank balance, $2,328,099 was covered by federal depository insurance and $9,909,379 was collateralized with securities held by the pledging financial institutions' agents in the College's name. The College's cash deposits by financial institution at year end are as follows:

	Commerce Bank	Landmark National Bank	Security State Bank	First National Bank
Bank balance covered by:				
FDIC coverage	$ 1,053,452	$ 250,000	$ 24,647	$ 1,000,000
Pledged securities at market value	6,750,000	3,159,379	-	-
Total bank balance	$ 7,803,452	$ 3,409,379	$ 24,647	$ 1,000,000

The carrying amount of deposits for the Endowment Association, a discretely presented component unit, was $2,114,685 and the bank balance was $2,115,269. Of the bank balance, $1,709,481 was covered by federal depository insurance and $405,788 was unsecured.

The carrying amount of deposits for the Broncbuster Athletic Association, a discretely presented component unit, was $162,233 and the bank balance was $169,248. All of the bank balance was covered by federal depository insurance.

Custodial credit risk – investments
For an investment, this is the risk that, in the event of the failure of the counterparty, the College will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The College has no custodial credit risk exposure for its investments.

3. Detailed notes on all funds (continued)

B. Receivables

Receivables as of year-end for the College's individual major and nonmajor funds, including the applicable allowances for uncollectible accounts, are as follows:

		Plant Funds		
	General	Unexpended	Investment in Plant	Total
Receivables:				
Taxes	$ 431,246	$ 23,350	$ -	$ 454,596
Miscellaneous	749,905	-	-	749,905
Note receivable	-	-	2,056,168	2,056,168
Gross receivables	1,181,151	23,350	2,056,168	3,260,669
Less allowance for uncollectibles	-	-	-	-
Total net receivables	$ 1,181,151	$ 23,350	$ 2,056,168	$ 3,260,669

Revenues of the enterprise funds are reduced by uncollectible amounts when written off.

Proprietary funds report deferred revenue in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. At the end of the current fiscal year, the various components of deferred revenue reported in the proprietary funds were as follows:

	Unearned	Unavailable
Current property taxes receivable:		
General	$ -	$ 431,246
Plant Funds - Unexpended	-	23,350
Total deferred revenue	$ -	$ 454,596

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3. Detailed notes on all funds (continued)

C. Capital assets

The following is a summary of changes in the various capital asset categories for the year ended June 30, 2009:

	Beginning Balance	Additions	Retirements	Ending Balance
Cost:				
Land	$ 655,387	$ -	$ -	$ 655,387
Construction in progress	383,614	1,697,235	469,106	1,611,743
Improvements other than buildings	5,010,508	280,350	25,245	5,265,613
Buildings	24,808,423	557,871	31,404	25,334,890
Equipment	7,151,134	650,290	209,006	7,592,418
Total cost	38,009,066	3,185,746	734,761	40,460,051
Less accumulated depreciation:				
Improvements other than buildings	1,370,871	255,477	11,466	1,614,882
Buildings	13,061,110	655,011	6,397	13,709,724
Equipment	5,404,319	506,734	209,006	5,702,047
Total accumulated depreciation	19,836,300	1,417,222	226,869	21,026,653
Property, plant and equipment, net	$ 18,172,766	$ 1,768,524	$ 507,892	$ 19,433,398

Depreciation expense for the year ended June 30, 2009, was $1,417,222.

Capital projects in process at June 30, 2009, are as follows:

Project	Authorization	Expended	Committed
Penka and Fouse Buildings renovation	$ 4,756,621	$ 1,611,743	$ 3,144,878

Discretely presented component units

Property and equipment at June 30, 2009, for the Endowment Association consisted of the following:

Land	$ 65,500
Buildings and improvements	348,419
Equipment	31,311
Total, cost	445,230
Less accumulated depreciation	(110,832)
Property and equipment, net	$ 334,398

3. Detailed notes on all funds (continued)

C. Capital assets (continued)

Property and equipment at June 30, 2009, for the Broncbuster Athletic Association consisted of the following:

Property and equipment	$ 875
Less accumulated depreciation	(875)
Property and equipment, net	$ -

D. Leases

Operating leases

During the year ended June 30, 1995, the College entered into an agreement to purchase an additional facility to be used for another Adult Learning Center. The agreement contains a lease for the facility site for a period of 36 months, renewable on a year to year basis thereafter. As consideration for the purchase, the College has been granted the leasehold interest without obligation for payment of any basic cash rent for the facility site during the original, or any renewal term, of the agreement.

During the year ended June 30, 1997, the College entered into an agreement to lease an additional facility to be used for an Adult Learning Center in Scott City. The agreement contains a lease for the facility site for a period of 10 years, and renewed for an additional 10 years on June 30, 2006. The College has been granted the leasehold interest for an advance rental payment of $10; the College is responsible for all repairs, alterations, taxes, utilities and insurance on the property during the lease term.

During the year ended June 30, 2005, the College entered into an agreement to lease the facilities and equipment of a broadcasting facility. The agreement is for a period of 5 years, commencing on January 1, 2005, and continuing until December 31, 2009, with a monthly rental fee of $2,000. During the year ended June 30, 2009, the College paid $24,000 under this lease agreement. Future minimum lease payments under this agreement are as follows:

Year	
2010	$ 12,000
Total future minimum lease payments	$ 12,000

3. Detailed notes on all funds (continued)

D. Leases (continued)

Capital leases
The College has entered into various capital lease agreements outstanding at June 30, 2009, as follows:

1. Bank of New York
The College entered into a lease purchase agreement with the Bank of New York (formerly Intrust Bank, N.A.) dated March 1, 2002. The College has leased building sites to the above entity. Buildings constructed on the sites leased to the Bank of New York are leased by the College for its use. On March 1, 2002, the College participated in the issuance of lease purchase agreement certificates of participation in the amount of $3,820,000. On October 1, 2008, the College participated in the issuance of refunding certificates of participation in the amount of $2,065,000.

The lease purchase agreement commenced March 1, 2002, and expires April 1, 2018. The lease may be terminated upon any of the following events: (1) expiration of the original term including any renewals; (2) the exercise by the College of the option to purchase the facility granted under the lease; (3) a default by the College and Lessor's election to terminate this lease; (4) the payment by the College of all base rental payments and additional rental payments due or to become due and the payment of the purchase price balance set forth in the lease; or (5) the effective date of cancellation of this lease by an act of the Kansas Legislature.

The College pays base rental payments and additional rental payments to the trustee bank. Such payments are required to be budgeted by the College and are subject to any such limitations. The College is responsible for maintaining and operating the buildings after construction. The lease agreement also requires certain insurance requirements which the College has met.

2. UMB National Bank of America
The College entered into a lease purchase agreement for equipment with UMB National Bank of America dated January 1, 2004, resulting in the issuance of lease purchase agreement certificates of participation in the amount of $3,085,000.

The lease purchase agreement commenced January 1, 2004, and expires January 1, 2014; the lease may be extended to February 1, 2014. The lease may be terminated upon any of the following events: (1) expiration of the original term including any renewals; (2) the exercise by the College of the option to purchase the equipment granted under the lease; (3) a default by the College and Lessor's election to terminate this lease; (4) the payment by the College of all base rental payments and additional rental payments due or to become due and the payment of the purchase price balance set forth in the lease; or (5) the effective date of cancellation of this lease by an act of the Kansas Legislature.

The College pays base rental payments and additional rental payments to the trustee bank. Such payments are required to be budgeted by the College and are subject to any such limitations. The College is responsible for maintaining and operating the equipment. The lease agreement also requires certain insurance requirements which the College has met.

3. Detailed notes on all funds (continued)

D. Leases (continued)

Capital leases (continued)

3. Security Bank of Kansas City

The College entered into a lease purchase agreement with Security Bank of Kansas City dated December 1, 2004. The College has leased a building site to the above entity. Buildings constructed on the site leased to Security Bank of Kansas City are leased by the College for its use. On December 1, 2004, the College participated in the issuance of lease purchase agreement certificates of participation in the amount of $3,120,000.

The lease purchase agreement commenced December 1, 2004, and expires June 30, 2014; the lease may be extended to May 1, 2020. The lease may be terminated upon any of the following events: (1) expiration of the original term including any renewals; (2) the exercise by the College of the option to purchase the facility granted under the lease; (3) a default by the College and Lessor's election to terminate this lease; (4) the payment by the College of all base rental payments and additional rental payments due or to become due and the payment of the purchase price balance set forth in the lease; or (5) the effective date of cancellation of this lease by an act of the Kansas Legislature.

The College pays base rental payments and additional rental payments to the trustee bank. Such payments are required to be budgeted by the College and are subject to any such limitations. The College is responsible for maintaining and operating the buildings after construction. The lease agreement also requires certain insurance requirements which the College has met.

4. UMB Bank, NA

The College entered into a lease purchase agreement for equipment with UMB Bank, NA dated May 15, 2006, resulting in the issuance of lease purchase agreement certificates of participation in the amount of $760,000.

The lease purchase agreement commenced May 15, 2006, and expires May 1, 2012. The lease may be terminated upon any of the following events: (1) expiration of the original term including any renewals; (2) the exercise by the College of the option to purchase the equipment granted under the lease; (3) a default by the College and Lessor's election to terminate this lease; (4) the payment by the College of all base rental payments and additional rental payments due or to become due and the payment of the purchase price balance set forth in the lease; or (5) the effective date of cancellation of this lease by an act of the Kansas Legislature.

The College pays base rental payments and additional rental payments to the trustee bank. Such payments are required to be budgeted by the College and are subject to any such limitations. The College is responsible for maintaining and operating the equipment. The lease agreement also requires certain insurance requirements which the College has met.

3. Detailed notes on all funds (continued)

D. Leases (continued)

Capital leases (continued)

5. UMB Bank, NA
The College entered into a lease purchase agreement with UMB Bank, NA dated August 1, 2008. The College has leased a building site to the above entity. Buildings constructed on the site leased to UMB Bank, NA are leased by the College for its use. On August 1, 2008, the College participated in the issuance of lease purchase agreement certificates of participation in the amount of $1,084,000.

The lease purchase agreement commenced August 1, 2008, and expires August 1, 2012. The lease may be terminated upon any of the following events: (1) expiration of the original term including any renewals; (2) the exercise by the College of the option to purchase the facility granted under the lease; (3) a default by the College and Lessor's election to terminate this lease; (4) the payment by the College of all base rental payments and additional rental payments due or to become due and the payment of the purchase price balance set forth in the lease; or (5) the effective date of cancellation of this lease by an act of the Kansas Legislature.

The College pays base rental payments and additional rental payments to the trustee bank. Such payments are required to be budgeted by the College and are subject to any such limitations. The College is responsible for maintaining and operating the buildings after construction. The lease agreement also requires certain insurance requirements which the College has met.

6. Commerce Bank, NA
The College entered into a lease purchase agreement for equipment with Commerce Bank, NA dated July 10, 2009, in the amount of $130,000. The lease was effective as of June 30, 2009.

The lease purchase agreement commenced June 30, 2009, and expires June 30, 2013. The lease may be terminated upon any of the following events: (1) expiration of the original term including any renewals; (2) the exercise by the College of the option to purchase the equipment granted under the lease; (3) a default by the College and Lessor's election to terminate this lease; (4) the payment by the College of all base rental payments and additional rental payments due or to become due and the payment of the purchase price balance set forth in the lease; or (5) the effective date of cancellation of this lease by an act of the Kansas Legislature.

The College pays base rental payments to Commerce Bank, NA. Such payments are required to be budgeted by the College and are subject to any such limitations. The College is responsible for maintaining and operating the equipment. The lease agreement also requires certain insurance requirements which the College has met.

3. Detailed notes on all funds (continued)

D. Leases (continued)

Capital leases (continued)
The total amount of the assets and construction in progress included on the College's fixed asset records under these lease agreements are as follows for the fiscal year ended June 30, 2009:

Cost:	
Improvements other than buildings	$ 2,680,072
Buildings	9,568,541
Equipment	1,342,164
Total cost	13,590,777
Less accumulated depreciation:	
Improvements other than buildings	471,675
Buildings	1,203,051
Equipment	1,084,332
Total accumulated depreciation	2,759,058
Total, net	$ 10,831,719

The College's future minimum lease obligations and the net present value of those minimum lease payments are as follows for the fiscal years ended June 30:

	Total
2010	$ 1,295,624
2011	1,318,905
2012	1,333,544
2013	1,182,792
2014	850,315
2015-2019	3,940,029
2020	525,048
Total minimum lease commitments	10,446,257
Amount representing interest	(1,747,257)
Present value of minimum lease payments	$ 8,699,000

The above payments are reduced by interest earnings on any reserve funds held by the trustee banks.

3. Detailed notes on all funds (continued)

E. Long-term debt

Notes payable

The College entered into a loan agreement with the Kansas Board of Regents acting on behalf of the State of Kansas, for a $2,216,645 loan at a zero percentage interest rate with an annual financing fee of 0.25%. The loan is to finance capital improvements at the College.

The annual debt service requirements to maturity for this note payable outstanding at June 30, 2009, including interest payments (servicing fees), are as follows:

	Principal	Interest/Fees	Total
2010	$ 277,081	$ 5,542	$ 282,623
2011	277,080	4,849	281,929
2012	277,081	4,156	281,237
2013	277,080	3,484	280,564
2014	277,081	2,771	279,852
2015-2017	831,242	4,156	835,398
Total	$ 2,216,645	$ 24,958	$ 2,241,603

Changes in long-term liabilities

The following is a summary of changes in long-term liabilities of the College for the year ended June 30, 2009:

	Beginning Balance	Additions	Retirements	Ending Balance	Current Portion
Notes payable:					
Kansas Board of Regents	$ -	$ 2,216,645	$ -	$ 2,216,645	$ 277,081
Leases payable:					
Lease obligation - building	2,685,000	-	2,225,000	460,000	225,000
Lease obligation - improvements and equipment	1,975,000	-	300,000	1,675,000	310,000
Lease obligation - building	2,920,000	-	35,000	2,885,000	35,000
Lease obligation - equipment	530,000	-	125,000	405,000	130,000
Lease obligation - building	-	1,084,000	-	1,084,000	239,000
Lease obligation - building	-	2,065,000	5,000	2,060,000	10,000
Lease obligation - equipment	-	130,000	-	130,000	30,671
Total leases payable	8,110,000	3,279,000	2,690,000	8,699,000	979,671
Other liabilities:					
Compensated absences, net	269,030	-	19,903	249,127	-
Net OPEB liability, net	-	146,316	-	146,316	-
Total other liabilities	269,030	146,316	19,903	395,443	-
Total long-term liabilities	$ 8,379,030	$ 5,641,961	$ 2,709,903	$11,311,088	$ 1,256,752

3. Detailed notes on all funds (continued)

E. Long-term debt (continued)

Changes in long-term liabilities (continued)
In addition to the $2,690,000 in principal retired during the year, the College paid $383,256 in interest on the leases payable during the year ended June 30, 2009.

F. Segment information
The following financial information represents identifiable activities for which revenue-backed debt is outstanding.

The 2002 certificates of participation were obtained to provide dormitory and student union space to students of the College. The certificates are payable from the gross income and revenues derived from the related facilities including student and dormitory fees.

	Dorm and Student Union
CONDENSED STATEMENT OF NET ASSETS	
Assets:	
Current assets	$ 357,518
Capital assets	4,236,408
Total assets	4,593,926
Liabilities:	
Current liabilities	284,645
Long-term liabilities	2,285,000
Total liabilities	2,569,645
Net assets:	
Invested in capital assets, net of related debt	1,726,408
Unrestricted	297,873
Total net assets	$ 2,024,281
CONDENSED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS	
Operating revenues	$ 1,502,271
Operating expenses	(788,082)
Depreciation	(224,104)
Net operating income	490,085
Nonoperating expenses	(164,602)
Change in net assets	325,483
Net assets, beginning of year	1,698,798
Net assets, end of year	$ 2,024,281

3. Detailed notes on all funds (continued)

F. Segment information (continued)

CONDENSED STATEMENT OF CASH FLOWS	Dorm and Student Union
Net cash flows provided by operating activities	$ 717,214
Net cash flows used by capital and related financing activities	(451,667)
Net increase in cash	265,547
Cash, beginning of year	91,971
Cash, end of year	$ 357,518

4. Other information

A. Compliance with Kansas statutes
References made herein to the statutes are not intended as interpretation of law, but are offered for consideration of the Director of Accounts and Reports and interpretation by the County Attorney and the legal representative of the College. No material violations were noted for the year ended June 30, 2009.

B. Risk management
The College is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks are covered by commercial insurance purchased from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage for the past three years.

C. Commitments and contingencies

Commitments
The College is party to a service agreement with Southwest Plains Regional Service Center for communications facilities and services. Payments for the year ended June 30, 2009, amounted to $30,976. Annual payments of $15,000 each are due through fiscal year 2009, with five renewal options for five years each.

Contingencies
The College receives significant financial assistance from numerous federal and state governmental agencies in the form of grants and state pass through aid. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and is subject to audit. Any disallowed claims resulting from such audits could become a liability of the applicable funds. However, in the opinion of management, any such disallowed claims will not have a material effect on any of the financial statements of the College as of June 30, 2009.

Federal financial assistance programs
The College participates in federally funded PELL Grants, SEOG Grants, Federal Work-Study, and Federal Family Education Loans programs. Federal programs are audited in accordance with the Single Audit Act Amendments of 1996, the U.S. Office of Management and Budget Revised Circular A-133 Audit of States, Local Governments and Non-Profit Organizations, and the Compliance Supplement.

4. Other information (continued)

D. Jointly governed organizations

The following organizations are jointly governed organizations in which the College participates and are not included in the combined financial statements of the College's basic financial statements:

Garden City Information Technologies Cooperative is a jointly governed organization between Garden City Community College, the County of Finney, Kansas, the City of Garden City, Kansas, Unified School District No. 457, and St. Catherine Hospital, created under K.S.A. 12-2901. Garden City Information Technologies Cooperative is governed by a board appointed by the participating parties. The purpose of Garden City Information Technologies Cooperative is to enhance the coordination and technology sharing among the members of the Cooperative, address the long-term goals of the Cooperative that provide an enhanced community and regional telecommunications and integrated community network, and to seek out the opportunities that are identified by the Cooperative that provide services to local and regional interest and lead to the use of the Cooperative as a tool for economic development. This is accomplished by coordinating technology purchases and training, development of communication networks within Garden City and southwest Kansas, and providing videoconferencing, telecommuting and office access within the community. The primary source of funding for Garden City Information Technologies Cooperative is from the general funds of the participating parties and through procuring grants. Garden City Community College contributed $7,000 to the operations of Garden City Information Technologies Cooperative during the year ended June 30, 2009. The College has no equity interest nor does the College materially contribute to the continued existence of Garden City Information Technologies Cooperative. Garden City Information Technologies Cooperative has a December 31st year end.

Western Kansas Community College Virtual Education Consortium is a jointly governed organization between six western Kansas community colleges. Western Kansas Community College Virtual Education Consortium is governed by a six member board of official institutional representatives appointed by the member educational institutions. The purpose of Western Kansas Community College Virtual Education Consortium is to serve as an instrument of cooperation among the member educational institutions on the design and delivery of distance education courses, programs and degrees. This is accomplished by expanding distance education programs and increasing effectiveness of individual institutions by combining forces, coordinating activities, and eliminating duplication of efforts by pooling and sharing the financial, physical, and intellectual resources and expenditures of the individual institutions to realize a broader base of support through affiliation. A primary source of funding for Western Kansas Community College Virtual Education Consortium is from the general funds of the participating parties, student fees and through procuring grants. Garden City Community College contributed $214,150 to the operations of Western Kansas Community College Virtual Education Consortium during the year ended June 30, 2009. Garden City Community College has no equity interest nor does the College materially contribute to the continued existence of Western Kansas Community College Virtual Education Consortium. Western Kansas Community College Virtual Education Consortium has a June 30th year end.

4. Other information (continued)

E. Post employment benefits

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the College makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. This program is offered for a duration of 18 months after the employee's termination date. There is no cost to the College under this program, and there were two participants in the program at June 30, 2009.

F. Other post employment healthcare benefits

Description

Kansas statute provides that post employment healthcare benefits be extended to retired employees who have met the age and/or service eligibility requirements. The health insurance benefit generally provides the same coverage for retirees and their dependents as for active employees and their dependents. The health insurance benefit plan is a single employer defined benefit plan administered by the College. The benefit is available for selection at retirement and is extended to retirees and their dependents until the age of 65. The benefits renew annually each October 1st. The accounting for the health insurance for retirees is included in the College's general operating fund, with the subsidy provided from the general operating fund.

Funding policy

The College provides health insurance benefits to qualifying retirees and their dependents in accordance with Kansas law. Kansas statute, which may be amended by the State legislature, established that participating retirees may remain in the College's health insurance plan by paying the entire premium.

Currently, eligible retirees receive a direct contribution from the College for their premium equivalent to the Plan Option 2 and dental single premium rates as established annually by the Board of Trustees. The required retiree contribution rate equals the carrier-charged premium less any direct premium paid by the College. The carrier-charged premium after College paid premium for the year ended June 30, 2009, ranged from $0 to $1,488.86 per month per retiree participant. The direct premium paid by the College for the year ended June 30, 2009, was $417.65 per month per retiree participant. Spouses of retirees do not receive a direct contribution from the College for their coverage. The College appropriates funds annually for the costs associated with the retirement benefit and provides funding for the expenditures on a pay-as-you-go basis.

Annual OPEB cost and net OPEB obligation

The College's annual OPEB (Other Post Employment Benefits) cost is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities over a period not to exceed thirty years. The following table presents the components of the College's annual OPEB cost for the year, the contribution to the plan, and changes in the College's net OPEB obligation.

4. Other information (continued)

F. Other post employment healthcare benefits (continued)

Normal cost	$ 115,904
Amortization of unfunded actuarial accrued liability	96,412
Annual required contribution	212,316
Contributions made	66,000
Increase in net OPEB obligation	146,316
Net OPEB Obligation, July 1	-
Net OPEB Obligation, June 30	$ 146,316

Fiscal Year	Annual OPEB Cost	Net Employer Contributions	Percentage Contributed	End of Year Net OPEB Obligation
2009	$ 212,316	$ 66,000	31%	$ 146,316

Funded status and funding progress
As of July 1, 2008, the most recent actuarial valuation date, the actuarial accrued liability for benefits was $1,641,117. The College's policy is to fund the benefits on a pay as you go basis, resulting in an unfunded actuarial accrued liability (UAAL) of $1,641,117. The covered payroll (annual payroll of active employees covered by the plan) was $10,172,560 and the ratio of the UAAL to the covered payroll was 16.1%.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. The valuation includes, for example, assumptions about future employment, mortality and the healthcare cost trends. Amounts determined regarding the funded status of the plan and the annual required contributions of employer are subject to continual revision as actual results are compared with the past expectations and new estimates are made about the future. The schedule of funding progress will present in time, multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing relative to the actuarial accrued liability for benefits.

Actuarial Methods and Assumptions
Projections of benefits for reporting purposes are based on the substantive plan and include the types of benefits provided at the time of valuation and the historical pattern of sharing of benefit cost between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and actuarial value of assets, consistent with the long-term perspective of the calculations.

In the June 30, 2009, actuarial valuation, the projection unit credit method was applied. The actuarial assumptions included a 4.5% investment rate of return which is based on long term return experience of asset classes stipulated in the investment policy underlying applicable funds and on recent return experience of the College. The valuation assumed annual healthcare cost trend rates of 6% to 8% in the first three years and an ultimate rate of 5.75% after three years. The valuation followed generally accepted actuarial methods and included tests as considered necessary to assure the accuracy of the results. The UAAL is being amortized over a 30 year open period in level dollar amounts.

4. Other information (continued)

G. Defined benefit pension plan

Plan description: The Garden City Community College participates in the Kansas Public Employees Retirement System ("KPERS"), a cost sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, *et seq.* KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 S Kansas Avenue, Topeka, KS 66603) or by calling 1-888-275-5737.

Funding policy: K.S.A. 74-4919 establishes the KPERS member-employee contribution rate at 4% of covered salary. Member-employees' contributions are withheld by their employer and paid to KPERS according to the provisions of section 414(h) of the Internal Revenue Code. The State of Kansas is required to contribute the remaining amount necessary to achieve the actuarially determined contribution rate. Kansas contributed 7.97% of covered payroll. These contribution requirements are established by KPERS and are periodically revised. Kansas' contributions to KPERS for all Kansas school-type municipality employees for the years ending June 30, 2009, 2008 and 2007, were $242,277,363, $220,815,154, and $192,425,626, respectively, equal to the required contributions for each year.

H. Related party transactions

The College purchases goods and services from businesses owned and operated by two board members. The College paid these businesses $307,581 during the year ended June 30, 2009, and had an additional $107,560 encumbered to one of the businesses.

REQUIRED SUPPLEMENTARY INFORMATION

GARDEN CITY COMMUNITY COLLEGE
Schedule of Funding Progress – Other Post Employment Benefits
June 30, 2009

As of July 1, 2008, the most recent actuarial valuation date, the actuarial accrued liability for benefits was $1,641,117. The College's policy is to fund the benefits on a pay as you go basis, resulting in an unfunded actuarial accrued liability (UAAL) of $1,641,117. The covered payroll (annual payroll of active employees covered by the plan) was $10,172,560 and the ratio of the UAAL to the covered payroll was 16.1%.

Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded (AAL) (UAAL) (b-a)	Funded Ratio	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
7/1/2008	$ -	$ 1,641,117	$ 1,641,117	0.0%	$ 10,172,560	16.1%

SUPPLEMENTARY INFORMATION

GARDEN CITY COMMUNITY COLLEGE
Combining Schedule of Revenue, Expenditures,
Encumbrances and Changes in Unencumbered Cash - Actual and Budget -
Current Funds - Unrestricted (Legal Basis)
For the Year Ended June 30, 2009

	General		
	Actual	Budget	Variance Over (Under)
REVENUE			
Local	$ 9,261,454	$ 9,859,898	$ (598,444)
State	2,711,153	2,831,491	(120,338)
Federal	-	-	-
Student tuition and fees	2,383,409	2,568,168	(184,759)
Other:			
Interest	186,500	200,000	(13,500)
Miscellaneous	540,700	262,000	278,700
Private gifts and grants	-	-	-
Total revenue	15,083,216	15,721,557	(638,341)
EXPENDITURES AND ENCUMBRANCES			
Education and general:			
Instruction	6,140,449	7,380,000	(1,239,551)
Community service	127,091	150,000	(22,909)
Academic support	1,063,843	1,500,000	(436,157)
Student services	2,609,340	2,700,000	(90,660)
Institutional support	2,636,229	3,200,000	(563,771)
Operation and maintenance	2,459,872	2,750,000	(290,128)
Scholarships	306,904	315,000	(8,096)
Total expenditures and encumbrances	15,343,728	17,995,000	(2,651,272)
Revenue over (under) expenditures and encumbrances	(260,512)	(2,273,443)	2,012,931
OTHER FINANCING SOURCES (USES)			
Non-mandatory transfers in	-	-	-
Non-mandatory transfers out	(679,655)	(750,000)	(70,345)
REVENUE OVER (UNDER) EXPENDITURES AND ENCUMBRANCES AND OTHER FINANCING SOURCES (USES)	(940,167)	(3,023,443)	2,083,276
Unencumbered cash, July 1, 2008	9,336,933	9,345,602	(8,669)
Unencumbered cash, June 30, 2009	$ 8,396,766	$ 6,322,159	$ 2,074,607

From fiscal year 2010 budget	$ 8,482,704
Adjustment	(85,938)
Total	$ 8,396,766

Adult Supplementary Education			Auxiliary Enterprise Funds		
Actual	Budget	Variance Over (Under)	Actual	Budget	Variance Over (Under)
$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-
-	-	-	3,630	-	3,630
266,045	1,500,000	(1,233,955)	1,635,658	2,000,000	(364,342)
-	-	-	-	-	-
41,987	-	41,987	1,248	-	1,248
100,367	-	100,367	-	-	-
408,399	1,500,000	(1,091,601)	1,640,536	2,000,000	(359,464)
299,273	1,750,000	(1,450,727)	-	-	-
-	-	-	11,340	-	11,340
-	-	-	-	-	-
-	-	-	1,052,262	2,000,000	(947,738)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
299,273	1,750,000	(1,450,727)	1,063,602	2,000,000	(936,398)
109,126	(250,000)	359,126	576,934	-	576,934
-	-	-	4,800	-	4,800
-	-	-	(336,270)	-	336,270
109,126	(250,000)	359,126	245,464	-	245,464
298,313	300,504	(2,191)	149,287	155,868	(6,581)
$ 407,439	$ 50,504	$ 356,935	$ 394,751	$ 155,868	$ 238,883
$ 416,410			$ 402,584		
(8,971)			(7,833)		
$ 407,439			$ 394,751		

GARDEN CITY COMMUNITY COLLEGE
Combining Schedule of Revenue, Expenditures,
Encumbrances and Changes in Unencumbered Cash - Actual and Budget -
Current Funds - Unrestricted (Legal Basis)
For the Year Ended June 30, 2009

	Total (Memorandum Only)		
	Actual	Budget	Variance Over (Under)
REVENUE			
Local	$ 9,261,454	$ 9,859,898	$ (598,444)
State	2,711,153	2,831,491	(120,338)
Federal	3,630	-	3,630
Student tuition and fees	4,285,112	6,068,168	(1,783,056)
Other:			
Interest	186,500	200,000	(13,500)
Miscellaneous	583,935	262,000	321,935
Private gifts and grants	100,367	-	100,367
Total revenue	17,132,151	19,221,557	(2,089,406)
EXPENDITURES AND ENCUMBRANCES			
Education and general:			
Instruction	6,439,722	9,130,000	(2,690,278)
Community service	138,431	150,000	(11,569)
Academic support	1,063,843	1,500,000	(436,157)
Student services	3,661,602	4,700,000	(1,038,398)
Institutional support	2,636,229	3,200,000	(563,771)
Operation and maintenance	2,459,872	2,750,000	(290,128)
Scholarships	306,904	315,000	(8,096)
Total expenditures and encumbrances	16,706,603	21,745,000	(5,038,397)
Revenue over (under) expenditures and encumbrances	425,548	(2,523,443)	2,948,991
OTHER FINANCING SOURCES (USES)			
Non-mandatory transfers in	4,800	-	4,800
Non-mandatory transfers out	(1,015,925)	(750,000)	265,925
REVENUE OVER (UNDER) EXPENDITURES AND ENCUMBRANCES AND OTHER FINANCING SOURCES (USES)	(585,577)	(3,273,443)	2,687,866
Unencumbered cash, July 1, 2008	9,784,533	9,801,974	(17,441)
Unencumbered cash, June 30, 2009	$ 9,198,956	$ 6,528,531	$ 2,670,425

GARDEN CITY COMMUNITY COLLEGE
Schedule of Revenue - Actual and Budget -
General Fund - Unrestricted (Legal Basis)
For the Year Ended June 30, 2009

	General		
	Actual	Budget	Variance Over (Under)
Local:			
Prior year ad valorem property tax	$ 145,215	$ 49,018	$ 96,197
Current year ad valorem property tax	8,321,872	9,037,952	(716,080)
Motor vehicle tax	660,467	610,048	50,419
Recreational vehicle tax	9,739	8,768	971
Delinquent tax	106,882	129,467	(22,585)
In lieu of tax	17,279	24,645	(7,366)
Total local	9,261,454	9,859,898	(598,444)
State:			
State operating grant	2,711,153	2,831,491	(120,338)
Student tuition and fees:			
Tuition - in State	1,355,210	1,400,168	(44,958)
Tuition - out of State	417,885	350,000	67,885
Course fees	556,869	525,000	31,869
Other student fees	53,445	293,000	(239,555)
Total student tuition and fees	2,383,409	2,568,168	(184,759)
Other:			
Interest	186,500	200,000	(13,500)
Miscellaneous	540,700	262,000	278,700
Total other	727,200	462,000	265,200
Total revenue	$ 15,083,216	$ 15,721,557	$ (638,341)

GARDEN CITY COMMUNITY COLLEGE
Schedule of Revenue, Expenditures,
Encumbrances and Changes in Unencumbered Cash - Actual and Budget -
Adult Basic Education Fund (Legal Basis)
For the Year Ended June 30, 2009

	Adult Basic Education		
	Actual	Budget	Variance Over (Under)
REVENUE			
Local	$ -	$ 28	$ (28)
State	49,697	75,000	(25,303)
Federal	295,363	300,000	(4,637)
Other:			
Miscellaneous	110,814	300,000	(189,186)
Total revenue	455,874	675,028	(219,154)
EXPENDITURES AND ENCUMBRANCES			
Education and general:			
Instruction	499,258	770,000	(270,742)
Total expenditures and encumbrances	499,258	770,000	(270,742)
Revenue over (under) expenditures and encumbrances	(43,384)	(94,972)	51,588
OTHER FINANCING SOURCES			
Non-mandatory transfers in	27,500	76,700	(49,200)
REVENUE OVER (UNDER) EXPENDITURES AND ENCUMBRANCES AND OTHER FINANCING SOURCES	(15,884)	(18,272)	2,388
Unencumbered cash, July 1, 2008	61,056	27,423	33,633
Unencumbered cash, June 30, 2009	$ 45,172	$ 9,151	$ 36,021

From fiscal year 2010 budget	$ 15,689
Adjustment	29,483
Total	$ 45,172

GARDEN CITY COMMUNITY COLLEGE
Schedule of Revenue, Expenditures,
Encumbrances and Changes in Unencumbered Cash - Actual and Budget -
Plant Funds - Unexpended (Legal Basis)
For the Year Ended June 30, 2009

	Capital Outlay		
	Actual	Budget	Variance Over (Under)
REVENUE			
Local:			
Prior year ad valorem property tax	$ 8,253	$ 2,775	$ 5,478
Current year ad valorem property tax	449,446	487,711	(38,265)
Motor vehicle tax	36,691	34,686	2,005
Recreational vehicle tax	541	499	42
Delinquent tax	5,918	7,361	(1,443)
In lieu of tax	830	1,401	(571)
Total local	501,679	534,433	(32,754)
Other	131,208	2,630,208	(2,499,000)
Total revenue	632,887	3,164,641	(2,531,754)
EXPENDITURES AND ENCUMBRANCES			
Plant facilities and equipment	267,060	3,475,000	(3,207,940)
Interest and fees	-	22,525	(22,525)
Total expenditures and encumbrances	267,060	3,497,525	(3,230,465)
Revenue over (under) expenditures and encumbrances	365,827	(332,884)	698,711
OTHER FINANCING SOURCES			
Non-mandatory transfers out	(428,673)	-	428,673
REVENUE OVER (UNDER) EXPENDITURES AND ENCUMBRANCES AND OTHER FINANCING SOURCES	(62,846)	(332,884)	270,038
Unencumbered cash, July 1, 2008	759,167	759,200	(33)
Unencumbered cash, June 30, 2009	$ 696,321	$ 426,316	$ 270,005

From fiscal year 2010 budget	$ 1,073,255
Adjustment	(376,934)
Total	$ 696,321

GARDEN CITY COMMUNITY COLLEGE
Notes to Supplementary Information
For the Year Ended June 30, 2009

Reconcilation of Revenue, Expenditures, and Other Financing Sources (Uses) for budgetary funds on a budgetary basis to GAAP basis.

	Current Funds - Unrestricted		
	General	Adult Supplementary Education	Auxiliary Enterprise Funds
REVENUE			
Actual amounts (budgetary basis) revenues from combining schedules (Schedules 1, 2 and 3)	$ 15,083,216	$ 408,399	$ 1,640,536
Adjustments:			
Ad valorem property tax receipts from May, but not available revenue until following fiscal year for GAAP reporting -			
Plus 2008 tax receipts	3,529,310	-	-
Less 2009 tax receipts	(3,558,306)	-	-
Total revenue as reported on the statement of changes in fund balances (Schedules 5, 8 and 11)	$ 15,054,220	$ 408,399	$ 1,640,536
EXPENDITURES			
Actual amounts (budgetary basis) expenditures from combining schedules (Schedules 1, 2 and 3)	$ 15,343,728	$ 299,273	$ 1,063,602
Adjustments:			
Encumbrances for supplies and equipment ordered but not received are reported in the year the order is placed for budgetary purposes, but in the year the items are received for GAAP reporting -			
Less 2009 encumbrances	(507,866)	(361)	(33,619)
Plus 2008 encumbrances	306,111	640	5,482
Insurance proceeds receivable from prior year for GAAP reporting, but not available reimbursement until following fiscal year for budgetary basis reporting	399,612	-	-
Reclassifications:			
Budgetary expenditures for plant facilities are reclassified to other financing sources (uses) for GAAP reporting	-	-	-
Total expenditures as reported on the statement of changes in fund balances (Schedules 5, 8 and 11)	$ 15,541,585	$ 299,552	$ 1,035,465
OTHER FINANCING SOURCES (USES)			
Actual amounts (budgetary basis) other financing sources (uses) from combining schedules (Schedules 1, 2 and 3)	$ (679,655)	$ -	$ (331,470)
Adjustments:			
Transfer of insurance proceeds receivable from prior year for GAAP reporting, but not available reimbursement until following fiscal year for budgetary basis reporting	399,612	-	-
Reclassifications:			
Budgetary expenditures for plant facilities are reclassified to other financing sources (uses) for GAAP reporting	-	-	-
Total other financing sources (uses) as reported on the statement of changes in fund balances (Schedules 5, 8 and 11)	$ (280,043)	$ -	$ (331,470)

	Current Funds - Restricted	Plant Funds - Unexpended
Total	Adult Basic Education	Capital Outlay
$ 17,132,151	$ 455,874	$ 632,887
3,529,310	-	200,240
(3,558,306)	-	(192,671)
$ 17,103,155	$ 455,874	$ 640,456
$ 16,706,603	$ 499,258	$ 267,060
(541,846)	(25,696)	(93,222)
312,233	32,250	15,032
399,612	-	-
-	-	(188,870)
$ 16,876,602	$ 505,812	$ -
$ (1,011,125)	$ 27,500	$ (428,673)
399,612	-	(399,612)
-	-	(188,870)
$ (611,513)	$ 27,500	$ (1,017,155)

ADDITIONAL INFORMATION –
Schedule of Management Information

GARDEN CITY COMMUNITY COLLEGE
Additional Information –
Schedule of Management Information
June 30, 2009

The following schedules are additional financial information maintained for management purposes only.

GARDEN CITY COMMUNITY COLLEGE
Schedule of Management Information
Balance Sheet
June 30, 2009

	Current Funds	
	Unrestricted	Restricted
ASSETS		
Cash and investments	$ 10,049,585	$ 524,953
Receivables (net of allowance for uncollectibles):		
Taxes	431,246	-
Miscellaneous	749,905	-
Prepaid expenses	-	-
Property, plant and equipment	-	-
Less allowance for accumulated depreciation	-	-
Total assets	$ 11,230,736	$ 524,953
LIABILITIES AND FUND EQUITY		
Liabilities:		
Accounts payable	$ 657,187	$ 20,119
Deposits held in custody for others	-	-
Deferred revenues	6,058	-
Deferred tax revenues	3,989,552	-
Accrued interest	-	-
Long-term liabilities	395,443	-
Total liabilities	5,048,240	20,119
Fund equity:		
Net investment in plant	-	-
Unrestricted		
Education and general funds:		
Reserved for encumbrances	541,846	-
Reserved for future lease payments	-	-
Unreserved:		
Designated for subsequent year's expenditures	5,245,899	-
Undesignated	-	-
Auxiliary enterprise funds:		
Designated for subsequent year's expenditures	394,751	-
Restricted	-	504,834
Total fund equity	6,182,496	504,834
Total liabilities and fund equity	$ 11,230,736	$ 524,953

Plant Funds				
Unexpended	Capital Project Accounts	Investment in Plant	Agency Funds
$ 790,634	$ 773,005	$ -	$ 428,455
23,350	-	-	-
-	-	2,056,168	-
-	-	-	-
-	-	40,460,051	-
-	-	(21,026,653)	-
$ 813,984	$ 773,005	$ 21,489,566	$ 428,455
$ 1,090	$ -	$ -	$ 26,116
-	-	-	402,339
-	-	-	-
216,021	-	-	-
-	85,031	-	-
-	-	10,915,645	-
217,111	85,031	10,915,645	428,455
-	-	10,573,921	-
93,222	687,974	-	-
-	-	-	-
503,651	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
596,873	687,974	10,573,921	-
$ 813,984	$ 773,005	$ 21,489,566	$ 428,455

GARDEN CITY COMMUNITY COLLEGE
Schedule of Management Information
Statement of Changes in Fund Balances
For the Year Ended June 30, 2009

	Current Funds	
	Unrestricted	Restricted
REVENUE AND OTHER ADDITIONS		
Unrestricted current fund revenue	$ 17,103,155	$ -
State grants - restricted	-	486,847
Federal grants - restricted	-	5,191,731
Investment income - restricted	-	-
Expended for plant facilities	-	-
Other	-	494,515
Ad valorem property tax and motor vehicle tax	-	-
Retirement of indebtedness	-	-
Total revenue and other additions	17,103,155	6,173,093
EXPENDITURES AND OTHER DEDUCTIONS		
Education and general expenditures	15,841,137	6,431,971
Auxiliary enterprise expenditures	1,035,465	-
Administrative and issuance costs	-	-
Total expenditures	16,876,602	6,431,971
OTHER FINANCING SOURCES (USES)		
Non-mandatory transfers in	404,412	141,872
Non-mandatory transfers out	(1,015,925)	-
Proceeds of capital debt and leases	-	-
Expended for plant facilities	-	-
Retirement from plant facilities	-	-
Debt service	-	-
Total other financing sources (uses)	(611,513)	141,872
NET INCREASE (DECREASE) FOR YEAR	(384,960)	(117,006)
FUND BALANCES (DEFICIT), July 1, 2008	6,567,456	621,840
FUND BALANCES, June 30, 2009	$ 6,182,496	$ 504,834

Plant Funds		
Unexpended	Capital Project Accounts	Investment in Plant
$ -	$ -	$ -
-	-	-
-	-	-
-	20,820	-
-	-	2,716,640
131,208	561,222	-
509,248	-	-
-	-	2,690,000
640,456	582,042	5,406,640
-	-	1,417,222
-	-	-
-	64,819	-
-	64,819	1,417,222
-	1,297,926	-
(828,285)	-	-
-	3,439,477	(3,439,477)
(188,870)	(1,413,460)	-
-	-	(38,786)
-	(3,073,256)	-
(1,017,155)	250,687	(3,478,263)
(376,699)	767,910	511,155
973,572	(79,936)	10,062,766
$ 596,873	$ 687,974	$ 10,573,921

GARDEN CITY COMMUNITY COLLEGE
Schedule of Management Information
Statement of Current Funds, Revenue, Expenditures and Other Changes
For the Year Ended June 30, 2009

	Current Funds		
	Unrestricted	Restricted	Total (Memorandum Only)
REVENUE			
Local	$ 9,232,458	$ -	$ 9,232,458
State	2,711,153	486,847	3,198,000
Federal	3,630	5,191,731	5,195,361
Student tuition and fees	2,991,651	11,570	3,003,221
Other:			
Interest	186,500	-	186,500
Miscellaneous	216,471	437,397	653,868
Private gifts and grants	224,903	-	224,903
Sales and services of auxiliary's enterprises	1,536,389	-	1,536,389
Institutional support	-	45,548	45,548
Total revenue	17,103,155	6,173,093	23,276,248
EXPENDITURES			
Education and general:			
Instruction	6,358,439	1,857,743	8,216,182
Community service	127,091	533,446	660,537
Academic support	1,067,275	-	1,067,275
Student services	2,581,859	4,040,782	6,622,641
Institutional support	2,804,039	-	2,804,039
Operating and maintenance of plant	2,595,530	-	2,595,530
Scholarships	306,904	-	306,904
Total education and general	15,841,137	6,431,971	22,273,108
Auxiliary enterprises:			
Expenditures	1,035,465	-	1,035,465
Total expenditures	16,876,602	6,431,971	23,308,573
OTHER FINANCING SOURCES (USES)			
Non-mandatory transfers in	404,412	141,872	546,284
Non-mandatory transfers out	(1,015,925)	-	(1,015,925)
Total other financing sources (uses)	(611,513)	141,872	(469,641)
NET DECREASE IN FUND BALANCES	$ (384,960)	$ (117,006)	$ (501,966)

GARDEN CITY COMMUNITY COLLEGE
Schedule of Management Information
Combining Balance Sheet -
All Current Funds - Unrestricted
June 30, 2009

	General	Adult Supple-mental Education	Auxiliary Enterprise Funds	Total (Memorandum Only)
ASSETS				
Cash and investments	$ 9,100,862	$ 484,306	$ 464,417	$ 10,049,585
Receivables (net of allowance for uncollectibles):				
Taxes	431,246	-	-	431,246
Miscellaneous	749,905	-	-	749,905
Total assets	$ 10,282,013	$ 484,306	$ 464,417	$ 11,230,736
LIABILITIES AND FUND BALANCE				
Liabilities:				
Accounts payable	$ 544,634	$ 76,506	$ 36,047	$ 657,187
Deferred revenues	6,058	-	-	6,058
Deferred tax revenues	3,989,552	-	-	3,989,552
Compensated absences	249,127	-	-	249,127
Net OPEB liability	146,316	-	-	146,316
Total liabilities	4,935,687	76,506	36,047	5,048,240
Fund balances:				
Reserve for encumbrances	507,866	361	33,619	541,846
Unreserved:				
Designated for subsequent year's expenditures	4,838,460	407,439	394,751	5,640,650
Undesignated	-	-	-	-
Total fund balances	5,346,326	407,800	428,370	6,182,496
Total liabilities and fund balances	$ 10,282,013	$ 484,306	$ 464,417	$ 11,230,736

GARDEN CITY COMMUNITY COLLEGE
Schedule of Management Information
Combining Statement of Revenue and Expenditures -
All Current Funds - Unrestricted
For the Year Ended June 30, 2009

	General	Adult Supple-mental Education	Auxiliary Enterprise Funds	Total (Memorandum Only)
REVENUE				
Local	$ 9,232,458	$ -	$ -	$ 9,232,458
County	-	-	-	-
State	2,711,153	-	-	2,711,153
Federal	-	-	3,630	3,630
Student tuition and fees	2,625,089	266,045	100,517	2,991,651
Other:				
Interest	186,500	-	-	186,500
Miscellaneous	174,484	41,987	-	216,471
Private gifts and grants	124,536	100,367	-	224,903
Sales and services of auxiliary enterprises	-	-	1,536,389	1,536,389
Total revenue	15,054,220	408,399	1,640,536	17,103,155
EXPENDITURES				
Education and general:				
Instruction	6,058,887	299,552	-	6,358,439
Community service	127,091	-	-	127,091
Academic support	1,067,275		-	1,067,275
Student services	2,581,859	-	-	2,581,859
Institutional support	2,804,039	-	-	2,804,039
Operation and maintenance of plant	2,595,530	-	-	2,595,530
Scholarships	306,904	-	-	306,904
Total education and general expenditures	15,541,585	299,552	-	15,841,137
Auxiliary enterprise expenditures	-	-	1,035,465	1,035,465
Total expenditures	15,541,585	299,552	1,035,465	16,876,602
Revenue over expenditures	(487,365)	108,847	605,071	226,553
OTHER FINANCING SOURCES (USES)				
Non-mandatory transfers in	399,612	-	4,800	404,412
Non-mandatory transfers out	(679,655)	-	(336,270)	(1,015,925)
REVENUE OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES (USES)	$ (767,408)	$ 108,847	$ 273,601	$ (384,960)

GARDEN CITY COMMUNITY COLLEGE
Schedule of Management Information
Combining Statement of Changes in Fund Balances -
All Current Funds - Unrestricted
For the Year Ended June 30, 2009

	General	Adult Supple-mental Education	Other Auxiliary Enterprise Funds	Total (Memorandum Only)
FUND BALANCES, July 1, 2008				
as previously reported				
Unencumbered cash	$ 9,336,933	$ 298,313	$ 149,287	$ 9,784,533
Add:				
Reserve for encumbrances	306,111	640	5,482	312,233
Subtract:				
Deferred property tax receipts, 7/1/08	(3,529,310)	-	-	(3,529,310)
FUND BALANCES, July 1, 2008	6,113,734	298,953	154,769	6,567,456
REVENUE OVER EXPENDITURES AND OTHER FINANCING SOURCES (USES)	(767,408)	108,847	273,601	(384,960)
FUND BALANCES, June 30, 2009	$ 5,346,326	$ 407,800	$ 428,370	$ 6,182,496
FUND BALANCES, June 30, 2009				
Reserve for encumbrances	$ 507,866	$ 361	$ 33,619	$ 541,846
Unreserved:				
Designated for subsequent year's expenditures	4,838,460	407,439	394,751	5,640,650
FUND BALANCES, June 30, 2009	$ 5,346,326	$ 407,800	$ 428,370	$ 6,182,496

GARDEN CITY COMMUNITY COLLEGE
Schedule of Management Information
Combining Balance Sheet -
All Current Funds - Restricted
June 30, 2009

	Federal Student Aid	Restricted Grants	Other Restricted Funds
ASSETS			
Cash and investments	$ -	$ 290,820	$ 100,094
Total assets	$ -	$ 290,820	$ 100,094
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	$ -	$ 19,825	$ -
Total liabilities	-	19,825	-
Fund balances	-	270,995	100,094
Total liabilities and fund balances	$ -	$ 290,820	$ 100,094

Adult Basic Education	EduKan Consortium	Total (Memorandum Only)
$ 71,164	$ 62,875	$ 524,953
$ 71,164	$ 62,875	$ 524,953
$ 294	$ -	$ 20,119
294	-	20,119
70,870	62,875	504,834
$ 71,164	$ 62,875	$ 524,953

GARDEN CITY COMMUNITY COLLEGE
Schedule of Management Information
Combining Statement of Changes in Fund Balances -
All Current Funds - Restricted
For the Year Ended June 30, 2009

	Federal Student Aid	Restricted Grants	Other Restricted Funds
REVENUE			
Federal grants	$ 3,375,665	$ 1,520,703	$ -
State grants	-	437,150	-
Institutional support	-	45,548	-
Fees	-	1,842	9,728
Other	-	5,333	56,364
Total revenue	3,375,665	2,010,576	66,092
EXPENDITURES			
Educational and general:			
Instruction	-	1,095,295	-
Community service	-	524,481	8,965
Student services	3,406,798	604,204	29,780
Total expenditures	3,406,798	2,223,980	38,745
OTHER FINANCING SOURCES			
Non-mandatory transfers in	31,133	83,239	-
Total other financing sources	31,133	83,239	-
NET INCREASE (DECREASE) FOR YEAR	-	(130,165)	27,347
FUND BALANCES, July 1, 2008	-	401,160	72,747
FUND BALANCES, June 30, 2009	$ -	$ 270,995	$ 100,094

Adult Basic Education	EduKan Consortium	Total (Memorandum Only)
$ 295,363	$ -	$ 5,191,731
49,697	-	486,847
-	-	45,548
-	-	11,570
110,814	264,886	437,397
455,874	264,886	6,173,093
505,812	256,636	1,857,743
-	-	533,446
-	-	4,040,782
505,812	256,636	6,431,971
27,500	-	141,872
27,500	-	141,872
(22,438)	8,250	(117,006)
93,308	54,625	621,840
$ 70,870	$ 62,875	$ 504,834

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GARDEN CITY COMMUNITY COLLEGE
Schedule of Management Information
Combining Schedule of Changes in Fund Balances -
Various Funds
For the Year Ended June 30, 2009

	Balance July 1, 2008	Additions	Deletions	Balance June 30, 2009
AUXILIARY ENTERPRISE FUNDS:				
Adult Ed Orientation Fund	$ 11,524	$ 14,821	$ 15,007	$ 11,338
Student Union	69,922	1,502,271	1,239,749	332,444
Cosmetology	61,408	68,425	64,055	65,778
Child Care Center	11,915	35,819	28,924	18,810
Broadcasting	-	24,000	24,000	-
Total auxiliary enterprise funds	$ 154,769	$ 1,645,336	$ 1,371,735	$ 428,370
FEDERAL STUDENT AID:				
College Work Study	$ -	$ 82,747	$ 82,747	$ -
Guaranteed Student Loans	-	1,422,945	1,422,945	-
SEOG Grants	-	48,010	48,010	-
PELL Grants	-	1,853,096	1,853,096	-
Total federal student aid	$ -	$ 3,406,798	$ 3,406,798	$ -
RESTRICTED GRANTS:				
HIV/Aids Education Grant	$ 12,399	$ 9,688	$ 6,068	$ 16,019
Small Business Development Center - Federal	-	64,135	64,135	-
Small Business Development Center - State	-	51,150	51,150	-
Small Business Development Center - Local	20,943	41,514	41,514	20,943
Small Business Development Center - Indirect	-	35,997	35,997	-
Small Business Development Center - Program Income	12,489	1,841	4,388	9,942
KSBDC Outreach Center Grant	-	17,787	17,238	549
TRIO - Student Support Services	128	318,160	318,288	-
TRIO - Educational Talent Search	131	272,444	272,275	300
College Access Challenge Grant	-	29,230	7,879	21,351
Federal Funds Administration	23,922	9,551	5,762	27,711
KU School of Nursing Grant	5,366	-	4,983	383
Title V	13,750	501,536	478,591	36,695
Perkins Reserve Fund Grant	22,031	-	22,031	-
Perkins Non-Traditional Grant	-	3,000	3,000	-
Kansas Department of Commerce Grant	128,154	52,496	170,861	9,789
Drug Prevention Grant	-	203,939	203,876	63
Drug Prevention Program Income	108,557	-	6,003	102,554
Innovative Technology Grant	28,056	-	26,606	1,450
Kansas Bridges Grant	-	16,676	16,676	-
Kansas Meth Prevention Grant	12,219	-	985	11,234
Teacher Internship Grant	-	6,514	6,514	-
KBOR Nursing Equipment Grant	531	-	462	69
Kansas Technology Instruction Grant	-	18,398	18,398	-
Carl Perkins Program Improvement Grant	399	160,296	160,357	338
Operation Advance	285	132,801	132,346	740
Greensburg Grant	-	91,635	91,086	549
IME Becas Grant	11,800	-	1,484	10,316
Motorcycle Safety Grant	-	2,041	2,041	-
Teacher Quality Enhancement Grant	-	52,986	52,986	-
Total restricted grants	$ 401,160	$ 2,093,815	$ 2,223,980	$ 270,995
OTHER RESTRICTED FUNDS:				
Cox Communications Grant	$ 20,000	$ 45,000	$ -	$ 65,000
Pepsi Campus Support	47,980	11,364	29,780	29,564
GED Testing Fund	4,767	9,728	8,965	5,530
Total other restricted funds	$ 72,747	$ 66,092	$ 38,745	$ 100,094

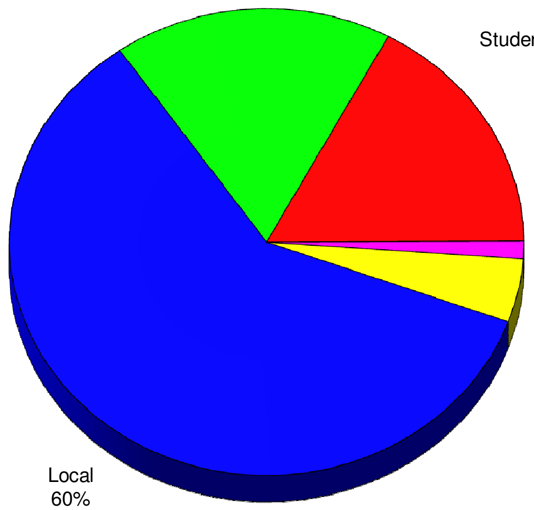
GARDEN CITY COMMUNITY COLLEGE
Schedule of Management Information
Combining Statement of Changes in Assets and Liabilities -
All Agency Funds
For the Year Ended June 30, 2009

	Balance July 1, 2008	Additions	Deletions	Balance June 30, 2009
ASSETS				
Cash and investments	$ 453,286	$ 642,018	$ 666,849	$ 428,455
Total assets	$ 453,286	$ 642,018	$ 666,849	$ 428,455
LIABILITIES				
Accounts payable	$ 1,993	$ 26,116	$ 1,993	$ 26,116
Due to student organizations	451,293	615,902	664,856	402,339
Total liabilities	$ 453,286	$ 642,018	$ 666,849	$ 428,455

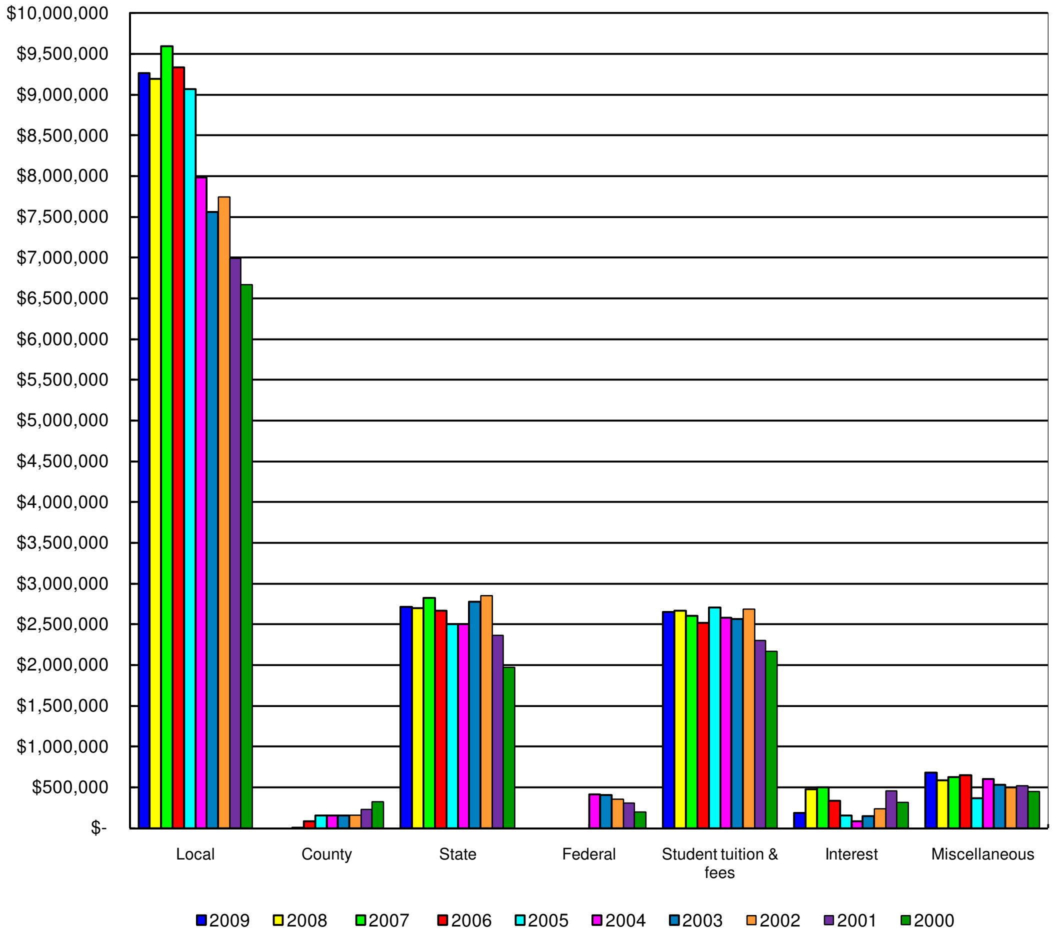
GARDEN CITY COMMUNITY COLLEGE
Schedule of Management Information
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Year Ended June 30, 2009

	Balance July 1, 2008	Additions	Deletions	Balance June 30, 2009
STUDENT ORGANIZATION ACCOUNTS				
Clubs and organizations:				
Academic Challenge	$ 2,281	$ 735	$ 623	$ 2,393
ADN Students Club	4,597	10,256	9,225	5,628
Ag Tech Club	4,049	1,249	1,221	4,077
All Pro Auto Club	-	1,280	446	834
Art Club	5,790	1,138	1,541	5,387
Asian Club	1,219	-	-	1,219
Bilingual Ed Student Org	980	-	-	980
Black Student Union	-	4,309	4,309	-
Block & Bridle Club	8,164	3,135	9,568	1,731
Bloodmobile	104	-	-	104
Breakaway Magazine	36,027	21,000	14,791	42,236
BSNT Voucher Program	540	-	-	540
Business Contest	1,650	-	981	669
Business Professionals of America	1,234	860	400	1,694
College Players	3,203	2,036	1,709	3,530
Community College Leadership	325	-	-	325
Creative Writing Club	-	1,651	781	870
Deaf Club	324	-	-	324
DECA Club	668	500	1,000	168
Dormitory Club	12,852	15,446	10,038	18,260
Fine Arts Travel	1,315	1,470	1,172	1,613
Gamma Omega Gamma	79	-	-	79
GCCC Education Support Professionals	63	-	-	63
GC3 Media	110	6,000	5,540	570
HALO (Mecha Club)	8,761	5,410	4,719	9,452
Intramurals	888	-	-	888
Karate Club	1,152	20	81	1,091
K-HEA Organization	1,278	19,613	19,587	1,304
Latin Heat Club	914	-	-	914
Lecture Series	2,481	4,000	3,900	2,581
Math Club	1,877	2,225	1,133	2,969
National Student Travel	1,526	2,500	2,049	1,977
Newman Club	2,039	1,300	1,006	2,333
Nursing Students Club	1,673	1,894	2,611	956
Phi Rho Pi Organization	1,846	-	-	1,846
Phi Theta Kappa	3,110	8,455	7,060	4,505
Potter's Guild	719	334	439	614
River & Coast Ecology	2,121	-	-	2,121
Rodeo Club	3,256	59,161	56,905	5,512
Science Club	2,879	985	200	3,664
SNEA	1,636	1,252	96	2,792
Sold Out	748	-	-	748
Student Athletic Training	2,845	500	1,454	1,891
Student in Free Enterprise	2,411	1,000	836	2,575
Student Government Association	283,324	54,092	100,428	236,988
Student Government Association Scholarships	4,000	343,642	346,642	1,000
Student Newspaper	31,004	20,403	34,259	17,148
Tau Epsilon Lambda	1,365	3,331	3,386	1,310
Today's Non-traditional	1,145	-	-	1,145
Trap Shooting Club	142	-	-	142
Vocal Music Council	579	-	-	579
Total student organization accounts	451,293	601,182	650,136	402,339
SPECIAL REVOLVING ACCOUNTS				
Tax - state sales	-	14,720	14,720	-
Total special revolving accounts	-	14,720	14,720	-
Total - all agency funds	$ 451,293	$ 615,902	$ 664,856	$ 402,339

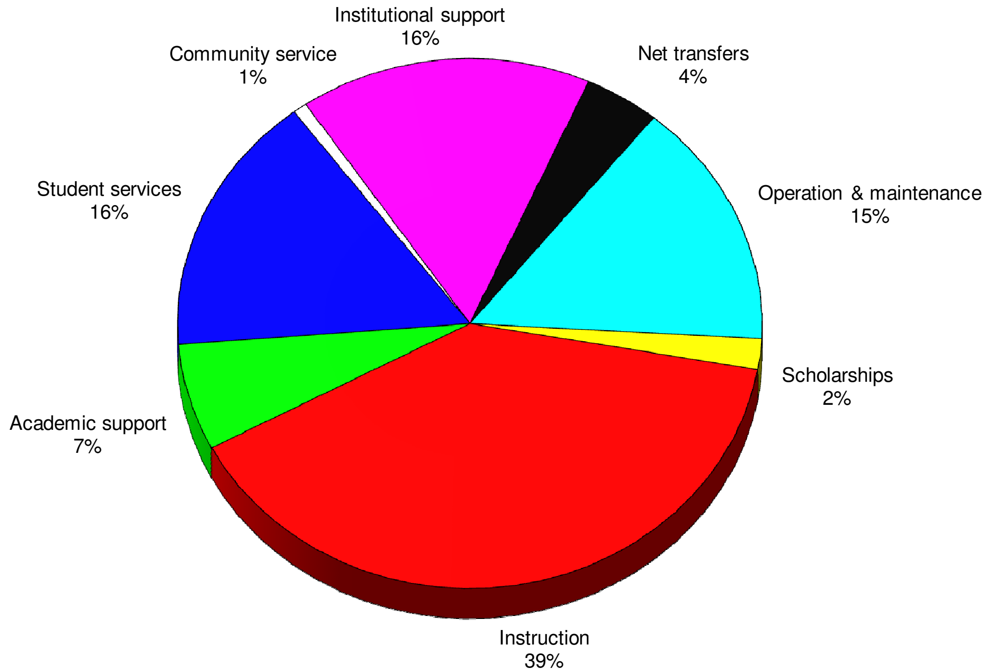
GARDEN CITY COMMUNITY COLLEGE
Schedule of Management Information
Graph 1 -
Comparison of Revenues -
All Current Funds - Unrestricted (Legal Basis) excluding Auxiliary Enterprises
For the Year Ended June 30, 2009



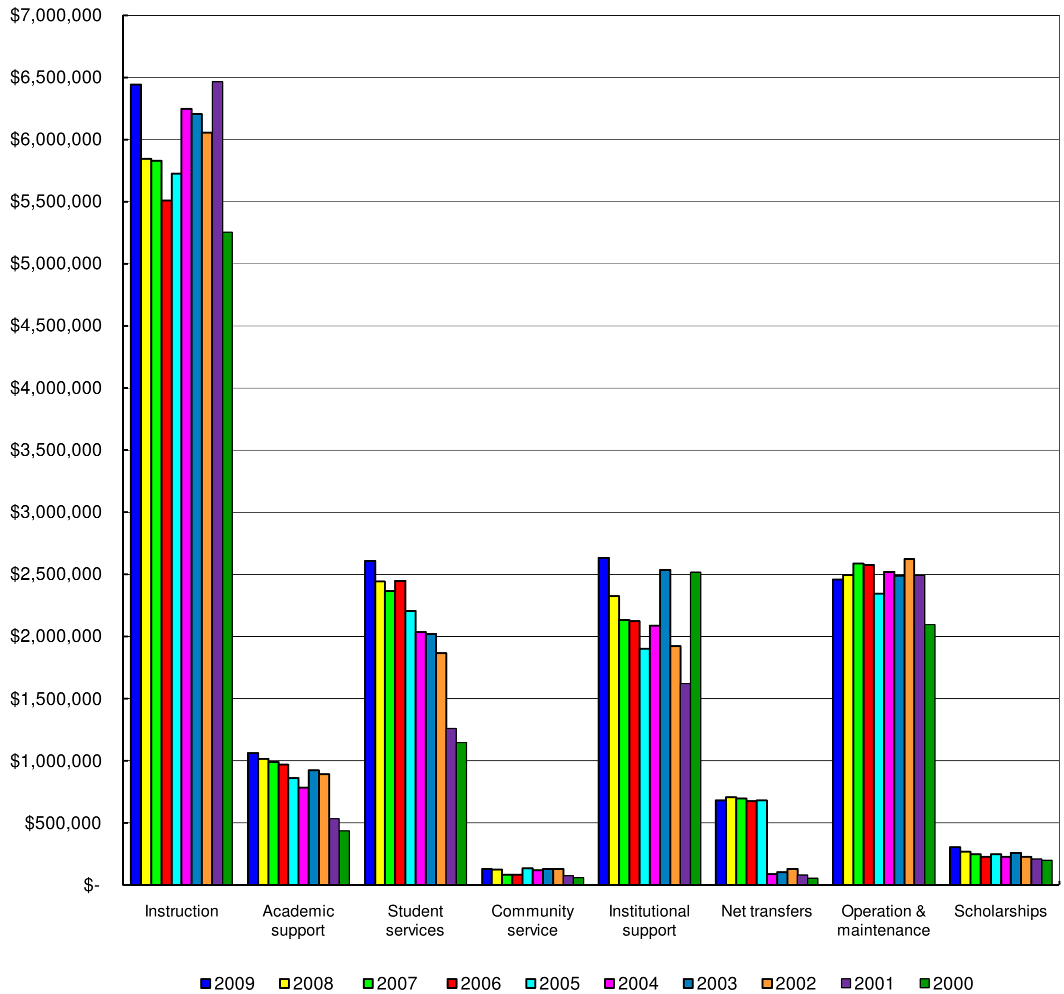
GARDEN CITY COMMUNITY COLLEGE
Schedule of Management Information
Graph 2 -
Comparison of Revenues -
All Current Funds - Unrestricted (Legal Basis) excluding Auxiliary Enterprises
For the Years Ended June 30



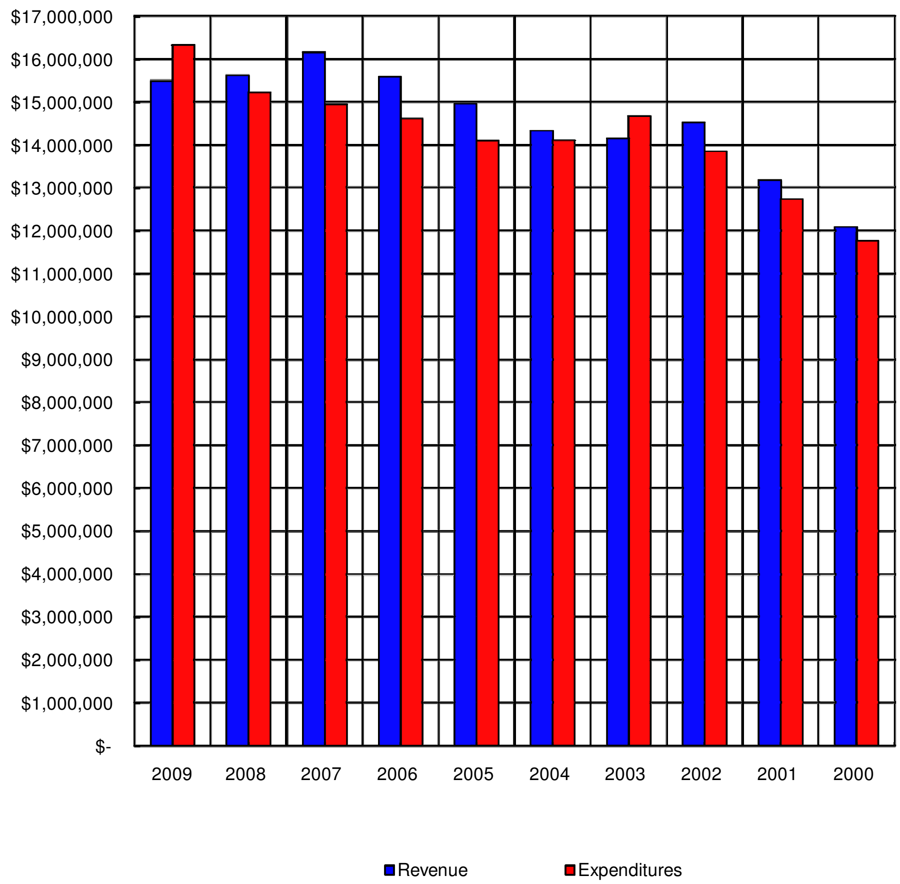
GARDEN CITY COMMUNITY COLLEGE
Schedule of Management Information
Graph 3 -
Comparison of Expenditures, Encumbrances and Net Transfers -
All Current Funds - Unrestricted (Legal Basis) excluding Auxiliary Enterprises
For the Year Ended June 30, 2009



GARDEN CITY COMMUNITY COLLEGE
Schedule of Management Information
Graph 4 -
Comparison of Expenditures, Encumbrances and Net Transfers -
All Current Funds - Unrestricted (Legal Basis) excluding Auxiliary Enterprises
For the Years Ended June 30



GARDEN CITY COMMUNITY COLLEGE
Schedule of Management Information
Graph 5 -
Comparison of Revenues, and Expenditures, Encumbrances and Net Transfers -
All Current Funds - Unrestricted (Legal Basis) excluding Auxiliary Enterprises
For the Years Ended June 30



GARDEN CITY COMMUNITY COLLEGE

OPEID No.: 00191900
EIN: 48-0698107

FEDERAL AWARD PROGRAMS

June 30, 2009

LEWIS, HOOPER & DICK LLC
certified public accountants

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of Trustees
Garden City Community College
801 Campus Drive
Garden City, Kansas 67846

We have audited the financial statements of the business-type activity and the aggregate discretely presented component units of the Garden City Community College as of and for the year ended June 30, 2009, which collectively comprise the College's basic financial statements and have issued our report thereon dated November 20, 2009. The financial statements of the Garden City Community College Endowment Association and the Broncbuster Athletic Association were not audited in accordance with Government Auditing Standards; accordingly this report does not extend to those component units of the Garden City Community College. Except as discussed in the preceding sentence, we conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting
In planning and performing our audit, we considered the primary government of the Garden City Community College's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the College's control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the College's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the College's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the College's financial statements that is more than inconsequential will not be prevented or detected by the College's internal controls.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the College's internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses as defined above.

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Garden City, KS 67846
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Fax: 620-275-8936 | www.lhd.com

Compliance and Other Matters
As part of obtaining reasonable assurance about whether the primary government of the Garden City Community College's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

We noted certain matters that we have reported to management of the primary government of the Garden City Community College in a separate letter dated November 20, 2009.

This report is intended solely for the information and use of the College's management and Board of Trustees, the Kansas Board of Regents, the Kansas Division of Accounts and Reports, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than those specified parties.

Lewis, Hooper & Dick, LLC

LEWIS, HOOPER & DICK, LLC

November 20, 2009

LEWIS, HOOPER & DICK LLC
certified public accountants

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Board of Trustees
Garden City Community College
801 Campus Drive
Garden City, Kansas 67846

Compliance

We have audited the compliance of Garden City Community College with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended June 30, 2009. Garden City Community College's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the Garden City Community College's management. Our responsibility is to express an opinion on Garden City Community College's compliance based on our audit.

The Garden City Community College's basic financial statements include the operations of the Garden City Community College Endowment Association and the Broncbuster Athletic Association; neither of which received any federal awards during the year ended June 30, 2009. Our audit, described below, did not include the operations of the Garden City Community College Endowment Association or the Broncbuster Athletic Association because the component units were not subject to an audit in accordance with OMB Circular A-133.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Garden City Community College's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Garden City Community College's compliance with those requirements. The financial statements of the Garden City Community College Endowment Association and the Broncbuster Athletic Association were not audited in accordance with Government Auditing Standards; accordingly this report does not extend to those component units of the Garden City Community College.

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In our opinion, the primary government of the Garden City Community College complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2009.

Internal Control Over Compliance

The management of Garden City Community College is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Garden City Community College's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Garden City Community College's internal control over compliance.

A control deficiency in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance of the primary government that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the College's management and Board of Trustees, the Kansas Board of Regents, the Kansas Division of Accounts and Reports, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than those specified parties.

Lewis, Hooper & Dick, LLC

LEWIS, HOOPER & DICK, LLC

November 20, 2009

GARDEN CITY COMMUNITY COLLEGE
Schedule Of Findings And Questioned Costs
June 30, 2009

A. SUMMARY OF AUDIT RESULTS

1. The auditors' report expresses an unqualified opinion on the financial statements of the primary government of the Garden City Community College.

2. No reportable conditions relating to the audit of the financial statements are reported in the INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS.*

3. No instances of noncompliance material to the financial statements of Garden City Community College were disclosed during the audit.

4. No reportable conditions relating to the audit of the major federal award programs are reported in the INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133.

5. The auditors' report on compliance for the major federal award programs for the primary government of the Garden City Community College expresses an unqualified opinion.

6. Audit findings relative to the major federal award programs for the primary government of the Garden City Community College are reported in Part C of this schedule.

7. The programs tested as major programs include:

   CFDA 84.007 Federal Supplemental Educational Opportunity Grant Programs
   CFDA 84.032 Federal Family Education Loans Program
   CFDA 84.033 Federal Work Study
   CFDA 84.063 Federal PELL Grant Program
   CFDA 84.375 Academic Competitiveness Grant
   CFDA 84.031 Higher Education – Strengthening Developing Institutions

8. The threshold for distinguishing Types A and B programs was $300,000.

9. The primary government of the Garden City Community College was determined to be a low-risk auditee.

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

None

C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT

None

GARDEN CITY COMMUNITY COLLEGE

801 Campus Drive • Garden City, Kansas 67846 • (620) 276-7611 • FAX (620) 276-9573 • www.gcccks.edu

Corrective Action Plan
and Comments on Audit Resolution Matters Relating
to the Student Financial Assistance and Federal Award Programs
June 30, 2009

November 20, 2009

Department of Education:

Garden City Community College, Garden City, Kansas, respectfully submits the following corrective action plan for the year ended June 30, 2009.

Name and address of independent accounting firm: Lewis, Hooper & Dick, LLC
PO Box 699
Garden City, KS 67846

Audit period: July 1, 2008 through June 30, 2009

The findings from the June 30, 2009, Schedule of Findings and Questioned Costs related to the federal award programs are discussed below.

FINDINGS - FINANCIAL STATEMENTS AUDIT

None

FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT

None

STATUS OF CORRECTIVE ACTIONS ON PRIOR FINDINGS

None

If the Department of Education, the oversight agency, has questions regarding this plan, please call Dee A. Wigner at (620)276-7611.

Sincerely,

Dee A Wigner

Dee A. Wigner
Dean of Administrative Services

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GARDEN CITY COMMUNITY COLLEGE
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2009

Grant Title	Federal CFDA Number	Clusters	Grant Number	Disburse-ments/ Expenditures
DEPARTMENT OF EDUCATION				
Direct Programs:				
Supplemental Educational Opportunity Grants	84.007	A	PO07A081513	$ 37,419
Higher Education-Strengthening Developing Institutions	84.031		P031S070010	181,566
Higher Education-Strengthening Developing Institutions	84.031		P031S070010	319,970
Federal Work Study Program	84.033	A	PO33A081513	56,867
Federal Work Study Program	84.033	A	PO33A071513	5,338
Special Services for Disadvantage Students	84.042	B	PO42A060404	203,430
Special Services for Disadvantage Students	84.042	B	PO42A060404	84,911
Talent Search Program	84.044	B	PO44A0704343	180,162
Talent Search Program	84.044	B	PO44A0200645	80,375
Federal PELL Grant Program	84.063	A	PO63P081468	1,853,096
Academic Competitiveness Grant	84.375	A	P375A081468	73,630
Passed through the Higher Education Assistance Foundation:				
Federal Family Education Loans:				
Stafford Student Loan Program	84.032	A		889,042
Unsubsidized Stafford Student Loan Program	84.032	A		574,147
PLUS Loan Program	84.032	A		19,748
Passed through the Kansas Board of Regents:				
Adult Education - Basic Grants to States:				
Adult Education	84.002			141,769
EL Civics	84.002			62,569
EL Civics	84.002			30,821
Vocational Education - Basic Grants to States:				
Career & Technical Education	84.048		J0809	160,296
Career & Technical Education	84.048		J0809	3,000
Adult Education - National Leadership Activities	84.191			17,277
College Access Challenge Grant Program	84.378			7,879
Passed through Kansas State University:				
Teacher Quality Enhancement	84.336		P336B040022-08	1,591
Teacher Quality Enhancement	84.336		P336B040022-07	51,394
Migrant Education High School Equivalency Program - Project Destiny	84.141		S141A060038	94,965
Migrant Education High School Equivalency Program - Project Destiny	84.141		S141A060038	37,836
Passed through Kansas Department of Education:				
Special Education Grants to States	84.027			20
Safe and Drug-Free Schools and Communities National Programs	84.184			110
DEPARTMENT OF AGRICULTURE				
Passed through Kansas Department of Education:				
Child and Adult Care Food Program	10.558		J0809	3,630

(continued)

GARDEN CITY COMMUNITY COLLEGE
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2009

Grant Title	Federal CFDA Number	Clusters	Grant Number	Disburse-ments/ Expenditures
(continued)				
SMALL BUSINESS ADMINISTRATION				
Passed through Fort Hays State University:				
Small Business Development Center	59.037		9-603001-0017-10	$ 48,100
Small Business Development Center	59.037		8-603001-0017-10	16,035
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Passed through the State Department of Education:				
2008 Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems	93.938		23-3100-CD08	5,600
2006 Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems	93.938		23-3100-CD06	4,088
Passed through the State Department of Social and Rehabilitation Services:				
2008 Block Grants for Prevention and Treatment of Substance Abuse	93.959		PREV 08-15-03	203,940
2009 Refugee and Entrant Assistance - State Administered Programs - Refugee Grant	93.566		RSS-09-01	52,900
2008 Refugee and Entrant Assistance - State Administered Programs - Refugee Grant	93.566		RSS-09-01	5,317
Passed through Kansas State University:				
2008 Special Minority Initiatives	93.960		5 R25GN067589-06	10,000
2008 Special Minority Initiatives	93.960		5 R25GN067589-05	6,676
Total				$ 5,525,514

The accompanying Notes to Schedule of Federal Financial Awards are an integral part of this statement.

GARDEN CITY COMMUNITY COLLEGE
Notes to Schedule of Expenditures of Federal Awards
June 30, 2009

1. General
The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal financial assistance programs of the Garden City Community College, Garden City, Kansas. The College's reporting entity is defined in Note 1 of the Notes to Financial Statements to the College's basic purpose financial statements. All federal financial assistance received, directly from federal agencies as well as federal financial assistance passed through other government agencies, is included in the Schedule of Expenditures of Federal Awards.

Significant accounting policies, relating to federal financial assistance programs, followed by the College and other related information are described below to enhance the usefulness of the Schedule of Expenditures of Federal Awards to the reader.

A. Scope of audit
The audit of the College's federal financial assistance programs was performed in accordance with auditing standards generally accepted in the United States of America; the financial and compliance elements of Government Auditing Standards issued by the Comptroller General in 1994; and the provisions of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Audit requirements set forth in the Department of Education's Compliance Audits (Attestation Engagements) of Federal Student Financial Assistance Programs at Participating Institutions, January, 2000, set forth these objectives:

1. Expressing an opinion on the basic financial statements and required supplementary information.

2. Evaluation of the College's policies, procedures and practices used to administer the programs.

3. Determination of compliance with applicable sections of the acts, related federal regulations and Department of Education policies and procedures.

4. Evaluation of the College's system of internal control, accounting and reporting, and the controls maintained in the operation of an accounting for the funds provided for the programs.

5. Reconciliation of the information reported on the appropriate financial statements with ED Form 646 for the year audited.

The audit covered the period of July 1, 2008, through June 30, 2009, and was conducted at the College's business and student financial aid offices.

B. Administration
The College officials responsible for overall administration of the federal financial assistance programs are the Dean of Administrative Services and the Dean of Student Services (Director of Financial Aid).

The Financial Aid Office is responsible for application processing and loan approvals, as well as the College's compliance with the various U.S. Department of Education regulations governing the College's participation in the federal student financial aid programs.

The Dean of Administrative Services is responsible for the programs' financial management and general ledger accounting functions.

GARDEN CITY COMMUNITY COLLEGE
Notes to Schedule of Expenditures of Federal Awards
June 30, 2009

1. General (continued)

C. Basis of presentation
The accompanying Schedule of Expenditures of Federal Awards has been prepared in accordance with accounting principles generally accepted in the United States of America and the format as set forth in the publications: Government Auditing Standards issued by the Comptroller General in 1994; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. The purpose of the Schedule is to present, in summary form, the expenditures of Garden City Community College, Garden City, Kansas, for the year ended June 30, 2009, which have been financed by the United States Government (federal awards). Except as described in the following paragraphs, generally accepted accounting principles are in agreement with the accounting principles prescribed for such programs by the Department of Education's fiscal control and fund accounting procedures.

For the purposes of this Schedule, federal awards include all federal assistance and procurement relationships entered into directly between Garden City Community College and the federal government and sub-awards from non-federal organizations made under federally sponsored agreements.

Because the Schedule presents only a selected portion of the activities of Garden City Community College, it is not intended to and does not present either the financial position, changes in financial position or cash flows for Garden City Community College. For reporting purposes, federal awards have been classified into two types:

1. Awards other than student financial aid; principally, sponsored research and training activities.

2. Student financial aid.

D. Basis of accounting
The accounting principles followed by Garden City Community College in each of the above two areas and used in preparing the accompanying Schedule are as follows:

1. Awards other than student financial aid
Deductions (expenditures) for direct costs are recognized as incurred using the accrual method of accounting and the cost accounting principles contained in OMB Circular A-21, Cost Principles for Educational Institutions. Under those cost principles, certain types of expenditures are not allowable or are limited as to reimbursement.

2. Student financial aid
Deductions are recognized on the accrual basis for awards made to students and allowable administrative expenses of running such programs. Additions, in turn, are recognized when advances are received from the federal government.

GARDEN CITY COMMUNITY COLLEGE
Notes to Schedule of Expenditures of Federal Awards
June 30, 2009

2. Summary of programs from sponsoring agencies

A. Department of Education

1. Supplemental Educational Opportunity Grant Program
The Supplemental Educational Opportunity Grant (SEOG) Program was established by the Garden City Community College in 1973, pursuant to Title IV, Part A, of the Higher Education Act of 1965, as amended. During the academic year ended June 30, 2009, 118 students participated in the program, receiving awards that aggregated $42,364. Of these awards, $31,773 were paid from federal funds and $10,591 were paid from institutional contributions. An administrative allowance of $5,646 from federal funds was also paid the College.

2. Higher Education – Strengthening Developing Institutions
The Higher Education – Strengthening Developing Institutions grant is from Title V for expanding opportunities for Hispanic students in rural Kansas.

3. Federal Work Study Program
The Federal Work Study (FWS) Program was established by the Garden City Community College in 1967, pursuant to Title IV, Part C of the Higher Education Act of 1965, as amended. During the year ended June 30, 2009, 88 students participated in the program, earning $82,167 in wages. Of these wages, $61,625 were paid from federal funds and $20,542 were paid from institutional contributions. An administrative allowance of $580 from federal funds was also paid the College.

4. Special Services for Disadvantage Students Programs
The Title IV Special Services for Disadvantage Students Program objective at Garden City Community College is to serve the at-risk students, especially the non-English proficient and returning adult students.

5. Talent Search Programs
The Title IV Talent Search Program objective at Garden City Community College is to serve the at-risk students, especially the non-English proficient and returning adult students.

6. Federal PELL Grant Program
The College entered into an agreement with the Department of Education to participate in the Federal PELL Grant Program. This program provides eligible students with a foundation of financial aid to help defray the costs of post secondary education. During the 2009 academic year, $1,853,096 was expended for PELL awards to 701 full-time and part-time students.

7. Academic Competitiveness Grant
The Academic Competitiveness Grant through the Department of Education provides eligible first and second-year full-time undergraduates, who have completed a rigorous course of study in high school, with need-based grant assistance to help meet educational expenses. During the 2009 academic year, $73,630 was expended for Academic Competitiveness Grant awards to 99 full-time students.

GARDEN CITY COMMUNITY COLLEGE
Notes to Schedule of Expenditures of Federal Awards
June 30, 2009

2. Summary of programs from sponsoring agencies (continued)

A. Department of Education (continued)

8. Federal Family Education Loans
The Stafford Student Loan (SSL) Program, formerly the Guaranteed Student Loan Program, was established to make low interest loans available to students to pay for their costs of attending post secondary educational institutions. The SSL Program in Kansas is administered by the Higher Education Assistance Foundation (HEAF), a private, nonprofit corporation chartered to guarantee student loans. The loans are made through lending institutions, but post secondary institutions, such as Garden City Community College, are responsible for completing portions of the loan applications, verifying student eligibility, filing student confirmation reports, refunding money to lenders, when appropriate, and handling loan checks when they are sent to the education institution rather than to the borrower. The College handled 331 approved Stafford Student Loans for college students during the 2009 academic year. In addition, the College processed 190 approved loans under the related Unsubsidized Stafford Student Loan Program and 6 approved loans under the PLUS Loan Program.

9. Adult Education Program
The objective of the Adult Education Program is to provide, improve and expand post secondary vocational services and activities to train and retrain adults. Funds are awarded annually based upon submission of an application and program plan.

10. Vocational Education - Basic Grants to States
Enacted in 1984, this program is designed to service special population groups in their need for marketable skills upon entering the work force. On the national level, this program is intended to improve productivity and promote economic growth.

    a. Career & Technical Education
    The objective of the Career & Technical Education program is to develop more fully the academic, career, and technical skills of secondary and postsecondary students who elect to enroll in career and technical education programs

11. Adult Education – National Leadership Activities
The objective of the Adult Education – National Leadership Activities program (Next Step) is to support projects for the improvement and expansion of adult basic education nationwide.

12. College Access Challenge Grant Program
The objective of the College Access Challenge Grant Program is to increase the number of underrepresented students who enter and remain in postsecondary education.

13. Teacher Quality Enhancement
Kansas State University entered into a subaward agreement with the College to design, implement, evaluate, institutionalize, and disseminate a multi-institutional collaborative teacher preparation model to address the continuum of teacher development.

GARDEN CITY COMMUNITY COLLEGE
Notes to Schedule of Expenditures of Federal Awards
June 30, 2009

2. Summary of programs from sponsoring agencies (continued)

A. Department of Education (continued)

14. Migrant Education High School Equivalency Programs
Kansas State University entered into a subaward agreement with the College to deliver quality educational services to eligible migrant families.

15. Special Education Grants to States
The Kansas Department of Education entered into a subaward agreement with the College to assist them in providing a free appropriate public education to children with disabilities.

16. Safe and Drug-Free Schools and Communities National Programs
The Kansas Department of Education entered into a subaward agreement with the College to enhance the Nation's efforts to prevent the illegal use of drugs and violence among, and promote safety and discipline for, students at all educational levels; and to support mentoring programs for at-risk children.

B. Department of Agriculture

1. Child and Adult Care Food Program
The objective of the Child and Adult Care Food Program is to maintain or expand nonprofit food service programs for children and eligible adults in nonresidential child care and adult day care institutions.

C. Small Business Administration

1. Small Business Development Center
The Fort Hays State University is providing funds to the College for the purpose of promotion and development of small businesses and free enterprise within the twenty counties in Southwest Kansas served by the Garden City Community College Small Business Development Center.

D. Department of Health and Human Services

1. Cooperative Agreements to Support Comprehensive School Health Programs
The Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems grants are to provide funding for a CDC HIV/AIDS Education Regional Resource Center at Garden City Community College.

2. Block Grants for Prevention and Treatment of Substance Abuse
The objective of the Block Grants for Prevention and Treatment of Substance Abuse is to develop a network of coordination, communication and training to aid communities within a 19 county area to work toward a drug-free region.

3. Refugee and Entrant Assistance – State Administered Programs
The objective of the Refugee and Entrant Assistance – State Administered Programs is to fund cash assistance, medical assistance, care of unaccompanied refugee minors, and social services for the eligible population.

GARDEN CITY COMMUNITY COLLEGE
Notes to Schedule of Expenditures of Federal Awards
June 30, 2009

2. Summary of programs from sponsoring agencies (continued)

   D. Department of Health and Human Services (continued)

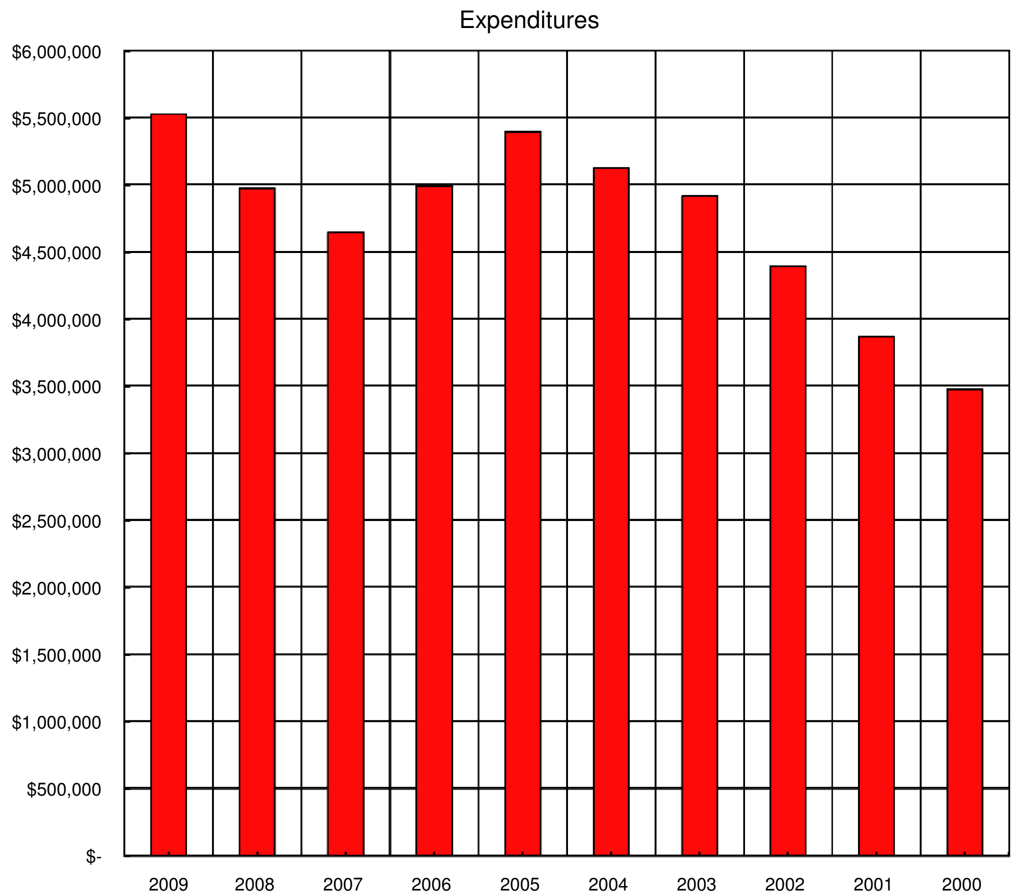
      4. Special Minority Initiatives
         The College is a subrecipient of the Special Minority Initiatives program through a Kansas State University project, Kansas Bridges to the Future.

ADDITIONAL INFORMATION

GARDEN CITY COMMUNITY COLLEGE
2008 Block Grants for Prevention and Treatment of Substance Abuse
Number PREV 08-15-03
Revenues and Expenditures Compared to Budget
For the Year Ended June 30, 2009

Grant period: July 1, 2008, to June 30, 2009	Grant Budget	7/1/07 to 6/30/08 Actual - PREV	Variance Over/ (Under)
REVENUE			
Grant advance - federal	$ 203,940	$ 203,940	$ -
Total revenue	203,940	203,940	-
EXPENDITURES			
Personnel	139,435	139,539	104
Employer taxes and fringe benefits	30,676	31,514	838
Travel	7,000	9,095	2,095
Marketing and publishing	4,000	3,787	(213)
Staff education and training	800	631	(169)
Supplies	5,500	2,200	(3,300)
Equipment	-	714	714
Other	16,529	16,460	(69)
Total expenditures	203,940	203,940	-
REVENUE OVER EXPENDITURES	-	-	-
FUND BALANCE, BEGINNING OF PERIOD	-	-	-
FUND BALANCE, END OF PERIOD	$ -	$ -	$ -

GARDEN CITY COMMUNITY COLLEGE
Graph 6 -
Comparison of Expenditures of Federal Awards
For the Years Ended June 30



LEWIS, HOOPER& DICK LLC
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November 20, 2009

Board of Trustees
Garden City Community College
801 Campus Drive
Garden City, Kansas 67846

In planning and performing our audit of the primary government financial statements of the Garden City Community College, Garden City, Kansas, as of and for the year ended June 30, 2009, in accordance with auditing standards generally accepted in the United States of America, we considered Garden City Community College's internal control over financial reporting (internal control) as a basis for designing our audit procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the College's internal control. Accordingly, we do not express an opinion on the effectiveness of the College's internal control.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the College's financial statements that is more than inconsequential will not be prevented or detected by the College's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the College's internal control.

Our consideration of internal control was for the limited purpose described in the first paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control that we consider to be material weaknesses, as defined above.

In addition, during our audit we noted certain matters involving the internal control and other operational matters that are presented for your consideration. This letter does not affect our report dated November 20, 2009, on the financial statements of Garden City Community College, Garden City, Kansas. We will review the status of these comments during our next audit engagement. Our comments and recommendations, all of which have been discussed with appropriate members of management, are intended to improve the internal control or result in other operating efficiencies. We will be pleased to discuss these comments in further detail at your convenience, perform any additional study of these matters, or assist you in implementing the recommendations. Our comments are summarized in the attached schedule.

The Garden City Community College's basic financial statements include the operations of the Garden City Community College Endowment Association and the Broncbuster Athletic Association. This communication does not include any deficiencies in internal control that we consider to be material weaknesses, as defined above, or certain matters involving the internal control and other operational matters presented for consideration for these component units. Any deficiencies in internal control that we consider to be material weaknesses, as defined above, or certain matters involving the internal control and other operational matters presented for consideration have been provided to the Boards of the Garden City Community College Endowment Association and the Broncbuster Athletic Association in separate communications.

This communication is intended solely for the information and use of management, the Board of Trustees, and others within the organization, and is not intended to be and should not be used by anyone other than these specified parties.

To ensure compliance with requirements imposed by the IRS, we inform you that any U.S. federal tax advice contained in this communication (including any attachments) is not intended or written to be used, and cannot be used, for the purpose of (i) avoiding penalties under the Internal Revenue Code or (ii) promoting, marketing or recommending to another party any transaction or tax related matter.

Respectfully submitted,

Lewis, Hooper & Dick, LLC

LEWIS, HOOPER & DICK, LLC

OBSERVATIONS AND RECOMMENDATIONS

Compliance with Kansas statutes
As explained in the notes to the financial statements, no material violations of Kansas statutes were noted.

Receipts
Controls should be in place to ensure all monies owed to the College are billed. During testing on daycare receipts, we noted one instance in which an individual was under billed for three hours of service or $30. This could have been prevented by having an individual other than the person preparing the bill review the bill before it is sent out. We recommend the daycare implement such a control to help prevent problems in the future.

Bank Accounts
Signature cards should be updated to reflect current authorized signers. Currently accounts at Commerce Bank and Security Savings Bank show a past employee as an authorized signer on the signature card. The signature card was not updated to reflect persons currently authorized by the Board as authorized signers on the accounts. Having a past employee as an authorized signer allows for unauthorized transactions as well as creates difficulties if current employees are not allowed to perform transactions otherwise authorized by the Board. We recommend signature cards be reviewed and updated on an ongoing basis to reflect current authorized personnel.

Designation of authorized signers on financial accounts can provide an excellent internal control. In addition, segregation of duties includes separation of check signing and authorization functions. Currently the bank signature card for the College's account at First National Bank indicates only one authorized signature. This results in a lack of controls due to a failure in the segregation of duties which occurs when the same person has both the ability to sign checks and perform other accounting functions. We recommend the College review all accounts and designate authorized signers as necessary, including updating the bank signature cards to require dual signatures on check disbursements to mitigate the potential misappropriation of funds.

Fixed assets
In order to identify assets belonging to the College, identification labels should be attached to the assets. A procedure should be developed to verify labels are attached to new assets and are in agreement with the asset listing report. If it is not feasible to place the label on a particular asset, we suggest the serial numbers be included in the asset inventory as another means to identify the asset. In addition, we suggest separate, identifiable items be setup as individual assets with unique identification numbers. This makes identification easier in the event of theft or fire.

Compliance with federal grants
As explained in the Schedule of Findings and Questioned Costs located in the Federal Award Programs section of the financial statements, there were no material compliance violations in federal grant programs noted for the year ended June 30, 2009.

We noted the assets purchased with federal monies are not so designated in the fixed asset listing. The assets are physically marked with the program designation when the inventory labels are attached, but inventory labels are not being attached on a timely basis. The College has developed a system to generate asset inventory labels and is in the process of attaching the labels. We recommend the labeling occur on a routine, timely basis since labeling the assets promptly after purchase makes identification easier in the event of theft or fire.

Resolution of prior year comments

We would like to thank the College administration and business office personnel for their assistance and cooperation during the audit. Recommendations from the prior year were implemented during fiscal year 2009, including:

Computer controls
A written policy should be in place to ensure that computer backups are being performed regularly. In addition, there should be adequate controls in place to prevent unauthorized use of computer software. During the current year a formal backup process was developed and is being reviewed regularly and additional controls were put into place regarding the use of computer software.

Disbursements
Proper use of purchase orders is essential to a good internal control structure. Per the College's policy, the pink copy of the purchase order must be signed off by the requestor, ensuring that the product had been received. Failure to sign off on the pink copy of the purchase order by the requestor could result in missing items or wrong items being received. During the current year, all purchase orders selected were signed off verifying the correct order was received per the College's policy.

Bank accounts
Technology continues to expand and allow financial institutions to offer additional safeguards. One such service is the use of "positive pay". This system allows the College to provide the banks an ASCII file of the checks issued; the banks can then compare cleared checks to the data base to check for fraudulently presented checks. During the current year, the College reviewed its depository agreements and decided the use of "positive pay" services was not beneficial at this time.

Postemployment benefits
In June, 2004, the Governmental Accounting Standards Board (GASB) issued Statement No. 45, Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions. This statement requires an implicit rate subsidy to retirees (that is, the difference between a premium rate charged to retirees for a particular benefit and the estimated rate that would be applicable to those retirees if that benefit was acquired for them as a separate group) resulting from their participation in postemployment healthcare plans that cover both active employees and retirees be measured and recognized in the College's financial statements. Prior financial reporting of this benefit was based on a "pay-as-you-go" financing approach which failed to measure or recognize the cost of the benefit during the periods when employees rendered the services. The new reporting requirement requires an actuarial valuation of the total projected benefits performed at least biennially and became effective for the College during the fiscal year ending June 30, 2009.

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November 20, 2009

Board of Trustees
Garden City Community College
Garden City, Kansas 67846

We have audited the financial statements of the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, which collectively comprise the entity's basic financial statements, of Garden City Community College as of and for the year ended June 30, 2009, and have issued our report thereon dated November 20, 2009. Professional standards require that we provide you with the following information related to our audit.

<u>Our Responsibility under Auditing Standards Generally Accepted in the U.S. and OMB Circular A-133</u>
As stated in our engagement letter dated April 15, 2006, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with accounting practices generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your responsibilities.

In planning and performing our audit, we considered the College's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide assurance on the internal control over financial reporting. We also considered internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

As part of obtaining reasonable assurance about whether the College's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit. Also in accordance with OMB Circular A-133, we examined, on a test basis, evidence about the College's compliance with the types of compliance requirements described in the "U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement" applicable to each of its major federal programs for the purpose of expressing an opinion on the College's compliance with those requirements. While our audit provides a reasonable basis for our opinion, it does not provide a legal determination on the College's compliance with those requirements.

<u>Planned Scope and Timing of the Audit</u>
We performed the audit according to the planned scope and timing previously communicated in our meeting about planning matters on August 4, 2009.

<u>Significant Audit Findings</u>
Qualitative Aspects of Accounting Practices
Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the College are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during fiscal year 2009. We noted no transactions entered into by the College during the year for which there is a lack of authoritative guidance or consensus.

November 20, 2009

Board of Trustees
Garden City Community College
Garden City, Kansas 67846

We have audited the financial statements of the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, which collectively comprise the entity's basic financial statements, of Garden City Community College as of and for the year ended June 30, 2009, and have issued our report thereon dated November 20, 2009. Professional standards require that we provide you with the following information related to our audit.

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Planned Scope and Timing of the Audit

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Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the College are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during fiscal year 2009. We noted no transactions entered into by the College during the year for which there is a lack of authoritative guidance or consensus.

There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the financial statements was:

> Management's estimate of the outstanding encumbrances and accounts payable is based on open purchase orders at year end. We evaluated the key factors and assumptions used to develop the outstanding encumbrances and accounts payable in determining that it is reasonable in relation to the financial statements taken as a whole.

The disclosures in the financial statements are neutral, consistent, and clear. Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements was:

> The disclosure of compliance with Kansas statutes in Note 4A to the financial statements – the Kansas statutory compliance checklists from the 2009 Kansas Municipal Audit Guide were completed to determine the College's compliance with Kansas statutes.

Difficulties Encountered in Performing the Audit
We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements
Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. The attached adjusting and reclassifying material misstatements detected as a result of audit procedures were corrected by management.

Disagreements with Management
For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations
We have requested certain representations from management that are included in the management representation letter dated November 20, 2009.

Management Consultations with Other Independent Accountants
In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the College's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues
We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

This information is intended solely for the use of the Board of Trustees and management of Garden City Community College and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,

Lewis, Hooper & Dick, LLC
LEWIS, HOOPER & DICK, LLC

Client:	*Garden City Community College*	W/P Ref
Engagement:	*GCCC FY09 Audit*	TB-02
Period Ending:	*6/30/2009*	
Workpaper:	*Adjusting Journal Entries Report*	

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1000		**client**		
To record additional receivablew on Project Destiny and correct account # on MFLP receivable from FY08 to FY09 per client. Entry was provided after trial balance was imported; they have already been posted by client. F/S entry only.				
00-00-0000-00000-1350	YEAR END RECEIVABLES : GENERAL		100.00	
22-00-0000-00000-1700	DUE FROM/TO FUND 00 : GENERAL		100.00	
24-98-5009-00000-4102	PRIVATE GIFTS/GRANTS : GENERAL		30,768.42	
00-00-0000-00000-1722	DUE FROM/TO FUND 22 : GENERAL			100.00
22-99-3019-00000-4301	STATE GRANTS & CONTRACTS : GENERAL			100.00
24-99-5009-00000-4102	PRIVATE GIFTS/GRANTS : GENERAL			30,768.42
Total			**30,968.42**	**30,968.42**
Adjusting Journal Entries JE # 1001		**NN-01; A-01**		
To reclassify encumbered payroll from outstanding checks. F/S entry only.				
00-00-0000-00000-1002	CASH IN BANK-COMMERCE : GENERAL		247,484.35	
11-00-0000-00000-1700	DUE FROM/TO FUND 00 : GENERAL		247,484.35	
00-00-0000-00000-1711	DUE FROM/TO FUND 11 : GENERAL			247,484.35
11-00-0000-00000-2150	SALARIES & WAGES PAYABLE : GENERAL			247,484.35
Total			**494,968.70**	**494,968.70**
Adjusting Journal Entries JE # 1002		**H-02**		
To reclassify payables from bank fund to individual funds for f/s presentation. F/S entry only.				
00-00-0000-00000-2005	ENCUMBRANCES PAYABLE : GENERAL		1,618,875.07	
00-00-0000-00000-2006	YEAR-END ACCTS PAYABLE : GENERAL		148,132.58	
11-00-0000-00000-1700	DUE FROM/TO FUND 00 : GENERAL		584,613.09	
14-00-0000-00000-1700	DUE FROM/TO FUND 00 : GENERAL		13,447.90	
16-00-0000-00000-1700	DUE FROM/TO FUND 00 : GENERAL		44,592.98	
22-00-0000-00000-1700	DUE FROM/TO FUND 00 : GENERAL		71,265.62	
24-00-0000-00000-1700	DUE FROM/TO FUND 00 : GENERAL		25,989.60	
61-00-0000-00000-1700	DUE FROM/TO FUND 00 : GENERAL		94,312.78	
64-00-0000-00000-1700	DUE FROM/TO FUND 00 : GENERAL		860,098.68	
71-00-0000-00000-1700	DUE FROM/TO FUND 00 : GENERAL		72,687.00	
00-00-0000-00000-1711	DUE FROM/TO FUND 11 : GENERAL			584,613.09
00-00-0000-00000-1714	DUE FROM/TO FUND 14 : GENERAL			13,447.90
00-00-0000-00000-1716	DUE FROM/TO FUND 16 : GENERAL			44,592.98
00-00-0000-00000-1722	DUE FROM/TO FUND 22 : GENERAL			71,265.62
00-00-0000-00000-1723	DUE FROM/TO FUND 23 : GENERAL			
00-00-0000-00000-1724	DUE FROM/TO FUND 24 : GENERAL			25,989.60
00-00-0000-00000-1761	DUE FROM/TO FUND 61 : GENERAL			94,312.78
00-00-0000-00000-1764	DUE FROM/TO FUND 64 : GENERAL			860,098.68
00-00-0000-00000-1771	DUE FROM/TO FUND 71 : GENERAL			72,687.00
11-00-0000-00000-2000	ACCOUNTS PAYABLE : GENERAL			76,746.83
11-00-0000-00000-2005	ENCUMBRANCES PAYABLE : GENERAL			507,866.26
14-00-0000-00000-2000	ACCOUNTS PAYABLE			13,087.15
14-00-0000-00000-2005	ENCUMBRANCES PAYABLE			360.75
16-00-0000-00000-2000	ACCOUNTS PAYABLE			10,974.10
16-00-0000-00000-2005	ENCUMBRANCES PAYABLE			33,618.88
22-00-0000-00000-2000	ACCOUNTS PAYABLE			19,824.55
22-00-0000-00000-2005	ENCUMBRANCES PAYABLE			51,441.07
23-00-0000-00000-1700	DUE FROM/TO FUND 00 : GENERAL			
23-00-0000-00000-2000	ACCOUNTS PAYABLE			
23-00-0000-00000-2005	ENCUMBRANCES PAYABLE			
24-00-0000-00000-2000	ACCOUNTS PAYABLE			293.98
24-00-0000-00000-2005	ENCUMBRANCES PAYABLE			25,695.62
61-00-0000-00000-2000	ACCOUNTS PAYABLE			1,090.27
61-00-0000-00000-2005	ENCUMBRANCES PAYABLE			93,222.51
64-00-0000-00000-2000	ACCOUNTS PAYABLE			
64-00-0000-00000-2005	ENCUMBRANCES PAYABLE			860,098.68
71-00-0000-00000-2000	ACCOUNTS PAYABLE			26,115.70
71-00-0000-00000-2005	ENCUMBRANCES PAYABLE			46,571.30

Client:	***Garden City Community College***	W/P Ref
Engagement:	***GCCC FY09 Audit***	TB-02
Period Ending:	***6/30/2009***	
Workpaper:	***Adjusting Journal Entries Report***	

Account	Description	W/P Ref	Debit	Credit
Total			**3,534,015.30**	**3,534,015.30**
Adjusting Journal Entries JE # 1003		**TB-01**		
To reclassify other receivables/payables from Bank Fund to General for financial statement presentation consistant with previous years. F/S entry only.				
00-00-0000-00000-1302	STUDENT A/R - TEMPORARY : GENERAL		35,452.39	
00-00-0000-00000-1711	DUE FROM/TO FUND 11 : GENERAL		523,445.14	
00-00-0000-00000-2050	FIT WITHHELD PAYABLE : GENERAL		25,085.46	
00-00-0000-00000-2060	FICA WITHHELD PAYABLE(E) : GENERAL		41,295.72	
00-00-0000-00000-2061	MHIE WITHHELD PAYABLE(E) : GENERAL		9,657.96	
00-00-0000-00000-2069	UNEMPLOYMENT TAX PAYABLE : GENERAL		10,004.60	
00-00-0000-00000-2070	ST INC TAX WHHLD PAYABLE : GENERAL		41,605.38	
00-00-0000-00000-2080	KPERS PAYABLE : GENERAL		12,699.24	
00-00-0000-00000-2084	TSA/VALIC : GENERAL		200.00	
00-00-0000-00000-2085	TSA/TEACHERS INS&ANNASSN : GENERAL		9,801.14	
00-00-0000-00000-2090	GROUP TERM LIFE PAYABLE : GENERAL		155.25	
00-00-0000-00000-2091	HOSPITALIZATION PAYABLE : GENERAL		32,129.68	
00-00-0000-00000-2092	TEXAS LIFE INS PAYABLE : GENERAL		160.25	
00-00-0000-00000-2094	TSA/AMERICAN FIDELITY IN : GENERAL		300.00	
00-00-0000-00000-2111	LIFE/CANCER/SAL AM FIDEL : GENERAL		3,051.81	
00-00-0000-00000-2112	MEDICAL EXPENSE REIMBURSEMENT : GENERAL		2,031.66	
00-00-0000-00000-2113	HEALTH SAVINGS ACCOUNTS : GENERAL		3,471.66	
00-00-0000-00000-2114	DEPENDENT CARE REIMBURSEMENT : GENERAL		1,756.66	
00-00-0000-00000-2115	CLERK OF THE DIST COURT : GENERAL		400.00	
00-00-0000-00000-2116	GCCC-STUDENT PAYMENTS : GENERAL		114.50	
00-00-0000-00000-2118	GC TEACHERS CR UNION : GENERAL		2,591.00	
00-00-0000-00000-2119	UNITED FUND : GENERAL		10.00	
00-00-0000-00000-2120	GCCC ENDOWMENT ASSOC : GENERAL		137.50	
00-00-0000-00000-2121	TRANS AMERICAN LIFE : GENERAL		175.25	
00-00-0000-00000-2122	KPERS OPTIONAL LIFE : GENERAL		226.90	
00-00-0000-00000-2123	BRONCBUSTER ATH ASSOC : GENERAL		25.00	
00-00-0000-00000-2155	YEAR-END WAGES PAYABLE : GENERAL		23,256.75	
00-00-0000-00000-2160	SALES TAX PAYABLE : GENERAL		58.97	
00-00-0000-00000-2260	DEFERRED REVENUES : GENERAL		6,057.80	
11-00-0000-00000-1301	STUDENT ACCTS RECEIVABLE : GENERAL		356,076.04	
11-00-0000-00000-1320	INTEREST RECEIVABLE : GENERAL		56,676.16	
11-00-0000-00000-1330	PELL GRANTS RECEIVABLE : GENERAL		48,395.39	
11-00-0000-00000-1338	ACAD COMPETITIVENESS GT RECEIV: GENERAL		750.00	
11-00-0000-00000-1340	OTHER ACCOUNTS RECEIVABLES : GENERAL		3,877.85	
11-00-0000-00000-1350	YEAR END RECEIVABLES		319,582.23	
00-00-0000-00000-1301	STUDENT ACCTS RECEIVABLE : GENERAL			356,076.04
00-00-0000-00000-1320	INTEREST RECEIVABLE : GENERAL			56,676.16
00-00-0000-00000-1330	PELL GRANTS RECEIVABLE : GENERAL			48,395.39
00-00-0000-00000-1336	SCHOLARSHIP REC ENDOW : GENERAL			
00-00-0000-00000-1337	SCHOLARSHIP REC BAA : GENERAL			
00-00-0000-00000-1338	ACAD COMPETITIVENESS GT RECEIV : GENERAL			750.00
00-00-0000-00000-1340	OTHER ACCOUNTS RECEIVABLES : GENERAL			3,877.85
00-00-0000-00000-1350	YEAR END RECEIVABLES : GENERAL			319,582.23
00-00-0000-00000-1650	PREPAID EXPENSES : GENERAL			
00-00-0000-00000-2087	TSA/WESTERN RESERVE LIFE : GENERAL			
00-00-0000-00000-2165	TRANSIENT GUEST TAX : GENERAL			
11-00-0000-00000-1302	STUDENT A/R - TEMPORARY : GENERAL			35,452.39
11-00-0000-00000-1336	SCHOLARSHIP REC ENDOW : GENERAL			
11-00-0000-00000-1337	SCHOLARSHIP REC BAA : GENERAL			
11-00-0000-00000-1650	PREPAID EXPENSES : GENERAL			
11-00-0000-00000-1700	DUE FROM/TO FUND 00 : GENERAL			523,445.14
11-00-0000-00000-2050	FIT WITHHELD PAYABLE : GENERAL			25,085.46
11-00-0000-00000-2060	FICA WITHHELD PAYABLE(E) : GENERAL			41,295.72
11-00-0000-00000-2061	MHIE WITHHELD PAYABLE(E) : GENERAL			9,657.96
11-00-0000-00000-2069	UNEMPLOYMENT TAX PAYABLE			10,004.60
11-00-0000-00000-2070	ST INC TAX WHHLD PAYABLE : GENERAL			41,605.38
11-00-0000-00000-2080	KPERS PAYABLE : GENERAL			12,699.24
11-00-0000-00000-2084	TSA/VALIC : GENERAL			200.00

Client:	*Garden City Community College*	W/P Ref
Engagement:	*GCCC FY09 Audit*	TB-02
Period Ending:	*6/30/2009*	
Workpaper:	*Adjusting Journal Entries Report*	

Account	Description	W/P Ref	Debit	Credit
11-00-0000-00000-2085	TSA/TEACHERS INS&ANNASSN : GENERAL			9,801.14
11-00-0000-00000-2087	TSA/WESTERN RESERVE LIFE : GENERAL			
11-00-0000-00000-2090	GROUP TERM LIFE PAYABLE : GENERAL			155.25
11-00-0000-00000-2091	HOSPITALIZATION PAYABLE : GENERAL			32,129.68
11-00-0000-00000-2092	TEXAS LIFE INS PAYABLE : GENERAL			160.25
11-00-0000-00000-2094	TSA/AMERICAN FIDELITY IN : GENERAL			300.00
11-00-0000-00000-2111	LIFE/CANCER/SAL AM FIDEL : GENERAL			3,051.81
11-00-0000-00000-2112	MEDICAL REINBURSEMENT PR : GENERAL			2,031.66
11-00-0000-00000-2113	HEALTH SAVINGS ACCOUNTS : GENERAL			3,471.66
11-00-0000-00000-2114	DEPENDENT CARE REINBURSE : GENERAL			1,756.66
11-00-0000-00000-2115	CLERK OF THE DIST COURT : GENERAL			400.00
11-00-0000-00000-2116	GCCC-STUDENT PAYMENTS : GENERAL			114.50
11-00-0000-00000-2118	GC TEACHERS CR UNION : GENERAL			2,591.00
11-00-0000-00000-2119	UNITED FUND : GENERAL			10.00
11-00-0000-00000-2120	GCCC ENDOWMENT ASSOC : GENERAL			137.50
11-00-0000-00000-2121	TRANS AMERICAN LIFE : GENERAL			175.25
11-00-0000-00000-2122	KPERS OPTIONAL LIFE : GENERAL			226.90
11-00-0000-00000-2123	BRONCBUSTER ATH ASSOC : GENERAL			25.00
11-00-0000-00000-2155	YEAR-END WAGES PAYABLE : GENERAL			23,256.75
11-00-0000-00000-2160	SALES TAX PAYABLE : GENERAL			58.97
11-00-0000-00000-2165	TRANSIENT GUEST TAX : GENERAL			
11-00-0000-00000-2260	DEFERRED REVENUES			6,057.80
Total			**1,570,715.34**	**1,570,715.34**

Adjusting Journal Entries JE # 1004 — **PY AJE #1005**

To reverse prior year compensated absences payable for GAAP f/s presentation. F/S entry only.

Account	Description	W/P Ref	Debit	Credit
11-00-0000-00000-3000	FUND BALANCE : GENERAL		269,030.00	
11-00-0000-11060-5200	FACULTY SALARIES : SOCIAL SCIENCE			269,030.00
Total			**269,030.00**	**269,030.00**

Adjusting Journal Entries JE # 1005 — **NN-04**

To record current year compensated absences payable for GAAP f/s presentation. F/S entry only. Reverse in subsequent year.

Account	Description	W/P Ref	Debit	Credit
11-00-0000-11060-5200	FACULTY SALARIES : SOCIAL SCIENCE		249,127.00	
11-00-0000-00000-2159	COMPENSATED ABSENCES PAYABLE			249,127.00
Total			**249,127.00**	**249,127.00**

Adjusting Journal Entries JE # 1006 — **M-03, M-05, PY**

To correct posting of federal aid received for TQE, Operation Advance and Drug Prevention grants. F/S entry only.

Account	Description	W/P Ref	Debit	Credit
16-00-5013-00000-4301	STATE GRANTS & CONTRACTS : GENERAL		3,630.16	
22-99-3003-00000-4301	STATE GRANTS & CONTRACTS : GENERAL		203,939.35	
16-00-5013-00000-4201	FEDERAL GRANTS & CONTRACTS: GENERAL			3,630.16
22-97-2009-00000-4201	FEDERAL GRANTS & CONTRACTS : GENERAL			
22-97-2009-00000-4301	STATE GRANTS & CONTRACTS : GENERAL			
22-97-3005-00000-4201	FEDERAL GRANTS & CONTRACTS : GENERAL			
22-97-3005-00000-4301	STATE GRANTS & CONTRACTS : GENERAL			
22-97-3019-00000-4201	FEDERAL GRANTS & CONTRACTS : GENERAL			
22-97-3019-00000-4301	STATE GRANTS & CONTRACTS : GENERAL			
22-97-3023-00000-4201	FEDERAL GRANTS & CONTRACTS : GENERAL			
22-97-3023-00000-4301	STATE GRANTS & CONTRACTS : GENERAL			
22-98-3005-00000-4201	FEDERAL GRANTS & CONTRACTS: GENERAL			
22-98-3005-00000-4301	STATE GRANTS & CONTRACTS : GENERAL			
22-98-3019-00000-4201	FEDERAL GRANTS & CONTRACTS: GENERAL			
22-98-3019-00000-4301	STATE GRANTS & CONTRACTS : GENERAL			
22-98-3023-00000-4201	FEDERAL GRANTS & CONTRACTS: GENERAL			
22-98-3023-00000-4301	STATE GRANTS & CONTRACTS : GENERAL			
22-99-3003-00000-4201	FEDERAL GRANTS & CONTRACTS: GENERAL			203,939.35
Total			**207,569.51**	**207,569.51**

Client:	*Garden City Community College*		W/P Ref
Engagement:	*GCCC FY09 Audit*		TB-02
Period Ending:	*6/30/2009*		
Workpaper:	*Adjusting Journal Entries Report*		

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1007		**F-03, HH-09**		
To record balance of capital lease for scoreboard added to fixed assets.				
64-00-7005-55000-8510	EQUIPMENT : DIRECTOR OF ATHLETICS		130,000.00	
64-00-0000-00000-2200	NOTES & BONDS PAYABLE : GENERAL			130,000.00
Total			**130,000.00**	**130,000.00**
Adjusting Journal Entries JE # 1008		**HH-08**		
To record balance of loan from State.				
63-00-0000-00000-1350	LOAN RECEIVABLE		2,056,167.93	
63-00-0000-00000-2200	NOTES & BONDS PAYABLE : GENERAL			2,056,167.93
Total			**2,056,167.93**	**2,056,167.93**
Adjusting Journal Entries JE # 1009		**NN-06-1**		
To recognize the GASB 45 accrual for future retiree healthcare benefits. F/S entry only.				
11-00-0000-11060-5962	HEALTH INSURANCE : SOCIAL SCIENCE		212,316.00	
11-00-0000-00000-2158	NET OPEB OBLIGATION			212,316.00
Total			**212,316.00**	**212,316.00**
Adjusting Journal Entries JE # 1010		**NN-06-1**		
To reduce the OPEB liability for retiree healthcare benefits provided during the current year. F/S entry only.				
11-00-0000-00000-2158	NET OPEB OBLIGATION		66,000.00	
11-00-0000-11060-5962	HEALTH INSURANCE : SOCIAL SCIENCE			66,000.00
Total			**66,000.00**	**66,000.00**
Adjusting Journal Entries JE # 1011		**N-01**		
To reclassify transfer from College Players to Adult Supplemental Ed for financial reporting purposes. F/S entry only.				
14-00-8036-11031-9871	TRANSFERS TO/FROM FUND 71 : DRAMA		1,072.00	
71-00-6015-50000-6190	STUDENT SERVICES EXPENSE : DEAN OF STUDEN		1,072.00	
14-00-8001-00000-4102	PRIVATE GIFTS/GRANTS : GENERAL			1,072.00
71-00-6015-50000-9814	TRANSFERS TO/FROM FUND 14 : DEAN OF STUDE			1,072.00
Total			**2,144.00**	**2,144.00**
Adjusting Journal Entries JE # 1012		**FS-03**		
To adjust for financial statement rounding. F/S entry only.				
11-00-0000-00000-4011	MISC STUDENT BILL ADJ : GENERAL		0.50	
11-00-0000-00000-4902	INTEREST INCOME : GENERAL		0.50	
11-00-0000-42007-7040	PHOTOCOPYING SUPPLIES : BRYAN EDUCATION C		2.50	
14-00-8001-31000-7195	MISCELLANEOUS SUPPLIES : COMMUNITY SERVIC		1.00	
16-00-0000-00000-2000	ACCOUNTS PAYABLE		2.00	
16-00-5011-94000-7195	MISCELLANEOUS SUPPLIES : STUDENT CENTER		1.00	
16-00-5013-98001-7011	INSTRUCTIONAL SUPPLIES : CHILD CARE		0.50	
22-95-3019-00000-3000	FUND BALANCE: GENERAL		1.00	
22-97-2019-12200-7011	INSTRUCTIONAL SUPPLIES : ADN PROGRAM		1.00	
22-97-3027-00000-3000	FUND BALANCE : GENERAL		2.00	
22-98-3032-00000-4301	STATE GRANTS & CONTRACTS : GENERAL		1.00	
23-99-5002-00000-3000	FUND BALANCE : GENERAL		0.04	
61-00-0000-00000-2005	ENCUMBRANCES PAYABLE		0.51	
61-00-0000-00000-3000	FUND BALANCE : GENERAL		2.00	
11-00-0000-00000-3000	FUND BALANCE : GENERAL			2.00
16-00-5008-00000-3000	FUND BALANCE : GENERAL			1.00
16-00-5008-31000-7020	OFFICE SUPPLIES : COMMUNITY SERVICE			2.00
16-00-5012-00000-3000	FUND BALANCE : GENERAL			1.00
16-00-5013-00000-3000	FUND BALANCE : GENERAL			0.50
22-95-3019-42000-7011	INSTRUCTIONAL SUPPLIES : DEAN OF LEARNING			1.00
22-97-3027-12200-7011	INSTRUCTIONAL SUPPLIES : ADN PROGRAM			2.00

			W/P Ref
Client:	***Garden City Community College***		TB-02
Engagement:	***GCCC FY09 Audit***		
Period Ending:	***6/30/2009***		
Workpaper:	***Adjusting Journal Entries Report***		

Account	Description	W/P Ref	Debit	Credit
22-98-3019-00000-3000	FUND BALANCE : GENERAL			0.44
22-98-3032-00000-3000	FUND BALANCE : GENERAL			1.00
61-00-0000-71000-6470	REPAIRS & MAINTENANCE : BUILDINGS			3.00
61-00-0000-71000-9863	TRANSFERS TO/FROM FUND 63 : BUILDINGS			1.00
Total			**15.55**	**14.94**
Adjusting Journal Entries JE # 1013		**F-07-2**		
To reclassify capital project expenditures between COP and contributed funds per request from client.				
64-00-7004-71000-8210	BUILDINGS : BUILDINGS		457,804.58	
65-00-0000-00000-1764	DUE FROM/TO FUND 64 : GENERAL		457,804.58	
64-00-0000-00000-1765	DUE FROM/TO FUND 65 : GENERAL			457,804.58
65-00-7004-71000-8210	BUILDINGS : BUILDINGS			457,804.58
Total			**915,609.16**	**915,609.16**

Note: immaterial AJE's made at client's request for financial statement presentation purposes.
Client was aware of need for journal entries posted in order to prepare GAASB 35 financial statements from the trial balance they maintain.

Client:	*Garden City Community College*	<u>W/P Ref</u>
Engagement:	*GCCC FY09 Audit*	TB-02-1
Period Ending:	*6/30/2009*	
Workpaper:	*Reclassifying Journal Entries Report*	

Account	Description	W/P Ref	Debit	Credit
Reclassifying Journal Entries JE # 2001		**PY RJE 2002**		
To reverse prior year encumbrances for GAAP financial statement presentation. F/S entry only.				
11-00-0000-11030-7175	STUDENT SUPPLIES : ART		206.00	
11-00-0000-11030-8510	EQUIPMENT : ART		16,070.00	
11-00-0000-11033-6470	REPAIRS & MAINTENANCE : INST MUSIC		1,800.00	
11-00-0000-11060-7011	INSTRUCTIONAL SUPPLIES : SOCIAL SCIENCE		784.00	
11-00-0000-11070-7175	STUDENT SUPPLIES : HEALTH & PHYSICAL ED		90.00	
11-00-0000-11100-6470	REPAIRS & MAINTENANCE : TECHNOLOGY--INSTR		428.00	
11-00-0000-11100-8530	COMPUTER EQUIPMENT : TECHNOLOGY--INSTRUCT		8,701.00	
11-00-0000-12200-7175	STUDENT SUPPLIES : ADN PROGRAM		655.00	
11-00-0000-12201-7175	STUDENT SUPPLIES : LPN PROGRAM		281.00	
11-00-0000-12202-7011	INSTRUCTIONAL SUPPLIES : EMT		1,470.00	
11-00-0000-12202-7175	STUDENT SUPPLIES : EMT		330.00	
11-00-0000-12202-8540	SOFTWARE : EMT		30.00	
11-00-0000-12210-7011	INSTRUCTIONAL SUPPLIES : AGRICULTURE		713.00	
11-00-0000-12211-7175	STUDENT SUPPLIES : MEAT JUDGING		44.00	
11-00-0000-12220-7011	INSTRUCTIONAL SUPPLIES : AG EQUIPMENT & M		551.00	
11-00-0000-12240-7175	STUDENT SUPPLIES : CRIMINAL JUSTICE		440.00	
11-00-0000-12241-7011	INSTRUCTIONAL SUPPLIES : FIRE SCIENCE		204.00	
11-00-0000-42002-6610	OUTREACH INST PROVIDER : OUTREACH		348.00	
11-00-0000-42002-6620	CONSULT/CONTRACT SERVICE : OUTREACH		605.00	
11-00-0000-42002-8530	COMPUTER EQUIPMENT : OUTREACH		3,795.00	
11-00-0000-50030-6045	RECRUITING : ADMISSIONS		134.00	
11-00-0000-50030-8530	COMPUTER EQUIPMENT : ADMISSIONS		1,214.00	
11-00-0000-50040-7150	COMMENCEMENT SUPPLIES : REGISTRAR'S OFFIC		638.00	
11-00-0000-55014-7160	ATHLETIC TEAM SUPPLIES : RODEO TEAM		4,979.00	
11-00-0000-61000-6520	PUBLIC RELATIONS : PRESIDENT		202.00	
11-00-0000-62000-6620	CONSULT/CONTRACT SERVICE : DEAN OF ADMIN		820.00	
11-00-0000-62050-6672	ARCHITECT SERVICES : ONE-TIME PURCHASES		1,063.00	
11-00-0000-62050-8220	BUILDING IMPROVEMENT : ONE-TIME PURCHASES		136,450.00	
11-00-0000-62050-8520	FURNISHINGS : ONE-TIME PURCHASES		8,141.00	
11-00-0000-63000-6620	CONSULT/CONTRACT SERVICE : INFORMATION SE		7,433.00	
11-00-0000-64000-8530	COMPUTER EQUIPMENT : INFORMATION TECHNOLO		14,934.00	
11-00-0000-65000-6470	REPAIRS & MAINTENANCE : CENTRAL SERVICES		2,800.00	
11-00-0000-71000-6470	REPAIRS & MAINTENANCE : BUILDINGS		20,501.00	
11-00-0000-71000-8220	BUILDING IMPROVEMENT : BUILDINGS		49,500.00	
11-00-0000-73000-6470	REPAIRS & MAINTENANCE : GROUNDS		4,881.00	
11-00-0000-73001-6470	REPAIRS & MAINTENANCE : ATHLETIC FIELDS		9,006.00	
11-00-0000-73001-8020	LAND IMPROVEMENTS : ATHLETIC FIELDS		5,870.00	
14-00-8002-31000-7011	INSTRUCTIONAL SUPPLIES : COMMUNITY SERVIC		640.00	
16-00-5008-31000-7011	INSTRUCTIONAL SUPPLIES : COMMUNITY SERVIC		2,712.00	
16-00-5008-31000-8530	COMPUTER EQUIPMENT : COMMUNITY SERVICE		955.00	
16-00-5011-95000-6470	REPAIRS & MAINTENANCE : STUDENT HOUSING		600.00	
16-00-5011-95001-8220	BUILDING IMPROVEMENT : DIRECTOR'S APARTME		1,215.00	
22-96-2019-12200-7011	INSTRUCTIONAL SUPPLIES : ADN PROGRAM		1,686.00	
22-97-2007-50000-7011	INSTRUCTIONAL SUPPLIES : DEAN OF STUDENT		128.00	
22-97-2019-12200-7011	INSTRUCTIONAL SUPPLIES : ADN PROGRAM		3,275.00	
22-97-3027-12200-7011	INSTRUCTIONAL SUPPLIES : ADN PROGRAM		529.00	
22-98-2008-50000-6190	STUDENT SERVICES EXPENSE : DEAN OF STUDEN		131.00	
22-98-2024-45010-8510	EQUIPMENT : ALLIED HEALTH ACTIVITY		13,750.00	
22-98-2025-13301-6520	PUBLIC RELATIONS : ABE--INSTRUCTION		4,190.00	
22-98-2025-13301-7011	INSTRUCTIONAL SUPPLIES : ABE--INSTRUCTION		991.00	
22-98-2025-13301-8510	EQUIPMENT : ABE--INSTRUCTION		16,850.00	
22-98-3004-12211-7011	INSTRUCTIONAL SUPPLIES : MEAT JUDGING		335.00	
22-98-3004-12211-8510	EQUIPMENT : MEAT JUDGING		4,699.00	
22-98-3004-12211-8510	EQUIPMENT : MEAT JUDGING		8,236.00	
22-98-3004-12211-8530	COMPUTER EQUIPMENT : MEAT JUDGING		1,214.00	
22-98-3004-12211-8540	SOFTWARE : MEAT JUDGING		1,017.00	
22-98-3017-42005-7011	INSTRUCTIONAL SUPPLIES : DEAN OF TECHNICA		399.00	
22-98-3019-42000-6510	ADVERTISING : DEAN OF LEARNING SERVICES		36.00	
22-98-3019-42000-7011	INSTRUCTIONAL SUPPLIES : DEAN OF LEARNING		250.00	
22-98-3032-12273-7011	INSTRUCTIONAL SUPPLIES : WELDING		5,290.00	
22-98-3032-12273-7011	INSTRUCTIONAL SUPPLIES : WELDING		13,667.00	
22-98-3032-12273-8510	EQUIPMENT : WELDING		27,507.00	
22-98-3032-12273-8510	EQUIPMENT : WELDING		81,689.00	

Client:	Garden City Community College	W/P Ref
Engagement:	GCCC FY09 Audit	TB-02-1
Period Ending:	6/30/2009	
Workpaper:	Reclassifying Journal Entries Report	

Account	Description	W/P Ref	Debit	Credit
23-00-5015-31000-7060	TESTING SUPPLIES : COMMUNITY SERVICE		3,220.00	
24-98-2022-13301-7011	INSTRUCTIONAL SUPPLIES : ABE--INSTRUCTION		213.00	
24-98-2022-13301-8530	COMPUTER EQUIPMENT : ABE--INSTRUCTION		12,341.00	
24-98-2023-13301-6530	PROMOTIONS : ABE--INSTRUCTION		1,639.00	
24-98-2023-13301-7011	INSTRUCTIONAL SUPPLIES : ABE--INSTRUCTION		1,099.00	
24-98-2023-13301-7011	INSTRUCTIONAL SUPPLIES : ABE--INSTRUCTION		1,239.00	
24-98-3029-13301-8210	BUILDINGS : ABE--INSTRUCTION		14,000.00	
24-98-3029-13301-8530	COMPUTER EQUIPMENT : ABE--INSTRUCTION		1,719.00	
61-00-0000-71000-6620	CONSULT/CONTRACT SERVICE : BUILDINGS		2,600.00	
61-00-0000-71000-8220	BUILDING IMPROVEMENT : BUILDINGS		8,313.00	
61-00-0000-71000-8520	FURNISHINGS : BUILDINGS		4,119.00	
71-00-6039-50000-6190	STUDENT SERVICES EXPENSE : DEAN OF STUDEN		20,445.00	
71-00-6042-99001-6820	PROFESSIONAL MEMBERSHIPS : STUDENT NEWSPA		40.00	
71-00-6043-99002-6820	PROFESSIONAL MEMBERSHIPS : STUDENT MAGAZI		40.00	
71-00-6043-99002-8540	SOFTWARE : STUDENT MAGAZINE		95.00	
71-00-6043-99002-8590	MAGAZINE : STUDENT MAGAZINE		2,235.00	
11-00-0000-00000-3000	FUND BALANCE : GENERAL			50,563.00
11-00-0000-00000-3000	FUND BALANCE : GENERAL			255,548.00
14-00-8002-00000-3000	FUND BALANCE : GENERAL			640.00
16-00-5008-00000-3000	FUND BALANCE : GENERAL			3,667.00
16-00-5011-00000-3000	FUND BALANCE : GENERAL			600.00
16-00-5011-00000-3000	FUND BALANCE : GENERAL			1,215.00
22-96-2019-00000-3000	FUND BALANCE : GENERAL			1,686.00
22-97-2007-00000-3000	FUND BALANCE : GENERAL			128.00
22-97-2019-00000-3000	FUND BALANCE : GENERAL			3,275.00
22-97-3027-00000-3000	FUND BALANCE : GENERAL			529.00
22-98-2008-00000-3000	FUND BALANCE : GENERAL			131.00
22-98-2024-00000-3000	FUND BALANCE : GENERAL			13,750.00
22-98-2025-00000-3000	FUND BALANCE : GENERAL			22,031.00
22-98-3004-00000-3000	FUND BALANCE : GENERAL			15,501.00
22-98-3017-00000-3000	FUND BALANCE : GENERAL			399.00
22-98-3019-00000-3000	FUND BALANCE : GENERAL			286.00
22-98-3032-00000-3000	FUND BALANCE : GENERAL			41,174.00
22-98-3032-00000-3000	FUND BALANCE : GENERAL			86,979.00
23-00-5015-00000-3000	FUND BALANCE : GENERAL			3,220.00
24-98-2022-00000-3000	FUND BALANCE : GENERAL			12,554.00
24-98-2023-00000-3000	FUND BALANCE : GENERAL			1,239.00
24-98-2023-00000-3000	FUND BALANCE : GENERAL			2,738.00
24-98-3029-00000-3000	FUND BALANCE : GENERAL			15,719.00
61-00-0000-00000-3000	FUND BALANCE : GENERAL			4,119.00
61-00-0000-00000-3000	FUND BALANCE : GENERAL			10,913.00
71-00-6039-00000-3000	FUND BALANCE : GENERAL			20,445.00
71-00-6042-00000-3000	FUND BALANCE : GENERAL			40.00
71-00-6043-00000-3000	FUND BALANCE : GENERAL			2,370.00
Total			**571,459.00**	**571,459.00**

Reclassifying Journal Entries JE # 2002 — **H-02-1; H-02-2**

To reverse current year encumbrances for GAAP financial statement presentation. F/S entry only. Reverse in subsequent year.

Account	Description	W/P Ref	Debit	Credit
11-00-0000-00000-2005	ENCUMBRANCES PAYABLE : GENERAL		112,224.00	
11-00-0000-00000-2005	ENCUMBRANCES PAYABLE : GENERAL		395,642.00	
14-00-0000-00000-2005	ENCUMBRANCES PAYABLE		155.00	
14-00-0000-00000-2005	ENCUMBRANCES PAYABLE		206.00	
16-00-0000-00000-2005	ENCUMBRANCES PAYABLE		3,619.00	
16-00-0000-00000-2005	ENCUMBRANCES PAYABLE		30,000.00	
22-00-0000-00000-2005	ENCUMBRANCES PAYABLE		63.00	
22-00-0000-00000-2005	ENCUMBRANCES PAYABLE		300.00	
22-00-0000-00000-2005	ENCUMBRANCES PAYABLE		338.00	
22-00-0000-00000-2005	ENCUMBRANCES PAYABLE		549.00	
22-00-0000-00000-2005	ENCUMBRANCES PAYABLE		549.00	
22-00-0000-00000-2005	ENCUMBRANCES PAYABLE		740.00	
22-00-0000-00000-2005	ENCUMBRANCES PAYABLE		968.00	
22-00-0000-00000-2005	ENCUMBRANCES PAYABLE		1,450.00	
22-00-0000-00000-2005	ENCUMBRANCES PAYABLE		9,789.00	
22-00-0000-00000-2005	ENCUMBRANCES PAYABLE		36,695.00	
24-00-0000-00000-2005	ENCUMBRANCES PAYABLE		210.00	

Client:	*Garden City Community College*			W/P Ref
Engagement:	*GCCC FY09 Audit*			TB-02-1
Period Ending:	*6/30/2009*			
Workpaper:	*Reclassifying Journal Entries Report*			

Account	Description	W/P Ref	Debit	Credit
24-00-0000-00000-2005	ENCUMBRANCES PAYABLE		11,486.00	
24-00-0000-00000-2005	ENCUMBRANCES PAYABLE		14,000.00	
61-00-0000-00000-2005	ENCUMBRANCES PAYABLE		39,930.00	
61-00-0000-00000-2005	ENCUMBRANCES PAYABLE		53,292.00	
64-00-0000-00000-2005	ENCUMBRANCES PAYABLE		860,099.00	
71-00-0000-00000-2005	ENCUMBRANCES PAYABLE		1,740.00	
71-00-0000-00000-2005	ENCUMBRANCES PAYABLE		14,831.00	
71-00-0000-00000-2005	ENCUMBRANCES PAYABLE		30,000.00	
11-00-0000-11030-7011	INSTRUCTIONAL SUPPLIES : ART			82.00
11-00-0000-11033-6470	REPAIRS & MAINTENANCE : INST MUSIC			2,000.00
11-00-0000-11040-7175	STUDENT SUPPLIES : SCIENCE			3,473.00
11-00-0000-11050-7011	INSTRUCTIONAL SUPPLIES : MATH			100.00
11-00-0000-11100-8530	COMPUTER EQUIPMENT : TECHNOLOGY--INSTRUCT			30,000.00
11-00-0000-11100-8530	COMPUTER EQUIPMENT : TECHNOLOGY--INSTRUCT			32,372.00
11-00-0000-12011-7011	INSTRUCTIONAL SUPPLIES : MID-MANAGEMENT			315.00
11-00-0000-12203-7175	STUDENT SUPPLIES : ALLIED HEALTH			44.00
11-00-0000-12220-7011	INSTRUCTIONAL SUPPLIES : AG EQUIPMENT & M			1,491.00
11-00-0000-12230-7011	INSTRUCTIONAL SUPPLIES : AUTO MECHANICS			2,793.00
11-00-0000-12240-7175	STUDENT SUPPLIES : CRIMINAL JUSTICE			306.00
11-00-0000-12241-7011	INSTRUCTIONAL SUPPLIES : FIRE SCIENCE			450.00
11-00-0000-12270-8510	EQUIPMENT : AMMONIA REFRIGERATION			40,837.00
11-00-0000-12280-7011	INSTRUCTIONAL SUPPLIES : BUILDING TRADES			96.00
11-00-0000-42003-8530	COMPUTER EQUIPMENT : FACULTY SENATE			1,316.00
11-00-0000-55000-6170	AWARDS : DIRECTOR OF ATHLETICS			4,500.00
11-00-0000-55000-8510	EQUIPMENT : DIRECTOR OF ATHLETICS			18,856.00
11-00-0000-55005-7160	ATHLETIC TEAM SUPPLIES : WOMEN'S SOFTBALL			2,211.00
11-00-0000-55010-7160	ATHLETIC TEAM SUPPLIES : MEN'S SOCCER			1,400.00
11-00-0000-55014-7160	ATHLETIC TEAM SUPPLIES : RODEO TEAM			4,982.00
11-00-0000-55014-8510	EQUIPMENT : RODEO TEAM			2,497.00
11-00-0000-62000-6620	CONSULT/CONTRACT SERVICE : DEAN OF ADMIN			5,500.00
11-00-0000-62011-6140	ADA COMPLIANCE EXPENSES : ADA COMPLIANCE			3,928.00
11-00-0000-62050-8220	BUILDING IMPROVEMENT : ONE-TIME PURCHASES			1,878.00
11-00-0000-62050-8220	BUILDING IMPROVEMENT : ONE-TIME PURCHASES			242,711.00
11-00-0000-62050-8520	FURNISHINGS : ONE-TIME PURCHASES			4,902.00
11-00-0000-63000-6510	ADVERTISING : INFORMATION SERVICES			300.00
11-00-0000-63000-8530	COMPUTER EQUIPMENT : INFORMATION SERVICES			5,934.00
11-00-0000-64000-8530	COMPUTER EQUIPMENT : INFORMATION TECHNOLO			9,352.00
11-00-0000-64000-8530	COMPUTER EQUIPMENT : INFORMATION TECHNOLO			29,729.00
11-00-0000-71000-6470	REPAIRS & MAINTENANCE : BUILDINGS			256.00
11-00-0000-71000-6470	REPAIRS & MAINTENANCE : BUILDINGS			18,616.00
11-00-0000-71000-8510	EQUIPMENT : BUILDINGS			2,772.00
11-00-0000-72000-7110	JANITORIAL SUPPLIES : CUSTODIAL SERVICES			187.00
11-00-0000-73000-6470	REPAIRS & MAINTENANCE : GROUNDS			1,785.00
11-00-0000-73000-8020	LAND IMPROVEMENTS : GROUNDS			114.00
11-00-0000-73000-8020	LAND IMPROVEMENTS : GROUNDS			27,315.00
11-00-0000-73001-8020	LAND IMPROVEMENTS : ATHLETIC FIELDS			500.00
11-00-0000-74000-7210	VEHICLE UPKEEP & REPAIR : VEHICLES			1,966.00
14-00-8002-31000-6470	REPAIRS & MAINTENANCE : COMMUNITY SERVICE			155.00
14-00-8030-55008-6195	MISC GEN OPERATING EXP : VOLLEYBALL			26.00
14-00-8030-55008-8530	COMPUTER EQUIPMENT : VOLLEYBALL			180.00
16-00-5011-95000-6470	REPAIRS & MAINTENANCE : STUDENT HOUSING			1,179.00
16-00-5011-95000-8530	COMPUTER EQUIPMENT : STUDENT HOUSING			2,440.00
16-00-5011-95000-8530	COMPUTER EQUIPMENT : STUDENT HOUSING			30,000.00
22-00-5022-31000-8520	FURNISHINGS : COMMUNITY SERVICE			968.00
22-98-3004-12211-6470	REPAIRS & MAINTENANCE : MEAT JUDGING			1,450.00
22-99-2008-50000-6190	STUDENT SERVICES EXPENSE : DEAN OF STUDEN			300.00
22-99-2024-45010-8510	EQUIPMENT : ALLIED HEALTH ACTIVITY			1,918.00
22-99-2024-45011-7011	INSTRUCTIONAL SUPPLIES : SCIENCE LAB ACTI			21,277.00
22-99-2024-45011-8510	EQUIPMENT : SCIENCE LAB ACTIVITY			13,500.00
22-99-3003-31000-7020	OFFICE SUPPLIES : COMMUNITY SERVICE			63.00
22-99-3017-42005-7011	INSTRUCTIONAL SUPPLIES : DEAN OF TECHNICA			338.00
22-99-3019-42000-7011	INSTRUCTIONAL SUPPLIES : DEAN OF LEARNING			335.00
22-99-3019-42000-8530	COMPUTER EQUIPMENT : DEAN OF LEARNING SER			405.00
22-99-3031-31000-7030	LIBRARY SUPPLIES : COMMUNITY SERVICE			549.00
22-99-3032-12270-8510	EQUIPMENT : AMMONIA REFRIGERATION			9,789.00
22-99-3034-31000-7030	LIBRARY SUPPLIES : COMMUNITY SERVICE			549.00
24-98-3029-13301-8210	BUILDINGS : ABE--INSTRUCTION			14,000.00

Client:	*Garden City Community College*		W/P Ref
Engagement:	*GCCC FY09 Audit*		TB-02-1
Period Ending:	*6/30/2009*		
Workpaper:	*Reclassifying Journal Entries Report*		

Account	Description	W/P Ref	Debit	Credit
24-99-2022-13301-7011	INSTRUCTIONAL SUPPLIES : ABE--INSTRUCTION			23.00
24-99-2023-13301-7011	INSTRUCTIONAL SUPPLIES : ABE--INSTRUCTION			210.00
24-99-2023-13301-7011	INSTRUCTIONAL SUPPLIES : ABE--INSTRUCTION			273.00
24-99-2023-13301-7020	OFFICE SUPPLIES : ABE--INSTRUCTION			1,010.00
24-99-2023-13301-8520	FURNISHINGS : ABE--INSTRUCTION			2,884.00
24-99-2023-13301-8530	COMPUTER EQUIPMENT : ABE--INSTRUCTION			5,943.00
24-99-3029-13301-6530	PROMOTIONS : ABE--INSTRUCTION			1,349.00
24-99-3029-13301-7011	INSTRUCTIONAL SUPPLIES : ABE--INSTRUCTION			4.00
61-00-0000-71000-6470	REPAIRS & MAINTENANCE : BUILDINGS			9,265.00
61-00-0000-71000-6672	ARCHITECT SERVICES : BUILDINGS			22,702.00
61-00-0000-71000-8220	BUILDING IMPROVEMENT : BUILDINGS			21,325.00
61-00-0000-71000-8520	FURNISHINGS : BUILDINGS			39,930.00
64-00-7004-71000-8210	BUILDINGS : BUILDINGS			318,781.00
64-00-7006-71000-6672	ARCHITECT SERVICES : BUILDINGS			6,145.00
64-00-7006-71000-8220	BUILDING IMPROVEMENT : BUILDINGS			535,173.00
71-00-6011-50000-6190	STUDENT SERVICES EXPENSE : DEAN OF STUDEN			1,740.00
71-00-6039-50000-8530	COMPUTER EQUIPMENT : DEAN OF STUDENT SERV			30,000.00
71-00-6043-99002-8530	COMPUTER EQUIPMENT : STUDENT MAGAZINE			14,831.00
Total			**1,618,875.00**	**1,618,875.00**
Reclassifying Journal Entries JE # 2003		**PY RJE 2004**		
To reverse prior year deferred tax revenues for GAAP f/s presentation. F/S entry only.				
11-00-0000-00000-3000	FUND BALANCE : GENERAL		3,529,310.00	
61-00-0000-00000-3000	FUND BALANCE : GENERAL		200,240.00	
11-00-0000-00000-4803	AD VALOREM PROPERTY TAX : GENERAL			3,529,310.00
61-00-0000-00000-4803	AD VALOREM PROPERTY TAX : GENERAL			200,240.00
Total			**3,729,550.00**	**3,729,550.00**
Reclassifying Journal Entries JE # 2004		**M-02**		
To record current year deferred tax revenues for GAAP F/S presentation. F/S entry only.				
11-00-0000-00000-4803	AD VALOREM PROPERTY TAX : GENERAL		3,558,306.00	
61-00-0000-00000-4803	AD VALOREM PROPERTY TAX : GENERAL		192,671.00	
11-00-0000-00000-2261	DEFERRED TAXES			3,558,306.00
61-00-0000-00000-2260	DEFERRED REVENUES			192,671.00
Total			**3,750,977.00**	**3,750,977.00**
Reclassifying Journal Entries JE # 2005		**O-02**		
To record taxes receivable per subsequent year budget for GAAP financial statement presentation. F/S entry only.				
11-00-0000-00000-1360	TAXES RECEIVABLE		431,246.00	
61-00-0000-00000-1360	TAXES RECEIVABLE		23,350.00	
11-00-0000-00000-2261	DEFERRED TAXES			431,246.00
61-00-0000-00000-2260	DEFERRED REVENUES			23,350.00
Total			**454,596.00**	**454,596.00**
Reclassifying Journal Entries JE # 2006		**PY RJE 2007**		
To reverse prior year accrued interest on COP's for GAAP financial statement presentation. F/S entry only.				
63-00-0000-00000-3000	FUND BALANCE : GENERAL		80,685.00	
63-00-0000-50000-7650	INTEREST EXPENSE : DEAN OF STUDENT SERVIC			31,238.00
63-00-0000-62000-7650	INTEREST EXPENSE : DEAN OF ADMIN SERVICES			26,745.00
63-00-0000-71000-7650	INTEREST EXPENSE : BUILDINGS			3,381.00
63-00-0000-71000-7650	INTEREST EXPENSE : BUILDINGS			19,321.00
Total			**80,685.00**	**80,685.00**
Reclassifying Journal Entries JE # 2007		**HH-01**		
To record accrued interest payable at year end on COP's for GAAP financial statement presentation. F/S entry only.				
63-00-0000-50000-7650	INTEREST EXPENSE : DEAN OF STUDENT SERVIC		3,233.00	
63-00-0000-50000-7650	INTEREST EXPENSE : DEAN OF STUDENT SERVIC		4,889.00	
63-00-0000-50000-7650	INTEREST EXPENSE : DEAN OF STUDENT SERVIC		12,857.00	
63-00-0000-50000-7650	INTEREST EXPENSE : DEAN OF STUDENT SERVIC		19,681.00	
63-00-0000-62000-7650	INTEREST EXPENSE : DEAN OF ADMIN SERVICES		22,682.00	
63-00-0000-71000-7650	INTEREST EXPENSE : BUILDINGS		2,600.00	
63-00-0000-71000-7650	INTEREST EXPENSE : BUILDINGS		19,089.00	

Client:	*Garden City Community College*		W/P Ref
Engagement:	*GCCC FY09 Audit*		TB-02-1
Period Ending:	*6/30/2009*		
Workpaper:	*Reclassifying Journal Entries Report*		

Account	Description	W/P Ref	Debit	Credit
63-00-0000-00000-2170	Interest Payable			85,031.00
Total			**85,031.00**	**85,031.00**
Reclassifying Journal Entries JE # 2008		**PY TB-01-12**		
To record opening balances in fixed assets. F/S entry only.				
62-00-0000-00000-1800	FIXED ASSETS : GENERAL		37,625,452.00	
62-00-0000-00000-1825	FIXED ASSETS - CONSTRUCTION IN PROGRESS		383,614.00	
62-00-0000-00000-1850	ACCUMULATED DEPRECIATION : GENERAL			19,836,300.00
62-00-0000-00000-3900	DEPRECIATION & MAINT RESERVES : GENERAL			18,172,766.00
Total			**38,009,066.00**	**38,009,066.00**
Reclassifying Journal Entries JE # 2009		**F-02**		
To record current year fixed asset activity to tie to client's ending balances. F/S entry only.				
62-00-0000-00000-1800	FIXED ASSETS : GENERAL		1,488,512.00	
62-00-0000-00000-1825	FIXED ASSETS - CONSTRUCTION IN PROGRESS		1,228,129.00	
62-00-0000-00000-1850	ACCUMULATED DEPRECIATION : GENERAL		226,869.00	
62-00-0000-00000-4999	FIXED ASSETS - GAIN/LOSS ON DISPOSALS		38,786.00	
62-00-0000-00000-6165	DEPRECIATION EXPENSE : GENERAL		1,417,222.00	
62-00-0000-00000-1800	FIXED ASSETS : GENERAL			265,656.00
62-00-0000-00000-1850	ACCUMULATED DEPRECIATION : GENERAL			306.00
62-00-0000-00000-1850	ACCUMULATED DEPRECIATION : GENERAL			1,416,916.00
62-00-0000-00000-3900	DEPRECIATION & MAINT RESERVES : GENERAL			2,716,640.00
Total			**4,399,518.00**	**4,399,518.00**
Reclassifying Journal Entries JE # 2010		**PY RJE #2010**		
To reverse insurance proceeds receivable for 5/08 storm damage. F/S entry only.				
11-00-0000-62050-8220	BUILDING IMPROVEMENT : ONE-TIME PURCHASES		300,201.00	
11-00-0000-74000-7210	VEHICLE UPKEEP & REPAIR : VEHICLES		99,411.00	
61-00-0000-94000-9811	TRANSFERS TO/FROM FUND 11 : GENERAL		399,612.00	
11-00-0000-00000-9861	TRANSFERS TO/FROM FUND 61: CAPITAL OUTLAY			399,612.00
61-00-0000-00000-3000	FUND BALANCE : GENERAL			399,612.00
Total			**799,224.00**	**799,224.00**

Note: immaterial RJE's posted at client's request to correct fixed assets and financial reporting.
Client was aware of need for journal entries posted in order to prepare GASB 35 financial statements from the trial balance they maintain.