

CENTRAL COMMUNITY COLLEGE

COMBINED BALANCE SHEET - ALL FUNDS
As of 10/31/2023

FISCAL YEAR	FISCAL YEAR
2023-2024	2022-2023

ASSETS

Cash on hand	5,385.00	5,385.00
Cash in banks	29,936,402.46	29,063,576.56
Investments	9,050,972.98	9,382,292.18
Accounts receivable	26,302,476.73	26,253,636.74
Accrued interest receivable	3,823.14	2,632.60
Inventories	140,469.11	151,308.78
Prepaid Expenses	1,589,897.00	1,409,824.00
Due from other funds	0.00	0.00
Total Current Assets	67,029,426.42	66,268,655.86
Land	14,036,708.27	13,285,192.66
Buildings	63,250,725.81	62,269,025.90
Building improvements	132,418,048.95	129,825,461.48
Construction in progress	3,800,662.84	1,324,051.42
Equipment and furniture	24,650,135.89	24,200,681.71
Depreciation	112,458,616.45	103,743,157.56
Total Fixed Assets	125,697,665.31	127,161,255.61
Total Assets	192,727,091.73	193,429,911.47

LIABILITIES AND FUND BALANCE

Accounts payable/current	90,588.79-	437,481.60
Sales tax payable	804.30	769.45
Accrued payroll & deductions	570,685.22	481,285.87
Accrued vacation	1,642,898.12	1,524,679.55
Accrued interest payable	0.00	0.00
Deposits	101,079.50	93,940.50
Preregistrations	952.00	72.02
Contracts payable	0.00	0.00
Revenue bonds payable	2,490,000.00	4,965,000.00
Agency funds balance	94,863.64	101,476.25
Deferred Revenue	0.00	35,672.00
Due to other funds	0.00	0.00
Total Liabilities	4,810,693.99	7,640,377.24
Beginning fund balance	182,002,757.13	186,245,647.90
Reserve for encumbrances/ prior year	66,977.46	94,320.46
Current year increase/decrease	5,846,663.15	550,434.13-
Total Fund Balances	187,916,397.74	185,789,534.23
Total Liabilities and Fund Balances	192,727,091.73	193,429,911.47

CENTRAL COMMUNITY COLLEGE

COMBINED STATEMENT OF REVENUE AND EXPENDITURES
As of 10/31/2023

	THIS MONTH THIS YEAR	YEAR TO DATE 2023-2024	THIS MONTH LAST YEAR	YEAR TO DATE 2022-2023
REVENUE				
State appropriations	1,162,341.14	6,557,687.13	1,178,275.78	3,069,204.75
Local taxes	2,294,443.76	15,119,011.90	2,323,602.64	14,719,697.12
Federal funds	770,200.50	9,413,112.67	803,927.13	3,303,521.17
Tuition and fees net of remissions	90,606.21	4,780,775.59	58,521.68	4,702,462.43
Dormitory	3,267.95	707,243.45	1,134.74	722,085.63
Cafeteria	3,367.09-	878,815.03	6,408.20-	858,025.48
Sale of merchandise	954,664.61	3,742,686.39	883,516.39	3,434,165.00
Other income	803,618.61	3,227,919.31	444,620.83	2,610,045.77
Bond proceeds	0.00	0.00	0.00	0.00
Interest income	14,910.68	60,006.44	3,316.56	11,261.20
Services	12,183.50	36,640.08	10,614.62	37,075.28
Transfers	19,982.80	1,661,311.20	26,426.38-	1,362,900.12
Total Revenue	6,122,852.67	46,185,209.19	5,674,695.79	34,830,443.95
EXPENDITURES				
Personal services	4,338,974.98	16,560,585.82	4,165,580.94	15,891,525.90
Operating expenses	1,999,865.46	21,142,522.08	3,769,995.31	16,748,427.50
Supplies and materials	344,932.05	1,454,133.11	402,841.42	1,455,509.14
Travel	35,478.31	155,541.86	80,462.60	213,765.93
Equipment and furniture	495,774.68	1,025,763.17	443,536.47	1,071,649.61
Transfers	0.00	0.00	0.00	0.00
Total expenditures	7,215,025.48	40,338,546.04	8,862,416.74	35,380,878.08
Net Increase/Decrease In Fund Balance	1,092,172.81-	5,846,663.15	3,187,720.95-	550,434.13-

CENTRAL COMMUNITY COLLEGE
GENERAL FUND - BALANCE SHEET
As of 10/31/2023

FISCAL YEAR 2023-2024	FISCAL YEAR 2022-2023
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ASSETS

Cash on hand	5,285.00	5,285.00
Cash in banks	2,419,880.38	6,162,617.35
Investments	3,400,000.00	3,400,000.00
Accounts receivable/students	6,435,597.84	5,653,871.36
Accounts receivable - outside agencies	15,035,558.39	14,942,502.66
Travel advances	0.00	1,443.25
Accrued interest receivable	1,958.32	927.10
Prepaid Expenses	1,477,442.00	1,297,369.00
Due from other funds	0.00	0.00
 Total Assets	 28,775,721.93	 31,464,015.72

LIABILITIES AND FUND BALANCE

Accounts payable/current	523,945.69-	114,796.17-
Accrued payroll & deductions	570,685.22	481,285.87
Accrued vacation	1,418,040.04	1,344,522.12
Accrued interest payable	0.00	0.00
Deposits	101,079.50	93,940.50
Preregistrations	952.00	72.02
Deferred Revenue	0.00	35,308.00
Due to other funds	0.00	0.00
 Total Liabilities	 1,566,811.07	 1,840,332.34
Beginning fund balance/ Unencumbered	27,105,451.67	29,480,623.54
Reserve for prior year encumbrances	66,977.46	94,320.46
Current year increase/decrease	36,481.73	48,739.38
 Total Fund Balance	 27,208,910.86	 29,623,683.38
 Total Liabilities and Fund Balance	 28,775,721.93	 31,464,015.72

CENTRAL COMMUNITY COLLEGE

GENERAL FUND - STATEMENT OF REVENUE AND EXPENSE
As of 10/31/2023

	THIS MONTH THIS YEAR	YEAR TO DATE 2023-2024	THIS MONTH LAST YEAR	YEAR TO DATE 2022-2023
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REVENUE

State appropriations	1,105,547.09	2,211,094.18	1,069,673.09	2,139,346.18
Local taxes	1,709,662.67	11,412,333.19	1,772,481.61	11,245,083.96
Tuition net of remissions	72,519.32	4,278,106.92	45,498.09	4,221,085.39
Other income	56,701.76	209,699.96	57,988.04	45,290.30
Transfers	0.00	0.00	0.00	2,500.00
Total Revenue	2,944,430.84	18,111,234.25	2,945,640.83	17,653,305.83

EXPENSES

Personal services	3,976,567.21	15,239,561.00	3,812,932.82	14,575,963.79
Operating expenses	487,335.57	2,243,612.03	690,135.60	2,368,479.70
Supplies and materials	58,638.81	371,072.92	103,041.26	373,415.96
Travel	26,931.64	149,941.13	69,819.20	204,464.06
Equipment and furniture	12,733.53	70,565.44	22,867.17	82,242.94
Total Expenses	4,562,206.76	18,074,752.52	4,698,796.05	17,604,566.45
Net Increase/Decrease In Fund Balance	1,617,775.92-	36,481.73	1,753,155.22-	48,739.38

CENTRAL COMMUNITY COLLEGE

GENERAL FUND - STATEMENT OF REVENUE AND EXPENSE
As of 10/31/2023

	CURRENT MONTH	2023-2024 YEAR TO DATE	2023-2024 BUDGET	BUDGET REMAINING	REMAINING BUDGET %
REVENUE					
State appropriations	1,105,547.09	2,211,094.18	0.00	2,211,094.18	*****
Local taxes	1,709,662.67	11,412,333.19	0.00	11,412,333.19	*****
Tuition net of remissions	72,519.32	4,278,106.92	0.00	4,278,106.92	*****
Other income	56,701.76	209,699.96	0.00	209,699.96	*****
Transfers	0.00	0.00	0.00	0.00	*****
Total Revenue	2,944,430.84	18,111,234.25	0.00	18,111,234.25	*****
EXPENSES					
Personal services	3,976,567.21	15,239,561.00	52,333,008.72	37,093,447.72-	70.88-
Operating expenses	487,335.57	2,243,612.03	10,263,775.10	8,020,163.07-	78.14-
Supplies and materials	58,638.81	371,072.92	1,330,381.80	959,308.88-	72.11-
Travel	26,931.64	149,941.13	721,671.50	571,730.37-	79.22-
Equipment and furniture	12,733.53	70,565.44	374,688.00	304,122.56-	81.17-
Total Expenses	4,562,206.76	18,074,752.52	65,023,525.12	46,948,772.60-	72.20-
Net Increase/Decrease In Fund Balance	1,617,775.92-	36,481.73	65,023,525.12-	65,060,006.85	100.06-

CENTRAL COMMUNITY COLLEGE

BALANCE SHEET - CAPITAL IMPROVEMENT FUND
As of 10/31/2023

	FISCAL YEAR 2023-2024	FISCAL YEAR 2022-2023
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ASSETS

Cash in banks	3,794,846.60-	4,974,711.15-
Investments	2,014,145.86	1,844,249.43
Accounts receivable	3,946,371.00	4,086,233.38
Accrued interest receivable	533.75	1,180.73
Prepaid Expenses	0.00	0.00
Due from other funds	0.00	0.00
Total Assets	2,166,204.01	956,952.39

LIABILITIES AND FUND BALANCE

Accounts payable/current	126,588.81	168,794.78
Accrued payroll	0.00	0.00
Accrued vacation	0.00	0.00
Accrued interest payable	0.00	0.00
Contracts payable	0.00	0.00
Due to other funds	0.00	0.00
Total Liabilities	126,588.81	168,794.78
Beginning fund balance/ unencumbered	1,382,992.05	269,636.68
Reserve for encumbrances/ prior year	0.00	0.00
Current year increase/decrease	656,623.15	518,520.93
Total Fund Balance	2,039,615.20	788,157.61
Total Liabilities and Fund Balance	2,166,204.01	956,952.39

CENTRAL COMMUNITY COLLEGE

CAPITAL IMPROVEMENT FUNDS - STATEMENT OF REVENUE AND EXPENSE
As of 10/31/2023

	THIS MONTH THIS YEAR	YEAR TO DATE 2023-2024	THIS MONTH LAST YEAR	YEAR TO DATE 2022-2023
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REVENUE

Local taxes	465,616.31	2,921,243.24	459,575.04	2,902,583.48
Interest income	14,910.68	56,395.53	3,316.56	9,750.77
Other income	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00
Total Revenue	480,526.99	2,977,638.77	462,891.60	2,912,334.25

EXPENSES

Personal services	0.00	0.00	0.00	0.00
Operating expenses	701,813.75	2,143,987.78	812,128.33	2,134,472.96
Supplies and materials	13,328.67	59,577.12	11,143.96	59,755.85
Travel	0.00	0.00	0.00	0.00
Equipment and furniture	83,463.48	117,450.72	155,807.05	199,584.51
Total Expenses	798,605.90	2,321,015.62	979,079.34	2,393,813.32
Total Increase/Decrease In Fund Balance	318,078.91-	656,623.15	516,187.74-	518,520.93

CENTRAL COMMUNITY COLLEGE

ACCESSIBILITY FUND BALANCE SHEET
As of 10/31/2023

	FISCAL YEAR 2023-2024	FISCAL YEAR 2022-2023
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ASSETS

Cash in banks	16,025,974.86	15,741,761.39
Investments	0.00	0.00
Accounts receivable	1,011,315.00	711,376.36
Accrued interest receivable	0.00	0.00
Prepaid Expenses	0.00	0.00
Due from other funds	0.00	0.00
Total Assets	17,037,289.86	16,453,137.75

LIABILITIES AND FUND BALANCE

Accounts payable/current	77,196.63	77,789.12
Due to other funds	0.00	0.00
Total Liabilities	77,196.63	77,789.12
Beginning fund balance/ unencumbered	16,294,871.82	16,405,574.72
Reserve for encumbrances	0.00	0.00
Current year increase/decrease	665,221.41	30,226.09-
Total Fund Balance	16,960,093.23	16,375,348.63
Total Liabilities and Fund Balance	17,037,289.86	16,453,137.75

CENTRAL COMMUNITY COLLEGE

ACCESSIBILITY FUND - STATEMENT OF REVENUE AND EXPENSE
As of 10/31/2023

	THIS MONTH THIS YEAR	YEAR TO DATE 2023-2024	THIS MONTH LAST YEAR	YEAR TO DATE 2022-2023
REVENUE				
Local taxes	119,164.78	785,435.47	91,545.99	572,029.68
Interest income	0.00	0.00	0.00	0.00
Other income	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00
Total Revenue	119,164.78	785,435.47	91,545.99	572,029.68
EXPENSES				
Personal services	0.00	0.00	0.00	0.00
Operating expenses	13,582.76	120,214.06	422,714.87	601,596.63
Supplies and materials	0.00	0.00	0.00	659.14
Travel	0.00	0.00	0.00	0.00
Equipment and furniture	0.00	0.00	0.00	0.00
Total Expenses	13,582.76	120,214.06	422,714.87	602,255.77
Total Increase/Decrease In Fund Balance	105,582.02	665,221.41	331,168.88-	30,226.09-

CENTRAL COMMUNITY COLLEGE

AUXILIARY FUND BALANCE SHEET
As of 10/31/2023

	FISCAL YEAR 2023-2024	FISCAL YEAR 2022-2023
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ASSETS

Cash on hand	0.00	0.00
Cash in banks	6,568,950.56-	1,439,050.57
Investments	2,158,280.03	2,147,827.30
Accounts receivable	3,165,842.03	2,877,423.72
Inventories	140,469.11	151,308.78
Prepaid Expenses	0.00	0.00
Due from other funds	0.00	0.00
Total Assets	1,104,359.39-	6,615,610.37

LIABILITIES AND FUND BALANCE

Accounts payable/current	331,345.81	366,434.23
Sales tax payable	788.17	769.45
Accrued vacation	142,518.96	74,338.27
Accrued interest payable	0.00	0.00
Accrued payroll	0.00	0.00
Contracts payable	0.00	0.00
Deferred Revenue	0.00	364.00
Due to other funds	0.00	0.00
Total Liabilities	474,652.94	441,905.95
Beginning fund balance/ Unencumbered	2,119,871.58	7,144,750.15
Reserve for encumbrances/ prior year	0.00	0.00
Current year increase/decrease	3,698,883.91-	971,045.73-
Total Fund Balance	1,579,012.33-	6,173,704.42
Total Liabilities and Fund Balance	1,104,359.39-	6,615,610.37

CENTRAL COMMUNITY COLLEGE

AUXILIARY FUND - STATEMENT OF REVENUE AND EXPENSE
As of 10/31/2023

THIS MONTH THIS YEAR	YEAR TO DATE 2023-2024	THIS MONTH LAST YEAR	YEAR TO DATE 2022-2023
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REVENUE

Dorm operations	3,267.95	707,243.45	1,134.74	722,085.63
Service fund	6,950.71	36,068.89	6,545.78	33,839.13
Tuition and fees	11,136.18	466,599.78	6,477.81	447,537.91
Cafeteria	3,367.09-	877,193.98	7,636.56-	856,375.60
Sales of merchandise	205,312.99	761,788.56	60,302.14	582,134.92
Intra-college sales	861,281.58	3,381,235.99	819,452.51	3,155,970.22
Services	12,183.50	36,640.08	10,614.62	37,075.28
Other income	155,474.68	809,892.09	205,802.33	743,862.85
Transfers	19,982.80	337,243.39	26,426.38-	141,400.12
Total Revenue	1,272,223.30	7,413,906.21	1,076,266.99	6,720,281.66

EXPENSES

Personal services	208,094.17	763,991.90	195,863.39	769,206.11
Operating expenses	207,320.28	9,085,178.84	1,540,839.67	5,429,355.28
Supplies	60,725.43	435,381.95	47,003.48	229,386.57
Reuse and resale	207,308.90	503,669.01	195,359.46	633,962.54
Travel	8,513.17	5,194.14-	5,775.74-	24,692.98-
Capital outlay	119,444.61	329,762.56	163,163.90	654,109.87
Scholarships	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00
Total Expenses	811,406.56	11,112,790.12	2,136,454.16	7,691,327.39
Net Increase in Fund Balance	460,816.74	3,698,883.91-	1,060,187.17-	971,045.73-

CENTRAL COMMUNITY COLLEGE

RESTRICTED FUND BALANCE SHEET
As of 10/31/2023

	FISCAL YEAR 2023-2024	FISCAL YEAR 2022-2023
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ASSETS

Cash on Hand	100.00	100.00
Cash in banks	15,137,257.75	5,106,307.36
Accounts receivable	4,940,365.32-	2,522,095.82-
Prepaid expenses	0.00	0.00
Due from other funds	0.00	0.00
Total Assets	10,196,992.43	2,584,311.54

LIABILITIES AND FUND BALANCE

Accounts payable/current	131,282.26-	101,809.32-
Accrued payroll	0.00	0.00
Accrued vacation	82,339.12	105,819.16
Deferred Revenue	1,744,359.31-	605,755.35-
Due to other funds	0.00	0.00
Total Liabilities	1,793,302.45-	601,745.51-
Beginning fund balance/ unencumbered	4,455,708.86	4,202,429.86
Reserve for encumbrances/ prior year	0.00	0.00
Current year increase/decrease	7,534,586.02	1,016,372.81-
Total Fund Balance	11,990,294.88	3,186,057.05
Total Liabilities and Fund Balance	10,196,992.43	2,584,311.54

CENTRAL COMMUNITY COLLEGE

RESTRICTED FUND - STATEMENT OF REVENUE AND EXPENSE
As of 10/31/2023

THIS MONTH THIS YEAR	YEAR TO DATE 2023-2024	THIS MONTH LAST YEAR	YEAR TO DATE 2022-2023
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REVENUE

State funds	56,794.05	4,345,357.95	108,602.69	928,538.57
Federal funds	770,200.50	9,413,112.67	803,927.13	3,303,521.17
Other income	426,504.12	1,741,091.18	135,142.63	1,468,513.89
Transfers	0.00	74,067.81	0.00	0.00

Total Revenue	1,253,498.67	15,573,629.61	1,047,672.45	5,700,573.63
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EXPENSES

Personal services	154,313.60	557,032.92	156,784.73	546,356.00
Operating expenses	365,693.09	6,939,343.53	216,401.95	5,866,541.66
Supplies and materials	4,902.41	49,083.02	43,990.80	134,341.64
Travel	33.50	10,794.87	16,419.14	33,994.85
Equipment and furniture	280,133.06	482,789.25	101,698.35	135,712.29
Transfers	0.00	0.00	0.00	0.00

Total Expenses	805,075.66	8,039,043.59	535,294.97	6,716,946.44
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Net Increase/Decrease In Fund Balance	448,423.01	7,534,586.02	512,377.48	1,016,372.81-
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CENTRAL COMMUNITY COLLEGE

REVENUE BOND FUND BALANCE SHEET
As of 10/31/2023

	FISCAL YEAR 2023-2024	FISCAL YEAR 2022-2023
ASSETS		
Cash in banks	6,064,548.76	5,437,643.51
Investments	2,038,411.92	2,034,788.57
Accounts receivable	98,627.00-	102,873.52-
Accrued interest receivable	1,331.07	524.77
Unamortized bond expense	0.00	0.00
Prepaid Expenses	0.00	0.00
Due from other funds	0.00	0.00
Total Assets	8,005,664.75	7,370,083.33
LIABILITIES AND FUND BALANCE		
Accounts payable current	29,289.16	36,210.80
Accrued interest payable	0.00	0.00
Accrued payroll	0.00	0.00
Accrued vacation	0.00	0.00
Due to other funds	0.00	0.00
Revenue bonds payable	0.00	0.00
Total Liabilities	29,289.16	36,210.80
Beginning fund balance/ unencumbered	7,323,740.84	6,433,922.34
Reserve for encumbrances/ prior year	0.00	0.00
Current year increase/decrease	652,634.75	899,950.19
Total Fund Balance	7,976,375.59	7,333,872.53
Total Liabilities and Fund Balance	8,005,664.75	7,370,083.33

CENTRAL COMMUNITY COLLEGE

REVENUE BOND FUND - STATEMENT OF REVENUE AND EXPENSE
As of 10/31/2023

	THIS MONTH THIS YEAR	YEAR TO DATE 2023-2024	THIS MONTH LAST YEAR	YEAR TO DATE 2022-2023
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REVENUE

Interest income	0.00	1,858.90	0.00	882.19
Cafeteria	0.00	1,621.05	1,228.36	1,649.88
Bookstore	53,008.09	69,884.93	49,449.57	50,386.83
Dorm operations	0.00	0.00	0.00	0.00
Other income	0.00	0.00	0.00	0.00
Student fees	0.00	0.00	0.00	0.00
Bond proceeds	0.00	0.00	0.00	0.00
Transfers	0.00	1,250,000.00	0.00	1,219,000.00
Total Revenue	53,008.09	1,323,364.88	50,677.93	1,271,918.90

EXPENSES

Personal services	0.00	0.00	0.00	0.00
Operating expenses	224,120.01	610,185.84	87,774.89	347,981.27
Supplies and materials	27.83	35,349.09	2,302.46	23,987.44
Travel	0.00	0.00	0.00	0.00
Equipment and furniture	0.00	25,195.20	0.00	0.00
Transfers	0.00	0.00	0.00	0.00
Total Expenses	224,147.84	670,730.13	90,077.35	371,968.71
Net Increase/Decrease In Fund Balance	171,139.75-	652,634.75	39,399.42-	899,950.19

CENTRAL COMMUNITY COLLEGE

AGENCY FUND BALANCE SHEET

As of 10/31/2023

	FISCAL YEAR	FISCAL YEAR
	2023-2024	2022-2023

ASSETS

Cash in banks	9,475.97	3,910.41
Due from other funds	0.00	0.00
Total Assets	9,475.97	3,910.41

LIABILITIES

Accounts payable	218.75	2,748.85
Due to other funds	0.00	0.00
Balances in activities accounts	94,863.64	101,476.25
Increase/decrease in fund assets	85,606.42-	100,314.69-
Total Liabilities	9,475.97	3,910.41

CENTRAL COMMUNITY COLLEGE

PLANT FUND BALANCE SHEET
As of 10/31/2023

	FISCAL YEAR 2023-2024	FISCAL YEAR 2022-2023
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ASSETS

Unamortized bond expense	112,455.00	112,455.00
Land	2,115,576.99	2,115,576.99
Land improvements	11,921,131.28	11,169,615.67
Buildings	63,250,725.81	62,269,025.90
Building improvements	132,418,048.95	129,825,461.48
Construction in progress	3,800,662.84	1,324,051.42
Equipment and furniture	24,650,135.89	24,200,681.71
Depreciation	112,458,616.45-	103,743,157.56-
Due from other funds	0.00	0.00

Total Assets	125,810,120.31	127,273,710.61
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LIABILITIES AND FUND BALANCE

Leaseholds payable	0.00	0.00
Land contract payable	0.00	0.00
Accrued interest payable	0.00	0.00
Due to other funds	0.00	0.00
Revenue bonds payable	2,490,000.00	4,965,000.00

Total Liabilities	2,490,000.00	4,965,000.00
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Fund balance	123,320,120.31	122,308,710.61
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Total Liabilities and Fund Balance	125,810,120.31	127,273,710.61
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