

CENTRAL COMMUNITY COLLEGE

COMBINED BALANCE SHEET - ALL FUNDS
As of 02/29/2024

	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	22,235,360.36	26,983,740.12
Investments	9,107,719.24	9,422,313.61
Accounts receivable	30,481,371.69	22,710,461.20
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	 63,564,025.54	 60,685,665.31
 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	 189,261,690.85	 187,846,920.92

LIABILITIES AND FUND BALANCE

Accounts payable/current	160,070.82-	818,871.92
Sales tax payable	1,692.28	1,172.87
Accrued payroll & deductions	111,090.77	453,460.45
Accrued vacation	1,642,898.12	1,524,679.55
Accrued interest payable	0.00	0.00
Deposits	96,598.50	89,890.50
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	93,124.82	106,647.15
Deferred Revenue	0.00	35,672.00
Due to other funds	0.00	0.00
 Total Liabilities	 4,276,285.67	 7,995,442.44
 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	2,915,670.59	6,488,489.88-
 Total Fund Balances	 184,985,405.18	 179,851,478.48
 Total Liabilities and Fund Balances	 189,261,690.85	 187,846,920.92

CENTRAL COMMUNITY COLLEGE

COMBINED STATEMENT OF REVENUE AND EXPENDITURES

As of 02/29/2024

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	1,169,786.12	14,716,649.57	1,232,997.26	8,229,126.80
Local taxes	3,548,336.03	28,179,321.42	3,726,836.63	27,724,996.72
Federal funds	671,270.10	14,465,040.39	244,767.60	8,068,601.79
Tuition and fees net of remissions	132,104.54	9,103,236.33	89,890.14	8,872,659.67
Dormitory	1,199.41-	1,277,548.33	1,339.00-	1,290,003.03
Cafeteria	3,542.04-	1,598,665.39	505.75-	1,551,132.22
Sale of merchandise	916,585.74	7,528,020.22	856,509.59	6,995,597.87
Other income	647,930.77	5,907,561.23	463,957.60	4,238,265.18
Bond proceeds	0.00	0.00	0.00	0.00
Interest income	13,653.36	120,324.37	22,467.53	52,778.81
Services	33,485.66	124,053.70	11,495.56	98,876.17
Transfers	48,463.18	3,335,481.33	46,853.21	11,236,244.99
Total Revenue	7,176,874.05	86,355,902.28	6,693,930.37	78,358,283.25

EXPENDITURES

Personal services	4,245,030.94	34,132,310.42	4,035,075.12	32,574,590.94
Operating expenses	5,033,541.88	43,561,194.42	3,982,844.84	46,781,594.58
Supplies and materials	281,607.86	3,046,924.35	478,777.05	3,079,870.35
Travel	21,412.49	363,461.57	64,400.71	438,077.11
Equipment and furniture	394,925.44	2,336,340.93	231,060.82	1,972,640.15
Transfers	0.00	0.00	0.00	0.00
Total expenditures	9,976,518.61	83,440,231.69	8,792,158.54	84,846,773.13
Net Increase/Decrease In Fund Balance	2,799,644.56-	2,915,670.59	2,098,228.17-	6,488,489.88-

CENTRAL COMMUNITY COLLEGE
GENERAL FUND - BALANCE SHEET
As of 02/29/2024

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	3,253,772.75	713,326.96
Investments	3,400,000.00	3,400,000.00
Accounts receivable/students	3,145,235.30	6,097,562.37
Accounts receivable - outside agencies	15,295,838.61	14,974,347.90
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	 26,579,531.98	 26,490,261.58

LIABILITIES AND FUND BALANCE

Accounts payable/current	863,681.35-	697,414.65-
Accrued payroll & deductions	111,090.77	453,460.45
Accrued vacation	1,418,040.04	1,344,522.12
Accrued interest payable	0.00	0.00
Deposits	96,598.50	89,890.50
Preregistrations	952.00	48.00
Deferred Revenue	0.00	35,308.00
Due to other funds	0.00	0.00
 Total Liabilities	 762,999.96	 1,225,814.42
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	1,355,897.11-	4,310,496.84-
 Total Fund Balance	 25,816,532.02	 25,264,447.16
 Total Liabilities and Fund Balance	 26,579,531.98	 26,490,261.58

CENTRAL COMMUNITY COLLEGE

GENERAL FUND - STATEMENT OF REVENUE AND EXPENSE
As of 02/29/2024

	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	1,105,547.09	6,690,076.59	1,069,673.09	6,418,038.54
Local taxes	2,748,402.50	21,605,452.19	2,777,946.00	20,945,075.99
Tuition net of remissions	96,561.56	8,110,239.90	71,382.84	7,936,757.93
Other income	87,313.38	302,414.87	32,276.80-	19,329.13
Transfers	0.00	0.00	0.00	2,500.00
Total Revenue	4,037,824.53	36,708,183.55	3,886,725.13	35,321,701.59

EXPENSES

Personal services	3,900,587.62	31,419,611.15	3,708,971.32	29,879,402.60
Operating expenses	427,433.59	5,188,273.10	626,823.17	8,305,162.97
Supplies and materials	63,160.36	842,392.32	122,212.57	827,471.54
Travel	13,181.31	352,112.45	47,485.35	392,718.68
Equipment and furniture	7,707.01	261,691.64	41,152.80	227,442.64
Total Expenses	4,412,069.89	38,064,080.66	4,546,645.21	39,632,198.43
Net Increase/Decrease In Fund Balance	374,245.36-	1,355,897.11-	659,920.08-	4,310,496.84-

CENTRAL COMMUNITY COLLEGE

BALANCE SHEET - CAPITAL IMPROVEMENT FUND
As of 02/29/2024

	FISCAL YEAR 2023-2024	FISCAL YEAR 2022-2023
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ASSETS

Cash in banks	5,026,500.09-	4,900,571.32-
Investments	2,070,892.12	1,884,270.86
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	991,296.78	1,071,113.65

LIABILITIES AND FUND BALANCE

Accounts payable/current	166,382.21	209,773.95
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	166,382.21	209,773.95
Beginning fund balance/ unencumbered	1,382,992.05	269,636.68
Reserve for encumbrances/ prior year	0.00	0.00
Current year increase/decrease	558,077.48-	591,703.02
Total Fund Balance	824,914.57	861,339.70
Total Liabilities and Fund Balance	991,296.78	1,071,113.65

CENTRAL COMMUNITY COLLEGE

CAPITAL IMPROVEMENT FUNDS - STATEMENT OF REVENUE AND EXPENSE
As of 02/29/2024

	THIS MONTH THIS YEAR	YEAR TO DATE 2023-2024	THIS MONTH LAST YEAR	YEAR TO DATE 2022-2023
REVENUE				
Local taxes	765,892.88	5,633,411.03	756,962.67	5,544,346.51
Interest income	13,653.36	113,141.79	22,467.53	49,772.20
Other income	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00
Total Revenue	779,546.24	5,746,552.82	779,430.20	5,594,118.71
EXPENSES				
Personal services	0.00	0.00	0.00	0.00
Operating expenses	1,730,386.36	5,796,001.79	1,578,557.77	4,614,482.98
Supplies and materials	14,626.78	144,900.18	14,679.09	126,601.00
Travel	0.00	0.00	0.00	0.00
Equipment and furniture	117,555.21	363,728.33	7,344.00	261,331.71
Total Expenses	1,862,568.35	6,304,630.30	1,600,580.86	5,002,415.69
Total Increase/Decrease In Fund Balance	1,083,022.11-	558,077.48-	821,150.66-	591,703.02

CENTRAL COMMUNITY COLLEGE

ACCESSIBILITY FUND BALANCE SHEET
As of 02/29/2024

	FISCAL YEAR	FISCAL YEAR
	2023-2024	2022-2023

ASSETS

Cash in banks	16,169,946.87	14,794,575.67
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	17,181,261.87	15,505,952.03

LIABILITIES AND FUND BALANCE

Accounts payable/current	77,196.63	79,456.47
Due to other funds	0.00	0.00
Total Liabilities	77,196.63	79,456.47
Beginning fund balance/ unencumbered	16,294,871.82	16,405,574.72
Reserve for encumbrances	0.00	0.00
Current year increase/decrease	809,193.42	979,079.16-
Total Fund Balance	17,104,065.24	15,426,495.56
Total Liabilities and Fund Balance	17,181,261.87	15,505,952.03

CENTRAL COMMUNITY COLLEGE

ACCESSIBILITY FUND - STATEMENT OF REVENUE AND EXPENSE
As of 02/29/2024

	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	34,040.65	940,458.20	191,927.96	1,235,574.22
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	34,040.65	940,458.20	191,927.96	1,235,574.22
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EXPENSES

Personal services	0.00	0.00	0.00	0.00
Operating expenses	0.00	131,221.88	296,561.85	2,207,199.32
Supplies and materials	0.00	42.90	143.48	1,041.22
Travel	0.00	0.00	0.00	0.00
Equipment and furniture	0.00	0.00	0.00	6,412.84

Total Expenses	0.00	131,264.78	296,705.33	2,214,653.38
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Total Increase/Decrease In Fund Balance	34,040.65	809,193.42	104,777.37-	979,079.16-
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CENTRAL COMMUNITY COLLEGE

AUXILIARY FUND BALANCE SHEET
As of 02/29/2024

	FISCAL YEAR 2023-2024	FISCAL YEAR 2022-2023
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ASSETS

Cash on hand	0.00	0.00
Cash in banks	5,254,025.22-	2,079,323.35
Investments	2,158,280.03	2,147,827.30
Accounts receivable	169,726.40	2,098,738.66
Inventories	140,469.11	151,308.78
Prepaid Expenses	0.00	0.00
Due from other funds	0.00	0.00
Total Assets	2,785,549.68-	6,477,198.09

LIABILITIES AND FUND BALANCE

Accounts payable/current	511,210.09	1,253,673.16
Sales tax payable	1,685.23	1,166.02
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	655,414.28	1,329,541.45
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	5,560,835.54-	1,997,093.51-
Total Fund Balance	3,440,963.96-	5,147,656.64
Total Liabilities and Fund Balance	2,785,549.68-	6,477,198.09

CENTRAL COMMUNITY COLLEGE

AUXILIARY FUND - STATEMENT OF REVENUE AND EXPENSE
As of 02/29/2024

	THIS MONTH THIS YEAR	YEAR TO DATE 2023-2024	THIS MONTH LAST YEAR	YEAR TO DATE 2022-2023
REVENUE				
Dorm operations	1,199.41-	1,277,548.33	1,339.00-	1,290,003.03
Service fund	21,219.04	92,299.13	11,227.89	72,610.42
Tuition and fees	14,323.94	900,697.30	7,279.41	863,291.32
Cafeteria	3,998.81-	1,594,075.25	1,599.93-	1,547,831.07
Sales of merchandise	80,923.01	1,350,427.24	81,693.27	977,119.82
Intra-college sales	868,668.28	7,023,297.78	814,890.14	6,550,579.25
Services	33,485.66	124,053.70	11,495.56	98,876.17
Other income	241,300.75	1,551,277.59	168,481.21	1,365,916.92
Transfers	48,463.18	1,233,148.53	46,853.21	9,144,744.99
Total Revenue	1,303,185.64	15,146,824.85	1,138,981.76	21,910,972.99
EXPENSES				
Personal services	204,312.40	1,566,662.27	179,707.88	1,544,082.64
Operating expenses	2,007,169.88	16,835,775.72	993,810.41	19,464,629.61
Supplies	54,257.96	697,671.04	63,535.91	470,680.61
Reuse and resale	123,760.62	1,191,567.11	171,413.21	1,333,432.32
Travel	6,015.01	16,978.01-	6,629.45	14,356.53-
Capital outlay	9,217.93	432,962.26	127,780.08	1,109,597.85
Scholarships	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00
Total Expenses	2,404,733.80	20,707,660.39	1,542,876.94	23,908,066.50
Net Increase in Fund Balance	1,101,548.16-	5,560,835.54-	403,895.18-	1,997,093.51-

CENTRAL COMMUNITY COLLEGE

RESTRICTED FUND BALANCE SHEET
As of 02/29/2024

	FISCAL YEAR	FISCAL YEAR
	2023-2024	2022-2023

ASSETS

Cash on Hand	100.00	100.00
Cash in banks	6,023,591.08	8,190,817.63
Accounts receivable	5,168,526.07	5,769,668.74-
Prepaid expenses	0.00	0.00
Due from other funds	0.00	0.00
Total Assets	11,192,217.15	2,421,248.89

LIABILITIES AND FUND BALANCE

Accounts payable/current	106,687.60-	98,732.21-
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	1,768,707.79-	604,510.25-
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	8,505,216.08	1,176,670.72-
Total Fund Balance	12,960,924.94	3,025,759.14
Total Liabilities and Fund Balance	11,192,217.15	2,421,248.89

CENTRAL COMMUNITY COLLEGE

RESTRICTED FUND - STATEMENT OF REVENUE AND EXPENSE
As of 02/29/2024

	THIS MONTH THIS YEAR	YEAR TO DATE 2023-2024	THIS MONTH LAST YEAR	YEAR TO DATE 2022-2023
REVENUE				
State funds	64,239.03	8,025,337.98	163,324.17	1,809,768.26
Federal funds	671,270.10	14,465,040.39	244,767.60	8,068,601.79
Other income	283,104.74	3,133,877.18	274,340.01	2,236,846.57
Transfers	0.00	117,332.80	0.00	0.00
Total Revenue	1,018,613.87	25,741,588.35	682,431.78	12,115,216.62
EXPENSES				
Personal services	140,130.92	1,146,037.00	146,395.92	1,151,105.70
Operating expenses	853,863.25	14,740,087.12	455,060.77	11,433,682.05
Supplies and materials	25,363.21	111,917.52	103,529.44	283,011.84
Travel	2,216.17	28,327.13	10,285.91	59,714.96
Equipment and furniture	236,545.29	1,210,003.50	54,783.94	364,372.79
Transfers	0.00	0.00	0.00	0.00
Total Expenses	1,258,118.84	17,236,372.27	770,055.98	13,291,887.34
Net Increase/Decrease In Fund Balance	239,504.97-	8,505,216.08	87,624.20-	1,176,670.72-

CENTRAL COMMUNITY COLLEGE

REVENUE BOND FUND BALANCE SHEET
As of 02/29/2024

	FISCAL YEAR	FISCAL YEAR
	2023-2024	2022-2023

ASSETS

Cash in banks	6,415,312.25	5,956,617.49
Investments	2,038,411.92	2,034,788.57
Accounts receivable	0.00	105,127.50-
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	8,455,055.24	7,886,803.33

LIABILITIES AND FUND BALANCE

Accounts payable current	55,243.18	69,733.66
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	55,243.18	69,733.66
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	1,076,071.22	1,383,147.33
Total Fund Balance	8,399,812.06	7,817,069.67
Total Liabilities and Fund Balance	8,455,055.24	7,886,803.33

CENTRAL COMMUNITY COLLEGE

REVENUE BOND FUND - STATEMENT OF REVENUE AND EXPENSE
As of 02/29/2024

	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	4,844.45	0.00	1,754.79
Cafeteria	456.77	4,590.14	1,094.18	3,301.15
Bookstore	3,206.35	77,859.92	13,339.36	86,643.18
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	1,985,000.00	0.00	2,089,000.00
Total Revenue	3,663.12	2,072,294.51	14,433.54	2,180,699.12

EXPENSES

Personal services	0.00	0.00	0.00	0.00
Operating expenses	14,688.80	869,834.81	32,030.87	756,437.65
Supplies and materials	438.93	58,433.28	3,263.35	37,631.82
Travel	0.00	0.00	0.00	0.00
Equipment and furniture	23,900.00	67,955.20	0.00	3,482.32
Transfers	0.00	0.00	0.00	0.00
Total Expenses	39,027.73	996,223.29	35,294.22	797,551.79
Net Increase/Decrease In Fund Balance	35,364.61-	1,076,071.22	20,860.68-	1,383,147.33

CENTRAL COMMUNITY COLLEGE

AGENCY FUND BALANCE SHEET

As of 02/29/2024

	FISCAL YEAR 2023-2024	FISCAL YEAR 2022-2023
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ASSETS

Cash in banks	909.24-	662.32
Due from other funds	0.00	0.00
Total Assets	909.24-	662.32

LIABILITIES

Accounts payable	0.00	0.00
Due to other funds	0.00	0.00
Balances in activities accounts	93,124.82	106,647.15
Increase/decrease in fund assets	94,034.06-	105,984.83-
Total Liabilities	909.24-	662.32

CENTRAL COMMUNITY COLLEGE

PLANT FUND BALANCE SHEET
As of 02/29/2024FISCAL 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