CENTRAL COMMUNITY COLLEGE

COMBINED BALANCE SHEET - ALL FUNDS
As of 03/31/2023

	FISCAL YEAR 2022-2023	FISCAL YEAR 2021-2022
ASSETS		
Cash on hand	5,385.00	5,385.00
Cash in banks	25,820,147.86	23,997,601.88
Investments	9,422,313.61	9,358,789.92
Accounts receivable	25,311,261.57	21,397,057.22
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	62,122,873.42	56,139,659.07
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	189,284,129.03	182,670,249.02
LIABILITIES AND FUND BALANCE		
Accounts payable/current	128,176.29-	470,570.17
Sales tax payable	316.83	665.29
Accrued payroll & deductions	459,624.67	447,424.51
Accrued vacation	1,524,679.55	1,440,729.70
Accrued interest payable	0.00	0.00
Deposits	92,140.50	83,390.00
Preregistrations	48.00	720.00-
Contracts payable	0.00	0.00
Revenue bonds payable	4,965,000.00	6,190,000.00
Agency funds balance	99,213.31	126,816.85
Deferred Revenue	35,672.00	103,047.00
Due to other funds	0.00	0.00
Total Liabilities	7,048,518.57	8,861,923.52
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	4,113,518.82-	6,123,951.89-
Total Fund Balances	182,235,610.46	173,808,325.50
Total Liabilities and Fund Balances	189,284,129.03	182,670,249.02

CENTRAL COMMUNITY COLLEGE

COMBINED STATEMENT OF REVENUE AND EXPENDITURES
As of 03/31/2023

	THIS MONTH THIS YEAR	YEAR TO DATE 2022-2023	THIS MONTH LAST YEAR	YEAR TO DATE 2021-2022
REVENUE				
State appropriations	2,128,235.53	10,357,362.33	1,100,253.76	9,136,820.67
Local taxes	1,518,694.19	29,243,690.91	2,273,689.76	30,244,602.81
Federal funds	121,673.99	8,190,275.78	324,342.19	17,079,420.82
Tuition and fees net of remissions	100,440.36	8,973,100.03	101,277.27	9,585,209.40
Dormitory	0.00	1,290,003.03	0.00	1,189,279.99
Cafeteria	821.52-	1,550,310.70	753.63-	1,368,425.92
Sale of merchandise	827,713.04	7,822,351.29	790,029.90	7,613,950.18
Other income	333,849.63	4,561,537.77	922,829.61	5,585,795.86
Bond proceeds	0.00	0.00	0.00	0.00
Interest income	1,442.68	54,221.49	2,743.67	15,563.66
Services	17,794.79	116,670.96	14,950.58	127,080.84
Transfers	111,066.41	11,340,230.22	73,289.00	5,206,129.45
Total Revenue	5,160,089.10	83,499,754.51	5,602,652.11	87,152,279.60
EXPENDITURES				
Personal services	4,076,279.15	36,647,492.84	3,952,822.92	35,992,044.76
Operating expenses	2,951,912.16	44,933,518.60	5,117,785.75	50,102,051.74
Supplies and materials	279,964.33	3,360,584.68	248,243.94	2,914,724.69
Travel	34,144.03	469,761.56	45,494.73	305,799.03
Equipment and furniture	251,308.41	2,201,915.65	378,610.62	3,961,611.27
Transfers	0.00	0.00	0.00	0.00
Total expenditures	7,593,608.08	87,613,273.33	9,742,957.96	93,276,231.49
Net Increase/Decrease In Fund Balance	2,433,518.98-	4,113,518.82-	4,140,305.85-	6,123,951.89-

CENTRAL COMMUNITY COLLEGE

GENERAL FUND - BALANCE SHEET
As of 03/31/2023

	FISCAL YEAR 2022-2023	FISCAL YEAR 2021-2022
ASSETS		
Cash on hand	5,285.00	5,285.00
Cash in banks	1,513,310.03-	5,034,298.49
Investments	3,400,000.00	3,400,000.00
Accounts receivable/students	5,971,966.75	1,550,090.24
Accounts receivable - outside agencies	14,941,068.40	14,665,942.58
Travel advances	1,443.25	1,459.50
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	24,104,749.47	25,751,199.12
LIABILITIES AND FUND BALANCE		
Accounts payable/current	889,377.55-	604,916.01-
Accrued payroll & deductions	463,001.92	447,424.51
Accrued vacation	1,344,522.12	1,276,388.17
Accrued interest payable	0.00	0.00
Deposits	92,140.50	83,390.00
Preregistrations	48.00	720.00-
Deferred Revenue	35,308.00	101,995.50
Due to other funds	0.00	0.00
Total Liabilities	1,045,642.99	1,303,562.17
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	6,515,837.52-	961,749.77-
Total Fund Balance	23,059,106.48	24,447,636.95
Total Liabilities and Fund Balance	24,104,749.47	25,751,199.12

CENTRAL COMMUNITY COLLEGE

GENERAL FUND - STATEMENT OF REVENUE AND EXPENSE
As of 03/31/2023

	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	7,487,711.63	1,069,356.69	7,251,000.03
Local taxes	1,131,977.95	22,077,053.94	1,714,146.35	22,886,034.42
Tuition net of remissions	79,174.99	8,015,932.92	58,548.82	8,536,631.45
Other income	33,432.02	51,370.03	6,261.82-	230,882.65
Transfers	0.00	2,500.00	0.00	9,202.35
Total Revenue	2,314,258.05	37,634,568.52	2,835,790.04	38,913,750.90
EXPENSES				
Personal services	3,737,442.61	33,616,845.21	3,629,820.95	33,141,028.70
Operating expenses	688,254.74	8,995,802.56	551,360.66	5,239,223.53
Supplies and materials	60,282.15	887,721.73	91,429.38	866,573.61
Travel	28,188.34	420,907.02	47,065.37	304,327.20
Equipment and furniture	2,334.88	229,129.52	65,546.04	324,347.63
Total Expenses	4,516,502.72	44,150,406.04	4,385,222.40	39,875,500.67
Net Increase/Decrease In Fund Balance	2,202,244.67-	6,515,837.52-	1,549,432.36-	961,749.77-

CENTRAL COMMUNITY COLLEGE

BALANCE SHEET - CAPITAL IMPROVEMENT FUND
As of 03/31/2023

	FISCAL YEAR 2022-2023	FISCAL YEAR 2021-2022
ASSETS		
Cash in banks	5,047,957.15-	8,485,795.04-
Investments	1,884,270.86	1,826,818.99
Accounts receivable	4,086,233.38	3,752,351.00
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	923,727.82	2,904,413.59-
LIABILITIES AND FUND BALANCE		
Accounts payable/current	161,159.80	420,621.37-
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	161,159.80	420,621.37-
Beginning fund balance/ unencumbered	269,636.68	2,018,189.17
Reserve for encumbrances/ prior year	0.00	0.00
Current year increase/decrease	492,931.34	4,501,981.39-
Total Fund Balance	762,568.02	2,483,792.22-
Total Liabilities and Fund Balance	923,727.82	2,904,413.59-

CENTRAL COMMUNITY COLLEGE

CAPITAL IMPROVEMENT FUNDS - STATEMENT OF REVENUE AND EXPENSE
As of 03/31/2023

	THIS MONTH THIS YEAR	YEAR TO DATE 2022-2023	THIS MONTH LAST YEAR	YEAR TO DATE 2021-2022
REVENUE				
Local taxes	308,750.11	5,853,096.62	465,640.90	5,973,612.20
Interest income	0.00	49,772.20	1,152.87	10,738.22
Other income	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00
Total Revenue	308,750.11	5,902,868.82	466,793.77	5,984,350.42
EXPENSES				
Personal services	0.00	0.00	0.00	0.00
Operating expenses	421,432.07	5,011,984.30	2,429,857.81	9,791,092.87
Supplies and materials	8,501.52	135,102.52	15,235.30	104,409.89
Travel	0.00	0.00	0.00	0.00
Equipment and furniture	1,518.95	262,850.66	67,001.53	590,829.05
Total Expenses	431,452.54	5,409,937.48	2,512,094.64	10,486,331.81
Total Increase/Decrease In Fund Balance	122,702.43-	492,931.34	2,045,300.87-	4,501,981.39-

CENTRAL COMMUNITY COLLEGE

ACCESSIBILITY FUND BALANCE SHEET
As of 03/31/2023

	FISCAL YEAR 2022-2023	FISCAL YEAR 2021-2022
ASSETS		
Cash in banks	16,604,371.62	15,247,777.11
Investments	0.00	0.00
Accounts receivable	711,376.36	965,819.00
Accrued interest receivable	0.00	0.00
Prepaid Expenses	0.00	0.00
Due from other funds	0.00	0.00
Total Assets	17,315,747.98	16,213,596.11
LIABILITIES AND FUND BALANCE		
Accounts payable/current	78,805.87	394,748.83
Due to other funds	0.00	0.00
Total Liabilities	78,805.87	394,748.83
Beginning fund balance/ unencumbered	16,405,574.72	14,761,626.12
Reserve for encumbrances	0.00	0.00
Current year increase/decrease	831,367.39	1,057,221.16
Total Fund Balance	17,236,942.11	15,818,847.28
Total Liabilities and Fund Balance	17,315,747.98	16,213,596.11

CENTRAL COMMUNITY COLLEGE

ACCESSIBILITY FUND - STATEMENT OF REVENUE AND EXPENSE
As of 03/31/2023

	THIS MONTH THIS YEAR	YEAR TO DATE 2022-2023	THIS MONTH LAST YEAR	YEAR TO DATE 2021-2022
REVENUE				
Local taxes	77,966.13	1,313,540.35	93,902.51	1,384,956.19
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	77,966.13	1,313,540.35	93,902.51	1,384,956.19
EXPENSES				
Personal services	0.00	0.00	0.00	0.00
Operating expenses	95,228.73	474,718.90	45,522.56	321,013.33
Supplies and materials	0.00	1,041.22	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	95,228.73	482,172.96	45,522.56	327,735.03
Total Increase/Decrease In Fund Balance	17,262.60-	831,367.39	48,379.95	1,057,221.16

CENTRAL COMMUNITY COLLEGE

AUXILIARY FUND BALANCE SHEET
As of 03/31/2023

	FISCAL YEAR 2022-2023	FISCAL YEAR 2021-2022
ASSETS		
Cash on hand	0.00	0.00
Cash in banks	3,536,622.66	4,875,212.91
Investments	2,147,827.30	2,137,647.63
Accounts receivable	2,251,620.67	277,323.13
Inventories	151,308.78	170,797.66
Prepaid Expenses	0.00	0.00
Due from other funds	0.00	0.00
Total Assets	8,087,379.41	7,460,981.33
LIABILITIES AND FUND BALANCE		
Accounts payable/current	558,487.76	822,951.56
Sales tax payable	309.98	665.26
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	633,500.01	897,113.51
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	299,968.33	1,978,633.29-
Total Fund Balance	7,453,879.40	6,563,867.82
Total Liabilities and Fund Balance	8,087,379.41	7,460,981.33

CENTRAL COMMUNITY COLLEGE

AUXILIARY FUND - STATEMENT OF REVENUE AND EXPENSE
As of 03/31/2023

	THIS MONTH THIS YEAR	YEAR TO DATE 2022-2023	THIS MONTH LAST YEAR	YEAR TO DATE 2021-2022
REVENUE				
Dorm operations	0.00	1,290,003.03	0.00	1,189,279.99
Service fund	10,531.86	83,142.28	34,333.27	189,935.90
Tuition and fees	10,733.51	874,024.83	8,395.18	858,642.05
Cafeteria	821.52-	1,547,009.55	1,838.51-	1,364,419.69
Sales of merchandise	101,534.01	1,078,653.83	110,047.21	960,267.36
Intra-college sales	814,769.48	7,364,389.11	765,145.42	7,160,033.04
Services	17,794.79	116,670.96	14,950.58	127,080.84
Other income	165,665.60	1,522,396.60	832,139.37	2,904,941.88
Transfers	101,332.65	9,238,996.46	73,289.00	3,542,191.39
Total Revenue	1,221,540.38	23,115,286.65	1,836,461.52	18,296,792.14
EXPENSES				
Personal services	192,623.56	1,736,706.20	206,522.09	1,465,610.30
Operating expenses	1,281,331.86	17,802,382.16	1,842,254.14	14,332,763.78
Supplies	56,105.52	526,818.09	67,697.43	650,364.40
Reuse and resale	145,263.32	1,478,695.64	63,054.08	1,143,937.91
Travel	2,502.34	11,854.19-	3,200.98-	30,006.33-
Capital outlay	194,357.48	1,282,570.42	243,001.30	2,712,755.37
Scholarships	0.00	0.00	0.00	0.00
Transfers	0.00	0.00	0.00	0.00
Total Expenses	1,872,184.08	22,815,318.32	2,419,328.06	20,275,425.43
Net Increase in Fund Balance	650,643.70-	299,968.33	582,866.54-	1,978,633.29-

CENTRAL COMMUNITY COLLEGE

RESTRICTED FUND BALANCE SHEET
As of 03/31/2023

	FISCAL YEAR 2022-2023	FISCAL YEAR 2021-2022
ASSETS		
Cash on Hand	100.00	100.00
Cash in banks	6,402,614.17	2,889,035.53
Accounts receivable	3,166,070.58-	184,071.77
Prepaid expenses	0.00	0.00
Due from other funds	0.00	0.00
Total Assets	3,236,643.59	3,073,207.30
LIABILITIES AND FUND BALANCE		
Accounts payable/current	105,055.64-	220,547.48
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	614,210.93-	312,443.82
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	351,575.34-	345,531.23-
Total Fund Balance	3,850,854.52	2,760,763.48
Total Liabilities and Fund Balance	3,236,643.59	3,073,207.30

CENTRAL COMMUNITY COLLEGE

RESTRICTED FUND - STATEMENT OF REVENUE AND EXPENSE
As of 03/31/2023

	THIS MONTH THIS YEAR	YEAR TO DATE 2022-2023	THIS MONTH LAST YEAR	YEAR TO DATE 2021-2022
REVENUE				
State funds	1,058,562.44	2,868,330.70	30,897.07	1,885,820.64
Federal funds	119,641.99	8,188,243.78	322,118.19	17,077,196.82
Other income	46,335.47	2,283,182.04	13,878.81	1,842,279.58
Transfers	9,733.76	9,733.76	0.00	193,735.71
Total Revenue	1,234,273.66	13,349,490.28	366,894.07	20,999,032.75
EXPENSES				
Personal services	146,212.98	1,293,941.43	116,479.88	1,385,405.76
Operating expenses	211,473.42	11,638,001.69	207,294.69	19,509,060.46
Supplies and materials	7,182.04	290,943.88	8,685.64	117,411.90
Travel	3,453.35	60,708.73	1,630.34	31,478.16
Equipment and furniture	53,097.10	417,469.89	3,061.75	301,207.70
Transfers	0.00	0.00	0.00	0.00
Total Expenses	421,418.89	13,701,065.62	337,152.30	21,344,563.98
Net Increase/Decrease In Fund Balance	812,854.77	351,575.34-	29,741.77	345,531.23-

CENTRAL COMMUNITY COLLEGE

REVENUE BOND FUND BALANCE SHEET
As of 03/31/2023

	FISCAL YEAR 2022-2023	FISCAL YEAR 2021-2022
ASSETS		
Cash in banks	5,696,820.41	4,265,163.37
Investments	2,034,788.57	2,037,454.34
Accounts receivable	103,162.50-	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	7,628,971.25	6,303,855.33
LIABILITIES AND FUND BALANCE		
Accounts payable current	65,421.93	55,898.09
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	65,421.93	55,898.09
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	1,129,626.98	606,722.63
Total Fund Balance	7,563,549.32	6,247,957.24
Total Liabilities and Fund Balance	7,628,971.25	6,303,855.33

CENTRAL COMMUNITY COLLEGE

REVENUE BOND FUND - STATEMENT OF REVENUE AND EXPENSE
As of 03/31/2023

	THIS MONTH THIS YEAR	YEAR TO DATE 2022-2023	THIS MONTH LAST YEAR	YEAR TO DATE 2021-2022
REVENUE				
Interest income	863.01	2,617.80	863.01	2,617.80
Cafeteria	0.00	3,301.15	1,084.88	4,006.23
Bookstore	2,437.76	89,080.94	862.31	105,773.17
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	0.00	1,461,000.00
Total Revenue	3,300.77	2,183,999.89	2,810.20	1,573,397.20
EXPENSES				
Personal services	0.00	0.00	0.00	0.00
Operating expenses	254,191.34	1,010,628.99	41,495.89	908,897.77
Supplies and materials	2,629.78	40,261.60	2,142.11	25,305.28
Travel	0.00	0.00	0.00	0.00
Equipment and furniture	0.00	3,482.32	0.00	32,471.52
Transfers	0.00	0.00	0.00	0.00
Total Expenses	256,821.12	1,054,372.91	43,638.00	966,674.57
Net Increase/Decrease In Fund Balance	253,520.35-	1,129,626.98	40,827.80-	606,722.63

CENTRAL COMMUNITY COLLEGE

AGENCY FUND BALANCE SHEET
As of 03/31/2023

	FISCAL YEAR 2022-2023	FISCAL YEAR 2021-2022
ASSETS		
Cash in banks	746.64-	506.03-
Due from other funds	0.00	0.00
Total Assets	746.64-	506.03-
LIABILITIES		
Accounts payable	0.00	0.00
Due to other funds	0.00	0.00
Balances in activities accounts	99,213.31	126,816.85
Increase/decrease in fund assets	99,959.95-	127,322.88-
Total Liabilities	746.64-	506.03-

CENTRAL COMMUNITY COLLEGE

PLANT FUND BALANCE SHEET
As of 03/31/2023

	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