

CENTRAL COMMUNITY COLLEGE

COMBINED BALANCE SHEET - ALL FUNDS
As of 11/30/2023

	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	23,633,443.61	25,177,990.89
Investments	9,064,989.12	9,389,988.30
Accounts receivable	25,927,150.25	26,220,889.07
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	 60,365,157.23	 62,358,018.64
 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	 186,062,822.54	 189,519,274.25

LIABILITIES AND FUND BALANCE

Accounts payable/current	101,446.77	1,262,472.83
Sales tax payable	655.42	930.82
Accrued payroll & deductions	502,730.80	485,225.38
Accrued vacation	1,642,898.12	1,524,679.55
Accrued interest payable	0.00	0.00
Deposits	100,629.50	94,240.50
Preregistrations	952.00	120.02
Contracts payable	0.00	0.00
Revenue bonds payable	2,490,000.00	4,965,000.00
Agency funds balance	93,452.05	102,994.73
Deferred Revenue	0.00	35,672.00
Due to other funds	0.00	0.00
 Total Liabilities	 4,932,764.66	 8,471,335.83
 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	939,676.71-	5,292,029.94-
 Total Fund Balances	 181,130,057.88	 181,047,938.42
 Total Liabilities and Fund Balances	 186,062,822.54	 189,519,274.25

CENTRAL COMMUNITY COLLEGE

COMBINED STATEMENT OF REVENUE AND EXPENDITURES
As of 11/30/2023

	THIS MONTH THIS YEAR	YEAR TO DATE 2023-2024	THIS MONTH LAST YEAR	YEAR TO DATE 2022-2023
REVENUE				
State appropriations	1,200,098.04	7,757,785.17	1,163,994.76	4,233,199.51
Local taxes	466,893.53	15,585,905.43	444,943.50	15,164,640.62
Federal funds	241,018.24	9,654,130.91	397,739.20	3,701,260.37
Tuition and fees net of remissions	65,202.47	4,845,978.06	55,398.15	4,757,860.58
Dormitory	1,385.40-	705,858.05	1,581.17	723,666.80
Cafeteria	4,207.53-	874,607.50	2,370.51-	855,654.97
Sale of merchandise	1,026,429.08	4,783,252.31	840,352.29	4,274,517.29
Other income	264,365.95	3,492,236.26	374,680.97	2,984,726.74
Bond proceeds	0.00	0.00	0.00	0.00
Interest income	14,016.14	74,022.58	7,696.12	18,957.32
Services	12,075.27	48,715.35	5,506.35	42,581.63
Transfers	183,191.03	1,916,084.72	8,839,365.92	10,202,266.04
Total Revenue	3,467,696.82	49,738,576.34	12,128,887.92	46,959,331.87
EXPENDITURES				
Personal services	4,980,923.88	21,541,509.70	4,196,955.26	20,088,481.16
Operating expenses	4,379,274.68	25,626,952.60	11,877,786.17	28,626,213.67
Supplies and materials	510,420.14	2,048,650.43	419,746.98	1,875,256.12
Travel	73,611.09	265,587.50	80,461.17	294,227.10
Equipment and furniture	169,752.04	1,195,552.82	295,534.15	1,367,183.76
Transfers	0.00	0.00	0.00	0.00
Total expenditures	10,113,981.83	50,678,253.05	16,870,483.73	52,251,361.81
Net Increase/Decrease In Fund Balance	6,646,285.01-	939,676.71-	4,741,595.81-	5,292,029.94-

CENTRAL COMMUNITY COLLEGE
GENERAL FUND - BALANCE SHEET
As of 11/30/2023

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	1,317,703.95-	3,144,724.21
Investments	3,400,000.00	3,400,000.00
Accounts receivable/students	6,253,482.21	1,636,889.37
Accounts receivable - outside agencies	14,941,067.61	14,921,145.09
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	 24,761,531.19	 24,407,783.02

LIABILITIES AND FUND BALANCE

Accounts payable/current	467,461.80-	420,994.26-
Accrued payroll & deductions	502,730.80	485,225.38
Accrued vacation	1,418,040.04	1,344,522.12
Accrued interest payable	0.00	0.00
Deposits	100,629.50	94,240.50
Preregistrations	952.00	120.02
Deferred Revenue	0.00	35,308.00
Due to other funds	0.00	0.00
 Total Liabilities	 1,554,890.54	 1,538,421.76
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	3,965,788.48-	6,705,582.74-
 Total Fund Balance	 23,206,640.65	 22,869,361.26
 Total Liabilities and Fund Balance	 24,761,531.19	 24,407,783.02

CENTRAL COMMUNITY COLLEGE

GENERAL FUND - STATEMENT OF REVENUE AND EXPENSE
As of 11/30/2023

	THIS MONTH THIS YEAR	YEAR TO DATE 2023-2024	THIS MONTH LAST YEAR	YEAR TO DATE 2022-2023
REVENUE				
State appropriations	1,105,547.09	3,316,641.27	1,069,673.09	3,209,019.27
Local taxes	347,894.93	11,760,228.12	336,952.16	11,582,036.12
Tuition net of remissions	53,845.48	4,331,952.40	45,626.14	4,266,711.53
Other income	850.60-	208,849.36	1,851.94	47,142.24
Transfers	0.00	0.00	0.00	2,500.00
Total Revenue	1,506,436.90	19,617,671.15	1,454,103.33	19,107,409.16
EXPENSES				
Personal services	4,556,559.88	19,796,120.88	3,824,938.59	18,400,902.38
Operating expenses	544,459.52	2,808,772.17	4,169,265.53	6,537,745.23
Supplies and materials	172,276.16	586,079.38	122,982.63	496,398.59
Travel	71,556.60	264,055.58	67,610.30	272,074.36
Equipment and furniture	57,828.57	128,431.62	23,628.40	105,871.34
Total Expenses	5,402,680.73	23,583,459.63	8,208,425.45	25,812,991.90
Net Increase/Decrease In Fund Balance	3,896,243.83-	3,965,788.48-	6,754,322.12-	6,705,582.74-

CENTRAL COMMUNITY COLLEGE

GENERAL FUND - STATEMENT OF REVENUE AND EXPENSE
As of 11/30/2023

	CURRENT MONTH	2023-2024 YEAR TO DATE	2023-2024 BUDGET	BUDGET REMAINING	REMAINING BUDGET %
REVENUE					
State appropriations	1,105,547.09	3,316,641.27	0.00	3,316,641.27	*****
Local taxes	347,894.93	11,760,228.12	0.00	11,760,228.12	*****
Tuition net of remissions	53,845.48	4,331,952.40	0.00	4,331,952.40	*****
Other income	850.60-	208,849.36	0.00	208,849.36	*****
Transfers	0.00	0.00	0.00	0.00	*****
Total Revenue	1,506,436.90	19,617,671.15	0.00	19,617,671.15	*****
EXPENSES					
Personal services	4,556,559.88	19,796,120.88	52,333,008.73	32,536,887.85-	62.17-
Operating expenses	544,459.52	2,808,772.17	10,263,775.10	7,455,002.93-	72.63-
Supplies and materials	172,276.16	586,079.38	1,330,381.80	744,302.42-	55.95-
Travel	71,556.60	264,055.58	721,671.50	457,615.92-	63.41-
Equipment and furniture	57,828.57	128,431.62	374,688.00	246,256.38-	65.72-
Total Expenses	5,402,680.73	23,583,459.63	65,023,525.13	41,440,065.50-	63.73-
Net Increase/Decrease In Fund Balance	3,896,243.83-	3,965,788.48-	65,023,525.13-	61,057,736.65	93.90-

CENTRAL COMMUNITY COLLEGE

BALANCE SHEET - CAPITAL IMPROVEMENT FUND
As of 11/30/2023

	FISCAL YEAR 2023-2024	FISCAL YEAR 2022-2023
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ASSETS

Cash in banks	4,363,600.05-	5,239,499.65-
Investments	2,028,162.00	1,851,945.55
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	1,611,466.70	699,860.01

LIABILITIES AND FUND BALANCE

Accounts payable/current	144,655.71	221,107.55
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	144,655.71	221,107.55
Beginning fund balance/ unencumbered	1,382,992.05	269,636.68
Reserve for encumbrances/ prior year	0.00	0.00
Current year increase/decrease	83,818.94	209,115.78
Total Fund Balance	1,466,810.99	478,752.46
Total Liabilities and Fund Balance	1,611,466.70	699,860.01

CENTRAL COMMUNITY COLLEGE

CAPITAL IMPROVEMENT FUNDS - STATEMENT OF REVENUE AND EXPENSE
As of 11/30/2023

	THIS MONTH THIS YEAR	YEAR TO DATE 2023-2024	THIS MONTH LAST YEAR	YEAR TO DATE 2022-2023
REVENUE				
Local taxes	94,748.22	3,015,991.46	90,012.52	2,992,596.00
Interest income	14,016.14	70,411.67	7,696.12	17,446.89
Other income	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00
Total Revenue	108,764.36	3,086,403.13	97,708.64	3,010,042.89
EXPENSES				
Personal services	0.00	0.00	0.00	0.00
Operating expenses	653,983.62	2,797,998.40	343,453.07	2,477,926.03
Supplies and materials	17,951.27	87,135.07	24,350.89	84,106.74
Travel	0.00	0.00	0.00	0.00
Equipment and furniture	0.00	117,450.72	39,309.83	238,894.34
Total Expenses	671,934.89	3,002,584.19	407,113.79	2,800,927.11
Total Increase/Decrease In Fund Balance	563,170.53-	83,818.94	309,405.15-	209,115.78

CENTRAL COMMUNITY COLLEGE

ACCESSIBILITY FUND - STATEMENT OF REVENUE AND EXPENSE
As of 11/30/2023

	THIS MONTH THIS YEAR	YEAR TO DATE 2023-2024	THIS MONTH LAST YEAR	YEAR TO DATE 2022-2023
REVENUE				
Local taxes	24,250.38	809,685.85	17,978.82	590,008.50
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	24,250.38	809,685.85	17,978.82	590,008.50
EXPENSES				
Personal services	0.00	0.00	0.00	0.00
Operating expenses	10,397.09	130,611.15	605,087.46	1,206,684.09
Supplies and materials	0.00	0.00	238.60	897.74
Travel	0.00	0.00	0.00	0.00
Equipment and furniture	0.00	0.00	0.00	0.00
Total Expenses	10,397.09	130,611.15	605,326.06	1,207,581.83
Total Increase/Decrease In Fund Balance	13,853.29	679,074.70	587,347.24-	617,573.33-

CENTRAL COMMUNITY COLLEGE

ACCESSIBILITY FUND BALANCE SHEET
As of 11/30/2023

	FISCAL YEAR	FISCAL YEAR
	2023-2024	2022-2023

ASSETS

Cash in banks	16,039,828.15	15,160,690.67
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	17,051,143.15	15,872,067.03

LIABILITIES AND FUND BALANCE

Accounts payable/current	77,196.63	84,065.64
Due to other funds	0.00	0.00
Total Liabilities	77,196.63	84,065.64

Beginning fund balance/ unencumbered	16,294,871.82	16,405,574.72
Reserve for encumbrances	0.00	0.00
Current year increase/decrease	679,074.70	617,573.33-

Total Fund Balance	16,973,946.52	15,788,001.39
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Total Liabilities and Fund Balance	17,051,143.15	15,872,067.03
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CENTRAL COMMUNITY COLLEGE

AUXILIARY FUND BALANCE SHEET
As of 11/30/2023

	FISCAL YEAR 2023-2024	FISCAL YEAR 2022-2023
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ASSETS

Cash on hand	0.00	0.00
Cash in banks	8,013,625.75-	7,958,266.89
Investments	2,158,280.03	2,147,827.30
Accounts receivable	3,320,690.54	55,528.55
Inventories	140,469.11	151,308.78
Prepaid Expenses	0.00	0.00
Due from other funds	0.00	0.00
Total Assets	2,394,186.07-	10,312,931.52

LIABILITIES AND FUND BALANCE

Accounts payable/current	429,362.18	1,449,617.41
Sales tax payable	622.75	930.82
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	572,503.89	1,525,250.50
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	5,086,561.54-	1,642,930.87
Total Fund Balance	2,966,689.96-	8,787,681.02
Total Liabilities and Fund Balance	2,394,186.07-	10,312,931.52

CENTRAL COMMUNITY COLLEGE

AUXILIARY FUND - STATEMENT OF REVENUE AND EXPENSE
As of 11/30/2023

	THIS MONTH THIS YEAR	YEAR TO DATE 2023-2024	THIS MONTH LAST YEAR	YEAR TO DATE 2022-2023
REVENUE				
Dorm operations	1,385.40-	705,858.05	1,581.17	723,666.80
Service fund	4,658.47	40,727.36	4,572.40	38,411.53
Tuition and fees	6,698.52	473,298.30	5,199.61	452,737.52
Cafeteria	5,944.18-	871,249.80	2,370.51-	854,005.09
Sales of merchandise	149,634.36	911,577.92	97,232.43	679,367.35
Intra-college sales	998,244.48	4,393,462.31	815,914.68	3,971,884.90
Services	12,075.27	48,715.35	5,506.35	42,581.63
Other income	125,016.10	936,983.19	108,142.36	852,005.21
Transfers	181,149.31	589,975.19	8,839,365.92	8,980,766.04
Total Revenue	1,470,146.93	8,971,847.47	9,875,144.41	16,595,426.07
EXPENSES				
Personal services	225,872.51	989,864.41	219,737.45	988,943.56
Operating expenses	2,274,629.08	11,433,110.95	6,610,752.14	12,040,107.42
Supplies	53,299.79	503,625.07	61,947.23	291,333.80
Reuse and resale	250,814.06	765,352.19	202,029.25	835,991.79
Travel	4,496.92-	18,026.86-	2,591.20	22,101.78-
Capital outlay	54,720.69	384,483.25	164,110.54	818,220.41
Scholarships	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00
Total Expenses	2,854,839.21	14,058,409.01	7,261,167.81	14,952,495.20
Net Increase in Fund Balance	1,384,692.28-	5,086,561.54-	2,613,976.60	1,642,930.87

CENTRAL COMMUNITY COLLEGE

RESTRICTED FUND BALANCE SHEET
As of 11/30/2023

FISCAL YEAR	FISCAL YEAR
2023-2024	2022-2023

ASSETS

Cash on Hand	100.00	100.00
Cash in banks	14,608,404.21	1,323,984.34-
Accounts receivable	5,194,745.65-	4,196,675.87
Prepaid expenses	0.00	0.00
Due from other funds	0.00	0.00
Total Assets	9,413,758.56	2,872,791.53

LIABILITIES AND FUND BALANCE

Accounts payable/current	121,758.47-	117,658.43-
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	1,783,778.66-	623,436.47-
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	6,741,828.36	706,201.86-
Total Fund Balance	11,197,537.22	3,496,228.00
Total Liabilities and Fund Balance	9,413,758.56	2,872,791.53

CENTRAL COMMUNITY COLLEGE

RESTRICTED FUND - STATEMENT OF REVENUE AND EXPENSE
As of 11/30/2023

	THIS MONTH THIS YEAR	YEAR TO DATE 2023-2024	THIS MONTH LAST YEAR	YEAR TO DATE 2022-2023
REVENUE				
State funds	94,550.95	4,439,908.90	94,321.67	1,022,860.24
Federal funds	241,018.24	9,654,130.91	397,739.20	3,701,260.37
Other income	14,047.49	1,753,014.67	191,453.87	1,659,967.76
Transfers	2,041.72	76,109.53	0.00	0.00
Total Revenue	351,658.40	15,923,164.01	683,514.74	6,384,088.37
EXPENSES				
Personal services	198,491.49	755,524.41	152,279.22	698,635.22
Operating expenses	857,778.57	7,803,377.06	140,894.63	6,007,436.29
Supplies and materials	11,253.12	62,883.37	3,392.21	137,733.85
Travel	6,551.41	19,558.78	10,259.67	44,254.52
Equipment and furniture	57,202.78	539,992.03	66,518.06	202,230.35
Transfers	0.00	0.00	0.00	0.00
Total Expenses	1,131,277.37	9,181,335.65	373,343.79	7,090,290.23
Net Increase/Decrease In Fund Balance	779,618.97-	6,741,828.36	310,170.95	706,201.86-

CENTRAL COMMUNITY COLLEGE

REVENUE BOND FUND BALANCE SHEET
As of 11/30/2023

	FISCAL YEAR 2023-2024	FISCAL YEAR 2022-2023
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ASSETS

Cash in banks	6,029,140.91	5,328,063.72
Investments	2,038,411.92	2,034,788.57
Accounts receivable	97,855.25-	0.00
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	7,971,028.65	7,363,377.06

LIABILITIES AND FUND BALANCE

Accounts payable current	39,336.50	44,173.38
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	39,336.50	44,173.38
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	607,951.31	885,281.34
Total Fund Balance	7,931,692.15	7,319,203.68
Total Liabilities and Fund Balance	7,971,028.65	7,363,377.06

CENTRAL COMMUNITY COLLEGE

REVENUE BOND FUND - STATEMENT OF REVENUE AND EXPENSE
As of 11/30/2023

	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	1,736.65	3,357.70	0.00	1,649.88
Bookstore	4,703.20	74,588.13	437.98	50,824.81
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	6,439.85	1,329,804.73	437.98	1,272,356.88

EXPENSES

Personal services	0.00	0.00	0.00	0.00
Operating expenses	38,026.80	653,082.87	8,333.34	356,314.61
Supplies and materials	4,825.74	43,575.35	4,806.17	28,793.61
Travel	0.00	0.00	0.00	0.00
Equipment and furniture	0.00	25,195.20	1,967.32	1,967.32
Transfers	0.00	0.00	0.00	0.00
Total Expenses	42,852.54	721,853.42	15,106.83	387,075.54
Net Increase/Decrease In Fund Balance	36,412.69-	607,951.31	14,668.85-	885,281.34

CENTRAL COMMUNITY COLLEGE

AGENCY FUND BALANCE SHEET
As of 11/30/2023

	FISCAL YEAR 2023-2024	FISCAL YEAR 2022-2023
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ASSETS

Cash in banks	62.74	1,759.68-
Due from other funds	0.00	0.00
Total Assets	62.74	1,759.68-

LIABILITIES

Accounts payable	0.00	0.00
Due to other funds	0.00	0.00
Balances in activities accounts	93,452.05	102,994.73
Increase/decrease in fund assets	93,389.31-	104,754.41-
Total Liabilities	62.74	1,759.68-

CENTRAL COMMUNITY COLLEGE

PLANT FUND BALANCE SHEET
As of 11/30/2023FISCAL 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