



# GARDEN CITY COMMUNITY COLLEGE

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801 Campus Drive • Garden City, Kansas 67846 • (620) 276-7611 • FAX (620) 276-9573 • [www.gccks.edu](http://www.gccks.edu)

January 5, 2011

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, January 12, 2011**. The meeting will be held in **the Endowment Room of the 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. Report from Faculty Senate
- D. Open comments from the public
- E. Report from Charles Claar, Lewis, Hooper & Dick, re: 2009-2010 audit

### **CONSENT AGENDA:**

- A. Approval of minutes of previous meetings (December 8, 2010)
- 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. Checks processed in excess of \$10,000
- D. Approval of personnel actions-Human Resources
  - D-1 Adjunct/Outreach Contracts
- E. Acceptance of 2009-2010 audit (3 documents)

### **POLICY REVIEW:**

- A. Monitoring Reports and ENDS
  - A-1 Monitoring Report – Quarterly #2, #3, #5  
Annual #'s 1-4, #6, #7
  - A-2 Review Monitoring Report-Semi-Annual #1, #2, #3

*Board of Trustees Agenda January 12, 2011 (page 2)*

- B. Ownership Linkage
  - B-1 Thank you Barb Larson
  - B-2 Thank you Joy Schoor
- C. Board Process and Policy Governance Review

**OTHER:**

- A. Presidential Search Discussion
- B. Resolution 2011-1
  - Removing Cyd and authorizing Deb Nicholson on bank accounts

**REPORTS:**

- A. President's Report
  - A-1 Incidental Information
  - A-2 Campus Climate Survey
  - A-3 Summary of Policy Revisions and Adoptions in 2010 (memo and summary)
- B. Report from Finney County Economic Development Corporation (oral)

**Upcoming calendar dates:**

<u>Jan. 17</u>	Martin Luther King Jr. Holiday, 10 a.m.-noon in the main gym, Dennis Perryman Athletic Complex.
<u>Feb. 9</u>	Regular monthly meeting at 5:30 PM in the Endowment room of the Beth Tedrow Student Center
<u>Feb 21</u>	President's Day – NO CLASSES, OFFICES CLOSED
<u>Mar. 14-18</u>	Spring break – NO CLASSES, OFFICES OPEN
<u>April 22-25</u>	Easter Break – NO CLASSES, OFFICES CLOSED
<u>May 14</u>	Commencement
<u>May 16-18</u>	Final Exams
<u>May 30</u>	Memorial Day – NO CLASSES, OFFICES CLOSED

**Executive Session**

**Adjournment**

Sincerely,

William S. Clifford MD, Chair

Joseph W. Emmons Ed.D. Interim 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  
December 8, 2010**

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

Others Present:

Regina Aguiniga, SGA Observer  
Debra Atkinson, Deputy Clerk  
Kevin Brungardt, Dean of Academics  
Kate Covington, Director of Residence Life  
Lenora Cook, Dean of Technical Education  
Joseph Emmons, Interim President  
Renee Harbin, Visual Communications/Faculty Senate Representative  
Micah Kasriel, SS Activities Coordinator  
Deanna Mann, Dean of Institutional Effectiveness & Enrollment Services  
Cathy McKinley, Dean of Continuing Education & Community Services  
Scott Nading, SGA Observer  
Marc Najera, SGA President  
Ashley Nielsen, Vice President, Student Government Association  
Jeffery Southern, Interim Director of IT/Senior Programmer  
Steve Quakenbush, Director of Information Services and Publications  
Ryan Ruda, Dean of Student Services  
Cricket Turley, Director of Human Resources  
Jerome Curry, *Garden City Telegram*  
Dee Wigner, Executive Dean of Administrative Services  
Haley Wilcoxsen, SGA Observer

Chair Clifford took a few minutes before the beginning of the official Board of Trustee meeting to acknowledge the death of DeVaughn Levy, a student and football player from Englewood, Colorado. Chair Clifford invited all to observe a moment of silence or join him in a short voluntary prayer.

**CALL TO ORDER:**

Chair Clifford called the meeting to order at 5:45 PM.

Chair Clifford asked Dr. Joseph Emmons, Interim President, to address the College's response to the recent student death on December 4. Emmons told Trustees that staff, faculty and administrators responded immediately to the situation assessing and meeting the needs of students. Emmons expressed his appreciation to all college personnel who assisted, to Garden City police for their professionalism, and to Steve Quakenbush, Director of GCCC Information Services and Jake Ripple, Assistant Athletic Director/Sports Information Director for working together to provide the news media with prompt, accurate information.

Emmons also told trustees that new head football coach, Jeff Tatum, was immediately available and on campus to lend his assistance.

Second Baptist Church 1107 N. Main Street, Garden City has offered their facility for a memorial service for GCCC students faculty and staff at 7:30 PM on December 9. Funeral for Levy will take place in Denver Colorado on Tuesday, December 14 at 11 AM. Deans are working to allow early final examinations for

teammates of the student that wish to attend the funeral. Dean of Students, Ryan Ruda, commended students for pulling together and being there for one another at this difficult time.

Chair Clifford expressed his appreciation to Emmons, faculty and staff for the way they reacted to the situation.

### **COMMENTS FROM THE CHAIR:**

In the interest of time Chair Clifford said that he would forgo many comments.

- November 30 GCCC Trustees attended a joint board meeting with Dodge City Community College and Seward County Community College on the DCCC campus in Dodge City. Representatives of Colby community College attended too.

### **REPORT FROM STUDENT GOVERNMENT ASSOCIATION:**

SGA President Marc Najera reported the following:

- On November 11, Bowl Mania took place at Hard Rock Lanes, and 180 students attended.
- On November 18, SGA was active in the Great American Smoke Out. Trustees and deans were given water bottles, lanyards and markers that were given away at the event.
- On November 19, the Trick or Treat So Others Can Eat food drive ended, with over 1,000 cans of food collected.
- On December 3, SGA representatives participated in Salvation Army Bell Ringing from 2-9 PM, raising \$1,500.
- Tonight, December 8, Garrett Love, new member of Kansas House of Representatives, will be giving a presentation at 7:30 PM in the lecture hall of the Warren Fouse Math and Science Building.
- December 10, 7 AM, SGA will be announcing activities on KIUL radio, and again at 12:40 PM on Mid America Ag Network.

This was Najera's final report as SGA President at GCCC; he will be transferring to Washburn University in the spring semester. Najera told Trustees that GCCC had helped to mature him as a student, and had changed his life. An outstanding service award from the student government was presented to Najera, and board members and others gave a standing ovation to Najera. Honored guests attending were Najera's mother and other family members.

Ashley Nielsen will now move from Vice President to President of SGA.

Trustee Marilyn Douglas encouraged continuation and documentation regarding work done on making GCCC a Tobacco Free Campus. Douglass suggested that SGA consider development and publication of an article on the subject.

Board members thanked Najera for his report and expressed their best wishes for his future.

### **REPORT FROM FACULTY SENATE:**

Renee Harbin, Mid-Management Instructor/Faculty Senate Representative, took some time to give a brief overview of the new Visual Communications Program. This program is being developed as a two-year Associate of Arts degree with specific areas of concentration in Art, Journalism and Digital Media. The program is designed to expose students to a variety of graphic design, video, multimedia and web design skills. GCCC's primary goal is to provide students with the knowledge to creatively communicate to a larger audience.

Harbin told Trustees that most of the courses needed for the program are already in the course catalog. Some existing courses may need some adjusting and development of a few additional classes may be needed. Approximately 127 high school students have been identified as potential candidates for the program.

Students would be equipped with the necessary skills to succeed in the media and the background and motivation

to enable them to compete for leadership roles in the field. Professional guidance and assistance in visual communication would be provided to working professionals and students interested in photography, editing, fashion design, interior design web development, the arts, etc. Work is being done so that students would be successful in transferring to a 4-year college or university.

Current Faculty Senate Projects:

- Finalizing faculty in-service activities for Monday, January 10.
- Reviewed and recommended that the campus license for Turnitin, a software package for detecting plagiarism, not be renewed.
- Reviewed and discussed the SGA's Tobacco Free Campus Proposal. Suggestions have been forwarded to SGA. No formal action taken at this time.

Trustees thanked Harbin for her report.

**OPEN COMMENTS FROM PUBLIC:**

Chair Clifford noted that no one had registered to make comments.

**CONSENT AGENDA**

Chair Clifford asked if Trustees wished to pull any items from the consent agenda for discussion; no one did. Chair Clifford then asked for a motion approving the consent agenda.

***Motion:***

***Worf, moved, seconded by Brandenburger, that the Consent Agenda items be approved as presented.***

There was a brief discussion regarding the instructional technology and network infrastructure purchases being made with gifts given by the Oliver and Hazel Shriver Charitable Trust. Chair Clifford expressed the Board's thanks for work that had gone into preparing the proposals and the supporting documentation. Members of the Board said they recognize the value of and appreciate the plan for future replacement and maintenance of purchases.

***Motion carried 6-0***

Approved actions follow:

**(A) APPROVED MINUTES** of previous meeting (November 10, 2010).

(Supporting documents filed with official minutes.)

**(B) APPROVED SUBMITTED FINANCIAL INFORMATION TO THE AUDITOR**

(Supporting documents filed with official minutes.)

**(C) APPROVED CHECKS PROCESSED IN EXCESS OF \$10,000**

(Supporting documents filed with official minutes.)

**(D) APPROVAL PURCHASE ORDER OVER \$20,000, as presented**

**D-1 Shriver Purchases**

Vendor: CDW Government, Inc.

For: Instructional equipment for faculty, student labs and classrooms

Amount: \$149,570.57

Vendor: CDW Government, Inc

For: Network Infrastructure Hardware and Wireless Equipment

Amount: \$152,884.00

**D-2 APPROVAL OF PROPERTY & LIABILITY INSURANCE**

Vendor: Keller Leopold Insurance

For: Property & Liability Insurance

Amount: \$115,065.00

(Supporting documents filed with official minutes.)

### **D-3 APPROVAL OF DISASTER RECOVERY/BACKUP SOFTWARE AND OFF SITE STORAGE**

Vendor: Data Storage Group, Inc.  
For: Disaster Recovery/Backup Software and Off Site Storage  
Amount: \$24,989.00

(Supporting documents filed with official minutes.)

**(E) APPROVED PERSONNEL ACTIONS/CONTRACTS**, as presented

(Supporting documents filed with official minutes.)

### **POLICY REVIEW:**

#### **MONITORING REPORTS and ENDS REPORTS:**

Trustees indicated that they had received and reviewed Semi-Annual, Financial Condition (# 1, #2, #3).

Chair Clifford asked for a motion affirming that the quarterly monitoring report had been read and provides a reasonable interpretation of the policy and evidence of compliance and reasonable interpretation.

#### ***Motion:***

***Schwartz, moved, seconded by Sterling, to accept the semi-annual monitoring report as presented.***

The board briefly discussed number three of the monitoring report, CEO's interpretation and its justification. Trustee Douglas expressed a concern about using the state-authorized tax credit program for capital improvements.

***Motion carried 5-1 – Trustee Douglas dissenting.***

(Supporting documents filed with official minutes.)

### **OWNERSHIP LINKAGE**

Several pieces of correspondence were received from owners, including a letter of thanks for a gift in memory of Cecil Davis, and a thank you letter from Western Kansas Community Foundation for attendance at Women of Purpose tea.

Trustee Schwartz and Dr. Emmons attended a board of director's luncheon at Commerce Bank. Appreciation was expressed from Commerce Bank directors for their presence.

Chair Clifford encouraged trustees to take ownership linkage items directly to Dr. Emmons.

(Supporting documents filed with official minutes.)

### **BOARD PROCESS AND POLICY GOVERNANCE REVIEW:**

Trustees revisited and discussed the campus climate and communications, and the idea of an employee survey on the level of open communications and the ability to share opinions and ideas. Chair Clifford said that he had reviewed the questionnaire used in a previous survey and found it inadequate. Chair Clifford will work with Emmons in the development of a more effective instrument, after determining the board's objectives for the survey, and focus it on the full campus community. Emmons anticipates having a quality instrument by mid to late January to determine a baseline and then be used subsequently.

Upon review of Quarterly report # 5, # 9, # 10, no recommendation or revision was made, will continue as board policy.

### **OTHER:**

#### ***Presidential Search:***

Emmons shared an application evaluation form developed from the board's presidential application packet. The evaluation form will be used as a guide for the selection committee members and the form includes both objective and subjective elements.

The form outlines key skill areas, ranging from leadership, vision, community involvement, partner-relationship building, and transparency and trust to delegation, teamwork, communication, creativity, finance, employee development and goal development-attainment. It also focuses on a series of expectations, noting that “the president is expected to serve as a visionary leader and decision maker, role model, educator and entrepreneurial thinker, employing and building a strong record of significant accomplishments.

In addition, it provides space for comments and asks committee members to rank applicants on a 1-10 scale in nearly a dozen areas, ranging from degree, leadership, budgeting experience, policy governance knowledge and community interaction to fund raising and communication skills, as well as commitment to the community college mission.

Emmons noted that individual scores are important, but the ranking that the members give to each applicant, and why, is more important.

Trustee Schwartz will lead the committee with Emmons serving in an ex-officio capacity. Cricket Turley, human resources director will also be part of the process. Actual interviews and decisions will be made by the six-member elected board. Emmons told the Board that the application period closes December 10 and that 26 applications have been received from across the nation. Emmons noted that the pool of applicants was very good and that Garden City is highly thought of and attracting quality applicants.

Members of the selection committee will meet on December 13, to receive applicant packets and for a brief training session, including confidentiality. Trustees will also receive packets of each applicant for review with the goal of selecting finalists for interview at the January 12 board meeting.

(Supporting documents filed with official minutes.)

#### Selection of Reference Services:

Pauly Group and ACCT consulting firms submitted cost information to perform reference checks on final presidential candidates. Trustees received this information as part of their electronic Board packet. After discussion the following motion was made.

#### ***Motion:***

***Sterling, moved, seconded by Douglass, to accept the use the Pauly Group to conduct reference checks on finalists.***

***Motion carried 6-0***

#### **REPORTS:**

Trustees have received numerous information reports as part of the electronic Board packet. A complete report is filed in the electronic Board packet.

#### President’s Report:

- Football Coach:  
Emmons told trustees that the college is pleased to welcome Jeff Tatum as head football coach. Tatum comes to GCCC after serving as an assistant coach at Georgia Military College. Tatum worked as a GCCC assistant coach in 1999-2000. Tatum, after only three days on the job, stepped up and helped address a crisis situation.
- Spring semester in-service:  
Spring semester in-service on January 10 will close the campus for only two hours, from 8 to 10 AM, rather than a full day as in past years. The day’s learning sessions will focus on the faculty, and allow non-teaching staff personnel to assist students with enrollment. Coffee, juice and doughnuts will be offered in the Broncbuster Bistro for students who arrive before offices open.
- Garrett Love, Kansas House of Representatives:

Tonight, December 8, Garrett Love, new member of Kansas House of Representatives, will be giving a leadership presentation at 7:30 PM in the lecture hall of the Math and Science Building.

- Holiday Reception

A come and go community and campus reception is being planned for Thursday, December 16, 2010 from 4:00-8:00 PM in the portico/atrium area of the Beth Tedrow Student Center. Over 800 invitations have been sent to faculty, staff and community.

- Tax Credit:

Emmons noted that 54 percent tax credits are available to finance deferred maintenance projects on Kansas community college campuses, and GCCC is using the program to meet costs for upgrading labs, switching to high-efficiency lighting and energy-efficient entrances, and meeting requirements of the Americans with Disabilities Act.

For the year that concludes Dec. 31, GCCC has received only a handful of contributions so far, and is still offering more than \$333,000 in credits. Businesses or individuals interested in making contributions of \$1,000 or more through the program may contact Dee Wigner, executive dean of administrative services, at 620-276-9577. Dr. Emmons and the dean are in the process of contacting potential donors.

- Suggestion:

Dr. Emmons suggested to the Trustees that GCCC would benefit from the services of a Director of Development, who could work with the Endowment Association, Broncbuster Athletic Association and other fund raising entities on capital improvement projects.

- Incidental Information:

Recent campus events and developments, challenges and possible solutions are attached as part of these minutes.

Highlight:

Dr. Emmons told board members that he would be sending to Regents and area legislatures the Chronicle of Higher Education "Postcards" blog/essay series entries about GCCC that highlighted stories about the college's pioneering Industrial Ammonia Refrigeration Program, the Meat Science Program and competitive meat judging team, and efforts by the GCCC Adult Learning Center to teach English and academic skills to immigrants, as well as help them assimilate into U.S. society and culture.

GCCC is the only community college featured in the series, which has focused on more than a dozen institutions in Pennsylvania, Ohio, Michigan, Wisconsin, Iowa, Kansas, Colorado, California and Arizona.

Chronicle series could result in an article in the Wall Street Journal about GCCC.

(Supporting documents filed with official minutes.)

- Program Review-Follett Book Store:

- Follett Higher Education Group has operated the Broncbuster Bookstore since November 1, 1997. The current seven-year contract expired October 31, 2010. By mutual agreement, the contract was extended to October 31, 2011. A request for proposal will be released next spring.

Virga West has served as the store manager for the past nine years. West has provided excellent service to GCCC students, faculty and staff. Follett implemented a secret shopper program that evaluates the service of the bookstore staff. The most recent evaluations indicated satisfaction levels of 83.8% to 97.5%. In addition to textbooks and class supplies, the bookstore offers a variety of gifts and personal items as well as emblematic and branded merchandise. Bookstore promotions are offered several times throughout the year through discounts and sales.

(Supporting documents filed with official minutes.)



• Integrated Postsecondary Education Data System Report (IPEDS) Feedback:

Trustees were provided copies of the document summary and report as part of their electronic board packet. The statistics in the current report are based on data collected from GCCC during the 2009-2010 IPEDS collection cycle and a comparison group comprised of 56 similar institutions, i.e., public, rural, 2-year institutions (both technical and community colleges) in the Great Lakes and Plains regions with comparable enrollments. The states included, with the number of institutions in parentheses were: Kansas (12-Allen, Cloud, Coffeyville, Colby, Cowley, Dodge City, Ft. Scott, Highland, Independence, Labette, Pratt, Seward), Illinois (8), Iowa (7), Michigan (1), Minnesota (12), Missouri (6), Nebraska (2), and Wisconsin (8).

A review of the 2009 data report showed very similar findings this year compared to last year. Although there were some differences among the data, nothing stood out as extraordinary or concerning. (Supporting documents filed with official minutes.)

**Recap of KACCT/COP quarterly meeting held at Labette Community College December 6:**

Suggestions and ideas included:

- Keeping area legislators informed of number of scholarships awarded by GCCC in their districts.
- Sharing the economic impact we have locally with local officials and owners.
- Dr. Berger of Hutchinson Community College will send PowerPoint that was given at December 6 meeting to all community colleges so that the information can be shared consistently with local and state legislators.
- Community college strengths include relationships with local business and industries, unified school districts, concurrent enrollments, ties to the universities, developmental education abilities to accommodate the non-traditional student, and status as community based organizations.
- Community College willingness to continue to share facilities and instructors especially in difficult economic times.
- Community Colleges may have to increase tuition.
- Appointment of Pat George, area state representative and supporter of community colleges, to Secretary of Commerce position may be beneficial to community colleges.

**Report on Finney County Economic Development Corporation:**

- City voted to purchase building at the airport to lease back to TechVet a new industry which may create numerous local jobs.
- City voted to approve contract with Bonanza Bio-energy to ship alcohol to California for production of ethanol.

**EXECUTIVE SESSION:**

No executive session conducted at this meeting.

**UPCOMING CALANDAR EVENTS:**

<u>Jan. 17</u>	Martin Luther King Jr. Day, 10:00 AM to Noon
<u>Feb. 9</u>	Regular monthly meeting at 5:30 PM in the Endowment room of the Beth Tedrow Student Center
<u>Feb 21</u>	President's Day – NO CLASSES – OFFICES CLOSED
<u>Mar. 14-18</u>	Spring break – NO CLASSES – OFFICES OPEN
<u>April 22</u>	Easter Break – NO CLASSES – OFFICES CLOSED
<u>May 14</u>	Commencement
<u>May 16-18</u>	Final Exams
<u>May 30</u>	Memorial

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Debra J. Atkinson  
Deputy Clerk

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Joseph W. Emmons, Ed.D.  
Secretary

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William S. Clifford MD  
Chair of the Board

Fiscal Year: 2011

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	688.00	777,225.00-	1,692,900.00-	915,675.00-	54.09
11-00-0000-00000-4002 AMMONIA REFG COURS	0.00	13,537.00-	189,700.00-	310,000.00-	120,300.00-	38.81
11-00-0000-00000-4003 AUTOMATION ELECT C	0.00	5,260.00-	20,775.00-	20,000.00-	775.00	3.87-
11-00-0000-00000-4004 TUITION OUT OF STA	0.00	1,755.00-	196,430.00-	440,000.00-	243,570.00-	55.36
11-00-0000-00000-4005 ACAD COURSE FEE :	0.00	467.00	77,238.00-	150,000.00-	72,762.00-	48.51
11-00-0000-00000-4006 OUTREACH CREDIT HO	0.00	0.00	31,462.00-	70,000.00-	38,538.00-	55.05
11-00-0000-00000-4007 TECHNOLOGY FEE-C :	0.00	66.00-	115,482.00-	230,000.00-	114,518.00-	49.79
11-00-0000-00000-4008 TECHNOLOGY FEE-O :	0.00	0.00	11,100.00-	27,500.00-	16,400.00-	59.64
11-00-0000-00000-4011 MISC STUDENT BILL	0.00	55.70-	4,515.00-	45,000.00	49,515.00	110.03
11-00-0000-00000-4102 PRIVATE GIFTS/GRAN	0.00	0.00	0.00	18,000.00-	18,000.00-	100.00
11-00-0000-00000-4501 BUILDING/ROOM RENT	0.00	745.00-	5,535.00-	10,000.00-	4,465.00-	44.65
11-00-0000-00000-4512 VENDING MACHINES :	0.00	696.84-	4,121.36-	12,000.00-	7,878.64-	65.66
11-00-0000-00000-4601 STATE OPERATING GR	0.00	0.00	1,267,015.00-	2,559,826.00-	1,292,811.00-	50.50
11-00-0000-00000-4803 AD VALOREM PROPERT	0.00	0.00	0.00	8,210,501.00-	8,210,501.00-	100.00
11-00-0000-00000-4805 MOTOR VEHICLE PROP	0.00	0.00	333,641.89-	690,365.00-	356,723.11-	51.67
11-00-0000-00000-4806 RECREATIONAL VEHIC	0.00	0.00	5,772.37-	9,972.00-	4,199.63-	42.11
11-00-0000-00000-4807 DELINQUENT TAX : G	0.00	0.00	92,349.74-	178,540.00-	86,190.26-	48.28
11-00-0000-00000-4808 PAYMENTS IN LIEU O	0.00	0.00	167.33-	71,814.00-	71,646.67-	99.77
11-00-0000-00000-4810 16/20 M TAX : GENE	0.00	0.00	1,413.62-	20,278.00-	18,864.38-	93.03
11-00-0000-00000-4811 TAX IN PROCESS : G	0.00	0.00	134,547.34-	250,000.00-	115,452.66-	46.18
11-00-0000-00000-4902 INTEREST INCOME :	0.00	299.18-	13,704.77-	100,000.00-	86,295.23-	86.30
11-00-0000-00000-4905 ADMINISTRATIVE ALL	0.00	3,371.98-	64,025.67-	90,000.00-	25,974.33-	28.86
11-00-0000-00000-4907 MISCELLANEOUS INCO	0.00	16,190.41-	23,648.56-	25,000.00-	1,351.44-	5.41
11-00-0000-00000-4912 TRANSCRIPTS : GENE	0.00	1,230.00-	7,488.42-	15,000.00-	7,511.58-	50.08
=====						
Totals for FUND: 11 - GENERAL	0.00	42,052.11-	3,377,358.07-	15,156,696.00-	11,779,337.93-	77.72

Fiscal Year: 2011

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	12,500.00-	25,700.00-	347,055.00-	321,355.00-	92.59
61-00-0000-00000-4803 AD VALOREM PROPERT	0.00	0.00	0.00	462,488.00-	462,488.00-	100.00
61-00-0000-00000-4805 MOTOR VEHICLE PROP	0.00	0.00	18,020.95-	43,602.00-	25,581.05-	58.67
61-00-0000-00000-4806 RECREATIONAL VEHIC	0.00	0.00	311.78-	630.00-	318.22-	50.51
61-00-0000-00000-4807 DELINQUENT TAX : G	0.00	0.00	5,094.53-	5,274.00-	179.47-	3.40
61-00-0000-00000-4808 PAYMENTS IN LIEU O	0.00	0.00	9.51-	4,536.00-	4,526.49-	99.79
61-00-0000-00000-4810 16/20 M TAX : GENE	0.00	0.00	80.33-	1,281.00-	1,200.67-	93.73
61-00-0000-00000-4811 TAX IN PROCESS : G	0.00	0.00	7,472.94-	8,348.00-	875.06-	10.48
61-00-0000-00000-4907 MISCELLANEOUS INCO	0.00	128.00-	128.00-	0.00	128.00	0.00
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Totals for FUND: 61 - CAPITAL OUTLAY	0.00	12,628.00-	56,818.04-	873,214.00-	816,395.96-	93.49

Fiscal Year: 2011

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	3,281.70	3,281.70	100.00
DEPARTMENT: 11010 - BUSINESS & ECONOMI	5,625.00	10,412.82	50,281.56	149,699.00	93,792.44	62.65
DEPARTMENT: 11020 - HUMANITIES	0.00	1,899.37	17,081.79	31,386.00	14,304.21	45.58
DEPARTMENT: 11021 - ENGLISH	8,613.28	32,614.70	154,503.77	373,907.00	210,789.95	56.37
DEPARTMENT: 11022 - SPEECH	2,812.51	5,354.47	18,095.95	72,717.00	51,808.54	71.25
DEPARTMENT: 11023 - PHILOSOPHY	0.00	505.96	1,517.88	0.00	1,517.88	0.00
DEPARTMENT: 11024 - PHOTOGRAPHY	0.00	352.35	1,409.40	2,692.00	1,282.60	47.64
DEPARTMENT: 11025 - JOURNALISM	0.00	5,847.41	28,826.19	66,370.00	37,543.81	56.57
DEPARTMENT: 11026 - BROADCASTING	0.00	60.07	360.42	9,882.00	9,521.58	96.35
DEPARTMENT: 11030 - ART	0.00	12,272.34	66,540.19	151,502.00	84,961.81	56.08
DEPARTMENT: 11031 - DRAMA	230.28	8,066.63	31,591.50	67,920.00	36,098.22	53.15
DEPARTMENT: 11032 - VOCAL MUSIC	2,462.80	6,683.59	36,714.66	77,901.00	38,723.54	49.71
DEPARTMENT: 11033 - INST MUSIC	0.00	13,721.33	62,246.27	156,984.00	94,737.73	60.35
DEPARTMENT: 11040 - SCIENCE	1,804.80	36,778.49	187,126.42	460,396.40	271,465.18	58.96
DEPARTMENT: 11050 - MATH	703.13	26,678.20	127,446.03	313,939.00	185,789.84	59.18
DEPARTMENT: 11060 - SOCIAL SCIENCE	4,794.07	44,388.84	224,180.93	605,465.00	376,490.00	62.18
DEPARTMENT: 11070 - HEALTH & PHYSICAL	639.00	13,254.73	80,743.72	162,916.00	81,533.28	50.05
DEPARTMENT: 11071 - WELLNESS-SUPER CIR	0.00	8,838.29	44,528.07	100,592.00	56,063.93	55.73
DEPARTMENT: 11080 - ESSENTIAL SKILLS	0.00	1,288.58	4,087.05	700.00	3,387.05	483.85
DEPARTMENT: 11081 - READING	0.00	6,074.50	30,655.95	81,204.00	50,548.05	62.25
DEPARTMENT: 11082 - ESL	2,550.00	6,247.45	30,256.24	70,533.00	37,726.76	53.49
DEPARTMENT: 11083 - COLLEGE SKILLS	0.00	873.65	17,021.03	20,765.00	3,743.97	18.03
DEPARTMENT: 11090 - ACADEMIC CHALLENGE	0.00	25.00	1,048.00	5,000.00	3,952.00	79.04
DEPARTMENT: 11095 - FORENSICS COMPETIT	0.00	0.00	0.00	11,270.00	11,270.00	100.00
DEPARTMENT: 11100 - TECHNOLOGY--INSTRU	3,471.00	16,834.76	156,143.05	230,000.00	70,385.95	30.60
DEPARTMENT: 12011 - MID-MANAGEMENT	0.00	2,414.84	13,878.19	33,080.00	19,201.81	58.05
DEPARTMENT: 12012 - MCSE/CISCO	0.00	3,408.45	17,048.69	44,508.00	27,459.31	61.70
DEPARTMENT: 12013 - OFFICE EDUCATION	0.00	4,415.78	22,078.35	56,378.00	34,299.65	60.84
DEPARTMENT: 12014 - FINNUP LAB	0.00	0.00	8,417.57	10,601.00	2,183.43	20.60
DEPARTMENT: 12090 - BSIS COMPETITION T	0.00	0.00	0.00	1,000.00	1,000.00	100.00
DEPARTMENT: 12200 - ADN PROGRAM	649.03	31,544.52	167,166.72	423,160.00	255,344.25	60.34
DEPARTMENT: 12201 - LPN PROGRAM	143.11	15,039.86	74,163.78	181,323.00	107,016.11	59.02
DEPARTMENT: 12202 - EMT	0.00	10,499.02	61,391.68	147,095.00	85,703.32	58.26
DEPARTMENT: 12203 - ALLIED HEALTH	0.00	26,924.13	99,139.02	199,725.00	100,585.98	50.36
DEPARTMENT: 12210 - AGRICULTURE	92.00	3,595.00	19,345.38	52,600.00	33,162.62	63.05
DEPARTMENT: 12211 - MEAT JUDGING	419.93	11,016.06	58,015.86	95,803.00	37,367.21	39.00
DEPARTMENT: 12220 - AG EQUIPMENT & MEC	652.90	15,512.05	89,215.36	186,680.00	96,811.74	51.86
DEPARTMENT: 12230 - AUTO MECHANICS	1,300.00	5,901.83	26,445.72	60,141.00	32,395.28	53.87
DEPARTMENT: 12240 - CRIMINAL JUSTICE	5,438.18	13,051.75	75,201.65	188,661.00	108,021.17	57.26
DEPARTMENT: 12241 - FIRE SCIENCE	0.00	5,685.65	32,371.08	72,827.00	40,455.92	55.55
DEPARTMENT: 12242 - CHALLENGE COURSE	0.00	0.00	538.25	1,887.00	1,348.75	71.48
DEPARTMENT: 12250 - COSMETOLOGY	0.00	10,170.59	51,365.57	121,821.00	70,455.43	57.84
DEPARTMENT: 12260 - DRAFTING	34.60	1,418.85	3,356.55	8,401.00	5,009.85	59.63
DEPARTMENT: 12270 - AMMONIA REFRIGERAT	15,026.89	30,219.14	144,109.48	310,000.00	150,863.63	48.67
DEPARTMENT: 12271 - AUTOMATION ELECTRI	3,832.18	6,338.53	31,546.78	81,249.71	45,870.75	56.46
DEPARTMENT: 12272 - INDUSTRIAL MAINTEN	1,936.46	7,465.43	34,425.99	82,168.00	45,805.55	55.75
DEPARTMENT: 12273 - WELDING	0.00	17,722.58	74,193.57	160,729.00	86,535.43	53.84
DEPARTMENT: 12290 - FINNEY COUNTY LEAR	0.00	5,782.21	36,692.44	37,508.00	815.56	2.17
DEPARTMENT: 21100 - INSTITUTIONAL RESE	0.00	6,552.58	39,376.51	80,203.00	40,826.49	50.90
DEPARTMENT: 31000 - COMMUNITY SERVICE	0.00	923.89	2,685.06	8,235.00	5,549.94	67.39
DEPARTMENT: 32000 - BUSINESS & INDUSTR	0.00	4,883.83	34,748.26	58,865.00	24,116.74	40.97

DEPARTMENT: 41000 - LIBRARY	7,243.77	13,314.36	77,966.67	176,980.00	91,769.56	51.85
DEPARTMENT: 41009 - COMPREHENSIVE LEAR	0.00	7,019.66	34,376.97	94,229.00	59,852.03	63.52
DEPARTMENT: 42000 - DEAN OF LEARNING S	0.00	2,587.79	23,128.32	0.00	23,128.32	0.00
DEPARTMENT: 42001 - DEAN OF ACADEMICS	5,391.45	18,822.29	104,031.30	347,681.00	238,258.25	68.53
DEPARTMENT: 42002 - OUTREACH	0.00	10,363.31	44,304.11	82,360.00	38,055.89	46.21
DEPARTMENT: 42003 - FACULTY SENATE	599.00	100.00	1,806.15	29,455.00	27,049.85	91.83
DEPARTMENT: 42005 - DEAN OF TECHNICAL	1,003.10	11,433.15	92,501.47	211,388.57	117,884.00	55.77
DEPARTMENT: 42006 - DEAN OF CONT ED CO	0.00	9,752.31	56,253.75	125,132.00	68,878.25	55.04
DEPARTMENT: 42007 - BRYAN EDUCATION CE	0.00	0.00	7,730.91	4,442.00	3,288.91	74.03
DEPARTMENT: 43000 - TRANSITION	0.00	3,222.57	19,398.19	38,944.00	19,545.81	50.19
DEPARTMENT: 50000 - DEAN OF STUDENT SE	0.00	12,699.33	59,407.66	154,232.00	94,824.34	61.48
DEPARTMENT: 50001 - STUDENT SUPPORT SE	0.00	28,935.00	28,935.00	28,395.00	540.00	1.89
DEPARTMENT: 50002 - EDUCATIONAL TALENT	0.00	14,600.29	28,075.20	44,309.00	16,233.80	36.64
DEPARTMENT: 50010 - COUNSELING & GUIDA	0.00	12,188.68	74,281.98	166,687.00	92,405.02	55.44
DEPARTMENT: 50011 - ASSESSMENT/TESTING	0.00	5,799.61	23,042.43	52,651.00	29,608.57	56.24
DEPARTMENT: 50020 - FINANCIAL AID OFFI	0.00	22,482.97	120,310.38	276,052.00	155,741.62	56.42
DEPARTMENT: 50030 - ADMISSIONS	449.50	14,005.28	89,676.51	197,034.00	106,907.99	54.26
DEPARTMENT: 50040 - REGISTRAR'S OFFICE	0.00	12,996.47	69,235.66	140,144.00	70,908.34	50.60
DEPARTMENT: 50050 - STUDENT HEALTH SER	0.00	3,855.95	20,145.42	49,958.00	29,812.58	59.68
DEPARTMENT: 50100 - DEAN OF IE/ES	0.00	6,273.10	38,220.85	83,003.00	44,782.15	53.95
DEPARTMENT: 55000 - DIRECTOR OF ATHLET	2,814.40	18,827.90	252,565.79	419,976.83	164,596.64	39.19
DEPARTMENT: 55001 - MEN'S BASKETBALL	2,495.00	11,255.23	68,430.79	116,250.00	45,324.21	38.99
DEPARTMENT: 55002 - WOMEN'S BASKETBALL	0.00	11,511.58	56,012.37	102,086.65	46,074.28	45.13
DEPARTMENT: 55003 - MEN'S TRACK	0.00	2,393.07	20,777.95	40,103.00	19,325.05	48.19
DEPARTMENT: 55004 - WOMEN'S TRACK	0.00	2,455.12	19,410.09	38,616.00	19,205.91	49.74
DEPARTMENT: 55005 - WOMEN'S SOFTBALL	1,397.00	3,948.49	27,972.54	57,008.00	27,638.46	48.48
DEPARTMENT: 55006 - FOOTBALL	126.40	16,792.31	159,007.01	275,811.00	116,677.59	42.30
DEPARTMENT: 55007 - BASEBALL	0.00	9,003.16	51,024.60	101,731.00	50,706.40	49.84
DEPARTMENT: 55008 - VOLLEYBALL	0.00	3,964.33	27,131.27	53,227.00	26,095.73	49.03
DEPARTMENT: 55009 - WOMEN'S SOCCER	0.00	3,114.66	33,959.59	50,442.48	16,482.89	32.68
DEPARTMENT: 55010 - MEN'S SOCCER	0.00	3,036.11	35,002.10	56,468.04	21,465.94	38.01
DEPARTMENT: 55012 - CHEERLEADING	0.00	1,365.12	11,016.84	18,691.00	7,674.16	41.06
DEPARTMENT: 55014 - RODEO TEAM	760.66	8,083.48	58,127.11	114,730.00	55,842.23	48.67
DEPARTMENT: 55018 - INTRAMURALS & STUD	0.00	196.19	2,197.48	0.00	2,197.48	0.00
DEPARTMENT: 55019 - ATHLETIC TRAINING	0.00	9,423.93	68,281.44	122,250.00	53,968.56	44.15
DEPARTMENT: 61000 - PRESIDENT	0.00	24,725.72	111,912.56	371,454.00	259,541.44	69.87
DEPARTMENT: 61001 - BOARD OF TRUSTEES	73.00	4,340.17	13,995.01	99,840.00	85,771.99	85.91
DEPARTMENT: 61005 - ATTORNEY	0.00	65.00	3,546.44	20,250.00	16,703.56	82.49
DEPARTMENT: 62000 - DEAN OF ADMIN SERV	33,314.67	115,534.44	449,989.68	1,298,194.00	814,889.65	62.77
DEPARTMENT: 62010 - HUMAN RESOURCES	1,678.24	9,634.09	51,989.34	149,717.00	96,049.42	64.15
DEPARTMENT: 62011 - ADA COMPLIANCE	0.00	3,447.85	21,065.60	59,034.00	37,968.40	64.32
DEPARTMENT: 62012 - LEADERSHIP DEVELOP	127.44	16.96	613.35	1,935.00	1,194.21	61.72
DEPARTMENT: 62050 - ONE-TIME PURCHASES	0.00	0.00	0.00	52,071.90	52,071.90	100.00
DEPARTMENT: 63000 - INFORMATION SERVIC	14,540.92	9,424.02	116,605.74	229,285.00	98,138.34	42.80
DEPARTMENT: 64000 - INFORMATION TECHNO	1,147.89	53,241.74	334,820.65	623,912.00	287,943.46	46.15
DEPARTMENT: 65000 - CENTRAL SERVICES	1,555.49	12,969.72	68,183.80	147,729.00	77,989.71	52.79
DEPARTMENT: 70000 - PHYSICAL PLANT ADM	0.00	7,119.80	44,731.59	109,479.00	64,747.41	59.14
DEPARTMENT: 71000 - BUILDINGS	36,868.28	24,873.74	167,495.81	353,750.72	149,386.63	42.23
DEPARTMENT: 71005 - SCOTT CITY BLDG MA	0.00	248.53	8,070.83	1,625.00	6,445.83	396.66
DEPARTMENT: 71009 - RENTAL PROPERTY MA	0.00	0.00	0.00	1,690.00	1,690.00	100.00
DEPARTMENT: 72000 - CUSTODIAL SERVICES	3,337.70	39,867.97	234,223.29	470,063.00	232,502.01	49.46
DEPARTMENT: 73000 - GROUNDS	4,409.75	9,300.07	67,718.37	192,003.00	119,874.88	62.43
DEPARTMENT: 73001 - ATHLETIC FIELDS	1,115.70	1,514.23	11,686.64	34,545.00	21,742.66	62.94
DEPARTMENT: 74000 - VEHICLES	7,334.51	18,937.87	90,141.48	213,224.00	115,748.01	54.28
DEPARTMENT: 75000 - CAMPUS SECURITY	0.00	12,607.62	69,743.84	149,989.00	80,245.16	53.50
DEPARTMENT: 76000 - INSURANCE	0.00	119,766.25	229,603.04	306,928.00	77,324.96	25.19
DEPARTMENT: 77000 - UTILITIES	0.00	48,252.36	247,535.64	688,300.00	440,764.36	64.04
DEPARTMENT: 81000 - BOOK SCHOLARSHIPS	0.00	611.33	1,438.46	62,000.00	63,438.46	102.32
DEPARTMENT: 81001 - TUIT WAIVER SEN CT	0.00	0.00	1,333.00	9,020.00	7,687.00	85.22

DEPARTMENT: 81002 - TUIT WAIVER EMPL/D	0.00	0.00	9,933.00	33,087.00	23,154.00	69.98
DEPARTMENT: 81003 - STATE MANDATED WAI	0.00	86.00	6,917.00	3,000.00	3,917.00	130.56-
DEPARTMENT: 81004 - TUIT WAIVER CTZ IN	0.00	43.00-	74,135.00	151,575.00	77,440.00	51.09
DEPARTMENT: 81005 - TUIT WAIVER FCHS	0.00	0.00	0.00	0.00	0.00	0.00
DEPARTMENT: 81006 - TUIT WAIVER FINE A	0.00	43.00-	21,122.00	49,938.00	28,816.00	57.70
DEPARTMENT: 94000 - STUDENT CENTER	219.20	7,834.43	22,968.38	50,589.00	27,401.42	54.16
DEPARTMENT: 98001 - CHILD CARE	0.00	3,749.05	20,967.80	42,867.00	21,899.20	51.09

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FUND: 11 - GENERAL	191,234.22	1,342,043.20	6,992,679.90	15,779,233.00	8,595,318.88	54.47
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FUND: 14 - ADULT SUPPLEMENTARY ED

GL Account	YTD Encumbrances	MTD Actual	YTD Actual	Annual Budget	Available	% Avail
DEPARTMENT: 31000 - COMMUNITY SERVICE	8,569.99	11,083.08	53,412.61	154,340.00	92,357.40	59.84
DEPARTMENT: 55006 - FOOTBALL	483.00	0.00	3,165.89	15,000.00	11,351.11	75.67
DEPARTMENT: 55002 - WOMEN'S BASKETBALL	0.00	188.00	381.33	1,050.00	668.67	63.68
DEPARTMENT: 55001 - MEN'S BASKETBALL	0.00	0.00	1,471.60	20,000.00	18,528.40	92.64
DEPARTMENT: 55012 - CHEERLEADING	0.00	1,193.05	3,655.16	4,000.00	344.84	8.62
DEPARTMENT: 55005 - WOMEN'S SOFTBALL	1,260.00	1,201.00	6,754.32	9,000.00	985.68	10.95
DEPARTMENT: 31000 - COMMUNITY SERVICE	0.00	549.02	5,741.70	59,005.38	53,263.68	90.27
DEPARTMENT: 55007 - BASEBALL	0.00	4,716.60	8,075.62	20,000.00	11,924.38	59.62
DEPARTMENT: 11031 - DRAMA	0.00	780.00	1,095.09	7,350.00	6,254.91	85.10
DEPARTMENT: 55010 - MEN'S SOCCER	0.00	0.00	1,872.40	7,153.00	5,280.60	73.82
DEPARTMENT: 55013 - DANCE TEAM	0.00	0.00	645.04	645.04	0.00	0.00
DEPARTMENT: 31000 - COMMUNITY SERVICE	0.00	50.09	3,132.15	40,000.00	36,867.85	92.17

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FUND: 14 - ADULT SUPPLEMENTARY ED	10,312.99	19,760.84	89,402.91	337,543.42	237,827.52	70.46
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FUND: 16 - AUXILIARY ENTITIES

GL Account	YTD Encumbrances	MTD Actual	YTD Actual	Annual Budget	Available	% Avail
DEPARTMENT: 31000 - COMMUNITY SERVICE	200.00	276.93	1,430.72	9,000.00	7,369.28	81.88
DEPARTMENT: 94000 - STUDENT CENTER	34,569.27	1,257.57	58,929.71	180,700.00	87,201.02	48.26
DEPARTMENT: 95000 - STUDENT HOUSING	16,541.33	112,217.18	536,041.65	1,438,395.00	885,812.02	61.58
DEPARTMENT: 95001 - DIRECTOR'S APARTME	0.00	0.00	147.00	10,000.00	9,853.00	98.53
DEPARTMENT: 98000 - COSMETOLOGY	2,987.32	2,014.34	55,877.22	113,955.00	55,090.46	48.34
DEPARTMENT: 98001 - CHILD CARE	75.44	2,094.75	9,516.21	44,406.00	34,814.35	78.40

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FUND: 16 - AUXILIARY ENTITIES	54,373.36	117,860.77	661,942.51	1,796,456.00	1,080,140.13	60.13
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FUND: 21 - FEDERAL STUDENT AID

GL Account	YTD Encumbrances	MTD Actual	YTD Actual	Annual Budget	Available	% Avail
DEPARTMENT: 50020 - FINANCIAL AID OFFI	0.00	136,539.46	2,421,461.64	98,350.00	2,323,111.64-	362.08-
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FUND: 21 - FEDERAL STUDENT AID	0.00	136,539.46	2,421,461.64	98,350.00	2,323,111.64-	362.08-

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FUND: 22 - RESTRICTED GRANTS

GL Account	YTD Encumbrances	MTD Actual	YTD Actual	Annual Budget	Available	% Avail
DEPARTMENT: 50000 - DEAN OF STUDENT SE	7,447.00	0.00	0.00	0.00	7,447.00-	0.00
DEPARTMENT: 71000 - BUILDINGS	0.00	0.00	4,428.29-	0.00	4,428.29	0.00
DEPARTMENT: 11100 - TECHNOLOGY--INSTRU	17,027.00	0.00	0.00	17,027.00	0.00	0.00
DEPARTMENT: 31000 - COMMUNITY SERVICE	0.00	20,439.12-	66,639.92	153,401.74	86,761.82	56.56
DEPARTMENT: 50000 - DEAN OF STUDENT SE	0.00	705.70	163,088.14	186,534.55	23,446.41	12.57
DEPARTMENT: 45010 - ALLIED HEALTH ACTI	1,919.71	20,725.11	98,484.59	158,451.53	58,047.23	36.63
DEPARTMENT: 45011 - SCIENCE LAB ACTIVI	7,368.00	12,093.88	22,148.30	29,420.32	95.98-	0.32-
DEPARTMENT: 71000 - BUILDINGS	0.00	0.00	270,000.00	270,000.00	0.00	0.00
DEPARTMENT: 50000 - DEAN OF STUDENT SE	0.00	15.04	19,858.52	22,059.50	2,200.98	9.98
DEPARTMENT: 11040 - SCIENCE	7,684.33	0.00	13,554.48	23,522.79	2,283.98	9.71
DEPARTMENT: 31000 - COMMUNITY SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
DEPARTMENT: 42005 - DEAN OF TECHNICAL	0.00	0.00	0.00	0.00	0.00	0.00
DEPARTMENT: 42000 - DEAN OF LEARNING S	0.00	0.00	39,437.02	51,897.12	12,460.10	24.01
DEPARTMENT: 31000 - COMMUNITY SERVICE	0.00	0.00	15,265.68	0.00	15,265.68-	0.00
DEPARTMENT: 13301 - ADULT ED - INSTRUC	0.00	4,538.25	5,076.50	5,000.00	76.50-	1.52-
DEPARTMENT: 00000 - GENERAL	0.00	28,935.00-	28,935.00-	28,935.00-	0.00	0.00
DEPARTMENT: 50000 - DEAN OF STUDENT SE	1,633.68	20,809.78	73,145.07	313,024.00	238,245.25	76.11
DEPARTMENT: 00000 - GENERAL	0.00	11,907.00-	11,907.00-	11,907.00-	0.00	0.00
DEPARTMENT: 50000 - DEAN OF STUDENT SE	0.00	11,696.36	46,350.85	250,041.00	203,690.15	81.46
DEPARTMENT: 45010 - ALLIED HEALTH ACTI	0.00	9,108.88	27,456.94	304,708.00	277,251.06	90.99
DEPARTMENT: 71000 - BUILDINGS	0.00	0.00	0.00	270,000.00	270,000.00	100.00
DEPARTMENT: 50000 - DEAN OF STUDENT SE	0.00	0.00	0.00	24,963.00	24,963.00	100.00
DEPARTMENT: 42000 - DEAN OF LEARNING S	150.00	3,173.45	15,322.14	42,910.40	27,438.26	63.94
DEPARTMENT: 31000 - COMMUNITY SERVICE	433.74	14,354.46	89,741.73	191,360.00	101,184.53	52.88
DEPARTMENT: 11040 - SCIENCE	0.00	2,323.62	10,909.76	35,204.00	24,294.24	69.01
DEPARTMENT: 31000 - COMMUNITY SERVICE	0.00	1,162.72	10,292.21	51,150.00	40,857.79	79.88
DEPARTMENT: 42005 - DEAN OF TECHNICAL	19,503.95	6,108.29	56,697.79	115,912.00	39,710.26	34.26
DEPARTMENT: 42000 - DEAN OF LEARNING S	1,847.94	12,295.84	32,716.19	190,035.00	155,470.87	81.81
DEPARTMENT: 31000 - COMMUNITY SERVICE	0.00	14,060.56	58,654.30	182,191.43	123,537.13	67.81
DEPARTMENT: 45010 - ALLIED HEALTH ACTI	0.00	0.00	0.00	30,000.00	30,000.00	100.00
DEPARTMENT: 31000 - COMMUNITY SERVICE	0.00	0.00	0.00	8,680.80	8,680.80	100.00
DEPARTMENT: 45010 - ALLIED HEALTH ACTI	0.00	0.00	0.00	6,836.00	6,836.00	100.00
DEPARTMENT: 12270 - AMMONIA REFRIGERAT	0.00	0.00	0.00	2,429.81	2,429.81	100.00
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FUND: 22 - RESTRICTED GRANTS	65,015.35	71,890.82	1,089,569.84	2,895,917.99	1,741,332.80	60.13

Garden City Community College  
Annual Budget Report Ending 12/31/2010  
Options - All Statuses

Fiscal Year: 2011

FUND: 23 - OTHER RESTRICTED FUNDS

GL Account	YTD Encumbrances	MTD Actual	YTD Actual	Annual Budget	Available	% Avail
DEPARTMENT: 31000 - COMMUNITY SERVICE	0.00	504.61	1,486.71	6,970.00	5,483.29	78.67
DEPARTMENT: 64000 - INFORMATION TECHNO	283,019.00	0.00	0.00	299,530.30	16,511.30	5.51
DEPARTMENT: 50000 - DEAN OF STUDENT SE	0.00	0.00	199.50-	3,110.50	3,310.00	106.41
DEPARTMENT: 55000 - DIRECTOR OF ATHLET	0.00	5,878.13	5,878.13	7,000.00	1,121.87	16.03
DEPARTMENT: 63000 - INFORMATION SERVIC	0.00	0.00	0.00	1,000.00	1,000.00	100.00
DEPARTMENT: 50000 - DEAN OF STUDENT SE	0.00	0.00	0.00	0.00	0.00	0.00
DEPARTMENT: 55000 - DIRECTOR OF ATHLET	15,150.00	0.00	9,200.90	25,389.90	1,039.00	4.09
DEPARTMENT: 71000 - BUILDINGS	0.00	0.00	0.00	210.60	210.60	100.00
DEPARTMENT: 50000 - DEAN OF STUDENT SE	0.00	0.00	0.00	233.50	233.50	100.00
=====						
FUND: 23 - OTHER RESTRICTED FUNDS	298,169.00	6,382.74	16,366.24	343,444.80	28,909.56	8.42

Garden City Community College  
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Fiscal Year: 2011

FUND: 24 - ADULT EDUCATION

GL Account	YTD Encumbrances	MTD Actual	YTD Actual	Annual Budget	Available	% Avail
DEPARTMENT: 13305 - ADULT ED - STAFF D	0.00	0.00	430.45	6,000.00	5,569.55	92.83
DEPARTMENT: 13301 - ADULT ED - INSTRUC	0.00	0.00	0.00	0.00	0.00	0.00
DEPARTMENT: 13305 - ADULT ED - STAFF D	0.00	0.00	0.00	0.00	0.00	0.00
DEPARTMENT: 13301 - ADULT ED - INSTRUC	0.00	1,294.50	6,509.94	7,062.99	553.05	7.83
DEPARTMENT: 13302 - ADULT ED - TECHNIC	0.00	0.00	0.00	0.51	0.51	100.00
DEPARTMENT: 13303 - ADULT ED - SUPPORT	0.00	110.00	6,261.50	10,597.00	4,335.50	40.91
DEPARTMENT: 13301 - ADULT ED - INSTRUC	0.00	11,335.50	83,333.34	194,497.31	111,163.97	57.15
DEPARTMENT: 13305 - ADULT ED - STAFF D	168.00	0.00	868.66	6,633.00	5,596.34	84.37
DEPARTMENT: 13301 - ADULT ED - INSTRUC	0.00	3,647.84	9,526.16	35,546.00	26,019.84	73.20
DEPARTMENT: 13305 - ADULT ED - STAFF D	0.00	0.00	0.00	1,777.00	1,777.00	100.00
DEPARTMENT: 13301 - ADULT ED - INSTRUC	7.65	12,008.24	50,190.28	174,300.62	124,102.69	71.20
DEPARTMENT: 00000 - GENERAL	0.00	32,500.00-	32,500.00-	32,500.00-	0.00	0.00
DEPARTMENT: 13301 - ADULT ED - INSTRUC	150.00	20,448.85	80,580.73	272,096.00	191,365.27	70.33
DEPARTMENT: 31000 - COMMUNITY SERVICE	0.00	0.00	0.00	0.00	0.00	0.00
DEPARTMENT: 13301 - ADULT ED - INSTRUC	14,000.00	781.78	13,182.78	33,322.86	6,140.08	18.43
=====						
FUND: 24 - ADULT EDUCATION	14,325.65	17,126.71	218,383.84	709,333.29	476,623.80	67.19

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Fiscal Year: 2011

FUND: 61 - CAPITAL OUTLAY

GL Account	YTD Encumbrances	MTD Actual	YTD Actual	Annual Budget	Available	% Avail
DEPARTMENT: 71000 - BUILDINGS	47,865.00	128.00	20,085.32	873,214.00	805,263.68	92.22
=====						
FUND: 61 - CAPITAL OUTLAY	47,865.00	128.00	20,085.32	873,214.00	805,263.68	92.22

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Garden City Community College  
Annual Budget Report Ending 12/31/2010  
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Fiscal Year: 2011

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	0.00	0.00	0.00	0.00
DEPARTMENT: 55000 - DIRECTOR OF ATHLET	0.00	0.00	0.00	0.00	0.00	0.00
DEPARTMENT: 62000 - DEAN OF ADMIN SERV	0.00	0.00	10.06	0.00	10.06-	0.00
DEPARTMENT: 71000 - BUILDINGS	0.00	0.00	281,930.22	0.00	281,930.22-	0.00
=====						
FUND: 63 - DEBT RETIREMENT FUND	0.00	0.00	281,940.28	0.00	281,940.28-	0.00

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Garden City Community College  
Annual Budget Report Ending 12/31/2010  
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Fiscal Year: 2011

FUND: 64 - DEBT PROJECT FUND

GL Account	YTD Encumbrances	MTD Actual	YTD Actual	Annual Budget	Available	% Avail
DEPARTMENT: 55000 - DIRECTOR OF ATHLET	0.00	0.00	30,077.00	0.00	30,077.00-	0.00
DEPARTMENT: 71000 - BUILDINGS	156,294.00	0.00	98,880.25	0.00	255,174.25-	0.00
=====						
FUND: 64 - DEBT PROJECT FUND	156,294.00	0.00	128,957.25	0.00	285,251.25-	0.00

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Garden City Community College  
Annual Budget Report Ending 12/31/2010  
Options - All Statuses

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Fiscal Year: 2011

FUND: 71 - ACTIVITY/ORGANIZATION FD

GL Account	YTD Encumbrances	MTD Actual	YTD Actual	Annual Budget	Available	% Avail
DEPARTMENT: 50000 - DEAN OF STUDENT SE	7,442.70	16,126.68	67,742.65	298,784.85	223,599.50	74.84
DEPARTMENT: 94000 - STUDENT CENTER	0.00	1,418.37	8,512.82	0.00	8,512.82-	0.00
DEPARTMENT: 99001 - STUDENT NEWSPAPER	561.00	1,209.60	2,059.94	37,800.00	35,179.06	93.07
DEPARTMENT: 99002 - STUDENT MAGAZINE	2,224.00	0.00	113.01	31,200.00	28,862.99	92.51
DEPARTMENT: 50000 - DEAN OF STUDENT SE	40.50	2,044.54	2,921.88	14,800.00	11,837.62	79.98



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FUND: 71 - ACTIVITY/ORGANIZATION FD	10,268.20	20,799.19	81,350.30	382,584.85	290,966.35	76.05
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Fiscal Year: 2011 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	8,117.00	0.00	8,117.00-	0.00
DEPARTMENT: 55002 - WOMEN'S BASKETBALL	0.00	0.00	5,713.00	0.00	5,713.00-	0.00
DEPARTMENT: 55003 - MEN'S TRACK	0.00	0.00	4,854.00	0.00	4,854.00-	0.00
DEPARTMENT: 55004 - WOMEN'S TRACK	0.00	0.00	3,952.00	0.00	3,952.00-	0.00
DEPARTMENT: 55005 - WOMEN'S SOFTBALL	0.00	0.00	5,713.00	0.00	5,713.00-	0.00
DEPARTMENT: 55006 - FOOTBALL	0.00	43.00-	55,112.00	0.00	55,112.00-	0.00
DEPARTMENT: 55007 - BASEBALL	0.00	0.00	7,574.00	0.00	7,574.00-	0.00
DEPARTMENT: 55008 - VOLLEYBALL	0.00	0.00	5,326.00	0.00	5,326.00-	0.00
DEPARTMENT: 55009 - WOMEN'S SOCCER	0.00	0.00	12,382.00	0.00	12,382.00-	0.00
DEPARTMENT: 55010 - MEN'S SOCCER	0.00	0.00	1,976.00	0.00	1,976.00-	0.00
DEPARTMENT: 55012 - CHEERLEADING	0.00	0.00	4,768.00	0.00	4,768.00-	0.00
DEPARTMENT: 55014 - RODEO TEAM	0.00	0.00	5,927.00	0.00	5,927.00-	0.00
DEPARTMENT: 55019 - ATHLETIC TRAINING	0.00	0.00	5,627.00	0.00	5,627.00-	0.00
DEPARTMENT: 11025 - JOURNALISM	0.00	0.00	1,933.00	0.00	1,933.00-	0.00
DEPARTMENT: 11030 - ART	0.00	0.00	2,985.00	0.00	2,985.00-	0.00
DEPARTMENT: 11031 - DRAMA	0.00	0.00	12,457.00	0.00	12,457.00-	0.00
DEPARTMENT: 11032 - VOCAL MUSIC	0.00	0.00	13,176.00	0.00	13,176.00-	0.00
DEPARTMENT: 11033 - INST MUSIC	0.00	5,710.00	15,428.00	0.00	15,428.00-	0.00
DEPARTMENT: 11090 - ACADEMIC CHALLENGE	0.00	0.00	2,058.00	0.00	2,058.00-	0.00
DEPARTMENT: 12211 - MEAT JUDGING	0.00	0.00	6,787.00	0.00	6,787.00-	0.00
DEPARTMENT: 81005 - TUIT WAIVER FCHS	0.00	0.00	12,556.00	0.00	12,556.00-	0.00

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FUND: 72 - ACTIVITY FEE - SCHOLARSHIPS	0.00	5,667.00	194,421.00	0.00	194,421.00-	0.00
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Fiscal Year: 2011 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	5,589.90	187,398.13	437,625.00	250,226.87	57.18

=====

FUND: 73 - EDUKAN CONSORTIUM FUND	0.00	5,589.90	187,398.13	437,625.00	250,226.87	57.18
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01-03-11 Garden City Community College Annual Budget Report Ending 12/31/2010 Options - All Statuses Page: 14

Fiscal Year: 2011 FUND: 89 - OTHER

GL Account	YTD Encumbrances	MTD Actual	YTD Actual	Annual Budget	Available	% Avail
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DEPARTMENT: 81000 - BOOK SCHOLARSHIPS	0.00	300.00	121,200.00-	0.00	121,200.00	0.00	
DEPARTMENT: 00000 - GENERAL	0.00	12,168.62	72,439.11	0.00	72,439.11-	0.00	
=====							
FUND: 89 - OTHER	0.00	12,468.62	48,760.89-	0.00	48,760.89	0.00	

As of 12/31/2010

		Amount	% Rate
Cash in Bank:	Commerce Bank	\$208,455.01	0.0000%
	State Municipal Invest. Pool	\$ 200,614.00	0.0640%
	Landmark National Bank	\$ 1,235,460.34	0.1900%

Investments:

Institution	Type	Amount	% Rate	Beg. Date	End Date
Commerce Bank	CD	\$ 2,000,000.00	0.8560%	4/29/2010	4/29/2011
First National Bank	CD	\$ 1,004,042.27	0.9500%	5/6/2010	5/5/2011
Commerce Bank	CD	\$ 2,000,000.00	0.3000%	10/29/2010	10/29/2011
Commerce Bank	CD	\$ 1,000,000.00	0.3000%	11/2/2010	5/2/2012

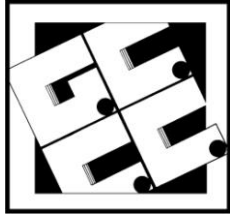
## CHECKS PROCESSED IN EXCESS OF \$10,000 JANUARY 2011

### Purchases over \$10,000 requiring bid sheet:

- Check #203742 to dataStor for \$24,989.00 for data backup and off-site storage. The three year agreement was approved by the Board at the December 2010 Board meeting.
- Check #203762 to Keller-Leopold Insurance for \$115,065.00 for property and liability insurance. The Board approved this purchase at the December 2010 Board meeting.

### Payments over \$10,000 not requiring bid sheets:

- Check #203703 to Blue Cross and Blue Shield of Kansas for \$92,512.66 for January health insurance premiums.
- Check #203737 to Commerce Bank for \$26,181.63 for purchase card charges.
- Check #203753 to Great Western Dining for \$74,962.16 for various invoices.



# Garden City COMMUNITY COLLEGE

January 5, 2011

**To:** Board of Trustees  
**From:** Cricket Turley, Director of Human Resources

## New Hire

Melquiades Galvez, CECS Business & Community Programming Asst, effective January 4, 2011

## Separations

Luke Miller, Asst Football Coach, effective December 16, 2010  
Chad Mitchell, Super Circuit and Asst Soccer Coach, effective December 15, 2010  
Ana Urrutia, SSS Academic & Retention Advisor, effective December 31, 2010  
Jacob Cox, Football Defensive Coordinator, effective December 31, 2010

## Retirement

## Transfers/Promotions

Jeff Southern, Sr Programmer to Director of IT, effective January 3, 2011  
Tracy Munoz, Title V Secretary to Academic Building Secretary, effective January 10, 2011

## Vacancies

ETS Advisor  
Sr. Programmer  
SWRPC Consultant  
CECS Administrative Assistant  
Adjunct Fire Science Instructor  
Adjunct Biology Instructor  
Adjunct Anatomy & Physiology Instructor  
Director, Physical Therapist Assistant Program

## Diversity Recruitment Opportunity

In researching effective ways of advertising GCCC faculty and other professional position vacancies, a more affordable alternative emerged recently. We place our national position advertising with a leading website called HigherEdJobs.com, and now the HEJ site has added an additional service. When we place a 60-day vacancy posting we are now having the same advertisement e-mailed to approximately 142,000 professionals who have identified themselves as minority educators seeking employment. The e-mail message allows interested professionals to contact us directly, and it also includes a link to the HEJ site, which allows an interested applicant to navigate to the GCCC website and apply online.

**GARDEN CITY COMMUNITY COLLEGE  
ADJUNCT FACULTY CONTRACTS**

(Presented to Board of Trustees for Approval 1/12/11)

<b>INSTRUCTOR</b>	<b>CLASS</b>	<b>AMOUNT</b>
Lamb, Colin	Teamleading/Collaborative Leadership (PSYC-206-30) 3.00 FLC x \$470.00/FLC (8 students) 11-00-0000-11060-5260 11/29/10 – 01/10/11	\$ 1,410.00
Ruda, Ryan	Teamleading/Collaborative Leadership (PSYC-206-31) 3.00 FLC x \$470.00/hour (8 students) 11-00-0000-11060-5260 11/29/10 – 01/10/11	\$ 1,410.00
<b>TOTAL ADJUNCT FACULTY CONTRACTS</b>		<b>\$ 2,820.00</b>



December 16, 2010

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, 2010, and have issued our report thereon dated December 16, 2010. Professional standards require that we provide you with the following information related to our audit.

Our Responsibility under Auditing Standards Generally Accepted in the U.S. and OMB Circular A-133

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.

Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing previously communicated in our meeting about planning matters on May 5, 2010.

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 2010. We noted no transactions entered into by the College during the year for which there is a lack of authoritative guidance or consensus.

405 North Sixth Street | P.O. Box 699  
Garden City, KS 67846  
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Fax: 620-275-8936 | www.lhd.com

CPAs

Charles H. Claar, Jr, CPA  
Theresa Dasenbrock, CPA, CFE  
David L. Hetrick, CPA  
Steven D. Jossierand, CPA  
Donald R. Linville, CPA  
Gary A. Schlappe, CPA  
Rodney Van Norden, CPA

Lisa L. Axman, CPA  
Sue A. Bradley, CPA  
Susan A. Burgardt, CPA  
Shannon N. Euliss, CPA  
Mary A. Floto, CPA  
Tracey Homm, CPA, CSEP  
Kimberly A. Roth, CPA  
Laura G. Voran, CPA  
Kristin J. Sekavec, CPA  
Monica J. Wilson, CPA

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 2010 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 December 16, 2010.

*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.

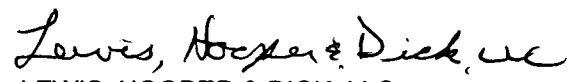


*Other Audit Findings or Issues*

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

Client: **Garden City Community College**  
 Engagement: **GCCC FY10 Audit**  
 Period Ending: **6/30/2010**  
 Workpaper: **Adjusting Journal Entries Report**

W/P Ref  
 TB-02

Account	Description	W/P Ref	Debit	Credit
<b>Adjusting Journal Entries JE # 1001</b>		<b>NN-01; A-01</b>		
To reclassify encumbered payroll from outstanding checks. F/S entry only.				
00-00-0000-00000-1002	CASH IN BANK-COMMERCE : GENERAL		197,969.44	
11-00-0000-00000-1700	DUE FROM/TO FUND 00 : GENERAL		197,969.44	
00-00-0000-00000-1711	DUE FROM/TO FUND 11 : GENERAL			197,969.44
11-00-0000-00000-2150	SALARIES & WAGES PAYABLE : GENERAL			197,969.44
<b>Total</b>			<b>395,938.88</b>	<b>395,938.88</b>

<b>Adjusting Journal Entries JE # 1002</b>		<b>H-02</b>		
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		1,134,797.36	
00-00-0000-00000-2006	YEAR-END ACCTS PAYABLE : GENERAL		130,362.47	
11-00-0000-00000-1700	DUE FROM/TO FUND 00 : GENERAL		916.49	
11-00-0000-00000-1700	DUE FROM/TO FUND 00 : GENERAL		236,487.09	
14-00-0000-00000-1700	DUE FROM/TO FUND 00 : GENERAL		7,358.74	
16-00-0000-00000-1700	DUE FROM/TO FUND 00 : GENERAL		97,702.81	
22-00-0000-00000-1700	DUE FROM/TO FUND 00 : GENERAL		86,321.67	
23-00-0000-00000-1700	DUE FROM/TO FUND 00 : GENERAL		2,719.00	
24-00-0000-00000-1700	DUE FROM/TO FUND 00 : GENERAL		26,545.08	
61-00-0000-00000-1700	DUE FROM/TO FUND 00 : GENERAL		61,978.75	
64-00-0000-00000-1700	DUE FROM/TO FUND 00 : GENERAL		732,016.93	
71-00-0000-00000-1700	DUE FROM/TO FUND 00 : GENERAL		13,113.27	
00-00-0000-00000-1711	DUE FROM/TO FUND 11 : GENERAL			916.49
00-00-0000-00000-1711	DUE FROM/TO FUND 11 : GENERAL			236,487.09
00-00-0000-00000-1714	DUE FROM/TO FUND 14 : GENERAL			7,358.74
00-00-0000-00000-1716	DUE FROM/TO FUND 16 : GENERAL			97,702.81
00-00-0000-00000-1722	DUE FROM/TO FUND 22 : GENERAL			86,321.67
00-00-0000-00000-1723	DUE FROM/TO FUND 23 : GENERAL			2,719.00
00-00-0000-00000-1724	DUE FROM/TO FUND 24 : GENERAL			26,545.08
00-00-0000-00000-1761	DUE FROM/TO FUND 61 : GENERAL			61,978.75
00-00-0000-00000-1764	DUE FROM/TO FUND 64 : GENERAL			732,016.93
00-00-0000-00000-1771	DUE FROM/TO FUND 71 : GENERAL			13,113.27
11-00-0000-00000-2000	ACCOUNTS PAYABLE : GENERAL			916.49
11-00-0000-00000-2000	ACCOUNTS PAYABLE : GENERAL			86,436.38
11-00-0000-00000-2005	ENCUMBRANCES PAYABLE : GENERAL			150,050.71
14-00-0000-00000-2000	ACCOUNTS PAYABLE			6,656.74
14-00-0000-00000-2005	ENCUMBRANCES PAYABLE			702.00
16-00-0000-00000-2000	ACCOUNTS PAYABLE			34,524.88
16-00-0000-00000-2005	ENCUMBRANCES PAYABLE			63,177.93
22-00-0000-00000-2000	ACCOUNTS PAYABLE			981.63
22-00-0000-00000-2005	ENCUMBRANCES PAYABLE			85,340.04
23-00-0000-00000-2000	ACCOUNTS PAYABLE			
23-00-0000-00000-2005	ENCUMBRANCES PAYABLE			2,719.00
24-00-0000-00000-2000	ACCOUNTS PAYABLE			245.58
24-00-0000-00000-2005	ENCUMBRANCES PAYABLE			26,299.50
61-00-0000-00000-2000	ACCOUNTS PAYABLE			
61-00-0000-00000-2005	ENCUMBRANCES PAYABLE			61,978.75
64-00-0000-00000-2000	ACCOUNTS PAYABLE			
64-00-0000-00000-2005	ENCUMBRANCES PAYABLE			732,016.93
71-00-0000-00000-2000	ACCOUNTS PAYABLE			600.77
71-00-0000-00000-2005	ENCUMBRANCES PAYABLE			12,512.50
<b>Total</b>			<b>2,530,319.66</b>	<b>2,530,319.66</b>

<b>Adjusting Journal Entries JE # 1003</b>		<b>TB-01</b>		
To reclassify other receivables/payables from Bank Fund to General for financial statement presentation consistent with previous years. F/S entry only.				
00-00-0000-00000-1302	STUDENT A/R - TEMPORARY : GENERAL		118,799.87	
00-00-0000-00000-1711	DUE FROM/TO FUND 11 : GENERAL		764,815.39	
00-00-0000-00000-2050	FIT WITHHELD PAYABLE : GENERAL		20,448.56	
00-00-0000-00000-2060	FICA WITHHELD PAYABLE(E) : GENERAL		33,608.54	

Client: **Garden City Community College**  
Engagement: **GCCC FY10 Audit**  
Period Ending: **6/30/2010**  
Workpaper: **Adjusting Journal Entries Report**

W/P Ref  
TB-02

Account	Description	W/P Ref	Debit	Credit
00-00-0000-00000-2061	MHIE WITHHELD PAYABLE(E) : GENERAL		7,860.10	
00-00-0000-00000-2069	UNEMPLOYMENT TAX PAYABLE : GENERAL		9,621.91	
00-00-0000-00000-2070	ST INC TAX WHHLD PAYABLE : GENERAL		41,376.36	
00-00-0000-00000-2080	KPERS PAYABLE : GENERAL		11,968.59	
00-00-0000-00000-2081	KPERS EMPLOYERS CONTRIB PAYABL : GENERAL		522.97	
00-00-0000-00000-2084	TSA/VALIC : GENERAL		200.00	
00-00-0000-00000-2085	TSA/TEACHERS INS&ANNASSN : GENERAL		9,642.00	
00-00-0000-00000-2090	GROUP TERM LIFE PAYABLE : GENERAL		142.53	
00-00-0000-00000-2091	HOSPITALIZATION PAYABLE : GENERAL		30,380.72	
00-00-0000-00000-2092	TEXAS LIFE INS PAYABLE : GENERAL		72.00	
00-00-0000-00000-2094	TSA/AMERICAN FIDELITY IN : GENERAL		550.00	
00-00-0000-00000-2111	LIFE/CANCER/SAL AM FIDEL : GENERAL		3,031.71	
00-00-0000-00000-2112	MEDICAL EXPENSE REIMBURSEMENT : GENERAL		1,952.49	
00-00-0000-00000-2113	HEALTH SAVINGS ACCOUNTS : GENERAL		2,724.33	
00-00-0000-00000-2114	DEPENDENT CARE REIMBURSEMENT : GENERAL		1,266.66	
00-00-0000-00000-2115	CLERK OF THE DIST COURT : GENERAL		644.24	
00-00-0000-00000-2118	GC TEACHERS CR UNION : GENERAL		2,701.00	
00-00-0000-00000-2119	UNITED FUND : GENERAL		40.00	
00-00-0000-00000-2120	GCCC ENDOWMENT ASSOC : GENERAL		137.50	
00-00-0000-00000-2121	TRANS AMERICAN LIFE : GENERAL		139.75	
00-00-0000-00000-2122	KPERS OPTIONAL LIFE : GENERAL		204.90	
00-00-0000-00000-2123	BRONCBUSTER ATH ASSOC : GENERAL		27.00	
00-00-0000-00000-2155	YEAR-END WAGES PAYABLE : GENERAL		53,702.90	
00-00-0000-00000-2160	SALES TAX PAYABLE : GENERAL		1,701.83	
00-00-0000-00000-2165	TRANSIENT GUEST TAX : GENERAL		61.35	
00-00-0000-00000-2260	DEFERRED REVENUES : GENERAL		2,759.25	
11-00-0000-00000-1301	STUDENT ACCTS RECEIVABLE : GENERAL		422,583.64	
11-00-0000-00000-1320	INTEREST RECEIVABLE : GENERAL		18,781.84	
11-00-0000-00000-1330	PELL GRANTS RECEIVABLE : GENERAL		254,009.87	
11-00-0000-00000-1331	SEOG GRANTS RECEIVABLE: GENERAL		4,194.00	
11-00-0000-00000-1332	STUDENT LOANS RECEIVABLE: GENERAL		97,839.00	
11-00-0000-00000-1338	ACAD COMPETITIVENESS GT RECEIV: GENERAL		2,692.00	
11-00-0000-00000-1339	FWS RECEIVABLE: GENERAL		2,708.74	
11-00-0000-00000-1340	OTHER ACCOUNTS RECEIVABLES : GENERAL		1,946.75	
11-00-0000-00000-1350	YEAR END RECEIVABLES		316,348.61	
00-00-0000-00000-1301	STUDENT ACCTS RECEIVABLE : GENERAL			422,583.64
00-00-0000-00000-1320	INTEREST RECEIVABLE : GENERAL			18,781.84
00-00-0000-00000-1330	PELL GRANTS RECEIVABLE : GENERAL			254,009.87
00-00-0000-00000-1331	SEOG GRANTS RECEIVABLE : GENERAL			4,194.00
00-00-0000-00000-1332	STUDENT LOANS RECEIVABLE : GENERAL			97,839.00
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			2,692.00
00-00-0000-00000-1339	FWS RECEIVABLE : GENERAL			2,708.74
00-00-0000-00000-1340	OTHER ACCOUNTS RECEIVABLES : GENERAL			1,946.75
00-00-0000-00000-1350	YEAR END RECEIVABLES : GENERAL			316,348.61
00-00-0000-00000-1650	PREPAID EXPENSES : GENERAL			
00-00-0000-00000-2087	TSA/WESTERN RESERVE LIFE : GENERAL			
00-00-0000-00000-2116	GCCC-STUDENT PAYMENTS : GENERAL			
11-00-0000-00000-1302	STUDENT A/R - TEMPORARY : GENERAL			118,799.87
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			764,815.39
11-00-0000-00000-2050	FIT WITHHELD PAYABLE : GENERAL			20,448.56
11-00-0000-00000-2060	FICA WITHHELD PAYABLE(E) : GENERAL			33,608.54
11-00-0000-00000-2061	MHIE WITHHELD PAYABLE(E) : GENERAL			7,860.10
11-00-0000-00000-2069	UNEMPLOYMENT TAX PAYABLE			9,621.91
11-00-0000-00000-2070	ST INC TAX WHHLD PAYABLE : GENERAL			41,376.36
11-00-0000-00000-2080	KPERS PAYABLE : GENERAL			11,968.59
11-00-0000-00000-2081	KPERS EMPLOYERS CONTRIB PAYABL: GENERAL			522.97
11-00-0000-00000-2084	TSA/VALIC : GENERAL			200.00
11-00-0000-00000-2085	TSA/TEACHERS INS&ANNASSN : GENERAL			9,642.00
11-00-0000-00000-2087	TSA/WESTERN RESERVE LIFE : GENERAL			

Client: **Garden City Community College**  
Engagement: **GCCC FY10 Audit**  
Period Ending: **6/30/2010**  
Workpaper: **Adjusting Journal Entries Report**

W/P Ref  
TB-02

Account	Description	W/P Ref	Debit	Credit
11-00-0000-00000-2090	GROUP TERM LIFE PAYABLE : GENERAL			142.53
11-00-0000-00000-2091	HOSPITALIZATION PAYABLE : GENERAL			30,380.72
11-00-0000-00000-2092	TEXAS LIFE INS PAYABLE : GENERAL			72.00
11-00-0000-00000-2094	TSA/AMERICAN FIDELITY IN : GENERAL			550.00
11-00-0000-00000-2111	LIFE/CANCER/SAL AM FIDEL : GENERAL			3,031.71
11-00-0000-00000-2112	MEDICAL REINBURSEMENT PR : GENERAL			1,952.49
11-00-0000-00000-2113	HEALTH SAVINGS ACCOUNTS : GENERAL			2,724.33
11-00-0000-00000-2114	DEPENDENT CARE REINBURSE : GENERAL			1,266.66
11-00-0000-00000-2115	CLERK OF THE DIST COURT : GENERAL			644.24
11-00-0000-00000-2116	GCCC-STUDENT PAYMENTS : GENERAL			
11-00-0000-00000-2118	GC TEACHERS CR UNION : GENERAL			2,701.00
11-00-0000-00000-2119	UNITED FUND : GENERAL			40.00
11-00-0000-00000-2120	GCCC ENDOWMENT ASSOC : GENERAL			137.50
11-00-0000-00000-2121	TRANS AMERICAN LIFE : GENERAL			139.75
11-00-0000-00000-2122	KPERS OPTIONAL LIFE : GENERAL			204.90
11-00-0000-00000-2123	BRONCBUSTER ATH ASSOC : GENERAL			27.00
11-00-0000-00000-2155	YEAR-END WAGES PAYABLE : GENERAL			53,702.90
11-00-0000-00000-2160	SALES TAX PAYABLE : GENERAL			1,701.83
11-00-0000-00000-2165	TRANSIENT GUEST TAX : GENERAL			61.35
11-00-0000-00000-2260	DEFERRED REVENUES			2,759.25
<b>Total</b>			<b>2,242,208.90</b>	<b>2,242,208.90</b>

**Adjusting Journal Entries JE # 1004**

**PY AJE #1005**

To reverse prior year compensated absences payable for GAAP f/s presentation. F/S entry only.

11-00-0000-00000-3000	FUND BALANCE : GENERAL		249,127.00	
11-00-0000-11060-5200	FACULTY SALARIES : SOCIAL SCIENCE			249,127.00
<b>Total</b>			<b>249,127.00</b>	<b>249,127.00</b>

**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.

11-00-0000-11060-5200	FACULTY SALARIES : SOCIAL SCIENCE		271,546.00	
11-00-0000-00000-2159	COMPENSATED ABSENCES PAYABLE			271,546.00
<b>Total</b>			<b>271,546.00</b>	<b>271,546.00</b>

**Adjusting Journal Entries JE # 1006**

**HH-07**

To record balance of loan from State.

63-00-0000-00000-1350	LOAN RECEIVABLE		1,111,782.37	
63-00-0000-00000-2200	NOTES & BONDS PAYABLE : GENERAL			1,111,782.37
<b>Total</b>			<b>1,111,782.37</b>	<b>1,111,782.37</b>

**Adjusting Journal Entries JE # 1007**

**NN-06-1**

To record OPEB liability for retiree healthcare benefits payable at the beginning of the year. F/S entry only.

11-00-0000-00000-3000	FUND BALANCE : GENERAL		146,316.00	
11-00-0000-00000-2158	NET OPEB OBLIGATION			146,316.00
<b>Total</b>			<b>146,316.00</b>	<b>146,316.00</b>

**Adjusting Journal Entries JE # 1008**

**NN-06-1**

To recognize the current year 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
<b>Total</b>			<b>212,316.00</b>	<b>212,316.00</b>

**Adjusting Journal Entries JE # 1009**

**NN-06-1**

Client: **Garden City Community College**  
 Engagement: **GCCC FY10 Audit**  
 Period Ending: **6/30/2010**  
 Workpaper: **Adjusting Journal Entries Report**

W/P Ref  
TB-02

Account	Description	W/P Ref	Debit	Credit
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
<b>Total</b>			<b>66,000.00</b>	<b>66,000.00</b>

**Adjusting Journal Entries JE # 1010**

**M-03, M-05,**

To correct posting of federal aid received for Child Care Food Program, TQE, Operation Advance and Drug Prevention grants. F/S entry only.

16-00-5013-00000-4301	STATE GRANTS & CONTRACTS : GENERAL		2,997.71	
22-90-3003-00000-4301	STATE GRANTS & CONTRACTS : GENERAL		177,472.01	
16-00-5013-00000-4201	FEDERAL GRANTS & CONTRACTS: GENERAL			2,997.71
22-90-3003-00000-4201	FEDERAL GRANTS & CONTRACTS: GENERAL			177,472.01
<b>Total</b>			<b>180,469.72</b>	<b>180,469.72</b>

**Adjusting Journal Entries JE # 1011**

**HH-01; YTD GL**

To reclassify interest expense paid to KBOR. F/S entry only.

63-00-0000-50000-7650	INTEREST EXPENSE : DEAN OF STUDENT SERVIC		5,541.61	
63-00-0000-71000-6195	MISC GEN OPERATING EXP : BUILDINGS			5,541.61
<b>Total</b>			<b>5,541.61</b>	<b>5,541.61</b>

**Adjusting Journal Entries JE # 1012**

**M-01**

To reclassify student activity funds closed out during the year. F/S entry only.

71-00-6006-50000-6190	STUDENT SERVICES EXPENSE : DEAN OF STUDEN		1,694.28	
71-00-6017-50000-6190	STUDENT SERVICES EXPENSE : DEAN OF STUDEN		1,219.40	
71-00-6029-50000-6190	STUDENT SERVICES EXPENSE		1,144.74	
71-00-6031-50000-6190	STUDENT SERVICES EXPENSE : DEAN OF STUDEN		914.30	
71-00-6032-50000-6190	STUDENT SERVICES EXPENSE		325.00	
71-00-6037-50000-6190	STUDENT SERVICES EXPENSE : DEAN OF STUDEN		323.50	
71-00-6039-00000-3000	FUND BALANCE : GENERAL		4,906.83	
71-00-6050-00000-3000	FUND BALANCE : GENERAL		1,694.28	
71-00-6052-50000-6190	STUDENT SERVICES EXPENSE : DEAN OF STUDEN		979.89	
71-00-6006-00000-3000	FUND BALANCE : GENERAL			1,694.28
71-00-6017-00000-3000	FUND BALANCE : GENERAL			1,219.40
71-00-6029-00000-3000	FUND BALANCE : GENERAL			1,144.74
71-00-6031-00000-3000	FUND BALANCE : GENERAL			914.30
71-00-6032-00000-3000	FUND BALANCE : GENERAL			325.00
71-00-6037-00000-3000	FUND BALANCE : GENERAL			323.50
71-00-6039-00000-4907	MISCELLANEOUS INCOME : GENERAL			4,906.83
71-00-6050-00000-4907	MISCELLANEOUS INCOME : GENERAL			1,694.28
71-00-6052-00000-3000	FUND BALANCE : GENERAL			979.89
<b>Total</b>			<b>13,202.22</b>	<b>13,202.22</b>

**Adjusting Journal Entries JE # 1013**

**B-03**

To correct posting of direct loan receivable per client. F/S entry only as Cyd provided the entry to us after we received the trial balance.

21-00-2016-50020-7330	GSLs TRANSMITTED : FINANCIAL AID OFFICE		27,236.00	
21-00-2016-00000-4201	FEDERAL GRANTS & CONTRACTS : GENERAL			27,236.00
<b>Total</b>			<b>27,236.00</b>	<b>27,236.00</b>

**Adjusting Journal Entries JE # 1014**

**B-03**

To record entry posted by client after trial balance had been provided for posting of additional direct loans processed for summer school. F/S entry only as Cyd has already posted.

11-00-0000-00000-1332	STUDENT LOANS RECEIVABLE: GENERAL		6,739.25	
21-00-2016-50020-7330	GSLs TRANSMITTED : FINANCIAL AID OFFICE		6,739.25	
11-00-0000-00000-1302	STUDENT A/R - TEMPORARY : GENERAL			6,739.25
21-00-2016-00000-4201	FEDERAL GRANTS & CONTRACTS : GENERAL			6,739.25

Client: **Garden City Community College**  
 Engagement: **GCCC FY10 Audit**  
 Period Ending: **6/30/2010**  
 Workpaper: **Adjusting Journal Entries Report**

W/P Ref  
 TB-02

Account	Description	W/P Ref	Debit	Credit
<b>Total</b>			<b>13,478.50</b>	<b>13,478.50</b>
<b>Adjusting Journal Entries JE # 1015</b>				
		<b>N-01</b>		
	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		3,500.00	
71-00-6015-50000-6190	STUDENT SERVICES EXPENSE : DEAN OF STUDEN		3,500.00	
14-00-8001-00000-4102	PRIVATE GIFTS/GRANTS : GENERAL			3,500.00
71-00-6015-50000-9814	TRANSFERS TO/FROM FUND 14 : DEAN OF STUDE			3,500.00
<b>Total</b>			<b>7,000.00</b>	<b>7,000.00</b>
<b>Adjusting Journal Entries JE # 1016</b>				
		<b>Dee</b>		
	To reclassify hail insurance proceeds per Dee. Cyd may have already posted this entry.			
11-00-0000-62050-8220	BUILDING IMPROVEMENT : ONE-TIME PURCHASES		70,711.00	
11-00-0000-00000-4907	MISCELLANEOUS INCOME : GENERAL			70,711.00
<b>Total</b>			<b>70,711.00</b>	<b>70,711.00</b>
<b>Adjusting Journal Entries JE # 1017</b>				
		<b>FS-03</b>		
	To adjust for financial statement rounding. F/S entry only.			
11-00-0000-00000-3000	FUND BALANCE : GENERAL		0.40	
16-00-0000-00000-2000	ACCOUNTS PAYABLE		3.00	
16-00-5011-00000-3000	FUND BALANCE : GENERAL		1.00	
16-00-5013-00000-3000	FUND BALANCE : GENERAL		0.60	
22-00-0000-00000-2000	ACCOUNTS PAYABLE		0.20	
22-00-2014-00000-3000	FUND BALANCE : GENERAL		0.30	
23-99-5002-00000-3000	FUND BALANCE : GENERAL		1.00	
61-00-0000-71000-8220	BUILDING IMPROVEMENT : BUILDINGS		1.10	
11-00-0000-55019-6470	REPAIRS & MAINTENANCE : ATHLETIC TRAINING			0.40
11-00-0000-73000-8030	SPECIAL ASSESSMENTS : GROUNDS			0.40
14-00-0000-00000-2000	ACCOUNTS PAYABLE			0.05
16-00-5008-00000-3000	FUND BALANCE : GENERAL			2.40
16-00-5012-00000-3000	FUND BALANCE : GENERAL			1.00
22-90-3031-00000-4301	STATE GRANTS & CONTRACTS : GENERAL			0.40
23-00-5015-00000-3000	FUND BALANCE : GENERAL			1.00
61-00-0000-00000-3000	FUND BALANCE : GENERAL			1.00
63-00-0000-00000-4902	INTEREST INCOME : GENERAL			0.30
<b>Total</b>			<b>7.60</b>	<b>6.95</b>
<b>Adjusting Journal Entries JE # 1018</b>				
		<b>H-04</b>		
	To record president's payout agreement per client. (Note: rounded to avoided rounding problem in financial statements already adjusted.)			
11-00-0000-61000-5100	ADMINISTRATIVE SALARIES : PRESIDENT		123,675.00	
11-00-0000-61000-5910	SOCIAL SECURITY : PRESIDENT		3,674.00	
11-00-0000-00000-2065	FICA TAX PAYABLE(R) : GENERAL			3,674.00
11-00-0000-00000-2150	SALARIES & WAGES PAYABLE : GENERAL			123,675.00
<b>Total</b>			<b>127,349.00</b>	<b>127,349.00</b>

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 GASB 35 financial statements from the trial balance they maintain.

Client: **Garden City Community College**  
 Engagement: **GCCC FY10 Audit**  
 Period Ending: **6/30/2010**  
 Workpaper: **Reclassifying Journal Entries Report**

W/P Ref  
 TB-02-1

Account	Description	W/P Ref	Debit	Credit
<b>Reclassifying Journal Entries JE # 2001</b>		<b>PY RJE 2002</b>		
To reverse prior year encumbrances for GAAP financial statement presentation. F/S entry only. Reverse in subsequent year.				
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 : ADULT ED - INSTRUCTION		14,000.00	
24-99-2022-13301-7011	INSTRUCTIONAL SUPPLIES : ADULT ED - INSTR		23.00	
24-99-2023-13301-7011	INSTRUCTIONAL SUPPLIES : ADULT ED - INSTR		210.00	
24-99-2023-13301-7011	INSTRUCTIONAL SUPPLIES : ADULT ED - INSTR		273.00	
24-99-2023-13301-7020	OFFICE SUPPLIES : ADULT ED - INSTRUCTION		1,010.00	

Client: **Garden City Community College**  
 Engagement: **GCCC FY10 Audit**  
 Period Ending: **6/30/2010**  
 Workpaper: **Reclassifying Journal Entries Report**

W/P Ref  
TB-02-1

Account	Description	W/P Ref	Debit	Credit
24-99-2023-13301-8520	FURNISHINGS : ADULT ED - INSTRUCTION		2,884.00	
24-99-2023-13301-8530	COMPUTER EQUIPMENT : ADULT ED - INSTRUCTI		5,943.00	
24-99-3029-13301-6530	PROMOTIONS : ADULT ED - INSTRUCTION		1,349.00	
24-99-3029-13301-7011	INSTRUCTIONAL SUPPLIES : ADULT ED - INSTR		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	
11-00-0000-00000-3000	FUND BALANCE : GENERAL			112,224.00
11-00-0000-00000-3000	FUND BALANCE : GENERAL			395,642.00
14-00-8002-00000-3000	FUND BALANCE : GENERAL			155.00
14-00-8030-00000-3000	FUND BALANCE : GENERAL			206.00
16-00-5011-00000-3000	FUND BALANCE : GENERAL			3,619.00
16-00-5011-00000-3000	FUND BALANCE : GENERAL			30,000.00
22-00-3034-00000-3000	FUND BALANCE : GENERAL			549.00
22-00-5022-00000-3000	FUND BALANCE : GENERAL			968.00
22-98-3004-00000-3000	FUND BALANCE : GENERAL			1,450.00
22-99-2008-00000-3000	FUND BALANCE : GENERAL			300.00
22-99-2024-00000-3000	FUND BALANCE : GENERAL			36,695.00
22-99-3003-00000-3000	FUND BALANCE : GENERAL			63.00
22-99-3017-00000-3000	FUND BALANCE : GENERAL			338.00
22-99-3019-00000-3000	FUND BALANCE : GENERAL			740.00
22-99-3031-00000-3000	FUND BALANCE : GENERAL			549.00
22-99-3032-00000-3000	FUND BALANCE : GENERAL			9,789.00
24-00-0000-00000-3000	FUND BALANCE : GENERAL			11,486.00
24-98-3029-00000-3000	FUND BALANCE : GENERAL			14,000.00
24-99-2023-00000-3000	FUND BALANCE : GENERAL			210.00
61-00-0000-00000-3000	FUND BALANCE : GENERAL			39,930.00
61-00-0000-00000-3000	FUND BALANCE : GENERAL			53,292.00
64-00-0000-00000-3000	FUND BALANCE : GENERAL			860,099.00
71-00-6011-00000-3000	FUND BALANCE : GENERAL			1,740.00
71-00-6039-00000-3000	FUND BALANCE : GENERAL			30,000.00
71-00-6043-00000-3000	FUND BALANCE : GENERAL			14,831.00
<b>Total</b>			<b>1,618,875.00</b>	<b>1,618,875.00</b>

**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.

11-00-0000-00000-2005	ENCUMBRANCES PAYABLE : GENERAL		74,524.00	
11-00-0000-00000-2005	ENCUMBRANCES PAYABLE : GENERAL		75,527.00	
14-00-0000-00000-2005	ENCUMBRANCES PAYABLE		702.00	
16-00-0000-00000-2005	ENCUMBRANCES PAYABLE		2,396.00	
16-00-0000-00000-2005	ENCUMBRANCES PAYABLE		60,782.00	
22-00-0000-00000-2005	ENCUMBRANCES PAYABLE		85,340.00	
23-00-0000-00000-2005	ENCUMBRANCES PAYABLE		2,719.00	
24-00-0000-00000-2005	ENCUMBRANCES PAYABLE		11,639.00	
24-00-0000-00000-2005	ENCUMBRANCES PAYABLE		14,660.00	
61-00-0000-00000-2005	ENCUMBRANCES PAYABLE		14,114.00	
61-00-0000-00000-2005	ENCUMBRANCES PAYABLE		47,865.00	
64-00-0000-00000-2005	ENCUMBRANCES PAYABLE		153,744.00	
64-00-0000-00000-2005	ENCUMBRANCES PAYABLE		578,273.00	
71-00-0000-00000-2005	ENCUMBRANCES PAYABLE		12,513.00	
11-00-0000-11033-6470	REPAIRS & MAINTENANCE : INST MUSIC			1,850.00
11-00-0000-11040-7175	STUDENT SUPPLIES : SCIENCE			64.00
11-00-0000-11100-8530	COMPUTER EQUIPMENT : TECHNOLOGY--INSTRUCT			1,481.00
11-00-0000-12200-6470	REPAIRS & MAINTENANCE : ADN PROGRAM			600.00
11-00-0000-12200-7175	STUDENT SUPPLIES : ADN PROGRAM			1,818.00
11-00-0000-12201-6470	REPAIRS & MAINTENANCE : LPN PROGRAM			100.00
11-00-0000-12201-7175	STUDENT SUPPLIES : LPN PROGRAM			1,100.00
11-00-0000-12211-7011	INSTRUCTIONAL SUPPLIES : MEAT JUDGING			137.00



Client: **Garden City Community College**  
 Engagement: **GCCC FY10 Audit**  
 Period Ending: **6/30/2010**  
 Workpaper: **Reclassifying Journal Entries Report**

W/P Ref  
 TB-02-1

Account	Description	W/P Ref	Debit	Credit
11-00-0000-12241-7175	STUDENT SUPPLIES : FIRE SCIENCE			259.00
11-00-0000-12270-6470	REPAIRS & MAINTENANCE : AMMONIA REFRIGERA			238.00
11-00-0000-12270-8510	EQUIPMENT : AMMONIA REFRIGERATION			861.00
11-00-0000-12273-6026	STAFF DEVELOPMENT : WELDING			2,000.00
11-00-0000-12273-7011	INSTRUCTIONAL SUPPLIES : WELDING			223.00
11-00-0000-41000-8510	EQUIPMENT : LIBRARY			25,430.00
11-00-0000-42001-7011	INSTRUCTIONAL SUPPLIES : DEAN OF ACADEMIC			2,288.00
11-00-0000-42001-8510	EQUIPMENT : DEAN OF ACADEMICS			5,136.00
11-00-0000-42001-8520	FURNISHINGS : DEAN OF ACADEMICS			5,387.00
11-00-0000-42001-8520	FURNISHINGS : DEAN OF ACADEMICS			24,733.00
11-00-0000-42006-8530	COMPUTER EQUIPMENT : DEAN OF CONT ED COMM			201.00
11-00-0000-55009-7165	UNIFORMS : WOMEN'S SOCCER			10,246.00
11-00-0000-55014-7160	ATHLETIC TEAM SUPPLIES : RODEO TEAM			5,000.00
11-00-0000-61000-6080	NATIONAL & STATE CONTESTS : PRESIDENT			129.00
11-00-0000-62000-6110	POSTAGE : DEAN OF ADMIN SERVICES			150.00
11-00-0000-62010-6620	CONSULT/CONTRACT SERVICE : HUMAN RESOURCE			2,530.00
11-00-0000-62011-6140	ADA COMPLIANCE EXPENSES : ADA COMPLIANCE			3,400.00
11-00-0000-63000-6530	PROMOTIONS : INFORMATION SERVICES			50.00
11-00-0000-63000-6620	CONSULT/CONTRACT SERVICE : INFORMATION SE			2,100.00
11-00-0000-64000-8530	COMPUTER EQUIPMENT : INFORMATION TECHNOLO			6,666.00
11-00-0000-65000-7045	PRINTING SUPPLIES : CENTRAL SERVICES			1,352.00
11-00-0000-70000-6620	CONSULT/CONTRACT SERVICE : PHYSICAL PLANT			2,000.00
11-00-0000-71000-6470	REPAIRS & MAINTENANCE : BUILDINGS			5,298.00
11-00-0000-71000-8220	BUILDING IMPROVEMENT : BUILDINGS			20,000.00
11-00-0000-73000-6470	REPAIRS & MAINTENANCE : GROUNDS			1,399.00
11-00-0000-73000-8020	LAND IMPROVEMENTS : GROUNDS			12,000.00
11-00-0000-75000-6470	REPAIRS & MAINTENANCE : CAMPUS SECURITY			30.00
11-00-0000-98001-8520	FURNISHINGS : CHILD CARE			3,795.00
14-00-8002-31000-6470	REPAIRS & MAINTENANCE : COMMUNITY SERVICE			702.00
16-00-5011-94000-6470	REPAIRS & MAINTENANCE : STUDENT CENTER			821.00
16-00-5011-95000-6470	REPAIRS & MAINTENANCE : STUDENT HOUSING			629.00
16-00-5011-95000-6470	REPAIRS & MAINTENANCE : STUDENT HOUSING			4,200.00
16-00-5011-95000-8220	BUILDING IMPROVEMENT : STUDENT HOUSING			462.00
16-00-5011-95000-8220	BUILDING IMPROVEMENT : STUDENT HOUSING			56,582.00
16-00-5013-98001-8520	FURNISHINGS : CHILD CARE			484.00
22-00-2030-71000-6672	ARCHITECT SERVICES : BUILDINGS			6,016.00
22-00-2030-71000-8220	BUILDING IMPROVEMENT : BUILDINGS			79,324.00
23-90-5002-50000-6190	STUDENT SERVICES EXPENSE : DEAN OF STUDEN			1,952.00
23-99-5002-50000-6190	STUDENT SERVICES EXPENSE : DEAN OF STUDEN			767.00
24-90-2022-13301-7020	OFFICE SUPPLIES : ADULT ED - INSTRUCTION			868.00
24-90-2022-13305-7011	INSTRUCTIONAL SUPPLIES : ADULT ED - STAFF			41.00
24-90-2026-13301-7011	INSTRUCTIONAL SUPPLIES : ADULT ED - INSTR			1,531.00
24-90-2026-13301-8530	COMPUTER EQUIPMENT : ADULT ED - INSTRUCI			5,059.00
24-90-2031-13301-7011	INSTRUCTIONAL SUPPLIES : ADULT ED - INSTR			419.00
24-90-3029-13301-7011	INSTRUCTIONAL SUPPLIES : ADULT ED - INSTR			365.00
24-90-3029-13301-7011	INSTRUCTIONAL SUPPLIES : ADULT ED - INSTR			2,705.00
24-90-3029-13301-8530	COMPUTER EQUIPMENT : ADULT ED - INSTRUCI			889.00
24-90-4004-13301-7011	INSTRUCTIONAL SUPPLIES : ADULT ED - INSTR			254.00
24-90-4004-13301-7020	OFFICE SUPPLIES : ADULT ED - INSTRUCTION			168.00
24-98-3029-13301-8210	BUILDINGS : ADULT ED - INSTRUCTION			14,000.00
61-00-0000-71000-6470	REPAIRS & MAINTENANCE : BUILDINGS			8,000.00
61-00-0000-71000-8220	BUILDING IMPROVEMENT : BUILDINGS			6,114.00
61-00-0000-71000-8220	BUILDING IMPROVEMENT : BUILDINGS			47,865.00
64-00-7006-71000-6672	ARCHITECT SERVICES : BUILDINGS			19,643.00
64-00-7006-71000-8220	BUILDING IMPROVEMENT : BUILDINGS			153,744.00
64-00-7006-71000-8220	BUILDING IMPROVEMENT : BUILDINGS			558,630.00
71-00-6039-50000-6190	STUDENT SERVICES EXPENSE : DEAN OF STUDEN			12,513.00
<b>Total</b>			<b>1,134,798.00</b>	<b>1,134,798.00</b>

**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		3,558,306.00	
61-00-0000-00000-3000	FUND BALANCE : GENERAL		192,671.00	
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
<b>Total</b>			<b>3,750,977.00</b>	<b>3,750,977.00</b>

Client: **Garden City Community College**  
 Engagement: **GCCC FY10 Audit**  
 Period Ending: **6/30/2010**  
 Workpaper: **Reclassifying Journal Entries Report**

W/P Ref  
 TB-02-1

Account	Description	W/P Ref	Debit	Credit
<b>Reclassifying Journal Entries JE # 2004</b>		<b>M-02</b>		
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		3,828,722.00	
61-00-0000-00000-4803	AD VALOREM PROPERTY TAX : GENERAL		212,453.00	
11-00-0000-00000-2261	DEFERRED TAXES			3,828,722.00
61-00-0000-00000-2260	DEFERRED REVENUES			212,453.00
<b>Total</b>			<b>4,041,175.00</b>	<b>4,041,175.00</b>
<b>Reclassifying Journal Entries JE # 2005</b>		<b>O-02</b>		
To record taxes receivable per subsequent year budget for GAAP financial statement presentation. F/S entry only.				
11-00-0000-00000-1360	TAXES RECEIVABLE		150,413.00	
61-00-0000-00000-1360	TAXES RECEIVABLE		8,348.00	
11-00-0000-00000-2261	DEFERRED TAXES			150,413.00
61-00-0000-00000-2260	DEFERRED REVENUES			8,348.00
<b>Total</b>			<b>158,761.00</b>	<b>158,761.00</b>
<b>Reclassifying Journal Entries JE # 2006</b>		<b>PY RJE 2007</b>		
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		85,031.00	
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
<b>Total</b>			<b>85,031.00</b>	<b>85,031.00</b>
<b>Reclassifying Journal Entries JE # 2007</b>		<b>HH-01</b>		
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		2,526.00	
63-00-0000-50000-7650	INTEREST EXPENSE : DEAN OF STUDENT SERVIC		2,829.00	
63-00-0000-50000-7650	INTEREST EXPENSE : DEAN OF STUDENT SERVIC		5,115.00	
63-00-0000-50000-7650	INTEREST EXPENSE : DEAN OF STUDENT SERVIC		10,467.00	
63-00-0000-50000-7650	INTEREST EXPENSE : DEAN OF STUDENT SERVIC		19,594.00	
63-00-0000-62000-7650	INTEREST EXPENSE : DEAN OF ADMIN SERVICES		18,484.00	
63-00-0000-71000-7650	INTEREST EXPENSE : BUILDINGS		1,776.00	
63-00-0000-71000-7650	INTEREST EXPENSE : BUILDINGS		18,858.00	
63-00-0000-00000-2170	Interest Payable			79,649.00
<b>Total</b>			<b>79,649.00</b>	<b>79,649.00</b>
<b>Reclassifying Journal Entries JE # 2008</b>		<b>PY TB-01-12</b>		
To record opening balances in fixed assets. F/S entry only.				
62-00-0000-00000-1800	FIXED ASSETS : GENERAL		38,848,308.00	
62-00-0000-00000-1825	FIXED ASSETS - CONSTRUCTION IN PROGRESS		1,611,743.00	
62-00-0000-00000-1850	ACCUMULATED DEPRECIATION : GENERAL			21,026,653.00
62-00-0000-00000-3900	DEPRECIATION & MAINT RESERVES : GENERAL			19,433,398.00
<b>Total</b>			<b>40,460,051.00</b>	<b>40,460,051.00</b>
<b>Reclassifying Journal Entries JE # 2009</b>		<b>F-02</b>		
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		1,876,812.00	
62-00-0000-00000-1825	FIXED ASSETS - CONSTRUCTION IN PROGRESS		15,428.00	
62-00-0000-00000-1825	FIXED ASSETS - CONSTRUCTION IN PROGRESS		1,331,530.00	
62-00-0000-00000-1850	ACCUMULATED DEPRECIATION : GENERAL		393,875.00	
62-00-0000-00000-3900	DEPRECIATION & MAINT RESERVES : GENERAL		15,428.00	
62-00-0000-00000-4999	FIXED ASSETS - GAIN/LOSS ON DISPOSALS		14,444.00	
62-00-0000-00000-6165	DEPRECIATION EXPENSE : GENERAL		1,294,795.00	
62-00-0000-00000-1800	FIXED ASSETS : GENERAL			408,319.00
62-00-0000-00000-1825	FIXED ASSETS - CONSTRUCTION IN PROGRESS			1,502,848.00

Client: **Garden City Community College**  
 Engagement: **GCCC FY10 Audit**  
 Period Ending: **6/30/2010**  
 Workpaper: **Reclassifying Journal Entries Report**

W/P Ref  
 TB-02-1

<b>Account</b>	<b>Description</b>	<b>W/P Ref</b>	<b>Debit</b>	<b>Credit</b>
62-00-0000-00000-1850	ACCUMULATED DEPRECIATION : GENERAL			1,294,795.00
62-00-0000-00000-3900	DEPRECIATION & MAINT RESERVES : GENERAL			15,428.00
62-00-0000-00000-3900	DEPRECIATION & MAINT RESERVES : GENERAL			1,720,922.00
<b>Total</b>			<b><u>4,942,312.00</u></b>	<b><u>4,942,312.00</u></b>

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.

Garden City Community College

OPEID No.: 00191900

EIN: 48-0698107

June 30, 2010

Garden City Community College  
Basic Financial Statements  
For the Year Ended June 30, 2010

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Garden City Community College  
Basic Financial Statements  
For the Year Ended June 30, 2010

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## 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, 2010, 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 of Garden City Community College, Garden City, Kansas, as of June 30, 2010, 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 December 16, 2010, 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 read in conjunction with this report in considering the results of our audit.

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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 the Governmental Accounting Standards Board. 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

December 16, 2010



## 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, 2010, and June 30, 2009. 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 \$18,546,098. The net increase in net assets of \$303,186, or 1.63%, brought the total of net assets at June 30, 2010, to \$18,849,284. This is due primarily because of \$302,209 reserved for encumbrances.
- Capital assets increased a total of \$411,683 from 2009, as a result of construction in progress. Major projects during fiscal year 2010 include the Fouse and Academic building additions/renovations, and completion of the Penka building addition/renovation project.
- Operating revenues increased by \$610,017, or 8.02% from 2009.
- Operating expenses increased by \$682,319, or 3.41% from 2009. This is primarily because of increases in classroom renovations, instructional equipment and supplies purchased with grant funds.
- Actual expenditures for the General Fund were under budget \$3,322,778, or 17.87%. 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

<b>Net assets</b>			
<b>As of June 30, 2010 and 2009</b>			
	2010	2009	Increase (Decrease)
<b>Assets</b>			
Current assets	\$ 14,697,736	\$ 15,827,301	\$ (1,129,565)
Non-current assets	19,845,081	19,433,398	411,683
<b>Total assets</b>	<b>34,542,817</b>	<b>35,260,699</b>	<b>(717,882)</b>
<b>Liabilities</b>			
Current liabilities	6,742,543	6,660,265	82,278
Non-current liabilities	8,950,990	10,054,336	(1,103,346)
<b>Total liabilities</b>	<b>15,693,533</b>	<b>16,714,601</b>	<b>(1,021,068)</b>
<b>Net assets</b>			
Investment in capital assets	11,267,299	10,573,921	693,378
Restricted for: expendable	907,002	504,834	402,168
Unrestricted	6,674,983	7,467,343	(792,360)
<b>Total net assets</b>	<b>\$ 18,849,284</b>	<b>\$ 18,546,098</b>	<b>\$ 303,186</b>

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, 2010, increased \$303,186 to \$18,849,284 from \$18,546,098 in fiscal year 2009, as previously discussed. Current assets have decreased due to receivables due on taxes and notes payable proceeds along with a decrease 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.

<b>Changes in Capital Assets</b>				
	Beginning Balance	Additions	Retirements	Ending Balance
<b>Cost:</b>				
Land	\$ 655,387	\$ -	\$ -	\$ 655,387
Construction in progress	1,611,743	1,346,958	1,502,848	1,455,853
Improvements other than buildings	5,265,613	27,315	-	5,292,928
Buildings	25,334,890	1,517,848	16,136	26,836,602
Equipment	7,592,418	331,649	392,183	7,531,884
<b>Total cost</b>	<b>40,460,051</b>	<b>3,223,770</b>	<b>1,911,167</b>	<b>41,772,654</b>
<b>Less accumulated depreciation:</b>				
Improvements other than buildings	1,614,882	263,443	-	1,878,325
Buildings	13,709,724	617,341	6,252	14,320,813
Equipment	5,702,047	414,011	387,623	5,728,435
<b>Total accumulated depreciation</b>	<b>21,026,653</b>	<b>1,294,795</b>	<b>393,875</b>	<b>21,927,573</b>
<b>Property, plant and equipment, net</b>	<b>\$ 19,433,398</b>	<b>\$ 1,928,975</b>	<b>\$ 1,517,292</b>	<b>\$ 19,845,081</b>

The College completed the Penka building addition/renovation project. Remodeling of the Fouse and Academic buildings began in fiscal year 2008. Capital projects in process at June 30, 2010, are as follows:

<u>Project</u>	<u>Authorization</u>	<u>Expended</u>
Penka, Fouse & Academic Buildings renovations	\$ 4,640,556	\$ 2,958,701

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

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>Ending Balance</u>
Notes payable:				
Kansas Board of Regents	\$ 2,216,645	\$ -	\$ 277,081	\$ 1,939,564
Leases payable:				
Lease obligation - building	460,000	-	225,000	235,000
Lease obligation - improvements and equipment	1,675,000	-	310,000	1,365,000
Lease obligation - building	2,885,000	-	35,000	2,850,000
Lease obligation - equipment	405,000	-	130,000	275,000
Lease obligation - building	1,084,000	-	239,000	845,000
Lease obligation - building	2,060,000	-	10,000	2,050,000
Lease obligation - equipment	130,000	-	-	130,000
Total leases payable	<u>8,699,000</u>	<u>-</u>	<u>949,000</u>	<u>7,750,000</u>
Other liabilities:				
Compensated absences, net	249,127	22,419	-	271,546
Net OPEB liability, net	146,316	146,316	-	292,632
Total other liabilities	<u>395,443</u>	<u>168,735</u>	<u>-</u>	<u>564,178</u>
Total long-term liabilities	<u>\$ 11,311,088</u>	<u>\$ 168,735</u>	<u>\$ 1,226,081</u>	<u>\$ 10,253,742</u>

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, 2010 and 2009**

	2010	2009	Increase (Decrease)
Operating revenues:			
Student tuition and fees (net of scholarship allowances)	\$ 844,157	\$ 795,211	\$ 48,946
Federal grants and contracts	5,183,997	3,772,416	1,411,581
Auxiliary enterprises	490,390	1,521,479	(1,031,089)
Other	1,698,537	1,517,958	180,579
Total operating revenues	<u>8,217,081</u>	<u>7,607,064</u>	<u>610,017</u>
Operating expenses	<u>20,682,120</u>	<u>19,999,801</u>	<u>682,319</u>
Operating loss	(12,465,039)	(12,392,737)	(72,302)
Non-operating revenues (expenses)			
State appropriations	2,621,285	2,711,153	(89,868)
Property taxes	10,339,581	9,741,706	597,875
Other	(237,641)	(214,722)	(22,919)
Capital grants and gifts	<u>45,000</u>	<u>555,000</u>	<u>(510,000)</u>
Increase in net assets	303,186	400,400	(97,214)
Net assets, beginning of year	<u>18,546,098</u>	<u>18,145,698</u>	<u>400,400</u>
Net assets, end of year	<u>\$ 18,849,284</u>	<u>\$ 18,546,098</u>	<u>\$ 303,186</u>
Total revenues	<u>\$ 21,310,747</u>	<u>\$ 20,822,243</u>	<u>\$ 488,504</u>

Operating revenues increased by \$610,017. This reflects an increase in student tuition and fees of \$48,946 after the allowance for scholarships and federal student financial aid. The increase in federal grants and contracts of \$1,411,581 is a result of increased student aid for the current year. Auxiliary enterprises experienced a decrease of \$1,031,089 as a result the allowance for federal student financial aid applied to student housing. Other operating revenues increased \$180,579 primarily as a result of changes in the other restricted funds' sponsorship agreements.

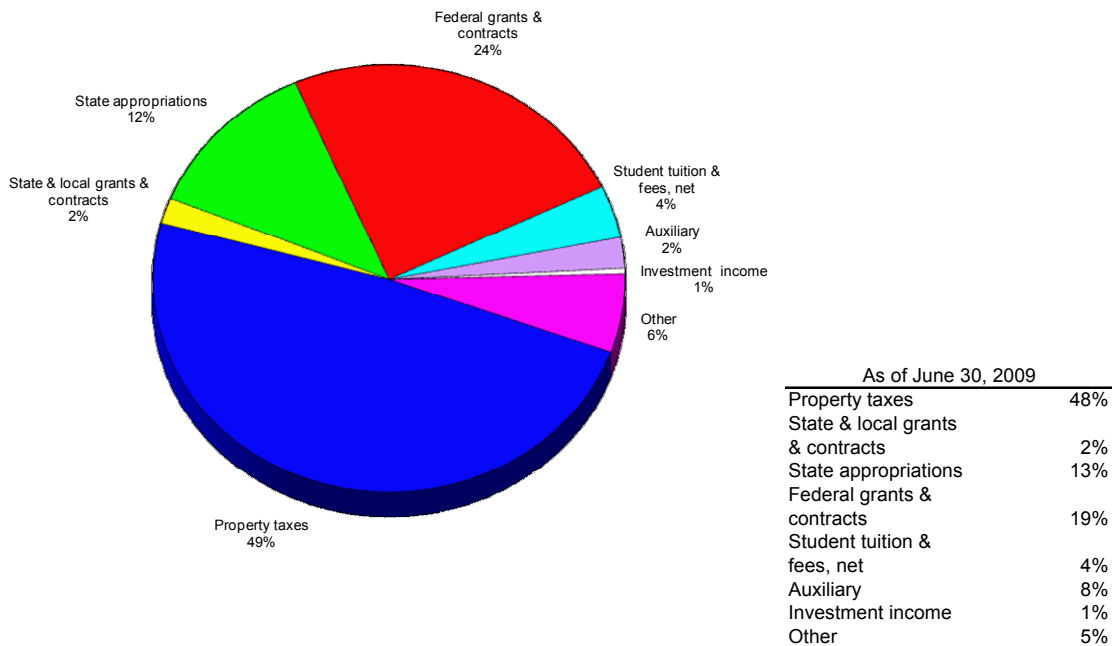
Total non-operating revenues (expenses) increased by \$485,088. This was primarily due to an increase in property taxes.

Capital grants and gifts decreased by \$510,000 due to a bequest and additional contributions received through the State's tax credit program in the prior year.

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The following is a graphic illustration of revenues by source.

### Revenues by Source



As shown in the revenues by source graph, the three primary sources of revenue for the College are property taxes at 49%, federal grants and contracts at 24% and state appropriations at 12%.

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	Abstract	Total Mills	Total Taxes	% Taxes
Taxes	Assessed	Assessed	Levied	Increase/
Levied	Valuation			Decrease
2010	\$ 451,993,982	20.198	\$ 9,129,453	-8.93%
2009	497,737,642	20.183	10,024,377	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%

The average increase over the 10 year period is 3.51%. 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
2010	\$ 2,621,285	-3.31%
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%

As shown, the State operating grant decreased slightly in the current. The reason for this change is due to the State funding formula based on State budget appropriations and decreases in overall State aid to educational institutions.

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
2010	39,990	5,165	45,155	8.26%
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%

### Cost per Credit Hour

Year	In State	Out of State
2010	\$ 43	\$ 65
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

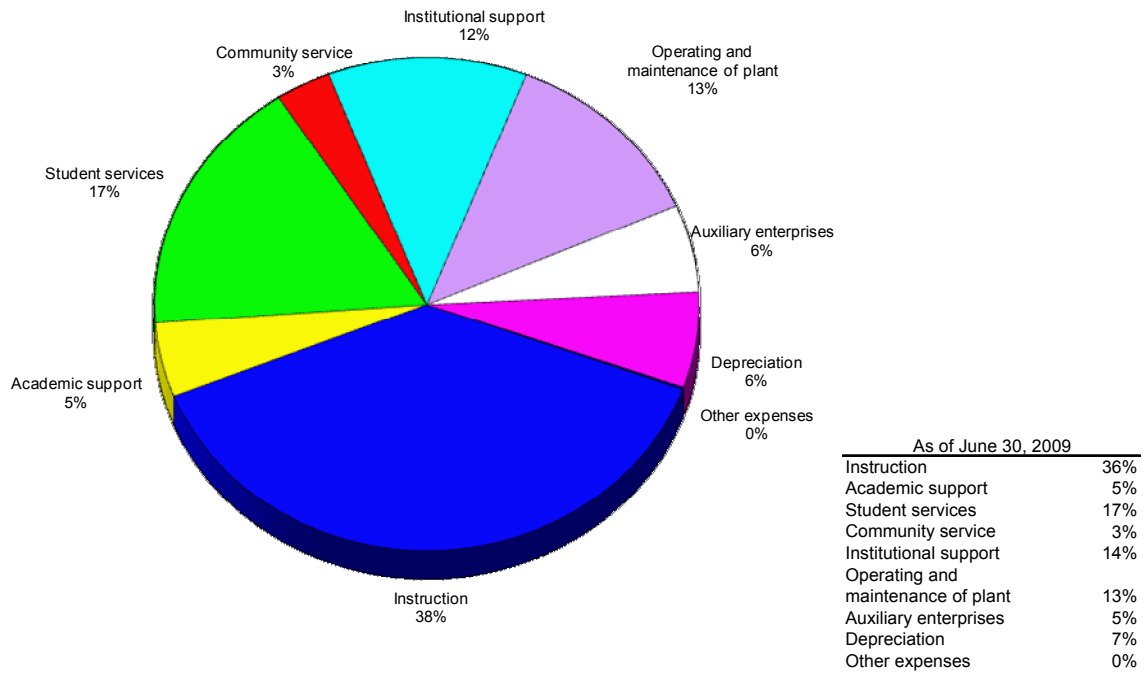
### Gross Tuition Revenue Analysis

Year	In State	Out of State	Total	% Increase/Decrease
2010	\$ 1,719,570	\$ 335,725	\$ 2,055,295	12.92%
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%

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 shown, the four largest areas of operating expenses are instruction at 38%, student services at 17%, institutional support at 12%, and operating and maintenance of plant at 13%. Total operating expenses increased \$682,319, or 3.41% from 2009. This is primarily because of increases in classroom renovations, instructional equipment and supplies purchased with grant funds.

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**Statement of Cash Flows**  
**For the Years ended June 30, 2010 and 2009**

	2010	2009	Increase (Decrease)
Cash provided (used) by:			
Operating activities	\$ (10,262,226)	\$ (12,361,453)	\$ 2,099,227
Noncapital financing activities	13,251,064	12,474,286	776,778
Capital and related financing activities	(3,218,382)	265,095	(3,483,477)
Investing activities	1,700,329	(1,357,372)	3,057,701
Net increase (decrease) in cash	1,470,785	(979,444)	2,450,229
Cash, beginning of year	3,773,989	4,753,433	(979,444)
Cash, end of year	<u>\$ 5,244,774</u>	<u>\$ 3,773,989</u>	<u>\$ 1,470,785</u>
Reconciliation:			
Operating loss	\$ (12,465,039)	\$ (12,392,737)	\$ (72,302)
Depreciation	1,294,795	1,417,222	(122,427)
Changes in net assets	908,018	(1,385,938)	2,293,956
Net cash used by operating activities	<u>\$ (10,262,226)</u>	<u>\$ (12,361,453)</u>	<u>\$ 2,099,227</u>

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, 2010**

	Actual	Budget	Over (Under)
Revenue	\$ 15,768,688	\$ 17,181,470	\$ (1,412,782)
Expenditures and encumbrances	15,269,907	18,592,685	(3,322,778)
Revenue over (under) expenditures and encumbrances	498,781	(1,411,215)	1,909,996
Other financing uses	(701,181)	(681,305)	19,876
Revenue over (under) expenditures and encumbrances and other financing uses	(202,400)	(2,092,520)	1,890,120
Unencumbered cash, July 1, 2009	8,396,766	8,482,704	(85,938)
Unencumbered cash, June 30, 2010	<u>\$ 8,194,366</u>	<u>\$ 6,390,184</u>	<u>\$ 1,804,182</u>

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:

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Garden City Community College  
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# BASIC FINANCIAL STATEMENTS

GARDEN CITY COMMUNITY COLLEGE  
Statement of Net Assets  
As of June 30, 2010

	Community College	Endowment Association	Broncbuster Athletic Association
<u>ASSETS</u>			
Current assets:			
Cash and cash equivalents	\$ 5,244,774	\$ -	\$ 173,255
Short-term investments	7,180,114	-	-
Receivables (net of allowance for uncollectibles):			
Taxes	158,761	-	-
Miscellaneous	2,114,087	2,831	93,402
Total current assets	14,697,736	2,831	266,657
Noncurrent assets:			
Restricted cash and cash equivalents	-	200,589	-
Endowment investments	-	4,769,808	-
Property, plant and equipment, net	19,845,081	298,548	-
Total noncurrent assets	19,845,081	5,268,945	-
Total assets	34,542,817	5,271,776	266,657
<u>LIABILITIES</u>			
Current liabilities:			
Accounts payable and accrued liabilities	787,996	64	22,500
Deposits held in custody for others	369,451	-	-
Deferred revenues	2,759	-	107,074
Deferred tax revenues	4,199,936	-	-
Accrued interest	79,649	-	-
Long-term liabilities, current portion	1,302,752	-	-
Total current liabilities	6,742,543	64	129,574
Noncurrent liabilities:			
Long-term liabilities	8,950,990	-	-
Total liabilities	15,693,533	64	129,574
<u>NET ASSETS</u>			
Investment in capital assets, net of related debt	11,267,299	-	-
Restricted for:			
Scholarships	-	348,509	-
Loans	-	13,580	-
Capital projects, net of related debt	-	117,004	-
Other	907,002	231,821	-
Unrestricted	6,674,983	4,560,798	137,083
Total net assets	\$ 18,849,284	\$ 5,271,712	\$ 137,083

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, 2010

	Community College	Endowment Association	Broncbuster Athletic Association
<b>REVENUES</b>			
Operating revenues:			
Student tuition and fees (net of scholarship allowances of \$2,214,737)	\$ 844,157	\$ -	\$ -
Gifts and contributions	-	874,527	5,558
Federal grants and contracts	5,183,997	-	-
State and local grants and contracts	415,102	-	-
Nongovernmental grants and contracts	61,223	-	-
Sales and services of educational departments	14,446	-	-
Auxiliary enterprises (net of scholarship allowances of \$1,140,925)	490,390	-	-
Other operating revenues	1,207,766	4,615	186,497
<b>Total operating revenues</b>	<b>8,217,081</b>	<b>879,142</b>	<b>192,055</b>
<b>EXPENSES</b>			
Operating expenses:			
Instruction	7,945,188	-	-
Academic support	1,003,277	-	-
Student services	3,520,868	-	2,338
Community service	679,594	-	76,475
Operating and maintenance of plant	2,575,947	-	4,709
Institutional support	2,442,268	693,171	-
Auxiliary enterprises	1,191,818	-	-
Depreciation	1,294,795	10,429	-
Other expenses	28,365	-	-
<b>Total operating expenses</b>	<b>20,682,120</b>	<b>703,600</b>	<b>83,522</b>
<b>Operating income (loss)</b>	<b>(12,465,039)</b>	<b>175,542</b>	<b>108,533</b>
<b>NONOPERATING REVENUES (EXPENSES)</b>			
State appropriations	2,621,285	-	-
Property taxes	10,339,581	-	-
Investment income	87,800	504,029	2,423
Payments to GCCC	-	(426,838)	(104,371)
Loss from disposal of assets	(14,444)	-	-
Interest on capital asset related debt	(310,997)	-	-
<b>Net nonoperating revenues (expenses)</b>	<b>12,723,225</b>	<b>77,191</b>	<b>(101,948)</b>
<b>Income before other revenues, expenses, gains or losses</b>	<b>258,186</b>	<b>252,733</b>	<b>6,585</b>
Capital grants and gifts	45,000	-	-
<b>Increase in net assets</b>	<b>303,186</b>	<b>252,733</b>	<b>6,585</b>
<b>NET ASSETS</b>			
Net assets, beginning of year	18,546,098	5,018,979	130,498
<b>Net assets, end of year</b>	<b>\$ 18,849,284</b>	<b>\$ 5,271,712</b>	<b>\$ 137,083</b>

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, 2010

	Community College
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Student tuition and fees	\$ 1,499,956
Federal grants and contracts	5,183,997
State and local grants and contracts	415,102
Nongovernmental grants and contracts	61,223
Payment to suppliers	(7,767,087)
Payment to employees	(11,368,019)
Sales and services of educational departments	14,446
Auxiliary enterprise charges	490,390
Other	1,207,766
	<u>1,207,766</u>
Net cash used by operating activities	<u>(10,262,226)</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>	
Property taxes	10,629,779
State appropriations	2,621,285
	<u>2,621,285</u>
Net cash provided by noncapital financing activities	<u>13,251,064</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>	
Capital grants and gifts	45,000
Purchases of capital assets	(1,720,922)
Principal paid on capital debt and leases	(1,226,081)
Interest paid on capital debt and leases	(316,379)
	<u>(316,379)</u>
Net cash used by capital and related financing activities	<u>(3,218,382)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
Proceeds from sales and maturities of investments	15,792,880
Interest on investments	87,800
Purchase of investments	(14,180,351)
	<u>(14,180,351)</u>
Net cash provided by investing activities	<u>1,700,329</u>
Net increase in cash	1,470,785
Cash, beginning of year	<u>3,773,989</u>
Cash, end of year	<u>\$ 5,244,774</u>

(continued)

GARDEN CITY COMMUNITY COLLEGE  
Statement of Cash Flows  
For the Year Ended June 30, 2010

	Community College
RECONCILIATION OF NET OPERATING REVENUES (EXPENSES) TO NET CASH USED BY OPERATING ACTIVITIES	
Operating loss	\$ (12,465,039)
Adjustments to reconcile operating loss to net cash used by operating activities:	
Depreciation	1,294,795
Changes in net assets:	
Miscellaneous receivables	691,986
Accounts payable and accrued liabilities	83,484
Deposits held in custody for others	(32,888)
Deferred revenues	(3,299)
Accrued compensated absences	22,419
Net OPEB liability	146,316
Net cash used by operating activities	\$ (10,262,226)

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

## NOTES TO FINANCIAL STATEMENTS



Garden City Community College  
Notes to Financial Statements  
June 30, 2010

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 private-sector standards of accounting and financial reporting issued prior to December 1, 1989, unless those standards 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<sup>th</sup> 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 \$426,838 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 \$104,371 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

Garden City Community College  
Notes to Financial Statements  
June 30, 2010

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.

Charges for services include revenues based on exchange or exchange-like transactions, namely sales and services of educational departments and auxiliary enterprises. Program-specific grants and contributions (operating and capital) include revenues arising from mandatory and voluntary non-exchange transactions with other governments, organizations, or individuals that are restricted for use in a particular program. 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.

Operating and nonoperating revenues are distinguished by source of funds. Operating revenues generally consist of user charges. Nonoperating revenues include tax revenues and other revenue not directly related to the College's provision of goods or services.

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 private-sector standards of accounting and financial reporting issued prior to December 1, 1989, unless those standards 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

The College follows the GASB 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.

Garden City Community College  
Notes to Financial Statements  
June 30, 2010

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, 2010, is \$178,320.

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, 2010, 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, 2009, were allocated forty percent to fiscal year 2011.

The College's property taxes are assessed on a calendar year basis, are levied and become a lien on the property on November 1<sup>st</sup> 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 20<sup>th</sup> and distributed to the College by January 20<sup>th</sup> to finance a portion of the current year's budget. The second half is due May 10<sup>th</sup> and distributed to the College by June 5<sup>th</sup>. 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.

Garden City Community College  
Notes to Financial Statements  
June 30, 2010

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.

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, 2010, totals \$271,546. The current portion of accrued vacation leave, which would be liquidated with expendable available resources, is not material.

Garden City Community College  
Notes to Financial Statements  
June 30, 2010

1. Summary of significant accounting policies (continued)

D. Assets, liabilities, and net assets or equity (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, 2010, in the Current Unrestricted Funds, Current Funds – Restricted – Adult Basic Education, and Unexpended Plant Funds totaled \$302,209.

Although directory rather than mandatory, 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.

Garden City Community College  
Notes to Financial Statements  
June 30, 2010

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 2010.

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	\$	5,244,774
Short-term investments		7,180,114
		7,180,114
Total cash and investments	\$	12,424,888
Carrying amount of deposits	\$	12,245,028
Carrying amount of investments		178,320
Cash on hand		1,540
		1,540
Total cash and investments	\$	12,424,888

Garden City Community College  
Notes to Financial Statements  
June 30, 2010

3. Detailed notes on all funds (continued)

A. Deposits and investments (continued)

Investments

As of June 30, 2010, the College had the following investments and maturities:

<u>Investment type</u>	<u>Fair Value</u>	<u>Investment Maturities (in Years)</u>	<u>Rating</u>
		<u>Less Than 1</u>	
Certificates of participation - U.S. Treasuries	\$ 11	\$ 11	N/A
Municipal Investment Pool	178,309	178,309	S&P AAAf/S1+
Total fair value	<u>\$ 178,320</u>	<u>\$ 178,320</u>	

At year end, the Endowment Association's investment balances consisted of \$3,319,983 in marketable securities with a fair value of \$3,380,043, and \$1,389,765 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, 2010, is as follows:

<u>Investment Type</u>	<u>Percentage of Investments</u>
Certificates of participation - U.S. Treasuries	0.01%
Municipal Investment Pool	99.99%

Garden City Community College  
Notes to Financial Statements  
June 30, 2010

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, 2010.

At June 30, 2010, the College's carrying amount of deposits was \$12,245,028 and the bank balance was \$12,663,955. Seventy-six percent of the bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$3,821,916 was covered by federal depository insurance and \$8,842,039 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	Western State Bank
Bank balance covered by:					
FDIC coverage	\$ 1,294,207	\$ 250,000	\$ 25,915	\$ 2,001,794	\$ 250,000
Pledged securities at market value	<u>3,750,000</u>	<u>4,342,039</u>	<u>-</u>	<u>-</u>	<u>750,000</u>
Total bank balance	<u>\$ 5,044,207</u>	<u>\$ 4,592,039</u>	<u>\$ 25,915</u>	<u>\$ 2,001,794</u>	<u>\$ 1,000,000</u>

The carrying amount of deposits for the Endowment Association, a discretely presented component unit, was \$1,590,354 and the bank balance was \$1,589,763. Of the bank balance, \$1,586,247 was covered by federal depository insurance and \$3,516 was unsecured.

The carrying amount of deposits for the Broncbuster Athletic Association, a discretely presented component unit, was \$173,255 and the bank balance was \$169,924. 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.



Garden City Community College  
Notes to Financial Statements  
June 30, 2010

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:

	General	Plant Funds		Total
		Unexpended	Investment in Plant	
Receivables:				
Taxes	\$ 150,413	\$ 8,348	\$ -	\$ 158,761
Miscellaneous	1,002,305	-	-	1,002,305
Note receivable	-	-	1,111,782	1,111,782
Gross receivables	1,152,718	8,348	1,111,782	2,272,848
Less allowance for uncollectibles	-	-	-	-
Total net receivables	<u>\$ 1,152,718</u>	<u>\$ 8,348</u>	<u>\$ 1,111,782</u>	<u>\$ 2,272,848</u>

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	\$ -	\$ 150,413
Plant Funds - Unexpended	-	8,348
Total deferred revenue	<u>\$ -</u>	<u>\$ 158,761</u>

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Garden City Community College  
Notes to Financial Statements  
June 30, 2010

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, 2010:

	Beginning Balance	Additions	Retirements	Ending Balance
Cost:				
Land	\$ 655,387	\$ -	\$ -	\$ 655,387
Construction in progress	1,611,743	1,346,958	1,502,848	1,455,853
Improvements other than buildings	5,265,613	27,315	-	5,292,928
Buildings	25,334,890	1,517,848	16,136	26,836,602
Equipment	7,592,418	331,649	392,183	7,531,884
Total cost	<u>40,460,051</u>	<u>3,223,770</u>	<u>1,911,167</u>	<u>41,772,654</u>
Less accumulated depreciation:				
Improvements other than buildings	1,614,882	263,443	-	1,878,325
Buildings	13,709,724	617,341	6,252	14,320,813
Equipment	5,702,047	414,011	387,623	5,728,435
Total accumulated depreciation	<u>21,026,653</u>	<u>1,294,795</u>	<u>393,875</u>	<u>21,927,573</u>
Property, plant and equipment, net	<u>\$ 19,433,398</u>	<u>\$ 1,928,975</u>	<u>\$ 1,517,292</u>	<u>\$ 19,845,081</u>

Depreciation expense for the year ended June 30, 2010, was \$1,294,795.

Capital projects in process at June 30, 2010, are as follows:

Project	Authorization	Expended	Committed
Penka, Fouse & Academic Buildings renovations	\$ 4,640,556	\$ 2,958,701	\$ 1,681,855

Discretely presented component units

Property and equipment at June 30, 2010, for the Endowment Association consisted of the following:

Land	\$ 65,500
Buildings and improvements	317,569
Equipment	<u>31,311</u>
Total, cost	414,380
Less accumulated depreciation	<u>(115,832)</u>
Property and equipment, net	<u>\$ 298,548</u>

Garden City Community College  
Notes to Financial Statements  
June 30, 2010

3. Detailed notes on all funds (continued)

C. Capital assets (continued)

Property and equipment at June 30, 2010, 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, 2010, the College paid \$12,000 under this lease agreement. The lease expired December 31, 2009.

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Garden City Community College  
Notes to Financial Statements  
June 30, 2010

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, 2010, 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.

Garden City Community College  
Notes to Financial Statements  
June 30, 2010

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.

Garden City Community College  
Notes to Financial Statements  
June 30, 2010

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.

Garden City Community College  
Notes to Financial Statements  
June 30, 2010

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, 2010:

Cost:	
Improvements other than buildings	\$ 2,680,072
Buildings	9,568,541
Equipment	<u>1,342,164</u>
Total cost	<u>13,590,777</u>
Less accumulated depreciation:	
Improvements other than buildings	623,471
Buildings	1,442,073
Equipment	<u>1,150,636</u>
Total accumulated depreciation	<u>3,216,180</u>
Total, net	<u>\$ 10,374,597</u>

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:

	<u>Total</u>
2011	\$ 1,318,905
2012	1,333,544
2013	1,182,792
2014	886,101
2015	851,260
2016-2020	<u>3,613,816</u>
Total minimum lease commitments	9,186,418
Amount representing interest	<u>(1,436,418)</u>
Present value of minimum lease payments	<u>\$ 7,750,000</u>

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

Garden City Community College  
Notes to Financial Statements  
June 30, 2010

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, 2010, including interest payments (servicing fees), are as follows:

	<u>Principal</u>	<u>Interest/Fees</u>	<u>Total</u>
2011	\$ 277,081	\$ 4,849	\$ 281,930
2012	277,080	4,156	281,236
2013	277,080	3,484	280,564
2014	277,081	2,771	279,852
2015	277,081	2,078	279,159
2016-2017	<u>554,161</u>	<u>2,078</u>	<u>556,239</u>
Total	<u>\$ 1,939,564</u>	<u>\$ 19,416</u>	<u>\$ 1,958,980</u>

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, 2010:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>Ending Balance</u>	<u>Current Portion</u>
Notes payable:					
Kansas Board of Regents	\$ 2,216,645	\$ -	\$ 277,081	\$ 1,939,564	\$ 277,081
Leases payable:					
Lease obligation - building	460,000	-	225,000	235,000	235,000
Lease obligation - improvements and equipment	1,675,000	-	310,000	1,365,000	310,000
Lease obligation - building	2,885,000	-	35,000	2,850,000	35,000
Lease obligation - equipment	405,000	-	130,000	275,000	135,000
Lease obligation - building	1,084,000	-	239,000	845,000	270,000
Lease obligation - building	2,060,000	-	10,000	2,050,000	10,000
Lease obligation - equipment	<u>130,000</u>	<u>-</u>	<u>-</u>	<u>130,000</u>	<u>30,671</u>
Total leases payable	<u>8,699,000</u>	<u>-</u>	<u>949,000</u>	<u>7,750,000</u>	<u>1,025,671</u>
Other liabilities:					
Compensated absences, net	249,127	22,419	-	271,546	-
Net OPEB liability, net	<u>146,316</u>	<u>146,316</u>	<u>-</u>	<u>292,632</u>	<u>-</u>
Total other liabilities	<u>395,443</u>	<u>168,735</u>	<u>-</u>	<u>564,178</u>	<u>-</u>
Total long-term liabilities	<u>\$ 11,311,088</u>	<u>\$ 168,735</u>	<u>\$ 1,226,081</u>	<u>\$ 10,253,742</u>	<u>\$ 1,302,752</u>



Garden City Community College  
Notes to Financial Statements  
June 30, 2010

3. Detailed notes on all funds (continued)

E. Long-term debt (continued)

Changes in long-term liabilities (continued)

In addition to the \$1,226,081 in principal retired during the year, the College paid \$310,997 in interest on the leases payable during the year ended June 30, 2010.

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
<b>CONDENSED STATEMENT OF NET ASSETS</b>	
Assets:	
Current assets	\$ 605,496
Capital assets	4,050,541
Total assets	4,656,037
Liabilities:	
Current liabilities	287,993
Long-term liabilities	2,040,000
Total liabilities	2,327,993
Net assets:	
Invested in capital assets, net of related debt	1,775,541
Unrestricted	552,503
Total net assets	\$ 2,328,044

**CONDENSED STATEMENT OF REVENUES, EXPENSES  
AND CHANGES IN NET ASSETS**

Operating revenues	\$ 1,620,296
Operating expenses	(992,018)
Depreciation	(213,742)
Net operating income	414,536
Nonoperating expenses	(110,773)
Change in net assets	303,763
Net assets, beginning of year	2,024,281
Net assets, end of year	\$ 2,328,044

Garden City Community College  
Notes to Financial Statements  
June 30, 2010

3. Detailed notes on all funds (continued)

F. Segment information (continued)

	Dorm and Student Union
<b>CONDENSED STATEMENT OF CASH FLOWS</b>	
Net cash flows provided by operating activities	\$ 633,203
Net cash flows used by capital and related financing activities	(385,225)
Net increase in cash	247,978
Cash, beginning of year	357,518
Cash, end of year	\$ 605,496

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, 2010.

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, 2010, amounted to \$19,200. Annual payments of \$15,000 each are due through fiscal year 2014, with four 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, 2010.

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.

Garden City Community College  
Notes to Financial Statements  
June 30, 2010

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 \$-0- to the operations of Garden City Information Technologies Cooperative during the year ended June 30, 2010. 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 \$274,375 to the operations of Western Kansas Community College Virtual Education Consortium during the year ended June 30, 2010. 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.

Garden City Community College  
Notes to Financial Statements  
June 30, 2010

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 was one participant in the program at June 30, 2010.

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, 2010, ranged from \$0 to \$1,159.92 per month per retiree participant. The direct premium paid by the College for the year ended June 30, 2010, was \$408.67 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.

Garden City Community College  
Notes to Financial Statements  
June 30, 2010

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		146,316
Net OPEB Obligation, June 30	\$	292,632

Fiscal Year	Annual OPEB Cost	Net Employer Contributions	Percentage Contributed	End of Year Net OPEB Obligation
2009	\$ 212,316	\$ 66,000	31%	\$ 146,316
2010	212,316	66,000	31%	292,632

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, 2010, 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.

Garden City Community College  
Notes to Financial Statements  
June 30, 2010

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 up to 6% 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 8.57% 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, 2010, 2009 and 2008, were \$248,468,186, \$242,277,363, and \$220,815,154, 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 \$197,056 during the year ended June 30, 2010.

I. Subsequent event

Subsequent to June 30, 2010, the College approved bids for instructional and network infrastructure equipment in the amount of \$302,455.

## REQUIRED SUPPLEMENTARY INFORMATION

GARDEN CITY COMMUNITY COLLEGE  
 Schedule of Funding Progress –  
 Other Post Employment Benefits  
 June 30, 2010

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, 2010

	General		Variance Over (Under)
	Actual	Budget	
REVENUE			
Local	\$ 10,070,617	\$ 10,921,332	\$ (850,715)
Federal	-	-	-
Student tuition and fees	2,478,030	2,931,000	(452,970)
Other:			
Interest	87,797	200,000	(112,203)
Miscellaneous	510,959	500,000	10,959
Private gifts and grants	-	-	-
Total revenue	<u>15,768,688</u>	<u>17,181,470</u>	<u>(1,412,782)</u>
EXPENDITURES AND ENCUMBRANCES			
Education and general:			
Instruction	6,287,113	7,000,000	(712,887)
Community service	125,975	142,685	(16,710)
Academic support	1,065,136	1,600,000	(534,864)
Student services	2,706,614	3,100,000	(393,386)
Institutional support	2,206,856	3,100,000	(893,144)
Operation and maintenance	2,563,163	3,250,000	(686,837)
Scholarships	315,050	400,000	(84,950)
Total expenditures and encumbrances	<u>15,269,907</u>	<u>18,592,685</u>	<u>(3,322,778)</u>
Revenue over (under) expenditures and encumbrances	498,781	(1,411,215)	1,909,996
OTHER FINANCING SOURCES (USES)			
Mandatory transfers in	-	-	-
Mandatory transfers out	(701,181)	(681,305)	19,876
REVENUE OVER (UNDER) EXPENDITURES AND ENCUMBRANCES AND OTHER FINANCING SOURCES (USES)	(202,400)	(2,092,520)	1,890,120
Unencumbered cash, July 1, 2009	<u>8,396,766</u>	<u>8,482,704</u>	<u>(85,938)</u>
Unencumbered cash, June 30, 2010	<u>\$ 8,194,366</u>	<u>\$ 6,390,184</u>	<u>\$ 1,804,182</u>
From fiscal year 2011 budget Adjustment	\$ 8,749,760	(555,394)	
Total	<u>\$ 8,194,366</u>		

Adult Supplementary Education			Auxiliary Enterprise Funds		
Actual	Budget	Variance Over (Under)	Actual	Budget	Variance Over (Under)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	2,998	-	2,998
220,715	2,500,000	(2,279,285)	1,740,013	2,000,000	(259,987)
-	-	-	-	-	-
38,087	-	38,087	6,273	-	6,273
38,450	-	38,450	-	-	-
<u>297,252</u>	<u>2,500,000</u>	<u>(2,202,748)</u>	<u>1,749,284</u>	<u>2,000,000</u>	<u>(250,716)</u>
245,664	2,750,000	(2,504,336)	-	-	-
-	-	-	12,354	-	12,354
-	-	-	-	-	-
-	-	-	1,209,023	2,000,000	(790,977)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>245,664</u>	<u>2,750,000</u>	<u>(2,504,336)</u>	<u>1,221,377</u>	<u>2,000,000</u>	<u>(778,623)</u>
51,588	(250,000)	301,588	527,907	-	527,907
5,000	-	5,000	2,400	-	2,400
-	-	-	(332,780)	-	332,780
56,588	(250,000)	306,588	197,527	-	197,527
407,439	416,410	(8,971)	394,751	402,584	(7,833)
<u>\$ 464,027</u>	<u>\$ 166,410</u>	<u>\$ 297,617</u>	<u>\$ 592,278</u>	<u>\$ 402,584</u>	<u>\$ 189,694</u>
\$ 467,378			\$ 604,705		
(3,351)			(12,427)		
<u>\$ 464,027</u>			<u>\$ 592,278</u>		

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, 2010

	Total (Memorandum Only)		Variance Over (Under)
	Actual	Budget	
REVENUE			
Local	\$ 10,070,617	\$ 10,921,332	\$ (850,715)
State	2,621,285	2,629,138	(7,853)
Federal	2,998	-	2,998
Student tuition and fees	4,438,758	7,431,000	(2,992,242)
Other:			
Interest	87,797	200,000	(112,203)
Miscellaneous	555,319	500,000	55,319
Private gifts and grants	38,450	-	38,450
Total revenue	<u>17,815,224</u>	<u>21,681,470</u>	<u>(3,866,246)</u>
EXPENDITURES AND ENCUMBRANCES			
Education and general:			
Instruction	6,532,777	9,750,000	(3,217,223)
Community service	138,329	142,685	(4,356)
Academic support	1,065,136	1,600,000	(534,864)
Student services	3,915,637	5,100,000	(1,184,363)
Institutional support	2,206,856	3,100,000	(893,144)
Operation and maintenance	2,563,163	3,250,000	(686,837)
Scholarships	315,050	400,000	(84,950)
Total expenditures and encumbrances	<u>16,736,948</u>	<u>23,342,685</u>	<u>(6,605,737)</u>
Revenue over (under) expenditures and encumbrances	1,078,276	(1,661,215)	2,739,491
OTHER FINANCING SOURCES (USES)			
Mandatory transfers in	7,400	-	7,400
Mandatory transfers out	<u>(1,033,961)</u>	<u>(681,305)</u>	<u>352,656</u>
REVENUE OVER (UNDER) EXPENDITURES AND ENCUMBRANCES AND OTHER FINANCING SOURCES (USES)	51,715	(2,342,520)	2,394,235
Unencumbered cash, July 1, 2009	<u>9,198,956</u>	<u>9,301,698</u>	<u>(102,742)</u>
Unencumbered cash, June 30, 2010	<u>\$ 9,250,671</u>	<u>\$ 6,959,178</u>	<u>\$ 2,291,493</u>

GARDEN CITY COMMUNITY COLLEGE  
 Schedule of Revenue - Actual and Budget -  
 General Fund - Unrestricted (Legal Basis)  
 For the Year Ended June 30, 2010

	General		Variance Over (Under)
	Actual	Budget	
Local:			
Prior year ad valorem property tax	\$ 132,638	\$ 431,246	\$ (298,608)
Current year ad valorem property tax	9,075,488	9,496,856	(421,368)
Motor vehicle tax	593,333	678,359	(85,026)
Recreational vehicle tax	8,346	9,769	(1,423)
Delinquent tax	180,403	181,047	(644)
In lieu of tax	80,409	124,055	(43,646)
Total local	<u>10,070,617</u>	<u>10,921,332</u>	<u>(850,715)</u>
State:			
State operating grant	<u>2,621,285</u>	<u>2,629,138</u>	<u>(7,853)</u>
Student tuition and fees:			
Tuition - in State	1,531,863	1,591,000	(59,137)
Tuition - out of State	405,860	390,000	15,860
Course fees	471,757	950,000	(478,243)
Other student fees	<u>68,550</u>	<u>-</u>	<u>68,550</u>
Total student tuition and fees	<u>2,478,030</u>	<u>2,931,000</u>	<u>(452,970)</u>
Other:			
Interest	87,797	200,000	(112,203)
Miscellaneous	<u>510,959</u>	<u>500,000</u>	<u>10,959</u>
Total other	<u>598,756</u>	<u>700,000</u>	<u>(101,244)</u>
Total revenue	<u>\$ 15,768,688</u>	<u>\$ 17,181,470</u>	<u>\$ (1,412,782)</u>

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, 2010

	Adult Basic Education		
	Actual	Budget	Variance Over (Under)
REVENUE			
State	\$ 48,517	\$ 100,000	\$ (51,483)
Federal	362,092	400,000	(37,908)
Other:			
Miscellaneous	190,745	300,000	(109,255)
Total revenue	<u>601,354</u>	<u>800,000</u>	<u>(198,646)</u>
EXPENDITURES AND ENCUMBRANCES			
Education and general:			
Instruction	600,172	880,000	(279,828)
Total expenditures and encumbrances	<u>600,172</u>	<u>880,000</u>	<u>(279,828)</u>
Revenue over (under) expenditures and encumbrances	1,182	(80,000)	81,182
OTHER FINANCING SOURCES			
Mandatory transfers in	57,500	69,540	(12,040)
REVENUE OVER (UNDER) EXPENDITURES AND ENCUMBRANCES AND OTHER FINANCING SOURCES	58,682	(10,460)	69,142
Unencumbered cash, July 1, 2009	45,172	15,689	29,483
Unencumbered cash, June 30, 2010	<u>\$ 103,854</u>	<u>\$ 5,229</u>	<u>\$ 98,625</u>
From fiscal year 2011 budget Adjustment	\$ 76,748	27,106	
Total	<u>\$ 103,854</u>		

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, 2010

	Capital Outlay		Variance Over (Under)
	Actual	Budget	
REVENUE			
Local:			
Prior year ad valorem property tax	\$ 7,165	\$ 23,350	\$ (16,185)
Current year ad valorem property tax	503,976	527,004	(23,028)
Motor vehicle tax	33,266	36,640	(3,374)
Recreational vehicle tax	468	528	(60)
Delinquent tax	9,820	9,779	41
In lieu of tax	4,466	6,701	(2,235)
Total local	<u>559,161</u>	<u>604,002</u>	<u>(44,841)</u>
Other	<u>72,996</u>	<u>1,650,000</u>	<u>(1,577,004)</u>
Total revenue	<u>632,157</u>	<u>2,254,002</u>	<u>(1,621,845)</u>
EXPENDITURES AND ENCUMBRANCES			
Plant facilities and equipment	<u>153,744</u>	<u>2,600,000</u>	<u>(2,446,256)</u>
Total expenditures and encumbrances	<u>153,744</u>	<u>2,600,000</u>	<u>(2,446,256)</u>
Revenue over (under) expenditures and encumbrances	478,413	(345,998)	824,411
OTHER FINANCING SOURCES (USES)			
Mandatory transfers out	<u>(457,370)</u>	<u>(172,000)</u>	<u>285,370</u>
REVENUE OVER (UNDER) EXPENDITURES AND ENCUMBRANCES AND OTHER FINANCING SOURCES (USES)	21,043	(517,998)	539,041
Unencumbered cash, July 1, 2009	<u>696,321</u>	<u>1,073,255</u>	<u>(376,934)</u>
Unencumbered cash, June 30, 2010	<u>\$ 717,364</u>	<u>\$ 555,257</u>	<u>\$ 162,107</u>
From fiscal year 2011 budget Adjustment	\$ 765,230	(47,866)	
Total	<u>\$ 717,364</u>		

GARDEN CITY COMMUNITY COLLEGE  
Notes to Supplementary Information  
For the Year Ended June 30, 2010

Reconciliation 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
<b>REVENUE</b>			
Actual amounts (budgetary basis) revenues from combining schedules (Schedules 1, 2 and 3)	\$ 15,768,688	\$ 297,252	\$ 1,749,284
Adjustments:			
Ad valorem property tax receipts from May, but not available revenue until following fiscal year for GAAP reporting -			
Plus 2009 tax receipts	3,558,306	-	-
Less 2010 tax receipts	<u>(3,828,722)</u>	<u>-</u>	<u>-</u>
Total revenue as reported on the statement of changes in fund balances (Schedules 5, 8 and 11)	<u>\$ 15,498,272</u>	<u>\$ 297,252</u>	<u>\$ 1,749,284</u>
<b>EXPENDITURES</b>			
Actual amounts (budgetary basis) expenditures from combining schedules (Schedules 1, 2 and 3)	\$ 15,269,907	\$ 245,664	\$ 1,221,377
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 2010 encumbrances	(150,051)	(702)	(63,178)
Plus 2009 encumbrances	507,866	361	33,619
Reclassifications:			
Budgetary expenditures for plant facilities are reclassified to other financing sources (uses) for GAAP reporting	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures as reported on the statement of changes in fund balances (Schedules 5, 8 and 11)	<u>\$ 15,627,722</u>	<u>\$ 245,323</u>	<u>\$ 1,191,818</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Actual amounts (budgetary basis) other financing sources (uses) from combining schedules (Schedules 1, 2 and 3)	\$ (701,181)	\$ 5,000	\$ (330,380)
Reclassifications:			
Budgetary expenditures for plant facilities are reclassified to other financing sources (uses) for GAAP reporting	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses) as reported on the statement of changes in fund balances (Schedules 5, 8 and 11)	<u>\$ (701,181)</u>	<u>\$ 5,000</u>	<u>\$ (330,380)</u>



Total	Current Funds - Restricted Adult Basic Education	Plant Funds - Unexpended Capital Outlay
\$ 17,815,224	\$ 601,354	\$ 632,157
3,558,306	-	192,671
<u>(3,828,722)</u>	<u>-</u>	<u>(212,453)</u>
<u>\$ 17,544,808</u>	<u>\$ 601,354</u>	<u>\$ 612,375</u>
\$ 16,736,948	\$ 600,172	\$ 153,744
(213,931)	(26,299)	(61,979)
541,846	25,696	93,222
<u>-</u>	<u>-</u>	<u>(184,987)</u>
<u>\$ 17,064,863</u>	<u>\$ 599,569</u>	<u>\$ -</u>
\$ (1,026,561)	\$ 57,500	\$ (457,370)
<u>-</u>	<u>-</u>	<u>(184,987)</u>
<u>\$ (1,026,561)</u>	<u>\$ 57,500</u>	<u>\$ (642,357)</u>

**ADDITIONAL INFORMATION –  
Schedule of Management Information**

GARDEN CITY COMMUNITY COLLEGE  
Additional Information –  
Schedule of Management Information  
June 30, 2010

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

GARDEN CITY COMMUNITY COLLEGE  
Schedule of Management Information  
Balance Sheet  
June 30, 2010

<u>ASSETS</u>	Current Funds	
	Unrestricted	Restricted
Cash and investments	\$ 9,815,404	\$ 908,229
Receivables (net of allowance for uncollectibles):		
Taxes	150,413	-
Miscellaneous	1,002,305	-
Property, plant and equipment	-	-
Less allowance for accumulated depreciation	-	-
Total assets	\$ 10,968,122	\$ 908,229
<u>LIABILITIES AND FUND EQUITY</u>		
Liabilities:		
Accounts payable	\$ 786,168	\$ 1,227
Deposits held in custody for others	-	-
Deferred revenues	2,759	-
Deferred tax revenues	3,979,135	-
Accrued interest	-	-
Long-term liabilities	564,178	-
Total liabilities	5,332,240	1,227
Fund equity:		
Net investment in plant	-	-
Unrestricted		
Education and general funds:		
Reserved for encumbrances	213,931	-
Unreserved:		
Designated for subsequent year's expenditures	4,829,673	-
Auxiliary enterprise funds:		
Designated for subsequent year's expenditures	592,278	-
Restricted	-	907,002
Total fund equity	5,635,882	907,002
Total liabilities and fund equity	\$ 10,968,122	\$ 908,229

<u>Unexpended</u>	<u>Plant Funds</u>		<u>Agency Funds</u>
	<u>Capital Project Accounts</u>	<u>Investment in Plant</u>	
\$ 779,344	\$ 551,859	\$ -	\$ 370,052
8,348	-	-	-
-	-	1,111,782	-
-	-	41,772,654	-
-	-	(21,927,573)	-
<u>\$ 787,692</u>	<u>\$ 551,859</u>	<u>\$ 20,956,863</u>	<u>\$ 370,052</u>
\$ -	\$ -	\$ -	\$ 601
-	-	-	369,451
-	-	-	-
220,801	-	-	-
-	79,649	-	-
-	-	9,689,564	-
<u>220,801</u>	<u>79,649</u>	<u>9,689,564</u>	<u>370,052</u>
-	-	11,267,299	-
61,979	472,210	-	-
504,912	-	-	-
-	-	-	-
-	-	-	-
<u>566,891</u>	<u>472,210</u>	<u>11,267,299</u>	<u>-</u>
<u>\$ 787,692</u>	<u>\$ 551,859</u>	<u>\$ 20,956,863</u>	<u>\$ 370,052</u>

GARDEN CITY COMMUNITY COLLEGE  
Schedule of Management Information  
Statement of Changes in Fund Balances  
For the Year Ended June 30, 2010

	Current Funds	
	Unrestricted	Restricted
<b>REVENUE AND OTHER ADDITIONS</b>		
Unrestricted current fund revenue	\$ 17,544,810	\$ -
State grants - restricted	-	415,102
Federal grants - restricted	-	6,748,156
Investment income - restricted	-	-
Expended for plant facilities	-	-
Other	-	935,565
Ad valorem property tax and motor vehicle tax	-	-
Retirement of indebtedness	-	-
Total revenue and other additions	<u>17,544,810</u>	<u>8,098,823</u>
<b>EXPENDITURES AND OTHER DEDUCTIONS</b>		
Education and general expenditures	15,873,045	7,634,898
Auxiliary enterprise expenditures	1,191,818	-
Administrative and issuance costs	-	-
Total expenditures	<u>17,064,863</u>	<u>7,634,898</u>
<b>OTHER FINANCING SOURCES (USES)</b>		
Non-mandatory transfers in	7,400	177,243
Non-mandatory transfers out	(1,033,961)	(239,000)
Proceeds of capital debt and leases	-	-
Expended for plant facilities	-	-
Retirement from plant facilities	-	-
Debt service	-	-
Total other financing sources (uses)	<u>(1,026,561)</u>	<u>(61,757)</u>
<b>NET INCREASE (DECREASE) FOR YEAR</b>	(546,614)	402,168
<b>FUND BALANCES, July 1, 2009</b>	<u>6,182,496</u>	<u>504,834</u>
<b>FUND BALANCES, June 30, 2010</b>	<u>\$ 5,635,882</u>	<u>\$ 907,002</u>

Plant Funds		
Unexpended	Capital Project Accounts	Investment in Plant
\$ -	\$ -	\$ -
-	-	-
-	-	-
-	3	-
-	-	1,720,922
72,996	30,000	-
539,379	-	-
-	-	1,226,081
<u>612,375</u>	<u>30,003</u>	<u>2,947,003</u>
-	22,332	1,294,795
-	-	-
-	6,033	-
<u>-</u>	<u>28,365</u>	<u>1,294,795</u>
-	1,545,688	-
(457,370)	-	-
-	944,386	(944,386)
(184,987)	(1,170,398)	-
-	-	(14,444)
-	(1,537,078)	-
<u>(642,357)</u>	<u>(217,402)</u>	<u>(958,830)</u>
(29,982)	(215,764)	693,378
596,873	687,974	10,573,921
<u>\$ 566,891</u>	<u>\$ 472,210</u>	<u>\$ 11,267,299</u>

GARDEN CITY COMMUNITY COLLEGE  
 Schedule of Management Information  
 Statement of Current Funds, Revenue, Expenditures and Other Changes  
 For the Year Ended June 30, 2010

	Current Funds		Total (Memorandum Only)
	Unrestricted	Restricted	
<b>REVENUE</b>			
Local	\$ 9,800,202	\$ -	\$ 9,800,202
State	2,621,285	415,102	3,036,387
Federal	2,998	6,748,156	6,751,154
Student tuition and fees	3,051,674	7,220	3,058,894
Other:			
Interest	87,797	-	87,797
Miscellaneous	258,870	875,900	1,134,770
Private gifts and grants	76,223	-	76,223
Sales and services of auxiliary's enterprises	1,645,761	-	1,645,761
Institutional support	-	52,445	52,445
	<u>17,544,810</u>	<u>8,098,823</u>	<u>25,643,633</u>
Total revenue			
<b>EXPENDITURES</b>			
Education and general:			
Instruction	6,636,064	1,674,661	8,310,725
Community service	122,180	557,414	679,594
Academic support	1,003,277	-	1,003,277
Student services	2,725,814	5,402,823	8,128,637
Institutional support	2,494,713	-	2,494,713
Operating and maintenance of plant	2,575,947	-	2,575,947
Scholarships	315,050	-	315,050
	<u>15,873,045</u>	<u>7,634,898</u>	<u>23,507,943</u>
Total education and general			
Auxiliary enterprises:			
Expenditures	1,191,818	-	1,191,818
	<u>17,064,863</u>	<u>7,634,898</u>	<u>24,699,761</u>
Total expenditures			
<b>OTHER FINANCING SOURCES (USES)</b>			
Mandatory transfers in	7,400	177,243	184,643
Mandatory transfers out	(1,033,961)	(239,000)	(1,272,961)
	<u>(1,026,561)</u>	<u>(61,757)</u>	<u>(1,088,318)</u>
Total other financing sources (uses)			
<b>NET INCREASE (DECREASE) IN FUND BALANCES</b>	<u>\$ (546,614)</u>	<u>\$ 402,168</u>	<u>\$ (144,446)</u>



GARDEN CITY COMMUNITY COLLEGE  
 Schedule of Management Information  
 Combining Balance Sheet -  
 All Current Funds - Unrestricted  
 June 30, 2010

<u>ASSETS</u>	<u>General</u>	<u>Adult Supple- mental Education</u>	<u>Auxiliary Enterprise Funds</u>	<u>Total (Memorandum Only)</u>
Cash and investments	\$ 8,556,452	\$ 538,974	\$ 719,978	\$ 9,815,404
Receivables (net of allowance for uncollectibles):				
Taxes	150,413	-	-	150,413
Miscellaneous	1,002,305	-	-	1,002,305
Total assets	<u>\$ 9,709,170</u>	<u>\$ 538,974</u>	<u>\$ 719,978</u>	<u>\$ 10,968,122</u>
 <u>LIABILITIES AND FUND BALANCE</u>				
Liabilities:				
Accounts payable	\$ 647,401	\$ 74,245	\$ 64,522	\$ 786,168
Deferred revenues	2,759	-	-	2,759
Deferred tax revenues	3,979,135	-	-	3,979,135
Compensated absences	271,546	-	-	271,546
Net OPEB liability	292,632	-	-	292,632
Total liabilities	<u>5,193,473</u>	<u>74,245</u>	<u>64,522</u>	<u>5,332,240</u>
Fund balances:				
Reserve for encumbrances	150,051	702	63,178	213,931
Unreserved:				
Designated for subsequent year's expenditures	4,365,646	464,027	592,278	5,421,951
Total fund balances	<u>4,515,697</u>	<u>464,729</u>	<u>655,456</u>	<u>5,635,882</u>
Total liabilities and fund balances	<u>\$ 9,709,170</u>	<u>\$ 538,974</u>	<u>\$ 719,978</u>	<u>\$ 10,968,122</u>

GARDEN CITY COMMUNITY COLLEGE  
 Schedule of Management Information  
 Combining Statement of Revenue and Expenditures -  
 All Current Funds - Unrestricted  
 For the Year Ended June 30, 2010

	General	Adult Supple- mental Education	Auxiliary Enterprise Funds	Total (Memorandum Only)
<b>REVENUE</b>				
Local	\$ 9,800,202	\$ -	\$ -	\$ 9,800,202
State	2,621,285	-	-	2,621,285
Federal	-	-	2,998	2,998
Student tuition and fees	2,734,249	220,715	96,710	3,051,674
Other:				
Interest	87,797	-	-	87,797
Miscellaneous	216,968	38,087	3,815	258,870
Private gifts and grants	37,773	38,450	-	76,223
Sales and services of auxiliary enterprises	-	-	1,645,761	1,645,761
Total revenue	<u>15,498,274</u>	<u>297,252</u>	<u>1,749,284</u>	<u>17,544,810</u>
<b>EXPENDITURES</b>				
Education and general:				
Instruction	6,390,741	245,323	-	6,636,064
Community service	122,180	-	-	122,180
Academic support	1,003,277	-	-	1,003,277
Student services	2,725,814	-	-	2,725,814
Institutional support	2,494,713	-	-	2,494,713
Operation and maintenance of plant	2,575,947	-	-	2,575,947
Scholarships	315,050	-	-	315,050
Total education and general expenditures	<u>15,627,722</u>	<u>245,323</u>	<u>-</u>	<u>15,873,045</u>
Auxiliary enterprise expenditures	-	-	1,191,818	1,191,818
Total expenditures	<u>15,627,722</u>	<u>245,323</u>	<u>1,191,818</u>	<u>17,064,863</u>
Revenue over (under) expenditures	(129,448)	51,929	557,466	479,947
<b>OTHER FINANCING SOURCES (USES)</b>				
Mandatory transfers in	-	5,000	2,400	7,400
Mandatory transfers out	(701,181)	-	(332,780)	(1,033,961)
<b>REVENUE OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES (USES)</b>	<u>\$ (830,629)</u>	<u>\$ 56,929</u>	<u>\$ 227,086</u>	<u>\$ (546,614)</u>

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, 2010

	<u>General</u>	<u>Adult Supple- mental Education</u>	<u>Other Auxiliary Enterprise Funds</u>	<u>Total (Memorandum Only)</u>
FUND BALANCES, July 1, 2009 as previously reported				
Unencumbered cash	\$ 8,396,766	\$ 407,439	\$ 394,751	\$ 9,198,956
Add:				
Reserve for encumbrances	507,866	361	33,619	541,846
Subtract:				
Deferred property tax receipts, 7/1/09	<u>(3,558,306)</u>	<u>-</u>	<u>-</u>	<u>(3,558,306)</u>
FUND BALANCES, July 1, 2009	5,346,326	407,800	428,370	6,182,496
REVENUE OVER EXPENDITURES AND OTHER FINANCING SOURCES (USES)	<u>(830,629)</u>	<u>56,929</u>	<u>227,086</u>	<u>(546,614)</u>
FUND BALANCES, June 30, 2010	<u>\$ 4,515,697</u>	<u>\$ 464,729</u>	<u>\$ 655,456</u>	<u>\$ 5,635,882</u>
FUND BALANCES, June 30, 2010				
Reserve for encumbrances Unreserved:	\$ 150,051	\$ 702	\$ 63,178	\$ 213,931
Designated for subsequent year's expenditures	<u>4,365,646</u>	<u>464,027</u>	<u>592,278</u>	<u>5,421,951</u>
FUND BALANCES, June 30, 2010	<u>\$ 4,515,697</u>	<u>\$ 464,729</u>	<u>\$ 655,456</u>	<u>\$ 5,635,882</u>

GARDEN CITY COMMUNITY COLLEGE  
Schedule of Management Information  
Combining Balance Sheet -  
All Current Funds - Restricted  
June 30, 2010

	Federal Student Aid	Restricted Grants	Other Restricted Funds
<u>ASSETS</u>			
Cash and investments	\$ -	\$ 312,255	\$ 387,948
Total assets	\$ -	\$ 312,255	\$ 387,948
 <u>LIABILITIES AND FUND BALANCES</u>			
Liabilities:			
Accounts payable	\$ -	\$ 981	\$ -
Total liabilities	-	981	-
Fund balances	-	311,274	387,948
Total liabilities and fund balances	\$ -	\$ 312,255	\$ 387,948

<u>Adult Basic Education</u>	<u>EduKan Consortium</u>	<u>Total (Memorandum Only)</u>
\$ 130,401	\$ 77,625	\$ 908,229
<u>\$ 130,401</u>	<u>\$ 77,625</u>	<u>\$ 908,229</u>
\$ 246	\$ -	\$ 1,227
246	-	1,227
<u>130,155</u>	<u>77,625</u>	<u>907,002</u>
<u>\$ 130,401</u>	<u>\$ 77,625</u>	<u>\$ 908,229</u>

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, 2010

	Federal Student Aid	Restricted Grants	Other Restricted Funds
<b>REVENUE</b>			
Federal grants	\$ 4,783,166	\$ 1,602,898	\$ -
State grants	-	366,585	-
Institutional support	-	52,445	-
Fees	-	1,820	5,400
Other	-	32,202	310,729
<b>Total revenue</b>	<b>4,783,166</b>	<b>2,055,950</b>	<b>316,129</b>
<b>EXPENDITURES</b>			
Educational and general:			
Instruction	-	737,586	10,032
Community service	-	551,334	6,080
Student services	4,815,833	574,827	12,163
<b>Total expenditures</b>	<b>4,815,833</b>	<b>1,863,747</b>	<b>28,275</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Mandatory transfers in	32,667	87,076	-
Mandatory transfers out	-	(239,000)	-
<b>Total other financing sources (uses)</b>	<b>32,667</b>	<b>(151,924)</b>	<b>-</b>
<b>NET INCREASE (DECREASE) FOR YEAR</b>			
	-	40,279	287,854
<b>FUND BALANCES, July 1, 2009</b>	<b>-</b>	<b>270,995</b>	<b>100,094</b>
<b>FUND BALANCES, June 30, 2010</b>	<b>\$ -</b>	<b>\$ 311,274</b>	<b>\$ 387,948</b>

Adult Basic Education	EduKan Consortium	Total (Memorandum Only)
\$ 362,092	\$ -	\$ 6,748,156
48,517	-	415,102
-	-	52,445
-	-	7,220
<u>190,745</u>	<u>342,224</u>	<u>875,900</u>
<u>601,354</u>	<u>342,224</u>	<u>8,098,823</u>
599,569	327,474	1,674,661
-	-	557,414
<u>-</u>	<u>-</u>	<u>5,402,823</u>
<u>599,569</u>	<u>327,474</u>	<u>7,634,898</u>
57,500	-	177,243
<u>-</u>	<u>-</u>	<u>(239,000)</u>
<u>57,500</u>	<u>-</u>	<u>(61,757)</u>
59,285	14,750	402,168
<u>70,870</u>	<u>62,875</u>	<u>504,834</u>
<u>\$ 130,155</u>	<u>\$ 77,625</u>	<u>\$ 907,002</u>

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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, 2010

	Balance July 1, 2009	Additions	Deletions	Balance June 30, 2010
<b>AUXILIARY ENTERPRISE FUNDS:</b>				
Adult Ed Orientation Fund	\$ 11,338	\$ 8,705	\$ 12,353	\$ 7,690
Student Union	332,444	1,620,297	1,377,244	575,497
Cosmetology	65,778	80,085	84,844	61,019
Child Care Center	18,810	30,597	38,157	11,250
Broadcasting	-	12,000	12,000	-
Total auxiliary enterprise funds	<u>\$ 428,370</u>	<u>\$ 1,751,684</u>	<u>\$ 1,524,598</u>	<u>\$ 655,456</u>
<b>FEDERAL STUDENT AID:</b>				
Academic Competiveness Grant	\$ -	\$ 121,478	\$ 121,478	\$ -
College Work Study	-	86,586	86,586	-
Guaranteed Student Loans	-	1,567,157	1,567,157	-
SEOG Grants	-	48,494	48,494	-
PELL Grants	-	2,992,118	2,992,118	-
Total federal student aid	<u>\$ -</u>	<u>\$ 4,815,833</u>	<u>\$ 4,815,833</u>	<u>\$ -</u>
<b>RESTRICTED GRANTS:</b>				
HIV/Aids Education Grant	\$ 16,019	\$ 16,188	\$ 5,309	\$ 26,898
Small Business Development Center - Federal	-	67,069	67,069	-
Small Business Development Center - State	-	51,150	51,150	-
Small Business Development Center - Local	20,943	41,514	44,514	17,943
Small Business Development Center - Indirect	-	43,922	43,922	-
Small Business Development Center - Program Income	9,942	1,520	551	10,911
KSBDK Outreach Center Grant	549	66,337	66,886	-
TRIO - Student Support Services	-	320,106	320,106	-
TRIO - Educational Talent Search	300	226,454	226,754	-
College Access Challenge Grant	21,351	22,684	21,975	22,060
Federal Funds Administration	27,711	8,522	5,992	30,241
KU School of Nursing Grant	383	-	383	-
Title V	36,695	504,267	540,962	-
Perkins Non-Traditional Grant	-	2,500	2,500	-
Kansas Department of Commerce Grant	9,789	12,540	22,329	-
ARRA Federal Stimulus Grant	-	175,807	90,467	85,340
Drug Prevention Grant	63	177,472	177,535	-
Drug Prevention Program Income	102,554	300	968	101,886
Innovative Technology Grant	1,450	-	1,450	-
Kansas Bridges Grant	-	16,638	16,638	-
Kansas Meth Prevention Grant	11,234	-	239	10,995
Project KANCO Grant	-	33,042	33,042	-
KBOR Nursing Equipment Grant	69	-	69	-
Kansas Technology Instruction Grant	-	17,027	17,027	-
Carl Perkins Program Improvement Grant	338	102,873	103,211	-
Operation Advance	740	139,346	140,086	-
Greensburg Grant	549	90,507	91,056	-
IME Becas Grant	10,316	202	5,518	5,000
Motorcycle Safety Grant	-	2,135	2,135	-
Teacher Quality Enhancement Grant	-	2,904	2,904	-
Total restricted grants	<u>\$ 270,995</u>	<u>\$ 2,143,026</u>	<u>\$ 2,102,747</u>	<u>\$ 311,274</u>
<b>OTHER RESTRICTED FUNDS:</b>				
Cox Communications Grant	\$ 65,000	\$ -	\$ 10,032	\$ 54,968
Pepsi Campus Support	29,564	11,199	12,163	28,600
GED Testing Fund	5,530	5,400	6,080	4,850
Shriver Trust	-	299,530	-	299,530
Total other restricted funds	<u>\$ 100,094</u>	<u>\$ 316,129</u>	<u>\$ 28,275</u>	<u>\$ 387,948</u>

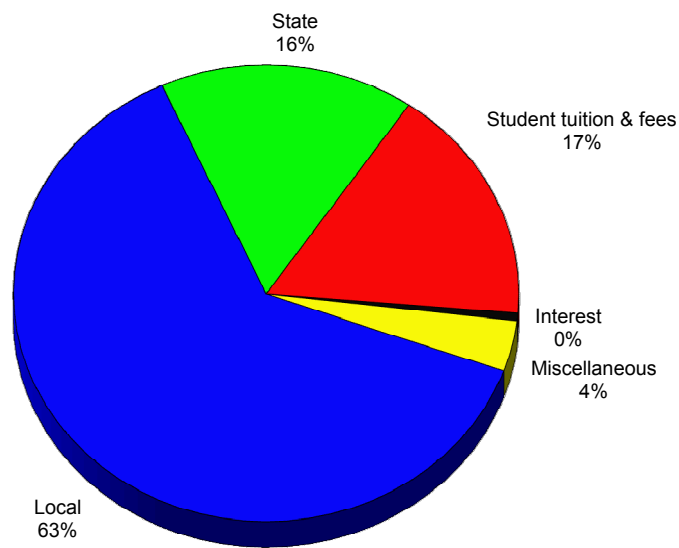
GARDEN CITY COMMUNITY COLLEGE  
 Schedule of Management Information  
 Combining Statement of Changes in Assets and Liabilities -  
 All Agency Funds  
 For the Year Ended June 30, 2010

	<u>Balance July 1, 2009</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2010</u>
<u>ASSETS</u>				
Cash and investments	\$ 428,455	\$ 646,288	\$ 704,691	\$ 370,052
Total assets	<u>\$ 428,455</u>	<u>\$ 646,288</u>	<u>\$ 704,691</u>	<u>\$ 370,052</u>
<u>LIABILITIES</u>				
Accounts payable	\$ 26,116	\$ 601	\$ 26,116	\$ 601
Due to agency funds	<u>402,339</u>	<u>645,687</u>	<u>678,575</u>	<u>369,451</u>
Total liabilities	<u>\$ 428,455</u>	<u>\$ 646,288</u>	<u>\$ 704,691</u>	<u>\$ 370,052</u>

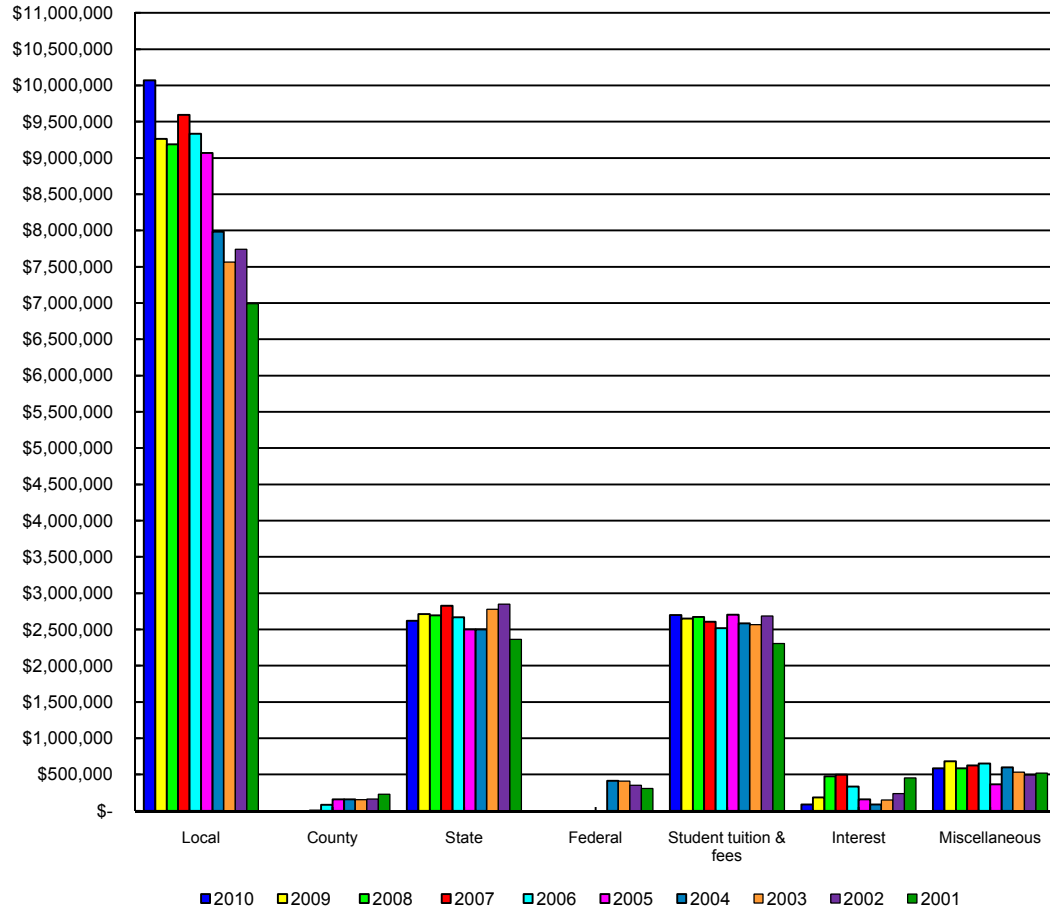
GARDEN CITY COMMUNITY COLLEGE  
 Schedule of Management Information  
 Combining Statement of Changes in Assets and Liabilities  
 All Agency Funds - Due to Agency Funds  
 For the Year Ended June 30, 2010

	Balance July 1, 2009	Additions	Deletions	Balance June 30, 2010
<b>STUDENT ORGANIZATION ACCOUNTS</b>				
Clubs and organizations:				
Academic Challenge	\$ 2,393	\$ 735	\$ 2,852	\$ 276
ADN Students Club	5,628	5,917	6,150	5,395
Ag Tech Club	4,077	300	876	3,501
All Pro Auto Club	834	-	-	834
Art Club	5,387	1,047	1,610	4,824
Asian Club	1,219	-	1,219	-
Bilingual Ed Student Org	980	-	980	-
Black Student Union	-	8,262	8,257	5
Block & Bridle Club	1,731	10,137	9,957	1,911
Bloodmobile	104	-	-	104
Breakaway Magazine	42,236	8,175	25,294	25,117
BSNT Voucher Program	540	-	-	540
Business Contest	669	-	-	669
Business Professionals of America	1,694	-	1,694	-
College Players	3,530	1,152	3,952	730
Community College Leadership	325	-	325	-
Creative Writing Club	870	1,500	615	1,755
Deaf Club	324	-	324	-
DECA Club	168	850	396	622
Dormitory Club	18,260	19,517	11,417	26,360
Fine Arts Travel	1,613	500	1,223	890
Gamma Omega Gamma	79	-	-	79
GCCC Education Support Professionals	63	-	-	63
GC3 Media	570	6,000	3,596	2,974
HALO (Mecha Club)	9,452	7,470	6,609	10,313
Intramurals	888	-	-	888
Karate Club	1,091	-	-	1,091
K-HEA Organization	1,304	15,041	15,879	466
Latin Heat Club	914	-	914	-
Lecture Series	2,581	2,000	4,450	131
Math Club	2,969	3,336	1,400	4,905
National Student Travel	1,977	7,500	7,000	2,477
Newman Club	2,333	500	530	2,303
Nursing Students Club	956	5,891	4,332	2,515
Phi Rho Pi Organization	1,846	-	-	1,846
Phi Theta Kappa	4,505	8,257	10,973	1,789
Potter's Guild	614	667	529	752
River & Coast Ecology	2,121	-	-	2,121
Rodeo Club	5,512	58,605	56,637	7,480
Science Club	3,664	1,106	520	4,250
SNEA	2,792	2,744	4,729	807
Sold Out	748	-	96	652
Student Athletic Training	1,891	500	1,349	1,042
Student in Free Enterprise	2,575	2,714	100	5,189
Student Government Association	236,988	104,329	122,824	218,493
Student Government Association Scholarships	1,000	324,986	323,985	2,001
Student Newspaper	17,148	19,633	16,407	20,374
Tau Epsilon Lambda	1,310	3,379	4,368	321
Today's Non-traditional	1,145	-	1,145	-
Trap Shooting Club	142	-	125	17
Vocal Music Council	579	-	-	579
Total student organization accounts	<u>402,339</u>	<u>632,750</u>	<u>665,638</u>	<u>369,451</u>
<b>SPECIAL REVOLVING ACCOUNTS</b>				
Tax - state sales	-	12,937	12,937	-
Total special revolving accounts	<u>-</u>	<u>12,937</u>	<u>12,937</u>	<u>-</u>
Total - all agency funds	<u>\$ 402,339</u>	<u>\$ 645,687</u>	<u>\$ 678,575</u>	<u>\$ 369,451</u>

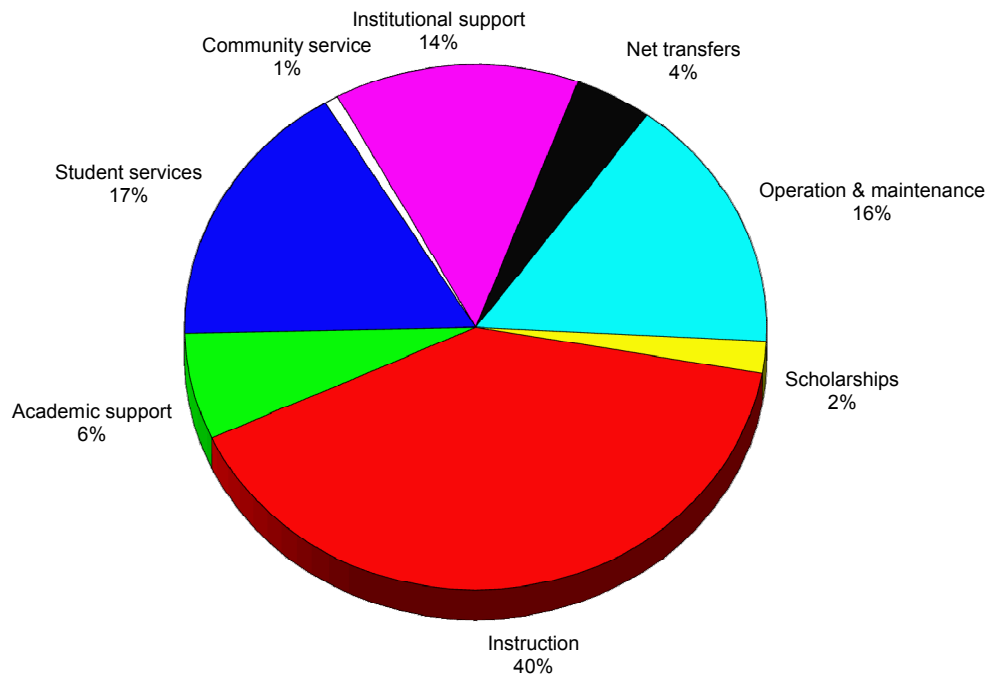
GARDEN CITY COMMUNITY COLLEGE  
Schedule of Management Information  
Graph 1 -  
Comparison of Revenues -  
All Current Funds - Unrestricted (Legal Basis) excluding Auxiliary Enterprises  
For the Year Ended June 30, 2010



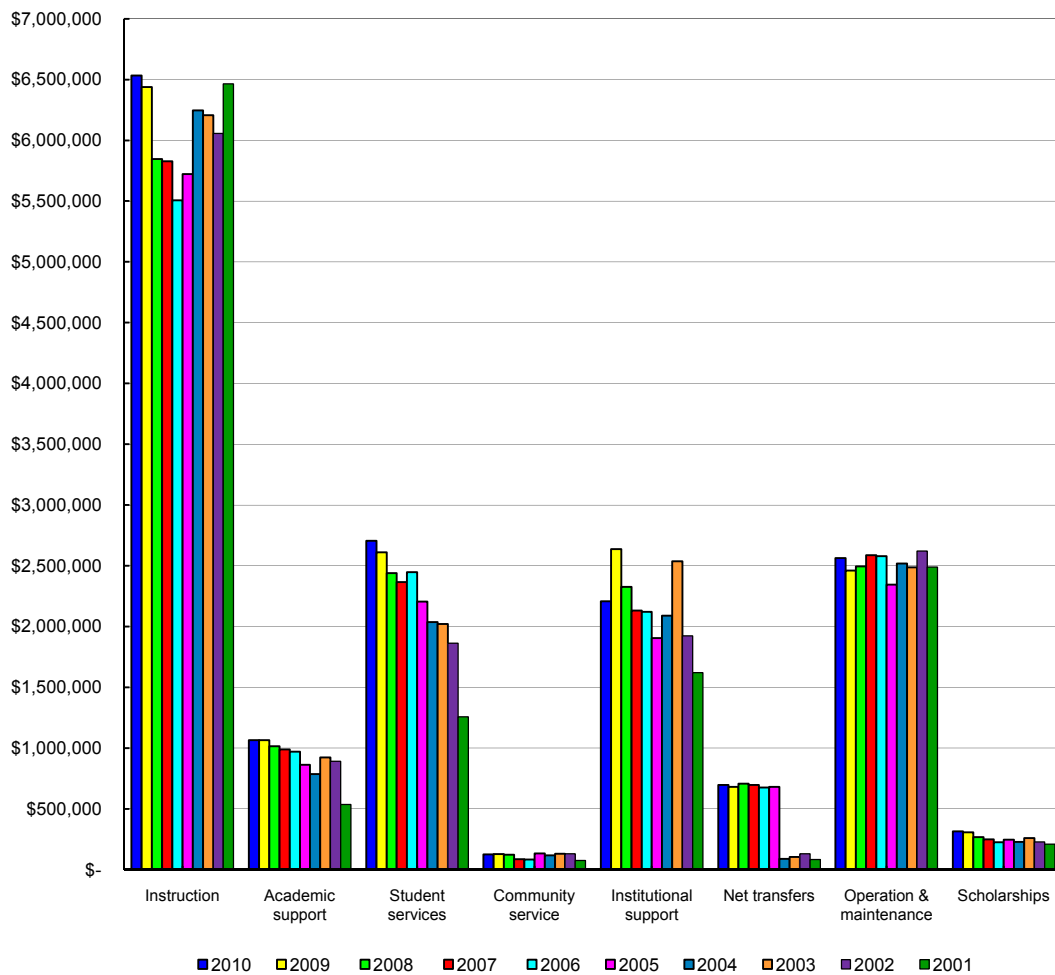
GARDEN CITY COMMUNITY COLLEGE  
 Schedule of Management Information  
 Graph 2 -  
 Comparison of Revenues -  
 All Current Funds - Unrestricted (Legal Basis) excluding Auxiliary Enterprises  
 For the Years Ended June 30



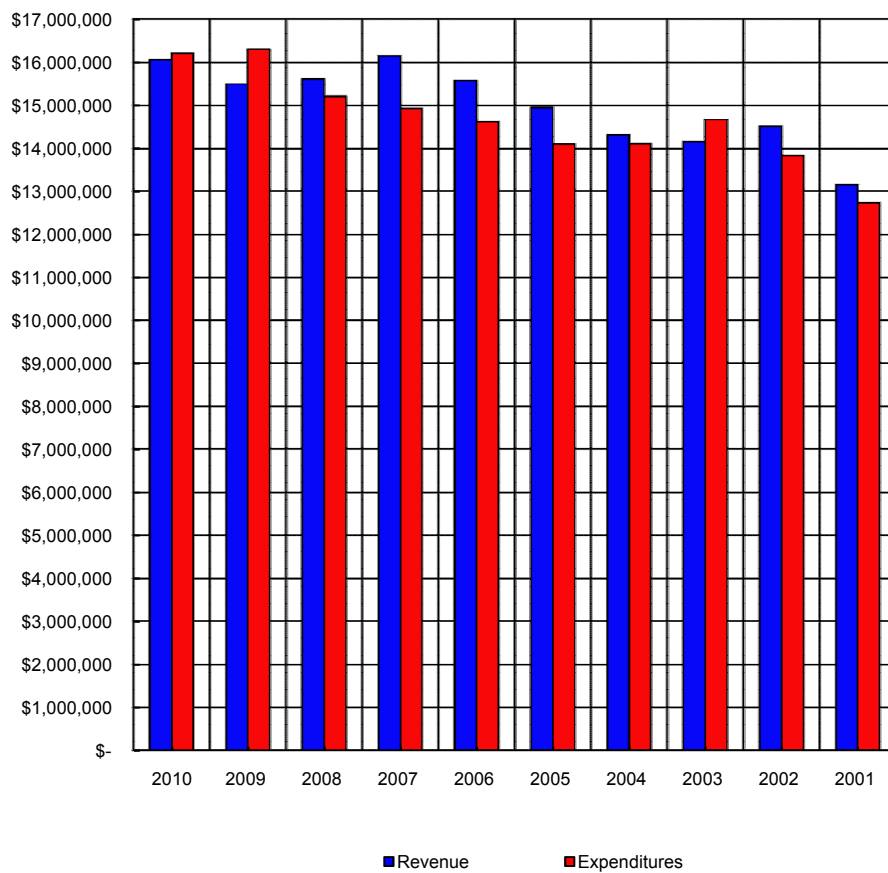
GARDEN CITY COMMUNITY COLLEGE  
Schedule of Management Information  
Graph 3 -  
Comparison of Expenditures, Encumbrances and Net Transfers -  
All Current Funds - Unrestricted (Legal Basis) excluding Auxiliary Enterprises  
For the Year Ended June 30, 2010



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, 2010



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, 2010, which collectively comprise the College's basic financial statements and have issued our report thereon dated December 16, 2010. 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 Garden City Community College's primary government's internal control over financial reporting as a basis for designing our auditing 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 control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the College's internal control over financial reporting.

A deficiency in internal control 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 and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the College's financial statements will not be prevented, or detected and corrected, on a timely basis.

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.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Garden City Community College's primary government'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

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Steven D. Jossierand, CPA  
Donald R. Linville, CPA  
Gary A. Schlappe, CPA  
Rodney Van Norden, CPA

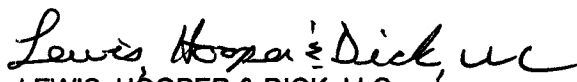
Lisa L. Axman, CPA  
Sue A. Bradley, CPA  
Susan A. Burgardt, CPA  
Shannon N. Euliss, CPA  
Mary A. Floto, CPA  
Tracey Homm, CPA, CSEP  
Kimberly A. Roth, CPA  
Laura G. Voran, CPA  
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Monica J. Wilson, CPA

Board of Trustees  
Garden City Community College  
Page 2

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 Garden City Community College's primary government in a separate letter dated December 16, 2010.

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

December 16, 2010



INDEPENDENT AUDITORS' REPORT ON COMPLIANCE  
WITH REQUIREMENTS THAT COULD HAVE A DIRECT  
AND MATERIAL EFFECT ON 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 the Garden City Community College's primary government with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2010. The 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 management of Garden City Community College. 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, 2010. 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 the 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 Collage's compliance with those requirements.

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In our opinion, the Garden City Community College's primary government complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2010.

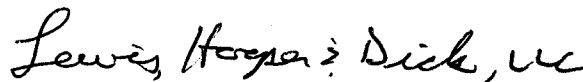
Internal Control Over Compliance

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 the Collage's internal control over compliance with requirements that could have a direct and material effect on a major federal program to determine the 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, 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 Collage's internal control over compliance.

*A deficiency in 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 and correct noncompliance on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be deficiencies, significant deficiencies or material weaknesses in internal control over compliance. We did not identify any deficiencies in internal control over compliance of the Garden City Community College's 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

December 16, 2010

Garden City Community College  
Schedule Of Findings And Questioned Costs  
 For the Year Ended June 30, 2010

I. SUMMARY OF AUDIT RESULTS

A. Financial Statements

- Type of auditors' report issued: Unqualified
- Internal control over financial reporting as reported in the INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS:  
  
 Material weaknesses identified: None  
 Significant deficiencies identified: None reported
- Noncompliance material to financial statements noted: None

B. Federal Awards

- Internal control over major programs as reported in the INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133:  
  
 Material weaknesses identified: None  
 Significant deficiencies identified: None reported
- Type of auditors' report issued on compliance for major programs: Unqualified
- Audit findings that are required to be reported in accordance with Section 510(a) of OMB Circular A-133: None
- The programs tested as major programs include:

Program	CFDA	Expenditures
Student Financial Aid Cluster:		
Federal Supplemental Educational Opportunity Grant Programs	84.007	\$ 37,419
Federal Family Education Loans Program - Lenders	84.032	1,590,038
Federal Work Study	84.033	64,994
Federal PELL Grant Program	84.063	2,992,118
Academic Competitiveness Grant	84.375	121,478
State Fiscal Stabilization Fund - Education State Grants - Recovery Act	84.394	90,467

- Dollar threshold used to distinguish between type A and B programs: \$300,000
- Auditee qualified as low-risk auditee: Yes

II. FINANCIAL STATEMENT FINDINGS

None

III. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

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, 2010

December 16, 2010

Department of Education:

Garden City Community College, Garden City, Kansas, respectfully submits the following corrective action plan for the year ended June 30, 2010.

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

Audit period: July 1, 2009 through June 30, 2010

The findings from the June 30, 2010, Schedule of Findings and Questioned Costs related to the federal award programs are discussed below. The findings are numbered consistently with the number assigned in the Schedule. Section I of the Schedule, Summary of Auditors' Results, does not include findings and is not addressed.

II. FINANCIAL STATEMENT FINDINGS

None

III. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

None

IV. 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,

A handwritten signature in cursive script that reads "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, 2010

Grant Title	Federal CFDA Number	Clusters	Grant Number	Disburse- ments/ Expenditures
<b>DEPARTMENT OF EDUCATION</b>				
Direct Programs:				
Federal Supplemental Educational Opportunity Grants	84.007	A	PO07A091513	\$ 37,419
Higher Education-Strengthening Developing Institutions	84.031		P031S070010	117,070
Higher Education-Strengthening Developing Institutions	84.031		P031S070010	386,514
Higher Education-Strengthening Developing Institutions	84.031		P031S070010	682
Federal Work Study Program	84.033	A	PO33A091513	60,931
Federal Work Study Program	84.033	A	PO33A081513	4,063
Special Services for Disadvantage Students	84.042	B	PO42A060404	204,576
Special Services for Disadvantage Students	84.042	B	PO42A060404	81,875
Talent Search Program	84.044	B	PO44A0704343	156,575
Talent Search Program	84.044	B	PO44A0200645	57,972
Federal PELL Grant Program	84.063	A	PO63P0871468	2,992,118
Academic Competitiveness Grant	84.375	A	P375A081468	121,478
Federal Family Education Loans:				
Stafford Student Loan Program	84.032	A		959,242
Unsubsidized Stafford Student Loan Program	84.032	A		616,568
PLUS Loan Program	84.032	A		14,228
Passed through the Kansas Board of Regents:				
Adult Education - Basic Grants to States:				
Adult Education	84.002			151,447
EL Civics	84.002			31,957
EL Civics	84.002			6,432
Adult Education Special Project	84.002			900
Adult Education Incentive	84.002			9,485
Vocational Education - Basic Grants to States:				
Career & Technical Education	84.048		J0809	102,873
Career & Technical Education	84.048		J0809	2,500
Adult Education - National Leadership Activities	84.191			5,115
College Access Challenge Grant Program	84.378A			625
College Access Challenge Grant Program	84.378A			21,351
State Fiscal Stabilization Fund:				
Education State Grants, Recovery Act	84.394		S394A090017	90,467
Passed through Kansas State University:				
Teacher Quality Enhancement	84.336		P336B040022-08	2,904
Migrant Education High School Equivalency Program - Project Destiny	84.141		S141A060038	129,023
Migrant Education High School Equivalency Program - Project Destiny	84.141		S141A060038	10,324
Migrant Education College Assistance Migrant Program - Project KANCO	84.149		S149A090031	33,042
<b>DEPARTMENT OF AGRICULTURE</b>				
Passed through Kansas Department of Education:				
Child and Adult Care Food Program	10.558		J0809	2,998

GARDEN CITY COMMUNITY COLLEGE  
Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2010

<u>Grant Title</u>	<u>Federal CFDA Number</u>	<u>Clusters</u>	<u>Grant Number</u>	<u>Disburse- ments/ Expenditures</u>
<b>(continued)</b>				
<b>DEPARTMENT OF LABOR</b>				
Passed through the Kansas Board of Regents:				
Incentive Grants - WIA	17.267			\$ 33,555
 <b>SMALL BUSINESS ADMINISTRATION</b>				
Passed through Fort Hays State University:				
Small Business Development Center	59.037		0-603001-Z-0017-15	43,169
Small Business Development Center	59.037		9-603001-0017-10	23,900
 <b>DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
Passed through the State Department of Education:				
2009 Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other Important Health Problems	93.938		23-3100-CD09	5,095
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	214
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	177,472
2009 Refugee and Entrant Assistance - State Administered Programs - Refugee Grant	93.566		RSS-09-01	100,750
Passed through Kansas State University:				
Biomedical Research and Research Training	93.859		R25GM067589	11,681
2008 Special Minority Initiatives	93.960		5 R25GN067589-06	4,957
Total				<u>\$ 6,813,547</u>

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, 2010

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, 2009, through June 30, 2010, 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, 2010

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, 2010, 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, 2010

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, 2010, 123 students participated in the program, receiving awards that aggregated \$44,300. Of these awards, \$33,225 were paid from federal funds and \$11,075 were paid from institutional contributions. An administrative allowance of \$4,194 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, 2010, 79 students participated in the program, earning \$86,368 in wages. Of these wages, \$64,776 were paid from federal funds and \$21,592 were paid from institutional contributions. An administrative allowance of \$218 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 2010 academic year, \$2,992,118 was expended for PELL awards to 903 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 2010 academic year, \$121,478 was expended for Academic Competitiveness Grant awards to 118 full-time students.

Garden City Community College  
Notes to Schedule of Expenditures of Federal Awards  
June 30, 2010

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 414 approved Stafford Student Loans for college students during the 2010 academic year. In addition, the College processed 244 approved loans under the related Unsubsidized Stafford Student Loan Program and 4 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. State Fiscal Stabilization Fund – Education State Grants, Recovery Act

The objective of the State Fiscal Stabilization grant at the College is to modernize and renovate facilities primarily used for instruction.

Garden City Community College  
Notes to Schedule of Expenditures of Federal Awards  
June 30, 2010

2. Summary of programs from sponsoring agencies (continued)

A. Department of Education (continued)

14. 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.

15. 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.

16. Migrant Education College Assistance Migrant Program

Kansas State University entered into a subaward agreement with the College to deliver quality educational services to eligible migrant students.

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, 2010

2. Summary of programs from sponsoring agencies (continued)

D. Department of Health and Human Services (continued)

4. Biomedical Research and Research Training Program

The College is a subrecipient of the Biomedical Research and Research Training program through a Kansas State University project, Kansas Bridges to the Future.

5. 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.

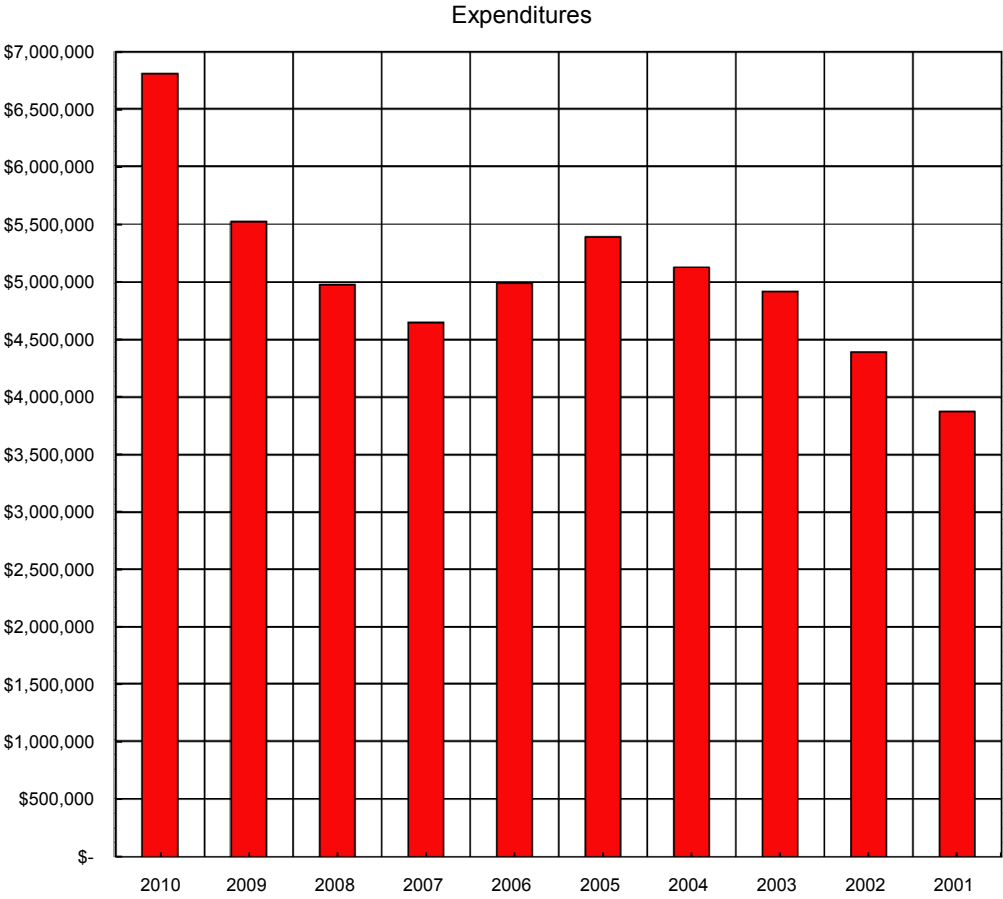


ADDITIONAL INFORMATION

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, 2010

Grant period: July 1, 2009, to June 30, 2010	<u>Grant Budget</u>	<u>7/1/09 to 6/30/10 Actual - PREV</u>	<u>Variance Over/ (Under)</u>
<b>REVENUE</b>			
Grant advance - federal	\$ 181,360	\$ 177,472	\$ (3,888)
Total revenue	<u>181,360</u>	<u>177,472</u>	<u>(3,888)</u>
<b>EXPENDITURES</b>			
Personnel	120,222	120,229	7
Employer taxes and fringe benefits	29,506	26,787	(2,719)
Travel	9,000	8,507	(493)
Marketing and publishing	3,600	3,364	(236)
Staff education and training	500	309	(191)
Supplies	2,540	2,455	(85)
Equipment	254	152	(102)
Other	15,738	15,669	(69)
Total expenditures	<u>181,360</u>	<u>177,472</u>	<u>(3,888)</u>
REVENUE OVER EXPENDITURES	-	-	-
FUND BALANCE, BEGINNING OF PERIOD	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE, END OF PERIOD	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

GARDEN CITY COMMUNITY COLLEGE  
Graph 6 -  
Comparison of Expenditures of Federal Awards  
For the Years Ended June 30





December 16, 2010

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, 2010, 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 deficiency in internal control 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 material weakness is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the College's financial statements will not be prevented, or detected and corrected on a timely basis.

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. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatement due to error or fraud may occur and not be detected by such controls. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

However, 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 December 16, 2010, 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.

405 North Sixth Street | P.O. Box 699  
Garden City, KS 67846  
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Laura G. Voran, CPA  
Kristin J. Sekavec, CPA  
Monica J. Wilson, CPA

Board of Trustees  
Garden City Community College  
December 16, 2010  
Page 2

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

## OBSERVATIONS AND RECOMMENDATIONS

### Compliance with Kansas statutes

As explained in the notes to the financial statements, no material violations of Kansas statutes were noted.

### Disbursements

College policy requires a signature on purchase requisitions indicating the product was received. Currently an exception to the policy exists for travel and purchase card purchases but not for routine purchases such as utilities and annual fees. The policy to sign requisitions for purchases of supplies ensures payments are made only after all items on the purchase order have been received. We recommend the current policy be updated to exclude requiring requisition signatures on routine purchases which have requisitions completed and approved when the bill is received. Other internal controls over purchases should continue to ensure proper approval for all expenditures.

### Bank accounts

Signature cards should be updated to reflect current authorized signers. Currently the student loan account at Commerce Bank reflects 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, 2010.

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 2010, including:

Receipts

Controls should be in place to ensure all monies owed to the College are billed. In the current year, hours of services were correctly calculated on all daycare receipts tested. The daycare has implemented a procedure to verify hours are correctly calculated and reported for bills for service.

**JANUARY 2011 MONITORING REPORT**

**EXECUTIVE LIMITATIONS**

**Information and Advice #2**

**QUARTERLY**

**Page 11**

**The President shall not permit the Board to be unaware of relevant trends, anticipated adverse media coverage, actual or anticipated legal actions significant external and internal changes, particularly changes in the assumptions upon which any Board policy has previously been established.**

**CEO's Interpretation and its Justification:** The Board needs to be able to address questions and concerns with the public; therefore, the President must make certain that any items that may be addressed between Board meetings are relayed to the Board. These include items that could be picked up by the local media. The Board is apprised of how the college is managed day to day and they are aware of the Policy Governance document. They also need to be aware of the administrative policy changes and other changes that vary from information that they already have. The President needs to make them aware of administrative policy changes that may be questioned by staff, students or community members.

**Data directly addressing CEO's interpretation:** The President advises the Board of any adverse legal or media coverage by e-mail or personal contact when an incident arises. Significant internal changes are communicated through updates on progress, i.e., negotiations, tax credits, the presidential search, renovations and administrative policy changes. The President's report at Board meetings includes relevant trends, administrative policy and procedure changes, and philosophical changes. The Board receives professional newsletters, magazines and many attend conferences that keep the College in touch with national trends.

**EXECUTIVE LIMITATIONS QUARTERLY Information and Advice**

**#3 Page 11**

**The President shall not fail to advise the Board if, in the President's opinion, the Board is not in compliance with its own policies on GOVERNANCE PROCESS and BOARD-PRESIDENT RELATIONSHIP, particularly in the case of Board behavior which is detrimental to the work relationship between the Board and the President.**

**CEO's Interpretation and its Justification:** The President is hired to administer the Board Policies and manage the College. If the President feels that he cannot do this because the Board is not adhering to the policies set forth by the Board, it is his responsibility to discuss this with the Board. If something happens that makes the working relationship with the Board difficult, he should also discuss this with the Board.

**Data directly addressing CEO's interpretation:** I have no general concerns about the Board and its compliance with policies, communicating any specific compliance concerns with the Board Chair. The Board regularly looks at policies and studies the Carver model at workshops, through newsletters, and during Board meetings. I highly recommend that the Board consider conducting a renewal/refresher workshop on Policy Governance with the new CEO under the tutelage of an outside consultant; this action should greatly enhance any Board/CEO working relationship.

**EXECUTIVE LIMITATIONS QUARTERLY Information and Advice**

**#5 Page 11**

**The President shall not fail to deal with the Board as a whole except when fulfilling requests for information or responding to individuals or committees duly charged by the Board.**

**CEO's Interpretation and its Justification:** The President deals with the Board as a whole in all instances. If an individual Board member asks for information, it is provided to the entire Board.

**Data directly addressing CEO's interpretation:** Individual requests for information are usually discussed with the Board as a whole. There have been no individual requests this quarter.



# JANUARY 2011 MONITORING REPORT

## ASSET PROTECTION

### EXECUTIVE LIMITATIONS

#### Asset Protection

#1

ANNUAL

Page 12

The President shall not fail to insure against property and casualty losses or against liability losses to board members, staff, or the organization itself in an amount prudent and advisable under Kansas law.

**CEO's Interpretation and Its Justification:** The president will work with a licensed insurance agency to periodically review property and casualty coverage to insure that the college is adequately insured. Coverage information shall be provided to the Board annually for review.

**Data directly addressing the CEO's interpretation:** Insurance is provided by the Employers Mutual Casualty Company. Our agent is Keller-Leopold Insurance, Inc.

The following are current values (January 1, 2011– December 31, 2011):

All buildings.....	\$52,789,355
Personal property.....	\$10,830,606
Personal property located outside.....	\$1,439,192
TOTAL.....	\$65,059,153

Current coverage:

Blanket buildings and personal property at 90% of replacement cost:	
\$1,000 deductible.....	\$58,553,238
General liability:	
General aggregate limit .....	\$2,000,000
Each occurrence limit.....	\$1,000,000
Medical expense limit.....	\$5,000

Inland Marine Insurance	
Electronic Data Processing Equipment.....	\$1,399,315
Data and Media.....	\$440,000
Fine Arts.....	\$50,000
Contractors Equipment.....	\$350,586
Motorola Radios .....	\$6,787

Commercial Umbrella "liability"	
Aggregate limit.....	\$3,000,000
Occurrence limit.....	\$3,000,000

School District Linebacker	
Aggregate for each policy term.....	\$1,000,000
Each occurrence.....	\$1,000,000
\$1,500 per claim	

Insurance for college vehicle fleet is provided by Employers Mutual Casualty Company.

Liability	
Bodily injury/property damage.....	\$1,000,000 single limit
Medical payments.....	\$5,000 each person
Uninsured motor vehicle bodily injury.....	\$1,000,000 each person
Comprehensive on newer vehicles.....	\$250 deductible
Collision on newer vehicles .....	\$500 deductible

These policies protect the institution adequately against possible property losses and personal liabilities. They meet the legal requirements of the state.

<b>EXECUTIVE LIMITATIONS</b>		<b>ANNUAL</b>
<b>Asset Protection</b>	<b>#2</b>	<b>Page 12</b>
<b>The President shall not allow unbonded personnel access to significant amounts of funds.</b>		

**CEO’s Interpretation and Its Justification:** The college maintains a Treasurer’s Bond on the Executive Dean of Administrative Services. The Bond provides coverage for employee dishonesty and the faithful performance of duties by the CFO. The college also maintains Employee Dishonesty insurance that protects the institution from employee theft.

**Data directly addressing the CEO’s interpretation:** Our employees are bonded by the Employers Mutual Casualty. Our agent is Keller-Leopold Insurance Inc. A Treasurer’s Bond is provided at \$100,000. A blanket bond – Public Employee Dishonesty Coverage – is provided in the amount of \$100,000. All persons are covered (\$1,000 deductible per employee). This policy meets the requirements for bonding personnel who handle money.

Employee Benefit Liability	\$1,000,000 each claim
	\$2,000,000 aggregate
	\$1,000 deductible per claim

Worker’s Compensation	July 1, 2010 to June 30, 2011
Accident Fund Insurance Company of America	
Workers Compensation:	Statutory Benefits
Employer’s Liability	\$1,000,000 bodily injury by accident – each employee
	\$1,000,000 bodily injury by disease – each employee
	\$1,000,000 bodily injury by disease – each policy limit

The insurance coverage is sufficient to protect college assets.

**EXECUTIVE LIMITATIONS****Asset Protection****#3****ANNUAL****Page 12**

**The President shall not allow improper wear and tear or inadequate maintenance of the plant and equipment.**

**CEO's Interpretation and Its Justification:** The president shall remain apprised of the needs for general maintenance and upkeep for all buildings and equipment. College staff is developing a rotation plan for routine necessary upgrades. This plan will be followed within prudent budgetary constraints.

**Data directly addressing the CEO's interpretation:** While maintaining facilities the size of Garden City Community College is always a challenge, this past year has shown major improvements, as follows:

- Remodeling of the Warren Fouse Science and Math Building. Upgrades were made to electrical, ventilation, lighting and data network systems. Exterior windows were replaced.
- Asbestos was removed from the classroom ceilings in the Academic Building. Asbestos floor tile was removed and replaced with carpet.
- New fire alarm system was installed in the West Hall Dormitories.
- Faculty offices in the Fine Arts Building were remodeled and new furniture installed.
- The campus child care center and director's office received new paint and furniture.
- Improvements were made to Tangeman Fields Complex.
- Upgraded sound system in main gymnasium.
- The Baseball Academy received new netting systems. Updates were made to the lighting and heating. New exterior door was installed.
- Hail storm repairs were completed on campus buildings.
- Video surveillance system with interior and exterior cameras was installed.
- Repairs were made to campus streets and parking lots.

**EXECUTIVE LIMITATIONS****Asset Protection****#4****ANNUAL****Page 12**

**The President shall not unnecessarily expose the organization, its board or staff to claims of liability.**

**CEO's Interpretation and Its Justification:** The President shall have prudent controls and assessments on assets, agreements and contracts, and human resources to ensure the least possible exposure to claims of liability.

**Data directly addressing the CEO's interpretation:** The College uses an attorney on many occasions especially regarding contracts and agreements. We also use the Kansas Association of School Board's legal staff when needed. We have initiated training programs for staff regarding ergonomics, back safety, and falls. We require everyone who drives a school vehicle to take defensive driving. Our fleet is inspected regularly for vehicle malfunctions or defects.

**EXECUTIVE LIMITATIONS****QUARTERLY****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:** Unless purchases are made under contract or through exclusive providers such as City of Garden City, bid sheets are required on all purchases over \$2,500.

**Data directly addressing the CEO's interpretation:** Purchases between \$2,500 and \$10,000 are not processed until proper documentation, including bid sheets are submitted to the Accounts Payable Coordinator. Purchases over \$20,000, not covered under contract or covered under exclusivity, require Board approval. Checks written in excess of- \$10,000 are reported monthly to the Board.

**EXECUTIVE LIMITATIONS****ANNUAL****Asset Protection****#6****Page 12**

**The President shall not receive, process, or disburse funds under controls that are insufficient to meet the auditor's standards.**

**CEO's Interpretation and Its Justification:** All processes that involve receiving, processing or disbursing funds are evaluated and assessed by the external auditors during the annual financial audit.

**Data directly addressing the CEO's interpretation:** The College continues to have unqualified annual audits. No statutory violations were reported in the most recent audit.

**EXECUTIVE LIMITATIONS****ANNUAL****Asset Protection****#7****Page 12**

**The President shall not acquire, encumber, or dispose of real property.**

**CEO's Interpretation and Its Justification:** Any action regarding real property shall be at the Board level. The President nor anyone else at the College shall buy, rent, lease or sell real property without Board authorization.

**Data directly addressing the CEO's interpretation:** Purchases over \$20,000 are approved by the Board. The Board is provided a list of equipment to be disposed of before any sale or disposal of equipment.



Dear Board of Trustee GCCC,

Thank-you so very much for the gift to Mom's Memorial to Gage County Historical Society. She worked many hour set up displays and researching events.

This was a tough Thanks-giving & Christmas Season for me but death is just a part of life we all must go through.

May God Bless you all.  
The Kilpatrick Family

Barb Larson

Dear Dr. Clifford,

Thank you so much for the better lighting at the college in the evenings now. The outside commons area near the library is now brighter – so I am less fearful at 9:00 p.m.

Thank you again!

Sincerely,

Joy Schoor

RESOLUTION NO. 2011-01

WHEREAS, the undersigned is a municipality, as defined in K.S.A. 12-1675, (the "Participant") and from time to time has funds on hand in excess of current needs, and

WHEREAS, it is in the best interest of the Participant and its inhabitants to invest local funds in investments that yield favorable rate of return while providing the necessary liquidity and protection of the principal,

NOW THEREFORE, be it resolved as follows:

The following individuals, whose signatures appear directly below, are officers or employees of the Participant and are each hereby authorized to effect securities transactions, to give instructions required to buy, sell, or otherwise deal in securities; to receive, withdraw and dispose of money, securities and property of every kind; to inquire or receive communications, to enter into any agreements relating to or dealing in securities and to execute any documents relating to the foregoing matters.

Dee A. Wigner, Executive Dean of Administrative Services

Dee A Wigner

Debra J. Atkinson, Deputy Clerk

Debra J. Atkinson

Debra S. Nicholson, Comptroller

Debra S Nicholson

That this Resolution and its authorization shall continue in full force and effect until amended or revoked by the participant.

This Resolution is hereby adopted by the governing body and approved by the Chairperson of the Garden City Community College, this \_\_\_\_\_ day of January 2011.

\_\_\_\_\_  
Chairperson

(SEAL)

ATTEST:

\_\_\_\_\_  
Secretary to the Board of Trustees

## INCIDENTIAL INFORMATION

January 2011

### **Steve Quakenbush-Director of Information Services**

L. Douglas Wilder, of Virginia, the first elected African-American governor in the U.S., will serve as keynote speaker for the 2010 campus and community celebration of the Dr. Martin Luther King, Jr., holiday on the GCCC campus. The community and campus program is set for 10 a.m.-noon Jan. 17 in the auditorium of the Pauline Joyce Fine Arts Building, sponsored in partnership by the Cultural Relations Board of the City of Garden City and GCCC, with support from the Brookover Lecture Series, the Black Student Union and SGA.

“Inside GCCC,” the college newsletter and course schedule tabloid edition for spring of 2011, arrived a few days early in mailboxes across GCCC’s seven county service area. While there had been problems with duplicate copies of the last two editions arriving at some homes, no duplicates were reported this time and local post office personnel reported that the only spare copies left after delivery appeared to be those for vacant addresses.

Jazz fans should find plenty of entertainment in Garden City during early March, due to GCCC. Band Director Jim McAllister has scheduled three consecutive community performances, including the 2011 Garden City Jazz Festival Concert, 3 p.m. March 6 in the auditorium of the Pauline Joyce Fine Arts Building, including selections by the Southwest Kansas Jazz All-Star Band, plus the Garden City High School Jazz Ensemble; the Jazz Ambassadors of the U.S. Army Field Band, 7:30 p.m. March 7 in Clifford Hope Auditorium at Garden City High School; and a tribute concert in honor of the late Grammy-nominated Frank Mantooth, 7:30 p.m. March 8 in the fine art auditorium, featuring a number of accomplished U.S. jazz musicians. The concert series will be co-sponsored with GCCC by the Garden City Telegram, which is providing at least eight half-page ads for the concerts at no charge.

Mercer Gallery is hosting an exhibition of two-dimensional and three-dimensional creations by 11 graduate art students and seven art professors, entitled “Experience and Enthusiasm: The Art of Fort Hays State University Faculty and Students.” The art show opened Jan. 12 and will conclude with a public reception from 4 to 5:30 p.m. Jan. 28, followed immediately by a two-day ceramic arts workshop. The workshop will include presentations and demonstrations by Katrina Florell and Casey Stueber, two of the graduate art students, running from 5:30 to 6:30 p.m. Jan. 28 and 9 a.m. to 4:30 p.m. Jan. 29 in the fine arts building.

The Western Kansas Broadcast Center is providing GCCC with one to two no-charge 60-second public service announcements as part of a special Time Out feature during coverage of each Broncbuster men’s and women’s basketball game this season. The messages focus on the quality and value of educational opportunities provided by GCCC. The same messages are airing one to two times each, at a reduced rate, during WKBC coverage of Garden City High School’s men’s and women’s basketball games.

The GCCC Drama Department will be presenting “Verses of Love” Feb. 11-14, with a special Valentine’s Day chocolate reception scheduled Feb. 14; and Neil Simon’s “Fools,” scheduled April 28-May 1. The February show will focus on romance, featuring original student and faculty plays, music and dance, along with a touch of Shakespeare, involving drama, band and choir members. The Neil Simon play, set in a small Russian town, is a story of enchantment, love, sorcery and wisdom.

### **Bob Larson-Athletic Director-Dennis Perryman Athletic Complex**

We had two All American’s one in football and one in men’s soccer this past fall

Mark Spaight was named 2<sup>nd</sup> team All American in football this past fall and Whitney Brown was named as an Honorable Mention All American in Men’s Soccer from last fall.



**Kevin Brungardt-Dean of Academics**

**Lenora Cook-Dean of Technical Education**

Due to the holiday break, it has been a quiet month so there isn't much to report. However, as the new semester begins, a lot will be happening in academics and technical education.

- On Monday, January 10, faculty will return to campus and will attend in-service with general information sessions in the morning and break out sessions in the afternoon.
- That evening, the adjunct and outreach instructors will attend in-service on campus in the library. At this point, we have about 20 instructors who have committed to attending.
- On the 11<sup>th</sup>, faculty will attend division meetings, work in their offices, and advise students.
- Classes for the semester will begin on the 12<sup>th</sup>.
- Faculty will begin the planning process almost immediately when they return to campus.

**Cathy McKinley-Dean of Continuing Education & Community Service**

**Adult Learning Center**

**Business & Community Education**

Garden City Community College Business & Industry Institute was awarded \$2,600 from the Western Kansas Community Foundation Women of Purpose to engage women needing to acquire skills and learn concepts that will lead them to find gainful employment or to upgrade their position in the workplace.

Eight women completed the course on Dec. 4, 2010, and acquired a Career Skills II Certificate through 20 hours of classroom work that included a combination of lecture, hands-on exercises, role playing and informative videos. The course objectives enabled the women to gain customer service skills, communicate more effectively, learn about employer expectations and workplace effectiveness, and leave with a resume and interview skills. Inspiring instructors provided participants with activities to stimulate self-worth and self-confidence by assisting them with resume preparation and interview skills, plus wearing power colors and dressing on a budget.

GCCC provided transportation for the business tour finale, instruction and staff assistance, resume preparation and printing, curriculum preparation, and technology. GCCC will track the participants for six months to determine if they have met their goals of acquiring education, initial employment or better employment.

The finale career tour included business partners Patrick Dugan's, Mia's Salon, Burtis Motors and Garden City Farm Equipment. The graduation luncheon was at Samy's. Western Kansas Community Foundation's Troy Unruh presented information on the Foundation's programs and multiple opportunities available so all community members may participate.

In addition to the professional certificate, each of the graduates received a goodie bag that included a manicure and pedicure at the GCCC Cosmetology center. Those graduated were Barbara Adams, Brenda Armendariz, Yesenia Diaz, Nadazhda Gian, Ema Ibon, Jolene Martinez, Carol Pineda and Maribel Rodriquez.

<b>Dec. 2010</b>	<b>Course</b>	<b>Enrollments</b>
<b>Contract Trainings</b>	Holiday Crafts – Mosaic College for Life	10
	Become a Career Woman – Women of Purpose	10
	OSHA 10-hr. Construction – Tatro Plumbing	27
<b>Open Enrollment</b>	OSHA 10-hr. Construction	4

	Excel Advanced	4
	ABCs of Accounting	3
	<b>TOTALS</b>	<b>58</b>

**Project Destiny – Year 5:**

Project Destiny is currently finalizing all the support information needed to submit a new grant proposal to the US Dept. of Education as soon as we have a date for the grant.

At GCCC, HEP is currently designing an advertising campaign this month in collaboration with GCCC PR Department to recruit new students in the area –including Syracuse, Lakin, Scott City, Ulysses, Johnson, Deerfield and Garden City.

**Project KANCO – Year 2:**

Three new students have been admitted in the Fall KANCO Program as early graduates from Garden City High School and ETS Program. They are: Ileana Cruz, Jorge Soriano and Jose Rincon, all from Garden City.

A total of 17 freshman students will be served on Project KANCO and will received from \$1,000 to \$2,500 per semester in scholarship and materials.

The staff is still working on recruiting students for next school year 2011-2012 among the area. The staff has been working closely with Admissions, Registrar’s Office, Financial Aid and Educational Talent Search staff to identify seniors and to provide them with information on the KANCO scholarship.

**Project KANCO – Incidentals:**

Challenge: Three Fall KANCO students were released last semester including one of them who participated in the program for a whole year– the max allowed by the grant for freshman students. The other two were released based on their academic performance and attendance as required by the scholarship program.

Solution: The KANCO staff worked closed with the Educational Talent Search Program to identify and review ETS Early Graduates from GCHS and encouraged those who qualified as migrant to apply. Students’ applications were reviewed and their migrant status was verified by the state. Four applicants were interviewed and three were selected as new KANCO students for the Fall 2010.

**Educational Talent Search (ETS)**

Highlights for the month of December, 2010:

- Three of ETS’s early graduates were selected for the KANCO program.
- 24 ETS community service team members volunteered at the Christmas Carnival and rang bells for the Salvation Army.

**ETS challenges and solutions**

- *Challenges:*
  1. *Finding a way to provide textbooks to dual credit students since the DOE will no longer allow ETS to purchase textbooks and loan them to students.*
  2. *Covering all schools and tutoring responsibilities*
- *Solutions:*
  1. *Brainstorm ways to assist dual credit students to have access to textbooks for dual credit classes*
  2. *Hire an additional tutor*
  3. *Flex schedules*

## **Small Business Development Center**

The GCCC KSBDC has had a lot of client activity during these months. The staff attended training events, community events and presented workshops as follows:

- Passed the state KSBDC financial review with no problems found
- Pat attended the Leadership Garden City alumni event
- Pat, Cheryl & Mark attended the Kansas Main Street State Conference
  - Garden City, Dodge City and Hutchinson are all Main Street communities
- Hosted Kansas Department of Revenue workshops in Dodge City, Greensburg and Garden City
- All staff attended the KSBDC team meeting in Topeka
  - A reception was held in honor of state director Wally Kearns retirement in December
- Celebrated with a client at their open house and dinner in honor of their business anniversary
- Pat, Cheryl, Mark and Mike attended the Economic Gardening Kickoff meeting in Dodge City
- Pat, Cheryl, Mark and Mike participated in the Kansas MarketPlace Conference in Dodge City
  - Worked the KSBDC booth in the resource center
  - Kathy staffed the office at MarketPlace both days, allowing continuity at the conference
- Worked out an agreement with GCCC KSBDC, WSU KSBDC and the KSBDC State office to have the GCCC Outreach Center and consultant Mark Buckley expand KSBDC coverage in the counties of Reno, Rice, and McPherson, in addition to Kiowa County. The state office will maintain funding for this venture through the Outreach Center budget; there will be no additional cost to GCCC for the project.
- Pat, Cheryl & Mike attended the wKREDA (Western KS Rural Economic Development Alliance) 4<sup>th</sup> quarter meetings in Hays. This included the annual business meeting and an overview of the Exit Planning/Family Business workshop that will be offered in Garden City in April.
- Pat participated in a joint meeting of the Scott County and Wichita County Kansas Entrepreneurial Communities board. This is an exciting venture for these two rural communities.
- Pat attended the DCCC Business & Technology Advisory Board meeting in Dodge City and toured their newly renovated Tech Center building.
- Pat, Cheryl & Kathy (and their spouses) attended the GCCC Christmas party – it was a lovely evening and appreciated by all.

## **Dee Wigner-Dean of Administrative Services**

The County Clerk sent the 2010 Abstract of Valuation and Tax Levies for Finney County, Kansas. The abstract contained errors and is currently being corrected. When the corrected document is received, it will be forwarded to the Board of Trustees.

Jeff Southern has accepted the Director of IT position. He had been Interim Director since Todd Hughes departure last fall. Under Jeff's leadership, the IT Department has made significant progress on work orders, reorganization and communication across campus. A search is now underway to find a replacement for the programmer position previously held by Jeff.

Deb Nicholson has been hired to replace Cyd Vagher. Cyd retires the end of January, after 20 years of service at GCCC. Cyd takes with her a wealth of knowledge and experience. Deb was previously employed at Holcomb USD 363 and is familiar with educational institutions and funding accounting. Although Cyd will be difficult to replace, we are pleased to have Deb join the Business Office team.

The college received twelve donations totaling \$39,700 for the tax credit program. Unfortunately, this was considerably less than the \$347,055 that was allowed. In 2011, the tax credits will return to 60% of the amount donated. Hopefully, the tax credits will be more marketable next year.

## PROJECT STATUS

### Academic Building

Phase I and II of the Academic Building remodel have been completed. A summary of the project is shown below.

#### Phase I - December 2009

- Install airlock entryways at 3 exterior entrances
- Convert custodian closet to ADA restroom

GMCN Architects	\$29,870.96
Dick Construction	\$60,596.00

ARRA Funds                      \$90,466.96

#### Phase II – Summer 2010

- Remodel lecture hall
- Remove asbestos from classroom ceilings

GMCN Architects	\$ 1,587.50
Dick Construction	\$79,324.25
5-Star Electric	\$ 8,000.00
ACM Removal, LLC	\$58,460.00
J & J Industries – carpet	\$ 2,316.77
American Seating	\$67,133.30
Dick Construction – brick	<u>\$ 5,768.00</u>
	\$222,589.82

ARRA	\$80,911.75
Capital Outlay	\$120,093.00
General Fund	\$21,585.07

### Shriver Trust

All equipment ordered for the Network Infrastructure and Wireless Connectivity Project has arrived on campus. The IT Department took the opportunity over the holiday break to install new switches in the following buildings:

Pauline Joyce Fine Arts Building  
Thomas Saffell Library  
Dennis Perryman Athletic Complex  
Gary E. Jarmer Technical Annex  
John Collins Vocational Building  
Academic Building  
Beth Tedrow Student Center  
Penka Building of Practical Arts  
Maintenance Building  
Student and Community Services Center

The student dorm areas will be completed in January 2011. The Wireless Access Point Controller has been installed and the IT Department is currently writing access and security policy (programming) and will start deploying the wireless access points later this month.

The new computer equipment for faculty and student classrooms has begun to arrive. Deployment of the equipment will begin once faculty returns from break.

#### Dishwasher

The new dishwasher arrived and was installed over the holiday break. Unfortunately, the project was not without challenges. Once the floor was torn out to reroute the under floor utilities for the new dishwasher, the plumbers discovered that all drain pipes in the dish room area were corroded into along the entire length of the lines. The electricians found the conduits under the concrete were corroded into as well. Because of these discoveries, it was necessary to remove more of the dish room floor than was originally planned to make the necessary repairs and replacement of the electrical and drain lines. The contractors did the best they could in the limited time frame to correct these problems and install the dishwasher by the time school starts next week. This summer, more of the kitchen floor will be removed and the drain and electrical problems will be corrected.

#### Warren Fouse Science and Math Building

Additional projections screens and projectors were installed in classrooms over the holiday break. Floor tile damaged during construction was repaired as well. There are a few more details to be finished on this project. The Board should receive a final accounting in February.

#### **Deanna Mann – Dean of Institutional Effectiveness & Enrollment Services**

##### **Ryan Ruda-Dean of Student Services**

Throughout the fall 2010 semester, Jenni Evans and Ryan Ruda have been working with ACT, Inc. to facilitate a state-wide consortium for COMPASS in order to lower costs for all Kansas institutions using COMPASS for assessment. Jenni Evans and the counseling staff initially approached ACT, Inc. staff with the idea of the consortium while they were on campus assisting with training. During the fall semester, the proposal was reviewed by the Deans of Student Services council and subsequently presented to KBOR. This consortium was approved by KBOR and ACT, Inc. in December 2010. The consortium creates buying power, with KBOR as the facilitator, allowing all Kansas institutions to receive significant savings. A rate has been established with ACT, Inc. to allow for discounts since all institutions will be buying units collectively rather than individually. The savings realized for GCCC will be approximately \$1,500-2,000 annually. A potential secondary benefit is a state-wide database for Kansas with comparative data from COMPASS. Jenni Evans and the counseling staff are to be commended for the thought and time put into this venture which will pay dividends for GCCC and all other Kansas institutions.

Residential Life is full for the spring 2011 semester with a waiting list. Currently, there will be 5 students who will be living at the Wheatlands hotel until the middle of March. No additional students will be living at the hotel. Students who are on the waiting list will be moved into on-campus living when it becomes available.

During the fall 2010 semester, the scholarships allocated to Garden City High School and Holcomb High School students was distributed to 62 students for a total of \$12,256.

Kathy Blau has completed and submitted GCCC's portion of the ACCT Federal Dollars used at each Kansas community college during 2009-2010. This data includes Title IV federal financial aid dollars as well as TRiO funds, Perkins funds, and Title III grant funds that are used to enhance students' educations at GCCC. Almost 2500 students benefitted from more than \$4.2 million from one or more of these programs. GCCC's data will be included in a final summary that will include the same data from all Kansas community colleges.

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**M E M O R A N D U M**  
**Garden City Community College**  
**Office of the President**

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**TO:** Board of Trustees  
**FROM:** Joseph W. Emmons Ed.D.  
**SUBJECT:** Campus Climate Survey  
**DATE:** January 12, 2011

In response to the Board's request at its December meeting, we are developing a campus climate survey and procedure to meaningfully assess perceptions of GCCC employees. The objective is to obtain a valid information baseline that will be available to the next president. Additionally, we want the survey instrument to be a useful tool for the president to track progress in addressing campus issues or identifying future areas of need.

To that end, I will be providing the board with a draft survey instrument based on the objectives that the trustees identified at last month's meeting including:

- Campus communication
- Trust
- Openness and transparency
- Employee perceptions of value

In the process of developing the survey instrument, we have relied on a variety of resources, including selected staff who have experience and training in developing survey instruments. In addition, we incorporated ideas from employee satisfaction surveys used by nine institutions of higher learning including Fort Scott Community College, Kankakee Community College of Illinois, Clakamas Community College of Oregon, Carnegie Mellon University, and Dartmouth College. We have also received advice from Robert H. Ross, Ph.D, of The Research Partnership, Inc. TRP, Inc., is the Wichita-based market research firm that provided GCCC with a comprehensive, 40-hour market research training program in 2007.

In order to proceed, I'm seeking individual input on the questionnaire from board members. Meanwhile, we're still determining the best methodology for obtaining a complete representative sampling of our faculty and staff – one that is both accurate and entirely anonymous and confidential.

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**M E M O R A N D U M**  
**Garden City Community College**  
**Office of the President**

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**TO:** Board of Trustees  
**FROM:** Joseph W. Emmons Ed.D.  
**SUBJECT:** Review of 2010 Administrative Policy and/or procedure changes  
**DATE:** January 12, 2011

It is my understanding that it has been the practice under previous administrations for the Board to receive a report each January on changes in Administrative Policies and/or Procedures that had occurred during the previous calendar year. In addition, such changes are regularly brought to the Board as they are adopted. The changes for 2010 are attached.

After much discussion with staff, I am planning to institute some changes in this practice; changes that will enhance the electronic accessibility of the material, improve the consistency of reporting, and better fit the actual working calendar of the college, aligning the process with the fiscal year. This change was begun under Dr. Ballantyne, and now will be completed. Over the next several weeks, staff will be reformatting policies to fit a new template, making them more accessible on the web. Once this process is completed, the Board will be presented with the policy/procedure changes at its July meetings, corresponding with the beginning of the fiscal year.

**PROCEDURE:**

**Authorization to Apply Federal Financial Aid to Other Institutional Charges (12/2009)**

Federal student financial aid can only cover “institutional charges” as defined by the U.S. Department of Education. This definition includes current year charges for tuition and fees and on-campus room and board. It also includes lab fees and any other fees associated directly with taking a class. Upon written authorization from the student, federal financial aid can be applied to “other institutional charges” including but not limited to fines, damages, books, child care costs, NSF checks, and lost or stolen equipment charges that have incurred at Garden City Community College. Your authorization and signature on this form also allows you to apply federal financial aid to a previous semester’s bill.

By signing this form, you are authorizing the Garden City Community College Business Office to apply your federal financial aid to your other institutional charges and/or to pay “prior semester” charges.

I authorize Garden City Community College to apply my federal student financial aid to any other institutional charges on my student account.  
I understand that I may rescind this authorization at any time by sending a written cancellation request to the Garden City Community College Business Office.

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
GCCC ID # or SSN

\_\_\_\_\_  
Student Signature

\_\_\_\_\_  
Date

1. Forms are located in the residential life handbook, athletic handbook, business office and financial aid office.
2. In order for federal funds to be utilized as outlined in the authorization form, you must complete the form in its entirety and return to the business office for processing.
3. Once received, business office will process request and maintain official copy of the request on file.

**Course Approval Procedure (7/2010)**

Instructors who desire to propose a new course or course change must follow the procedure below.

1. Contact the appropriate dean to discuss and develop proposal.
2. Contact the chair of the Curriculum Sub-committee to obtain the appropriate template.
3. Once the class is developed and the syllabus is complete, the faculty developing the class will contact the chair of the Curriculum Sub-committee to be placed on the committee agenda.



4. Cover form and syllabus, complete with competencies, is sent (electronically) to the chair of the Curriculum Sub-committee and the director of counseling. The director of counseling will send it to the regent schools to determine transferability.
5. The faculty and respective dean and/or division director must be present at the meeting when the class is presented to the committee. The presentation to the committee should explain need for the class, transferability, credit hours and contact hours.
6. Chair of Curriculum Sub-committee assigns first readers.
7. First readers report back to the committee and the originator of the course detailing recommendations for changes and to express concerns or ask questions. If changes are necessary, the originator of the course will make them and return with the revised syllabus at the next scheduled meeting. If no changes are necessary, second readers will be appointed.
8. Revised syllabus is returned to the committee by the originator and second readers are assigned. If no changes were necessary after the first reading, the second readers will report back to the committee and the course will be approved or denied.
10. Once the committee has approved the syllabus, the chair of the committee will sign the approval sheet before sending both the syllabus and approval sheet to the course originator, the appropriate dean, the director of counseling, the registrar, and the college president for signatures.
11. After all signatures are received, the syllabus and approval form will be sent to the registrar to be added to Datatel and to the dean of institutional effectiveness to be added to KBOR course inventory. The registrar keeps all signed copies of the course approval and the syllabus and will send a final signed copy back to the Curriculum Sub-committee and the appropriate dean for their records.

### **EARLY RETIREMENT GUIDELINES (4/2010)**

An employee is eligible for early retirement benefits if such employee:

- Currently works full-time;
- Is less than 65 years old at effective date of retirement;
- Has completed 10 years or more of full-time service with the college;
- Currently has 5 years of continuous health coverage through the group health plan sponsored by GCCC.
- Is eligible for unreduced KPERS benefits and will participate in KPERS retirement.

An employee applying for early group health care benefits shall be responsible for providing all facts and information necessary to prove eligibility. An employee may apply for early group health care benefits by giving written notice to the President 90 days prior to the anticipated retirement date and including the following information:

- a statement of the applicant's desire to take early retirement
- the anticipated date of retirement

- the applicant's birth date, and age on the effective date of retirement
- the current mailing address and telephone number of the applicant
- the number of years the applicant has been employed full-time by GCCC
- the number of years the applicant has been continuously covered by the group health insurance plan sponsored by GCCC

Eligibility will be determined by the President of the college. The President shall notify the applicant in writing of early group health care benefits to be paid by the college for the college-sponsored group health insurance plan.

Should the early retirement health benefit be discontinued, notification shall be given to retired employees. Retired employees will be able to continue on the college's group health plan for one year after notification or until the first of the month in which they reach age 65, whichever comes first.

Terms and conditions:

- The early retiree may continue in the college's health plan and the college will pay low option single health insurance coverage up to a premium amount not to exceed \$408.67 per month until age 65 is reached.
- Once a retiree reaches age 65, the retired employee is no longer eligible to remain on the college's plan. Family members on the retired employee's policy at that time will be eligible for coverage through COBRA at their own expense.
- Failure of the retired employee to pay any required monthly health insurance premiums above and beyond the college contribution will terminate the retired employee's right of continued participation in the college sponsored group health insurance plan.
- An employee who takes early retirement shall have the responsibility to keep the college informed of his/her current mailing address and telephone number.
- If the early retiree takes other employment and is eligible for group health insurance with that employer, the early retiree will notify the college and the early group health care benefit offered by Garden City Community College will be terminated.
- An employee who waives continuing participation in the college sponsored group health insurance plan after the effective date of retirement shall not be eligible to participate at a later date.

## **GRANT IN AID PROCEDURES (2/2010)**

### Book Scholarship Process

1. Book scholarships need to be added to CRI by August 1 in order to insure that there is sufficient time to work through the approval process and allow for the book store to have the books pulled and ready for the students by the start of the fall semester. From July 1-August 1, book scholarship lists will be run twice weekly for the bookstore. Starting

August 1, book scholarship lists will be run daily through the second week of the semester.

2. Students must be added on book scholarships by the last day to drop for a refund each semester, in order for book scholarship to cover book costs. Any additions/deletions to student course schedule must be processed by the Records office and bookstore prior to the last day to drop for a refund each semester. Scholarships not awarded by this time and/or changes not made to course schedules will not be covered by scholarship.
3. All changes to course schedule must be made by the last day to drop for a refund, otherwise the respective cost center will be charged for all students and classes up to 16 hours that are still listed on scholarship on this date.

#### Grant in Aid tuition scholarship process

1. The awarding coach/sponsor shall complete the Grant-in-Aid (GIA) agreement in its entirety. Incomplete forms will not be processed or awarded. Once the Grant-in-Aid agreement is completed by the student and the coach/sponsor, the form shall be sent to the Director of Athletics or proper Division Director for approval.
2. Once the GIA agreement is received by the Director of Athletics or Division Director, the form will be analyzed to insure it is completed correctly. The Director of Athletics or Division Director will sign off on the agreement. Once the Director of Athletics or Division Director has approved it, the form will be handed directly to their respective secretary.
3. The secretary will input the Grant-in-Aid code into CRI in Datatel. The secretary will also generate an email to the Administrative Secretary to the Dean of Student Services to notify that scholarship has been entered in CRI. Once entered into CRI, the agreement will be sent directly to the Dean of Student Services office to finalize process.
4. Once the GIA has been received in the Dean of Students Services office, it will be date stamped and an email will be sent to the respective coach/sponsor and Director of Athletics or Division Director notifying of receipt of GIA.
5. The GIA forms will be handed directly to Dean of Student Services to determine student's eligibility for GIA. The GIA will be approved/disapproved. If approved, then GIA will be entered into Datatel for awarding. If disapproved, notification will be sent to coach/sponsor with explanation.
6. All coaches/sponsors will receive bi-monthly reports from the Dean of Student Services office which explains all athletes approved for GIA tuition/book scholarships.
  - a. During the first week of fall and spring semesters, a complete listing of students on GIA will be generated and sent to each coach/sponsor to assist in clean-up of scholarships.
  - b. During the last week to drop courses for refund, a second report will also be ran for all coaches/sponsors for review.

- c. It is the responsibility of each coach/sponsor to verify that all students are listed on report correctly, to make any necessary changes/deletions and to insure that the proper code is being used.
  - d. After each review, the reports will be forwarded back to the Dean of Student Services office for processing. All changes/deletions must be made through the Dean of Student Services office by the last day to drop. Cost centers will be assessed scholarship charges based upon the number of scholarships awarded based on 20<sup>th</sup> day certification rosters.
7. If a student is to be removed from scholarship after being awarded, the process shall happen as follows.
- a. Coach/sponsor notifies building secretary. The building secretary will enter the change/deletion into CRI screen in Datatel. An email from the building secretary will be sent to the Administrative Secretary to the Dean of Student Services, Dean of Student Services, and the coach/sponsor. The Dean of Students office will process the change and maintain record of notification being made.

### **Guidelines for Faculty Professional Development Salary Advancement Credit (1/2010)**

Premise: Professional Development Salary Advancement credit activities must have a positive and direct impact on teaching and learning across the academic and/or technical divisions or have a direct and positive impact on the instructor's ability to teach in his/her content area at the community college level.

Credit will be awarded toward salary advancement for:

- Workshops, conventions, conferences that relate to the instructor's content area at the appropriate age and community college level
- Workshops, conventions, conferences that focus on pedagogy
- Graduate credit hours that relate directly to the instructor's teaching assignment
- Industry-based training that relates directly to the instructor's teaching assignment

Credit will not be awarded toward salary advancement for:

- On-campus workshops
- Sponsor or coaching clinics or workshops attached to events such as team competition, club or student organization conferences or conventions
- Attendance at state professional organizations or industry partnership meetings
- Any workshop, convention, or conference for which the participant is paid a stipend over and above normal travel and registration expenses
- Presenting at a workshop, convention, or conference
- Workshops, conventions, or conferences that do not directly pertain to the instructor's teaching content area

To earn credit, instructors are required to apply for approval according to the guidelines set forth in the negotiated agreement and indicate how the professional development activity or graduate

course meets the intent of the guidelines. A stipulation for receiving credit requires that faculty present the information gathered at the workshop, convention, or conference to colleagues or students at GCCC. Presentations can be presented in class, to individual departments, or through the TLC and must take place within six months after the workshop, convention, or conference. Credit will be awarded once department or TLC presentations have been completed or the instructor has documented the impact of the professional development activity on instruction with the appropriate dean.

Credit will only be awarded for time attending sessions at the workshop, convention, or conference. The instructor is required to include a schedule of sessions attended with the Salary Advancement Approval Form that is sent to the appropriate dean after the on-campus presentation has been completed. Credit will not be approved for such things as breaks, lunches without a scheduled keynote speaker, or tours.

The appropriate dean will award credit based on time spent in sessions. Fifteen hours of seat time will equate to one credit hour. Once the appropriate dean has filled out the credit hours and signed the completed form, it will be sent back to the instructor. It is the responsibility of the instructor to keep this documentation and turn it in along with the request for salary advancement.

### **SERVICE AREA INCENTIVE SCHOLARSHIP (5/2010)**

In the fall semester of 2011, GCCC will begin offering a service-area scholarship to students that meet the following criteria:

- Graduate from a high school in the Garden City Community College service area. (Finney, Greeley, Hamilton, Kearny, Lane, Scott and Wichita counties)
- Have completed at least 6 credit hours from GCCC with a grade of “C” or higher through dual credit or concurrent enrollment.
- Attend GCCC during the semester immediately following high school graduation and enroll full-time (at least 12 hours).
- December graduates from high school may apply for this scholarship during the spring semester. This scholarship is not available during the summer session.

If the above criteria are met, the student will receive a scholarship equal to 6 hours of tuition. This scholarship **is not** in addition to other grants-in-aid awards or scholarships that the student may receive from GCCC. If other grants-in-aid or scholarships are awarded from GCCC, those awards will satisfy the service area incentive scholarship agreement to pay for 6 hours of tuition. Finney County students, who have received a tuition scholarship for dual credit/concurrent credit courses while in high school, only will be eligible for a scholarship equal to the remaining balance of 6 hours of tuition.

### **Attendance Guidelines (7/2010)**

1. Attendance at Garden City Community College is mandatory.
2. The student is responsible for contacting each of his or her instructors regarding an absence.
3. GCCC supports the right of instructors to recommend withdrawal prior to the published withdrawal date or to fail any student whose absences total twice as many clock hours as credit hours in each course.

### **Personal Absence:**

*While the GCCC Administration supports individual instructor or departmental attendance policies as stated in the syllabus for each course, the following policy takes precedence over the guidelines stated in Attendance Guideline #3.*

### **College-Sponsored Activity Absence:**

1. The student must notify the instructor prior to the absence.
  2. The student must obtain assignments prior to the absence.
  3. The student and instructor must establish a due date.
  4. The student must submit completed assignments by the due date.
  5. Coaches or sponsors will provide a list of participants to instructors prior to the activity.
- If these criteria are met, coursework will be accepted.

## **POLICIES:**

### **EARLY RETIREMENT POLICY (Non-Faculty 4/2010)**

Early retirement is voluntary and at the discretion of an eligible employee. Early retirement benefits are available to employees meeting specific guidelines.

### **Transfer Credit Policy (5/2010)**

Garden City Community College's transfer credit policy, including its appeals process, follows.

#### **A. For students transferring credit to Garden City Community College**

1. Students seeking to transfer credit earned at another college to Garden City Community College must provide an official transcript from the other college to the GCCC Admissions Office. GCCC must receive these transcripts directly from the other college. Students may not submit the transcripts in person. The transcripts must bear the official seal of the other college. Photocopies and facsimiles are not acceptable.
2. The GCCC Records Office will evaluate transcripts based on the program to which GCCC has admitted the student. GCCC will grant transfer credit only to courses that apply to students' programs of study at GCCC, or meet degree requirements.

3. Students who change their major program of study or degree plan at GCCC may request that the Records Office reevaluate their transcripts based on the new program of study.
4. GCCC will generally grant credit only for courses in which students earn a grade of D or higher. GCCC will not grant credit for courses in which students earn lower than D or which are graded on a pass/fail or credit/no credit basis. GCCC will grant credit for courses in which students earn a grade of D or higher whenever a grade of D is allowed for native GCCC students. A specific class or program, however, may require a higher grade as a prerequisite for a course or as a requirement for admission to the program.
5. GCCC will grant credit either for the equivalent courses at GCCC, if they exist, or for courses within a comparable department at GCCC, if the departments exist. Courses for which no equivalent course exists, but which are acceptable as transfer credit, will be designated with the most appropriate department codes and listed as elective.
6. GCCC transfers all grades and credits.
7. GCCC grants transfer credit only for credit earned at regionally accredited colleges in the United States. Please check the GCCC Catalog for information on accreditation accepted by GCCC.
8. GCCC follows the guidelines established by National Association of Credit Evaluation Services (NACES) for credits earned from international institutions.
9. GCCC follows the American Council on Education's (ACE) published recommendations on the transfer of non-accredited institutions, including military and other training programs. These guidelines are published at <http://www.acenet.edu/AM/Template.cfm?Section=CCRS>
10. Students may check with the Records Office within two weeks of receipt of official transcript for a listing of credits transferred.
11. **Appeal Process:** Students who disagree with the transfer credit decisions at GCCC may appeal those decisions as follows. Students should provide evidence, such as course descriptions and syllabi, that the courses in question are either the equivalent of or comparable to courses offered by GCCC.

- a. Students first must appeal the transfer credit decision in writing to the Registrar.
- b. If the disagreement is not resolved with the Registrar, students may appeal in writing to the Dean of Student Services.
- c. The decision of the Dean of Student Services shall be final and not subject to appeal.

**B. For students transferring credit from Garden City Community College**

1. Students seeking to transfer credit earned at Garden City Community College to another college must submit a signed Transcript Request Form to the GCCC Registrar's Office. Transcripts cost \$5.00 each. Signed requests are necessary to send transcripts.
2. The Registrar's Office will send transcripts within three days of receiving the signed request and fee to the college or colleges indicated on the Transcript Request Form. Whenever possible, students should indicate a specific person or office to which the transcripts should be sent.
3. Students who want their transcripts to include certificates and degrees earned must request that those transcripts be sent after the appropriate graduation date for those certificates and degrees.
4. GCCC will not send transcripts for students who have outstanding financial or property obligations to the college. All obligations to the college must be cleared before transcripts will be sent.
5. Transfer credit granted by other colleges will be governed by the policies and procedures of those colleges.
6. **Appeal Process:** Students who disagree with the transfer credit decisions of other colleges may appeal those decisions as follows.
  - a. Students first must appeal to the transfer credit evaluator at the other college. Students should provide evidence, such as course descriptions and syllabi, that the courses in question are either the equivalent of or comparable to courses offered by the other college.
  - b. If the disagreement is not resolved with the transfer credit evaluator at the other college, students may consult with the Director of Counseling and



Advising at GCCC, who may contact colleagues at the other college to investigate the situation and advocate on students' behalf.

**C. Initial contact people at Garden City Community College**

- Nancy Unruh, Registrar, [nancy.unruh@gccccks.edu](mailto:nancy.unruh@gccccks.edu), (620) 276-9571
- Ryan Ruda, Dean of Student Services, [ryan.ruda@gccccks.edu](mailto:ryan.ruda@gccccks.edu), (620) 276-9597
- Colin Lamb, Director of Counseling and Advising, [colin.lam@gccccks.edu](mailto:colin.lam@gccccks.edu) , (620) 276-9640

**ADA Transition Plan (2010)**

In 2010, to assist in improving services as well as maintaining compliance, Garden City Community College developed an ADA (Americans with Disabilities Act) Transition Plan. The ADA Transition Plan is prepared in fulfillment of the requirements as set forth in Title II of the ADA as well as in compliance of the federal regulations implementing the Rehabilitation Act of 1973. The ADA states that a public entity must reasonably modify its policies, practices, and procedures to avoid discrimination against individuals with disabilities.

The ADA Transition Plan will assist Garden City Community College in identifying physical barriers to accessibility and in developing solutions set forth to assist in the removal of such barriers that will facilitate the opportunity of access to all individuals. The report describes the process by which every one of Garden City Community College's facilities were evaluated for compliance with Title II of the ADA; presents the findings of that evaluation; and established the plan for accessibility improvements. An administrative team through this process was developed that will on an annual basis review the plan and monitor continued progress towards goals as set forth.

The transition plan will be published to the web this spring in its entirety for public review and notification of GCCC's plan for ADA improvements.