

## CENTRAL COMMUNITY COLLEGE

COMBINED BALANCE SHEET - ALL FUNDS  
As of 01/31/2024

	FISCAL YEAR 2023-2024	FISCAL YEAR 2022-2023
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## ASSETS

Cash on hand	5,385.00	5,385.00
Cash in banks	27,110,893.55	26,219,061.19
Investments	9,094,065.88	9,399,846.08
Accounts receivable	30,661,332.48	26,248,188.14
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	 68,605,866.16	 63,436,245.79
 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	 194,303,531.47	 190,597,501.40

## LIABILITIES AND FUND BALANCE

Accounts payable/current	1,656,339.26	1,480,778.16
Sales tax payable	831.42	819.32
Accrued payroll & deductions	466,900.67	448,805.28
Accrued vacation	1,642,898.12	1,524,679.55
Accrued interest payable	0.00	0.00
Deposits	97,668.50	89,140.50
Preregistrations	952.00	48.00
Contracts payable	0.00	0.00
Revenue bonds payable	2,490,000.00	4,965,000.00
Agency funds balance	92,808.14	102,851.94
Deferred Revenue	0.00	35,672.00
Due to other funds	0.00	0.00
 Total Liabilities	 6,448,398.11	 8,647,794.75
 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	5,785,398.77	4,390,261.71-
 Total Fund Balances	 187,855,133.36	 181,949,706.65
 Total Liabilities and Fund Balances	 194,303,531.47	 190,597,501.40

## CENTRAL COMMUNITY COLLEGE

COMBINED STATEMENT OF REVENUE AND EXPENDITURES  
As of 01/31/2024

	THIS MONTH THIS YEAR	YEAR TO DATE 2023-2024	THIS MONTH LAST YEAR	YEAR TO DATE 2022-2023
REVENUE				
State appropriations	4,626,737.14	13,546,863.45	1,633,444.50	6,996,129.54
Local taxes	8,753,209.55	24,630,985.39	8,545,913.79	23,998,160.09
Federal funds	4,068,737.31	13,793,770.29	3,983,409.89	7,823,834.19
Tuition and fees net of remissions	4,075,296.56	8,971,131.79	3,994,216.84	8,782,769.53
Dormitory	573,974.80	1,278,747.74	567,675.23	1,291,342.03
Cafeteria	728,672.64	1,602,207.43	695,954.68	1,551,637.97
Sale of merchandise	922,169.12	6,599,881.59	896,978.11	6,139,088.28
Other income	942,478.63	5,249,077.21	210,087.34	3,774,307.58
Bond proceeds	0.00	0.00	0.00	0.00
Interest income	16,640.71	106,671.01	0.00	30,311.28
Services	31,573.59	90,568.04	5,093.89	87,380.61
Transfers	1,286,382.28	3,287,018.15	922,592.71	11,189,391.78
Total Revenue	26,025,872.33	79,156,922.09	21,455,366.98	71,664,352.88
EXPENDITURES				
Personal services	3,990,472.08	29,887,279.48	3,792,405.73	28,539,515.82
Operating expenses	10,651,003.47	38,477,034.33	9,635,459.60	42,798,749.74
Supplies and materials	254,732.03	2,727,809.97	271,445.80	2,601,093.30
Travel	15,122.93	325,484.05	53,213.42	373,676.40
Equipment and furniture	187,265.22	1,953,915.49	228,046.87	1,741,579.33
Transfers	0.00	0.00	0.00	0.00
Total expenditures	15,098,595.73	73,371,523.32	13,980,571.42	76,054,614.59
Net Increase/Decrease In Fund Balance	10,927,276.60	5,785,398.77	7,474,795.56	4,390,261.71-

## CENTRAL COMMUNITY COLLEGE

GENERAL FUND - BALANCE SHEET  
As of 01/31/2024

	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	4,755,922.55	1,710,394.30
Investments	3,400,000.00	3,400,000.00
Accounts receivable/students	3,378,990.34	6,240,206.48
Accounts receivable - outside agencies	15,202,688.32	14,984,154.58
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	28,222,286.53	27,639,779.71

## LIABILITIES AND FUND BALANCE

Accounts payable/current	3,437.79-	202,411.43-
Accrued payroll & deductions	466,900.67	448,805.28
Accrued vacation	1,418,040.04	1,344,522.12
Accrued interest payable	0.00	0.00
Deposits	97,668.50	89,140.50
Preregistrations	952.00	48.00
Deferred Revenue	0.00	35,308.00
Due to other funds	0.00	0.00
Total Liabilities	1,980,123.42	1,715,412.47
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	930,266.02-	3,650,576.76-
Total Fund Balance	26,242,163.11	25,924,367.24
Total Liabilities and Fund Balance	28,222,286.53	27,639,779.71

## CENTRAL COMMUNITY COLLEGE

GENERAL FUND - STATEMENT OF REVENUE AND EXPENSE  
As of 01/31/2024

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	1,162,341.14	5,584,529.50	1,069,673.09	5,348,365.45
Local taxes	6,879,069.42	18,857,049.69	6,369,049.78	18,167,129.99
Tuition net of remissions	3,642,834.15	8,013,678.34	3,576,583.44	7,865,375.09
Other income	5,965.11	215,101.49	3,269.69	51,605.93
Transfers	0.00	0.00	0.00	2,500.00
Total Revenue	11,690,209.82	32,670,359.02	11,018,576.00	31,434,976.46

## EXPENSES

Personal services	3,702,777.29	27,519,023.53	3,508,774.54	26,170,431.28
Operating expenses	1,428,353.82	4,746,453.30	775,784.62	7,678,339.80
Supplies and materials	67,532.95	763,690.36	94,624.70	705,258.97
Travel	12,780.05	317,473.22	42,789.69	345,233.33
Equipment and furniture	44,225.36	253,984.63	59,095.49	186,289.84
Total Expenses	5,255,669.47	33,600,625.04	4,481,069.04	35,085,553.22
Net Increase/Decrease In Fund Balance	6,434,540.35	930,266.02-	6,537,506.96	3,650,576.76-

## CENTRAL COMMUNITY COLLEGE

BALANCE SHEET - CAPITAL IMPROVEMENT FUND  
As of 01/31/2024

	FISCAL YEAR 2023-2024	FISCAL YEAR 2022-2023
ASSETS		
Cash in banks	3,928,900.62-	4,080,045.04-
Investments	2,057,238.76	1,861,803.33
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	2,075,242.89	1,869,172.40
LIABILITIES AND FUND BALANCE		
Accounts payable/current	157,484.35	186,682.04
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	157,484.35	186,682.04
Beginning fund balance/ unencumbered	1,382,992.05	269,636.68
Reserve for encumbrances/ prior year	0.00	0.00
Current year increase/decrease	534,766.49	1,412,853.68
Total Fund Balance	1,917,758.54	1,682,490.36
Total Liabilities and Fund Balance	2,075,242.89	1,869,172.40

## CENTRAL COMMUNITY COLLEGE

CAPITAL IMPROVEMENT FUNDS - STATEMENT OF REVENUE AND EXPENSE  
As of 01/31/2024

	THIS MONTH THIS YEAR	YEAR TO DATE 2023-2024	THIS MONTH LAST YEAR	YEAR TO DATE 2022-2023
REVENUE				
Local taxes	1,792,272.61	4,867,518.15	1,735,310.54	4,787,383.84
Interest income	15,493.86	99,488.43	0.00	27,304.67
Other income	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00
Total Revenue	1,807,766.47	4,967,006.58	1,735,310.54	4,814,688.51
EXPENSES				
Personal services	0.00	0.00	0.00	0.00
Operating expenses	790,591.30	4,064,001.68	288,410.08	3,035,925.21
Supplies and materials	11,125.75	122,065.29	14,157.33	111,921.91
Travel	0.00	0.00	0.00	0.00
Equipment and furniture	900.00	246,173.12	9,350.78	253,987.71
Total Expenses	802,617.05	4,432,240.09	311,918.19	3,401,834.83
Total Increase/Decrease In Fund Balance	1,005,149.42	534,766.49	1,423,392.35	1,412,853.68

## CENTRAL COMMUNITY COLLEGE

ACCESSIBILITY FUND BALANCE SHEET  
As of 01/31/2024

	FISCAL YEAR 2023-2024	FISCAL YEAR 2022-2023
ASSETS		
Cash in banks	16,136,105.22	14,898,702.44
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	17,147,420.22	15,610,078.80
LIABILITIES AND FUND BALANCE		
Accounts payable/current	77,395.63	78,805.87
Due to other funds	0.00	0.00
Total Liabilities	77,395.63	78,805.87
Beginning fund balance/ unencumbered	16,294,871.82	16,405,574.72
Reserve for encumbrances	0.00	0.00
Current year increase/decrease	775,152.77	874,301.79-
Total Fund Balance	17,070,024.59	15,531,272.93
Total Liabilities and Fund Balance	17,147,420.22	15,610,078.80

## CENTRAL COMMUNITY COLLEGE

ACCESSIBILITY FUND - STATEMENT OF REVENUE AND EXPENSE  
As of 01/31/2024

	THIS MONTH THIS YEAR	YEAR TO DATE 2023-2024	THIS MONTH LAST YEAR	YEAR TO DATE 2022-2023
REVENUE				
Local taxes	81,867.52	906,417.55	441,553.47	1,043,646.26
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	81,867.52	906,417.55	441,553.47	1,043,646.26
EXPENSES				
Personal services	0.00	0.00	0.00	0.00
Operating expenses	260.65	131,221.88	284,097.37	1,910,637.47
Supplies and materials	42.90	42.90	0.00	897.74
Travel	0.00	0.00	0.00	0.00
Equipment and furniture	0.00	0.00	6,412.84	6,412.84
Total Expenses	303.55	131,264.78	290,510.21	1,917,948.05
Total Increase/Decrease In Fund Balance	81,563.97	775,152.77	151,043.26	874,301.79-



## CENTRAL COMMUNITY COLLEGE

AUXILIARY FUND BALANCE SHEET  
As of 01/31/2024

	FISCAL YEAR 2023-2024	FISCAL YEAR 2022-2023
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## ASSETS

Cash on hand	0.00	0.00
Cash in banks	3,163,557.63-	2,716,494.49
Investments	2,158,280.03	2,147,827.30
Accounts receivable	40,890.62	1,991,631.32
Inventories	140,469.11	151,308.78
Prepaid Expenses	0.00	0.00
Due from other funds	0.00	0.00
Total Assets	823,917.87-	7,007,261.89

## LIABILITIES AND FUND BALANCE

Accounts payable/current	1,369,801.54	1,380,191.39
Sales tax payable	827.58	816.41
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	1,513,148.08	1,455,710.07
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	4,456,937.53-	1,593,198.33-
Total Fund Balance	2,337,065.95-	5,551,551.82
Total Liabilities and Fund Balance	823,917.87-	7,007,261.89

CENTRAL COMMUNITY COLLEGE

AUXILIARY FUND - STATEMENT OF REVENUE AND EXPENSE  
As of 01/31/2024

	THIS MONTH THIS YEAR	YEAR TO DATE 2023-2024	THIS MONTH LAST YEAR	YEAR TO DATE 2022-2023
REVENUE				
Dorm operations	573,974.80	1,278,747.74	567,675.23	1,291,342.03
Service fund	25,638.06	71,080.09	17,314.84	61,382.53
Tuition and fees	406,824.35	886,373.36	400,318.56	856,011.91
Cafeteria	727,896.97	1,598,074.06	695,954.68	1,549,431.00
Sales of merchandise	213,203.62	1,269,504.23	154,446.96	895,426.55
Intra-college sales	866,495.92	6,143,076.61	805,894.21	5,735,689.11
Services	31,573.59	90,568.04	5,093.89	87,380.61
Other income	236,989.56	1,304,411.59	172,816.99	1,197,435.71
Transfers	551,382.28	1,184,685.35	52,592.71	9,097,891.78
Total Revenue	3,633,979.15	13,826,521.07	2,872,108.07	20,771,991.23
EXPENSES				
Personal services	181,292.42	1,362,349.87	169,111.47	1,364,374.76
Operating expenses	2,760,128.25	14,814,537.95	3,069,694.41	18,470,819.20
Supplies	71,718.23	634,230.34	51,430.27	407,144.70
Reuse and resale	89,573.03	1,064,633.33	80,062.48	1,162,019.11
Travel	2,243.88	16,037.22-	5,300.17	20,985.98-
Capital outlay	7,371.66	423,744.33	82,390.26	981,817.77
Scholarships	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00
Total Expenses	3,112,327.47	18,283,458.60	3,457,989.06	22,365,189.56
Net Increase in Fund Balance	521,651.68	4,456,937.53-	585,880.99-	1,593,198.33-

## CENTRAL COMMUNITY COLLEGE

RESTRICTED FUND BALANCE SHEET  
As of 01/31/2024

	FISCAL YEAR 2023-2024	FISCAL YEAR 2022-2023
ASSETS		
Cash on Hand	100.00	100.00
Cash in banks	6,206,503.48	4,862,403.69
Accounts receivable	5,336,717.89	2,282,966.19-
Prepaid expenses	0.00	0.00
Due from other funds	0.00	0.00
Total Assets	11,543,321.37	2,579,537.50
LIABILITIES AND FUND BALANCE		
Accounts payable/current	7,748.86	28,067.80-
Accrued payroll	0.00	0.00
Accrued vacation	82,339.12	105,819.16
Deferred Revenue	1,744,359.31-	611,597.20-
Due to other funds	0.00	0.00
Total Liabilities	1,654,271.33-	533,845.84-
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	8,741,883.84	1,089,046.52-
Total Fund Balance	13,197,592.70	3,113,383.34
Total Liabilities and Fund Balance	11,543,321.37	2,579,537.50

## CENTRAL COMMUNITY COLLEGE

RESTRICTED FUND - STATEMENT OF REVENUE AND EXPENSE  
As of 01/31/2024

	THIS MONTH THIS YEAR	YEAR TO DATE 2023-2024	THIS MONTH LAST YEAR	YEAR TO DATE 2022-2023
REVENUE				
State funds	3,464,396.00	7,961,098.95	563,771.41	1,646,444.09
Federal funds	4,068,737.31	13,793,770.29	3,983,409.89	7,823,834.19
Other income	541,928.10	2,845,784.44	51,810.61-	1,962,506.56
Transfers	0.00	117,332.80	0.00	0.00
Total Revenue	8,075,061.41	24,717,986.48	4,495,370.69	11,432,784.84
EXPENSES				
Personal services	106,402.37	1,005,906.08	114,519.72	1,004,709.78
Operating expenses	5,552,591.18	13,873,672.13	4,858,818.57	10,978,621.28
Supplies and materials	8,148.47	86,518.17	27,934.68	179,482.40
Travel	99.00	24,048.05	5,123.56	49,429.05
Equipment and furniture	115,908.20	985,958.21	70,797.50	309,588.85
Transfers	0.00	0.00	0.00	0.00
Total Expenses	5,783,149.22	15,976,102.64	5,077,194.03	12,521,831.36
Net Increase/Decrease In Fund Balance	2,291,912.19	8,741,883.84	581,823.34-	1,089,046.52-

## CENTRAL COMMUNITY COLLEGE

REVENUE BOND FUND BALANCE SHEET  
As of 01/31/2024FISCAL YEAR  
2023-2024FISCAL YEAR  
2022-2023

## ASSETS

Cash in banks	6,451,877.72	5,964,821.99
Investments	2,038,411.92	2,034,788.57
Accounts receivable	0.00	98,986.86-
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	8,491,620.71	7,901,148.47

## LIABILITIES AND FUND BALANCE

Accounts payable current	47,080.65	63,218.12
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	47,080.65	63,218.12
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	1,120,799.22	1,404,008.01
Total Fund Balance	8,444,540.06	7,837,930.35
Total Liabilities and Fund Balance	8,491,620.71	7,901,148.47

## CENTRAL COMMUNITY COLLEGE

REVENUE BOND FUND - STATEMENT OF REVENUE AND EXPENSE  
As of 01/31/2024

	THIS MONTH THIS YEAR	YEAR TO DATE 2023-2024	THIS MONTH LAST YEAR	YEAR TO DATE 2022-2023
REVENUE				
Interest income	1,146.85	4,844.45	0.00	1,754.79
Cafeteria	775.67	4,133.37	0.00	2,206.97
Bookstore	65.44	74,653.57	22,448.21	73,303.82
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	735,000.00	1,985,000.00	870,000.00	2,089,000.00
Total Revenue	736,987.96	2,068,631.39	892,448.21	2,166,265.58
EXPENSES				
Personal services	0.00	0.00	0.00	0.00
Operating expenses	119,078.27	847,147.39	358,654.55	724,406.78
Supplies and materials	6,590.70	56,629.58	3,236.34	34,368.47
Travel	0.00	0.00	0.00	0.00
Equipment and furniture	18,860.00	44,055.20	0.00	3,482.32
Transfers	0.00	0.00	0.00	0.00
Total Expenses	144,528.97	947,832.17	361,890.89	762,257.57
Net Increase/Decrease In Fund Balance	592,458.99	1,120,799.22	530,557.32	1,404,008.01

## CENTRAL COMMUNITY COLLEGE

## AGENCY FUND BALANCE SHEET

As of 01/31/2024

FISCAL YEAR  
2023-2024FISCAL YEAR  
2022-2023

## ASSETS

Cash in banks	342.24-	2,906.99
Due from other funds	0.00	0.00
Total Assets	342.24-	2,906.99

## LIABILITIES

Accounts payable	0.00	198.43
Due to other funds	0.00	0.00
Balances in activities accounts	92,808.14	102,851.94
Increase/decrease in fund assets	93,150.38-	100,143.38-
Total Liabilities	342.24-	2,906.99

## CENTRAL COMMUNITY COLLEGE

PLANT FUND BALANCE SHEET  
As of 01/31/2024FISCAL YEAR  
2023-2024FISCAL YEAR  
2022-2023

## 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

## 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
Fund balance	123,320,120.31	122,308,710.61
Total Liabilities and Fund Balance	125,810,120.31	127,273,710.61