

CENTRAL COMMUNITY COLLEGE

COMBINED BALANCE SHEET - ALL FUNDS
As of 12/31/2024

| | FISCAL YEAR 2024-2025 | FISCAL YEAR 2023-2024 |
|--|--------------------------|--------------------------|
|--|--------------------------|--------------------------|

ASSETS

| | | |
|-----------------------------|--------------------|--------------------|
| Cash on hand | 5,385.00 | 5,385.00 |
| Cash in banks | 35,648,050.19 | 19,188,855.76 |
| Investments | 9,279,107.38 | 9,078,572.02 |
| Accounts receivable | 16,727,196.98 | 25,903,252.20 |
| Accrued interest receivable | 6,411.80 | 3,823.14 |
| Inventories | 170,382.50 | 140,469.11 |
| Prepaid Expenses | 1,822,395.00 | 1,589,897.00 |
| Due from other funds | 0.00 | 0.00 |
| Total Current Assets | 63,658,928.85 | 55,910,254.23 |
| Land | 14,997,711.86 | 14,036,708.27 |
| Buildings | 63,250,725.81 | 63,250,725.81 |
| Building improvements | 137,356,972.98 | 132,418,048.95 |
| Construction in progress | 4,694,026.93 | 3,800,662.84 |
| Equipment and furniture | 25,420,016.81 | 24,650,135.89 |
| Depreciation | 121,067,250.82 | 112,458,616.45 |
| Total Fixed Assets | 124,652,203.57 | 125,697,665.31 |
| Total Assets | 188,311,132.42 | 181,607,919.54 |

LIABILITIES AND FUND BALANCE

| | | |
|--|--------------------|--------------------|
| Accounts payable/current | 105,546.43- | 4,523.38 |
| Sales tax payable | 647.20 | 978.13 |
| Accrued payroll & deductions | 524,459.37 | 623,179.05 |
| Accrued vacation | 1,693,031.72 | 1,642,898.12 |
| Accrued interest payable | 0.00 | 0.00 |
| Deposits | 109,592.50 | 100,929.50 |
| Preregistrations | 5,509.05 | 952.00 |
| Contracts payable | 0.00 | 0.00 |
| Revenue bonds payable | 0.00 | 2,490,000.00 |
| Agency funds balance | 79,994.24 | 91,698.59 |
| Deferred Revenue | 1,470.47- | 0.00 |
| Due to other funds | 0.00 | 0.00 |
| Total Liabilities | 2,306,217.18 | 4,955,158.77 |
| Beginning fund balance | 177,996,158.19 | 182,002,757.13 |
| Reserve for encumbrances/ prior year | 29,975.52 | 66,977.46 |
| Current year increase/decrease | 7,978,781.53 | 5,416,973.82- |
| Total Fund Balances | 186,004,915.24 | 176,652,760.77 |
| Total Liabilities and Fund Balances | 188,311,132.42 | 181,607,919.54 |

CENTRAL COMMUNITY COLLEGE

COMBINED STATEMENT OF REVENUE AND EXPENDITURES
As of 12/31/2024

| THIS MONTH THIS YEAR | YEAR TO DATE 2024-2025 | THIS MONTH LAST YEAR | YEAR TO DATE 2023-2024 |
|-------------------------|---------------------------|-------------------------|---------------------------|
|-------------------------|---------------------------|-------------------------|---------------------------|

REVENUE

| | | | | |
|------------------------------------|--------------|---------------|--------------|---------------|
| State appropriations | 6,115,019.16 | 30,680,978.30 | 1,162,341.14 | 8,920,126.31 |
| Local taxes | 88,125.75 | 6,696,933.93 | 291,870.41 | 15,877,775.84 |
| Federal funds | 242,250.33 | 12,323,851.47 | 70,902.07 | 9,725,032.98 |
| Tuition and fees net of remissions | 17,764.35 | 5,007,777.02 | 49,857.17 | 4,895,835.23 |
| Dormitory | 0.00 | 709,191.22 | 1,085.11- | 704,772.94 |
| Cafeteria | 0.00 | 801,127.70 | 1,072.71- | 873,534.79 |
| Sale of merchandise | 924,738.74 | 5,937,571.50 | 895,889.01 | 5,681,717.84 |
| Other income | 869,191.95 | 5,255,734.68 | 814,362.32 | 4,306,598.58 |
| Bond proceeds | 0.00 | 0.00 | 0.00 | 0.00 |
| Interest income | 16,119.24 | 87,475.35 | 16,007.72 | 90,030.30 |
| Services | 4,060.08 | 46,928.25 | 10,279.10 | 58,994.45 |
| Transfers | 71,480.40 | 1,618,841.07 | 108,988.11 | 2,025,072.83 |
| Total Revenue | 8,348,750.00 | 69,166,410.49 | 3,418,339.23 | 53,159,492.09 |

EXPENDITURES

| | | | | |
|---------------------------------------|--------------|---------------|---------------|---------------|
| Personal services | 4,580,107.00 | 27,092,937.75 | 4,355,297.70 | 25,896,807.40 |
| Operating expenses | 2,898,384.02 | 29,031,469.45 | 2,290,290.35 | 28,129,569.18 |
| Supplies and materials | 267,603.55 | 2,547,249.26 | 424,415.50 | 2,473,077.94 |
| Travel | 39,262.17 | 333,096.64 | 44,773.62 | 310,361.12 |
| Equipment and furniture | 173,784.90 | 2,182,875.86 | 571,097.45 | 1,766,650.27 |
| Transfers | 0.00 | 0.00 | 0.00 | 0.00 |
| Total expenditures | 7,959,141.64 | 61,187,628.96 | 7,685,874.62 | 58,576,465.91 |
| Net Increase/Decrease In Fund Balance | 389,608.36 | 7,978,781.53 | 4,267,535.39- | 5,416,973.82- |

CENTRAL COMMUNITY COLLEGE

GENERAL FUND - BALANCE SHEET
As of 12/31/2024

| | FISCAL YEAR 2024-2025 | FISCAL YEAR 2023-2024 |
|--|--------------------------|--------------------------|
|--|--------------------------|--------------------------|

ASSETS

| | | |
|---|---------------|---------------|
| Cash on hand | 5,285.00 | 5,285.00 |
| Cash in banks | 12,869,629.33 | 4,474,997.28- |
| Investments | 3,400,000.00 | 3,400,000.00 |
| Accounts receivable/students | 6,863,930.37 | 6,066,017.93 |
| Accounts receivable - outside agencies | 5,967,036.81 | 14,838,989.14 |
| Travel advances | 0.00 | 0.00 |
| Accrued interest receivable | 3,754.18 | 1,958.32 |
| Prepaid Expenses | 1,709,940.00 | 1,477,442.00 |
| Due from other funds | 0.00 | 0.00 |
| Total Assets | 30,819,575.69 | 21,314,695.11 |

LIABILITIES AND FUND BALANCE

| | | |
|---|---------------|---------------|
| Accounts payable/current | 598,648.13- | 635,411.49- |
| Accrued payroll & deductions | 524,459.37 | 623,179.05 |
| Accrued vacation | 1,453,378.41 | 1,418,040.04 |
| Accrued interest payable | 0.00 | 0.00 |
| Deposits | 109,592.50 | 100,929.50 |
| Preregistrations | 5,509.05 | 952.00 |
| Deferred Revenue | 1,470.47- | 0.00 |
| Due to other funds | 0.00 | 0.00 |
| Total Liabilities | 1,492,820.73 | 1,507,689.10 |
| Beginning fund balance/ Unencumbered | 25,866,435.61 | 27,105,451.67 |
| Reserve for prior year encumbrances | 29,975.52 | 66,977.46 |
| Current year increase/decrease | 3,430,343.83 | 7,365,423.12- |
| Total Fund Balance | 29,326,754.96 | 19,807,006.01 |
| Total Liabilities and Fund Balance | 30,819,575.69 | 21,314,695.11 |

CENTRAL COMMUNITY COLLEGE

GENERAL FUND - STATEMENT OF REVENUE AND EXPENSE
As of 12/31/2024

| | THIS MONTH THIS YEAR | YEAR TO DATE 2024-2025 | THIS MONTH LAST YEAR | YEAR TO DATE 2023-2024 |
|--|-------------------------|---------------------------|-------------------------|---------------------------|
| REVENUE | | | | |
| State appropriations | 6,107,728.54 | 25,266,435.74 | 1,105,547.09 | 4,422,188.36 |
| Local taxes | 42,050.16 | 3,262,782.48 | 217,752.15 | 11,977,980.27 |
| Tuition net of remissions | 17,633.18 | 4,470,232.03 | 38,891.79 | 4,370,844.19 |
| Other income | 25,714.46 | 113,173.33 | 287.02 | 209,136.38 |
| Transfers | 0.00 | 13,082.63 | 0.00 | 0.00 |
| Total Revenue | 6,193,126.34 | 33,125,706.21 | 1,362,478.05 | 20,980,149.20 |
| EXPENSES | | | | |
| Personal services | 4,202,095.83 | 24,823,030.81 | 4,020,125.36 | 23,816,246.24 |
| Operating expenses | 493,228.34 | 3,393,734.63 | 508,127.10 | 3,318,716.23 |
| Supplies and materials | 59,919.33 | 820,226.64 | 110,078.03 | 696,157.41 |
| Travel | 35,240.08 | 335,666.12 | 40,637.59 | 304,693.17 |
| Equipment and furniture | 48,949.48 | 322,704.18 | 81,327.65 | 209,759.27 |
| Total Expenses | 4,839,433.06 | 29,695,362.38 | 4,760,295.73 | 28,345,572.32 |
| Net Increase/Decrease In Fund Balance | 1,353,693.28 | 3,430,343.83 | 3,397,817.68- | 7,365,423.12- |

CENTRAL COMMUNITY COLLEGE

GENERAL FUND - STATEMENT OF REVENUE AND EXPENSE
As of 12/31/2024

| | CURRENT MONTH | 2024-2025 YEAR TO DATE | 2024-2025 BUDGET | BUDGET REMAINING | REMAINING BUDGET % |
|--|------------------|---------------------------|---------------------|---------------------|-----------------------|
| REVENUE | | | | | |
| State appropriations | 6,107,728.54 | 25,266,435.74 | 0.00 | 25,266,435.74 | ***** |
| Local taxes | 42,050.16 | 3,262,782.48 | 0.00 | 3,262,782.48 | ***** |
| Tuition net of remissions | 17,633.18 | 4,470,232.03 | 0.00 | 4,470,232.03 | ***** |
| Other income | 25,714.46 | 113,173.33 | 0.00 | 113,173.33 | ***** |
| Transfers | 0.00 | 13,082.63 | 0.00 | 13,082.63 | ***** |
| Total Revenue | 6,193,126.34 | 33,125,706.21 | 0.00 | 33,125,706.21 | ***** |
| EXPENSES | | | | | |
| Personal services | 4,202,095.83 | 24,823,030.81 | 52,896,902.10 | 28,073,871.29- | 53.07- |
| Operating expenses | 493,228.34 | 3,393,734.63 | 15,455,113.00 | 12,061,378.37- | 78.04- |
| Supplies and materials | 59,919.33 | 820,226.64 | 1,669,346.00 | 849,119.36- | 50.87- |
| Travel | 35,240.08 | 335,666.12 | 817,189.00 | 481,522.88- | 58.92- |
| Equipment and furniture | 48,949.48 | 322,704.18 | 782,640.00 | 459,935.82- | 58.77- |
| Total Expenses | 4,839,433.06 | 29,695,362.38 | 71,621,190.10 | 41,925,827.72- | 58.54- |
| Net Increase/Decrease In Fund Balance | 1,353,693.28 | 3,430,343.83 | 71,621,190.10- | 75,051,533.93 | 104.79- |

CENTRAL COMMUNITY COLLEGE

GENERAL FUND - STATEMENT OF EXPENDITURES BY OBJECT AND PCS
As of 12/31/2024

| | THIS MONTH THIS YEAR | YEAR TO DATE 2024-2025 | THIS MONTH LAST YEAR | YEAR TO DATE 2023-2024 |
|---------------------------------|-------------------------|---------------------------|-------------------------|---------------------------|
| EXPENDITURES BY OBJECT | | | | |
| Personal services | 4,202,095.83 | 24,823,030.81 | 4,020,125.36 | 23,816,246.24 |
| Operating expenses | 493,228.34 | 3,393,734.63 | 508,127.10 | 3,318,716.23 |
| Supplies and materials | 59,919.33 | 820,226.64 | 110,078.03 | 696,157.41 |
| Travel | 35,240.08 | 335,666.12 | 40,637.59 | 304,693.17 |
| Equipment and furniture | 48,949.48 | 322,704.18 | 81,327.65 | 209,759.27 |
| Total Expenditures by Object | 4,839,433.06 | 29,695,362.38 | 4,760,295.73 | 28,345,572.32 |
| EXPENDITURES BY PCS | | | | |
| Instruction | 2,176,200.50 | 12,745,919.98 | 2,060,704.18 | 12,155,127.48 |
| Academic support | 789,106.30 | 4,906,281.81 | 771,614.10 | 4,735,084.68 |
| Student support | 443,856.35 | 2,857,014.86 | 413,386.28 | 2,635,328.91 |
| Institutional support | 928,254.79 | 5,603,847.80 | 977,871.82 | 5,409,951.44 |
| Physical plant support | 484,896.94 | 3,065,954.94 | 505,136.81 | 2,882,129.28 |
| Student financial support | 17,118.18 | 516,342.99 | 31,582.54 | 527,950.53 |
| Total Expenditures by PCS | 4,839,433.06 | 29,695,362.38 | 4,760,295.73 | 28,345,572.32 |

CENTRAL COMMUNITY COLLEGE

GENERAL FUND - STATEMENT OF EXPENDITURES BY OBJECT AND PCS
As of 12/31/2024

| | CURRENT MONTH | 2024-2025 YEAR TO DATE | 2024-2025 BUDGET | BUDGET REMAINING | REMAINING BUDGET % |
|---------------------------------|------------------|---------------------------|---------------------|---------------------|-----------------------|
| EXPENDITURES BY OBJECT | | | | | |
| Personal services | 4,202,095.83 | 24,823,030.81 | 52,896,902.10 | 28,073,871.29- | 53.07- |
| Operating expenses | 493,228.34 | 3,393,734.63 | 15,455,113.00 | 12,061,378.37- | 78.04- |
| Supplies and materials | 59,919.33 | 820,226.64 | 1,669,346.00 | 849,119.36- | 50.87- |
| Travel | 35,240.08 | 335,666.12 | 817,189.00 | 481,522.88- | 58.92- |
| Equipment and furniture | 48,949.48 | 322,704.18 | 782,640.00 | 459,935.82- | 58.77- |
| Total Expenditures by Object | 4,839,433.06 | 29,695,362.38 | 71,621,190.10 | 41,925,827.72- | 58.54- |
| EXPENDITURES BY PCS | | | | | |
| Instruction | 2,176,200.50 | 12,745,919.98 | 31,967,256.23 | 19,221,336.25- | 60.13- |
| Academic support | 789,106.30 | 4,906,281.81 | 11,174,182.68 | 6,267,900.87- | 56.09- |
| Student support | 443,856.35 | 2,857,014.86 | 6,215,534.74 | 3,358,519.88- | 54.03- |
| Institutional support | 928,254.79 | 5,603,847.80 | 14,446,875.06 | 8,843,027.26- | 61.21- |
| Physical plant support | 484,896.94 | 3,065,954.94 | 6,663,089.39 | 3,597,134.45- | 53.99- |
| Student financial support | 17,118.18 | 516,342.99 | 1,154,252.00 | 637,909.01- | 55.27- |
| Total Expenditures by PCS | 4,839,433.06 | 29,695,362.38 | 71,621,190.10 | 41,925,827.72- | 58.54- |

CENTRAL COMMUNITY COLLEGE

BALANCE SHEET - CAPITAL IMPROVEMENT FUND
As of 12/31/2024

| | FISCAL YEAR 2024-2025 | FISCAL YEAR 2023-2024 |
|---|--------------------------|--------------------------|
| ASSETS | | |
| Cash in banks | 7,726,400.97- | 4,919,480.18- |
| Investments | 2,237,637.66 | 2,041,744.90 |
| Accounts receivable | 3,986,359.00 | 3,946,371.00 |
| Accrued interest receivable | 392.99 | 533.75 |
| Prepaid Expenses | 0.00 | 0.00 |
| Due from other funds | 0.00 | 0.00 |
| Total Assets | 1,502,011.32- | 1,069,169.47 |
| LIABILITIES AND FUND BALANCE | | |
| Accounts payable/current | 58,475.73- | 147,703.45 |
| 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 | 58,475.73- | 147,703.45 |
| Beginning fund balance/ unencumbered | 1,130,307.14 | 1,382,992.05 |
| Reserve for encumbrances/ prior year | 0.00 | 0.00 |
| Current year increase/decrease | 2,573,842.73- | 461,526.03- |
| Total Fund Balance | 1,443,535.59- | 921,466.02 |
| Total Liabilities and Fund Balance | 1,502,011.32- | 1,069,169.47 |

CENTRAL COMMUNITY COLLEGE

CAPITAL IMPROVEMENT FUNDS - STATEMENT OF REVENUE AND EXPENSE
As of 12/31/2024

| | THIS MONTH THIS YEAR | YEAR TO DATE 2024-2025 | THIS MONTH LAST YEAR | YEAR TO DATE 2023-2024 |
|--|-------------------------|---------------------------|-------------------------|---------------------------|
| REVENUE | | | | |
| Local taxes | 45,645.25 | 3,397,019.24 | 59,254.08 | 3,075,245.54 |
| Interest income | 12,343.17 | 79,881.72 | 13,582.90 | 83,994.57 |
| Other income | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Revenue | 57,988.42 | 3,476,900.96 | 72,836.98 | 3,159,240.11 |
| EXPENSES | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Operating expenses | 1,011,552.97 | 5,980,393.18 | 475,411.98 | 3,264,553.48 |
| Supplies and materials | 1,992.39 | 40,118.18 | 23,804.47 | 110,939.54 |
| Travel | 0.00 | 0.00 | 0.00 | 0.00 |
| Equipment and furniture | 0.00 | 30,232.33 | 127,822.40 | 245,273.12 |
| Total Expenses | 1,013,545.36 | 6,050,743.69 | 627,038.85 | 3,620,766.14 |
| Total Increase/Decrease In Fund Balance | 955,556.94- | 2,573,842.73- | 554,201.87- | 461,526.03- |

CENTRAL COMMUNITY COLLEGE

ACCESSIBILITY FUND BALANCE SHEET
As of 12/31/2024

| | FISCAL YEAR 2024-2025 | FISCAL YEAR 2023-2024 |
|---|--------------------------|--------------------------|
| ASSETS | | |
| Cash in banks | 15,768,385.48 | 15,770,389.36 |
| Investments | 0.00 | 0.00 |
| Accounts receivable | 61,223.33 | 1,011,315.00 |
| Accrued interest receivable | 0.00 | 0.00 |
| Prepaid Expenses | 0.00 | 0.00 |
| Due from other funds | 0.00 | 0.00 |
| Total Assets | 15,829,608.81 | 16,781,704.36 |
| LIABILITIES AND FUND BALANCE | | |
| Accounts payable/current | 217,109.17 | 77,196.63 |
| Due to other funds | 0.00 | 0.00 |
| Total Liabilities | 217,109.17 | 77,196.63 |
| Beginning fund balance/ unencumbered | 15,643,124.43 | 16,294,871.82 |
| Reserve for encumbrances | 0.00 | 0.00 |
| Current year increase/decrease | 30,624.79- | 409,635.91 |
| Total Fund Balance | 15,612,499.64 | 16,704,507.73 |
| Total Liabilities and Fund Balance | 15,829,608.81 | 16,781,704.36 |

CENTRAL COMMUNITY COLLEGE

ACCESSIBILITY FUND - STATEMENT OF REVENUE AND EXPENSE
As of 12/31/2024

| | THIS MONTH THIS YEAR | YEAR TO DATE 2024-2025 | THIS MONTH LAST YEAR | YEAR TO DATE 2023-2024 |
|--|-------------------------|---------------------------|-------------------------|---------------------------|
| REVENUE | | | | |
| Local taxes | 430.34 | 37,132.21 | 14,864.18 | 824,550.03 |
| 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 | 430.34 | 37,132.21 | 14,864.18 | 824,550.03 |
| EXPENSES | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Operating expenses | 0.00 | 63,492.86 | 65,684.35 | 414,914.12 |
| Supplies and materials | 0.00 | 0.00 | 0.00 | 0.00 |
| Travel | 0.00 | 0.00 | 0.00 | 0.00 |
| Equipment and furniture | 0.00 | 4,264.14 | 0.00 | 0.00 |
| Total Expenses | 0.00 | 67,757.00 | 65,684.35 | 414,914.12 |
| Total Increase/Decrease In Fund Balance | 430.34 | 30,624.79- | 50,820.17- | 409,635.91 |

CENTRAL COMMUNITY COLLEGE

AUXILIARY FUND BALANCE SHEET
As of 12/31/2024

| | FISCAL YEAR 2024-2025 | FISCAL YEAR 2023-2024 |
|---|--------------------------|--------------------------|
| ASSETS | | |
| Cash on hand | 0.00 | 0.00 |
| Cash in banks | 10,944,597.42- | 8,032,157.27- |
| Investments | 2,183,153.90 | 2,158,280.03 |
| Accounts receivable | 3,535,743.44 | 3,519,519.58 |
| Inventories | 170,382.50 | 140,469.11 |
| Prepaid Expenses | 0.00 | 0.00 |
| Due from other funds | 0.00 | 0.00 |
| Total Assets | 5,055,317.58- | 2,213,888.55- |
| LIABILITIES AND FUND BALANCE | | |
| Accounts payable/current | 392,006.96 | 476,294.92 |
| Sales tax payable | 615.58 | 942.74 |
| Accrued vacation | 156,315.12 | 142,518.96 |
| Accrued interest payable | 0.00 | 0.00 |
| Accrued payroll | 0.00 | 0.00 |
| Contracts payable | 0.00 | 0.00 |
| Deferred Revenue | 0.00 | 0.00 |
| Due to other funds | 0.00 | 0.00 |
| Total Liabilities | 548,937.66 | 619,756.62 |
| Beginning fund balance/ Unencumbered | 1,103,371.41- | 2,119,871.58 |
| Reserve for encumbrances/ prior year | 0.00 | 0.00 |
| Current year increase/decrease | 4,500,883.83- | 4,953,516.75- |
| Total Fund Balance | 5,604,255.24- | 2,833,645.17- |
| Total Liabilities and Fund Balance | 5,055,317.58- | 2,213,888.55- |

CENTRAL COMMUNITY COLLEGE

AUXILIARY FUND - STATEMENT OF REVENUE AND EXPENSE
As of 12/31/2024

| | THIS MONTH THIS YEAR | YEAR TO DATE 2024-2025 | THIS MONTH LAST YEAR | YEAR TO DATE 2023-2024 |
|----------------------|-------------------------|---------------------------|-------------------------|---------------------------|
| REVENUE | | | | |
| Dorm operations | 0.00 | 709,191.22 | 1,085.11- | 704,772.94 |
| Service fund | 2,415.85- | 48,320.12 | 4,714.67 | 45,442.03 |
| Tuition and fees | 2,547.02 | 489,224.87 | 6,250.71 | 479,549.01 |
| Cafeteria | 0.00 | 800,295.74 | 1,072.71- | 870,177.09 |
| Sales of merchandise | 71,295.45 | 917,557.61 | 144,722.69 | 1,056,300.61 |
| Intra-college sales | 911,571.87 | 5,539,855.94 | 884,547.23 | 5,280,586.06 |
| Services | 4,060.08 | 46,928.25 | 10,279.10 | 58,994.45 |
| Other income | 166,334.39 | 1,755,822.91 | 130,438.84 | 1,067,422.03 |
| Transfers | 71,258.34 | 346,422.08 | 67,764.84 | 657,740.03 |
| Total Revenue | 1,224,651.30 | 10,653,618.74 | 1,246,560.26 | 10,220,984.25 |
| EXPENSES | | | | |
| Personal services | 215,997.82 | 1,341,483.06 | 191,193.04 | 1,181,057.45 |
| Operating expenses | 1,225,171.32 | 11,137,318.34 | 623,948.79 | 12,057,779.57 |
| Supplies | 36,513.32 | 321,329.24 | 58,887.04 | 562,512.11 |
| Reuse and resale | 152,500.49 | 1,181,865.49 | 209,708.11 | 975,060.30 |
| Travel | 3,874.69 | 29,168.79- | 254.24- | 18,281.10- |
| Capital outlay | 17,239.15 | 1,201,675.23 | 31,889.42 | 416,372.67 |
| Scholarships | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Expenses | 1,651,296.79 | 15,154,502.57 | 1,115,372.16 | 15,174,501.00 |
| Net Increase in Fund | | | | |
| Balance | 426,645.49- | 4,500,883.83- | 131,188.10 | 4,953,516.75- |

CENTRAL COMMUNITY COLLEGE
RESTRICTED FUND BALANCE SHEET
As of 12/31/2024

| | FISCAL YEAR 2024-2025 | FISCAL YEAR 2023-2024 |
|--|--------------------------|--------------------------|
|--|--------------------------|--------------------------|

ASSETS

| | | |
|----------------------|-------------------|------------------|
| Cash on Hand | 100.00 | 100.00 |
| Cash in banks | 17,888,177.52 | 14,244,695.86 |
| Accounts receivable | 6,236,530.01- | 5,132,997.19- |
| Prepaid expenses | 0.00 | 0.00 |
| Due from other funds | 0.00 | 0.00 |
| Total Assets | 11,651,747.51 | 9,111,798.67 |

LIABILITIES AND FUND BALANCE

| | | |
|---|-------------------|-------------------|
| Accounts payable/current | 88,670.08- | 107,405.94- |
| Accrued payroll | 0.00 | 0.00 |
| Accrued vacation | 83,338.19 | 82,339.12 |
| Deferred Revenue | 2,650,688.94- | 1,744,359.31- |
| Due to other funds | 0.00 | 0.00 |
| Total Liabilities | 2,656,020.83- | 1,769,426.13- |
| Beginning fund balance/ unencumbered | 3,505,492.46 | 4,455,708.86 |
| Reserve for encumbrances/ prior year | 0.00 | 0.00 |
| Current year increase/decrease | 10,802,275.88 | 6,425,515.94 |
| Total Fund Balance | 14,307,768.34 | 10,881,224.80 |
| Total Liabilities and Fund Balance | 11,651,747.51 | 9,111,798.67 |

CENTRAL COMMUNITY COLLEGE

RESTRICTED FUND - STATEMENT OF REVENUE AND EXPENSE
As of 12/31/2024

| | THIS MONTH THIS YEAR | YEAR TO DATE 2024-2025 | THIS MONTH LAST YEAR | YEAR TO DATE 2023-2024 |
|--|-------------------------|---------------------------|-------------------------|---------------------------|
| REVENUE | | | | |
| State funds | 7,290.62 | 5,416,606.56 | 56,794.05 | 4,496,702.95 |
| Federal funds | 242,250.33 | 12,323,851.47 | 70,902.07 | 9,725,032.98 |
| Other income | 619,810.06 | 2,845,846.23 | 550,841.67 | 2,303,856.34 |
| Transfers | 222.06 | 21,336.36 | 41,223.27 | 117,332.80 |
| Total Revenue | 869,573.07 | 20,607,640.62 | 719,761.06 | 16,642,925.07 |
| EXPENSES | | | | |
| Personal services | 162,013.35 | 928,423.88 | 143,979.30 | 899,503.71 |
| Operating expenses | 64,083.04 | 8,072,280.72 | 542,131.88 | 8,345,536.66 |
| Supplies and materials | 13,016.85 | 158,205.85 | 15,474.32 | 78,369.70 |
| Travel | 147.40 | 26,599.31 | 4,390.27 | 23,949.05 |
| Equipment and furniture | 103,451.27 | 619,854.98 | 330,057.98 | 870,050.01 |
| Transfers | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Expenses | 342,711.91 | 9,805,364.74 | 1,036,033.75 | 10,217,409.13 |
| Net Increase/Decrease In Fund Balance | 526,861.16 | 10,802,275.88 | 316,272.69- | 6,425,515.94 |

CENTRAL COMMUNITY COLLEGE

REVENUE BOND FUND BALANCE SHEET
As of 12/31/2024

| | FISCAL YEAR 2024-2025 | FISCAL YEAR 2023-2024 |
|---|--------------------------|--------------------------|
| ASSETS | | |
| Cash in banks | 7,123,771.98 | 5,956,073.12 |
| Investments | 2,047,039.33 | 2,038,411.92 |
| Accounts receivable | 101,392.00- | 97,855.25- |
| Accrued interest receivable | 2,264.63 | 1,331.07 |
| Unamortized bond expense | 0.00 | 0.00 |
| Prepaid Expenses | 0.00 | 0.00 |
| Due from other funds | 0.00 | 0.00 |
| Total Assets | 9,071,683.94 | 7,897,960.86 |
| LIABILITIES AND FUND BALANCE | | |
| Accounts payable current | 30,659.38 | 45,879.79 |
| 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 | 30,659.38 | 45,879.79 |
| Beginning fund balance/ unencumbered | 8,189,511.39 | 7,323,740.84 |
| Reserve for encumbrances/ prior year | 0.00 | 0.00 |
| Current year increase/decrease | 851,513.17 | 528,340.23 |
| Total Fund Balance | 9,041,024.56 | 7,852,081.07 |
| Total Liabilities and Fund Balance | 9,071,683.94 | 7,897,960.86 |

CENTRAL COMMUNITY COLLEGE

REVENUE BOND FUND - STATEMENT OF REVENUE AND EXPENSE
As of 12/31/2024

| | THIS MONTH THIS YEAR | YEAR TO DATE 2024-2025 | THIS MONTH LAST YEAR | YEAR TO DATE 2023-2024 |
|--|-------------------------|---------------------------|-------------------------|---------------------------|
| REVENUE | | | | |
| Interest income | 2,980.53 | 5,993.80 | 1,838.70 | 3,697.60 |
| Cafeteria | 0.00 | 831.96 | 0.00 | 3,357.70 |
| Bookstore | 0.00 | 20,585.99 | 0.00 | 74,588.13 |
| 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 | 1,238,000.00 | 0.00 | 1,250,000.00 |
| Total Revenue | 2,980.53 | 1,265,411.75 | 1,838.70 | 1,331,643.43 |
| EXPENSES | | | | |
| Personal services | 0.00 | 0.00 | 0.00 | 0.00 |
| Operating expenses | 104,348.35 | 384,249.72 | 74,986.25 | 728,069.12 |
| Supplies and materials | 3,661.17 | 25,503.86 | 6,463.53 | 50,038.88 |
| Travel | 0.00 | 0.00 | 0.00 | 0.00 |
| Equipment and furniture | 4,145.00 | 4,145.00 | 0.00 | 25,195.20 |
| Transfers | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Expenses | 112,154.52 | 413,898.58 | 81,449.78 | 803,303.20 |
| Net Increase/Decrease In Fund Balance | 109,173.99- | 851,513.17 | 79,611.08- | 528,340.23 |

CENTRAL COMMUNITY COLLEGE

AGENCY FUND BALANCE SHEET

As of 12/31/2024

| | FISCAL YEAR 2024-2025 | FISCAL YEAR 2023-2024 |
|-------------------------------------|--------------------------|--------------------------|
| ASSETS | | |
| Cash in banks | 7,229.61 | 1,018.00 |
| Due from other funds | 0.00 | 0.00 |
| Total Assets | 7,229.61 | 1,018.00 |
| LIABILITIES | | |
| Accounts payable | 0.00 | 0.00 |
| Due to other funds | 0.00 | 0.00 |
| Balances in activities accounts | 79,994.24 | 91,698.59 |
| Increase/decrease in fund assets | 72,764.63- | 90,680.59- |
| Total Liabilities | 7,229.61 | 1,018.00 |

CENTRAL COMMUNITY COLLEGE

PLANT FUND BALANCE SHEET
As of 12/31/2024FISCAL YEAR
2024-2025FISCAL YEAR
2023-2024

ASSETS

| | | |
|--------------------------|-----------------|-----------------|
| Unamortized bond expense | 112,455.00 | 112,455.00 |
| Land | 2,115,576.99 | 2,115,576.99 |
| Land improvements | 12,882,134.87 | 11,921,131.28 |
| Buildings | 63,250,725.81 | 63,250,725.81 |
| Building improvements | 137,356,972.98 | 132,418,048.95 |
| Construction in progress | 4,694,026.93 | 3,800,662.84 |
| Equipment and furniture | 25,420,016.81 | 24,650,135.89 |
| Depreciation | 121,067,250.82- | 112,458,616.45- |
| Due from other funds | 0.00 | 0.00 |
| Total Assets | 124,764,658.57 | 125,810,120.31 |

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 | 0.00 | 2,490,000.00 |
| Total Liabilities | 0.00 | 2,490,000.00 |
| Fund balance | 124,764,658.57 | 123,320,120.31 |
| Total Liabilities and Fund Balance | 124,764,658.57 | 125,810,120.31 |