CENTRAL COMMUNITY COLLEGE

COMBINED BALANCE SHEET - ALL FUNDS
As of 05/31/2023

	FISCAL YEAR 2022-2023	FISCAL YEAR 2021-2022
ASSETS		
Cash on hand	5,385.00	5,385.00
Cash in banks	35,927,658.65	34,618,750.18
Investments	9,459,915.27	9,361,059.19
Accounts receivable	25,085,036.41	21,596,846.87
Accrued interest receivable	2,632.60	4,412.39
Inventories	151,308.78	170,797.66
Prepaid Expenses	1,409,824.00	1,205,615.00
Due from other funds	0.00	0.00
Total Current Assets	72,041,760.71	66,962,866.29
Land	13,285,192.66	12,990,760.03
Buildings	62,269,025.90	62,269,025.90
Building improvements	129,825,461.48	113,041,195.93
Construction in progress	1,324,051.42	10,736,486.45
Equipment and furniture	24,200,681.71	22,411,697.96
Depreciation	103,743,157.56	94,918,576.32
Total Fixed Assets	127,161,255.61	126,530,589.95
Total Assets	199,203,016.32	193,493,456.24
LIABILITIES AND FUND BALANCE		
Accounts payable/current	616,830.98	608,721.62
Sales tax payable	1,216.81	781.58
Accrued payroll & deductions	109,122.49	105,851.76
Accrued vacation	1,524,679.55	1,440,729.70
Accrued interest payable	0.00	0.00
Deposits	102,126.33	81,640.50
Preregistrations	2,923.00	720.00-
Contracts payable	0.00	0.00
Revenue bonds payable	4,965,000.00	6,190,000.00
Agency funds balance	106,203.25	133,982.10
Deferred Revenue	35,672.00	103,047.00
Due to other funds	0.00	0.00
Total Liabilities	7,463,774.41	8,664,034.26
Beginning fund balance	186,254,808.82	179,806,687.18
Reserve for encumbrances/ prior year	94,320.46	125,590.21
Current year increase/decrease	5,390,112.63	4,897,144.59
Total Fund Balances	191,739,241.91	184,829,421.98
Total Liabilities and Fund Balances	199,203,016.32	193,493,456.24

CENTRAL COMMUNITY COLLEGE

COMBINED STATEMENT OF REVENUE AND EXPENDITURES
As of 05/31/2023

	THIS MONTH THIS YEAR	YEAR TO DATE 2022-2023	THIS MONTH LAST YEAR	YEAR TO DATE 2021-2022
REVENUE				
State appropriations	1,128,235.53	12,744,390.29	1,090,666.82	11,355,100.93
Local taxes	13,190,854.25	45,793,914.97	14,009,019.31	46,739,647.40
Federal funds	557,786.43	9,088,179.44	564,247.32	17,720,363.18
Tuition and fees net of remissions	1,068,242.71	10,082,898.78	1,088,921.92	10,712,023.64
Dormitory	27,506.28	1,319,157.31	13,821.00	1,203,518.99
Cafeteria	43.45-	1,551,050.27	1,412.17	1,369,737.03
Sale of merchandise	861,464.66	9,535,361.31	804,219.96	9,197,135.77
Other income	498,796.71	5,625,957.40	1,734,517.52	7,658,448.73
Bond proceeds	0.00	0.00	0.00	0.00
Interest income	14,213.53	91,823.15	1,190.55	17,832.93
Services	13,308.09	153,999.87	14,540.37	155,563.66
Transfers	56,594.53	11,428,310.18	451,145.40	5,700,774.85
Total Revenue	17,416,959.27	107,415,042.97	19,773,702.34	111,830,147.11
EXPENDITURES				
Personal services	4,119,094.84	44,868,698.71	3,966,048.53	43,953,163.46
Operating expenses	3,241,014.79	49,690,944.57	2,733,922.93	54,433,585.07
Supplies and materials	536,464.51	4,365,149.10	397,231.73	3,604,832.06
Travel	49,299.15	675,134.39	71,736.28	438,004.48
Equipment and furniture	89,422.87	2,425,003.57	418,116.19	4,503,417.45
Transfers	0.00	0.00	0.00	0.00
Total expenditures	8,035,296.16	102,024,930.34	7,587,055.66	106,933,002.52
Net Increase/Decrease In Fund Balance	9,381,663.11	5,390,112.63	12,186,646.68	4,897,144.59

CENTRAL COMMUNITY COLLEGE

GENERAL FUND - BALANCE SHEET
As of 05/31/2023

	FISCAL YEAR 2022-2023	FISCAL YEAR 2021-2022
ASSETS		
Cash on hand	5,285.00	5,285.00
Cash in banks	4,102,594.72	11,633,824.44
Investments	3,400,000.00	3,400,000.00
Accounts receivable/students	6,624,568.64	1,424,105.88
Accounts receivable - outside agencies	14,854,085.79	14,652,500.83
Travel advances	2,823.75	609.50
Accrued interest receivable	927.10	963.31
Prepaid Expenses	1,297,369.00	1,093,160.00
Due from other funds	0.00	0.00
Total Assets	30,287,654.00	32,210,448.96
LIABILITIES AND FUND BALANCE		
Accounts payable/current	510,365.02-	608,895.30-
Accrued payroll & deductions	112,499.74	105,851.76
Accrued vacation	1,344,522.12	1,276,388.17
Accrued interest payable	0.00	0.00
Deposits	102,126.33	81,640.50
Preregistrations	2,923.00	720.00-
Deferred Revenue	35,308.00	101,995.50
Due to other funds	0.00	0.00
Total Liabilities	1,087,014.17	956,260.63
Beginning fund balance/ Unencumbered	29,480,623.54	25,283,796.51
Reserve for prior year encumbrances	94,320.46	125,590.21
Current year increase/decrease	374,304.17-	5,844,801.61
Total Fund Balance	29,200,639.83	31,254,188.33
Total Liabilities and Fund Balance	30,287,654.00	32,210,448.96

CENTRAL COMMUNITY COLLEGE

GENERAL FUND - STATEMENT OF REVENUE AND EXPENSE
As of 05/31/2023

	THIS MONTH THIS YEAR	YEAR TO DATE 2022-2023	THIS MONTH LAST YEAR	YEAR TO DATE 2021-2022
REVENUE				
State appropriations	1,069,673.09	9,627,057.81	1,030,273.89	9,311,547.81
Local taxes	9,828,558.43	34,409,496.29	10,688,251.64	35,492,280.57
Tuition net of remissions	964,673.24	9,005,401.59	987,365.64	9,547,224.53
Other income	21,472.26	75,847.19	2,168.12	232,999.22
Transfers	0.00	2,500.00	0.00	9,202.35
Total Revenue	11,884,377.02	53,120,302.88	12,708,059.29	54,593,254.48
EXPENSES				
Personal services	3,778,307.53	41,167,393.25	3,670,164.78	40,516,168.34
Operating expenses	786,398.13	10,251,745.13	617,771.05	6,340,259.25
Supplies and materials	142,582.11	1,194,677.78	106,491.47	1,072,349.37
Travel	35,901.43	600,666.65	53,461.59	415,100.98
Equipment and furniture	34,289.67	280,124.24	69,910.00	404,574.93
Total Expenses	4,777,478.87	53,494,607.05	4,517,798.89	48,748,452.87
Net Increase/Decrease In Fund Balance	7,106,898.15	374,304.17-	8,190,260.40	5,844,801.61

CENTRAL COMMUNITY COLLEGE

GENERAL FUND - STATEMENT OF EXPENDITURES BY OBJECT AND PCS
As of 05/31/2023

	THIS MONTH THIS YEAR	YEAR TO DATE 2022-2023	THIS MONTH LAST YEAR	YEAR TO DATE 2021-2022
EXPENDITURES BY OBJECT				
Personal services	3,778,307.53	41,167,393.25	3,670,164.78	40,516,168.34
Operating expenses	786,398.13	10,251,745.13	617,771.05	6,340,259.25
Supplies and materials	142,582.11	1,194,677.78	106,491.47	1,072,349.37
Travel	35,901.43	600,666.65	53,461.59	415,100.98
Equipment and furniture	34,289.67	279,802.81	69,910.00	404,574.93
Total Expenditures by Object	4,777,478.87	53,494,285.62	4,517,798.89	48,748,452.87
EXPENDITURES BY PCS				
Instruction	1,964,717.73	23,177,293.06	1,920,225.12	20,494,777.18
Academic support	819,083.00	8,927,011.23	764,662.54	8,522,686.86
Student support	455,278.06	4,586,748.45	400,641.09	4,267,660.56
Institutional support	901,711.10	10,272,174.13	835,629.07	9,440,434.43
Physical plant support	544,153.31	5,457,030.31	448,988.18	5,079,759.37
Student financial support	92,535.67	981,917.62	147,652.89	943,134.47
Total Expenditures by PCS	4,777,478.87	53,402,174.80	4,517,798.89	48,748,452.87

CENTRAL COMMUNITY COLLEGE

BALANCE SHEET - CAPITAL IMPROVEMENT FUND
As of 05/31/2023

	FISCAL YEAR 2022-2023	FISCAL YEAR 2021-2022
ASSETS		
Cash in banks	1,852,085.64-	6,110,828.34-
Investments	1,921,872.52	1,829,088.26
Accounts receivable	4,086,233.38	3,835,478.31
Accrued interest receivable	1,180.73	2,211.46
Prepaid Expenses	0.00	0.00
Due from other funds	0.00	0.00
Total Assets	4,157,200.99	444,050.31-
LIABILITIES AND FUND BALANCE		
Accounts payable/current	199,523.08	396,175.94-
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	199,523.08	396,175.94-
Beginning fund balance/ unencumbered	269,636.68	2,018,189.17
Reserve for encumbrances/ prior year	0.00	0.00
Current year increase/decrease	3,688,041.23	2,066,063.54-
Total Fund Balance	3,957,677.91	47,874.37-
Total Liabilities and Fund Balance	4,157,200.99	444,050.31-

CENTRAL COMMUNITY COLLEGE

CAPITAL IMPROVEMENT FUNDS - STATEMENT OF REVENUE AND EXPENSE
As of 05/31/2023

	THIS MONTH THIS YEAR	YEAR TO DATE 2022-2023	THIS MONTH LAST YEAR	YEAR TO DATE 2021-2022
REVENUE				
Local taxes	2,676,986.73	9,212,784.19	2,769,306.79	9,215,098.80
Interest income	14,213.53	87,373.86	1,190.55	13,007.49
Other income	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00
Total Revenue	2,691,200.26	9,300,158.05	2,770,497.34	9,228,106.29
EXPENSES				
Personal services	0.00	0.00	0.00	0.00
Operating expenses	80,799.51	5,165,052.20	552,913.97	10,440,507.90
Supplies and materials	11,770.00	182,229.93	79,099.96	204,038.06
Travel	0.00	0.00	0.00	0.00
Equipment and furniture	0.00	264,834.69	40,857.10	649,623.87
Total Expenses	92,569.51	5,612,116.82	672,871.03	11,294,169.83
Total Increase/Decrease In Fund Balance	2,598,630.75	3,688,041.23	2,097,626.31	2,066,063.54-

CENTRAL COMMUNITY COLLEGE

ACCESSIBILITY FUND BALANCE SHEET
As of 05/31/2023

	FISCAL YEAR 2022-2023	FISCAL YEAR 2021-2022
ASSETS		
Cash in banks	17,457,106.26	15,947,385.06
Investments	0.00	0.00
Accounts receivable	711,376.36	882,691.69
Accrued interest receivable	0.00	0.00
Prepaid Expenses	0.00	0.00
Due from other funds	0.00	0.00
Total Assets	18,168,482.62	16,830,076.75
LIABILITIES AND FUND BALANCE		
Accounts payable/current	79,962.43	394,848.83
Due to other funds	0.00	0.00
Total Liabilities	79,962.43	394,848.83
Beginning fund balance/ unencumbered	16,405,574.72	14,761,626.12
Reserve for encumbrances	0.00	0.00
Current year increase/decrease	1,682,945.47	1,673,601.80
Total Fund Balance	18,088,520.19	16,435,227.92
Total Liabilities and Fund Balance	18,168,482.62	16,830,076.75

CENTRAL COMMUNITY COLLEGE

ACCESSIBILITY FUND - STATEMENT OF REVENUE AND EXPENSE
As of 05/31/2023

	THIS MONTH THIS YEAR	YEAR TO DATE 2022-2023	THIS MONTH LAST YEAR	YEAR TO DATE 2021-2022
REVENUE				
Local taxes	685,309.09	2,171,634.49	551,460.88	2,032,268.03
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	685,309.09	2,171,634.49	551,460.88	2,032,268.03
EXPENSES				
Personal services	0.00	0.00	0.00	0.00
Operating expenses	4,016.74	478,735.64	26,491.20	351,944.53
Supplies and materials	506.00	3,540.54	0.00	6,721.70
Travel	0.00	0.00	0.00	0.00
Equipment and furniture	0.00	6,412.84	0.00	0.00
Total Expenses	4,522.74	488,689.02	26,491.20	358,666.23
Total Increase/Decrease In Fund Balance	680,786.35	1,682,945.47	524,969.68	1,673,601.80

CENTRAL COMMUNITY COLLEGE

AUXILIARY FUND BALANCE SHEET
As of 05/31/2023

	FISCAL YEAR 2022-2023	FISCAL YEAR 2021-2022
ASSETS		
Cash on hand	0.00	0.00
Cash in banks	2,449,793.23	5,227,617.64
Investments	2,147,827.30	2,137,647.63
Accounts receivable	2,602,168.30	275,461.23
Inventories	151,308.78	170,797.66
Prepaid Expenses	0.00	0.00
Due from other funds	0.00	0.00
Total Assets	7,351,097.61	7,811,524.16
LIABILITIES AND FUND BALANCE		
Accounts payable/current	819,578.49	908,247.10
Sales tax payable	1,200.68	781.55
Accrued vacation	74,338.27	72,445.19
Accrued interest payable	0.00	0.00
Accrued payroll	0.00	0.00
Contracts payable	0.00	0.00
Deferred Revenue	364.00	1,051.50
Due to other funds	0.00	0.00
Total Liabilities	895,481.44	982,525.34
Beginning fund balance/ Unencumbered	7,153,911.07	8,542,501.11
Reserve for encumbrances/ prior year	0.00	0.00
Current year increase/decrease	698,294.90-	1,713,502.29-
Total Fund Balance	6,455,616.17	6,828,998.82
Total Liabilities and Fund Balance	7,351,097.61	7,811,524.16

CENTRAL COMMUNITY COLLEGE

AUXILIARY FUND - STATEMENT OF REVENUE AND EXPENSE
As of 05/31/2023

	THIS MONTH THIS YEAR	YEAR TO DATE 2022-2023	THIS MONTH LAST YEAR	YEAR TO DATE 2021-2022
REVENUE				
Dorm operations	27,506.28	1,319,157.31	13,821.00	1,203,518.99
Service fund	12,505.11	108,559.63	10,346.42	210,869.14
Tuition and fees	91,064.36	968,937.56	91,209.86	953,929.97
Cafeteria	43.45-	1,547,749.12	813.99	1,364,656.49
Sales of merchandise	132,370.32	1,273,215.43	135,073.29	1,201,538.35
Intra-college sales	813,567.80	9,009,121.28	762,113.88	8,684,517.89
Services	13,308.09	153,999.87	14,540.37	155,563.66
Other income	115,912.74	1,784,770.79	1,075,562.98	4,091,664.23
Transfers	56,594.53	9,327,076.42	28,427.00	3,614,118.39
Total Revenue	1,262,785.78	25,492,587.41	2,131,908.79	21,480,377.11
EXPENSES				
Personal services	187,936.54	2,100,259.34	172,212.90	1,805,873.49
Operating expenses	1,549,438.62	20,219,242.17	862,363.02	16,239,739.49
Supplies	59,945.00	652,413.11	39,568.57	731,633.01
Reuse and resale	166,816.44	1,806,295.97	157,207.14	1,415,522.01
Travel	8,039.54	5,155.11-	9,188.97	20,233.25-
Capital outlay	52,929.20	1,417,826.83	257,716.31	3,021,344.65
Scholarships	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00
Total Expenses	2,025,105.34	26,190,882.31	1,498,256.91	23,193,879.40
Net Increase in Fund Balance	762,319.56-	698,294.90-	633,651.88	1,713,502.29-

CENTRAL COMMUNITY COLLEGE

RESTRICTED FUND BALANCE SHEET
As of 05/31/2023

	FISCAL YEAR 2022-2023	FISCAL YEAR 2021-2022
ASSETS		
Cash on Hand	100.00	100.00
Cash in banks	8,114,405.27	3,166,104.04
Accounts receivable	4,305,517.15-	525,999.43
Prepaid expenses	0.00	0.00
Due from other funds	0.00	0.00
Total Assets	3,808,988.12	3,692,203.47
LIABILITIES AND FUND BALANCE		
Accounts payable/current	75,676.58-	240,098.69
Accrued payroll	3,377.25-	0.00
Accrued vacation	105,819.16	91,896.34
Deferred Revenue	611,597.20-	0.00
Due to other funds	0.00	0.00
Total Liabilities	584,831.87-	331,995.03
Beginning fund balance/ unencumbered	4,202,429.86	3,106,294.71
Reserve for encumbrances/ prior year	0.00	0.00
Current year increase/decrease	191,390.13	253,913.73
Total Fund Balance	4,393,819.99	3,360,208.44
Total Liabilities and Fund Balance	3,808,988.12	3,692,203.47

CENTRAL COMMUNITY COLLEGE

RESTRICTED FUND - STATEMENT OF REVENUE AND EXPENSE
As of 05/31/2023

	THIS MONTH THIS YEAR	YEAR TO DATE 2022-2023	THIS MONTH LAST YEAR	YEAR TO DATE 2021-2022
REVENUE				
State funds	58,562.44	3,116,012.48	60,392.93	2,043,553.12
Federal funds	557,786.43	9,076,227.44	564,247.32	17,718,139.18
Other income	276,938.25	2,944,363.47	561,909.76	2,541,055.73
Transfers	0.00	9,733.76	32,718.40	226,454.11
Total Revenue	893,287.12	15,146,337.15	1,219,268.41	22,529,202.14
EXPENSES				
Personal services	152,850.77	1,601,046.12	123,670.85	1,631,121.63
Operating expenses	627,441.13	12,346,993.53	641,678.55	20,098,394.19
Supplies and materials	151,895.69	474,961.87	12,797.02	141,670.15
Travel	5,358.18	79,622.85	9,085.72	43,136.75
Equipment and furniture	2,204.00	452,322.65	15,195.99	360,965.69
Transfers	0.00	0.00	0.00	0.00
Total Expenses	939,749.77	14,954,947.02	802,428.13	22,275,288.41
Net Increase/Decrease In Fund Balance	46,462.65-	191,390.13	416,840.28	253,913.73

CENTRAL COMMUNITY COLLEGE

REVENUE BOND FUND BALANCE SHEET
As of 05/31/2023

	FISCAL YEAR 2022-2023	FISCAL YEAR 2021-2022
ASSETS		
Cash in banks	5,507,250.86	4,573,856.84
Investments	2,034,788.57	2,037,454.34
Accounts receivable	107,488.50-	0.00
Accrued interest receivable	524.77	1,237.62
Unamortized bond expense	0.00	0.00
Prepaid Expenses	0.00	0.00
Due from other funds	0.00	0.00
Total Assets	7,435,075.70	6,612,548.80
LIABILITIES AND FUND BALANCE		
Accounts payable current	100,818.49	66,920.91
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	100,818.49	66,920.91
Beginning fund balance/ unencumbered	6,433,922.34	5,641,234.61
Reserve for encumbrances/ prior year	0.00	0.00
Current year increase/decrease	900,334.87	904,393.28
Total Fund Balance	7,334,257.21	6,545,627.89
Total Liabilities and Fund Balance	7,435,075.70	6,612,548.80

CENTRAL COMMUNITY COLLEGE

REVENUE BOND FUND - STATEMENT OF REVENUE AND EXPENSE
As of 05/31/2023

	THIS MONTH THIS YEAR	YEAR TO DATE 2022-2023	THIS MONTH LAST YEAR	YEAR TO DATE 2021-2022
REVENUE				
Interest income	0.00	2,617.80	0.00	2,617.80
Cafeteria	0.00	3,301.15	598.18	5,080.54
Bookstore	0.00	89,104.04	1,909.45	108,240.72
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	2,089,000.00	390,000.00	1,851,000.00
Total Revenue	0.00	2,184,022.99	392,507.63	1,966,939.06
EXPENSES				
Personal services	0.00	0.00	0.00	0.00
Operating expenses	192,920.66	1,229,175.90	32,705.14	962,739.71
Supplies and materials	2,949.27	51,029.90	2,067.57	32,897.76
Travel	0.00	0.00	0.00	0.00
Equipment and furniture	0.00	3,482.32	34,436.79	66,908.31
Transfers	0.00	0.00	0.00	0.00
Total Expenses	195,869.93	1,283,688.12	69,209.50	1,062,545.78
Net Increase/Decrease In Fund Balance	195,869.93-	900,334.87	323,298.13	904,393.28

CENTRAL COMMUNITY COLLEGE

AGENCY FUND BALANCE SHEET
As of 05/31/2023

	FISCAL YEAR 2022-2023	FISCAL YEAR 2021-2022
ASSETS		
Cash in banks	3,681.59	773.75
Due from other funds	0.00	0.00
Total Assets	3,681.59	773.75
LIABILITIES		
Accounts payable	0.00	0.00
Due to other funds	0.00	0.00
Balances in activities accounts	106,203.25	133,982.10
Increase/decrease in fund assets	102,521.66-	133,208.35-
Total Liabilities	3,681.59	773.75

CENTRAL COMMUNITY COLLEGE

PLANT FUND BALANCE SHEET
As of 05/31/2023

	FISCAL YEAR 2022-2023	FISCAL YEAR 2021-2022
ASSETS		
Unamortized bond expense	112,455.00	112,455.00
Land	2,115,576.99	2,115,576.99
Land improvements	11,169,615.67	10,875,183.04
Buildings	62,269,025.90	62,269,025.90
Building improvements	129,825,461.48	113,041,195.93
Construction in progress	1,324,051.42	10,736,486.45
Equipment and furniture	24,200,681.71	22,411,697.96
Depreciation	103,743,157.56-	94,918,576.32-
Due from other funds	0.00	0.00
Total Assets	127,273,710.61	126,643,044.95
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	4,965,000.00	6,190,000.00
Total Liabilities	4,965,000.00	6,190,000.00
Fund balance	122,308,710.61	120,453,044.95
Total Liabilities and Fund Balance	127,273,710.61	126,643,044.95